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**BEFORE THE PENNSYLVANIA PUBLIC UTILITY
COMMISSION**

Peoples Natural Gas Company LLC

Docket No. R-2026-3060855

Volume I

Exhibits 1-4

**STATEMENT OF
REASONS**

PEOPLES NATURAL GAS COMPANY LLC
2026 Base Rate Case
Docket No. R-2026-3060855

STATEMENT OF REASONS

I. INTRODUCTION

Peoples Natural Gas Company LLC (“Peoples” or “Company”) is filing Original Tariff Gas – PA PUC No. 49 (“Retail Tariff No. 49”) and Original Tariff Gas – PA PUC No. S-5 (“Supplier Tariff No. S-5”) with proposed effective dates of May 26, 2026.¹ The rates set forth in Retail Tariff No. 49, if approved by the Pennsylvania Public Utility Commission (“PUC” or the “Commission”), would increase the Company’s annual revenues by approximately \$163.2 million, or by 13.8%. In addition, Retail Tariff No. 49 and Supplier Tariff No. S-5 propose additional changes to tariff rates, riders, and tariff terms and conditions as described in the filing.

The following monthly bill impact analysis applies to Peoples’ customers. It assumes that the Company’s proposals for full rate relief are accepted.

- The total bill for a residential customer using 86 Mcf per year would increase from \$122.20 to \$138.23* per month or by 13.1%.
- The total bill for a commercial customer using 250 Mcf per year would increase from \$271.47 to \$314.05 per month or by 15.7%.
- Rates for an industrial customer using 1,750 Mcf per year would increase from \$1,802.05 to \$2,010.68 per month or by 11.6%.

*This amount excludes the Company’s proposed defined credit adjustment applicable to residential customers not enrolled in the Customer Assistance Program (CAP) that is expected to be provided to customers in the first quarter of both 2027 and 2028.

¹ It is anticipated that the effective date of rates proposed in Retail Tariff No. 49 and Supplier Tariff No. S-5 will be suspended until December 26, 2026.

Peoples makes this tariff filing principally to allow it to earn a fair return on investments used and useful to continue to provide safe and reliable service to the public and to support its infrastructure modernization programs designed to enhance safety and reliability. Each of these reasons is discussed in more detail below and in the Company's testimony. As compared to current plant and base rate levels reflected in existing rates, Peoples projects an increase of approximately \$1.2 billion in gross plant through the Fully Projected Future Test Year ("FPFTY") ending December 31, 2027. Accordingly, this revenue increase is essential to attract the investments necessary to operate and maintain safe, reliable, and customer-focused natural gas distribution services.

II. REASONS FOR THE REQUESTED REVENUE INCREASE

1. Fair return on investments used to serve the public

The Company will not be able to earn a fair rate of return at present rate levels. As reflected in Peoples Exhibit No. 2, the Company's operations prior to a rate increase are projected to produce an overall return on rate base of 5.99%, which equates to a return on common equity of only 7.14% for the FPFTY. As explained by Company Witness Jennifer E. Nelson (Peoples Statement No. 15), those returns are not adequate based on an analysis of applicable financial market data and the risks confronted by the Company and are well below the rates of return generally afforded to public utilities. Unless Peoples receives the requested rate relief, the Company's returns will continue to erode and jeopardize its ability to attract the capital needed to make the reasonable and necessary investments in gas infrastructure and the workforce that is necessary to maintain and enhance the provision of safe and reliable natural gas service to its customers.

2. Support for the Company's accelerated infrastructure replacement program

The primary driver for the requested rate relief in this proceeding is the Company's investment in replacing its aging infrastructure. Upgrading and modernizing the distribution system facilitates the provision of safe, reliable, and reasonable service to customers. Accordingly, the Company is replacing its aging infrastructure at an accelerated pace, as described in its most recent Long Term Infrastructure Improvement Plan ("LTIIIP").² The investment in net plant in-service for the FPFTY ended December 31, 2027 is projected to be \$5.5 billion. When the Company last requested a rate increase for the FPFTY ended September 30, 2025, the Company's investment in net plant was approximately \$4.1 billion million. The \$1.4 billion increase in net plant has largely been the result of continued investments necessary to enhance and maintain the safety and reliability of the Company's distribution system, which include the replacement of aging gas plant infrastructure. In 2025, the Company's LTIIIP Program eliminated over 190 miles of leak-prone bare steel and wrought iron pipeline and 22,000 services. This represents a significant acceleration of investment and replacement over historical levels.

III. MANAGEMENT EFFECTIVENESS

Peoples continues to provide safe and reliable service to its customers and has achieved success in many areas by: (1) focusing on affordability as a top priority; (2) improving its customer service; (3) enhancing safety through accelerated pipeline replacements and system modernization; (4) bringing jobs to its service territory; and (5) serving as a valuable corporate citizen. Peoples's management effectiveness is evidenced in the following areas:

Affordability and Operational Efficiencies

- Peoples has undertaken strategic corporate structure and tax strategies to drive efficiencies for its customers. Since 2010, the owners of Peoples have consolidated three of the four largest Southwestern Pennsylvania natural gas utilities, resulting in the consolidation of

² Docket No. P-2025-3057167.

collective bargaining agreements, field operations locations, and gas procurement activities, as well as many other operational benefits.

- The Company has updated the definition of its unit of property under the IRS's tangible property regulations (also known as "Tax Repairs Deduction"). This allowed the Company to retroactively deduct, as an operating expense on its income tax returns, the costs of certain asset improvements that previously were capitalized and depreciated for tax purposes. Further, this increased the prospective deduction that could be taken by Peoples related to its ongoing capital programs. As such, significant benefits were passed on to customers. For example, in the last rate case the tax benefit associated with the Tax Repairs Deduction flowed to customers was over \$100 million annually. In this case, the amount is over \$130 million. Regarding the retroactive catch-up deduction, the Company has refunded over \$104 million to customers through December 31, 2025, and plans to refund an additional \$21 million by 2031.
- Peoples has also been able to maintain efficient project costs for its pipeline replacement work through focused efforts on cost containment, which include connecting customers while eliminating redundant facilities and coordinating restoration efforts with other utilities and municipalities. The Company's modernization of its facilities also reduces costs that would have been associated with operating and maintenance activities like leak repair.
- Additionally, Peoples' strategic location within the Marcellus Shale region has allowed customers to benefit from consistently lower gas supply costs as compared to the benchmark Henry Hub price.

Universal Services and Customer Payment Assistance

- Peoples is dedicated to meeting the needs of the Company's low-income customers through its customer assistance programs. The Company offers a suite of universal service programs to support low-income households. The Company invests in training its personnel regarding the eligibility for all customer programs and offerings. This includes promoting LIHEAP, not just during direct contact with the Company's contact center, but generally through a media campaign as well. Peoples' contact center agents can also mail LIHEAP applications directly to customers who are interested in applying. The applications are prefilled with the mailing address for the appropriate county in order to allow for easy submission by the customer. Additionally, Peoples partners with local social service agencies and legislative offices to share information about customer programs.
- The Company offers a budget billing program that allows customers to spread higher winter heating bills across the entire year, allowing for a more stable and predictable payment. If customers have past due amounts or arrears, they can enroll in a payment arrangement that, similar to budget billing, spreads the arrears out over a period of months, based on the level of income in the household, to provide a more affordable monthly payment while the customer works to reduce their arrears.
- Through the Hardship Fund, customers with incomes up to twice the poverty level can obtain grants to further reduce their account balances as well.
- Peoples expanded its Customer Assistance Program ("CAP") eligibility more than ten years ago to those whose income is between 151% and 200% of the federal poverty level, providing a participation opportunity that is not available in other utility's CAP programs.
- The Company offers weatherization and emergency furnace and service line repair

programs to help low-income households conserve natural gas usage and address emergency heating needs that these households could not otherwise afford to address on their own.

- The Company also waives connection fees, reconnection fees, and security deposits for customers who self-identify as low-income.

Quality Customer Service

- Peoples maintains high levels of customer service. For example, the Commission's most recent Annual Utility Consumer Report and Evaluation showed that Peoples' consumer complaint rate was lower than the average for Pennsylvania NGDCs. The Company's average response time to BCS residential customer complaints was substantially less than the industry average. Additionally, Peoples had one of the lowest justified payment arrangement request (PAR) rates as compared to its peers.

Safety Programs and Performance

- Peoples maintains a strong safety culture, which is evidenced by its success in reducing outstanding leaks on its system. The Company has reduced the outstanding leaks on its system by more than 90% since 2018.
- Peoples continues to make significant progress in the modernization of its system and the replacement of leak prone pipe. The Company plans to continue to accelerate its pipeline replacement program so that all remaining bare steel and wrought-iron mains and transmission lines will be removed by 2038.
- Damage Prevention is a key focus of Peoples. Since 2020, the Company has worked diligently to reduce its number of excavation damages. Peoples has successfully reduced its damage rates by 26% despite receiving more locate ticket requests year-over-year and marking more tickets year-over-year.
- In 2024, the Commission conducted 241 audits of field operations and associated records, finding no violations, fines or citations.
- Additionally, Peoples is installing Intelis meters for eligible customers. The Intelis Meter represents a significant advancement in utility safety and operational oversight, with the integration of pressure sensing technology into solid state gas meters serving as a cornerstone of this initiative. These meters are designed to provide real-time monitoring of gas pressure at the point of service, enabling early detection of anomalies that could indicate leaks, pressure drops, or other hazardous conditions. This capability greatly enhances the utility's ability to respond to potential safety issues, reducing the risk of incidents and improving overall system integrity.

Community Engagement and Impact on Local Economies

- Peoples and its employees are fully engaged in the Southwestern Pennsylvania community. The Company supports the communities it serves through charitable contributions and volunteer opportunities. In addition to these philanthropic endeavors, the Company makes a significant impact on the local economy in Southwestern Pennsylvania by investing capital and creating jobs to carry out the Company's modernization plans and retaining key talent. For example, in 2025, the Company's LTIP program required 80 different pipeline crews to complete its work.
- Further, Peoples continues to support and encourage local production of natural gas. The

Company's commitment to bring its customers gas supply from locally drilled gas wells has helped sustain jobs for local drilling companies and related activities.

The identified initiatives and efforts, as described by the Company's witnesses, demonstrate Peoples' commitment to providing safe, reliable, and high-quality distribution service to its customers. The Company believes that its management efforts, system investments, and continued provision of safe and reliable service at reasonable rates, as detailed in the testimony submitted in this case, all strongly support an upward adjustment of 25 basis points to the Company's rate of return on common equity. This upward adjustment is included in the 11.25% return on common equity requested by the Company and is discussed in the Direct Testimony of Jennifer Nelson (Peoples Statement No. 15).

IV. OVERVIEW OF FILING

Included with Peoples' filing is the supporting data required by the Commission's regulations. This information includes data for the Historic Test Year ("HTY") ended November 30, 2025, a Future Test Year ("FTY") ending November 30, 2026, and a FPFTY ending December 31, 2027. In accordance with permitted ratemaking procedures, the Company has elected to use the FPFTY as the basis for its proposed revenue change. Peoples has followed Commission ratemaking practice in preparing its claims for rate base, operating revenues and operating expenses.

Rate Base. Rate base was determined based on depreciated original cost values for projected plant in service at the end of the FTY and FPFTY, respectively. The Company's rate base claim also includes reasonable estimates for materials and supplies inventory and cash working capital, as well as standard deductions for accumulated depreciation, accumulated deferred income taxes, and customer deposits. The Company's rate base claim is shown in

summary form in Schedule 2 to Exhibit 8 (FPFTY) and is principally supported by the Direct Testimony of Nick Tufarolo (Peoples Statement No. 12).

Operating Revenues. Peoples' *pro forma* test year operating revenues were derived from its annual operating revenue forecast. As explained in the testimony of Dawn Folks (Peoples Statement No. 4) and other witnesses, operating revenues were annualized, normalized, and otherwise adjusted in accordance with standard ratemaking practice, as detailed in the schedules included within Exhibit 3 (FPFTY) and the exhibits attached to Ms. Folk's testimony.

Operating Expenses. Peoples' *pro forma* test year operating expenses were derived from evaluating the company's books and operating budget. As explained in the testimony of Andrew P. Wachter (Peoples Statement No. 2) certain operating expenses were annualized, normalized, and otherwise adjusted in accordance with standard ratemaking practice, as detailed in Schedule 1 of Exhibit 4 (FPFTY). The Company's claim for depreciation and amortization expense is supported by Exhibit 5C (Fully Projected) to the filing, and exhibits developed and supported by John J. Spanos of Gannett Fleming Valuation & Rate Consultants, LLC (Peoples Statement No. 16). Mr. Spanos's calculations are based on the straight-line, remaining life method previously approved for Peoples' operations by the Commission.

Income Taxes. Peoples' income tax expense was calculated using procedures previously accepted by the Commission. The Company's filing reflects the Net Operating Loss carryforward, the effects of Tax Repairs in this proceeding, and the impacts of the reduction to the Corporate Net Income tax rate on the Company's revenue requirement. The Company's tax claims are described

and supported in the Direct Testimony of Angela Jiang (Peoples Statement No. 7).

Revenue Allocation and Class Cost of Service. Peoples is proposing to allocate the revenue requirement to the customer classes based on the results of a cost of service study. The Company's proposed revenue allocation will move all rate classes toward the overall system average rate of return. Additional details regarding the Company's cost of service study and revenue allocation are provided in the Direct Testimony of John D. Taylor (Peoples Statement No. 17). Mr. Taylor also discusses the Company's proposal to continue its successful Weather Normalization Adjustment Mechanism (WNA) program and the Company's updated Heating Degree Day methodology in this case.

Rate Design. The Company's proposed rate design was developed in conjunction with Company Witness John D. Taylor's Allocated Cost of Service Study ("ACOSS"). The proposed revenue increases were allocated to the Company's service classes based on current rates of return for each class and the desire to move towards full parity. Full parity means the revenues collected from individual service classes are aligned with the cost of service associated with that service class. After allocating the revenue increase, the rate design process consists of setting the basic service charge, resetting riders, and allocating the remaining increase to the volumetric distribution charge. As part of this case, Peoples is proposing to increase the fixed monthly customer charges for the residential, certain commercial and large industrial classes. Details of the Company's rate design proposals are found in the Direct Testimony of John D. Taylor (Peoples Statement No. 17).

Other Tariff Changes. The Company's proposed changes to its tariff are discussed in the

testimony of Krista Snyder (Peoples Statement No. 13).

V. **CONCLUSION**

The proposed revenue increase is necessary for the Company to continue providing safe and reliable service, to maintain the integrity of its financial ratings, to attract additional capital on reasonable terms, and to have a reasonable opportunity to earn a fair rate of return on property that is used and useful in providing natural gas service to the public within its service territory. The proposals contained in this filing will provide significant benefits to all stakeholders. Moreover, the Company's proposed revenue allocation and rate design are just and reasonable and non-discriminatory, as are the proposed changes made to the Company's general terms and conditions of service. Therefore, the rates, rules, and terms and conditions of service set forth in Retail Tariff No. 49 and Supplier Tariff No. S-5 should be permitted to become effective as filed.

PLAIN LANGUAGE - STATEMENT OF REASONS

PEOPLES NATURAL GAS COMPANY LLC
2026 Base Rate Case
Docket No. R-2026-3060855

PLAIN LANGUAGE STATEMENT OF REASONS

Peoples Natural Gas Company LLC (“Peoples” or “Company”) has asked the Pennsylvania Public Utility Commission (“PUC” or the “Commission”) to increase its annual jurisdictional revenues by approximately \$163.2 million, or by 13.8%. The percentage rate increase will vary by rate class. The main reasons for this proceeding are:

- Peoples continues to invest in replacing its aging infrastructure. Upgrading and modernizing the distribution system facilitates the provision of safe and reliable service to customers.
- Without substantial rate relief, the Company will not be able to earn a fair return on its investment used to serve the public and, if not addressed, this could adversely affect the integrity of its financial ratings and its ability to provide safe and reliable service to its customers.
- Peoples is proposing to increase the fixed monthly customer charges for the residential, certain commercial and large industrial classes.

The Company designed the proposed rates for each customer class to recover its total required revenue. In allocating the revenue increase to the residential and non-residential customer classes, Peoples was guided by detailed studies of each rate class’s cost of service. The Company also considered and balanced other principles of rate design consistent with the Commission’s approach to ratemaking.

Peoples is also proposing to continue its successful Weather Normalization Adjustment Program.

Along with its rate increase, Peoples has filed all supporting data required by the

Commission's regulations, as well as the written statements of 17 witnesses and numerous exhibits prepared by those witnesses. The data, testimony, and exhibits submitted by the Company comply with the Commission's filing requirements. The proposed distribution revenue increase is the minimum increase necessary for Peoples to continue providing safe and reliable service to the public within its service territory.

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.

See attached pages 2 – 3 for the comparative balance sheet of Peoples Natural Gas Company at November 30, 2025 and November 30, 2024.

Peoples Natural Gas Company LLC
Exhibit No. 1, Schedule 2
Comparative Balance Sheet

Line No	Account	Description	NOVEMBER 30, 2025	NOVEMBER 30, 2024
ASSETS & OTHER DEBITS				
UTILITY PLANT:				
1	101.0	Plant in Service	\$ 5,475,098,189	\$ 4,907,566,233
2	101.1	Property Under Capital Leases	\$ 15,655,234	\$ 20,566,830
3	102.0	Gas Plant Purchased or Sold	\$ -	\$ -
4	105.0	Plant Held for Future Use	\$ 4,940	\$ 4,940
5	114.0	Plant Acquisition Adjustments	\$ -	\$ -
6	106.0	Completed Construction not Classified-Gas	\$ 265,480,703	\$ 294,562,153
7	107.0	Construction Work in Progress	\$ 94,267,997	\$ 108,806,380
8	108.0	Accumulated Depreciation-Utility Plant	\$ (1,434,221,025)	\$ (1,392,973,294)
9	111.0	Accumulated Amortization-Utility Plant	\$ -	\$ -
10	117.1	Gas Stored - Base Gas	\$ 51,833	\$ -
11	117.3	Gas Stored in Reservoirs and Pipelines	\$ -	\$ 51,833
12		TOTAL UTILITY PLANT	\$ 4,416,337,871	\$ 3,938,585,075
OTHER PROPERTY & INVESTMENTS:				
13	121.0	Non-Utility Property	\$ 17,172	\$ 17,172
14	122.0	Accumulated Depreciation-Non-Utility Property	\$ (9,322)	\$ (9,322)
15	124.0	Other Investments	\$ 4,500,002	\$ 4,500,002
16	128.0	Other Special Funds	\$ 237,700	\$ 248,000
17		TOTAL OTHER PROPERTY & INVESTMENTS	\$ 4,745,552	\$ 4,755,852
CURRENT & ACCRUED ASSETS:				
18	131.0	Cash	\$ 1,293,511	\$ 1,417,572
19	134.0	Other Special Deposits	\$ 1,443,406	\$ 1,417,212
20	135.0	Working Funds	\$ -	\$ -
21	136.0	Temporary Cash Investments	\$ -	\$ -
22	141.0	Notes Receivable	\$ -	\$ -
23	142.0	Customer Accounts Receivable	\$ 88,293,701	\$ 67,875,237
24	143.0	Other Accounts Receivable	\$ 3,648,067	\$ 4,146,863
25	144.0	Accumulated Provision for Uncollectible	\$ (47,084,175)	\$ (45,002,182)
26	145.0	Notes Receivable from Associated Companies	\$ -	\$ -
27	146.0	Accounts Receivable from Associated Companies	\$ -	\$ 27,934,791
28	154.0	Plant Materials & Operating Supplies	\$ 6,167,508	\$ 6,045,119
29	164.1	Gas Stored - Current	\$ 63,399,840	\$ 46,073,263
30	165.0	Prepayments	\$ 3,998,013	\$ 4,958,202
31	173.0	Accrued Utility Revenues	\$ 72,640,586	\$ 56,174,291
32	174.0	Miscellaneous Current & Accrued Assets	\$ 316,990	\$ 29,110
33	175.0	Derivative Instrument Assets-Current Portion	\$ -	\$ -
34		TOTAL CURRENT & ACCRUED ASSETS	\$ 194,117,447	\$ 171,069,478
DEFERRED DEBITS:				
35	181.0	Unamortized Debt Expense	\$ 11,768,334	\$ 9,533,798
36	182.3	Other Regulatory Assets	\$ 921,890,490	\$ 771,192,959
37	186.0	Miscellaneous Deferred Debits	\$ 15,170,633	\$ 23,483,387
38	190.0	Accumulated Deferred Income Taxes	\$ 259,036,388	\$ 159,685,721
39	191.0	Unrecovered Purchased Gas Costs	\$ 20,530,289	\$ 20,367,089
40		TOTAL DEFERRED DEBITS	\$ 1,228,396,134	\$ 984,262,954
41		TOTAL ASSETS & OTHER DEBITS	\$ 5,843,597,004	\$ 5,098,673,359

Peoples Natural Gas Company LLC
Exhibit No. 1, Schedule 2
Comparative Balance Sheet

Line No	Account	Description	NOVEMBER 30, 2025	NOVEMBER 30, 2024
LIABILITIES & OTHER CREDITS				
PROPRIETARY CAPITAL:				
42	201.0	Common Stock Issued	\$ -	\$ -
43	211.0	Miscellaneous Paid-In Capital	\$ 1,186,208,162	\$ 1,187,110,446
44	216.0	Unappropriated Retained Earnings	\$ 1,160,637,137	\$ 847,846,988
45	219.0	Accumulated Other Comprehensive Income	\$ -	\$ -
46		TOTAL PROPRIETARY CAPITAL	\$ 2,346,845,299	\$ 2,034,957,434
LONG-TERM DEBT:				
47	223.0	Advances from Associated Companies	\$ 1,594,210,889	\$ 1,445,829,200
48	225.0	Unamortized Premium on Long-Term Debt	\$ -	\$ -
49		TOTAL LONG-TERM DEBT	\$ 1,594,210,889	\$ 1,445,829,200
OTHER NON-CURRENT LIABILITIES:				
50	227.0	Obligations under Capital Lease-Noncurrent	\$ 12,919,039	\$ 18,353,152
51	228.2	Accumulated Provision for Injuries and Damages	\$ 3,002,025	\$ 2,426,128
52	228.3	Accumulated Provision for Pensions and Benefits	\$ (2,735,101)	\$ (2,904,724)
53	228.4	Accumulated Miscellaneous Operating Provision	\$ 95,894	\$ 95,894
54	230.0	Asset Retirement Obligation	\$ -	\$ -
55		TOTAL OTHER NON-CURRENT LIABILITIES	\$ 13,281,857	\$ 17,970,450
CURRENT & ACCRUED LIABILITIES:				
56	232.0	Accounts Payable	\$ 131,258,406	\$ 150,939,706
57	233.0	Notes Payable to Associated Companies	\$ 393,911,978	\$ 251,396,456
58	234.0	Accounts Payable to Associated Companie	\$ 123,242,771	\$ 163,271,323
59	235.0	Customer Deposits	\$ 3,439,182	\$ 3,269,909
60	236.0	Taxes Accrued	\$ (68,586,507)	\$ (120,251,375)
61	237.0	Interest Accrued	\$ 26,479	\$ 26,356
62	238.0	Dividends Declared	\$ -	\$ -
63	241.0	Tax Collections Payable	\$ 507,414	\$ 420,357
64	242.0	Miscellaneous Current & Accrued Liabilities	\$ 52,481,596	\$ 44,857,740
65	243.0	Obligations under Capital Lease-Current	\$ 5,455,911	\$ 6,301,687
66	244.0	Derivative Instrument Liabilities-Current	\$ -	\$ -
67		TOTAL CURRENT & ACCRUED LIABILITIES	\$ 641,737,230	\$ 500,232,159
DEFERRED CREDITS:				
68	252.0	Customer Advances for Construction	\$ 595,600	\$ 234,291
69	255.0	Accumulated Deferred Investment Tax Credit	\$ -	\$ -
70	253.0	Other Deferred Credits	\$ 10,343,865	\$ 8,529,016
71	254.0	Other Regulatory Liabilities	\$ 191,701,492	\$ 209,753,741
72	282.0	Accumulated Deferred Income Taxes-Other Property	\$ 855,140,881	\$ 726,783,469
73	283.0	Accumulated Deferred Income Taxes-Other	\$ 189,739,891	\$ 154,383,599
74		TOTAL DEFERRED CREDITS	\$ 1,247,521,729	\$ 1,099,684,116
75		TOTAL LIABILITIES & OTHER CREDITS	\$ 5,843,597,004	\$ 5,098,673,359

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 Company had no major changes in operating or financial condition between the historical test year November 30, 2025 and the rate case filing on March 27, 2026.

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.

Month / Year	Cash and temporary investments
December-23	\$ 2,491,540
January-24	\$ 2,062,703
February-24	\$ 2,613,548
March-24	\$ 2,888,921
April-24	\$ 2,281,542
May-24	\$ 1,584,951
June-24	\$ 1,615,672
July-24	\$ 1,156,889
August-24	\$ 1,436,757
September-24	\$ 1,806,790
October-24	\$ 1,264,836
November-24	\$ 1,417,572
December-24	\$ 2,707,641
January-25	\$ 3,068,915
February-25	\$ 4,731,664
March-25	\$ 5,779,132
April-25	\$ 2,761,651
May-25	\$ 2,217,529
June-25	\$ 2,830,187
July-25	\$ 1,457,688
August-25	\$ 1,955,917
September-25	\$ 1,445,088
October-25	\$ 1,903,459
November-25	\$ 1,293,701

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 No. 16, Schedule No. 15 (53.53.II.A.17).

Peoples Natural Gas Company LLC
Exhibit 1, Schedule 6: 53.53 II.C.1 - Gas Stored - Current
12 Months Ended November 30, 2025

Inventory of
Gas Stored Underground - Current

Month	Year	Peoples Natural Gas	
December	2024	\$	41,001,005
January	2025	\$	28,613,878
February	2025	\$	18,009,729
March	2025	\$	10,533,021
April	2025	\$	19,616,207
May	2025	\$	29,475,851
June	2025	\$	34,505,294
July	2025	\$	45,212,005
August	2025	\$	56,323,762
September	2025	\$	63,848,878
October	2025	\$	68,828,856
November	2025	\$	63,399,840
Total		\$	479,368,326
12 Month Average		\$	39,947,360

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.

	<u>Peoples Natural Gas Company</u>
<u>Account 121.0 – Non-Utility Property</u>	
Total Account 121.0	\$ 17,172
 <u>Account 122.0 – Accumulated Provision for Depreciation and Amortization of Nonutility Property</u>	
Total Account 122.0	\$ (9,322)
 <u>Account 124.0 – Other Investments</u>	
Strategic Investment Fund, Inc. (1500 Shares of C Class units)	\$ 1,500,000
Pennsylvania Development Credit Corp.	\$ 1
Western Pennsylvania Development Credit Corp	\$ 1
Power of 32 Site Development	<u>\$ 3,000,000</u>
Total Account 124.0	\$ 4,500,002
 <u>Account 128.0 – Other Special Funds</u>	
Total Account 128.0	\$ 237,700

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 \$1,443,406.31 in the BFR Disbursement Fund-Commercial account at November 30, 2025 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 for Peoples Natural Gas Company LLC.

- b. Account 135.0 – Working Funds

There is no balance in Working Funds at November 30, 2025 for Peoples Natural Gas Company LLC.

- c. Account 136.0 – Temporary Cash Investment

There is no balance in Temporary Cash Investments at November 30, 2025 for Peoples Natural Gas Company LLC.

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 November 30, 2025

Line No.	Description	Balance
Account 143 - Other Accounts Receivable		
1	Accounts Receivable Damages and Relocations	\$ 1,228,182
2	Accounts Receivable Estimate	\$ 1,280,222
3	Accounts Receivable Accident/Property Claims	\$ 522,558
4	Account Receivable - Other	\$ 617,105
5		\$ 3,648,067
Account 146 - Accounts Receivable from Associated Companies		
6	PNG Homeworks	\$ -
7	Delta Natural Gas	\$ -
8	PNG Gathering LLC	\$ -
9	PNG Companies LLC	\$ -
10	Peoples Gas Co LLC	\$ -
11		\$ -
12	Total	\$ 3,648,067

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 Uncollectible Accounts
 Accruals, Charge-offs and Recoveries for 12 months ended
 November 30, 2023, 2024 and 2025

Utility Customers Total Period	Beginning Balance	Accrual	Charge-Offs	Recoveries	Ending Balance
TME 11/23	44,489,935	9,752,418	(14,488,562)	4,412,352.53	44,166,143
TME 11/24	44,166,143	12,341,532	(15,293,240)	3,578,170.37	44,792,606
TME 11/25	44,792,606	12,809,680	(14,186,167)	3,461,350.21	46,877,469

Other Customers Total Period	Beginning Balance	Accrual	Charge-Offs	Recoveries	Ending Balance
TME 11/23	256,351	323,441	(105,068)	4,913.07	479,637
TME 11/24	479,637	648,987	(950,351)	31,303.26	209,577
TME 11/25	209,577	56,323	(87,390)	28,196.80	206,706

Peoples Natural Gas Company LLC

§ 53.53.III.A

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

Balances as of November 30, 2025

Line No.	Description	Balance
Account 165 - Prepayments		
1	Computer Software & Telecommunications Maintenance	\$ 2,647,000
2	Advertising and Sponsorships	\$ 601,893
3	Leases	\$ 569,221
4	Prepaid Commission of Sublease Brokerage	\$ 108,941
5	Health Insurance Benefits Expenses	\$ 66,792
6	Pittsburgh Works	\$ 4,167
<hr/>		
7	Total Account 165	\$ 3,998,013

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

§ 53.53.III.A

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

Peoples Natural Gas Company LLC

53.53 III.A.7

Balances at November 2025

Line No.	Description	Amount
Account 142 - Customer Accounts Receivable		
1	<u>Accounts receivable for gas service</u>	<u>\$ 88,293,701</u>
2	<u>Total Account 142</u>	<u>\$ 88,293,701</u>
Account 144 - Accumulated Provision for Uncollectible Accounts		
3	<u>Allowance for uncollectible accounts</u>	<u>\$ (47,084,175)</u>
4	<u>Total Account 144</u>	<u>\$ (47,084,175)</u>
Account 164.1 - Gas Stored Underground - Current		
5	<u>Value of gas inventory in storage</u>	<u>\$ 63,399,840</u>
6	<u>Total Account 164.1</u>	<u>\$ 63,399,840</u>
Account 173 - Accrued Utility Revenues		
7	<u>Unbilled Gas Service</u>	<u>\$ 72,640,586</u>
8	<u>Total Account 173</u>	<u>\$ 72,640,586</u>

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 1 below.

Peoples Natural Gas Company LLC
Attachment 1: 53.53 III.A.8
As of November 30, 2025

Line No.	Description	Balance
Account 181 - Unamortized Debt Expense		
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>	\$ 11,768,334
2	Total Account 181	\$ 11,768,334
Account 182 - Other Regulatory Assets		
3	Universal Service Program (USP) <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>	\$ (5,754,091)
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>	\$ 1,250,831
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>	\$ (7,836)
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>	\$ 918,184,410
7	Rate Case Expense <i>Reflects the expenses incurred in support of the Peoples base rate filing submitted in 2018</i>	\$ 333,093
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>	\$ 5,761,927
9	Repair Tax <i>Reflects the (Over)/Under give back of the 481 benefit to customers through surcharge credit</i>	\$ 1,193,430
10	Vacation Balancing <i>Represents the balance of accrued vacation, quarterly adjustments made based on usage</i>	\$ 18,581
11	Debt Issuance Costs <i>Relates to debt issuance costs to be amortized over the term of the outstanding debt</i>	\$ 910,146
12	Total Account 182	\$ 921,890,491

Peoples Natural Gas Company LLC
Attachment 1: 53.53 III.A.8
As of November 30, 2025

Line No.	Description	Balance
Account 186 - Miscellaneous Deferred Debits		
13	Other Deferred Charges <i>Primarily pending lease construction incentives receivable</i>	\$ 21,859
14	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 of the asset.</i>	\$ 9,106,143
15	OPEB Asset/Oblig - FAS 158 - Non Current <i>Relates to OPEB/PBOP balance to be amortized over the term</i>	\$ 6,042,632
16	Total Account 186	\$ 15,170,634
Account 190 - Accumulated Deferred Income Taxes		
17	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>	\$ 259,036,388
18	Total Account 190	\$ 259,036,388
Account 191 - Unrecovered Purchased Gas Costs		
19	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>	\$ 20,530,289
20	Total Account 191	\$ 20,530,289

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.

Peoples Natural Gas Company LLC

Attachment 1 : 53.53 III.A.9

Balances as of November 2025

Line No.	Description	Peoples Natural Gas
Account 233 - Notes Payable to Associated Companies		
1	Revolver Line of Credit	\$ (393,911,978)
<hr/>		
2	Total Account 233	\$ (393,911,978)
<hr/>		
Account 234 - Accounts Payable to Associated Companies		
3	PNG Companies LLC	\$ (1,206,400)
4	Total Convenience Payments	\$ (1,206,400)
<hr/>		
5	PNG Companies LLC - Interest	\$ (122,036,371)
<hr/>		
6	Total Account 234	\$ (123,242,771)

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 November 30, 2025

Line No.	Description	Balance
Account 252 - Customer Advances for Construction		
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>	\$ (595,600)
2	Total Account 252	\$ (595,600)
Account 253 - Other Deferred Credits		
3	Defer Lease Obligation <i>Relates to amortizable lease incentives for the rental of the 375 North Shore building</i>	\$ (905,092)
4	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>	\$ (9,430,266)
5	Deferred Credit - Non Current <i>Amortization of losses on subleases of the 225 North Shore building</i>	\$ (8,506)
6	Total Account 253	\$ (10,343,865)

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 November 30, 2025:

Reserve for Injuries and Damages \$3,002,025

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.

See Attachment 1.

Peoples Natural Gas Company LLC

Attachment 1: 53.53 III.A.12

As of November 30, 2025

Line No.	Description	Balance
Account 228.3 - Accumulated Provision for Pension and Benefits		
1	Pension Benefit Obligation - Non Current <i>Relates to the status of the PNG Pension plans based on Aon's actuarial studies</i>	\$ 2,735,101
2	Total Account 228.3	\$ 2,735,101
Account 242.0 Miscellaneous Current and Accrued Liabilities		
3	BFR Fund Payable - Commercial <i>Refers to the Boiler Fund Rider program. Surcharges collected to aid small commercial customers and non-profit agencies in converting their energy systems</i>	\$ (1,443,406)
	Misc C&A Liabilities <i>Relates to the balance of estimated accrued liabilities</i>	\$ (47,153,153)
	OPEB ME Benefit Oblig FAS 158 - Current <i>Refers to the over or under funding of the post retirement plan</i>	\$ (899,655)
6	Total Account 242.0	\$ (49,496,214)
Account 253.0 Other Deferred Credits		
8	Deferred Lease Obligation - Non Current <i>Refers to the deferred lease liability associated with the receipt of subsequent month's invoices that have not yet been paid</i>	\$ (905,092)
	OPEB SE 158 Benefit Obligation - Non Current <i>Relates to the status of the PNG Pension plans based on Aon's actuarial studies</i>	\$ (9,430,266)
9	Total Account 253.0	\$ (10,335,359)

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.

	31-Dec-22	31-Dec-23	31-Dec-24	30-Nov-25
Beginning of Year Balance	\$ 226,030,308	\$ 442,456,332	\$ 682,972,801	\$ 932,418,595
Net Income (Loss)	\$ 216,426,024	\$ 240,516,469	\$ 249,445,794	\$ 228,218,542
Dividends				
End of Year Balance	442,456,332	682,972,801	932,418,595	1,160,637,137

Peoples Natural Gas Company LLC

§ 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**

Account 191 Beginning Balance November 30, 2023	\$	(36,485,801)
December 2023	\$	21,225,898
January 2024	\$	6,109,976
February 2024	\$	(4,307,765)
March 2024	\$	2,049,618
April 2024	\$	(1,242,100)
May 2024	\$	2,601,829
June 2024	\$	4,804,134
July 2024	\$	5,652,753
August 2024	\$	5,731,320
September 2024	\$	5,290,808
October 2024	\$	4,690,269
November 2024	\$	3,492,108
Total	\$	56,098,848
Account 191 Ending Balance November 30, 2024	\$	19,613,047
Account 191 Beginning Balance November 30, 2024	\$	19,613,047
December 2024	\$	(2,780,820)
January 2025	\$	4,313,253
February 2025	\$	2,410,395
March 2025	\$	(16,349,701)
April 2025	\$	(7,383,802)
May 2025	\$	(1,191,699)
June 2025	\$	6,190,913
July 2025	\$	5,441,778
August 2025	\$	6,604,612
September 2025	\$	7,152,642
October 2025	\$	(3,621,129)
November 2025	\$	130,800
Total	\$	917,242
Account 191 Ending Balance November 30, 2025	\$	20,530,289

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 November 30, 2025.

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 Future 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 Future 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 and Proposed Rates

Line No.	Description	Reference	Per Books		Proforma		Proforma		Proforma		Fully Projected	
			Historic Test Year	Adjustments	Historic Test Year	Adjustments	Future Test Year	Adjustments	Future Test Year at Present Rates	Adjustments (Page 7 of 7)	Future Test Year at Proposed Rates	
			11.30.2025		11.30.2025		11.30.2026		12.31.2027		12.31.2027	
1	Operating Revenues:	Ex. 3, Sch. 15, Att. B	\$ 1,010,232,723	\$ 204,703,701	\$ 1,214,936,425	\$ (29,452,794)	\$ 1,185,483,631	\$ (869,566)	\$ 1,184,614,065	\$ 163,171,938	\$ 1,347,786,003	
	Operating Revenue Deductions:											
2	Gas Supply Expense	Ex. 3, Sch. 15, Att. C	344,130,886	155,269,855	499,400,741	5,153,298	504,554,039	1,365,351	505,919,390		505,919,390	
3	Operating and Maintenance Expense	Ex. 4, Sch. 1	209,946,248	9,987,831	219,934,080	(10,642,146)	209,291,934	10,053,212	219,345,146	3,121,918	222,467,064	
4	Depreciation and Amortization	Ex. 5, Table 1	143,917,721	(5,732,921)	138,184,800	15,699,094	153,883,894	19,229,419	173,113,313		173,113,313	
5	Net Salvage Amortized	Ex. 5, Table 4	-	7,590,331	7,590,331	(433,025)	7,157,306	910,977	8,068,283		8,068,283	
6	Taxes Other Than Income Taxes	Ex. 6, Sch. 2	9,891,350	2,300,521	12,191,871	537,845	12,729,717	1,029,338	13,759,055		13,759,055	
7	Total Operating Revenue Deductions		707,886,205	169,415,618	877,301,824	10,315,066	887,616,890	32,588,297	920,205,187	3,121,918	923,327,105	
8	Operating Income Before Income Taxes		302,346,518	35,288,083	337,634,601	(39,767,860)	297,866,741	(33,457,863)	264,408,878	160,050,020	424,458,897	
9	Income Taxes	Ex. 7, Sch. 8, Att. 1	(64,306,846)	29,925,241	(34,381,604)	(25,640,929)	(60,022,534)	(20,533,763)	(80,556,297)	33,610,504	(46,945,793)	
10	Operating Income		366,653,363	5,362,842	372,016,205	(14,126,931)	357,889,274	(12,924,100)	344,965,175	126,439,516	471,404,690	
	Other Income											
11	Interest Revenue		811,225	(811,225)	-	-	-	-	-	-	-	
12	Miscellaneous Nonoperating Income / Expense		12,223,886	(12,223,886)	-	-	-	-	-	-	-	
13	Total Other Income		13,035,111	(13,035,111)	-	-	-	-	-	-	-	
	Other Income Deductions											
14	Rent Expense - Nonutility Operations	Ex. 4, Sch. 1	1,392,914	(1,392,914)	-	-	-	-	-	-	-	
15	Charitable and Civic Contributions	Ex. 4, Sch. 1	13,675	(13,675)	-	-	-	-	-	-	-	
16	Expense - Civic, Political & Rel. Act	Ex. 4, Sch. 1	226,380	(226,380)	-	-	-	-	-	-	-	
17	Other Expense Miscellaneous	Ex. 4, Sch. 1	1,990,892	(1,990,892)	-	-	-	-	-	-	-	
18	Total Other Income Deductions		3,623,862	(3,623,862)	-	-	-	-	-	-	-	
19	Taxes Applicable to Other Income and Deductions	Ex. 7, Sch. 8, Att. 1	-	-	-	-	-	-	-	-	-	
	Interest Charges:											
20	Interest on Debt to Associated Companies	Page 5 of 7 of this sched	67,425,808	15,836,174	\$ 83,261,982	15,975,686	99,237,668	21,777,232	121,014,900		121,014,900	
21	Other Interest Charges		57,363	(57,363)	-	-	-	-	-	-	-	
22	Amortization of Debt Discount and Expense		1,218,024	(1,218,024)	-	-	-	-	-	-	-	
23	AFUDC		(5,426,732)	5,426,732	-	-	-	-	-	-	-	
24	Total Interest Charges		63,274,463	19,987,518	83,261,982	15,975,686	99,237,668	21,777,232	121,014,900	-	121,014,900	
25	Net Income		\$ 312,790,149	\$ (24,035,926)	\$ 288,754,224	\$ (30,102,617)	\$ 258,651,606	\$ (34,701,332)	\$ 223,950,275	\$ 126,439,516	\$ 350,389,790	
26	Rate Base	Ex. 8, Sch. 2	\$ 4,515,634,214		\$ 4,515,634,214		\$ 5,042,257,469		\$ 5,760,803,876		\$ 5,728,767,833	

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

HISTORIC TEST YEAR		
Line No.	Description	Amount
1	Rate Base	\$ 4,515,634,214
2	Weighted Long Term Debt Cost	1.84%
3	Synchronized Interest Expense - LT	\$ 83,261,982
4	Weighted Short Term Debt Cost	0.00%
5	Synchronized Interest Expense - ST	\$ -
6	Synchronized Interest Expense - Total	\$ 83,261,982

FUTURE TEST YEAR		
Line No.	Description	Amount
7	Rate Base	\$ 5,042,257,469
8	Weighted Long Term Debt Cost	1.97%
9	Synchronized Interest Expense - LT	\$ 99,237,668
10	Weighted Short Term Debt Cost	0.00%
11	Synchronized Interest Expense - ST	\$ -
12	Synchronized Interest Expense - Total	\$ 99,237,668

FULLY PROJECTED FUTURE TEST YEAR		
Line No.	Description	Amount
13	Rate Base	\$ 5,760,803,876
14	Weighted Long Term Debt Cost	2.10%
15	Synchronized Interest Expense - LT	\$ 121,014,900
16	Weighted Short Term Debt Cost	0.00%
17	Synchronized Interest Expense - ST	\$ -
18	Synchronized Interest Expense - Total	\$ 121,014,900

Peoples Natural Gas Company, LLC
Rate of Return on Rate Base
Twelve Months Ended November 30, 2025

Line No.	Description	Amount
1	Proforma Rate Base at Present Rates	\$ 5,728,767,833
2	Return on Rate Base	8.23%
3	Operating Income at Proposed Rates	\$ 471,404,690
4	Less: Net Operating Income at Present Rates	<u>\$ 344,965,175</u>
5	Operating Income Deficit	\$ 126,439,516
6	Revenue Conversion Factor	1.28127517
7	Additional Revenues	\$ 162,003,812
8	Additional Late Fees	<u>1,168,126</u>
9	Additional Revenue Requirement	\$ 163,171,938
	Revenue Conversion Factor:	
10	Operating Revenue	1.00000000
11	Less: Uncollectible	0.01927065
12	Plus: late payments	0.00721049
13	Income Before State Taxes	0.98793984
	State Income Tax Effect Tax Rate	
14	Less: State Income Tax	-
15	Income Before Federal Taxes	0.98793984
16	Less: Federal Tax at 21%	0.20746737
17	Adjusted Operating Income	<u>0.78047247</u>
18	Revenue Conversion Factor	1.28127517

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

1	Additional Revenue Requirement		\$ 162,003,812
2	Additional Late Fees	Ln 1 x Late Fee Rate	1,168,126
3	Less Operating & Maintenance Expense		<u>3,121,918</u>
4	Income Before State Income Tax	Ln 1 + Ln 2- Ln 3	\$ 160,050,020
	State Income Taxes		
5	Line 4 Times Effect Tax Rate	Ex. 7, Sch. 8	<u>-</u>
6	Income Before Federal Income Tax	Ln 4 - Ln 5	160,050,020
7	Federal Income Taxes	Ln 6 x 21%	<u>33,610,504</u>
8	Operating Income	Ln 6 - Ln 7	<u><u>126,439,516</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
Attachment 1: 53.53 III.A.18
Comparative Income Statement
Twelve Months Ended November 30:

Line No	Account	Description	2025		2024		Difference	
			Peoples Natural Gas Company LLC		Peoples Natural Gas Company LLC		Peoples Natural Gas Company LLC	
			(1)		(2)		(3=1-2)	
Operating Revenues (400):								
1	480.0	Residential Sales	9480000	\$ (645,633,578)	\$ (437,489,792)	\$	(208,143,786)	
2	481.0	Commercial and Industrial Sales	9481000	\$ (115,288,707)	\$ (76,556,983)	\$	(38,731,724)	
3	483.0	Sales for Resale	9483000	\$ (5,491,450)	\$ (3,459,834)	\$	(2,031,615)	
4		Sales of Gas (480-484)		\$ (766,413,735)	\$ (517,506,610)	\$	(248,907,126)	
5	487.0	Forfeited Discounts	9487000	\$ (5,824,920)	\$ (4,506,980)	\$	(1,317,940)	
6	488.0	Miscellaneous Service Revenues	9488000	\$ (1,125,013)	\$ (1,021,556)	\$	(103,457)	
7	489.1	Revenues from Transportation of Gas of Others Through Gathering Facility	9489100	\$ (8,123,308)	\$ (7,583,396)	\$	(539,912)	
8	489.3	Revenues from Transportation of Gas of Others Through Distribution Facility	9489300	\$ (222,146,770)	\$ (178,290,495)	\$	(43,856,275)	
9	489.4	Revenues from Storing Gas of Others	9489400	\$ -	\$ -	\$	-	
10	493.0	Rent from Gas Property	9493000	\$ (219,899)	\$ (247,585)	\$	27,686	
11	495.0	Other Gas Revenues	9495000	\$ (6,056,864)	\$ (2,659,141)	\$	(3,397,722)	
12	496.0	Provision for Rate Refunds	9496000	\$ (322,213)	\$ 2,079,051	\$	(2,401,264)	
13		Other Operating Revenues (485-496)		\$ (243,818,988)	\$ (192,230,103)	\$	(51,588,885)	
14		Total Operating Revenues (400)		\$ (1,010,232,723)	\$ (709,736,713)	\$	(300,496,011)	
Gas Production Operating Expense:								
Natural Gas Production Operation Expense								
15	750.0	Supervision and engineering	9750000	\$ -	\$ 70	\$	(70)	
16	751.0	Production maps and records	9751000	\$ -	\$ -	\$	-	
17	752.0	Gas wells expenses	9752000	\$ -	\$ -	\$	-	
18	753.0	Field lines expenses	9753000	\$ 1,352,374	\$ 1,310,283	\$	42,091	
19	754.0	Field compressor station expenses	9754000	\$ 2,587,132	\$ 2,559,329	\$	27,803	
20	755.0	Field compressor station fuel and power	9755000	\$ 995,338	\$ 1,105,665	\$	(110,327)	
21	756.0	Field measuring and regulating station expenses	9756000	\$ 309,867	\$ 326,760	\$	(16,894)	
22	758.0	Gas well royalties	9758000	\$ -	\$ -	\$	-	
23	759.0	Other expenses	9759000	\$ 65,292	\$ 70,202	\$	(4,910)	
24	760.0	Rents	9760000	\$ 18,154	\$ 20,686	\$	(2,532)	
25		Natural Gas Production and Gathering Operation Expense		\$ 5,328,157	\$ 5,392,995	\$	(64,839)	
26	800.1	Natural gas well-head purchases - intercompany	9800100	\$ -	\$ -	\$	-	
27	801.0	Natural gas field line purchases	9801000	\$ 8,981,977	\$ 7,826,410	\$	1,155,566	
28	803.0	Natural gas transmission line purchases	9803000	\$ 240,812,116	\$ 134,992,468	\$	105,819,649	
29	804.0	Natural gas city gate purchases	9804000	\$ 7,862,492	\$ 5,025,817	\$	2,836,675	
30	805.0	Other gas purchases	9805000	\$ -	\$ -	\$	-	
31	805.1	Purchase gas cost adjustments	9805100	\$ 648,022	\$ (54,879,713)	\$	55,527,735	
32	806.0	Exchange gas	9806000	\$ (126,483)	\$ 389,643	\$	(516,126)	
33	807.1	Well expense - Purchased gas	9807100	\$ -	\$ -	\$	-	
34	807.5	Other purchases gas expense	9807500	\$ -	\$ -	\$	-	
35	808.1	Gas withdrawn from storage—Debit	9808100	\$ 47,659,362	\$ 62,111,716	\$	(14,452,354)	
36	808.2	Gas delivered to storage—Credit	9808200	\$ (69,176,191)	\$ (42,346,770)	\$	(26,829,421)	
37	810.0	Gas used for compressor station fuel—Credit	9810000	\$ (2,367,113)	\$ (2,465,224)	\$	98,111	
38	812.0	Gas used for other utility operations—Credit	9812000	\$ (744,120)	\$ (1,587,218)	\$	843,098	
39	813.0	Other gas supply expenses	9813000	\$ 1,465,065	\$ 1,381,642	\$	83,423	
40		Other Gas Supply Operation Expenses		\$ 235,015,127	\$ 110,448,771	\$	124,566,356	
41		Total Gas Production Operation Expense		\$ 240,343,284	\$ 115,841,766	\$	124,501,517	
Nat Gas Storage, Terminaling and Processing Operation Expenses:								
42	814.0	Operation supervision and engineering	9814000	\$ 24,618	\$ 37,434	\$	(12,815)	
43	816.0	Wells expenses	9816000	\$ -	\$ -	\$	-	
44	817.0	Lines expenses	9817000	\$ 7,282	\$ 7,317	\$	(35)	
45	818.0	Compressor station expenses	9818000	\$ 1,501,805	\$ 1,368,538	\$	133,267	
46	819.0	Compressor station fuel and power	9819000	\$ 319,428	\$ 348,082	\$	(28,655)	
47	820.0	Measuring and regulating station expenses	9820000	\$ 1,541	\$ 1,492	\$	49	
48	823.0	Gas losses	9823000	\$ -	\$ -	\$	-	
49	824.0	Other expenses	9824000	\$ 357	\$ 358	\$	(1)	
50	825.0	Storage wells royalties	9825000	\$ 23,587	\$ 24,071	\$	(484)	
51	826.0	Rents	9826000	\$ -	\$ -	\$	-	
52		Underground Storage Operation Expense		\$ 1,878,617	\$ 1,787,292	\$	91,326	

Peoples Natural Gas Company LLC
Attachment 1: 53.53 III.A.18
Comparative Income Statement
Twelve Months Ended November 30:

Line No	Account	Description	2025		2024		Difference
			Peoples Natural Gas Company LLC		Peoples Natural Gas Company LLC		Peoples Natural Gas Company LLC
53	850.0	Operation supervision and engineering	9850000	\$ 172,329	\$ 262,072	\$	(89,743)
54	853.0	Compressor station labor and expenses	9853000	\$ 139,690	\$ 160,853	\$	(21,162)
55	854.0	Compressor Station Fuel	9854000	\$ 1,052,348	\$ 1,011,477	\$	40,871
56	856.0	Mains expenses	9856000	\$ 1,794,446	\$ 1,226,278	\$	568,168
57	857.0	Measuring and regulating station expenses	9857000	\$ 388,664	\$ 437,136	\$	(48,472)
58	858.0	Transmission and compression of gas by others	9858000	\$ 107,285,481	\$ 103,911,019	\$	3,374,462
59	859.0	Other expenses	9859000	\$ 29,853	\$ 41,343	\$	(11,489)
60	860.0	Rents	9860000	\$ 88,343	\$ 129,461	\$	(41,118)
61		Gas Transmission Operations Expense		\$ 110,951,154	\$ 107,179,639	\$	3,771,515
62	870.0	Operation supervision and engineering	9870000	\$ (3,740,688)	\$ (3,077,308)	\$	(663,380)
63	871.0	Distribution load dispatching	9871000	\$ -	\$ -	\$	-
64	874.0	Mains and services expenses	9874000	\$ 16,131,973	\$ 16,778,816	\$	(646,843)
65	875.0	Measuring and regulating station expenses—General	9875000	\$ 4,313,412	\$ 4,867,720	\$	(554,307)
66	877.0	Measuring and regulating station expenses—City gate check stations	9877000	\$ -	\$ -	\$	-
67	878.0	Meter and house regulator expenses	9878000	\$ 8,308,537	\$ 7,226,213	\$	1,082,324
68	879.0	Customer installations expenses	9879000	\$ 6,537,632	\$ 5,952,888	\$	584,744
69	880.0	Other expenses	9880000	\$ 3,136,363	\$ 3,414,187	\$	(277,824)
70	881.0	Rents	9881000	\$ 541,276	\$ 658,599	\$	(117,323)
71		Gas Distribution Operations Expense		\$ 35,228,506	\$ 35,821,114	\$	(592,609)
72	901.0	Supervision	9901000	\$ -	\$ -	\$	-
73	902.0	Meter reading expenses	9902000	\$ 2,522,722	\$ 2,588,545	\$	(65,823)
74	903.0	Customer records and collection expenses	9903000	\$ 21,830,873	\$ 20,638,071	\$	1,192,802
75	904.0	Uncollectible accounts	9904000	\$ 18,338,971	\$ 16,360,870	\$	1,978,102
76		Customer Accounts Expense		\$ 42,692,566	\$ 39,587,485	\$	3,105,081
77	907.0	Supervision	9907000	\$ 311,453	\$ 263,562	\$	47,891
78	908.0	Customer assistance expenses	9908000	\$ 17,324,353	\$ 608,317	\$	16,716,036
79	909.0	Informational advertising expenses	9909000	\$ -	\$ -	\$	-
80	910.0	Miscellaneous customer service expenses	9910000	\$ -	\$ -	\$	-
81		Customer Service and Informational Expense		\$ 17,635,805	\$ 871,878	\$	16,763,927
82	911.0	Supervision	9911000	\$ 11,980	\$ 31,804	\$	(19,824)
83	912.0	Demonstrating and selling expenses	9912000	\$ 1,012,111	\$ 882,721	\$	129,390
84	913.0	Promotional advertising expenses	9913000	\$ -	\$ -	\$	-
85	916.0	Miscellaneous sales promotion expenses	9916000	\$ -	\$ -	\$	-
86		Sales Expense		\$ 1,024,091	\$ 914,525	\$	109,566
87	920.0	Administrative and general salaries	9920000	\$ 13,398,419	\$ 12,429,748	\$	968,671
88	921.0	Office supplies and expenses	9921000	\$ 11,363,187	\$ 11,675,863	\$	(312,676)
89	922.0	Administrative expenses transferred—Credit	9922000	\$ (59,443,911)	\$ (51,710,270)	\$	(7,733,641)
90	923.0	Outside service employed	9923000	\$ 34,797,139	\$ 30,750,818	\$	4,046,320
91	924.0	Property insurance	9924000	\$ 1,455,896	\$ 1,254,125	\$	201,771
92	925.0	Injuries and damages	9925000	\$ 13,190,453	\$ 13,766,995	\$	(576,542)
93	926.0	Employee pensions and benefits	9926000	\$ 19,665,357	\$ 19,884,699	\$	(219,342)
94	928.0	Regulatory commission expenses	9928000	\$ 1,548,299	\$ 34,610	\$	1,513,689
95	930.1	Institutional or goodwill advertising expense	9930100	\$ 1,874,984	\$ 2,288,092	\$	(413,108)
96	930.2	Miscellaneous general expense	9930200	\$ 1,015,467	\$ 907,084	\$	108,383
97	931.0	Rents	9931000	\$ 4,999,723	\$ 4,730,521	\$	269,202
98		Administrative and General Operations Expense		\$ 43,865,013	\$ 46,012,286	\$	(2,147,273)
99		Total Operation Expenses (401)		\$ 493,619,036	\$ 348,015,985	\$	145,603,050

Peoples Natural Gas Company LLC
Attachment 1: 53.53 III.A.18
Comparative Income Statement
Twelve Months Ended November 30:

Line No	Account	Description	2025		2024		Difference
			Peoples Natural Gas Company LLC		Peoples Natural Gas Company LLC		Peoples Natural Gas Company LLC
		Maintenance Expenses (402)					
		Gas Production Maintenance Expenses					
100	762.0	Maintenance of structures and improvements	9762000	\$ 42,974	\$ 41,370	\$ 1,604	
101	763.0	Maintenance of producing gas wells	9763000	\$ 696	\$ 1,886	\$ (1,190)	
102	764.0	Maintenance of field lines	9764000	\$ 4,011,462	\$ 3,899,428	\$ 112,033	
103	765.0	Maintenance of field compressor station equipment	9765000	\$ 1,788,562	\$ 2,299,001	\$ (510,439)	
104	766.0	Maintenance of field measuring and regulating station equipment	9766000	\$ 157,846	\$ 152,241	\$ 5,605	
105	769.0	Maintenance of other equipment	9769000	\$ 33,963	\$ 37,594	\$ (3,631)	
106		Natural Gas Production and Gathering Maintenance Expense		\$ 6,035,503	\$ 6,431,521	\$ (396,018)	
107	787.0	Maintenance of pipe lines	9787000	\$ -	\$ -	\$ -	
108		Natural Gas Production Maintenance Expense		\$ -	\$ -	\$ -	
109	831.0	Maintenance of structures and improvements	9831000	\$ 897	\$ 1,947	\$ (1,050)	
110	832.0	Maintenance of reservoirs and wells	9832000	\$ 668	\$ 4,985	\$ (4,317)	
111	833.0	Maintenance of lines	9833000	\$ 40,530	\$ 42,165	\$ (1,635)	
112	834.0	Maintenance of compressor station equipment	9834000	\$ 479,207	\$ 746,851	\$ (267,644)	
113	835.0	Maintenance of measuring and regulating station equipment	9835000	\$ 1,074	\$ 1,100	\$ (25)	
	837.0	Maintenance of other equipment	9837000	\$ 185	\$ 190	\$ (5)	
115		Underground Storage Maintenance Expense		\$ 522,562	\$ 797,237	\$ (274,675)	
116	862.0	Maintenance of structures and improvements	9862000	\$ 34,330	\$ 36,696	\$ (2,367)	
117	863.0	Maintenance of mains	9863000	\$ 2,567,005	\$ 2,636,429	\$ (69,425)	
118	864.0	Maintenance of compressor station equipment	9864000	\$ 144,500	\$ 182,561	\$ (38,062)	
119	865.0	Maintenance of measuring and regulating station equipment	9865000	\$ 1,271,293	\$ 1,277,705	\$ (6,413)	
120	866.0	Maintenance of communication equipment	9866000	\$ 170,164	\$ 104,863	\$ 65,301	
	867.0	Maintenance of other equipment	9867000	\$ 12,004	\$ 12,428	\$ (423)	
122		Gas Transmission Maintenance Expense		\$ 4,199,295	\$ 4,250,683	\$ (51,388)	
123	886.0	Maintenance of structures and improvements	9886000	\$ 6,381,766	\$ 6,433,436	\$ (51,669)	
124	887.0	Maintenance of mains	9887000	\$ 38,384,734	\$ 36,372,156	\$ 2,012,577	
125	888.0	Maintenance of compressor station equipment	9888000	\$ -	\$ -	\$ -	
126	889.0	Maintenance of measuring and regulating station equipment—General	9889000	\$ 2,093,882	\$ 2,115,242	\$ (21,359)	
127	890.0	Maintenance of measuring and regulating station equipment—Industrial	9890000	\$ -	\$ -	\$ -	
128	891.0	Maintenance of measuring and regulating station equipment—City gate check station	9891000	\$ -	\$ -	\$ -	
129	892.0	Maintenance of services	9892000	\$ 1,812,029	\$ 2,679,391	\$ (867,362)	
130	893.0	Maintenance of meters and house regulators	9893000	\$ 301,268	\$ 329,717	\$ (28,449)	
131	894.0	Maintenance of other equipment	9894000	\$ 571,721	\$ 544,501	\$ 27,220	
132		Gas Distribution Maintenance Expense		\$ 49,545,400	\$ 48,474,442	\$ 1,070,958	
133	932.0	Maintenance of general plant	9932000	\$ 155,338	\$ 239,667	\$ (84,329)	
134		Administrative and General Maintenance Expense		\$ 155,338	\$ 239,667	\$ (84,329)	
135		Total Maintenance Expenses (402)		\$ 60,458,099	\$ 60,193,551	\$ 264,548	
136	403.0	Depreciation expense	9403000	\$ 143,917,721	\$ 122,216,853	\$ 21,700,868	
137		Depreciation Expense (403)		\$ 143,917,721	\$ 122,216,853	\$ 21,700,868	
138	403.1	Depreciation Expense - Asset Retirement Obligation	9403100	\$ -	\$ -	\$ -	
139		Depreciation Expense for Asset Retirement Obligation Costs (403.1)		\$ -	\$ -	\$ -	
140	404.0	Amortization expense - Utility plant	9404000	\$ -	\$ -	\$ -	
141	404.2	Amortization of underground storage land and land rights	9404200	\$ -	\$ -	\$ -	
142		Amortortization and Depletion of Utility Plant (404-405)		\$ -	\$ -	\$ -	
143	407.3	Amortization Expense - Regulatory Debits	9407300	\$ -	\$ -	\$ -	
144		Regulatory Debits (407.3)		\$ -	\$ -	\$ -	
145	408.1	Taxes other than income taxes, utility operating income	9408100	\$ 9,891,350	\$ 12,883,937	\$ (2,992,587)	
146		Taxes Other Than Income Taxes (408.1)		\$ 9,891,350	\$ 12,883,937	\$ (2,992,587)	

Peoples Natural Gas Company LLC
Attachment 1: 53.53 III.A.18
Comparative Income Statement
Twelve Months Ended November 30:

Line No	Account	Description	2025		2024		Difference	
			Peoples Natural Gas Company LLC		Peoples Natural Gas Company LLC		Peoples Natural Gas Company LLC	
147	409.1	Income taxes, utility operating income	9409100	\$ 6,336,100	\$ 9,519,896	\$	(3,183,795)	
148	410.1	Provision for deferred income taxes, utility operating income	9410100	\$ 124,561,445	\$ 417,490,950	\$	(292,929,504)	
149	411.1	Provision for deferred income taxes--Credit, utility operating income	9411100	\$ (196,046,349)	\$ (537,890,699)	\$	341,844,350	
150	411.4	Investment tax credit adjustments, utility operations	9411400	\$ -	\$ -	\$	-	
151		Total Operating Expenses		\$ 642,737,402	\$ 432,430,473	\$	210,306,929	
152		NET UTILITY OPERATING INCOME		\$ (367,495,321)	\$ (277,306,240)	\$	(90,189,081)	
		OTHER INCOME & DEDUCTIONS						
		Other Income:						
153	415.0	Revenues from merchandising, jobbing and contract work	9415000	\$ (9,348,560)	\$ (8,138,430)	\$	(1,210,130)	
154	416.0	Costs and expenses of merchandising, jobbing and contract work	9416000	\$ 2,154,466	\$ 2,041,502	\$	112,964	
155	417.0	Nonutility Operations - Revenue	9417000	\$ (2,875,326)	\$ (5,028,329)	\$	2,153,003	
156	417.1	Nonutility Operations - Expenses	9417100	\$ 1,392,914	\$ 2,558,108	\$	(1,165,193)	
157	419.0	Interest and dividend income	9419000	\$ (811,225)	\$ (1,656,715)	\$	845,490	
158	419.1	Allowance for other funds used during construction	9419100	\$ (3,858,604)	\$ (2,595,037)	\$	(1,263,567)	
159	421.0	Miscellaneous nonoperating income	9421000	\$ (170,324)	\$ (215,289)	\$	44,965	
160	421.1	Gain on Disposition of Property	9421100	\$ -	\$ -	\$	-	
161		Total Other Income		\$ (13,516,659)	\$ (13,034,190)	\$	(482,469)	
		Other Income Deductions:						
162	421.2	Loss on Disposition of Property	9421200	\$ -	\$ -	\$	-	
163	426.1	Donations	9426100	\$ 13,675	\$ (142,848)	\$	156,524	
164	426.3	Penalties	9426300	\$ 6,750	\$ 5,500	\$	1,250	
165	426.4	Expenditures for certain civic, political and related activities	9426400	\$ 226,380	\$ 246,566	\$	(20,186)	
166	426.5	Other deductions	9426500	\$ -	\$ -	\$	-	
167		Total Other Income Deductions		\$ 246,806	\$ 109,217	\$	137,588	
		Taxes Applicable to Other Income and Deductions						
168	408.2	Taxes other than income taxes, other income and deductions	9408200	\$ -	\$ -	\$	-	
169	409.2	Income taxes, other income and deductions	9409200	\$ 905,136	\$ 680,750	\$	224,386	
170	410.2	Provision for deferred income taxes, other income and deductions	9410200	\$ (63,178)	\$ 3,089,139	\$	(3,152,317)	
171	411.2	Provision for deferred income taxes--Credit, other income and deductions	9411200	\$ -	\$ -	\$	-	
172		Total Taxes Applicable to Other Income/Deductions		\$ 841,957	\$ 3,769,889	\$	(2,927,931)	
173		NET OTHER INCOME AND DEDUCTIONS		\$ (12,427,896)	\$ (9,155,084)	\$	(3,272,812)	
		INTEREST CHARGES						
174	427.0	Interest on long-term debt	9427000	\$ -	\$ -	\$	-	
175	428.0	Amortization of Debt Discount and Expense	9428000	\$ 1,218,024	\$ 917,410	\$	300,614	
176	430.0	Interest on debt to associated companies	9430000	\$ 67,425,808	\$ 52,532,648	\$	14,893,160	
177	431.0	Other interest expense	9431000	\$ 57,363	\$ 99,139	\$	(41,776)	
178	432.0	Allowance for borrowed funds used during construction--Credit	9432000	\$ (1,568,128)	\$ (1,551,211)	\$	(16,916)	
179		NET INTEREST CHARGES		\$ 67,133,068	\$ 51,997,987	\$	15,135,081	
180		TOTAL INCOME BEFORE EXTRAORDINARY INCOME		\$ (312,790,150)	\$ (234,463,337)	\$	(78,326,813)	
		EXTRAORDINARY ITEMS						
181	434.0	Extraordinary Income	9434000	\$ -	\$ -	\$	-	
182	435.0	Extraordinary deductions	9435000	\$ -	\$ -	\$	-	
183	409.3	Income taxes, extraordinary items. Net Income	9409300	\$ -	\$ -	\$	-	
184		EXTRAORDINARY ITEMS AFTER TAXES		\$ -	\$ -	\$	-	
185		NET INCOME (LOSS)		\$ (312,790,150)	\$ (234,463,337)	\$	(78,326,813)	

Peoples Natural Gas Company LLC
Attachment 1: 53.53 III.A.18
Comparative Income Statement
Twelve Months Ended November 30:

Variance Explanations:	Variance Amounts
OPERATING REVENUES	
Residential Sales (480)	\$ (208,143,786)
Residential Sales increased primarily due to a 26.8% increase in heating degree days as well as implementation of the changes from the 2023 rate case.	
Commercial and Industrial Sales (481)	\$ (38,731,724)
Commercial and Industrial Sales increased primarily due to a 26.8% increase in heating degree days as well as implementation of the changes from the 2023 rate case.	
Sales for Resale (483)	\$ (2,031,615)
The year ended November 30, 2025 had lower transportation pooling imbalance fees from lower cash outs compared to the year ended November 30, 2024, resulting in lower Sales for Resale revenue Peoples Natural Gas Company LLC.	
OTHER OPERATING REVENUES	
Revenues From Transportation of Others Through Distribution Facilities (489.3)	\$ (43,856,275)
Revenues From Transportation of Others Through Distribution Facilities increased primarily due to a 26.8% increase in heating degree days as well as implementation of the changes from the 2023 rate case.	
Other (487, 488, 489.1, 489.4, 493, 495, 496)	\$ (7,732,610)
Peoples Natural Gas Company LLC had increases in late payment charges (487), slight increased revenue from transportation of gas through gathering facilities for local production (489.1), increased Other Gas Revenues (495), primarily due to higher off system sales, and increases due to Provision for Rate Refunds (496). Other changes were not significant.	
OPERATIONS AND MAINTENANCE EXPENSE	
Natural Gas Production Operations Expense (750-760) - Not Significant	\$ (64,839)
Other Gas Supply Operation Expense Operating Expense (800.1-813 and 858)	\$ 127,940,818
Peoples Natural Gas Company LLC gas purchases increased primarily due to an increase in average price and an increase in volume purchased.	
Underground Storage Operation Expense (814-826) - Not Significant	\$ 91,326
Gas Transmission Operations Expense (850-860 - excluding 858)	\$ 397,053
Increase in Gas Transmission Operations Expense, excluding Transmission and Compression costs (858) included with gas supply costs, was primarily due to increases Mains Expenses in. All other changes to Gas Transmission Operations Expense were non-significant.	
Gas Distribution Operations Expense (870-881)	\$ (592,609)
Peoples Natural Gas Company LLC's Gas Distribution Operations Expense decreased due to; Supervision and Engineering Expense (870), Mains and Service Expense (874), Meas/Reg Sta Expense (875), Other Expenses (880), and Rent Expense (881) decreasing. Meter/ House Reg Expense (878) and Customer Installation Expense (879) increased lowering the overall decrease.	
Customer Accounts Expense (901-904)	\$ 3,105,081
Combined Customer Accounts Expense variance year over year had an overall increase due to an increase in Customer Records & Collections (903) and Uncollectible Accounts (904).	

Peoples Natural Gas Company LLC
Attachment 1: 53.53 III.A.18
Comparative Income Statement
Twelve Months Ended November 30:

Variance Explanations:	Variance Amounts
Customer Service and Informational Expense (907-910)	\$ 16,763,927
Customer Service and Informational Expense increased due to a large increase in Customer Assistance Expense (908). Other expense variances were not significant	
Sales Expense (911 - 916) - Not Significant	\$ 109,566
Administrative and General Operations Expense (920-931)	\$ (2,147,273)
Administrative and General (A&G) Operations Expense decreased in Administrative and General Admin Expense Transferred (922), decreased in General Advertising Expenses (930.1), 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 salaries expense (920).	
Natural Gas Production and Gathering Maintenance Expense (762-769)	\$ (396,018)
Natural Gas Production and Gathering Maintenance Expense decreased due to a decrease in Field Compressor Station expenses (765), which was offset by an increase in Field Lines Expenses (764). Other expense variances were not significant.	
Underground Storage Maintenance Expense (831-837)	\$ (274,675)
Underground Storage Maintenance Expense decreased due to a decrease in Compressor Station Equipment Expense (834). Other expense variances were not significant.	
Gas Transmission Maintenance Expense (862-867) - Not Significant	\$ (51,388)
Gas Distribution Maintenance Expense (886-894)	\$ 1,070,958
Gas Distribution Maintenance Expenses increased due to an increase in Mains Maintenance Expense (887) offset by a decrease in Services Maintenance Expense (892). Other expense variances were not significant.	
Administrative and General Maintenance Expense (932) - Not significant	\$ (84,329)
Depreciation Expense (403)	\$ 21,700,868
Depreciation Expense combined and at both divisions increased due to incremental additions to capital plant, primarily in mainline replacement categories, as well as higher depreciation rates effective October 2024.	
Amortization and Depletion of Utility Plant (404-405)	\$ -
Amortization Expense - Regulatory Debits (407.3) - Not significant	\$ -
Taxes Other Than Income Taxes (408.1)	\$ (2,992,587)
Taxes Other Than Income Taxes decreased due to a decrease in sales and use tax, offset by increases in the PUC Assessment Fee. Other expense variances were not significant.	
Income Taxes - Utility Operating Income (409.1)	\$ (3,183,795)
Fluctuations resulting from changes in pre-tax book income, tax versus book timing differences and differences in the units of property deduction.	
Provision for Deferred Income Taxes - Utility Operating Income (410.1)	\$ (292,929,504)
Fluctuations resulting from changes in pre-tax book income, tax versus book timing differences and differences in the units of property deduction.	

Peoples Natural Gas Company LLC
Attachment 1: 53.53 III.A.18
Comparative Income Statement
Twelve Months Ended November 30:

Variance Explanations:	Variance Amounts
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Provision for Deferred Income Taxes-Credit, Utility Operating Income (411.1)	\$ 341,844,350
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Fluctuations resulting from changes in pre-tax book income, tax versus book timing differences and differences in the units of property deduction.

OTHER INCOME & DEDUCTIONS

Other Income (415 - 421.1)	\$ (482,469)
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Other Income increased due to an increase in Revenues from Merchandising, Jobbing, and Contract Work (415) partially offset by an increase in Costs and Expenses of Merchandising (416); a decrease in Nonutility Operations Revenue (417), partially offset by a decrease in Nonutility Operations Expenses (417.1); a decrease in Interest & Dividend Income (419); an increase in Allowance for Other Funds Used During Construction (419.1). Other variances were no significant.

Other Income Deductions (421.2 - 426.5) - Not Significant	\$ 137,588
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Taxes Applicable to Other Income and Deductions (408.2, 409.2, 410.2 and 411.2)	\$ (2,927,931)
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Taxes Applicable to Other Income and Deductions decreased due to a decrease in the Provision for Deferred Income Taxes (410.2), partially offset by an increase in Income Taxes - Other Income and Deductions (409.2).

INTEREST CHARGES

Net Interest Charges (427-432)	\$ 15,135,081
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Net Interest Charges increased due to an increase in interest expense due to additional borrowings

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.

There are no separate operating divisions for Peoples Natural Gas Company LLC. Refer to Exhibit 2, Schedule No. 4 (53.53.III.A.17) for the operating income statement for the 12-month period ending November 30, 2025.

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.

Peoples Natural Gas Company LLC

Retail Sales

November 2024 Unbilled reversed in December 2024	\$ (46,038,938)
November 2024 Estimates reversed in December 2024	\$ (181,957)

Unbilled booked November 2025	\$ 61,092,158
Estimates booked November 2025	\$ 283,286

Transportation

November 2024 Unbilled reversed in December 2024	\$ (10,135,354)
November 2024 Estimates reversed in December 2024	\$ (3,652,133)

Unbilled booked November 2025	\$ 11,548,428
Estimates booked November 2025	\$ 4,927,673

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.

The total number of customers served by the utility as of November 30, 2025 was 704,726.

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 (53.53.III.E.14), 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 (53.53.III.E.14), 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 (53.53.III.E.14), 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, for the twelve months ended December 31, 2027 projected to an annual basis, see Exhibit No. 3, Schedule No. 15 (53.53.III.E.14), 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 (53.53.III.E.14), 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, for the twelve months ended December 31, 2027 projected to an annual basis, see Exhibit No. 3, Schedule No. 15 (53.53.III.E.14), 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 (53.53.III.E.14), Attachments F and G.

Peoples Natural Gas Company LLC

§ 53.53.III.E

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

See Exhibit No. 3, Schedule No. 15 (53.53.III.E.14), 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.

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, Schedule 1 (53.53.IV.B.6).

- If a Residential or Commercial customer fails to pay the full amount of any bill, a delayed payment penalty charge of one and one-half percent (1.5%) per month will accrue on the portion of the bill that is unpaid on the due date, excluding any unpaid late-payment charges. Late payment charges will not be applied to Residential CAP customers during participation in the CAP Program.
- If an Industrial customer fails to pay the full amount of any bill a delayed payment penalty charge of two percent (2%) per month will accrue on the portion of the bill that is unpaid on the due date, excluding any unpaid late payment charges.

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.

See Exhibit No. 3, Schedule No. 15 (53.53.III.E.14), 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.

See Exhibit No. 3, Schedule No. 15 (53.53.III.E.14), Attachments A through O.

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.

	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 Proposed w/Riders	Total % Change	
Retail																							
Residential																							
Customer Charge	\$16.8000					\$0.0036			\$0.8400	(\$0.1033)	\$17.5403	\$8.3600	\$26.0000				\$0.0036			(\$0.1033)	\$25.9003	48%	
Consumption Charge		\$7.7219	\$5.3537	\$0.0037	\$0.1699		\$1.0955	\$0.0865	\$0.3353	(\$0.0329)	\$14.7336	(\$0.1558)		\$7.7219	\$6.6359	\$0.1490		\$0.0036	\$0.0054	\$0.0984	(\$0.0329)	\$14.5777	-1%
CAP Customer Charge	\$16.8000								\$0.8400		\$17.6400	\$8.3636	\$26.0000								\$0.0000	\$26.0036	47%
CAP Consumption Charge		\$7.7219	\$5.3537	\$0.0037	\$0.1699			\$0.0865	\$0.2003		\$13.5360	\$1.0693		\$7.7219	\$6.6359	\$0.1490		\$0.0000	\$0.0984	\$0.0000		\$14.6052	8%
Commercial SGS																							
Customer Charge 0-499 Mcf/Yr	\$22.0000					\$0.0036			\$1.1000	(\$0.1352)	\$22.9684	\$9.0400	\$32.1400				\$0.0036			(\$0.1352)	\$32.0084	39%	
Customer Charge 500-999.9 Mcf/Yr	\$44.0000					\$0.0036			\$2.2000	(\$0.2704)	\$45.9332	\$18.0800	\$64.2800				\$0.0036			(\$0.2704)	\$64.0132	39%	
Consumption Charges		\$7.7219	\$3.9844	\$0.0028	\$0.0256			\$0.0865	\$0.2048	(\$0.0245)	\$12.0015	\$1.5365		\$7.7219	\$5.7095	\$0.0327			\$0.0984	(\$0.0245)	\$13.5380	13%	
Commercial MGS																							
Customer Charge 1,000 - 2,499 Mcf/Yr	\$101.0000								\$5.0500	(\$0.6207)	\$105.4293	\$3.9500	\$110.0000				\$0.0000			(\$0.6207)	\$109.3793	4%	
Customer Charge 2,500 - 24,999 Mcf/Yr	\$145.0000								\$7.2500	(\$0.8912)	\$151.3588	\$5.7500	\$158.0000				\$0.0000			(\$0.8912)	\$157.1088	4%	
Consumption Charges		\$7.7219	\$3.6941	\$0.0026	\$0.0256			\$0.0865	\$0.1903	(\$0.0227)	\$11.6983	\$1.3392		\$7.7219	\$5.2072	\$0.0327			\$0.0984	(\$0.0227)	\$13.0375	11%	
Commercial LGS																							
Customer Charge 25,000 - 49,999 Mcf/Yr	\$940.0000								\$47.0000	(\$5.7772)	\$981.2228	\$0.0000	\$987.0000							(\$5.7772)	\$981.2228	0%	
Customer Charge 25,000 - 49,999 Mcf/Yr	\$940.0000								\$47.0000	(\$5.7772)	\$981.2228	\$0.0000	\$987.0000							(\$5.7772)	\$981.2228	0%	
Customer Charge 50,000 - 99,999 Mcf/Yr	\$1,465.0000								\$73.2500	(\$9.0039)	\$1,529.2461	(\$0.2500)	\$1,538.0000							(\$9.0039)	\$1,528.9961	0%	
Customer Charge 100,000 - 199,999 Mcf/Yr	\$2,130.0000								\$106.5000	(\$13.0910)	\$2,223.4090	\$0.5000	\$2,237.0000							(\$13.0910)	\$2,223.9090	0%	
Customer Charge > 200,000 Mcf/Yr	\$5,630.0000								\$281.5000	(\$34.6020)	\$5,876.8980	\$0.5000	\$5,912.0000							(\$34.6020)	\$5,877.3980	0%	
Consumption Charges 25,000 - 49,999 Mcf/Yr		\$7.7219	\$2.6360	\$0.0018	\$0.0256			\$0.0865	\$0.1374	(\$0.0162)	\$10.5930	\$0.1888		\$7.7219	\$2.9451	\$0.0327			\$0.0984	(\$0.0162)	\$10.7819	2%	
Consumption Charges 50,000 - 99,999 Mcf/Yr		\$7.7219	\$2.5519	\$0.0018	\$0.0256			\$0.0865	\$0.1332	(\$0.0157)	\$10.5052	\$0.1833		\$7.7219	\$2.8512	\$0.0327			\$0.0984	(\$0.0157)	\$10.6885	2%	
Consumption Charges 100,000 - 199,999 Mcf/Yr		\$7.7219	\$2.4335	\$0.0017	\$0.0256			\$0.0865	\$0.1273	(\$0.0150)	\$10.3815	\$0.1754		\$7.7219	\$2.7189	\$0.0327			\$0.0984	(\$0.0150)	\$10.5569	2%	
Consumption Charges 200,000 - 749,999 Mcf/Yr		\$7.7219	\$2.1937	\$0.0015	\$0.0256			\$0.0865	\$0.1153	(\$0.0135)	\$10.1310	\$0.1594		\$7.7219	\$2.4509	\$0.0327			\$0.0984	(\$0.0135)	\$10.2904	2%	
Consumption Charges 750,000 - 1,999,999 Mcf/Yr		\$7.7219	\$1.9097	\$0.0013	\$0.0256			\$0.0865	\$0.1011	(\$0.0117)	\$9.8344	\$0.1405		\$7.7219	\$2.1336	\$0.0327			\$0.0984	(\$0.0117)	\$9.9748	1%	
Consumption Charges > 2,000,000 Mcf/Yr		\$7.7219	\$1.4431	\$0.0010	\$0.0256			\$0.0865	\$0.0778	(\$0.0089)	\$9.3470	\$0.1094		\$7.7219	\$1.6123	\$0.0327			\$0.0984	(\$0.0089)	\$9.4564	1%	
Industrial SGS																							
Customer Charge 0-499 Mcf/Yr	\$22.0000					\$0.0036			\$1.1000	(\$0.1352)	\$22.9684	\$9.0400	\$32.1400				\$0.0036			(\$0.1352)	\$32.0084	39%	
Customer Charge 500-999.9 Mcf/Yr	\$44.0000					\$0.0036			\$2.2000	(\$0.2704)	\$45.9332	\$18.0800	\$64.2800				\$0.0036			(\$0.2704)	\$64.0132	39%	
Consumption Charges		\$7.7219	\$3.9844	\$0.0028	\$0.0256			\$0.0865	\$0.2048	(\$0.0245)	\$12.0015	\$1.5365		\$7.7219	\$5.7095	\$0.0327			\$0.0984	(\$0.0245)	\$13.5380	13%	
Industrial MGS																							
Customer Charge 1,000 - 2,499 Mcf/Yr	\$101.0000								\$5.0500	(\$0.6207)	\$105.4293	\$3.9500	\$110.0000							(\$0.6207)	\$109.3793	4%	
Customer Charge 2,500 - 24,999 Mcf/Yr	\$145.0000								\$7.2500	(\$0.8912)	\$151.3588	\$5.7500	\$158.0000							(\$0.8912)	\$157.1088	4%	
Consumption Charges		\$7.7219	\$3.6941	\$0.0026	\$0.0256			\$0.0865	\$0.1903	(\$0.0227)	\$11.6983	\$1.3392		\$7.7219	\$5.2072	\$0.0327			\$0.0984	(\$0.0227)	\$13.0375	11%	
Industrial LGS																							
Customer Charge 25,000 - 49,999 Mcf/Yr	\$940.0000								\$47.0000	(\$5.7772)	\$981.2228	\$0.0000	\$987.0000							(\$5.7772)	\$981.2228	0%	
Customer Charge 25,000 - 49,999 Mcf/Yr	\$940.0000								\$47.0000	(\$5.7772)	\$981.2228	\$0.0000	\$987.0000							(\$5.7772)	\$981.2228	0%	
Customer Charge 50,000 - 99,999 Mcf/Yr	\$1,465.0000								\$73.2500	(\$9.0039)	\$1,529.2461	(\$0.2500)	\$1,538.0000							(\$9.0039)	\$1,528.9961	0%	
Customer Charge 100,000 - 199,999 Mcf/Yr	\$2,130.0000								\$106.5000	(\$13.0910)	\$2,223.4090	\$0.5000	\$2,237.0000							(\$13.0910)	\$2,223.9090	0%	
Customer Charge over 200,000 Mcf/Yr	\$5,630.0000								\$281.5000	(\$34.6020)	\$5,876.8980	\$0.5000	\$5,912.0000							(\$34.6020)	\$5,877.3980	0%	
Consumption Charges 25,000 - 49,999 Mcf/Yr		\$7.7219	\$2.6360	\$0.0018	\$0.0256			\$0.0865	\$0.1374	(\$0.0162)	\$10.5930	\$0.1888		\$7.7219	\$2.9451	\$0.0327			\$0.0984	(\$0.0162)	\$10.7819	2%	
Consumption Charges 50,000 - 99,999 Mcf/Yr		\$7.7219	\$2.5519	\$0.0018	\$0.0256			\$0.0865	\$0.1332	(\$0.0157)	\$10.5052	\$0.1833		\$7.7219	\$2.8512	\$0.0327			\$0.0984	(\$0.0157)	\$10.6885	2%	
Consumption Charges 100,000 - 199,999 Mcf/Yr		\$7.7219	\$2.4335	\$0.0017	\$0.0256			\$0.0865	\$0.1273	(\$0.0150)	\$10.3815	\$0.1754		\$7.7219	\$2.7189	\$0.0327			\$0.0984	(\$0.0150)	\$10.5569	2%	
Consumption Charges 200,000 - 749,999 Mcf/Yr		\$7.7219	\$2.1937	\$0.0015	\$0.0256			\$0.0865	\$0.1153	(\$0.0135)	\$10.1310	\$0.1594		\$7.7219	\$2.4509	\$0.0327			\$0.0984	(\$0.0135)	\$10.2904	2%	
Consumption Charges 750,000 - 1,999,999 Mcf/Yr		\$7.7219	\$1.9097	\$0.0013	\$0.0256			\$0.0865	\$0.1011	(\$0.0117)	\$9.8344	\$0.1405		\$7.7219	\$2.1336	\$0.0327			\$0.0984	(\$0.0117)	\$9.9748	1%	
Consumption Charges > 2,000,000 Mcf/Yr		\$7.7219	\$1.4431	\$0.0010	\$0.0256			\$0.0865	\$0.0778	(\$0.0089)	\$9.3470	\$0.1094		\$7.7219	\$1.6123	\$0.0327			\$0.0984	(\$0.0089)	\$9.4564	1%	

	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 DSC	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 Proposed w/Riders	Total % Change
Transport																							
Residential																							
Customer Charge		\$16.8000					\$0.0036			\$0.8400	(\$0.1033)	\$17.5403	\$8.3600	\$26.0000			\$0.0036				(\$0.1033)	\$25.9003	48%
Consumption Charge		\$1.8641	\$1.0955	\$0.0037	\$0.0410			\$1.0955	\$0.0000	\$0.3245	(\$0.0329)	\$4.3914	\$4.1171		\$1.8641	\$6.6359	\$0.0360		\$0.0054	\$0.0000	(\$0.0329)	\$8.5085	94%
Commercial SGS																							
Customer Charge 0-499 Mcf/Yr	GS-T Commercial SGS-1	\$22.0000					\$0.0036			\$1.1000	(\$0.1352)	\$22.9684	\$9.0400	\$32.1400			\$0.0036				(\$0.1352)	\$32.0084	39%
Customer Charge 500-999.9 Mcf/Yr	GS-T Commercial SGS-2	\$44.0000					\$0.0036			\$2.2000	(\$0.2704)	\$45.9332	\$18.0800	\$64.2800			\$0.0036				(\$0.2704)	\$64.0132	39%
Consumption Charges	GS-T Commercial SGS	\$0.8300	\$3.9844	\$0.0028				\$0.1992	(\$0.0245)	\$4.9919	\$1.5231				\$0.8300	\$5.7095	\$0.0000		\$0.0000		(\$0.0245)	\$6.5150	31%
Neg. Consumption Charges	GS-T Commercial SGS	\$0.8300	\$0.1878	\$0.0028				\$0.1992	\$0.0000	\$1.2198	(\$0.2798)				\$0.8300	\$0.1100						\$0.9400	-23%
Commercial MGS																							
Customer Charge 1,000 - 2,499 Mcf/Yr	GS-T Commercial MGS-1	\$101.0000								\$5.0500	(\$0.6207)	\$105.4293	\$3.9500	\$110.0000			\$0.0000				(\$0.6207)	\$109.3793	4%
Customer Charge 2,500 - 24,999 Mcf/Yr	GS-T Commercial MGS-2	\$145.0000								\$7.2500	(\$0.8912)	\$151.3588	\$5.7500	\$158.0000			\$0.0000				(\$0.8912)	\$157.1088	4%
Consumption Charges	GS-T Commercial MGS	\$0.8300	\$3.6941	\$0.0028				\$0.1847	(\$0.0227)	\$4.6889	\$1.3256				\$0.8300	\$5.2072	\$0.0000		\$0.0000		(\$0.0227)	\$6.0145	28%
Neg. Consumption Charges	GS-T Commercial MGS	\$0.8300	\$0.6738	\$0.0028				\$0.1847	\$0.0000	\$1.6913	(\$0.2421)				\$0.8300	\$0.6192						\$1.4492	-14%
Commercial LGS																							
Customer Charge 25,000 - 49,999 Mcf/Yr	Commercial LGS - 1	\$940.0000								\$47.0000	(\$5.7772)	\$981.2228	\$0.0000	\$987.0000							(\$5.7772)	\$981.2228	0%
Customer Charge 50,000 - 99,999 Mcf/Yr	Commercial LGS - 1	\$1,465.0000								\$73.2500	(\$9.0039)	\$1,529.2461	(\$0.2500)	\$1,538.0000							(\$9.0039)	\$1,528.9961	0%
Customer Charge 50,000 - 99,999 Mcf/Yr	Commercial LGS - 2	\$1,465.0000								\$73.2500	(\$9.0039)	\$1,529.2461	(\$0.2500)	\$1,538.0000							(\$9.0039)	\$1,528.9961	0%
Customer Charge 100,000 - 199,999 Mcf/Yr	Commercial LGS - 2	\$2,130.0000								\$106.5000	(\$13.0910)	\$2,223.4090	\$0.5000	\$2,237.0000							(\$13.0910)	\$2,223.9090	0%
Customer Charge 100,000 - 199,999 Mcf/Yr	Commercial LGS - 3	\$2,130.0000								\$106.5000	(\$13.0910)	\$2,223.4090	\$0.5000	\$2,237.0000							(\$13.0910)	\$2,223.9090	0%
Customer Charge > 200,000 Mcf/Yr	Commercial LGS - 4	\$5,630.0000								\$281.5000	(\$34.6020)	\$5,876.8980	\$0.5000	\$5,912.0000							(\$34.6020)	\$5,877.3980	0%
Consumption Charges 25,000 - 49,999 Mcf/Yr	GST - T Com LGS	\$0.1740	\$2.6360	\$0.0018				\$0.1318	(\$0.0162)	\$2.9274	\$0.1755				\$0.1740	\$2.9451	\$0.0000		\$0.0000	(\$0.0162)	\$3.1029	6%	
Consumption Charges 50,000 - 99,999 Mcf/Yr	GST - T Com LGS	\$0.1740	\$2.5519	\$0.0018				\$0.1276	(\$0.0157)	\$2.8396	\$0.1699				\$0.1740	\$2.8512	\$0.0000		\$0.0000	(\$0.0157)	\$3.0095	6%	
Consumption Charges 100,000 - 199,999 Mcf/Yr	GST - T Com LGS	\$0.1740	\$2.4335	\$0.0017				\$0.1217	(\$0.0150)	\$2.7159	\$0.1620				\$0.1740	\$2.7189	\$0.0000		\$0.0000	(\$0.0150)	\$2.8779	6%	
Consumption Charges 200,000 - 749,999 Mcf/Yr	GST - T Com LGS	\$0.1740	\$2.1937	\$0.0015				\$0.1097	(\$0.0135)	\$2.4654	\$0.1460				\$0.1740	\$2.4509	\$0.0000		\$0.0000	(\$0.0135)	\$2.6114	6%	
Consumption Charges 750,000 - 1,999,999 Mcf/Yr	GST - T Com LGS	\$0.1740	\$1.9097	\$0.0013				\$0.0955	(\$0.0117)	\$2.1688	\$0.1271				\$0.1740	\$2.1336	\$0.0000		\$0.0000	(\$0.0117)	\$2.2959	6%	
Consumption Charges > 2,000,000 Mcf/Yr	GST - T Com LGS	\$0.1740	\$1.4431	\$0.0010				\$0.0722	(\$0.0089)	\$1.6814	\$0.0960				\$0.1740	\$1.6123	\$0.0000		\$0.0000	(\$0.0089)	\$1.7774	6%	
Neg. Consumption Charges	GST - T Com LGS	\$0.1740	\$1.1747	\$0.0010				\$0.0722	\$0.0000	\$1.4219	\$1.0900				\$0.1740	\$2.3379						\$2.5119	77%
Industrial SGS																							
Customer Charge 0-499 Mcf/Yr	GS-T Industrial SGS - 1	\$22.0000					\$0.0036			\$0.7854	(\$0.1352)	\$22.6538	\$9.3646	\$32.1500			\$0.0036				(\$0.1352)	\$32.0184	41%
Customer Charge 500-999.9 Mcf/Yr	GS-T Industrial SGS - 2	\$44.0000					\$0.0036			\$1.5708	(\$0.2704)	\$45.3040	\$18.7192	\$64.2900			\$0.0036				(\$0.2704)	\$64.0232	41%
Consumption Charges	GS-T Industrial SGS	\$0.8300	\$3.9844	\$0.0028				\$0.1422	(\$0.0245)	\$4.9349	\$1.5892				\$0.8300	\$5.7186	\$0.0000		\$0.0000		(\$0.0245)	\$6.5241	32%
Neg. Consumption Charges	GS-T Industrial SGS	\$0.8300	\$0.0900	\$0.0028				\$0.1422	\$0.0000	\$1.0651	(\$0.1415)				\$0.8300	\$0.0936						\$0.9236	-13%
Industrial MGS																							
Customer Charge 1,000 - 2,499 Mcf/Yr	GS-T Industrial MGS - 1	\$101.0000								\$3.6057	(\$0.6207)	\$103.9850	\$5.3943	\$110.0000							(\$0.6207)	\$109.3793	5%
Customer Charge 2,500 - 24,999 Mcf/Yr	GS-T Industrial MGS - 2	\$145.0000								\$5.1765	(\$0.8912)	\$149.2853	\$7.8235	\$158.0000							(\$0.8912)	\$157.1088	5%
Consumption Charges	GS-T Industrial MGS	\$0.8300	\$3.6941	\$0.0026				\$0.1319	(\$0.0227)	\$4.6359	\$1.3786				\$0.8300	\$5.2072	\$0.0000		\$0.0000		(\$0.0227)	\$6.0145	30%
Neg. Consumption Charges	GS-T Industrial MGS	\$0.8300	\$0.2990	\$0.0026				\$0.1319	\$0.0000	\$1.2635	(\$0.1345)				\$0.8300	\$0.2990						\$1.1290	-11%
Industrial LGS																							
Customer Charge 25,000 - 49,999 Mcf/Yr	GS-T Industrial LGS - 1	\$940.0000								\$33.5580	(\$5.7772)	\$967.7808	\$13.4420	\$987.0000							(\$5.7772)	\$981.2228	1%
Customer Charge 25,000 - 49,999 Mcf/Yr	GS-T Industrial LGS - 2	\$940.0000								\$33.5580	(\$5.7772)	\$967.7808	\$13.4420	\$987.0000							(\$5.7772)	\$981.2228	1%
Customer Charge 50,000 - 99,999 Mcf/Yr	GS-T Industrial LGS - 2	\$1,465.0000								\$52.3005	(\$9.0039)	\$1,508.2966	\$20.6995	\$1,538.0000							(\$9.0039)	\$1,528.9961	1%
Customer Charge 50,000 - 99,999 Mcf/Yr	GS-T Industrial LGS - 3	\$1,465.0000								\$52.3005	(\$9.0039)	\$1,508.2966	\$719.6995	\$2,237.0000							(\$9.0039)	\$2,227.9961	48%
Customer Charge 100,000 - 199,999 Mcf/Yr	GS-T Industrial LGS - 3	\$2,130.0000								\$76.0410	(\$13.0910)	\$2,192.9500	\$30.9590	\$2,237.0000							(\$13.0910)	\$2,223.9090	1%
Customer Charge 100,000 - 199,999 Mcf/Yr	GS-T Industrial LGS - 4	\$2,130.0000								\$76.0410	(\$13.0910)	\$2,192.9500	\$3,705.9590	\$5,912.0000							(\$13.0910)	\$5,898.9090	169%
Customer Charge > 200,000 Mcf/Yr	GS-T Industrial LGS - 4	\$5,630.0000								\$200.9910	(\$34.6020)	\$5,796.3890	\$81.0090	\$5,912.0000							(\$34.6020)	\$5,877.3980	1%
Consumption Charges 25,000 - 49,999 Mcf/Yr	GST - T Ind LGS	\$0.1740	\$2.6360	\$0.0018				\$0.0941	(\$0.0162)	\$2.8897	\$0.2131				\$0.1740	\$2.9451	\$0.0000		\$0.0000	(\$0.0162)	\$3.1029	7%	
Consumption Charges 50,000 - 99,999 Mcf/Yr	GST - T Ind LGS	\$0.1740	\$2.5519	\$0.0018				\$0.0911	(\$0.0157)	\$2.8031	\$0.2064				\$0.1740	\$2.8512	\$0.0000		\$0.0000	(\$0.0157)	\$3.0095	7%	
Consumption Charges 100,000 - 199,999 Mcf/Yr	GST - T Ind LGS	\$0.1740	\$2.2269	\$0.0016				\$0.0740	(\$0.0137)	\$2.4628	\$0.4152				\$0.1740	\$2.7189	\$0.0000		\$0.0000	(\$0.0135)	\$2.8779	17%	
Consumption Charges 200,000 - 749,999 Mcf/Yr	GST - T Ind LGS	\$0.1740	\$2.0083	\$0.0014				\$0.0674	(\$0.0123)	\$2.2388	\$0.3727				\$0.1740	\$2.4509	\$0.0000		\$0.0000	(\$0.0135)	\$2.6114	17%	
Consumption Charges 750,000 - 1,999,999 Mcf/Yr	GST - T Ind LGS	\$0.1740	\$1.9097	\$0.0013				\$0.0682	(\$0.0117)	\$2.1415	\$0.1544				\$0.1740	\$2.1336	\$0.0000		\$0.0000	(\$0.0117)	\$2.2959	7%	
Consumption Charges > 2,000,000 Mcf/Yr	GST - T Ind LGS	\$0.1740	\$1.4431	\$0.0010				\$0.0515	(\$0.0089)	\$1.6608	\$0.1167				\$0.1740	\$1.6123	\$0.0000		\$0.0000	(\$0.0089)	\$1.7774	7%	
Neg. Consumption Charges	GST - T Ind LGS	\$0.1740	\$0.2730	\$0.0010				\$0.0515	\$0.0000	\$0.4996	(\$0.0621)				\$0.1740	\$0.2634					\$0.0000	\$0.4374	-12%

*Using blended rate to account for Transitional Rates; Negotiated Customers netted out

Peoples Natural Gas Company LLC

§ 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 revenues 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 revenue categories, from:

a. Fuel Adjustment Surcharge

b. State Tax Surcharge

c. Any other surcharge being used to collect revenues.

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.

(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 Dawn Folks 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
Revenue at Current Rates
For the 12 Months Ended November 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>
1 Tariff Sales by Rate Class				
2	Residential	6,896,627	49,274,074	822,360,393
3	SGS	463,404	7,102,748	96,698,778
4	MGS	20,833	3,589,984	44,392,384
5	LGS	149	332,586	3,675,329
6	Total Tariff Sales	7,381,013	60,299,391	967,126,884
7 Transportation by Rate Class				
8	Residential	894,582	6,546,709	72,317,737
9	SGS	122,154	3,066,503	18,632,999
10	MGS	38,991	12,445,565	62,837,921
11	LGS	2,717	50,314,135	76,875,687
12	Total Transportation	1,058,444	72,372,913	230,664,345
13 Summary by Rate Class				
14	Residential	7,791,209	55,820,783	894,678,130
15	SGS	585,558	10,169,251	115,331,777
16	MGS	59,824	16,035,549	107,230,306
17	LGS	2,866	50,646,721	80,551,016
18	Total by Rate Class	8,439,457	132,672,304	1,197,791,229
19 Other Operating Revenue				
20	483 - Sales for Resale			36,073
21	487 - Forfeited Discounts			7,097,201
22	488 - Miscellaneous Service Revenues			1,125,013
23	489.1 - Revs from Transp of Gas of Others thru Gath Fac.			8,428,368
24	493 - Rent from Gas Property			219,899
25	495 - Other Gas Revenues			238,642
26	496 - Provision for Rate Refunds			-
27	Total Other Operating Revenue			17,145,196
28	Overall Total	8,439,457	132,672,304	1,214,936,425

Peoples Natural Gas Company LLC
 Forecasted Revenue at Current Rates
 For the 12 Months Ended November 30, 2026

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>
1 Tariff Sales by Rate Class				
2	Residential	6,977,548	50,080,681	805,390,523
3	SGS	460,996	7,065,958	96,196,567
4	MGS	20,808	3,585,821	44,343,704
5	LGS	<u>149</u>	<u>332,586</u>	<u>3,675,329</u>
6	Total Tariff Sales	7,459,501	61,065,046	949,606,124
7 Transportation by Rate Class				
8	Residential	830,307	6,092,234	60,585,251
9	SGS	125,005	3,137,897	19,072,648
10	MGS	39,108	12,480,417	63,013,107
11	LGS	<u>2,717</u>	<u>50,314,135</u>	<u>76,993,954</u>
12	Total Transportation	997,137	72,024,683	219,664,961
13 Summary by Rate Class				
14	Residential	7,807,854	56,172,915	865,975,774
15	SGS	586,001	10,203,855	115,269,216
16	MGS	59,916	16,066,238	107,356,811
17	LGS	<u>2,866</u>	<u>50,646,721</u>	<u>80,669,283</u>
18	Total by Rate Class	8,456,638	133,089,729	1,169,271,085
19 Other Operating Revenue				
20	483 - Sales for Resale			36,073
21	487 - Forfeited Discounts			6,928,212
22	488 - Miscellaneous Service Revenues			1,125,013
23	489.1 - Revs from Transp of Gas of Others thru Gath Fac.			8,008,233
24	493 - Rent from Gas Property			219,899
25	495 - Other Gas Revenues			(104,884)
26	496 - Provision for Rate Refunds			<u>-</u>
27	Total Other Operating Revenue			16,212,546
28 Overall Total		8,456,638	133,089,729	1,185,483,631

Peoples Natural Gas Company LLC
Comparison of Forecasted Revenues at Current and Proposed Rates
For the 12 Months Ended December 31, 2027

Line No.	Description	Bills	Volumes	Revenue @	Proposed		Revenue @
		(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>
1 Tariff Sales by Rate Class							
2	Residential	7,055,332	50,376,633	810,791,101	106,296,943	13%	917,088,044
3	SGS	460,463	7,057,823	96,085,788	15,323,564	16%	111,409,351
4	MGS	20,867	3,595,670	44,465,638	4,905,649	11%	49,371,286
5	LGS	149	332,586	3,675,329	63,216	2%	3,738,545
6	Total Tariff Sales	7,536,811	61,362,712	955,017,856	126,589,371	13%	1,081,607,227
7 Transportation by Rate Class							
8	Residential	774,040	5,650,985	56,265,080	11,864,092	21%	68,129,172
9	SGS	125,005	3,137,897	19,072,572	6,119,510	32%	25,192,082
10	MGS	38,660	12,347,088	62,331,814	16,358,166	26%	78,689,980
11	LGS	2,717	50,314,135	77,137,780	(67,059)	0%	77,070,721
12	Total Transportation	940,422	71,450,106	214,807,247	34,274,708	16%	249,081,955
13 Summary by Rate Class							
14	Residential	7,829,372	56,027,619	867,056,181	118,161,035	14%	985,217,217
15	SGS	585,468	10,195,720	115,158,360	21,443,073	19%	136,601,433
16	MGS	59,527	15,942,758	106,797,452	21,263,815	20%	128,061,267
17	LGS	2,866	50,646,721	80,813,109	(3,843)	0%	80,809,265
18	Total by Rate Class	8,477,233	132,812,818	1,169,825,102	160,864,080	14%	1,330,689,182
19 Other Operating Revenue							
20	483 - Sales for Resale			36,073	-		36,073
21	487 - Forfeited Discounts			6,931,495	1,168,126	17%	8,099,621
22	488 - Miscellaneous Service Revenues			1,125,013	(7,147)	-1%	1,117,866
23	489.1 - Revs from Transp of Gas of Others thru Gath Fac.			7,404,749	1,146,880	15%	8,551,629
24	493 - Rent from Gas Property			-	-	0%	-
25	495 - Other Gas Revenues			(708,368)	-	0%	(708,368)
26	496 - Provision for Rate Refunds			-	-	0%	-
27	Total Other Operating Revenue			14,788,962	2,307,858	16%	17,096,820
28 Overall Total		8,477,233	132,812,818	1,184,614,065	163,171,938	14%	1,347,786,003

Peoples Natural Gas Company LLC
 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>
1 Operating Revenues (by FERC account):											
2	480	Residential Sales Revenue	645,633,578	176,726,814	822,360,393	(16,969,870)	805,390,523	5,400,578	810,791,101	106,296,943	917,088,044
3	481	Commercial and Industrial Sales	115,288,707	29,477,784	144,766,491	(550,891)	144,215,601	11,154	144,226,755	20,292,428	164,519,183
4	483	Sales for Resale	5,491,450	(5,455,377)	36,073	-	36,073	-	36,073	-	36,073
5	487	Forfeited Discounts	5,824,920	1,272,280	7,097,201	(168,989)	6,928,212	3,283	6,931,495	1,168,126	8,099,621
6	488	Miscellaneous Service Revenues	1,125,013	-	1,125,013	-	1,125,013	-	1,125,013	(7,147)	1,117,866
7	489.1	Revs from Transp of Gas of Others thru Gath Fac.	8,123,308	305,060	8,428,368	(420,135)	8,008,233	(603,484)	7,404,749	1,146,880	8,551,629
8	489.3	Revs from Transp of Gas of Others thru Distri Fac.	222,146,770	8,517,575	230,664,345	(10,999,384)	219,664,961	(4,857,714)	214,807,247	34,274,708	249,081,955
9	493	Rent from Gas Property	219,899	-	219,899	-	219,899	(219,899)	-	-	-
10	495	Other Gas Revenues	6,056,864	(5,818,222)	238,642	(343,526)	(104,884)	(603,484)	(708,368)	-	(708,368)
11	496	Provision for Rate Refunds	322,213	(322,213)	-	-	-	-	-	-	-
12	Total Operating Revenues		1,010,232,723	204,703,701	1,214,936,425	(29,452,794)	1,185,483,631	(869,566)	1,184,614,065	163,171,938	1,347,786,003

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

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	TRS Rider	Revenue Adj	Adjustment	Reflect Annualization	Base Revenue
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12=13-(2-11))	(13)
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
				<i>(Ex 3, Sch 2)</i>	<i>(Ex 3, Sch 15, Atch M)</i>	<i>(Ex 3, Sch 15, Atch N)</i>	<i>(Ex 3, Sch 15, Atch N)</i>	<i>(Ex 3, Sch 15, Atch N)</i>	<i>(Ex 3, Sch 15, Atch N)</i>	<i>(Ex 3, Sch 15, Atch N)</i>	<i>(Ex 3, Sch 15, Atch N)</i>	<i>(Ex 3, Sch 15, Atch K)</i>	<i>(Ex 3, Sch 15, Atch H, Pg 1)</i>		<i>(Ex 3, Sch 15, Atch D)</i>
1 Gas Service Revenue by FERC Account															
2	480	Residential Sales Revenue	437,489,792	645,633,578	(233,242,600)	(15,423,162)	(4,239,159)	(5,047,799)	(47,170)	(927,209)	5,420,839	12,679,086	1,426,495	(26,388,642)	379,844,256
3	481	Commercial and Industrial Sales	76,556,983	115,288,707	(55,141,453)	-	(1,033,355)	(186,038)	45,607	(126,915)	846,525	2,475,463	(3,608,405)	(2,623,339)	55,936,796
4	483	Sales for Resale	3,459,834	5,491,450	(5,455,377)	-	-	-	-	-	-	-	-	-	36,073
5	487	Forfeited Discounts	4,506,980	5,824,920	-	-	-	-	-	-	-	-	-	1,272,280	7,097,201
6	488	Miscellaneous Service Revenues	1,021,556	1,125,013	-	-	-	-	-	-	-	-	-	-	1,125,013
7	489.1	Revs from Transp of Gas of Others thru Gath Fac.	7,583,396	8,123,308	-	-	-	-	-	-	-	-	-	305,060	8,428,368
8	489.3	Revs from Transp of Gas of Others thru Distri Fac.	178,290,495	222,146,770	(43,316,037)	(5,169,857)	-	(186,422)	(229)	(1,993,897)	2,544,337	2,688,615	(5,077,559)	7,738,256	
9	493	Rent from Gas Property	247,585	219,899	-	-	-	-	-	-	-	-	-	-	219,899
10	495	Other Gas Revenues	2,659,141	6,056,864	(5,183,653)	-	-	-	-	1,526,555	(1,856,064)	-	-	(305,060)	238,642
11	496	Provision for Rate Refunds	(2,079,051)	322,213	-	-	-	-	-	-	-	-	-	(322,213)	-
12 Total Revenue			709,736,713	1,010,232,723	(342,339,121)	(20,593,019)	(5,272,514)	(5,420,260)	(1,792)	(1,521,466)	6,955,637	17,843,163	(7,259,469)	(20,323,657)	632,300,226
13 Sales Throughput (Mcf)															
14		Residential	42,467,863	50,003,445	-	-	-	-	-	-	-	209,416	266,450	(1,205,238)	49,274,074
15		Commercial & Industrial	10,055,379	11,907,923	-	-	-	-	-	-	-	62,036	(920,979)	(23,662)	11,025,318
16 Total Sales Throughput			52,523,242	61,911,368	-	-	-	-	-	-	-	271,452	(654,529)	(1,228,900)	60,299,391
17 Transportation Throughput (Mcf)															
17		Transportation Throughput (Mcf)	69,571,370	74,442,196	-	-	-	-	-	-	-	436,801	(1,366,139)	(1,139,946)	72,372,913
18 Total Throughput			122,094,612	136,353,565	-	-	-	-	-	-	-	708,253	(2,020,668)	(2,368,846)	132,672,304

Peoples Natural Gas Company LLC
Volume and Revenue Summary at Current Rates
For the 12 Months Ended November 30, 2026

Line No.	Acct No	Description	Annualized Base Revenue (1) \$ <i>(Ex 3, Sch 15, Atch C)</i>	Annualized Gas Cost (2) \$ <i>(Ex 3, Sch 15, Atch D)</i>	Annualized Rider USP (3) \$ <i>(Ex 3, Sch 15, Atch D)</i>	Annualized Rider GPC (4) \$ <i>(Ex 3, Sch 15, Atch D)</i>	Annualized MFC (5) \$ <i>(Ex 3, Sch 15, Atch D)</i>	Annualized SCR (6) \$ <i>(Ex 3, Sch 15, Atch D)</i>	Annualized DSIC Rider (6) \$ <i>(Ex 3, Sch 15, Atch D)</i>	Annualized TRS (7) \$ <i>(Ex 3, Sch 15, Atch D)</i>	Annualized Revenue (8=1+2+3+4+5+6+7) \$
1 Gas Service Revenue by FERC Account											
2	480	Residential Sales Revenue	385,525,042	386,717,468	-	4,331,979	8,508,708	23,434	22,652,191	(2,368,298)	805,390,523
3	481	Commercial and Industrial Sales	55,716,617	84,762,178	-	950,148	281,200	1,660	2,846,051	(342,252)	144,215,601
4	483	Sales for Resale	36,073	-	-	-	-	-	-	-	36,073
5	487	Forfeited Discounts	6,928,212	-	-	-	-	-	-	-	6,928,212
6	488	Miscellaneous Service Revenues	1,125,013	-	-	-	-	-	-	-	1,125,013
7	489.1	Revs from Transp of Gas of Others thru Gath Fac.	8,008,233	-	-	-	-	-	-	-	8,008,233
8	489.3	Revs from Transp of Gas of Others thru Distri Fac.	176,482,187	33,074,393	-	-	249,782	3,439	11,187,555	(1,332,394)	219,664,961
9	493	Rent from Gas Property	219,899	-	-	-	-	-	-	-	219,899
10	495	Other Gas Revenues	(104,884)	-	-	-	-	-	-	-	(104,884)
11	496	Provision for Rate Refunds	-	-	-	-	-	-	-	-	-
12	Total Revenue		633,936,391	504,554,039	-	5,282,126	9,039,689	28,533	36,685,796	(4,042,944)	1,185,483,631
13 Sales Throughput (Mcf)											
14	Residential		50,080,681	-	-	-	-	-	-	-	50,080,681
15	Commercial & Industrial		10,984,365	-	-	-	-	-	-	-	10,984,365
16	Total Sales Throughput		61,065,046	-	-	-	-	-	-	-	61,065,046
17	Transportation Throughput (Mcf)		72,024,683	-	-	-	-	-	-	-	72,024,683
18	Total Throughput		133,089,729	-	-	-	-	-	-	-	133,089,729

Peoples Natural Gas Company LLC
Volume and Revenue Summary at Current Rates
For the 12 Months Ended December 31, 2027

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>
1 Gas Service Revenue by FERC Account											
2	480	Residential Sales Revenue	810,791,101	(389,002,777)	-	(4,357,579)	(8,558,990)	(23,714)	(22,816,756)	2,386,067	388,417,352
3	481	Commercial and Industrial Sales	144,226,755	(84,775,414)	-	(950,296)	(281,244)	(1,658)	(2,845,951)	342,239	55,714,431
4	483	Sales for Resale	36,073	-	-	-	-	-	-	-	36,073
5	487	Forfeited Discounts	6,931,495	-	-	-	-	-	-	-	6,931,495
6	488	Miscellaneous Service Revenues	1,125,013	-	-	-	-	-	-	-	1,125,013
7	489.1	Revs from Transp of Gas of Others thru Gath Fac.	7,404,749	-	-	-	-	-	-	-	7,404,749
8	489.3	Revs from Transp of Gas of Others thru Distri Fac.	214,807,247	(32,141,199)	-	-	(231,690)	(3,237)	(10,969,785)	1,308,708	172,770,043
9	493	Rent from Gas Property	-	-	-	-	-	-	-	-	-
10	495	Other Gas Revenues	(708,368)	-	-	-	-	-	-	-	(708,368)
11	496	Provision for Rate Refunds	-	-	-	-	-	-	-	-	-
12 Total Revenue			1,184,614,065	(505,919,390)	-	(5,307,875)	(9,071,924)	(28,608)	(36,632,493)	4,037,014	631,690,789
13 Sales Throughput (Mcf)											
14		Residential	50,376,633	-	-	-	-	-	-	-	50,376,633
15		Commercial & Industrial	10,986,079	-	-	-	-	-	-	-	10,986,079
16 Total Sales Throughput			61,362,712	-	-	-	-	-	-	-	61,362,712
17 Transportation Throughput (Mcf)											
17 Total Throughput			71,450,106	-	-	-	-	-	-	-	71,450,106
18 Total Throughput			132,812,818	-	-	-	-	-	-	-	132,812,818

Peoples Natural Gas Company LLC
Volume and Revenue Summary at Current Rates
For the 12 Months Ended December 31, 2027

Line No.	Acct No	Description	Annualized Base Revenue (1) \$ <i>(Ex 3, Sch 15, Atch C)</i>	Annualized Gas Cost (2) \$ <i>(Ex 3, Sch 15, Atch D)</i>	Annualized Rider USP (3) \$ <i>(Ex 3, Sch 15, Atch D)</i>	Annualized Rider GPC (4) \$ <i>(Ex 3, Sch 15, Atch D)</i>	Annualized MFC (5) \$ <i>(Ex 3, Sch 15, Atch D)</i>	Annualized SCR (6) \$ <i>(Ex 3, Sch 15, Atch D)</i>	Annualized DSIC Rider (6) \$ <i>(Ex 3, Sch 15, Atch D)</i>	Annualized TRS (7) \$ <i>(Ex 3, Sch 15, Atch D)</i>	Annualized Revenue (8=1+2+3+4+5+6+7) \$
1 Gas Service Revenue by FERC Account											
2	480	Residential Sales Revenue	388,417,352	389,002,777	-	4,357,579	8,558,990	23,714	22,816,756	(2,386,067)	810,791,101
3	481	Commercial and Industrial Sales	55,714,431	84,775,414	-	950,296	281,244	1,658	2,845,951	(342,239)	144,226,755
4	483	Sales for Resale	36,073	-	-	-	-	-	-	-	36,073
5	487	Forfeited Discounts	6,931,495	-	-	-	-	-	-	-	6,931,495
6	488	Miscellaneous Service Revenues	1,125,013	-	-	-	-	-	-	-	1,125,013
7	489.1	Revs from Transp of Gas of Others thru Gath Fac.	7,404,749	-	-	-	-	-	-	-	7,404,749
8	489.3	Revs from Transp of Gas of Others thru Distri Fac.	172,770,043	32,141,199	-	-	231,690	3,237	10,969,785	(1,308,708)	214,807,247
9	493	Rent from Gas Property	-	-	-	-	-	-	-	-	-
10	495	Other Gas Revenues	(708,368)	-	-	-	-	-	-	-	(708,368)
11	496	Provision for Rate Refunds	-	-	-	-	-	-	-	-	-
12 Total Revenue			631,690,789	505,919,390	-	5,307,875	9,071,924	28,608	36,632,493	(4,037,014)	1,184,614,065
13 Sales Throughput (Mcf)											
14		Residential	50,376,633	-	-	-	-	-	-	-	50,376,633
15		Commercial & Industrial	10,986,079	-	-	-	-	-	-	-	10,986,079
16 Total Sales Throughput			61,362,712	-	-	-	-	-	-	-	61,362,712
17 Transportation Throughput (Mcf)											
17 Total Throughput			71,450,106	-	-	-	-	-	-	-	71,450,106
18 Total Throughput			132,812,818	-	-	-	-	-	-	-	132,812,818

Peoples Natural Gas Company LLC
 Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes
 For the 12 Months Ended November 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	<u>Residential Sales</u>					
2	Customer Charge					
3	Service Charge	6,489,280		16.80	109,019,904	
4	DSIC Rider	6,489,280		0.8400	5,450,995	
5	Supplier Choice Rider	6,489,280		0.0036	23,361	
6	TRS Rider	6,489,280		(0.1033)	(670,036)	
7	Subtotal - Customer Charge				113,824,224	
8	Delivery Charge					
9	Base Rate Delivery		45,694,701	5.3537	244,635,719	
10	Universal Service Rider		45,694,701	1.0955	50,058,545	
11	Rider GPC - Gas Procurement Charge		45,694,701	0.0865	3,952,592	
12	DSIC Rider		45,694,701	0.3353	15,320,519	
13	TRS Rider		45,694,701	(0.0329)	(1,503,531)	
14	Subtotal - Delivery				312,463,843	
15	STAS		45,694,701	0.0037	169,070	
16	Subtotal Customer Charge and Delivery Revenue				426,457,138	
17	Gas Cost		45,694,701	7.7219	352,849,412	
18	Merchant Function Charge		45,694,701	0.1699	7,763,530	
19	Total Residential Sales	6,489,280	45,694,701		787,070,080	17.224537
20	<u>Residential CAP Sales</u>					
21	Customer Charge					
22	Service Charge	407,347		16.80	6,843,430	
23	DSIC Rider	407,347		0.8400	342,171	
24	Supplier Choice Rider	407,347		-	-	
25	TRS Rider	407,347		(0.1033)	(42,060)	
26	Subtotal - Customer Charge				7,143,541	
27	Delivery Charge					
28	Base Rate Delivery		3,579,373	5.3537	19,162,889	
29	Cap Credit		3,579,373	(5.7745)	(20,668,952)	
30	Rider GPC - Gas Procurement Charge		3,579,373	0.0865	309,616	
31	DSIC Rider		3,579,373	0.3353	1,200,092	
32	TRS Rider		3,579,373	(0.0329)	(117,775)	
33	Subtotal - Delivery				(114,130)	
34	STAS		3,579,373	0.0037	13,244	
35	Subtotal Customer Charge and Delivery Revenue				7,042,655	
36	Gas Cost		3,579,373	7.7219	27,639,522	
37	Merchant Function Charge		3,579,373	0.1699	608,135	
38	Total Residential CAP Sales	407,347	3,579,373		35,290,313	9.859356
39	<u>Commercial SGS Sales</u>					
40	Customer Charge (0 - 499 Mcf/Yr)					
41	Service Charge	427,682		22.00	9,409,004	
42	DSIC Rider	427,682		1.1000	470,450	
43	Supplier Choice Rider	427,682		0.0036	1,540	
44	TRS Rider	427,682		(0.1352)	(57,828)	
45	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				9,823,166	
46	Customer Charge (500 - 999 Mcf/Yr)					
47	Service Charge	35,112		44.00	1,544,928	
48	DSIC Rider	35,112		2.2000	77,246	
49	Supplier Choice Rider	35,112		0.0036	126	
50	TRS Rider	35,112		(0.2704)	(9,495)	
51	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				1,612,806	
52	Delivery Charge					
53	Base Rate Delivery		7,070,387	3.9844	28,171,251	
54	Rider GPC - Gas Procurement Charge		7,070,387	0.0865	611,588	
55	DSIC Rider		7,070,387	0.2048	1,448,192	
56	TRS Rider		7,070,387	(0.0245)	(173,141)	
57	Subtotal - Delivery				30,057,891	
58	STAS		7,070,387	0.0028	19,797	
59	Subtotal Customer Charge and Delivery Revenue				41,513,660	
60	Gas Cost		7,070,387	7.7219	54,596,747	
61	Merchant Function Charge		7,070,387	0.0256	181,002	
62	Total Commercial SGS Sales	462,794	7,070,387		96,291,408	13.618972

Peoples Natural Gas Company LLC
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended November 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	Industrial SGS Sales					
2	Customer Charge (0 - 499 Mcf/Yr)					
3	Service Charge	393		22.00	8,646	
4	DSIC Rider	393		1.1000	432	
5	Supplier Choice Rider	393		0.0036	1	
6	TRS Rider	393		(0.1352)	(53)	
7	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				9,027	
8	Customer Charge (500 - 999 Mcf/Yr)					
9	Service Charge	217		44.00	9,548	
10	DSIC Rider	217		2.2000	477	
11	Supplier Choice Rider	217		0.0036	1	
12	TRS Rider	217		(0.2704)	(59)	
13	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				9,967	
14	Delivery Charge					
15	Base Rate Delivery		32,361	3.9844	128,937	
16	Rider GPC - Gas Procurement Charge		32,361	0.0865	2,799	
17	DSIC Rider		32,361	0.2048	6,628	
18	TRS Rider		32,361	(0.0245)	(792)	
19	Subtotal - Delivery				137,572	
20	STAS		32,361	0.0028	91	
21	Subtotal Customer Charge and Delivery Revenue				156,657	
22	Gas Cost		32,361	7.7219	249,884	
23	Merchant Function Charge		32,361	0.0256	828	
24	Total Industrial SGS Sales	610	32,361		407,369	12.588478
25	Commercial MGS Sales					
26	Customer Charge (1000 - 2499 Mcf/Yr)					
27	Service Charge	16,228		101.00	1,639,028	
28	DSIC Rider	16,228		5.0500	81,951	
29	TRS Rider	16,228		(0.6207)	(10,073)	
30	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				1,710,906	
31	Customer Charge (2500 - 24999 Mcf/Yr)					
32	Service Charge	4,054		145.00	587,830	
33	DSIC Rider	4,054		7.2500	29,392	
34	TRS Rider	4,054		(0.8912)	(3,613)	
35	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				613,609	
36	Delivery Charge					
37	Base Rate Delivery		3,408,329	3.6941	12,590,709	
38	Rider GPC - Gas Procurement Charge		3,408,329	0.0865	294,820	
39	DSIC Rider		3,408,329	0.1903	648,639	
40	TRS Rider		3,408,329	(0.0227)	(77,383)	
41	Subtotal - Delivery				13,456,787	
42	STAS		3,408,329	0.0026	8,813	
43	Subtotal Customer Charge and Delivery Revenue				15,790,115	
44	Gas Cost		3,408,329	7.7219	26,318,741	
45	Merchant Function Charge		3,408,329	0.0256	87,253	
46	Total Commercial MGS Sales	20,282	3,408,329		42,196,109	12.380291
47	Industrial MGS Sales					
48	Customer Charge (1000 - 2499 Mcf/Yr)					
49	Service Charge	265		101.00	26,765	
50	DSIC Rider	265		5.05	1,338	
51	TRS Rider	265		(0.62)	(164)	
52	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				27,939	
53	Customer Charge (2500 - 24999 Mcf/Yr)					
54	Service Charge	286		145.00	41,470	
55	DSIC Rider	286		7.25	2,074	
56	TRS Rider	286		(0.89)	(255)	
57	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				43,289	
58	Delivery Charge					
59	Base Rate Delivery		181,655	3.6941	671,051	
60	Rider GPC - Gas Procurement Charge		181,655	0.0865	15,713	
61	DSIC Rider		181,655	0.1903	34,571	
62	TRS Rider		181,655	(0.0227)	(4,124)	
63	Subtotal - Delivery				717,210	
64	STAS		181,655	0.0026	470	
65	Subtotal Customer Charge and Delivery Revenue				788,907	
66	Gas Cost		181,655	7.7219	1,402,717	
67	Merchant Function Charge		181,655	0.0256	4,650	
68	Total Industrial MGS Sales	551	181,655		2,196,275	12.090384

Peoples Natural Gas Company LLC
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2025

Line No.	Description	Bills		Volumes		Base Rate	Revenue		Average Rate
		(1)	(2)	(3)	(4)=(1 or 2) x (3)		(5)=(4 / 2)		
		(1)	(2)	(3)	(4)	\$/Mcf	\$	\$/Mcf	
		(Ex. 3, Sub 12, Book F)	(Ex. 3, Sub 12, Book G)	Mcf	Mcf				
1 Commercial LGS Sales									
2	Customer Charge (25000 - 49999 McFYr)								
3	Service Charge	103				940.00	96,820		
4	DSIC Rider	103				47.00	4,841		
5	TRS Rider	103				(5.78)	(595)		
6	Subtotal - Customer Charge (25000 - 49999 McFYr)						101,066		
7	Customer Charge (50000 - 99999 McFYr)								
8	Service Charge	3				1,465.00	4,395		
9	DSIC Rider	3				73.25	220		
10	TRS Rider	3				(9.00)	(27)		
11	Subtotal - Customer Charge (50000 - 99999 McFYr)						4,588		
12	Delivery Charge								
13	Base Rate Delivery		314,695			2.6360	829,536		
14	Rider GPC - Gas Procurement Charge		314,695			0.0865	27,221		
15	DSIC Rider		314,695			0.1374	43,241		
16	TRS Rider		314,695			(0.0162)	(5,098)		
17	Subtotal - Delivery						894,900		
18	STAS		314,695			0.0018	581		
19	Subtotal Customer Charge and Delivery Revenue						1,001,134		
20	Gas Cost		314,695			7.5479	2,375,284		
21	Merchant Function Charge		314,695			0.0256	8,056		
22	Total Commercial LGS Sales	106	314,695				3,384,474		10.7548
23 Industrial LGS Sales									
24	Customer Charge (25000 - 49999 McFYr)								
25	Service Charge	28				940.00	26,320		
26	DSIC Rider	28				47.00	1,316		
27	TRS Rider	28				(5.78)	(162)		
28	Subtotal - Customer Charge (25000 - 49999 McFYr)						27,474		
29	Customer Charge (100000 - 199999 McFYr)								
30	Service Charge	3				2,130.00	6,390		
31	DSIC Rider	3				106.50	320		
32	TRS Rider	3				(13.09)	(39)		
33	Subtotal - Customer Charge (100000 - 199999 McFYr)						6,670		
34	Customer Charge (>200000 McFYr)								
35	Service Charge	12				5,630.00	67,560		
36	DSIC Rider	12				281.50	3,378		
37	TRS Rider	12				(34.60)	(415)		
38	Subtotal - Customer Charge (>200000 McFYr)						70,523		
39	Delivery Charge								
40	Base Rate Delivery		17,891			2,6172	46,823		
41	Rider GPC - Gas Procurement Charge		17,891			0.0865	1,548		
42	DSIC Rider		17,891			0.1441	2,577		
43	TRS Rider		17,891			(0.0161)	(288)		
44	Subtotal - Delivery						50,660		
45	STAS		17,891			0.0018	33		
46	Subtotal Customer Charge and Delivery Revenue						84,837		
47	Gas Cost		17,891			7.5479	135,037		
48	Merchant Function Charge		17,891			0.0256	458		
49	Total Industrial LGS Sales	43	17,891				220,332		12.3155
50 Tariff Sales Summary by Rate Class									
Residential Sales									
52	Base Rate Revenue						379,661,942		
53	STAS						182,314		
54	Supplier Choice Rider						23,361		
55	Universal Services Program						29,389,593		
56	Merchant Function Charge						8,371,665		
57	Gas Procurement Charge						4,262,207		
58	DSIC						22,313,778		
59	TRS						(2,333,402)		
60	Gas Cost						380,488,934		
61	Total Residential Sales	6,896,627	49,274,074				822,360,393		
SGS Sales									
63	Base Rate Revenue						39,272,314		
64	STAS						19,888		
65	Supplier Choice Rider						1,668		
66	Merchant Function Charge						181,830		
67	Gas Procurement Charge						614,388		
68	DSIC						2,003,427		
69	TRS						(241,368)		
70	Gas Cost						54,846,631		
71	Total SGS Sales	463,404	7,102,748				96,698,778		
MGS Sales									
73	Base Rate Revenue						15,556,853		
74	STAS						9,283		
75	Merchant Function Charge						91,904		
76	Gas Procurement Charge						310,534		
77	DSIC						797,965		
78	TRS						(95,612)		
79	Gas Cost						27,721,459		
80	Total MGS Sales	20,833	3,589,984				44,392,384		
LGS Sales									
82	Base Rate Revenue						1,077,844		
83	STAS						613		
84	Merchant Function Charge						8,514		
85	Gas Procurement Charge						28,769		
86	DSIC						55,892		
87	TRS						(6,624)		
88	Gas Cost						2,510,321		
89	Total LGS Sales	149	332,586				3,675,329		
Commercial & Industrial Sales (Total SGS, MGS, LGS)									
91	Base Rate Revenue						55,907,011		
92	STAS						29,784		
93	Supplier Choice Rider						1,668		
94	Merchant Function Charge						282,248		
95	Gas Procurement Charge						953,690		
96	DSIC						2,857,283		
97	TRS						(343,604)		
98	Gas Cost						85,078,410		
99	Total Commercial & Industrial Sales (Total SGS, MGS, LGS)	484,386	11,025,318				144,766,491		
Total Tariff Sales									
101	Base Rate Revenue						435,568,953		
102	STAS						212,098		
103	Supplier Choice Rider						25,030		
104	Universal Services Program						29,389,593		
105	Merchant Function Charge						8,653,913		
106	Gas Procurement Charge						5,215,897		
107	DSIC						25,171,062		
108	TRS						(2,677,007)		
109	Gas Cost						465,567,344		
110	Total Tariff Sales	7,381,013	60,299,391				967,126,884		

*Blended rate used to account for multiple LGS Usage Types

Peoples Natural Gas Company LLC
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended November 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 Residential Transport						
2	Customer Charge					
3	Service Charge	894,582		16.80	15,028,978	
4	DSIC Rider	894,582		0.8400	751,449	
5	Supplier Choice Rider	894,582		0.0036	3,220	
6	TRS Rider	894,582		(0.1033)	(92,368)	
7	Subtotal - Customer Charge				15,691,279	
8	Delivery Charge:					
9	Base Rate Delivery		6,546,709	5.3537	35,049,118	
10	Universal Service Rider		6,546,709	1.0955	7,171,920	
11	DSIC Rider		6,546,709	0.3245	2,124,473	
12	TRS Rider		6,546,709	(0.0329)	(215,412)	
13	Subtotal - Delivery				44,130,099	
14	STAS		6,546,709	0.0037	24,223	
15	Subtotal Customer Charge and Delivery Revenue				59,845,601	
16	Gas Cost		6,546,709	1.8641	12,203,721	
17	Merchant Function Charge		6,546,709	0.0410	268,415	
18	Total Residential Transport	894,582	6,546,709		72,317,737	11.046425
19 Commercial SGS Transport						
20	Customer Charge (0 - 499 Mcf/Yr)					
21	Service Charge	97,788		22.0000	2,151,336	
22	DSIC Rider	97,788		1.1000	107,567	
23	Supplier Choice Rider	97,788		0.0036	352	
24	TRS Rider	97,788		(0.1352)	(13,222)	
25	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				2,246,033	
26	Customer Charge (500 - 999 Mcf/Yr)					
27	Service Charge	23,849		44.0000	1,049,356	
28	DSIC Rider	23,849		2.2000	52,468	
29	Supplier Choice Rider	23,849		0.0036	86	
30	TRS Rider	23,849		(0.2704)	(6,449)	
31	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				1,095,460	
32	Delivery Charge:					
33	Base Rate Delivery		3,042,181	3.9844	12,121,267	
34	Negotiated Delivery		3,871	0.1351	523	
35	DSIC Rider		3,046,052	0.1992	606,835	
36	TRS Rider		3,046,052	(0.0245)	(74,592)	
37	Subtotal - Delivery				12,654,033	
38	STAS		3,046,052	0.0028	8,496	
39	Subtotal Customer Charge and Delivery Revenue				16,004,021	
40	Gas Cost		3,046,052	0.8300	2,528,223	
41	Total Commercial SGS Transport	121,637	3,046,052		18,532,245	6.084021
42 Industrial SGS Transport						
43	Customer Charge (0 - 499 Mcf/Yr)					
44	Service Charge	419		22.0000	9,218	
45	DSIC Rider	419		1.1000	461	
46	Supplier Choice Rider	419		0.0036	2	
47	TRS Rider	419		(0.1352)	(57)	
48	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				9,624	
49	Customer Charge (500 - 999 Mcf/Yr)					
50	Service Charge	98		44.0000	4,312	
51	DSIC Rider	98		2.2000	216	
52	Supplier Choice Rider	98		0.0036	0	
53	TRS Rider	98		(0.2704)	(27)	
54	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				4,501	
55	Delivery Charge:					
56	Base Rate Delivery		16,481	3.9844	65,666	
57	Negotiated Delivery		3,970	0.0900	357	
58	DSIC Rider		20,451	0.1992	4,074	
59	TRS Rider		20,451	(0.0245)	(501)	
60	Subtotal - Delivery				69,597	
61	STAS		20,451	0.0028	57	
62	Subtotal Customer Charge and Delivery Revenue				83,780	
63	Gas Cost		20,451	0.8300	16,974	
64	Total Industrial SGS Transport	517	20,451		100,754	4.926567

Peoples Natural Gas Company LLC
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended November 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	Commercial MGS Transport					
2	Customer Charge (1000 - 2499 Mcf/Yr)					
3	Service Charge	21,214		101.0000	2,142,614	
4	DSIC Rider	21,214		5.0500	107,131	
5	TRS Rider	21,214		(0.6207)	(13,169)	
6	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				2,236,576	
7	Customer Charge (2500 - 24999 Mcf/Yr)					
8	Service Charge	16,230		145.0000	2,353,350	
9	DSIC Rider	16,230		7.2500	117,668	
10	TRS Rider	16,230		(0.8912)	(14,464)	
11	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				2,456,554	
12	Delivery Charge:					
13	Base Rate Delivery		11,100,453	3.6941	41,006,183	
14	Negotiated Delivery		35,014	0.6192	21,679	
15	DSIC Rider		11,135,466	0.1847	2,056,776	
16	TRS Rider		11,135,466	(0.0227)	(252,819)	
17	Subtotal - Delivery				42,831,819	
18	STAS		11,135,466	0.0026	28,795	
19	Subtotal Customer Charge and Delivery Revenue				47,553,744	
20	Gas Cost		11,135,466	0.8300	9,242,437	
21	Total Commercial MGS Transport	37,444	11,135,466		56,796,181	5.100476
22	Industrial MGS Transport					
23	Customer Charge (1000 - 2499 Mcf/Yr)					
24	Service Charge	335		101.0000	33,835	
25	DSIC Rider	335		5.0500	1,692	
26	TRS Rider	335		(0.6207)	(208)	
27	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				35,319	
28	Customer Charge (2500 - 24999 Mcf/Yr)					
29	Service Charge	1,212		145.0000	175,740	
30	DSIC Rider	1,212		7.2500	8,787	
31	TRS Rider	1,212		(0.8912)	(1,080)	
32	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				183,447	
33	Delivery Charge:					
34	Base Rate Delivery		1,215,942	3.6941	4,491,811	
35	Negotiated Delivery		94,157	0.2990	28,157	
36	DSIC Rider		1,310,099	0.1847	241,982	
37	TRS Rider		1,310,099	(0.0227)	(29,744)	
38	Subtotal - Delivery				4,732,206	
39	STAS		1,310,099	0.0026	3,388	
40	Subtotal Customer Charge and Delivery Revenue				4,954,359	
41	Gas Cost		1,310,099	0.8300	1,087,382	
42	Total Industrial MGS Transport	1,547	1,310,099		6,041,741	4.611668
43	Commercial LGS Transport					
44	Customer Charge (25000 - 49999 Mcf/Yr)					
45	Service Charge	670		940.0000	629,800	
46	DSIC Rider	670		47.0000	31,490	
47	TRS Rider	670		(5.7772)	(3,871)	
48	Subtotal - Customer Charge (25000 - 49999 Mcf/Yr)				657,419	
49	Customer Charge (50000 - 99999 Mcf/Yr)					
50	Service Charge	384		1,465.0000	562,560	
51	DSIC Rider	384		73.2500	28,128	
52	TRS Rider	384		(9.0039)	(3,457)	
53	Subtotal - Customer Charge (50000 - 99999 Mcf/Yr)				587,231	
54	Customer Charge (100000 - 199999 Mcf/Yr)					
55	Service Charge	156		2,130.0000	332,280	
56	DSIC Rider	156		106.5000	16,614	
57	TRS Rider	156		(13.0910)	(2,042)	
58	Subtotal - Customer Charge (100000 - 199999 Mcf/Yr)				346,852	
59	Customer Charge (>200000 Mcf/Year)					
60	Service Charge	48		5,630.0000	270,240	
61	DSIC Rider	48		281.5000	13,512	
62	TRS Rider	48		(34.6020)	(1,661)	
63	Subtotal - Customer Charge (>200000 Mcf/Year)				282,091	
64	Delivery Charge:					
65	Base Rate Delivery		7,415,177	2.4747	18,350,562	
66	Negotiated Delivery		286,290	1.8136	519,206	
67	DSIC Rider		7,701,467	0.1293	996,119	
68	TRS Rider		7,701,467	(0.0152)	(117,137)	
69	Subtotal - Delivery				19,748,751	
70	STAS		7,701,467	0.0017	13,341	
71	Subtotal Customer Charge and Delivery Revenue				21,635,685	
72	Gas Cost		7,701,467	0.1740	1,340,055	
73	Total Commercial LGS Transport	1,258	7,701,467		22,975,740	2.983294

*Blended rate used to account for multiple LGS Usage Tiers

Peoples Natural Gas Company LLC
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended November 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	Industrial LGS Transport					
2	Customer Charge (25000 - 49999 Mcf/Yr)					
3	Service Charge	353		940.0000	331,820	
4	DSIC Rider	353		47.0000	16,591	
5	TRS Rider	353		(5.7772)	(2,039)	
6	Subtotal - Customer Charge (25000 - 49999 Mcf/Yr)				346,372	
7	Customer Charge (50000 - 99999 Mcf/Yr)					
8	Service Charge	353		1,465.0000	517,145	
9	DSIC Rider	353		73.2500	25,857	
10	TRS Rider	353		(9.0039)	(3,178)	
11	Subtotal - Customer Charge (50000 - 99999 Mcf/Yr)				539,824	
12	Customer Charge (100000 - 199999 Mcf/Yr)					
13	Service Charge	278		2,130.0000	592,140	
14	DSIC Rider	278		106.5000	29,607	
15	TRS Rider	278		(13.0910)	(3,639)	
16	Subtotal - Customer Charge (100000 - 199999 Mcf/Yr)				618,108	
17	Customer Charge (>200000 Mcf/Year)					
18	Service Charge	475		5,630.0000	2,674,250	
19	DSIC Rider	475		281.5000	133,713	
20	TRS Rider	475		(34.6020)	(16,436)	
21	Subtotal - Customer Charge (>200000 Mcf/Year)				2,791,527	
22	Delivery Charge:					
23	Base Rate Delivery		14,561,971	2.1586	31,433,471	
24	Negotiated Delivery		28,050,697	0.2600	7,293,656	
25	DSIC Rider		42,612,668	0.0913	3,890,658	
26	TRS Rider		42,612,668	(0.0113)	(483,320)	
27	Subtotal - Delivery				42,134,465	
28	STAS		42,612,668	0.0013	55,048	
29	Subtotal Customer Charge and Delivery Revenue				46,485,343	
30	Gas Cost		42,612,668	0.1740	7,414,604	
31	Total Industrial LGS Transport	1,459	42,612,668		53,899,947	1.264881
32	Transport Summary by Rate Class					
33	Residential Transport					
34	Base Rate Revenue				50,078,096	
35	STAS				24,223	
36	Supplier Choice Rider				3,220	
37	Rider USP				7,171,920	
38	Merchant Function Charge				268,415	
39	DSIC				2,875,922	
40	TRS				(307,780)	
41	Gas Cost				12,203,721	
42	Total Residential Transport	894,582	6,546,709		72,317,737	
43	SGS Transport					
44	Base Rate Revenue				15,402,036	
45	STAS				8,553	
46	Supplier Choice Rider				440	
47	DSIC				771,620	
48	TRS				(94,848)	
49	Gas Cost				2,545,198	
50	Total SGS Transport	122,154	3,066,503		18,632,999	
51	MGS Transport					
52	Base Rate Revenue				50,253,368	
53	STAS				32,183	
54	DSIC				2,534,035	
55	TRS				(311,484)	
56	Gas Cost				10,329,819	
57	Total MGS Transport	38,991	12,445,565		62,837,921	
58	LGS Transport					
59	Base Rate Revenue				63,507,130	
60	STAS				68,389	
61	DSIC				5,182,289	
62	TRS				(636,781)	
63	Gas Cost				8,754,659	
64	Total LGS Transport	2,717	50,314,135		76,875,687	
65	Transport					
66	Base Rate Revenue				179,240,631	
67	STAS				133,347	
68	Supplier Choice Rider				3,660	
69	Rider USP				7,171,920	
70	Merchant Function Charge				268,415	
71	DSIC				11,363,866	
72	TRS				(1,350,892)	
73	Gas Cost				33,833,397	
74	Total Transport	1,058,444	72,372,913		230,664,345	
75	Residential Sales Revenue	6,896,627	49,274,074		822,360,393	
76	Commercial and Industrial Sales	484,386	11,025,318		144,766,491	
77	Sales for Resale				36,073	
78	Forfeited Discounts				7,097,201	
79	Miscellaneous Service Revenues				1,125,013	
80	Revs from Transp of Gas of Others thru Gath Fac.				8,428,368	
81	Revs from Transp of Gas of Others thru Distri Fac.	1,058,444	72,372,913		230,664,345	
82	Rent from Gas Property				219,899	
83	Other Gas Revenues				238,642	
84	Provision for Rate Refunds				-	
85	Total	8,439,457	132,672,304		1,214,936,425	

*Blended rate used to account for Industrial Transitional Customers

Peoples Natural Gas Company LLC
Revenue @ Current Rates Based on Forecasted Bills and Volumes
For the 12 Months Ended November 30, 2026

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 Residential Sales						
2	Customer Charge					
3	Service Charge	6,509,428		16.80	109,358,384	
4	DSIC Rider	6,509,428		0.84	5,467,919	
5	Supplier Choice Rider	6,509,428		0.00	23,434	
6	TRS Rider	6,509,428		(0.10)	(672,117)	
7	Subtotal - Customer Charge				114,177,621	
8	Delivery Charge					
9	Base Rate Delivery		45,956,529	5.3537	246,037,467	
10	Universal Service Rider		45,956,529	-	-	
11	Rider GPC - Gas Procurement Charge		45,956,529	0.0865	3,975,240	
12	DSIC Rider		45,956,529	0.3353	15,408,305	
13	TRS Rider		45,956,529	(0.0329)	(1,512,146)	
14	Subtotal - Delivery				263,908,866	
15	STAS		45,956,529	0.0037	170,039	
16	Subtotal Customer Charge and Delivery Revenue				378,256,526	
17	Gas Cost		45,956,529	7.7219	354,871,219	
18	Merchant Function Charge		45,956,529	0.1699	7,808,014	
19	Total Residential Sales	6,509,428	45,956,529		740,935,759	16.122535
20 Residential CAP Sales						
21	Customer Charge					
22	Service Charge	468,120		16.8000	7,864,416	
23	DSIC Rider	468,120		0.8400	393,221	
24	Supplier Choice Rider	468,120		-	-	
25	TRS Rider	468,120		(0.1033)	(48,335)	
26	Subtotal - Customer Charge				8,209,302	
27	Delivery Charge					
28	Base Rate Delivery		4,124,153	5.3537	22,079,476	
29	Cap Credit		4,124,153	-	-	
30	Rider GPC - Gas Procurement Charge		4,124,153	0.0865	356,739	
31	DSIC Rider		4,124,153	0.3353	1,382,746	
32	TRS Rider		4,124,153	(0.0329)	(135,700)	
33	Subtotal - Delivery				23,683,260	
34	STAS		4,124,153	0.0037	15,259	
35	Subtotal Customer Charge and Delivery Revenue				31,907,822	
36	Gas Cost		4,124,153	7.7219	31,846,249	
37	Merchant Function Charge		4,124,153	0.1699	700,694	
38	Total Residential CAP Sales	468,120	4,124,153		64,454,764	15.628608
39 Commercial SGS Sales						
40	Customer Charge (0 - 499 Mcf/Yr)					
41	Service Charge	425,507		22.0000	9,361,164	
42	DSIC Rider	425,507		1.1000	468,058	
43	Supplier Choice Rider	425,507		0.0036	1,532	
44	TRS Rider	425,507		(0.1352)	(57,534)	
45	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				9,773,220	
46	Customer Charge (500 - 999 Mcf/Yr)					
47	Service Charge	34,878		44.0000	1,534,651	
48	DSIC Rider	34,878		2.2000	76,733	
49	Supplier Choice Rider	34,878		0.0036	126	
50	TRS Rider	34,878		(0.2704)	(9,432)	
51	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				1,602,077	
52	Delivery Charge					
53	Base Rate Delivery		7,033,597	3.9844	28,024,665	
54	Rider GPC - Gas Procurement Charge		7,033,597	0.0865	608,406	
55	DSIC Rider		7,033,597	0.2048	1,440,657	
56	TRS Rider		7,033,597	(0.0245)	(172,240)	
57	Subtotal - Delivery				29,901,488	
58	STAS		7,033,597	0.0028	19,694	
59	Subtotal Customer Charge and Delivery Revenue				41,296,480	
60	Gas Cost		7,033,597	7.7219	54,312,658	
61	Merchant Function Charge		7,033,597	0.0256	180,060	
62	Total Commercial SGS Sales	460,386	7,033,597		95,789,198	13.618806

Peoples Natural Gas Company LLC
Revenue @ Current Rates Based on Forecasted Bills and Volumes
For the 12 Months Ended November 30, 2026

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 Industrial SGS Sales						
2	Customer Charge (0 - 499 Mcf/Yr)					
3	Service Charge	393		22.00	8,646	
4	DSIC Rider	393		1.10	432	
5	Supplier Choice Rider	393		0.00	1	
6	TRS Rider	393		(0.14)	(53)	
7	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				9,027	
8	Customer Charge (500 - 999 Mcf/Yr)					
9	Service Charge	217		44.00	9,548	
10	DSIC Rider	217		2.20	477	
11	Supplier Choice Rider	217		0.00	1	
12	TRS Rider	217		(0.27)	(59)	
13	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				9,967	
14	Delivery Charge					
15	Base Rate Delivery		32,361	3.98	128,937	
16	Rider GPC - Gas Procurement Charge		32,361	0.09	2,799	
17	DSIC Rider		32,361	0.20	6,628	
18	TRS Rider		32,361	(0.02)	(792)	
19	Subtotal - Delivery				137,572	
20	STAS		32,361	0.00	91	
21	Subtotal Customer Charge and Delivery Revenue				156,657	
22	Gas Cost		32,361	7.72	249,884	
23	Merchant Function Charge		32,361	0.03	828	
24	Total Industrial SGS Sales	610	32,361		407,369	12.588478
25 Commercial MGS Sales						
26	Customer Charge (1000 - 2499 Mcf/Yr)					
27	Service Charge	16,146		101.00	1,630,749	
28	DSIC Rider	16,146		5.05	81,537	
29	TRS Rider	16,146		(0.62)	(10,023)	
30	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				1,702,264	
31	Customer Charge (2500 - 24999 Mcf/Yr)					
32	Service Charge	4,111		145.00	596,124	
33	DSIC Rider	4,111		7.25	29,806	
34	TRS Rider	4,111		(0.89)	(3,664)	
35	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				622,267	
36	Delivery Charge					
37	Base Rate Delivery		3,404,167	3.69	12,575,332	
38	Rider GPC - Gas Procurement Charge		3,404,167	0.09	294,460	
39	DSIC Rider		3,404,167	0.19	647,847	
40	TRS Rider		3,404,167	(0.02)	(77,288)	
41	Subtotal - Delivery				13,440,352	
42	STAS		3,404,167	0.00	8,803	
43	Subtotal Customer Charge and Delivery Revenue				15,773,685	
44	Gas Cost		3,404,167	7.72	26,286,598	
45	Merchant Function Charge		3,404,167	0.03	87,147	
46	Total Commercial MGS Sales	20,257	3,404,167		42,147,429	12.381130
47 Industrial MGS Sales						
48	Customer Charge (1000 - 2499 Mcf/Yr)					
49	Service Charge	265		101.00	26,765	
50	DSIC Rider	265		5.05	1,338	
51	TRS Rider	265		(0.62)	(164)	
52	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				27,939	
53	Customer Charge (2500 - 24999 Mcf/Yr)					
54	Service Charge	286		145.00	41,470	
55	DSIC Rider	286		7.25	2,074	
56	TRS Rider	286		(0.89)	(255)	
57	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				43,289	
58	Delivery Charge					
59	Base Rate Delivery		181,655	3.69	671,051	
60	Rider GPC - Gas Procurement Charge		181,655	0.09	15,713	
61	DSIC Rider		181,655	0.19	34,571	
62	TRS Rider		181,655	(0.02)	(4,124)	
63	Subtotal - Delivery				717,210	
64	STAS		181,655	0.00	470	
65	Subtotal Customer Charge and Delivery Revenue				788,907	
66	Gas Cost		181,655	7.72	1,402,717	
67	Merchant Function Charge		181,655	0.03	4,650	
68	Total Industrial MGS Sales	551	181,655		2,196,275	12.090384

Peoples Natural Gas Company LLC
Revenue @ Current Rates Based on Forecasted Bills and Volumes
For the 12 Months Ended November 30, 2026

Line No.	Description	Bills		Volumes		Base Rate (3) \$/Mcf	Revenue (4)=(1 or 2) x 3 \$	Average Rate (5)=(4 / 2) \$/Mcf
		(1) <i>(Ex. 3, Sub 12, A+B, F)</i>	(2) Mcf <i>(Ex. 3, Sub 12, A+B, G)</i>	(2) Mcf	(3)			
1 Commercial LGS Sales								
2	Customer Charge (25000 - 49999 McFYr)							
3	Service Charge	103				940.00	96,820	
4	DSIC Rider	103				47.00	4,841	
5	TRS Rider	103				(5.78)	(595)	
6	Subtotal - Customer Charge (25000 - 49999 McFYr)						101,066	
7	Customer Charge (50000 - 99999 McFYr)							
8	Service Charge	3				1,465.00	4,395	
9	DSIC Rider	3				73.25	220	
10	TRS Rider	3				(9.00)	(27)	
11	Subtotal - Customer Charge (50000 - 99999 McFYr)						4,588	
12	Delivery Charge							
13	Base Rate Delivery		314,695			2.64	829,536	
14	Rider GPC - Gas Procurement Charge		314,695			0.09	27,221	
15	DSIC Rider		314,695			0.14	43,241	
16	TRS Rider		314,695			(0.02)	(5,098)	
17	Subtotal - Delivery						894,900	
18	STAS		314,695			0.00	581	
19	Subtotal Customer Charge and Delivery Revenue						1,001,134	
20	Gas Cost		314,695			7.55	2,375,284	
21	Merchant Function Charge		314,695			0.03	8,056	
22	Total Commercial LGS Sales	106	314,695				3,384,474	10.754772
23 Industrial LGS Sales								
24	Customer Charge (25000 - 49999 McFYr)							
25	Service Charge	28				940.00	26,320	
26	DSIC Rider	28				47.00	1,316	
27	TRS Rider	28				(5.78)	(162)	
28	Subtotal - Customer Charge (25000 - 49999 McFYr)						27,474	
29	Customer Charge (100000 - 199999 McFYr)							
30	Service Charge	3				2,130.00	6,390	
31	DSIC Rider	3				106.50	320	
32	TRS Rider	3				(13.09)	(39)	
33	Subtotal - Customer Charge (100000 - 199999 McFYr)						6,670	
34	Customer Charge (>200000 McFYr)							
35	Service Charge	12				5,630.00	67,560	
36	DSIC Rider	12				281.50	3,378	
37	TRS Rider	12				(34.60)	(415)	
38	Subtotal - Customer Charge (>200000 McFYr)						70,523	
39	Delivery Charge							
40	Base Rate Delivery		17,891			2,617.2	46,823	
41	Rider GPC - Gas Procurement Charge		17,891			0.09	1,548	
42	DSIC Rider		17,891			0.1441	2,577	
43	TRS Rider		17,891			(0.0161)	(288)	
44	Subtotal - Delivery						50,660	
45	STAS		17,891			0.0018	33	
46	Subtotal Customer Charge and Delivery Revenue						84,837	
47	Gas Cost		17,891			7.55	135,037	
48	Merchant Function Charge		17,891			0.03	458	
49	Total Industrial LGS Sales	43	17,891				220,332	12.315456
50 Tariff Sales Summary by Rate Class								
Residential Sales								
51	Base Rate Revenue						385,339,743	
52	STAS						185,299	
53	Supplier Choice Rider						23,434	
54	Universal Services Program						-	
55	Merchant Function Charge						8,508,708	
56	Gas Procurement Charge						4,331,979	
57	DSIC						22,652,191	
58	TRS						(2,368,208)	
59	Gas Cost						386,717,468	
60	Total Residential Sales	6,977,548	50,080,681				805,390,523	
SGS Sales								
61	Base Rate Revenue						39,067,611	
62	STAS						19,785	
63	Supplier Choice Rider						1,660	
64	Merchant Function Charge						180,889	
65	Gas Procurement Charge						611,205	
66	DSIC						1,992,985	
67	TRS						(240,110)	
68	Gas Cost						54,562,542	
69	Total SGS Sales	460,996	7,065,958				96,196,567	
MGS Sales								
70	Base Rate Revenue						15,541,491	
71	STAS						9,272	
72	Merchant Function Charge						91,797	
73	Gas Procurement Charge						310,174	
74	DSIC						797,173	
75	TRS						(95,518)	
76	Gas Cost						27,689,315	
77	Total MGS Sales	20,808	3,585,821				44,343,704	
LGS Sales								
78	Base Rate Revenue						1,077,844	
79	STAS						613	
80	Merchant Function Charge						8,514	
81	Gas Procurement Charge						28,769	
82	DSIC						55,892	
83	TRS						(6,624)	
84	Gas Cost						2,510,321	
85	Total LGS Sales	149	332,586				3,675,329	
Commercial & Industrial Sales (Total SGS, MGS, LGS)								
86	Base Rate Revenue						55,686,946	
87	STAS						29,671	
88	Supplier Choice Rider						1,660	
89	Merchant Function Charge						281,200	
90	Gas Procurement Charge						950,148	
91	DSIC						2,846,051	
92	TRS						(342,252)	
93	Gas Cost						84,762,178	
94	Total Commercial & Industrial Sales (Total SGS, MGS, LGS)	481,953	10,984,365				144,215,601	
Total Tariff Sales								
95	Base Rate Revenue						441,026,690	
96	STAS						214,969	
97	Supplier Choice Rider						25,094	
98	Universal Services Program						-	
99	Merchant Function Charge						8,789,907	
100	Gas Procurement Charge						5,282,126	
101	DSIC						25,498,241	
102	TRS						(2,710,550)	
103	Gas Cost						471,479,646	
104	Total Tariff Sales	7,459,501	61,065,046				949,606,124	

*Blended rate used to account for multiple LGS Usage Tiers

Peoples Natural Gas Company LLC
Revenue @ Current Rates Based on Forecasted Bills and Volumes
For the 12 Months Ended November 30, 2026

Line No.	Description	Bills (1)	Volumes (2) Mcf	Base Rate (3) \$/Mcf	Revenue (4)=(1 or 2) x 3) \$	Average Rate (5)=(4 / 2) \$/Mcf
1 Residential Transport						
2	Customer Charge					
3	Service Charge	830,307		16.80	13,949,154	
4	DSIC Rider	830,307		0.84	697,458	
5	Supplier Choice Rider	830,307		0.00	2,989	
6	TRS Rider	830,307		(0.10)	(85,731)	
7	Subtotal - Customer Charge				14,563,869	
8	Delivery Charge:					
9	Base Rate Delivery		6,092,234	5.35	32,615,993	
10	Universal Service Rider		6,092,234	-	-	
11	DSIC Rider		6,092,234	0.32	1,976,991	
12	TRS Rider		6,092,234	(0.03)	(200,458)	
13	Subtotal - Delivery				34,392,526	
14	STAS		6,092,234	0.00	22,541	
15	Subtotal Customer Charge and Delivery Revenue				48,978,936	
16	Gas Cost		6,092,234	1.86	11,356,533	
17	Merchant Function Charge		6,092,234	0.04	249,782	
18	Total Residential Transport	830,307	6,092,234		60,585,251	9.944669
19 Commercial SGS Transport						
20	Customer Charge (0 - 499 Mcf/Yr)					
21	Service Charge	99,910		22.00	2,198,021	
22	DSIC Rider	99,910		1.10	109,901	
23	Supplier Choice Rider	99,910		0.00	360	
24	TRS Rider	99,910		(0.14)	(13,509)	
25	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				2,294,773	
26	Customer Charge (500 - 999 Mcf/Yr)					
27	Service Charge	24,578		44.00	1,081,426	
28	DSIC Rider	24,578		2.20	54,071	
29	Supplier Choice Rider	24,578		0.00	88	
30	TRS Rider	24,578		(0.27)	(6,646)	
31	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				1,128,940	
32	Delivery Charge:					
33	Base Rate Delivery		3,113,845	3.98	12,406,803	
34	Negotiated Delivery		3,601	0.14	487	
35	DSIC Rider		3,117,446	0.20	621,058	
36	TRS Rider		3,117,446	(0.02)	(76,340)	
37	Subtotal - Delivery				12,952,007	
38	STAS		3,117,446	0.00	8,695	
39	Subtotal Customer Charge and Delivery Revenue				16,384,414	
40	Gas Cost		3,117,446	0.83	2,587,480	
41	Total Commercial SGS Transport	124,488	3,117,446		18,971,894	6.085718
42 Industrial SGS Transport						
43	Customer Charge (0 - 499 Mcf/Yr)					
44	Service Charge	419		22.00	9,218	
45	DSIC Rider	419		1.10	461	
46	Supplier Choice Rider	419		0.00	2	
47	TRS Rider	419		(0.14)	(57)	
48	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				9,624	
49	Customer Charge (500 - 999 Mcf/Yr)					
50	Service Charge	98		44.00	4,312	
51	DSIC Rider	98		2.20	216	
52	Supplier Choice Rider	98		0.00	0	
53	TRS Rider	98		(0.27)	(27)	
54	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				4,501	
55	Delivery Charge:					
56	Base Rate Delivery		16,481	3.98	65,666	
57	Negotiated Delivery		3,970	0.09	357	
58	DSIC Rider		20,451	0.20	4,074	
59	TRS Rider		20,451	(0.02)	(501)	
60	Subtotal - Delivery				69,597	
61	STAS		20,451	0.00	57	
62	Subtotal Customer Charge and Delivery Revenue				83,780	
63	Gas Cost		20,451	0.83	16,974	
64	Total Industrial SGS Transport	517	20,451		100,754	4.926567

Peoples Natural Gas Company LLC
Revenue @ Current Rates Based on Forecasted Bills and Volumes
For the 12 Months Ended November 30, 2026

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 Commercial MGS Transport						
2	Customer Charge (1000 - 2499 Mcf/Yr)					
3	Service Charge	21,344		101.00	2,155,723	
4	DSIC Rider	21,344		5.05	107,786	
5	TRS Rider	21,344		(0.62)	(13,249)	
6	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				2,250,260	
7	Customer Charge (2500 - 24999 Mcf/Yr)					
8	Service Charge	16,217		145.00	2,351,523	
9	DSIC Rider	16,217		7.25	117,576	
10	TRS Rider	16,217		(0.89)	(14,452)	
11	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				2,454,646	
12	Delivery Charge:					
13	Base Rate Delivery		11,135,305	3.69	41,134,929	
14	Negotiated Delivery		35,014	0.6192	21,679	
15	DSIC Rider		11,170,318	0.18	2,063,214	
16	TRS Rider		11,170,318	(0.02)	(253,610)	
17	Subtotal - Delivery				42,966,211	
18	STAS		11,170,318	0.00	28,885	
19	Subtotal Customer Charge and Delivery Revenue				47,700,002	
20	Gas Cost		11,170,318	0.83	9,271,364	
21	Total Commercial MGS Transport	37,561	11,170,318		56,971,366	5.100246
22 Industrial MGS Transport						
23	Customer Charge (1000 - 2499 Mcf/Yr)					
24	Service Charge	335		101.00	33,835	
25	DSIC Rider	335		5.05	1,692	
26	TRS Rider	335		(0.62)	(208)	
27	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				35,319	
28	Customer Charge (2500 - 24999 Mcf/Yr)					
29	Service Charge	1,212		145.00	175,740	
30	DSIC Rider	1,212		7.25	8,787	
31	TRS Rider	1,212		(0.89)	(1,080)	
32	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				183,447	
33	Delivery Charge:					
34	Base Rate Delivery		1,215,942	3.69	4,491,811	
35	Negotiated Delivery		94,157	0.30	28,157	
36	DSIC Rider		1,310,099	0.18	241,982	
37	TRS Rider		1,310,099	(0.02)	(29,744)	
38	Subtotal - Delivery				4,732,206	
39	STAS		1,310,099	0.00	3,388	
40	Subtotal Customer Charge and Delivery Revenue				4,954,359	
41	Gas Cost		1,310,099	0.83	1,087,382	
42	Total Industrial MGS Transport	1,547	1,310,099		6,041,741	4.611668
43 Commercial LGS Transport						
44	Customer Charge (25000 - 49999 Mcf/Yr)					
45	Service Charge	670		940.00	629,800	
46	DSIC Rider	670		47.00	31,490	
47	TRS Rider	670		(5.78)	(3,871)	
48	Subtotal - Customer Charge (25000 - 49999 Mcf/Yr)				657,419	
49	Customer Charge (50000 - 99999 Mcf/Yr)					
50	Service Charge	384		1,465.00	562,560	
51	DSIC Rider	384		73.25	28,128	
52	TRS Rider	384		(9.00)	(3,457)	
53	Subtotal - Customer Charge (50000 - 99999 Mcf/Yr)				587,231	
54	Customer Charge (100000 - 199999 Mcf/Yr)					
55	Service Charge	156		2,130.00	332,280	
56	DSIC Rider	156		106.50	16,614	
57	TRS Rider	156		(13.09)	(2,042)	
58	Subtotal - Customer Charge (100000 - 199999 Mcf/Yr)				346,852	
59	Customer Charge (>200000 Mcf/Year)					
60	Service Charge	48		5,630.00	270,240	
61	DSIC Rider	48		281.50	13,512	
62	TRS Rider	48		(34.60)	(1,661)	
63	Subtotal - Customer Charge (>200000 Mcf/Year)				282,091	
64	Delivery Charge:					
65	Base Rate Delivery		7,530,272	2.4747	18,635,391	
66	Negotiated Delivery		171,195	1.81	310,474	
67	DSIC Rider		7,701,467	0.1293	996,119	
68	TRS Rider		7,701,467	(0.0152)	(117,137)	
69	Subtotal - Delivery				19,824,847	
70	STAS		7,701,467	0.0017	13,341	
71	Subtotal Customer Charge and Delivery Revenue				21,711,781	
72	Gas Cost		7,701,467	0.17	1,340,055	
73	Total Commercial LGS Transport	1,258	7,701,467		23,051,837	2.993175

*Blended rate used to account for multiple LGS Usage Tiers

Peoples Natural Gas Company LLC
Revenue @ Current Rates Based on Forecasted Bills and Volumes
For the 12 Months Ended November 30, 2026

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	Industrial LGS Transport					
2	Customer Charge (25000 - 49999 Mcf/Yr)					
3	Service Charge	353		940.00	331,820	
4	DSIC Rider	353		47.00	16,591	
5	TRS Rider	353		(5.78)	(2,039)	
6	Subtotal - Customer Charge (25000 - 49999 Mcf/Yr)				346,372	
7	Customer Charge (50000 - 99999 Mcf/Yr)					
8	Service Charge	353		1,465.00	517,145	
9	DSIC Rider	353		73.25	25,857	
10	TRS Rider	353		(9.00)	(3,178)	
11	Subtotal - Customer Charge (50000 - 99999 Mcf/Yr)				539,824	
12	Customer Charge (100000 - 199999 Mcf/Yr)					
13	Service Charge	278		2,130.00	592,140	
14	DSIC Rider	278		106.50	29,607	
15	TRS Rider	278		(13.09)	(3,639)	
16	Subtotal - Customer Charge (100000 - 199999 Mcf/Yr)				618,108	
17	Customer Charge (>200000 Mcf/Year)					
18	Service Charge	475		5,630.00	2,674,250	
19	DSIC Rider	475		281.50	133,713	
20	TRS Rider	475		(34.60)	(16,436)	
21	Subtotal - Customer Charge (>200000 Mcf/Year)				2,791,527	
22	Delivery Charge:					
23	Base Rate Delivery		14,561,971	2.1586	31,433,471	
24	Negotiated Delivery		28,050,697	0.2615	7,335,826	
25	DSIC Rider		42,612,668	0.0913	3,890,658	
26	TRS Rider		42,612,668	(0.0113)	(483,320)	
27	Subtotal - Delivery				42,176,636	
28	STAS		42,612,668	0.0013	55,048	
29	Subtotal Customer Charge and Delivery Revenue				46,527,513	
30	Gas Cost		42,612,668	0.1740	7,414,604	
31	Total Industrial LGS Transport	1,459	42,612,668		53,942,117	1.265870
32	Transport Summary by Rate Class					
33	Residential Transport					
34	Base Rate Revenue				46,565,147	
35	STAS				22,541	
36	Supplier Choice Rider				2,989	
37	Rider USP				-	
38	Merchant Function Charge				249,782	
39	DSIC				2,674,449	
40	TRS				(286,189)	
41	Gas Cost				11,356,533	
42	Total Residential Transport	830,307	6,092,234		60,585,251	
43	SGS Transport					
44	Base Rate Revenue				15,766,291	
45	STAS				8,752	
46	Supplier Choice Rider				450	
47	DSIC				789,781	
48	TRS				(97,080)	
49	Gas Cost				2,604,454	
50	Total SGS Transport	125,005	3,137,897		19,072,648	
51	MGS Transport					
52	Base Rate Revenue				50,393,396	
53	STAS				32,273	
54	DSIC				2,541,036	
55	TRS				(312,344)	
56	Gas Cost				10,358,746	
57	Total MGS Transport	39,108	12,480,417		63,013,107	
58	LGS Transport					
59	Base Rate Revenue				63,625,397	
60	STAS				68,389	
61	DSIC				5,182,289	
62	TRS				(636,781)	
63	Gas Cost				8,754,659	
64	Total LGS Transport	2,717	50,314,135		76,993,954	
65	Transport					
66	Base Rate Revenue				176,350,232	
67	STAS				131,955	
68	Supplier Choice Rider				3,439	
69	Rider USP				-	
70	Merchant Function Charge				249,782	
71	DSIC				11,187,555	
72	TRS				(1,332,394)	
73	Gas Cost				33,074,393	
74	Total Transport	997,137	72,024,683		219,664,961	
75	Residential Sales Revenue	6,977,548	50,080,681		805,390,523	
76	Commercial and Industrial Sales	481,953	10,984,365		144,215,601	
77	Sales for Resale				36,073	
78	Forfeited Discounts				6,928,212	
79	Miscellaneous Service Revenues				1,125,013	
80	Revs from Transp of Gas of Others thru Gath Fac.				8,008,233	
81	Revs from Transp of Gas of Others thru Distri Fac.	997,137	72,024,683		219,664,961	
82	Rent from Gas Property				219,899	
83	Other Gas Revenues				(104,884)	
84	Provision for Rate Refunds				-	
85	Total	8,456,638	133,089,729		1,185,483,631	

*Blended rate used to account for Industrial Transitional Customers

Peoples Natural Gas Company LLC
Revenue @ Current Rates Based on Forecasted Bills and Volumes
For the 12 Months Ended December 31, 2027

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	Residential Sales					
2	Customer Charge					
3	Service Charge	6,587,212		16.80	110,665,160	
4	DSIC Rider	6,587,212		0.84	5,533,258	
5	Supplier Choice Rider	6,587,212		0.00	23,714	
6	TRS Rider	6,587,212		(0.10)	(680,148)	
7	Subtotal - Customer Charge				115,541,984	
8	Delivery Charge					
9	Base Rate Delivery		46,273,106	5.35	247,732,328	50,900,417
10	Universal Service Rider		46,273,106	-	-	
11	Rider GPC - Gas Procurement Charge		46,273,106	0.09	4,002,624	
12	DSIC Rider		46,273,106	0.34	15,514,447	
13	TRS Rider		46,273,106	(0.03)	(1,522,563)	
14	Subtotal - Delivery				265,726,836	
15	STAS		46,273,106	0.00	171,210	
16	Subtotal Customer Charge and Delivery Revenue				381,440,030	
17	Gas Cost		46,273,106	7.72	357,315,794	
18	Merchant Function Charge		46,273,106	0.17	7,861,801	
19	Total Residential Sales	6,587,212	46,273,106		746,617,626	16.135023
20	Residential CAP Sales					
21	Customer Charge					
22	Service Charge	468,120		16.80	7,864,416	
23	DSIC Rider	468,120		0.84	393,221	
24	Supplier Choice Rider	468,120		-	-	
25	TRS Rider	468,120		(0.10)	(48,335)	
26	Subtotal - Customer Charge				8,209,302	
27	Delivery Charge					
28	Base Rate Delivery		4,103,527	5.35	21,969,054	4,513,880
29	Cap Credit		4,103,527	-	-	
30	Rider GPC - Gas Procurement Charge		4,103,527	0.09	354,955	
31	DSIC Rider		4,103,527	0.34	1,375,831	
32	TRS Rider		4,103,527	(0.03)	(135,022)	
33	Subtotal - Delivery				23,564,818	
34	STAS		4,103,527	0.00	15,183	
35	Subtotal Customer Charge and Delivery Revenue				31,789,303	
36	Gas Cost		4,103,527	7.72	31,686,983	
37	Merchant Function Charge		4,103,527	0.17	697,189	
38	Total Residential CAP Sales	468,120	4,103,527		64,173,475	15.638613
39	Commercial SGS Sales					
40	Customer Charge (0 - 499 Mcf/Yr)					
41	Service Charge	425,015		22.00	9,350,338	
42	DSIC Rider	425,015		1.10	467,517	
43	Supplier Choice Rider	425,015		0.00	1,530	
44	TRS Rider	425,015		(0.14)	(57,467)	
45	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				9,761,918	
46	Customer Charge (500 - 999 Mcf/Yr)					
47	Service Charge	34,838		44.00	1,532,876	
48	DSIC Rider	34,838		2.20	76,644	
49	Supplier Choice Rider	34,838		0.00	125	
50	TRS Rider	34,838		(0.27)	(9,421)	
51	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				1,600,225	
52	Delivery Charge					
53	Base Rate Delivery		7,025,463	3.98	27,992,254	
54	Rider GPC - Gas Procurement Charge		7,025,463	0.09	607,703	
55	DSIC Rider		7,025,463	0.20	1,438,990	
56	TRS Rider		7,025,463	(0.02)	(172,040)	
57	Subtotal - Delivery				29,866,907	
58	STAS		7,025,463	0.00	19,671	
59	Subtotal Customer Charge and Delivery Revenue				41,248,721	
60	Gas Cost		7,025,463	7.72	54,249,846	
61	Merchant Function Charge		7,025,463	0.03	179,852	
62	Total Commercial SGS Sales	459,853	7,025,463		95,678,418	13.618806

Peoples Natural Gas Company LLC
Revenue @ Current Rates Based on Forecasted Bills and Volumes
For the 12 Months Ended December 31, 2027

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 Industrial SGS Sales						
2	Customer Charge (0 - 499 Mcf/Yr)					
3	Service Charge	393		22.00	8,646	
4	DSIC Rider	393		1.10	432	
5	Supplier Choice Rider	393		0.00	1	
6	TRS Rider	393		(0.14)	(53)	
7	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				9,027	
8	Customer Charge (500 - 999 Mcf/Yr)					
9	Service Charge	217		44.00	9,548	
10	DSIC Rider	217		2.20	477	
11	Supplier Choice Rider	217		0.00	1	
12	TRS Rider	217		(0.27)	(59)	
13	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				9,967	
14	Delivery Charge					
15	Base Rate Delivery		32,361	3.98	128,937	
16	Rider GPC - Gas Procurement Charge		32,361	0.09	2,799	
17	DSIC Rider		32,361	0.20	6,628	
18	TRS Rider		32,361	(0.02)	(792)	
19	Subtotal - Delivery				137,572	
20	STAS		32,361	0.00	91	
21	Subtotal Customer Charge and Delivery Revenue				156,657	
22	Gas Cost		32,361	7.72	249,884	
23	Merchant Function Charge		32,361	0.03	828	
24	Total Industrial SGS Sales	610	32,361		407,369	12.588478
25 Commercial MGS Sales						
26	Customer Charge (1000 - 2499 Mcf/Yr)					
27	Service Charge	16,193		101.00	1,635,467	
28	DSIC Rider	16,193		5.05	81,773	
29	TRS Rider	16,193		(0.62)	(10,052)	
30	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				1,707,188	
31	Customer Charge (2500 - 24999 Mcf/Yr)					
32	Service Charge	4,123		145.00	597,849	
33	DSIC Rider	4,123		7.25	29,892	
34	TRS Rider	4,123		(0.89)	(3,674)	
35	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				624,067	
36	Delivery Charge					
37	Base Rate Delivery		3,414,015	3.69	12,611,713	
38	Rider GPC - Gas Procurement Charge		3,414,015	0.09	295,312	
39	DSIC Rider		3,414,015	0.19	649,721	
40	TRS Rider		3,414,015	(0.02)	(77,512)	
41	Subtotal - Delivery				13,479,235	
42	STAS		3,414,015	0.00	8,828	
43	Subtotal Customer Charge and Delivery Revenue				15,819,318	
44	Gas Cost		3,414,015	7.72	26,362,646	
45	Merchant Function Charge		3,414,015	0.03	87,399	
46	Total Commercial MGS Sales	20,316	3,414,015		42,269,363	12.381130
47 Industrial MGS Sales						
48	Customer Charge (1000 - 2499 Mcf/Yr)					
49	Service Charge	265		101.00	26,765	
50	DSIC Rider	265		5.05	1,338	
51	TRS Rider	265		(0.62)	(164)	
52	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				27,939	
53	Customer Charge (2500 - 24999 Mcf/Yr)					
54	Service Charge	286		145.00	41,470	
55	DSIC Rider	286		7.25	2,074	
56	TRS Rider	286		(0.89)	(255)	
57	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				43,289	
58	Delivery Charge					
59	Base Rate Delivery		181,655	3.69	671,051	
60	Rider GPC - Gas Procurement Charge		181,655	0.09	15,713	
61	DSIC Rider		181,655	0.19	34,571	
62	TRS Rider		181,655	(0.02)	(4,124)	
63	Subtotal - Delivery				717,210	
64	STAS		181,655	0.00	470	
65	Subtotal Customer Charge and Delivery Revenue				788,907	
66	Gas Cost		181,655	7.72	1,402,717	
67	Merchant Function Charge		181,655	0.03	4,650	
68	Total Industrial MGS Sales	551	181,655		2,196,275	12.090384

Peoples Natural Gas Company LLC
Revenue @ Current Rates Based on Forecasted Bills and Volumes
For the 12 Months Ended December 31, 2027

Line No.	Description	Bills		Volumes		Base Rate (3) \$/Mcf	Revenue		Average Rate (5)=(4 / 2) \$/Mcf
		(1) <i>(Ex. 3, Sub 12, A-B, F)</i>	(2) <i>(Ex. 3, Sub 12, A-B, G)</i>	(2) Mcf	(3)		(4)=(1 or 2) x 3 \$	(5)	
1 Commercial LGS Sales									
2	Customer Charge (25000 - 49999 McFYr)								
3	Service Charge		103			940.00		96,820	
4	DSIC Rider		103			47.00		4,841	
5	TRS Rider		103			(5.78)		(595)	
6	Subtotal - Customer Charge (25000 - 49999 McFYr)							101,066	
7	Customer Charge (50000 - 99999 McFYr)								
8	Service Charge		3			1,465.00		4,395	
9	DSIC Rider		3			73.25		220	
10	TRS Rider		3			(9.00)		(27)	
11	Subtotal - Customer Charge (50000 - 99999 McFYr)							4,588	
12	Delivery Charge								
13	Base Rate Delivery			314,695		2.64		829,536	
14	Rider GPC - Gas Procurement Charge			314,695		0.09		27,221	
15	DSIC Rider			314,695		0.14		43,241	
16	TRS Rider			314,695		(0.02)		(5,098)	
17	Subtotal - Delivery							894,900	
18	STAS			314,695		0.00		581	
19	Subtotal Customer Charge and Delivery Revenue							1,001,134	
20	Gas Cost			314,695		7.55		2,375,284	
21	Merchant Function Charge			314,695		0.03		8,056	
22	Total Commercial LGS Sales	106		314,695				3,384,474	10.754772
23 Industrial LGS Sales									
24	Customer Charge (25000 - 49999 McFYr)								
25	Service Charge		28			940.00		26,320	
26	DSIC Rider		28			47.00		1,316	
27	TRS Rider		28			(5.78)		(162)	
28	Subtotal - Customer Charge (25000 - 49999 McFYr)							27,474	
29	Customer Charge (100000 - 199999 McFYr)								
30	Service Charge		3			2,130.00		6,390	
31	DSIC Rider		3			106.50		320	
32	TRS Rider		3			(13.09)		(39)	
33	Subtotal - Customer Charge (100000 - 199999 McFYr)							6,670	
34	Customer Charge (>200000 McFYr)								
35	Service Charge		12			5,630.00		67,560	
36	DSIC Rider		12			281.50		3,378	
37	TRS Rider		12			(34.60)		(415)	
38	Subtotal - Customer Charge (>200000 McFYr)							70,523	
39	Delivery Charge								
40	Base Rate Delivery			17,891		2,6172		46,823	
41	Rider GPC - Gas Procurement Charge			17,891		0.09		1,548	
42	DSIC Rider			17,891		0.1441		2,577	
43	TRS Rider			17,891		(0.0161)		(288)	
44	Subtotal - Delivery							50,660	
45	STAS			17,891		0.0018		33	
46	Subtotal Customer Charge and Delivery Revenue							84,837	
47	Gas Cost			17,891		7.55		135,037	
48	Merchant Function Charge			17,891		0.03		458	
49	Total Industrial LGS Sales	43		17,891				220,332	12.315456
50 Tariff Sales Summary by Rate Class									
Residential Sales									
52	Base Rate Revenue							388,230,958	
53	STAS							186,394	
54	Supplier Choice Rider							23,714	
55	Universal Services Program							-	
56	Merchant Function Charge							8,558,990	
57	Gas Procurement Charge							4,357,579	
58	DSIC							22,816,756	
59	TRS							(2,386,067)	
60	Gas Cost							389,002,777	
61	Total Residential Sales	7,055,332		50,376,633				810,791,101	
SGS Sales									
63	Base Rate Revenue							39,022,600	
64	STAS							19,762	
65	Supplier Choice Rider							1,658	
66	Merchant Function Charge							180,680	
67	Gas Procurement Charge							610,502	
68	DSIC							1,990,689	
69	TRS							(239,833)	
70	Gas Cost							54,499,730	
71	Total SGS Sales	460,463		7,057,823				96,085,788	
MGS Sales									
73	Base Rate Revenue							15,584,314	
74	STAS							9,298	
75	Merchant Function Charge							92,049	
76	Gas Procurement Charge							311,025	
77	DSIC							799,369	
78	TRS							(95,781)	
79	Gas Cost							27,765,363	
80	Total MGS Sales	20,867		3,595,670				44,465,638	
LGS Sales									
82	Base Rate Revenue							1,077,844	
83	STAS							613	
84	Merchant Function Charge							8,514	
85	Gas Procurement Charge							28,769	
86	DSIC							55,892	
87	TRS							(6,624)	
88	Gas Cost							2,510,321	
89	Total LGS Sales	149		332,586				3,675,329	
Commercial & Industrial Sales (Total SGS, MGS, LGS)									
91	Base Rate Revenue							55,684,758	
92	STAS							29,673	
93	Supplier Choice Rider							1,658	
94	Merchant Function Charge							281,244	
95	Gas Procurement Charge							950,296	
96	DSIC							2,845,951	
97	TRS							(342,239)	
98	Gas Cost							84,775,414	
99	Total Commercial & Industrial Sales (Total SGS, MGS, LGS)	481,479		10,986,079				144,226,755	
Total Tariff Sales									
101	Base Rate Revenue							443,915,716	
102	STAS							216,067	
103	Supplier Choice Rider							25,372	
104	Universal Services Program							-	
105	Merchant Function Charge							8,840,234	
106	Gas Procurement Charge							5,307,875	
107	DSIC							25,662,707	
108	TRS							(2,728,306)	
109	Gas Cost							473,778,191	
110	Total Tariff Sales	7,536,811		61,362,712				955,017,856	

*Blended rate used to account for multiple LGS Usage Types

Peoples Natural Gas Company LLC
Revenue @ Current Rates Based on Forecasted Bills and Volumes
For the 12 Months Ended December 31, 2027

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	<u>Residential Transport</u>					
2	Customer Charge					
3	Service Charge	774,040		16.80	13,003,878	
4	DSIC Rider	774,040		0.84	650,194	
5	Supplier Choice Rider	774,040		0.00	2,787	
6	TRS Rider	774,040		(0.10)	(79,922)	
7	Subtotal - Customer Charge				13,576,936	
8	Delivery Charge:					
9	Base Rate Delivery		5,650,985	5.35	30,253,681	6,216,084
10	Universal Service Rider		5,650,985	-	-	
11	DSIC Rider		5,650,985	0.32	1,833,801	
12	TRS Rider		5,650,985	(0.03)	(185,939)	
13	Subtotal - Delivery				31,901,543	
14	STAS		5,650,985	0.00	20,909	
15	Subtotal Customer Charge and Delivery Revenue				45,499,388	
16	Gas Cost		5,650,985	1.86	10,534,002	
17	Merchant Function Charge		5,650,985	0.04	231,690	
18	Total Residential Transport	774,040	5,650,985		56,265,080	9.956685
19	<u>Commercial SGS Transport</u>					
20	Customer Charge (0 - 499 Mcf/Yr)					
21	Service Charge	99,910		22.00	2,198,021	
22	DSIC Rider	99,910		1.10	109,901	
23	Supplier Choice Rider	99,910		0.00	360	
24	TRS Rider	99,910		(0.14)	(13,509)	
25	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				2,294,773	
26	Customer Charge (500 - 999 Mcf/Yr)					
27	Service Charge	24,578		44.00	1,081,426	
28	DSIC Rider	24,578		2.20	54,071	
29	Supplier Choice Rider	24,578		0.00	88	
30	TRS Rider	24,578		(0.27)	(6,646)	
31	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				1,128,940	
32	Delivery Charge:					
33	Base Rate Delivery		3,113,845	3.98	12,406,803	
34	Negotiated Delivery		3,601	0.1100	396	
35	DSIC Rider		3,117,446	0.20	621,058	
36	TRS Rider		3,117,446	(0.02)	(76,340)	
37	Subtotal - Delivery				12,951,916	
38	STAS		3,117,446	0.00	8,695	
39	Subtotal Customer Charge and Delivery Revenue				16,384,324	
40	Gas Cost		3,117,446	0.83	2,587,480	
41	Total Commercial SGS Transport	124,488	3,117,446		18,971,804	6.085689
42	<u>Industrial SGS Transport</u>					
43	Customer Charge (0 - 499 Mcf/Yr)					
44	Service Charge	419		22.00	9,218	
45	DSIC Rider	419		1.10	461	
46	Supplier Choice Rider	419		0.00	2	
47	TRS Rider	419		(0.14)	(57)	
48	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				9,624	
49	Customer Charge (500 - 999 Mcf/Yr)					
50	Service Charge	98		44.00	4,312	
51	DSIC Rider	98		2.20	216	
52	Supplier Choice Rider	98		0.00	0	
53	TRS Rider	98		(0.27)	(27)	
54	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				4,501	
55	Delivery Charge:					
56	Base Rate Delivery		16,481	3.98	65,666	
57	Negotiated Delivery		3,970	0.0936	371	
58	DSIC Rider		20,451	0.20	4,074	
59	TRS Rider		20,451	(0.02)	(501)	
60	Subtotal - Delivery				69,611	
61	STAS		20,451	0.00	57	
62	Subtotal Customer Charge and Delivery Revenue				83,794	
63	Gas Cost		20,451	0.83	16,974	
64	Total Industrial SGS Transport	517	20,451		100,768	4.927250

Peoples Natural Gas Company LLC
Revenue @ Current Rates Based on Forecasted Bills and Volumes
For the 12 Months Ended December 31, 2027

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 Commercial MGS Transport						
2	Customer Charge (1000 - 2499 Mcf/Yr)					
3	Service Charge	21,089		101.00	2,129,993	
4	DSIC Rider	21,089		5.05	106,500	
5	TRS Rider	21,089		(0.62)	(13,091)	
6	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				2,223,401	
7	Customer Charge (2500 - 24999 Mcf/Yr)					
8	Service Charge	16,024		145.00	2,323,455	
9	DSIC Rider	16,024		7.25	116,173	
10	TRS Rider	16,024		(0.89)	(14,280)	
11	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				2,425,348	
12	Delivery Charge:					
13	Base Rate Delivery		11,001,976	3.69	40,642,400	
14	Negotiated Delivery		35,014	0.6192	21,679	
15	DSIC Rider		11,036,990	0.18	2,038,587	
16	TRS Rider		11,036,990	(0.02)	(250,583)	
17	Subtotal - Delivery				42,452,083	
18	STAS		11,036,990	0.00	28,540	
19	Subtotal Customer Charge and Delivery Revenue				47,129,372	
20	Gas Cost		11,036,990	0.83	9,160,701	
21	Total Commercial MGS Transport	37,113	11,036,990		56,290,074	5.100129
22 Industrial MGS Transport						
23	Customer Charge (1000 - 2499 Mcf/Yr)					
24	Service Charge	335		101.00	33,835	
25	DSIC Rider	335		5.05	1,692	
26	TRS Rider	335		(0.62)	(208)	
27	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				35,319	
28	Customer Charge (2500 - 24999 Mcf/Yr)					
29	Service Charge	1,212		145.00	175,740	
30	DSIC Rider	1,212		7.25	8,787	
31	TRS Rider	1,212		(0.89)	(1,080)	
32	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				183,447	
33	Delivery Charge:					
34	Base Rate Delivery		1,215,942	3.69	4,491,811	
35	Negotiated Delivery		94,157	0.2990	28,157	
36	DSIC Rider		1,310,099	0.18	241,982	
37	TRS Rider		1,310,099	(0.02)	(29,744)	
38	Subtotal - Delivery				4,732,206	
39	STAS		1,310,099	0.00	3,388	
40	Subtotal Customer Charge and Delivery Revenue				4,954,359	
41	Gas Cost		1,310,099	0.83	1,087,382	
42	Total Industrial MGS Transport	1,547	1,310,099		6,041,741	4.611668
43 Commercial LGS Transport						
44	Customer Charge (25000 - 49999 Mcf/Yr)					
45	Service Charge	670		940.00	629,800	
46	DSIC Rider	670		47.00	31,490	
47	TRS Rider	670		(5.78)	(3,871)	
48	Subtotal - Customer Charge (25000 - 49999 Mcf/Yr)				657,419	
49	Customer Charge (50000 - 99999 Mcf/Yr)					
50	Service Charge	384		1,465.00	562,560	
51	DSIC Rider	384		73.25	28,128	
52	TRS Rider	384		(9.00)	(3,457)	
53	Subtotal - Customer Charge (50000 - 99999 Mcf/Yr)				587,231	
54	Customer Charge (100000 - 199999 Mcf/Yr)					
55	Service Charge	156		2,130.00	332,280	
56	DSIC Rider	156		106.50	16,614	
57	TRS Rider	156		(13.09)	(2,042)	
58	Subtotal - Customer Charge (100000 - 199999 Mcf/Yr)				346,852	
59	Customer Charge (>200000 Mcf/Year)					
60	Service Charge	48		5,630.00	270,240	
61	DSIC Rider	48		281.50	13,512	
62	TRS Rider	48		(34.60)	(1,661)	
63	Subtotal - Customer Charge (>200000 Mcf/Year)				282,091	
64	Delivery Charge:					
65	Base Rate Delivery		7,530,272	2.4747	18,635,391	
66	Negotiated Delivery		171,195	2.3379	400,232	
67	DSIC Rider		7,701,467	0.1293	996,119	
68	TRS Rider		7,701,467	(0.0152)	(117,137)	
69	Subtotal - Delivery				19,914,605	
70	STAS		7,701,467	0.0017	13,341	
71	Subtotal Customer Charge and Delivery Revenue				21,801,539	
72	Gas Cost		7,701,467	0.17	1,340,055	
73	Total Commercial LGS Transport	1,258	7,701,467		23,141,595	3.004829

*Blended rate used to account for multiple LGS Usage Tiers

Peoples Natural Gas Company LLC
Revenue @ Current Rates Based on Forecasted Bills and Volumes
For the 12 Months Ended December 31, 2027

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	Industrial LGS Transport					
2	Customer Charge (25000 - 49999 Mcf/Yr)					
3	Service Charge	353		940.00	331,820	
4	DSIC Rider	353		47.00	16,591	
5	TRS Rider	353		(5.78)	(2,039)	
6	Subtotal - Customer Charge (25000 - 49999 Mcf/Yr)				346,372	
7	Customer Charge (50000 - 99999 Mcf/Yr)					
8	Service Charge	353		1,465.00	517,145	
9	DSIC Rider	353		73.25	25,857	
10	TRS Rider	353		(9.00)	(3,178)	
11	Subtotal - Customer Charge (50000 - 99999 Mcf/Yr)				539,824	
12	Customer Charge (100000 - 199999 Mcf/Yr)					
13	Service Charge	278		2,130.00	592,140	
14	DSIC Rider	278		106.50	29,607	
15	TRS Rider	278		(13.09)	(3,639)	
16	Subtotal - Customer Charge (100000 - 199999 Mcf/Yr)				618,108	
17	Customer Charge (>200000 Mcf/Year)					
18	Service Charge	475		5,630.00	2,674,250	
19	DSIC Rider	475		281.50	133,713	
20	TRS Rider	475		(34.60)	(16,436)	
21	Subtotal - Customer Charge (>200000 Mcf/Year)				2,791,527	
22	Delivery Charge:					
23	Base Rate Delivery		14,561,971	2.1586	31,433,471	
24	Negotiated Delivery		28,050,697	0.2634	7,389,894	
25	DSIC Rider		42,612,668	0.0913	3,890,658	
26	TRS Rider		42,612,668	(0.0113)	(483,320)	
27	Subtotal - Delivery				42,230,703	
28	STAS		42,612,668	0.0013	55,048	
29	Subtotal Customer Charge and Delivery Revenue				46,581,581	
30	Gas Cost		42,612,668	0.17	7,414,604	
31	Total Industrial LGS Transport	1,459	42,612,668		53,996,185	1.267139
32	Transport Summary by Rate Class					
33	Residential Transport					
34	Base Rate Revenue				43,257,559	
35	STAS				20,909	
36	Supplier Choice Rider				2,787	
37	Rider USP				-	
38	Merchant Function Charge				231,690	
39	DSIC				2,483,995	
40	TRS				(265,861)	
41	Gas Cost				10,534,002	
42	Total Residential Transport	774,040	5,650,985		56,265,080	
43	SGS Transport					
44	Base Rate Revenue				15,766,215	
45	STAS				8,752	
46	Supplier Choice Rider				450	
47	DSIC				789,781	
48	TRS				(97,080)	
49	Gas Cost				2,604,454	
50	Total SGS Transport	125,005	3,137,897		19,072,572	
51	MGS Transport					
52	Base Rate Revenue				49,847,070	
53	STAS				31,928	
54	DSIC				2,513,720	
55	TRS				(308,986)	
56	Gas Cost				10,248,083	
57	Total MGS Transport	38,660	12,347,088		62,331,814	
58	LGS Transport					
59	Base Rate Revenue				63,769,223	
60	STAS				68,389	
61	DSIC				5,182,289	
62	TRS				(636,781)	
63	Gas Cost				8,754,659	
64	Total LGS Transport	2,717	50,314,135		77,137,780	
65	Transport					
66	Base Rate Revenue				172,640,066	
67	STAS				129,978	
68	Supplier Choice Rider				3,237	
69	Rider USP				-	
70	Merchant Function Charge				231,690	
71	DSIC				10,969,785	
72	TRS				(1,308,708)	
73	Gas Cost				32,141,199	
74	Total Transport	940,422	71,450,106		214,807,247	
75	Residential Sales Revenue	7,055,332	50,376,633		810,791,101	
76	Commercial and Industrial Sales	481,479	10,986,079		144,226,755	
77	Sales for Resale				36,073	
78	Forfeited Discounts				6,931,495	
79	Miscellaneous Service Revenues				1,125,013	
80	Revs from Transp of Gas of Others thru Gath Fac.				7,404,749	
81	Revs from Transp of Gas of Others thru Distri Fac.	940,422	71,450,106		214,807,247	
82	Rent from Gas Property				-	
83	Other Gas Revenues				(708,368)	
84	Provision for Rate Refunds				-	
85	Total	8,477,233	132,812,818		1,184,614,065	

Peoples Natural Gas Company LLC
Revenue @ Proposed Rates Based on Forecasted Bills and Volumes
For the 12 Months Ended December 31, 2027

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	Residential Sales					
2	Customer Charge					
3	Service Charge	6,587,212		26.00	171,267,510	
4	Supplier Choice Rider	6,587,212		0.0036	23,714	
5	Rider TRS	6,587,212		(0.1033)	(680,148)	
6	Subtotal - Customer Charge				170,611,076	
7	Delivery Charge					
8	Base Rate Delivery		46,273,106	6.6359	307,063,704	
9	Universal Service Rider		46,273,106	0.0054	249,875	
10	Rider GPC - Gas Procurement Charge		46,273,106	0.0984	4,553,274	
11	Rider TRS		46,273,106	(0.0329)	(1,522,563)	
12	Subtotal - Delivery		46,273,106		310,344,290	
13	Subtotal Customer Charge and Delivery Revenue				480,955,366	
14	Gas Cost		46,273,106	7.7219	357,315,794	
15	Merchant Function Charge		46,273,106	0.1490	6,896,195	
16	Total Residential Sales	6,587,212	46,273,106		845,167,355	18.264764
17	Residential CAP Sales					
18	Customer Charge					
19	Service Charge	468,120		26.00	12,171,120	
20	Supplier Choice Rider	468,120		-	-	
21	Rider TRS	468,120		(0.1033)	(48,335)	
22	Subtotal - Customer Charge				12,122,785	
23	Delivery Charge					
24	Base Rate Delivery		4,103,527	6.6359	27,230,597	
25	Cap Credit		4,103,527	-	-	
26	Rider GPC - Gas Procurement Charge		4,103,527	0.0984	403,787	
27	Rider TRS		4,103,527	(0.0329)	(135,022)	
28	Subtotal - Delivery		4,103,527		27,499,362	
29	Subtotal Customer Charge and Delivery Revenue				39,622,147	
30	Gas Cost		4,103,527	7.7219	31,686,983	
31	Merchant Function Charge		4,103,527	0.1490	611,559	
32	Total Residential CAP Sales	468,120	4,103,527		71,920,689	17.526553
33	Commercial SGS Sales					
34	Customer Charge (0 - 499 Mcf/Yr)					
35	Service Charge	425,015		32.14	13,659,994	
36	Supplier Choice Rider	425,015		0.0036	1,530	
37	Rider TRS	425,015		(0.1352)	(57,467)	
38	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				13,604,057	
39	Customer Charge (500 - 999 Mcf/Yr)					
40	Service Charge	34,838		64.28	2,239,393	
41	Supplier Choice Rider	34,838		0.0036	125	
42	TRS Rider	34,838		(0.2704)	(9,421)	
43	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				2,230,097	
44	Delivery Charge					
45	Base Rate Delivery		7,025,463	5.7095	40,111,881	
46	Rider GPC - Gas Procurement Charge		7,025,463	0.0984	691,306	
47	Rider TRS		7,025,463	(0.0245)	(172,040)	
48	Subtotal - Delivery		7,025,463		40,631,146	
49	Subtotal Customer Charge and Delivery Revenue				56,465,300	
50	Gas Cost		7,025,463	7.7219	54,249,846	
51	Merchant Function Charge		7,025,463	0.0327	229,640	
52	Total Commercial SGS Sales	459,853	7,025,463		110,944,785	15.791811

Peoples Natural Gas Company LLC
Revenue @ Proposed Rates Based on Forecasted Bills and Volumes
For the 12 Months Ended December 31, 2027

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 Industrial SGS Sales						
2	Customer Charge (0 - 499 Mcf/Yr)					
3	Service Charge	393		32.14	12,631	
4	Supplier Choice Rider	393		0.0036	1	
5	Rider TRS	393		(0.1352)	(53)	
6	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				12,579	
7	Customer Charge (500 - 999 Mcf/Yr)					
8	Service Charge	217		64.28	13,949	
9	Supplier Choice Rider	217		0.0036	1	
10	Rider TRS	217		(0.2704)	(59)	
11	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				13,891	
12	Delivery Charge					
13	Base Rate Delivery		32,361	5.7095	184,762	
14	Rider GPC - Gas Procurement Charge		32,361	0.0984	3,184	
15	Rider TRS		32,361	(0.0245)	(792)	
16	Subtotal - Delivery		32,361		187,154	
17	Subtotal Customer Charge and Delivery Revenue				213,624	
18	Gas Cost		32,361	7.7219	249,884	
19	Merchant Function Charge		32,361	0.0327	1,058	
20	Total Industrial SGS Sales	610	32,361		464,566	14.355965
21 Commercial MGS Sales						
22	Customer Charge (1000 - 2499 Mcf/Yr)					
23	Service Charge	16,193		110.00	1,781,201	
24	Rider TRS	16,193		(0.6207)	(10,052)	
25	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				1,771,150	
26	Customer Charge (2500 - 24999 Mcf/Yr)					
27	Service Charge	4,123		158.00	651,449	
28	Rider TRS	4,123		(0.8912)	(3,674)	
29	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				647,775	
30	Delivery Charge					
31	Base Rate Delivery		3,414,015	5.2072	17,777,459	
32	Rider GPC - Gas Procurement Charge		3,414,015	0.0984	335,939	
33	Rider TRS		3,414,015	(0.0227)	(77,512)	
34	Subtotal - Delivery		3,414,015		18,035,887	
35	Subtotal Customer Charge and Delivery Revenue				20,454,811	
36	Gas Cost		3,414,015	7.7219	26,362,646	
37	Merchant Function Charge		3,414,015	0.0327	111,593	
38	Total Commercial MGS Sales	20,316	3,414,015		46,929,050	13.746000
39 Industrial MGS Sales						
40	Customer Charge (1000 - 2499 Mcf/Yr)					
41	Service Charge	265		110.00	29,150	
42	Rider TRS	265		(0.6207)	(164)	
43	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				28,986	
44	Customer Charge (2500 - 24999 Mcf/Yr)					
45	Service Charge	286		158.00	45,188	
46	Rider TRS	286		(0.8912)	(255)	
47	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				44,933	
48	Delivery Charge					
49	Base Rate Delivery		181,655	5.2072	945,912	
50	Rider GPC - Gas Procurement Charge		181,655	0.0984	17,875	
51	Rider TRS		181,655	(0.0227)	(4,124)	
52	Subtotal - Delivery		181,655		959,663	
53	Subtotal Customer Charge and Delivery Revenue				1,033,582	
54	Gas Cost		181,655	7.7219	1,402,717	
55	Merchant Function Charge		181,655	0.0327	5,938	
56	Total Industrial MGS Sales	551	181,655		2,442,237	13.444390

Peoples Natural Gas Company LLC
Revenue @ Proposed Rates Based on Forecasted Bills and Volumes
For the 12 Months Ended December 31, 2027

Line No.	Description	Bills (1)	Volumes (2) Mcf	Base Rate (3) \$/Mcf	Revenue (4)=((1 or 2) x 3) \$	Average Rate (5)=(4 / 2) \$/Mcf
		<i>(Ex 3, Sch 15, Atch F)</i>	<i>(Ex 3, Sch 15, Atch G)</i>			
1	Commercial LGS Sales					
2	Customer Charge (25000 - 49999 Mcf/Yr)					
3	Service Charge	103		987.00	101,661	
4	Rider TRS	103		(5.7772)	(595)	
5	Subtotal - Customer Charge (25000 - 49999 Mcf/Yr)				101,066	
6	Customer Charge (50000 - 99999 Mcf/Yr)					
7	Service Charge	3		1,538.00	4,614	
8	Rider TRS	3		(9.0039)	(27)	
9	Subtotal - Customer Charge (50000 - 99999 Mcf/Yr)				4,587	
10	Delivery Charge					
11	Base Rate Delivery - Consumption 25000-49999 Mcf/Yr		314,695	2.9451	926,809	
12	Rider GPC - Gas Procurement Charge		314,695	0.0984	30,966	
13	Rider TRS		314,695	(0.0162)	(5,098)	
14	Subtotal - Delivery		314,695		952,676	
15	Subtotal Customer Charge and Delivery Revenue				1,058,329	
16	Gas Cost		314,695	7.5479	2,375,284	
17	Merchant Function Charge		314,695	0.0327	10,286	
18	Total Commercial LGS Sales	106	314,695		3,443,899	10.943606
19	Industrial LGS Sales					
20	Customer Charge (25000 - 49999 Mcf/Yr)					
21	Service Charge	28		987.00	27,636	
22	Rider TRS	28		(5.7772)	(162)	
23	Subtotal - Customer Charge (25000 - 49999 Mcf/Yr)				27,474	
24	Customer Charge (100000 - 199999 Mcf/Yr)					
25	Service Charge	3		2,237.00	6,711	
26	Rider TRS	3		(13.0910)	(39)	
27	Subtotal - Customer Charge (100000 - 199999 Mcf/Yr)				6,672	
28	Customer Charge (>200000 Mcf/Yr)					
29	Service Charge	12		5,912.00	70,944	
30	TRS Rider	12		(13.0910)	(157)	
31	Subtotal - Customer Charge (>200000 Mcf/Yr)				70,787	
32	Delivery Charge					
33	Base Rate Delivery - Consumption 25000-49999 Mcf/Yr		17,128	2.9451	50,445	
34	Base Rate Delivery - Consumption 200000-749999 Mcf/Yr		762	2.8512	2,173	
35	Rider GPC - Gas Procurement Charge		17,891	0.0984	1,760	
36	Rider TRS		17,891	(0.0161)	(288)	
37	Subtotal - Delivery		17,891		54,091	
38	Subtotal Customer Charge and Delivery Revenue				88,237	
39	Gas Cost		17,891	7.5479	135,037	
40	Merchant Function Charge		17,891	0.0327	585	
41	Total Industrial LGS Sales	43	17,891		223,859	12.512577
42	Tariff Sales Summary by Rate Class					
43	Residential Sales					
44	Base Rate Revenue				517,732,931	
45	Supplier Choice Rider				23,714	
46	Rider TRS				(2,386,067)	
47	Universal Services Program				249,875	
48	Merchant Function Charge				7,507,754	
49	Gas Procurement Charge				4,957,061	
50	Gas Cost				389,002,777	
51	Total Residential Sales	7,055,332	50,376,633		917,088,044	
52	SGS Sales					
53	Base Rate Revenue				56,222,610	
54	Supplier Choice Rider				1,658	
55	Rider TRS				(239,833)	
56	Merchant Function Charge				230,697	
57	Gas Procurement Charge				694,490	
58	Gas Cost				54,499,730	
59	Total SGS Sales	460,463	7,057,823		111,409,351	
60	MGS Sales					
61	Base Rate Revenue				21,230,360	
62	Rider TRS				(95,781)	
63	Merchant Function Charge				117,531	
64	Gas Procurement Charge				353,814	
65	Gas Cost				27,765,363	
66	Total MGS Sales	20,867	3,595,670		49,371,286	
67	LGS Sales					
68	Base Rate Revenue				1,190,993	
69	Rider TRS				(6,366)	
70	Merchant Function Charge				10,871	
71	Gas Procurement Charge				32,726	
72	Gas Cost				2,510,321	
73	Total LGS Sales	149	332,586		3,738,545	
74	Commercial & Industrial Sales (Total SGS, MGS, LGS)					
75	Base Rate Revenue				78,643,962	
76	Supplier Choice Rider				1,658	
77	Rider TRS				(341,980)	
78	Merchant Function Charge				359,099	
79	Gas Procurement Charge				1,081,030	
80	Gas Cost				84,775,414	
81	Total Commercial & Industrial Sales (Total SGS, MGS, LGS)	481,479	10,986,079		164,519,183	
82	Total Tariff Sales					
83	Base Rate Revenue				596,376,894	
84	Supplier Choice Rider				25,372	
85	Rider TRS				(2,728,048)	
86	Universal Services Program				249,875	
87	Merchant Function Charge				7,866,853	
88	Gas Procurement Charge				6,038,091	
89	Gas Cost				473,778,191	
90	Total Tariff Sales	7,536,811	61,362,712		1,081,607,227	

Peoples Natural Gas Company LLC
Revenue @ Proposed Rates Based on Forecasted Bills and Volumes
For the 12 Months Ended December 31, 2027

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	Residential Transport					
2	Customer Charge					
3	Service Charge	774,040		26.00	20,125,049	
4	Supplier Choice Rider	774,040		0.0036	2,787	
	Rider TRS	774,040		(0.1033)	(79,922)	
5	Subtotal - Customer Charge				20,047,913	
6	Delivery Charge:					
7	Base Rate Delivery		5,650,985	6.6359	37,499,375	
8	Universal Service Rider		5,650,985	0.0054	30,515	
	Rider TRS		5,650,985	(0.0329)	(185,939)	
9	Subtotal - Delivery		5,650,985		37,343,951	
10	Subtotal Customer Charge and Delivery Revenue				57,391,864	
11	Gas Cost		5,650,985	1.8641	10,534,002	
12	Merchant Function Charge		5,650,985	0.0360	203,306	
13	Total Residential Transport	774,040	5,650,985		68,129,172	12.056158
14	Commercial SGS Transport					
15	Customer Charge (0 - 499 Mcf/Yr)					
16	Service Charge	99,910		32.14	3,211,109	
17	Supplier Choice Rider	99,910		0.0036	360	
	Rider TRS	99,910		(0.1352)	(13,509)	
18	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				3,197,960	
19	Customer Charge (500 - 999 Mcf/Yr)					
20	Service Charge	24,578		64.28	1,579,866	
21	Supplier Choice Rider	24,578		0.0036	88	
	Rider TRS	24,578		(0.2704)	(6,646)	
22	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				1,573,308	
23	Delivery Charge:					
24	Base Rate Delivery		3,113,845	5.7095	17,778,496	
25	Negotiated Delivery		3,601	0.1100	396	
	Rider TRS		3,117,446	(0.0245)	(76,340)	
26	Subtotal - Delivery		3,117,446		17,702,552	
27	Subtotal Customer Charge and Delivery Revenue				22,473,820	
28	Gas Cost		3,117,446	0.8300	2,587,480	
29	Total Commercial SGS Transport	124,488	3,117,446		25,061,300	8.039049
30	Industrial SGS Transport					
31	Customer Charge (0 - 499 Mcf/Yr)					
32	Service Charge	419		32.15	13,471	
33	Supplier Choice Rider	419		0.0036	2	
	Rider TRS	419		(0.1352)	(57)	
34	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				13,416	
35	Customer Charge (500 - 999 Mcf/Yr)					
36	Service Charge	98		64.28	6,299	
37	Supplier Choice Rider	98		0.0036	0	
	Rider TRS	98		(0.2704)	(27)	
38	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				6,273	
39	Delivery Charge:					
40	Base Rate Delivery		16,481	5.7186	94,248	
41	Negotiated Delivery		3,970	0.0936	371	
	Rider TRS		20,451	(0.0245)	(501)	
42	Subtotal - Delivery		20,451		94,118	
43	Subtotal Customer Charge and Delivery Revenue				113,807	
44	Gas Cost		20,451	0.8300	16,974	
45	Total Industrial SGS Transport	517	20,451		130,782	6.394823

Peoples Natural Gas Company LLC
Revenue @ Proposed Rates Based on Forecasted Bills and Volumes
For the 12 Months Ended December 31, 2027

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	Commercial MGS Transport					
2	Customer Charge (1000 - 2499 Mcf/Yr)					
3	Service Charge	21,089		110.00	2,319,794	
	Rider TRS	21,089		(0.6207)	(13,091)	
4	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				2,306,703	
5	Customer Charge (2500 - 24999 Mcf/Yr)					
6	Service Charge	16,024		158.00	2,531,765	
	Rider TRS	16,024		(0.8912)	(14,280)	
7	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				2,517,485	
8	Delivery Charge:					
9	Base Rate Delivery		11,001,976	5.2072	57,289,490	
10	Negotiated Delivery		35,014	0.6192	21,679	
	Rider TRS		11,036,990	(0.0227)	(250,583)	
11	Subtotal - Delivery		11,036,990		57,060,586	
12	Subtotal Customer Charge and Delivery Revenue				61,884,774	
13	Gas Cost		11,036,990	0.8300	9,160,701	
14	Total Commercial MGS Transport	37,113	11,036,990		71,045,475	6.437034
15	Industrial MGS Transport					
16	Customer Charge (1000 - 2499 Mcf/Yr)					
17	Service Charge	335		110.00	36,850	
	Rider TRS	335		(0.6207)	(208)	
18	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				36,642	
19	Customer Charge (2500 - 24999 Mcf/Yr)					
20	Service Charge	1,212		158.00	191,496	
	Rider TRS	1,212		(0.8912)	(1,080)	
21	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				190,416	
22	Delivery Charge:					
23	Base Rate Delivery		1,215,942	5.2072	6,331,653	
24	Negotiated Delivery		94,157	0.2990	28,157	
	Rider TRS		1,310,099	(0.0227)	(29,744)	
25	Subtotal - Delivery		1,310,099		6,330,066	
26	Subtotal Customer Charge and Delivery Revenue				6,557,124	
27	Gas Cost		1,310,099	0.8300	1,087,382	
28	Total Industrial MGS Transport	1,547	1,310,099		7,644,505	5.835061
29	Commercial LGS Transport					
30	Customer Charge (25000 - 49999 Mcf/Yr)					
31	Service Charge	670		987.00	661,290	
	Rider TRS	670		(5.7772)	(3,871)	
32	Subtotal - Customer Charge (25000 - 49999 Mcf/Yr)				657,419	
33	Customer Charge (50000 - 99999 Mcf/Yr)					
34	Service Charge	384		1,538.00	590,592	
	Rider TRS	384		(9.0039)	(3,457)	
35	Subtotal - Customer Charge (50000 - 99999 Mcf/Yr)				587,135	
36	Customer Charge (100000 - 199999 Mcf/Yr)					
37	Service Charge	156		2,237.00	348,972	
	Rider TRS	156		(13.0910)	(2,042)	
38	Subtotal - Customer Charge (100000 - 199999 Mcf/Yr)				346,930	
39	Customer Charge (>200000 Mcf/Year)					
40	Service Charge	48		5,912.00	283,776	
	Rider TRS	48		(34.6020)	(1,661)	
41	Subtotal - Customer Charge (>200000 Mcf/Year)				282,115	
42	Delivery Charge:					
43	Base Rate Delivery - Consumption 25000-49999 Mcf/Yr		1,945,530	2.9451	5,729,780	
44	Base Rate Delivery - Consumption 50000-99999 Mcf/Yr		2,378,579	2.8512	6,781,805	
45	Base Rate Delivery - Consumption 100000-199999 Mcf/Yr		1,692,774	2.7189	4,602,483	
46	Base Rate Delivery - Consumption 200000-749999 Mcf/Yr		1,513,389	2.4509	3,709,165	
47	Base Rate Delivery - Consumption 750000-1999999 Mcf/Yr		-	2.1336	-	
48	Base Rate Delivery - Consumption >2000000 Mcf/Yr		-	1.6123	-	
49	Negotiated Delivery		171,195	2.3379	400,232	
	Rider TRS		7,701,467	(0.0152)	(117,137)	
50	Subtotal - Delivery		7,701,467		21,106,327	
51	Subtotal Customer Charge and Delivery Revenue				22,979,926	
52	Gas Cost		7,701,467	0.1740	1,340,055	
53	Total Commercial LGS Transport	1,258	7,701,467		24,319,981	3.157838

Peoples Natural Gas Company LLC
Revenue @ Proposed Rates Based on Forecasted Bills and Volumes
For the 12 Months Ended December 31, 2027

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	Industrial LGS Transport					
2	Customer Charge (25000 - 49999 Mcf/Yr)					
3	Service Charge	353		987.00	348,411	
	Rider TRS	353		(5.7772)	(2,039)	
4	Subtotal - Customer Charge (25000 - 49999 Mcf/Yr)				346,372	
5	Customer Charge (50000 - 99999 Mcf/Yr)					
6	Service Charge	353		1,538.00	542,914	
	Rider TRS	353		(9.0039)	(3,178)	
7	Subtotal - Customer Charge (50000 - 99999 Mcf/Yr)				539,736	
8	Customer Charge (100000 - 199999 Mcf/Yr)					
9	Service Charge	278		2,237.00	621,886	
	Rider TRS	278		(13.09)	(3,639)	
10	Subtotal - Customer Charge (100000 - 199999 Mcf/Yr)				618,247	
11	Customer Charge (>200000 Mcf/Year)					
12	Service Charge	475		5,912.00	2,808,200	
	Rider TRS	475		(34.6020)	(16,436)	
13	Subtotal - Customer Charge (>200000 Mcf/Year)				2,791,764	
14	Delivery Charge:					
15	Base Rate Delivery - Consumption 25000-49999 Mcf/Yr		1,277,708	2.9451	3,762,977	
16	Base Rate Delivery - Consumption 50000-99999 Mcf/Yr		1,466,279	2.8512	4,180,654	
17	Base Rate Delivery - Consumption 100000-199999 Mcf/Yr		3,336,684	2.7189	9,072,110	
18	Base Rate Delivery - Consumption 200000-749999 Mcf/Yr		5,950,590	2.4509	14,584,302	
19	Base Rate Delivery - Consumption 750000-1999999 Mcf/Yr		836,183	2.1336	1,784,080	
20	Base Rate Delivery - Consumption >2000000 Mcf/Yr		-	1.6123	-	
	Base Rate Delivery - MLS Rate		1,694,527	0.4422	749,320	
21	Negotiated Delivery		28,050,697	0.2634	7,389,894	
	Rider TRS		42,612,668	(0.0113)	(483,320)	
22	Subtotal - Delivery		42,612,668		41,040,017	
23	Subtotal Customer Charge and Delivery Revenue				45,336,135	
24	Gas Cost		42,612,668	0.1740	7,414,604	
25	Total Industrial LGS Transport	1,459	42,612,668		52,750,739	
26	Transport Summary by Rate Class					
27	Residential Transport					
28	Base Rate Revenue				57,624,423	
29	Supplier Choice Rider				2,787	
	Rider TRS				(265,861)	
30	Rider USP				30,515	
31	Merchant Function Charge				203,306	
32	Gas Cost				10,534,002	
33	Total Residential Transport	774,040	5,650,985		68,129,172	
34	SGS Transport					
35	Base Rate Revenue				22,684,257	
36	Supplier Choice Rider				450	
	Rider TRS				(97,080)	
37	Gas Cost				2,604,454	
38	Total SGS Transport	125,005	3,137,897		25,192,082	
39	MGS Transport					
40	Base Rate Revenue				68,750,884	
	Rider TRS				(308,986)	
41	Gas Cost				10,248,083	
42	Total MGS Transport	38,660	12,347,088		78,689,980	
43	LGS Transport					
44	Base Rate Revenue				68,952,842	
	Rider TRS				(636,781)	
45	Gas Cost				8,754,659	
46	Total LGS Transport	2,717	50,314,135		77,070,721	
47	Transport					
48	Base Rate Revenue				218,012,406	
49	Supplier Choice Rider				3,237	
	Rider TRS				(1,308,708)	
50	Rider USP				30,515	
51	Merchant Function Charge				203,306	
52	Gas Cost				32,141,199	
53	Total Transport	940,422	71,450,106		249,081,955	
54	Residential Sales Revenue	7,055,332	50,376,633		917,088,044	
55	SGS, MGS, LGS Sales	481,479	10,986,079		164,519,183	
56	Sales for Resale				36,073	
57	Forfeited Discounts				8,099,621	
58	Miscellaneous Service Revenues				1,117,866	
59	Revs from Transp of Gas of Others thru Gath Fac.				8,551,629	
60	Revs from Transp of Gas of Others thru Distri Fac.	940,422	71,450,106		249,081,955	
61	Rent from Gas Property				-	
62	Other Gas Revenues				(708,368)	
63	Provision for Rate Refunds				-	
64	Total	8,477,233	132,812,818		1,347,786,003	

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

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)
1 Tariff Sales					
2	Residential	6,489,280	20,148	(20,148)	6,489,280
3	Residential CAP	407,347		-	407,347
4	<u>SGS (<1000 Mcf/Yr)</u>				
5	COMMERCIAL				
6	0-499 Mcf/Year	427,682	(2,175)	2,175	427,682
7	500-999 Mcf/Year	35,112	(234)	234	35,112
8	Total Commercial SGS (<1000 Mcf/Yr)	462,794	(2,408)	2,408	462,794
9	INDUSTRIAL				
10	0-499 Mcf/Year	403	-	(10)	393
11	500-999 Mcf/Year	229	-	(12)	217
12	Total Industrial SGS (<1000 Mcf/Yr)	632	-	(22)	610
13	Total SGS (<1000 Mcf/Yr)	463,426	(2,408)	2,386	463,404
14	<u>MGS (1000-24999 Mcf/Yr)</u>				
15	COMMERCIAL				
16	1000-2499 Mcf/Year	16,228	(82)	82	16,228
17	2500-24999 Mcf/Year	4,054	57	(57)	4,054
18	Total Commercial MGS (1000-24999 Mcf/Yr)	20,282	(25)	25	20,282
19	INDUSTRIAL				
20	1000-2499 Mcf/Year	265	-	-	265
21	2500-24999 Mcf/Year	286	-	-	286
22	Total Industrial MGS (1000-24999 Mcf/Yr)	551	-	-	551
23	Total MGS (1000-24999 Mcf/Yr)	20,833	(25)	25	20,833
24	<u>LGS (>24999 Mcf/Yr)</u>				
25	COMMERCIAL				
26	25000-49999 Mcf/Year	103	-	-	103
27	50000-99999 Mcf/Year	3	-	-	3
28	100000-199999 Mcf/Year	-	-	-	-
29	>200000 Mcf/Year	-	-	-	-
30	Total Commercial LGS (>24999 Mcf/Yr)	106	-	-	106
31	INDUSTRIAL				
32	25000-49999 Mcf/Year	28	-	-	28
33	50000-99999 Mcf/Year	-	-	-	-
34	100000-199999 Mcf/Year	3	-	-	3
35	200000-749999 Mcf/Year	4	-	-	4
36	750000-1999999 Mcf/Year	8	-	-	8
37	>2000000 Mcf/Year	-	-	-	-
38	Total Industrial LGS (>24999 Mcf/Yr)	43	-	-	43
39	Total LGS (>24999 Mcf/Yr)	149	-	-	149
40 Tariff Sales Bills by Customer Class					
41	Residential	6,896,627	20,148	(20,148)	6,896,627
42	Commercial	483,182	(2,433)	2,433	483,182
43	Industrial	1,226	-	(22)	1,204
44	Total Tariff Sales Bills	7,381,035	17,715	(17,737)	7,381,013

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

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>		
1	Transport Bills				
2	Residential	894,582	(64,275)	64,275	894,582
3	<u>SGS (<1000 Mcf/Yr)</u>				
4	COMMERCIAL				-
5	0-499 Mcf/Year	97,788	2,122	(2,122)	97,788
6	500-999 Mcf/Year	23,849	729	(729)	23,849
7	Total Commercial SGS (<1000 Mcf/Yr)	121,637	2,851	(2,851)	121,637
8	INDUSTRIAL				
9	0-499 Mcf/Year	465	-	(46)	419
10	500-999 Mcf/Year	142	-	(44)	98
11	Total Industrial SGS (<1000 Mcf/Yr)	607	-	(90)	517
12	Total SGS (<1000 Mcf/Yr)	122,244	2,851	(2,941)	122,154
13	<u>MGS (1000-24999 Mcf/Yr)</u>				
14	COMMERCIAL				
15	1000-2499 Mcf/Year	21,214	130	(130)	21,214
16	2500-24999 Mcf/Year	16,230	(13)	13	16,230
17	Total Commercial MGS (1000-24999 Mcf/Yr)	37,444	117	(117)	37,444
18	INDUSTRIAL				
19	1000-2499 Mcf/Year	335	-	-	335
20	2500-24999 Mcf/Year	1,278	-	(66)	1,212
21	Total Industrial MGS (1000-24999 Mcf/Yr)	1,613	-	(66)	1,547
22	Total MGS (1000-24999 Mcf/Yr)	39,057	117	(183)	38,991
23	<u>LGS (>24999 Mcf/Yr)</u>				
24	COMMERCIAL				
25	25000-49999 Mcf/Year	670	-	-	670
26	50000-99999 Mcf/Year	384	-	-	384
27	100000-199999 Mcf/Year	156	-	-	156
28	>200000 Mcf/Year	48	-	-	48
29	Total Commercial LGS (>24999 Mcf/Yr)	1,258	-	-	1,258
30	INDUSTRIAL				
31	25000-49999 Mcf/Year	376	-	(23)	353
32	50000-99999 Mcf/Year	371	-	(18)	353
33	100000-199999 Mcf/Year	290	-	(12)	278
34	>200000 Mcf/Year	626	-	(151)	475
35	Total Industrial LGS (>24999 Mcf/Yr)	1,663	-	(204)	1,459
36	Total LGS (>24999 Mcf/Yr)	2,921	-	(204)	2,717
37	Transport Bills by Customer Class				
38	Residential	894,582	(64,275)	64,275	894,582
39	Commercial	160,339	2,968	(2,968)	160,339
40	Industrial	3,883	-	(360)	3,523
41	Total Transport Bills	1,058,804	(61,307)	60,947	1,058,444
42	Overall Bills by Customer Class				
43	Residential	7,791,209	(44,128)	44,128	7,791,209
44	Commercial	643,521	535	(535)	643,521
45	Industrial	5,109	-	(382)	4,727
46	Total Bills	8,439,839	(43,592)	43,210	8,439,457

Peoples Natural Gas Company LLC
 Number of Bills
 For the 12 Months Ended November 30, 2026

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)
1 Tariff Sales					
2	Residential	6,489,280	20,148	-	6,509,428
3	Residential CAP	407,347	60,773	-	468,120
4	<u>SGS (<1000 Mcf/Yr)</u>				
5	COMMERCIAL				
6	0-499 Mcf/Year	427,682	(2,175)	-	425,507
7	500-999 Mcf/Year	35,112	(234)	-	34,878
8	Total Commercial SGS (<1000 Mcf/Yr)	462,794	(2,408)	-	460,386
9	INDUSTRIAL				
10	0-499 Mcf/Year	393	-	-	393
11	500-999 Mcf/Year	217	-	-	217
12	Total Industrial SGS (<1000 Mcf/Yr)	610	-	-	610
13	Total SGS (<1000 Mcf/Yr)	463,404	(2,408)	-	460,996
14	<u>MGS (1000-24999 Mcf/Yr)</u>				
15	COMMERCIAL				
16	1000-2499 Mcf/Year	16,228	(82)	-	16,146
17	2500-24999 Mcf/Year	4,054	57	-	4,111
18	Total Commercial MGS (1000-24999 Mcf/Yr)	20,282	(25)	-	20,257
19	INDUSTRIAL				
20	1000-2499 Mcf/Year	265	-	-	265
21	2500-24999 Mcf/Year	286	-	-	286
22	Total Industrial MGS (1000-24999 Mcf/Yr)	551	-	-	551
23	Total MGS (1000-24999 Mcf/Yr)	20,833	(25)	-	20,808
24	<u>LGS (>24999 Mcf/Yr)</u>				
25	COMMERCIAL				
26	25000-49999 Mcf/Year	103	-	-	103
27	50000-99999 Mcf/Year	3	-	-	3
28	100000-199999 Mcf/Year	-	-	-	-
29	>200000 Mcf/Year	-	-	-	-
30	Total Commercial LGS (>24999 Mcf/Yr)	106	-	-	106
31	INDUSTRIAL				
32	25000-49999 Mcf/Year	28	-	-	28
33	50000-99999 Mcf/Year	-	-	-	-
34	100000-199999 Mcf/Year	3	-	-	3
35	200000-749999 Mcf/Year	4	-	-	4
36	750000-1999999 Mcf/Year	8	-	-	8
37	>2000000 Mcf/Year	-	-	-	-
38	Total Industrial LGS (>24999 Mcf/Yr)	43	-	-	43
39	Total LGS (>24999 Mcf/Yr)	149	-	-	149
40 Tariff Sales Bills by Customer Class					
41	Residential	6,896,627	80,921	-	6,977,548
42	Commercial	483,182	(2,433)	-	480,749
43	Industrial	1,204	-	-	1,204
44	Total Tariff Sales Bills	7,381,013	78,488	-	7,459,501

Peoples Natural Gas Company LLC
 Number of Bills
 For the 12 Months Ended November 30, 2026

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)
1	Transport Bills				
2	Residential	894,582	(64,275)		830,307
3	<u>SGS (<1000 Mcf/Yr)</u>				
4	COMMERCIAL				-
5	0-499 Mcf/Year	97,788	2,122		99,910
6	500-999 Mcf/Year	23,849	729		24,578
7	Total Commercial SGS (<1000 Mcf/Yr)	121,637	2,851	-	124,488
8	INDUSTRIAL				
9	0-499 Mcf/Year	419	-		419
10	500-999 Mcf/Year	98	-		98
11	Total Industrial SGS (<1000 Mcf/Yr)	517	-	-	517
12	Total SGS (<1000 Mcf/Yr)	122,154	2,851	-	125,005
13	<u>MGS (1000-24999 Mcf/Yr)</u>				
14	COMMERCIAL				
15	1000-2499 Mcf/Year	21,214	130		21,344
16	2500-24999 Mcf/Year	16,230	(13)		16,217
17	Total Commercial MGS (1000-24999 Mcf/Yr)	37,444	117	-	37,561
18	INDUSTRIAL				
19	1000-2499 Mcf/Year	335	-		335
20	2500-24999 Mcf/Year	1,212	-		1,212
21	Total Industrial MGS (1000-24999 Mcf/Yr)	1,547	-	-	1,547
22	Total MGS (1000-24999 Mcf/Yr)	38,991	117	-	39,108
23	<u>LGS (>24999 Mcf/Yr)</u>				
24	COMMERCIAL				
25	25000-49999 Mcf/Year	670	-		670
26	50000-99999 Mcf/Year	384	-		384
27	100000-199999 Mcf/Year	156	-		156
28	>200000 Mcf/Year	48	-		48
29	Total Commercial LGS (>24999 Mcf/Yr)	1,258	-	-	1,258
30	INDUSTRIAL				
31	25000-49999 Mcf/Year	353	-		353
32	50000-99999 Mcf/Year	353	-		353
33	100000-199999 Mcf/Year	278	-		278
34	>200000 Mcf/Year	475	-		475
35	Total Industrial LGS (>24999 Mcf/Yr)	1,459	-	-	1,459
36	Total LGS (>24999 Mcf/Yr)	2,717	-	-	2,717
37	Transport Bills by Customer Class				
38	Residential	894,582	(64,275)	-	830,307
39	Commercial	160,339	2,968	-	163,307
40	Industrial	3,523	-	-	3,523
41	Total Transport Bills	1,058,444	(61,307)	-	997,137
42	Overall Bills by Customer Class				
43	Residential	7,791,209	16,645	-	7,807,854
44	Commercial	643,521	535	-	644,056
45	Industrial	4,727	-	-	4,727
46	Total Bills	8,439,457	17,181	-	8,456,638

Peoples Natural Gas Company LLC
Number of Bills
For the 12 Months Ended December 31, 2027

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)
1	Tariff Sales				
2	Residential	6,509,428	77,784		6,587,212
3	Residential CAP	468,120	-		468,120
4	<u>SGS (<1000 Mcf/Yr)</u>				
5	COMMERCIAL				
6	0-499 Mcf/Year	425,507	(492)		425,015
7	500-999 Mcf/Year	34,878	(40)		34,838
8	Total Commercial SGS (<1000 Mcf/Yr)	460,386	(532)	-	459,853
9	INDUSTRIAL				
10	0-499 Mcf/Year	393	-		393
11	500-999 Mcf/Year	217	-		217
12	Total Industrial SGS (<1000 Mcf/Yr)	610	-	-	610
13	Total SGS (<1000 Mcf/Yr)	460,996	(532)	-	460,463
14	<u>MGS (1000-24999 Mcf/Yr)</u>				
15	COMMERCIAL				
16	1000-2499 Mcf/Year	16,146	47		16,193
17	2500-24999 Mcf/Year	4,111	12		4,123
18	Total Commercial MGS (1000-24999 Mcf/Yr)	20,257	59	-	20,316
19	INDUSTRIAL				
20	1000-2499 Mcf/Year	265	-		265
21	2500-24999 Mcf/Year	286	-		286
22	Total Industrial MGS (1000-24999 Mcf/Yr)	551	-	-	551
23	Total MGS (1000-24999 Mcf/Yr)	20,808	59	-	20,867
24	<u>LGS (>24999 Mcf/Yr)</u>				
25	COMMERCIAL				
26	25000-49999 Mcf/Year	103	-		103
27	50000-99999 Mcf/Year	3	-		3
28	100000-199999 Mcf/Year	-	-		-
29	>200000 Mcf/Year	-	-		-
30	Total Commercial LGS (>24999 Mcf/Yr)	106	-	-	106
31	INDUSTRIAL				
32	25000-49999 Mcf/Year	28	-		28
33	50000-99999 Mcf/Year	-	-		-
34	100000-199999 Mcf/Year	3	-		3
35	200000-749999 Mcf/Year	4	-		4
36	750000-1999999 Mcf/Year	8	-		8
37	>2000000 Mcf/Year	-	-		-
38	Total Industrial LGS (>24999 Mcf/Yr)	43	-	-	43
39	Total LGS (>24999 Mcf/Yr)	149	-	-	149
40	Tariff Sales Bills by Customer Class				
41	Residential	6,977,548	77,784	-	7,055,332
42	Commercial	480,749	(474)	-	480,275
43	Industrial	1,204	-	-	1,204
44	Total Tariff Sales Bills	7,459,501	77,310	-	7,536,811

Peoples Natural Gas Company LLC
 Number of Bills
 For the 12 Months Ended December 31, 2027

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)
1	Transport Bills				
2	Residential	830,307	(56,266)		774,040
3	<u>SGS (<1000 Mcf/Yr)</u>				
4	COMMERCIAL				-
5	0-499 Mcf/Year	99,910	-		99,910
6	500-999 Mcf/Year	24,578	-		24,578
7	Total Commercial SGS (<1000 Mcf/Yr)	124,488	-	-	124,488
8	INDUSTRIAL				
9	0-499 Mcf/Year	419	-		419
10	500-999 Mcf/Year	98	-		98
11	Total Industrial SGS (<1000 Mcf/Yr)	517	-	-	517
12	Total SGS (<1000 Mcf/Yr)	125,005	-	-	125,005
13	<u>MGS (1000-24999 Mcf/Yr)</u>				
14	COMMERCIAL				
15	1000-2499 Mcf/Year	21,344	(255)		21,089
16	2500-24999 Mcf/Year	16,217	(194)		16,024
17	Total Commercial MGS (1000-24999 Mcf/Yr)	37,561	(448)	-	37,113
18	INDUSTRIAL				
19	1000-2499 Mcf/Year	335			335
20	2500-24999 Mcf/Year	1,212			1,212
21	Total Industrial MGS (1000-24999 Mcf/Yr)	1,547	-	-	1,547
22	Total MGS (1000-24999 Mcf/Yr)	39,108	(448)	-	38,660
23	<u>LGS (>24999 Mcf/Yr)</u>				
24	COMMERCIAL				
25	25000-49999 Mcf/Year	670	-		670
26	50000-99999 Mcf/Year	384	-		384
27	100000-199999 Mcf/Year	156	-		156
28	>200000 Mcf/Year	48	-		48
29	Total Commercial LGS (>24999 Mcf/Yr)	1,258	-	-	1,258
30	INDUSTRIAL				
31	25000-49999 Mcf/Year	353	-		353
32	50000-99999 Mcf/Year	353	-		353
33	100000-199999 Mcf/Year	278	-		278
34	>200000 Mcf/Year	475	-		475
35	Total Industrial LGS (>24999 Mcf/Yr)	1,459	-	-	1,459
36	Total LGS (>24999 Mcf/Yr)	2,717	-	-	2,717
37 Transport Bills by Customer Class					
38	Residential	830,307	(56,266)	-	774,040
39	Commercial	163,307	(448)	-	162,859
40	Industrial	3,523	-	-	3,523
41	Total Transport Bills	997,137	(56,715)	-	940,422
42 Overall Bills by Customer Class					
43	Residential	7,807,854	21,518	-	7,829,372
44	Commercial	644,056	(922)	-	643,134
45	Industrial	4,727	-	-	4,727
46	Total Bills	8,456,638	20,596	-	8,477,233

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

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)
1 Tariff Sales Throughput					
2	Residential	45,447,606	247,095	(0)	45,694,701
3	Residential CAP	3,560,018	19,356	-	3,579,373
4	<u>SGS (<1000 Mcf Annually)</u>				
5	Commercial SGS (<1000 Mcf/Yr)	7,780,740	(710,353)	(0)	7,070,387
6	Industrial SGS (<1000 Mcf/Yr)	32,361	-	-	32,361
7	Total SGS (<1000 Mcf/Yr)	7,813,101	(710,353)	(0)	7,102,748
8	<u>MGS (1000-24999 Mcf Annually)</u>				
9	Commercial MGS (1000-24999 Mcf/Yr)	3,618,956	(210,626)	0	3,408,329
10	Industrial MGS (1000-24999 Mcf/Yr)	181,655	-	-	181,655
11	Total MGS (1000-24999 Mcf/Yr)	3,800,610	(210,626)	0	3,589,984
12	<u>LGS (>24999 Mcf Annually)</u>				
13	Commercial LGS (>24999 Mcf/Yr)	314,695	-	-	314,695
14	Industrial LGS (>24999 Mcf/Yr)	17,891	-	-	17,891
15	Total LGS (>24999 Mcf/Yr)	332,586	-	-	332,586
16 Tariff Sales Throughput by Customer Class					
17	Residential	49,007,623	266,450	(0)	49,274,074
18	Commercial	11,714,391	(920,979)	(0)	10,793,412
19	Industrial	231,906	-	-	231,906
20	Total Tariff Sales Throughput	60,953,920	(654,529)	(0)	60,299,391
21 Transport Throughput					
22	Residential	6,511,308	35,401	-	6,546,709
23	<u>SGS (<1000 Mcf/Yr)</u>				
24	Commercial SGS (<1000 Mcf/Yr)	3,354,894	(308,842)	-	3,046,052
25	Industrial SGS (<1000 Mcf/Yr)	20,451	-	-	20,451
26	Total SGS (<1000 Mcf/Yr)	3,375,345	(308,842)	-	3,066,503
27	<u>MGS (1000-24999 Mcf/Yr)</u>				
28	Commercial MGS (1000-24999 Mcf/Yr)	12,228,165	(1,092,698)	-	11,135,466
29	Industrial MGS (1000-24999 Mcf/Yr)	1,310,099	-	-	1,310,099
30	Total MGS (1000-24999 Mcf/Yr)	13,538,263	(1,092,698)	-	12,445,565
31	<u>LGS (>24999 Mcf/Yr)</u>				
32	Commercial LGS (>24999 Mcf/Yr)	7,701,467	-	-	7,701,467
33	Industrial LGS (>24999 Mcf/Yr)	42,612,668	-	-	42,612,668
34	Total LGS (>24999 Mcf/Yr)	50,314,135	-	-	50,314,135
35 Transport Throughput by Customer Class					
36	Residential	6,511,308	35,401	-	6,546,709
37	Commercial	23,284,526	(1,401,540)	-	21,882,985
38	Industrial	43,943,218	-	-	43,943,218
39	Total Transport Throughput	73,739,052	(1,366,139)	-	72,372,913
40 Overall Throughput by Customer Class					
41	Residential	55,518,931	301,852	(0)	55,820,783
42	Commercial	34,998,917	(2,322,520)	(0)	32,676,397
43	Industrial	44,175,124	-	-	44,175,124
44	Total Throughput	134,692,972	(2,020,668)	(0)	132,672,304
45 Weather Normalized Volumes Only (from Ex 3, Sch 15, Atch H, Pg 1)					
46	Residential	55,518,931	301,852	-	55,820,783
47	Commercial	26,982,755	(2,322,520)	-	24,660,235
48	Total Throughput	82,501,686	(2,020,668)	-	80,481,018

Peoples Natural Gas Company LLC
Volumes (Mcf)
For the 12 Months Ended November 30, 2026

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)
1 Tariff Sales Throughput					
2	Residential	45,694,701	119,585.78	142,242	45,956,529
3	Residential CAP	3,579,373	9,367	535,412	4,124,153
4	SGS (<1000 Mcf Annually)				
5	Commercial SGS (<1000 Mcf/Yr)	7,070,387	0	(36,790)	7,033,597
6	Industrial SGS (<1000 Mcf/Yr)	<u>32,361</u>	<u>-</u>	<u>-</u>	<u>32,361</u>
7	Total SGS (<1000 Mcf/Yr)	7,102,748	0	(36,790)	7,065,958
8	MGS (1000-24999 Mcf Annually)				
9	Commercial MGS (1000-24999 Mcf/Yr)	3,408,329	(0)	(4,163)	3,404,167
10	Industrial MGS (1000-24999 Mcf/Yr)	<u>181,655</u>	<u>-</u>	<u>-</u>	<u>181,655</u>
11	Total MGS (1000-24999 Mcf/Yr)	3,589,984	(0)	(4,163)	3,585,821
12	LGS (>24999 Mcf Annually)				
13	Commercial LGS (>24999 Mcf/Yr)	314,695	-	-	314,695
14	Industrial LGS (>24999 Mcf/Yr)	<u>17,891</u>	<u>-</u>	<u>-</u>	<u>17,891</u>
15	Total LGS (>24999 Mcf/Yr)	332,586	-	-	332,586
16 Tariff Sales Throughput by Customer Class					
17	Residential	49,274,074	128,953	677,654	50,080,681
18	Commercial	10,793,412	0	(40,953)	10,752,459
19	Industrial	<u>231,906</u>	<u>-</u>	<u>-</u>	<u>231,906</u>
20	Total Tariff Sales Throughput	60,299,391	128,953	636,702	61,065,046
21 Transport Throughput					
22	Residential	6,546,709	17,133	(471,609)	6,092,234
23	SGS (<1000 Mcf/Yr)				
24	Commercial SGS (<1000 Mcf/Yr)	3,046,052	0	71,394	3,117,446
25	Industrial SGS (<1000 Mcf/Yr)	<u>20,451</u>	<u>-</u>	<u>-</u>	<u>20,451</u>
26	Total SGS (<1000 Mcf/Yr)	3,066,503	0	71,394	3,137,897
27	MGS (1000-24999 Mcf/Yr)				
28	Commercial MGS (1000-24999 Mcf/Yr)	11,135,466	(0)	34,852	11,170,318
29	Industrial MGS (1000-24999 Mcf/Yr)	<u>1,310,099</u>	<u>-</u>	<u>-</u>	<u>1,310,099</u>
30	Total MGS (1000-24999 Mcf/Yr)	12,445,565	(0)	34,852	12,480,417
31	LGS (>24999 Mcf/Yr)				
32	Commercial LGS (>24999 Mcf/Yr)	7,701,467	-	-	7,701,467
33	Industrial LGS (>24999 Mcf/Yr)	<u>42,612,668</u>	<u>-</u>	<u>-</u>	<u>42,612,668</u>
34	Total LGS (>24999 Mcf/Yr)	50,314,135	-	-	50,314,135
35 Transport Throughput by Customer Class					
36	Residential	6,546,709	17,133	(471,609)	6,092,234
37	Commercial	21,882,985	(0)	106,245	21,989,231
38	Industrial	<u>43,943,218</u>	<u>-</u>	<u>-</u>	<u>43,943,218</u>
39	Total Transport Throughput	72,372,913	17,133	(365,363)	72,024,683
40 Overall Throughput by Customer Class					
41	Residential	55,820,783	146,086	206,046	56,172,915
42	Commercial	32,676,397	0	65,293	32,741,690
43	Industrial	<u>44,175,124</u>	<u>-</u>	<u>-</u>	<u>44,175,124</u>
44	Total Throughput	132,672,304	146,086	271,338	133,089,729

Peoples Natural Gas Company LLC
Volumes (Mcf)
For the 12 Months Ended December 31, 2027

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)
1 Tariff Sales Throughput					
2	Residential	45,956,529	(229,832.98)	546,410	46,273,106
3	Residential CAP	4,124,153	(20,625)	-	4,103,527
4	<u>SGS (<1000 Mcf Annually)</u>				
5	Commercial SGS (<1000 Mcf/Yr)	7,033,597	-	(8,134)	7,025,463
6	Industrial SGS (<1000 Mcf/Yr)	32,361	-	-	32,361
7	Total SGS (<1000 Mcf/Yr)	7,065,958	-	(8,134)	7,057,823
8	<u>MGS (1000-24999 Mcf Annually)</u>				
9	Commercial MGS (1000-24999 Mcf/Yr)	3,404,167	-	9,848	3,414,015
10	Industrial MGS (1000-24999 Mcf/Yr)	181,655	-	-	181,655
11	Total MGS (1000-24999 Mcf/Yr)	3,585,821	-	9,848	3,595,670
12	<u>LGS (>24999 Mcf Annually)</u>				
13	Commercial LGS (>24999 Mcf/Yr)	314,695	-	-	314,695
14	Industrial LGS (>24999 Mcf/Yr)	17,891	-	-	17,891
15	Total LGS (>24999 Mcf/Yr)	332,586	-	-	332,586
16 Tariff Sales Throughput by Customer Class					
17	Residential	50,080,681	(250,458)	546,410	50,376,633
18	Commercial	10,752,459	-	1,714	10,754,173
19	Industrial	231,906	-	-	231,906
20	Total Tariff Sales Throughput	61,065,046	(250,458)	548,124	61,362,712
21 Transport Throughput					
22	Residential	6,092,234	(30,468)	(410,781)	5,650,985
23	<u>SGS (<1000 Mcf/Yr)</u>				
24	Commercial SGS (<1000 Mcf/Yr)	3,117,446	-	-	3,117,446
25	Industrial SGS (<1000 Mcf/Yr)	20,451	-	-	20,451
26	Total SGS (<1000 Mcf/Yr)	3,137,897	-	-	3,137,897
27	<u>MGS (1000-24999 Mcf/Yr)</u>				
28	Commercial MGS (1000-24999 Mcf/Yr)	11,170,318	-	(133,328)	11,036,990
29	Industrial MGS (1000-24999 Mcf/Yr)	1,310,099	-	-	1,310,099
30	Total MGS (1000-24999 Mcf/Yr)	12,480,417	-	(133,328)	12,347,088
31	<u>LGS (>24999 Mcf/Yr)</u>				
32	Commercial LGS (>24999 Mcf/Yr)	7,701,467	-	-	7,701,467
33	Industrial LGS (>24999 Mcf/Yr)	42,612,668	-	-	42,612,668
34	Total LGS (>24999 Mcf/Yr)	50,314,135	-	-	50,314,135
35 Transport Throughput by Customer Class					
36	Residential	6,092,234	(30,468)	(410,781)	5,650,985
37	Commercial	21,989,231	-	(133,328)	21,855,902
38	Industrial	43,943,218	-	-	43,943,218
39	Total Transport Throughput	72,024,683	(30,468)	(544,109)	71,450,106
40 Overall Throughput by Customer Class					
41	Residential	56,172,915	(280,926)	135,630	56,027,619
42	Commercial	32,741,690	-	(131,614)	32,610,075
43	Industrial	44,175,124	-	-	44,175,124
44	Total Throughput	133,089,729	(280,926)	4,015	132,812,818

Peoples Natural Gas Company LLC
Adjustment based on Normalized Volumes
For the 12 Months Ended November 30, 2025

Line No.	Description	Billed	Normalized	Normalized	Base	Revenue
		Throughput	Normalized	Adjustment	Rate	
		(1)	(2)	(3)=(2-1)	(4)	(5 = 3 x 4)
		Mcf	Mcf	Mcf	\$/Mcf	\$
		<i>(Ex 3, Sch 15, Atch G)</i>	<i>(Ex 3, Sch 15, Atch F; Ex 19, RR-5)</i>			
1	Tariff Sales					
2	Residential	45,447,606	45,694,701	247,095	5.3537	1,322,871
3	Residential CAP	3,560,018	3,579,373	19,356	5.3537	103,624
4	Commercial SGS (<1000 Mcf/Yr)	7,780,740	7,070,387	(710,353)	3.9844	(2,830,331)
5	Commercial MGS (1000-24999 Mcf/Yr)	3,618,956	3,408,329	(210,626)	3.6941	(778,075)
6	Tariff Sales Summary by Customer Class					
7	Residential	49,007,623	49,274,074	266,450		1,426,495
8	Commercial	11,399,696	10,478,717	(920,979)		(3,608,405)
9	Total Tariff Sales Normalization	60,407,319	59,752,790	(654,529)		(2,181,910)
10	Transport					
11	Residential	6,511,308	6,546,709	35,401	5.3537	189,529
12	Commercial SGS (<1000 Mcf/Yr)	3,354,894	3,046,052	(308,842)	3.9844	(1,230,550)
13	Commercial MGS (1000-24999 Mcf/Yr)	12,228,165	11,135,466	(1,092,698)	3.6941	(4,036,537)
14	Transport Summary by Customer Class					
15	Residential	6,511,308	6,546,709	35,401		189,529
16	Commercial	15,583,059	14,181,518	(1,401,540)		(5,267,087)
17	Total Transport Normalization	22,094,367	20,728,228	(1,366,139)		(5,077,559)
18	Summary by Customer Class					
19	Residential	55,518,931	55,820,783	301,852		1,616,024
20	Commercial	26,982,755	24,660,235	(2,322,520)		(8,875,493)
21	Total Normalization	82,501,686	80,481,018	(2,020,668)		(7,259,469)

Peoples Natural Gas Company LLC
 Net Customer Change Calculation

Line No.		HTY Average Customers	FTY Average Customers	FTY Growth	FPFTY Average Customers	FPFTY Growth
1	Tariff Customers					
2	Residential	540,773	542,452	1,679	548,934	6,482
3	Residential CAP	33,946	39,010	5,064	39,010	-
4	<u>SGS (<1000 Mcf/Yr)</u>					
5	COMMERCIAL					
6	0-499 Mcf/Year	35,640	35,459	(181)	35,418	(41)
7	500-999 Mcf/Year	2,926	2,907	(19)	2,903	(3)
8	Total Commercial SGS (<1000 Mcf/Yr)	38,566	38,365	(201)	38,321	(44)
9	<u>MGS (1000-24999 Mcf/Yr)</u>					
10	COMMERCIAL					
11	1000-2499 Mcf/Year	1,352	1,346	(7)	1,349	4
12	2500-24999 Mcf/Year	338	343	5	344	1
13	Total Commercial MGS (1000-24999 Mcf/Yr)	1,690	1,688	(2)	1,693	5
14	Transport Customers					
15	Residential	74,549	69,192	(5,356)	64,503	(4,689)
16	<u>SGS (<1000 Mcf/Yr)</u>					
17	COMMERCIAL					
18	0-499 Mcf/Year	8,149	8,326	177	8,326	-
19	500-999 Mcf/Year	1,987	2,048	61	2,048	-
20	Total Commercial SGS (<1000 Mcf/Yr)	10,136	10,374	238	10,374	-
21	<u>MGS (1000-24999 Mcf/Yr)</u>					
22	COMMERCIAL					
23	1000-2499 Mcf/Year	1,768	1,779	11	1,757	(21)
24	2500-24999 Mcf/Year	1,353	1,351	(1)	1,335	(16)
25	Total Commercial MGS (1000-24999 Mcf/Yr)	3,120	3,130	10	3,093	(37)

22
 23
 24

Notes:

*SGS/MGS commercial distribution based on HTY representation.

†Refer to testimony of Dawn Folks

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

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>
1 Tariff Sales Volume Change			
2	Residential	141,871	(141,871)
3	Residential CAP	-	-
4	Commercial SGS (<1000 Mcf/Yr)	(36,790)	36,790
5	Commercial MGS (1000-24999 Mcf/Yr)	(4,163)	4,163
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)	-	-
10 Tariff Sales Summary by Customer Class			
11	Residential	141,871	(141,871)
12	Commercial	(40,953)	40,953
13	Industrial	-	-
14	Total Tariff Sales Volume Change	100,918	(100,918)
15 Transport Volume Change			
16	Residential	(470,378)	470,378
17	Commercial SGS (<1000 Mcf/Yr)	71,394	(71,394)
18	Commercial MGS (1000-24999 Mcf/Yr)	34,852	(34,852)
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)	-	-
23 Transport Summary by Customer Class			
24	Residential	(470,378)	470,378
25	Commercial	106,245	(106,245)
26	Industrial	-	-
27	Total Transport Volume Change	(364,132)	364,132
28 Overall Summary by Customer Class			
29	Residential	(328,507)	328,507
30	Commercial	65,293	(65,293)
31	Industrial	-	-
32	Total Volume Change	(263,214)	263,214

Peoples Natural Gas Company LLC
 Summary of Adjustments to Annualize Volumes for Customer Changes
 For the 12 Months Ended November 30, 2026

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>
1 Tariff Sales Volume Change			
2	Residential	142,242	-
3	Residential CAP	535,412	-
4	Commercial SGS (<1000 Mcf/Yr)	(36,790)	-
5	Commercial MGS (1000-24999 Mcf/Yr)	(4,163)	-
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)		-
10 Tariff Sales Summary by Customer Class			
11	Residential	677,654	-
12	Commercial	(40,953)	-
13	Industrial	-	-
14	Total Tariff Sales Volume Change	636,702	-
15 Transport Volume Change			
16	Residential	(471,609)	-
17	Commercial SGS (<1000 Mcf/Yr)	71,394	-
18	Commercial MGS (1000-24999 Mcf/Yr)	34,852	-
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)		-
23 Transport Summary by Customer Class			
24	Residential	(471,609)	-
25	Commercial	106,245	-
26	Industrial	-	-
27	Total Transport Volume Change	(365,363)	-
28 Overall Summary by Customer Class			
29	Residential	206,046	-
30	Commercial	65,293	-
31	Industrial	-	-
32	Total Volume Change	271,338	-

Peoples Natural Gas Company LLC
 Summary of Adjustments to Annualize Volumes for Customer Changes
 For the 12 Months Ended December 31, 2027

Line No.	Description	Growth & Attrition (1) Mcf <i>(Ex 3, Sch 15, Atch F; Ex VI.I.RR.5)</i>	Rate Schedule Change (2) Mcf <i>(Ex 3, Sch 15, Atch F; Ex VI.I.RR.5)</i>
1	Tariff Sales Volume Change		
2	Residential	546,410	-
3	Residential CAP	-	-
4	Commercial SGS (<1000 Mcf/Yr)	(8,134)	-
5	Commercial MGS (1000-24999 Mcf/Yr)	9,848	-
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)		-
10 Tariff Sales Summary by Customer Class			
11	Residential	546,410	-
12	Commercial	1,714	-
13	Industrial	-	-
14	Total Tariff Sales Volume Change	548,124	-
15 Transport Volume Change			
16	Residential	(410,781)	-
17	Commercial SGS (<1000 Mcf/Yr)	-	-
18	Commercial MGS (1000-24999 Mcf/Yr)	(133,328)	-
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)		-
23 Transport Summary by Customer Class			
24	Residential	(410,781)	-
25	Commercial	(133,328)	-
26	Industrial	-	-
27	Total Transport Volume Change	(544,109)	-
28 Overall Summary by Customer Class			
29	Residential	135,630	-
30	Commercial	(131,614)	-
31	Industrial	-	-
32	Total Volume Change	4,015	-

Peoples Natural Gas Company LLC
Adjustment to Eliminate Off-System Sales and Sales for Resale
For the 12 Months Ended November 30, 2025

Line No.	Account Number	Description	Adjustment
			\$
1	495	Off-System Sales Revenue	(5,183,653)
2	803	Off-System Sales Gas Cost	5,183,653
3	483	Sales for Resale Revenue	(5,491,450)
4	803	Sales for Resale Gas Cost	5,491,450

Peoples Natural Gas Company LLC
 Elimination of Unbilled
 For the 12 Months Ended November 30, 2025

Line No.	Account Number	Description	Adjustment
1	<u>Elimination of Unbilled</u>		
2	Revenue Adjustment \$		
3	480 Residential		12,657,986
4	481 Commercial & Industrial		2,395,234
5	489.3 Transportation		1,413,075
6	Total Unbilled Revenue Adjustment		16,466,295
7	Gas Cost Adjustment \$		
8	480 Residential		7,235,731
9	481 Commercial & Industrial		1,841,513
10	489.3 Transportation		127,175
11	Total Unbilled Gas Cost Adjustment		9,204,420
12	Volume Adjustment (Mcf)		
13	480 Residential		209,416
14	481 Commercial & Industrial		59,711
15	489.3 Transportation		97,664
16	Total Unbilled Volume Adjustment		366,791
17	<u>Elimination of Large Customer Unbilled (Cycle 22)</u>		
18	Revenue Adjustment \$		
19	480 Residential		21,100
20	481 Commercial & Industrial		80,228
21	489.3 Transportation		1,275,540
22	Total Cycle 22 Revenue Adjustment		1,376,868
23	Gas Cost Adjustment \$		
24	480 Residential		3,846
25	481 Commercial & Industrial		67,106
26	489.3 Transportation		(3,440)
27	Total Cycle 22 Gas Cost Adjustment		67,511
28	Volume Adjustment (Mcf)		
29	480 Residential		-
30	481 Commercial & Industrial		2,325
31	489.3 Transportation		339,138
32	Total Cycle 22 Volume Adjustment		341,462
33	<u>Total Elimination of Unbilled and Cycle 22</u>		
34	Revenue Adjustment \$		
35	480 Residential		12,679,086
36	481 Commercial & Industrial		2,475,463
37	489.3 Transportation		2,688,615
38	Total Unbilled/Cycle 22 Revenue Adjustment		17,843,163
39	Gas Cost Adjustment \$		
40	480 Residential		7,239,577
41	481 Commercial & Industrial		1,908,619
42	489.3 Transportation		123,735
43	Total Unbilled/Cycle 22 Gas Cost Adjustment		9,271,931
44	Volume Adjustment (Mcf)		
45	480 Residential		209,416
46	481 Commercial & Industrial		62,036
47	489.3 Transportation		436,801
48	Total Unbilled/Cycle 22 Volume Adjustment		708,253

Peoples Natural Gas Company LLC
 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	983,069,056	5,824,920	0.59%	Actual Late Fees / Actual Gross Distribution Revenue*
2	Adjusted HTY	1,197,791,229	7,097,201	0.59%	Actual HTY Late Fees % of Gross Revenue X Adjusted HTY Gross Distribution Revenue
3	FTY	1,169,271,085	6,928,212	0.59%	Actual HTY Late Fees % of Gross Revenue X FTY Gross Distribution Revenue
4	FPFTY Present	1,169,825,102	6,931,495	0.59%	Actual HTY Late Fees % of Gross Revenue X FPFTY at Present Rates Gross Distribution Revenue
5	FPFTY Proposed	1,330,689,182	8,099,621	0.61%	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
Gathering Projection

Line No.	Measure	Type	HTY	FTY	FPFTY
1	Volume (Mcf)				
2	Total Traditional/Non-Traditional		<u>35,521,759</u>	<u>32,941,097</u>	<u>30,359,964</u>
3	Total		35,521,759	32,941,097	30,359,964
4	Revenue (\$)				
5	FERC Acct 495		(76,609)	-	-
6	FERC Acct 489.1		<u>8,428,368</u>	<u>8,008,233</u>	<u>7,404,749</u>
7	Total (Ex 3, Sch 15, Atch C)		8,351,759	8,008,233	7,404,749

Peoples Natural Gas Company LLC
Per Books Gas Cost Revenue @ Test Year Rates Based on Billed Volumes
For the 12 Months Ended November 30, 2025

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) \$
1 Residential Sales								
2	December 2024	1.2293	0.7345	(0.0689)	2.2144	4.1093	6,682,934	27,462,181
3	January 2025	1.2446	0.7345	(0.0358)	2.4859	4.4292	9,309,064	41,231,705
4	February	1.2446	0.7345	(0.0358)	2.4859	4.4292	9,019,776	39,950,390
5	March	1.2446	0.7345	(0.0358)	3.5884	5.5317	7,000,368	38,723,935
6	April	1.2445	0.7440	(0.0362)	4.1112	6.0635	3,998,818	24,246,835
7	May	1.2445	0.7440	(0.0362)	4.1112	6.0635	1,756,065	10,647,898
8	June	1.2445	0.7440	(0.0362)	4.1112	6.0635	1,297,791	7,869,155
9	July	1.2445	0.7440	(0.0362)	2.8829	4.8352	733,836	3,548,242
10	August	1.2445	0.7440	(0.0362)	2.8829	4.8352	631,081	3,051,402
11	September	1.2445	0.7440	(0.0362)	2.8829	4.8352	766,193	3,704,694
12	October	1.8531		0.3462	3.0831	5.2824	1,132,688	5,983,312
13	November 2025	1.8531		0.3462	3.0831	5.2824	3,118,994	16,475,771
14	Total					4.9045	45,447,606	222,895,521
15 Commercial SGS Sales								
16	December 2024	1.2293	0.6683	(0.0689)	2.2144	4.0431	1,120,655	4,530,921
17	January 2025	1.2446	0.6683	(0.0358)	2.4859	4.3630	1,631,142	7,116,674
18	February	1.2446	0.6683	(0.0358)	2.4859	4.3630	1,628,711	7,106,067
19	March	1.2446	0.6683	(0.0358)	3.5884	5.4655	1,217,559	6,654,570
20	April	1.2445	0.6773	(0.0362)	4.1112	5.9968	653,035	3,916,118
21	May	1.2445	0.6773	(0.0362)	4.1112	5.9968	282,426	1,693,653
22	June	1.2445	0.6773	(0.0362)	4.1112	5.9968	197,366	1,183,561
23	July	1.2445	0.6773	(0.0362)	2.8829	4.7685	127,204	606,571
24	August	1.2445	0.6773	(0.0362)	2.8829	4.7685	111,287	530,671
25	September	1.2445	0.6773	(0.0362)	2.8829	4.7685	133,411	636,170
26	October	1.8531		0.3462	3.0831	5.2824	184,667	975,487
27	November 2025	1.8531		0.3462	3.0831	5.2824	493,278	2,605,689
28	Total					4.8268	7,780,740	37,556,151
29 Industrial SGS Sales								
30	December 2024	1.2293	0.6683	(0.0689)	2.2144	4.0431	3,930	15,889
31	January 2025	1.2446	0.6683	(0.0358)	2.4859	4.3630	8,102	35,347
32	February	1.2446	0.6683	(0.0358)	2.4859	4.3630	7,838	34,199
33	March	1.2446	0.6683	(0.0358)	3.5884	5.4655	5,761	31,486
34	April	1.2445	0.6773	(0.0362)	4.1112	5.9968	2,909	17,445
35	May	1.2445	0.6773	(0.0362)	4.1112	5.9968	1,238	7,423
36	June	1.2445	0.6773	(0.0362)	4.1112	5.9968	1,205	7,226
37	July	1.2445	0.6773	(0.0362)	2.8829	4.7685	(801)	(3,821)
38	August	1.2445	0.6773	(0.0362)	2.8829	4.7685	(424)	(2,022)
39	September	1.2445	0.6773	(0.0362)	2.8829	4.7685	181	865
40	October	1.8531		0.3462	3.0831	5.2824	1,469	7,759
41	November 2025	1.8531		0.3462	3.0831	5.2824	953	5,035
42	Total					4.8463	32,361	156,830
43 Commercial MGS Sales								
44	December 2024	1.2293	0.4209	(0.0689)	2.2144	3.7957	459,231	1,743,102
45	January 2025	1.2446	0.4209	(0.0358)	2.4859	4.1156	651,405	2,680,921
46	February	1.2446	0.4209	(0.0358)	2.4859	4.1156	669,589	2,755,760
47	March	1.2446	0.4209	(0.0358)	3.5884	5.2181	537,135	2,802,823
48	April	1.2445	0.4267	(0.0362)	4.1112	5.7462	333,989	1,919,166
49	May	1.2445	0.4267	(0.0362)	4.1112	5.7462	183,125	1,052,275
50	June	1.2445	0.4267	(0.0362)	4.1112	5.7462	134,287	771,637
51	July	1.2445	0.4267	(0.0362)	2.8829	4.5179	92,752	419,043
52	August	1.2445	0.4267	(0.0362)	2.8829	4.5179	82,982	374,904
53	September	1.2445	0.4267	(0.0362)	2.8829	4.5179	107,018	483,494
54	October	1.8531		0.3462	3.0831	5.2824	126,596	668,731
55	November 2025	1.8531		0.3462	3.0831	5.2824	240,849	1,272,259
56	Total					4.6820	3,618,956	16,944,116

Peoples Natural Gas Company LLC
Per Books Gas Cost Revenue @ Test Year Rates Based on Billed Volumes
For the 12 Months Ended November 30, 2025

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) \$
1 Industrial MGS Sales								
2	December 2024	1.2293	0.4209	(0.0689)	2.2144	3.7957	22,221	84,343
3	January 2025	1.2446	0.4209	(0.0358)	2.4859	4.1156	29,708	122,264
4	February	1.2446	0.4209	(0.0358)	2.4859	4.1156	29,144	119,947
5	March	1.2446	0.4209	(0.0358)	3.5884	5.2181	25,559	133,372
6	April	1.2445	0.4267	(0.0362)	4.1112	5.7462	19,956	114,672
7	May	1.2445	0.4267	(0.0362)	4.1112	5.7462	9,933	57,078
8	June	1.2445	0.4267	(0.0362)	4.1112	5.7462	7,851	45,112
9	July	1.2445	0.4267	(0.0362)	2.8829	4.5179	5,996	27,090
10	August	1.2445	0.4267	(0.0362)	2.8829	4.5179	6,233	28,158
11	September	1.2445	0.4267	(0.0362)	2.8829	4.5179	5,042	22,780
12	October	1.8531		0.3462	3.0831	5.2824	6,963	36,779
13	November 2025	1.8531		0.3462	3.0831	5.2824	13,049	68,932
14	Total					4.7372	181,655	860,526
15 Commercial LGS Sales								
16	December 2024	1.2293	0.1297	(0.0689)	2.2144	3.5045	26,561	93,084
17	January 2025	1.2446	0.1297	(0.0358)	2.4859	3.8244	43,983	168,208
18	February	1.2446	0.1297	(0.0358)	2.4859	3.8244	48,710	186,287
19	March	1.2446	0.1297	(0.0358)	3.5884	4.9269	40,738	200,710
20	April	1.2445	0.1329	(0.0362)	4.1112	5.4524	32,209	175,616
21	May	1.2445	0.1329	(0.0362)	4.1112	5.4524	36,980	201,630
22	June	1.2445	0.1329	(0.0362)	4.1112	5.4524	17,793	97,014
23	July	1.2445	0.1329	(0.0362)	2.8829	4.2241	15,738	66,477
24	August	1.2445	0.1329	(0.0362)	2.8829	4.2241	12,164	51,383
25	September	1.2445	0.1329	(0.0362)	2.8829	4.2241	11,360	47,985
26	October	1.8531		0.3462	3.0831	5.2824	11,837	62,527
27	November 2025	1.8531		0.3462	3.0831	5.2824	16,623	87,808
28	Total					4.5718	314,695	1,438,730
29 Industrial LGS Sales								
30	December 2024	1.2293	0.1297	(0.0689)	2.2144	3.5045	1,019	3,571
31	January 2025	1.2446	0.1297	(0.0358)	2.4859	3.8244	1,280	4,893
32	February	1.2446	0.1297	(0.0358)	2.4859	3.8244	2,239	8,564
33	March	1.2446	0.1297	(0.0358)	3.5884	4.9269	1,857	9,149
34	April	1.2445	0.1329	(0.0362)	4.1112	5.4524	798	4,353
35	May	1.2445	0.1329	(0.0362)	4.1112	5.4524	2,713	14,791
36	June	1.2445	0.1329	(0.0362)	4.1112	5.4524	3,916	21,352
37	July	1.2445	0.1329	(0.0362)	2.8829	4.2241	(5,705)	(24,096)
38	August	1.2445	0.1329	(0.0362)	2.8829	4.2241	1,272	5,372
39	September	1.2445	0.1329	(0.0362)	2.8829	4.2241	(815)	(3,441)
40	October	1.8531		0.3462	3.0831	5.2824	5,758	30,416
41	November 2025	1.8531		0.3462	3.0831	5.2824	3,558	18,795
42	Total					5.2384	17,891	93,719
43 Residential CAP Sales								
44	December 2024	1.2293	0.7345	(0.0689)	2.2144	4.1093	493,793	2,029,142
45	January 2025	1.2446	0.7345	(0.0358)	2.4859	4.4292	686,503	3,040,658
46	February	1.2446	0.7345	(0.0358)	2.4859	4.4292	688,463	3,049,342
47	March	1.2446	0.7345	(0.0358)	3.5884	5.5317	551,933	3,053,126
48	April	1.2445	0.7440	(0.0362)	4.1112	6.0635	333,855	2,024,332
49	May	1.2445	0.7440	(0.0362)	4.1112	6.0635	151,075	916,040
50	June	1.2445	0.7440	(0.0362)	4.1112	6.0635	111,836	678,115
51	July	1.2445	0.7440	(0.0362)	2.8829	4.8352	52,082	251,828
52	August	1.2445	0.7440	(0.0362)	2.8829	4.8352	45,789	221,400
53	September	1.2445	0.7440	(0.0362)	2.8829	4.8352	58,930	284,939
54	October	1.8531		0.3462	3.0831	5.2824	105,262	556,038
55	November 2025	1.8531		0.3462	3.0831	5.2824	280,497	1,481,695
56	Total					4.9400	3,560,018	17,586,656

Peoples Natural Gas Company LLC
 Per Books Gas Cost Revenue @ Test Year Rates Based on Billed Volumes
 For the 12 Months Ended November 30, 2025

Line No.	Description	Capacity (1) \$/Mcf	AVC Cap (2) \$/Mcf	BB&A (3) \$/Mcf	Gas Cost (4)=(1+2+3) \$/Mcf	Billed Volumes (5) Mcf	Total Gas Cost (6)=(4 * 5) \$
1 Residential Transport							
2	December 2024	1.2293	0.7345		1.9638	976,869	1,918,376
3	January 2025	1.2446	0.7345		1.9791	1,339,871	2,651,739
4	February	1.2446	0.7345		1.9791	1,258,646	2,490,986
5	March	1.2446	0.7345		1.9791	991,936	1,963,140
6	April	1.2445	0.7440		1.9885	576,596	1,146,561
7	May	1.2445	0.7440		1.9885	250,235	497,592
8	June	1.2445	0.7440		1.9885	188,572	374,974
9	July	1.2445	0.7440		1.9885	102,777	204,373
10	August	1.2445	0.7440		1.9885	90,192	179,347
11	September	1.2445	0.7440		1.9885	108,523	215,798
12	October	1.8531			1.8531	164,078	304,053
13	November 2025	1.8531			1.8531	463,013	858,010
14	Total				1.9666	6,511,308	12,804,949
15 Commercial SGS Transport							
16	December 2024		0.6683	0.4199	1.0882	363,997	396,102
17	January 2025		0.6683	0.4199	1.0882	531,085	577,927
18	February		0.6683	0.4199	1.0882	521,840	567,866
19	March		0.6683	0.4199	1.0882	387,190	421,341
20	April		0.6773	0.4199	1.0972	214,816	235,696
21	May		0.6773	0.4199	1.0972	96,654	106,048
22	June		0.6773	0.4199	1.0972	65,843	72,243
23	July		0.6773	0.4199	1.0972	41,807	45,871
24	August		0.6773	0.4199	1.0972	35,807	39,287
25	September		0.6773	0.4199	1.0972	42,162	46,260
26	October			0.8300	0.8300	56,369	46,786
27	November 2025			0.8300	0.8300	158,600	131,638
28	Total				1.0679	2,516,171	2,687,066
29 Industrial SGS Transport							
30	December 2024		0.6683	0.4199	1.0882	2,986	3,250
31	January 2025		0.6683	0.4199	1.0882	5,143	5,597
32	February		0.6683	0.4199	1.0882	4,298	4,677
33	March		0.6683	0.4199	1.0882	3,485	3,793
34	April		0.6773	0.4199	1.0972	1,930	2,118
35	May		0.6773	0.4199	1.0972	634	695
36	June		0.6773	0.4199	1.0972	241	264
37	July		0.6773	0.4199	1.0972	123	135
38	August		0.6773	0.4199	1.0972	159	174
39	September		0.6773	0.4199	1.0972	135	148
40	October			0.8300	0.8300	485	402
41	November 2025			0.8300	0.8300	833	692
42	Total				1.0730	20,451	21,944
43 Commercial MGS Transport							
44	December 2024		0.4209	0.4199	0.8408	1,233,862	1,037,431
45	January 2025		0.4209	0.4199	0.8408	1,663,918	1,399,022
46	February		0.4209	0.4199	0.8408	1,655,776	1,392,176
47	March		0.4209	0.4199	0.8408	1,287,779	1,082,764
48	April		0.4267	0.4199	0.8466	827,764	700,785
49	May		0.4267	0.4199	0.8466	461,195	390,448
50	June		0.4267	0.4199	0.8466	346,844	293,638
51	July		0.4267	0.4199	0.8466	237,429	201,007
52	August		0.4267	0.4199	0.8466	208,702	176,687
53	September		0.4267	0.4199	0.8466	254,023	215,056
54	October			0.8300	0.8300	355,828	295,337
55	November 2025			0.8300	0.8300	638,005	529,544
56	Total				0.8411	9,171,124	7,713,896

Peoples Natural Gas Company LLC
 Per Books Gas Cost Revenue @ Test Year Rates Based on Billed Volumes
 For the 12 Months Ended November 30, 2025

Line No.	Description	Capacity (1) \$/Mcf	AVC Cap (2) \$/Mcf	BB&A (3) \$/Mcf	Gas Cost (4)=(1+2+3) \$/Mcf	Billed Volumes (5) Mcf	Total Gas Cost (6)=(4 * 5) \$
1 Industrial MGS Transport							
2	December 2024		0.4209	0.4199	0.8408	133,029	111,851
3	January 2025		0.4209	0.4199	0.8408	166,411	139,918
4	February		0.4209	0.4199	0.8408	173,544	145,915
5	March		0.4209	0.4199	0.8408	179,750	151,134
6	April		0.4267	0.4199	0.8466	122,971	104,107
7	May		0.4267	0.4199	0.8466	81,298	68,826
8	June		0.4267	0.4199	0.8466	74,199	62,817
9	July		0.4267	0.4199	0.8466	69,162	58,553
10	August		0.4267	0.4199	0.8466	68,283	57,809
11	September		0.4267	0.4199	0.8466	67,534	57,174
12	October			0.8300	0.8300	85,187	70,705
13	November 2025			0.8300	0.8300	88,731	73,647
14	Total				0.8415	1,310,099	1,102,457
15 Commercial LGS Transport							
16	December 2024		0.1297	0.1048	0.2345	609,126	142,840
17	January 2025		0.1297	0.1048	0.2345	873,209	204,768
18	February		0.1297	0.1048	0.2345	1,078,858	252,992
19	March		0.1297	0.1048	0.2345	760,615	178,364
20	April		0.1329	0.1048	0.2377	652,927	155,201
21	May		0.1329	0.1048	0.2377	533,288	126,763
22	June		0.1329	0.1048	0.2377	404,886	96,241
23	July		0.1329	0.1048	0.2377	368,087	87,494
24	August		0.1329	0.1048	0.2377	354,369	84,234
25	September		0.1329	0.1048	0.2377	363,581	86,423
26	October			0.1740	0.1740	462,479	80,471
27	November 2025			0.1740	0.1740	469,895	81,762
28	Total				0.2276	6,931,320	1,577,553
29 Industrial LGS Transport							
30	December 2024		0.1297	0.1048	0.2345	3,638,227	853,164
31	January 2025		0.1297	0.1048	0.2345	4,164,164	976,497
32	February		0.1297	0.1048	0.2345	4,113,541	964,625
33	March		0.1297	0.1048	0.2345	4,604,719	1,079,807
34	April		0.1329	0.1048	0.2377	3,635,631	864,190
35	May		0.1329	0.1048	0.2377	3,418,760	812,639
36	June		0.1329	0.1048	0.2377	3,340,700	794,084
37	July		0.1329	0.1048	0.2377	3,092,511	735,090
38	August		0.1329	0.1048	0.2377	2,980,062	708,361
39	September		0.1329	0.1048	0.2377	3,287,130	781,351
40	October			0.1740	0.1740	2,983,068	519,054
41	November 2025			0.1740	0.1740	3,354,154	583,623
42	Total				0.2270	42,612,668	9,672,484

Peoples Natural Gas Company LLC
 Per Books Gas Cost Revenue @ Test Year Rates Based on Billed Volumes
 For the 12 Months Ended November 30, 2025

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	\$
1 Commercial SGS Transport P1							
2	December 2024	1.2293	0.6683		1.8976	121,332	230,240
3	January 2025	1.2446	0.6683		1.9129	177,028	338,638
4	February	1.2446	0.6683		1.9129	173,947	332,742
5	March	1.2446	0.6683		1.9129	129,063	246,885
6	April	1.2445	0.6773		1.9218	71,605	137,611
7	May	1.2445	0.6773		1.9218	32,218	61,916
8	June	1.2445	0.6773		1.9218	21,948	42,179
9	July	1.2445	0.6773		1.9218	13,936	26,782
10	August	1.2445	0.6773		1.9218	11,936	22,938
11	September	1.2445	0.6773		1.9218	14,054	27,009
12	October	1.8531			1.8531	18,790	34,819
13	November 2025	1.8531			1.8531	52,867	97,968
14	Total				1.9073	838,724	1,599,728
15 Commercial MGS Transport P1							
16	December 2024	1.2293	0.4209		1.6502	411,287	678,706
17	January 2025	1.2446	0.4209		1.6655	554,639	923,752
18	February	1.2446	0.4209		1.6655	551,925	919,232
19	March	1.2446	0.4209		1.6655	429,260	714,932
20	April	1.2445	0.4267		1.6712	275,921	461,120
21	May	1.2445	0.4267		1.6712	153,732	256,916
22	June	1.2445	0.4267		1.6712	115,615	193,215
23	July	1.2445	0.4267		1.6712	79,143	132,264
24	August	1.2445	0.4267		1.6712	69,567	116,261
25	September	1.2445	0.4267		1.6712	84,674	141,508
26	October	1.8531			1.8531	118,609	219,795
27	November 2025	1.8531			1.8531	212,668	394,096
28	Total				1.6852	3,057,041	5,151,795
29 Commercial LGS Transport P1							
30	December 2024	1.2293	0.1297		1.3590	67,681	91,978
31	January 2025	1.2446	0.1297		1.3743	97,023	133,339
32	February	1.2446	0.1297		1.3743	119,873	164,742
33	March	1.2446	0.1297		1.3743	84,513	116,146
34	April	1.2445	0.1329		1.3774	72,547	99,927
35	May	1.2445	0.1329		1.3774	59,254	81,617
36	June	1.2445	0.1329		1.3774	44,987	61,966
37	July	1.2445	0.1329		1.3774	40,899	56,334
38	August	1.2445	0.1329		1.3774	39,374	54,234
39	September	1.2445	0.1329		1.3774	40,398	55,644
40	October	1.8531			1.8531	51,387	95,224
41	November 2025	1.8531			1.8531	52,211	96,751
42	Total				1.4386	770,147	1,107,902

Peoples Natural Gas Company LLC
 Per Books Gas Cost Revenue @ Test Year Rates Based on Billed Volumes
 For the 12 Months Ended November 30, 2025

Line No.	Description	Calculated Gas Cost	
		\$	
1	Residential Sales Gas Cost	240,482,177	
2	Commercial & Industrial Sales Gas Cost	57,050,073	
3	Transportation Gas Cost	43,439,772	
4	Total	340,972,022	
5	Plus:		
6	Unbilled Residential (Exh 3, Sch 15, Atch K)	(7,239,577)	
7	Unbilled Commercial & Industrial (Exh 3, Sch 15, Atch K)	(1,908,619)	
8	Unbilled Transportation (Exh 3, Sch 15, Atch K)	(123,735)	
9	Line Hit/Gas Lost		
10	Direct Imbalance	75,886	4118160
11	Sales For Resale	5,455,377	4113115
12	Off-System	5,107,767	4220011
13	Total Cost of Gas	\$ 342,339,121	

Peoples Natural Gas Company LLC
 Gas Cost Revenue Per Pro Forma Future Test Year
 For the 12 Months Ended November 30, 2026

Line No.	Description	Total Gas Cost
		\$ <i>(Ex 3, Sch 15, Atch D)</i>
1	<u>Sales Gas Cost Summary by Rate Class</u>	
2	Residential	386,717,468
3	Commercial/Industrial	84,762,178
4	Total Sales Gas Cost	<u>471,479,646</u>
5	<u>Transport Gas Cost Summary by Customer Class</u>	
6	Residential	11,356,533
7	Comm/Industrial	21,717,860
8	Total Transport Gas Cost	<u>33,074,393</u>
9	Total Gas Cost (Ex 3, Sch 15, Atch C)	<u><u>504,554,039</u></u>

Peoples Natural Gas Company LLC
 Gas Cost Revenue Per Pro Forma Future Test Year
 For the 12 Months Ended December 31, 2026

Line No.	Description	Total Gas Cost
		\$
		<i>(Ex 3, Sch 15, Atch D)</i>
1	<u>Sales Gas Cost Summary by Rate Class</u>	
2	Residential	389,002,777
3	Commercial/Industrial	84,775,414
4	Total Sales Gas Cost	473,778,191
5	<u>Transport Gas Cost Summary by Customer Class</u>	
6	Residential	10,534,002
7	Comm/Industrial	21,607,197
8	Total Transport Gas Cost	32,141,199
9	Total Gas Cost (Ex 3, Sch 15, Atch C)	505,919,390

Peoples Natural Gas Company LLC
Per Books Riders @ Test Year Rates Based on Billed Volumes
For the 12 Months Ended November 30, 2025

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) \$
		<i>(Ex 19, RR-4)</i>		<i>(Ex 3, Sch 15, Atch M)</i>				
1	Residential Sales (Non-Cap)							
2	Rider USP							
3	December 2024				6,682,934	0.6055	4,046,517	4,046,517
4	January 2025				9,309,064	0.8571	7,978,798	7,978,798
5	February				9,019,776	0.8571	7,730,850	7,730,850
6	March				7,000,368	0.8571	6,000,015	6,000,015
7	April				3,998,818	0.9401	3,759,289	3,759,289
8	May				1,756,065	0.9401	1,650,876	1,650,876
9	June				1,297,791	0.9401	1,220,053	1,220,053
10	July				733,836	0.8567	628,677	628,677
11	August				631,081	0.8567	540,647	540,647
12	September				766,193	0.8567	656,397	656,397
13	October				1,132,688	1.0414	1,179,581	1,179,581
14	November 2025				3,118,994	1.0414	3,248,120	3,248,120
15	Total Residential Sales (Non-Cap) Rider USP				45,447,606	0.8502	38,639,821	38,639,821
16	Gas Procurement Charge							
17	December 2024				6,682,934	0.0865	578,074	578,074
18	January 2025				9,309,064	0.0865	805,234	805,234
19	February				9,019,776	0.0865	780,211	780,211
20	March				7,000,368	0.0865	605,532	605,532
21	April				3,998,818	0.0865	345,898	345,898
22	May				1,756,065	0.0865	151,900	151,900
23	June				1,297,791	0.0865	112,259	112,259
24	July				733,836	0.0865	63,477	63,477
25	August				631,081	0.0865	54,588	54,588
26	September				766,193	0.0865	66,276	66,276
27	October				1,132,688	0.0865	97,978	97,978
28	November 2025				3,118,994	0.0865	269,793	269,793
29	Total Residential Sales (Non-Cap) Gas Procurement Charge				45,447,606	0.0865	3,931,218	3,931,218
30	Merchant Function Charge							
31	December 2024				6,682,934	0.0742	495,874	495,874
32	January 2025				9,309,064	0.1055	982,106	982,106
33	February				9,019,776	0.1055	951,586	951,586
34	March				7,000,368	0.1055	738,539	738,539
35	April				3,998,818	0.1170	467,862	467,862
36	May				1,756,065	0.1170	205,460	205,460
37	June				1,297,791	0.1170	151,842	151,842
38	July				733,836	0.0900	66,045	66,045
39	August				631,081	0.0900	56,797	56,797
40	September				766,193	0.0900	68,957	68,957
41	October				1,132,688	0.1162	131,618	131,618
42	November 2025				3,118,994	0.1162	362,427	362,427
43	Total Residential Sales (Non-Cap) Merchant Function Charge				45,447,606	0.1030	4,679,113	4,679,113
44	DSIC Rider							
45	December 2024	544,295	0.0000	-	6,682,934	0.0000	-	-
46	January 2025	544,912	0.0000	-	9,309,064	0.0000	-	-
47	February	545,111	0.0000	-	9,019,776	0.0000	-	-
48	March	544,576	0.0000	-	7,000,368	0.0000	-	-
49	April	543,391	0.0706	38,342	3,998,818	0.0273	109,122	147,464
50	May	541,288	0.0706	38,193	1,756,065	0.0273	47,921	86,114
51	June	538,871	0.0706	38,023	1,297,791	0.0273	35,415	73,438
52	July	536,431	0.0706	37,851	733,836	0.0268	19,685	57,536
53	August	535,900	0.0706	37,813	631,081	0.0268	16,929	54,742
54	September	536,260	0.0706	37,839	766,193	0.0268	20,553	58,392
55	October	538,340	0.1394	75,066	1,132,688	0.0548	62,028	137,094
56	November 2025	539,905	0.1394	75,284	3,118,994	0.0548	170,802	246,086
57	Total Residential Sales (Non-Cap) DSIC Rider	6,489,280	0.0583	378,410	45,447,606	0.0106	482,454	860,865
58	TRS Rider							
59	December 2024	544,295	(1.1494)	(625,588)	6,682,934	(0.3663)	(2,447,745)	(3,073,333)
60	January 2025	544,912	(0.1131)	(61,610)	9,309,064	(0.0360)	(335,409)	(397,019)
61	February	545,111	(0.1131)	(61,632)	9,019,776	(0.0360)	(324,986)	(386,619)
62	March	544,576	(0.1131)	(61,572)	7,000,368	(0.0360)	(252,226)	(313,798)
63	April	543,391	(0.1033)	(56,107)	3,998,818	(0.0329)	(131,576)	(187,683)
64	May	541,288	(0.1033)	(55,890)	1,756,065	(0.0329)	(57,781)	(113,671)
65	June	538,871	(0.1033)	(55,640)	1,297,791	(0.0329)	(42,702)	(98,342)
66	July	536,431	(0.1033)	(55,388)	733,836	(0.0329)	(24,146)	(79,534)
67	August	535,900	(0.1033)	(55,333)	631,081	(0.0329)	(20,765)	(76,098)
68	September	536,260	(0.1033)	(55,370)	766,193	(0.0329)	(25,211)	(80,581)
69	October	538,340	(0.1033)	(55,585)	1,132,688	(0.0329)	(37,270)	(92,855)
70	November 2025	539,905	(0.1033)	(55,747)	3,118,994	(0.0329)	(102,627)	(158,374)
71	Total Residential Sales (Non-Cap) TRS Rider	6,489,280	(0.1935)	(1,255,462)	45,447,606	(0.0837)	(3,802,445)	(5,057,907)
72	Supplier Choice Rider							
73	December 2024	544,295	0.0080	4,354				4,354
74	January 2025	544,912	0.0080	4,359				4,359
75	February	545,111	0.0080	4,361				4,361
76	March	544,576	0.0080	4,357				4,357
77	April	543,391	0.0080	4,347				4,347
78	May	541,288	0.0080	4,330				4,330
79	June	538,871	0.0080	4,311				4,311
80	July	536,431	0.0080	4,291				4,291
81	August	535,900	0.0080	4,287				4,287
82	September	536,260	0.0080	4,290				4,290
83	October	538,340	0.0036	1,938				1,938
84	November 2025	539,905	0.0036	1,944				1,944
85	Total Residential Sales (Non-Cap) Supplier Choice Rider	6,489,280	0.0073	47,170				47,170

Peoples Natural Gas Company LLC
Per Books Riders @ Test Year Rates Based on Billed Volumes
For the 12 Months Ended November 30, 2025

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) \$
1 Residential Sales (Cap)								
2 Cap Credit								
3	December 2024				493,793	(4.3418)	(2,143,942)	(2,143,942)
4	January 2025				686,503	(5.6887)	(3,905,318)	(3,905,318)
5	February				688,463	(6.8966)	(4,748,062)	(4,748,062)
6	March				551,933	(7.7401)	(4,272,010)	(4,272,010)
7	April				333,855	(7.3071)	(2,439,509)	(2,439,509)
8	May				151,075	(5.9349)	(896,612)	(896,612)
9	June				111,836	(3.9864)	(445,825)	(445,825)
10	July				52,082	(2.1319)	(111,032)	(111,032)
11	August				45,789	(1.7236)	(78,922)	(78,922)
12	September				58,930	(2.0042)	(118,106)	(118,106)
13	October				105,262	(3.2519)	(342,306)	(342,306)
14	November 2025				280,497	(4.1616)	(1,167,307)	(1,167,307)
15	Total Residential Sales (Cap) Cap Credit				3,560,018	(5.8059)	(20,668,952)	(20,668,952)
16 Gas Procurement Charge								
17	December 2024				493,793	0.0865	42,713	42,713
18	January 2025				686,503	0.0865	59,382	59,382
19	February				688,463	0.0865	59,552	59,552
20	March				551,933	0.0865	47,742	47,742
21	April				333,855	0.0865	28,878	28,878
22	May				151,075	0.0865	13,068	13,068
23	June				111,836	0.0865	9,674	9,674
24	July				52,082	0.0865	4,505	4,505
25	August				45,789	0.0865	3,961	3,961
26	September				58,930	0.0865	5,097	5,097
27	October				105,262	0.0865	9,105	9,105
28	November 2025				280,497	0.0865	24,263	24,263
29	Total Residential Sales (Cap) Gas Procurement Charge				3,560,018	0.0865	307,942	307,942
30 Merchant Function Charge								
31	December 2024				493,793	0.0742	36,639	36,639
32	January 2025				686,503	0.1055	72,426	72,426
33	February				688,463	0.1055	72,633	72,633
34	March				551,933	0.1055	58,229	58,229
35	April				333,855	0.1170	39,061	39,061
36	May				151,075	0.1170	17,676	17,676
37	June				111,836	0.1170	13,085	13,085
38	July				52,082	0.0900	4,687	4,687
39	August				45,789	0.0900	4,121	4,121
40	September				58,930	0.0900	5,304	5,304
41	October				105,262	0.1162	12,231	12,231
42	November 2025				280,497	0.1162	32,594	32,594
43	Total Residential Sales (Cap) Merchant Function Charge				3,560,018	0.1036	368,686	368,686
44 DSIC Rider								
45	December 2024	30,735	0.0000	-	493,793	0.0000	-	-
46	January 2025	31,352	0.0000	-	686,503	0.0000	-	-
47	February	32,131	0.0000	-	688,463	0.0000	-	-
48	March	32,833	0.0000	-	551,933	0.0000	-	-
49	April	33,230	0.0706	2,345	333,855	0.0273	9,110	11,455
50	May	33,774	0.0706	2,383	151,075	0.0273	4,123	6,506
51	June	34,725	0.0706	2,450	111,836	0.0273	3,052	5,502
52	July	35,532	0.0706	2,507	52,082	0.0268	1,397	3,904
53	August	35,638	0.0706	2,515	45,789	0.0268	1,228	3,743
54	September	35,518	0.0706	2,506	58,930	0.0268	1,581	4,087
55	October	35,793	0.1394	4,991	105,262	0.0548	5,764	10,755
56	November 2025	36,086	0.1394	5,032	280,497	0.0548	15,360	20,392
57	Total Residential Sales (Cap) DSIC Rider	407,347	0.0607	24,729	3,560,018	0.0117	41,616	66,345
58 TRS Rider								
59	December 2024	30,735	(1.1494)	(35,325)	493,793	-0.3663	(180,860)	(216,186)
60	January 2025	31,352	(0.1131)	(3,545)	686,503	-0.0360	(24,735)	(28,280)
61	February	32,131	(0.1131)	(3,633)	688,463	-0.0360	(24,806)	(28,438)
62	March	32,833	(0.1131)	(3,712)	551,933	-0.0360	(19,886)	(23,599)
63	April	33,230	(0.1033)	(3,431)	333,855	-0.0329	(10,985)	(14,416)
64	May	33,774	(0.1033)	(3,487)	151,075	-0.0329	(4,971)	(8,458)
65	June	34,725	(0.1033)	(3,585)	111,836	-0.0329	(3,680)	(7,265)
66	July	35,532	(0.1033)	(3,669)	52,082	-0.0329	(1,714)	(5,382)
67	August	35,638	(0.1033)	(3,680)	45,789	-0.0329	(1,507)	(5,186)
68	September	35,518	(0.1033)	(3,667)	58,930	(0.0329)	(1,939)	(5,606)
69	October	35,793	(0.1033)	(3,696)	105,262	(0.0329)	(3,464)	(7,159)
70	November 2025	36,086	(0.1033)	(3,726)	280,497	(0.0329)	(9,229)	(12,955)
71	Total Residential Sales (Cap) TRS Rider	407,347	(0.1845)	(75,157)	3,560,018	(0.0808)	(287,776)	(362,932)

Peoples Natural Gas Company LLC
Per Books Riders @ Test Year Rates Based on Billed Volumes
For the 12 Months Ended November 30, 2025

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) \$
1 Commercial SGS Sales								
2	Gas Procurement Charge							
3	December 2024				1,120,655	0.0865	96,937	96,937
4	January 2025				1,631,142	0.0865	141,094	141,094
5	February				1,628,711	0.0865	140,884	140,884
6	March				1,217,559	0.0865	105,319	105,319
7	April				653,035	0.0865	56,487	56,487
8	May				282,426	0.0865	24,430	24,430
9	June				197,366	0.0865	17,072	17,072
10	July				127,204	0.0865	11,003	11,003
11	August				111,287	0.0865	9,626	9,626
12	September				133,411	0.0865	11,540	11,540
13	October				184,667	0.0865	15,974	15,974
14	November 2025				493,278	0.0865	42,669	42,669
15	Total Commercial SGS Sales Gas Procurement Charge				7,780,740	0.0865	673,034	673,034
16 Merchant Function Charge								
17	December 2024				1,120,655	0.0113	12,663	12,663
18	January 2025				1,631,142	0.0159	25,935	25,935
19	February				1,628,711	0.0159	25,897	25,897
20	March				1,217,559	0.0159	19,359	19,359
21	April				653,035	0.0177	11,559	11,559
22	May				282,426	0.0177	4,999	4,999
23	June				197,366	0.0177	3,493	3,493
24	July				127,204	0.0136	1,730	1,730
25	August				111,287	0.0136	1,513	1,513
26	September				133,411	0.0136	1,814	1,814
27	October				184,667	0.0175	3,232	3,232
28	November 2025				493,278	0.0175	8,632	8,632
29	Total Commercial SGS Sales Merchant Function Charge				7,780,740	0.0155	120,827	120,827
30 DSIC Rider								
31	December 2024	38,657	0.0000	-	1,120,655	0.0000	-	-
32	January 2025	38,877	0.0000	-	1,631,142	0.0000	-	-
33	February	38,946	0.0000	-	1,628,711	0.0000	-	-
34	March	38,935	0.0000	-	1,217,559	0.0000	-	-
35	April	38,856	0.0094	3,862	653,035	0.0172	11,214	15,076
36	May	38,526	0.0094	3,830	282,426	0.0172	4,850	8,680
37	June	38,428	0.0094	3,821	197,366	0.0172	3,389	7,210
38	July	38,267	0.0094	3,805	127,204	0.0172	2,182	5,987
39	August	38,232	0.0094	3,802	111,287	0.0172	1,909	5,711
40	September	38,167	0.0094	3,795	133,411	0.0172	2,289	6,084
41	October	38,351	0.1966	7,540	184,667	0.0339	6,266	13,806
42	November 2025	38,552	0.1966	7,578	493,278	0.0339	16,739	24,316
43	Total Commercial SGS Sales DSIC Rider	462,794	0.0822	38,033	7,780,740	0.0063	48,838	86,871
44 TRS Rider								
45	December 2024	38,657	(1.6183)	(62,559)	1,120,655	(0.2726)	(305,478)	(368,037)
46	January 2025	38,877	(0.1592)	(6,190)	1,631,142	(0.0268)	(43,739)	(49,929)
47	February	38,946	(0.1592)	(6,201)	1,628,711	(0.0268)	(43,674)	(49,875)
48	March	38,935	(0.1593)	(6,202)	1,217,559	(0.0268)	(32,649)	(38,851)
49	April	38,856	(0.1454)	(5,651)	653,035	(0.0245)	(15,992)	(21,643)
50	May	38,526	(0.1455)	(5,604)	282,426	(0.0245)	(6,916)	(12,521)
51	June	38,428	(0.1455)	(5,591)	197,366	(0.0245)	(4,833)	(10,424)
52	July	38,267	(0.1455)	(5,568)	127,204	(0.0245)	(3,115)	(8,683)
53	August	38,232	(0.1455)	(5,563)	111,287	(0.0245)	(2,725)	(8,288)
54	September	38,167	(0.1455)	(5,553)	133,411	(0.0245)	(3,267)	(8,820)
55	October	38,351	(0.1456)	(5,583)	184,667	(0.0245)	(4,522)	(10,105)
56	November 2025	38,552	(0.1455)	(5,611)	493,278	(0.0245)	(12,079)	(17,690)
57	Total Commercial SGS Sales TRS Rider	462,794	(0.2720)	(125,875)	7,780,740	(0.0616)	(478,989)	(604,865)
58 Supplier Choice Rider								
59	December 2024	38,657	0.0080	309				309
60	January 2025	38,877	0.0080	311				311
61	February	38,946	0.0080	312				312
62	March	38,935	0.0080	311				311
63	April	38,856	0.0080	311				311
64	May	38,526	0.0080	308				308
65	June	38,428	0.0080	307				307
66	July	38,267	0.0080	306				306
67	August	38,232	0.0080	306				306
68	September	38,167	0.0080	305				305
69	October	38,351	0.0036	138				138
70	November 2025	38,552	0.0036	139				139
71	Total Commercial SGS Sales Supplier Choice Rider	462,794	0.0073	3,364				3,364

Peoples Natural Gas Company LLC
Per Books Riders @ Test Year Rates Based on Billed Volumes
For the 12 Months Ended November 30, 2025

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) \$
1 Industrial SGS Sales								
2	Gas Procurement Charge							
3	December 2024				3,930	0.0865	340	340
4	January 2025				8,102	0.0865	701	701
5	February				7,838	0.0865	678	678
6	March				5,761	0.0865	498	498
7	April				2,909	0.0865	252	252
8	May				1,238	0.0865	107	107
9	June				1,205	0.0865	104	104
10	July				(801)	0.0865	(69)	(69)
11	August				(424)	0.0865	(37)	(37)
12	September				181	0.0865	16	16
13	October				1,469	0.0865	127	127
14	November 2025				953	0.0865	82	82
15	Total Industrial SGS Sales Gas Procurement Charge				32,361	0.0865	2,799	2,799
16 Merchant Function Charge								
17	December 2024				3,930	0.0113	44	44
18	January 2025				8,102	0.0159	129	129
19	February				7,838	0.0159	125	125
20	March				5,761	0.0159	92	92
21	April				2,909	0.0177	51	51
22	May				1,238	0.0177	22	22
23	June				1,205	0.0177	21	21
24	July				(801)	0.0136	(11)	(11)
25	August				(424)	0.0136	(6)	(6)
26	September				181	0.0136	2	2
27	October				1,469	0.0175	26	26
28	November 2025				953	0.0175	17	17
29	Total Industrial SGS Sales Merchant Function Charge				32,361	0.0158	512	512
30 DSIC Rider								
31	December 2024	52	0.0000	-	3,930	0.0000	-	-
32	January 2025	53	0.0000	-	8,102	0.0000	-	-
33	February	52	0.0000	-	7,838	0.0000	-	-
34	March	52	0.0000	-	5,761	0.0000	-	-
35	April	53	0.1220	6	2,909	0.0172	50	56
36	May	53	0.1220	6	1,238	0.0172	21	28
37	June	53	0.1220	6	1,205	0.0172	21	27
38	July	53	0.1220	6	(801)	0.0172	(14)	(7)
39	August	53	0.1220	6	(424)	0.0172	(7)	(1)
40	September	52	0.1244	6	181	0.0172	3	10
41	October	53	0.2515	13	1,469	0.0339	50	63
42	November 2025	53	0.2515	13	953	0.0339	32	46
43	Total Industrial SGS Sales DSIC Rider	632	0.1036	65	32,361	0.0048	156	222
44 TRS Rider								
45	December 2024	52	(2.0261)	(105)	3,930	(0.2726)	(1,071)	(1,177)
46	January 2025	53	(0.2012)	(11)	8,102	(0.0268)	(217)	(228)
47	February	52	(0.2022)	(11)	7,838	(0.0268)	(210)	(221)
48	March	52	(0.2022)	(11)	5,761	(0.0268)	(154)	(165)
49	April	53	(0.1837)	(10)	2,909	(0.0245)	(71)	(81)
50	May	53	(0.1837)	(10)	1,238	(0.0245)	(30)	(40)
51	June	53	(0.1837)	(10)	1,205	(0.0245)	(30)	(39)
52	July	53	(0.1837)	(10)	(801)	(0.0245)	20	10
53	August	53	(0.1837)	(10)	(424)	(0.0245)	10	1
54	September	52	(0.1846)	(10)	181	(0.0245)	(4)	(14)
55	October	53	(0.1862)	(10)	1,469	(0.0245)	(36)	(46)
56	November 2025	53	(0.1862)	(10)	953	(0.0245)	(23)	(33)
57	Total Industrial SGS Sales TRS Rider	632	(0.3403)	(215)	32,361	(0.0562)	(1,818)	(2,033)
58 Supplier Choice Rider								
59	December 2024	52	0.0080	0				0
60	January 2025	53	0.0080	0				0
61	February	52	0.0080	0				0
62	March	52	0.0080	0				0
63	April	53	0.0080	0				0
64	May	53	0.0080	0				0
65	June	53	0.0080	0				0
66	July	53	0.0080	0				0
67	August	53	0.0080	0				0
68	September	52	0.0080	0				0
69	October	53	0.0036	0				0
70	November 2025	53	0.0036	0				0
71	Total Industrial SGS Sales Supplier Choice Rider	632	0.0073	5				5

Peoples Natural Gas Company LLC
Per Books Riders @ Test Year Rates Based on Billed Volumes
For the 12 Months Ended November 30, 2025

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) \$
1 Commercial MGS Sales								
2 Gas Procurement Charge								
3	December 2024				459,231	0.0865	39,723	39,723
4	January 2025				651,405	0.0865	56,347	56,347
5	February				669,589	0.0865	57,919	57,919
6	March				537,135	0.0865	46,462	46,462
7	April				333,989	0.0865	28,890	28,890
8	May				183,125	0.0865	15,840	15,840
9	June				134,287	0.0865	11,616	11,616
10	July				92,752	0.0865	8,023	8,023
11	August				82,982	0.0865	7,178	7,178
12	September				107,018	0.0865	9,257	9,257
13	October				126,596	0.0865	10,951	10,951
14	November 2025				240,849	0.0865	20,833	20,833
15	Total Commercial MGS Sales Gas Procurement Charge				3,618,956	0.0865	313,040	313,040
16 Merchant Function Charge								
17	December 2024				459,231	0.0113	5,189	5,189
18	January 2025				651,405	0.0159	10,357	10,357
19	February				669,589	0.0159	10,646	10,646
20	March				537,135	0.0159	8,540	8,540
21	April				333,989	0.0177	5,912	5,912
22	May				183,125	0.0177	3,241	3,241
23	June				134,287	0.0177	2,377	2,377
24	July				92,752	0.0136	1,261	1,261
25	August				82,982	0.0136	1,129	1,129
26	September				107,018	0.0136	1,455	1,455
27	October				126,596	0.0175	2,215	2,215
28	November 2025				240,849	0.0175	4,215	4,215
29	Total Commercial MGS Sales Merchant Function Charge				3,618,956	0.0156	56,539	56,539
30 DSIC Rider								
31	December 2024	1,665	0.0000	-	459,231	0.0000	-	-
32	January 2025	1,684	0.0000	-	651,405	0.0000	-	-
33	February	1,695	0.0000	-	669,589	0.0000	-	-
34	March	1,707	0.0000	-	537,135	0.0000	-	-
35	April	1,698	0.4525	768	333,989	0.0160	5,328	6,096
36	May	1,683	0.4566	768	183,125	0.0160	2,921	3,690
37	June	1,686	0.4557	768	134,287	0.0160	2,142	2,911
38	July	1,696	0.4531	768	92,752	0.0159	1,478	2,246
39	August	1,688	0.4552	768	82,982	0.0159	1,322	2,091
40	September	1,679	0.4576	768	107,018	0.0159	1,705	2,474
41	October	1,698	0.9108	1,547	126,596	0.0315	3,991	5,537
42	November 2025	1,703	0.9108	1,551	240,849	0.0315	7,593	9,144
43	Total Commercial MGS Sales DSIC Rider	20,282	0.3800	7,708	3,618,956	0.0073	26,481	34,189
44 TRS Rider								
45	December 2024	1,665	(7.5173)	(12,516)	459,231	(0.2527)	(116,061)	(128,577)
46	January 2025	1,684	(0.7393)	(1,245)	651,405	(0.0249)	(16,195)	(17,440)
47	February	1,695	(0.7400)	(1,254)	669,589	(0.0249)	(16,647)	(17,901)
48	March	1,707	(0.7404)	(1,264)	537,135	(0.0249)	(13,354)	(14,618)
49	April	1,698	(0.6758)	(1,148)	333,989	(0.0227)	(7,583)	(8,730)
50	May	1,683	(0.6749)	(1,136)	183,125	(0.0227)	(4,158)	(5,293)
51	June	1,686	(0.6740)	(1,136)	134,287	(0.0227)	(3,049)	(4,185)
52	July	1,696	(0.6737)	(1,143)	92,752	(0.0227)	(2,106)	(3,248)
53	August	1,688	(0.6741)	(1,138)	82,982	(0.0227)	(1,884)	(3,022)
54	September	1,679	(0.6737)	(1,131)	107,018	(0.0227)	(2,430)	(3,561)
55	October	1,698	(0.6744)	(1,145)	126,596	(0.0227)	(2,874)	(4,019)
56	November 2025	1,703	(0.6744)	(1,148)	240,849	(0.0227)	(5,468)	(6,617)
57	Total Commercial MGS Sales TRS Rider	20,282	(1.2525)	(25,404)	3,618,956	(0.0530)	(191,807)	(217,212)

Peoples Natural Gas Company LLC
Per Books Riders @ Test Year Rates Based on Billed Volumes
For the 12 Months Ended November 30, 2025

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) \$
1 Industrial MGS Sales								
2 Gas Procurement Charge								
3	December 2024				22,221	0.0865	1,922	1,922
4	January 2025				29,708	0.0865	2,570	2,570
5	February				29,144	0.0865	2,521	2,521
6	March				25,559	0.0865	2,211	2,211
7	April				19,956	0.0865	1,726	1,726
8	May				9,933	0.0865	859	859
9	June				7,851	0.0865	679	679
10	July				5,996	0.0865	519	519
11	August				6,233	0.0865	539	539
12	September				5,042	0.0865	436	436
13	October				6,963	0.0865	602	602
14	November 2025				13,049	0.0865	1,129	1,129
15	Total Industrial MGS Sales Gas Procurement Charge				181,655	0.0865	15,713	15,713
16 Merchant Function Charge								
17	December 2024				22,221	0.0113	251	251
18	January 2025				29,708	0.0159	472	472
19	February				29,144	0.0159	463	463
20	March				25,559	0.0159	406	406
21	April				19,956	0.0177	353	353
22	May				9,933	0.0177	176	176
23	June				7,851	0.0177	139	139
24	July				5,996	0.0136	82	82
25	August				6,233	0.0136	85	85
26	September				5,042	0.0136	69	69
27	October				6,963	0.0175	122	122
28	November 2025				13,049	0.0175	228	228
29	Total Industrial MGS Sales Merchant Function Charge				181,655	0.0157	2,846	2,846
30 DSIC Rider								
31	December 2024	45	0.0000	-	22,221	0.0000	-	-
32	January 2025	46	0.0000	-	29,708	0.0000	-	-
33	February	48	0.0000	-	29,144	0.0000	-	-
34	March	49	0.0000	-	25,559	0.0000	-	-
35	April	46	0.5206	24	19,956	0.0160	318	342
36	May	46	0.5206	24	9,933	0.0160	158	182
37	June	46	0.5206	24	7,851	0.0160	125	149
38	July	46	0.5206	24	5,996	0.0159	96	120
39	August	44	0.5208	23	6,233	0.0159	99	122
40	September	45	0.5187	23	5,042	0.0159	80	104
41	October	45	1.0250	46	6,963	0.0315	219	266
42	November 2025	45	1.0250	46	13,049	0.0315	411	457
43	Total Industrial MGS Sales DSIC Rider	551	0.4252	234	181,655	0.0083	1,508	1,742
44 TRS Rider								
45	December 2024	45	(8.4483)	(380)	22,221	(0.2527)	(5,616)	(5,996)
46	January 2025	46	(0.8342)	(38)	29,708	(0.0249)	(739)	(777)
47	February	48	(0.8340)	(40)	29,144	(0.0249)	(725)	(765)
48	March	49	(0.8369)	(41)	25,559	(0.0249)	(635)	(676)
49	April	46	(0.7618)	(35)	19,956	(0.0227)	(453)	(488)
50	May	46	(0.7618)	(35)	9,933	(0.0227)	(226)	(261)
51	June	46	(0.7618)	(35)	7,851	(0.0227)	(178)	(213)
52	July	46	(0.7618)	(35)	5,996	(0.0227)	(136)	(171)
53	August	44	(0.7621)	(34)	6,233	(0.0227)	(142)	(175)
54	September	45	(0.7590)	(34)	5,042	(0.0227)	(114)	(149)
55	October	45	(0.7590)	(34)	6,963	(0.0227)	(158)	(192)
56	November 2025	45	(0.7590)	(34)	13,049	(0.0227)	(296)	(330)
57	Total Industrial MGS Sales TRS Rider	551	(1.4079)	(776)	181,655	(0.0518)	(9,418)	(10,193)

Peoples Natural Gas Company LLC
Per Books Riders @ Test Year Rates Based on Billed Volumes
For the 12 Months Ended November 30, 2025

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) \$
1 Commercial LGS Sales								
<i>(Ex 19, RR-4)</i>								
2	Gas Procurement Charge							
3	December 2024				26,561	0.0865	2,298	2,298
4	January 2025				43,983	0.0865	3,805	3,805
5	February				48,710	0.0865	4,213	4,213
6	March				40,738	0.0865	3,524	3,524
7	April				32,209	0.0865	2,786	2,786
8	May				36,980	0.0865	3,199	3,199
9	June				17,793	0.0865	1,539	1,539
10	July				15,738	0.0865	1,361	1,361
11	August				12,164	0.0865	1,052	1,052
12	September				11,360	0.0865	983	983
13	October				11,837	0.0865	1,024	1,024
14	November 2025				16,623	0.0865	1,438	1,438
15	Total Commercial LGS Sales Gas Procurement Charge				314,695	0.0865	27,221	27,221
16 Merchant Function Charge								
17	December 2024				26,561	0.0113	300	300
18	January 2025				43,983	0.0159	699	699
19	February				48,710	0.0159	774	774
20	March				40,738	0.0159	648	648
21	April				32,209	0.0177	570	570
22	May				36,980	0.0177	655	655
23	June				17,793	0.0177	315	315
24	July				15,738	0.0136	214	214
25	August				12,164	0.0136	165	165
26	September				11,360	0.0136	154	154
27	October				11,837	0.0175	207	207
28	November 2025				16,623	0.0175	291	291
29	Total Commercial LGS Sales Merchant Function Charge				314,695	0.0159	4,993	4,993
30 DSIC Rider								
31	December 2024	9	0.0000	-	26,561	0.0000	-	-
32	January 2025	9	0.0000	-	43,983	0.0000	-	-
33	February	9	0.0000	-	48,710	0.0000	-	-
34	March	9	0.0000	-	40,738	0.0000	-	-
35	April	9	3.9480	36	32,209	0.0115	371	406
36	May	9	3.9480	36	36,980	0.0115	426	461
37	June	9	3.9480	36	17,793	0.0115	205	240
38	July	7	3.9480	28	15,738	0.0115	181	208
39	August	7	3.9480	28	12,164	0.0115	140	167
40	September	10	4.1685	42	11,360	0.0115	131	172
41	October	10	8.2378	82	11,837	0.0227	269	352
42	November 2025	9	8.2862	75	16,623	0.0227	378	453
43	Total Commercial LGS Sales DSIC Rider	106	3.4010	361	314,695	0.0067	2,099	2,460
44 TRS Rider								
45	December 2024	9	(64.3092)	(579)	26,561	(0.1803)	(4,790)	(5,369)
46	January 2025	9	(6.3262)	(57)	43,983	(0.0177)	(780)	(837)
47	February	9	(6.3262)	(57)	48,710	(0.0177)	(864)	(921)
48	March	9	(6.3262)	(57)	40,738	(0.0177)	(723)	(780)
49	April	9	(5.7772)	(52)	32,209	(0.0162)	(522)	(574)
50	May	9	(5.7772)	(52)	36,980	(0.0162)	(599)	(651)
51	June	9	(5.7772)	(52)	17,793	(0.0162)	(288)	(340)
52	July	7	(5.7772)	(40)	15,738	(0.0162)	(255)	(295)
53	August	7	(5.7772)	(40)	12,164	(0.0162)	(197)	(238)
54	September	10	(6.0999)	(61)	11,360	(0.0162)	(184)	(245)
55	October	10	(6.0999)	(61)	11,837	(0.0162)	(192)	(253)
56	November 2025	9	(6.1357)	(55)	16,623	(0.0162)	(269)	(325)
57	Total Commercial LGS Sales TRS Rider	106	(10.9781)	(1,164)	314,695	(0.0307)	(9,663)	(10,827)

Peoples Natural Gas Company LLC
Per Books Riders @ Test Year Rates Based on Billed Volumes
For the 12 Months Ended November 30, 2025

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) \$
1 Industrial LGS Sales								
2 Gas Procurement Charge								
3	December 2024				1,019	0.0865	88	88
4	January 2025				1,280	0.0865	111	111
5	February				2,239	0.0865	194	194
6	March				1,857	0.0865	161	161
7	April				798	0.0865	69	69
8	May				2,713	0.0865	235	235
9	June				3,916	0.0865	339	339
10	July				(5,705)	0.0865	(493)	(493)
11	August				1,272	0.0865	110	110
12	September				(815)	0.0865	(70)	(70)
13	October				5,758	0.0865	498	498
14	November 2025				3,558	0.0865	308	308
15	Total Industrial LGS Sales Gas Procurement Charge				17,891	0.0865	1,548	1,548
16 Merchant Function Charge								
17	December 2024				1,019	0.0113	12	12
18	January 2025				1,280	0.0159	20	20
19	February				2,239	0.0159	36	36
20	March				1,857	0.0159	30	30
21	April				798	0.0177	14	14
22	May				2,713	0.0177	48	48
23	June				3,916	0.0177	69	69
24	July				(5,705)	0.0136	(78)	(78)
25	August				1,272	0.0136	17	17
26	September				(815)	0.0136	(11)	(11)
27	October				5,758	0.0175	101	101
28	November 2025				3,558	0.0175	62	62
29	Total Industrial LGS Sales Merchant Function Charge				17,891	0.0179	320	320
30 DSIC Rider								
31	December 2024	3	0.0000	-	1,019	0.0000	-	-
32	January 2025	4	0.0000	-	1,280	0.0000	-	-
33	February	4	0.0000	-	2,239	0.0000	-	-
34	March	4	0.0000	-	1,857	0.0000	-	-
35	April	4	9.4238	38	798	0.0930	74	112
36	May	3	10.5140	32	2,713	0.0952	258	290
37	June	3	10.5140	32	3,916	0.0951	373	404
38	July	3	10.5140	32	(5,705)	0.0947	(540)	(509)
39	August	4	8.8725	35	1,272	0.0979	124	160
40	September	3	3.9480	12	(815)	0.0260	(21)	(9)
41	October	4	8.8914	36	5,758	0.0979	564	599
42	November 2025	4	8.8914	36	3,558	0.0979	348	384
43	Total Industrial LGS Sales DSIC Rider	43	5.8322	251	17,891	0.0659	1,180	1,431
44 TRS Rider								
45	December 2024	3	(171.2631)	(514)	1,019	(0.0160)	(16)	(530)
46	January 2025	4	(22.1081)	(88)	1,280	(0.0158)	(20)	(109)
47	February	4	(22.1081)	(88)	2,239	(0.0135)	(30)	(119)
48	March	4	(22.1081)	(88)	1,857	(0.0136)	(25)	(114)
49	April	4	(14.8119)	(59)	798	(0.0154)	(12)	(72)
50	May	3	(15.3855)	(46)	2,713	(0.0157)	(43)	(89)
51	June	3	(15.3855)	(46)	3,916	(0.0157)	(62)	(108)
52	July	3	(15.3855)	(46)	(5,705)	(0.0157)	89	43
53	August	4	(12.9834)	(52)	1,272	(0.0162)	(21)	(73)
54	September	3	(5.7772)	(17)	(815)	(0.0038)	3	(14)
55	October	4	(7.6057)	(30)	5,758	(0.0162)	(93)	(124)
56	November 2025	4	(7.6057)	(30)	3,558	(0.0162)	(58)	(88)
57	Total Industrial LGS Sales TRS Rider	43	(25.7422)	(1,107)	17,891	(0.0161)	(288)	(1,395)

*Blended rate used to account for Industrial Transitional Customers

Peoples Natural Gas Company LLC
 Per Books Riders @ Test Year Rates Based on Billed Volumes
 For the 12 Months Ended November 30, 2025

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	<u>Component Tariff Sales Summary by Customer Class</u>							
2	<u>Residential</u>							
3	Universal Service Charge & Cap Credit				49,007,623	0.3667	17,970,870	17,970,870
4	Gas Procurement Charge				49,007,623	0.0865	4,239,159	4,239,159
5	Merchant Function Charge				49,007,623	0.1030	5,047,799	5,047,799
6	DSIC Charge	6,896,627	0.0585	403,139	49,007,623	0.0107	524,070	927,209
7	TRS Credit	6,896,627	(0.1929)	(1,330,619)	49,007,623	(0.0835)	(4,090,221)	(5,420,839)
8	Supplier Choice	6,489,280	0.0073	47,170				47,170
9	<u>SGS</u>							
10	Gas Procurement Charge				7,813,101	0.0865	675,833	675,833
11	Merchant Function Charge				7,813,101	0.0155	121,340	121,340
12	DSIC	463,426	0.0822	38,098	7,813,101	0.0063	48,994	87,093
13	TRS	463,426	(0.2721)	(126,091)	7,813,101	(0.0615)	(480,807)	(606,898)
14	Supplier Choice	463,426	0.0073	3,369				3,369
15	<u>MGS</u>							
16	Gas Procurement Charge				3,800,610	0.0865	328,753	328,753
17	Merchant Function Charge				3,800,610	0.0156	59,385	59,385
18	DSIC Charge	20,833	0.3812	7,942	3,800,610	0.0074	27,989	35,931
19	TRS Credit	20,833	(1.2567)	(26,180)	3,800,610	(0.0529)	(201,225)	(227,405)
20	<u>LGS</u>							
21	Gas Procurement Charge				332,586	0.0865	28,769	28,769
22	Merchant Function Charge				332,586	0.0160	5,313	5,313
23	DSIC	149	4.1026	611	332,586	0.0099	3,279	3,891
24	TRS	149	(15.2388)	(2,271)	332,586	(0.0299)	(9,951)	(12,222)
25	<u>Commercial/Industrial Subtotal</u>							
26	Gas Procurement Charge				11,946,297	0.0865	1,033,355	1,033,355
27	Merchant Function Charge				11,946,297	0.0156	186,038	186,038
28	DSIC	484,408	0.0963	46,652	11,946,297	0.0067	80,263	126,915
29	TRS	484,408	(0.3190)	(154,541)	11,946,297	(0.0579)	(691,984)	(846,525)
30	Supplier Choice	463,426	0.0073	3,369				3,369
31	<u>Sales Total</u>							
32	Universal Service Charge				49,007,623	0.3667	17,970,870	17,970,870
33	Gas Procurement Charge				60,953,920	0.0865	5,272,514	5,272,514
34	Merchant Function Charge				60,953,920	0.0859	5,233,838	5,233,838
35	DSIC	7,381,035	0.0609	449,791	60,953,920	0.0099	604,333	1,054,124
36	TRS	7,381,035	(0.2012)	(1,485,160)	60,953,920	(0.0785)	(4,782,204)	(6,267,364)
37	Supplier Choice	6,952,706	0.0073	50,539				50,539

Peoples Natural Gas Company LLC
 Per Books Riders @ Test Year Rates Based on Billed Volumes
 For the 12 Months Ended November 30, 2025

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) \$
1 Residential Transport								
2 Rider USP								
3	December 2024				976,869	0.6055	591,494	591,494
4	January 2025				1,339,871	0.8571	1,148,404	1,148,404
5	February				1,258,646	0.8571	1,078,785	1,078,785
6	March				991,936	0.8571	850,188	850,188
7	April				576,596	0.9401	542,058	542,058
8	May				250,235	0.9401	235,246	235,246
9	June				188,572	0.9401	177,276	177,276
10	July				102,777	0.8567	88,049	88,049
11	August				90,192	0.8567	77,268	77,268
12	September				108,523	0.8567	92,972	92,972
13	October				164,078	1.0414	170,871	170,871
14	November 2025				463,013	1.0414	482,182	482,182
15	Total Residential Transport Rider USP				6,511,308	0.8500	5,534,792	5,534,792
16 Merchant Function Charge								
17	December 2024				976,869	0.0270	26,375	26,375
18	January 2025				1,339,871	0.0274	36,712	36,712
19	February				1,258,646	0.0274	34,487	34,487
20	March				991,936	0.0274	27,179	27,179
21	April				576,596	0.0274	15,799	15,799
22	May				250,235	0.0274	6,856	6,856
23	June				188,572	0.0274	5,167	5,167
24	July				102,777	0.0274	2,816	2,816
25	August				90,192	0.0274	2,471	2,471
26	September				108,523	0.0274	2,974	2,974
27	October				164,078	0.0408	6,694	6,694
28	November 2025				463,013	0.0408	18,891	18,891
29	Total Residential Transport Merchant Function Charge				6,511,308	0.0286	186,422	186,422
30 DSIC Rider								
31	December 2024	75,554	0.0000	-	976,869	0.0000	-	-
32	January 2025	75,296	0.0000	-	1,339,871	0.0000	-	-
33	February	74,745	0.0000	-	1,258,646	0.0000	-	-
34	March	74,323	0.0000	-	991,936	0.0000	-	-
35	April	74,209	0.0706	5,236	576,596	0.0265	15,308	20,544
36	May	74,137	0.0706	5,231	250,235	0.0265	6,643	11,875
37	June	74,163	0.0706	5,233	188,572	0.0265	5,006	10,239
38	July	74,315	0.0706	5,244	102,777	0.0262	2,693	7,936
39	August	74,245	0.0706	5,239	90,192	0.0262	2,363	7,602
40	September	74,339	0.0706	5,245	108,523	0.0262	2,843	8,089
41	October	74,571	0.1394	10,398	164,078	0.0534	8,765	19,163
42	November 2025	74,685	0.1394	10,414	463,013	0.0534	24,733	35,147
43	Total Residential Transport DSIC Rider	894,582	0.0584	52,240	6,511,308	0.0105	68,355	120,595
30 TRS Rider								
31	December 2024	75,554	(1.1494)	(86,838)	976,869	(0.3663)	(357,796)	(444,634)
32	January 2025	75,296	(0.1131)	(8,513)	1,339,871	(0.0360)	(48,276)	(56,789)
33	February	74,745	(0.1131)	(8,451)	1,258,646	(0.0360)	(45,350)	(53,800)
34	March	74,323	(0.1131)	(8,403)	991,936	(0.0360)	(35,740)	(44,143)
35	April	74,209	(0.1033)	(7,662)	576,596	(0.0329)	(18,972)	(26,635)
36	May	74,137	(0.1033)	(7,655)	250,235	(0.0329)	(8,234)	(15,889)
37	June	74,163	(0.1033)	(7,658)	188,572	(0.0329)	(6,205)	(13,862)
38	July	74,315	(0.1033)	(7,673)	102,777	(0.0329)	(3,382)	(11,055)
39	August	74,245	(0.1033)	(7,666)	90,192	(0.0329)	(2,968)	(10,634)
40	September	74,339	(0.1033)	(7,676)	108,523	(0.0329)	(3,571)	(11,247)
41	October	74,571	(0.1033)	(7,700)	164,078	(0.0329)	(5,399)	(13,098)
42	November 2025	74,685	(0.1033)	(7,711)	463,013	(0.0329)	(15,235)	(22,946)
43	Total Residential Transport TRS Rider	894,582	(0.1941)	(173,607)	6,511,308	(0.0846)	(51,126)	(724,733)
44 Supplier Choice Rider								
45	December 2024	75,554	0.0080	604				604
46	January 2025	75,296	0.0080	602				602
47	February	74,745	0.0080	598				598
48	March	74,323	0.0080	595				595
49	April	74,209	0.0080	594				594
50	May	74,137	0.0080	593				593
51	June	74,163	0.0080	593				593
52	July	74,315	0.0080	595				595
53	August	74,245	0.0080	594				594
54	September	74,339	0.0080	595				595
55	October	74,571	0.0036	268				268
56	November 2025	74,685	0.0036	269				269
57	Total Residential Transport Supplier Choice Rider	894,582	0.0073	6,500				6,500

Peoples Natural Gas Company LLC
 Per Books Riders @ Test Year Rates Based on Billed Volumes
 For the 12 Months Ended November 30, 2025

Line No.	Description	Bills (1)	Service Base Rate (2) \$/Bill	Service Revenue (3=1*2) \$	Volumes (4) Mcf <i>(Ex 3, Sch 15, Arch M)</i>	Volume Base Rate (5) \$/Mcf	Volume Revenue (6=4*5) \$	Total Revenue (7=3*6) \$
<i>(Ex 19, RR-0)</i>								
1	Commercial SGS Transport							
2	DSIC Rider							
3	December 2024	10,312	0.0000	-	485,330	0.0000	-	-
4	January 2025	10,200	0.0000	-	708,114	0.0000	-	-
5	February	10,136	0.0000	-	695,786	0.0000	-	-
6	March	10,038	0.0000	-	516,254	0.0000	-	-
7	April	9,986	0.1107	1,105	286,422	0.0167	4,793	5,898
8	May	10,169	0.1105	1,123	128,872	0.0167	2,157	3,280
9	June	10,134	0.1105	1,120	87,791	0.0167	1,469	2,589
10	July	10,131	0.1105	1,120	55,743	0.0167	933	2,053
11	August	10,112	0.1105	1,118	47,742	0.0167	799	1,917
12	September	10,128	0.1106	1,120	56,216	0.0167	941	2,061
13	October	10,138	0.2182	2,212	75,158	0.0331	2,486	4,698
14	November 2025	10,153	0.2182	2,215	211,467	0.0331	6,993	9,208
15	Total Commercial SGS Transport DSIC Rider	121,637	0.0915	11,133	3,354,894	0.0061	20,570	31,703
16	TRS Rider							
17	December 2024	10,312	(1.7986)	(18,547)	485,330	(0.2726)	(132,295)	(150,843)
18	January 2025	10,200	(0.1770)	(1,806)	708,114	(0.0268)	(18,988)	(20,794)
19	February	10,136	(0.1772)	(1,796)	695,786	(0.0268)	(18,658)	(20,454)
20	March	10,038	(0.1773)	(1,780)	516,254	(0.0268)	(13,843)	(15,623)
21	April	9,986	(0.1619)	(1,617)	286,422	(0.0245)	(7,014)	(8,631)
22	May	10,169	(0.1616)	(1,644)	128,872	(0.0245)	(3,156)	(4,799)
23	June	10,134	(0.1617)	(1,639)	87,791	(0.0245)	(2,150)	(3,789)
24	July	10,131	(0.1617)	(1,639)	55,743	(0.0245)	(1,365)	(3,004)
25	August	10,112	(0.1617)	(1,636)	47,742	(0.0245)	(1,169)	(2,805)
26	September	10,128	(0.1618)	(1,639)	56,216	(0.0245)	(1,377)	(3,016)
27	October	10,138	(0.1616)	(1,638)	75,158	(0.0245)	(1,840)	(3,478)
28	November 2025	10,153	(0.1615)	(1,640)	211,467	(0.0245)	(5,178)	(6,818)
29	Total Commercial SGS Transport TRS Rider	121,637	(0.3043)	(37,019)	3,354,894	(0.0617)	(207,034)	(244,053)
30	Supplier Choice Rider							
31	December 2024	10,312	0.0080	82				82
32	January 2025	10,200	0.0080	82				82
33	February	10,136	0.0080	81				81
34	March	10,038	0.0080	80				80
35	April	9,986	0.0080	80				80
36	May	10,169	0.0080	81				81
37	June	10,134	0.0080	81				81
38	July	10,131	0.0080	81				81
39	August	10,112	0.0080	81				81
40	September	10,128	0.0080	81				81
41	October	10,138	0.0036	36				36
42	November 2025	10,153	0.0036	37				37
43	Total Commercial SGS Transport Supplier Choice Rider	121,637	0.0073	884				884
44	Industrial SGS Transport							
45	DSIC Rider							
46	December 2024	52	0.0000	-	2,986	0.0000	-	-
47	January 2025	52	0.0000	-	5,143	0.0000	-	-
48	February	52	0.0000	-	4,298	0.0000	-	-
49	March	51	0.0000	-	3,485	0.0000	-	-
50	April	51	0.1141	6	1,930	0.0167	32	38
51	May	51	0.1141	6	634	0.0167	11	16
52	June	51	0.1141	6	241	0.0167	4	10
53	July	51	0.1141	6	123	0.0167	2	8
54	August	50	0.1146	6	159	0.0167	3	8
55	September	50	0.1146	6	135	0.0167	2	8
56	October	48	0.2244	11	485	0.0331	16	27
57	November 2025	48	0.2244	11	833	0.0331	28	38
58	Total Industrial SGS Transport DSIC Rider	607	0.0927	56	20,451	0.0048	97	154
59	TRS Rider							
60	December 2024	52	(1.8524)	(96)	2,986	(0.2726)	(814)	(910)
61	January 2025	52	(0.1823)	(9)	5,143	(0.0268)	(138)	(147)
62	February	52	(0.1823)	(9)	4,298	(0.0268)	(115)	(125)
63	March	51	(0.1829)	(9)	3,485	(0.0268)	(93)	(103)
64	April	51	(0.1671)	(9)	1,930	(0.0245)	(47)	(56)
65	May	51	(0.1671)	(9)	634	(0.0245)	(16)	(24)
66	June	51	(0.1671)	(9)	241	(0.0245)	(6)	(14)
67	July	51	(0.1670)	(9)	123	(0.0245)	(3)	(12)
68	August	50	(0.1676)	(8)	159	(0.0245)	(4)	(12)
69	September	50	(0.1676)	(8)	135	(0.0245)	(3)	(12)
70	October	48	(0.1662)	(8)	485	(0.0245)	(12)	(20)
71	November 2025	48	(0.1662)	(8)	833	(0.0245)	(20)	(28)
72	Total Industrial SGS Transport TRS Rider	607	(0.3153)	(191)	20,451	(0.0622)	(1,272)	(1,463)
73	Supplier Choice Rider							
74	December 2024	52	0.0080	0				0
75	January 2025	52	0.0080	0				0
76	February	52	0.0080	0				0
77	March	51	0.0080	0				0
78	April	51	0.0080	0				0
79	May	51	0.0080	0				0
80	June	51	0.0080	0				0
81	July	51	0.0080	0				0
82	August	50	0.0080	0				0
83	September	50	0.0080	0				0
84	October	48	0.0036	0				0
85	November 2025	48	0.0036	0				0
86	Total Industrial SGS Transport Supplier Choice Rider	607	0.0073	4				4

Peoples Natural Gas Company LLC
Per Books Riders @ Test Year Rates Based on Billed Volumes
For the 12 Months Ended November 30, 2025

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) \$
1 Commercial MGS Transport								
2 DSIC Rider								
3	December 2024	3,157	0.0000	-	1,645,149	0.0000	-	-
4	January 2025	3,135	0.0000	-	2,218,557	0.0000	-	-
5	February	3,128	0.0000	-	2,207,701	0.0000	-	-
6	March	3,112	0.0000	-	1,717,038	0.0000	-	-
7	April	3,113	0.5040	1,569	1,103,686	0.0155	17,124	18,693
8	May	3,126	0.5041	1,576	614,926	0.0155	9,541	11,116
9	June	3,120	0.5045	1,574	462,458	0.0155	7,175	8,749
10	July	3,116	0.5047	1,573	316,571	0.0155	4,912	6,484
11	August	3,111	0.5046	1,570	278,270	0.0155	4,317	5,887
12	September	3,115	0.5047	1,572	338,697	0.0155	5,255	6,827
13	October	3,106	0.9976	3,099	474,437	0.0307	14,547	17,645
14	November 2025	3,105	0.9977	3,098	850,674	0.0307	26,083	29,180
15	Total Commercial MGS Transport DSIC Rider	37,444	0.4174	15,630	12,228,165	0.0073	88,953	104,583
16 TRS Rider								
17	December 2024	3,157	(8.2066)	(25,908)	1,645,149	(0.2527)	(415,775)	(441,684)
18	January 2025	3,135	(0.8074)	(2,531)	2,218,557	(0.0249)	(55,156)	(57,688)
19	February	3,128	(0.8073)	(2,525)	2,207,701	(0.0249)	(54,886)	(57,412)
20	March	3,112	(0.8074)	(2,513)	1,717,038	(0.0249)	(42,688)	(45,201)
21	April	3,113	(0.7375)	(2,296)	1,103,686	(0.0227)	(25,058)	(27,354)
22	May	3,126	(0.7376)	(2,306)	614,926	(0.0227)	(13,961)	(16,267)
23	June	3,120	(0.7383)	(2,303)	462,458	(0.0227)	(10,500)	(12,803)
24	July	3,116	(0.7385)	(2,301)	316,571	(0.0227)	(7,187)	(9,489)
25	August	3,111	(0.7383)	(2,297)	278,270	(0.0227)	(6,318)	(8,615)
26	September	3,115	(0.7385)	(2,301)	338,697	(0.0227)	(7,690)	(9,990)
27	October	3,106	(0.7387)	(2,294)	474,437	(0.0227)	(10,772)	(13,066)
28	November 2025	3,105	(0.7387)	(2,294)	850,674	(0.0227)	(19,314)	(21,607)
29	Total Commercial MGS Transport TRS Rider	37,444	(1.3853)	(51,869)	12,228,165	(0.0547)	(669,305)	(721,174)
30 Industrial MGS Transport								
31 DSIC Rider								
32	December 2024	136	0.0000	-	133,029	0.0000	-	-
33	January 2025	135	0.0000	-	166,411	0.0000	-	-
34	February	133	0.0000	-	173,544	0.0000	-	-
35	March	132	0.0000	-	179,750	0.0000	-	-
36	April	134	0.5704	76	122,971	0.0155	1,908	1,984
37	May	134	0.5704	76	81,298	0.0155	1,261	1,338
38	June	134	0.5704	76	74,199	0.0155	1,151	1,228
39	July	134	0.5704	76	69,162	0.0155	1,073	1,149
40	August	136	0.5696	77	68,283	0.0155	1,059	1,137
41	September	135	0.5707	77	67,534	0.0155	1,048	1,125
42	October	135	1.1278	152	85,187	0.0307	2,612	2,764
43	November 2025	135	1.1278	152	88,731	0.0307	2,721	2,873
44	Total Industrial MGS Transport DSIC Rider	1,613	0.4741	765	1,310,099	0.0098	12,833	13,598
45 TRS Rider								
46	December 2024	136	(9.3003)	(1,265)	133,029	(0.2527)	(33,620)	(34,885)
47	January 2025	135	(0.9145)	(123)	166,411	(0.0249)	(4,137)	(4,261)
48	February	133	(0.9158)	(122)	173,544	(0.0249)	(4,315)	(4,436)
49	March	132	(0.9153)	(121)	179,750	(0.0249)	(4,469)	(4,590)
50	April	134	(0.8347)	(112)	122,971	(0.0227)	(2,792)	(2,904)
51	May	134	(0.8347)	(112)	81,298	(0.0227)	(1,846)	(1,958)
52	June	134	(0.8347)	(112)	74,199	(0.0227)	(1,685)	(1,796)
53	July	134	(0.8347)	(112)	69,162	(0.0227)	(1,570)	(1,682)
54	August	136	(0.8335)	(113)	68,283	(0.0227)	(1,550)	(1,664)
55	September	135	(0.8351)	(113)	67,534	(0.0227)	(1,533)	(1,646)
56	October	135	(0.8351)	(113)	85,187	(0.0227)	(1,934)	(2,047)
57	November 2025	135	(0.8351)	(113)	88,731	(0.0227)	(2,015)	(2,127)
58	Total Industrial MGS Transport TRS Rider	1,613	(1.5684)	(2,530)	1,310,099	(0.0469)	(61,465)	(63,995)

Peoples Natural Gas Company LLC
Per Books Riders @ Test Year Rates Based on Billed Volumes
For the 12 Months Ended November 30, 2025

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) \$
1 Commercial LGS Transport		<i>(Ex 19, RR-4)</i>						
2	DSIC Rider							
3	December 2024	104	0.0000	-	676,806	0.0000	-	-
4	January 2025	104	0.0000	-	970,232	0.0000	-	-
5	February	104	0.0000	-	1,198,731	0.0000	-	-
6	March	104	0.0000	-	845,128	0.0000	-	-
7	April	104	6.0088	625	725,474	0.0104	7,538	8,163
8	May	103	6.0288	621	592,542	0.0103	6,123	6,743
9	June	104	6.0088	625	449,873	0.0104	4,693	5,318
10	July	106	5.9699	633	408,986	0.0103	4,223	4,856
11	August	106	5.9699	633	393,744	0.0104	4,076	4,709
12	September	106	5.9699	633	403,979	0.0103	4,173	4,806
13	October	106	11.7977	1,251	513,866	0.0203	10,413	11,664
14	November 2025	107	11.7604	1,258	522,106	0.0208	10,836	12,095
15	Total Commercial LGS Transport DSIC Rider	1,258	4.9906	6,278	7,701,467	0.0068	52,076	58,355
16	TRS Rider							
17	December 2024	104	(97.8781)	(10,179)	676,806	(0.1708)	(115,579)	(125,759)
18	January 2025	104	(9.6284)	(1,001)	970,232	(0.0167)	(16,196)	(17,197)
19	February	104	(9.6284)	(1,001)	1,198,731	(0.0166)	(19,886)	(20,887)
20	March	104	(9.6284)	(1,001)	845,128	(0.0168)	(14,190)	(15,191)
21	April	104	(8.7929)	(914)	725,474	(0.0152)	(11,031)	(11,945)
22	May	103	(8.8222)	(909)	592,542	(0.0151)	(8,959)	(9,868)
23	June	104	(8.7929)	(914)	449,873	(0.0153)	(6,867)	(7,782)
24	July	106	(8.7360)	(926)	408,986	(0.0151)	(6,180)	(7,106)
25	August	106	(8.7360)	(926)	393,744	(0.0151)	(5,965)	(6,891)
26	September	106	(8.7360)	(926)	403,979	(0.0151)	(6,107)	(7,033)
27	October	106	(8.7360)	(926)	513,866	(0.0150)	(7,711)	(8,637)
28	November 2025	107	(8.7083)	(932)	522,106	(0.0154)	(8,024)	(8,956)
29	Total Commercial LGS Transport TRS Rider	1,258	(16.3409)	(20,557)	7,701,467	(0.0294)	(226,696)	(247,252)
30	Industrial LGS Transport							
31	DSIC Rider							
32	December 2024	140	0.0000	-	3,638,227	0.0000	-	-
33	January 2025	139	0.0000	-	4,164,164	0.0000	-	-
34	February	139	0.0000	-	4,113,541	0.0000	-	-
35	March	139	0.0000	-	4,604,719	0.0000	-	-
36	April	139	12.7976	1,779	3,635,631	0.0618	224,564	226,343
37	May	141	12.8274	1,809	3,418,760	0.0628	214,789	216,597
38	June	140	12.7502	1,785	3,340,700	0.0628	209,693	211,478
39	July	140	12.7502	1,785	3,092,511	0.0631	195,006	196,791
40	August	137	12.6553	1,734	2,980,062	0.0615	183,375	185,109
41	September	137	12.6553	1,734	3,287,130	0.0634	208,412	210,146
42	October	136	25.1359	3,418	2,983,068	0.0645	192,466	195,885
43	November 2025	136	25.1359	3,418	3,354,154	0.0653	219,142	222,561
44	Total Industrial LGS Transport DSIC Rider	1,663	10.5004	17,462	42,612,668	0.0387	1,647,447	1,664,909
45	TRS Rider							
46	December 2024	140	(208.2693)	(29,158)	3,638,227	(0.0114)	(41,322)	(70,480)
47	January 2025	139	(20.3626)	(2,830)	4,164,164	(0.0115)	(47,955)	(50,785)
48	February	139	(20.3050)	(2,822)	4,113,541	(0.0115)	(47,333)	(50,155)
49	March	139	(20.3050)	(2,822)	4,604,719	(0.0117)	(54,054)	(56,876)
50	April	139	(18.5479)	(2,578)	3,635,631	(0.0111)	(40,345)	(42,923)
51	May	141	(18.5940)	(2,622)	3,418,760	(0.0112)	(38,443)	(41,065)
52	June	140	(18.4797)	(2,587)	3,340,700	(0.0112)	(37,326)	(39,913)
53	July	140	(18.6577)	(2,612)	3,092,511	(0.0112)	(34,701)	(37,313)
54	August	137	(18.5190)	(2,537)	2,980,062	(0.0110)	(32,812)	(35,349)
55	September	137	(18.5190)	(2,537)	3,287,130	(0.0113)	(36,995)	(39,532)
56	October	136	(18.6127)	(2,531)	2,983,068	(0.0116)	(34,485)	(37,017)
57	November 2025	136	(18.6127)	(2,531)	3,354,154	(0.0112)	(37,727)	(40,258)
58	Total Industrial LGS Transport TRS Rider	1,663	(34.9783)	(58,169)	42,612,668	(0.0113)	(483,498)	(541,667)

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

Peoples Natural Gas Company LLC
Per Books Riders @ Test Year Rates Based on Billed Volumes
For the 12 Months Ended November 30, 2025

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	Component Transport Summary by Customer Class							
2	Residential							
3	Universal Service Charge				6,511,308	\$ 0.8500	5,534,792	5,534,792
4	Merchant Function Charge				6,511,308	\$ 0.0286	186,422	186,422
5	DSIC	894,582	\$ 0.0584	52,240	6,511,308	\$ 0.0105	68,355	120,595
6	TRS	894,582	\$ (0.1941)	(173,607)	6,511,308	\$ (0.0846)	(551,126)	(724,733)
7	Supplier Choice	894,582	\$ 0.0073	6,500				6,500
8	SGS							
9	DSIC	122,244	\$ 0.0915	11,189	3,375,345	\$ 0.0061	20,668	31,857
10	TRS	122,244	\$ (0.3044)	(37,211)	3,375,345	\$ (0.0617)	(208,305)	(245,516)
11	Supplier Choice	122,244	\$ 0.0073	888				888
12	MGS							
13	DSIC	39,057	\$ 0.4198	16,394	13,538,263	\$ 0.0075	101,786	118,181
14	TRS	39,057	\$ (1.3928)	(54,399)	13,538,263	\$ (0.0540)	(730,770)	(785,170)
15	LGS							
16	DSIC	2,921	\$ 8.1274	23,740	50,314,135	\$ 0.0338	1,699,524	1,723,264
17	TRS	2,921	\$ (26.9516)	(78,726)	50,314,135	\$ (0.0141)	(710,193)	(788,919)
18	Total Transport							
19	Universal Service Charge				6,511,308	\$ 0.8500	5,534,792	5,534,792
20	Merchant Function Charge				6,511,308	\$ 0.0286	186,422	186,422
21	DSIC	1,058,804	\$ 0.0978	103,564	73,739,052	\$ 0.0256	1,890,333	1,993,897
22	TRS	1,058,804	\$ (0.3248)	(343,942)	73,739,052	\$ (0.0298)	(2,200,395)	(2,544,337)
23	Supplier Choice	1,016,826	\$ 0.0073	7,388				7,388

Peoples Natural Gas Company LLC
Per Books Riders @ Test Year Rates Based on Billed Volumes
For the 12 Months Ended November 30, 2025

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 Component Summary by Customer Class								
2 Residential								
3	Universal Service Charge				55,518,931	0.4234	23,505,662	23,505,662
4	Gas Procurement Charge				49,007,623	0.0865	4,239,159	4,239,159
5	Merchant Function Charge				55,518,931	0.0943	5,234,221	5,234,221
6	DSIC Charge	7,791,209	0.0584	455,379	55,518,931	0.0107	592,425	1,047,804
7	TRS Credit	7,791,209	(0.1931)	(1,504,225)	55,518,931	(0.0836)	(4,641,347)	(6,145,572)
8	Supplier Choice	7,383,862	0.0073	53,670				53,670
9 SGS								
10	Gas Procurement Charge				7,813,101	0.0865	675,833	675,833
11	Merchant Function Charge				7,813,101	0.0155	121,340	121,340
12	DSIC	585,670	0.0842	49,288	11,188,446	0.0062	69,662	118,950
13	TRS	585,670	(0.2788)	(163,301)	11,188,446	(0.0616)	(689,113)	(852,414)
14	Supplier Choice	585,670	0.0073	4,257				4,257
15 MGS								
16	Gas Procurement Charge				3,800,610	0.0865	328,753	328,753
17	Merchant Function Charge				3,800,610	0.0156	59,385	59,385
18	DSIC Charge	59,890	0.4064	24,336	17,338,874	0.0075	129,775	154,112
19	TRS Credit	59,890	(1.3455)	(80,579)	17,338,874	(0.0538)	(931,995)	(1,012,575)
20 LGS								
21	Gas Procurement Charge				332,586	0.0865	28,769	28,769
22	Merchant Function Charge				332,586	0.0160	5,313	5,313
23	DSIC	3,070	7.9321	24,352	50,646,721	0.0336	1,702,803	1,727,155
24	TRS	3,070	(26.3832)	(80,996)	50,646,721	(0.0142)	(720,145)	(801,141)
25 Commercial/Industrial Subtotal								
26	Gas Procurement Charge				11,946,297	0.0865	1,033,355	1,033,355
27	Merchant Function Charge				11,946,297	0.0156	186,038	186,038
28	DSIC	648,630	0.1511	97,976	79,174,041	0.0240	1,902,241	2,000,216
29	TRS	648,630	(0.5009)	(324,877)	79,174,041	(0.0296)	(2,341,253)	(2,666,129)
30	Supplier Choice	585,670	0.0073	4,257				4,257
31 Overall Total								
32	Universal Service Charge				55,518,931	0.4234	23,505,662	23,505,662
33	Gas Procurement Charge				60,953,920	0.0865	5,272,514	5,272,514
34	Merchant Function Charge				67,465,228	0.0803	5,420,260	5,420,260
35	DSIC	8,439,839	0.0656	553,355	134,692,972	0.0185	2,494,666	3,048,021
36	TRS	8,439,839	(0.2167)	(1,829,102)	134,692,972	(0.0518)	(6,982,599)	(8,811,701)
37	Supplier Choice	7,969,532	0.0073	57,927				57,927
38	Rider USP Summary							
39	Residential Sales Rider				38,639,821	87.5%	36,092,114	
40	Residential Sales Cap Credit				(20,668,952)	0.0%	(20,668,952)	
41	Residential Transport Rider				5,534,792	12.5%	5,169,857	
42	Total				23,505,662	100.0%	20,593,019	
43	Plus:							
44	Unbilled USP Rider						1,978,938	
45	Total USP (per Exhibit 4)						22,571,957	
46	Supplier Choice Rider Summary							
47	Supplier Choice Sales Rider				50,539	87.2%	1,563	
48	Supplier Choice Transport Rider				7,388	12.8%	229	
49	Total				57,927	0.2%	1,792	
50	Plus:							
51	Unbilled Supplier Choice Rider						(1,792)	
52	Total Supplier Choice (per Exhibit 4)						-	
53	Total Rider						22,571,957	

Peoples Natural Gas Company LLC
Rider USP, Merchant Function Charge, Gas Procurement Charge
Per Pro Forma Future Test Year
For the 12 Months Ended November 30, 2026

Line No.	Description	Revenue
		\$
		<i>(Ex 3, Sch 15, Atch D)</i>
1	<u>Residential Sales Riders</u>	
2	Universal Services Program	0
3	Merchant Function Charge	8,508,708
4	Gas Procurement Charge	4,331,979
5	DSIC	22,652,191
6	TRS Rider	(2,368,298)
7	Supplier Choice Rider	23,434
8	<u>Commercial/Industrial Sales Riders</u>	
9	Merchant Function Charge	281,200
10	Gas Procurement Charge	950,148
11	DSIC	2,846,051
12	TRS Rider	(342,252)
13	Supplier Choice Rider	1,660
14	<u>Tariff Sales Rider Summary</u>	
15	Rider USP	0
16	Merchant Function Charge	8,789,907
17	Gas Procurement Charge	5,282,126
18	DSIC	25,498,241
19	TRS Rider	(2,710,550)
20	Supplier Choice Rider	25,094
21	<u>Transport Riders</u>	
22	Rider USP	0
23	Merchant Function Charge	249,782
24	Gas Procurement Charge	0
25	DSIC	11,187,555
26	TRS Rider	(1,332,394)
27	Supplier Choice Rider	3,439
28	<u>Overall Rider Summary</u>	
29	Rider USP	0
30	Merchant Function Charge	9,039,689
31	Gas Procurement Charge	5,282,126
32	DSIC	36,685,796
33	TRS Rider	(4,042,944)
34	Supplier Choice Rider	28,533

Peoples Natural Gas Company LLC
Rider USP, Merchant Function Charge, Gas Procurement Charge
Per Pro Forma Future Test Year
For the 12 Months Ended December 31, 2027

Line No.	Description	Revenue
		\$
		<i>(Ex 3, Sch 15, Atch D)</i>
1	<u>Residential Sales Riders</u>	
2	Rider USP	0
3	Merchant Function Charge	8,558,990
4	Gas Procurement Charge	4,357,579
5	DSIC	22,816,756
6	TRS Rider	(2,386,067)
7	Supplier Choice Rider	23,714
8	<u>Commercial/Industrial Sales Riders</u>	
9	Merchant Function Charge	281,244
10	Gas Procurement Charge	950,296
11	DSIC	2,845,951
12	TRS Rider	(342,239)
13	Supplier Choice Rider	1,658
14	<u>Sales Rider Summary</u>	
15	Rider USP	0
16	Merchant Function Charge	8,840,234
17	Gas Procurement Charge	5,307,875
18	DSIC	25,662,707
19	TRS Rider	(2,728,306)
20	Supplier Choice Rider	25,372
21	<u>Transport Riders</u>	
22	Rider USP	0
23	Merchant Function Charge	231,690
24	Gas Procurement Charge	0
25	DSIC	10,969,785
26	TRS Rider	(1,308,708)
27	Supplier Choice Rider	3,237
28	<u>Overall Rider Summary</u>	
29	Rider USP	0
30	Merchant Function Charge	9,071,924
31	Gas Procurement Charge	5,307,875
32	DSIC	36,632,493
33	TRS Rider	(4,037,014)
34	Supplier Choice Rider	28,608

Peoples Natural Gas Company LLC
 Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
 For the 12 Months Ended December 31, 2027

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>
1 Total Revenues						
2	Residential Sales	7,055,332	50,376,633	810,791,101	106,296,943	917,088,044
4	SGS Sales	460,463	7,057,823	96,085,788	15,323,564	111,409,351
5	MGS Sales	20,867	3,595,670	44,465,638	4,905,649	49,371,286
6	LGS Sales	149	332,586	3,675,329	63,216	3,738,545
7	Residential Transport	774,040	5,650,985	56,265,080	11,864,092	68,129,172
8	SGS Transport	125,005	3,137,897	19,072,572	6,119,510	25,192,082
9	MGS Transport	38,660	12,347,088	62,331,814	16,358,166	78,689,980
10	LGS Transport	2,717	50,314,135	77,137,780	(67,059)	77,070,721
11	Other Revenues			14,788,962	2,307,858	17,096,820
12	Total Revenues	8,477,233	132,812,818	1,184,614,065	163,171,938	1,347,786,003
12 Base Rates Revenue Only						
13	Residential Sales	7,055,332	50,376,633	388,230,958	129,501,973	517,732,931
14	SGS Sales	460,463	7,057,823	39,022,600	17,200,009	56,222,610
15	MGS Sales	20,867	3,595,670	15,584,314	5,646,046	21,230,360
16	LGS Sales	149	332,586	1,077,844	113,149	1,190,993
17	Residential Transport	774,040	5,650,985	43,257,559	14,366,865	57,624,423
18	SGS Transport	125,005	3,137,897	15,766,215	6,918,042	22,684,257
19	MGS Transport	38,660	12,347,088	49,847,070	18,903,814	68,750,884
20	LGS Transport	2,717	50,314,135	63,769,223	5,183,619	68,952,842
21	Total Base Rate Revenue	8,477,233	132,812,818	616,555,782	197,833,517	814,389,299
22 STAS						
23	Residential Sales	7,055,332	50,376,633	186,394	(186,394)	-
24	SGS Sales	460,463	7,057,823	19,762	(19,762)	-
25	MGS Sales	20,867	3,595,670	9,298	(9,298)	-
26	LGS Sales	149	332,586	613	(613)	-
27	Residential Transport	774,040	5,650,985	20,909	(20,909)	-
28	SGS Transport	125,005	3,137,897	8,752	(8,752)	-
29	MGS Transport	38,660	12,347,088	31,928	(31,928)	-
30	LGS Transport	2,717	50,314,135	68,389	(68,389)	-
31	Total STAS	8,477,233	132,812,818	346,044	(346,044)	-

Peoples Natural Gas Company LLC
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
For the 12 Months Ended December 31, 2027

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>
1 <u>Supplier Choice Rider</u>						
2	Residential Sales	6,587,212	46,273,106	23,714	-	23,714
3	SGS Sales	460,463	7,057,823	1,658	-	1,658
4	Residential Transport	774,040	5,650,985	2,787	-	2,787
5	SGS Transport	125,005	3,137,897	450	-	450
6	Total Supplier Choice Rider	7,946,721	62,119,812	28,608	-	28,608
7 <u>DSIC Rider</u>						
8	Residential Sales	7,055,332	50,376,633	22,816,756	(22,816,756)	-
9	SGS Sales	460,463	7,057,823	1,990,689	(1,990,689)	-
10	MGS Sales	20,867	3,595,670	799,369	(799,369)	-
11	LGS Sales	149	332,586	55,892	(55,892)	-
12	Residential Transport	774,040	5,650,985	2,483,995	(2,483,995)	-
13	SGS Transport	125,005	3,137,897	789,781	(789,781)	-
14	MGS Transport	38,660	12,347,088	2,513,720	(2,513,720)	-
15	LGS Transport	2,717	50,314,135	5,182,289	(5,182,289)	-
16	Total DSIC Rider	8,477,233	132,812,818	36,632,493	(36,632,493)	-
17 <u>Merchant Function Charge</u>						
18	Residential Sales	7,055,332	50,376,633	8,558,990	(1,051,236)	7,507,754
19	SGS Sales	460,463	7,057,823	180,680	50,017	230,697
20	MGS Sales	20,867	3,595,670	92,049	25,482	117,531
21	LGS Sales	149	332,586	8,514	2,357	10,871
22	Residential Transport	774,040	5,650,985	231,690	(28,384)	203,306
23	Total Merchant Function Charge	8,310,852	67,013,698	9,071,924	(1,001,765)	8,070,159

Peoples Natural Gas Company LLC
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
For the 12 Months Ended December 31, 2027

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>
1 Universal Service Program						
2	Residential Sales	7,055,332	50,376,633	-	249,875	249,875
3	Residential Transport	774,040	5,650,985	-	30,515	30,515
4	Total Universal Service Program	7,829,372	56,027,619	-	280,390	280,390
5 Tax Repairs Rider						
6	Residential Sales	7,055,332	50,376,633	(2,386,067)	-	(2,386,067)
7	SGS Sales	460,463	7,057,823	(239,833)	-	(239,833)
8	MGS Sales	20,867	3,595,670	(95,781)	-	(95,781)
9	LGS Sales	149	332,586	(6,624)	258	(6,366)
10	Residential Transport	774,040	5,650,985	(265,861)	-	(265,861)
11	SGS Transport	125,005	3,137,897	(97,080)	-	(97,080)
12	MGS Transport	38,660	12,347,088	(308,986)	-	(308,986)
13	LGS Transport	2,717	50,314,135	(636,781)	-	(636,781)
14	Total Tax Cuts Job Act Rider	8,477,233	132,812,818	(4,037,014)	258	(4,036,756)
15 Gas Procurement Charge						
16	Residential Sales	7,055,332	50,376,633	4,357,579	599,482	4,957,061
17	SGS Sales	460,463	7,057,823	610,502	83,988	694,490
18	MGS Sales	20,867	3,595,670	311,025	42,788	353,814
19	LGS Sales	149	332,586	28,769	3,958	32,726
20	Total Gas Procurement Charge	7,536,811	61,362,712	5,307,875	730,216	6,038,091
21 Gas Cost						
22	Residential Sales	7,055,332	50,376,633	389,002,777	-	389,002,777
23	SGS Sales	460,463	7,057,823	54,499,730	-	54,499,730
24	MGS Sales	20,867	3,595,670	27,765,363	-	27,765,363
25	LGS Sales	149	332,586	2,510,321	-	2,510,321
26	Residential Transport	774,040	5,650,985	10,534,002	-	10,534,002
27	SGS Transport	125,005	3,137,897	2,604,454	-	2,604,454
28	MGS Transport	38,660	12,347,088	10,248,083	-	10,248,083
29	LGS Transport	2,717	50,314,135	8,754,659	-	8,754,659
30	Total Gas Cost	8,477,233	132,812,818	505,919,390	-	505,919,390

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

Billed revenues are presented for rate-making purposes for both the historic test year actuals and future test year projections.

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.

See Exhibit No. 3, Schedule No. 14 (53.53.III.E.13), 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.I.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, page 2 for a detail of all expense adjustments.

**Peoples Natural Gas Company LLC
 Labor Adjustment**

Line No.	Description	HTY				
		(1)				
1	Normal Labor Pay Per Books	\$	143,731,067			
2	Annualized Labor	\$	147,007,384			
3	Annualized Gross Payroll Adjustment (Ln 2 - Ln 1)	\$	3,276,318			
4	O&M Labor Percentage		41.48%			
5	Annualization Adjustment to Labor O&M (Ln 3 x Ln 4)	\$	1,359,176			
6 FTY ADJUSTMENTS						
			HTY Annualized Labor	FTY Merits	FTY Progressions /Promotions	FTY Adjustments
	Merit %			(4)	(7)	(10)
7	Total Non-Union	3.25%	\$ 42,735,061	\$ 1,388,889	\$ 278,533	\$ 1,227,859
8	Total Clerical - Union	3.25%	\$ 6,936,985	\$ 225,452	\$ -	\$ 297,871
9	Total Manual - Union	3.25%	\$ 97,335,338	\$ 3,163,398	\$ 655,697	\$ 1,521,853
10	Total (Ln 7 + Ln 8 + Ln 9 + Ln 10)		\$ 147,007,384	\$ 4,777,740	\$ 934,230	\$ 3,047,582
11	O&M Labor Percentage		41.48%	41.48%	41.48%	41.48%
12	Annualization Adjustment to Labor O&M (Ln 11 x Ln 12)		\$ 60,985,820	\$ 1,982,039	\$ 387,564	\$ 1,264,285
13						
			FTY Annualized Labor	FPFTY Merits	FPFTY Progressions /Promotions	FPFTY Adjustments
	Merit %					FPFTY Labor Adjustment
14	Total Non-Union	3.25%	\$ 45,630,342	\$ 1,482,986	\$ 290,698	\$ 956,663
15	Total Clerical - Union	3.25%	\$ 7,460,308	\$ 242,460	\$ -	\$ 184,531
16	Total Manual - Union	3.25%	\$ 102,676,287	\$ 3,336,979	\$ 655,697	\$ 1,358,524
17	Total (Ln 7 + Ln 8 + Ln 9 + Ln 10)		\$ 155,766,936	\$ 5,062,425	\$ 946,395	\$ 2,499,718
18	O&M Labor Percentage		41.48%	41.48%	41.48%	41.48%
19	Annualization Adjustment to Labor O&M (Ln 11 x Ln 12)		\$ 64,619,709	\$ 2,100,141	\$ 392,611	\$ 1,037,005

**Peoples Natural Gas Company LLC
Labor Annualization**

<u>Line No.</u>	<u>Description</u>	<u>HTY Employee Count</u> (1)	<u>Amount</u> (4)
1	Total Non-Union	431	\$ 42,735,061
2	Total Clerical - Union	120	\$ 6,936,985
3	Total Manual - Union	858	\$ 97,335,338
4	Total Active Annualized Labor	1,410	\$ 147,007,384

Peoples Natural Gas Company LLC
STI/Incentive Compensation Adjustment

Line No.	Description	Amount (1)	Adjustment (4)
1	STI/Incentive Compensation Per Books		\$ 6,618,724
2	STI/Incentive Compensation Annualized as of 11/30/2025	\$ 10,107,245	
3	HTY O&M Labor Percentage	<u>54.84%</u>	
4	STI/Incentive Compensation included in O&M (Ln 2 x Ln 3)		<u>\$ 5,542,334</u>
5	Total Adjustment (Ln 4 - Ln 1)		\$ (1,076,390)
FTY			
6	STI/Incentive Compensation - FTY	\$ 10,435,731	
7	STI/Incentive Compensation - Adjustments/Progressions	<u>\$ 215,057</u>	
8	Total STI/Incentive Compensation (Ln 6 + Ln 7)	\$ 10,650,788	
9	FTY O&M Labor Percentage	<u>54.84%</u>	
10	STI/Incentive Compensation included in O&M (Ln 8 x Ln 9)		<u>\$ 5,840,387</u>
11	FTY Adjustment (Ln 10 - Ln 4)		\$ 298,053
FPFTY			
12	STI/Incentive Compensation - FPFTY	\$ 10,996,939	
13	STI/Incentive Compensation - Adjustments/Progressions	<u>\$ 173,744</u>	
14	Total STI/Incentive Compensation (Ln 12 + Ln 13)	\$ 11,170,683	
15	FPFTY O&M Labor Percentage	<u>54.84%</u>	
16	STI/Incentive Compensation included in O&M (Ln 14 x Ln 15)		<u>\$ 6,125,473</u>
17	FPFTY Adjustment (Ln 16 - Ln 10)		\$ 285,086

Peoples Natural Gas Company LLC
Gross Payroll

<u>Line</u>	<u>Description</u>	<u>HTY Amount</u>
<u>No.</u>		(1)
1	Normal Pay	\$ 122,036,980
2	Overtime Pay	\$ 21,694,087
3	Total Payroll Dollars	<u>\$ 143,731,067</u>

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

<u>Line</u>	<u>Description</u>	<u>PNG</u>
	Labor & Incentive Compensation	
1	O&M Expense	\$ 59,626,644
2	Capitalized Labor	\$ 84,104,423
3	Total Gross Labor	<u>\$ 143,731,067</u>
4	HTY O&M Labor Percentage - (Ln 1 / Ln 4)	41.48%

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

<u>Line</u>	<u>No.</u>	<u>Description</u>	<u>PNG</u>
			<u>(1)</u>
	1	HTY Net Expense	\$ 3,857
	2	2022 Net Contributions	\$ 5,670,000
	3	2023 Net Contributions	\$ 5,670,000
	4	2024 Net Contributions	\$ 1,316,545
	5	2025 Net Contributions	\$ -
	6	4 Year Average	<u>\$ 3,164,136</u>
	7	HTY Adjustment (Ln 4- Ln1)	<u>\$ 3,160,279</u>
	8	HTY Adjusted Pension Expense (Ln 1 + Ln 5)	\$ 3,164,136

Peoples Natural Gas Company LLC
Post Retirement Benefits Other Than Pensions

<u>Line</u>	<u>Description</u>	<u>PNG</u>
1	HTY Net Post Retirement Benefits Other Than Pensions	\$ 1,598,879
2	Prior PBOPS Expense Amortization	<u>\$ (534,218)</u>
3	HTY Adjusted PBOPS Net Expense (Ln 1 + Ln 2)	\$ 1,064,661
4	FTY Net Expense	\$ 390,681
5	FTY Adjustment (Ln 4 - Ln 1)	<u>\$ (1,208,199)</u>
6	FTY Adjusted PBOPS Net Expense (Ln 3 + Ln 5)	\$ (143,537)
7	FPFTY Net Expense	\$ 390,681
8	FPFTY Adjustment (Ln 7 - Ln 4)	<u>\$ -</u>
9	FPFTY Adjusted PBOPS Net Expense (Ln 6 + Ln 8)	\$ (143,537)
10	Amount To Be Tracked (Ln 9 - Ln 2)	\$ 390,681

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

Line No.	<u>Description</u>	<u>Amount</u> (1)	<u>Adjustment</u> (4)
1	Other Benefits Per Books		\$ 17,600,062
2	Other Benefits Annualized as of 11/30/2025	\$ 39,571,271	
3	HTY O&M Labor Percentage	<u>44.14%</u>	
4	Other Benefits included in O&M (Ln 2 x Ln 3)		<u>\$ 17,468,108</u>
5	Total Adjustment (Ln 4 - Ln 1)		\$ (131,954)
FTY			
6	Other Benefits - FTY	\$ 39,887,841	
7	Other Benefits Adjustments	<u>\$ 841,979</u>	
8	Total Other Benefits (Ln 6 + Ln 7)	\$ 40,729,820	
9	FTY O&M Labor Percentage	<u>44.14%</u>	
10	Other Benefits included in O&M (Ln 8 x Ln 9)		<u>\$ 17,979,531</u>
11	FTY Adjustment (Ln 10 - Ln 4)		\$ 511,423
FPFTY			
12	Other Benefits - FPFTY	\$ 43,580,907	
13	Other Benefits Adjustments	<u>\$ 664,416</u>	
14	Total Other Benefits (Ln 12 + Ln 13)	\$ 44,245,324	
15	FPFTY O&M Labor Percentage	<u>44.14%</u>	
16	Other Benefits included in O&M (Ln 14 x Ln 15)		<u>\$ 19,531,394</u>
17	FPFTFY Adjustment (Ln 16 - Ln 10)		\$ 1,551,863

Peoples Natural Gas Company LLC
Outside Services Contracted - Adjustment

<u>Line</u>	<u>Description</u>	<u>Amount</u>
<u>No.</u>		<u>(1)</u>
1	Per Books Outside Services - Contracted	\$ 19,781,638
2	HTY Adjustment	<u>\$ -</u>
3	HTY Adjusted Outside Services - Contracted	\$ 19,781,638
4	FTY Percentage	4.94%
5	FTY Adjustment for Outside Services - Contracted (Ln 3 x Ln 4)	\$ 976,639
6	FTY Adjustment	<u>\$ 1,090,063</u>
7	FTY Adjusted Outside Services - Contracted (Ln 3 + Ln 5 + Ln 6)	\$ 21,848,339
8	FPFTY Percentage	4.94%
9	FPFTY Adjustment for Outside Services - Contracted (Ln 7 x Ln 8)	\$ 1,078,674
10	FPFTY Adjustment	<u>\$ (924,520)</u>
11	FPFTY Adjusted Outside Services - Contracted (Ln 7 + Ln 9 + Ln 10)	\$ 22,002,493

Peoples Natural Gas Company LLC
Outside Services IT - Adjustment

<u>Line</u> <u>No.</u>	<u>Description</u>	<u>Amount</u> <u>(1)</u>
1	Per Books Outside Services - IT	\$ 6,651,408
2	HTY Adjustment	\$ -
3	HTY Adjusted Outside Services - IT	\$ 6,651,408
4	FTY Percentage	2.06%
5	FTY Adjustment for Outside Services - IT (Ln 3 x Ln 4)	\$ 137,144
6	FTY Adjustment	\$ 465,000
7	FTY Adjusted Outside Services - IT (Ln 3 + Ln 5 + Ln 6)	\$ 7,253,553
8	FPFTY Percentage	2.06%
9	FPFTY Adjustment for Outside Services - IT (Ln 7 x Ln 8)	\$ 149,560
10	FPFTY Adjustment	\$ 220,000
11	FPFTY Adjusted Outside Services - IT (Ln 7 + Ln 9 + Ln 10)	\$ 7,623,113

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

<u>Line</u>	<u>Description</u>	<u>Amount</u>
<u>No.</u>		(1)
1	Per Books Outside Services - A&G	\$ 4,335,821
2	HTY Adjustment Outside Services - A&G	\$ 1,070,904
3	HTY Adjusted Outside Services - A&G (Ln 3 + Ln 4)	\$ 5,406,725
4	FTY Percentage	8.23%
5	FTY Adjustment for Outside Services - A&G (Ln 3 x Ln 4)	\$ 444,923
6	FTY Adjustment	\$ -
7	FTY Adjusted Outside Services - A&G (Ln 3 + Ln 5 + Ln 6)	\$ 5,851,648
8	FPFTY Percentage	8.23%
9	FPFTY Adjustment for Outside Services - A&G (Ln 7 x Ln 8)	\$ 481,536
10	FPFTY Adjustment	\$ -
11	FPFTY Adjusted Outside Services - A&G (Ln 7 + Ln 9 + Ln 10)	\$ 6,333,184

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

<u>No.</u>	<u>Description</u>	<u>Amount</u> (1)
1	Gross Lease Expense	\$ 6,668,292 As of Dec 31, 2027
2	Less: Capitalization	<u>\$ (1,974,652)</u>
3	Annualized Lease Expense	\$ 4,693,640
4	Less: HTY Per Books	<u>\$ 3,928,235</u>
5	HTY Adjusted Lease Expense (Ln 1 - Ln 2)	\$ 765,405

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

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

<u>Line No.</u>	Description	HTY Per Books (1)	Premiums 2024/2025 Premiums (2)	Adjustment (3)=(2-1)
1	Total Account Property Insurance	\$ 1,071,161	\$ 347,411	\$ (723,750)
2	Total Account Other Misc Insurance	\$ 7,231,037	\$ 5,389,991	\$ (1,841,047)
3	Total Account Workers Compensation	<u>\$ 520,387</u>	<u>\$ 651,589</u>	<u>\$ 131,202</u>
4	Total Corporate Insurance (Ln 1 + Ln 2 + Ln 3)	<u>\$ 8,822,585</u>	<u>\$ 6,388,990</u>	<u>\$ (2,433,595)</u>
5	Less: Capitalization	<u>\$ (2,609,093)</u>	<u>\$ (1,889,409)</u>	<u>\$ 719,684</u>
6	HTY Insurance - Net Capitalization (Ln 4 - Ln 5)	<u>\$ 6,213,492</u>	<u>\$ 4,499,581</u>	<u>\$ (1,713,911)</u>
5	FTY Increase Estimate		10.6%	
6	FTY Adjustment for Insurance (Ln 4 x Ln 5)		<u>\$ 679,086</u>	
7	FTY Adjusted Insurance Expense (Ln 4 + Ln 6)		\$ 7,068,076	
8	FPFTY Increase Estimate		10.6%	
9	FPFTY Adjustment for Insurance (Ln 7 x Ln 8)		<u>\$ 751,266</u>	
10	FPFTY Adjusted Insurance Expense (Ln 7 + Ln 9)		\$ 7,819,341	

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

<u>Line</u>	<u>No.</u>	<u>Year</u>	<u>Amount</u>
			(1)
1		TME November 2025	\$ 1,727,388
2		TME November 2024	\$ 1,689,413
3		TME November 2023	\$ 1,049,932
4		Total	<u>\$ 4,466,733</u>
5		3 Year Average	\$ 1,488,911
6		Total Injuries and Damages per Books	\$ 1,727,388
7		HTY Total Injuries and Damage Adjustment (Ln 5 - Ln 6)	\$ (238,477)
8		FTY Percentage	2.25%
9		FTY Adjustment for Injuries and Damages (Ln 5 x Ln 8)	<u>\$ 33,468</u>
10		FTY Injuries and Damages (Ln 5 + Ln 9)	\$ 1,522,379
11		FPFTY Percentage	2.25%
12		FPTFY Adjustment for Injuries and Damages (Ln 10 x Ln 11)	<u>\$ 34,221</u>
13		FPFTY Injuries and Damages (Ln 10 + Ln 12)	\$ 1,556,600

**Peoples Natural Gas Company LLC
Travel Adjustment**

Line No.	Description	Amount (1)
1	Per Books Travel Expenses	\$ 1,030,648
2	HTY Adjustment	<u>\$ -</u>
3	HTY Adjusted Travel Expenses (Ln 1 + Ln 2)	\$ 1,030,648
4	FTY Percentage	5.14%
5	FTY Adjustment for Travel Expense (Ln 3 x Ln 4)	\$ 52,968
6	FTY Adjustment	<u>\$ -</u>
7	FTY Adjusted Travel Expenses (Ln 3 + Ln 5 + Ln 6)	\$ 1,083,615
8	FPFTY Percentage	5.14%
9	FPFTY Adjustment for Travel Expense (Ln 7 x Ln 8)	\$ 55,690
10	FPFTY Adjustment	<u>\$ -</u>
11	FPFTY Adjusted Travel Expenses (Ln 7 + Ln 9 + Ln 10))	\$ 1,139,305

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

<u>Line</u>	<u>Description</u>	<u>Amount</u>
<u>No.</u>		<u>(1)</u>
1	Per Books Company Memberships Expense	\$ 1,062,518
2	HTY Adjustments	<u>\$ -</u>
3	Adjusted HTY Memberships Expense (Ln 1 + Ln 2)	\$ 1,062,518
4	FTY Percentage	7.17%
5	FTY Adjustment for Company Memberships (Ln 3 x Ln 4)	<u>\$ 76,225</u>
6	FTY Adjusted Company Memberships (Ln 3 + Ln 5)	\$ 1,138,743
7	FPFTY Percentage	7.17%
8	FPFTY Adjustment for Company Memberships (Ln 6 x Ln 7)	<u>\$ 81,693</u>
9	FPFTY Adjusted Company Memberships (Ln 6 + Ln 8)	\$ 1,220,436

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

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

<u>Line</u>	<u>Description</u>	<u>Amount</u>
<u>No.</u>		<u>(1)</u>
1	Per Books Licenses & Permits Expenses	\$ 704,167
2	HTY Adjustment	<u>\$ -</u>
3	HTY Adjusted Licenses & Permits Expenses (Ln 1 + Ln 2)	\$ 704,167
4	FTY Percentage	2.44%
5	FTY Adjustment for Licenses & Permits Expense (Ln 3 x Ln 4)	\$ 17,150
6	FTY Adjustment	<u>\$ -</u>
7	FTY Adjusted Licenses & Permits Expenses (Ln 3 + Ln 5 + Ln 6)	\$ 721,317
8	FPFTY Percentage	2.44%
9	FPFTY Adjustment for Licenses & Permits Expense (Ln 7 x Ln 8)	\$ 17,568
10	FPFTY Adjustment	<u>\$ -</u>
11	FPFTY Adjusted Licenses & Permits Expenses (Ln 7 + Ln 9 + Ln 10)	\$ 738,885

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

<u>Line</u>	<u>Description</u>	<u>Amount</u>
<u>No.</u>		(1)
1	Per Books Utilities & Fuel Used in Company Operations	\$ 2,908,985
2	Adjustment - Amount Recoverable as Gas Costs	\$ (59,090)
3	HTY Adjusted Utilities & Fuel Used in Company Operations (Ln 1 + Ln2)	\$ 2,849,895
4	FTY Percentage	4.03%
5	FTY Adjustment for Utilities & Fuel Used in Company Operations (Ln 3 x Ln 4)	\$ 114,838
6	FTY Adjustment	\$ -
7	FTY Adjusted Utilities & Fuel Used in Company Operations (Ln 3 + Ln 5 + Ln 6)	\$ 2,964,733
8	FPFTY Percentage	4.03%
9	FPFTY Adjustment for Utilities & Fuel Used in Company Operations (Ln 7 x Ln 8)	\$ 119,466
10	FPFTY Adjustment	\$ -
11	FPFTY Adjusted Utilities & Fuel Used in Company Operations (Ln 7 + Ln 9 + Ln 10)	\$ 3,084,199

**Peoples Natural Gas Company LLC
 Advertising Adjustment**

<u>Line</u>	<u>Description</u>	<u>Amount</u>
<u>No.</u>		<u>(1)</u>
1	Per Books Public Relations Expense	\$ 1,304,685
2	HTY Adjustments	<u>\$ 77,691</u>
3	HTY Expense (Ln 1 + Ln 2)	\$ 1,382,376
4	FTY Percentage	2.70%
5	FTY Adjustment for Public Relations Expense (Ln 3 x Ln 4)	<u>\$ 37,324</u>
6	FTY Adjusted Public Relations Expense (Ln 3 + Ln 5)	\$ 1,419,700
7	FPFTY Percentage	2.70%
8	FPFTY Adjustment for Public Relations (Ln 6 x Ln 7)	<u>\$ 38,332</u>
9	FPFTY Adjusted Public Relations Expenses (Ln 6 + Ln 8)	\$ 1,458,032

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

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

<u>Line</u>	<u>Description</u>	<u>Amount</u>
<u>No.</u>		(1)
1	Per Books Fleet Expenses	\$ 746,507
2	FTY Percentage	5.89%
3	FTY Adjustment for Fleet Expenses (Ln1 x Ln 2)	<u>\$ 43,941</u>
4	FTY Adjusted Fleet Expenses (Ln 1 + Ln 3)	\$ 790,448
5	FPFTY Percentage	5.89%
6	FPFTY Adjustment for Fleet Expenses (Ln 4 x Ln 5)	<u>\$ 46,528</u>
7	FPFTY Adjusted Fleet Expenses (Ln 4 + Ln 6)	\$ 836,976

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

<u>Line</u>	<u>Description</u>	<u>Amount</u>
<u>No.</u>		(1)
1	Gross Materials & Supplies Expenses	10,183,664
2	Less: Capitalization	<u>\$ -</u>
1	Per Books Materials & Supplies	\$ 10,183,664
2	FTY Percentage	5.45%
3	FTY Percentage Adjustment for Materials & Supplies (Ln 1 x Ln 2)	\$ 555,513
4	FTY Adjustment for Materials & Supplies	<u>\$ -</u>
5	FTY Adjusted Materials & Supplies (Ln 1 + Ln 2 + Ln 3)	\$ 10,739,177
6	FPFTY Percentage	5.45%
7	FPFTY Adjustment for Materials & Supplies (Ln 5 x Ln 6)	<u>\$ 585,816</u>
8	FPFTY Adjusted Materials & Supplies (Ln 5 + Ln 7)	\$ 11,324,992

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

<u>Line</u>	<u>Description</u>	<u>Amount</u>
<u>No.</u>		(1)
1	Per Books Other Expenses	\$ 28,813,109
2	HTY Other Expense Adjustment	\$ -
3	HTY Adjusted Other Expenses (Ln 1 + Ln 2)	<u>\$ 28,813,109</u>
4	FTY Percentage	3.25%
5	FTY Adjustment for Other Expenses (Ln 3 x Ln 4)	\$ 936,426
6	FTY Adjustment	<u>\$ -</u>
7	FTY Adjusted Other Expenses (Ln 3 + Ln 5 + Ln 6)	\$ 29,749,535
8	FPFTY Percentage	3.25%
9	FPFTY Adjustment for Other Expenses (Ln 7 x Ln 8)	\$ 966,860
10	FPFTY Adjustment	<u>\$ 500,000</u>
11	FPFTY Adjusted Other Expenses (Ln 7 + Ln 9 + Ln 10)	\$ 31,216,395

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

<u>Line</u>	<u>Description</u>	<u>Amount</u>
<u>No.</u>		(1)
1	Annual Revolver Debt Issuance Costs	\$ 515,769
2	Proportion that is Recovered in O&M Claim	100%
3	Total Revolver Debt Issuance Costs (Ln 1 x Ln 2)	<u>\$ 515,769</u>
4	Unamortized Balance of Previous Revolver	<u>\$ -</u>
5	Total Debt Issuance Costs to be amortized (Ln 3 + Ln 4)	<u>\$ 515,769</u>

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

Line No.	Description	Amount (1)
1	Per Books Payment Processing Expenses	\$ 1,923,122
2	HTY Adjustment	\$ -
3	HTY Adjusted Payment Processing Expenses (Ln 1 + Ln 2)	<u>\$ 1,923,122</u>
4	FTY Percentage	22.00%
5	FTY Adjustment for Payment Processing Expenses (Ln 3 x Ln 4)	\$ 423,087
6	FTY Adjustment	\$ -
7	FTY Adjusted Payment Processing Expenses (Ln 3 + Ln 5 + Ln 6)	<u>\$ 2,346,209</u>
8	FPFTY Percentage	22.00%
9	FPFTY Adjustment for Payment Processing Expenses (Ln 7 x Ln 8)	\$ 516,166
10	FPFTY Adjustment	\$ 77,284
11	FPFTY Adjusted Payment Processing Expenses (Ln 7 + Ln 9 + Ln 10)	<u>\$ 2,939,659</u>

Notes

- (1) Growth rate based upon percentage increase for the twelve-months ended (TME) November 30, 2025 as compared to the TME November 30, 2024.

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

<u>Line</u>	<u>Description</u>	<u>Amount</u>
<u>No.</u>		(1)
1	Per Books Rate Case Expenses	\$ 1,515,799
2	HTY Adjustment	-
3	HTY Adjusted Rate Case Expenses (Ln 1 + Ln 2)	<u>\$ 1,515,799</u>
4	Consulting Services	\$ 789,505
5	Legal Fees	1,000,000
6	Advertising - Rate Case	85,055
7	Miscellaneous, Supplies, Courier, etc.	25,000
8	Travel & Other	20,440
9	Total Rate Case Expense	<u>\$ 1,920,000</u>
10	Years to Amortize Expense	2
11	Normalized Expense - FTY	\$ 960,000
12	FTY Adjustment (Ln 11 - Ln 3)	\$ (555,799)
13	FPFTY Adjustment	-
14	FPFTY Adjusted Rate Case Expenses (Ln 12 + Ln 13)	<u>\$ 960,000</u>

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

Line No.		HTY Amount (1)	FTY Amount (2)	FPFTY Amount (3)
	<u>Uncollectible Accounts Normalization:</u>			
	Residential			
1	Normalized/Annualized Residential Revenues	\$ 894,678,130	\$ 865,975,774	\$ 867,056,181
2	3 year average uncollectible rate	1.93%	1.93%	1.93%
3	Annualized Residential Uncollectible Expense (Ln 1 x Ln 2)	\$ 17,241,028	\$ 16,687,915	\$ 16,708,735
	Commercial			
4	Normalized/Annualized Commercial Revenues	\$ 240,176,157	\$ 240,316,199	\$ 239,735,727
5	3 year average uncollectible rate	0.49%	0.49%	0.49%
6	Annualized Commercial Uncollectible Expense (Ln 4 x Ln 5)	\$ 1,178,184	\$ 1,178,871	\$ 1,176,024
7	R&C uncollectible expense (Ln 3 + Ln 6)	\$ 18,419,212	\$ 17,866,786	\$ 17,884,758
	Industrial			
8	Annualized Industrial Revenues	\$ 62,936,942	\$ 62,979,112	\$ 63,033,194
9	3 year average uncollectible rate	0.15%	0.15%	0.15%
10	Annualized Industrial Uncollectible Expense (Ln 8 x Ln 9)	\$ 95,817	\$ 95,881	\$ 95,964
11	All Classes uncollectible expense (Ln 7 + Ln 10)	\$ 18,515,029	\$ 17,962,667	\$ 17,980,722
12	Adjustments			\$ -
13	Total Uncollectable Expense	\$ 18,515,029	\$ 17,962,667	\$ 17,980,722
14	Per Books Uncollectible Expense	\$ 9,094,940	\$ 18,515,029	\$ 17,962,667
15	Uncollectible Accounts Normalization Adjustment (Ln 12 - Ln 11)	\$ 9,420,089	\$ (552,362)	\$ 18,055

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

<u>Line</u>	<u>Description</u>	<u>Amount</u>
<u>No.</u>		<u>(1)</u>
1	HTY USP/SCR Rider Expense Level per Books	\$ 22,571,957
2	HTY Adjustment	\$ -
3	HTY Adjusted USP/SCR Net Expense (Ln 1 + Ln 2)	<u>\$ 22,571,957</u>
4	FTY Adjustment-Remove Base Expenses	\$ (22,571,957)
5	FTY Adjustment-Incremental USP Expenses	<u>\$ 428,242</u>
6	FTY Adjusted USP/SCR Rider Expense (Ln 3 + Ln 4 + Ln 5)	\$ 428,242
7	FPFTY Adjustment-Incremental USP Expenses	<u>\$ (147,489)</u>
8	FPFTY Adjusted USP/SCR Rider Expense (Ln 6 + Ln 7)	\$ 280,753

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

**Peoples Natural Gas Company LLC
PNG Gathering Merger**

<u>Line</u>	<u>Cost Element Description</u>	<u>Per Books</u>		<u>Normalized</u>		<u>Normalized FTY</u>		<u>Normalized FPFTY</u>	
		<u>Twelve Months</u>	<u>Adjustments</u>	<u>Twelve Months</u>	<u>Adjustments</u>	<u>Twelve Months</u>	<u>Adjustments</u>	<u>Twelve Months</u>	<u>Adjustments</u>
		<u>Ended</u>		<u>Ended</u>		<u>Ended</u>		<u>Ended</u>	
		<u>November 30, 2025</u>		<u>November 30, 2025</u>		<u>November 30, 2026</u>		<u>December 31, 2027</u>	
		<u>(1)</u>	<u>(2)</u>	<u>(3)=(1)+(2)</u>	<u>(4)</u>	<u>(5)=(3)+(4)</u>	<u>(6)</u>	<u>(7)=(5)+(6)</u>	
1	Labor	\$ -	\$ 86,734	\$ 86,734	\$ 2,819	\$ 89,553	\$ 2,910	\$ 92,463	
2	STI/Incentive Compensation	0	4,465	4,465	145	4,611	150	4,760	
3	Pension	0	0	0	0	0	0	0	
4	Post Retirement Benefits Other Than Pensions	0	0	0	0	0	0	0	
5	Other Employee Benefits	0	2,481	2,481	0	2,481	223	2,704	
6	Outside Services - Contracted	0	255,719	255,719	12,625	268,344	13,248	281,593	
7	Outside Services - IT	0	0	0	0	0	0	0	
8	Outside Services - A&G	0	0	0	0	0	0	0	
9	Building Leases	0	0	0	0	0	0	0	
10	Corporate Insurance	0	0	0	0	0	0	0	
11	Injuries and Damages	0	0	0	0	0	0	0	
12	Travel	0	259	259	13	273	14	287	
13	Licenses and Permits	0	11	11	0	11	0	11	
14	Utilities & Fuel Used in Company Operations	0	0	0	0	0	0	0	
15	Advertising	0	0	0	0	0	0	0	
16	Fleet	0	9,382	9,382	552	9,934	585	10,519	
17	Materials & Supplies	0	29,274	29,274	1,597	30,871	1,684	32,555	
18	Other O&M	0	29,460	29,460	957	30,417	989	31,406	
19	Debt Issuance Costs	0	0	0	0	0	0	0	
20	Rate Case Expense	0	0	0	0	0	0	0	
21	Uncollectible Accounts	0	0	0	0	0	0	0	
22	Interest on Customer Deposits	0	0	0	0	0	0	0	
23	Total Operation and Maintenance Expense	\$ -	\$ 417,785	\$ 417,785	\$ 18,709	\$ 436,494	\$ 19,804	\$ 456,298	

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

<u>Line</u> <u>No.</u>	<u>Description</u>	<u>Amount</u> (1)	<u>Reference</u>
1	Average Customer Balance	\$ 3,240,476	Exhibit 19, RR-17
2	Interest Rate to be Applied in 2026	<u>7%</u>	
3	Interest on Customer Deposits at Current Rates	<u>\$ 226,833</u>	

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

	CPI
FTY Inflation Rate	2.7000%
FPTY Inflation Rate	2.7000%

Note: Represents the All Urban Consumers (CPI-U) Rate for the twelve months ended November 2025.

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.

Please refer to Exhibit 4, Schedule 1 (53.53.III.E.17), Page 27 for projected costs for current Rate Case. Current unamortized 2023 Rate Case expense is \$1,120,261.23 from December 2025 through September 2026.

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 nonunion 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.

- a.) Refer to page 3 for details.
- b.) UWUA, Local 612. Under the terms of the agreement, a 3.25% wage increase was granted to hourly personnel in November 2025 resulting in an estimated annual increase of \$3,007,735.

IBEW, Local 29. Under the terms of the agreement, a 2.5% wage increase was granted to hourly personnel in January 2025 resulting in an estimated annual increase of \$18,732.

USW, Local 1324-26. Under the terms of the agreement, a 4.0% wage increase was granted to hourly personnel in March 2025 resulting in an estimated annual increase of \$307,806.

- c.) The average salary merit increase granted in March 2025 was 3.25% resulting in an estimated annual increase of \$1,388,889.
- d.) The total estimated annual payroll increases for the Historic Test Year were \$4,723,163.
- e.) Total Labor (includes APIP/Incentive Compensation and new employees)

Per books Twelve Months Ended November 30, 2025	\$ 66,245,368
Adjustments - HTY	\$ 282,786
Normalized November 30, 2025	<u>\$ 66,528,154</u>
Adjustments - FTY (Exhibit 4, Schedule 1)	\$ 3,931,942
Normalized August 31, 2024 (Ln 3 + Ln 4)	<u>\$ 70,460,096</u>
Adjustments - FPFTY (Exhibit 4, Schedule 1)	\$ 3,814,841
Normalized August 31, 2025 (Ln 5 + Ln 6)	<u>\$ 74,274,937</u>

- f.) Refer to Exhibit 19, RR-24 and Exhibit 4, Schedule 1 (53.53.III.E.17)
- g.) Refer to Exhibit 19, RR-38
- h.) There are no deferred income or consultant fees paid to corporate officers or employees.

Category	TME November 30, 2025	
Natural Gas Production		
Operations Expense	\$ 1,436,223	
Maintenance Expense	\$ 1,961,660	
		\$ 3,397,883
Gas Supply Expense		
Operations Expense		\$ 826,242
Underground Storage Expense		
Operations Expense	\$ 749,517	
Maintenance Expense	\$ 189,703	
		\$ 939,220
Transmission		
Operations Expense	\$ 1,223,035	
Maintenance Expense	\$ 1,647,751	
		\$ 2,870,786
Distribution		
Operations Expense	\$ 21,002,325	
Maintenance Expense	\$ 16,703,195	
		\$ 37,705,520
Customer Accounts Expense		\$ 8,267,034
Customer Service and Information Expense		\$ 408,164
Sales Expense		\$ 532,329
Administration & General Expense		
Operations Expense	\$ 4,673,351	
Maintenance Expense	\$ 6,115	
		\$ 4,679,466
Total Labor Charged to O&M		\$ 59,626,644
Total Labor Charged to Merchandising & Jobbing		
Total Labor Charged to Capital Accounts and other Clearing Accounts		<u>\$ 84,104,423</u>
Total Labor		<u>\$ 143,731,067</u>

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
12 Months Ended November 30, 2025

Peoples	2023	2024	2025
Broadcast			
Public Health and Safety	16,000	21,125	48,020
Broadcast Total	16,000	21,125	48,020
Creative Production			
Other Advertising Programs	-	-	1,279
Public Health and Safety	25,660	75,000	136,081
Creative Production Total	25,660	75,000	137,359
Digital			
Explanation of Billing Practices, Rates, etc.	65,008	21,500	25,574
Other Advertising Programs	75,733	-	3,950
Public Health and Safety	-	234,743	144,828
Digital Total	140,741	256,243	174,352
Other			
Other Advertising Programs	283,800	403,251	9,338
Public Health and Safety	1,358,086	1,368,164	1,416,561
Other Total	1,641,887	1,771,415	1,425,899
PR Firm			
Explanation of Billing Practices, Rates, etc.	89,399	125,942	49,569
Other Advertising Programs	-	450	1,742
PR Firm Total	89,399	126,392	51,311
Print			
Other Advertising Programs	4,200	31,000	31,000
Public Health and Safety	-	6,917	7,042
Print Total	4,200	37,917	38,042
Total Expenditures by Peoples	1,917,886	2,288,092	1,874,984
Less: HTY Adjustments	(125,000)	(125,000.00)	125,000.00
HTY Actual	1,792,886	2,163,092	1,999,984

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.

	12/31/2022		12/31/2023		12/31/2024		TME 11/30/25
(\$ Thousands)							
Labor Charged to Expense	\$ 88,903	\$	89,768	\$	91,875	\$	94,123
Distribution Maintenance Expense	\$ 45,193	\$	48,234	\$	48,918	\$	49,545
Gross Utility Plant	\$ 3,114,904	\$	3,527,580	\$	3,976,053	\$	4,416,286
Customers	702,897		703,552		704,916		706,546
Rate Per Customer							
Labor Charged to Expense	\$ 0.13	\$	0.13	\$	0.13	\$	0.13
Distribution Maintenance Expense	\$ 0.06	\$	0.07	\$	0.07	\$	0.07
Gross Utility Plant	\$ 4.43	\$	5.01	\$	5.64	\$	6.25

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 various administrative and management services provided to Peoples Natural Gas Company LLC.
- c. The contracts referenced in response (a) describe the allocation factors for the charges.
- 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

Service Provided	Twelve Months Ended November 2024			Twelve Months Ended November 2025		
	Affiliate	Affiliate	Total	Affiliate	Affiliate	Total
	Essential Utilities Inc to PNG Companies LLC to Peoples Natural Gas	PNG Companies LLC to Peoples Natural Gas		Essential Utilities Inc to PNG Companies LLC to Peoples Natural Gas	PNG Companies LLC to Peoples Natural Gas	
Accounting - Accounts Payable	\$ 102,520	\$ 366,162	\$ 468,682	\$ 699,735	\$ 20,625	\$ 720,360
Accounting - Fixed Assets	\$ 107,894	\$ 552,855	\$ 660,749	\$ 110,754	\$ 625,554	\$ 736,308
Accounting - General	\$ 1,561,238	\$ 1,687,797	\$ 3,249,035	\$ 1,529,581	\$ 1,748,753	\$ 3,278,334
Auditing	\$ 485,463	\$ (1,203)	\$ 484,260	\$ 432,565	\$ -	\$ 432,565
Budgets & Financial Strategy	\$ 3,101,914	\$ 586,856	\$ 3,688,770	\$ 3,633,540	\$ 628,249	\$ 4,261,789
Business Operations - Facilities	\$ -	\$ 448,061	\$ 448,061	\$ -	\$ 427,761	\$ 427,761
Business Operations - Fleet	\$ 235,549	\$ 399,410	\$ 634,959	\$ 302,122	\$ 351,276	\$ 653,398
Community Relations	\$ 650,756	\$ 472,041	\$ 1,122,797	\$ 777,145	\$ 493,399	\$ 1,270,544
Customer Relations	\$ 220,343	\$ 731,747	\$ 952,090	\$ 211,898	\$ 783,782	\$ 995,680
Customer Services - Billing	\$ (8,731)	\$ 1,427,951	\$ 1,419,220	\$ -	\$ 1,645,638	\$ 1,645,638
Customer Services - Call Center	\$ 818,424	\$ 6,128,740	\$ 6,947,164	\$ 728,615	\$ 6,679,071	\$ 7,407,686
Customer Services - Credit	\$ -	\$ 929,246	\$ 929,246	\$ -	\$ 970,834	\$ 970,834
Executive	\$ 2,901,343	\$ 3,996,757	\$ 6,898,100	\$ 5,024,986	\$ 4,596,950	\$ 9,621,936
Gas Control	\$ -	\$ 1,598,348	\$ 1,598,348	\$ -	\$ 1,633,017	\$ 1,633,017
Gas Supply - Local Production	\$ -	\$ 676,470	\$ 676,470	\$ -	\$ 732,620	\$ 732,620
Gas Supply - Planning	\$ -	\$ 890,608	\$ 890,608	\$ -	\$ 947,359	\$ 947,359
Gas Theft	\$ -	\$ 88,261	\$ 88,261	\$ -	\$ 96,342	\$ 96,342
Government Affairs	\$ -	\$ 281,307	\$ 281,307	\$ -	\$ 297,953	\$ 297,953
Human Resources	\$ 3,083,506	\$ 263,116	\$ 3,346,622	\$ 2,716,896	\$ 326,175	\$ 3,043,071
Incentive	\$ -	\$ (163,151)	\$ (163,151)	\$ -	\$ -	\$ -
Information Technology - Applications	\$ 1,381,310	\$ 1,494,966	\$ 2,876,276	\$ 2,289,707	\$ 1,564,912	\$ 3,854,619
Information Technology - Telecommunications	\$ 790,221	\$ 650,781	\$ 1,441,002	\$ 852,652	\$ 748,807	\$ 1,601,459
Information Technology-Applications	\$ 781,337	\$ 62,033	\$ 843,370	\$ 865,889	\$ (168)	\$ 865,721
Information Technology-Cyber Security	\$ 1,948,321	\$ 535,634	\$ 2,483,955	\$ 2,970,748	\$ 829,552	\$ 3,800,300
Land Management	\$ -	\$ 543,506	\$ 543,506	\$ -	\$ 640,972	\$ 640,972
Legal	\$ 1,450,636	\$ 235,363	\$ 1,685,999	\$ 1,884,394	\$ 187,126	\$ 2,071,520
Operations	\$ -	\$ 1,077,579	\$ 1,077,579	\$ -	\$ 952,036	\$ 952,036
Operations - Compliance	\$ -	\$ 813,177	\$ 813,177	\$ -	\$ 900,937	\$ 900,937
Operations - Construction Management	\$ 16,312	\$ 3,009,145	\$ 3,025,457	\$ 189	\$ 3,176,984	\$ 3,177,173
Operations - Engineering	\$ -	\$ 499,892	\$ 499,892	\$ -	\$ 539,597	\$ 539,597
Operations - Field Customer Service	\$ -	\$ 3,381,632	\$ 3,381,632	\$ -	\$ 3,596,869	\$ 3,596,869
Operations - GIS Planning	\$ -	\$ 1,092,934	\$ 1,092,934	\$ -	\$ 1,252,775	\$ 1,252,775
Operations - Meter Management	\$ -	\$ 810,493	\$ 810,493	\$ -	\$ 896,018	\$ 896,018
Operations-Pipeline Integrity	\$ -	\$ 545,393	\$ 545,393	\$ -	\$ 652,503	\$ 652,503
Operations-Engineering, Field Services, Other	\$ 197,873	\$ -	\$ 197,873	\$ 400,626	\$ -	\$ 400,626
Rates & Regulatory Affairs	\$ 247,761	\$ 1,924,830	\$ 2,172,591	\$ 241,910	\$ 2,012,823	\$ 2,254,733
Rates & Regulatory Affairs - Transportation Services	\$ -	\$ 359,096	\$ 359,096	\$ -	\$ 374,530	\$ 374,530
Safety & Training	\$ 421,930	\$ 1,495,807	\$ 1,917,737	\$ 435,513	\$ 1,559,890	\$ 1,995,403
Note 1 Sales & Marketing	\$ 375,350	\$ 348,231	\$ 723,581	\$ 158,340	\$ 354,977	\$ 513,317
Sales & Marketing - Large Volume	\$ -	\$ 435,352	\$ 435,352	\$ -	\$ 610,361	\$ 610,361
Note 2 Sales & Marketing - Residential Sales/Warranty	\$ -	\$ 563,363	\$ 563,363	\$ -	\$ 423,527	\$ 423,527
Supply Chain - Purchasing	\$ 246,638	\$ 536,095	\$ 782,733	\$ 188,161	\$ 574,481	\$ 762,642
Tax Accounting	\$ 619,046	\$ (7,733)	\$ 611,313	\$ 656,436	\$ -	\$ 656,436
Treasury and Cash Management	\$ 1,041,153	\$ 22,070	\$ 1,063,223	\$ 903,879	\$ 8,139	\$ 912,018
	\$ 22,778,107	\$ 41,791,018	\$ 64,569,125	\$ 28,016,281	\$ 44,863,006	\$ 72,879,287

Note 1 Includes Non Utility Operating Expenses-417.1

Note 2 Includes Costs & Expenses of Merchandising, Jobbing & Contracting-416

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	\$672,573.22 *	\$ (129,564.46)	\$ (16,925.86)	\$ (10,658.58)	\$515,424.31
Grove City	\$ 3,500.00				\$ 3,500.00
Etna	\$35,666.67				\$ 35,666.67
Carnegie	\$1,100.00				\$ 1,100.00
	<u>\$ 712,839.89</u>	<u>\$ (129,564.46)</u>	<u>\$ (16,925.86)</u>	<u>\$ (10,658.58)</u>	<u>\$ 555,690.98</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 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.

Peoples did not pay any social or service organization memberships.

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
Exhibit No. 4, Schedule 11
Outside Services, Regulatory Commission, and Miscellaneous General Expenses
Twelve Months Ended November 30

Description	2025	2024	2023
OUTSIDE SERVICES EXPENSES			
Administrative and General - Outside Services			
Accounting/Auditing Services	\$ 1,397,262	\$ 1,393,311	\$ 1,399,065
Consultant & Contractor Services	1,768,283	1,246,507	1,444,875
IT/Telecom Contractor Services	2,751,622	4,693,854	4,683,977
Legal Services	827,922	(690,607)	1,334,596
Professional/Temporary Labor	(99,126)	256,983	50,642
Security & Investigative Services	22,089	54,864	55,450
Testing Services	119,307	346	10,241
Training Services	4,888	41,705	251,699
Associated Companies	28,004,892	23,753,856	20,109,865
TOTAL OUTSIDE SERVICES EXPENSES	\$ 34,797,139	\$ 30,750,819	\$ 29,340,410
REGULATORY COMMISSION EXPENSES			
Administrative and General - Regulatory Expenses			
PUC Fees and Assessments	\$ 3,141,078	\$ 2,970,452	\$ 3,076,566
Rate Case Amortization Expense	\$ 1,515,799	\$ 288,000	\$ -
TOTAL REGULATORY COMMISSION EXPENSES	\$ 4,656,877	\$ 3,258,452	\$ 3,076,566
MISCELLANEOUS GENERAL EXPENSES			
Administrative and General - Miscellaneous General Expense			
Dues & Memberships - Industry, Professional, and Other	\$ 1,015,467	\$ 907,084	\$ 951,449
TOTAL MISCELLANEOUS GENERAL EXPENSES	\$ 1,015,467	\$ 907,084	\$ 951,449

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 made total contributions of \$240,055 during the Historic Test Year. The response to this question contains confidential information and is contained in as separate book of the filing marked confidential information. This information will be provided to parties upon execution of a Stipulated Protective Agreement or Protective Order, to be circulated by the Company, pursuant to the terms of that agreement.

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 No. 1 (53.53.III.E.17) 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 No. 1 (53.53.III.E.17) 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 No. 1 (53.53.III.E.17) 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 November 30, 2025 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.

Effective for annual reporting periods after 12/15/2024, Accounting Standards Update ASU 2023-09, Income Taxes (Topic 740): Improvements to Income Tax Disclosures. Adopted January 1, 2025.

Effective for annual reporting periods after 12/15/2026, Accounting Standards Update ASU 2024-03, Income Statement Reporting – Comprehensive Income – Expense Disaggregation Disclosures (Subtopic 220-40), Disaggregation of Income Statement Expenses.

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% entirely within 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 Attachment A.

Attachment A

Peoples Natural Gas Company LLC
53.53 III.E.33
Schedule of Maintenance and Gross Plant
Twelve Months Ending November 30, 2025

	2022	2023	2024	2025	2026
(i) Gas Production & Gathering Maintenance Expenses	\$ 6,404,241	\$ 6,229,685	\$ 6,431,521	\$ 6,035,503	
Gross Production Plant	\$ 137,433,148	\$ 141,159,537	\$ 148,486,077	\$ 150,126,052	
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	\$ 47	\$ 44	\$ 43	\$ 40	
(ii) Transmission Maintenance Expenses	\$ 4,510,082	\$ 4,327,334	\$ 4,250,683	\$ 4,199,295	
Gross Transmission Plant	\$ 327,796,080	\$ 353,734,565	\$ 369,139,998	\$ 390,414,213	
Transmission Maintenance Expenses					
Per Mmcf Mile	N/A	N/A	N/A	N/A	
Per \$1,000 of Gross Transmission Plant	\$ 14	\$ 12	\$ 12	\$ 11	
(iii) Distribution Maintenance Expense	\$ 44,979,734	\$ 48,249,946	\$ 48,474,442	\$ 49,545,400	
Gross Distribution Plant	\$ 3,378,715,335	\$ 3,836,896,426	\$ 4,315,821,149	\$ 4,807,147,787	
Customers	\$ 701,037	\$ 702,160	\$ 703,371	\$ 704,726	
Distribution Maintenance Expense					
Per Customer	\$ 64	\$ 69	\$ 69	\$ 70	
Per \$1,000 of Gross Distribution Plant	\$ 13	\$ 13	\$ 11	\$ 10	
(iv) Storage Maintenance Expenses	\$ 709,200	\$ 718,734	\$ 797,237	\$ 522,562	
Gross Storage Plant	\$ 23,281,946	\$ 23,426,462	\$ 23,684,093	\$ 24,482,298	
Mmcf of Storage Capacity	\$ 3,753	\$ 5,075	\$ 5,075	\$ 5,075	
Storage Maintenance Expenses					
Per Mmcf of Storage Capacity	\$ 189	\$ 142	\$ 157	\$ 103	
Per \$1,000 of Gross Storage Plant	\$ 30	\$ 31	\$ 34	\$ 21	

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.

Peoples Natural Gas Company LLC
Attachment A

<u>Cost Element Description</u>	<u>Twelve Months Ended</u>		
	<u>November 30, 2025</u>	<u>November 30, 2024</u>	<u>November 30, 2023</u>
	(1)	(2)	(3)
Labor	\$ 59,626,644	\$ 61,585,908	\$ 60,190,209
APIP/Incentive Compensation	6,618,724	6,796,478	6,472,482
Pension	3,857	102,647	1,809,422
Post Retirement Benefits Other Than Pensions	1,598,879	1,390,292	1,110,685
Other Employee Benefits	17,600,062	18,173,011	17,762,448
Outside Services - Contracted	21,704,759	21,402,059	17,938,575
Outside Services - IT	6,651,408	8,811,604	9,143,963
Outside Services - A&G	4,335,821	5,993,188	4,825,740
Building Leases	3,928,235	4,150,432	3,762,698
Corporate Insurance	6,213,492	5,668,377	5,284,165
Injuries and Damages	1,727,388	1,324,231	776,469
Travel	1,030,648	813,606	1,108,560
Licenses & Permits	704,167	861,328	745,241
Utilities & Fuel Used in Company Operations	2,908,985	2,760,764	2,851,568
Public Relations	1,304,685	1,713,747	1,386,327
Fleet	746,507	1,261,287	2,062,672
Materials & Supplies	10,183,664	10,137,352	11,777,902
Other O&M	31,391,425	25,729,972	24,093,984
Uncollectible Accounts	9,094,940	7,389,983	7,930,381
Subtotal	187,374,292	186,066,267	181,033,491
Total USP Rider	22,571,957	4,939,645	5,789,655
Total Operation and Maintenance Expense	\$ 209,946,248	\$ 191,005,912	\$ 186,823,146