



375 North Shore Drive
Pittsburgh, Pennsylvania 15212

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Carol Scanlon
Manager, Rates

PNG Companies LLC
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March 31, 2026

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

**Re: Docket No. R-2025-3053184
Peoples Natural Gas Company LLC
Supplement No. 23 to Tariff Gas – PA PUC No. 48
1307(f)-2025 Quarterly Recalculation and Reconciliation of Purchased Gas Cost Rates and
Rider USR Recalculation**

Dear Secretary Homsher:

Please accept the following materials for filing with the Commission on behalf of Peoples Natural Gas Company LLC ("Peoples Natural Gas"):

1. Supplement No. 23 to Peoples Natural Gas Tariff Gas – PA PUC No. 48 which has an effective date of April 1, 2026;
2. Schedules that support the rates contained in Supplement No. 23.

Supplement No. 23 will accomplish the following:

- 1) Implement Peoples Natural Gas' quarterly recalculation and reconciliation of natural gas costs for the period of December 1, 2025 through February 28, 2026;
- 2) Update the Rider USR – Universal Service Program charge;
- 3) Update Rider MFC – Merchant Function Charge;

Copies of this filing have been served in accordance with the attached Certificate of Service. Thank you for your attention to this matter.

Respectfully submitted,



Carol Scanlon

Enclosure

cc: Certificate of Service

VERIFICATION

I, Carol Scanlon, hereby state that I am Manager, Rates, of Peoples Natural Gas Company LLC; that I am authorized to and make this verification for it; that the facts above set forth are true and correct (or are true and correct to the best of my knowledge, information and belief) and that Peoples Natural Gas posted Supplement No. 23 to Tariff Gas-PA PUC No. 48 on its Web Page in accordance with the Commission's Secretarial Letter of March 30, 1998. I understand that the statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

Date: March 31, 2026



Carol Scanlon

PEOPLES NATURAL GAS COMPANY LLC

RATES AND RULES GOVERNING THE FURNISHING OF NATURAL GAS SERVICE TO RETAIL GAS CUSTOMERS

ISSUED: March 31, 2026

EFFECTIVE: April 1, 2026

**BY: Michael Huwar
President
375 North Shore Drive
Pittsburgh, PA 15212**

NOTICE

1307F Quarterly Gas Cost

This tariff makes changes to existing rates.
(See page 2)

LIST OF CHANGES

	<u>Current</u>	<u>Proposed</u>	<u>Increase/ (Decrease)</u>
Rider PGC			
<u>Rate RS, SGS, MGS, LGS, NGPV</u>			
Natural Gas Supply Charge	\$5.5107	\$3.6105	\$(1.9001)
Gas Cost Adjustment Charge	\$0.3471	\$0.3582	\$0.0111
<u>Rider MFC – Merchant Function Charge</u>			
RS	\$0.1699	\$0.1283	\$(0.0416)
SGS, MGS, LGS	\$0.0256	\$0.0194	\$(0.0062)
<u>Rider USR – Universal Service Charge</u>			
RS/RS-T	\$1.0955	\$0.8455	\$(0.2500)

	Rider Purchased Gas Costs			Base Rate Charges	Rider STAS	Rider MFC	Rider Supplier Choice	Rider USR	Rider GPC	Rider DSIC Charge	Rider TRS	Peoples Natural Gas Customers Total Rate (12=SUM 1 to 11)
	Capacity	GCA	Commodity									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
Residential Sales												
Customer Charge				\$ 16.80	0.07%		\$ 0.0036			\$ 0.7006	\$ (0.0900)	\$ 17.4141
Capacity	\$ 1.8641					\$ 0.0410						\$ 1.9051
Price to Compare - PTC	\$ 0.3582	\$ 3.6105				\$ 0.0873			\$ 0.0865			\$ 4.1425
Delivery Charge			\$ 5.3537				\$ 0.8455		\$ 0.2675	\$ (0.0287)		\$ 6.4380
State Tax Surcharge				\$ 0.0037								\$ 0.0037
Total per MCF						\$ 0.1283						\$ 12.4893
Small General Service (SGS)												
Customer Charge												
0 to 499 MCF/Yr				\$ 22.00		\$ 0.0036			\$ 0.9174	\$ (0.1179)		\$ 22.8031
500 to 999 MCF/Yr				\$ 44.00		\$ 0.0036			\$ 1.8348	\$ (0.2358)		\$ 45.6026
1/ Capacity	\$ 0.8300											\$ 0.8300
Price to Compare - PTC	\$ 1.0341	\$ 0.3582	\$ 3.6105			\$ 0.0194			\$ 0.0865			\$ 5.1087
Delivery Charge			\$ 3.9844						\$ 0.1706	\$ (0.0214)		\$ 4.1336
State Tax Surcharge				\$ 0.0028								\$ 0.0028
Total per MCF	\$ 1.8641											\$ 10.0751
Medium General Service (MGS)												
Customer Charge												
1,000 to 2,499 MCF/Yr				\$ 101.00					\$ 4.2117	\$ (0.5413)		\$ 104.6704
2,500 to 24,999 MCF/Yr				\$ 145.00					\$ 6.0465	\$ (0.7771)		\$ 150.2694
1/ Capacity	\$ 0.8300											\$ 0.8300
Price to Compare - PTC	\$ 1.0341	\$ 0.3582	\$ 3.6105			\$ 0.0194			\$ 0.0865			\$ 5.1087
Delivery Charge			\$ 3.6941						\$ 0.1585	\$ (0.0198)		\$ 3.8328
State Tax Surcharge				\$ 0.0026								\$ 0.0026
Total per MCF	\$ 1.8641											\$ 9.7740
Large General Service (LGS)												
Customer Charge												
25,000 to 49,999 MCF/Yr				\$ 940.00					\$ 39.1980	\$ (5.0375)		\$ 974.1605
50,000 to 99,999 MCF/Yr				\$ 1,465.00					\$ 61.0905	\$ (7.8509)		\$ 1,518.2396
100,000 to 199,999 MCF/Yr				\$ 2,130.00					\$ 88.8210	\$ (11.4147)		\$ 2,207.4063
Over 200,000 MCF/Yr				\$ 5,630.00					\$ 234.7710	\$ (30.1712)		\$ 5,834.5998
1/ Capacity	\$ 0.1740											\$ 0.1740
Price to Compare - PTC	\$ 1.6901	\$ 0.3582	\$ 3.6105			\$ 0.0194			\$ 0.0865			\$ 5.7647
Delivery Charge												
25,000 - 49,999 MCF/Yr				\$ 2.6360	\$ 0.0018				\$ 0.1143	\$ (0.0141)		\$ 2.7381
50,000 - 99,999 MCF/Yr				\$ 2.5519	\$ 0.0018				\$ 0.1108	\$ (0.0137)		\$ 2.6508
100,000 - 199,999 MCF/Yr				\$ 2.4335	\$ 0.0017				\$ 0.1059	\$ (0.0130)		\$ 2.5281
200,000 to 749,999 MCF/Yr				\$ 2.1937	\$ 0.0015				\$ 0.0959	\$ (0.0118)		\$ 2.2794
750,000 to 1,999,999 MCF/Yr				\$ 1.9097	\$ 0.0013				\$ 0.0841	\$ (0.0102)		\$ 1.9849
Over 2,000,000 MCF/Yr				\$ 1.4431	\$ 0.0010				\$ 0.0646	\$ (0.0077)		\$ 1.5010
2/ Total per MCF	\$ 1.8641											\$ 8.6768
Mainline Service (MLS)												
Customer Charge												
Over 500,000 MCF/Yr				\$ 5,630.00						\$ (30.1712)		\$ 5,599.8288
1/ Capacity	\$ 0.1740											\$ 0.1740
Price to Compare - PTC	\$ 1.6901	\$ 0.3582	\$ 3.6105			\$ 0.0194			\$ 0.0865			\$ 5.7647
Delivery Charge												
PNG transmission line				\$ 0.7430	\$ 0.0005					\$ (0.0040)		\$ 0.7395
Interstate pipeline				\$ 0.4422	\$ 0.0003					\$ (0.0024)		\$ 0.4401
Total per MCF												\$ 6.6782

1/ The Price-to-Compare format as shown is applicable to a Non-Priority One customer; the Price-to-Compare Charge for a Priority One customer would not include the Capacity Charge. See the Residential - Sales section above as an example of Priority One.
 2/ The Total per MCF displayed for Retail LGS is representative of the 25,000 - 49,999 MCF/Yr delivery charge tier only.
 3/ In addition to the above listed rates the Weather Normalization Adjustment applies during October through May billing months.
 4/ The above rates are for non-transitional customers. For transitional customer rates, refer to the corresponding rate schedule found in the Company's retail tariff.

	Base Rate Charges (1)	Rider STAS (2)	Rider MFC (3)	Rider USR (4)	Gas Costs Capacity (5)	Balancing Charge (6)	Rider Supplier Choice (7)	Rider DSIC Charge (8)	Rider TRS (9)	Peoples Natural Gas Customers Total Rate (10=SUM 1 to 9)
Rate GS-T Residential										
Customer Charge	\$ 16.8000	0.07%					\$ 0.0036	\$ 0.7006	\$ (0.0900)	\$ 17.4141
Capacity			\$ 0.0410		\$ 1.8641					\$ 1.9051
Delivery Charge	\$ 5.3537			\$ 0.8455				\$ 0.2602	\$ (0.0287)	\$ 6.4307
State Tax Surcharge		\$ 0.0037								\$ 0.0037
Total per MCF										\$ 8.3395
Rate GS-Transportation SGS										
Customer Charge										
0 to 499 MCF/Yr	\$ 22.0000						\$ 0.0036	\$ 0.9174	\$ (0.1179)	\$ 22.8031
500 to 999 MCF/Yr	\$ 44.0000						\$ 0.0036	\$ 1.8348	\$ (0.2358)	\$ 45.6026
1/ Capacity/BB&A					\$ 0.8300					\$ 0.8300
Delivery Charge	\$ 3.9844							\$ 0.1661	\$ (0.0214)	\$ 4.1292
State Tax Surcharge		\$ 0.0028								\$ 0.0028
Total per MCF										\$ 4.9620
Rate GS-Transportation MGS										
Customer Charge										
1,000 to 2,499 MCF/Yr	\$ 101.0000							\$ 4.2117	\$ (0.5413)	\$ 104.6704
2,500 to 24,999 MCF/Yr	\$ 145.0000							\$ 6.0465	\$ (0.7771)	\$ 150.2694
1/ Capacity/BB&A					\$ 0.8300					\$ 0.8300
Delivery Charge	\$ 3.6941							\$ 0.1540	\$ (0.0198)	\$ 3.8283
State Tax Surcharge		\$ 0.0026								\$ 0.0026
Total per MCF										\$ 4.6609
Rate GS-Transportation LGS										
Customer Charge										
25,000 to 49,999 MCF/Yr	\$ 940.0000							\$ 39.1980	\$ (5.0375)	\$ 974.1605
50,000 to 99,999 MCF/Yr	\$ 1,465.0000							\$ 61.0905	\$ (7.8509)	\$ 1,518.2396
100,000 to 199,999 MCF/Yr	\$ 2,130.0000							\$ 88.8210	\$ (11.4147)	\$ 2,207.4063
Over 200,000 MCF/Yr	\$ 5,630.0000							\$ 234.7710	\$ (30.1712)	\$ 5,834.5998
1/ Capacity/BB&A					\$ 0.1740					\$ 0.1740
Delivery Charge										
25,000 - 49,999 MCF/Yr	\$ 2.6360	\$ 0.0018						\$ 0.1099	\$ (0.0141)	\$ 2.7336
50,000 - 99,999 MCF/Yr	\$ 2.5519	\$ 0.0018						\$ 0.1064	\$ (0.0137)	\$ 2.6464
100,000 - 199,999 MCF/Yr	\$ 2.4335	\$ 0.0017						\$ 0.1015	\$ (0.0130)	\$ 2.5236
200,000 to 749,999 MCF/Yr	\$ 2.1937	\$ 0.0015						\$ 0.0915	\$ (0.0118)	\$ 2.2750
750,000 to 1,999,999 MCF/Yr	\$ 1.9097	\$ 0.0013						\$ 0.0796	\$ (0.0102)	\$ 1.9804
Over 2,000,000 MCF/Yr	\$ 1.4431	\$ 0.0010						\$ 0.0602	\$ (0.0077)	\$ 1.4966
2/ Total per MCF										\$ 2.9076
Mainline Service (MLS)										
Customer Charge										
Over 500,000 MCF/Yr	\$ 5,630.0000								\$ (30.1712)	\$ 5,599.8288
1/ Capacity/BB&A					\$ 0.1740					\$ 0.1740
Delivery Charge										
Delivery Charge										
PNG transmission line	\$ 0.7430	\$ 0.0005							\$ (0.0040)	\$ 0.7395
Interstate pipeline	\$ 0.4422	\$ 0.0003							\$ (0.0024)	\$ 0.4401
Total per MCF										\$ 0.9135

1/ The Capacity Charge applies to Priority 1 ratepayers when electing transport service. All other Ratepayers are billed the Balancing Charge.

2/ The Total per MCF displayed for Transport LGS is representative of the 25,000 - 49,999 MCF/Yr delivery charge tier only.

3/ In addition to the above listed rates the Weather Normalization Adjustment applies during October through May billing months.

4/ The above rates are for non-transitional customers. For transitional customer rates, refer to the corresponding rate schedule found in the Company's retail tariff.

Peoples Natural Gas Company LLC
 QUARTERLY 1307(f) Rate Calculation
 Effective: APRIL 1, 2026

Quarterly 1307(f)
 April 1, 2026
 Page 1/10

Line <u>No.</u>		Costs and <u>Volumes</u>	\$/Mcf <u>Rates</u>
1	DC = Projected Annual Capacity Costs (Including AVC Capacity)	\$143,276,708	
2	MINUS: Projected Balancing Revenue Credits	<u>\$17,451,960</u>	
3	Projected Annual "Current" Period Capacity Costs (line 1 - line 2)	\$125,824,748	
4	S + SBAC = Projected Annual Sales and Standby Volumes - October 2025 through September 2026 (Mcf)	<u>69,373,007</u>	
5	Projected "Current" Period Capacity Costs per Mcf (line 3 / line 4)		\$1.8137
6	Capacity Over/(Under) "E-Factor" Collection	(\$3,496,759)	
7	S + SBAC = Projected Annual Sales and Standby Volumes - October 2025 through September 2026 (Mcf)	<u>69,373,007</u>	
8	Capacity "E-Factor" Cost per Mcf (line 6 / line 7)		<u>(\$0.0504)</u>
9	Projected Total Capacity Cost of Gas per Mcf (line 5 - line 8)		\$1.8641
10	CC = Projected Commodity Costs	\$48,178,207	
11	S = Projected Sales Volumes March 2026 through September 2026 (Mcf)	<u>18,460,941</u>	
12	Projected Commodity Cost of Gas per Mcf (line 10 / line 11)		\$2.6097
13	MINUS: Current Commodity Over/(Under) Collection	(\$59,736,268)	
14	S = Projected Annual Sales Volumes (Mcf)	<u>59,685,608</u>	
15	Current Commodity Over/(Under) Collection Commodity Cost of Gas per Mcf (line 13 / line 14)		<u>(\$1.0008)</u>
16	Projected Commodity Cost of Gas per Mcf (line 12 - line 15)		\$3.6105
17	Total Projected Cost of Gas per Mcf (line 9 + line 16)		\$5.4746
18	Total Prior Period Over/(Under) Collection Balance	<u>(\$21,380,982)</u>	
19	S = Projected Annual Sales Volumes (Mcf)	<u>59,685,608</u>	
20	MINUS: E = Prior Period Over/(Under) Collection Rate per Mcf (line 18 / line 19)		<u>(\$0.3582)</u>
21	Overall Gas Cost Rate per Mcf (line 17 - line 20 - line 21)		\$5.8328

	2025 October	2025 November	2025 December	2026 January	2026 February	2026 March	2026 April	2026 May	2026 June	2026 July	2026 August	2026 September	TOTAL
	ACT	ACT	ACT	ACT	EST								
Local / Gathered Purchases													
Quantity - Mcf	298,784	269,823	257,894	198,453	249,000	341,578	330,699	327,402	322,620	323,534	322,348	319,192	3,561,327
Rate per Mcf	\$1.7622	\$2.7529	\$3.9117	\$4.2900	\$7.4217	\$2.4205	\$2.2160	\$2.1280	\$2.3232	\$2.6002	\$2.6327	\$2.3087	\$2.9231
Cost	526,528	742,802	1,008,808	851,362	1,848,000	\$826,790	\$732,844	\$696,705	\$749,499	\$841,264	\$848,639	\$736,933	\$10,410,174
Interstate Pipeline Purchases													
Quantity - Mcf	5,380,796	4,696,150	9,071,352	7,943,339	5,901,575	2,329,970	6,461,192	5,719,436	4,783,849	4,833,829	4,892,963	4,524,752	66,539,203
Rate per Mcf	\$2.0107	\$3.4980	\$3.8553	\$13.0919	\$3.7668	\$2.5407	\$2.3195	\$2.2279	\$2.4319	\$2.7193	\$2.7527	\$2.4203	\$4.0771
Cost	10,819,195	16,427,287	34,972,900	103,993,521	22,230,195	\$5,919,718	\$14,986,876	\$12,742,384	\$11,633,608	\$13,144,843	\$13,468,670	\$10,951,040	\$271,290,238
Total Commodity Purchases													
Quantity - Mcf	5,679,580	4,965,973	9,329,246	8,141,792	6,150,575	2,671,548	6,791,891	6,046,838	5,106,469	5,157,363	5,215,311	4,843,944	70,100,530
Rate per Mcf	\$1.9976	\$3.4575	\$3.8569	\$12.8774	\$3.9148	\$2.5253	\$2.3145	\$2.2225	\$2.4250	\$2.7119	\$2.7452	\$2.4129	\$4.0185
Cost	11,345,723	17,170,090	35,981,708	104,844,883	24,078,195	\$6,746,508	\$15,719,720	\$13,439,089	\$12,383,107	\$13,986,108	\$14,317,309	\$11,687,973	\$281,700,412
Storage (Injection)/Withdrawals - WACCOG													
Quantity - Mcf	(2,488,189)	2,400,887	3,560,200	6,620,291	4,369,121	5,688,000	(2,565,214)	(3,741,453)	(3,809,945)	(4,069,126)	(4,129,353)	(3,532,450)	(1,697,231)
WACCOG Rate per Mcf	\$2.0399	\$2.1242	\$2.1126	\$2.2383	\$2.5369	\$2.4273	\$2.3449	\$2.2586	\$2.4673	\$2.7583	\$2.7929	\$2.4523	\$2.9231
Cost	(5,075,746)	5,099,900	7,521,152	14,818,019	11,084,072	\$13,806,353	(\$6,015,080)	(\$8,450,484)	(\$9,400,319)	(\$11,223,731)	(\$11,533,067)	(\$8,662,689)	(\$8,031,619)
Injection/Withdrawal Costs	44,244	34,938	63,708	78,948	54,049	\$42,275	\$191,026	\$203,042	\$200,820	\$223,949	\$233,462	\$175,596	\$1,546,056
Pipeline Transportation Charges	689,143	537,606	824,670	668,859	522,361								\$3,242,639
Other Purchased Gas Costs													
Other Gas Costs - Mcf	369,578	117,525	14,942	396,143		0	0	0	0	0	0	0	898,188
Gas Admin Costs	18,280	16,044	14,942	16,492		15,320	15,320	15,320	15,320	15,320	15,320	15,320	\$172,998
Imbalance Buyback Costs	497,759	275,084	642,139	1,426,733		0	0	0	0	0	0	0	\$2,841,715
Exchange Costs	287,171	2,696	(666,746)	(228,422)		0	0	0	0	0	0	0	(\$605,301)
Compressed Natural Gas	0	0	0	0		0	0	0	0	0	0	0	\$0
Subtotal	\$803,210	\$293,825	(\$9,664)	\$1,214,803	\$0	\$15,320	\$15,320	\$15,320	\$15,320	\$15,320	\$15,320	\$15,320	\$2,409,412
Capacity Costs - Firm Transportation	\$5,048,583	\$13,061,529	\$13,223,775	\$13,218,713	\$13,008,971	\$ 9,719,730	\$ 3,737,075	\$ 3,737,075	\$ 3,737,075	\$ 3,737,075	\$ 3,737,075	\$ 3,737,075	\$89,703,750
Capacity Costs - Firm Storage	<u>\$3,326,996</u>	<u>\$3,304,500</u>	<u>\$3,327,212</u>	<u>\$3,327,212</u>	<u>\$3,327,212</u>	<u>\$ 7,048,513</u>	<u>\$ 4,925,039</u>	<u>\$ 4,925,039</u>	<u>\$ 4,925,039</u>	<u>\$ 4,925,039</u>	<u>\$ 4,925,039</u>	<u>\$ 4,925,039</u>	<u>\$53,211,878</u>
	\$8,375,579	\$16,366,029	\$16,550,987	\$16,545,925	\$16,336,183	\$16,768,244	\$8,662,114	\$8,662,114	\$8,662,114	\$8,662,114	\$8,662,114	\$8,662,114	\$142,915,628
Total 1307(f) Gas Costs													
	<u>\$ 16,182,152</u>	<u>\$ 39,502,387</u>	<u>\$ 60,932,561</u>	<u>\$ 138,171,436</u>	<u>\$ 52,074,860</u>	<u>\$ 37,378,700</u>	<u>\$ 18,573,100</u>	<u>\$ 13,869,080</u>	<u>\$ 11,861,042</u>	<u>\$ 11,663,759</u>	<u>\$ 11,695,137</u>	<u>\$ 11,878,313</u>	<u>\$ 423,782,528</u>
Capacity	\$8,375,579	\$16,366,029	\$16,550,987	\$16,545,925	\$16,336,183	\$16,768,244	\$8,662,114	\$8,662,114	\$8,662,114	\$8,662,114	\$8,662,114	\$8,662,114	\$142,915,628
Commodity	\$7,806,574	\$23,136,358	\$44,381,573	\$121,625,511	\$35,738,677	\$20,610,456	\$9,910,987	\$5,206,967	\$3,198,928	\$3,001,646	\$3,033,024	\$3,216,200	\$280,866,900
1307(f) Mcf	3,560,969	7,484,385	12,904,388	15,158,226	10,519,696	8,359,548	4,226,677	2,305,385	1,296,524	1,088,237	1,085,958	1,311,494	69,301,487

'E' Factor Calculation - COMBINED

Line		TOTAL	CAPACITY	COMMODITY
1	Actual Over/ (Under) Balance Through September 30, 2024	\$ (9,527,518)	\$ (11,658,885)	\$ 2,131,368
2	PLUS: Over/ (Under) Commodity October 2024 - September 2025	\$ (18,153,247)		\$ (18,153,247)
3	PLUS: Over/ (Under) Capacity October 2024 - September 2025	\$ (2,972,113)	\$ (2,972,113)	
4	PLUS: Over/ (Under) Capacity GCA Revenue October 2024 - September 2025	\$ 12,585,151	\$ 12,585,151	
5	PLUS: Over/ (Under) GCA Revenue October 2024 - September 2025	\$ (2,775,227)		\$ (2,775,227)
6	PLUS: AVC Over/(Under) Balance through Sep 2025 including interest	\$ (1,790,074)	\$ (1,790,074)	
7	PLUS: Interest October 2024 - September 2025	\$ (1,608,328)	\$ 335,314	\$ (1,943,642)
8	PLUS: 2019-2022 PUC Purchase Gas Audits (D-2023-3041985 and D-2023-3037510) 1/	\$ 28,799	\$ 3,849	\$ 24,950
9	Total Projected Prior Period Over/(Under) Collection through September 30, 2025	\$ (24,212,557)	\$ (3,496,759)	\$ (20,715,799)
10	PLUS: Wagner Adjustment 2/	\$ (665,183)		\$ (665,183)

1/ Findings and interest per the PUC purchase gas audit reports at Docket Nos. D-2023-3041985 and D-2023-3037510. Also refer to Docket No. R-2025-3053184, Statement No. 1 – Direct Testimony of Carol Scanlon for more information. See page 19 for details.

2/ Refer to Statement No. 1 – Direct Testimony of Carol Scanlon in the Company’s 2025 – 1307(f) proceeding at Docket No. R-2025-3053184 and settlement for more information.

Peoples Natural Gas Company LLC
 Calculation of Commodity Over/(Under) Collections
*Actuals

Line No.	Description	Sales (1) Mcf	Revenue (2) \$	Purchased Gas Cost (3) \$	Commodity Over/(Under) Collection (4)=(2)-(3) \$
1	October 2025*	3,106,908	\$9,606,913	\$7,806,574	\$ 1,800,339
2	November 2025*	7,001,439	\$21,665,664	\$23,136,358	\$ (1,470,694)
3	December 2025*	11,575,370	\$36,406,388	\$44,381,573	\$ (7,975,186)
4	January 2026*	14,378,380	\$51,380,869	\$121,625,511	\$ (70,244,642)
5	February 2026	10,657,758	\$53,892,593	\$35,738,677	\$ 18,153,916
6	March 2026				\$ -
7	April 2026				\$ -
8	May 2026				\$ -
9	June 2026				\$ -
10	July 2026				\$ -
11	August 2026				\$ -
12	September 2026				\$ -
		46,719,855	\$ 172,952,426	\$ 232,688,693	\$ (59,736,268)

Peoples Natural Gas Company LLC
PURCHASED GAS COST REVENUE - COMMODITY

*Actuals

Quarterly 1307(f)
 April 1, 2026
 Page 5/10

October 2025*

Oct 2025 Quarterly 1307(f) Rate	2,461,099	\$3.0831	\$7,587,816
Prior Quarters and Adjustments	645,809		\$1,902,680
Imbalance Sales			\$ 115,502.91
Off-System Sales, Parks & Loans			\$0
Gas Sale-in-Place			\$0
Line Hit Recoveries			\$ 914.36
Rider H- Ratepayer Credit			\$0
Total	<u>3,106,908</u>		<u>\$9,606,913</u>

November 2025*

Oct 2025 Quarterly 1307(f) Rate	5,888,591	\$3.0831	\$18,155,115
Prior Quarters and Adjustments	1,112,848		\$3,427,669
Imbalance Sales			\$ 82,141.74
Off-System Sales, Parks & Loans			\$0
Gas Sale-in-Place			\$0
Line Hit Recoveries			\$ 738.57
Rider H- Ratepayer Credit			\$0
Total	<u>7,001,439</u>		<u>\$21,665,664</u>

December 2025*

Oct 2025 Quarterly 1307(f) Rate	11,571,388	\$3.0831	\$35,675,745
Prior Quarters and Adjustments	3,982		\$14,980
Imbalance Sales			\$ 715,444.64
Off-System Sales, Parks & Loans			\$0
Gas Sale-in-Place			\$0
Line Hit Recoveries			\$ 218.53
Rider H- Ratepayer Credit			\$0
Total	<u>11,575,370</u>		<u>\$36,406,388</u>

January 2026*

Jan 2025 Quarterly 1307(f) Rate	7,700,270	\$3.5239	\$27,134,980
Prior Quarters and Adjustments	6,678,111		\$23,322,458
Imbalance Sales			\$ 923,046.17
Off-System Sales, Parks & Loans			\$0
Gas Sale-in-Place			\$0
Line Hit Recoveries			\$ 384.29
Rider H- Ratepayer Credit			\$0
Total	<u>14,378,380</u>		<u>\$51,380,869</u>

February 2026*

Jan 2025 Quarterly 1307(f) Rate	8,854,997	\$3.5239	\$31,204,124
Prior Quarters and Adjustments	1,802,761		\$20,633,462
Imbalance Sales			\$ 2,052,096.43
Off-System Sales, Parks & Loans			\$0
Gas Sale-in-Place			\$0
Line Hit Recoveries			\$ 2,910.74
Rider H- Ratepayer Credit			\$0
Total	<u>10,657,758</u>		<u>\$53,892,593</u>

Peoples Natural Gas Company LLC
 Calculation of Capacity Over/(Under) Collections
*Actuals

Line No.	Description	Sales	Sales Revenue	Balancing Revenue	Capacity Cost	Capacity Over/(Under) Collection
		(1) Mcf	(2) \$	(3) \$	(4) \$	(5)=(2)+(3)-(4) \$
1	October 2025*	3,106,908	\$6,520,156	\$1,124,184	\$8,375,579	\$ (731,238)
2	November 2025*	7,001,439	\$14,524,994	\$1,876,063	\$16,366,029	\$ 35,028
3	December 2025*	11,575,370	\$23,872,959	\$2,585,104	\$16,550,987	\$ 9,907,076
4	January 2026*	14,378,380	\$29,649,216	\$3,180,394	\$16,545,925	\$ 16,283,685
5	February 2026	10,657,758	\$22,015,254	\$2,279,071	\$16,336,183	\$ 7,958,142
6	March 2026				\$	\$ -
7	April 2026				\$	\$ -
8	May 2026				\$	\$ -
9	June 2026				\$	\$ -
10	July 2026				\$	\$ -
11	August 2026				\$	\$ -
12	September 2026				\$	\$ -
		<u>46,719,855</u>	<u>\$ 96,582,579</u>	<u>\$ 11,044,816</u>	<u>\$ 74,174,703</u>	<u>\$ 33,452,692</u>

Peoples Natural Gas Company LLC
PURCHASED GAS COST REVENUE - CAPACITY

Quarterly 1307(f)
 April 1, 2026
 Page 7/10

October 2025*

Oct 2025 Quarterly 1307(f) Rate	2,461,099	\$1.8137	\$4,463,696
Prior Quarters and Adjustments	645,809		\$1,226,996
Priority One Standby			\$823,058
Standby Service			\$6,405
Balancing			\$1,124,184
Total	<u>3,106,908</u>		<u>\$7,644,340</u>

November 2025*

Oct 2025 Quarterly 1307(f) Rate	5,888,591	\$1.8137	\$10,680,137
Prior Quarters and Adjustments	1,112,848		\$2,106,725
Priority One Standby			\$1,732,066
Standby Service			\$6,066
Balancing			\$1,876,063
Total	<u>7,001,439</u>		<u>\$16,401,057</u>

December 2025*

Oct 2025 Quarterly 1307(f) Rate	11,571,388	\$1.8137	\$20,987,026
Prior Quarters and Adjustments	3,982		(\$122,720)
Priority One Standby			\$3,001,517
Standby Service			\$7,137
Balancing			\$2,585,104
Total	<u>11,575,370</u>		<u>\$26,458,063</u>

January 2026*

Jan 2025 Quarterly 1307(f) Rate	7,700,270	\$1.8137	\$13,965,979
Prior Quarters and Adjustments	6,678,111		\$12,142,125
Priority One Standby			\$3,534,835
Standby Service			\$6,276
Balancing			\$3,180,394
Total	<u>14,378,380</u>		<u>\$32,829,609</u>

February 2026*

Jan 2025 Quarterly 1307(f) Rate	8,854,997	\$1.8137	\$16,060,308
Prior Quarters and Adjustments	1,802,761		\$3,007,534
Priority One Standby			\$2,940,948
Standby Service			\$6,464
Balancing			\$2,279,071
Total	<u>10,657,758</u>		<u>\$24,294,325</u>

Peoples Natural Gas Company LLC
"E" FACTOR REVENUE
(* Actuals)

Quarterly 1307(f)
April 1, 2026
Page 8/10

Actual Recoveries/ (Refunds)

<u>Month</u> (1)	<u>GCA</u> (2)
October 2025*	\$ 1,041,743
November 2025*	\$ 2,424,009
December 2025*	\$ 4,005,678
January 2026*	\$ 4,987,886
February 2026	\$ 3,693,868
March 2026	
April 2026	
May 2026	
June 2026	
July 2026	
August 2026	
September 2026	
	<u>\$ 16,153,184</u>

Peoples Natural Gas Company LLC
CAPACITY "E" FACTOR REVENUE
FOR THE PERIOD OCTOBER 2025 THROUGH SEPTEMBER 2026
(* Actuals)

Quarterly 1307(f)
April 1, 2026
Page 9/10

Actual Recoveries/ (Refunds)

<u>Month</u> (1)	<u>Amount</u> (2)
October 2025*	\$92,439
November 2025*	\$211,090
December 2025*	\$654,687
January 2026*	\$766,779
February 2026	\$887,128
March 2026	
April 2026	
May 2026	
June 2026	
July 2026	
August 2026	
September 2026	
Total	<u>\$2,612,123</u>

Projected Throughput - Mcf

		<u>Sales</u>	<u>P-1 Transport</u>	<u>Total</u>
October	2025	3,024,677	544,785	3,569,462
November		6,235,439	1,082,501	7,317,940
December		10,021,602	1,601,864	11,623,466
January	2026	11,537,136	1,761,549	13,298,685
February		10,405,813	1,568,126	11,973,939
March		7,801,749	1,224,578	9,026,327
April		3,986,432	643,607	4,630,040
May		2,176,320	391,472	2,567,792
June		1,221,540	230,823	1,452,364
July		1,027,304	191,180	1,218,484
August		1,025,699	202,342	1,228,041
September		1,221,896	244,572	1,466,468
TOTAL		59,685,608	9,687,399	69,373,007

18,460,941 Throughput March 2026-Sept 2026

MERCHANT
FUNCTION
CHARGE
CALCULATION

Peoples Natural Gas Company LLC

Calculation of Uncollectible Natural Gas Costs
Effective: **April 1, 2026**

<u>Line No.</u>	<u>Description</u>			
1	Natural Gas Supply Charge	\$	5.8328	/Mcf
	<u>Uncollectible Write-Off Factor</u>			
2	Residential			2.2000%
3	Commercial & Industrial			0.3320%
	<u>Merchant Function Charge (MFC) added to PTC</u>			
4	Residential	(Line 1 x Line 2)	\$	0.1283 /Mcf
5	Commercial & Industrial	(Line 1 x Line 3)	\$	0.0194 /Mcf

**UNIVERSAL
SERVICE
CHARGE
CALCULATION**

Peoples Natural Gas Company LLC
Rider Universal Service Costs
Effective 4/1/2026

CAP

CAP Credit (Shortfall or deficiency)	Page 2	\$	29,722,102	^{2/}
Arrearage Forgiveness	Page 2	\$	5,715,467	^{2/}
CAP Administration - Third Party Administrator	Page 3	\$	1,441,385	
Total CAP Expenses		\$	36,878,954	

Other Universal Services

LIURP	Page 3	\$	5,997,528	^{1/}
Emergency Line Repair	Page 3	\$	1,500,000	^{3/}
Billing System Modifications to Support LIHEAP State Plan	Page 3	\$	-	
Total Other Universal Services		\$	7,497,528	

Total Projected Universal Service Program Costs **\$ 44,376,482**

Residential Non-CAP Throughput 51,813,798

Proposed Rider Universal Surcharge per Mcf \$ 0.8565

Plus: Reconciliation Adjustment Dollars - (Over)/Under Recovery Page 4 \$ (565,410)

Plus: Reconciliation Adjustment Amount - (Over)/Under Recovery Page 4 \$ (0.0109)

Total Proposed Rider Universal Service Surcharge per Mcf	\$ 0.8455
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^{1/} Adjusted to reflect Low Income Stipulation at Docket No. R-2023-3044549.

^{2/} Includes E-CAP Customers

^{3/} Per commitment from Aqua acquisition at Docket A-2018-3006061, Peoples agreed to recover LIURP emergency furnace repair three years post closing in universal service rider.

**Peoples Natural Gas Company LLC
Rider Universal Service Costs
Calculation of CAP Credits and Arrearage Forgiveness**

<u>CAP Credit Calculation</u>		
1 Active CAP Accounts (including E-CAP) + Projected Enrollments		39,100
2 CAP enrollment level as established @ Docket R-2023-3044549		30,800
3 Current Average CAP Payment		62 ^{1/}
4 Average CAP Usage		112
 <u>Average Bill Calculation</u>		
5 Monthly Service Charge		\$ 17,4105
6 Usage charge per MCF		\$ 11.6085
7 Average Annual Bill	(Line 5 * 12) + (Line 4 * Line 6)	\$ 1,510
8 Annual average CAP Payments per customer	(Line 3 * 12)	\$ 742
9 Annual average CAP Credit per customer	(Line 7 - Line 8)	\$ 768
10 Projected CAP credit (shortfall)	(Line 2 * Line 9)	\$ 23,648,750
 <u>Incremental Enrollments</u>		
11 Incremental enrollment above established level (Including E-CAP customers)	(Line 1- Line 2)	8,300
12 Projected Cap Credit for incremental enrollments	(Line 9 * Line 11)	\$ 6,372,877
13 Bad Debt Offset for Incremental enrollments	(4.70% * Line 12)	\$ 299,525 ^{3/}
14 Net Projected CAP Credit (shortfall) for Incremental Enrollments	(Line 12 - Line 13)	\$ 6,073,352
 <u>Total CAP Credits</u>		
15 Total Projected CAP Credits	(Line 10 + Line 14)	\$ 29,722,102
 <u>Arrearage Forgiveness</u>		
 <u>Enrollments to Established level</u>		
16 Enrollments up to established level		30,800
17 Average Arrearage Forgiveness per cust.		\$ 148 ^{2/}
18 Total Projected Annual Arrearage Forgiveness	(Line 16 * Line 17)	\$ 4,547,581
 <u>Incremental Enrollments</u>		
19 Projected Incremental Enrollment above established level (Including E-CAP custo	(Line 11)	8,300
20 Average Arrearage Forgiveness per cust.	(Line 17)	\$ 148 ^{2/}
21 Total Projected Annual Arrearage Forgiveness	(Line 19 * Line 20)	\$ 1,225,484
22 Bad Debt Offset for Incremental Enrollments	(4.70% * Line 21)	\$ 57,598 ^{3/}
23 Net Annual Arrearage Forgiveness for Incremental Enrollments	(Line 21 - Line 22)	\$ 1,167,887
24 Total Projected Annual Arrearage Forgiveness	(Line 18 + Line 23)	\$ 5,715,467

^{1/} Per Docket No. M-2018-3003177, monthly CAP Plus charges eliminated and no longer included in the total monthly CAP payment.

^{2/} Projected Arrearage Forgiveness is based upon average forgiveness per customer over the Mar 2025-Feb 2026 period.

^{3/} Bad Debt Offset percentage modified to 4.70% from base rate case R-2023-3044549

**Peoples Natural Gas Company LLC
Rider Universal Service Costs
Universal Service Programs and Administrative Costs**

	<u>Annual Cost</u>
<u>CAP Administration</u>	
1 Third Party Administrator	\$ 1,441,385
<u>Other Universal Services</u>	
2 Low Income Usage Reduction Program (LIURP)	\$ 5,997,528 ^{2/}
3 Emergency Line Repair	\$ 1,500,000 ^{3/}
4 Billing System Modifications to Support LIHEAP State Plan	\$ - ^{1/}
5 Total Program Costs -- Other Universal Services	(Lines 2 through 4) \$ 7,497,528
6 Total Administrative & Program Costs	(Line 1 + Line 5) \$ 8,938,913

^{1/} Billing System Modifications to Support the LIHEAP State Plan were approved through Peoples' base rate proceeding at Docket No. R-2012-2285985.

^{2/} Adjusted to reflect Low Income Stipulation at Docket No. R-2023-3044549.

^{3/} Peoples filed and served Petition at Docket P-2025-3053645 which was approved to amend 2019 USECP to increase annual budget for Emergency Furnace and Service Line repair to \$1,500,000.

Peoples Natural Gas Company LLC
Rider Universal Service - Annual Reconciliation and Rate Adjustment
Effective 4/1/2026
Annual Reconciliation of CAP Costs to CAP Recoveries

	<u>Reconciliation</u> <u>Rate Adjustment</u>
Prior Period Over/ (Under) Collection	\$ (8,170,312) ^{1/}
Actual Total CAP Costs	\$ 29,797,693
Less:	
<u>Cost Offsets for Customers</u>	\$ (95,924)
Total CAP Recoveries	<u>\$ 38,437,491</u>
Over / (Under) Recoveries	\$ 565,410
Residential throughput (Mcf)	<u>\$ 51,813,798</u>
Reconciliation Rate Adjustment	<u><u>\$ (0.0109)</u></u>

^{1/} Revised the prior period over/(under) balance to include the audit adjustment from prior year.

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing has been served upon the following persons, in the manner indicated, in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a participant).

VIA E-MAIL

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Date: March 31, 2026



Carol Scanlon