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**BEFORE THE PENNSYLVANIA PUBLIC UTILITY
COMMISSION**

Peoples Natural Gas Company LLC

Docket No. R-2026-3060855

Volume VII

Exhibits 17-19

**Cost of Service
Standard Data Requests**

**Peoples Natural Gas Company LLC
Standard Data Requests
Cost of Service**

COS-1. Please explain the Company's policy with regard to when customer advances and contributions in aid of construction must be made.

Refer to Appendix A - Peoples Natural Gas Company LLC - Tariff No. 48, Section 4 in the Rules and Regulations titled "Connections for Service – Extension of Facilities" located in Exhibit No. 14, Schedule No. 1 (53.53.IV.B.6), for the policy regarding connections for service and extension of facilities.

**Peoples Natural Gas Company LLC
Standard Data Requests
Cost of Service**

COS-2. Please provide a detailed explanation describing how contributions in aid of construction and customer advances are reflected in the Company's cost of service study.

Contributions in aid of construction and customer advances are reflected in Peoples' cost of service studies as integral parts of Peoples' plant account balances.

**Peoples Natural Gas Company LLC
 Standard Data Requests
 Cost of Service**

COS-3. Please provide a breakdown of contributions in aid of construction by customer class and plant account number for the most recent year available.

**Peoples Natural Gas Company LLC
 Contributions in Aid of Construction
 Dec 1, 2024 thru Nov 30, 2025**

Class	FERC	Amount
Commercial	3761	-
Commercial	3762	(440,958)
Commercial	3800	-
Commercial Subtotal		(440,958)
Residential	3761	(15,537)
Residential	3762	(155,354)
Residential	3800	(973)
Residential Subtotal		(171,864)
Total		(612,822)

**Peoples Natural Gas Company LLC
Standard Data Requests
Cost of Service**

COS-4. Please provide a breakdown of transmission and distribution mains investment by pipe diameter.

Refer to Attachment 1 for transmission mains and Attachment 2 for distribution mains.

Peoples Natural Gas Company LLC
Attachment 1: Exhibit 17, COS-4

Transmission Mains at November 30, 2025

Diameter	Amount
PIPE 2" IRON	\$0
PIPE 2" PLASTIC	\$1,470,783
PIPE 2" STEEL	\$3,267,065
PIPE 3" CAST IRON	\$0
PIPE 3" PLASTIC	\$616,330
PIPE 3" STEEL	\$1,191,084
PIPE 4" CAST IRON	\$0
PIPE 4" PLASTIC	\$6,562,173
PIPE 4" STEEL	\$3,712,703
PIPE 5" CAST IRON	\$0
PIPE 5" PLASTIC	\$0
PIPE 5" STEEL	\$63,724
PIPE 6" CAST IRON	\$0
PIPE 6" OTHER	\$0
PIPE 6" PLASTIC	\$11,544,741
PIPE 6" STEEL	\$16,515,400
PIPE 7" PLASTIC	\$0
PIPE 7" STEEL	\$244,132
PIPE 8" IRON	\$43,680
PIPE 8" OTHER	\$0
PIPE 8" PLASTIC	\$10,533,585
PIPE 8" STEEL	\$20,358,873
PIPE 9" IRON	\$19
PIPE 9" STEEL	\$46,673
PIPE 10" CAST IRON	\$0
PIPE 10" PLASTIC	\$179,764
PIPE 10" STEEL	\$25,324,475
PIPE 11" STEEL	\$163,910
PIPE 12" CAST IRON	\$0
PIPE 12" PLASTIC	\$9,690,519
PIPE 12" STEEL	\$80,856,143
PIPE 13" STEEL	\$0
PIPE 14" STEEL	\$1,968,772
PIPE 15" STEEL	\$233
PIPE 16" CAST IRON	\$0
PIPE 16" PLASTIC	\$0
PIPE 16" STEEL	\$43,132,253
PIPE 18" STEEL	\$458
PIPE 19" STEEL	\$0
PIPE 20" CAST IRON	\$0
PIPE 20" STEEL	\$28,659,492
PIPE 24" CAST IRON	\$0
PIPE 24" STEEL	\$298,720
PIPE 30" CAST IRON	\$0
PIPE 30" STEEL	\$63,563
PIPE 36" CAST IRON	\$0
PIPE 36" STEEL	\$0
OTHER LINE EQUIPMENT	\$42,216,386
Total	\$308,725,651

Peoples Natural Gas Company LLC
Attachment 2: Exhibit 17, COS-4

Distribution Mains at November 30, 2025

Diameter	Low Pressure	Regulated Pressure
	Amount	Amount
PIPE 2" IRON	\$6,300	\$7
PIPE 2" PLASTIC	\$65,632,458	\$226,426,201
PIPE 2" STEEL	\$4,068,091	\$18,083,344
PIPE 3" CAST IRON	\$16,601	\$134
PIPE 3" PLASTIC	\$161,360,206	\$174,300,143
PIPE 3" STEEL	\$8,295,090	\$12,713,044
PIPE 4" CAST IRON	\$35,119	\$2,768
PIPE 4" PLASTIC	\$681,109,532	\$269,945,706
PIPE 4" STEEL	\$22,606,467	\$24,403,449
PIPE 5" CAST IRON	\$2,397	\$0
PIPE 5" PLASTIC	\$163	\$1,029,004
PIPE 5" STEEL	\$549,997	\$256,375
PIPE 6" CAST IRON	\$84,111	\$409
PIPE 6" OTHER	\$0	\$43,124
PIPE 6" PLASTIC	\$449,566,319	\$207,646,288
PIPE 6" STEEL	\$20,664,282	\$20,506,483
PIPE 7" PLASTIC	\$14,462	\$124,255
PIPE 7" STEEL	\$229,378	\$104,946
PIPE 8" IRON	\$37,315	\$3,417
PIPE 8" OTHER	\$0	\$467,605
PIPE 8" PLASTIC	\$195,275,309	\$149,062,125
PIPE 8" STEEL	\$11,977,355	\$26,521,043
PIPE 9" IRON	\$0	\$0
PIPE 9" STEEL	\$34	\$7,410
PIPE 10" CAST IRON	\$12,774	\$15
PIPE 10" PLASTIC	\$682,085	\$4,640,805
PIPE 10" STEEL	\$4,434,419	\$9,197,878
PIPE 11" STEEL	\$2	\$0
PIPE 12" CAST IRON	\$10,789	\$6,551
PIPE 12" PLASTIC	\$50,919,149	\$105,845,020
PIPE 12" STEEL	\$6,165,594	\$37,212,504
PIPE 13" STEEL	\$0	\$1,913
PIPE 14" STEEL	\$19,816	\$375,076
PIPE 15" STEEL	\$0	\$0
PIPE 16" CAST IRON	\$2,719	\$0
PIPE 16" PLASTIC	\$0	\$5,898,154
PIPE 16" STEEL	\$1,389,457	\$65,157,734
PIPE 18" STEEL	\$0	\$1,349
PIPE 19" STEEL	\$1,696	\$478
PIPE 20" CAST IRON	\$32,401	\$41,459
PIPE 20" STEEL	\$1,438,071	\$78,785,715
PIPE 24" CAST IRON	\$72,228	\$42,628
PIPE 24" STEEL	\$13,746,304	\$30,403,559
PIPE 30" CAST IRON	\$36,147	\$24,261
PIPE 30" STEEL	\$25,346	\$981,625
PIPE 36" CAST IRON	\$39,199	\$1,438
PIPE 36" STEEL	\$16,071	\$1,381
OTHER LINE EQUIPMENT	\$11,090,603	\$38,621,441
Total	\$1,711,665,858	\$1,508,888,262

**Peoples Natural Gas Company LLC
Standard Data Requests
Cost of Service**

COS-5. Please provide a breakdown of customer advances by customer class for the most recent year available.

**Peoples Natural Gas Company LLC
Customer Advances
November 30, 2025**

Class	Amount
Commercial	414,977
Residential	180,623
Total	595,600

**Peoples Natural Gas Company LLC
Standard Data Requests
Cost of Service**

COS-6. Please provide a breakdown of services investment by service line diameter, and a breakdown of services by size and customer class.

Peoples Natural Gas Company LLC does not maintain service investments by customer class. Refer to the below schedule for available data.

**Peoples Natural Gas Company LLC
Services by Diameter**

Size Category	Number of Services	Investment
2" AND LESS	690,758	\$ 920,171,593
OVER 2" THROUGH 4"	2,331	\$ 3,105,168
OVER 4" THROUGH 8"	377	\$ 502,209
OVER 8" THROUGH 12"	13	\$ 17,318
Total	693,479	\$ 923,796,287

**Peoples Natural Gas Company LLC
Standard Data Requests
Cost of Service**

COS-7. If available, please provide a breakdown of meter investment by meter size, and a breakdown of meters by size and customer class.

Refer to Attachment 1.

Peoples Natural Gas Company LLC
Attachment 1: Ex 17, COS 7
Meter Counts and Investment by Meter Size and Customer Class

Customer Category	Description	250 Class Meters		400 Class Meters		1000 Class Meters		Rotary/Turbine Meters		Total Meters	
		Count	Investment	Count	Investment	Count	Investment	Count	Investment	Count	Investment
Active C1	Commercial Small (under 300 mcf) Heat	26,699	\$ 5,873,780	4,926	\$ 1,699,470	2,067	\$ 4,547,400	882	\$ 3,439,800	34,574	\$ 15,560,450
Active C2	Commercial Small (under 300 mcf) Non Heat	956	\$ 210,320	103	\$ 35,535	52	\$ 114,400	34	\$ 132,600	1,145	\$ 492,855
Active C3	Commercial Small Non Heat	118	\$ 25,960	54	\$ 18,630	57	\$ 125,400	41	\$ 159,900	270	\$ 329,890
Active C4	Commercial Small Heat	2,703	\$ 594,660	2,884	\$ 994,980	4,288	\$ 9,433,600	3,105	\$ 12,109,500	12,980	\$ 23,132,740
Active C5	Commercial Large Heat	34	\$ 7,480	115	\$ 39,675	539	\$ 1,185,800	3,056	\$ 11,918,400	3,744	\$ 13,151,355
Active C6	Commercial Large Non Heat	-	\$ -	2	\$ 690	6	\$ 13,200	16	\$ 62,400	24	\$ 76,290
Active CH	Commercial Heat (LLD)	518	\$ 113,960	42	\$ 14,490	30	\$ 66,000	33	\$ 128,700	623	\$ 323,150
Active CN	Commercial Non Heat (LLD)	27	\$ 5,940	1	\$ 345	-	\$ -	1	\$ 3,900	29	\$ 10,185
Active CV	Commercial Natural Gas Powered Vehicles	-	\$ -	-	\$ -	-	\$ -	15	\$ 58,500	15	\$ 58,500
Active I0	Industrial (less than 300 mcf)	8	\$ 1,760	5	\$ 1,725	6	\$ 13,200	12	\$ 46,800	31	\$ 63,485
Active I1	Industrial (less than 50,000 mcf)	2	\$ 440	11	\$ 3,795	15	\$ 33,000	236	\$ 920,400	264	\$ 957,635
Active I2	Industrial (greater than 50,000 mcf)	2	\$ 440	-	\$ -	2	\$ 4,400	113	\$ 440,700	117	\$ 445,540
Active N1	NGDC - Small	-	\$ -	-	\$ -	-	\$ -	5	\$ 19,500	5	\$ 19,500
Active P	Pending	4	\$ 880	1	\$ 345	1	\$ 2,200	-	\$ -	6	\$ 3,425
Active R1	Residential Heat	636,140	\$ 139,950,800	5,452	\$ 1,880,940	1,182	\$ 2,600,400	161	\$ 627,900	642,935	\$ 145,060,040
Active R2	Residential Non-Heat	3,089	\$ 679,580	8	\$ 2,760	1	\$ 2,200	3	\$ 11,700	3,101	\$ 696,240
Inactive C1	Commercial Small (under 300 mcf) Heat	54	\$ 11,880	5	\$ 1,725	1	\$ 2,200	1	\$ 3,900	61	\$ 19,705
Inactive C4	Commercial Small Heat	3	\$ 660	2	\$ 690	6	\$ 13,200	1	\$ 3,900	12	\$ 18,450
Inactive R1	Residential Heat	721	\$ 158,620	1	\$ 345	3	\$ 6,600	-	\$ -	725	\$ 165,565
Inactive R2	Residential Non-Heat	7	\$ 1,540	-	\$ -	-	\$ -	-	\$ -	7	\$ 1,540
Inactive Unknown	Unknown	28,969	\$ 6,373,180	662	\$ 228,390	567	\$ 1,247,400	807	\$ 3,147,300	31,005	\$ 10,996,270
	Total	700,054	\$ 154,011,880	14,274	\$ 4,924,530	8,823	\$ 19,410,600	8,522	\$ 33,235,800	731,673	\$ 211,582,810

**Peoples Natural Gas Company LLC
Standard Data Requests
Cost of Service**

COS-8. Please provide the Company's rate design models and cost of service study on an IBM PC-compatible computer disk in Lotus 1-2-3-or Quattro format. If the models consist of more than one file, please include information on all files on the disk and what they contain. If not available in Lotus 1-2-3 or Quattro format, please provide in ASCII format.

A USB containing the model is included with this filing.

**Peoples Natural Gas Company LLC
Standard Data Requests
Cost of Service**

COS-9. Please provide a copy of the Company's current customer extension policy. Provide a representative sample of the analyses conducted by the Company when deciding whether service to a new customer qualifies under the Company's customer extension policy.

Refer to Appendix A - Peoples Natural Gas Company LLC - Tariff No. 48, Section 4 in the Rules and Regulations titled "Connections for Service – Extension of Facilities located in Exhibit No. 14, Schedule No. 1 (53.53.IV.B.6), for the policy regarding connections for service and extension of facilities. Most of the extensions are residential customers thus the 150-foot rule applies, and an economic analysis is not applicable.

**Peoples Natural Gas Company LLC
Standard Data Requests
Cost of Service**

COS-10. Please provide a detailed supply and requirement schedule for the Company's three most recent annual peak days and for design day. The schedules should include deliveries by source and requirements by rate schedule. Identify sources and requirements for transportation customers separately. Also include the Company's daily sendout sheet for each peak day and applicable weather data.

The three most recent annual peak day supply and requirement schedules and applicable weather data is provided in the table below on page 2.

Peoples Natural Gas Company LLC					
Exhibit 17, COS 10 Page 2 of 2					
Peak Day Requirements and Supply					
Respondent: Edward Palombo					
(All Volumes in Mcf)					
	Date	<u>1/21/2025</u>	<u>1/16/2024</u>	<u>12/23/2022</u>	
Temperature	High	15	17	2	
	Average	4	13	-2	
	Low	-7	8	-5	
Requirements	Retail				
	Residential	514,817	462,347	493,235	
	SGS	80,822	72,584	79,957	
	MGS	37,039	33,264	37,309	
	LGS	1,050	943	1,089	
	Transport				
	Residential	76,114	68,356	72,623	
	SGS	33,978	30,515	32,476	
	MGS	134,390	120,693	127,023	
	LGS	265,992	238,882	294,825	
	CU & UFG	74,330	66,755	71,385	
	Total	1,218,532	1,094,340	1,209,923	
	Supply	Utility			
		Interstate			
EGTS		31,898	36,425	35,017	
Nat'l Fuel		14,072	9,785	13,520	
Columbia		8,304	4,808	4,704	
Tennessee		32,631	29,498	29,880	
Texas Eastern		39,344	24,104	30,684	
Equitrans		314,725	318,135	361,850	
AVC		320,418	273,702	296,054	
Other Utility		5,426	(529)	2,588	
On system Storage		49,625	29,984	54,989	
Transportation					
Interstate					
EGTS		76,594	78,017	90,705	
Nat'l Fuel		962	962	-	
Columbia		511	288	597	
Tennessee			-	-	
Texas Eastern		4,812	4,808	4,327	
Equitrans		182,116	124,196	125,384	
AVC		34,910	56,679	67,621	
Local Gas *		102,184	103,478	92,003	
Total		1,218,532	1,094,340	1,209,923	

* Local Gas is a combination of utility and transporter purchased gas
All Volumes in Mcf

**Peoples Natural Gas Company LLC
Standard Data Requests
Cost of Service**

COS-11. Please provide copies of the Company's daily sendout sheets for November through March of the most recent heating season.

Refer to pages 2 and 3.

All Values in MCF

Date	Day	HDD	Total PNG/PG	EGTS	Equitrans	Equitrans AVC	TETCO	TGP	NFG	Columbia	Local Production SS/Transport	On-System Storage	CPA Exchange
11/1/2024	Fri	17	269,923	71,920	68,579	43,399	9,433	1,339	3,814	693	80,174	-10,249	821
11/2/2024	Sat	16	337,025	64,701	108,537	75,304	9,196	1,242	4,182	698	83,079	-10,734	821
11/3/2024	Sun	8	301,402	62,697	91,014	62,021	9,277	1,238	3,667	408	80,484	-10,225	821
11/4/2024	Mon	0	259,951	49,174	62,852	60,524	4,232	1,232	2,689	307	88,476	-10,356	821
11/5/2024	Tue	0	214,127	50,482	42,999	40,832	3,156	1,232	1,953	303	83,367	-11,017	821
11/6/2024	Wed	1	209,042	53,007	36,827	41,928	3,106	1,244	2,554	297	80,135	-10,877	821
11/7/2024	Thu	13	290,820	67,522	78,051	67,018	3,710	1,264	4,310	596	78,927	-11,399	821
11/8/2024	Fri	13	322,730	69,156	99,880	70,757	3,199	1,313	4,069	594	84,964	-12,023	821
11/9/2024	Sat	13	318,048	66,441	113,849	59,126	3,201	1,292	3,795	427	78,848	-9,751	821
11/10/2024	Sun	10	293,031	62,068	97,734	56,106	3,216	1,279	3,317	301	78,255	-10,065	821
11/11/2024	Mon	12	336,300	67,650	123,287	63,143	3,184	1,294	4,030	407	81,847	-9,363	821
11/12/2024	Tue	23	470,088	76,884	175,950	127,968	8,292	1,282	5,883	942	80,061	-7,994	821
11/13/2024	Wed	17	440,238	72,429	168,795	102,827	12,914	6,114	5,439	880	80,606	-10,587	821
11/14/2024	Thu	20	447,784	78,903	178,868	98,328	14,550	1,487	5,298	804	80,993	-12,268	821
11/15/2024	Fri	15	374,124	75,187	145,828	64,631	11,106	1,299	4,235	507	80,982	-10,472	821
11/16/2024	Sat	23	421,984	51,640	164,411	116,258	11,068	1,284	4,518	812	80,692	-9,520	821
11/17/2024	Sun	15	385,152	43,759	150,187	101,786	11,024	1,294	4,331	396	80,893	-9,339	821
11/18/2024	Mon	8	323,825	44,969	118,723	71,894	10,886	1,280	3,674	401	80,710	-9,532	821
11/19/2024	Tue	7	294,097	43,907	96,965	65,348	9,130	1,225	3,258	298	82,291	-9,146	821
11/20/2024	Wed	14	386,911	61,769	140,051	86,281	13,231	6,035	4,628	504	82,376	-8,784	821
11/21/2024	Thu	30	575,079	80,588	225,166	149,806	16,366	10,923	6,710	1,664	83,316	-281	821
11/22/2024	Fri	25	543,920	78,821	203,403	143,135	16,398	11,044	5,968	1,019	83,595	-284	821
11/23/2024	Sat	21	480,287	65,250	174,115	125,345	18,040	8,067	4,998	952	82,946	-247	821
11/24/2024	Sun	26	550,373	65,520	218,240	151,031	16,646	8,046	5,804	988	83,170	108	821
11/25/2024	Mon	17	430,599	58,530	150,199	105,535	18,034	8,148	4,720	517	84,095	0	821
11/26/2024	Tue	24	513,425	70,710	160,820	165,274	18,189	8,120	6,002	997	85,149	-2,657	821
11/27/2024	Wed	23	477,428	67,775	154,005	140,933	17,190	8,083	5,597	955	84,672	-2,602	821
11/28/2024	Thu	29	526,939	72,908	186,949	150,032	17,898	8,198	6,282	1,007	84,491	-1,647	821
11/29/2024	Fri	38	734,607	92,265	293,068	221,728	18,705	13,026	8,725	2,128	84,872	-730	821
11/30/2024	Sat	41	792,128	94,510	325,494	239,051	18,267	16,131	9,163	2,821	86,804	-933	821
12/1/2024	Sun	37	744,863	98,109	297,978	215,515	16,390	16,041	8,241	3,013	88,290	-763	2,049
12/2/2024	Mon	36	765,200	96,990	288,974	243,680	19,718	8,757	3,330	105	85,576	105	2,049
12/3/2024	Tue	36	739,981	94,032	275,149	229,874	19,581	16,016	8,712	3,055	90,822	691	2,049
12/4/2024	Wed	32	720,696	93,053	268,110	217,034	20,707	16,225	8,879	2,916	90,524	1,199	2,049
12/5/2024	Thu	41	850,712	101,000	317,780	278,164	21,544	24,845	9,479	3,476	91,909	465	2,049
12/6/2024	Fri	38	774,244	102,206	280,786	242,778	19,911	23,291	8,468	3,097	91,658	0	2,049
12/7/2024	Sat	29	636,824	94,453	218,999	191,587	17,163	16,004	6,978	2,443	90,529	-3,382	2,049
12/8/2024	Sun	17	486,066	81,554	148,957	138,593	17,329	11,038	5,314	1,377	89,288	-9,433	2,049
12/9/2024	Mon	16	418,906	73,428	140,784	96,282	14,760	6,279	4,954	1,113	86,973	-7,717	2,049
12/10/2024	Tue	16	383,475	84,423	119,338	83,204	11,121	1,304	4,894	1,177	82,200	-6,236	2,049
12/11/2024	Wed	34	704,906	95,949	261,640	210,182	20,168	14,549	8,577	3,085	89,039	-333	2,049
12/12/2024	Thu	42	849,290	103,732	326,167	265,884	20,789	24,359	10,213	4,078	92,019	0	2,049
12/13/2024	Fri	40	803,932	105,736	296,353	248,799	22,000	23,347	9,621	4,377	91,914	-264	2,049
12/14/2024	Sat	32	667,074	93,611	236,399	207,169	18,081	15,798	7,952	2,305	90,861	-7,152	2,049
12/15/2024	Sun	24	579,617	88,950	211,923	156,213	15,534	8,943	6,622	1,387	89,666	-1,670	2,049
12/16/2024	Mon	14	423,719	83,266	126,225	109,025	13,773	6,112	4,961	1,132	86,121	-8,945	2,049
12/17/2024	Tue	24	520,475	90,819	177,785	144,669	12,973	6,203	6,427	1,800	83,881	-6,132	2,049
12/18/2024	Wed	28	628,490	93,516	246,219	166,889	17,608	9,064	7,382	1,660	84,102	0	2,049
12/19/2024	Thu	31	664,669	95,112	251,950	186,383	20,555	13,027	7,490	1,688	86,415	0	2,049
12/20/2024	Fri	34	674,562	96,283	248,048	196,119	17,690	15,926	7,766	2,013	88,396	271	2,049
12/21/2024	Sat	40	797,121	106,906	297,178	241,264	21,804	24,165	8,718	4,259	90,741	37	2,049
12/22/2024	Sun	45	872,639	108,009	329,791	281,795	21,794	24,307	9,719	4,124	90,645	406	2,049
12/23/2024	Mon	32	664,408	98,720	243,502	180,269	21,284	22,332	7,600	1,556	88,719	-1,623	2,049
12/24/2024	Tue	28	574,476	95,074	204,163	148,871	18,114	12,929	6,697	1,248	87,795	-2,465	2,049
12/25/2024	Wed	28	551,077	97,933	186,246	139,447	17,792	13,022	6,445	1,471	87,651	-980	2,049
12/26/2024	Thu	26	575,975	93,154	216,931	137,915	17,860	12,670	5,779	1,288	88,329	0	2,049
12/27/2024	Fri	19	449,815	83,334	159,682	94,706	9,663	6,194	5,313	1,135	87,739	0	2,049
12/28/2024	Sat	10	359,431	78,141	110,030	72,453	9,931	1,313	4,010	684	87,095	-6,275	2,049
12/29/2024	Sun	12	386,481	75,966	133,147	78,390	9,926	1,299	4,342	749	86,455	-5,842	2,049
12/30/2024	Mon	23	528,094	83,181	201,892	129,720	10,029	6,091	6,751	1,471	86,911	-1	2,049
12/31/2024	Tue	23	499,795	92,879	184,134	110,885	9,976	6,128	5,691	1,577	86,475	0	2,049
1/1/2025	Wed	32	667,335	95,076	255,511	192,753	18,106	16,065	7,743	2,188	76,620	1,869	1,404
1/2/2025	Thu	36	764,772	100,827	298,621	237,988	18,115	16,073	8,726	2,251	80,351	417	1,404
1/3/2025	Fri	40	809,802	105,617	310,409	252,955	21,867	22,421	8,936	4,058	82,136	0	1,404
1/4/2025	Sat	47	871,212	108,080	339,214	270,725	22,420	24,587	9,621	3,789	82,880	8,492	1,404
1/5/2025	Sun	45	834,810	106,606	321,644	253,227	22,958	24,487	9,370	4,115	83,524	7,475	1,404
1/6/2025	Mon	41	861,388	106,887	331,879	269,064	23,396	23,733	9,400	3,964	82,626	9,035	1,404
1/7/2025	Tue	41	864,114	103,656	329,974	268,701	21,799	19,364	9,421	3,924	82,559	23,313	1,404
1/8/2025	Wed	44	897,313	107,616	340,932	285,913	24,079	23,833	10,310	4,374	82,942	15,910	1,404
1/9/2025	Thu	49	938,058	105,995	354,509	284,997	24,429	26,079	11,136	4,791	83,619	41,100	1,404
1/10/2025	Fri	48	874,394	102,711	324,558	272,255	22,150	23,938	9,808	4,452	83,043	30,075	1,404
1/11/2025	Sat	41	792,875	102,002	296,901	241,842	20,386	22,240	8,743	3,830	82,651	12,876	1,404
1/12/2025	Sun	35	725,862	101,994	260,059	217,712	17,217	22,388	8,115	3,803	83,070	10,100	1,404
1/13/2025	Mon	42	822,567	103,082	307,328	254,370	23,274	22,285	9,908	3,899	83,140	13,877	1,404
1/14/2025	Tue	51	989,436	107,095	371,823	314,329	33,396	28,823	11,286	4,534	83,629	33,117	1,404
1/15/2025	Wed	47	964,286	107,296	359,757	308,778	33,517	29,204	10,835	4,804	83,319	25,372	1,404
1/16/2025	Thu	38	828,823	104,234	307,989	266,927	23,466	20,181	9,314	4,523	82,515	8,270	1,404
1/17/2025	Fri	28	682,544	97,555	248,609	213,026	20,282	11,226	7,546	2,891	83,309	-3,304	1,404
1/18/2025	Sat	33	670,368	96,467	248,901	196,059	22,201	14,897	8,439	3,115	82,497	-3,612	1,404
1/19/2025	Sun	48	907,199	111,668	365,309	260,455	38,311	28,140	10,340	4,659	83,766	3,148	1,404
1/20/2025	Mon	59	1,141,147	112,987	464,076	349,728	43,783	31,695	12,984				

Date	Day	HDD	Total PNG/PG	EGTS	Equitrans	Equitrans AVC	TETCO	TGP	NFG	Columbia	Local Production SS/Transport	On-System Storage	CPA Exchange
1/21/2025	Tue	61	1,214,517	108,489	496,841	376,945	44,156	32,631	14,072	8,304	82,050	49,625	1,404
1/22/2025	Wed	56	1,139,423	106,376	454,492	360,026	44,663	29,566	12,839	9,624	83,398	37,034	1,404
1/23/2025	Thu	45	906,103	103,486	340,999	280,240	38,155	31,959	10,521	8,241	82,366	8,733	1,404
1/24/2025	Fri	47	923,664	101,929	344,760	302,310	38,784	28,782	11,441	7,966	82,533	3,756	1,404
1/25/2025	Sat	34	733,664	99,216	273,873	217,541	23,244	22,422	9,059	4,377	82,189	339	1,404
1/26/2025	Sun	36	742,940	100,545	275,707	222,485	23,136	22,412	9,313	4,446	82,741	751	1,404
1/27/2025	Mon	33	727,763	99,263	273,582	220,756	17,661	22,091	9,291	3,773	79,942	0	1,404
1/28/2025	Tue	27	650,289	95,483	234,071	198,997	14,573	14,302	8,401	3,553	79,505	0	1,404
1/29/2025	Wed	31	689,879	97,032	257,020	210,065	14,589	16,338	9,087	4,344	80,001	0	1,404
1/30/2025	Thu	24	567,380	88,185	203,705	161,485	14,517	9,275	7,462	2,753	78,594	0	1,404
1/31/2025	Fri	24	504,750	84,405	190,494	121,770	10,644	6,176	7,737	2,438	79,682	0	1,404
2/1/2025	Sat	38	738,215	97,714	280,660	243,633	12,620	1,542	9,269	3,952	87,412	275	1,137
2/2/2025	Sun	30	664,974	85,977	255,950	210,162	12,978	1,358	8,679	1,594	86,877	261	1,137
2/3/2025	Mon	16	462,911	85,374	146,671	119,711	12,825	1,364	7,860	1,630	86,338	0	1,137
2/4/2025	Tue	33	699,741	94,301	264,568	219,600	12,973	1,598	9,176	4,188	84,084	8,116	1,137
2/5/2025	Wed	34	726,149	91,366	284,861	229,365	12,983	1,643	8,467	3,790	85,340	7,197	1,137
2/6/2025	Thu	26	626,628	86,635	245,705	182,605	6,347	1,646	8,212	2,053	85,192	7,096	1,137
2/7/2025	Fri	35	736,456	101,570	288,962	224,646	13,014	1,646	8,692	3,517	86,175	7,097	1,137
2/8/2025	Sat	33	694,699	96,927	274,147	203,574	14,680	1,721	5,525	3,050	86,840	7,099	1,137
2/9/2025	Sun	36	775,207	102,583	303,507	242,506	12,803	6,342	8,645	3,967	86,618	7,098	1,137
2/10/2025	Mon	36	776,152	102,417	296,344	247,081	12,857	6,478	8,887	3,980	89,880	7,091	1,137
2/11/2025	Tue	34	763,787	108,612	293,169	232,434	12,865	6,401	8,588	3,920	89,569	7,091	1,137
2/12/2025	Wed	25	675,403	90,649	253,685	208,178	12,795	1,578	8,261	3,251	88,785	7,084	1,137
2/13/2025	Thu	38	799,809	105,077	306,179	262,749	14,798	8,313	8,925	3,727	88,589	314	1,137
2/14/2025	Fri	38	753,143	104,126	289,623	234,992	14,660	8,274	8,654	3,497	88,179	0	1,137
2/15/2025	Sat	27	624,102	88,528	239,359	182,124	12,782	1,633	7,996	2,804	87,739	0	1,137
2/16/2025	Sun	35	779,409	103,985	297,087	235,934	23,782	15,881	8,795	4,400	88,402	5	1,137
2/17/2025	Mon	48	967,295	109,945	366,772	306,920	39,388	30,435	9,537	8,779	89,411	4,970	1,137
2/18/2025	Tue	53	1,081,610	106,305	432,478	332,124	41,401	30,852	9,835	9,888	89,729	27,860	1,137
2/19/2025	Wed	47	979,404	106,604	367,926	303,822	40,194	30,820	9,430	8,855	89,219	21,396	1,137
2/20/2025	Thu	46	971,526	107,386	365,232	307,388	35,219	25,837	9,366	8,016	89,971	21,974	1,137
2/21/2025	Fri	41	866,933	107,178	321,853	275,673	28,307	21,027	9,186	7,430	89,448	5,694	1,137
2/22/2025	Sat	34	716,295	104,448	250,378	227,714	22,364	11,294	8,495	4,047	87,496	-1,078	1,137
2/23/2025	Sun	30	670,140	95,808	239,639	207,721	18,408	8,308	8,111	3,530	87,478	0	1,137
2/24/2025	Mon	18	536,963	88,742	198,788	135,194	13,834	1,699	7,504	1,404	86,996	1,664	1,137
2/25/2025	Tue	22	555,531	89,213	205,996	139,739	10,862	1,571	7,769	2,745	87,524	8,975	1,137
2/26/2025	Wed	20	533,558	80,066	207,174	130,193	10,721	1,475	7,714	1,343	86,571	7,163	1,137
2/27/2025	Thu	24	579,326	92,179	215,195	155,119	10,217	1,487	7,981	2,572	86,439	7,000	1,137
2/28/2025	Fri	21	488,834	87,976	151,779	131,996	10,957	1,468	7,526	1,645	87,443	6,906	1,137
3/1/2025	Sat	40	788,948	105,776	301,889	241,011	18,618	11,341	8,958	4,319	89,120	7,117	799
3/2/2025	Sun	39	789,388	106,181	301,115	243,612	18,522	11,303	8,789	4,288	87,153	7,625	799
3/3/2025	Mon	26	602,048	98,869	203,307	171,556	17,495	8,332	5,986	3,158	85,450	7,097	799
3/4/2025	Tue	6	367,839	80,411	105,291	75,981	9,893	1,310	4,595	736	84,772	4,051	799
3/5/2025	Wed	16	469,274	77,386	158,132	119,093	10,055	1,481	5,133	1,113	87,527	8,555	799
3/6/2025	Thu	34	726,760	101,378	273,344	221,648	12,114	5,263	6,328	3,129	89,251	13,505	799
3/7/2025	Fri	26	573,013	98,301	184,876	175,711	6,915	1,582	5,734	1,657	88,110	9,328	799
3/8/2025	Sat	32	631,943	100,983	212,871	202,223	7,085	1,607	5,658	2,666	88,922	9,129	799
3/9/2025	Sun	19	500,215	89,921	155,556	143,668	6,540	1,609	5,650	1,691	87,626	7,156	799
3/10/2025	Mon	11	399,591	82,182	111,952	93,400	7,814	1,602	4,863	757	86,370	9,851	799
3/11/2025	Tue	9	367,556	72,604	105,321	85,576	8,228	1,314	4,965	793	78,748	9,207	799
3/12/2025	Wed	11	367,869	74,664	103,866	84,567	9,199	1,360	4,950	780	77,816	9,868	799
3/13/2025	Thu	7	330,870	68,070	86,563	73,038	8,021	1,232	4,563	271	77,972	10,341	799
3/14/2025	Fri	0	252,964	61,879	43,872	51,037	6,071	1,217	3,781	272	77,204	6,832	799
3/15/2025	Sat	0	229,104	57,765	33,009	46,260	5,939	1,170	3,726	283	76,687	3,466	799
3/16/2025	Sun	12	305,214	74,236	67,140	71,373	5,360	1,292	4,439	681	76,737	3,157	799
3/17/2025	Mon	28	589,065	84,898	217,864	172,918	8,378	1,284	5,919	2,728	78,455	15,821	799
3/18/2025	Tue	7	370,435	66,519	116,522	84,476	8,981	1,247	4,564	469	76,854	10,003	799
3/19/2025	Wed	0	267,009	60,555	58,841	48,413	8,232	2,193	3,770	263	76,084	7,859	799
3/20/2025	Thu	21	468,238	79,082	158,547	121,791	10,361	1,369	5,433	1,019	76,504	13,332	799
3/21/2025	Fri	20	429,886	73,532	134,373	112,148	10,277	1,368	5,239	992	76,679	14,479	799
3/22/2025	Sat	27	533,047	77,938	195,692	143,284	10,358	1,388	5,936	1,167	79,783	16,702	799
3/23/2025	Sun	22	466,145	75,353	162,166	111,034	9,294	1,372	5,402	711	84,509	15,504	799
3/24/2025	Mon	22	454,150	76,863	147,703	118,578	10,532	1,370	5,502	1,018	78,563	13,221	799
3/25/2025	Tue	23	481,803	78,880	151,263	137,166	11,949	1,366	5,651	1,004	78,847	14,879	799
3/26/2025	Wed	28	598,414	84,301	209,150	178,405	12,980	1,407	6,253	1,987	85,471	17,661	799
3/27/2025	Thu	14	406,981	74,448	119,165	97,249	11,315	1,246	5,151	431	83,614	13,562	799
3/28/2025	Fri	3	307,734	70,434	58,432	69,927	7,921	1,301	4,301	184	82,249	12,185	799
3/29/2025	Sat	0	216,530	63,754	24,245	37,359	5,672	1,295	3,573	76	79,374	383	799
3/30/2025	Sun	1	227,026	63,867	27,694	47,953	5,095	1,297	3,876	79	76,366	0	799
3/31/2025	Mon	17	382,540	73,767	114,525	90,051	9,832	1,482	5,266	543	77,569	8,707	799

**Peoples Natural Gas Company LLC
Standard Data Requests
Cost of Service**

COS-12. Please provide a copy of the load duration curve used by the Company for capacity planning purposes. Please also identify the numerical data points shown for each day on the curve.

Peoples does not use a load duration curve for capacity planning purposes. Refer to page 2 of this response for Peoples' design day requirements and supply, which is used for capacity planning purposes.

Peoples Natural Gas	
Peak Day Design (All Volumes in MMcf @ 14.73 Psia)	
Design Day: 74 HDDs	
<u>REQUIREMENTS</u>	<u>Jan Design</u>
	<i>2026</i>
<u>Peoples Supplied Customers</u>	
Residential	689.4
Small General Service	108.5
Medium General Service	48.1
Large General Service	1.0
Subtotal	846.9
<u>P-1 NGS Supplied Customers (Standby)</u>	
Priority One - Residential	101.9
Priority One - Small General Service	7.7
Priority One - Medium General Service	17.4
Priority One - Large General Service	0.7
	127.7
<u>Banking/Advancing</u>	
Residential	0.0
Small General Service	0.0
Medium General Service	0.0
Large General Service	0.0
Subtotal	0.0
<u>Balancing</u>	
Residential	0.0
Small General Service	19.0
Medium General Service	76.2
Large General Service	42.0
Subtotal	137.2
<u>NP-1 NGS Supplied Customers</u>	
Residential	0.0
Small General Service	18.5
Medium General Service	79.3
Large General Service	182.5
Subtotal	280.2
Company Use	8.9
Unaccounted	86.6
	95.5
<u>TOTAL REQUIREMENTS</u>	1,487.6

**Peoples Natural Gas Company LLC
Standard Data Request
Cost of Service**

COS-13. Please provide the following for the Company's ten largest transportation customers during peak month of the most recent heating season:

- a. actual consumption;
- b. volume delivered to the Company on their behalf, if applicable;
- c. daily nomination.

- a.) The actual consumption is provided on page 2.
- b-c.) See item a for both b & c.

**Peoples Natural Gas Company LLC
Ten Largest Accounts - Usage In Mcf
Peak Month - January 2025**

<u>Account</u>	<u>Amount (Mcf)</u>
A	1,507,133
B	321,220
C	164,967
D	151,987
E	131,315
F	124,380
G	119,302
H	116,973
I	112,712
J	99,412

**Peoples Natural Gas Company LLC
Standard Data Request
Cost of Service**

- COS 14. Please provide a summary identifying the salient features of each of the following. Salient features include contract party, effective term and applicable contract quantities (daily, annual, seasonal. etc.).
- a. All firm transportation agreements by type greater than one month in length. Indicate whether the capacity is available at the Company’s citygate to meet design day requirements or is upstream capacity.
 - b. All firm storage, gathering and exchange agreements. Indicate if each agreement provides design day capacity at the citygate or requires separate transportation (identify) service to effectuate delivery. Include on-system storage and peak shaving facilities used by the Company and identify all ratcheting provisions applicable to the Company’s contractual and on-system storage arrangements.

Refer to pages 2- 4.

Peoples Natural Gas Company LLC
Exhibit VI.III.COS.14
Interstate Pipeline Capacity and On-System Storage

TRANSPORTATION CAPACITY

PIPELINE	SERVICE	DEMAND (DthD)	EXPIRATION DATE	CITYGATE CAPACITY	UPSTREAM CAPACITY	DOWNSTREAM PIPELINE
Eastern Gas Transmission & Storage	FT	40,000	3/31/2034	YES	NO	N/A
Eastern Gas Transmission & Storage	FTNN	40,000	3/31/2034	YES	NO	N/A
Eastern Gas Transmission & Storage	FT	10,000	10/31/2029	YES	NO	N/A
Eastern Gas Transmission & Storage	FT	10,000	10/31/2028	YES	NO	N/A
Equitrans	EFT	62,000-Summer 251,700-Winter	3/31/2034	NO	YES	Equitrans-AVC
Equitrans	EFT	62,000-Summer 251,700-Winter	12/31/2033	YES	NO	N/A
Equitrans	FTS	62,000-Summer 200,000-Winter	12/31/2033	YES	NO	N/A
Equitrans	NOFT	79,545	3/31/2034	YES	NO	N/A
Equitrans	EFT	164,935	3/31/2034	YES	NO	N/A
Equitrans	EFT	76,142-Summer 137,010-Winter	3/31/2034	YES	NO	N/A
Equitrans	EFT	26,915-Summer 50,536-Winter	3/31/2034	YES	NO	N/A
Equitrans	NOFT	39,500-Summer 72,417-Winter	3/31/2034	YES	NO	N/A
Texas Eastern	FT-1	15,650	4/30/2026	YES	NO	N/A
Texas Eastern	FT-1	10,000	10/30/2030	YES	NO	N/A
Columbia Transmission	FTS	4,000	3/31/2028	YES	NO	N/A
Columbia Transmission	SST	1,000-Summer 4,000-Winter	3/31/2028	YES	NO	N/A
National Fuel Gas	EFT	15,476	3/31/2030	YES	NO	N/A

STORAGE CAPACITY

PIPELINE	SERVICE	STORAGE DEMAND (DthD)	STORAGE CAPACITY (Dth)	EXPIRATION DATE	CONNECTING PIPELINE TRANSPORTATION
Eastern Gas Transmission & Storage	GSS	40,000	2,480,000	3/31/2034	Eastern Gas Transmission & Storage
Eastern Gas Transmission & Storage	GSS	40,000	4,600,000	3/31/2034	Eastern Gas Transmission & Storage
Eastern Gas Transmission & Storage	GSS	10,000	600,000	3/31/2029	Eastern Gas Transmission & Storage
Equitrans	GSS	200,000	8,600,000	12/31/2033	Equitrans
Equitrans	GSS	72,417	4,000,000	3/31/2034	Equitrans
Equitrans	60SS	137,010	7,473,296	3/31/2034	Equitrans
Equitrans	115SS	50,536	5,283,357	3/31/2034	Equitrans
National Fuel Gas	ESS	9,793	748,611	3/31/2030	National Fuel Gas
Columbia Transmission	FSS	2,000	112,860	3/31/2028	Columbia Transmission

Interstate Pipeline Storage Ratchets

EGTS-GSS:

<u>SCQ Level</u>	<u>MDQ</u>
100% to 35%	100% of MDQ
<35% to 16%	92% of MDQ
<16% to 10%	70% of MDQ
<10% to 0%	63% of MDQ

NFG-ESS:

<u>SCQ Level</u>	<u>MDQ</u>
100% to 30%	100% of MDQ
<30% to 20%	90% of MDQ
<20% to 10%	80% of MDQ
<10% to 0%	70% of MDQ

EQT-GSS:

<u>SCQ Level</u>	<u>MDQ</u>
100% to 90%	100% of MDQ
<90% to 73%	80% of MDQ
<73% to 60%	65% of MDQ
<60% to 21%	35% of MDQ
<21%	25% of MDQ

EQT-60SS and EQT-115SS:

<u>SCQ Level</u>	<u>MDQ</u>
100% to 35%	100% of MDQ %
<35% to 16%	92% of MDQ
<16% to 10%	70% of MDQ
<10% to 0%	63% of MDQ

TCO-FSS:

<u>SCQ Level</u>	<u>MDQ</u>
100% to 30%	100% of MDQ
<30% to 20%	80% of MDQ
<20% to 10%	65% of MD
<10% to 0%	50% of MDQ

On-System Storage Ratchets:

Peoples does not have on-system storage ratchets but does plan storage withdrawals to maintain winter season deliverability of:

- 32,000 Mcf at January 31
- 21,000 Mcf at February 28
- 15,000 Mcf at March 31

**Peoples Natural Gas Company LLC
Standard Data Requests
Cost of Service**

COS-15. For the most recent annual period available, please identify the applicable monthly volumes and revenues under each rate schedule which were:

- a. Sold under a negotiated or market-based rate.
- b. Transported under a negotiated or market-based rate.
- c. Transported at full margin transportation rates.

Refer to page 2 of this response.

Peoples Natural Gas Company LLC
Standard Data Request
Cost of Service
For the Twelve Months Ended November 30, 2025

COS 15 For the most recent annual period available, please identify the applicable monthly volumes and revenues under each rate schedule which were:

		Dec 2024	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	TTM Total
a. Sold under a negotiated or market-based rate.														
Volume Mcf		0	0	0	0	0	0	0	0	0	0	0	0	0
Revenue \$		0	0	0	0	0	0	0	0	0	0	0	0	0
b. Transported under a negotiated or market-based rate.														
Volume Mcf														
Commercial	SGS	466	940	1,140	861	394	195	35	19	9	12	25	144	4,240
Commercial	MGS	9,104	12,766	14,267	11,195	6,824	4,125	2,115	98	52	69	374	2,887	63,876
Commercial	LGS	63,224	116,767	147,098	111,198	80,387	59,671	64,788	679	9,854	13,579	20,507	19,263	707,015
Industrial	SGS	626	1,021	1,169	788	191	77	14	2	1	3	28	51	3,970
Industrial	MGS	11,507	14,622	18,362	14,554	9,829	7,044	3,465	2,946	2,794	1,831	2,971	4,232	94,157
Industrial	LGS	2,538,427	2,845,760	2,519,009	3,379,692	2,630,994	2,352,519	2,325,475	1,963,049	2,012,314	2,221,985	1,950,196	2,304,777	29,044,198
Total Transport Negotiated Volume		2,623,355	2,991,876	2,701,045	3,518,287	2,728,618	2,423,631	2,395,892	1,966,794	2,025,024	2,237,479	1,974,102	2,331,355	29,917,457
Revenue \$														
Commercial	SGS	92	173	238	152	78	33	7	4	1	1	3	15	796
Commercial	MGS	4,885	8,255	9,999	7,674	4,999	3,194	1,612	125	51	7	298	1,937	43,037
Commercial	LGS	54,318	129,310	184,889	120,963	81,810	48,404	81,523	901	23,545	27,984	40,062	36,833	830,542
Industrial	SGS	46	69	94	68	31	16	5	1	0	1	7	19	357
Industrial	MGS	3,689	4,084	4,806	3,924	2,953	2,369	1,217	1,022	1,008	634	953	1,498	28,157
Industrial	LGS	688,681	795,743	854,886	820,560	674,831	652,235	690,677	518,557	489,491	629,855	491,971	622,408	7,929,894
Total Transport Negotiated Revenue		751,712	937,633	1,054,912	953,340	764,702	706,251	775,041	520,608	514,097	658,483	533,294	662,710	8,832,785
c. Transported at full margin transportation rates.														
Volume Mcf														
Residential		976,869	1,339,871	1,258,646	991,936	576,596	250,235	188,572	102,777	90,192	108,523	164,078	463,013	6,511,308
Commercial	SGS	484,864	707,174	694,646	515,393	286,028	128,677	87,756	55,724	47,734	56,203	75,133	211,323	3,350,654
Commercial	MGS	1,636,045	2,205,791	2,193,434	1,705,843	1,096,862	610,801	460,343	316,473	278,218	338,629	474,063	847,787	12,164,288
Commercial	LGS	613,582	853,466	1,051,634	733,930	645,088	532,871	385,086	408,306	383,890	390,400	493,359	502,842	6,994,452
Industrial	SGS	2,360	4,122	3,129	2,697	1,739	557	227	121	158	132	457	782	16,481
Industrial	MGS	121,522	151,789	155,182	165,196	113,141	74,254	70,735	66,216	65,490	65,703	82,216	84,499	1,215,942
Industrial	LGS	1,099,800	1,318,404	1,594,532	1,225,027	1,004,637	1,066,241	1,015,225	1,129,463	967,748	1,065,145	1,032,872	1,049,377	13,568,470
Total Transport Full Margin Volume		4,935,042	6,580,616	6,951,202	5,340,022	3,724,091	2,663,635	2,207,943	2,079,080	1,833,428	2,024,735	2,322,177	3,159,623	43,821,595
Revenue \$														
Residential		5,229,865	7,173,269	6,738,411	5,310,526	3,086,922	1,339,683	1,009,555	550,239	482,861	581,000	878,424	2,478,834	34,859,590
Commercial	SGS	1,931,891	2,817,662	2,767,747	2,053,533	1,139,649	512,699	349,655	222,028	190,189	223,936	299,360	841,995	13,350,345
Commercial	MGS	6,043,715	8,148,411	8,102,765	6,301,555	4,051,919	2,256,360	1,700,553	1,169,083	1,027,763	1,250,929	1,751,236	3,131,808	44,936,097
Commercial	LGS	1,518,450	2,112,097	2,602,510	1,816,279	1,596,418	1,318,712	952,984	1,010,448	950,023	966,135	1,220,929	1,244,399	17,309,383
Industrial	SGS	9,402	16,424	12,469	10,746	6,930	2,219	902	481	630	526	1,819	3,117	65,666
Industrial	MGS	448,913	560,724	573,257	610,252	417,955	274,301	261,301	244,608	241,925	242,714	303,716	312,146	4,491,811
Industrial	LGS	2,029,630	2,433,053	2,942,634	2,260,730	1,854,010	1,967,698	1,873,551	2,084,370	1,785,933	1,965,676	1,906,116	1,936,576	25,039,978
Total Transport Full Margin Revenue		17,211,867	23,261,641	23,739,792	18,363,621	12,153,803	7,671,672	6,148,501	5,281,256	4,679,325	5,230,915	6,361,601	9,948,876	140,052,871

**Peoples Natural Gas Company LLC
Standard Data Request
Cost of Service**

COS 16. Please provide the following for each curtailment during the last three years:

- a. Dates of curtailment.
- b. Type of curtailment (from service, interruptible service, both).
- c. Whether curtailment was related to amount of capacity on the Company's system, other capacity or supply related.
- d. Rate schedule that curtailed volumes would have been billed under.
- e. Curtailed volumes by rate schedule.
- f. Actual volumes moved by rate schedule.

During the last three years, Peoples' has not curtailed any of its services or customers.

**Peoples Natural Gas Company LLC
Standard Data Requests
Cost of Service**

COS-17. Please identify the Company's design day planning criteria and the probability of design day occurrence. Include any available documentation supporting the Company's claimed probability of occurrence.

Peoples' design day planning criteria is based on Peoples being able to meet customer demands under design weather conditions that include a weekday occurrence of -9 degrees Fahrenheit mean temperature. The probability of occurrence of a -9 degree Fahrenheit design day is one-in-twenty years.

**Peoples Natural Gas Company LLC
Standard Data Request
Cost of Service**

COS-18. For each customer class contained in the cost of service study, please provide monthly throughput by class.

Refer to Exhibit No. 19, RR-6 (VI.I.RR.6).

**Peoples Natural Gas Company LLC
Standard Data Requests
Cost of Service**

COS-19. Please provide workpapers showing the development of each allocation factor reflected in the Company's cost of service study. Include a description of each allocation factor, all calculations performed to develop the allocators and all supporting documentation, studies or other information relied upon to determine the allocators.

Please refer to the electronic excel model provided in Exhibit No. 17, Schedule 8 for the internal factor calculations. Additionally, the file named "Peoples External Allocators 2026 WORKPAPER.xlsx" included with Exhibit No. 17, Schedule 8, presents all external allocation factors, the calculations performed to develop the allocators and supporting documentation.

**Peoples Natural Gas Company LLC
Standard Data Requests
Cost of Service**

COS-20. Please provide all workpapers, calculations and supporting documentation for the functionalization and classification performed for the Company's cost of service study.

Please refer to the electronic workpapers provided in Exhibit No. 17, COS 8.

**Peoples Natural Gas Company LLC
Standard Data Request
Cost of Service**

COS-21. If not provided elsewhere, please provide a detailed proof of revenues at both present and proposed rates.

Refer to Exhibit No. 3, Schedule No. 15 (53.53.III.E.14), Attachments M, N, & O.

**Peoples Natural Gas Company LLC
Standard Data Requests
Rate of Return**

ROR-1. Please supply copies of the following documents for the Company and, if applicable, its parent:

- a. Most recent Annual Report to shareholders (including any statistical supplements);
- b. Most recent SEC Form 10K;
- c. All SEC Form 10Q reports issued within last year.

- a. An Annual Report is not prepared for Peoples or its parent.
- b. Peoples and its parent are not required to file SEC Form 10K.
- c. Peoples and its parent are not required to file SEC Form 10Q.

**Peoples Natural Gas Company LLC
Standard Data Requests
Rate of Return**

ROR-2. Please supply copies of the Company's balance sheets for each month/quarter for the last two years.

Please see Attachment A.

Peoples Natural Gas Company LLC
Attachment A
Exhibit 18, ROR-2
Monthly/Quarterly Balance Sheet
TWELVE MONTHS NOVEMBER 2024

Line No	Account Description	DECEMBER 2023	JANUARY 2024	FEBRUARY 2024	MARCH 2024	APRIL 2024	MAY 2024	JUNE 2024	JULY 2024	AUGUST 2024	SEPTEMBER 2024	OCTOBER 2024	NOVEMBER 2024
ASSETS & OTHER DEBITS													
UTILITY PLANT:													
1	101.0 Plant in Service	\$ 4,504,053,792	\$ 4,557,407,916	\$ 4,586,415,226	\$ 4,606,937,280	\$ 4,654,773,722	\$ 4,705,300,740	\$ 4,710,425,951	\$ 4,758,231,000	\$ 4,789,684,099	\$ 4,818,766,914	\$ 4,862,233,436	\$ 4,907,566,233
2	101.1 Property Under Capital Leases	\$ 25,350,685	\$ 25,350,685	\$ 25,350,685	\$ 24,018,068	\$ 24,018,068	\$ 24,018,068	\$ 22,673,136	\$ 22,673,136	\$ 22,673,136	\$ 20,566,830	\$ 20,566,830	\$ 20,566,830
3	105.0 Plant Held for Future Use	\$ 4,940	\$ 4,940	\$ 4,940	\$ 4,940	\$ 4,940	\$ 4,940	\$ 4,940	\$ 4,940	\$ 4,940	\$ 4,940	\$ 4,940	\$ 4,940
4	106.0 Completed Construction not Classified-Gas	\$ 235,838,657	\$ 196,841,946	\$ 189,567,323	\$ 196,555,785	\$ 180,852,435	\$ 181,119,852	\$ 219,840,938	\$ 230,828,700	\$ 260,085,383	\$ 271,436,935	\$ 294,375,900	\$ 294,562,153
5	114.0 Plant Acquisition Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	107.0 Construction Work in Progress	\$ 83,694,349	\$ 87,941,143	\$ 98,281,716	\$ 104,484,827	\$ 109,310,146	\$ 116,087,801	\$ 123,975,781	\$ 118,263,945	\$ 105,237,727	\$ 117,092,614	\$ 105,092,524	\$ 108,806,380
7	108.0 Accumulated Depreciation-Utility Plant	\$ (1,321,414,598)	\$ (1,327,899,560)	\$ (1,335,611,416)	\$ (1,333,205,547)	\$ (1,337,125,677)	\$ (1,344,093,693)	\$ (1,347,674,019)	\$ (1,355,099,149)	\$ (1,358,723,142)	\$ (1,365,166,616)	\$ (1,373,812,418)	\$ (1,392,973,294)
8	111.0 Accumulated Depreciation-Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	117.1 Gas Stored - Base Gas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	117.3 Gas Stored in Reservoirs and Pipelines	\$ 51,833	\$ 51,833	\$ 51,833	\$ 51,833	\$ 51,833	\$ 51,833	\$ 51,833	\$ 51,833	\$ 51,833	\$ 51,833	\$ 51,833	\$ 51,833
11	TOTAL UTILITY PLANT	\$ 3,527,579,657	\$ 3,539,698,902	\$ 3,564,060,307	\$ 3,598,847,186	\$ 3,631,885,467	\$ 3,682,489,541	\$ 3,729,298,559	\$ 3,774,954,405	\$ 3,819,013,976	\$ 3,862,753,450	\$ 3,908,513,045	\$ 3,938,585,074
OTHER PROPERTY & INVESTMENTS:													
12	121.0 Non-Utility Property	\$ 17,172	\$ 17,172	\$ 17,172	\$ 17,172	\$ 17,172	\$ 17,172	\$ 17,172	\$ 17,172	\$ 17,172	\$ 17,172	\$ 17,172	\$ 17,172
13	122.0 Accumulated Depreciation-Non-Utility Property	\$ (9,322)	\$ (9,322)	\$ (9,322)	\$ (9,322)	\$ (9,322)	\$ (9,322)	\$ (9,322)	\$ (9,322)	\$ (9,322)	\$ (9,322)	\$ (9,322)	\$ (9,322)
14	124.0 Other Investments	\$ 4,500,002	\$ 4,500,002	\$ 4,500,002	\$ 4,500,002	\$ 4,500,002	\$ 4,500,002	\$ 4,500,002	\$ 4,500,002	\$ 4,500,002	\$ 4,500,002	\$ 4,500,002	\$ 4,500,002
15	128.0 Other Special Funds	\$ 248,000	\$ 248,000	\$ 248,000	\$ 248,000	\$ 248,000	\$ 248,000	\$ 248,000	\$ 248,000	\$ 248,000	\$ 248,000	\$ 248,000	\$ 248,000
16	TOTAL OTHER PROPERTY & INVESTMENTS	\$ 4,755,852	\$ 4,755,852	\$ 4,755,852	\$ 4,755,852	\$ 4,755,852	\$ 4,755,852	\$ 4,755,852	\$ 4,755,852	\$ 4,755,852	\$ 4,755,852	\$ 4,755,852	\$ 4,755,852
CURRENT & ACCRUED ASSETS:													
17	131.0 Cash	\$ 2,491,540	\$ 2,062,703	\$ 2,613,548	\$ 2,888,921	\$ 2,281,542	\$ 1,584,951	\$ 1,615,672	\$ 1,156,889	\$ 1,436,757	\$ 1,806,790	\$ 1,264,836	\$ 1,417,572
18	134.0 Other Special Deposits	\$ 1,380,570	\$ 1,384,136	\$ 1,387,481	\$ 1,391,066	\$ 1,394,543	\$ 1,398,146	\$ 1,401,641	\$ 1,405,262	\$ 1,408,893	\$ 1,412,045	\$ 1,414,736	\$ 1,417,210
19	135.0 Working Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	136.0 Temporary Cash Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	141.0 Notes Receivable	\$ 63,181,881	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	142.0 Customer Accounts Receivable	\$ 84,447,171	\$ 111,811,817	\$ 120,919,412	\$ 117,451,755	\$ 104,764,501	\$ 79,063,591	\$ 74,554,370	\$ 66,001,601	\$ 57,662,012	\$ 53,401,057	\$ 58,571,999	\$ 67,875,237
23	143.0 Other Accounts Receivable	\$ 4,772,848	\$ 5,161,245	\$ 3,948,828	\$ 3,463,973	\$ 2,634,359	\$ 3,695,788	\$ 3,725,295	\$ 4,013,844	\$ 3,544,720	\$ 3,868,054	\$ 4,133,686	\$ 4,146,863
24	144.0 Accumulated Provision for Uncollectible	\$ (45,534,379)	\$ (46,337,931)	\$ (47,017,701)	\$ (47,906,542)	\$ (47,193,513)	\$ (45,203,023)	\$ (44,503,193)	\$ (43,772,190)	\$ (42,635,578)	\$ (42,920,767)	\$ (43,890,923)	\$ (45,002,182)
25	145.0 Notes Receivable from Associated Companies	\$ 10,050,259	\$ -	\$ 67,254,381	\$ 64,746,685	\$ 60,202,024	\$ 50,217,978	\$ 13,736,512	\$ -	\$ -	\$ -	\$ -	\$ -
26	146.0 Accounts Receivable from Associated Companies	\$ 39,320,267	\$ 73,508,653	\$ 5,932,541	\$ 8,367,890	\$ 5,522,307	\$ 4,847,103	\$ 3,929,266	\$ 5,436,322	\$ 6,193,451	\$ 5,344,012	\$ 10,291,399	\$ 27,934,791
27	154.0 Plant Materials & Operating Supplies	\$ 5,596,196	\$ 5,614,212	\$ 5,699,675	\$ 5,707,438	\$ 5,582,020	\$ 5,703,615	\$ 5,686,443	\$ 5,904,119	\$ 5,998,148	\$ 5,966,221	\$ 6,021,524	\$ 6,045,119
28	164.1 Gas Stored - Current	\$ 60,721,800	\$ 42,702,403	\$ 27,998,013	\$ 16,412,875	\$ 17,895,366	\$ 24,386,540	\$ 30,547,802	\$ 38,074,532	\$ 42,800,479	\$ 48,529,616	\$ 50,143,903	\$ 46,073,263
29	165.0 Prepayments	\$ 7,264,019	\$ 6,805,238	\$ 6,805,161	\$ 6,965,870	\$ 6,504,364	\$ 6,045,795	\$ 5,219,791	\$ 4,728,382	\$ 5,369,568	\$ 4,534,951	\$ 4,033,987	\$ 4,958,202
30	173.0 Accrued Utility Revenues	\$ 34,094,083	\$ 54,456,311	\$ 44,893,242	\$ 37,810,933	\$ 19,827,797	\$ 13,384,062	\$ 11,582,500	\$ 10,890,215	\$ 11,238,630	\$ 12,819,073	\$ 25,521,510	\$ 56,174,291
31	174.0 Miscellaneous Current & Accrued Assets	\$ 243,607	\$ 155,989	\$ 288,143	\$ 168,218	\$ 287,351	\$ 162,066	\$ 103,605	\$ 196,608	\$ 58,467	\$ 79,448	\$ 65,200	\$ 29,110
32	175.0 Derivative Instrument Assets-Current Portion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	TOTAL CURRENT & ACCRUED ASSETS	\$ 268,029,863	\$ 257,328,778	\$ 240,722,726	\$ 217,469,083	\$ 179,663,661	\$ 145,286,612	\$ 107,599,704	\$ 94,035,584	\$ 93,075,546	\$ 94,840,499	\$ 117,571,857	\$ 171,069,478
DEFERRED DEBITS:													
34	181.0 Unamortized Debt Expense	\$ 10,128,256	\$ 10,093,626	\$ 10,015,848	\$ 9,959,644	\$ 9,904,712	\$ 9,848,826	\$ 9,792,940	\$ 9,737,054	\$ 9,681,168	\$ 9,625,282	\$ 9,590,871	\$ 9,533,798
35	182.3 Other Regulatory Assets	\$ 697,585,542	\$ 695,850,166	\$ 697,352,761	\$ 814,243,482	\$ 814,895,402	\$ 815,262,520	\$ 819,747,476	\$ 820,951,748	\$ 822,091,567	\$ 806,003,287	\$ 806,010,221	\$ 771,192,959
36	186.0 Miscellaneous Deferred Debits	\$ 14,087,511	\$ 13,264,604	\$ 12,706,345	\$ 12,670,160	\$ 11,851,845	\$ 11,621,666	\$ 11,953,838	\$ 12,519,507	\$ 13,404,398	\$ 14,362,706	\$ 14,814,659	\$ 23,483,388
37	190.0 Accumulated Deferred Income Taxes	\$ (0)	\$ 181,452,173	\$ 181,452,173	\$ 177,147,753	\$ 177,147,753	\$ 177,147,753	\$ 175,051,531	\$ 175,051,531	\$ 175,051,531	\$ 172,529,337	\$ 172,529,337	\$ 159,685,721
38	191.0 Unrecovered Purchased Gas Costs	\$ (15,259,903)	\$ (8,798,732)	\$ (13,404,976)	\$ (11,408,075)	\$ (12,718,235)	\$ (9,896,312)	\$ (5,244,212)	\$ 780,540	\$ 6,849,015	\$ 11,430,670	\$ 16,316,239	\$ 20,367,089
39	TOTAL DEFERRED DEBITS	\$ 706,541,406	\$ 891,861,837	\$ 888,122,150	\$ 1,002,612,964	\$ 1,001,081,477	\$ 1,003,984,453	\$ 1,011,301,574	\$ 1,019,040,380	\$ 1,027,077,680	\$ 1,013,951,281	\$ 1,019,261,326	\$ 984,262,955
40	TOTAL ASSETS & OTHER DEBITS	\$ 4,506,906,778	\$ 4,693,645,369	\$ 4,697,661,035	\$ 4,823,685,085	\$ 4,817,386,457	\$ 4,836,516,458	\$ 4,852,955,689	\$ 4,892,786,220	\$ 4,943,923,054	\$ 4,976,301,082	\$ 5,050,102,079	\$ 5,098,673,359

Peoples Natural Gas Company LLC
Attachment A
Exhibit 18, ROR-2
Monthly/Quarterly Balance Sheet
TWELVE MONTHS NOVEMBER 2024

Line No	Account Description	DECEMBER 2023	JANUARY 2024	FEBRUARY 2024	MARCH 2024	APRIL 2024	MAY 2024	JUNE 2024	JULY 2024	AUGUST 2024	SEPTEMBER 2024	OCTOBER 2024	NOVEMBER 2024
LIABILITIES & OTHER CREDITS													
PROPRIETARY CAPITAL:													
41	201.0 Common Stock Issued	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	211.0 Miscellaneous Paid-In Capital	\$ 1,189,250,800	\$ 1,189,250,800	\$ 1,189,250,800	\$ 1,189,250,800	\$ 1,189,250,800	\$ 1,189,250,800	\$ 1,187,110,446	\$ 1,187,110,446	\$ 1,187,110,446	\$ 1,187,110,446	\$ 1,187,110,446	\$ 1,187,110,446
43	216.0 Unappropriated Retained Earnings	\$ 682,972,801	\$ 723,866,321	\$ 753,091,948	\$ 830,330,271	\$ 837,613,904	\$ 838,150,312	\$ 836,734,338	\$ 832,442,616	\$ 823,824,090	\$ 813,305,545	\$ 822,482,678	\$ 847,846,988
44	219.0 Accumulated Other Comprehensive Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	TOTAL PROPRIETARY CAPITAL	\$ 1,872,223,602	\$ 1,913,117,122	\$ 1,942,342,749	\$ 2,019,581,071	\$ 2,026,864,704	\$ 2,027,401,112	\$ 2,023,844,784	\$ 2,019,553,062	\$ 2,010,934,537	\$ 2,000,415,991	\$ 2,009,593,124	\$ 2,034,957,434
LONG-TERM DEBT:													
46	223.0 Advances from Associated Companies	\$ 1,445,829,200	\$ 1,445,829,200	\$ 1,445,829,200	\$ 1,445,829,200	\$ 1,445,829,200	\$ 1,445,829,200	\$ 1,445,829,200	\$ 1,445,829,200	\$ 1,445,829,200	\$ 1,445,829,200	\$ 1,445,829,200	\$ 1,445,829,200
47	225.0 Unamortized premium on long-term debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	TOTAL LONG-TERM DEBT	\$ 1,445,829,200	\$ 1,445,829,200	\$ 1,445,829,200	\$ 1,445,829,200	\$ 1,445,829,200	\$ 1,445,829,200	\$ 1,445,829,200	\$ 1,445,829,200	\$ 1,445,829,200	\$ 1,445,829,200	\$ 1,445,829,200	\$ 1,445,829,200
OTHER NON-CURRENT LIABILITIES:													
49	227.0 Obligations under Capital Lease-Noncurrent	\$ 23,380,504	\$ 23,380,504	\$ 23,380,504	\$ 21,749,232	\$ 21,749,232	\$ 21,749,232	\$ 20,099,558	\$ 20,099,558	\$ 20,099,558	\$ 18,374,950	\$ 18,353,152	\$ 18,353,152
50	228.2 Accumulated Provision for Injuries and Damages	\$ 1,426,128	\$ 1,426,128	\$ 1,426,128	\$ 1,426,128	\$ 1,426,128	\$ 1,426,128	\$ 1,426,128	\$ 1,426,128	\$ 1,426,128	\$ 1,426,128	\$ 2,426,128	\$ 2,426,128
51	228.3 Accumulated Provision for Pensions and Benefits	\$ (275,423)	\$ (351,508)	\$ (427,593)	\$ (503,678)	\$ (446,822)	\$ (489,672)	\$ (532,497)	\$ (575,342)	\$ (618,188)	\$ (2,819,033)	\$ (2,861,879)	\$ (2,904,724)
52	228.4 Accumulated Miscellaneous Operating Provision	\$ 95,894	\$ 95,894	\$ 95,894	\$ 95,894	\$ 95,894	\$ 95,894	\$ 95,894	\$ 95,894	\$ 95,894	\$ 95,894	\$ 95,894	\$ 95,894
53	230.0 Asset Retirement Obligation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54	TOTAL OTHER NON-CURRENT LIABILITIES	\$ 24,627,103	\$ 24,551,018	\$ 24,474,933	\$ 22,767,577	\$ 22,824,433	\$ 22,781,583	\$ 21,089,084	\$ 21,046,238	\$ 21,003,393	\$ 17,077,939	\$ 18,013,296	\$ 17,970,450
CURRENT & ACCRUED LIABILITIES:													
55	232.0 Accounts Payable	\$ 138,887,296	\$ 129,706,419	\$ 105,071,415	\$ 98,329,269	\$ 86,158,688	\$ 106,434,306	\$ 112,961,039	\$ 123,945,078	\$ 124,510,482	\$ 133,820,703	\$ 133,689,206	\$ 150,939,706
56	233.0 Notes Payable to Associated Companies	\$ 30,000,320	\$ 39,019,405	\$ 25,985,041	\$ 23,037,647	\$ 16,180,427	\$ 17,404,679	\$ 18,796,921	\$ 20,170,522	\$ 102,541,452	\$ 164,954,274	\$ 209,316,352	\$ 251,396,456
57	234.0 Accounts Payable to Associated Company	\$ 148,724,344	\$ 136,450,834	\$ 144,934,773	\$ 143,333,207	\$ 136,976,397	\$ 133,895,843	\$ 156,091,740	\$ 151,118,906	\$ 170,343,350	\$ 163,999,114	\$ 174,378,513	\$ 163,271,323
58	235.0 Customer Deposits	\$ 3,512,611	\$ 3,481,510	\$ 3,467,955	\$ 3,353,125	\$ 3,373,196	\$ 3,337,098	\$ 3,317,713	\$ 3,270,549	\$ 3,274,746	\$ 3,306,477	\$ 3,278,685	\$ 3,269,909
59	236.0 Taxes Accrued	\$ 6,960,218	\$ (107,534,025)	\$ (107,507,630)	\$ (144,213,561)	\$ (144,089,665)	\$ (144,963,792)	\$ (149,811,157)	\$ (149,689,332)	\$ (149,868,495)	\$ (151,933,771)	\$ (151,815,337)	\$ (120,251,375)
60	237.0 Interest Accrued	\$ 55,992	\$ 44,444	\$ 34,112	\$ 49,764	\$ 33,814	\$ 20,939	\$ 50,780	\$ 37,021	\$ 23,946	\$ 49,249	\$ 34,685	\$ 26,356
61	238.0 Dividends Declared	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	241.0 Tax Collections Payable	\$ (421,087)	\$ 278,059	\$ 575,448	\$ 250,353	\$ 471,825	\$ 249,867	\$ 175,473	\$ 167,404	\$ 120,299	\$ 157,490	\$ 277,475	\$ 420,357
63	242.0 Miscellaneous Current & Accrued Liabilities	\$ 24,855,389	\$ 25,800,254	\$ 28,089,865	\$ 36,485,023	\$ 47,596,065	\$ 49,249,100	\$ 44,477,676	\$ 41,729,764	\$ 40,029,250	\$ 36,492,836	\$ 46,051,968	\$ 44,857,740
64	243.0 Obligations under Capital Lease-Current	\$ 6,345,683	\$ 6,345,683	\$ 6,345,683	\$ 6,416,989	\$ 6,416,989	\$ 6,416,989	\$ 6,489,212	\$ 6,489,212	\$ 6,489,212	\$ 6,301,687	\$ 6,301,687	\$ 6,301,687
65	244.0 Derivative Instrument Liabilities-Current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	TOTAL CURRENT & ACCRUED LIABILITIES	\$ 358,920,766	\$ 233,592,583	\$ 206,996,662	\$ 167,041,816	\$ 153,117,736	\$ 172,045,030	\$ 192,549,397	\$ 237,239,124	\$ 297,464,240	\$ 357,148,060	\$ 421,513,234	\$ 500,232,159
DEFERRED CREDITS:													
67	252.0 Customer Advances for Construction	\$ 4,121,677	\$ 2,277,572	\$ 2,187,789	\$ 204,317	\$ 111,474	\$ 216,126	\$ 173,551	\$ 111,723	\$ 546,228	\$ 24,153	\$ 24,153	\$ 234,291
68	255.0 Accumulated Deferred Investment Tax Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
69	253.0 Other Deferred Credits	\$ 8,657,656	\$ 9,041,431	\$ 8,466,785	\$ 8,370,950	\$ 8,875,060	\$ 8,822,020	\$ 8,779,223	\$ 8,722,431	\$ 8,156,636	\$ 8,116,413	\$ 8,087,084	\$ 8,529,016
70	254.0 Other Regulatory Liabilities	\$ 262,160,399	\$ 263,373,718	\$ 265,500,191	\$ 251,925,428	\$ 251,799,125	\$ 251,456,661	\$ 244,755,626	\$ 244,349,618	\$ 244,053,996	\$ 239,588,361	\$ 238,941,024	\$ 209,753,741
71	282.0 Accumulated Deferred Income Taxes-Other Property	\$ 685,160,233	\$ 685,160,233	\$ 685,160,233	\$ 747,801,728	\$ 747,801,728	\$ 747,801,728	\$ 752,520,588	\$ 752,520,588	\$ 752,520,588	\$ 744,644,509	\$ 744,644,509	\$ 726,783,469
72	283.0 Accumulated Deferred Income Taxes-Other	\$ (154,793,858)	\$ 116,702,492	\$ 116,702,492	\$ 160,162,996	\$ 160,162,996	\$ 160,162,996	\$ 163,414,236	\$ 163,414,236	\$ 163,414,236	\$ 163,454,456	\$ 163,454,456	\$ 154,383,599
73	TOTAL DEFERRED CREDITS	\$ 805,306,107	\$ 1,076,555,446	\$ 1,078,017,491	\$ 1,168,465,420	\$ 1,168,750,383	\$ 1,168,459,532	\$ 1,169,643,223	\$ 1,169,118,595	\$ 1,168,691,684	\$ 1,155,829,891	\$ 1,155,153,225	\$ 1,099,684,115
74	TOTAL LIABILITIES & OTHER CREDITS	\$ 4,506,906,778	\$ 4,693,645,369	\$ 4,697,661,035	\$ 4,823,685,085	\$ 4,817,386,457	\$ 4,836,516,458	\$ 4,852,955,689	\$ 4,892,786,220	\$ 4,943,923,054	\$ 4,976,301,082	\$ 5,050,102,079	\$ 5,098,673,359

Peoples Natural Gas Company LLC
Attachment A
Exhibit 18, ROR-2
Monthly/Quarterly Balance Sheet
TWELVE MONTHS NOVEMBER 2025

Line No	Account Description	DECEMBER 2024	JANUARY 2025	FEBRUARY 2025	MARCH 2025	APRIL 2025	MAY 2025	JUNE 2025	JULY 2025	AUGUST 2025	SEPTEMBER 2025	OCTOBER 2025	NOVEMBER 2025
ASSETS & OTHER DEBITS													
UTILITY PLANT:													
1	101.0 Plant in Service	\$ 5,029,132,698	\$ 5,081,744,001	\$ 5,113,563,963	\$ 5,163,291,378	\$ 5,214,603,153	\$ 5,224,047,487	\$ 5,238,464,133	\$ 5,238,464,133	\$ 5,364,982,419	\$ 5,388,372,741	\$ 5,448,439,750	\$ 5,475,098,189
2	101.1 Property Under Capital Leases	\$ 19,358,359	\$ 19,358,359	\$ 19,358,359	\$ 18,137,055	\$ 18,137,055	\$ 18,137,055	\$ 16,902,740	\$ 16,902,740	\$ 16,902,740	\$ 15,655,234	\$ 15,655,234	\$ 15,655,234
3	105.0 Plant Held for Future Use	\$ 4,940	\$ 4,940	\$ 4,940	\$ 4,940	\$ 4,940	\$ 4,940	\$ 4,940	\$ 4,940	\$ 4,940	\$ 4,940	\$ 4,940	\$ 4,940
4	106.0 Completed Construction not Classified-Gas	\$ 231,830,045	\$ 199,259,521	\$ 183,520,835	\$ 172,490,811	\$ 181,322,977	\$ 212,302,228	\$ 225,634,808	\$ 225,634,808	\$ 198,171,550	\$ 236,573,768	\$ 240,057,731	\$ 265,480,703
5	114.0 Plant Acquisition Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	107.0 Construction Work in Progress	\$ 84,546,409	\$ 86,816,178	\$ 97,801,280	\$ 107,809,773	\$ 105,572,562	\$ 112,829,544	\$ 121,010,342	\$ 121,010,342	\$ 123,732,008	\$ 113,284,358	\$ 109,501,827	\$ 94,267,997
7	108.0 Accumulated Depreciation-Utility Plant	\$ (1,388,870,811)	\$ (1,395,573,856)	\$ (1,405,752,850)	\$ (1,414,883,739)	\$ (1,421,192,616)	\$ (1,415,174,280)	\$ (1,396,115,490)	\$ (1,396,115,490)	\$ (1,418,001,174)	\$ (1,427,077,971)	\$ (1,437,879,318)	\$ (1,434,221,025)
8	111.0 Accumulated Amortization-Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9		\$ -	\$ 51,833	\$ 51,833	\$ 51,833	\$ 51,833	\$ 51,833	\$ 51,833	\$ 51,833	\$ 51,833	\$ 51,833	\$ 51,833	\$ 51,833
10	117.3 Gas Stored in Reservoirs and Pipelines	\$ 51,833	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	TOTAL UTILITY PLANT	\$ 3,976,053,473	\$ 3,991,660,977	\$ 4,008,548,359	\$ 4,046,902,051	\$ 4,098,499,905	\$ 4,152,198,808	\$ 4,205,953,306	\$ 4,205,953,306	\$ 4,285,844,316	\$ 4,326,864,903	\$ 4,375,831,997	\$ 4,416,337,871
OTHER PROPERTY & INVESTMENTS:													
12	121.0 Non-Utility Property	\$ 17,172	\$ 17,172	\$ 17,172	\$ 17,172	\$ 17,172	\$ 17,172	\$ 17,172	\$ 17,172	\$ 17,172	\$ 17,172	\$ 17,172	\$ 17,172
13	122.0 Accumulated Depreciation-Non-Utility Property	\$ (9,322)	\$ (9,322)	\$ (9,322)	\$ (9,322)	\$ (9,322)	\$ (9,322)	\$ (9,322)	\$ (9,322)	\$ (9,322)	\$ (9,322)	\$ (9,322)	\$ (9,322)
14	124.0 Other Investments	\$ 4,500,002	\$ 4,500,002	\$ 4,500,002	\$ 4,500,002	\$ 4,500,002	\$ 4,500,002	\$ 4,500,002	\$ 4,500,002	\$ 4,500,002	\$ 4,500,002	\$ 4,500,002	\$ 4,500,002
15	128.0 Other Special Funds	\$ 248,000	\$ 229,200	\$ 229,200	\$ 229,200	\$ 229,200	\$ 234,300	\$ 236,000	\$ 236,000	\$ 237,700	\$ 237,700	\$ 237,700	\$ 237,700
16	TOTAL OTHER PROPERTY & INVESTMENTS	\$ 4,755,852	\$ 4,737,052	\$ 4,737,052	\$ 4,737,052	\$ 4,737,052	\$ 4,742,152	\$ 4,743,852	\$ 4,743,852	\$ 4,745,552	\$ 4,745,552	\$ 4,745,552	\$ 4,745,552
CURRENT & ACCRUED ASSETS:													
17	131.0 Cash	\$ 2,707,641	\$ 3,068,915	\$ 4,731,664	\$ 5,779,132	\$ 2,761,651	\$ 2,217,529	\$ 2,830,187	\$ 2,830,187	\$ 1,955,917	\$ 1,445,088	\$ 1,903,269	\$ 1,293,511
18	134.0 Other Special Deposits	\$ 1,419,607	\$ 1,421,838	\$ 1,423,855	\$ 1,426,093	\$ 1,428,261	\$ 1,430,505	\$ 1,432,680	\$ 1,432,680	\$ 1,437,186	\$ 1,439,320	\$ 1,441,451	\$ 1,443,406
19	135.0 Working Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	136.0 Temporary Cash Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	141.0 Notes Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	142.0 Customer Accounts Receivable	\$ 103,885,443	\$ 147,924,477	\$ 179,839,615	\$ 181,124,816	\$ 165,641,622	\$ 137,189,470	\$ 120,467,288	\$ 120,467,288	\$ 78,649,413	\$ 69,902,541	\$ 68,641,099	\$ 88,293,701
23	143.0 Other Accounts Receivable	\$ 4,744,629	\$ 6,277,404	\$ 5,416,347	\$ 4,467,634	\$ 3,529,979	\$ 3,655,395	\$ 4,123,157	\$ 4,123,157	\$ 2,523,201	\$ 2,901,059	\$ 2,968,789	\$ 3,648,067
24	144.0 Accumulated Provision for Uncollectible	\$ (46,545,850)	\$ (48,043,741)	\$ (49,161,222)	\$ (47,951,925)	\$ (46,989,946)	\$ (45,577,318)	\$ (45,653,349)	\$ (45,653,349)	\$ (43,203,840)	\$ (44,386,771)	\$ (45,873,509)	\$ (47,084,175)
25	145.0 Notes Receivable from Associated Companies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	146.0 Accounts Receivable from Associated Companies	\$ 37,976,558	\$ 40,181,899	\$ 37,978,272	\$ (59)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	154.0 Plant Materials & Operating Supplies	\$ 6,112,088	\$ 6,172,865	\$ 6,201,018	\$ 6,199,650	\$ 6,232,605	\$ 6,218,639	\$ 6,227,586	\$ 6,227,586	\$ 6,035,638	\$ 6,041,662	\$ 6,120,478	\$ 6,167,508
28	164.1 Gas Stored - Current	\$ 41,001,005	\$ 28,613,878	\$ 18,009,729	\$ 10,533,021	\$ 19,616,207	\$ 29,475,851	\$ 34,505,294	\$ 34,505,294	\$ 56,323,762	\$ 63,848,878	\$ 68,828,856	\$ 63,399,840
29	165.0 Prepayments	\$ 7,243,983	\$ 6,866,488	\$ 6,437,492	\$ 4,843,867	\$ 4,697,090	\$ 4,453,297	\$ 4,260,697	\$ 4,260,697	\$ 4,156,223	\$ 4,671,177	\$ 4,843,438	\$ 3,998,013
30	173.0 Accrued Utility Revenues	\$ 69,321,679	\$ 93,635,190	\$ 73,889,192	\$ 48,895,129	\$ 29,985,379	\$ 24,746,208	\$ 14,726,079	\$ 14,726,079	\$ 14,443,102	\$ 15,087,433	\$ 34,091,073	\$ 72,640,586
31	174.0 Miscellaneous Current & Accrued Assets	\$ 301,231	\$ 587,100	\$ 576,377	\$ 2,382,721	\$ 1,276,189	\$ 804,507	\$ 338,601	\$ 338,601	\$ 333,417	\$ 346,346	\$ 432,020	\$ 316,990
32	175.0 Derivative Instrument Assets-Current Portion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	TOTAL CURRENT & ACCRUED ASSETS	\$ 228,168,013	\$ 286,706,314	\$ 285,342,340	\$ 224,804,139	\$ 188,179,037	\$ 164,614,083	\$ 143,358,220	\$ 143,358,220	\$ 122,654,018	\$ 121,296,733	\$ 143,396,965	\$ 194,117,447
DEFERRED DEBITS:													
34	181.0 Unamortized Debt Expense	\$ 9,476,726	\$ 12,557,623	\$ 12,478,302	\$ 12,398,982	\$ 12,323,949	\$ 12,244,575	\$ 12,165,202	\$ 12,165,202	\$ 12,006,454	\$ 11,927,081	\$ 11,847,707	\$ 11,768,334
35	182.3 Other Regulatory Assets	\$ 826,352,641	\$ 821,291,889	\$ 819,892,017	\$ 924,937,320	\$ 924,311,494	\$ 923,804,940	\$ 934,932,740	\$ 934,932,740	\$ 934,095,038	\$ 920,417,504	\$ 921,957,842	\$ 921,890,491
36	186.0 Miscellaneous Deferred Debits	\$ 22,514,880	\$ 22,601,149	\$ 22,243,724	\$ 22,567,827	\$ 20,851,777	\$ 15,284,862	\$ 12,985,726	\$ 12,985,726	\$ 13,195,932	\$ 13,928,726	\$ 14,652,916	\$ 15,170,634
37	190.0 Accumulated Deferred Income Taxes	\$ -	\$ -	\$ (1,447,907)	\$ 255,628,001	\$ 255,628,001	\$ 255,628,001	\$ 258,470,340	\$ 258,470,340	\$ 258,470,340	\$ 258,911,698	\$ 258,911,698	\$ 259,036,388
38	191.0 Unrecovered Purchased Gas Costs	\$ 16,832,227	\$ 21,815,185	\$ 24,741,874	\$ 7,206,173	\$ (610,570)	\$ (1,831,356)	\$ 4,821,585	\$ 4,821,585	\$ 17,566,492	\$ 24,020,617	\$ 20,098,116	\$ 20,530,289
39	TOTAL DEFERRED DEBITS	\$ 875,176,473	\$ 878,265,846	\$ 877,908,011	\$ 1,222,738,303	\$ 1,212,504,651	\$ 1,205,131,022	\$ 1,223,375,592	\$ 1,223,375,592	\$ 1,235,334,255	\$ 1,229,205,626	\$ 1,227,468,278	\$ 1,228,396,135
40	TOTAL ASSETS & OTHER DEBITS	\$ 5,084,153,811	\$ 5,161,370,189	\$ 5,176,535,762	\$ 5,499,181,545	\$ 5,503,920,644	\$ 5,526,686,063	\$ 5,577,430,970	\$ 5,577,430,970	\$ 5,648,578,141	\$ 5,682,112,815	\$ 5,751,442,792	\$ 5,843,597,005

Peoples Natural Gas Company LLC
Attachment A
Exhibit 18, ROR-2
Monthly/Quarterly Balance Sheet
TWELVE MONTHS NOVEMBER 2025

Line No	Account Description	DECEMBER 2024	JANUARY 2025	FEBRUARY 2025	MARCH 2025	APRIL 2025	MAY 2025	JUNE 2025	JULY 2025	AUGUST 2025	SEPTEMBER 2025	OCTOBER 2025	NOVEMBER 2025
LIABILITIES & OTHER CREDITS													
PROPRIETARY CAPITAL:													
41	201.0 Common Stock Issued	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	211.0 Miscellaneous Paid-In Capital	\$ 1,187,110,446	\$ 1,187,110,446	\$ 1,187,110,446	\$ 1,187,110,446	\$ 1,187,110,446	\$ 1,187,110,446	\$ 1,187,110,446	\$ 1,187,110,446	\$ 1,186,208,162	\$ 1,186,208,162	\$ 1,186,208,162	\$ 1,186,208,162
43	216.0 Unappropriated Retained Earnings	\$ 932,418,596	\$ 1,006,591,403	\$ 1,057,112,527	\$ 1,122,459,334	\$ 1,139,028,788	\$ 1,142,144,645	\$ 1,146,938,266	\$ 1,146,938,266	\$ 1,130,148,705	\$ 1,123,798,142	\$ 1,131,733,385	\$ 1,160,637,137
44	219.0 Accumulated Other Comprehensive Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	TOTAL PROPRIETARY CAPITAL	\$ 2,119,529,042	\$ 2,193,701,850	\$ 2,244,222,974	\$ 2,309,569,780	\$ 2,326,139,234	\$ 2,329,255,091	\$ 2,334,048,712	\$ 2,334,048,712	\$ 2,316,356,867	\$ 2,310,006,304	\$ 2,317,941,548	\$ 2,346,845,299
LONG-TERM DEBT:													
46	223.0 Advances from Associated Companies	\$ 1,335,822,000	\$ 1,594,210,889	\$ 1,594,210,889	\$ 1,594,210,889	\$ 1,594,210,889	\$ 1,594,210,889	\$ 1,594,210,889	\$ 1,594,210,889	\$ 1,594,210,889	\$ 1,594,210,889	\$ 1,594,210,889	\$ 1,594,210,889
47	225.0 Unamortized premium on long-term debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	TOTAL LONG-TERM DEBT	\$ 1,335,822,000	\$ 1,594,210,889	\$ 1,594,210,889	\$ 1,594,210,889	\$ 1,594,210,889	\$ 1,594,210,889	\$ 1,594,210,889	\$ 1,594,210,889	\$ 1,594,210,889	\$ 1,594,210,889	\$ 1,594,210,889	\$ 1,594,210,889
OTHER NON-CURRENT LIABILITIES:													
49	227.0 Obligations under Capital Lease-Noncurrent	\$ 16,744,050	\$ 16,744,050	\$ 16,744,050	\$ 15,486,418	\$ 15,486,418	\$ 15,486,418	\$ 14,211,495	\$ 14,211,495	\$ 14,211,495	\$ 12,919,039	\$ 12,919,039	\$ 12,919,039
50	228.2 Accumulated Provision for Injuries and Damages	\$ 2,569,512	\$ 2,569,512	\$ 2,569,512	\$ 2,569,512	\$ 2,569,512	\$ 2,569,512	\$ 3,034,014	\$ 3,034,014	\$ 3,034,014	\$ 3,002,025	\$ 3,002,025	\$ 3,002,025
51	228.3 Accumulated Provision for Pensions and Benefits	\$ (2,947,570)	\$ (2,944,284)	\$ (2,940,998)	\$ (2,889,624)	\$ (2,870,308)	\$ (2,850,993)	\$ (2,831,678)	\$ (2,831,678)	\$ (2,793,047)	\$ (2,773,731)	\$ (2,754,416)	\$ (2,735,101)
52	228.4 Accumulated Miscellaneous Operating Provision	\$ 95,894	\$ 95,894	\$ 95,894	\$ 95,894	\$ 95,894	\$ 95,894	\$ 95,894	\$ 95,894	\$ 95,894	\$ 95,894	\$ 95,894	\$ 95,894
53	230.0 Asset Retirement Obligation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54	TOTAL OTHER NON-CURRENT LIABILITIES	\$ 16,461,886	\$ 16,465,172	\$ 16,468,458	\$ 15,262,201	\$ 15,281,516	\$ 15,300,831	\$ 14,509,725	\$ 14,509,725	\$ 14,548,356	\$ 13,275,216	\$ 13,262,542	\$ 13,281,858
CURRENT & ACCRUED LIABILITIES:													
55	232.0 Accounts Payable	\$ 152,074,918	\$ 156,311,244	\$ 118,915,584	\$ 94,706,370	\$ 104,174,633	\$ 101,139,107	\$ 105,056,349	\$ 105,056,349	\$ 107,647,585	\$ 107,017,536	\$ 118,777,786	\$ 131,258,406
56	233.0 Notes Payable to Associated Companies	\$ 468,777,076	\$ 199,791,492	\$ 203,447,740	\$ 170,156,194	\$ 137,618,671	\$ 154,769,588	\$ 190,650,712	\$ 190,650,712	\$ 269,779,326	\$ 319,853,801	\$ 360,770,881	\$ 393,911,978
57	234.0 Accounts Payable to Associated Company	\$ 71,296,572	\$ 84,450,853	\$ 82,444,326	\$ 87,341,433	\$ 92,621,358	\$ 97,877,028	\$ 94,777,810	\$ 94,777,810	\$ 106,091,311	\$ 110,822,671	\$ 116,979,636	\$ 123,242,771
58	235.0 Customer Deposits	\$ 3,249,701	\$ 3,276,852	\$ 3,328,682	\$ 3,208,461	\$ 3,135,861	\$ 3,005,537	\$ 2,919,558	\$ 2,919,558	\$ 3,301,341	\$ 3,334,901	\$ 3,394,192	\$ 3,439,182
59	236.0 Taxes Accrued	\$ 5,825,534	\$ 5,961,884	\$ 5,788,906	\$ (61,900,551)	\$ (62,756,451)	\$ (62,640,297)	\$ (68,491,414)	\$ (68,491,414)	\$ (68,384,813)	\$ (67,810,395)	\$ (67,689,381)	\$ (68,586,507)
60	237.0 Interest Accrued	\$ 47,909	\$ 38,642	\$ 30,381	\$ 44,285	\$ 30,414	\$ 18,076	\$ 37,332	\$ 37,332	\$ 20,009	\$ 40,906	\$ 32,013	\$ 26,479
61	238.0 Dividends Declared	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	241.0 Tax Collections Payable	\$ 1,143,259	\$ 1,542,159	\$ 1,516,728	\$ 1,356,668	\$ 804,030	\$ 441,855	\$ 289,709	\$ 289,709	\$ 88,981	\$ 143,422	\$ 203,142	\$ 507,414
63	242.0 Miscellaneous Current & Accrued Liabilities	\$ 30,683,968	\$ 26,716,418	\$ 28,037,624	\$ 33,010,237	\$ 41,085,543	\$ 41,748,063	\$ 52,083,958	\$ 52,083,958	\$ 48,182,212	\$ 46,913,924	\$ 46,780,163	\$ 52,481,596
64	243.0 Obligations under Capital Lease-Current	\$ 6,389,835	\$ 6,389,835	\$ 6,389,835	\$ 6,083,139	\$ 6,083,139	\$ 6,083,139	\$ 5,771,854	\$ 5,771,854	\$ 5,771,854	\$ 5,455,911	\$ 5,455,911	\$ 5,455,911
65	244.0 Derivative Instrument Liabilities-Current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	TOTAL CURRENT & ACCRUED LIABILITIES	\$ 739,488,772	\$ 484,479,378	\$ 449,899,806	\$ 334,006,236	\$ 322,797,199	\$ 342,442,097	\$ 383,095,869	\$ 383,095,869	\$ 472,497,805	\$ 525,772,676	\$ 584,704,344	\$ 641,737,230
DEFERRED CREDITS:													
67	252.0 Customer Advances for Construction	\$ 522,071	\$ 656,914	\$ 656,914	\$ 340,284	\$ 559,790	\$ 641,558	\$ 300,775	\$ 300,775	\$ 119,215	\$ 442,983	\$ 933,711	\$ 595,600
68	255.0 Accumulated Deferred Investment Tax Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
69	253.0 Other Deferred Credits	\$ 8,009,454	\$ 7,953,950	\$ 7,904,509	\$ 8,338,070	\$ 7,797,017	\$ 7,750,212	\$ 7,703,221	\$ 7,703,221	\$ 10,472,149	\$ 9,925,115	\$ 9,883,485	\$ 10,343,865
70	254.0 Other Regulatory Liabilities	\$ 198,190,182	\$ 197,771,631	\$ 198,489,715	\$ 197,959,520	\$ 197,640,433	\$ 197,590,820	\$ 192,188,117	\$ 192,188,117	\$ 188,999,198	\$ 185,459,467	\$ 187,486,108	\$ 191,701,492
71	282.0 Accumulated Deferred Income Taxes-Other Property	\$ 783,656,340	\$ 783,656,340	\$ 772,534,373	\$ 851,704,703	\$ 851,704,703	\$ 851,704,703	\$ 862,864,246	\$ 862,864,246	\$ 862,864,246	\$ 854,176,066	\$ 854,176,066	\$ 855,140,891
72	283.0 Accumulated Deferred Income Taxes-Other	\$ (117,525,935)	\$ (117,525,935)	\$ (107,851,875)	\$ 187,789,862	\$ 187,789,862	\$ 187,789,862	\$ 188,509,416	\$ 188,509,416	\$ 188,509,416	\$ 188,844,098	\$ 188,844,098	\$ 189,739,891
73	TOTAL DEFERRED CREDITS	\$ 872,852,111	\$ 872,512,900	\$ 871,733,635	\$ 1,246,132,439	\$ 1,245,491,806	\$ 1,245,477,155	\$ 1,251,565,774	\$ 1,251,565,774	\$ 1,250,964,224	\$ 1,238,847,729	\$ 1,241,323,468	\$ 1,247,521,729
74	TOTAL LIABILITIES & OTHER CREDITS	\$ 5,084,153,811	\$ 5,161,370,189	\$ 5,176,535,762	\$ 5,499,181,545	\$ 5,503,920,644	\$ 5,526,686,063	\$ 5,577,430,970	\$ 5,577,430,970	\$ 5,648,578,141	\$ 5,682,112,815	\$ 5,751,442,792	\$ 5,843,597,005

**Peoples Natural Gas Company LLC
Standard Data Requests
Rate of Return**

ROR-3. Please provide the bond rating history for the Company and, if applicable, its parent from the major credit rating agencies for the last five years.

Below is a table of the bond rating history of PNG Companies for the last five years. Peoples Natural Gas Company is not rated.

	S&P	Moody's
2021	A/Stable	Baa1
2022	A/Stable	Baa1
2023	A/Negative	Baa1
2024	A-/Stable	Baa2/negative
2025	A-/Stable	Baa2/negative

**Peoples Natural Gas Company LLC
Standard Data Requests
Rate of Return**

ROR-4. Please provide copies of all bond rating reports relating to the Company and, if applicable, its parent for the past two years.

Below is a listing of the 2024 and 2025 bond rating reports for PNG Companies LLC. Peoples Natural Gas Company LLC does not have any bond rating reports as it is not rated.

PNG Companies LLC Bond Rating Reports:

PNG Companies LLC S&P Global: Rate Case Outcome (September 27, 2024)	2
PNG Companies LLC Moody's: Rating Action (October 3, 2024).....	7
PNG Companies LLC Moody's: Credit Opinion (October 8, 2024).....	15
PNG Companies LLC Moody's: Credit Opinion (August 27, 2025).....	26
PNG Companies LLC S&P Global: Ratings Score Snapshot (October 1, 2025)	37

**Peoples Natural Gas Company LLC
Standard Data Requests
Rate of Return**

ROR-5. Please provide a workpaper showing the derivation of the Company's current AFUDC rate.

Refer to Attachment 1 for the workpaper showing the derivation of the Company's current AFUDC rate.

Peoples Natural Gas Company LLC
Attachment 1: Exhibit 18, Schedule ROR.5
AFUDC Rate Calculation

	<u>COL. A</u>	<u>COL. B</u>	<u>COL. C</u>		<u>COL. D</u>		<u>COL. E</u>
	Principal Amount (000)	Capitalization Ratio %	Cost Rates %		Order 561 Weight Formula (S/W) %		Weighted Cost Rates For Gross AFUDC Rate %
Weighted average Short-term debt Balance (S)	<u>\$15,282</u>		4.920%	X	14.874%	=	0.732%
Long-term debt	\$1,954,982	45.753%	3.318%	X	85.126%	=	1.292%
Long-term lease oblig.	\$0	0.000%	0.000%	X	85.126%	=	0.000%
Preferred stock	\$0	0.000%	0.000%	X	85.126%	=	0.000%
Common equity:							
Common stock	\$2,317,942	54.247%	10.250%	X	85.126%	=	4.733%
Retained earnings	\$0	0.000%	10.250%	X	85.126%	=	<u>0.000%</u>
Total Common Equity	<u>\$2,317,942</u>	54.247%					<u>4.733%</u>
Total Capitalization	<u>\$4,272,923</u>	<u>100.000%</u>					
AFUDC Rate Annualized							<u>6.757%</u>
AFUDC Rate Compound							<u>6.556%</u>
Projected average of monthly CWIP balances = Accounts 107 and 120 (W)	<u>\$102,747</u>	(Estimated)					
					Debt: 1.964%		0.299531
					Equity: 4.592%		0.700469
NOTE:							
S / W =	14.874%						
100 - (S / W) =	85.126%						

**Peoples Natural Gas Company LLC
Standard Data Requests
Rate of Return**

ROR-6. Please supply copies of all presentations by the Company's and, if applicable, its parent's management to securities analysts during the past 2 years. This would include presentations of financial projections.

Neither the Company nor its Parent, PNG Companies LLC has presented to equity securities analysts during the last two years. All presentations were prepared at the ultimate parent level, Essential Utilities, Inc. Such presentations are available within the Investor Relations section of its website.

**Peoples Natural Gas Company LLC
Standard Data Requests
Rate of Return**

ROR-7. Please provide a listing of all securities issuances for the Company and, if applicable, its parent projected for the next two years. The response should identify for each projected issuance the date, dollar amount, type of security, and effective cost rate.

Refer to Peoples Statement No. 15, the direct testimony of Jennifer Nelson.

**Peoples Natural Gas Company LLC
Standard Data Requests
Rate of Return**

ROR-8. Please identify all of the Company's and, if applicable, its parent's publicly underwritten common stock issuances written in the last five years. Identify which such issuances were related to mergers or acquisitions, and which were undertaken to fund facility investments in utility plant and equipment.

Neither Peoples nor its Parent, PNG Companies LLC have had any publicly underwritten common stock issuances

**Peoples Natural Gas Company LLC
Standard Data Requests
Rate of Return**

ROR-9. Please identify any plan by the Company to refinance high cost long-term debt or preferred stock.

None.

**Peoples Natural Gas Company LLC
Standard Data Requests
Rate of Return**

ROR-10. Please provide copies of all securities analysts reports relating to the Company and/or its parent issued within the past 2 years.

No such reports have been issued for Peoples or PNG Companies LLC.

**Peoples Natural Gas Company LLC
Standard Data Requests
Rate of Return**

ROR-11. If applicable, please supply a listing of all common equity infusions from the parent to the Company over the past five years. In each case, identify date and dollar amount.

There have been no equity infusions from parent, PNG Companies LLC, to Peoples Natural Gas Company LLC within the past five years.

**Peoples Natural Gas Company LLC
Standard Data Requests
Rate of Return**

ROR-12. If applicable, please identify the company's common dividend payments to its parent for each of the last five years.

Peoples Natural Gas Company LLC did not pay a dividend to PNG Companies LLC during the past five years. Peoples Gas Company, which has since merged with Peoples Natural Gas Company LLC following the 2023 rate case filing, paid a \$24.5M dividend in December of 2020 to re-balance the capital structure.

**Peoples Natural Gas Company LLC
Standard Data Requests
Rate of Return**

ROR-13. Please provide the latest year-by-year financial projections for the Company for the next five years. Also, please indicate the date these projections were prepared; whether approved by management; and whether the projections have been submitted to bond rating agencies.

(Information should be treated in a confidential manner.)

Please refer to Exhibit No. 16, Schedule No. 5 (53.53.II.A.5).

**Peoples Natural Gas Company LLC
Standard Data Requests
Rate of Return**

ROR-14. Please provide the Company's five-year construction budget.

Currently, we do not have approved five-year construction budgets. Please refer to Exhibit No. 19, RR-14 (VI.I.RR.14) and Exhibit No. 19, RR-15 (VI.I.RR.15) for additional capital expenditure information.

**Peoples Natural Gas Company LLC
Standard Data Requests
Rate of Return**

ROR-15. Please identify the Company's and, if applicable, its parent's capital structure targets (percentages of capital types). Provide the complete basis for the capital structure targets.

Peoples Natural Gas Company LLC targets a capital structure within the range of capital structures employed by comparable natural gas distribution companies. See Peoples Statement No. 15, the direct testimony of Jennifer Nelson for further discussion on capital structure targets.

**Peoples Natural Gas Company LLC
Standard Data Requests
Rate of Return**

- ROR-16. For each month, of the most recent 24 months, please supply the Company's
- a. Short-term debt balance;
 - b. Short-term debt interest rate;
 - c. Balance of construction work in progress; and
 - d. Balance of construction work in progress which is eligible for AFUDC accrual.

Please refer to pages 2 and 3.

a. Short-Term Debt Balance

b. Short-Term Debit Interest Rate

<u>2023</u>	<u>Short Term Debt Bal.</u>	<u>Interest Rate</u>
December	\$ 19,950,061	6.310%
<u>2024</u>		
January	\$ 39,019,405	6.326%
February	\$ -	6.260%
March	\$ -	6.273%
April	\$ -	6.262%
May	\$ -	6.250%
June	\$ 5,060,409	6.263%
July	\$ 60,170,522	6.350%
August	\$ 102,541,452	6.344%
September	\$ 164,954,274	6.224%
October	\$ 209,316,352	5.864%
November	\$ 251,396,456	5.711%
December	\$ 358,769,876	5.535%
<u>2025</u>		
January	\$ 89,784,292	5.351%
February	\$ 93,440,540	5.316%
March	\$ 53,044,934	5.326%
April	\$ 27,611,471	5.330%
May	\$ 44,762,388	5.330%
June	\$ 80,643,512	5.330%
July	\$ 114,232,614	5.332%
August	\$ 159,772,126	5.356%
September	\$ 209,846,601	5.315%
October	\$ 250,763,681	5.152%
November	\$ 283,904,778	4.974%

c. Balance of Construction Work in Progress

Month

	(c)
December-23	\$ 83,692,212
January-24	\$ 87,979,257
February-24	\$ 98,279,579
March - 24	\$ 104,486,903
April - 24	\$ 109,312,344
May - 24	\$ 116,058,669
June - 24	\$ 123,946,774
July - 24	\$ 118,229,325
August - 24	\$ 105,203,107
September - 24	\$ 117,060,698
October - 24	\$ 105,060,613
November - 24	\$ 108,774,468
December - 24	\$ 84,499,497
January - 25	\$ 86,784,930
February - 25	\$ 97,763,557
March - 25	\$ 107,777,861
April - 25	\$ 105,570,425
May - 25	\$ 112,827,407
June - 25	\$ 121,008,204
July - 25	\$ 125,693,620
August - 25	\$ 123,751,930
September - 25	\$ 113,304,448
October - 25	\$ 109,521,916
November - 25	\$ 94,288,086

d. 83% of CWIP is eligible for AFUDC accrual.

**Peoples Natural Gas Company LLC
Standard Data Requests
Rate of Return**

ROR-17. If applicable, please provide the currently authorized returns on equity for each of the parent's utility subsidiaries of the same industry type as the Company. In each case identify the approximate date when the current return on equity was approved by the state commission.

PNG Companies LLC's only other utility subsidiary is Delta Natural Gas Company (Delta). Delta currently has an authorized return of 9.75% as established in its most recent base case approved in July 2025.

**Peoples Natural Gas Company LLC
Standard Data Requests
Rate of Return**

ROR-18. Has the Utility reacquired or repurchased any debt within the last five years? If so, provide a summary of each gain or loss on reacquired debt, the date on which the utility commenced amortization of such a gain or loss, the regulatory commission decision addressing the treatment of such gain or loss on reacquired debt, if any, on interest expense.

Peoples Natural Gas Company LLC has not reacquired or repurchased debt within the last five years.

**Peoples Natural Gas Company LLC
Standard Data Requests
Rate of Return**

ROR-19. Fully identify all debt (other than instruments traded in public markets) owed to all shareholders, corporate officers, or members of the board of directors, its affiliates, parent company, or subsidiaries.

Refer to Exhibit No. 16, Schedule No. 6 (53.53.II.A.6).

**Peoples Natural Gas Company LLC
Standard Data Requests
Rate of Return**

ROR-20. Provide a summary statement of all stock dividends, splits, or par value changes during the two (2) year calendar period preceding the rate case filing.

Peoples Natural Gas Company LLC does not have common stock.

**Peoples Natural Gas Company LLC
Standard Data Requests
Rate of Return**

ROR-21. If a claim of the filing utility is based on utilization of the capital structure or capital costs of the parent company and system—consolidated, the reasons for this claim must be fully stated and supported.

Peoples Natural Gas Company LLC’s rate of return claim is based on its own capital structure. See Peoples Statement No. 15, the direct testimony of Jennifer Nelson for further discussion.

**Peoples Natural Gas Company LLC
Standard Data Requests
Rate of Return**

ROR-22. To the extent not provided in SDR III.ROR.13, supply projected capital requirements and sources of the filing utility. Its parent and system—consolidated—for the test year and each of three (3) comparable future years.

Refer to Exhibit No. 16, Schedule No. 5 (53.53.II.A.5).

**Peoples Natural Gas Company LLC
 Standard Data Requests
 Rate of Return**

ROR-23. To the extent not provided elsewhere, supply financial data of Company and/or parent for the last five (5) years.

- a. Times interest earned ratio – pre and post tax basis.
- b. Preferred stock dividend coverage ratio – post tax basis.
- c. Times fixed charges earned ratio – pre tax basis.
- d. Dividend payout ratio.
- e. AFUDC as a percent of earnings available for common equity.
- f. Construction work in progress as a percent of net utility plant.
- g. Effective income tax rate.
- h. Internal cash generations as a percent of total capital requirements.

* * * * *

		Peoples Natural Gas Company LLC				
		<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Times Interest Earned-Pre (EBIT/Int Exp.)	[a]	5.44	5.54	3.66	3.87	4.56
Times Interest Earned-Post (EBI/Int Exp.)	[a]	6.19	6.81	6.08	5.67	5.08
Preferred Stock Dividend Ratio	[b]	n/a	n/a	n/a	n/a	n/a
Times Fixed Charges Earned Ratio	[c]	5.44	5.54	3.66	3.87	4.56
Dividend Payout Ratio	[d]	0%	0%	0%	0%	0%
AFUDC % of Net Income	[e]	0.1%	0.4%	0.9%	1.8%	1.9%
CWIP as a % of Utility Plant & Intangibles	[f]	3.0%	4.6%	2.5%	2.2%	1.7%
Effective Income Tax Rate	[g]	-17%	-28%	-91%	-63%	-15%
Internal Cash as a % of Capex	[h]	76.0%	74.9%	70.0%	49.4%	67.9%

PNG Companies LLC

PNG Companies information is confidential and will be made available upon request, subject to a confidentiality agreement.

**Peoples Natural Gas Company LLC
Standard Data Requests
Revenue Requirement**

RR-1. Please provide a copy of the Company’s detailed quarterly balance sheet and monthly income statements for the historic test year through the most recent month available.

- Detailed quarterly balance sheet – Refer to Exhibit No. 16, Schedule No. 2 (53.53.II.A.2).
- Monthly income statements for the historic test year through the most recent month available are included in Attachment A below.

Peoples Natural Gas Company LLC
Exhibit No. 19, RR-1; Attachment A
Monthly Income Statement

Line No	Account Description	DECEMBER 2024	JANUARY 2025	FEBRUARY 2025	MARCH 2025	APRIL 2025	MAY 2025	JUNE 2025	JULY 2025	AUGUST 2025	SEPTEMBER 2025	OCTOBER 2025	NOVEMBER 2025
Operating Revenues (400):													
1	480.0 Residential Sales	\$ 87,158,268	\$ 123,898,450	\$ 90,587,084	\$ 73,663,274	\$ 50,012,637	\$ 31,927,936	\$ 19,564,523	\$ 18,099,231	\$ 17,829,994	\$ 19,218,511	\$ 39,634,800	\$ 74,038,871
2	481.0 Commercial and Industrial Sales	\$ 15,334,229	\$ 21,408,333	\$ 18,190,290	\$ 13,870,743	\$ 9,156,688	\$ 5,494,766	\$ 3,193,373	\$ 2,954,186	\$ 3,014,967	\$ 3,270,220	\$ 6,560,049	\$ 12,840,864
3	483.0 Sales for Resale	\$ 134,144	\$ 868,007	\$ 732,353	\$ 1,761,903	\$ 620,140	\$ 614,610	\$ 147,610	\$ 297,711	\$ 78,394	\$ 32,761	\$ 120,285	\$ 83,532
4	Sales of Gas (480-484)	\$ 102,626,641	\$ 146,174,790	\$ 109,509,727	\$ 89,295,920	\$ 59,789,465	\$ 38,037,311	\$ 22,905,506	\$ 21,351,127	\$ 20,923,356	\$ 22,521,491	\$ 46,315,134	\$ 86,963,267
5	487.0 Forfeited Discounts	\$ 173,420	\$ 439,526	\$ 554,152	\$ 758,297	\$ 781,581	\$ 641,772	\$ 587,581	\$ 508,275	\$ 392,730	\$ 361,452	\$ 346,109	\$ 280,025
6	488.0 Miscellaneous Service Revenues	\$ 65,060	\$ 70,762	\$ 86,990	\$ 83,265	\$ 118,791	\$ 106,027	\$ 90,725	\$ 114,964	\$ 100,410	\$ 93,870	\$ 105,016	\$ 89,133
7	489.1 Revenues from Transportation of Gas of Others Through Gathering Facility	\$ 682,731	\$ 664,305	\$ 479,829	\$ 687,132	\$ 697,071	\$ 754,151	\$ 751,524	\$ 625,090	\$ 757,612	\$ 646,744	\$ 694,236	\$ 682,882
8	489.3 Revenues from Transportation of Gas of Others Through Distribution Facility	\$ 28,002,870	\$ 36,266,889	\$ 29,589,480	\$ 23,536,251	\$ 17,155,464	\$ 12,511,229	\$ 9,683,663	\$ 9,342,545	\$ 9,186,157	\$ 9,774,124	\$ 14,718,946	\$ 22,379,153
9	489.4 Revenues from Storing Gas of Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	493.0 Rent from Gas Property	\$ 7,805	\$ 43,318	\$ 6,786	\$ 5,061	\$ 41,762	\$ 38,639	\$ 41,518	\$ 9,177	\$ 6,786	\$ 7,045	\$ 8,311	\$ 3,689
11	495.0 Other Gas Revenues	\$ 2,225,836	\$ 2,551,344	\$ 1,282,824	\$ 583,252	\$ 104,735	\$ 10,225	\$ (60,510)	\$ (50,434)	\$ (40,461)	\$ (45,163)	\$ 1,031,809	\$ (1,536,594)
12	496.0 Provision for Rate Refunds	\$ 146,059	\$ 49,053	\$ (61,397)	\$ 26,468	\$ 17,697	\$ 48,004	\$ 34,675	\$ 29,682	\$ 29,040	\$ 24,517	\$ (21,906)	\$ 321
13	Other Operating Revenues (485-496)	\$ 31,303,782	\$ 40,085,198	\$ 31,938,664	\$ 25,679,727	\$ 18,917,101	\$ 14,110,048	\$ 11,129,176	\$ 10,579,299	\$ 10,432,274	\$ 10,862,589	\$ 16,882,520	\$ 21,898,610
14	Total Operating Revenues (400)	\$ 133,930,423	\$ 186,259,988	\$ 141,448,391	\$ 114,975,647	\$ 78,706,566	\$ 52,147,359	\$ 34,034,682	\$ 31,930,426	\$ 31,355,630	\$ 33,384,080	\$ 63,197,654	\$ 108,861,877
Gas Production Operating Expense:													
Natural Gas Production Operation Expense													
15	750.0 Supervision and engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	751.0 Production maps and records	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	752.0 Gas wells expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	753.0 Field lines expenses	\$ 97,809	\$ 119,492	\$ 100,800	\$ 124,793	\$ 128,085	\$ 122,514	\$ 114,659	\$ 117,845	\$ 116,679	\$ 110,662	\$ 120,852	\$ 78,185
19	754.0 Field compressor station expenses	\$ 160,839	\$ 176,545	\$ 257,829	\$ 145,915	\$ 242,929	\$ 97,597	\$ 468,365	\$ 67,229	\$ 221,480	\$ 273,387	\$ 218,826	\$ 256,191
20	755.0 Field compressor station fuel and power	\$ 131,203	\$ 89,052	\$ 99,303	\$ 91,604	\$ 50,468	\$ 39,801	\$ 54,579	\$ 103,871	\$ 97,349	\$ 80,517	\$ 82,142	\$ 75,448
21	756.0 Field measuring and regulating station expenses	\$ 28,140	\$ 25,246	\$ 26,565	\$ 36,824	\$ 33,923	\$ 27,163	\$ 31,140	\$ 27,616	\$ 18,949	\$ 16,574	\$ 20,820	\$ 16,908
22	758.0 Gas well royalties	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	759.0 Other expenses	\$ 6,958	\$ 5,153	\$ 4,975	\$ 6,306	\$ 4,594	\$ 7,343	\$ 4,689	\$ 4,591	\$ 4,688	\$ 4,396	\$ 6,719	\$ 4,881
24	760.0 Rents	\$ 9,878	\$ 581	\$ 605	\$ 8	\$ 100	\$ 1,954	\$ 2,323	\$ 2,595	\$ -	\$ -	\$ 110	\$ -
25	Natural Gas Production and Gathering Operation Expense	\$ 434,826	\$ 416,069	\$ 490,076	\$ 405,451	\$ 460,099	\$ 296,371	\$ 675,756	\$ 323,747	\$ 459,145	\$ 485,535	\$ 449,469	\$ 431,612
26	800.1 Natural gas well-head purchases - intercompany	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	801.0 Natural gas field line purchases	\$ 1,144,297	\$ 910,381	\$ 692,477	\$ 742,108	\$ 917,082	\$ 638,371	\$ 618,656	\$ 640,460	\$ 790,840	\$ 540,292	\$ 517,485	\$ 829,528
28	803.0 Natural gas transmission line purchases	\$ 24,093,481	\$ 50,906,921	\$ 30,325,426	\$ 7,393,329	\$ 21,288,912	\$ 16,134,552	\$ 11,308,389	\$ 15,697,831	\$ 16,370,688	\$ 13,540,487	\$ 13,220,741	\$ 20,531,359
29	804.0 Natural gas city gate purchases	\$ 655,415	\$ 192,369	\$ 1,039,099	\$ 415,998	\$ 674,152	\$ 1,239,309	\$ 942,006	\$ 547,481	\$ 653,734	\$ 545,840	\$ 459,330	\$ 497,759
30	805.0 Other gas purchases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	805.1 Purchase gas cost adjustments	\$ 3,372,513	\$ (4,313,253)	\$ (2,410,395)	\$ 16,396,336	\$ 7,383,802	\$ 1,191,699	\$ (6,226,096)	\$ (5,441,778)	\$ (6,604,613)	\$ (6,202,082)	\$ 3,630,371	\$ (128,482)
32	806.0 Exchange gas	\$ (232,176)	\$ (197,043)	\$ 912,359	\$ (2,878,201)	\$ 1,185,277	\$ 433,462	\$ 658,025	\$ (84,590)	\$ (84,648)	\$ (46,749)	\$ (79,369)	\$ 287,171
33	807.1 Well expense - Purchased gas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	807.5 Other purchases gas expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	808.1 Gas withdrawn from storage—Debit	\$ 6,567,715	\$ 12,330,492	\$ 9,852,407	\$ 7,132,299	\$ 1,753,834	\$ 701,289	\$ 717,759	\$ 38,195	\$ 30,950	\$ 432,422	\$ 1,070,004	\$ 7,031,997
36	808.2 Gas delivered to storage—Credit	\$ (2,169,652)	\$ (1,015,108)	\$ (319,999)	\$ (449,708)	\$ (10,837,020)	\$ (10,560,933)	\$ (5,747,202)	\$ (110,744,906)	\$ (11,142,706)	\$ (7,957,538)	\$ (6,049,982)	\$ (2,181,437)
37	810.0 Gas used for compressor station fuel—Credit	\$ (304,893)	\$ (212,647)	\$ (305,322)	\$ (265,212)	\$ (143,905)	\$ (134,517)	\$ (151,452)	\$ (200,264)	\$ (185,283)	\$ (162,383)	\$ (160,689)	\$ (140,546)
38	812.0 Gas used for other utility operations—Credit	\$ (145,697)	\$ (181,464)	\$ (255,997)	\$ (95,931)	\$ (49,540)	\$ (34,603)	\$ (10,446)	\$ (6,630)	\$ (3,474)	\$ (3,820)	\$ (4,949)	\$ 48,615
39	813.0 Other gas supply expenses	\$ 146,431	\$ 128,637	\$ 112,400	\$ 104,815	\$ 122,822	\$ 125,721	\$ 120,430	\$ 130,039	\$ 122,106	\$ 112,623	\$ 120,655	\$ 118,385
40	Other Gas Supply Operation Expenses	\$ 33,127,435	\$ 58,549,102	\$ 39,642,454	\$ 28,495,833	\$ 22,295,417	\$ 9,734,351	\$ 2,230,071	\$ 575,838	\$ (52,408)	\$ 799,092	\$ 12,723,595	\$ 26,894,348
41	Total Gas Production Operation Expense	\$ 33,562,261	\$ 58,965,171	\$ 40,132,530	\$ 28,901,284	\$ 22,755,516	\$ 10,030,722	\$ 2,905,827	\$ 899,585	\$ 406,737	\$ 1,284,627	\$ 13,173,064	\$ 27,325,960
Nat Gas Storage, Terminating and Processing Operation Expenses:													
42	814.0 Operation supervision and engineering	\$ 3,149	\$ 2,205	\$ 2,086	\$ 2,146	\$ 1,871	\$ 1,870	\$ 1,732	\$ 1,994	\$ 2,032	\$ 1,802	\$ 2,304	\$ 1,428
43	816.0 Wells expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	817.0 Lines expenses	\$ 537	\$ 600	\$ 491	\$ 679	\$ 748	\$ 685	\$ 569	\$ 639	\$ 621	\$ 574	\$ 642	\$ 495
45	818.0 Compressor station expenses	\$ 158,777	\$ 103,424	\$ 122,384	\$ 79,504	\$ 80,165	\$ 115,410	\$ 96,198	\$ 160,564	\$ 104,250	\$ 122,555	\$ 155,918	\$ 202,647
46	819.0 Compressor station fuel and power	\$ 49,076	\$ 37,344	\$ 42,086	\$ 41,539	\$ 19,095	\$ 10,629	\$ 1,617	\$ 21,228	\$ 25,195	\$ 25,371	\$ 23,298	\$ 22,950
47	820.0 Measuring and regulating station expenses	\$ 78	\$ 147	\$ 140	\$ 126	\$ 154	\$ 157	\$ 142	\$ 129	\$ 126	\$ 125	\$ 110	\$ 107
48	823.0 Gas losses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	824.0 Other expenses	\$ 22	\$ 33	\$ 22	\$ 33	\$ 16	\$ 43	\$ 26	\$ 13	\$ 31	\$ 24	\$ 59	\$ 34
50	825.0 Storage wells royalties	\$ 6,800	\$ 6,705	\$ 4,552	\$ 1,508	\$ 67	\$ 400	\$ 300	\$ 1,092	\$ 337	\$ 175	\$ 175	\$ 1,475
51	826.0 Rents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	Underground Storage Operation Expense	\$ 218,439	\$ 150,468	\$ 171,761	\$ 125,536	\$ 102,115	\$ 129,195	\$ 100,584	\$ 185,659	\$ 132,591	\$ 150,626	\$ 182,506	\$ 229,137
53	850.0 Operation supervision and engineering	\$ 22,044	\$ 15,434	\$ 14,603	\$ 15,020	\$ 13,094	\$ 13,093	\$ 12,124	\$ 13,955	\$ 14,226	\$ 12,614	\$ 16,125	\$ 9,997
54	853.0 Compressor station labor and expenses	\$ 17,754	\$ 16,938	\$ 19,488	\$ (17,316)	\$ 3,180	\$ 8,807	\$ 25,220	\$ 20,964	\$ 25,220	\$ (484)	\$ 25,632	\$ 9,264
55	854.0 Gas Transmission Op - Compressor Sta Fuel	\$ 124,613	\$ 86,250	\$ 163,934	\$ 132,068	\$ 74,342	\$ 84,087	\$ 95,257	\$ 75,165	\$ 62,739	\$ 56,495	\$ 55,249	\$ 42,148
56	856.0 Mains expenses	\$ 139,572	\$ 116,202	\$ 128,679	\$ 42,890	\$ 103,411	\$ 134,157	\$ 105,723	\$ 192,704	\$ 110,110	\$ 137,266	\$ 206,728	\$ 277,004
57	857.0 Measuring and regulating station expenses	\$ 31,938	\$ 33,225	\$ 40,767	\$ 51,735	\$ 44,373	\$ 34,054	\$ 36,688	\$ 35,406	\$ 23,177	\$ 21,628	\$ 16,041	\$ 19,033
58	858.0 Transmission and compression of gas by others	\$ 13,770,279	\$ 13,876,495	\$ 13,476,788	\$ 13,337,091	\$ 5,658,405	\$ 5,560,036	\$ 5,449,546	\$ 5,506,944	\$ 5,598,759	\$ 5,654,854	\$ 5,641,889	\$ 13,754,395
59	859.0 Other expenses	\$ 1,367	\$ 1,643	\$ 1,408	\$ 1,994	\$ 1,997	\$ 3,574	\$ 2,326	\$ 2,326	\$ 2,134	\$ 3,156	\$ 5,281	\$ 2,646
60	860.0 Rents	\$ 20,501	\$ 7,092	\$ 729	\$ 4,644	\$ 4,584	\$ 5,280	\$ 12,104	\$ 17,007	\$ 4,655	\$ 5,418	\$ 2,809	\$ 3,521
61	Gas Transmission Operations Expense	\$ 14,128,068	\$ 14,153,880	\$ 13,946,396	\$ 13,568,125	\$ 5,903,385	\$ 5,843,088	\$ 5,724,011	\$ 5,864,471	\$ 5,841,020	\$ 5,890,947	\$ 5,969,754	\$ 14,118,009
62	870.0 Operation supervision and engineering	\$ (511,691)	\$ (498,834)	\$ (289,128)	\$ (297,722)	\$ 80,126	\$ (542,859)	\$ (471,714)	\$ (379,649)	\$ 221,545	\$ (231,000)	\$ (330,054)	\$ (489,708)

Line No	Account Description	DECEMBER 2024	JANUARY 2025	FEBRUARY 2025	MARCH 2025	APRIL 2025	MAY 2025	JUNE 2025	JULY 2025	AUGUST 2025	SEPTEMBER 2025	OCTOBER 2025	NOVEMBER 2025
63	871.0 Distribution load dispatching	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	874.0 Mains and services expenses	\$ 1,239,576	\$ 1,499,771	\$ 1,300,960	\$ 1,253,088	\$ 1,246,959	\$ 1,309,998	\$ 1,198,150	\$ 1,279,083	\$ 1,256,862	\$ 1,318,158	\$ 1,258,646	\$ 1,970,723
65	875.0 Measuring and regulating station expenses—General	\$ 489,900	\$ 333,895	\$ 574,409	\$ 289,229	\$ 326,908	\$ 337,090	\$ 300,178	\$ 303,514	\$ 286,453	\$ 265,717	\$ 263,865	\$ 542,254
66	877.0 Measuring and regulating station expenses—City gate check stations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67	878.0 Meter and house regulator expenses	\$ 752,527	\$ 575,967	\$ 604,009	\$ 598,177	\$ 534,171	\$ 596,696	\$ 547,936	\$ 737,195	\$ 763,893	\$ 654,184	\$ 827,806	\$ 1,115,975
68	879.0 Customer installations expenses	\$ 752,390	\$ 806,504	\$ 700,687	\$ 478,940	\$ 432,663	\$ 478,312	\$ 345,276	\$ 359,822	\$ 382,232	\$ 452,011	\$ 493,230	\$ 981,364
69	880.0 Other expenses	\$ 360,693	\$ 330,377	\$ 252,174	\$ 311,416	\$ 287,689	\$ 297,860	\$ 262,479	\$ 261,920	\$ 235,578	\$ 367,400	\$ 313,304	\$ (144,346)
70	881.0 Rents	\$ 107,914	\$ 106,075	\$ 15,115	\$ 20,258	\$ 6,383	\$ 9,904	\$ 69,320	\$ 49,022	\$ 12,284	\$ 18,012	\$ 75,656	\$ 51,334
71	Gas Distribution Operations Expense	\$ 3,191,308	\$ 3,153,754	\$ 3,158,225	\$ 2,653,385	\$ 2,915,100	\$ 2,381,002	\$ 2,251,624	\$ 2,610,908	\$ 3,159,027	\$ 2,824,123	\$ 2,902,453	\$ 4,027,596
72	901.0 Supervision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73	902.0 Meter reading expenses	\$ 320,555	\$ 141,807	\$ 217,149	\$ 366,780	\$ 200,534	\$ 213,948	\$ 156,040	\$ 185,302	\$ 229,688	\$ 134,164	\$ 233,380	\$ 123,374
74	903.0 Customer records and collection expenses	\$ 2,172,558	\$ 1,813,226	\$ 1,404,775	\$ 1,272,307	\$ 1,918,432	\$ 1,884,312	\$ 1,776,666	\$ 2,034,762	\$ 1,713,390	\$ 2,097,688	\$ 1,946,731	\$ 1,796,026
75	904.0 Uncollectible accounts	\$ 1,592,004	\$ 2,076,385	\$ 2,031,196	\$ (205,546)	\$ 2,232,288	\$ 2,069,801	\$ 1,608,831	\$ 1,031,789	\$ 1,360,519	\$ 1,476,984	\$ 1,787,798	\$ 1,276,924
76	Customer Accounts Expense	\$ 4,085,118	\$ 4,031,419	\$ 3,653,120	\$ 1,433,541	\$ 4,351,253	\$ 4,168,061	\$ 3,541,537	\$ 3,251,853	\$ 3,303,596	\$ 3,708,835	\$ 3,967,909	\$ 3,196,323
77	907.0 Supervision	\$ 66,607	\$ (16,960)	\$ 3,313	\$ 3,774	\$ (6,594)	\$ (10,871)	\$ (11,975)	\$ (4,976)	\$ 24,099	\$ (15,593)	\$ -	\$ 296,560
78	908.0 Customer assistance expenses	\$ 2,735,863	\$ 5,303,752	\$ 1,779,646	\$ 115,871	\$ 50,851	\$ 239,337	\$ (68,768)	\$ 120,710	\$ 68,431	\$ 257,354	\$ 1,938,797	\$ 4,782,509
79	909.0 Informational advertising expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80	910.0 Miscellaneous customer service expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81	Customer Service and Informational Expense	\$ 2,802,469	\$ 5,286,792	\$ 1,782,959	\$ 119,645	\$ 34,920	\$ 232,743	\$ (79,640)	\$ 108,735	\$ 63,455	\$ 281,453	\$ 1,923,204	\$ 5,079,069
82	911.0 Supervision	\$ 3,995	\$ (2,359)	\$ (2,412)	\$ 8,867	\$ -	\$ 885	\$ 1,742	\$ -	\$ -	\$ -	\$ 1,262	\$ -
83	912.0 Demonstrating and selling expenses	\$ 175,326	\$ 73,001	\$ 57,237	\$ 81,431	\$ 144,127	\$ 124,832	\$ 47,699	\$ 73,471	\$ 96,463	\$ 106,060	\$ 87,241	\$ (54,776)
84	913.0 Promotional advertising expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85	916.0 Miscellaneous sales promotion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	Sales Expense	\$ 179,322	\$ 70,642	\$ 54,825	\$ 90,298	\$ 144,127	\$ 125,717	\$ 49,440	\$ 73,471	\$ 96,463	\$ 106,060	\$ 88,503	\$ (54,776)
87	920.0 Administrative and general salaries	\$ 1,524,696	\$ 1,268,331	\$ 1,024,658	\$ 921,707	\$ 1,126,390	\$ 1,148,620	\$ 1,093,866	\$ 1,221,948	\$ 1,127,955	\$ 1,127,267	\$ 1,184,273	\$ 628,708
88	921.0 Office supplies and expenses	\$ 1,366,799	\$ 1,123,913	\$ 925,082	\$ 657,419	\$ 1,292,690	\$ 531,341	\$ 758,030	\$ 877,163	\$ 1,127,945	\$ 851,363	\$ 992,894	\$ 858,549
89	922.0 Administrative expenses transferred—Credit	\$ (4,947,923)	\$ (4,079,592)	\$ (2,567,432)	\$ (7,045,456)	\$ (4,581,307)	\$ (4,698,439)	\$ (6,095,911)	\$ (4,470,199)	\$ (3,479,318)	\$ (6,005,240)	\$ (6,005,240)	\$ (4,740,299)
90	923.0 Outside service employed	\$ 4,404,072	\$ 2,363,719	\$ 2,877,822	\$ 2,869,269	\$ 2,699,953	\$ 3,181,052	\$ 2,446,767	\$ 3,234,203	\$ 2,461,568	\$ 2,871,333	\$ 2,932,069	\$ 2,455,312
91	924.0 Property insurance	\$ 98,156	\$ 107,139	\$ 192,738	\$ 133,828	\$ 110,305	\$ 123,241	\$ 123,489	\$ 80,959	\$ 131,408	\$ 112,427	\$ 117,447	\$ 124,163
92	925.0 Injuries and damages	\$ 2,190,761	\$ 905,653	\$ 1,606,085	\$ 1,098,246	\$ 1,019,949	\$ 1,022,572	\$ 1,602,145	\$ 1,077,997	\$ (535,579)	\$ 975,436	\$ 1,021,990	\$ 1,205,199
93	926.0 Employee pensions and benefits	\$ 1,785,543	\$ 2,082,692	\$ 1,991,104	\$ 1,547,836	\$ 1,584,571	\$ 1,421,539	\$ 1,468,547	\$ 1,575,046	\$ 1,620,334	\$ 1,296,988	\$ 1,569,510	\$ 1,721,648
94	928.0 Regulatory commission expenses	\$ 147,500	\$ 124,473	\$ 124,973	\$ 129,723	\$ 126,973	\$ 124,473	\$ 125,473	\$ 126,742	\$ 129,492	\$ 125,992	\$ 127,492	\$ 134,992
95	930.1 Institutional or goodwill advertising expense	\$ 322,653	\$ 28,611	\$ 95,976	\$ 45,680	\$ 72,011	\$ 150,580	\$ 73,139	\$ 79,604	\$ 113,092	\$ 204,099	\$ 369,893	\$ 319,647
96	930.2 Miscellaneous general expense	\$ 70,598	\$ 84,593	\$ 87,662	\$ 72,063	\$ 72,679	\$ 174,791	\$ 64,770	\$ 78,127	\$ 72,992	\$ 75,363	\$ 85,363	\$ 76,467
97	931.0 Rents	\$ 410,060	\$ 414,327	\$ 413,982	\$ 414,766	\$ 416,319	\$ 416,519	\$ 416,519	\$ 419,504	\$ 428,170	\$ 416,519	\$ 421,119	\$ 411,919
98	Administrative and General Operations Expense	\$ 7,372,913	\$ 4,423,860	\$ 6,772,650	\$ 845,081	\$ 3,940,532	\$ 3,596,290	\$ 2,076,834	\$ 4,351,542	\$ 3,147,609	\$ 3,324,588	\$ 2,816,809	\$ 3,196,306
99	Total Operation Expenses (401)	\$ 65,539,898	\$ 90,235,986	\$ 69,672,465	\$ 47,736,896	\$ 40,146,948	\$ 26,506,818	\$ 16,570,217	\$ 17,346,223	\$ 16,150,499	\$ 15,571,260	\$ 31,024,202	\$ 57,117,624
	Maintenance Expenses (402)												
	Gas Production Maintenance Expenses												
100	762.0 Maintenance of structures and improvements	\$ 2,910	\$ 1,004	\$ 3,516	\$ 868	\$ 1,957	\$ 3,396	\$ 5,194	\$ 4,884	\$ 4,101	\$ 4,748	\$ 4,309	\$ 6,088
101	763.0 Maintenance of producing gas wells	\$ -	\$ -	\$ 60	\$ -	\$ 261	\$ 263	\$ -	\$ 111	\$ -	\$ -	\$ -	\$ -
102	764.0 Maintenance of field lines	\$ 378,570	\$ 273,742	\$ 283,593	\$ 280,483	\$ 322,773	\$ 402,912	\$ 361,935	\$ 392,975	\$ 352,569	\$ 365,898	\$ 363,123	\$ 232,888
103	765.0 Maintenance of field compressor station equipment	\$ 118,537	\$ 113,958	\$ 172,147	\$ 117,158	\$ 112,804	\$ 153,561	\$ 141,312	\$ 172,822	\$ 115,086	\$ 168,609	\$ 183,077	\$ 219,491
104	766.0 Maintenance of field measuring and regulating station equipment	\$ 19,108	\$ 14,943	\$ 17,387	\$ 17,340	\$ 17,298	\$ 17,444	\$ 13,699	\$ 15,034	\$ 16,194	\$ 14,033	\$ 16,189	\$ (20,821)
105	769.0 Maintenance of other equipment	\$ 7,466	\$ 2,301	\$ 2,677	\$ 1,466	\$ 3,555	\$ 2,680	\$ 2,064	\$ 1,396	\$ 1,922	\$ 2,252	\$ 3,843	\$ 2,341
106	Natural Gas Production and Gathering Maintenance Expense	\$ 526,592	\$ 405,948	\$ 479,380	\$ 417,315	\$ 458,648	\$ 580,257	\$ 524,204	\$ 587,222	\$ 489,871	\$ 555,538	\$ 570,541	\$ 439,987
107	787.0 Maintenance of pipe lines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108	Natural Gas Production Maintenance Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
109	831.0 Maintenance of structures and improvements	\$ 120	\$ 29	\$ 49	\$ 12	\$ 19	\$ 62	\$ 205	\$ 159	\$ 29	\$ 73	\$ 53	\$ 87
110	832.0 Maintenance of reservoirs and wells	\$ -	\$ -	\$ 28	\$ -	\$ 88	\$ 88	\$ 464	\$ -	\$ -	\$ -	\$ -	\$ -
111	833.0 Maintenance of lines	\$ 3,623	\$ 2,330	\$ 2,577	\$ 3,012	\$ 2,848	\$ 3,478	\$ 4,040	\$ 3,936	\$ 3,684	\$ 3,682	\$ 4,188	\$ 3,130
112	834.0 Maintenance of compressor station equipment	\$ 30,208	\$ 22,042	\$ 47,314	\$ 23,225	\$ 45,686	\$ 53,225	\$ 49,558	\$ 66,189	\$ 13,940	\$ 37,781	\$ 40,790	\$ 49,247
113	835.0 Maintenance of measuring and regulating station equipment	\$ 69	\$ 93	\$ 73	\$ 108	\$ 149	\$ 97	\$ 98	\$ 83	\$ 30	\$ 76	\$ 128	\$ 71
114	837.0 Maintenance of other equipment	\$ 13	\$ 34	\$ 23	\$ 21	\$ 13	\$ 13	\$ 13	\$ 5	\$ 15	\$ 9	\$ 10	\$ 15
115	Underground Storage Maintenance Expense	\$ 34,034	\$ 24,528	\$ 50,065	\$ 26,378	\$ 48,804	\$ 56,964	\$ 54,379	\$ 70,372	\$ 17,698	\$ 41,621	\$ 45,169	\$ 52,550
116	862.0 Maintenance of structures and improvements	\$ 2,255	\$ 914	\$ 2,736	\$ 679	\$ 1,283	\$ 3,156	\$ 4,033	\$ 4,963	\$ 2,277	\$ 4,106	\$ 3,070	\$ 4,857
117	863.0 Maintenance of mains	\$ 264,030	\$ 185,042	\$ 179,310	\$ 178,686	\$ 172,252	\$ 223,391	\$ 248,111	\$ 237,166	\$ 211,003	\$ 211,828	\$ 245,335	\$ 210,852
118	864.0 Maintenance of compressor station equipment	\$ 16,968	\$ 6,691	\$ 13,235	\$ 3,950	\$ 5,990	\$ 17,709	\$ 11,434	\$ 8,052	\$ 14,139	\$ 28,895	\$ 6,858	\$ 10,576
119	865.0 Maintenance of measuring and regulating station equipment	\$ 83,223	\$ 125,967	\$ 125,464	\$ 86,539	\$ 191,570	\$ 175,428	\$ 140,445	\$ 156,391	\$ 155,240	\$ 153,222	\$ 101,448	\$ (223,646)
120	866.0 Maintenance of communication equipment	\$ 34,429	\$ 12,602	\$ 22,670	\$ 58,947	\$ 28,896	\$ 24,183	\$ 3,511	\$ 17,790	\$ 17,214	\$ 18,285	\$ 24,259	\$ (92,621)
121	867.0 Maintenance of other equipment	\$ 3,123	\$ 518	\$ 762	\$ 680	\$ 878	\$ 705	\$ 818	\$ 539	\$ 886	\$ 769	\$ 1,359	\$ 968
122	Gas Transmission Maintenance Expense	\$ 404,028	\$ 331,735	\$ 344,177	\$ 329,481	\$ 400,869	\$ 444,572	\$ 408,353	\$ 424,901	\$ 400,760	\$ 417,104	\$ 382,329	\$ (89,012)
123	886.0 Maintenance of structures and improvements	\$ 568,109	\$ 618,961	\$ 509,342	\$ 396,361	\$ 534,983	\$ 481,658	\$ 527,035	\$ 614,396	\$ 443,916	\$ 519,646	\$ 562,067	\$ 605,293
124	887.0 Maintenance of mains	\$ 3,745,150	\$ 2,753,620	\$ 2,529,877	\$ 2,396,164	\$ 2,803,007	\$ 3,542,800	\$ 3,417,309	\$ 3,569,066	\$ 3,046,632	\$ 3,127,492	\$ 3,505,383	\$ 3,948,232
125	888.0 Maintenance of compressor station equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
126	889.0 Maintenance of measuring and regulating station equipment—General	\$ 213,457	\$ 13										

Line No	Account Description	DECEMBER 2024	JANUARY 2025	FEBRUARY 2025	MARCH 2025	APRIL 2025	MAY 2025	JUNE 2025	JULY 2025	AUGUST 2025	SEPTEMBER 2025	OCTOBER 2025	NOVEMBER 2025
133	932.0 Maintenance of general plant	\$ 12,978	\$ 53,443	\$ 12,783	\$ 37,194	\$ 23,816	\$ 20,106	\$ 8,534	\$ 3,002	\$ 25,810	\$ (12,197)	\$ 14,568	\$ (44,699)
134	Administrative and General Maintenance Expense	\$ 12,978	\$ 53,443	\$ 12,783	\$ 37,194	\$ 23,816	\$ 20,106	\$ 8,534	\$ 3,002	\$ 25,810	\$ (12,197)	\$ 14,568	\$ (44,699)
135	Total Maintenance Expenses (402)	\$ 5,788,851	\$ 4,645,837	\$ 4,420,943	\$ 4,002,117	\$ 4,636,373	\$ 5,462,257	\$ 5,249,310	\$ 5,636,579	\$ 4,649,146	\$ 5,006,145	\$ 5,519,166	\$ 5,441,374
136	403.0 Depreciation expense	\$ 11,395,717	\$ 11,708,723	\$ 11,698,051	\$ 11,700,856	\$ 11,771,528	\$ 11,761,644	\$ 11,500,797	\$ 13,988,799	\$ 11,968,765	\$ 11,964,636	\$ 12,246,499	\$ 12,211,704
137	Depreciation Expense (403)	\$ 11,395,717	\$ 11,708,723	\$ 11,698,051	\$ 11,700,856	\$ 11,771,528	\$ 11,761,644	\$ 11,500,797	\$ 13,988,799	\$ 11,968,765	\$ 11,964,636	\$ 12,246,499	\$ 12,211,704
138	403.1 Depreciation Expense - Asset Retirement Obligation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
139	Depreciation Expense for Asset Retirement Obligation Costs (403.1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
140	404.0 Amortization expense - Utility plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
141	404.2 Amortization of underground storage land and land rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
142	Amortization and Depletion of Utility Plant (404-405)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
143	407.3 Amortization Expense - Regulatory Debits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
144	Regulatory Debits (407.3)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
145	408.1 Taxes other than income taxes, utility operating income	\$ 1,324,017	\$ 1,402,228	\$ 1,039,695	\$ 959,575	\$ 901,033	\$ 1,004,769	\$ (1,803,097)	\$ 998,511	\$ 1,020,230	\$ 932,944	\$ 1,053,685	\$ 1,057,759
146	Taxes Other Than Income Taxes (408.1)	\$ 1,324,017	\$ 1,402,228	\$ 1,039,695	\$ 959,575	\$ 901,033	\$ 1,004,769	\$ (1,803,097)	\$ 998,511	\$ 1,020,230	\$ 932,944	\$ 1,053,685	\$ 1,057,759
147	409.1 Income taxes, utility operating income	\$ (3,115,579)	\$ -	\$ -	\$ 8,410,996	\$ -	\$ -	\$ 1,577,229	\$ -	\$ -	\$ 481,051	\$ -	\$ (1,017,596)
148	410.1 Provision for deferred income taxes, utility operating income	\$ 159,029,548	\$ -	\$ -	\$ (28,563,633)	\$ -	\$ -	\$ (7,477,777)	\$ -	\$ -	\$ 1,403,133	\$ -	\$ 170,174
149	411.1 Provision for deferred income taxes--Credit, utility operating income	\$ (196,046,349)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
150	411.4 Investment tax credit adjustments, utility operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
151	Total Operating Expenses	\$ 43,916,104	\$ 107,992,774	\$ 86,831,154	\$ 44,246,807	\$ 57,455,882	\$ 44,735,488	\$ 25,616,680	\$ 37,970,113	\$ 33,788,640	\$ 35,359,170	\$ 49,843,553	\$ 74,981,039
152	NET UTILITY OPERATING INCOME	\$ 90,014,319	\$ 78,267,214	\$ 54,617,237	\$ 70,728,840	\$ 21,250,684	\$ 7,411,871	\$ 8,418,002	\$ (6,039,687)	\$ (2,433,010)	\$ (1,975,089)	\$ 13,354,102	\$ 33,880,838
OTHER INCOME & DEDUCTIONS													
Other Income:													
153	415.0 Revenues from merchandising, jobbing and contract work	\$ 654,507	\$ 818,125	\$ 765,554	\$ 713,878	\$ 818,635	\$ 752,531	\$ 808,213	\$ 778,879	\$ 821,663	\$ 767,642	\$ 806,954	\$ 841,981
154	416.0 Costs and expenses of merchandising, jobbing and contract work	\$ (207,130)	\$ (179,440)	\$ (206,632)	\$ (197,599)	\$ (169,993)	\$ (127,357)	\$ (193,158)	\$ (226,483)	\$ (102,824)	\$ (227,574)	\$ (153,449)	\$ (162,827)
155	417.0 Nonutility Operations - Revenue	\$ 239,610	\$ 239,610	\$ 239,610	\$ 239,610	\$ 239,610	\$ 239,610	\$ 239,610	\$ 239,610	\$ 239,610	\$ 239,610	\$ 239,610	\$ 239,610
156	417.1 Nonutility Operations - Expenses	\$ 66,121	\$ (228,863)	\$ (220,483)	\$ 122,541	\$ (220,483)	\$ (220,483)	\$ 131,410	\$ (220,483)	\$ (220,483)	\$ 140,148	\$ (241,510)	\$ (280,345)
157	419.0 Interest and dividend income	\$ (162,349)	\$ 669,706	\$ 516,294	\$ (1,139,365)	\$ (432,941)	\$ (29,087)	\$ 426,847	\$ 323,410	\$ 375,107	\$ 252,043	\$ 9,242	\$ 2,318
158	419.1 Allowance for other funds used during construction	\$ 185,762	\$ 172,174	\$ 255,402	\$ 343,001	\$ 352,696	\$ 322,043	\$ 383,252	\$ 413,596	\$ 403,367	\$ 368,992	\$ 350,789	\$ 307,530
159	421.0 Miscellaneous nonoperating income	\$ 18,048	\$ 13,741	\$ 13,741	\$ 13,741	\$ 13,741	\$ 13,618	\$ 13,903	\$ 13,741	\$ 13,741	\$ 13,741	\$ 13,741	\$ 14,829
160	421.1 Gain on Disposition of Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
161	Total Other Income	\$ 794,570	\$ 1,505,054	\$ 1,363,486	\$ 95,806	\$ 601,266	\$ 950,875	\$ 1,810,077	\$ 1,322,269	\$ 1,530,181	\$ 1,554,603	\$ 1,025,376	\$ 963,096
Other Income Deductions:													
162	421.2 Loss on Disposition of Property	\$ -	\$ -	\$ -	\$ -	\$ (12,792)	\$ 12,792	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
163	426.1 Donations	\$ (15,000)	\$ 13,643	\$ (508)	\$ -	\$ (150)	\$ (100)	\$ -	\$ (4,560)	\$ (1,000)	\$ (1,000)	\$ (5,000)	\$ -
164	426.3 Penalties	\$ -	\$ (1,000)	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ (7,750)	\$ -	\$ -	\$ -	\$ -
165	426.4 Expenditures for certain civic, political and related activities	\$ (52,985)	\$ (80,756)	\$ (17,911)	\$ (39,443)	\$ (6,985)	\$ (2,387)	\$ (24,485)	\$ 49,015	\$ (1,985)	\$ (16,985)	\$ (24,485)	\$ (6,985)
166	426.5 Other deductions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
167	Total Other Income Deductions	\$ (67,985)	\$ (68,114)	\$ (18,419)	\$ (39,443)	\$ (17,927)	\$ 10,304	\$ (24,485)	\$ 44,455	\$ (10,735)	\$ (17,985)	\$ (29,485)	\$ (6,985)
Taxes Applicable to Other Income and Deductions													
168	408.2 Taxes other than income taxes, other income and deductions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
169	409.2 Income taxes, other income and deductions	\$ (905,136)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
170	410.2 Provision for deferred income taxes, other income and deductions	\$ 63,178	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
171	411.2 Provision for deferred income taxes--Credit, other income and deductions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
172	Total Taxes Applicable to Other Income/Deductions	\$ (841,957)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
173	NET OTHER INCOME AND DEDUCTIONS	\$ (115,373)	\$ 1,436,940	\$ 1,345,067	\$ 56,363	\$ 583,339	\$ 961,180	\$ 1,785,592	\$ 1,366,724	\$ 1,519,445	\$ 1,536,617	\$ 995,891	\$ 956,111
INTEREST CHARGES													
174	427.0 Interest on long-term debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
175	428.0 Amortization of Debt Discount and Expense	\$ (81,139)	\$ (102,645)	\$ (103,387)	\$ (103,387)	\$ (103,387)	\$ (103,440)	\$ (103,440)	\$ (103,440)	\$ (103,440)	\$ (103,440)	\$ (103,440)	\$ (103,440)
176	430.0 Interest on debt to associated companies	\$ (5,362,702)	\$ (5,584,733)	\$ (5,445,456)	\$ (5,420,623)	\$ (5,279,925)	\$ (5,255,670)	\$ (5,411,147)	\$ (5,566,942)	\$ (5,746,559)	\$ (5,931,951)	\$ (6,156,965)	\$ (6,263,135)
177	431.0 Other interest expense	\$ (21,492)	\$ 60,568	\$ 1,544	\$ (42,149)	\$ (424)	\$ (1,147)	\$ (27,131)	\$ 972	\$ 461	\$ (28,514)	\$ (301,910)	\$ 301,858
178	432.0 Allowance for borrowed funds used during construction--Credit	\$ 137,994	\$ 95,465	\$ 106,119	\$ 127,762	\$ 119,167	\$ 103,063	\$ 131,745	\$ 139,904	\$ 176,009	\$ 151,814	\$ 147,566	\$ 131,520
179	NET INTEREST CHARGES	\$ (5,327,338)	\$ (5,531,346)	\$ (5,441,180)	\$ (5,438,397)	\$ (5,264,569)	\$ (5,257,193)	\$ (5,409,973)	\$ (5,529,505)	\$ (5,673,528)	\$ (5,912,091)	\$ (6,414,749)	\$ (5,933,197)
180	TOTAL INCOME BEFORE EXTRAORDINARY INCOME	\$ 84,571,608	\$ 74,172,808	\$ 50,521,124	\$ 65,346,806	\$ 16,569,454	\$ 3,115,857	\$ 4,793,621	\$ (10,202,468)	\$ (6,587,093)	\$ (6,350,562)	\$ 7,935,243	\$ 28,903,752
EXTRAORDINARY ITEMS													
181	434.0 Extraordinary Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
182	435.0 Extraordinary deductions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
183	409.3 Income taxes, extraordinary items. Net Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
184	EXTRAORDINARY ITEMS AFTER TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
185	NET INCOME (LOSS)	\$ 84,571,608	\$ 74,172,808	\$ 50,521,124	\$ 65,346,806	\$ 16,569,454	\$ 3,115,857	\$ 4,793,621	\$ (10,202,468)	\$ (6,587,093)	\$ (6,350,562)	\$ 7,935,243	\$ 28,903,752

**Peoples Natural Gas Company LLC
Standard Data Request
Revenue Requirements**

RR-2. Please provide the actual number of customers by rate schedule as of December 31 for the last five years.

Refer to pages 2 – 3 of this response.

Peoples Natural Gas Company LLC
Customers by Rate Schedule at December 31st
For the Five Year Period (2021-2025)

Line No.	Description	12/31/2021 (1)	12/31/2022 (2)	12/31/2023 (3)	12/31/2024 (4)	12/31/2025 (5)
1	Residential Sales	515,559	531,365	540,064	544,295	543,737
2	Residential Sales (CAP)	37,457	32,656	28,771	30,735	33,636
3	<u>Rate Schedule Commercial Sales SGS</u>					
4	0 - 499 Mcf/Year	33,116	35,310	35,264	35,749	35,792
5	500 - 999 Mcf/Year	2,807	3,437	3,092	2,908	2,958
6	Total Rate Schedule Commercial Sales SGS	35,923	38,747	38,356	38,657	38,750
7	<u>Rate Schedule Commercial Sales MGS</u>					
8	1000 - 2499 Mcf/Year	1,323	1,603	1,440	1,329	1,376
9	2500 - 24999 Mcf/Year	346	407	378	336	353
10	Total Rate Schedule Commercial Sales MGS	1,669	2,010	1,818	1,665	1,729
11	<u>Rate Schedule Commercial Sales LGS</u>					
12	25000 - 49999 Mcf/Year	4	7	9	9	9
13	50000 - 99999 Mcf/Year	4	-	4	-	1
14	100000 - 199999 Mcf/Year	-	1	-	-	-
15	200000 - 749999 Mcf/Year	-	-	-	-	-
16	750000 - 1999999 Mcf/Year	-	-	-	-	-
17	> 2000000 Mcf/Year	-	-	-	1	-
18	Total Rate Schedule Commercial Sales LGS	8	8	13	10	10
19	<u>Rate Schedule Industrial Sales SGS</u>					
20	Less than 499 Mcf/Year	28	45	34	34	33
21	500 - 999 Mcf/Year	16	18	16	18	20
22	Total Rate Schedule Industrial Sales SGS	44	63	50	52	53
23	<u>Rate Schedule Industrial Sales MGS</u>					
24	1000 - 2499 Mcf/Year	15	15	16	22	23
25	2500 - 24999 Mcf/Year	28	21	19	23	26
26	Total Rate Schedule Industrial Sales MGS	43	36	35	45	49
27	<u>Rate Schedule Industrial Sales LGS</u>					
28	25000 - 49999 Mcf/Year	2	2	3	2	2
29	50000 - 99999 Mcf/Year	2	1	2	-	-
30	100000 - 199999 Mcf/Year	1	-	-	-	-
30	200000 - 749999 Mcf/Year	1	-	-	1	-
31	750000 - 1999999 Mcf/Year	-	-	-	-	-
32	> 2000000 Mcf/Year	-	-	-	-	-
33	Total Rate Schedule Industrial Sales SGS	6	3	5	3	2
34	Sales Summary by Customer Class					
35	Total Residential Sales	553,016	564,021	568,835	575,030	577,373
36	Total SGS Sales	35,967	38,810	38,406	38,709	38,803
37	Total MGS Sales	1,712	2,046	1,853	1,710	1,778
38	Total LGS Sales	14	11	18	13	12
39	Total Sales	590,709	604,888	609,112	615,462	617,966

Peoples Natural Gas Company LLC
Customers by Rate Schedule at December 31st
For the Five Year Period (2021-2025)

Line No.	Description	12/31/2021 (1)	12/31/2022 (2)	12/31/2023 (3)	12/31/2024 (4)	12/31/2025 (5)	
1	Residential Transport	92,427	84,341	80,286	75,554	74,912	
2	<u>Rate Schedule Commercial Transport SGS</u>						
3	Less than 499 Mcf/Year	10,417	7,792	8,245	8,301	8,168	
4	500 - 999 Mcf/Year	2,496	2,097	2,115	2,011	1,986	
5	Total Rate Schedule Commercial Transport SGS	12,913	9,889	10,360	10,312	10,154	
6	<u>Rate Schedule Commercial Transport MGS</u>						
7	1000 - 2499 Mcf/Year	1,989	1,823	1,882	1,797	1,743	
8	2500 - 24999 Mcf/Year	1,481	1,530	1,479	1,360	1,345	
9	Total Rate Schedule Commercial Transport MGS	3,470	3,353	3,361	3,157	3,088	
10	<u>Rate Schedule Commercial Transport LGS</u>						
11	25000 - 49999 Mcf/Year	57	62	55	55	58	
12	50000 - 99999 Mcf/Year	32	30	30	32	32	
13	100000 - 199999 Mcf/Year	13	12	14	13	13	
14	200000 - 749999 Mcf/Year	4	4	4	4	4	
15	750000 - 1999999 Mcf/Year	-	-	-	-	-	
16	> 2000000 Mcf/Year	-	-	-	-	-	
17	Total Rate Schedule Commercial Transport LGS	106	108	103	104	107	
18	<u>Rate Schedule Industrial Transport SGS</u>						
19	Less than 499 Mcf/Year	29	32	35	40	37	
20	500 - 999 Mcf/Year	16	15	15	12	11	
21	Total Rate Schedule Industrial Transport SGS	45	47	50	52	48	
22	<u>Rate Schedule Industrial Transport MGS</u>						
23	1000 - 2499 Mcf/Year	32	23	29	28	28	
24	2500 - 24999 Mcf/Year	106	109	111	108	105	
25	Total Rate Schedule Industrial Transport MGS	138	132	140	136	133	
26	<u>Rate Schedule Industrial Transport LGS</u>						
27	25000 - 49999 Mcf/Year	30	32	33	31	31	
28	50000 - 99999 Mcf/Year	33	37	34	36	32	
29	100000 - 199999 Mcf/Year	32	25	28	25	24	
30	200000 - 749999 Mcf/Year	49	40	40	45	44	
31	750000 - 1999999 Mcf/Year	4	3	3	-	5	
32	> 2000000 Mcf/Year	2	2	2	2	2	
33	Total Rate Schedule Industrial Sales SGS	150	139	140	139	138	
34	Sales Summary by Customer Class						
35	Total Residential Sales	92,427	84,341	80,286	75,554	74,912	
36	Total SGS Sales	12,958	9,936	10,410	10,364	10,202	
37	Total MGS Sales	3,608	3,485	3,501	3,293	3,221	
38	Total LGS Sales	256	247	243	243	245	
39	Total Sales	109,249	98,009	94,440	89,454	88,580	
40	Total Company	699,958	702,897	703,552	704,916	706,546	

**Peoples Natural Gas Company LLC
Standard Data Request
Revenue Requirements**

RR-3. Please provide the average number of customers by rate schedule for the last five years.

Refer to pages 2 -3 of this response.

Peoples Natural Gas Company LLC
Average Number of Customers by Rate Schedule
For the Five Year Period (2021-2025)

Line No.	Description	Twelve	Twelve	Twelve	Twelve	Twelve
		Mth Ave-21 (1)	Mth Ave-22 (2)	Mth Ave-23 (3)	Mth Ave-24 (4)	Mth Ave-25 (5)
1	Residential Sales	514,093	522,679	532,721	540,583	543,175
2	Residential Sales (CAP)	37,471	34,432	31,536	29,689	31,739
3	<u>Rate Schedule Commercial Sales SGS</u>					
4	Less than 499 Mcf/Year	32,889	33,952	35,017	35,179	35,644
5	500 - 999 Mcf/Year	2,792	3,053	3,305	3,041	2,930
6	Total Rate Schedule Commercial Sales SGS	35,681	37,005	38,322	38,220	38,574
7	<u>Rate Schedule Commercial Sales MGS</u>					
8	1000 - 2499 Mcf/Year	1,297	1,449	1,511	1,397	1,356
9	2500 - 24999 Mcf/Year	362	374	403	360	339
10	Total Rate Schedule Commercial Sales MGS	1,659	1,823	1,914	1,757	1,695
11	<u>Rate Schedule Commercial Sales LGS</u>					
12	25000 - 49999 Mcf/Year	10	5	7	7	9
13	50000 - 99999 Mcf/Year	4	3	-	1	-
14	100000 - 199999 Mcf/Year	-	-	-	-	-
15	200000 - 749999 Mcf/Year	-	-	-	-	-
16	750000 - 1999999 Mcf/Year	-	-	-	-	-
17	> 2000000 Mcf/Year	-	-	-	-	-
18	Total Rate Schedule Commercial Sales LGS	14	8	7	8	9
19	<u>Rate Schedule Industrial Sales SGS</u>					
20	Less than 499 Mcf/Year	29	34	39	34	34
21	500 - 999 Mcf/Year	14	20	18	18	19
22	Total Rate Schedule Industrial Sales SGS	43	54	57	52	53
23	<u>Rate Schedule Industrial Sales MGS</u>					
24	1000 - 2499 Mcf/Year	16	15	14	18	22
25	2500 - 24999 Mcf/Year	27	28	20	21	24
26	Total Rate Schedule Industrial Sales MGS	43	43	34	39	46
27	<u>Rate Schedule Industrial Sales LGS</u>					
28	25000 - 49999 Mcf/Year	1	3	3	3	2
29	50000 - 99999 Mcf/Year	2	2	1	-	-
30	100000 - 199999 Mcf/Year	1	1	-	-	-
30	200000 - 749999 Mcf/Year	1	1	-	-	-
31	750000 - 1999999 Mcf/Year	-	-	-	-	1
32	> 2000000 Mcf/Year	-	-	-	-	-
33	Total Rate Schedule Industrial Sales SGS	5	7	4	3	3
34	Sales Summary by Customer Class					
35	Total Residential Sales	551,564	557,111	564,257	570,272	574,914
36	Total SGS Sales	35,724	37,059	38,379	38,272	38,627
37	Total MGS Sales	1,702	1,866	1,948	1,796	1,741
38	Total LGS Sales	19	15	11	11	12
39	Total Sales	589,009	596,051	604,595	610,351	615,294

Peoples Natural Gas Company LLC
Average Number of Customers by Rate Schedule
For the Five Year Period (2021-2025)

Line No.	Description	Twelve	Twelve	Twelve	Twelve	Twelve
		Mth Ave-21 (1)	Mth Ave-22 (2)	Mth Ave-23 (3)	Mth Ave-24 (4)	Mth Ave-25 (5)
1	Residential Transport	91,701	88,149	81,798	77,486	74,495
2	<u>Rate Schedule Commercial Transport SGS</u>					
3	Less than 499 Mcf/Year	10,409	9,202	7,917	8,197	8,138
4	500 - 999 Mcf/Year	2,490	2,301	2,142	2,091	1,985
5	Total Rate Schedule Commercial Transport SGS	12,899	11,503	10,059	10,288	10,123
6	<u>Rate Schedule Commercial Transport MGS</u>					
7	1000 - 2499 Mcf/Year	2,046	1,896	1,885	1,862	1,763
8	2500 - 24999 Mcf/Year	1,449	1,477	1,531	1,455	1,351
9	Total Rate Schedule Commercial Transport MGS	3,495	3,373	3,416	3,317	3,114
10	<u>Rate Schedule Commercial Transport LGS</u>					
11	25000 - 49999 Mcf/Year	54	59	62	56	56
12	50000 - 99999 Mcf/Year	32	31	31	32	32
13	100000 - 199999 Mcf/Year	12	13	13	14	13
14	200000 - 749999 Mcf/Year	5	4	4	4	4
15	750000 - 1999999 Mcf/Year	-	-	-	-	-
16	> 2000000 Mcf/Year	1	-	-	-	-
17	Total Rate Schedule Commercial Transport LGS	104	107	110	106	105
18	<u>Rate Schedule Industrial Transport SGS</u>					
19	Less than 499 Mcf/Year	31	28	33	37	39
20	500 - 999 Mcf/Year	16	14	16	14	12
21	Total Rate Schedule Industrial Transport SGS	47	42	49	51	51
22	<u>Rate Schedule Industrial Transport MGS</u>					
23	1000 - 2499 Mcf/Year	33	28	25	28	28
24	2500 - 24999 Mcf/Year	104	108	110	109	106
25	Total Rate Schedule Industrial Transport MGS	137	136	135	137	134
26	<u>Rate Schedule Industrial Transport LGS</u>					
27	25000 - 49999 Mcf/Year	32	29	33	33	31
28	50000 - 99999 Mcf/Year	34	34	37	35	31
29	100000 - 199999 Mcf/Year	34	30	25	27	24
30	200000 - 749999 Mcf/Year	46	45	40	41	45
31	750000 - 1999999 Mcf/Year	2	4	3	2	5
32	> 2000000 Mcf/Year	3	2	2	2	2
33	Total Rate Schedule Industrial Sales SGS	151	144	140	140	138
34	Sales Summary by Customer Class					
35	Total Residential Sales	91,701	88,149	81,798	77,486	74,495
36	Total SGS Sales	12,946	11,545	10,108	10,339	10,174
37	Total MGS Sales	3,632	3,509	3,551	3,454	3,248
38	Total LGS Sales	255	251	250	246	243
39	Total Sales	108,534	103,454	95,707	91,525	88,160
40	Total Company	697,543	699,505	700,302	701,876	703,454

**Peoples Natural Gas Company LLC
Standard Data Request
Revenue Requirements**

RR 4. Please provide the actual number of customers by rate schedule at the end of each month from the commencement of the historic test year through the most recent month available and update as additional data becomes available.

* * * * *

Refer to pages 2-3 of this response for twelve months ended November 30, 2025.

Peoples Natural Gas Company LLC
Customers by Rate Schedule by Month
For the Period Ending November 30, 2025

Line No.	Description	Dec 2024 (1)	Jan 2025 (2)	Feb 2025 (3)	Mar 2025 (4)	Apr 2025 (5)	May 2025 (6)	Jun 2025 (7)	Jul 2025 (8)	Aug 2025 (9)	Sep 2025 (10)	Oct 2025 (11)	Nov 2025 (12)	Total (13)	
1	Residential Sales	544,295	544,912	545,111	544,576	543,391	541,288	538,871	536,431	535,900	536,260	538,340	539,905	6,489,280	
2	Residential Sales (CAP)	30,735	31,352	32,131	32,833	33,230	33,774	34,725	35,532	35,638	35,518	35,793	36,086	407,347	
3	Rate Schedule Commercial Sales SGS														
4	Less than 499 Mcf/Year	35,749	35,958	36,021	35,990	35,915	35,599	35,501	35,353	35,319	35,261	35,411	35,605	427,682	
5	500 - 999 Mcf/Year	2,908	2,919	2,925	2,945	2,941	2,927	2,927	2,914	2,913	2,906	2,940	2,947	35,112	
6	Total Rate Schedule Commercial Sales SGS	38,657	38,877	38,946	38,935	38,856	38,526	38,428	38,267	38,232	38,167	38,351	38,552	462,794	
7	Rate Schedule Commercial Sales MGS														
8	1000 - 2499 Mcf/Year	1,329	1,345	1,350	1,357	1,352	1,346	1,354	1,364	1,355	1,350	1,361	1,365	16,228	
9	2500 - 24999 Mcf/Year	336	339	345	350	346	337	332	332	333	329	337	338	4,054	
10	Total Rate Schedule Commercial Sales MGS	1,665	1,684	1,695	1,707	1,698	1,683	1,686	1,696	1,688	1,679	1,698	1,703	20,282	
11	Rate Schedule Commercial Sales LGS														
12	25000 - 49999 Mcf/Year	9	9	9	9	9	9	9	7	7	9	9	8	103	
13	50000 - 99999 Mcf/Year										1	1	1	3	
14	100000 - 199999 Mcf/Year													-	
15	200000 - 749999 Mcf/Year													-	
16	750000 - 1999999 Mcf/Year													-	
17	> 2000000 Mcf/Year													-	
18	Total Rate Schedule Commercial Sales LGS	9	9	9	9	9	9	9	7	7	10	10	9	106	
19	Rate Schedule Industrial Sales SGS														
20	Less than 499 Mcf/Year	34	34	33	33	34	34	34	34	34	33	33	33	403	
21	500 - 999 Mcf/Year	18	19	19	19	19	19	19	19	19	19	20	20	229	
22	Total Rate Schedule Industrial Sales SGS	52	53	52	52	53	53	53	53	53	52	53	53	632	
23	Rate Schedule Industrial Sales MGS														
24	1000 - 2499 Mcf/Year	22	22	23	23	22	22	22	22	21	22	22	22	265	
25	2500 - 24999 Mcf/Year	23	24	25	26	24	24	24	24	23	23	23	23	286	
26	Total Rate Schedule Industrial Sales MGS	45	46	48	49	46	46	46	46	44	45	45	45	551	
27	Rate Schedule Industrial Sales LGS														
28	25000 - 49999 Mcf/Year	2	2	2	2	2	2	2	2	3	3	3	3	28	
29	50000 - 99999 Mcf/Year					1						1	1	3	
30	100000 - 199999 Mcf/Year													-	
30	200000 - 749999 Mcf/Year	1	1	1	1									4	
31	750000 - 1999999 Mcf/Year		1	1	1	1	1	1	1	1				8	
32	> 2000000 Mcf/Year													-	
33	Total Rate Schedule Industrial Sales LGS	3	4	4	4	4	3	3	3	4	3	4	4	43	
34	Sales Summary by Customer Class														
35	Total Residential Sales	575,030	576,264	577,242	577,409	576,621	575,062	573,596	571,963	571,538	571,778	574,133	575,991	6,896,627	
36	Total SGS Sales	38,709	38,930	38,998	38,987	38,909	38,579	38,481	38,320	38,285	38,219	38,404	38,605	463,426	
37	Total MGS Sales	1,710	1,730	1,743	1,756	1,744	1,729	1,732	1,742	1,732	1,724	1,743	1,748	20,833	
38	Total LGS Sales	12	13	13	13	13	12	12	10	11	13	14	13	149	
39	Total Sales	615,461	616,937	617,996	618,165	617,287	615,382	613,821	612,035	611,566	611,734	614,294	616,357	7,381,035	

Peoples Natural Gas Company LLC
Customers by Rate Schedule by Month
For the Period Ending November 30, 2025

Line No.	Description	Dec 2024 (1)	Jan 2025 (2)	Feb 2025 (3)	Mar 2025 (4)	Apr 2025 (5)	May 2025 (6)	Jun 2025 (7)	Jul 2025 (8)	Aug 2025 (9)	Sep 2025 (10)	Oct 2025 (11)	Nov 2025 (12)	Total (13)	
1	Residential Transport	75,554	75,296	74,745	74,323	74,209	74,137	74,163	74,315	74,245	74,339	74,571	74,685	894,582	
2	Rate Schedule Commercial Transport SGS														
3	Less than 499 Mcf/Year	8,301	8,205	8,143	8,059	8,011	8,181	8,147	8,142	8,127	8,134	8,162	8,176	97,788	
4	500 - 999 Mcf/Year	2,011	1,995	1,993	1,979	1,975	1,988	1,987	1,989	1,985	1,994	1,976	1,977	23,849	
5	Total Rate Schedule Commercial Transport SGS	10,312	10,200	10,136	10,038	9,986	10,169	10,134	10,131	10,112	10,128	10,138	10,153	121,637	
6	Rate Schedule Commercial Transport MGS														
7	1000 - 2499 Mcf/Year	1,797	1,783	1,780	1,770	1,769	1,775	1,764	1,759	1,758	1,758	1,751	1,750	21,214	
8	2500 - 24999 Mcf/Year	1,360	1,352	1,348	1,342	1,344	1,351	1,356	1,357	1,353	1,357	1,355	1,355	16,230	
9	Total Rate Schedule Commercial Transport MGS	3,157	3,135	3,128	3,112	3,113	3,126	3,120	3,116	3,111	3,115	3,106	3,105	37,444	
10	Rate Schedule Commercial Transport LGS														
11	25000 - 49999 Mcf/Year	55	55	55	55	55	54	55	57	57	57	57	58	670	
12	50000 - 99999 Mcf/Year	32	32	32	32	32	32	32	32	32	32	32	32	384	
13	100000 - 199999 Mcf/Year	13	13	13	13	13	13	13	13	13	13	13	13	156	
14	200000 - 749999 Mcf/Year	4	4	4	4	4	4	4	4	4	4	4	4	48	
15	750000 - 1999999 Mcf/Year													-	
16	> 2000000 Mcf/Year													-	
17	Total Rate Schedule Commercial Transport LGS	104	104	104	104	104	103	104	106	106	106	106	107	1,258	
18	Rate Schedule Industrial Transport SGS														
19	Less than 499 Mcf/Year	40	40	40	39	39	39	39	39	38	38	37	37	465	
20	500 - 999 Mcf/Year	12	12	12	12	12	12	12	12	12	12	11	11	142	
21	Total Rate Schedule Industrial Transport SGS	52	52	52	51	51	51	51	51	50	50	48	48	607	
22	Rate Schedule Industrial Transport MGS														
23	1000 - 2499 Mcf/Year	28	28	27	27	28	28	28	28	29	28	28	28	335	
24	2500 - 24999 Mcf/Year	108	107	106	105	106	106	106	106	107	107	107	107	1,278	
25	Total Rate Schedule Industrial Transport MGS	136	135	133	132	134	134	134	134	136	135	135	135	1,613	
26	Rate Schedule Industrial Transport LGS														
27	25000 - 49999 Mcf/Year	31	31	32	32	32	32	32	32	31	31	30	30	376	
28	50000 - 99999 Mcf/Year	31	31	31	31	30	31	31	31	31	31	31	31	371	
29	100000 - 199999 Mcf/Year	25	25	24	24	24	24	24	24	24	24	24	24	290	
30	200000 - 749999 Mcf/Year	45	45	45	45	46	46	46	46	44	44	44	44	540	
31	750000 - 1999999 Mcf/Year	5	5	5	5	5	5	5	5	5	5	5	5	60	
32	> 2000000 Mcf/Year	3	2	2	2	2	3	2	2	2	2	2	2	26	
33	Total Rate Schedule Industrial Transport LGS	140	139	139	139	139	141	140	140	137	137	136	136	1,663	
34	Transport Summary by Customer Class														
35	Total Residential Transport	75,554	75,296	74,745	74,323	74,209	74,137	74,163	74,315	74,245	74,339	74,571	74,685	894,582	
36	Total SGS Transport	10,364	10,252	10,188	10,089	10,037	10,220	10,185	10,182	10,162	10,178	10,186	10,201	122,244	
37	Total MGS Transport	3,293	3,270	3,261	3,244	3,247	3,260	3,254	3,250	3,247	3,250	3,241	3,240	39,057	
38	Total LGS Transport	244	243	243	243	243	244	244	246	243	243	242	243	2,921	
39	Total Transport	89,455	89,061	88,437	87,899	87,736	87,861	87,846	87,993	87,897	88,010	88,240	88,369	1,058,804	
40	Company Total	704,916	705,998	706,433	706,064	705,023	703,243	701,667	700,028	699,463	699,744	702,534	704,726	8,439,839	

**Peoples Natural Gas Company LLC
Standard Data Requests
Revenue Requirement**

RR-5. If past weather normalized sales or sales trends are used in models or otherwise relied on in reaching sales projections, please provide actual and normalized throughput by rate schedule as of December 31 for the last three years. Where applicable, separately identify sales and transportation throughput.

Please refer to pages 2-3 of this response.

Peoples Natural Gas Company LLC
Actual and Normalized Throughput
For the Three Year Period (Dec 2022- Nov 2025)
Reflects Twelve Months Ended November 30

Line No.	Description	Actual Throughput (MCF)			Normalized Throughput (MCF)		
		2023 (1)	2024 (2)	2025 (3)	2023 (1)	2024 (2)	2025 (3)
1	Residential Sales	41,681,147	38,432,889	45,447,606	43,263,207	46,831,286	45,934,327
2	Residential Sales (CAP)	3,395,371	2,803,142	3,560,018	3,528,061	3,488,130	3,621,192
3	<u>Rate Schedule Commercial Sales</u>						
4	Commercial Sales SGS	6,902,320	6,363,992	7,780,740	7,203,653	7,765,785	7,843,489
5	Commercial Sales MGS	3,798,996	3,211,107	3,618,956	3,922,362	3,837,206	3,694,732
6	Commercial Sales LGS	189,314	249,539	314,695	189,314	249,539	314,695
7	Total Rate Schedule Commercial Sales	10,890,630	9,824,637	11,714,391	11,315,329	11,852,530	11,852,917
8	<u>Rate Schedule Industrial Sales</u>						
9	Industrial Sales SGS	43,660	27,045	32,361	43,660	27,045	32,361
10	Industrial Sales MGS	133,631	120,744	181,655	133,631	120,744	181,655
11	Industrial Sales LGS	60,973	9,697	17,891	60,973	9,697	17,891
12	Total Rate Schedule Industrial Sales	238,264	157,487	231,906	238,264	157,487	231,906
13	Sales Summary by Customer Class						
14	Total Residential Sales	45,076,518	41,236,031	49,007,623	46,791,268	50,319,416	49,555,519
15	Total Commercial Sales	10,890,630	9,824,637	11,714,391	11,315,329	11,852,530	11,852,917
16	Total Industrial Sales	238,264	157,487	231,906	238,264	157,487	231,906
17	Total Sales	56,205,411	51,218,155	60,953,920	58,344,861	62,329,432	61,640,342

Peoples Natural Gas Company LLC
Actual and Normalized Throughput
For the Three Year Period (Dec 2022- Nov 2025)
Reflects Twelve Months Ended November 30

Line No.	Description	Actual Throughput (Mcf)			Normalized Throughput (Mcf)		
		2023	2024	2025	2023	2024	2025
		(1)	(2)	(3)	(1)	(2)	(3)
1	Residential Transport	6,796,572	5,871,674	6,511,308	7,056,238	7,160,016	6,579,984
2	Rate Schedule Commercial Transport						
3	Commercial Transport SGS	2,959,943	2,787,962	3,354,894	3,081,349	3,461,226	3,379,204
4	Commercial Transport MGS	11,674,699	11,090,738	12,228,165	12,055,970	13,409,507	12,411,259
5	Commercial Transport LGS	7,500,113	7,463,207	7,701,467	7,500,113	7,463,207	7,701,467
6	Total Rate Schedule Commercial Transport	22,134,755	21,341,907	23,284,526	22,637,432	24,333,940	23,491,930
7	Rate Schedule Industrial Transport						
8	Industrial Transport SGS	34,706	35,096	20,451	34,706	35,096	20,451
9	Industrial Transport MGS	1,270,789	1,095,662	1,310,099	1,270,789	1,095,662	1,310,099
10	Industrial Transport LGS	39,717,733	41,446,983	42,612,668	39,717,733	41,446,983	42,612,668
11	Total Rate Schedule Industrial Transport	41,023,228	42,577,741	43,943,218	41,023,228	42,577,741	43,943,218
12	Transport Summary by Customer Class						
13	Total Residential Transport	6,796,572	5,871,674	6,511,308	7,056,238	7,160,016	6,579,984
14	Total Commercial Transport	22,134,755	21,341,907	23,284,526	22,637,432	24,333,940	23,491,930
15	Total Industrial Transport	41,023,228	42,577,741	43,943,218	41,023,228	42,577,741	43,943,218
16	Total Transport	69,954,555	69,791,322	73,739,052	70,716,898	74,071,697	74,015,132
17	Throughput by Customer Class						
18	Total Residential Throughput	51,873,090	47,107,705	55,518,931	53,847,506	57,479,432	56,135,504
19	Total Commercial Throughput	33,025,385	31,166,545	34,998,917	33,952,761	36,186,470	35,344,846
20	Total Industrial Throughput	41,261,492	42,735,228	44,175,124	41,261,492	42,735,228	44,175,124
21	Total Throughput	126,159,966	121,009,477	134,692,972	129,061,758	136,401,129	135,655,474

**Peoples Natural Gas Company LLC
Standard Data Request
Exhibit VI.I.RR.6**

RR-6. If past weather normalized sales or sales trends are used in models or otherwise relied on in reaching sales projections, please provide actual and normalized throughput by month by rate schedule from the beginning of the historic test year and the future test year through the most recent month available and update as additional data become available. Separately identify sales and transportation throughput and provide the workpapers which develop normalized sales.

Refer to Exhibit 19, RR-6, Attachment A.

Peoples Natural Gas Company LLC
 Exhibit 19, RR-6 Attachment A
 Actual Throughput by Rate Schedule (Mcf)
 Twelve Months Ending November 30, 2025
 Witness: Dawn Folks

Sales	Residential	Comm SGS	Comm MGS	Comm LGS	Ind SGS	Ind MGS	Ind LGS
Dec-24	7,176,727	1,120,655	459,231	26,561	3,930	22,221	1,019
Jan-25	9,995,566	1,631,142	651,405	43,983	8,102	29,708	1,280
Feb-25	9,708,239	1,628,711	669,589	48,710	7,838	29,144	2,239
Mar-25	7,552,301	1,217,559	537,135	40,738	5,761	25,559	1,857
Apr-25	4,332,674	653,035	333,989	32,209	2,909	19,956	798
May-25	1,907,139	282,426	183,125	36,980	1,238	9,933	2,713
Jun-25	1,409,627	197,366	134,287	17,793	1,205	7,851	3,916
Jul-25	785,918	127,204	92,752	15,738	(801)	5,996	(5,705)
Aug-25	676,870	111,287	82,982	12,164	(424)	6,233	1,272
Sep-25	825,123	133,411	107,018	11,360	181	5,042	(815)
Oct-25	1,237,951	184,667	126,596	11,837	1,469	6,963	5,758
Nov-25	3,399,490	493,278	240,849	16,623	953	13,049	3,558

Transport	Residential	Comm SGS	Comm MGS	Comm LGS	Ind SGS	Ind MGS	Ind LGS
Dec-24	976,869	485,330	1,645,149	676,806	2,986	133,029	3,638,227
Jan-25	1,339,871	708,114	2,218,557	970,232	5,143	166,411	4,164,164
Feb-25	1,258,646	695,786	2,207,701	1,198,731	4,298	173,544	4,113,541
Mar-25	991,936	516,254	1,717,038	845,128	3,485	179,750	4,604,719
Apr-25	576,596	286,422	1,103,686	725,474	1,930	122,971	3,635,631
May-25	250,235	128,872	614,926	592,542	634	81,298	3,418,760
Jun-25	188,572	87,791	462,458	449,873	241	74,199	3,340,700
Jul-25	102,777	55,743	316,571	408,986	123	69,162	3,092,511
Aug-25	90,192	47,742	278,270	393,744	159	68,283	2,980,062
Sep-25	108,523	56,216	338,697	403,979	135	67,534	3,287,130
Oct-25	164,078	75,158	474,437	513,866	485	85,187	2,983,068
Nov-25	463,013	211,467	850,674	522,106	833	88,731	3,354,154

Peoples Natural Gas Company LLC - Combined
Weather Normalized Throughput - Residential & Commercial
Exhibit 19, RR-6 Attachment A

Rate Class	Month	Days	Cust	Vol	UPC	HDD	BL/Cust/ Day	BL	HL	HL/Cust/ HDD	Normal HDD	Norm Vol
Residential-Retail (Non-CAP)	Dec-24	31	544,295	6,682,934	12.28	872	0.0411	692,806	5,990,128	0.0126	887	6,783,710
Residential-Retail (Non-CAP)	Jan-25	31	544,912	9,309,064	17.08	1263	0.0411	693,591	8,615,472	0.0125	1028	7,705,724
Residential-Retail (Non-CAP)	Feb-25	28	545,111	9,019,776	16.55	926	0.0411	626,698	8,393,077	0.0166	872	8,531,713
Residential-Retail (Non-CAP)	Mar-25	31	544,576	7,000,368	12.85	541	0.0411	693,164	6,307,204	0.0214	698	8,825,857
Residential-Retail (Non-CAP)	Apr-25	30	543,391	3,998,818	7.36	342	0.0411	669,344	3,329,474	0.0179	385	4,416,986
Residential-Retail (Non-CAP)	May-25	31	541,288	1,756,065	3.24	152	0.0411	688,978	1,067,086	0.0130	165	1,846,027
Residential-Retail (Non-CAP)	Jun-25	30	538,871	1,297,791	2.41	20	0.0411	663,776	634,015	0.0588	30	1,629,280
Residential-Retail (Non-CAP)	Jul-25	31	536,431	733,836	1.37	0	0.0411	682,796	-	-	4	682,796
Residential-Retail (Non-CAP)	Aug-25	31	535,900	631,081	1.18	24	0.0411	682,120	-	-	9	682,120
Residential-Retail (Non-CAP)	Sep-25	30	536,260	766,193	1.43	31	0.0411	660,560	105,633	0.0064	81	936,073
Residential-Retail (Non-CAP)	Oct-25	31	538,340	1,132,688	2.10	332	0.0411	685,226	447,462	0.0025	331	1,131,613
Residential-Retail (Non-CAP)	Nov-25	30	539,905	3,118,994	5.78	698	0.0411	665,050	2,453,944	0.0065	597	2,762,427
Residential-Retail (Non-CAP) Total	Total	365	540,773	45,447,606	83.63	5,201	0.0411	8,104,110	37,343,496	0.0133	5,086	45,934,327
Residential-Retail (CAP)	Dec-24	31	30,735	493,793	16.07	872	0.0444	42,266	451,526	0.0168	887	501,389
Residential-Retail (CAP)	Jan-25	31	31,352	686,503	21.90	1263	0.0444	43,115	643,388	0.0162	1028	566,768
Residential-Retail (CAP)	Feb-25	28	32,131	688,463	21.43	926	0.0444	39,910	648,554	0.0218	872	650,750
Residential-Retail (CAP)	Mar-25	31	32,833	551,933	16.81	541	0.0444	45,151	506,781	0.0285	698	698,610
Residential-Retail (CAP)	Apr-25	30	33,230	333,855	10.05	342	0.0444	44,223	289,632	0.0255	385	370,232
Residential-Retail (CAP)	May-25	31	33,774	151,075	4.47	152	0.0444	46,445	104,629	0.0204	165	159,895
Residential-Retail (CAP)	Jun-25	30	34,725	111,836	3.22	20	0.0444	46,213	65,623	0.0945	30	146,146
Residential-Retail (CAP)	Jul-25	31	35,532	52,082	1.47	0	0.0444	48,863	-	-	4	48,863
Residential-Retail (CAP)	Aug-25	31	35,638	45,789	1.28	24	0.0444	49,009	-	-	9	49,009
Residential-Retail (CAP)	Sep-25	30	35,518	58,930	1.66	31	0.0444	47,268	11,662	0.0106	81	77,686
Residential-Retail (CAP)	Oct-25	31	35,793	105,262	2.94	332	0.0444	49,222	56,041	0.0047	331	105,128
Residential-Retail (CAP)	Nov-25	30	36,086	280,497	7.77	698	0.0444	48,024	232,473	0.0092	597	246,717
Residential-Retail (CAP) Total	Total	365	33,946	3,560,018	109.06	5,201	0.0444	549,708	3,010,309	0.0171	5,086	3,621,192
Residential-Retail Total	Dec-24	31	575,030	7,176,727	12.48	872	0.0413	735,589	6,441,137	0.0128	887	7,285,090
Residential-Retail Total	Jan-25	31	576,264	9,995,566	17.35	1263	0.0413	737,168	9,258,399	0.0127	1028	8,272,578
Residential-Retail Total	Feb-25	28	577,242	9,708,239	16.82	926	0.0413	666,959	9,041,280	0.0169	872	9,182,483
Residential-Retail Total	Mar-25	31	577,409	7,552,301	13.08	541	0.0413	738,633	6,813,668	0.0218	698	9,524,376
Residential-Retail Total	Apr-25	30	576,621	4,332,674	7.51	342	0.0413	713,830	3,618,844	0.0184	385	4,787,185
Residential-Retail Total	May-25	31	575,062	1,907,139	3.32	152	0.0413	735,630	1,171,509	0.0134	165	2,005,905
Residential-Retail Total	Jun-25	30	573,596	1,409,627	2.46	20	0.0413	710,085	699,541	0.0610	30	1,775,375
Residential-Retail Total	Jul-25	31	571,963	785,918	1.37	0	0.0413	731,666	-	-	4	731,666
Residential-Retail Total	Aug-25	31	571,538	676,870	1.18	24	0.0413	731,122	-	-	9	731,122
Residential-Retail Total	Sep-25	30	571,778	825,123	1.44	31	0.0413	707,835	117,288	0.0066	81	1,013,747
Residential-Retail Total	Oct-25	31	574,133	1,237,951	2.16	332	0.0413	734,442	503,509	0.0026	331	1,236,741
Residential-Retail Total	Nov-25	30	575,991	3,399,490	5.90	698	0.0413	713,050	2,686,440	0.0067	597	3,009,141
Residential-Retail Total	Total	365	574,719	49,007,623	85.07	5,201	0.0413	8,656,009	40,351,614	0.0135	5,086	49,555,410
Residential-Transport	Dec-24	31	75,554	976,869	12.93	872	0.0419	98,140	878,730	0.0133	887	991,653
Residential-Transport	Jan-25	31	75,296	1,339,871	17.79	1263	0.0419	97,804	1,242,067	0.0131	1028	1,108,723
Residential-Transport	Feb-25	28	74,745	1,258,646	16.84	926	0.0419	87,693	1,170,953	0.0169	872	1,190,554
Residential-Transport	Mar-25	31	74,323	991,936	13.35	541	0.0419	96,541	895,395	0.0223	698	1,251,089
Residential-Transport	Apr-25	30	74,209	576,596	7.77	342	0.0419	93,283	483,313	0.0190	385	637,298
Residential-Transport	May-25	31	74,137	250,235	3.38	152	0.0419	96,299	153,936	0.0137	165	263,213
Residential-Transport	Jun-25	30	74,163	188,572	2.54	20	0.0419	93,225	95,346	0.0643	30	238,422
Residential-Transport	Jul-25	31	74,315	102,777	1.38	0	0.0419	96,530	-	-	4	96,530
Residential-Transport	Aug-25	31	74,245	90,192	1.21	24	0.0419	96,439	-	-	9	96,439
Residential-Transport	Sep-25	30	74,339	108,523	1.46	31	0.0419	93,446	15,077	0.0065	81	132,769
Residential-Transport	Oct-25	31	74,571	164,078	2.20	332	0.0419	96,863	67,215	0.0027	331	163,916
Residential-Transport	Nov-25	30	74,685	463,013	6.20	698	0.0419	93,881	369,132	0.0071	597	409,377
Residential-Transport Total	Total	365	74,549	6,511,308	87.05	5,201	0.0419	1,140,145	5,371,163	0.0139	5,086	6,579,984
Residential-Total	Dec-24	31	650,584	8,153,596	12.53	872	0.0413	833,714	7,319,882	0.0129	887	8,276,743
Residential-Total	Jan-25	31	651,560	11,335,438	17.40	1263	0.0413	834,965	10,500,473	0.0128	1028	9,381,299
Residential-Total	Feb-25	28	651,987	10,966,885	16.82	926	0.0413	754,656	10,212,229	0.0169	872	10,373,037
Residential-Total	Mar-25	31	651,732	8,544,236	13.11	541	0.0413	835,185	7,709,051	0.0219	698	10,775,461
Residential-Total	Apr-25	30	650,830	4,909,270	7.54	342	0.0413	807,125	4,102,145	0.0184	385	5,424,482
Residential-Total	May-25	31	649,199	2,157,374	3.32	152	0.0413	831,939	1,325,435	0.0134	165	2,269,117
Residential-Total	Jun-25	30	647,759	1,598,198	2.47	20	0.0413	803,317	794,881	0.0614	30	2,013,795
Residential-Total	Jul-25	31	646,278	888,695	1.38	0	0.0413	828,196	-	-	4	828,196
Residential-Total	Aug-25	31	645,783	767,062	1.19	24	0.0413	827,562	-	-	9	827,562
Residential-Total	Sep-25	30	646,117	933,646	1.45	31	0.0413	801,280	132,365	0.0066	81	1,146,518
Residential-Total	Oct-25	31	648,704	1,402,029	2.16	332	0.0413	831,305	570,724	0.0026	331	1,400,657
Residential-Total	Nov-25	30	650,676	3,862,503	5.94	698	0.0413	806,934	3,055,569	0.0067	597	3,418,519
Residential Total	Total	365	649,267	55,518,931	85.30	5,201	0.0413	9,796,177	45,722,754	0.0135	5,086	56,135,386

**Peoples Natural Gas Company LLC - Combined
 Weather Normalized Throughput - Residential & Commercial
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Commercial SGS Retail	Dec-24	31	38,657	1,120,655	28.99	872	0.1006	120,516	1,000,140	0.0297	887	1,137,481
Commercial SGS Retail	Jan-25	31	38,877	1,631,142	41.96	1263	0.1006	121,201	1,509,941	0.0308	1028	1,350,142
Commercial SGS Retail	Feb-25	28	38,946	1,628,711	41.82	926	0.1006	109,667	1,519,045	0.0421	872	1,540,378
Commercial SGS Retail	Mar-25	31	38,935	1,217,559	31.27	541	0.1006	121,382	1,096,177	0.0520	698	1,534,825
Commercial SGS Retail	Apr-25	30	38,856	653,035	16.81	342	0.1006	117,228	535,806	0.0403	385	720,330
Commercial SGS Retail	May-25	31	38,526	282,426	7.33	152	0.1006	120,107	162,319	0.0277	165	296,111
Commercial SGS Retail	Jun-25	30	38,428	197,366	5.14	20	0.1006	115,937	81,428	0.1059	30	239,940
Commercial SGS Retail	Jul-25	31	38,267	127,204	3.32	0	0.1006	119,300	-	-	4	119,300
Commercial SGS Retail	Aug-25	31	38,232	111,287	2.91	24	0.1006	119,191	-	-	9	119,191
Commercial SGS Retail	Sep-25	30	38,167	133,411	3.50	31	0.1006	115,150	18,261	0.0154	81	162,779
Commercial SGS Retail	Oct-25	31	38,351	184,667	4.82	332	0.1006	119,562	65,106	0.0051	331	184,511
Commercial SGS Retail	Nov-25	30	38,552	493,278	12.80	698	0.1006	116,311	376,966	0.0140	597	438,503
Commercial SGS Retail	Total	365	38,566	7,780,740	200.65	5,201	0.1006	1,415,552	6,365,189	0.0317	5,086	7,843,489
Commercial SGS Transport	Dec-24	31	10,312	485,330	47.06	872	0.1649	52,717	432,613	0.0481	887	492,608
Commercial SGS Transport	Jan-25	31	10,200	708,114	69.42	1263	0.1649	52,144	655,970	0.0509	1028	586,038
Commercial SGS Transport	Feb-25	28	10,136	695,786	68.65	926	0.1649	46,802	648,984	0.0691	872	658,047
Commercial SGS Transport	Mar-25	31	10,038	516,254	51.43	541	0.1649	51,316	464,938	0.0856	698	650,820
Commercial SGS Transport	Apr-25	30	9,986	286,422	28.68	342	0.1649	49,403	237,018	0.0694	385	316,190
Commercial SGS Transport	May-25	31	10,169	128,872	12.67	152	0.1649	51,985	76,886	0.0497	165	135,354
Commercial SGS Transport	Jun-25	30	10,134	87,791	8.66	20	0.1649	50,135	37,656	0.1858	30	107,479
Commercial SGS Transport	Jul-25	31	10,131	55,743	5.50	0	0.1649	51,791	-	-	4	51,791
Commercial SGS Transport	Aug-25	31	10,112	47,742	4.72	24	0.1649	51,694	-	-	9	51,694
Commercial SGS Transport	Sep-25	30	10,128	56,216	5.55	31	0.1649	50,106	6,110	0.0195	81	66,041
Commercial SGS Transport	Oct-25	31	10,138	75,158	7.41	332	0.1649	51,827	23,331	0.0069	331	75,102
Commercial SGS Transport	Nov-25	30	10,153	211,467	20.83	698	0.1649	50,229	161,238	0.0228	597	188,039
Commercial SGS Transport	Total	365	10,136	3,354,894	330.60	5,201	0.1649	610,150	2,744,744	0.0521	5,086	3,379,204
Commercial MGS Retail	Dec-24	31	1,665	459,231	275.81	872	1.6752	86,465	372,766	0.2567	887	465,502
Commercial MGS Retail	Jan-25	31	1,684	651,405	386.82	1263	1.6752	87,451	563,953	0.2652	1028	546,453
Commercial MGS Retail	Feb-25	28	1,695	669,589	395.04	926	1.6752	79,504	590,085	0.3760	872	635,275
Commercial MGS Retail	Mar-25	31	1,707	537,135	314.67	541	1.6752	88,646	448,489	0.4856	698	666,941
Commercial MGS Retail	Apr-25	30	1,698	333,989	196.70	342	1.6752	85,334	248,655	0.4282	385	365,219
Commercial MGS Retail	May-25	31	1,683	183,125	108.81	152	1.6752	87,399	95,726	0.3742	165	191,196
Commercial MGS Retail	Jun-25	30	1,686	134,287	79.65	20	1.6752	84,731	49,556	1.4696	30	160,196
Commercial MGS Retail	Jul-25	31	1,696	92,752	54.69	0	1.6752	88,075	-	-	4	88,075
Commercial MGS Retail	Aug-25	31	1,688	82,982	49.16	24	1.6752	87,659	-	-	9	87,659
Commercial MGS Retail	Sep-25	30	1,679	107,018	63.74	31	1.6752	84,379	22,638	0.4349	81	143,425
Commercial MGS Retail	Oct-25	31	1,698	126,596	74.56	332	1.6752	88,178	38,418	0.0681	331	126,504
Commercial MGS Retail	Nov-25	30	1,703	240,849	141.43	698	1.6752	85,585	155,263	0.1306	597	218,288
Commercial MGS Retail	Total	365	1,690	3,618,956	2,141.06	5,201	1.6752	1,033,407	2,585,549	0.2941	5,086	3,694,732
Commercial MGS Transport	Dec-24	31	3,157	1,645,149	521.11	872	3.0815	301,576	1,343,573	0.4881	887	1,667,753
Commercial MGS Transport	Jan-25	31	3,135	2,218,557	707.67	1263	3.0815	299,474	1,919,082	0.4847	1028	1,861,415
Commercial MGS Transport	Feb-25	28	3,128	2,207,701	705.79	926	3.0815	269,889	1,937,812	0.6690	872	2,095,016
Commercial MGS Transport	Mar-25	31	3,112	1,717,038	551.75	541	3.0815	297,277	1,419,761	0.8433	698	2,127,958
Commercial MGS Transport	Apr-25	30	3,113	1,103,686	354.54	342	3.0815	287,780	815,906	0.7664	385	1,206,160
Commercial MGS Transport	May-25	31	3,126	614,926	196.71	152	3.0815	298,615	316,312	0.6657	165	641,594
Commercial MGS Transport	Jun-25	30	3,120	462,458	148.22	20	3.0815	288,427	174,031	2.7890	30	553,449
Commercial MGS Transport	Jul-25	31	3,116	316,571	101.60	0	3.0815	297,659	-	-	4	297,659
Commercial MGS Transport	Aug-25	31	3,111	278,270	89.45	24	3.0815	297,182	-	-	9	297,182
Commercial MGS Transport	Sep-25	30	3,115	338,697	108.73	31	3.0815	287,965	50,732	0.5254	81	420,286
Commercial MGS Transport	Oct-25	31	3,106	474,437	152.75	332	3.0815	296,704	177,733	0.1724	331	474,010
Commercial MGS Transport	Nov-25	30	3,105	850,674	273.97	698	3.0815	287,041	563,633	0.2601	597	768,776
Commercial MGS Transport	Total	365	3,120	12,228,165	3,912.29	5,201	3.0815	3,509,589	8,718,576	0.5372	5,086	12,411,259

**Peoples Natural Gas Company LLC - Combined
 Weather Normalized Throughput - Residential & Commercial
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Commercial LGS Retail	Dec-24	31	9	26,561	2,951.26	872	64.2899	17,937	8,624	1.0989	887	26,706
Commercial LGS Retail	Jan-25	31	9	43,983	4,886.98	1263	64.2899	17,937	26,046	2.2914	1028	39,136
Commercial LGS Retail	Feb-25	28	9	48,710	5,412.24	926	64.2899	16,201	32,509	3.9008	872	46,820
Commercial LGS Retail	Mar-25	31	9	40,738	4,526.40	541	64.2899	17,937	22,801	4.6828	698	47,337
Commercial LGS Retail	Apr-25	30	9	32,209	3,578.78	342	64.2899	17,358	14,851	4.8248	385	34,074
Commercial LGS Retail	May-25	31	9	36,980	4,108.90	152	64.2899	17,937	19,043	13.9205	165	38,586
Commercial LGS Retail	Jun-25	30	9	17,793	1,976.99	20	64.2899	17,358	435	2.4147	30	18,020
Commercial LGS Retail	Jul-25	31	7	15,738	2,248.21	0	64.2899	13,951	-	-	4	13,951
Commercial LGS Retail	Aug-25	31	7	12,164	1,737.76	24	64.2899	13,951	-	-	9	13,951
Commercial LGS Retail	Sep-25	30	10	11,360	1,135.99	31	64.2899	19,287	(7,927)	(25.5712)	81	(1,389)
Commercial LGS Retail	Oct-25	31	10	11,837	1,183.68	332	64.2899	19,930	(8,093)	(2.4377)	331	11,856
Commercial LGS Retail	Nov-25	30	9	16,623	1,846.97	698	64.2899	17,358	(736)	(0.1171)	597	16,730
Commercial LGS Retail	Total	365	9	314,695	35,594.15	5,201	64.2899	207,142	107,553	2.3411	5,086	305,778
Commercial LGS Transport	Dec-24	31	105	676,806	6,445.77	872	122.1438	397,578	279,228	3.0497	887	681,504
Commercial LGS Transport	Jan-25	31	104	970,232	9,329.16	1263	122.1438	393,792	576,441	4.3885	1028	862,957
Commercial LGS Transport	Feb-25	28	104	1,198,731	11,526.26	926	122.1438	355,683	843,048	8.7540	872	1,149,707
Commercial LGS Transport	Mar-25	31	104	845,128	8,126.23	541	122.1438	393,792	451,336	8.0218	698	975,758
Commercial LGS Transport	Apr-25	30	104	725,474	6,975.71	342	122.1438	381,089	344,385	9.6824	385	768,727
Commercial LGS Transport	May-25	31	104	592,542	5,697.52	152	122.1438	393,792	198,751	12.5728	165	609,298
Commercial LGS Transport	Jun-25	30	104	449,873	4,325.71	20	122.1438	381,089	68,785	33.0696	30	485,837
Commercial LGS Transport	Jul-25	31	106	408,986	3,858.35	0	122.1438	401,365	-	-	4	401,365
Commercial LGS Transport	Aug-25	31	106	393,744	3,714.56	24	122.1438	401,365	-	-	9	401,365
Commercial LGS Transport	Sep-25	30	106	403,979	3,811.12	31	122.1438	388,417	15,562	4.7358	81	429,006
Commercial LGS Transport	Oct-25	31	106	513,866	4,847.79	332	122.1438	401,365	112,501	3.1968	331	513,596
Commercial LGS Transport	Nov-25	30	107	522,106	4,879.49	698	122.1438	392,082	130,024	1.7409	597	503,213
Commercial LGS Transport	Total	365	105	7,701,467	73,537.68	5,201	122.1438	4,681,406	3,020,061	5.5302	5,086	7,782,331

**Peoples Natural Gas Company LLC
Standard Data Request
Exhibit VI.I.RR.7**

RR-7. Please provide the workpaper developing the Company's FTY load growth adjustment.

Refer to Exhibit No. 3, Schedule No. 15 (53.53.III.E.14), Attachment H, which provides historical customer count information used in the development of projected customer counts for residential and commercial customers. Large commercial and industrial classes typically consist of a stable and continuing group of customers. Therefore, the Company did not project load growth for these classes.

**Peoples Natural Gas Company LLC
Standard Data Request
Exhibit VI.I.RR.8**

RR-8. Please provide a complete copy of the computer output generated by the Company's statistical analysis package for all residential, commercial, public authority and industrial econometric models of gas demand estimated by the Company, but not presented in the filing.

Refer to attached pages.

Month	Residential Retail (non CAP)			Residential CAP		
	Customers	UPC	Load	Customers	UPC	Load
Dec-25	541,659	12.01	6,504,801	39,010	15.98	623,411
Jan-26	542,970	15.26	8,284,005	39,010	20.22	788,759
Feb-26	543,909	15.46	8,408,321	39,010	20.30	791,872
Mar-26	544,309	12.84	6,989,039	39,010	17.15	669,032
Apr-26	543,470	8.20	4,454,604	39,010	11.42	445,629
May-26	541,828	4.43	2,402,917	39,010	6.23	243,078
Jun-26	540,694	2.26	1,221,187	39,010	2.89	112,841
Jul-26	539,731	1.58	853,642	39,010	1.78	69,523
Aug-26	540,057	1.45	781,985	39,010	1.61	62,853
Sep-26	540,747	1.68	908,891	39,010	1.92	74,877
Oct-26	543,762	2.91	1,584,917	39,010	4.14	161,416
Nov-26	546,293	6.02	3,287,015	39,010	8.50	331,723
Dec-26	547,642	11.98	6,559,258	39,010	15.94	621,871
Jan-27	548,954	15.21	8,352,306	39,010	20.17	786,712
Feb-27	549,892	15.42	8,477,363	39,010	20.25	789,766
Mar-27	550,293	12.80	7,046,381	39,010	17.11	667,280
Apr-27	549,454	8.17	4,489,838	39,010	11.39	444,373
May-27	547,811	4.42	2,422,336	39,010	6.21	242,424
Jun-27	546,677	2.25	1,232,064	39,010	2.89	112,594
Jul-27	545,714	1.58	862,633	39,010	1.78	69,478
Aug-27	546,040	1.45	790,501	39,010	1.61	62,840
Sep-27	546,730	1.68	918,009	39,010	1.92	74,797
Oct-27	549,745	2.91	1,597,852	39,010	4.13	161,031
Nov-27	552,276	6.00	3,312,214	39,010	8.48	330,781
Dec-27	553,625	11.95	6,613,334	39,010	15.90	620,330

Month	Residential Transport			Residential Total		
	Customers	UPC	Load	Customers	UPC	Load
Dec-25	71,176	12.67	901,815	651,845	12.32	8,030,027
Jan-26	70,815	15.94	1,128,762	652,795	15.63	10,201,526
Feb-26	70,455	16.02	1,128,510	653,373	15.81	10,328,703
Mar-26	70,094	13.36	936,643	653,413	13.15	8,594,714
Apr-26	69,733	8.61	600,305	652,213	8.43	5,500,538
May-26	69,373	4.70	325,814	650,210	4.57	2,971,809
Jun-26	69,012	2.36	162,859	648,716	2.31	1,496,886
Jul-26	68,651	1.63	111,694	647,392	1.60	1,034,859
Aug-26	68,291	1.49	101,784	647,358	1.46	946,622
Sep-26	67,930	1.73	117,741	647,686	1.70	1,101,508
Oct-26	67,569	3.11	210,379	650,341	3.01	1,956,712
Nov-26	67,208	6.45	433,329	652,511	6.21	4,052,067
Dec-26	66,848	12.64	844,747	653,500	12.28	8,025,876
Jan-27	66,487	15.90	1,056,860	654,451	15.58	10,195,878
Feb-27	66,126	15.97	1,056,243	655,029	15.76	10,323,372
Mar-27	65,766	13.33	876,382	655,069	13.11	8,590,043
Apr-27	65,405	8.58	561,340	653,869	8.40	5,495,551
May-27	65,044	4.68	304,612	651,866	4.56	2,969,371
Jun-27	64,684	2.35	152,324	650,371	2.30	1,496,982
Jul-27	64,323	1.63	104,595	649,047	1.60	1,036,707
Aug-27	63,962	1.49	95,315	649,013	1.46	948,657
Sep-27	63,602	1.73	110,122	649,342	1.70	1,102,929
Oct-27	63,241	3.10	196,353	651,996	3.00	1,955,236
Nov-27	62,880	6.43	404,130	654,166	6.19	4,047,125
Dec-27	62,520	12.60	787,969	655,155	12.24	8,021,634

Month	Commercial SGS Retail 0-499			Commercial SGS Retail 500-999		
	Customers	UPC	Load	Customers	UPC	Load
Dec-25	35,586	20.68	735,892	2,917	93.22	271,924
Jan-26	35,806	27.64	989,591	2,935	119.37	350,336
Feb-26	35,815	28.35	1,015,484	2,936	119.81	351,731
Mar-26	35,768	22.67	810,863	2,932	99.01	290,295
Apr-26	35,669	13.47	480,479	2,924	64.47	188,507
May-26	35,446	6.65	235,603	2,905	32.68	94,944
Jun-26	35,285	3.07	108,245	2,892	19.55	56,550
Jul-26	35,197	2.18	76,715	2,885	15.87	45,794
Aug-26	35,135	2.09	73,440	2,880	15.64	45,043
Sep-26	35,120	2.45	85,932	2,879	16.66	47,956
Oct-26	35,259	4.33	152,547	2,890	24.98	72,183
Nov-26	35,421	9.35	331,215	2,903	48.76	141,576
Dec-26	35,548	20.63	733,333	2,914	93.04	271,112
Jan-27	35,768	27.57	986,174	2,932	119.13	349,265
Feb-27	35,777	28.29	1,011,976	2,933	119.56	350,636
Mar-27	35,730	22.61	807,984	2,929	98.81	289,387
Apr-27	35,631	13.43	478,527	2,921	64.33	187,876
May-27	35,408	6.63	234,607	2,902	32.60	94,620
Jun-27	35,247	3.06	107,851	2,889	19.52	56,406
Jul-27	35,160	2.18	76,582	2,882	15.87	45,729
Aug-27	35,098	2.09	73,346	2,877	15.64	44,991
Sep-27	35,083	2.44	85,748	2,876	16.65	47,878
Oct-27	35,222	4.31	151,940	2,887	24.93	71,977
Nov-27	35,383	9.32	329,778	2,900	48.65	141,107
Dec-27	35,510	20.58	730,777	2,911	92.86	270,301

Month	Commercial SGS Transport 0-499			Commercial SGS Transport 1 500-999		
	Customers	UPC	Load	Customers	UPC	Load
Dec-25	8,326	28.11	234,027	2,048	100.62	206,084
Jan-26	8,326	37.05	308,492	2,048	127.58	261,312
Feb-26	8,326	38.55	320,926	2,048	129.75	265,750
Mar-26	8,326	31.29	260,502	2,048	106.57	218,270
Apr-26	8,326	18.91	157,461	2,048	69.67	142,702
May-26	8,326	9.65	80,330	2,048	38.76	79,384
Jun-26	8,326	4.96	41,320	2,048	21.80	44,655
Jul-26	8,326	3.20	26,642	2,048	15.11	30,941
Aug-26	8,326	3.09	25,756	2,048	15.78	32,311
Sep-26	8,326	3.65	30,350	2,048	16.97	34,766
Oct-26	8,326	6.14	51,157	2,048	27.38	56,081
Nov-26	8,326	13.22	110,036	2,048	52.08	106,665
Dec-26	8,326	28.04	233,432	2,048	100.40	205,635
Jan-27	8,326	36.96	307,707	2,048	127.29	260,718
Feb-27	8,326	38.45	320,126	2,048	129.45	265,141
Mar-27	8,326	31.21	259,839	2,048	106.32	217,764
Apr-27	8,326	18.86	156,990	2,048	69.50	142,341
May-27	8,326	9.62	80,086	2,048	38.67	79,196
Jun-27	8,326	4.95	41,229	2,048	21.77	44,585
Jul-27	8,326	3.20	26,626	2,048	15.10	30,928
Aug-27	8,326	3.09	25,751	2,048	15.77	32,307
Sep-27	8,326	3.64	30,318	2,048	16.96	34,742
Oct-27	8,326	6.13	51,004	2,048	27.33	55,967
Nov-27	8,326	13.17	109,670	2,048	51.94	106,389
Dec-27	8,326	27.97	232,837	2,048	100.18	205,186

Month	Commercial MGS Retail 1000-2499			Commercial MGS Retail 2500-24999		
	Customers	UPC	Load	Customers	UPC	Load
Dec-25	1,339	189.24	253,307	341	565.45	192,724
Jan-26	1,347	240.06	323,323	343	714.77	245,127
Feb-26	1,347	237.06	319,375	343	750.71	257,519
Mar-26	1,345	203.57	273,891	343	653.29	223,802
Apr-26	1,342	131.85	176,907	342	444.47	151,845
May-26	1,333	76.33	101,773	339	271.51	92,177
Jun-26	1,327	43.95	58,338	338	165.38	55,893
Jul-26	1,324	34.66	45,892	337	127.97	43,140
Aug-26	1,322	35.68	47,156	337	133.13	44,802
Sep-26	1,321	37.19	49,137	336	130.17	43,788
Oct-26	1,326	55.97	74,235	338	193.59	65,377
Nov-26	1,332	105.17	140,126	339	302.95	102,779
Dec-26	1,337	188.87	252,545	340	564.14	192,072
Jan-27	1,345	239.56	322,319	343	713.04	244,276
Feb-27	1,346	236.55	318,351	343	748.95	256,643
Mar-27	1,344	203.15	273,030	342	651.82	223,065
Apr-27	1,340	131.55	176,308	341	443.43	151,330
May-27	1,332	76.17	101,451	339	270.98	91,897
Jun-27	1,326	43.89	58,194	338	165.18	55,765
Jul-27	1,323	34.65	45,829	337	127.93	43,082
Aug-27	1,320	35.68	47,101	336	133.12	44,750
Sep-27	1,320	37.18	49,060	336	130.10	43,717
Oct-27	1,325	55.88	74,036	337	193.25	65,193
Nov-27	1,331	104.95	139,678	339	302.15	102,395
Dec-27	1,336	188.50	251,784	340	562.82	191,422

Month	Commercial MGS Trans. 1000-2499			Commercial MGS Trans. 2500-24999		
	Customers	UPC	Load	Customers	UPC	Load
Dec-25	1,829	224.74	410,952	1,389	823	1,143,652
Jan-26	1,829	279.97	511,946	1,389	996	1,383,822
Feb-26	1,829	277.83	508,034	1,389	1,005	1,396,128
Mar-26	1,829	231.16	422,684	1,389	861	1,196,364
Apr-26	1,829	155.28	283,943	1,389	617	857,430
May-26	1,829	89.91	164,402	1,389	376	522,583
Jun-26	1,829	49.93	91,297	1,389	228	317,408
Jul-26	1,829	39.32	71,891	1,389	172	239,175
Aug-26	1,829	37.42	68,421	1,389	167	232,315
Sep-26	1,829	40.10	73,323	1,389	176	243,952
Oct-26	1,829	66.13	120,921	1,389	272	377,885
Nov-26	1,829	119.87	219,192	1,389	466	646,989
Dec-26	1,829	224.32	410,192	1,389	822	1,141,881
Jan-27	1,829	279.42	510,936	1,389	994	1,381,443
Feb-27	1,829	277.26	506,995	1,389	1,003	1,393,648
Mar-27	1,829	230.68	421,820	1,389	860	1,194,297
Apr-27	1,829	154.94	283,324	1,389	616	855,928
May-27	1,829	89.73	164,080	1,389	376	521,796
Jun-27	1,829	49.86	91,176	1,389	228	317,106
Jul-27	1,829	39.30	71,870	1,389	172	239,120
Aug-27	1,829	37.41	68,415	1,389	167	232,301
Sep-27	1,829	40.08	73,283	1,389	176	243,867
Oct-27	1,829	66.03	120,731	1,389	272	377,461
Nov-27	1,829	119.62	218,727	1,389	465	645,915
Dec-27	1,829	223.91	409,432	1,389	821	1,140,110

Month	Commercial SGS Retail			Commercial SGS Transport		
	Customers	UPC	Load	Customers	UPC	Load
Dec-25	38,502	26.18	1,007,816	10,374	44.28	459,391
Jan-26	38,741	34.59	1,339,928	10,374	56.36	584,635
Feb-26	38,751	35.28	1,367,215	10,374	56.40	585,125
Mar-26	38,700	28.45	1,101,158	10,374	47.44	492,161
Apr-26	38,593	17.33	668,986	10,374	30.81	319,610
May-26	38,351	8.62	330,547	10,374	17.46	181,157
Jun-26	38,177	4.32	164,796	10,374	9.93	102,993
Jul-26	38,083	3.22	122,509	10,374	7.41	76,833
Aug-26	38,015	3.12	118,484	10,374	7.66	79,467
Sep-26	37,999	3.52	133,888	10,374	8.09	83,903
Oct-26	38,150	5.89	224,731	10,374	12.56	130,316
Nov-26	38,324	12.34	472,791	10,374	23.79	246,791
Dec-26	38,462	26.12	1,004,444	10,374	44.17	458,180
Jan-27	38,700	34.51	1,335,439	10,374	56.20	583,037
Feb-27	38,710	35.20	1,362,612	10,374	56.25	583,492
Mar-27	38,659	28.39	1,097,371	10,374	47.31	490,794
Apr-27	38,552	17.29	666,403	10,374	30.72	318,649
May-27	38,310	8.59	329,227	10,374	17.41	180,648
Jun-27	38,136	4.31	164,256	10,374	9.91	102,779
Jul-27	38,042	3.22	122,312	10,374	7.40	76,757
Aug-27	37,974	3.12	118,337	10,374	7.65	79,408
Sep-27	37,958	3.52	133,626	10,374	8.08	83,802
Oct-27	38,109	5.88	223,918	10,374	12.53	130,004
Nov-27	38,283	12.30	470,884	10,374	23.72	246,067
Dec-27	38,421	26.06	1,001,078	10,374	44.05	456,970

Month	Commercial MGS Retail			Commercial MGS Transport		
	Customers	UPC	Load	Customers	UPC	Load
Dec-25	1,679	265.59	446,031	3,218	483.11	1,554,604
Jan-26	1,690	336.40	568,451	3,218	589.13	1,895,768
Feb-26	1,690	341.31	576,894	3,218	591.73	1,904,162
Mar-26	1,688	294.84	497,693	3,218	503.13	1,619,048
Apr-26	1,683	195.30	328,752	3,218	354.69	1,141,373
May-26	1,673	115.94	193,950	3,218	213.49	686,985
Jun-26	1,665	68.60	114,230	3,218	127.01	408,705
Jul-26	1,661	53.60	89,033	3,218	96.67	311,066
Aug-26	1,658	55.46	91,958	3,218	93.46	300,736
Sep-26	1,657	56.06	92,924	3,218	98.60	317,274
Oct-26	1,664	83.90	139,613	3,218	155.01	498,806
Nov-26	1,672	145.31	242,905	3,218	269.17	866,181
Dec-26	1,678	265.03	444,617	3,218	482.32	1,552,074
Jan-27	1,688	335.66	566,595	3,218	588.07	1,892,379
Feb-27	1,688	340.54	574,994	3,218	590.64	1,900,644
Mar-27	1,686	294.21	496,096	3,218	502.22	1,616,117
Apr-27	1,682	194.84	327,638	3,218	354.03	1,139,251
May-27	1,671	115.71	193,348	3,218	213.14	685,876
Jun-27	1,663	68.51	113,960	3,218	126.88	408,282
Jul-27	1,659	53.58	88,911	3,218	96.64	310,990
Aug-27	1,656	55.45	91,851	3,218	93.45	300,715
Sep-27	1,656	56.04	92,776	3,218	98.56	317,150
Oct-27	1,662	83.76	139,230	3,218	154.82	498,192
Nov-27	1,670	144.97	242,073	3,218	268.69	864,642
Dec-27	1,676	264.47	443,206	3,218	481.53	1,549,543

**Peoples Natural Gas Company LLC
Standard Data Request
Revenue Requirements**

RR-9. Identify the historical data source(s) for each dependent and independent variable utilized to develop the econometric models of gas demands for each forecasted customer group.

See support for Exhibit No. 19, RR-5 (VI.I.RR.5).

**Peoples Natural Gas Company LLC
Standard Data Request
Revenue Requirements**

RR-10. Identify the source(s) and supporting documentation for the FTY value of each independent variable which required forecasting in the Company’s gas demand models.

Customer counts are based on actuals reported from the Company’s billing system for the Historic Test Year (December 2024-November 2025). Customer growth for FTY is calculated in Exhibit No. 3, Schedule No. 15 (53.53.III.E.14) Attachment H.

Throughput for Residential and Commercial is reported from the Company’s Billing system and is normalized using a regression based on normalized historical usage. Weather data is supplied by the National Oceanic and Atmospheric Administration (NOAA). The company utilized a 65-year regression prepared by Atrium Economics to develop normal HDD’s.

Industrial throughput reported from the Company’s billing system and are reviewed with the internal large volume sales team.

**Peoples Natural Gas Company LLC
Standard Data Request
Exhibit VI.I.RR.11**

RR-11. Please provide in hard copy and on a computer diskette in Lotus 1-2-3, QuattroPro or other spreadsheet format, the dependent and independent variable databases relied upon to produce the Company's gas demand models. For variables based on averages, include the observations which comprise the average (e.g., gas prices).

Residential, Small (1 – 1,000 mcf / year) and medium (1,001 – 25,000 mcf / year) commercial volumes were projected by weather normalizing the historic test year to 5,086 heating degree days (“HDDs”) to forecast normal weather. 5,086 HDDs is derived with a 65-year regression for the periods ending November 30, 2025 as obtained from the National Oceanographic Atmospheric Association (“NOAA”).

All industrial and large (25,000 mcf / year and above) commercial volumes are generally not significantly impacted by weather, so using historical usage patterns for this class of customer is more indicative of future usage. Forecasts were generated using the historic test year usage for these groups. The Company then utilized the input of our sales representatives to incorporate significant known changes in usage patterns.

In all cases, the above described forecasting method was used to develop an average Usage Per Customer (UPC). The UPC is differentiated for groups of customers based upon customer type (commercial / industrial) and rate class (RES/SGS / MGS / LGS).

Refer to the response to Exhibit No.19, RR-8 (VI.I.RR.8) for the residential and small and medium commercial models.

**Peoples Natural Gas Company LLC
Standard Data Request
Exhibit VI.I.RR.12**

RR-12. In the form identical to the previous question, please provide a database for all independent variables which were analyzed by the Company, but exclude from the filed gas demand models.

* * * * *

Peoples did not analyze any independent variables which were excluded from the filed gas demand models.

**Peoples Natural Gas Company LLC
Standard Data Request
Revenue Requirements**

- RR-13. For each customer receiving service at less than the maximum applicable tariff rate, please provide.
- a. actual consumption for the two most recent calendar years;
 - b. actual consumption for the HTY and the most recent twelve month period for which data is available
 - c. the currently applicable rate;
 - d. an explanation for the rate discount.

The response to this question contains confidential information and is contained in a separate book of the filing marked confidential information. This information will be provided to parties upon execution of a CONFIDENTIALITY AGREEMENT to be circulated by the Company, pursuant to the terms of that agreement.

**Peoples Natural Gas Company LLC
Standard Data Requests
Revenue Requirement**

RR-14. Please provide a copy of the Company's detailed capital budgets for the preceding and current calendar years which underlie the projected test year capital additions in this case.

Please reference page 2 for capital expenditure information.

	2024	2025
	<u>PNG</u>	<u>PNG</u>
LTIIIP	\$ 451,627,150	\$ 527,178,962
Gathering	9,229,989	7,920,739
Goodwin Tombaugh	27,500,000	16,387,272
New Customer	29,146,003	32,868,132
Maintenance & Compliance	14,524,258	19,073,556
Tools / Fleet	9,331,958	12,482,419
Facilities	17,048,692	8,448,663
IT Projects	\$ 23,260,000	\$ 13,333,500
Grand Total	\$ 581,668,050	\$ 637,693,243

	FTY Plan - 12/25- 11/26 <u>PNG</u>	Stub Month – Dec 26 + FPFTY Plan - 1/27- 12/27 <u>PNG</u>
LTIIIP	\$ 601,780,959	\$ 650,609,906
Gathering	9,508,916	36,752,753
Goodwin Tombaugh	21,429,557	736,052
New Customer	33,247,398	38,141,609
Maintenance & Compliance	24,477,249	37,297,856
Tools / Fleet	10,884,444	13,133,253
Facilities	15,303,018	21,526,709
IT Projects	\$ 13,243,073	\$ 19,593,768
Grand Total	\$ 729,874,614	\$ 817,791,906

** Includes: Telecom, IT Infrastructure, Cyber Security, Facilities, etc.

**Peoples Natural Gas Company LLC
Standard Data Requests
Revenue Requirement**

RR-15. Please provide a variance or other similar report comparing actual and budgeted construction expenditures at the conclusion of each budget period for the past three years and as of the most recent date available.

Refer to pages 2 and 3.

	A 2022 Actuals			B 2022 Plan			C = B - A 2022 Variance			% Var to Total
	PNG	PGC	Combined	PNG	PGC	Combined	PNG	PGC	Combined	
LTIP	\$ 315,045,915	\$ 25,402,975	\$ 340,448,890	\$ 285,091,500	\$ 15,643,500	\$ 300,735,000	\$ (29,954,415)	\$ (9,759,475)	\$ (39,713,890)	-13.2%
Gathering	4,159,004	1,131,078	5,290,083	6,600,000	1,400,000	8,000,000	2,440,996	268,922	2,709,917	33.9%
Goodwin Tombaugh	13,367,950	-	13,367,950	29,000,000	-	29,000,000	15,632,050	-	15,632,050	53.9%
New Customer	23,256,197	4,789,895	28,046,091	16,042,499	1,782,500	17,824,999	(7,213,697)	(3,007,395)	(10,221,092)	-57.3%
Maintenance & Compliance	12,828,494	917,526	13,746,020	7,279,576	1,510,674	8,790,250	(5,548,918)	593,148	(4,955,770)	-56.4%
Tools / Fleet	10,722,357	2,401,092	13,123,448	11,293,035	2,571,000	13,864,035	570,678	169,908	740,587	5.3%
Facilities	9,455,193	1,152,937	10,608,131	10,945,018	1,970,876	12,915,894	1,489,825	817,939	2,307,763	17.9%
TOTAL	\$ 388,835,110	\$ 35,795,503	\$ 424,630,613	\$ 366,251,628	\$ 24,878,550	\$ 391,130,178	\$ (22,583,482)	\$ (10,916,953)	\$ (33,500,435)	-8.6%
IT Projects*	10,064,312	1,072,282	11,136,594	10,882,253	1,262,948	12,145,201	817,941	190,666	1,008,607	8.3%
CHP	168,379	-	168,379	-	-	-	(168,379)	-	(168,379)	#DIV/0!
Grand Total	\$ 399,067,801	\$ 36,867,785	\$ 435,935,586	\$ 377,133,881	\$ 26,141,498	\$ 403,275,379	\$ (21,933,919)	\$ (10,726,287)	\$ (32,660,207)	-8.1%

	A 2023 Actuals			B 2023 Plan			C = B - A 2023 Variance			% Var to Total
	PNG	PGC	Combined	PNG	PGC	Combined	PNG	PGC	Combined	
LTIP	\$ 390,423,836	\$ 22,723,340	\$ 413,147,176	\$ 365,008,810	\$ 16,970,290	\$ 381,979,100	\$ (25,415,026)	\$ (5,753,050)	\$ (31,168,076)	-8.2%
Gathering	2,878,128	2,156,541	5,034,669	7,000,000	2,000,000	9,000,000	4,121,872	(156,541)	3,965,331	44.1%
Goodwin Tombaugh	13,631,002	-	13,631,002	24,000,000	-	24,000,000	10,368,998	-	10,368,998	43.2%
New Customer	29,903,372	2,810,400	32,713,772	17,100,000	1,900,000	19,000,000	(12,803,372)	(910,400)	(13,713,772)	-72.2%
Maintenance & Compliance	11,518,375	1,821,434	13,339,809	6,617,595	2,036,905	8,654,500	(4,900,781)	215,471	(4,685,309)	-54.1%
Tools / Fleet	13,925,959	1,090,321	15,016,281	14,996,819	1,891,050	16,887,869	1,070,860	800,729	1,871,589	11.1%
Facilities	11,200,414	1,200,455	12,400,869	18,914,724	2,009,800	20,924,524	7,714,310	809,345	8,523,655	40.7%
TOTAL	\$ 473,481,086	\$ 31,802,492	\$ 505,283,578	\$ 453,637,948	\$ 26,808,045	\$ 480,445,993	\$ (19,843,138)	\$ (4,994,447)	\$ (24,837,584)	-5.2%
IT Projects*	20,910,861	2,364,522	23,275,383	12,000,000	3,021,601	15,021,601	(8,910,861)	657,079	(8,253,782)	-54.9%
CHP	(167,474)	-	168,379	-	-	-	(168,379)	-	(168,379)	#DIV/0!
Grand Total	\$ 494,224,473	\$ 34,167,013	\$ 528,727,339	\$ 465,637,948	\$ 29,829,646	\$ 495,467,594	\$ (28,922,377)	\$ (4,337,367)	\$ (33,259,745)	-6.7%

* Includes: Telecom, IT Infrastructure, Cyber Security, Facilities, etc.

	A 2024 Actuals			B 2024 Plan			C = B - A 2024 Variance			% Var to Total
	PNG	PGC	Combined	PNG	PGC	Combined	PNG	PGC	Combined	
LTiIP	\$ 452,306,529	\$ 27,807,213	\$ 480,113,742	\$ 430,881,950	\$ 20,745,200	\$ 451,627,150	\$ (21,424,579)	\$ (7,062,013)	\$ (28,486,592)	-6.3%
Gathering	1,713,111	572,687	2,285,798	6,685,546	2,544,443	9,229,989	4,972,435	1,971,756	6,944,191	75.2%
Goodwin Tombaugh	12,569,495	-	12,569,495	27,500,000	-	27,500,000	14,930,505	-	14,930,505	54.3%
New Customer	28,730,369	3,670,289	32,400,658	26,231,403	2,914,600	29,146,003	(2,498,966)	(755,689)	(3,254,655)	-11.2%
Maintenance & Compliance	10,619,203	2,820,006	13,439,209	12,324,316	2,199,942	14,524,258	1,705,113	(620,064)	1,085,049	7.5%
Tools / Fleet	21,321,291	42,223,176	63,544,467	8,543,371	788,587	9,331,958	(12,777,920)	(41,434,589)	(54,212,509)	-580.9%
Facilities	14,830,763	16,214,472	31,045,235	17,020,696	27,996	17,048,692	2,189,933	(16,186,476)	(13,996,543)	-82.1%
TOTAL	\$ 542,090,763	\$ 93,307,842	\$ 635,398,605	\$ 529,187,282	\$ 29,220,768	\$ 558,408,050	\$ (12,903,481)	\$ (64,087,074)	\$ (76,990,555)	-13.8%
IT Projects*	22,365,732	2,537,002	24,902,734	19,960,000	3,300,000	23,260,000	(2,405,732)	762,998	(1,642,734)	-7.1%
Grand Total	\$ 564,456,495	\$ 95,844,844	\$ 660,301,339	\$ 549,147,282	\$ 32,520,768	\$ 581,668,050	\$ (15,309,213)	\$ (63,324,076)	\$ (78,633,289)	-13.5%

2025 Nov Year to Date	A 2025 Actuals			B 2025 Plan			C = B - A 2025 Variance			% Var to Total
	PNG	PGC	Combined	PNG	PGC	Combined	PNG	PGC	Combined	
LTiIP	\$ 491,914,508	\$ -	\$ 491,914,508	\$ 507,258,316	\$ -	\$ 507,258,316	\$ 15,343,808	\$ -	\$ 15,343,808	3.0%
Gathering	1,848,744	-	1,848,744	7,570,739	-	7,570,739	5,721,995	-	5,721,995	75.6%
Goodwin Tombaugh	19,191,899	-	19,191,899	15,021,666	-	15,021,666	(4,170,233)	-	(4,170,233)	-27.8%
New Customer	26,295,167	-	26,295,167	30,129,121	-	30,129,121	3,833,954	-	3,833,954	12.7%
Maintenance & Compliance	15,438,325	-	15,438,325	17,928,615	-	17,928,615	2,490,290	-	2,490,290	13.9%
Tools / Fleet	9,633,638	-	9,633,638	11,619,850	-	11,619,850	1,986,212	-	1,986,212	17.1%
Facilities	10,758,297	-	10,758,297	8,352,740	-	8,352,740	(2,405,557)	-	(2,405,557)	-28.8%
TOTAL	\$ 575,080,578	\$ -	\$ 575,080,578	\$ 597,881,047	\$ -	\$ 597,881,047	\$ 22,800,469	\$ -	\$ 22,800,469	3.8%
IT Projects*	8,439,727	-	8,439,727	12,222,375	-	12,222,375	3,782,648	-	3,782,648	30.9%
Grand Total	\$ 583,520,305	\$ -	\$ 583,520,305	\$ 610,103,422	\$ -	\$ 610,103,422	\$ 26,583,117	\$ -	\$ 26,583,117	4.4%

* Includes: Telecom, IT Infrastructure, Cyber Security, Facilities, etc.

Peoples Natural Gas Company LLC
§ Exhibit VI.I

RR-16. Please provide a breakdown of other gas revenue for the three preceding calendar years.

See page 2.

Peoples Natural Gas Company LLC
Other Gas Revenues - FERC 495
by Calendar Year

Account Description	2022		2023		2024	
Migration Rider Revenues	\$	(0)	\$	-	\$	-
Over/Under Recovery Revenues	\$	1,050	\$	1,115,586	\$	1,622,244
Over/Under Recovery Revenues - Unbilled	\$	-	\$	128,718	\$	(128,718)
Over/Under Recovery Revenues - Repair Tax	\$	1,398,579	\$	(1,957,620)	\$	1,493,906
Pooling & Metering	\$	430,469	\$	418,894	\$	348,422
Production & Gathering	\$	563,293	\$	203,010	\$	158,590
Off - System Sales	\$	23,718,193	\$	9,454,136	\$	3,568,823
Royalties	\$	37,208	\$	14,358	\$	10,411
Other Miscellaneous Revenues	\$	307,437	\$	410,249	\$	238,613
	\$	26,456,229	\$	9,787,330	\$	7,312,291

**Peoples Natural Gas Company LLC
Standard Data Requests
Revenue Requirement**

RR-17. For those items for which data is available, please provide the following actual monthly balance by account for the historic and future test periods to present:

- a. Depreciable utility plant in service;
- b. Nondepreciable utility plan in service;
- c. Construction work in progress;
- d. Accumulated deferred income tax;
- e. Materials and supplies;
- f. Customer advances for construction;
- g. Contributions in aid of construction;
- h. Accumulated depreciation;
- i. Prepayments by type;
- j. Customer deposits;
- k. Injury and damages reserve.

Refer to Attachment 1 for each category in total and Attachment 2 for detail of prepayments by type.

Peoples Natural Gas Company LLC

Attachment 1: Exhibit 19, RR-17

Monthly Balances by Account

Month	Depreciable Utility Plant in Service (a)	Nondepreciable Utility Plant in Service (b)	Construction Work in Progress (c)	Accumulated Deferred Income Tax (d)	Material & Supplies (e)	Customer Advances for Construction (f)	Contributions in Aid of Construction (g)	Accumulated Depreciation (h)	Prepayments by Type * (i)	Customer Deposits (j)	Injury & Damages Reserve (k)
Dec-24	\$ 5,258,098,059	\$ 2,864,685	\$ 84,546,409	\$ (666,130,405)	\$ 6,112,088	\$ (522,071)	\$ (3,241,110)	\$ (1,388,870,811)	\$ 7,243,983	\$ (3,249,701)	\$ (2,569,512)
Jan-25	\$ 5,278,138,838	\$ 2,864,685	\$ 86,816,178	\$ (666,130,405)	\$ 6,172,865	\$ (656,914)	\$ (7,619)	\$ (1,395,573,856)	\$ 6,866,488	\$ (3,276,852)	\$ (2,569,512)
Feb-25	\$ 5,294,220,113	\$ 2,864,685	\$ 97,801,280	\$ (666,130,405)	\$ 6,201,018	\$ (656,914)	\$ (7,619)	\$ (1,405,752,850)	\$ 6,437,492	\$ (3,328,682)	\$ (2,569,512)
Mar-25	\$ 5,332,917,504	\$ 2,864,685	\$ 107,809,773	\$ (783,866,564)	\$ 6,199,650	\$ (340,284)	\$ (52,737)	\$ (1,414,883,739)	\$ 4,843,867	\$ (3,208,461)	\$ (2,569,512)
Apr-25	\$ 5,393,061,445	\$ 2,864,685	\$ 105,572,562	\$ (783,866,564)	\$ 6,232,605	\$ (559,790)	\$ (52,737)	\$ (1,421,192,616)	\$ 4,697,090	\$ (3,135,861)	\$ (2,569,512)
May-25	\$ 5,433,485,031	\$ 2,864,685	\$ 112,829,544	\$ (783,866,564)	\$ 6,218,639	\$ (641,558)	\$ (52,737)	\$ (1,415,174,280)	\$ 4,453,297	\$ (3,005,537)	\$ (2,569,512)
Jun-25	\$ 5,461,234,256	\$ 2,864,685	\$ 121,010,342	\$ (792,903,322)	\$ 6,327,586	\$ (300,775)	\$ (163,210)	\$ (1,396,115,490)	\$ 4,260,697	\$ (2,919,558)	\$ (3,034,014)
Jul-25	\$ 5,513,518,971	\$ 2,864,685	\$ 125,695,758	\$ (792,903,322)	\$ 6,321,408	\$ (432,760)	\$ (163,210)	\$ (1,407,627,310)	\$ 4,189,250	\$ (3,291,444)	\$ (3,034,014)
Aug-25	\$ 5,560,289,284	\$ 2,864,685	\$ 123,732,008	\$ (792,903,322)	\$ 6,035,638	\$ (119,215)	\$ (506,006)	\$ (1,418,001,174)	\$ 4,156,223	\$ (3,301,341)	\$ (3,034,014)
Sep-25	\$ 5,622,081,825	\$ 2,864,685	\$ 113,284,358	\$ (784,108,466)	\$ 6,041,662	\$ (442,983)	\$ (506,006)	\$ (1,427,077,971)	\$ 4,671,177	\$ (3,334,901)	\$ (3,034,014)
Oct-25	\$ 5,685,632,796	\$ 2,864,685	\$ 109,501,827	\$ (784,108,466)	\$ 6,120,478	\$ (933,711)	\$ (506,006)	\$ (1,437,879,318)	\$ 4,843,438	\$ (3,394,192)	\$ (3,002,025)
Nov-25	\$ 5,737,722,251	\$ 2,864,685	\$ 94,267,997	\$ (785,844,384)	\$ 6,167,508	\$ (595,600)	\$ (601,525)	\$ (1,434,221,025)	\$ 3,998,013	\$ (3,439,182)	\$ (3,002,025)

Peoples Natural Gas Company LLC

Attachment 2: Exhibit No.19 RR.17

Prepayments by Type

FERC 9165000

Month	Insurance	Maintenance	Leases	Health Insurance	Miscellaneous	Cumulative Balances
Dec-24	\$ -	\$ 4,645,088	\$ 437,600	\$ 801,500	\$ 1,359,795	\$ 7,243,983
Jan-25	\$ -	\$ 4,447,971	\$ 394,221	\$ 734,708	\$ 1,289,588	\$ 6,866,488
Feb-25	\$ -	\$ 3,856,287	\$ 393,554	\$ 667,917	\$ 1,519,733	\$ 6,437,492
Mar-25	\$ -	\$ 3,574,423	\$ 111,606	\$ 601,125	\$ 556,713	\$ 4,843,867
Apr-25	\$ -	\$ 3,262,516	\$ 322,221	\$ 534,333	\$ 578,020	\$ 4,697,090
May-25	\$ -	\$ 3,014,734	\$ 532,835	\$ 467,542	\$ 438,186	\$ 4,453,297
Jun-25	\$ -	\$ 2,967,374	\$ 569,221	\$ 400,750	\$ 323,352	\$ 4,260,697
Jul-25	\$ -	\$ 2,406,899	\$ 569,221	\$ 333,958	\$ 879,171	\$ 4,189,250
Aug-25	\$ -	\$ 2,139,594	\$ 569,221	\$ 267,167	\$ 1,180,242	\$ 4,156,223
Sep-25	\$ -	\$ 1,799,517	\$ 815,502	\$ 200,375	\$ 1,855,783	\$ 4,671,177
Oct-25	\$ -	\$ 2,512,428	\$ 815,502	\$ 133,583	\$ 1,381,925	\$ 4,843,438
Nov-25	\$ -	\$ 2,647,000	\$ 569,221	\$ 66,792	\$ 715,001	\$ 3,998,013

**Peoples Natural Gas Company LLC
Standard Data Requests
Revenue Requirement**

RR-18. Please provide a copy of all workpapers supporting the Company's lead/lag study.

Please see Peoples Statement No. 14 – the Direct Testimony of Anton Ribich –
Exhibit No. AR-1 for all workpapers supporting the Company’s Lead/Lag Study.

**Peoples Natural Gas Company LLC
 Standard Data Requests
 Revenue Requirement**

RR-19. Please provide the payroll distribution showing the percentage of wages charged to O&M and other categories for each of the preceding three calendar years and the most recent annual period available.

**Line
 No.**

	<u>12/31/2022</u>	<u>12/31/2023</u>	<u>12/31/2024</u>	<u>TME 11/30/25</u>
	Labor			
1	\$ 88,903,076	\$ 89,767,977	\$ 91,875,434	\$ 94,122,533
2	<u>\$ 51,797,523</u>	<u>\$ 53,870,508</u>	<u>\$ 56,650,635</u>	<u>\$ 61,631,160</u>
3	\$ 140,700,599	\$ 143,638,485	\$ 148,526,069	\$ 155,753,693
	Direct Capitalization Percentage	36.81%	37.50%	38.14%
		39.57%		

**Peoples Natural Gas Company LLC
Standard Data Requests
Revenue Requirement**

RR-20. Please state whether the future test year budgeted labor includes any increases or decreases in the number of employees during the future test year. If increases have been budgeted, please state whether the future test year includes budgeted positions which have not been filled.

The future test year labor claim includes additional positions. Please refer to Exhibit No. 4, Schedule No. 1 (53.53.III.E.17) and to Peoples Statement No. 2, the direct testimony of Andrew Wachter, for further information.

**Peoples Natural Gas Company LLC
Standard Data Requests
Revenue Requirement**

RR-21. Please explain how the Company has treated routine or normal position vacancies which occur as a result of terminations or retirements in its budgeted labor projections.

Routine and/or normal position vacancies which occur as a result of terminations or retirements were assumed to be filled with employees with equivalent pay. The associated amounts are included in the annualized adjustments for both the Historic and Future Test Years.

**Peoples Natural Gas Company LLC
 Standard Data Requests
 Revenue Requirement**

RR-22. Please provide the most recent insurance premiums for each type of insurance coverage (i.e., employee benefit and those purchased by the Company) reflected in the Company's filing. If available, please provide estimated premiums for the subsequent calendar year.

* * * * *

Actual Premiums 2024 - 2025

Type of Coverage	Policy Period	Total Premium	Peoples Natural Gas Share of Total Premium	Other Share of Total Premium
Directors & Officers Liability	10/1/2024 - 09/30/2025	\$ 434,073	\$ 380,985	\$ 53,087
Executives Risk, Crime & Fiduciary Insurance	10/1/2024 - 09/30/2025	\$ 94,545	\$ 82,982	\$ 11,563
Non-Owned Aviation	10/1/2024 - 09/30/2025	\$ 4,200	\$ 3,686	\$ 514
Excess Liability Insurance	10/1/2024 - 09/30/2025	\$ 6,400,712	\$ 5,617,904	\$ 782,807
Property Insurance	10/1/2024 - 09/30/2025	\$ 546,565	\$ 479,720	\$ 66,845
Automotive Insurance	10/1/2024 - 09/30/2025	\$ 341,742	\$ 279,238	\$ 62,505
General Commercial Liability Insurance	10/1/2024 - 09/30/2025	\$ 785,494	\$ 689,428	\$ 96,066
Cyber Security Liability Insurance	10/1/2024 - 09/30/2025	\$ 407,051	\$ 385,436	\$ 21,614
Workers' Compensation Insurance	10/1/2024 - 09/30/2025	\$ 1,012,994	\$ 899,742	\$ 113,253
Claims & Brokerage Fees	10/1/2024 - 09/30/2025	\$ 295,595	\$ 236,894	\$ 58,702
Surety Bonds	10/1/2024 - 09/30/2025	\$ 81,592	\$ 81,527	\$ 65
Jurisdictional Boiler/Pressure Vessel Inspections	10/1/2024 - 09/30/2025	\$ 5,780	\$ 5,073	\$ 707
Railroad Protective Liability	10/1/2024 - 09/30/2025	\$ 3,500	\$ 3,072	\$ 428
Total Premiums		\$ 10,413,843	\$ 9,145,688	\$ 1,268,155

Note: Policy Period is 10/01/2024 - 9/30/2025 for all policies

Estimated Premiums 2025 - 2026

Type of Coverage	Policy Period	Premiums for FTY	Peoples Natural Gas Share of Total Premium	Other Share of Total Premium
Directors & Officers Liability	10/01/2025 - 09/30/2026	\$ 464,024	\$ 407,273	\$ 56,750
Executives Risk, Crime & Fiduciary Insurance	10/01/2025 - 09/30/2026	\$ 101,069	\$ 88,708	\$ 12,361
Non-Owned Aviation	10/01/2025 - 09/30/2026	\$ 4,490	\$ 3,941	\$ 549
Excess Liability Insurance	10/01/2025 - 09/30/2026	\$ 6,842,361	\$ 6,005,540	\$ 836,821
Property Insurance	10/01/2025 - 09/30/2026	\$ 584,278	\$ 512,821	\$ 71,457
Automotive Insurance	10/01/2025 - 09/30/2026	\$ 365,323	\$ 298,505	\$ 66,818
General Commercial Liability Insurance	10/01/2025 - 09/30/2026	\$ 839,694	\$ 736,999	\$ 102,695
Cyber Security Liability Insurance	10/01/2025 - 09/30/2026	\$ 435,137	\$ 412,031	\$ 23,106
Workers' Compensation Insurance	10/01/2025 - 09/30/2026	\$ 1,082,891	\$ 961,824	\$ 121,067
Claims & Brokerage Fees	10/01/2025 - 09/30/2026	\$ 315,991	\$ 253,240	\$ 62,752
Surety Bonds	10/01/2025 - 09/30/2026	\$ 87,222	\$ 87,152	\$ 70
Jurisdictional Boiler/Pressure Vessel Inspections	10/01/2025 - 09/30/2026	\$ 6,179	\$ 5,423	\$ 756
Railroad Protective Liability	10/01/2025 - 09/30/2026	\$ 3,742	\$ 3,284	\$ 458
Total Premiums		\$ 11,132,398	\$ 9,776,740	\$ 1,355,658

Note: Policy Period is 10/01/2025 - 9/30/2026 for all policies

**Peoples Natural Gas Company LLC
Standard Data Requests
Revenue Requirement**

RR-23. Please provide a copy of the Company's two most recent FERC Form 2.

Peoples Natural Gas Company LLC does not file FERC Form 2. The company does file an Annual Report with the Pennsylvania Public Utility Commission (PA PUC) which reports are available on the PA PUC's website.

**Peoples Natural Gas Company LLC
Standard Data Request
Revenue Requirements**

RR-24. Please provide a description of each employee benefit program or plan.

The response to this question contains confidential information and is contained in a separate book of the filing marked confidential information. The information will be provided to parties upon execution of a CONFIDENTIALITY AGREEMENT, to be circulated by the Company, pursuant to the terms of that agreement.

**Peoples Natural Gas Company LLC
Standard Data Request
Revenue Requirements**

RR-25. Please provide a description of the Company's merit and cost of living wage rate increase policies.

The response to this question contains confidential information and is contained in a separate book of the filing marked confidential information. The information will be provided to parties upon execution of a CONFIDENTIALITY AGREEMENT, to be circulated by the Company, pursuant to the terms of that agreement.

**Peoples Natural Gas Company LLC
Standard Data Requests
Revenue Requirement**

RR-26. Please provide the following monthly labor data for the year prior to the HTY, the HTY and the FTY through the most recent date available.

- a. Number of actual employees broken down between type (e.g., salaried, hourly, union, non-union, temporary, etc.);
- b. Regular payroll broken down between expensed, capitalized and other;
- c. Overtime payroll broken down between expensed, capitalized and other;
- d. Temporary payroll broken down between expensed, capitalized and other; and
- e. Other payroll (specify).

Refer to Page 2 for item a response, Page 3 items b, c, and e responses.

Item d is not applicable.

Peoples Natural Gas Company LLC
Schedule of FTEs Between Union and Non-Union

Prior To Historical Test Year

Date	Union	Non-Union	Total
12/31/2023	937	464	1401
1/31/2024	952	461	1413
2/29/2024	949	460	1409
3/31/2024	946	459	1405
4/30/2024	955	456	1411
5/31/2024	954	452	1406
6/30/2024	952	449	1401
7/31/2024	962	451	1413
8/31/2024	958	449	1407
9/30/2024	956	456	1412
10/31/2024	957	458	1415
11/30/2024	957	457	1414

Historical Test Year

Date	Union	Non-Union	Total
12/31/2024	969	453	1422
1/31/2025	977	434	1411
2/28/2025	975	433	1408
3/31/2025	981	434	1415
4/30/2025	983	435	1418
5/31/2025	983	434	1417
6/30/2025	987	441	1428
7/31/2025	981	434	1415
8/31/2025	980	431	1411
9/30/2025	979	431	1410
10/31/2025	977	429	1406
11/30/2025	983	426	1409

Peoples Natural Gas Company LLC
Schedule of Regular, Overtime & Other Payroll between Expensed and Capitalized

b. Regular

Prior To					
HTY	Capitalized	Expense	HTY	Capitalized	Expense
12/31/2023	\$ 5,251,654	\$ 9,595,637	12/31/2024	\$ 6,001,592	\$ 10,256,479
1/31/2024	\$ 5,661,356	\$ 10,344,228	1/31/2025	\$ 6,264,985	\$ 10,706,608
2/29/2024	\$ 5,204,624	\$ 9,509,705	2/28/2025	\$ 5,456,411	\$ 9,324,787
3/31/2024	\$ 5,110,067	\$ 9,336,934	3/31/2025	\$ 5,693,571	\$ 9,730,083
4/30/2024	\$ 5,436,255	\$ 9,932,932	4/30/2025	\$ 6,064,902	\$ 10,364,672
5/31/2024	\$ 5,406,768	\$ 9,879,054	5/31/2025	\$ 6,053,628	\$ 10,345,406
6/30/2024	\$ 5,198,001	\$ 9,497,603	6/30/2025	\$ 5,783,269	\$ 9,883,373
7/31/2024	\$ 5,644,679	\$ 10,313,757	7/31/2025	\$ 6,379,722	\$ 10,902,687
8/31/2024	\$ 5,429,836	\$ 9,921,204	8/31/2025	\$ 5,781,515	\$ 9,880,377
9/30/2024	\$ 5,172,934	\$ 9,451,801	9/30/2025	\$ 6,039,850	\$ 10,321,860
10/31/2024	\$ 5,673,966	\$ 10,367,270	10/31/2025	\$ 6,318,917	\$ 10,798,775
11/30/2024	\$ 5,315,251	\$ 9,711,838	11/30/2025	\$ 5,571,737	\$ 9,521,873

c. Overtime

Prior To					
HTY	Capitalized	Expense	HTY	Capitalized	Expense
12/31/2023	\$ 864,312	\$ 1,579,240	12/31/2024	\$ 1,309,063	\$ 2,237,136
1/31/2024	\$ 581,383	\$ 1,062,283	1/31/2025	\$ 884,419	\$ 1,511,436
2/29/2024	\$ 1,100,270	\$ 2,010,375	2/28/2025	\$ 1,490,974	\$ 2,548,014
3/31/2024	\$ 787,775	\$ 1,439,395	3/31/2025	\$ 855,581	\$ 1,462,154
4/30/2024	\$ 704,412	\$ 1,287,076	4/30/2025	\$ 905,753	\$ 1,547,895
5/31/2024	\$ 967,617	\$ 1,767,995	5/31/2025	\$ 1,006,285	\$ 1,719,700
6/30/2024	\$ 612,352	\$ 1,118,868	6/30/2025	\$ 825,847	\$ 1,411,340
7/31/2024	\$ 717,659	\$ 1,311,281	7/31/2025	\$ 950,432	\$ 1,624,251
8/31/2024	\$ 832,559	\$ 1,521,222	8/31/2025	\$ 1,240,223	\$ 2,119,491
9/30/2024	\$ 883,789	\$ 1,614,829	9/30/2025	\$ 905,446	\$ 1,547,370
10/31/2024	\$ 1,086,363	\$ 1,984,963	10/31/2025	\$ 1,082,004	\$ 1,849,101
11/30/2024	\$ 810,360	\$ 1,480,661	11/30/2025	\$ 1,238,297	\$ 2,116,199

e. Other APIP / Incentive

Prior To					
HTY	Capitalized	Expense	HTY	Capitalized	Expense
12/31/2023	\$ 1,290,221	\$ 2,941,004	12/31/2024	\$ 881,682	\$ 2,122,532
1/31/2024	\$ 383,620	\$ 922,072	1/31/2025	\$ 409,651	\$ 958,751
2/29/2024	\$ 375,484	\$ 888,415	2/28/2025	\$ 336,205	\$ 769,964
3/31/2024	\$ 150,279	\$ 162,551	3/31/2025	\$ 178,510	\$ 455,739
4/30/2024	\$ 454,005	\$ 1,202,907	4/30/2025	\$ 393,112	\$ 926,089
5/31/2024	\$ 195,122	\$ 463,778	5/31/2025	\$ 357,339	\$ 848,166
6/30/2024	\$ 413,678	\$ 942,904	6/30/2025	\$ 429,479	\$ 1,063,462
7/31/2024	\$ 272,214	\$ 678,132	7/31/2025	\$ 373,496	\$ 893,203
8/31/2024	\$ 270,865	\$ 652,324	8/31/2025	\$ 380,821	\$ 909,422
9/30/2024	\$ 338,997	\$ 806,974	9/30/2025	\$ 446,400	\$ 1,096,337
10/31/2024	\$ 286,826	\$ 688,545	10/31/2025	\$ 446,728	\$ 1,041,116
11/30/2024	\$ 829,594	\$ 1,905,651	11/30/2025	\$ 417,426	\$ 985,420

**Peoples Natural Gas Company LLC
Standard Data Request
Revenue Requirements**

RR-27. Please provide a copy of all incentive compensation and/or bonus plans and provide the level of related payments included in cost of service.

* * * * *

The response to this question contains confidential information and is contained in a separate book of the filing marked confidential information. The information will be provided to parties upon execution of a CONFIDENTIALITY AGREEMENT, to be circulated by the Company, pursuant to the terms of that agreement.

**Peoples Natural Gas Company LLC
 Standard Data Requests
 Revenue Requirement**

RR-28. Please provide the percentage wage rate increases granted by the Company by date and employee category for the three most recent calendar years and the current year to date.

Merit Increases by year

Category	2025	2024	2023	2022
Effective Date Non-Union	1-Apr 3.25%	1-Apr 3.25%	1-Apr 3.25%	1-Apr 3.25%
Effective Date Union - 612	1-Nov 3.25%	1-Nov 3.25%	1-Nov 4.00%	1-Nov 2.75%
Effective Date Union USW Service Company	1-Mar 4.00%	1-Mar 4.00%	1-Mar 4.00%	1-Mar 3.50%
Effective Date Union IBEW	23-Jan 2.50%	23-Jan 2.50%	23-Jan 3.00%	23-Jan 3.00%

**Peoples Natural Gas Company LLC
 Standard Data Requests
 Revenue Requirement**

RR-29. Please provide an analysis (description, dates and amounts) of any gains or losses on utility property sold for the lesser of the last three years or since the Company's last rate case or anticipated during the FTY. Explain how such amounts have been treated for ratemaking purposes.

Peoples Natural Gas Company LLC experienced a gain of \$39,676 on utility property sold since their last rate case. No utility property sales are anticipated during the Future Test Year.

**Peoples Natural Gas Company LLC
 Gains & Losses on Utility Property Sold**

Description	Period	Gain	(Loss)	Net
Butler Building Sale	Oct-23	39,676	-	39,676
Total		39,676	-	39,676

**Peoples Natural Gas Company LLC
Standard Data Requests
Revenue Requirement**

RR-30. Please provide the level of each of the following which is included in the Company's cost of service by separate type and/or payee, which are incurred directly by the Company or are allocated or billed to the Company by affiliates or its parent company.

- a. Fines and penalties;
- b. Contributions and donations;
- c. Membership dues;
- d. Lobbying expense;
- e. Employee activity costs (e.g., picnics, parties, awards);
- f. Investor relations expenses

See page 2, below.

Peoples Natural Gas Company LLC
Exhibit No. 19, RR-30
Twelve Months Ended November 30, 2025

a. Fines and Penalties:

The Company is not making a claim for fines and penalties.

b. Contributions and Donations:

SEE EXHIBIT 4, SCHEDULE 14 (53.53.III.A.30) FOR DETAILS

c. Membership Dues:

SEE EXHIBIT 19, RR-32 (VI.II.RR.32) FOR DETAILS

d. Lobbying Expense:

The Company is not making a claim for lobbying expense.

e. Employee Activity Costs:

	<u>Peoples Natural Gas Company LLC</u>
EMPLOYEE EVENTS	51,541
MANAGEMENT LEADERSHIP MEETING	768
DEVICE REIMBURSEMENT	126,820
OTHER	74,402
PARKING LEASES	203,085
SERVICE/SAFETY AWARDS	247,078
< \$500	34,305
SAFETY-RELATED	18,875
Total Employee Activity Costs	<u>\$ 756,875</u>

f. Investor Relations Expenses:

	<u>Peoples Natural Gas Company LLC</u>
BOARD OF DIRECTOR FEES	<u>\$ 311,575</u>

**Peoples Natural Gas Company LLC
Standard Data Requests
Revenue Requirement**

RR-31. Please provide a description and the purpose for membership for each organization listed in the previous response.

<u>Line No.</u>	<u>Payee & Description</u>
1	<p><u>American Gas Association (AGA)</u> The primary function of AGA is to promote efficient demand and supply growth, operational excellence, in the safe, reliable and efficient delivery of natural gas for distribution and transmission companies.</p>
2	<p><u>Energy Association of Pennsylvania</u> The Energy Association of Pennsylvania is an advocate for its members on policy issues before the General Assembly, the Public Utility Commission, and various other state governmental agencies.</p>
3	<p><u>Pennsylvania Chamber of Business and Industry</u> The PA Chamber is a frontline advocate pro-business legislation through advocating, testifying, and tracking bills and regulations. As a member of the Pennsylvania Chamber you receive exclusive access to a wide range of business solutions and money saving programs, opportunities for involvement and grassroots action, information from specialized publications.</p>
4	<p><u>Curate Solutions, Inc.</u> Curate is a civic intelligence company that empowers organizations to monitor risk in local government discussions. It helps companies to stay ahead of policy change within cities, counties, and school districts with AI-powered local legislative tracking software. Curate scans meeting minutes, agendas, planning, and other documents from more than 12,000 local government entities, helping companies to mitigate risks and spot opportunities.</p>

- 5 **Pittsburgh Airport Area Chamber of Commerce**
PAACC is a leader in providing and optimizing business growth strategies for professionals in 34 communities, including Moon, Robinson, Findlay, and North Fayette Townships. Its mission is to provide resources and information to advance and maximize economic vitality through advocacy, education and networking to its members and its regional business community.
- 6 **Pittsburgh Technology Council**
The Pittsburgh Technology Council has been the principal point of connection for companies from four primary clusters of the technology industry that are represented by a critical mass of businesses in southwestern Pennsylvania including Advanced Manufacturing / Materials, Green Technology, Information Technology and Life Sciences sectors.
- 7 **Women’s Business Enterprise Center East**
An advocate for women business owners and entrepreneurs in Pennsylvania, from Pittsburgh to Philadelphia. Advances diversity to promote innovation, open doors, and create partnerships that fuel the economy. Provides a certification standard for women-owned businesses, as well as world-class entrepreneurial training and education – combined with powerful tools and networking opportunities – to help them succeed.
- 8 **Energy Solutions Center, Inc.**
The Energy Solutions Center (ESC) is a non-profit organization of energy utilities and equipment manufacturers that promotes energy efficient natural gas solutions and systems for use by residential, commercial, and industrial energy users. The Center creates educational and marketing materials, case studies, training manuals, decision analysis software, and other tools and resources designed to enhance the success of those utility customer service professionals responsible for enhancing customer productivity, efficiency, reliability and comfort.
- 9 **Pittsburgh Works Together**
Pittsburgh Works Together is committed to creating an inclusive vision of economic progress that embraces and respects both traditional legacy industries and emerging ones. We seek a region

in which both “old” and “new” industries work side by side and respect is shown for our work ethic and dedication to community.

10

Leadership Pittsburgh, Inc.

Leadership Pittsburgh, Inc. equips employers to build inclusive workplace cultures that fuel growth and prosperity for talent, business, and our region. They share resources and training that elevate best practices and policies, consult to provide tailored approaches to meet employer members’ unique needs, and convene stakeholders to learn and collaborate around workplace challenges and opportunities.

11

Itron, Inc.

Itron is a technology and services company that helps utilities and cities manage energy and water resources efficiently. It provides advanced metering, data analytics, and solutions that enable organizations to optimize operations, improve sustainability, and enhance customer engagement. Itron’s platforms collect and analyze data from millions of devices, helping utilities reduce costs, improve reliability, and support smart grid and smart city initiatives. Peoples started installing the Intelis meters in the fall of 2024.

12

AI Horizons

The AI Strike Team is a strategic initiative dedicated to establishing Pittsburgh as a global leader in artificial intelligence. The initiative focuses on attracting investment, expanding AI infrastructure, fostering collaboration between academia, industry, and government, and creating innovation hubs that drive economic growth. Through building relationships and its flagship event, AI Horizons, the AI Strike Team aims to position the region at the forefront of technological advancement and ensure long-term competitiveness in the global AI landscape.

13

African American Chamber of Commerce

The African American Chamber of Commerce promotes access and business opportunities for small business owners and professionals throughout Western PA. Through programs like their Business Institute, candidate’s forum and educational webinars to promote minority-owned businesses.

- 14 **American Association of Blacks in Energy**
AABE is dedicated to ensuring the input of African Americans and other minorities into the discussions and developments of energy policies and regulations. The Pittsburgh chapter focuses on educating professionals in the energy industry and building the pipeline of African Americans in leadership positions throughout the energy industry.
- 15 **Beaver County Chamber of Commerce**
Beaver County Chamber of Commerce promotes economic growth and community development throughout Beaver County. The Chamber collaborates with all industries including small and large businesses and many nonprofit organizations. The Chamber provides programs to support workforce development, government affairs, marketing for local businesses, and networking opportunities.
- 16 **Downtown Neighbors Alliance**
Downtown Neighbors Alliance is a 501(c)(3) nonprofit, community-based organization that serves downtown Pittsburgh. DNA partners with supportive community leaders through innovative projects and events that encourage residential development, assist small businesses, and promote the arts and entertainment. DNA strives to make the Golden Triangle a better place to live, work, and play.
- 17 **Greater Pittsburgh Chamber of Commerce**
The Greater Pittsburgh Chamber of Commerce is the advocacy arm of the Allegheny Conference on Community Development. Together, both organizations advocate the local, state and federal levels of government to improve the economy and quality of life in the 10-county Pittsburgh region.
- 18 **Marcellus Shale Coalition**
The Marcellus Shale Coalition (MSC) works with exploration and production, midstream, supply chain, and distribution companies in the Appalachian Basin to address issues related to the production of natural gas from the Marcellus and Utica Shale Plays. MSC provides in-depth information to its policymakers, regulators, media and other public stakeholders on the positive impacts responsible for natural gas production has on families, businesses and communities across the region.

- 19 **North Side Chamber of Commerce**
North Side Chamber works to promote, connect, and support the Northside business community. The 400+ companies and organizations that make up the chamber membership include a wide variety of industries and sizes; all located in or with an interest in Pittsburgh's Northside.
- 20 **Pittsburgh Downtown Partnership**
The Pittsburgh Downtown Partnership (PDP) is a non-profit organization that works to make Downtown a better place to live, work, play and do business. The PDP fosters a clean, safe, accessible, and vibrant Downtown through a wide range of strategies and advocacy for actions that will strengthen the city, enhance its beauty and vitality, and make it a better place for business and pleasure.
- 21 **Pittsburgh Metropolitan Area Hispanic Chamber of Commerce**
The Pittsburgh Metropolitan Area Hispanic Chamber of Commerce (PMAHCC) is the principal regional advocate for the Hispanic business community's civic and economic interests. It is the mission of the Chamber to develop, promote and advocate on behalf of Hispanic businesses & professionals in the Pittsburgh region, while encouraging the advancement and economic growth of Pittsburgh's Hispanic community.
- 22 **VisitPittsburgh**
VisitPittsburgh is dedicated to generating business events, sports events and leisure travel business for the Pittsburgh region. Established in 1935, VisitPittsburgh is dedicated to generating convention, trade show and leisure travel business for the Pittsburgh region. VisitPittsburgh is a not-for-profit organization serving its business membership.
- 23 **Association for Materials Protection and Performance (AMPP)**
AMPP (formerly NACE International and SSPC) is a global professional association focused on advancing the protection and performance of materials through standards, technical training, certifications, and industry collaboration. With over 40,000 members across more than 130 countries, AMPP offers access to ANSI-accredited standards, expert-led publications, technical resources, and networking opportunities at conferences and local chapters. Membership benefits include career development through certifications, enhanced visibility via speaking and awards, and

valuable business exposure for corporate members via training, exhibit discounts, and advertising.

24

Common Ground Alliance (CGA)

CGA is a member-driven alliance dedicated to preventing damage to underground utility infrastructure across North America. It brings together nearly 4,000 professionals—including excavators, energy providers, regulators, and technology firms—to collaboratively set industry standards, promote best practices, and analyze damage data. Members benefit from influencing the development of CGA’s best practices and whitepapers, tracking trends through its DIRT report, accessing timely educational resources and tools, and engaging in strategic networking at events and through collaboration platforms.

25

Innovate Utility CX Conference

Innovate Utility CX is the premier annual conference for utility professionals focused on enhancing the customer experience across the meter-to-cash lifecycle—covering analytics, billing, contact centers, digital engagement, field operations, and strategy. Co-hosted by the American Gas Association and Edison Electric Institute, the event brings together leaders from electric, gas, and water utilities to share insights, attend workshops, hear expert sessions, view vendor solutions, and network. The conference offers robust, actionable content alongside exhibits and executive leadership forums to drive customer-centric transformation across the utilities industry.

**Peoples Natural Gas Company LLC
 Standard Data Requests
 Revenue Requirement**

RR-32. Please provide the level of payments made to industry organizations included in cost of service along with a description of each payee organization or project.

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>
1	African American Chamber of Commerce	\$ 10,000
2	AI Horizons	\$ 25,000
3	American Association of Blacks in Energy	\$ 2,500
4	American Gas Association (AGA)	\$ 603,593
5	Association for Materials Protection and Performance	\$ 3,904
6	Beaver County Chamber of Commerce	\$ 1,000
7	Common Ground Alliance	\$ 2,500
8	Curate Solutions Inc	\$ 11,928
9	Downtown Neighbors Alliance	\$ 4,500
10	Energy Association of Pennsylvania	\$ 197,577
11	Energy Solutions Center Inc	\$ 32,700
12	Greater Pittsburgh Chamber of Commerce	\$ 4,500
13	Innovate Utility CX Conference	\$ 3,489
14	ITRON	\$ 3,490
15	Leadership Pittsburgh Inc	\$ 11,600
16	Marcellus Shale Coalition	\$ 9,875
17	North Side Chamber of Commerce	\$ 9,500
18	Pennsylvania Attorney Annual Registration	\$ 1,259
19	Pennsylvania Chamber of Business & Industry	\$ 19,375
20	Pittsburgh Airport Area Chamber of Commerce	\$ 2,436
21	Pittsburgh Downtown Partnership	\$ 12,500
22	Pittsburgh Metropolitan Area Hispanic Chamber of Commerce	\$ 1,000
23	Pittsburgh Technology Council	\$ 10,185
24	Pittsburgh Works Together Inc	\$ 45,833
25	VisitPittsburgh	\$ 5,530
26	Womens Business Enterprise Center	\$ 6,500
27	Other Dues and Memberships < \$1000	\$ 20,244
Total of payments made to industry organizations		<u>\$ 1,062,518</u>

**Peoples Natural Gas Company LLC
Standard Data Requests
Revenue Requirement**

RR-33. Please provide the following information related to the Company’s membership in AGA:

- a. Cost included in requested cost of service.
- b. Cost excluded from requested cost of service.
- c. Copy of the most recent audit report of AGA expenditures prepared by NARUC.
- d. Most recent correspondence received from AGA which addresses the percentage of dues related to lobbying or other separate activities.
- e. Policy statement, objective, purpose, etc. of AGA.

- a. Costs included in the requested cost of service are \$634,955 for the FPPTY.
- b. Costs excluded from the requested cost of service for the Company’s AGA membership are the lobbying expenses of \$24,001 for the FPPTY.
- c. AGA expenditures are no longer audited by NARUC.
- d. Refer to Attachment A.
- e. Membership in AGA furthers the Company’s goals by promoting, distributing, and educating natural gas utility companies and affiliates. Additionally, the AGA promotes efficient demand and supply growth, operational excellence, for the safe, reliable and efficient delivery of natural gas. AGA’s range of programs and services provides a basis for:
 - Addressing common concerns;
 - Protecting the interests of the gas industry;
 - Providing a regulatory voice;
 - Enhancing their operational excellence; and
 - Promoting safe and efficient use of natural gas.

Refer to Attachment B for the AGA’s Mission Statement

AMERICAN GAS ASSOCIATION 2025 and 2024 BUDGETS

Exhibit No. 19, RR-33

Attachment A

Page 1 of 1

Respondent: Andrew Wachter

All Programs	<u>\$ 2025 ALLOCATION</u>	<u>% 2025 ALLOCATION</u>	<u>\$ 2024 ALLOCATION</u>	<u>% 2024 ALLOCATION</u>
Advocacy & Outreach	\$1,410,000	2.94%	\$1,339,000	3.10%
Communications	\$3,101,000	6.47%	\$3,122,000	7.23%
Energy Markets, Analysis, and Standards	\$4,826,000	10.07%	\$4,347,000	10.07%
General and Administrative	\$10,834,000	22.60%	\$9,922,000	22.98%
General Counsel and Regulatory Affairs	\$4,012,000	8.37%	\$4,209,000	9.75%
Government Affairs & Public Policy	\$5,730,000	11.95%	\$5,514,000	12.77%
Industry Finance & Administrative Programs	\$1,809,000	3.77%	\$1,812,000	4.20%
Membership and Strategic Development	\$5,014,000	10.46%	\$4,983,000	11.54%
Safety, Operations, Engineering & Security	\$11,206,000	23.37%	\$7,936,000	18.38%
Expense Budget *	\$47,942,000	100.00%	\$43,184,000	100.00%

Notes

AGA estimates that lobbying related expenses, as defined under IRC Section 162, will account for 3.78% of member dues in 2025.

* Does not include certain expenses or activities not funded by annual member company dues.

AGA Mission

Vision Statement

Committed to leveraging and utilizing America's abundant, domestic, affordable and clean natural gas to help meet the nation's energy and environmental needs.

Mission Statement

The American Gas Association (AGA) represents companies delivering natural gas safely, reliably, and in an environmentally responsible way to help improve the quality of life for their customers every day. AGA's mission is to provide clear value to its membership and serve as the indispensable, leading voice and facilitator on its behalf in promoting the safe, reliable, and efficient delivery of natural gas to homes and businesses across the nation.

Core Strengths

1. Conducts programs and develops standards to help enhance the safe delivery of natural gas to consumers;
2. Advocates for natural gas industry issues, regulatory constructs and business models that are priorities for the industry;
3. Promotes growth in the efficient use of natural gas by emphasizing before a variety of stakeholders the benefits of clean, abundant natural gas as part of the solution to the nation's energy and environmental goals;
4. Facilitates the exchange of information and improvement of performance metrics to help members achieve operational excellence;
5. Helps members manage and respond to the energy needs of customers, regulatory trends, natural gas or capital market issues and emerging technologies;
6. Collects, analyzes and disseminates information to opinion leaders, policy makers and consumers about the benefits provided by energy utilities and the natural gas industry;
7. Encourages the development, commercialization, and regulatory acceptance of natural gas end-use technologies; and
8. Delivers measurable value to AGA members.

**Peoples Natural Gas Company LLC
Standard Data Requests
Revenue Requirement**

RR-34. Please provide a copy of the most recent FERC audit findings, the Company's response and final disposition of audit exceptions.

Peoples is not audited by FERC.

**Peoples Natural Gas Company LLC
 Standard Data Request
 Revenue Requirements**

RR-35. Please provide the annual level of forfeited discounts or late payment charges for the preceding three calendar years. Identify the level of sales revenue with which these are associated.

Peoples Natural Gas Company LLC
 Exhibit VI.II.RR.35
 Forfeited Discounts
 by Calendar Year

	2024	2023	2022
Forfeited Discounts			
Residential Forfeited Discounts	\$ 3,869,352	\$ 5,664,306	\$ 4,840,010
Commercial Forfeited Discounts	\$ 377,384	\$ 413,791	\$ 431,391
Industrial Forfeited Discounts	\$ 107,247	\$ 96,423	\$ 98,837
Total Forfeited Discounts	\$ 4,353,983	\$ 6,174,519	\$ 5,370,238
Residential			
Residential Sales	\$ 452,627,242	\$ 537,181,025	\$ 645,858,327
Residential Transport	\$ 51,688,718	\$ 54,041,866	\$ 63,271,260
Total Residential Sales & Transport	\$ 504,315,960	\$ 591,222,891	\$ 709,129,588
Commercial			
Commercial Sales	\$ 78,463,323	\$ 100,606,786	\$ 117,283,485
Commercial Transport	\$ 81,990,527	\$ 75,149,772	\$ 80,190,454
Total Commercial Sales & Transport	\$ 160,453,850	\$ 175,756,558	\$ 197,473,939
Industrial			
Industrial Sales	\$ 1,306,923	\$ 2,041,084	\$ 4,342,639
Industrial Transport	\$ 43,911,680	\$ 43,622,639	\$ 42,837,982
Total Industrial Sales & Transport	\$ 45,218,603	\$ 45,663,723	\$ 47,180,621
Total Sales & Transport	\$ 709,988,413	\$ 812,643,171	\$ 953,784,148

**Peoples Natural Gas Company LLC
Standard Data Requests
Revenue Requirement**

RR-36. If not reflected in the lead-lag study, please provide a listing of the various types of employee withholdings, garnishments and other employee funds held by the Company for remittance at a later date.

Peoples reflects all employee withholdings in the derivation of the payroll expense lead for its lead-lag study.

**Peoples Natural Gas Company LLC
Standard Data Requests
Revenue Requirement**

RR-37. Please provide all detailed workpapers supporting the adjustments to rate base and operating income.

Supporting schedules to rate base have been provided in Exhibit No. 8 and supporting schedule to operating income have been provided in Exhibit No. 2. References to additional workpapers and support are provided within those exhibits.

**Peoples Natural Gas Company LLC
Standard Data Requests
Revenue Requirement**

RR-38. Please provide a copy of the Company's most recent SFAS 106 plan actuarial study.

Attached is the Company's most recent SFAS 106 plan actuarial study.



Reviewed: Lourdes Rojas

Reviewed/approved: Kathy Bo

Reviewed/approved: Bob Rubin

2/1/25

January 15, 2025

Mr. Robert A. Rubin
Vice President, Controller and Chief Accounting Officer
Aqua America, Inc.
762 W. Lancaster Avenue
Bryn Mawr, PA 19010

Year-End 2024 Financial Statement and Disclosure Information

Essential Utilities, Inc. (the Company) engaged Willis Towers Watson US LLC (“WTW”) to value the Company’s other postretirement benefit plans.

As requested by the Company, this report provides information for year-end financial reporting purposes required by FASB Accounting Standards Codification Topic 715-20-50 (ASC 715) for your fiscal year ending December 31, 2024 for the Plans:

- Essential Utilities, Inc. Pension Plan
- Essential Utilities, Inc. Nonqualified Pension Plan
- Essential Utilities, Inc. Retiree Health and Welfare Plan and associated components

The exhibits present year-end financial reporting information in accordance with ASC 715-20-50 and 715-60-50, including net balance sheet position of the Plans, cash flow, plan asset information, amortization amounts during the fiscal year, participant information, the provisions on which the valuation is based, and the actuarial assumptions and methods used in the calculations. Additional input is required (as described below) by the Company in relation to the plan asset disclosures specified in ASC 715-20-50-1(d) (public entities) or ASC 715-20-50-5(c) (nonpublic entities).

This report for purposes of year-end financial reporting supplements the Net Periodic Postretirement Benefit Cost/(Income) report that was previously provided to the Company. These two reports should be considered together as a complete report for the Plans for your fiscal year ending December 31, 2024. See the Net Periodic Postretirement Benefit Cost/(Income) report for additional information.

1900 Market Street
Philadelphia, PA 19103-7501

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Willis Towers Watson US LLC

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Limitations

This valuation has been conducted for the purposes described above and may not be suitable for any other purpose. In particular, please note the following:

1. As described above, certain year-end financial reporting information in accordance with ASC 715-20-50 and 715-60-50 is not included in this report and must be provided by the Company, as follows:
 - Classification of plan assets within the fair value hierarchy, actual asset allocation at December 31, 2024 and December 31, 2023, and the target asset allocation for 2025.
 - A description of the Company's investment policy for the assets held by the pension plans and other postretirement benefit plans.
 - A description of the basis used to determine the expected long-term rate of return on plan assets.
 - The Company's expected contributions to the plans in 2025.
2. There may be certain events that have occurred since the valuation date that are not reflected in the current valuation. See Subsequent Events in the Basis for Valuation section below for more information.
3. This report does not provide information for plan accounting and financial reporting under ASC 960 or ASC 965.
4. This report does not present liabilities on a plan termination basis, for which a separate extensive analysis would be required. No funded status measure included in this report is intended to assess, and none may be appropriate for assessing, the sufficiency of plan assets to cover the estimated cost of settling benefit obligations, as all such measures differ in some way from plan termination obligations. In addition, funded status measures shown in this report do not reflect the current costs of settling obligations by offering immediate lump sum payments to participants and/or purchasing annuity contracts for the remaining participants (e.g., insurer profit, insurer pricing of contingent benefits and/or provision for anti-selection in the choice of a lump sum vs. an annuity).
5. The comparisons of plan obligations as determined for accounting and financial reporting purposes to plan assets presented in this report cannot be relied upon to determine the need for nor the amount of required future plan contributions. Nevertheless, such comparisons may be useful to assess the need for future contributions because they reflect current interest rates at the measurement date in determining benefit obligations. However, asset gains and losses, demographic experience different from assumed, changes in interest rates, future benefit accruals, if any, and other factors will all affect the need for and amount of future contributions. In addition, if a plan is not required by law to be funded, benefit payments may also be paid directly by the plan sponsor as they come due.

Comments on Results

See Section Additional Disclosure Information of this report for a breakdown of the actuarial gains/(losses) in the 2024 fiscal year.

Significant reasons for these changes include the following:

- For the Pension Plan, the actual return on the fair value of plan assets since the prior measurement date was less than the expected return on plan assets, which caused the funded position to deteriorate.
- For the Retiree Health and Welfare Plans, the actual return on the fair value of plan assets since the prior measurement date was greater than the expected return on plan assets, which improved the funded position.
- Contributions to the pension during the prior year improved the funded status and therefore reduced the net periodic cost.
- The discount rate increased compared to the prior year, which improved the funded position.
- The buyout of life insurance benefits from the Retiree Health and Welfare Plan resulted in Settlements from portions of the plan.

Effects of Health Care Reform

This valuation reflects our understanding of the relevant provisions of the Patient Protection and Affordable Care Act (PPACA) and Health Care and Education Reconciliation Act (HCERA), and subsequent legislation (the SECURE Act of 2019) that eliminated the Cadillac tax, medical device tax and health insurance issuer tax. It also reflects our understanding of the effects of the Inflation Reduction Act of 2022 on retiree medical costs. The IRS and the Centers for Medicare Services (CMS) have yet to issue final guidance with respect to many aspects of these laws. It is possible that future guidance may conflict with our understanding of these laws based on currently available guidance and could therefore affect the results shown in this report. The valuation does not anticipate the effects of any additional possible future changes.

Actuarial Certification

This valuation has been conducted in accordance with generally accepted actuarial principles and practices. However, please note the information described below regarding this valuation.

Reliances

In preparing the results presented in this report, we have relied on information regarding plan provisions, participants, assets, and sponsor accounting policies and methods provided by the Company and other persons or organizations designated by the Company. We have relied on all the data and information provided as complete and accurate. We have reviewed this information for overall reasonableness and consistency, but have neither audited nor independently verified this information. Based on discussions with and concurrence by the plan sponsor, assumptions or estimates may have been made if data were not available. We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations. The results presented in this report are directly dependent upon the accuracy and completeness of the underlying data and information. Any material inaccuracy in the data, assets, plan provisions or other information provided to us may have produced results that are not suitable for the purposes of this report and such inaccuracies, as corrected by the Company, may produce materially different results that could require that a revised report be issued.

Except as otherwise provided herein, the results presented are based on the data, assumptions, methods, models, plan provisions and other information outlined in the actuarial valuation report(s) to determine other postretirement benefit cost for the fiscal year ending December 31, 2024. Therefore, such information, and the reliances and limitations of the valuation report and its use, should be considered part of this report for purposes of year-end financial reporting.

Measurement of benefit obligations, plan assets and balance sheet adjustments

Census date/measurement date

The measurement date is December 31, 2024. The benefit obligations were measured as of the Company's December 31, 2024 fiscal year-end and are based on participant data as of the census date, January 1, 2024. We have projected forward benefit obligations to the end of the year, adjusting for benefit payments, expected growth in benefit obligations, changes in key assumptions and plan provisions, and any significant changes in plan demographics that occurred during the year.

Plan assets and balance sheet adjustments

Information about the fair value of plan assets and the general ledger account balances for the other postretirement benefit plans cost at December 31, 2024, which reflect the expected funded status of the plans before adjustment to reflect the funded status based on the year-end measurements, and differences between the expected Medicare Part D subsidies and amounts received during the year was reviewed for reasonableness and consistency, but no audit was performed.

Accumulated other comprehensive (income)/loss amounts shown in the report are shown prior to adjustment for tax effects. Any tax effects in AOCI should be determined by the Company in consultation with its tax advisors and independent accountants.

Assumptions and methods under U.S. GAAP

Essential selected the following key economic and demographic assumptions for measuring year-end 2024 obligations, as compared to the assumptions selected for year-end 2023:

	Year-end 2024 Assumptions/Methods		Year-end 2023 Assumptions/Methods	
Discount Rate	Pension	5.64%	Pension	5.17%
	Welfare	5.65%	Welfare	5.09%
Mortality for annuity payments	Pri-2012 gender specific healthy employee and non-disabled annuitant mortality tables without collar adjustments projected generationally from 2012 with Scale MP-2021 improvements		Pri-2012 gender specific healthy employee and non-disabled annuitant mortality tables without collar adjustments projected generationally from 2012 with Scale MP-2021 improvements	
Mortality for lump sum payments	Pri-2012 "unisex" (blended 50% male and 50% female) non-disabled annuitant mortality table without collar adjustments projected generationally from 2012 with Scale MP-2021 improvements		Pri-2012 "unisex" (blended 50% male and 50% female) non-disabled annuitant mortality table without collar adjustments projected generationally from 2012 with Scale MP-2021 improvements	
Married Percentage	80% for all plans		80% for all plans	
Retiree Medical Participation	Pre-65: 85% for all OPEB plans Post-65: 100% for all OPEB Plans		Pre-65: 85% for all OPEB plans Post-65: 100% for all OPEB Plans	
Expected Return on Plan assets for upcoming year	Not applicable to the results presented in this letter		Pension Plans	6.20%
			Welfare Plans (pre-tax)*	6.20%
Compensation Increase Rates	Corporate	4.00%	Corporate	4.00%
	Local and CWC**	3.00%	Local and CWC**	3.00%
Health Care Cost Trend Rate	6.25% in 2024, resetting to 6.50% in 2025 and 2026 then decreasing by 0.25% per year from 2027 to 5.0% in 2032 and beyond		6.50% in 2023 decreasing by 0.25% per year from 2023 to 5.0% in 2029 and beyond	

* Tax rate used to determine post-tax rate of return is to be determined

** CWC compensation increase rate will only apply to life insurance benefits payable from the CWC Retiree Welfare Plan for Shenango Valley participants.

As required by U.S. GAAP, the actuarial assumptions and methods employed in the development of the other postretirement benefit cost and other financial reporting have been selected by the Company. WTW has evaluated the assumptions used and believes that they do not significantly conflict with what would be reasonable. In addition, we believe that the combined effect of assumptions is expected to have no significant bias. U.S. GAAP requires that each significant assumption “individually represent the best estimate of the plan’s future experience solely with respect to that assumption.”

The results shown in this report have been developed based on actuarial assumptions that, to the extent evaluated by WTW, we believe do not significantly conflict with what would be reasonable. Other actuarial assumptions could also be considered to not significantly conflict with what would be reasonable. Thus, reasonable results differing from those presented in this report could have been developed by selecting different reasonable assumptions.

Certain models (as described in ASOP No. 56) were used in preparing the information presented herein. Further information on these models can be found in Appendix A.

Nature of actuarial calculations

The results shown in this report are estimates based on data that may be imperfect and on assumptions about future events that cannot be predicted with any certainty. The effects of certain plan provisions may be approximated, or determined to be insignificant and therefore not valued. Reasonable efforts were made in preparing this valuation to confirm that items that are significant in the context of the actuarial liabilities or costs are treated appropriately, and are not excluded or included inappropriately. Any rounding (or lack thereof) used for displaying numbers in this report is not intended to imply a degree of precision, which is not a characteristic of actuarial calculations.

If overall future plan experience produces higher benefit payments or lower investment returns than assumed, the relative level of plan costs reported in this valuation will likely increase in future valuations (and vice versa). Future actuarial measurements may differ significantly from the current measurements presented in this report due to many factors, including: plan experience differing from that anticipated by the economic or demographic assumptions, changes in economic or demographic assumptions, increases or decreases expected as part of the natural operation of the methodology used for the measurements (such as the end of an amortization period), and changes in plan provisions or applicable law. Due to the limited scope of our assignment, we did not perform an analysis of the potential range of such future measurements. Retiree group benefits models necessarily rely on the use of approximations and estimates, and are sensitive to changes in these approximations and estimates. Small variations in these approximations and estimates may lead to significant changes in actuarial measurements.

See Basis for Valuation above for a discussion of any material events that have occurred after the valuation date that are not reflected in this valuation.

Limitations on use

This report is provided subject to the terms set out herein and in our engagement letter dated August 24, 2020, and any accompanying or referenced terms and conditions.

The information contained in this report was prepared for the internal use of the Company and its independent accountants in connection with our actuarial valuation of the other postretirement benefit plans as described above. It is not intended for and may not be used for other purposes, and we accept no responsibility or liability in this regard. The Company may distribute this actuarial valuation report to the appropriate authorities who have the legal right to require the Company to provide them this report, in which case the Company will use best

efforts to notify WTW in advance of this distribution. Further distribution to, or use by, other parties of all or part of this report is expressly prohibited without WTW's prior written consent. WTW accepts no responsibility for any consequences arising from any party other than Essential Utilities, Inc. relying on this report or any advice relating to its contents.

Professional qualifications

The undersigned are members of the Society of Actuaries and meet the "Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States" relating to pension and other postretirement benefit plans. Our objectivity is not impaired by any relationship between the plan sponsor and our employer, Willis Towers Watson US LLC.



Jason Rohrer, FSA, EA
Director, Retirement
Valuation Actuary
January 15, 2025



Vi-Zanne Ho, FSA, EA
Associate Director, Retirement
Valuation Actuary
January 15, 2025



Daniel Callahan, FSA, MAAA
Director, Health and Benefits
Pricing Specialist
January 15, 2025

The Pricing Specialist is responsible for developing and/or determining the reasonableness of retiree welfare plan trend and participation assumptions as well as assumed per capita claims costs (including the aging/morbidity assumption if applicable). The Valuation Actuary is responsible for other aspects of the valuation (e.g., developing and/or reviewing the reasonableness of other valuation assumptions and methods, ensuring that the valuation model reasonably reflects the substantive plan, preparing demographic data, performing the valuation, implementing the appropriate accounting or funding calculations, etc.).

Appendix A – Model Descriptions and Disclosures in accordance with ASOP No. 56

Quantify

Quantify is the Willis Towers Watson centrally developed, tested and maintained Global actuarial valuation system. It is used to perform valuations of clients' benefit plans.

Quantify provides the ability to process data, calculate benefits and value benefit liabilities, develop results using applicable standards, and generate client reports.

Quantify parameters provide significant flexibility to model populations and plan designs. Various demographic, economic and benefit related assumptions exist for users to model multiple demographic and economic situations.

Plan liabilities are calculated based on standard actuarial techniques, developing actuarially reasonable results using the population and parameters entered. The calculation and presentation of liabilities in Quantify relies on the assumptions used and the reasonability of the assumptions selected.

Quantify incorporates standard liability methodologies that are intended to reasonably reflect a variety of economic or demographic conditions. The model itself does not evaluate any assumptions entered for reasonableness, consistency or probability of occurrence.

Quantify is designed specifically for these purposes, and we know of no material limitations that would prevent the system from being suitable for these intended purposes. The actuaries signing this report have relied on the actuaries who develop, test and maintain this system, and have also performed a limited review of results to ensure that system parameters have been set appropriately and plan provisions coded correctly.

Quantify FR

Quantify Financial Reporting (FR) is intended to calculate funding results, accounting results and produce the associated client reports under selected accounting standards. The calculations and reports are based on various user specified inputs including liability results and asset values.

Quantify FR develops valuation results for various accounting and funding purposes using standard actuarial techniques.

Calculation of disclosure liabilities and results are based on roll forward liabilities.

Liability roll-forwards are used in accounting scenarios where the date as of which liabilities are valued does not coincide with the fiscal year measurement date. The roll-forwards consist of adjusting liabilities for the passage of time.

The estimate of the following year's expense is calculated based on the obligations and assets used for disclosure and incorporates service cost that may be based on a projection in the associated Quantify liability run, depending on the relationship of the liability valuation date to the fiscal year.

The Roll Forward accounting calculations assume that applicable rules will not change during the roll-forward period. Actuaries make adjustments to the data, plan provisions and assumptions reflected in the calculation of the liabilities that are rolled forward so that the results reflect conditions at the measurement date, and/or make similar adjustments to the results of the roll forward, including reflecting any changes in applicable accounting standards.

<i>U.S. BOND:Link</i>	<p>U.S. BOND:Link is a methodology to assist with the selection of discount rates used in measurements related to employee benefit plans. Discount rates are derived by identifying a theoretical settlement portfolio of high quality corporate bonds sufficient to provide for a plan's projected benefit payments. The single interest rate is then determined that results in a discounted value of the plan's benefit payments that equals the market value of the selected bond portfolio. This represents the suggested discount rate. This process has been developed to comply with generally accepted practice and applicable guidance covering ASC 715 in the U.S.</p>
<i>Published Demographic Tables</i>	<p>Certain demographic tables described above are standard published tables or are based on standard published tables from models developed by organizations with the requisite expertise</p>
<i>AgeDist</i>	<p>AgeDist is a spreadsheet tool that applies relative cost factors by age to average per capita costs (pre and post 65) and census weights to produce age-graded plan costs for pre- and post-65 populations. The average per capita costs and census weights are provided as inputs to the tool which is then combined with a morbidity curve to produce a set of weighted average age-related costs that equal the average. The age-graded costs are used in the actuarial valuation.</p> <p>The morbidity curve was developed from a broad set of claims data aggregated by age and blended and may not reflect your specific morbidity. The model does not evaluate the average per capita costs or census weights for reasonableness or consistency.</p> <p>The model(s) used for this analysis is designed specifically for these purposes, and we know of no material limitations that would prevent the model(s) from being suitable for these intended purposes.</p> <p>We are not aware of any material inconsistencies among assumptions used in this work. The model itself does not evaluate any assumptions entered for reasonableness, consistency or probability of occurrence. The calculation and presentation of results relies on the assumptions used and the reasonability of the assumptions selected. The output of the model(s) used in this analysis are considered reasonable based on the aggregation of assumptions used. However, a different set of results could also be considered reasonable based on a range of possible values used for each assumption.</p> <p>The individuals signing or delivering this report have relied on other Willis Towers Watson employees and actuaries who develop, test and maintain each of the proprietary models used for this analysis and have also performed a basic review of assumptions and results to ensure that the models have been set up appropriately and coded correctly. We have not relied on any external experts to develop, review, or validate the model(s) used in this analysis</p> <p>In preparing the results presented in this report, we have relied upon information provided to us regarding plan provisions, plan participants, participant contribution amounts and/or claims data. We have reviewed this information for overall reasonableness and consistency, but have neither audited nor independently verified this information. The accuracy of the results presented in this report is dependent upon the accuracy and completeness of the underlying information. We are aware of no errors or omissions that would have a significant effect on the results of our calculations.</p>

Essential Utilities, Inc.

Plan Name	Total	Essential Utilities, Inc.	Supplemental
Disclosure for Fiscal Year Ending December 31, 2024 under US GAAP	USD	Pension Plan USD	Retirement Plan USD
Disclosed Benefit Cost	12/31/2024	12/31/2024	12/31/2024
A Disclosed Benefit Cost			
1 Employer service cost	1,428,902	1,104,619	324,283
2 Interest cost	15,632,400	14,733,570	898,830
3 Expected return on plan assets	(18,782,001)	(18,782,001)	0
4 Subtotal	(1,720,699)	(2,943,812)	1,223,113
5 Net prior service cost/(credit) amortization	325,424	163,261	162,163
6 Net loss/(gain) amortization	3,002,652	2,687,897	314,755
7 Subtotal	3,328,076	2,851,158	476,918
8 Net periodic benefit cost/(income)	1,607,377	(92,654)	1,700,031
9 Curtailment (gain)/loss	0	0	0
10 Settlement (gain)/loss	0	0	0
11 Special/contractual termination benefits	0	0	0
12 Disclosed net benefit cost	1,607,377	(92,654)	1,700,031
B Presentation of Benefit Cost Pursuant to ASC 715-20			
1 Employer service cost	1,428,902	1,104,619	324,283
2 Other components of net periodic benefit cost	178,475	(1,197,273)	1,375,748
3 Other adjustments to net benefit cost	0	0	0
4 Disclosed net benefit cost	1,607,377	(92,654)	1,700,031
C Assumptions Used to Determine Benefit Cost			
1 Discount rate	5.170%	5.170%	5.170%
2 Expected long-term rate of return on plan assets	6.200%	6.200%	0.000%
3 Rate of compensation increase	4.00% / 3.00%	4.00% / 3.00%	4.000%
Balance Sheet Asset/(Liability)			
A Development of Balance Sheet Asset/(Liability)			
1 Projected benefit obligation (PBO)	(295,035,614)	(277,177,162)	(17,858,452)
2 Fair value of plan assets, excluding receivable contributions	293,651,983	293,651,983	0
3 Net balance sheet asset/(liability)	(1,383,631)	16,474,821	(17,858,452)
B Current and Noncurrent Classification			
1 Noncurrent asset	16,474,821	16,474,821	0
2 Current liability	(1,843,401)	0	(1,843,401)
3 Noncurrent liability	(16,015,051)	0	(16,015,051)
4 Net balance sheet asset/(liability)	(1,383,631)	16,474,821	(17,858,452)
C Reconciliation of Net Balance Sheet Asset/(Liability)			
1 Net balance sheet asset/(liability) at end of prior fiscal year	(1,394,849)	16,324,598	(17,719,447)
2 Employer service cost	(1,428,902)	(1,104,619)	(324,283)
3 Interest cost	(15,632,400)	(14,733,570)	(898,830)
4 Expected return on plan assets	18,782,001	18,782,001	0
5 Plan amendments	0	0	0
6 Actuarial gain/(loss)	(11,162,417)	(12,186,658)	1,024,241
7 Employer contributions	9,393,069	9,393,069	0
8 Benefits paid directly by the Company	59,867	0	59,867
9 Transfer payments	0	0	0
10 Acquisitions/divestitures	0	0	0
11 Curtailments	0	0	0
12 Settlements (if settled using corporate cash)	0	0	0
13 Special/contractual termination benefits	0	0	0
14 Net balance sheet asset/(liability) at end of current fiscal year	(1,383,631)	16,474,821	(17,858,452)
D Assumptions and Dates Used for Disclosure			
1 Discount rate	5.640%	5.640%	5.640%
2 Rate of compensation increase	4.00% / 3.00%	4.00% / 3.00%	4.000%
3 Census date	1/1/2024	1/1/2024	1/1/2024

Essential Utilities, Inc.			
Plan Name	Total	Essential Utilities, Inc.	Supplemental
Disclosure for Fiscal Year Ending December 31, 2024 under US GAAP	USD	Pension Plan	Retirement Plan
		USD	USD
Items Not Yet Recognized in Net Periodic Benefit Cost/(Income)			
A Items Not Yet Recognized in Net Periodic Benefit Cost/(Income)			
1 Net prior service cost/(credit)	1,540,439	1,459,997	80,442
2 Net loss/(gain)	92,189,932	89,496,449	2,693,483
3 Items not yet recognized in net periodic benefit cost/(income)	93,730,371	90,956,446	2,773,925
B Development of Items Not Yet Recognized in Net Periodic Benefit Cost/(Income)			
1 Items not yet recognized at prior fiscal year end	85,896,030	81,620,946	4,275,084
2 Amounts amortized during the year			
a. Net prior service (cost)/credit	(325,424)	(163,261)	(162,163)
b. Net (loss)/gain	(3,002,652)	(2,687,897)	(314,755)
3 Occurring during the year			
a. Net prior service cost/(credit)	0	0	0
b. Net loss/(gain)	11,162,417	12,186,658	(1,024,241)
4 Amounts recognized due to curtailment/settlement			
a. Net prior service (cost)/credit	0	0	0
b. Net (loss)/gain	0	0	0
5 Items not yet recognized at current fiscal year end	93,730,371	90,956,446	2,773,925
Additional Disclosure Information			
A Accumulated Benefit Obligation (ABO)			
1 ABO at current fiscal year end	(288,063,005)	(272,711,472)	(15,351,533)
B Expected Future Benefit Payments			
1 During fiscal year ending December 31, 2025	26,779,709	24,936,308	1,843,401
2 During fiscal year ending December 31, 2026	26,492,367	24,673,222	1,819,145
3 During fiscal year ending December 31, 2027	28,234,711	24,553,608	3,681,103
4 During fiscal year ending December 31, 2028	26,920,144	24,372,612	2,547,532
5 During fiscal year ending December 31, 2029	26,559,977	23,855,637	2,704,340
6 During fiscal years ending December 31, 2030 through December 31, 2034	117,508,365	108,370,555	9,137,810
C Expected Contributions during Fiscal Year ending December 31, 2025			
1 Employer	3,945,307	3,945,307	0
2 Plan participants	0	0	0
D Actuarial Gain/(Loss)			
1 Gain/(loss) due to demographic experience	(1,094,273)	(1,073,253)	(21,020)
2 Gain/(loss) due to financial assumption changes	13,672,893	12,627,632	1,045,261
3 Gain/(loss) due to demographic assumption changes	0	0	0
4 Gain/(loss) due to investment return different from that assumed	(23,741,037)	(23,741,037)	0
5 Total	(11,162,417)	(12,186,658)	1,024,241
Changes in Disclosed Plan Obligations and Assets			
A Change in Projected Benefit Obligation (PBO)			
1 PBO at prior fiscal year end	313,698,004	295,978,557	17,719,447
2 Employer service cost	1,428,902	1,104,619	324,283
3 Interest cost	15,632,400	14,733,570	898,830
4 Actuarial loss/(gain)	(12,578,620)	(11,554,379)	(1,024,241)
5 Plan participants' contributions	0	0	0
6 Benefits paid from plan assets	(23,085,205)	(23,085,205)	0
7 Benefits paid from Company assets	(59,867)	0	(59,867)
8 Transfers from (to) other plans	0	0	0
9 Administrative expenses paid	0	0	0
10 Plan amendments	0	0	0
11 Acquisitions/(divestitures)	0	0	0
12 Curtailments	0	0	0
13 Settlements	0	0	0
14 Special/contractual termination benefits	0	0	0
15 PBO at current fiscal year end	295,035,614	277,177,162	17,858,452
B Change in Plan Assets			
1 Fair value of plan assets at prior fiscal year end	312,303,155	312,303,155	0
2 Actual return on plan assets	(4,959,036)	(4,959,036)	0
3 Employer contributions	9,393,069	9,393,069	0
4 Plan participants' contributions	0	0	0
5 Benefits paid	(23,085,205)	(23,085,205)	0
6 Transfer payments	0	0	0
7 Administrative expenses paid	0	0	0
8 Acquisitions/(divestitures)	0	0	0
9 Settlements	0	0	0
10 Fair value of plan assets at current fiscal year end	293,651,983	293,651,983	0

Essential Utilities, Inc.			
Plan Name	Total	Essential Utilities, Inc.	Supplemental
Disclosure for Fiscal Year Ending December 31, 2024 under US GAAP	USD	Pension Plan	Retirement Plan
		USD	USD
Reconciliation of Net Balances			
A Reconciliation of Prior Service Cost/(Credit) Bases			
1 Net amount at prior fiscal year end	1,865,863	1,623,258	242,605
2 Amortization amount	(325,424)	(163,261)	(162,163)
3 Plan amendments	0	0	0
4 Effect of curtailments	0	0	0
5 Other events	0	0	0
6 Net amount at current fiscal year end	1,540,439	1,459,997	80,442
B Reconciliation of Net Loss/(Gain)			
1 Net amount at prior fiscal year end	84,030,167	79,997,688	4,032,479
2 Amount recognized	(3,002,652)	(2,687,897)	(314,755)
3 Experience loss/(gain)	11,162,417	12,186,658	(1,024,241)
4 Effect of curtailments	0	0	0
5 Effect of settlements	0	0	0
6 Other events	0	0	0
7 Net amount at current fiscal year end	92,189,932	89,496,449	2,693,483

Essential Utilities, Inc.								
Plan Name	Total USD	RW Local USD	RW Salaried USD	RW CWC USD	PNG Salaried OPRB USD	PNG Local OPRB USD	EGC OPRB USD	TWP OPRB USD
Disclosure for Fiscal Year Ending 31-Dec-24 under US GAAP								
Disclosed Benefit Cost	31-Dec-24	31-Dec-24	31-Dec-24	31-Dec-24	31-Dec-24	31-Dec-24	31-Dec-24	31-Dec-24
A Disclosed Benefit Cost								
1 Employer service cost	1,453,073	182,125	85,693	15,592	0	908,631	154,731	106,301
2 Interest cost	4,449,818	1,552,104	1,214,241	245,400	130,686	658,068	391,297	258,022
3 Expected return on plan assets	(4,419,597)	(2,148,546)	(490,531)	(282,814)	(228,379)	(721,923)	0	(547,404)
4 Subtotal	1,483,294	(414,317)	809,403	(21,822)	(97,693)	844,776	546,028	(183,081)
5 Net prior service cost/(credit) amortization	0	0	0	0	0	0	0	0
6 Net loss/(gain) amortization	(1,068,167)	(46,043)	(116,650)	(267,825)	(25,154)	(225,358)	(17,513)	(369,624)
7 Subtotal	(1,068,167)	(46,043)	(116,650)	(267,825)	(25,154)	(225,358)	(17,513)	(369,624)
8 Net periodic postretirement benefit cost/(income)	415,127	(460,360)	692,753	(289,647)	(122,847)	619,418	528,515	(552,705)
9 Curtailment (gain)/loss	0	0	0	0	0	0	0	0
10 Settlement (gain)/loss	(3,213,530)	0	0	(678,993)	(113,936)	(962,696)	(264,044)	(1,193,861)
11 Special/contractual termination benefits	0	0	0	0	0	0	0	0
12 Disclosed net benefit cost	(2,798,403)	(460,360)	692,753	(968,640)	(236,783)	(343,278)	264,471	(1,746,566)
B Presentation of Benefit Cost Pursuant to ASC 715-20								
1 Employer service cost	1,453,073	182,125	85,693	15,592	0	908,631	154,731	106,301
2 Other components of net periodic benefit cost	(1,037,946)	(642,485)	607,060	(305,239)	(122,847)	(289,213)	373,784	(659,006)
3 Other adjustments to net benefit cost	(3,213,530)	0	0	(678,993)	(113,936)	(962,696)	(264,044)	(1,193,861)
4 Disclosed net benefit cost	(2,798,403)	(460,360)	692,753	(968,640)	(236,783)	(343,278)	264,471	(1,746,566)
C Assumptions Used to Determine Benefit Cost								
1 Discount rate	5.090%	5.090%	5.090%	5.090%	5.090%	5.090%	5.090%	5.090%
2 Expected long-term rate of return on plan assets	3.91% / 6.20%	6.200%	3.910%	3.910%	3.910%	3.910%	0.000%	3.910%
3 Current health care cost trend rate	6.250%	6.250%	6.250%	6.250%	6.250%	6.250%	6.250%	6.250%
4 Ultimate health care cost trend rate	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%
5 Year of ultimate trend rate	2029	2029	2029	2029	2029	2029	2029	2029

Essential Utilities, Inc.								
Plan Name	Total USD	RW Local USD	RW Salaried USD	RW CWC USD	PNG Salaried OPRB USD	PNG Local OPRB USD	EGC OPRB USD	TWP OPRB USD
Disclosure for Fiscal Year Ending 31-Dec-24 under US GAAP	USD	USD	USD	USD	USD	USD	USD	USD
Balance Sheet Asset/(Liability)								
A Development of Balance Sheet Asset/(Liability)								
1 Accumulated postretirement benefit obligation (APBO)	(81,306,564)	(29,877,792)	(24,095,675)	(3,895,928)	(2,126,461)	(11,356,018)	(5,976,712)	(3,977,978)
2 Fair value of plan assets, excluding receivable contributions	94,250,011	37,114,640	13,507,396	7,076,190	4,356,531	18,897,345	0	13,297,909
3 Net balance sheet asset/(liability)	12,943,447	7,236,848	(10,588,279)	3,180,262	2,230,070	7,541,327	(5,976,712)	9,319,931
B Current and Noncurrent Classification								
1 Noncurrent asset	29,508,438	7,236,848	0	3,180,262	2,230,070	7,541,327	0	9,319,931
2 Current liability	(557,376)	0	0	0	0	0	(557,376)	0
3 Noncurrent liability	(16,007,615)	0	(10,588,279)	0	0	0	(5,419,336)	0
4 Net balance sheet asset/(liability)	12,943,447	7,236,848	(10,588,279)	3,180,262	2,230,070	7,541,327	(5,976,712)	9,319,931
C Reconciliation of Net Balance Sheet Asset/(Liability)								
1 Net balance sheet asset/(liability) at end of prior fiscal year	6,424,288	4,341,271	(11,222,525)	2,428,070	3,273,884	6,444,927	(7,879,102)	9,037,763
2 Employer service cost	(1,453,073)	(182,125)	(85,693)	(15,592)	0	(908,631)	(154,731)	(106,301)
3 Interest cost	(4,449,818)	(1,552,104)	(1,214,241)	(245,400)	(130,686)	(658,068)	(391,297)	(258,022)
4 Expected return on plan assets	4,419,597	2,148,546	490,531	282,814	228,379	721,923	0	547,404
5 Plan amendments	0	0	0	0	0	0	0	0
6 Actuarial gain/(loss)	7,168,135	2,481,260	1,443,649	730,370	23,269	1,941,176	449,324	99,087
7 Employer contributions	0	0	0	0	0	0	0	0
8 Benefits paid directly by the Company, net of retiree contributions	834,318	0	0	0	276,942	0	557,376	0
9 Medicare Part D subsidy on benefits paid during the year	0	0	0	0	0	0	0	0
10 Transfer in/(out)	0	0	0	0	(1,441,718)	0	1,441,718	0
11 Curtailments	0	0	0	0	0	0	0	0
12 Settlements (if settled using corporate cash)	0	0	0	0	0	0	0	0
13 Special/contractual termination benefits	0	0	0	0	0	0	0	0
14 Net balance sheet asset/(liability) at end of current fiscal year	12,943,447	7,236,848	(10,588,279)	3,180,262	2,230,070	7,541,327	(5,976,712)	9,319,931
D Assumptions and Dates Used for Disclosure								
1 Discount rate	5.650%	5.650%	5.650%	5.650%	5.650%	5.650%	5.650%	5.650%
2 Current health care cost trend rate	6.500%	6.500%	6.500%	6.500%	6.500%	6.500%	6.500%	6.500%
3 Ultimate health care cost trend rate	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%
4 Year of ultimate trend rate	2032	2032	2032	2032	2032	2032	2032	2032
5 Census date	1-Jan-24	1-Jan-24	1-Jan-24	1-Jan-24	1-Jan-24	1-Jan-24	1-Jan-24	1-Jan-24

Essential Utilities, Inc.									
Plan Name	Total USD	RW Local USD	RW Salaried USD	RW CWC USD	PNG Salaried OPRB USD	PNG Local OPRB USD	EGC OPRB USD	TWP OPRB USD	
Disclosure for Fiscal Year Ending 31-Dec-24 under US GAAP									
Items Not Yet Recognized in Net Periodic Benefit Cost/(Income)									
A Items Not Yet Recognized in Net Periodic Benefit Cost/(Income)									
1 Net prior service cost/(credit)	0	0	0	0	0	0	0	0	0
2 Net loss/(gain)	(24,503,542)	(6,265,905)	(4,534,261)	(2,520,785)	(767,238)	(5,936,375)	(1,094,626)	(3,384,352)	
3 Items not yet recognized in net periodic benefit cost/(income)	(24,503,542)	(6,265,905)	(4,534,261)	(2,520,785)	(767,238)	(5,936,375)	(1,094,626)	(3,384,352)	
B Development of Items Not Yet Recognized in Net Periodic Benefit Cost/(Income)									
1 Items not yet recognized at prior fiscal year end	(21,617,104)	(3,830,688)	(3,207,262)	(2,737,233)	(883,059)	(5,183,253)	(926,859)	(4,848,750)	
2 Amounts amortized during the year	0								
a. Net prior service (cost)/credit	0	0	0	0	0	0	0	0	
b. Net (loss)/gain	1,068,167	46,043	116,650	267,825	25,154	225,358	17,513	369,624	
3 Occurring during the year	0								
a. Net prior service cost/(credit)	0	0	0	0	0	0	0	0	
b. Net loss/(gain)	(7,168,135)	(2,481,260)	(1,443,649)	(730,370)	(23,269)	(1,941,176)	(449,324)	(99,087)	
4 Amounts recognized due to curtailment/settlement	0								
a. Net prior service (cost)/credit	0	0	0	0	0	0	0	0	
b. Net (loss)/gain	3,213,530	0	0	678,993	113,936	962,696	264,044	1,193,861	
5 Items not yet recognized at current fiscal year end	(24,503,542)	(6,265,905)	(4,534,261)	(2,520,785)	(767,238)	(5,936,375)	(1,094,626)	(3,384,352)	
Additional Disclosure Information									
A Accumulated Postretirement Benefit Obligation (APBO)									
1 Fully eligible actives	25,358,946	14,617,383	6,424,618	375,660	1,530,895	75,141	412,101	1,923,148	
2 Other actives	22,335,945	5,272,026	2,255,281	412,496	993,508	8,907,103	2,595,244	1,900,287	
3 Retirees, dependents and surviving spouses	33,611,673	9,988,383	15,415,776	3,107,772	(397,942)	2,373,774	2,969,367	154,543	
4 Accumulated postretirement benefit obligation	81,306,564	29,877,792	24,095,675	3,895,928	2,126,461	11,356,018	5,976,712	3,977,978	
B Expected Future Benefit Payments, Net of Retiree Contributions, and Medicare Part D Subsidies									
<u>Benefit payments</u>									
1 During fiscal year ending December 31, 2025	5,357,395	1,336,381	1,457,574	353,100	276,943	980,418	557,376	395,603	
2 During fiscal year ending December 31, 2026	5,502,542	1,503,820	1,484,756	356,924	252,182	1,074,024	502,384	328,452	
3 During fiscal year ending December 31, 2027	5,869,810	1,714,947	1,585,363	350,426	265,921	1,157,245	515,546	280,362	
4 During fiscal year ending December 31, 2028	6,146,729	1,905,692	1,632,309	358,984	277,217	1,204,848	499,388	268,291	
5 During fiscal year ending December 31, 2029	6,487,658	2,122,028	1,655,959	345,356	226,483	1,347,989	515,633	274,210	
6 During fiscal years ending December 31, 2030 through December 31, 2034	32,521,968	11,311,816	8,726,493	1,576,641	833,680	6,702,725	2,000,491	1,370,122	
<u>Medicare Part D Subsidies</u>									
1 During fiscal year ending December 31, 2025	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2 During fiscal year ending December 31, 2026	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
3 During fiscal year ending December 31, 2027	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4 During fiscal year ending December 31, 2028	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
5 During fiscal year ending December 31, 2029	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
6 During fiscal years ending December 31, 2030 through December 31, 2034	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
C Expected Contributions during Fiscal Year ending December 31, 2025									
1 Employer									
2 Plan participants	0	0	0	0	0	0	0	0	
D Actuarial Gain/(Loss)									
1 Gain/(loss) due to demographic experience	(4,072,680)	(710,296)	(1,130,610)	(207,765)	(890,770)	(494,040)	63,518	(702,717)	
2 Gain/(loss) due to financial assumption changes	3,879,363	1,708,842	1,900,455	(229,295)	1,013,024	(830,952)	385,806	(68,517)	
3 Gain/(loss) due to demographic assumption changes	0	0	0	0	0	0	0	0	
4 Gain/(loss) due to investment return different from that assumed	7,361,452	1,482,714	673,804	1,167,430	(98,985)	3,266,168	0	870,321	
5 Total	7,168,135	2,481,260	1,443,649	730,370	23,269	1,941,176	449,324	99,087	

Essential Utilities, Inc.									
Plan Name	Total	RW Local	RW Salaried	RW CWC	PNG Salaried	PNG Local	EGC	TWP	
Disclosure for Fiscal Year Ending 31-Dec-24 under US GAAP	USD	USD	USD	USD	OPRB	OPRB	OPRB	OPRB	OPRB
					USD	USD	USD	USD	USD
Changes in Disclosed Plan Obligations and Assets									
A Change in Accumulated Postretirement Benefit Obligation (APBO)									
1 APBO at prior fiscal year end	88,580,482	30,921,985	24,354,007	5,007,445	2,740,563	12,523,065	7,879,102	5,154,315	
2 Employer service cost	1,453,073	182,125	85,693	15,592	0	908,631	154,731	106,301	
3 Interest cost	4,449,818	1,552,104	1,214,241	245,400	130,686	658,068	391,297	258,022	
4 Actuarial loss/(gain)	193,317	(998,546)	(769,845)	437,060	(122,254)	1,324,992	(449,324)	771,234	
5 Plan participants' contributions	121,241	0	121,241	0	0	0	0	0	
6 Benefits paid from plan assets	(6,605,329)	(1,779,876)	(909,662)	(760,186)	(29,803)	(2,217,146)	0	(908,656)	
7 Benefits paid from Company assets	(834,318)	0	0	0	(276,942)	0	(557,376)	0	
8 Medicare Part D subsidy	0	0	0	0	0	0	0	0	
9 Administrative expenses paid	0	0	0	0	0	0	0	0	
10 Plan amendments	0	0	0	0	0	0	0	0	
11 Acquisitions/(divestitures)	0	0	0	0	0	0	0	0	
12 Curtailments	0	0	0	0	0	0	0	0	
13 Settlements	(6,051,720)	0	0	(1,049,383)	(315,789)	(1,841,592)	(1,441,718)	(1,403,238)	
14 Special/contractual termination benefits	0	0	0	0	0	0	0	0	
15 APBO at current fiscal year end	81,306,564	29,877,792	24,095,675	3,895,928	2,126,461	11,356,018	5,976,712	3,977,978	
B Change in Plan Assets									
1 Fair value of plan assets at prior fiscal year end	95,004,770	35,263,256	13,131,482	7,435,515	6,014,447	18,967,992	0	14,192,078	
2 Actual return on plan assets	11,781,049	3,631,260	1,164,335	1,450,244	129,394	3,988,091	0	1,417,725	
3 Employer contributions	0	0	0	0	0	0	0	0	
4 Plan participants' contributions	121,241	0	121,241	0	0	0	0	0	
5 Benefits paid	(6,605,329)	(1,779,876)	(909,662)	(760,186)	(29,803)	(2,217,146)	0	(908,656)	
6 Administrative expenses paid	0	0	0	0	0	0	0	0	
7 Transfer in/(out)	0	0	0	0	(1,441,718)	0	1,441,718	0	
8 Settlements	(6,051,720)	0	0	(1,049,383)	(315,789)	(1,841,592)	(1,441,718)	(1,403,238)	
9 Fair value of plan assets at current fiscal year end	94,250,011	37,114,640	13,507,396	7,076,190	4,356,531	18,897,345	0	13,297,909	
Reconciliation of Net Balances									
A Reconciliation of Prior Service Cost/(Credit) Bases									
1 Net amount at prior fiscal year end	0	0	0	0	0	0	0	0	
2 Amortization amount	0	0	0	0	0	0	0	0	
3 Plan amendments	0	0	0	0	0	0	0	0	
4 Effect of curtailments	0	0	0	0	0	0	0	0	
5 Other events	0	0	0	0	0	0	0	0	
6 Net amount at current fiscal year end	0	0	0	0	0	0	0	0	
B Reconciliation of Net Loss/(Gain)									
1 Net amount at prior fiscal year end	(21,617,104)	(3,830,688)	(3,207,262)	(2,737,233)	(883,059)	(5,183,253)	(926,859)	(4,848,750)	
2 Amount recognized	1,068,167	46,043	116,650	267,825	25,154	225,358	17,513	369,624	
3 Experience loss/(gain)	(7,168,135)	(2,481,260)	(1,443,649)	(730,370)	(23,269)	(1,941,176)	(449,324)	(99,087)	
4 Effect of curtailments	0	0	0	0	0	0	0	0	
5 Effect of settlements	3,213,530	0	0	678,993	113,936	962,696	264,044	1,193,861	
6 Other events	0	0	0	0	0	0	0	0	
7 Net amount at current fiscal year end	(24,503,542)	(6,265,905)	(4,534,261)	(2,520,785)	(767,238)	(5,936,375)	(1,094,626)	(3,384,352)	

**Peoples Natural Gas Company LLC
Standard Data Requests
Revenue Requirement**

RR-39. Please reconcile the historical and future test year SFAS No. 106 expense levels with the amount identified in the actuarial report.

There is a \$937,437 difference between the Gross HTY expense recorded and the expense identified in the Actuarial Report. The difference is due to the Gross HTY expense being based on the annual PBOP pay-as-you-go expense included in rates. Also, a portion of the Equitable Division expense is allocated to other companies.

There is a \$813,141 difference between the Gross Estimated FTY expense and the FTY OPEB Actuarial projected expense for 2026. The difference is due to the Gross HTY expense being based on the annual PBOP pay-as-you-go expense included in rates. Also, a portion of the Equitable Division expense is allocated to other companies.

There is a \$813,141 difference between the Gross Estimated FPFTY expense and the FPFTY OPEB Actuarial projected expense for 2027. The difference is due to the Gross HTY expense being based on the annual PBOP pay-as-you-go expense included in rates. Also, a portion of the Equitable Division expense is allocated to other companies.

Refer to Page 2 for a detailed reconciliation of these periods.

Refer to Exhibit No. 4, Schedule No. 3 (53.53.III.A.21) for the Actuarial Report.

HTY Reconciliation

	Dec-24 Gross Expense	Jan-Nov 2025 Gross Expense	Nov 2025 TTM Gross Expense	2025 Actuarial Report	Variance
	\$ 124,295	\$ 1,453,521	\$ 1,577,817	\$ 640,380	\$ (937,437)
	2024 Actuarial Report	2024 Gross Expense	One Month Gross Expense		
PNG Salary	\$ 505,409	\$ 1,491,543	\$ 124,295		
PED	\$ 527,367		\$ -		
PGC	\$ (552,705)		\$ -		
	<u>\$ 480,071</u>	<u>\$ 1,491,543</u>	<u>\$ 124,295</u>		
	2025 Actuarial Report	2025 Gross Expense	Eleven Month Gross Expense		
PNG Salary	\$ 618,654	\$ 1,585,660	\$ 1,453,521		
PED	\$ 418,748		\$ -		
PGC	\$ (397,022)		\$ -		
	<u>\$ 640,380</u>	<u>\$ 1,585,660</u>	<u>\$ 1,453,521</u>		

FTY and FPFTY Reconciliation

	2026 Actuarial Gross Estimate	Estimated Gross Expense	Variance
PNG Salary	\$ 618,654	\$ 1,453,521	
PED	\$ 418,748	\$ -	
PGC	\$ (397,022)	\$ -	
	<u>\$ 640,380</u>	<u>\$ 1,453,521</u>	\$ (813,141)

**Peoples Natural Gas Company LLC
Standard Data Requests
Revenue Requirement**

RR-40. Please identify the actual or projected amounts contributed to SFAS No. 106 funds for the historic and future test years. Identify the actual or projected dates and amounts of the contributions.

The HTY actual OPEB contribution was made in December 2025 in the amount of \$1,256,374.

The FTY projected OPEB contribution will be made in December 2026 in the amount of \$1,256,374.

The FPFTY projected OPEB contribution will be made in December 2027 in the amount of \$390,681.

**Peoples Natural Gas Company LLC
Standard Data Requests
Revenue Requirement**

RR-41. Please explain the funding options or plans which are being used for SFAS No. 106 costs. Identify the portion of the costs which are eligible for tax preferred funding.

SFAS 106 accrued costs will be placed into a dedicated trust fund. Amounts are deductible when placed in the trust.

**Peoples Natural Gas Company LLC
Standard Data Requests
Revenue Requirement**

RR-42. Is the Company studying and/or anticipating any changes to its postretirement benefits offered to employees as a result of SFAS No. 106 or for other reasons? If yes, please provide such study and/or explain the anticipated change.

The Company is not contemplating any changes to these benefits at this time.

**Peoples Natural Gas Company LLC
Standard Data Requests
Revenue Requirement**

RR-43. Please state whether the Company has included expenses related to SFAS No. 112 in its test year claim. If so, please provide complete details and include a copy of the actuarial study.

The Company has claimed SFAS No. 112 costs on a 'pay-as-you-go' basis, consistent with the settlements and Commission orders at R-943252, R-2018-3006818, R-2013-2355886, and R-2023-3044549.

**Peoples Natural Gas Company LLC
 Standard Data Requests
 Revenue Requirement**

RR-44. Please provide all documentation supporting the uncollectible accrual rate reflected in the Company's filing.

	TME 11/30/23	TME 11/30/2024	TME 11/30/2025	Total
RESIDENTIAL				
Revenue	\$ 639,195,295	\$ 486,186,784	\$ 695,871,988	\$ 1,821,254,067
Charge Off	\$ 15,293,999	\$ 9,490,582	\$ 10,312,165	\$ 35,096,746
Uncollectible Rate	2.39%	1.95%	1.48%	1.93%
COMMERCIAL				
Revenue	\$ 194,028,030	\$ 159,905,936	\$ 218,711,846	\$ 572,645,812
Charge Off	\$ 1,220,624	\$ 667,820	\$ 920,670	\$ 2,809,114
Uncollectible Rate	0.63%	0.42%	0.42%	0.49%
INDUSTRIAL				
Revenue	\$ 48,287,215	\$ 45,810,149	\$ 48,024,032	\$ 142,121,396
Charge Off	\$ 130,245	\$ 47,938	\$ 38,188	\$ 216,370
Uncollectible Rate	0.27%	0.10%	0.08%	0.15%
Total				
Revenue	\$ 881,510,539	\$ 691,902,870	\$ 962,607,866	\$ 2,536,021,275
Charge Off	\$ 16,644,868	\$ 10,206,339	\$ 11,271,023	\$ 38,122,231
Uncollectible Rate	1.89%	1.48%	1.17%	1.50%

	TME 11/30/23	TME 11/30/2024	TME 11/30/2025
Total Residential Revenue	\$639,195,295	\$486,186,784	\$695,871,988
Actual write offs	\$ 13,524,221.44	\$ 13,911,716.99	\$ 13,065,475.86
96% Accrual write offs	\$ 1,696,765.86	\$ (1,097,006.86)	\$ 553,189.97
Total Residential Charge Offs	\$ 15,220,987.30	\$ 12,814,710.13	\$ 13,618,665.83
Charge Off %	2.38%	2.64%	1.96%
Total Residential Recoveries	\$ (4,168,183.91)	\$ (3,349,195.42)	\$ (3,340,193.19)
Recovery %	-0.65%	-0.69%	-0.48%
Total Net Charge Offs	\$ 11,052,803.39	\$ 9,465,514.71	\$ 10,278,472.64
Total Charge Off %	1.73%	1.95%	1.48%

Original RS Writeoffs	3-Year	2-Year	1-Year
Cumulative Revenue	\$ 1,821,254,067	\$ 1,182,058,772	\$ 695,871,988
Cumulative Adj. Writeoffs	\$ 30,796,791	\$ 19,743,987	\$ 10,278,473
Unadjusted Averages	1.69%	1.67%	1.48%

Adjusted Write-Offs

Annual Writeoffs	\$ 11,052,803	\$ 9,465,515	\$ 10,278,473
\$5M Repair Tax Credit			
LIHEAP Grants Normalized	4,241,196	(33,693)	33,693
Adjusted Writeoffs	\$ 15,293,999	\$ 9,431,822	\$ 10,312,165

Revised Writeoffs	3-Years	2-Years	1-Years
Cumulative Revenue	\$ 1,821,254,067	\$ 1,182,058,772	\$ 695,871,988
Cumulative Adj. Writeoffs	\$ 35,037,987	\$ 19,743,987	\$ 10,312,165
Adjusted Averages	1.92%	1.67%	1.48%
Difference	0.23%	0.00%	0.00%

LIHEAP Grants-Cash	\$ 15,743,573	\$ 7,718,657	\$ 5,878,032
LIHEAP Grants-Crisis	\$ 4,039,046	\$ 1,014,166	\$ 1,717,555

LIHEAP Grants-Cash	\$ 15,743,573	\$ 7,718,657	\$ 5,878,032
Avg Excl '23	\$ 6,798,344	\$ 6,798,344	\$ 6,798,344
Difference	\$ 8,945,229	\$ 920,312	\$ (920,312)
% Becomes Written off	25%	25%	25%
Adjustment	\$ 2,236,307	\$ 230,078	\$ (230,078)
LIHEAP Grants-Crisis	\$ 4,039,046	\$ 1,014,166	\$ 1,717,555
Avg Excl '23	\$ 1,365,861	\$ 1,365,861	\$ 1,365,861
Difference	\$ 2,673,185	\$ (351,694)	\$ 351,694
% Becomes Written off	75%	75%	75%
Adjustment	\$ 2,004,889	\$ (263,771)	\$ 263,771
Total Bad Debt Impact	\$ 4,241,196	\$ (33,693)	\$ 33,693

	TME 11/30/23	TME 11/30/2024	TME 11/30/2025	Total
Total Commercial Revenue	\$194,028,030	\$159,905,936	\$218,711,846	\$ 572,645,811.89
Actual write offs	\$ 863,535.61	\$ 1,236,136.53	\$ 865,932.83	\$ 2,965,604.97
96% Accrual write offs	\$ 515,054.07	\$ (360,803.53)	\$ 173,867.04	\$ 328,117.57
Total Commercial Charge Offs	\$ 1,378,589.68	\$ 875,333.00	\$ 1,039,799.87	\$ 3,293,722.54
Charge Off %	0.71%	0.55%	0.48%	0.58%
Total Commercial Recoveries	\$ (157,965.90)	\$ (226,839.15)	\$ (119,129.48)	\$ (503,934.53)
Recovery %	-0.08%	-0.14%	-0.05%	-0.09%
Total Net Charge Offs	\$ 1,220,623.78	\$ 648,493.85	\$ 920,670.39	\$ 2,789,788.01
Total Charge Off %	0.63%	0.41%	0.42%	0.49%

	TME 11/30/23	TME 11/30/2024	TME 11/30/2025	Total
Total Industrial Revenue	\$48,287,215	\$45,810,149	\$48,024,032	\$ 142,121,396.47
Actual write offs	\$ 2,064.80	\$ 145,764.83	\$ 10.42	\$ 147,840.05
96% Accrual write offs	\$ 128,180.07	\$ (97,827.13)	\$ 38,177.16	\$ 68,530.09
Total Industrial Charge Offs	\$ 130,244.87	\$ 47,937.70	\$ 38,187.58	\$ 216,370.14
Charge Off %	0.27%	0.10%	0.08%	0.15%
Total Industrial Recoveries	\$ -	\$ -	\$ -	\$ -
Recovery %	0.00%	0.00%	0.00%	0.00%
Total Net Charge Offs	\$ 130,244.87	\$ 47,937.70	\$ 38,187.58	\$ 216,370.14
Total Charge Off %	0.27%	0.10%	0.08%	0.15%

**Peoples Natural Gas Company LLC
Standard Data Requests
Revenue Requirement**

RR-45. Please provide all workpapers and documentation supporting the Company's claimed balance of gas stored underground – current. Include support for the monthly injections and withdrawals and the gas cost rate.

Refer to the attachment for gas stored underground - current workpaper.

COMBINED Gas Storage Injections/(Withdrawals)			
	MCF	AMOUNT (\$)	\$ Per MCF
BALANCE NOVEMBER 2024	25,952,176	46,108,332	\$ 1.7767
December 2024- Injections	715,927	\$ 2,162,100	\$ 3.0200
December 2024- Withdrawals	(4,085,358)	\$ (7,323,464)	\$ 1.7926
January 2025- Injections	188,183	\$ 984,197	\$ 5.2300
January 2025 - Withdrawals	(7,344,100)	\$ (13,299,344)	\$ 1.8109
February 2025- Injections	70,909	\$ 339,654	\$ 4.7900
February 2025- Withdrawals	(5,918,920)	\$ (10,923,583)	\$ 1.8455
March 2025 - Injections	111,541	\$ 441,702	\$ 3.9600
March 2025- Withdrawals	(4,245,147)	\$ (7,915,455)	\$ 1.8646
April 2025- Injections	3,260,982	\$ 11,202,986	\$ 3.4355
April 2025- Withdrawals	(920,261)	\$ (1,787,068)	\$ 1.9419
May 2025 - Injections	4,127,531	\$ 10,587,050	\$ 2.5650
May 2025 - Withdrawals	(276,136)	\$ (701,289)	\$ 2.5397
June 2025- Injections	2,426,426	\$ 5,574,616	\$ 2.2975
June 2025- Withdrawals	(281,240)	\$ (716,173)	\$ 2.5465
July 2025- Injections	4,392,839	\$ 10,995,366	\$ 2.5030
July 2025- Withdrawals	(14,630)	\$ (36,668)	\$ 2.5064
August 2025 - Injections	4,469,910	\$ 10,956,111	\$ 2.4511
August 2025 - Withdrawals	(13,560)	\$ (34,063)	\$ 2.5120
September 2025- Injections	4,130,693	\$ 8,109,053	\$ 1.9631
September - Injections (Apr-Aug Adj)	(101,780)	\$ (260,895)	\$ 2.5633
September 2025- Withdrawals	(173,110)	\$ (432,419)	\$ 2.4979
October 2025- Injections	2,930,720	\$ 6,144,523	\$ 2.0966
October 2025- Withdrawals	(442,531)	\$ (1,068,777)	\$ 2.4151
November 2025- Injections	544,294	\$ 1,905,029	\$ 3.5000
November 2025- Withdrawals	(3,190,248)	\$ (7,611,683)	\$ 2.3859
BALANCE-END OF PERIOD	26,315,110	\$ 63,399,840	
Avg Cost of Stored Gas	\$ 2.4093		

**Peoples Natural Gas Company LLC
 Standard Data Requests
 Revenue Requirement**

RR-46. Please provide a comparison between actual and budgeted O&M expenses by budget cost element for the historical test year and explain any budget variances of 10 percent or more.

Charge Type	Actual	Plan	Variance Favorable (Unfavorable)	% Favorable (Unfavorable)
Salaries, Wages & Benefits	\$ 122,863,694	\$ 124,265,851	\$ 1,402,158	1.1%
Outside Services	\$ 47,086,123	\$ 48,374,729	\$ 1,288,606	2.7%
Materials & Supplies Expense	\$ 8,400,547	\$ 10,256,442	\$ 1,855,895	18.1%
Injuries, Damage & Insurance	\$ 11,275,317	\$ 11,276,612	\$ 1,295	0.0%
Dues & Subscriptions	\$ 1,081,141	\$ 1,155,447	\$ 74,306	6.4%
Rent Expense	\$ 5,909,134	\$ 5,948,048	\$ 38,914	0.7%
Permits & Fees	\$ 973,014	\$ 1,286,062	\$ 313,048	24.3%
Utilities	\$ 4,110,071	\$ 4,366,281	\$ 256,210	5.9%
Rider USP	\$ 22,571,957	\$ -	\$ (22,571,957)	0.0%
Miscellaneous	\$ (27,218,442)	\$ (23,265,179)	\$ 3,953,263	-17.0%
Uncollectable Accounts	\$ 13,136,201	\$ 13,914,888	\$ 778,687	5.6%
Total O&M*	\$ 210,188,755	\$ 197,579,180	\$ (12,609,575)	-6.4%

* includes Rider Expenses

Explanation of Variances of 10% or more:

Materials & Supplies Expense

Reduction of pricing for Anodes in Corrosion in Q2 2025

Permits & Fees

Favorable vehicle registration fees compared to budget in the Fleet Department

Miscellaneous

Switched from Pittsburgh Mailing to Doxim, resulting in higher fees than planned in 2024

Higher capitalization in December 2024 compared to Plan

**Peoples Natural Gas Company LLC
Standard Data Requests
Revenue Requirement**

RR-47. Please provide the most recent actual number of eligible participants in each of the employee medical and dental plans reflected in the Company's filing.

The Company does not track the number of eligible participants in the employee medical and dental plans. All employees and their families are eligible to participate in these plans and the actual number of participants is reflected in the Company's filing.

**Peoples Natural Gas Company LLC
Standard Data Requests
Revenue Requirement**

RR-48. Please provide workpapers showing the derivation of future test year Social Security and Medicare FICA taxes based on future test year labor expense. Identify both the total an O&M amounts.

Exhibit No. 6, Schedule No. 2 (53.53.III.A.50) includes the derivation of Social Security and Medicare taxes.

**Peoples Natural Gas Company LLC
Standard Data Requests
Revenue Requirement**

RR-49. Please provide workpapers showing the derivation of future test year federal and state unemployment taxes. Show both the total and O&M amounts.

Exhibit No. 6, Schedule No. 2 (53.53.III.A.50) includes the derivation of federal and state unemployment taxes.

**Peoples Natural Gas Company LLC
Standard Data Requests
Revenue Requirement**

RR-50. Please provide workpapers showing the derivation of future test year capital stock taxes.

Not applicable to Peoples Natural Gas Company LLC. The Future Test Year capital stock tax rate is zero.

**Peoples Natural Gas Company LLC
Standard Data Requests
Revenue Requirement**

RR-51. If applicable, please provide a copy of the billing and payment terms for all contracts between the Company and its parent or an affiliated company for services. Further, to the extent that the parent or affiliated company provides service to non-affiliated companies, please provide the corresponding billing and payment terms.

On January 16, 2019, the Public Utility Commission (the “Commission”) approved the Second Amended Operational Service Agreement filed by Peoples Natural Gas Company LLC (“Peoples”) and Peoples Gas Company LLC (“Peoples Gas”) on February 23, 2018, as an affiliated interest agreement. This agreement replaced the first Amended Operational Service Agreement that was approved on July 19, 2016 and docketed at G-2012-2290018.

On November 9, 2022, Peoples Natural Gas Company LLC (“Peoples”) requested approval of an affiliated interest agreement between Peoples, Peoples Gas Company LLC and PNG Companies LLC (“PNG”) for the provision of various administrative and management services by PNG to Peoples. This agreement replaces the service agreement approved in Docket No. G-2018-3000126. The agreement, which was docketed at G-2022-3036720, has been approved by the Commission.

On November 10, 2022, Peoples Gas Company LLC filed a revised affiliate interest agreement between Peoples Gas Company LLC and PNG Companies LLC to withdraw this agreement as of January 1, 2023, Peoples Gas Company LLC no longer exists as a legal entity due to the merger of the companies. This request was approved in Docket No. G-2022-3036737.

On January 27, 2026, Peoples requested approval of a revised Service Agreement between Peoples and PNG for the provision of various administrative

and management services by PNG to Peoples. This agreement replaces the existing affiliated interest agreement which was approved by the Pennsylvania Public Utility Commission in Docket No. G-2022-3036720. This agreement, which is docketed at G-2022-3036720, is pending approval by the Commission.

Second Amended Operational Service Agreement

This Second Amended Operational Service Agreement ("Agreement") is entered into as of the 1st day of January, 2018, by and among Peoples Gas Company LLC (formerly Peoples TWP LLC), a Pennsylvania limited liability company ("Peoples Gas"), PNG Gathering LLC, a Delaware limited liability company ("Gathering"), Peoples Natural Gas Company LLC, a Pennsylvania limited liability company ("Peoples Natural") and Peoples Gas WV LLC, a West Virginia limited liability company ("Peoples WV")(collectively, Peoples Gas, Gathering, Peoples Natural and Peoples WV may hereinafter be referred to as the "Parties").

WHEREAS, Peoples Gas is a public utility certificated by the Pennsylvania Public Utility Commission ("PUC") that provides natural gas service to approximately 60,900 customers in all or a portion of the following Pennsylvania counties: Allegheny, Armstrong, Beaver, Butler, Cambria, Clarion, Clearfield, Indiana, Jefferson, and Westmoreland;

WHEREAS, Gathering is a Delaware company that owns the Goodwin and Tombaugh gathering pipeline systems located in Greene and Washington Counties that aggregate producer supplies and deliver gas to approximately 1,500 Peoples - Equitable Division field line customers;

WHEREAS, Peoples Natural is a public utility certificated by the PUC that provides natural gas service to approximately 625,000 customers in all or a portion of the following Pennsylvania counties: Allegheny, Armstrong, Beaver, Blair, Butler, Cambria, Clarion, Fayette, Greene, Indiana, Jefferson, Lawrence, Mercer, Somerset, Venango, Washington, and Westmoreland;

WHEREAS, Peoples WV is a public utility certificated by the Public Service Commission of West Virginia ("PSC") that provides natural gas service to approximately 12,700 customers in all or a portion of the following counties in West Virginia: Barbour, Braxton, Clay, Doddridge, Gilmer, Harrison, Lewis, Marion, Marshall, Monongalia, Ritchie, Taylor, Tyler, Upshur and Wetzel;

WHEREAS, each of Peoples Gas, Gathering, Peoples Natural and Peoples WV is a direct subsidiary of PNG Companies LLC (attached hereto as Exhibit I is an organizational chart);

WHEREAS, all of the unionized operating employees of Peoples Natural and Peoples Gas have been integrated into a single union, and in order to maximize operating efficiency, all operating employees in Pennsylvania are to become employees of Peoples Natural; and

WHEREAS, each of Peoples Gas, Gathering, Peoples Natural and Peoples WV believes that it is in its interest to provide for an arrangement whereby Peoples Gas, Gathering and Peoples WV may, from time to time and at their option, agree to purchase services related to gas operations, as described in Exhibit II ("Operational Services"), from Peoples Natural; and

WHEREAS, the purchaser of such services may sometimes hereinafter be referred to as "the receiving company" and the seller of such services may sometimes hereinafter be referred to as "the providing company."

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereto, intending to be legally bound, hereby agree as follows:

- I. OPERATIONAL SERVICES. The providing company hereby offers to supply Operational Services to the receiving company consisting of the services set forth in Exhibit II hereof. Such Operational Services are and will be provided to the receiving company only at the request of the receiving company.
- II. PERSONNEL. The providing company will provide services by utilizing the services of such operating personnel and other persons as have the necessary qualifications.
- III. COMPENSATION AND ALLOCATION. The providing company will provide such services at cost and directly bill the receiving company. Exhibit II hereof contains rules for determining costs for the providing company.
- IV. TERMINATION AND MODIFICATION.
 - A. This Agreement shall be in full force and effect as of the date of execution, subject to any necessary approval of governmental agencies having jurisdiction over this matter, and shall continue until terminated by any of the Parties hereto giving the other Party ninety days written notice of termination; provided, however, that this Agreement shall terminate immediately with regard to any Party as of the date such Party ceases to be affiliated with the other Parties. This Agreement shall also be subject to termination at any time, without notice, if and to the extent performance under this Agreement may conflict with any state or federal statute, or any rule, decision, or order of any state or federal regulatory agency having jurisdiction over one or more of the Parties. The Parties' obligations under this Agreement, which by their nature are intended to continue beyond the termination or expiration of this Agreement, shall survive such termination or expiration.
 - B. Service Requests. A receiving company requesting Services will prepare a Service Request on or before December 1st of each year listing the Services to be provided by the providing company in the coming year and any special arrangements related to the provision of such Services for the coming year,

based on the Services provided during the preceding year. The receiving company and providing company may supplement the Service Request during the year to reflect any additional or special Services that receiving company wishes to obtain from the providing company, and the arrangements relating thereto.

- C. **Modification of Other Terms and Conditions.** No other amendment, change or modification of this Agreement shall be valid, unless made in writing and signed by the Parties hereto; provided, however, that all amendments, changes, and modifications must be approved as necessary by any governmental agency having jurisdiction.
- V. **NOTICE.** All notices, requests and other communications shall be deemed to have been duly given or delivered if transmitted by personal service or, if mailed, postage prepaid, return receipt requested, to the following addresses:

To Peoples Gas:

Vice President, Operations
Peoples Gas Company LLC
205 N. Main Street
Butler, PA 16001

To PNG Gathering:

President
PNG Gathering LLC
375 North Shore Drive, Suite 600
Pittsburgh, PA 15212

To Peoples Natural:

President
Peoples Natural Gas Company LLC
375 North Shore Drive, Suite 600
Pittsburgh, PA 15212

To Peoples WV:

President
Peoples Gas WV LLC
375 North Shore Drive, Suite 600
Pittsburgh, PA 15212

- VI. GOVERNING LAW. The construction and interpretation of the terms and provisions of this Agreement shall be in accordance with and governed by the laws of the Commonwealth of Pennsylvania.
- VII. COMPLIANCE WITH LAW AND REGULATIONS. Unless specifically exempted, this agreement will be performed in full conformance with all applicable federal, state, and local labor and employment laws and regulations.
- VIII. ENTIRE AGREEMENT. This Agreement, together with its exhibits and appendix, constitutes the entire understanding and agreement of the Parties with respect to its subject matter, and effective upon the execution of this Agreement by the respective Parties hereof, any and all prior agreements, understandings or representations with respect to this subject matter are hereby terminated and canceled in their entirety and are of no further force and effect, except to the extent transactions thereunder have taken place prior to such effective date in which case such agreements will govern the terms of such transactions.
- IX. WAIVER. No waiver by any Party hereto of a breach of any provision of this Agreement shall constitute a waiver of any preceding or succeeding breach of the same or any other provision hereof.
- X. ASSIGNMENT. This Agreement shall inure to the benefit of and shall be binding upon the Parties and their respective successors and assigns. No assignment of this Agreement or any Party's rights, interests or obligations hereunder may be made without the other Parties' consent, which shall not be unreasonably withheld, delayed or conditioned.
- XI. FORCE MAJEURE. It is agreed that, in the event a *force majeure* renders any Party wholly or partially unable to carry out its obligations under this Agreement, other than its obligations to make payments on money due incident to performance hereunder, the obligation of the Party so affected shall be suspended during the continuance of any such liability. The Party claiming a *force majeure* shall remedy the condition and resume performance with all reasonable dispatch. "*Force Majeure*" shall mean acts of God, strikes, lockouts or other industrial disturbances; acts of the public enemy, wars, blockages,

boycotts, insurrections, riots, epidemics, landslides, lightning, earthquakes, fires, storms, floods, washouts, arrests and restraints (either economic or physical) of government, rulers and people, civil disturbances, explosions, governmental regulations, curtailment or other inability to obtain required governmental permits and other causes, whether of the kind herein enumerated or otherwise, not within the reasonable control of a Party, and which by the exercise of reasonable diligence such Party is unable to prevent or overcome; provided that the settlement of strikes or lockouts by a Party to this Agreement shall be entirely within the discretion of the Party to the Agreement having the difficulty, and the above requirements that any event of *force majeure* shall be remedied with all reasonable dispatch shall not require the settlement of strikes or lockouts by a Party to this Agreement when such course is deemed inadvisable in the discretion of the Party to the Agreement having the difficulty.

- XII. SEVERABILITY. If any provision or provisions of this Agreement shall be held by a court of competent jurisdiction to be invalid, illegal, or unenforceable, the validity, legality, and enforceability of the remaining provisions shall in no way be affected or impaired thereby.
- XIII. REPRESENTATIONS. By their execution hereof, the Parties represent and warrant that they are authorized to enter into this Agreement, that it does not conflict with any contract, lease, instrument, or other obligation, that it represents their valid and binding obligation, enforceable in accordance with its terms, and that each Party has all legal power and authority to own and use its properties and to transact the business in which it engages or proposes to engage, and has all governmental authorizations necessary and required therefor.
- XIV. CONFIDENTIALITY. A Party shall hold, and shall cause its Non-Party Affiliates to hold, in confidence any information concerning the affairs of the other Party that it has reason to believe is reasonably considered by the other Party, or a Non-Party Affiliate of the other Party, to be confidential and shall not (except as required by law or regulatory authority, subject to available confidentiality protections) disclose, publish, or make use of such information without the consent of the other Party.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be duly executed as of the date first above mentioned.

Peoples Gas Company LLC:

By: Joseph Meyer

Its: Sr. Vice President & COO

Attest:

W.H. Roberts II

PNG Gathering LLC:

By: Paul W. RA

Its: V.P. Construction & Engineering

Attest:

W.H. Roberts II

Peoples Natural Gas Company LLC:

By: Joseph Meyer

Its: Sr. Vice President & COO

Attest:

W.H. Roberts II

Peoples Gas WV LLC:

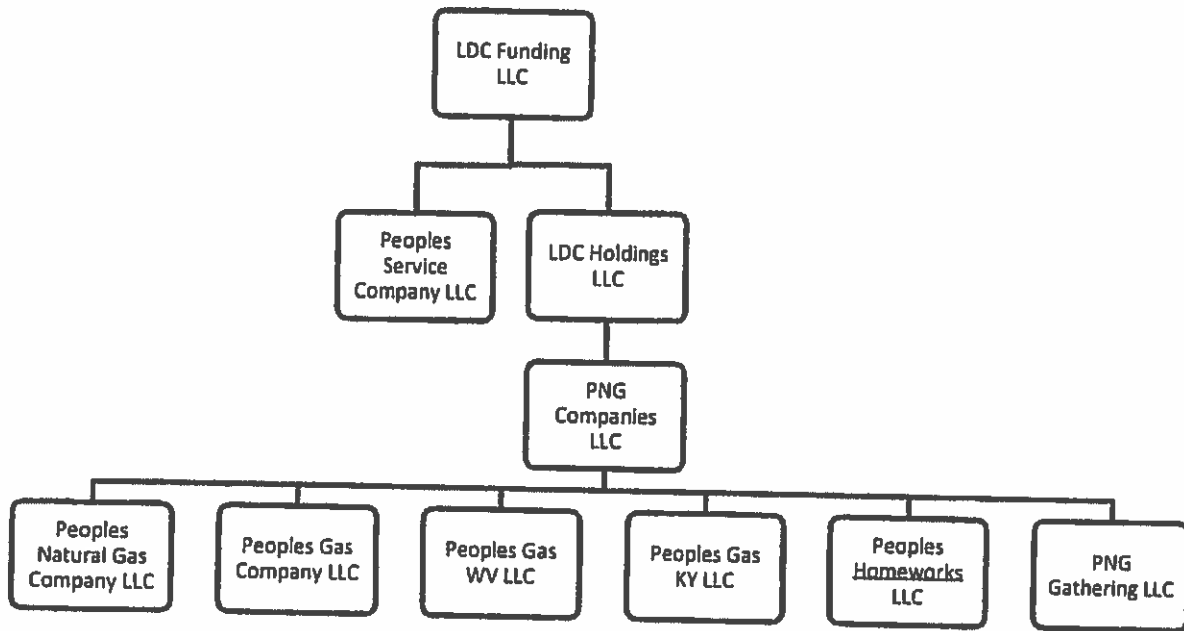
By: Paul W. RA

Its: V.P. Construction & Engineering

Attest:

W.H. Roberts II

EXHIBIT I



I. OPERATIONAL SERVICES AND COST ALLOCATION

1. As used herein, "Operational Services" refers to, but is not limited to, the list of services set forth in Attachment A. All such services shall be charged based upon the Direct Charge method where services are provided for capitalized projects, special projects requested by a receiving company or where current allocations are not representative of current efforts. In all other instances services shall be allocated as identified in Attachment A. Allocated charges will be determined by multiplying the non-directly charged costs of service by the ratio of the applicable allocation basis for the receiving company to the total application basis for all parties opting for service under this Agreement, as set forth in Attachment A.
2. All Operational Services rendered under and in accordance with this Agreement shall be provided at cost without mark-up and directly billed to the receiving company. The cost of rendering such services shall include: (1) a directly charged or allocated portion of the salaries and wages of employees of the providing company determined as set forth above; (2) the cost of employees' benefits, payroll taxes and compensated absences attributable to salaries and wages billed under (1), above; (3) a directly charged or allocated portion of all other out-of-pocket operating costs, including expenses for transportation tolls, and other expenses incurred by the providing company or its employees in connection with the performance of services under this Agreement; (4) the allocated costs of materials and supplies furnished by the providing company in connection with the performance of services under this Agreement; and (5) administrative and general costs attributable to services performed under this Agreement.
3. Upon request, the providing company shall provide to the receiving company proof of the costs of services.
4. The providing company shall render monthly statements to the receiving company for services supplied under this Agreement. Such statements shall include the costs of all services supplied thereunder during the preceding calendar month. All statements so tendered will be due and payable upon receipt.

Services and Allocation Factors

Attachment A to Exhibit II

Service	Description of Services	Function	Allocation Basis
Operations - Field Operations	Manage and Supervise in the study, planning, and operation of plant facilities of Affiliated Companies as a whole, and advise, assist and manage the planning, operations, maintenance, environmental (identifying, managing and remediating environmental	Compliance Corrosion Damage Prevention Leak Survey Pipeline Maintenance Pressure	Miles (ft) of Pipeline
Operations - Measurement	Manage, Supervise, Advise and assist in the study, planning, and operation of measurement and demarcation facilities of the Affiliated Companies.	Demarcation and Measurement standards	Throughput
Operations - Construction	Manage, Supervise, Advise and assist in the study, planning, engineering (including maps and records), and construction of plant	Design Engineering Pipeline Replacement	Capital Budget
Operations - Field Customer Service	Manage, Supervise, advise and assist in the study, planning, and operation of field customer service activities	Field Customer Service	Customers
Operations - Compression	Manage, Supervise, Advise and assist in the study, planning, and operation of compression facilities of the Affiliated Companies.	Compression	Number of Stations

SERVICE AGREEMENT

BETWEEN

PEOPLES NATURAL GAS COMPANY LLC

AND

PNG COMPANIES LLC

Dated November 9, 2022

SERVICE AGREEMENT

This Service Agreement ("Agreement") is entered into as of the 8th day of November 2022, by and between Peoples Natural Gas Company LLC ("Peoples Natural") and PNG Companies LLC ("PNG") (collectively, Peoples Natural and PNG may hereinafter be referred to as the "Parties").

WHEREAS, Peoples Natural is a public utility certificated by the Pennsylvania Public Utility Commission that provides natural gas service to approximately 635,000 customers in all or a portion of the following Pennsylvania counties: Allegheny, Armstrong, Beaver, Blair, Butler, Cambria, Clarion, Fayette, Greene, Indiana, Jefferson, Lawrence, Mercer, Somerset, Venango, Washington, and Westmoreland;

WHEREAS, Peoples Natural is, as shown on the organizational chart attached hereto as **Exhibit A**, a wholly-owned direct subsidiary of PNG, a Delaware limited liability company, which in turn is a wholly-owned direct subsidiary of LDC Funding LLC ("Funding"), a Delaware limited liability company; and LDC Funding LLC is a wholly-owned direct subsidiary of Essential Utilities, Inc.;

WHEREAS, PNG will be staffed with employees who are presently employed by Peoples Natural or Peoples Gas Company LLC ("Peoples Gas") and who will transition to employment by PNG to efficiently manage PNG's provision of shared services;

WHEREAS, the Parties believe that it is in their interest to enter into an arrangement whereby Peoples Natural may agree to purchase certain administrative, management, and other services as described in **Exhibit B** from PNG as Peoples Natural may choose at cost as determined in accordance with this Agreement;

WHEREAS, the Parties believe that it is in their interest to enter into an arrangement whereby PNG may agree to purchase certain services as described in **Exhibit B** from Peoples Natural as PNG may choose at cost as determined in accordance with this Agreement;

WHEREAS, the Parties believe that it is in their interest that PNG act as counter-party to Peoples Natural for the exchange of certain services as described in **Exhibit B** between Peoples Natural and affiliates of PNG that are not a party to this Service Agreement but have entered into the same form of service agreement with PNG ("Non-Party Affiliates") and that are listed in **Exhibit C**; and

WHEREAS, the Parties agree that certain Non-Party Affiliates have contracted to receive services with PNG. Those Non-Party Affiliates are listed in **Exhibit C**.

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereto, intending to be legally bound, hereby agree as follows:

1. DESCRIPTION OF SERVICES.

PNG agrees to provide certain administrative, management or other services to Peoples Natural as described in **Exhibit B**. Such services shall be provided to Peoples Natural at the request of Peoples Natural.

Peoples Natural agrees to provide services to PNG as described in **Exhibit B**. Such services shall be provided to PNG at the request of PNG.

PNG agrees to act as counter-party to Peoples Natural for services, as described in **Exhibit B**, exchanged between Peoples Natural and PNG's Non-Party Affiliates. PNG must pass-through the charges for such services at cost without mark-up. For simplicity of billing, Peoples Natural may directly bill Non-Party Affiliates for services rendered. PNG shall provide to Peoples Natural or to PNG's Non-Party Affiliates, as the case may be, upon request, proof of the costs of such services.

A Party purchasing services is hereinafter referred to as the "Client Company" and a Party providing services is hereinafter the "Service Company." **Exhibit B** hereto lists and describes the administrative, management or other services that are available from Peoples Natural and PNG (hereinafter, the "Services").

2. PERSONNEL.

In order to provide the Services, PNG will employ executive officers, accountants, financial advisers, technical advisers, attorneys, and other persons with the necessary qualifications. If necessary, the Parties may also arrange for the services of nonaffiliated experts, consultants and attorneys in connection with the performance of any of the Services provided under this Agreement.

3. COMPENSATION AND ALLOCATION.

The Service Company shall directly assign the costs for such Services to the Client Company where Services are for capitalized projects, are provided for a special project requested by a Client Company, or where current allocations are not representative of current efforts. In all other instances, such costs shall be allocated as indicated in **Exhibit B**.

4. TERMINATION

This Agreement shall be in full force and effect as of the date of execution, subject to any necessary approval of governmental agencies having jurisdiction over this matter, and shall continue until terminated by any Party hereto giving the other Party one year written notice of termination; provided, however, that this Agreement shall terminate immediately with regard to any Party as of the date such Party ceases to be affiliated with the other Party. This Agreement shall also be subject to termination, without notice, if and to the extent performance under this Agreement may conflict with any state or federal statute, or any rule, decision, or order of any state

or federal regulatory agency having jurisdiction over one or more of the Parties. The Parties' obligations under this Agreement, which by their nature are intended to continue beyond the termination or expiration of this Agreement, shall survive such termination or expiration.

5. SERVICE REQUESTS.

A Client Company requesting Services will prepare a Service Request on or before December 1st of each year listing the Services to be provided by the Service Company in the coming year and any special arrangements related to the provision of such Services for the coming year, based on the Services provided during the preceding year. The Client Company and Service Company may supplement the Service Request during the year to reflect any additional or special Services that Client Company wishes to obtain from the Service Company, and the arrangements relating thereto.

6. BILLING AND PAYMENT.

As soon as practical after the last day of each month, a billing shall be rendered for all amounts due for Services and expenses for such period, computed pursuant to this Agreement. All amounts so billed shall be paid within 30 days. Payment for Services provided shall be by making remittance of the amount billed or by making appropriate accounting entries on the books of Client Company and Service Company. Any amount remaining unpaid after 30 days following receipt of the bill shall bear interest thereon from the due date of the bill until payment at a rate equal to the prime rate on the due date. The Parties shall keep their books and records available at all reasonable times for inspection by representatives of the other Party or by regulatory bodies having jurisdiction over them and, upon request, shall furnish any and all information required with respect to the services rendered, the costs thereof, and the allocation of costs among all Parties to this Agreement.

7. NOTICE.

All notices, requests and other communications shall be deemed to have been duly given or delivered if transmitted by personal service or, if mailed, postage prepaid, return receipt requested, to the following addresses:

If to Peoples Natural:

President
Peoples Natural Gas Company LLC
375 North Shore Drive
Pittsburgh, PA 15212

If to PNG:

President
PNG Companies LLC
375 North Shore Drive
Pittsburgh, PA 15212

8. GOVERNING LAW.

The construction and interpretation of the terms and provisions of this Agreement shall be in accordance with and governed by the laws of the Commonwealth of Pennsylvania.

9. COMPLIANCE WITH LAW AND REGULATIONS.

Unless specifically exempted, this Agreement will be performed in full conformance with all applicable federal, state, and local labor and employment laws and regulations.

10. MODIFICATION.

No amendment, change, or modification to this Agreement shall be valid, unless made in writing and signed by all Parties hereto; provided however that all amendments, changes, and modifications must be approved as necessary by any governmental agencies having jurisdiction.

11. PARTICIPATION BY ADDITIONAL NON-PARTY AFFILIATES.

Notwithstanding anything to the contrary contained herein, PNG may enter into service agreements with additional Non-Party Affiliates, without the consent of Peoples Natural and without modification of this Agreement, provided that: (a) the agreement with the new Non-Party Affiliate contains the same material terms and conditions as the instant Agreement (including modifications pursuant to Section 10 above), including but not limited to the cost allocation factors contained **Exhibit B** attached hereto; and (b) the agreement with the new Non-Party Affiliate does not result in increased costs for Peoples Natural.

The Non-Party Affiliates that have contracted to receive services with PNG are listed in **Exhibit C**. Peoples Natural will update this list as Non-Party Affiliates with PNG change.

12. ENTIRE AGREEMENT.

This Agreement, together with its exhibits, constitutes the entire understanding and agreement of the Parties with respect to its subject matter, and effective upon the execution of this Agreement by the respective Parties hereof, any and all prior agreements, understandings or representations with respect to this subject matter are hereby terminated and canceled in their entirety and are of no further force and effect, except to the extent transactions thereunder have taken place prior to such effective date in which case such agreements will govern the terms of such transactions.

13. WAIVER.

No waiver by either party hereto of a breach of any provision of this Agreement shall constitute a waiver of any preceding or succeeding breach of the same or any other provision hereof.

14. FORCE MAJEURE.

It is agreed that, in the event a *force majeure* renders any Party wholly or partially unable to carry out its obligations under this Agreement, other than its obligations to make payments on money due incident to performance hereunder, the obligation of the Party so affected shall be suspended during the continuance of any such liability. The Party claiming a *force majeure* shall remedy the condition and resume performance with all reasonable dispatch. "*Force Majeure*" shall mean acts of God, strikes, lockouts or other industrial disturbances; acts of the public enemy, wars, blockages, boycotts, insurrections, riots, epidemics, landslides, lightening, earthquakes, fires, storms, floods, washouts, arrest and restraints (either economic or physical) of government, rulers and people, civil disturbances, explosions, governmental regulations, curtailment or other inability to obtain required governmental permits and other causes, whether of the kind herein enumerated or otherwise, not within the reasonable control of a Party, and which by the exercise of reasonable diligence such Party is unable to prevent or overcome; provided that the settlement of strikes or lockouts by a Party to this Agreement shall be entirely within the discretion of the Party to the Agreement having the difficulty, and the above requirements that any event of *force majeure* shall be remedied with all reasonable dispatch shall not require the settlement of strikes or lockouts by a Party to this Agreement when such course is deemed inadvisable in the discretion of the Party to the Agreement having the difficulty.

15. ASSIGNMENT.

This Agreement shall inure to the benefit of and shall be binding upon the Parties and their respective successors and assigns. The rights, interests, or obligations hereunder and under any agreements with third parties may be assigned between Peoples Natural, PNG, and Non-Party Affiliates through mutual consent, which consent shall not be unreasonably withheld, delayed, or conditioned.

16. SEVERABILITY.

If any provision or provisions of this Agreement shall be held by a court of competent jurisdiction to be invalid, illegal, or unenforceable, the validity, legality, and enforceability of the remaining provisions shall in no way be affected or impaired thereby.

17. REPRESENTATIONS.

By their execution hereof, the Parties represent and warrant that they are authorized to enter into this Agreement, that it does not conflict with any contract, lease, instrument, or other obligation, that it represents their valid and binding obligation, enforceable in accordance with its terms, and that each Party has all legal power and authority to own and use its properties and to transact the business in which it engages or proposes to engage, and has all governmental authorizations necessary and required therefor.

18. CONFIDENTIALITY.

A Party shall hold, and shall cause its Non-Party Affiliates to hold, in confidence any information concerning the affairs of the other Party that it has reason to believe is reasonably considered by the other Party, or a Non-Party Affiliate of the other Party, to be confidential and shall not (except as required by law or regulatory authority, subject to available confidentiality protections) disclose, publish, or make use of such information without the consent of the other Party.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by their duly authorized representatives, effective as of the 8th day of November, 2022.

PNG Companies LLC

Peoples Natural Gas Company LLC

By: Michael Hanan

By: Michael Hanan

EXHIBIT A

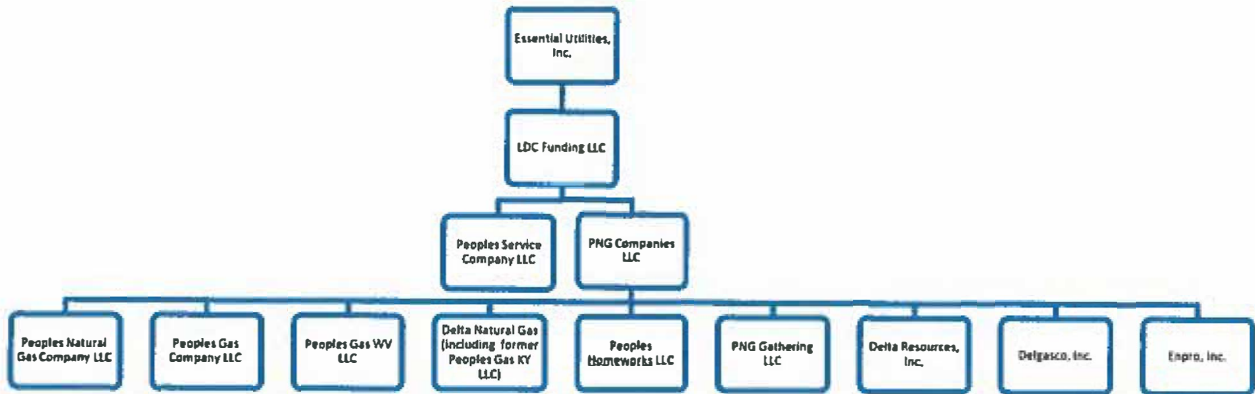


EXHIBIT B

DESCRIPTION OF SERVICES AND ALLOCATION METHODOLOGIES

This Exhibit provides a description of all products and services provided under the Service Agreement between Peoples Natural Gas Company LLC and PNG Companies LLC (“Agreement”) and the cost allocation methodologies to be used in connection therewith. As used herein, the term “Service Company” refers to the company providing services and the term “Client Company” refers to the company receiving services.

DESCRIPTIONS OF PRODUCTS AND SERVICES

PNG Companies LLC (“PNG”) agrees to provide services to Peoples Natural Gas Company LLC (“Peoples Natural”) at the request of Peoples Natural. PNG shall act as counter-party to Peoples Natural where such services are provided by PNG’s Non-Party Affiliates to Peoples Natural. All such services, as may be amended from time to time, shall be charged based upon the Direct Charge method where services are provided for capitalized projects, special project requested by a Client Company or where current allocations are not representative of current efforts. In all other instances the cost of services shall be allocated as identified in **Attachment 1**. PNG shall pass-through the charges for services rendered by PNG’s Non-Party Affiliates to Peoples Natural at cost without mark-up. PNG shall provide to Peoples Natural, upon request, proof of the costs of services.

All services set forth in **Attachment 1**, with the exception of services provided through Peoples Natural’s IT system investments which will remain at Peoples Natural, will be provided by PNG. For services provided through Peoples Natural’s IT system investments, PNG shall act as counter-party to Peoples Natural where such services are provided by Peoples Natural to PNG’s Non-Party Affiliates. PNG shall pass-through the charges for services rendered by Peoples Natural to PNG’s Non-Party Affiliates at cost without mark-up. For simplicity of billing, Peoples Natural may directly bill Non-Party Affiliates for services rendered. Peoples Natural shall provide to PNG, upon request, proof of the costs of services.

COST OF SERVICES AND ALLOCATION METHODOLOGIES

- I. The costs of services provided by Service Company will be directly assigned, distributed or allocated by activity, project, program, work order or other appropriate basis. The costs of services provided by the Service Company that cannot be charged directly to the Client Company receiving the service will be allocated among the Client Companies by utilizing one of the methods described below that most accurately distributes the costs. The method of cost allocation varies based on the department rendering the Service.

- II. The costs of rendering service by Service Company will include all costs of doing business. Costs of doing business include, as applicable, wages and salaries of employees and related fringe benefit expenses (such as health care, life insurance, payroll taxes, pensions and other employee welfare expenses), equipment, tooling, materials, subcontract costs, overheads, cost of capital and taxes. The investment in IT systems to provide services will remain at Peoples Natural and the associated costs will be charged to the Client Companies. The costs of such investment shall include depreciation, return on the investment and associated taxes. The rate of return used to calculate the return costs shall be based on the rate of return approved in Peoples Natural's most recent base rate case. If a rate of return is not available in Peoples Natural's rate case, the cost of capital used in Peoples Natural's currently effective DSIC tariff will be used.
- A. Service Company will maintain a separate record of each department's costs of rendering services. The costs of services of each department will include:
1. those expenses that are directly attributable to such department, and
 2. an appropriate portion of those office and housekeeping expenses that are not directly attributable to a department but which are necessary to the operation of such department (excluding building rents and other facilities charges), which shall be allocated to the department in accordance with the allocation procedures set forth in Section VII.
- B. The costs of rendering services of a department will not include:
1. those incremental out-of-pocket expenses that are incurred for the direct benefit and convenience of an individual Client Company or group of Client Companies,
 2. Service Company overhead expenses that are attributable to maintaining the corporate existence of Service Company (including building rents and other facilities charges), and all other incidental overhead expenses including those auditing fees, internal auditing department expenses and accounting department expenses attributable to Service Company.
- C. Service Company will establish annual budgets for controlling the expenses of each department and for determining estimated costs to be included in interim monthly billing.
- III. The charges to a Client Company that are to be computed pursuant to the Direct Charge Method will be determined by multiplying the hours reported by employees in rendering such service by the hourly rates applicable to such employees. When such employees render service that is to be allocated as identified in **Attachment 1**, the charge to each Client Company will be determined by multiplying non-directly charged costs of the department by the ratio of the applicable allocation basis for the receiving company to the

total application basis for all parties to this agreement, allocation set forth in **Attachment 1**.

- IV. To the extent appropriate and practical, the foregoing computations of hourly rates and charges may be determined for groups of employees within reasonable salary range limits.
- V. Those expenses of the Service Company that are not included in the annual expense of a department under Section II. above will be charged to Client Companies receiving service as follows:
 - A. Incremental out-of-pocket costs incurred for the direct benefit and convenience of a Client Company will be charged directly to such Client Company. Such costs incurred for a group of Client Companies will be allocated on the basis of the appropriate formula set forth in Attachment 1.
 - B. Service Company overhead expenses referred to in Section II. above will be charged to the Client Company either on the proportion of direct charges to that Client Company or, if such allocation is not possible, under the allocation formulas set forth in Section VII. of this Exhibit.
- VI. Monthly bills will be issued for the Services rendered to the Client Company on an actual basis. However, if such actual information is not available at the time of preparation of the monthly bill, estimates may be used. Estimates will normally be predicated on service department budgets and estimated productive hours of employees for the year. At the end of each quarter, estimated figures will be revised and adjustments will be made in amounts billed to give effect to such revision.
- VII. The following tables describe the services and basis for allocation (by Service Department and Function) that shall be used to allocate the costs of services, which are not directly charged, to individual Client Companies. PNG may enter into other service agreements without modification of this **Exhibit B** and **Attachment 1** in accordance with Section 11 of the Agreement.

PNG Companies Services and Allocation Factors

Attachment 1 to Exhibit B

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

PNG Companies Services and Allocation Factors

Attachment 1 to Exhibit B

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

PNG Companies Services and Allocation Factors

Attachment 1 to Exhibit B

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

PNG Companies Services and Allocation Factors

Attachment 1 to Exhibit B

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

PNG Companies Services and Allocation Factors

Attachment 1 to Exhibit B

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

EXHIBIT C

Non-Party Affiliates

Delta Natural Gas (Including former Peoples Gas KY LLC)
Essential Utilities, Inc.
LDC Funding LLC
Peoples Gas Company LLC
Peoples Gas WV LLC
Peoples Homeworks LLC
Peoples Service Company LLC
PNG Gathering LLC

SERVICE AGREEMENT

BETWEEN

PEOPLES NATURAL GAS COMPANY LLC

AND

PNG COMPANIES LLC

Dated January 27, 2026

SERVICE AGREEMENT

This Service Agreement (“Agreement”) is entered into as of the 27 day of January, 2026, by and between Peoples Natural Gas Company LLC (“Peoples”) and PNG Companies LLC (“PNG”) (collectively, Peoples and PNG may hereinafter be referred to as the “Parties”).

WHEREAS, Peoples is a public utility certificated by the Pennsylvania Public Utility Commission that provides natural gas service to approximately 700,000 customers in all or a portion of the following Pennsylvania counties: Allegheny, Armstrong, Beaver, Blair, Butler, Cambria, Clarion, Clearfield Fayette, Greene, Indiana, Jefferson, Lawrence, Mercer, Somerset, Venango, Washington, and Westmoreland;

WHEREAS, Peoples is, as shown on the organizational chart attached hereto as **Exhibit A**, a wholly-owned direct subsidiary of PNG, a Delaware limited liability company, which in turn is a wholly-owned direct subsidiary of LDC Funding LLC (“Funding”), a Delaware limited liability company; and LDC Funding LLC is a wholly-owned direct subsidiary of Essential Utilities, Inc.;

WHEREAS, PNG will be staffed with employees in the areas included in **Exhibit B** to efficiently manage PNG’s provision of shared services;

WHEREAS, the Parties believe that it is in their interest to enter into an arrangement whereby Peoples may agree to purchase certain administrative, management, and other services as described in **Exhibit B** from PNG as Peoples may choose at cost as determined in accordance with this Agreement;

WHEREAS, the Parties believe that it is in their interest to enter into an arrangement whereby PNG may agree to purchase certain services as described in **Exhibit B** from Peoples as PNG may choose at cost as determined in accordance with this Agreement;

WHEREAS, the Parties believe that it is in their interest that PNG act as counter-party to Peoples for the exchange of certain services as described in **Exhibit B** between Peoples and affiliates of PNG that are not a party to this Service Agreement but have entered into the same form of service agreement with PNG (“Non-Party Affiliates”) and that are listed in **Exhibit C**; and

WHEREAS, the Parties agree that certain Non-Party Affiliates have contracted to receive services with PNG. Those Non-Party Affiliates are listed in **Exhibit C**.

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereto, intending to be legally bound, hereby agree as follows:

1. DESCRIPTION OF SERVICES.

PNG agrees to provide certain administrative, management or other services to Peoples as described in **Exhibit B**. Such services shall be provided to Peoples at the request of Peoples.

Peoples agrees to provide services to PNG as described in **Exhibit B**. Such services shall be provided to PNG at the request of PNG.

PNG agrees to act as counter-party to Peoples for services, as described in **Exhibit B**, exchanged between Peoples and PNG's Non-Party Affiliates. PNG must pass-through the charges for such services at cost without mark-up. For simplicity of billing, Peoples may directly bill Non-Party Affiliates for services rendered. PNG shall provide to Peoples or to PNG's Non-Party Affiliates, as the case may be, upon request, proof of the costs of such services.

A Party purchasing services is hereinafter referred to as the "Client Company" and a Party providing services is hereinafter the "Service Company." **Exhibit B** hereto lists and describes the administrative, management or other services that are available from Peoples and PNG (hereinafter, the "Services").

2. PERSONNEL.

In order to provide the Services, PNG will employ executive officers, accountants, financial advisers, technical advisers, attorneys, and other persons with the necessary qualifications. If necessary, the Parties may also arrange for the services of nonaffiliated experts, consultants and attorneys in connection with the performance of any of the Services provided under this Agreement.

3. COMPENSATION AND ALLOCATION.

The Service Company shall directly assign the costs for such Services to the Client Company where Services are for capitalized projects, are provided for a special project requested by a Client Company, or where current allocations are not representative of current efforts. In all other instances, such costs shall be allocated as indicated in **Exhibit B**.

4. TERMINATION

This Agreement shall be in full force and effect as of the date of execution, subject to any necessary approval of governmental agencies having jurisdiction over this matter, and shall continue until terminated by any Party hereto giving the other Party one year written notice of termination; provided, however, that this Agreement shall terminate immediately with regard to any Party as of the date such Party ceases to be affiliated with the other Party. This Agreement shall also be subject to termination, without notice, if and to the extent performance under this Agreement may conflict with any state or federal statute, or any rule, decision, or order of any state or federal regulatory agency having jurisdiction over one or more of the Parties. The Parties' obligations under this Agreement, which by their nature are intended to continue beyond the termination or expiration of this Agreement, shall survive such termination or expiration.

5. SERVICE REQUESTS.

A Client Company requesting Services will prepare a Service Request on or before December 1st of each year listing the Services to be provided by the Service Company in the coming year and any special arrangements related to the provision of such Services for the coming year, based on the Services provided during the preceding year. The Client Company and Service Company may supplement the Service Request during the year to reflect any additional or special Services that Client Company wishes to obtain from the Service Company, and the arrangements relating thereto.

6. BILLING AND PAYMENT.

As soon as practical after the last day of each month, a billing shall be rendered for all amounts due for Services and expenses for such period, computed pursuant to this Agreement. All amounts so billed shall be paid within 30 days. Payment for Services provided shall be by making remittance of the amount billed or by making appropriate accounting entries on the books of Client Company and Service Company. Any amount remaining unpaid after 30 days following receipt of the bill shall bear interest thereon from the due date of the bill until payment at a rate equal to the prime rate on the due date. The Parties shall keep their books and records available at all reasonable times for inspection by representatives of the other Party or by regulatory bodies having jurisdiction over them and, upon request, shall furnish any and all information required with respect to the services rendered, the costs thereof, and the allocation of costs among all Parties to this Agreement.

7. NOTICE.

All notices, requests and other communications shall be deemed to have been duly given or delivered if transmitted by personal service or, if mailed, postage prepaid, return receipt requested, to the following addresses:

If to Peoples:

President
Peoples Natural Gas Company LLC
375 North Shore Drive
Pittsburgh, PA 15212

If to PNG:

President
PNG Companies LLC
375 North Shore Drive
Pittsburgh, PA 15212

8. GOVERNING LAW.

The construction and interpretation of the terms and provisions of this Agreement shall be in accordance with and governed by the laws of the Commonwealth of Pennsylvania.

9. COMPLIANCE WITH LAW AND REGULATIONS.

Unless specifically exempted, this Agreement will be performed in full conformance with all applicable federal, state, and local labor and employment laws and regulations.

10. MODIFICATION.

No amendment, change, or modification to this Agreement shall be valid, unless made in writing and signed by all Parties hereto; provided however that all amendments, changes, and modifications must be approved as necessary by any governmental agencies having jurisdiction.

11. PARTICIPATION BY ADDITIONAL NON-PARTY AFFILIATES.

Notwithstanding anything to the contrary contained herein, PNG may enter into service agreements with additional Non-Party Affiliates, without the consent of Peoples and without modification of this Agreement, provided that: (a) the agreement with the new Non-Party Affiliate contains the same material terms and conditions as the instant Agreement (including modifications pursuant to Section 10 above), including but not limited to the cost allocation factors contained **Exhibit B** attached hereto; and (b) the agreement with the new Non-Party Affiliate does not result in increased costs for Peoples.

The Non-Party Affiliates that have contracted to receives services with PNG are listed in **Exhibit C**. Peoples will update this list as Non-Party Affiliates with PNG change.

12. ENTIRE AGREEMENT.

This Agreement, together with its exhibits, constitutes the entire understanding and agreement of the Parties with respect to its subject matter, and effective upon the execution of this Agreement by the respective Parties hereof, any and all prior agreements, understandings or representations with respect to this subject matter are hereby terminated and canceled in their entirety and are of no further force and effect, except to the extent transactions thereunder have taken place prior to such effective date in which case such agreements will govern the terms of such transactions.

13. WAIVER.

No waiver by either party hereto of a breach of any provision of this Agreement shall constitute a waiver of any preceding or succeeding breach of the same or any other provision hereof.

14. FORCE MAJEURE.

It is agreed that, in the event a *force majeure* renders any Party wholly or partially unable to carry out its obligations under this Agreement, other than its obligations to make payments on money due incident to performance hereunder, the obligation of the Party so affected shall be suspended during the continuance of any such liability. The Party claiming a *force majeure* shall remedy the condition and resume performance with all reasonable dispatch. "*Force Majeure*" shall mean acts of God, strikes, lockouts or other industrial disturbances; acts of the public enemy, wars, blockages, boycotts, insurrections, riots, epidemics, landslides, lightening, earthquakes, fires, storms, floods, washouts, arrest and restraints (either economic or physical) of government, rulers and people, civil disturbances, explosions, governmental regulations, curtailment or other inability to obtain required governmental permits and other causes, whether of the kind herein enumerated or otherwise, not within the reasonable control of a Party, and which by the exercise of reasonable diligence such Party is unable to prevent or overcome; provided that the settlement of strikes or lockouts by a Party to this Agreement shall be entirely within the discretion of the Party to the Agreement having the difficulty, and the above requirements that any event of *force majeure* shall be remedied with all reasonable dispatch shall not require the settlement of strikes or lockouts by a Party to this Agreement when such course is deemed inadvisable in the discretion of the Party to the Agreement having the difficulty.

15. ASSIGNMENT.

This Agreement shall inure to the benefit of and shall be binding upon the Parties and their respective successors and assigns. The rights, interests, or obligations hereunder and under any agreements with third parties may be assigned between Peoples, PNG, and Non-Party Affiliates through mutual consent, which consent shall not be unreasonably withheld, delayed, or conditioned.

16. SEVERABILITY.

If any provision or provisions of this Agreement shall be held by a court of competent jurisdiction to be invalid, illegal, or unenforceable, the validity, legality, and enforceability of the remaining provisions shall in no way be affected or impaired thereby.

17. REPRESENTATIONS.

By their execution hereof, the Parties represent and warrant that they are authorized to enter into this Agreement, that it does not conflict with any contract, lease, instrument, or other obligation, that it represents their valid and binding obligation, enforceable in accordance with its terms, and that each Party has all legal power and authority to own and use its properties and to transact the business in which it engages or proposes to engage, and has all governmental authorizations necessary and required therefor.

18. CONFIDENTIALITY.

A Party shall hold, and shall cause its Non-Party Affiliates to hold, in confidence any information concerning the affairs of the other Party that it has reason to believe is reasonably considered by the other Party, or a Non-Party Affiliate of the other Party, to be confidential and shall not (except as required by law or regulatory authority, subject to available confidentiality protections) disclose, publish, or make use of such information without the consent of the other Party.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by their duly authorized representatives, effective as of the 27 day of JANUARY, 2026.

PNG Companies LLC

Peoples Natural Gas Company LLC

By: Michael A. Shuman

By: Michael A. Shuman

EXHIBIT A

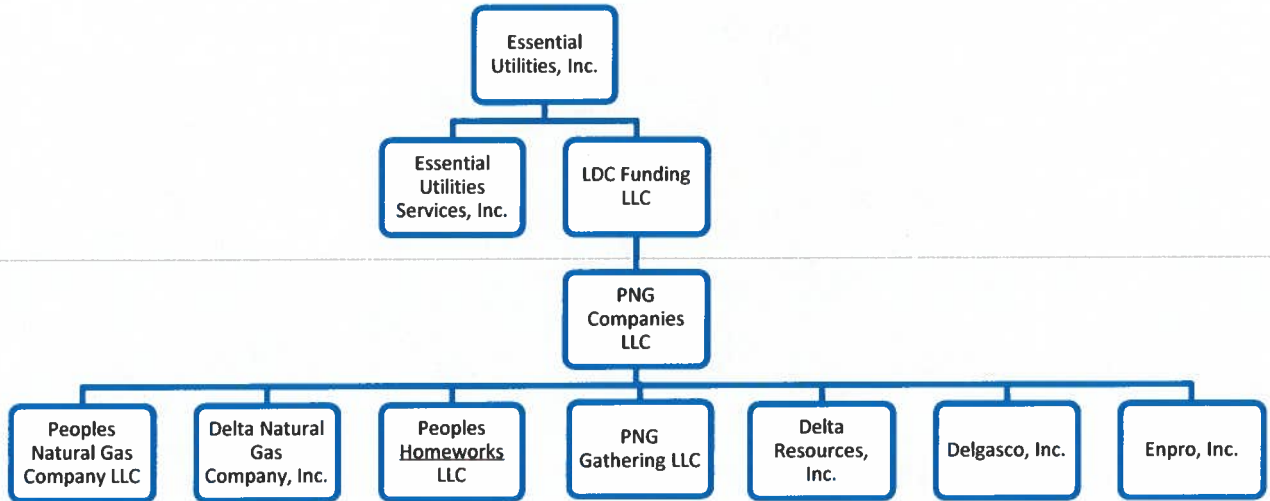


EXHIBIT B

DESCRIPTION OF SERVICES AND ALLOCATION METHODOLOGIES

This Exhibit provides a description of all products and services provided under the Service Agreement between Peoples Natural Gas Company LLC and PNG Companies LLC (“Agreement”) and the cost allocation methodologies to be used in connection therewith. As used herein, the term “Service Company” refers to the company providing services and the term “Client Company” refers to the company receiving services.

DESCRIPTIONS OF PRODUCTS AND SERVICES

PNG Companies LLC (“PNG”) agrees to provide services to Peoples Natural Gas Company LLC (“Peoples”) at the request of Peoples. PNG shall act as counter-party to Peoples where such services are provided by PNG’s Non-Party Affiliates to Peoples. All such services, as may be amended from time to time, shall be charged based upon the Direct Charge method where services are provided for capitalized projects, special project requested by a Client Company or where current allocations are not representative of current efforts. In all other instances the cost of services shall be allocated as identified in **Attachment 1**. PNG shall pass-through the charges for services rendered by PNG’s Non-Party Affiliates to Peoples at cost without mark-up. PNG shall provide to Peoples Natural, upon request, proof of the costs of services.

All services set forth in **Attachment 1**, with the exception of services provided through Peoples’ IT system investments which will remain at Peoples, will be provided by PNG. For services provided through Peoples’ IT system investments, PNG shall act as counter-party to Peoples where such services are provided by Peoples to PNG’s Non-Party Affiliates. PNG shall pass-through the charges for services rendered by Peoples to PNG’s Non-Party Affiliates at cost without mark-up. For simplicity of billing, Peoples may directly bill Non-Party Affiliates for services rendered. Peoples shall provide to PNG, upon request, proof of the costs of services.

COST OF SERVICES AND ALLOCATION METHODOLOGIES

- I. The costs of services provided by Service Company will be directly assigned, distributed or allocated by activity, project, program, work order or other appropriate basis. The costs of services provided by the Service Company that cannot be charged directly to the Client Company receiving the service will be allocated among the Client Companies by utilizing one of the methods described below that most accurately distributes the costs. The method of cost allocation varies based on the department rendering the Service.

II. The costs of rendering service by Service Company will include all costs of doing business. Costs of doing business include, as applicable, wages and salaries of employees and related fringe benefit expenses (such as health care, life insurance, payroll taxes, pensions and other employee welfare expenses), equipment, tooling, materials, subcontract costs, overheads, cost of capital and taxes. The investment in IT systems to provide services will remain at Peoples and the associated costs will be charged to the Client Companies. The costs of such investment shall include depreciation, return on the investment and associated taxes. The rate of return used to calculate the return costs shall be based on the rate of return approved in Peoples' most recent base rate case. If a rate of return is not available in Peoples' rate case, the cost of capital used in Peoples' currently effective DSIC tariff will be used.

A. Service Company will maintain a separate record of each department's costs of rendering services. The costs of services of each department will include:

1. those expenses that are directly attributable to such department, and
2. an appropriate portion of those office and housekeeping expenses that are not directly attributable to a department but which are necessary to the operation of such department (excluding building rents and other facilities charges), which shall be allocated to the department in accordance with the allocation procedures set forth in Section VII.

B. The costs of rendering services of a department will not include:

1. those incremental out-of-pocket expenses that are incurred for the direct benefit and convenience of an individual Client Company or group of Client Companies,
2. Service Company overhead expenses that are attributable to maintaining the corporate existence of Service Company (including building rents and other facilities charges), and all other incidental overhead expenses including those auditing fees, internal auditing department expenses and accounting department expenses attributable to Service Company.

C. Service Company will establish annual budgets for controlling the expenses of each department and for determining estimated costs to be included in interim monthly billing.

III. The charges to a Client Company that are to be computed pursuant to the Direct Charge Method will be determined by multiplying the hours reported by employees in rendering such service by the hourly rates applicable to such employees. When such employees render service that is to be allocated as identified in **Attachment 1**, the charge to each Client Company will be determined by multiplying non-directly charged costs of the department by the ratio of the applicable allocation basis for the receiving company to the

total application basis for all parties to this agreement, allocation set forth in **Attachment 1**.

- IV. To the extent appropriate and practical, the foregoing computations of hourly rates and charges may be determined for groups of employees within reasonable salary range limits.
- V. Those expenses of the Service Company that are not included in the annual expense of a department under Section II. above will be charged to Client Companies receiving service as follows:
 - A. Incremental out-of-pocket costs incurred for the direct benefit and convenience of a Client Company will be charged directly to such Client Company. Such costs incurred for a group of Client Companies will be allocated on the basis of the appropriate formula set forth in Attachment 1.
 - B. Service Company overhead expenses referred to in Section II. above will be charged to the Client Company either on the proportion of direct charges to that Client Company or, if such allocation is not possible, under the allocation formulas set forth in Section VII. of this Exhibit.
- VI. Monthly bills will be issued for the Services rendered to the Client Company on an actual basis. However, if such actual information is not available at the time of preparation of the monthly bill, estimates may be used. Estimates will normally be predicated on service department budgets and estimated productive hours of employees for the year. At the end of each quarter, estimated figures will be revised and adjustments will be made in amounts billed to give effect to such revision.
- VII. The following tables describe the services and basis for allocation (by Service Department and Function) that shall be used to allocate the costs of services, which are not directly charged, to individual Client Companies. PNG may enter into other service agreements without modification of this **Exhibit B** and **Attachment 1** in accordance with Section 11 of the Agreement.

EXHIBIT C

Non-Party Affiliates

Delta Natural Gas Company, Inc.
Essential Utilities, Inc.
LDC Funding, LLC
Peoples Homeworks LLC
PNG Gathering LLC
Essential Utilities Services, Inc.

**Peoples Natural Gas Company LLC
Standard Data Requests
Revenue Requirement**

RR-52. Please provide the annual level of outside services employed for the preceding three calendar years. Include in your response a breakdown of the test year amount indicating the service provider and the type of service performed.

The annual levels of outside services for the preceding three calendar years are as follows:

Twelve Months Ended December 31, 2022 \$ 26,043,874
Twelve Months Ended December 31, 2023 \$ 30,211,778
Twelve Months Ended December 31, 2024 \$ 30,767,984

Refer to attachment 1 for a breakdown by service provider and type of service for the historic test year.

Peoples Natural Gas Company LLC
Attachment 1: Exhibit VI.II.RR.52
Outside Services
12 Months Ended November 30, 2025

TYPE OF SERVICE	PNG
Accounting/Auditing Services	\$ 1,397,262
Consultant Services	\$ 363,617
Contractor Materials	\$ 571
Contractor Services	\$ 952,456
Environment Services	\$ 772
Essential Services	\$ 20,192,384
Essential Sundry	\$ 7,423,271
IT/Telecom Contractor Services	\$ 2,751,622
Legal Services	\$ 827,922
Miscellaneous Outside Services	\$ 545,425
Security & Investigation Services	\$ 22,089
Testing Services	\$ 119,307
Training Services	\$ 4,888
Total Outside Services - Account 923	\$ 34,601,586

**Peoples Natural Gas Company LLC
Standard Data Requests
Revenue Requirement**

RR-53. Please describe each budgeted or planned cost savings program to be implemented during the historic or future year. Please identify the cost of implementing the program and the anticipated annual savings.

Over the past fifteen years the Company has achieved significant savings resulting from multiple measures including the acquisition of Equitable Gas Company, the combined operations of the Peoples Natural Gas and the Peoples Gas division (together, the "Divisions"), the integration of the Divisions into Essential Utilities, Inc., the optimization of operations and the accelerated infrastructure replacement through its Long-Term Infrastructure Improvement Plan. The claim reflects all savings achieved as a result of the above measures. The Company has not projected any future savings in either the FTY or FPFTY.

Please refer to Exhibit No. 4, Schedule 1 (53.53.III.E.17) for the Company's O&M expense claim.

**Peoples Natural Gas Company LLC
Standard Data Requests
Revenue Requirement**

RR-54. Please explain how the Company has treated reserve accruals and balances for ratemaking purposes and provide the requested level of any self-funded reserve accruals by type of item.

Refer to Exhibit No. 2, Schedule No. 4 (53.53.III.A.17) for all adjustments.

ASC 715 post-retirement benefits other than pension (PBOP) have been claimed on an accrual basis.

The Company is claiming “pay as you go” recovery for FAS 112 claims expense.

**Peoples Natural Gas Company LLC
Standard Data Requests
Revenue Requirement**

RR-55. Please provide a copy of the corporate federal tax returns and supporting schedules for the preceding three years and, if applicable, a copy of the calculation workpapers for the Company's consolidated tax savings adjustment.

Refer to Exhibit No. 7, Schedule No. 25 (53.53.II.A.10) for the tax returns.

Refer to Exhibit No. 7, Schedule No. 3 (53.53.II.A.26) for a discussion of the consolidated tax savings adjustment.