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June 8, 2020

VIA E-PORTAL FILING
Mr. Adam J. Teitzman
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Docket No. 202000051-GU – Petition for rate increase by Peoples Gas System

Dear Mr. Teitzman:

Attached for filing in the above docket on behalf of Peoples Gas System in the above docket are the original and 20 copies of the following:

1. Peoples Gas System's Petition and Exhibits; (Note: Petition includes the Proposed Tariff Changes (Clean) as Exhibit C and MFR E-9, includes the Proposed Tariff Changes (Legislative) Tariff Sheets), pursuant to Section 366.063(3), *Florida Statutes*;

2. Direct Testimony and Exhibit of Thomas J. Szelistowski;
3. Direct Testimony and Exhibit of Monica A. Whiting;
4. Direct Testimony and Exhibit of Richard F. Wall;
5. Direct Testimony and Exhibit of Timothy O'Connor;
6. Direct Testimony and Exhibit of Richard K. Harper, Ph.D.;
7. Direct Testimony and Exhibit of Robert B. Hevert;
8. Direct Testimony and Exhibit of Sean P. Hillary;
9. Direct Testimony and Exhibit of Valerie Strickland;
10. Direct Testimony and Exhibit of Charlene McQuaid;
11. Direct Testimony and Exhibit of Lorraine L. Cifuentes;
12. Direct Testimony and Exhibit of Daniel P. Yardley;
13. Direct Testimony and Exhibit of T. Mark Whitaker;
14. Direct Testimony and Exhibit of Luke A. Buzard;

15. Minimum Filing Requirements required by the Commission's Rule 25-7.039 (Schedules A-E and G-I)
    - MFR Schedule A – Executive Summary
    - MFR Schedule B – Rate Base
    - MFR Schedule C – Net Operating Income
    - MFR Schedule D – Rate of Return
    - MFR Schedule E – Cost of Service
    - MFR Schedule G – Projected Test Year
    - MFR Schedule H – Cost of Service Program
    - MFR Schedule I – Engineering Schedules

16. Minimum Filing Requirements E-9 w/attachment
    - People Gas System's Proposed Tariff (Legislative Version).

Your assistance in this matter is greatly appreciated.

Sincerely,

Andrew M. Brown

AB/plb
Attachment
cc: Parties of Record

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Peoples Gas System.	Docket No. 20200051-GU Submitted for Filing: June 8, 2020

_____/

PETITION OF PEOPLES GAS SYSTEM

Peoples Gas System ("Petitioner", "Peoples" or the "Company"), files its Petition under Section 366.06(3), *Florida Statutes*, for authority to increase rates and charges for natural gas service so that such rates and charges will be sufficient to enable it to earn reasonable compensation for the services rendered, and pursuant to Section 366.06(3), *Florida Statutes*, hereby notifies the Commission of the filing herewith of new rate schedules designed to enable it to achieve such compensation, and requests that the Commission consent to the new rates going into effect. Peoples also seeks other modifications to its natural gas tariff on file with the Commission, and requests the Commission's consent to the placing in effect of these modified provisions.

In support of this Petition, the Company states:

1. The name, address and telephone number of the petitioner are:

   Peoples Gas System
   702 N. Franklin Street – 6th Floor
   Tampa, FL 33602
   (813) 228-4111

2. The names and addresses of the persons authorized to receive notices and communications with respect to this Petition are:

Andrew M. Brown, Esquire
Macfarlane Ferguson & McMullen
P.O. Box 1531
Tampa, Florida 33601

Ms. Paula K. Brown
Tampa Electric Company
P.O. Box 111
Tampa, Florida 33601
regdept@tecoenergy.com

Ms. Kandi M. Floyd
Peoples Gas System
P.O. Box 2562
Tampa, Florida 33601

Jurisdiction and Test Period

3. Peoples is a public utility as defined by Section 366.02, *Florida Statutes*, and subject to the regulatory jurisdiction of the Commission established by Chapter 366, *Florida Statutes*.

4. A 12-month period ending December 31, 2021, based upon the historic base year ended December 31, 2019, will be used as the projected test year in this proceeding. The 2021 projected test year will match projected revenues with the projected costs of service and capital investment required by the Company to provide natural gas service to its customers. This provides an appropriate period of utility operations that may be analyzed so that the Commission can set reasonable rates for the period when the new rates will be in effect.

The Company

5. Peoples is a public utility engaged in the distribution and sale of natural gas to residential, commercial, industrial and electric generation customers located in 14 separate geographic areas of the state, or "service areas." The Company primarily

provides transportation of customer-owned natural gas to its electric generation, industrial and commercial customers, and makes sales of gas on a delivered basis to its residential and smaller commercial customers.

6. Company headquarters are located at 702 North Franklin Street, Tampa, Florida. The 14 geographic service areas are grouped into three "territories" that serve both franchised and non-franchised areas through delivery facilities common to both. The South Territory consists of the Daytona Beach, Eustis, Orlando, Palm Beach, Southwest Florida and Dade/Broward service areas. The Central Territory consists of the Tampa, St. Petersburg, Lakeland, Avon Park and Sarasota service areas. The North Territory consists of the Jacksonville, Panama City and Ocala service areas. Each territory is administered by a Territory Manager who is responsible for all operations and maintenance within the territory. These Territory Managers report to the Vice President, Operations.

7. Under the administrative and operational control of these regional offices, the Company owns and operates a system of natural gas mains and related infrastructure providing natural gas service to its customers. Within each region there are facilities to permit receipt of natural gas from the interstate and intrastate natural gas pipelines that deliver gas to the Company, and also facilities to allow the receipt of renewable natural gas ("RNG"). Facilities also provide for the distribution of natural gas through the necessary mains and services, and delivery to customers, together with necessary pressure regulation and metering facilities to control and measure such deliveries. Also included within each territory are the necessary office, warehouse, and storage facilities, together with construction and transportation equipment to support the Company's

operations.

8. In its last base rate proceeding in Docket No. 20080318-GU, Petitioner used a projected test year ending December 31, 2009. By its Order No. PSC-09-0411-FOF-GU in that docket, the Commission authorized the Company to revise its base rates and charges to give the Company an opportunity to earn a midpoint return on common equity ("ROE") of 10.75%.

Recent Developments

9. On February 7, 2020, Peoples filed its test year letter to initiate the process of seeking an adjustment to base rates which required the filing of the Petition to adjust rates on or before April 7, 2020. Shortly after Peoples filed its test year letter, the Coronavirus (later known as COVID-19) spread throughout Asia, Europe and North America. The virus, and attempts to slow its spread, have created economic and societal disruption across the globe. Peoples is well aware of the financial hardship that this is causing for citizens of Florida including many of Peoples' customers. As a result of these hardships, Peoples asked for and received Commission approval to delay its filing deadline to June 8, 2020. During this filing delay, Peoples has suspended service disconnections due to non-payment and has taken additional steps to assist customers having difficulty making payments. The Company is increasing its financial commitment to Peoples' Share Program, which assists customers who are experiencing difficulty paying their utility bills due to unforeseen financial hardship, and is also financially supporting organizations across the state committed to assisting those suffering economic hardship from the effects of COVID-19. Despite the effects of COVID-19, as will be discussed further in this Petition, there are compelling reasons why the Company must now file for a rate base

adjustment in order to have the new rates in effect in early 2021. The Company is hopeful that by that time Florida and the nation will be recovering economically from the effects of COVID-19.

Developments Since The Last Rate Case

10. Since 2009, the year Peoples most recent rates went into effect, Peoples' construction costs have increased substantially. The per foot cost to install polyethylene service lines, including labor and materials, has increased from 34% - 76% depending on the size of pipe and type of installation and the cost of steel line installation has increased by 90%. These increases would undoubtedly have been higher if not for Peoples' efforts to reduce construction costs. The Company has consolidated the number of construction contractors and implemented a separate bidding process for larger projects, consolidated inventory and supply, and has improved the oversight of construction projects by using fully dedicated construction inspectors and managers. Other increased costs include employee health care and the additional costs driven by an aging workforce.

11. Since its last rate case, Peoples has improved operations companywide and enhanced the Company's customer experience. The success of these efforts is demonstrated by the numerous awards and designations Peoples has received for customer service, including leading all categories and ranking highest in the nation for residential customer satisfaction for gas utilities in the third wave of the 2020 J.D. Power residential customer satisfaction study. The final results of the 2020 study will be published in September. In 2019, Peoples ranked highest in customer satisfaction with Midsize Residential Natural Gas Service in the South for the seventh consecutive year in the 2019 J.D. Power residential study, and ranked highest in Customer Satisfaction with

Business Natural Gas Service in the South in the J.D. Power business study for the third time. Peoples was also named Most Trusted Utility in the nation in Escalent's Cogent Reports residential study for the fifth year in a row, and was designated a Customer Champion by Escalent for the sixth consecutive year. In 2020, the Company was designated an Environmental Champion by Escalent for the sixth year in a row and named one of the Easiest Utilities in the Nation to do Business With for the second consecutive year, also by Escalent based on the Cogent study.

12. In recent years, Peoples has made numerous operational and system upgrades that have improved safety, compliance and service to customers. Peoples has improved mapping and leak detection systems. Peoples has undertaken to improve its inspection and compliance program by the implementation of an enterprise wide compliance program. The Company has also added a centralized gas control management operation room and team, a state of the art training center, reorganized its engineering department to improve efficiency, and implemented a new shared Customer Relationship Management ("CRM") platform that combined the customer service, billing and credit and collections departments. A centralized statewide dispatch team, new damage prevention programs and new quality and safety management systems have also been introduced to enhance safety and improve the customer experience. In 2012, the Company began a program to retire and replace all cast iron/bare steel ("CI/BS") from the system and recovered through a rider which was approved by the Commission in Order No. PSC-12-0476-TRF-GU. In 2017, the Commission approved adding the retirement and replacement of problematic plastic pipe ("PPP") to the CI/BS Rider in Order No. PSC-17-0066-AS-GU.

13. The overall size of Peoples' system has grown considerably since 2009. In 2007, the base year in the Company's last rate case filing, Peoples had approximately 325,000 customers. In the 2019 base year for this rate case filing, that number is now more than 400,000, representing a 23% increase in the number of customers served. Peoples has broadened its clean energy offerings to customers including compressed natural gas ("CNG") facilities, liquefied natural gas ("LNG") service and is also a leader in facilitating the production of renewable natural gas ("RNG") in Florida.

Current and Future Capital Investments

14. The price of natural gas has decreased substantially since the Company's last rate filing resulting in accelerated demand for natural gas. In addition, as Peoples' system expands, it becomes necessary to undertake more investment to sustain the system and ensure its safety and reliability. Part of the demand for natural gas stems from the fact that it is a cleaner energy choice with greater efficiency, as well as being more economical, especially for commercial and industrial customers. The Company has started three large scale capital pipeline projects, (Panama City, Southwest Florida and Jacksonville), which will be responsive to increased customer demand and will improve system reliability. All three projects are expected to be in service by the end of 2020.

The Panama City Project is for construction of a second feed to the FGT lateral in the area which will add capacity and redundancy to the Panama City system. The Southwest Florida Project creates a new loop in the southern part of the Southwest Florida system in response to increased customer growth in the area. This loop will provide service to new customers seeking natural gas service and improve system redundancy and reliability by providing a back feed to a significant portion of the

Southwest Florida system. The Jacksonville Project is a result of an increasing number of customers on the system, as well as significant commercial and industrial growth. Peoples executed agreements to provide additional capacity from SONAT to Peoples' Fernandina Beach line which was approved by the Commission in Order No. PSC-2020-0027-CO-GU. Peoples is uprating its Fernandina Beach South Pipeline to increase the flow of natural gas at optimal pressures, and the Company is constructing a new 16-inch pipeline running from the Nassau/Duval County Line into the Jacksonville Port. Additionally, a compression station is being built at Baldwin, Florida which will increase pressure into the western end of the Jacksonville system. The line to Jacksonville will position Peoples to provide LNG service to maritime customers. The cost of these projects alone will be approximately $135.9 million.

15. Peoples is also planning a liquefied natural gas storage facility in the Miami area. The purpose is to provide on system peaking capability. The cost of this project is approximately $20.6 million and it is set to become operational in late 2021 or early 2022.

16. In this filing, Peoples is also moving $200.7 million of CI/BS Rider investments made through December 31, 2020 into rate base, thereby adding the related $23.6 million of 2021 revenue requirements to be recovered through base rates, pursuant to Commission Order No. PSC-12-04760-TRF-GU. Although the $23.6 million is included in the 2021 projected test year revenue requirement, it does not represent new revenue to the Company as this is revenue that the Company already receives through the CI/BS rider surcharge.

17. As shown by Exhibit A attached to and made a part of this Petition, when the adjusted net operating income of $40.8 million resulting from Peoples' present base

rates is related to a 13-month average adjusted net investment rate base of $1,578.7 million (which includes moving CIBSR into rate base) for the 12-months ending December 31, 2021, it results in a rate of return of 2.58%. Obviously, this rate of return does not, and will not in the future, afford Peoples reasonable compensation for the use of its property devoted to public service, is grossly insufficient to meet the Company's reasonable needs and requirements, and fails to furnish it with a reasonable basis for maintaining its present credit standing and obtaining future needed credit.

Requested Rate of Return and Revenue Requirement

18. It is essential that Peoples has fair and reasonable earnings so that investors will have sufficient confidence to enable it to maintain and raise new capital as needed for public service. Such financial integrity bears directly upon the Company's ability to furnish service to its present and future customers, upon the cost of the service rendered, and upon the continuity, efficiency and extension of such service. In essence, the Company's financial integrity depends upon whether the base rates it is allowed to charge under the Commission's authority are adequate under efficient management to produce earnings in an amount sufficient to reasonably compensate its investors for the public use of their property, and to encourage them, and others inclined to invest, to make further investments, as needed, in the Company's business.

19. Peoples is afforded by statute the opportunity to receive a reasonable return upon its property used and useful in providing public service, and its base rates should be sufficient to yield reasonable compensation for the services rendered.

20. Peoples' present base rates and charges, as previously approved by this Commission, are inadequate and insufficient to allow the Company to realize fair and

reasonable compensation for the services it provides to the public.

21. Present economic conditions make it imperative that the Company's authorized rate of return be increased. Peoples represents that its ROE should be within the range of 9.75% to 11.75% per annum. An overall return of 6.63% based on the midpoint of this range is asserted by the Company to be a reasonable rate of return predicated on a December 31, 2021, 13-month average adjusted net investment rate base. The application of a rate of return of 6.63% to this rate base results in a revenue deficiency of $85.3 million, as demonstrated by Exhibit A. The $85.3 million revenue deficiency includes the $23.6 million of 2021 revenue requirements related to Peoples moving $200.7 million of CI/BS Rider investments made through December 31, 2020 into adjusted rate base. As a result, the net revenue deficiency is $61.7 million.

22. It is necessary that the rates and charges applicable to the natural gas service furnished by Petitioner be increased so Petitioner will have the opportunity to recover its total cost of service, including a reasonable return upon its properly used and useful assets in providing service to the public.

Storm Damage Reserve

23. The additional revenue requirements Peoples is requesting by this Petition include an increase in the annual accruals to related to storm damage reserve from $57,500 to $380,000. Peoples believes that in light of the effects of Hurricane Michael, a larger storm damage reserve is necessary to account for the increasing severity and costs of storm damage in general.

Manufactured Gas Plant

24. The additional revenue requirements Peoples is requesting by this Petition

include an increase in the annual amortization expense of the Manufactured Gas Plant ("MGP") regulatory asset from $640,000 to $1,000,000. The increase would provide for an approximate 20-year amortization period of the MGP regulatory asset.

Depreciation Study

25. Peoples has filed a separate petition for approval of a Depreciation Study that the Company is proposing to be effective on January 1, 2021, commensurate with new base rates. The Depreciation Study concludes that Peoples will need an estimated $3.7 million of additional revenue to account for the impact of increased depreciation.

Maximum Allowable Construction Cost (MACC)

26. Peoples extends main pipelines and service facilities in accordance with the provisions of Rule 25-7.054, Florida Administrative Code. As shown in Exhibit C to this petition, Peoples proposes to change its tariff, pages 5.601 through 5.601-2 to make the MACC calculation based on ten (10) years revenue rather than the four (4) years in place currently. Peoples believes the ten (10) year calculation better reflects the realities of the cost of extending service to customers which have increased considerably since its last rate case. This revised tariff provision will help make gas service more affordable to consumers seeking gas service who would not otherwise be able to afford it.

Virtual Pipeline Natural Gas Service

27. Peoples is proposing to implement a new tariff which is designed to provide natural gas service to customers who are unable to obtain access from traditional pipelines. As shown in Exhibit C to this petition, this tariff would allow Peoples to respond to customer demand in situations where traditional natural gas delivery would not be economically or logistically feasible.

Other Tariff Changes

28. As shown in Exhibit C to this petition, Peoples is proposing several changes to the tariff that updates antiquated language, corrects grammar and typos. Additionally, changes are proposed to modify the RNG, CNG and NGVS tariffs to make these services more widely available to customers and reflects adjustments to adapt to changing market conditions.

New Rate Schedules and the Effective Date Thereof

29. New rate schedules in tariff form modifying the rates and charges of the Company to provide additional gross revenues sufficient to permit the Company to recover its total cost of service, and addressing the other modifications described above, are filed with this Petition as shown in Exhibit C. A summary of the estimated annual revenue change involved and the gross revenue increase which would result from these new rate schedules is set forth in Exhibit B attached to this Petition.

30. Pursuant to Section 366.06(3), *Florida Statutes*, notice is hereby given of the filing of the new rate schedules. Unless consent is withheld to the placing in effect of the new rate schedules or a part thereof, such new rate schedules or the portion thereof having consent will be placed in effect in accordance with Section 366.06(3), *Florida Statutes*. Should the Commission continue to withhold consent to the placing in effect of all or a part of the new rate schedules for a period exceeding eight months from the date of their filing, and if no final order has been entered during such period in an investigation made in this proceeding, then, pursuant to Section 366.06(3), *Florida Statutes*, the new rate schedules or such portion thereof as to which consent has not been given shall be placed in effect by Peoples under bond or corporate undertaking at the end of such eight-

month period.

31. In compliance with Rule 25-7.039, *Florida Administrative Code*, Petitioner has filed the information required by such rule.

32. This Petition initiates a proceeding that may involve disputed issues of material fact. It is not known which, if any, of the material issues of fact set forth in this Petition, or in the testimony, exhibits and minimum filing requirements filed with this Petition, may be disputed by any person(s) planning to participate in the proceeding initiated by the filing of this Petition.

WHEREFORE, Petitioner respectfully requests:

A. That pursuant to Section 366.06(3), *Florida Statutes*, the Commission will consent to the placing in effect of the new rate schedules and other tariff modifications filed with this Petition, as shown on Exhibit C, which increase the rates and charges for natural gas service rendered by the Company to a level of reasonable compensation for such services and incorporate the other modifications described in this Petition, said new rate schedules being just and reasonable and designed to recover the Company's cost of service, including the additional annual revenue requirement of $85,324,894.

B. That should the Commission withhold its consent to the placing in effect of all or any part of such new rate schedules or other revised tariff sheets, it will undertake an investigation to determine the level of reasonable compensation for the services rendered and the just and reasonable rates and charges to be established as a result thereof, and will ultimately conclude that:

1) the Company should be authorized to increase its storm damage reserve and recover the expense of annual accruals to such a reserve through

its base rates;

2) the Company's present rates and charges are insufficient to yield reasonable compensation for the services rendered;

3) the projected December 31, 2021 adjusted average net investment rate base of $1,578.7 million represents that property used and useful in serving the public and on which the Company is, by law, entitled to earn a reasonable rate of return;

4) a reasonable ROE lies within the range of 9.75% to 11.75%, and an overall return of 6.63% based on the midpoint of this range is reasonable;

5) the application of the reasonable rate of return to the December 31, 2021 adjusted average net investment rate base requires additional annual gross revenues of $85.3 million based on the Company's total cost of service for the projected test year;

6) the Company should adjust its rates and charges by placing in effect the new rate schedules filed herewith so as to produce such additional revenue requirement on a permanent basis in order that the Company might have the opportunity to earn its reasonable rate of return;

7) the new rates filed with this Petition constitute fair and reasonable rates within the meaning of Chapter 366, *Florida Statutes*; and

8) the other tariff modifications set forth in the new and revised tariff sheets filed with this Petition are just and reasonable, and should be approved and implemented by the Company.

C. That a final order should not be entered within eight months from the date of filing of the new rate schedules, pursuant to Section 366.06(4), *Florida Statutes*, the rate schedules or such portion thereof to which the Commission has not consented shall be placed in effect under corporate undertaking at the end of such eight-month period pending the entry of a final order.

Respectfully submitted,



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Attorneys for Peoples Gas System

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Petition of Peoples Gas System has been furnished via electronic mail to the following, this 8th day of June, 2020:

J.R. Kelly, Esq.
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Andrew M. Brown

EXHIBIT A

SUMMARY OF NET OPERATING INCOME

RATE BASE, RATE OF RETURN AND REVENUE DEFICIENCY

PEOPLES GAS SYSTEM

Summary of Net Operating Income
Rate Base, Rate of Return and Revenue Deficiency

			2021 Adjusted
Rate Base - 13-Month Average		$	1,578,725,509
Net Operating Income		$	40,779,039
Rate of Return			2.58%
Calculation fo Revenue Deficiency:			
Adjusted Rate Base		$	1,578,725,509
Requested Rate of Return	X		6.63%
Net Operating Income Required		$	104,638,261
Less: Adjusted Net Operating Income		$	40,779,039
Net Operating Income Deficiency		$	63,859,222
Expansion Factor	X		1.3361
Total Revenue Deficiency		$	85,324,894
Less: Shift of Cast Iron Bare Steel Rider Revenue Requirement *		$	23,608,583
Net Revenue Deficiency		$	61,716,311

* *Note: The $85.3 million revenue deficiency includes $23.6 million of 2021 revenue requirements related to Peoples moving $200.7 million of Cast Iron Bare Steel Rider investments made through December 31, 2020 into adjusted rate base.*

EXHIBIT B

SUMMARY OF PROPOSED INCREASE

PEOPLES GAS SYSTEM

Summary of Proposed Increase

	Annual Customer Cost (1)		Increase	
	Present Rates	Proposed Rates	Amount	Percent
Customer Class				
Residential	$168,571,521	$193,073,148	$24,501,627	14.5%
Residential Generator	205,253	301,468	96,215	46.9%
Residential Heat Pump	34,897	32,195	(2,702)	-7.7%
Commercial Generator	2,032,230	2,426,248	394,018	19.4%
Commercial Heat Pump	36,319	36,069	(250)	-0.7%
Small General Service	15,674,646	17,298,515	1,623,868	10.4%
General Service - 1	117,964,525	125,744,142	7,779,617	6.6%
General Service - 2	179,490,334	189,168,683	9,678,349	5.4%
General Service - 3	103,360,366	108,631,447	5,271,081	5.1%
General Service - 4	77,376,435	80,436,295	3,059,860	4.0%
General Service - 5	154,134,460	158,607,097	4,472,636	2.9%
Commercial Street Lightning	603,001	633,994	30,994	5.1%
Natural Gas Vehicles	52,344	-	(52,344)	-100.0%
Wholesale	1,893,396	1,968,843	75,447	4.0%
Small Interruptible Service	42,183,083	43,560,164	1,377,080	3.3%
Interruptible Service	120,655,507	122,633,470	1,977,963	1.6%
Large Interruptible Service	49,748,371	49,877,256	128,885	0.3%
Special Contracts	1,119,310,312	1,119,260,168	(50,144)	0.0%
Sub-Total	2,153,327,002	2,213,689,203	60,362,201	2.8%
Miscellaneous Revenue	13,140,189	14,495,547	1,355,358	10.3%
Total	**$2,166,467,191**	**$2,228,184,750**	**$61,717,559**	**2.8%**

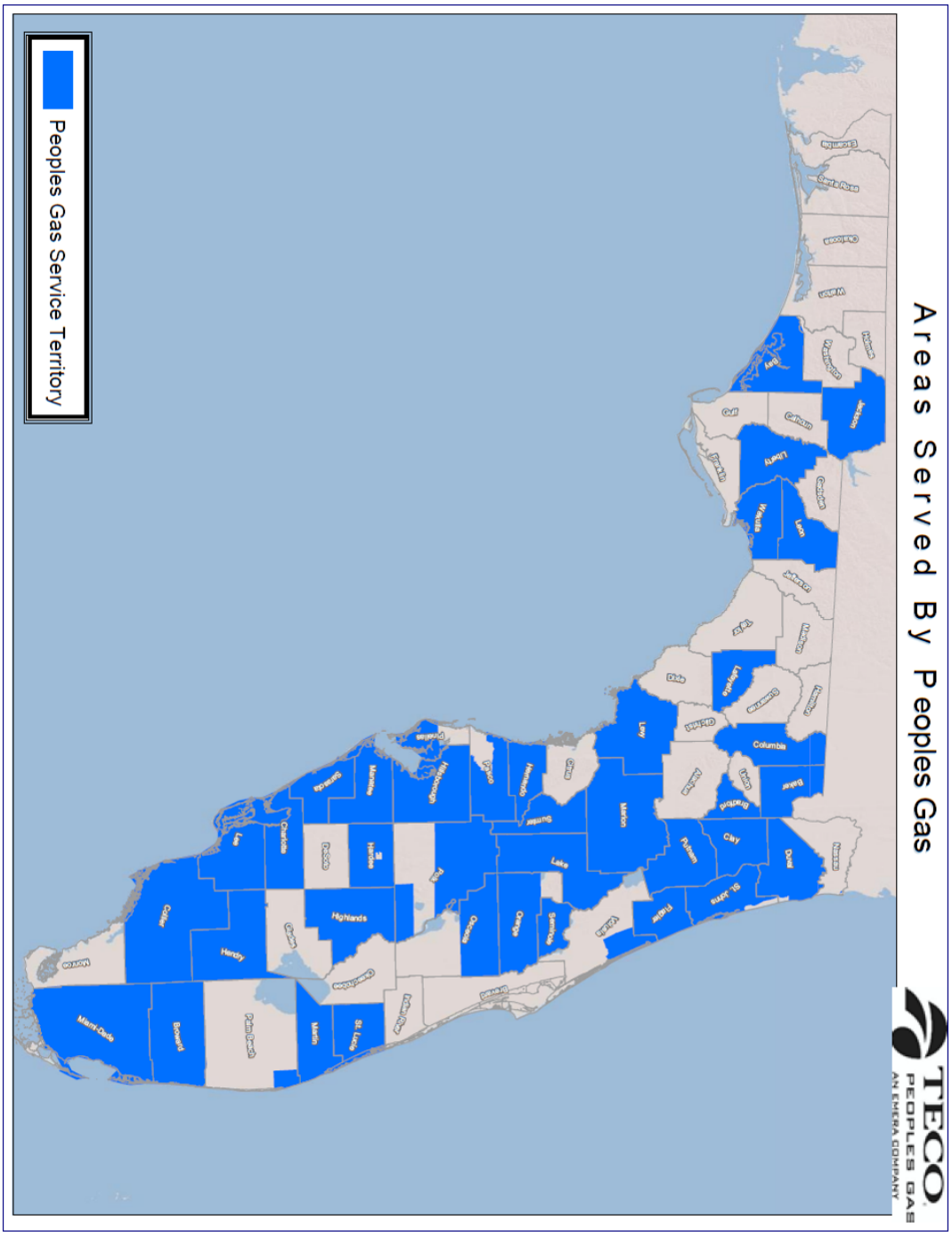
(1) Includes Purchase Gas Adjustment for sales customers
and estimated cost of gas for transportation customers

EXHIBIT C

PROPOSED TARIFF CHANGES

(CLEAN VERSION)

Peoples Gas System



Service Territory

This map depicts the general service territory as it stands today. For more details, see the list of counties and communities served in Section 6.

RULES AND REGULATIONS

I

INITIATION OF SERVICE

A. REQUEST FOR GAS SERVICE

Gas Service may be requested by a prospective Customer by:

1. Verbal, telephonic or electronic request to a business office of the Company (in the case of residential Gas Service), or

2. By submission to Company of a completed Gas Service Agreement (in the case of Gas Service other than residential Gas Service).

B. ACCEPTANCE OF REQUEST FOR GAS SERVICE

A Gas Service Agreement shall be deemed to be accepted by the Company when Gas Service pursuant thereto is initiated.

C. OBLIGATION OF CUSTOMER AND COMPANY

The terms and conditions of the Customer's Gas Service Agreement, these Rules and Regulations, and the applicable Rate Schedules shall become binding upon the Customer and Company upon acceptance by the Company of the Customer's Gas Service Agreement.

D. MISCELLANEOUS SERVICE CHARGES

Whenever Gas Service is established or re-established at any location, the charges set forth below will be made:

	RESIDENTIAL	**OTHER**
ACCOUNT OPENING CHARGE (applies only where a change of Customer occurs and Gas Service is not shut off at the premises)	**$24.00**	**$24.00**
METER TURN ON / SERVICE INITIATION CHARGE (applies where service is inactive)	**$63.00 for initial unit or meter $29.00 for each additional unit or meter**	**$100.00 for initial unit or meter $34.00 for each additional unit or meter**

RULES AND REGULATIONS (Continued)

	RESIDENTIAL	OTHER
METER RECONNECTION/ SERVICE RESTORATION CHARGE (applies where service has been turned off for cause and includes cost of turn-off)	**$87.00 for initial unit or meter $28.00 for each additional unit or meter**	**$100.00 for initial unit or meter $32.00 for each additional unit or meter**
TRIP CHARGE/COLLECTION AT CUSTOMER PREMISES (applies when Company's employee, agent, or representative makes a trip to Customer's premises for the purpose of terminating Gas Service or providing final notice of termination for nonpayment of bills)	**$25.00**	**$25.00**
FAILED TRIP CHARGE AT CUSTOMER PREMISES (applies when the Customer fails to keep a scheduled appointment with the Company's employee, agent or representative)	**$25.00**	**$25.00**
TEMPORARY METER TURN-OFF CHARGE (applies when Company's employee, agent or representative, turns off Customers' meter temporarily at Customer's request)	**$30.00 per meter**	**$30.00 per meter**

Where Gas Service is established outside of normal business hours, by special appointment, or same day service the charges set forth above multiplied by 1.5.

RULES AND REGULATIONS (Continued)

E. WITHHOLDING OF GAS SERVICE

Company will refuse to establish Gas Service to any location where it finds that establishment of Gas Service will create an unsafe or hazardous condition on the Customer's premises or affecting the general public.

Company may discontinue Gas Service to an existing Customer or refuse to serve a prospective Customer where such Customer's use of Gas is or will be detrimental or hazardous to the Gas Service supplied to other Customers.

Company may discontinue service to an existing Customer or refuse to establish Gas Service for actions or threats made by a Customer, or anyone on the Customer's premises, which are reasonably perceived by a Company employee as violent or unsafe, after affording the Customer reasonable opportunity to cease from any further act of violence or unsafe condition.

Company will not establish Gas Service to any Customer where that Customer is in arrears for Gas Service at that location or another location in the Company's service area.

If a prospective Customer requests connection for Gas Service but denies the Company's employees and representatives access to the Customer's Installation for the purpose of inspecting the appliances prior to establishing Gas Service, the Company may refuse to provide Gas Service to the prospective Customer.

Fraudulent Use of Gas:
Company will discontinue Gas Service without notice:

a. In the event of tampering with regulators, valves, Meters or other facilities furnished and owned by Company, or

b. In the event of other fraudulent use of Gas Service.

Whenever Gas Service is discontinued for unauthorized or fraudulent use thereof, the Company, before restoring Gas Service, may require Customer to make, at Customer's expense, all changes in piping or equipment necessary to eliminate the fraudulent use and to pay an amount reasonably estimated as the deficiency (if any) in Company's revenue and all costs incurred by Company resulting from such unauthorized or fraudulent use.

As used herein, "costs incurred by Company" shall include the Company's cost to cut and cap the Customer's service line at the Main, together with the cost incurred by the Company to restore service to the Customer, in the event the Company, in order to discontinue service to the Customer pursuant to this section, has been required (after final notice to the Customer requesting payment, and the Customer's denial of access by Company to its meter for the purpose of discontinuing service) to cut and cap the Customer's service line at the Main. If a Customer whose service line has been cut and capped as aforesaid thereafter requests restoration of Gas Service, Company may require such Customer to pay (in addition to any other charges payable pursuant to these Rules and Regulations) all costs incurred by Company to effect the previous discontinuance of Gas Service to such Customer, as well as all costs incurred by Company to restore Gas Service to such Customer.

RULES AND REGULATIONS (Continued)

F. LIMITATION OF USE

Gas delivered to a Customer shall be for such Customer's own use and shall not be resold by such Customer, either by submetering or otherwise, unless such resale has been authorized by the Commission.

In case of any unauthorized submetering, sale, or disposition of Gas by a Customer, Gas Service to such Customer may be discontinued and, if discontinued, such Gas Service will not be restored until such unauthorized activities have ceased and all bills outstanding have been paid in full. Billings for Gas sold or disposed of by the Customer may be recalculated under appropriate rate schedules and, in addition, a bill may be rendered to the Customer for all expenses incurred by the Company including but not limited to, clerical work, testing, and inspections in connection with such recalculation.

G. PRESSURE

Company shall make reasonable efforts to maintain its Standard Delivery Pressure at the point of delivery. Where delivery pressure higher than Standard Delivery Pressure is supplied, Company will make reasonable efforts to maintain that delivery pressure.

Prospective industrial and large commercial Customers who desire to utilize Gas at pressures higher than the Standard Delivery Pressure should inquire of the Company to determine the pressure that the Company can make available at any given location in its service territory before obtaining any equipment requiring pressures higher than the Standard Delivery Pressure.

II

CUSTOMER'S INSTALLATION

A. GENERAL

Customer's Installation shall be constructed, installed and maintained in accordance with standard practice as determined by local codes and ordinances applicable thereto, these Rules and Regulations and other applicable governmental requirements; provided, however, that Company shall have no responsibility whatsoever for determining whether any local code or ordinance or any other governmental requirement is applicable to Customer's Installation, or for enforcing or determining whether Customer's Installation is in compliance with any local code or ordinance or any other governmental requirement. A Customer installing a Gas fired electric generator shall also ensure that the installation and operation of such equipment complies with the tariff and the requirements of the Customer's electric provider.

B. INSPECTION OF CUSTOMER'S INSTALLATION

Where governmental inspection of a Customer's Installation is required, Company will not supply Gas Service to such installation until the necessary inspections have been made and Company has been authorized to provide Gas Service.

Company may also inspect Customer's Installation prior to rendering Gas Service, and from time to time thereafter, but assumes no responsibility whatsoever as a result of having made such inspection. Company will not render (and may discontinue) Gas Service to any Customer Installation which Company finds to be hazardous. Customer has sole responsibility to insure that the hazardous condition has been corrected prior to initiation of Gas Service.

C. CHANGES IN CUSTOMER'S INSTALLATION

A Customer shall notify Company of any change in Customer's requirements for Gas Service and receive authorization from Company prior to making any such change so that the Company may be in a position to meet the Customer's requirements. A Customer will be liable for any damage resulting from violation of this rule.

D. RIGHT OF WAY

Customer shall grant to Company, without cost to Company, all rights, easements, permits and privileges which in Company's opinion are necessary for the rendering of Gas Service. Customer will furnish to Company, without charge, an acceptable location for Company's Meter.

CUSTOMER'S INSTALLATION (Continued)

E. PROTECTION OF COMPANY'S PROPERTY

All property of Company installed in or upon Customer's premises is placed there under Customer's protection. Customer shall exercise all reasonable care to prevent loss of or damage to such property, ordinary wear and tear excepted. Customer will be held liable for any such loss of property or damage thereto and shall pay to Company the cost of necessary repairs or replacements.

Customer will be held responsible for broken seals, tampering or interfering with Company's meter or meters or other equipment of Company installed on Customer's premises, and no one except employees of Company or Company agents will be allowed to make any repairs or adjustments to any meter or other piece of apparatus belonging to Company except in case of emergency.

F. ACCESS TO PREMISES

Customer shall give Company's employees and representatives access to Customer's property so that Company may operate, inspect and maintain its facilities on Customer's premises. Installation of the Company's facilities may require that Company be granted an easement.

G. OPERATION OF COMPANY'S FACILITIES

No Customer or other person shall tamper with any of the Company's facilities. No Customer or other person shall, unless authorized by the Company to do so, operate or change any of the Company's facilities.

IV

BILLING

A. BILLING PERIODS

Bills for Gas Service will be rendered each month. Bills shall be considered received by Customer when mailed to the most recent billing address supplied by Customer to Company.

It is the Customer's (both sales service and transportation service Customers) obligation to make payments to the Company (or to an Authorized Payment Agent of the Company) of all bills rendered. Payment by a Customer to a third party (including a Third Party Gas Supplier) which has not been designated by Company as an Authorized Payment Agent will not satisfy the Customer's obligation to make payment of Company's bill for Gas Service.

B. INITIAL OR FINAL BILLS

When the period of Gas Service for which an initial or final bill is rendered is less than fifty (50) percent of the normal billing period, the Customer charge or minimum bill shall be one-half (1/2) of the charge per applicable rate schedule. When the period of Gas Service is fifty (50) percent or more of the normal Billing Period, there shall be no reduction in the Customer charge or minimum bill. The distribution charge for Gas consumed shall be at the applicable billing rate.

C. NON-RECEIPT OF BILLS

Failure of Customer to receive a bill shall not relieve Customer of its obligation to pay the bill.

D. METER READINGS NOT COMBINED

If a Customer takes Gas Service under more than one rate schedule at a single delivery point, the bill shall be calculated separately for the Gas Service provided under each such rate schedule.

If a Customer takes Gas Service under one or more rate schedules at two or more Points of Delivery, a bill shall be calculated separately for Gas Service provided under each rate schedule at each Point of Delivery.

If Company must, for reasons of its convenience, establish more than one Point of Delivery at a single premise, the readings of the Meters for like classes of service will be combined.

E. DELINQUENT BILLS

A bill shall be considered delinquent if payment thereof has not been received by Company (or an Authorized Payment Agent of the Company) upon the expiration of twenty (20) days from the date of Company's mailing or other delivery of such bill. Charges for services due and rendered which are unpaid as of the past due date may be subject to a Late Payment Charge of 1.5 percent, except the accounts of federal, state, and local governmental entities, agencies, and instrumentalities. A Late Payment Charge may be applied to the accounts of federal, state, and local governmental entities, agencies, and instrumentalities at a rate no greater than allowed, and in a matter permitted by applicable law.

BILLING (Continued)

F. DISCONTINUANCE OF SERVICE AND/OR CHANGE OF OCCUPANCY

Unless otherwise provided in the specific rate schedule under which Customer receives Gas Service, a Customer intending to discontinue Gas Service shall furnish notice of such intent to Company not less than five (5) business days prior to the desired date of such discontinuation.

Customer shall be responsible for all Gas Service provided to the premises at which discontinuance is desired until the expiration of five (5) business days following Company's receipt of the notice required above.

Company will automatically terminate Gas Service to a Customer after acceptance by Company of a Gas Service Agreement from a succeeding occupant of the premises previously occupied by the Customer requesting termination of Gas Service.

G. DISCONTINUANCE OF SERVICE FOR NON-PAYMENT OF BILLS

Gas Service may be discontinued for non-payment of bills but only after Company has made a diligent attempt to have the Customer make payment, including at least five (5) business days' written notice to Customer, such notice being separate and apart from any bill for Gas Service, unless the controversy over the non-payment has been resolved through mutual agreement, or successfully disputed by Customer.

Notwithstanding the foregoing sentence, Company shall provide a limited extension of time, not to exceed thirty (30) days beyond the date Gas Service would normally be subject to discontinuance for non-payment of bills, to a residential Customer whose Gas Service is medically essential, as affirmed by the certificate of a medical doctor licensed to practice in Florida (a “Medically Essential Service Customer”). Gas Service is “medically essential” if the residential Customer has a medical dependence on Gas-powered equipment that must be operated continuously or as circumstances require to avoid the loss of life or immediate hospitalization of the Customer or another permanent resident of the premises where Gas Service is rendered. The physician’s certificate shall explain briefly and clearly, in non-medical terms, why continuance of Gas Service is medically essential. The Company shall provide the Medically Essential Service Customer with written notice specifying the date service will be discontinued based on the limited extension referenced above. The Medically Essential Service Customer shall be responsible for making mutually satisfactory arrangements to ensure payment within this additional extension of time for Gas Service rendered by Company and for which payment is past due, or making other arrangements for meeting the medically essential needs. No later than 12 noon one day prior to the scheduled disconnection of service to a Medically Essential Service Customer, the Company shall attempt to contact such customer by telephone in order to provide notice of the scheduled disconnect date. If the Medically Essential Service Customer does not have a telephone number listed on the account, or if the Company cannot reach such customer or other adult resident of the premises by telephone by the specified time, a Company field representative will be sent to the residence to attempt to contact the Medically Essential Service Customer, no later than 4 p.m. of the day prior to scheduled disconnection. If contact is not made, however, the Company may leave written notification at the residence advising the Medically

MEASUREMENT (Continued)

e. Unless determined to be otherwise by a gravity balance the specific gravity of the flowing Gas shall be assumed to be 0.6.

f. When sales or transportation volumes are metered at pressures of 10 p.s.i.g. (pounds per square inch gauge) and over, and where such volumes are also corrected for flowing temperatures other than assumed 60 degrees Fahrenheit, such volumes shall be corrected for deviations from Boyles Law by use of the appropriate supercompressibility factor.

3. Sales and Transportation Unit

a. The sales and transportation unit of the Gas shall be the Therm, being 100,000 BTUs. The number of Therms billed to a Customer shall be determined by multiplying the number of Cubic Feet of Gas delivered at the Standard Delivery Pressure and 60 degrees Fahrenheit, by the total heating value of such gas in BTUs per cubic foot and dividing the product by 100,000.

b. The total heating value of the Gas delivered to the Customer shall be determined as that reported monthly by the Company's Gas transporters, provided such value is applicable to the Gas delivered to the Customer, or such value shall be determined by the Company by use of a calorimeter or other instrument suitable for heating value determination. The total heating value shall be corrected to and expressed as that contained in the Unit of Sales and Transportation Volume defined above.

4. Quality

All Gas delivered or caused to be delivered into the Company’s facilities shall conform to the Gas quality specifications set forth in the FERC or FPSC Tariff of the pipeline company that delivers such Gas to a Receipt Point on the Company’s system or in the event Gas is delivered to the Company’s facilities other than by a pipeline company, such Gas shall be merchantable and

a. be free of objectionable liquids and solids and be commercially free from dust, gums, gum-forming constituents, or other liquid or solid matter which might become separated from the Gas in the course of transportation through the interstate or intrastate pipeline or the Company’s system or which could cause inaccurate measurement;

b. be free from noxious and harmful fumes when burned in a properly designed and adjusted burner;

c. not contain more than 20 grains of total sulfur or 0.25 grains of hydrogen sulfide per 100 cubic feet of Gas;

d. not contain more than 3% by volume of carbon dioxide or nitrogen;

MEASUREMENT (Continued)

e. not contain more than 1% by volume of oxygen;

f. not contain more than 7 pounds of water per 1,000 MCF;

g. have a temperature of not more than 120 degrees Fahrenheit, nor less than 40 degrees Fahrenheit;

h. have a maximum Wobbe value of 1,396

i. have a gross heating value of at least 1,000 BTU per cubic foot of dry Gas but not higher than 1,075 BTU per cubic foot of dry Gas at 60 degrees Fahrenheit and at a pressure of 14.73 pounds per square inch absolute.

To the extent within its control, the Company shall deliver Gas which is free of dangerous or objectionable quantities of impurities such as hydrogen sulfide or other impurities which may cause excessive corrosion of Mains or piping or from noxious or harmful fumes when burned in a properly designed and adjusted burner. This provision is intended to protect the health and safety of the public and in no manner does it guarantee compatibility with the operation of delicate or sensitive machinery, instruments, or other types of apparatus which may be damaged by moisture, grit, chemicals or other foreign substances which may be present in the Gas but which are nevertheless within limits recognized as allowable in good practice.

Company may refuse to accept any Gas or RNG tendered to Company by a Customer or for its account which fails to conform with the Quality standards described above. Company, in its reasonable discretion, may waive the Quality standards for gas delivered into its pipeline system, provided such waiver will not affect Company's ability to maintain adequate service to its Customers. Such waiver must be in writing and duly executed by the Company.

VI

MAIN AND SERVICE EXTENSIONS

A. MAIN EXTENSIONS

Whenever a prospective Customer or other person, such as a real estate developer, municipality, township, county, or other authority ("Depositor"), requests Gas Service at a location where the Company does not have a Main, the Company will extend its Mains and Services to serve the prospective Customer or Customers under the following conditions (for provisions governing installation of service lines only, see VI.B):

1. The extension of Gas Service to the prospective Customer will not jeopardize Gas Service to existing Customers.

2. The maximum capital cost to be incurred by the Company for an extension of Main and Service facilities shall be defined as the Maximum Allowable Construction Cost. The Maximum Allowable Construction Cost shall equal ten (10) times the estimated annual revenue to be derived from the facilities less the cost of Gas. Where the Company, in its reasonable discretion, believes that there is significant uncertainty regarding the revenues to be derived from service provided through the requested extension of Main and Service facilities, the Company shall use reasonable efforts to calculate the MACC giving due consideration to such uncertainty.

3. Where the facilities to be installed will require an investment by the Company in excess of the Maximum Allowable Construction Cost, the Company will construct the necessary facilities provided the Customer or Depositor deposits with the Company an amount equal to the excess of the estimated construction cost over the Maximum Allowable Construction Cost. In this case, the Company and the Depositor will then enter into a Construction Deposit Agreement which will provide for either a) the receipt of the deposit by the Company and including terms and conditions for refund to the Depositor or b) a mutually agreeable pay arrangement that will provide for the guaranteed throughput/revenue for the prospective Customer or project. In consideration of the Company's having to use the deposit to finance the installation of facilities, the deposit made by the Depositor will be non-interest bearing.

4. Refund of Deposits: Deposits shall be refunded to Depositors in accordance with the following procedures.

    a. At the end of the first year following the date on which Gas Service to the Depositor is initiated by the Company, at the Customer’s request the Company shall recalculate the Maximum Allowable Construction Cost. A re-estimation of the annual revenue (considering the actual revenue derived during the first year) shall be used in such recalculation. The Company shall refund

VII

LIMITS OF COMPANY'S RESPONSIBILITIES

The Company shall not be liable for any property damage, fatality, or personal injury sustained on the Customer's premises resulting from the Customer's Installation or the gas pipe, fittings, appliances and apparatus of any type of others on Customer's premises. The Company will not be responsible for the use, care or handling of Gas once the Gas passes the Point of Delivery. The Company shall not be liable to the Customer for naturally occurring or other impurities, regardless of the source, such as water, sand, black powder, sulfur, butane, or other chemicals or compounds in the Gas delivered to Customer.

Whenever Company deems an emergency or system operating condition warrants interruption, curtailment or other limitation of the Gas Service being rendered, such interruption, curtailment or other limitation shall not constitute a breach of contract and shall not render Company liable for damages suffered as a result of such interruption, curtailment or other limitation of Gas Service, or excuse Customer from continuing to fulfill its obligations to Company.

VIII

CONTINUITY OF SERVICE

The Company will use reasonable diligence at all times to provide regular, uninterrupted Gas Service, and shall not be liable to the Customer for any fatality, injury to person, or loss of or damage to property arising from causes beyond its control or from the ordinary negligence of the Company, its employees, servants or agents, including, but not limited to, damages for complete or partial failure or interruption of service, for initiation of or re-connection of service, for shutdown for repairs or adjustments, for fluctuations in Gas flow, for delay in providing or restoring Gas Service, for termination of Gas Service, or for failure, as the result of an emergency or a Force Majeure event, to warn of interruption of Gas Service.

IX

LIMITATION ON CONSEQUENTIAL DAMAGES

Customer shall not be entitled to recover from Company any consequential, indirect, unforeseen, incidental or special damages, such as loss of use of any property or equipment, loss of profits or income, loss of production, rental expenses for replacement property or equipment, diminution in value of real property, or expenses to restore operations, or loss of goods or products.

X

INDEMNITY TO COMPANY

The Customer shall indemnify, hold harmless, and defend the Company from and against any and all liability, proceedings, suits, cost or expense for loss or damage or injury to person or property or for fatality, in any manner directly or indirectly connected with or arising out of the transmission, distribution or use of Gas by the Customer at or on the Customer's side of the Point of Delivery or in any manner directly or indirectly connected with or arising out of the Customer's acts or omissions.

XI

APPEALS TO THE COMMISSION

Whenever the application of these rules and regulations appear to be unjust or impractical either the Company or the Customer may request permission from the Commission for an exception.

COUNTIES AND COMMUNITIES SERVED

COUNTIES	COMMUNITIES
Baker County	Glen St. Mary Macclenny Sanderson Unincorporated Baker County
Bay	Callaway Lynn Haven Panama City[1] Panama City Beach Parker Tyndall Air Force Base Unincorporated Bay County
Bradford	Starke Unincorporated Bradford County
Broward	Coconut Creek Cooper City Coral Springs Dania Dania Beach Davie Deerfield Beach Fort Lauderdale Hallandale Hollywood Lauderdale-By-The-Sea Lauderdale Lakes Lauderhill Lighthouse Point Margate Miramar North Lauderdale Oakland Park Parkland Pembroke Park Pembroke Pines Plantation Pompano Beach Southwest Ranches Sunrise Tamarac Weston Wilton Manors Unincorporated Broward County

[1]Designates location of Local Operations Center

Peoples Gas System may extend service to other areas pursuant to the terms and conditions set forth in this tariff. For further information regarding service areas, contact customer service at:
(877) TECO-PGS / (877) 932-6747

COUNTIES AND COMMUNITIES SERVED (Continued)

COUNTIES	COMMUNITIES
Charlotte	Englewood Port Charlotte Punta Gorda Unincorporated Charlotte County
Clay	Fleming Island Green Cove Springs Maxville Middleburg Orange Park Unincorporated Clay County
Collier	Marco Island Naples Unincorporated Collier County
Columbia	Lake City Unincorporated Colombia County
Duval	Atlantic Beach Jacksonville[1] Jacksonville Beach Neptune Beach Unincorporated Duval County
Flagler	Bunnell Flagler Beach Palm Coast Unincorporated Flagler County
Hardee	Wauchula Zolfo Springs Unincorporated Hardee County
Hendry	Labelle Unincorporated Hendry County
Hernando	Brooksville Spring Hill Weeki Wachee Unincorporated Hernando County

[1]Designates location of Local Operations Center

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Peoples Gas System
a Division of Tampa Electric Company
Original Volume No. 3

Second Revised Sheet No. 6.101-2
Cancels First Revised Sheet No. 6.101-2

COUNTIES AND COMMUNITIES SERVED (Continued)

COUNTIES	COMMUNITIES
Highlands	Avon Park[1] Sebring Unincorporated Highlands County
Hillsborough	Apollo Beach Brandon Gibsonton Lithia Lutz Plant City Riverview Rocky Point Ruskin Seffner Sun City Center Tampa[1] Temple Terrace Valrico Wimauma Unincorporated Hillsborough County
Jackson	Alford Cottondale Unincorporated Jackson County
Lafayette	Mayo Unincorporated Lafayette County
Lake	Clermont Dona Vista Eustis[1] Grand Island Howey-in-the-Hills Lady Lake Leesburg Mount Dora Sorrento Tavares The Villages Umatilla Unincorporated Lake County

[1]Designates location of Local Operations Center

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COUNTIES AND COMMUNITIES SERVED (Continued)

COUNTIES	COMMUNITIES
Lee	Alva Bonita Springs Cape Coral Estero Fort Myers[1] Fort Myers Beach Lehigh Acres Miromar Lakes North Fort Myers Unincorporated Lee County
Leon	Unincorporated Leon Country
Levy	Morriston Unincorporated Levy County
Liberty	Bristol Unincorporated Liberty County
Manatee	Bradenton Bradenton Beach Ellenton Homes Beach Lakewood Ranch Longboat Key Palmetto Parrish University Park Unincorporated Manatee County
Marion	Belleview Dunnellon Fort McCoy Ocala[1] Silver Springs The Villages Summerfield Unincorporated Marion County
Martin	Hobe Sound Palm City Stuart Tequesta Unincorporated Martin County

[1]Designates location of Local Operations Center

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COUNTIES AND COMMUNITIES SERVED (Continued)

COUNTIES	COMMUNITIES
Miami-Dade	Aventura Bal Harbour Bay Harbor Islands Biscayne Park El Portal Golden Beach Indian Creek Village Miami[1] Miami Beach Miami Shores North Bay Village North Miami North Miami Beach Sunny Isles Beach Surfside Unincorporated Miami-Dade County
Nassau	Bryceville Fernandina Beach Unincorporated Nassau Country
Orange	Apopka Belle Isle Casselberry Edgewood Fern Park Lake Buena Vista Maitland Orlando[1] Pine Castle Winter Garden Winter Park Tangerine Zellwood Unincorporated Orange County
Osceola	Celebration City Kissimmee Unincorporated Osceola County
Palm Beach	Jupiter Lake Park Palm Beach Gardens[1] Juno Beach Unincorporated Palm Beach County

[1]Designates location of Local Operations Center

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(877) TECO-PGS / (877) 832-6747

COUNTIES AND COMMUNITIES SERVED (Continued)

COUNTIES	COMMUNITIES
Pasco	Dade City Hudson Land of Lakes Lutz New Port Richey Odessa Port Richey St. Leo San Antonio Wesley Chapel Zephyrhills Unincorporated Pasco County
Pinellas	Bay Pines Clearwater Gulfport Kenneth City Largo Madeira Beach Pinellas Park St. Pete Beach St. Petersburg[1] Seminole South Pasadena Treasure Island Unincorporated Pinellas County
Polk	Davenport Eaton Park Frostproof Kissimmee Lakeland[1] Mulberry Unincorporated Polk County
Putman	Unincorporated Putman County
Sarasota	Englewood Longboat Key Nokomis North Port North Venice Osprey Sarasota[1] Venice Unincorporated Sarasota County

[1]Designated location of Local Operations Center

Peoples Gas System may extend service to other areas pursuant to the terms and conditions set forth in this tariff. For further information regarding service areas, contact customer service at:
(877) TECO-PGS / (877) 832-6747

COUNTIES AND COMMUNITIES SERVED (Continued)

COUNTIES	COMMUNITIES
Seminole	Altamonte Springs Casselberry Golden Rod Longwood Oviedo Winter Springs
St. Johns	Elkton Ponte Verda Ponte Verda Beach St. Augustine St. Augustine Beach St. Johns Unincorporated St. Johns County
St. Lucie	Fort Pierce Unincorporated St. Lucie County
Sumter	Coleman Oxford Sumterville The Villages Wildwood Unincorporated Sumter County
Volusia	Daytona Beach Daytona Beach Shores Holly Hill[1] Ormond Beach Port Orange South Daytona Unincorporated Volusia County
Wakulla	Crawfordville Tallahassee Unincorporated Wakulla County

[1] Designated location of Local Operations Center

Peoples Gas System may extend service to other areas pursuant to the terms and conditions set forth in this tariff. For further information regarding service areas, contact customer service at:
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* Pending the approval of the tariff sheets filed with the Peoples Gas System's petition on 3/16/2020, Docket No. 20200093-GU.

RESERVED FOR FUTURE USE

RESIDENTIAL SERVICE
Rate Schedule RS

Availability:

Throughout the service areas of the Company.

Applicability:

Gas Service for residential purposes in individually metered residences and separately metered apartments. Also, for Gas used in commonly owned facilities of condominium associations, cooperative apartments, and homeowners associations, (excluding any premise at which the only Gas-consuming appliance or equipment is a standby electric generator), subject to the following criteria:

1. 100% of the Gas is used exclusively for the co-owner's benefit.

2. None of the Gas is used in any endeavor which sells or rents a commodity or provides service for a fee.

3. Each Point of Delivery will be separately metered and billed.

4. A responsible legal entity is established as the Customer to whom the Company can render its bills for said services.

5. RS-GHP refers to any Residential Customer utilizing a gas heat pump ("GHP") for heating and cooling.

Customers receiving service under this schedule will be classified for billing purposes according to annual usage as follows:

Billing Class	Annual Consumption
RS-1	0 – 99 Therms
RS-2	100 – 249 Therms
RS-3	250 – 1,999 Therms
RS-GHP	All Therms

Monthly Rate:

Billing Class	Customer Charge
RS-1	$16.20 per month
RS-2	$19.20 per month
RS-3	$26.20 per month
RS-GHP	$26.20 per month

Distribution Charge: $0.34456 per Therm for RS-1, RS-2, and RS-3
$0.09598 per Therm for RS-GHP

Minimum Bill: The Customer charge.

SMALL GENERAL SERVICE
Rate Schedule SGS

Availability:

Throughout the service areas of the Company.

Applicability:

Gas delivered to any non-residential Customer (except a Customer whose only Gas-consuming appliance or equipment is a standby electric generator) using 0 through 1,999 Therms per year or less. A Customer eligible for service pursuant to this rate schedule is eligible for transportation service under Rider NCTS.

Monthly Rate:

Customer Charge:	$32.50 per month
Distribution Charge:	$0.43539 per Therm

The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set forth on Sheet No. 7.101-1, unless Customer receives transportation service under the Company's Rider NCTS.

Minimum Bill: The Customer charge.

Special Conditions:

1. When the Customer receives transportation service under the Company's Natural Choice Transportation Service Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101-3.

2. The rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2.

3. A contract for an initial term of one year may be required as a condition precedent to service under this schedule, unless an extension of facilities is involved, in which case the term of the contract shall be the term required under the agreement for the facilities extension.

4. The rates set forth in this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth of Sheet No. 7.101-5.

GENERAL SERVICE - 1
Rate Schedule GS-1

Availability:

Throughout the service areas of the Company.

Applicability:

Gas delivered to any Customer (except a Customer whose only Gas-consuming appliance or equipment is a standby electric generator) using 2,000 through 9,999 Therms per year. A Customer eligible for service pursuant to this rate schedule is eligible for transportation service under Rider NCTS.

Monthly Rate:

Customer Charge:	$48.00 per month
Distribution Charge:	$0.34214 per Therm

The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set forth on Sheet No. 7.101-1, unless Customer receives transportation service under the Company's Rider NCTS.

Minimum Bill: The Customer charge.

Special Conditions:

1. When the Customer receives service under the Company's Natural Choice Transportation Service Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101-3.

2. The rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2.

3. A contract for an initial term of one year may be required as a condition precedent to service under this schedule, unless an extension of facilities is involved, in which case the term of the contract shall be the term required under the agreement for the facilities extension.

4. The rates set forth in this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.

GENERAL SERVICE - 2
Rate Schedule GS-2

Availability:

Throughout the service areas of the Company.

Applicability:

Gas delivered to any Customer (except a Customer whose only Gas-consuming appliance or equipment is a standby electric generator) using 10,000 through 49,999 Therms per year. A Customer eligible for service pursuant to this rate schedule is eligible for transportation service under Rider NCTS.

Monthly Rate:

Customer Charge:	$92.00 per month
Distribution Charge:	$0.28758 per Therm

The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set forth on Sheet No. 7.101-1, unless Customer receives transportation service under the Company's Rider NCTS.

Minimum Bill: The Customer charge.

Special Conditions:

1. When the Customer receives service under the Company's Natural Choice Transportation Service Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101-3.

2. The rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2.

3. A contract for an initial term of one year may be required as a condition precedent to service under this schedule, unless an extension of facilities is involved, in which case the term of the contract shall be the term required under the agreement for the facilities extension.

4. The rates set forth in this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.

GENERAL SERVICE - 3
Rate Schedule GS-3

Availability:

Throughout the service areas of the Company.

Applicability:

Gas delivered to any Customer (except a Customer whose only Gas-consuming appliance or equipment is a standby electric generator) using 50,000 through 249,000 Therms per year or RNG delivered into Company's system by any Customer delivering 50,000 through 249,999 Therms per year. A Customer eligible for service pursuant to this rate schedule is eligible for transportation service under Rider NCTS and may be eligible for transportation service under Rider ITS.

Monthly Rate:

Customer Charge:	$495.00 per month
Distribution Charge:	$0.23340 per Therm

The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set forth on Sheet No. 7.101-1, unless Customer receives transportation service under the Company's Rider NCTS or Rider ITS. Company's Purchased Gas Adjustment Clause shall not apply to bills for Therms of RNG delivered into Company's system.

Minimum Bill: The Customer charge.

Special Conditions:

1. When the Customer receives service under the Company's Natural Choice Transportation Service Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101-3.

2. Except in the case of Therms of RNG delivered into the Company's system, the rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2.

3. A contract for an initial term of one year may be required as a condition precedent to service under this schedule, unless an extension of facilities is involved, in which case the term of the contract shall be the term required under the agreement for the facilities extension.

4. The rates set forth in this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.

GENERAL SERVICE - 4
Rate Schedule GS-4

Availability:

Throughout the service areas of the Company.

Applicability:

Gas delivered to any Customer (except a Customer whose only Gas-consuming appliance or equipment is a standby electric generator) using 250,000 through 499,999 Therms per year or RNG delivered into Company's system by any Customer delivering 250,000 through 499,999 Therms per year. A Customer eligible for service pursuant to this rate schedule is eligible for transportation service under Rider NCTS or Rider ITS.

Monthly Rate:

Customer Charge:	$795.00 per month
Distribution Charge:	$0.19362 per Therm

The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set forth on Sheet No. 7.101-1, unless Customer receives transportation service under the Company's Rider NCTS or Rider ITS. Company's Purchased Gas Adjustment Clause shall not apply to bills for Therms of RNG delivered into Company's system.

Minimum Bill: The Customer charge.

Special Conditions:

1. When the Customer receives service under the Company's Natural Choice Transportation Service Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101-3.

2. Except in the case of Therms of RNG delivered into the Company's system, the rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2.

3. A contract for an initial term of one year may be required as a condition precedent to service under this schedule, unless an extension of facilities is involved, in which case the term of the contract shall be the term required under the agreement for the facilities extension.

4. The rates set forth in this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.

GENERAL SERVICE - 5
Rate Schedule GS-5

Availability:

Throughout the service areas of the Company.

Applicability:

Gas delivered to any Customer (except a Customer whose only Gas-consuming appliance or equipment is a standby electric generator) using a minimum of 500,000 Therms per year or more at one billing location or RNG delivered into Company's system by any Customer delivering a minimum of 500,000 Therms per year or more at one billing location.

A Customer eligible for service under this rate schedule is eligible for transportation service under either Rider NCTS or Rider ITS.

Monthly Rate:

Customer Charge:	$1,695.00 per month
Distribution Charge:	$0.12817 per Therm

The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set forth on Sheet No. 7.101-1, unless Customer receives transportation service under either the Company's Rider NCTS or Rider ITS. Company's Purchased Gas Adjustment Clause shall not apply to bills for Therms of RNG delivered into Company's system.

Minimum Bill: The Customer charge.

Special Conditions:

1. When the Customer receives service under the Company's Natural Choice Transportation Service Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101-3.

2. Except in the case of Therms of RNG delivered into the Company's system, the rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2.

3. A contract for an initial term of one year may be required as a condition precedent to service under this schedule, unless an extension of facilities is involved, in which case the term of the contract shall be the term required under the agreement for the facilities extension.

4. The rates set forth in this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.

COMMERCIAL STREET LIGHTING SERVICE
Rate Schedule CSLS

Availability:

Throughout the service areas of the Company.

Applicability:

Gas delivered for use in commercial street lighting devices for public or private use in common areas around subdivisions, complexes, streets, highways or roadway lighting. To qualify for this rate, Customer must have at least ten (10) Gas street lights or a total of forty (40) individual mantles installed and separately metered from other gas-using equipment. A Customer eligible for service under this rate schedule is eligible for transportation service under the Company's Rider NCTS.

Monthly Rate:

Distribution Charge: $0.30167 per Therm

The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set forth on Sheet No. 7.101-1, unless Customer receives transportation service under Rider NCTS.

Special Conditions:

1. When the Customer receives service under the Company's Natural Choice Transportation Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101-3.

2. The rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2.

3. A contract for an initial term of one year may be required as a condition precedent to service under this schedule, unless an extension of facilities is involved, in which case the term of the contract shall be the term required under the agreement for the facilities extension.

4. The rates set forth above shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.

5. Service under this schedule shall be subject to the Rules and Regulations set forth in this tariff.

6. Service under this schedule will require one street light to be metered per account. The metered volume multiplied by the number of lights will equal total Therm usage per month.

RESERVED FOR FUTURE USE

RESERVED FOR FUTURE USE

NATURAL GAS VEHICLE SERVICE -2
Rate Schedule NGVS-2

Availability:

Throughout the service areas of the Company.

Applicability:

For compression service provided by Company for gas delivered to any Customer for compression and delivery into motor vehicle fuel tanks or other transportation containers ("NGV Service") pursuant to Rate Schedules RS, SGS, GS-1, GS-2, GS-3, GS-4, or GS-5.

Monthly Services Charge:

NGV Service is available under the rate schedules referenced under "Applicability" above based on Customer's annual consumption in Therms as determined by Company. The charges, terms and conditions of the applicable rate schedule shall apply unless otherwise provided in this rate schedule. In addition to those charges provided by the rate schedule pursuant to which the Customer receives service from Company, Customer shall pay a Monthly Services Charge mutually agreed to by the parties. The Company's investment return requirements are subject to adjustment if Customer makes a contribution in aid of construction and will be reduced based on as mutually agreed. The adjusted factor will be set forth in Company's agreement for NGV Service provided pursuant to this schedule. The agreement may require a commitment by a Customer to purchase NGV Service for a minimum period of time, to take or pay for a minimum amount of NGV Service, a contribution in aid of construction, a guarantee, such as a surety bond, letter of credit, other means of establishing credit, and/or other provisions as determined appropriate by the Company. In the case of multiple users of the facility each such user shall pay a mutually agreed Monthly Services Charge.

The Monthly Services Charge shall be billed by Company pursuant to the agreement with Customer, in addition to the other charges payable by Customer pursuant to the rate schedule pursuant to which Customer receives service from Company.

Company's provision and maintenance of the facilities required to provide NGV Service does not include the physical dispensing of compressed natural gas ("CNG") into vehicles, or the provision of electricity required to operate such facilities. The physical dispensing of CNG into vehicles, the collection and remittance of any federal, state or local tax imposed on CNG dispensed for use as a motor fuel, and the payment for electricity used to operate such facilities, shall be the sole responsibility of the Customer receiving NGV Service.

RESIDENTIAL STANDBY GENERATOR SERVICE
Rate Schedule RS-SG

Availability:

Throughout the service areas of the Company.

Applicability:

Gas delivered to any Customer otherwise eligible to receive Gas Service under Rate Schedule RS whose only Gas-consuming appliance or equipment is a standby electric generator.

Monthly Rate:

Customer Charge:	$27.74	
Distribution Charge:	0 – 20.0 therms	$.00000 per Therm
	In excess of 20.0 therms	$0.34456 per Therm
Minimum Monthly Bill:	The Customer charge	

The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set for the on Sheet No. 7.101-1.

Special Conditions:

1. The rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2 and will apply to each Therm delivered to Customer during a Billing Period.

2. The rates set forth in this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5 and will apply to each Therm delivered to Customer during a Billing Period.

3. The rates set forth in this tariff shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5 and will apply to each Therm delivered to Customer during a Billing Period.

4. Subject to Special Condition 5 below, a Customer receiving Gas Service under this schedule shall remain obligated to remain on this schedule for 12 months. This 12-month requirement shall be renewed at the end of each 12-month period unless customer terminates Gas Service at the end of any 12-month period.
5. If Customer installs an additional Gas appliance at the premise at which service is provided hereunder, then Customer will be transferred to the otherwise applicable rate schedule.

COMMERCIAL STANDBY GENERATOR SERVICE
Rate Schedule CS-SG

Availability:

Throughout the service areas of the Company.

Applicability:

Gas delivered to any Customer eligible to receive Gas Service under Rate Schedule SGS, GS-1, GS-2, GS-3, GS-4 or GS-5 whose only Gas-consuming appliance or equipment is a standby electric generator.

Monthly Rate:

Customer Charge:	$48.00	
Distribution Charge:	0 – 40.0 Therms	$0.00000 per Therm
	In excess of 40.0 Therms	$0.52937 per Therm
Minimum Monthly Bill:	The Customer charge	

1. The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set for the on Sheet No. 7.101-1, unless Customer receives transportation service under the Company's Rider NCTS.

Special Conditions:

1. When the Customer receives transportation service under the Company's Natural Choice Transportation Service Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101-3

2. The rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2 and will apply to each Therm delivered to Customer during a Billing Period.

3. The rates set forth in this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.4 and will apply to each Therm delivered to Customer during a Billing Period.

4. The rates set forth in this tariff shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5 and will apply to each Therm delivered to Customer during a Billing Period.

RENEWABLE NATURAL GAS SERVICE
Rate Schedule RNGS

Availability:

Throughout the service areas of the Company.

Applicability:

Renewable Natural Gas Service ("RNG Service") is service to upgrade or condition biogas to RNG or to provide infrastructure for delivery of RNG to a pipeline system. RNG Service is available to any Customer: (1) upgrading/conditioning biogas to RNG to be utilized onsite by Customer; (2) interconnecting to an interstate or intrastate pipeline; or, (3) delivered into Company's distribution system for transportation and delivery. RNG delivering into Company's distribution system shall be subject to the applicable Rate Schedules GS-3, GS-4 or GS-5. The equipment included in the RNG Service as well as the design, location, construction, operation of such equipment under this Schedule is contingent on arrangements mutually satisfactory to the Customer and Company.

Monthly Services Charge:

RNG Service is available under the rate schedules referenced under "Applicability" above based on Customer's annual deliveries of RNG into Company's distribution system as determined by Company. The charges, terms and conditions of the applicable rate schedule shall apply unless otherwise provided in this rate schedule. In addition to those charges provided by the rate schedule pursuant to which the Customer delivers RNG to Company, Customer shall pay a Monthly Services Charge, which shall be as mutually agreed. In the case of multiple users of the facility each user will pay a mutually agreed facility fee. If a Customer desires to phase in its deliveries of RNG into Company's system over a period of years, the Monthly Services Charge may be phased in over the term of the agreement between Customer and Company. The Monthly Services Charge will recover the total installed cost of such facilities, as determined by the Company, including a reasonable rate of return on the total installed cost of such facilities, as determined by Company, which facilities may include, but are not limited to, blowers, chillers, condensate removal equipment, compressors, heat exchangers, driers, digesters, gas constituent removal equipment, quality monitoring equipment, storage vessels, controls, piping, metering, propane injection, and any other related appurtenances including any redundancy necessary to provide reliable RNG Service, before any adjustment for accumulated depreciation, a contribution in aid of construction, etc. The agreement between Company and Customer may require a commitment by the Customer to purchase RNG Service for a minimum period of time, to take or pay for a minimum amount of RNG Service, to make a contribution in aid of construction, to furnish a guarantee, such as a surety bond, letter of credit, other means of establishing credit, and/or to comply with other provisions as determined appropriate by the Company.

The Company's provision of RNG Service does not include the provision of electricity, natural gas, or any other fuels required to operate the Company's facilities or to be added to the RNG produced by or transported for Customer.

RESERVED FOR FUTURE USE

COMMERCIAL GAS HEAT PUMP SERVICE
RATE SCHEDULE CS-GHP

Availability:

Throughout the service areas of the Company.

Applicability:

Gas delivered to any Commercial Customer utilizing a Gas Heat Pump for heating and cooling.

Monthly Rate:

Customer Charge:	$48.00 per month
Distribution Charge:	$0.19605 per Therm
Minimum Bill:	The Customer charge

Special Conditions:

1. The gas provided for GHP would be separately metered and would appear separately on Customer bills.

2. The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set forth on Sheet No. 7.101-1, unless the customer receives transportation service under the Company's Rider NCTS.

3. The rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth in Sheet No. 7.101-2.

4. When the Customer receives service under the Company's Natural Choice Transportation Service Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101-3.

5. The rates set forth under this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.

6. A contract for an initial term of one year may be required as a condition precedent to service under this schedule, unless an extension of facilities is involved, in which case the term of the contract shall be the term required under the agreement for the facilities extension.

7. The rates set forth in this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.

VIRTUAL PIPELINE NATURAL GAS SERVICE
Rate Schedule VPNGS

Availability:
This rate schedule is available to any Customer for the purchase of Virtual Pipeline Natural Gas ("VPNG") Service from Peoples Gas System throughout the service areas of the Company.

Applicability:
Applicable to Customers requesting virtual pipeline natural gas services through compressed natural gas or liquified natural gas that cannot be served by pipeline by Company for any reason, including without limitation, time to construct the pipeline, cost of constructing pipeline, remote location, reliability/resilience, and intermittent demand. Schedule is contingent upon arrangements mutually satisfactory to the Customer and Company for the design, location, construction, ownership and operation of facilities required for the Company's provision of VPNG Service.

Rate:
VPNG Service facilities installed under the provisions of this schedule shall be owned, operated, and maintained by the Company unless otherwise agreed to in an agreement for services between the parties. The rate for VPNG Service supplied hereunder shall consist of a Monthly Services Charge and the transportation and delivery of natural gas under the Company's applicable Rate Schedules for Residential Service, General Service, Interruptible Service or Wholesale Service.

Services Fee:
The Services Fee shall be set forth in an agreement between the Customer and Company and unless otherwise specified in the agreement shall be billed in monthly installments over the term of such Agreement. The Services Fee shall be designed to recover the cost of service required to provide VPNG Service to Customer including, but not limited, to depreciation, return on capital, taxes, fuel used to operate VPNG Service equipment, unloading time and operator costs and operational expenses. As used in this schedule, VPNG Service facility costs to be recovered means the total installed cost of such VPNG facilities, as determined by the Company, which may include but are not limited to trucks, trailers, vaporizers, gas heaters, storage equipment, compression equipment, decompression equipment, decant equipment, piping, metering, and transportation costs before any adjustment for accumulated depreciation, a contribution in aid of construction, etc. The agreement between Company and Customer may require a commitment by the Customer to purchase VPNG Service for a minimum period of time, to take or pay for a minimum amount of VPNG Service, to make a contribution in aid of construction, to furnish a guarantee, such as a surety bond, letter of credit, other means of establishing credit, and/or to comply with other provisions as determined appropriate by the Company.

Continued from Sheet No. 7.407

The Customer's monthly minimum charge under this Rate Schedule shall be the Services Charge.

Customer shall own, operate and maintain any and all equipment and facilities downstream of the VPNGS point of service delivery. The Company's provision of VPNG Services does not include the provision of electricity, natural gas or any other fuels required to operate the Company's facilities. Customer shall be solely responsible for electric, natural gas service and all electric and natural gas bills and costs, including natural gas and electricity to run the VPNG Service facilities on the Customer site during construction, and operating periods and all other required utility services.

Special Conditions:

1. All charges listed above are subject to applicable federal, state and local taxes.
2. The rates set forth under this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.
3. Service under this schedule (unless otherwise indicated herein) shall be subject to the Rules and Regulations set forth in this tariff.

WHOLESALE SERVICE - FIRM
Rate Schedule WHS

Availability:

For other Gas distribution or electric utility companies throughout service areas of the Company.

Applicability:

Service under this schedule will only be rendered when the Company has sufficient Gas and interstate pipeline capacity to meet all its other needs during the term of the sale under this schedule. Firm Gas Service for other Gas utility's residential or commercial resale or for use by an electric utility for its own consumption. A Customer eligible for service pursuant to this rate schedule is eligible for transportation service under Rider ITS.

Monthly Rate:

Customer Charge:	$495.00 per month
Distribution Charge:	$0.18413 per Therm
Minimum Bill:	The Customer charge

The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set forth on Sheet No. 7.101-1, unless Customer receives transportation service under the Company's Rider ITS.

Special Conditions:

1. An executed contract for a period of at least one year is required as a condition precedent to service hereunder.

2. The rates set forth above shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.

3. If any facilities other than metering and regulating equipment are required to render service under this schedule, the Customer shall pay for these facilities prior to the commencement of service.

4. Service under this schedule shall be subject to the Rules and Regulations set forth in this tariff.

5. The rates set forth above shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.

6. The rates set forth under this schedule shall be subject to the operation of the Cast Iron Bare Steel Replacement Rider Surcharge set forth on Sheet Nos. 7.806 through 7.806-3.

SMALL INTERRUPTIBLE SERVICE
Rate Schedule SIS

Availability:

Throughout the service areas of the Company.

Applicability:

Interruptible Service for non-residential commercial or industrial service under this schedule is subject to interruption or curtailment at the sole discretion of the Company at any time and is available to Customers using 1,000,000 through 3,999,999 Therms per year. A Customer eligible for service pursuant to this rate schedule is eligible for transportation service under Rider ITS.

Service will be provided by the Company based on available pipeline capacity and the Customer delivering suitable Gas into the Company's distribution system.

Monthly Rate:

Customer Charge:	$1,695.00 per month
Distribution Charge:	$0.09002 per Therm

The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set forth on Sheet No. 7.101-1, unless Customer receives transportation service under the Company's Rider ITS.

Minimum Bill: The Customer charge.

Special Conditions:

1. A service agreement accepted by the Company is a condition precedent for service under this schedule. The term of the agreement shall be set forth therein but shall not be less than one year.

2. If the Customer's requirements for Gas change, the Customer shall notify the Company so that the daily and annual quantities in the service agreement may be changed. If the Customer's usage indicates that the amounts set forth in the then existing agreement are not applicable, the Company may require that the daily and annual estimates be changed to reflect the existing conditions.

3. The rates set forth above shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.

SMALL INTERRUPTIBLE SERVICE (Continued)

4. Interruption and curtailment:
The Company may notify the Customer at any time to reduce or cease using Gas. The Company will endeavor to give as much notice as possible to the Customer.

Any gas taken in excess of the volume allocated to the Customer in an interruption or curtailment order shall be considered to be unauthorized overrun gas. Company may bill and Customer shall pay for such unauthorized overrun gas at the greater of (i) five (5) times the highest Gas Daily mid-point price for gas delivered to a Gulf Coast pipeline plus FGT's FTS-3 reservation, usage, fuel and applicable surcharges or (ii) five (5) times the Gas Daily FGT Florida City gate price for gas for the calendar day on which such unauthorized overrun gas was taken.

5. Service under this schedule shall be subject to the Rules and Regulations set forth in this tariff.

6. As a condition for receiving service pursuant to this rate schedule, Customer agrees that it will give notice to Company at least 120 days prior to the effective date of any termination of service under this rate schedule which is to be followed by the Company's establishment of service to Customer under a rate schedule providing for firm service.

7. The rates set forth under this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.

8. The rates set forth under this schedule shall be subject to the operation of the Cast Iron Bare Steel Replacement Rider Surcharge set forth on Sheets Nos. 7.806 through 7.806-3.

INTERRUPTIBLE SERVICE
Rate Schedule IS

Availability:

Throughout the service areas of the Company.

Applicability:

Interruptible Gas for non-residential commercial or industrial use. Service under this schedule is subject to interruption or curtailment at the sole discretion of the Company at any time and is available to Customers using 4,000,000 through 49,999,999 Therms per year (see Special Condition 7). A Customer eligible for service pursuant to this rate schedule is also eligible for transportation service under Rider ITS.

Service will be provided by the Company based on available pipeline capacity and the Customer delivering suitable Gas into the Company's distribution system.

Monthly Rate:

Customer Charge:	$1,895.00 per month
Distribution Charge:	$0.04691 per Therm

The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set forth on Sheet No. 7.101-1, unless Customer receives transportation service under the Company's Rider ITS.

Minimum Bill: The Customer charge.

Special Conditions:

1. A service agreement accepted by the Company is a condition precedent for service under this schedule. The term of the agreement shall be set forth therein but shall not be less than one year.

2. If the Customer's requirements for Gas change, the Customer shall notify the Company so that the daily and annual quantities in the service agreement may be changed. If the Customer's usage indicates that the amounts set forth in the then existing agreement are not applicable, the Company may require that the daily and annual estimates be changed to reflect the existing conditions.

INTERRUPTIBLE SERVICE (Continued)

3. Interruption and curtailment:
The Company may notify the Customer at any time to reduce or cease using Gas. The Company will endeavor to give as much notice as possible to the Customer.

Any Gas taken in excess of the volume allocated to the Customer in an interruption or curtailment order shall be considered to be unauthorized overrun Gas. Company may bill and Customer shall pay for such unauthorized overrun Gas at the greater of (i) five (5) times the highest Gas Daily mid-point price for gas delivered to a Gulf Coast pipeline plus FGT's FTS-3 reservation, usage, fuel and applicable surcharges or (ii) five (5) times the Gas Daily FGT Florida City gate price for gas for the calendar day on which such unauthorized overrun gas was taken.

4. The rates set forth under this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.

5. Service under this schedule shall be subject to the Rules and Regulations set forth in this tariff.

6. A Customer which qualifies for service under this rate schedule shall continue to qualify for service hereunder if its usage is decreased below 4,000,000 Therms per year due solely to the Customer's taking thermal energy from a cogeneration facility to which the Company sells Gas or provides transportation service.

7. The rates set forth under this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.

8. The rates set forth under this schedule shall be subject to the operation of the Cast Iron Bare Steel Replacement Rider Surcharge set forth on Sheets Nos. 7.806 through 7.806-3.

INTERRUPTIBLE SERVICE - LARGE VOLUME
Rate Schedule ISLV

Availability:

Throughout the service areas of the Company.

Applicability:

Interruptible Gas for non-residential commercial or industrial use. Service under this schedule is subject to interruption or curtailment at the sole discretion of the Company at any time and is available to Customers using 50,000,000 Therms per year or more. A Customer eligible for service pursuant to this rate schedule is eligible for transportation service under Rider ITS.

Service will be provided by the Company based on available pipeline capacity and the Customer delivering suitable Gas into the Company's distribution system.

Monthly Rate:

Customer Charge:	$2,095.00 per month
Distribution Charge:	$0.01151 per Therm

The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set forth on Sheet No. 7.101-1, unless Customer receives transportation service under Company's Rider ITS.

Minimum Bill: The Customer charge.

Special Conditions:

1. A service agreement accepted by the Company is a condition precedent for service under this schedule. The term of the agreement shall be set forth therein but not less than one year.

2. If the Customer's requirement for Gas change, the Customer shall notify the Company so that the daily and annual quantities in the service agreement may be changed. If the Customer's usage indicates that the amounts set forth in the then existing agreement are not applicable, the Company may require that the daily and annual estimates be changed to reflect the existing conditions.

INTERRUPTIBLE SERVICE - LARGE VOLUME (Continued)

3. Interruption and Curtailment:
   The Company may notify the Customer at any time to reduce or cease using Gas. The Company will endeavor to give as much notice as possible to the Customer. Any Gas taken in excess of the volume allocated to the Customer in an interruption or curtailment order shall be considered to be unauthorized overrun Gas. Company may bill and Customer shall pay for such unauthorized overrun Gas at the greater of (i) five (5) times the highest Gas Daily mid-point price for gas delivered to a Gulf Coast pipeline plus FGT's FTS-3 reservation, usage, fuel and applicable surcharges or (ii) five (5) times the Gas Daily FGT Florida City gate price for gas for the calendar day on which such unauthorized overrun gas was taken.

4. Service under this schedule shall be subject to the Rules and Regulations set forth in this tariff.

5. Service under this schedule is subject to annual volume review by the Company or any time at the Customer's request. If reclassification to another schedule is appropriate, such classification will be prospective.

6. The rates set forth under this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.

7. The rates set forth under this schedule shall be subject to the operation of the Cast Iron Bare Steel Replacement Rider Surcharge set forth on Sheets Nos. 7.806 through 7.806-3.

CONTRACT INTERRUPTIBLE SERVICE (Continued)

or remain competitive, but shall have no obligation to do so; provided, however, that the distribution charge shall at all times remain within the limits set forth above. Company will notify Customer at least 48 hours in advance of any change in the distribution charge under this rate schedule.

Customer may at any time request reduction in its distribution charge by completing the form which appears on Sheet No. 8.111 and submitting the same to Company.

The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set forth on Sheet No. 7.101-1, unless Customer receives transportation service under the Company's Rider ITS.

Minimum Bill: The Customer charge.

Special Conditions:

1. As a condition for receiving service pursuant to this rate schedule Customer must agree that, on termination of service hereunder, Customer will pay to Company the amount, if any, by which (A) Customer's consumption (in Therms) during the twelve (12) months immediately preceding the date on which service hereunder is terminated, times the applicable interruptible rate, exceeds (B) Customer's consumption (in Therms) during said period, times the distribution charges actually paid for such consumption by Customer.

2. A service agreement accepted by the Company is a condition precedent for service under this schedule. The term of such agreement shall be set forth therein but shall not be less than one year.

3. If the Customer's requirements for Gas change, the Customer shall notify the Company so that the daily and annual quantities in the service agreement may be changed. If the Customer's usage indicates that the amounts set forth in the then existing agreement are not applicable, the Company may require that the daily and annual estimates be changed to reflect the existing conditions.

4. Interruption and curtailment:
The Company may notify the Customer at any time to reduce or cease using Gas. The Company will endeavor to give as much notice as possible to the Customer. Any gas taken in excess of the volume allocated to the Customer in an interruption or curtailment order shall be considered unauthorized overrun gas. Company may bill and Customer shall pay for such unauthorized overrun gas at the greater of (i) five (5) times the highest Gas Daily mid-point price for gas delivered to a Gulf Coast pipeline plus FGT's FTS-3 reservation, usage, fuel and applicable surcharges or (ii) five (5) times the Gas Daily FGT Florida City gate price for gas for the calendar day on which such unauthorized overrun gas was taken.

OFF-SYSTEM SERVICE (Continued)

Purchased Gas Adjustment Clause, Energy Conservation Cost Recovery Clause and Competitive Rate Adjustment Clause shall not apply to purchases of Gas made by Customer pursuant to this rate schedule.

Special Conditions:

1. Neither Customer nor Company shall have any obligation to the other for any specific minimum quantity of Gas or pipeline capacity on any day or during any month, and deliveries pursuant to this rate schedule shall be subject to curtailment or interruption at any time in the sole discretion of Company.

2. Amounts payable to Company pursuant to this rate schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-4.

3. Disposition of Net Revenues and Transaction Charges. For purposes of this paragraph 3, "net revenues" shall mean the total Distribution Charges received by Company for service pursuant to this rate schedule. Twenty-five percent (25%) of all net revenues shall be retained by Company above the line as regulated revenues, and the remaining seventy-five percent (75%) of such net revenues (and all Transaction Charges) shall be used to reduce Company's cost of Gas recovered through the Purchased Gas Adjustment Clause.

4. Interruption and Curtailment. Company may notify Customer at any time to reduce or cease using Gas. Company will endeavor to give as much notice as possible to Customer.

   Any gas taken in excess of the volume allocated to the Customer in an interruption or curtailment order shall be considered unauthorized overrun gas. Company may bill and Customer shall pay for such unauthorized overrun gas at the greater of (i) five (5) times the highest Gas Daily mid-point price for gas delivered to a Gulf Coast pipeline plus FGT's FTS-3 reservation, usage, fuel and applicable surcharges or (ii) five (5) times the Gas Daily FGT Florida City gate price for gas for the calendar day on which such unauthorized overrun gas was taken.

5. For each day on which Customer desires to receive service pursuant to this rate schedule, Customer shall provide a nomination to Company specifying the quantity of Gas it desires to receive at the specified point of delivery pursuant to this Agreement. Following receipt of a timely and complete nomination from Customer, Company will confirm the quantities of Gas to be made available for delivery to Customer at such point of delivery. Quantities confirmed by PGS for delivery shall be "Scheduled Quantities".

6. The point of delivery for all Gas sold pursuant to this rate schedule shall be the delivery point of the delivering Pipeline specified by Customer.

7. Except as modified by the provisions set forth above, service under this rate schedule shall be subject to the Rules and Regulations set forth in this tariff.

NATURAL CHOICE TRANSPORTATION SERVICE (Continued)

9. Except as modified by the provisions set forth above, service under this Rider shall be subject to the Rules and Regulations set forth in this tariff.

10. If a Customer receiving service pursuant to this Rider has annual consumption greater than or equal to 500,000 therms annually, then the Company will install and maintain facilities for remote monitoring of the Customer's hourly gas flow. The Customer will reimburse the Company for the expense incurred for the investment in and installation of these facilities.

11. A Pool Manager may terminate Gas supply to a Customer pursuant to this Rider electronically via Company's website prior to the sixteenth day of the month as of which such termination will commence on the first day of the Customer's billing period of the next calendar month following receipt by the Company of the aforesaid electronic termination. In the event of non-payment by Customer for charges due, a Pool Manager may terminate Gas supply to a Customer by giving five business days written notice to Company prior to the first day of the month as of which such termination is to be effective. Any such notice shall be accompanied by (a) documentary evidence of the Customer's failure to make payment for a period of at least 60 days, (b) Pool Manager's affidavit that it has made commercially reasonable and good faith efforts to collect the amount due, and (c) a non-refundable termination fee of $52.00 per account number. A Customer whose Gas supply is terminated by a Pool Manager pursuant to this special condition will automatically return to sales service provided by Company until such time as the Customer elects, subject to the conditions of this Rider, to receive service hereunder through a different Pool Manager. Additional deposit may be required from the Customer to return to sales service.

12. It is the Customer's obligation to make payments to the Company (or to an Authorized Payment Agent of the Company) of all bills rendered. Payment by a Customer to a third party (including a Third-Party Gas Supplier or Customer's Pool Manager) which has not been designated by Company as an Authorized Payment Agent will not satisfy the Customer's obligation to make payment of Company's bill for Gas Service.

INDIVIDUAL TRANSPORTATION SERVICE RIDER
RIDER ITS

Availability:

Throughout the service areas of the Company, subject to the Special Conditions set forth herein.

Applicability:

To firm or interruptible individual transportation service for any non-residential Customer who uses 182,500 therms per year or more and owns Gas that is made available for individual transportation service on the Company's system under Rate Schedules GS-3, GS-4, GS-5, NGVS, WHS, SIS, IS, ISLV, and CIS.

Monthly Rate:

The Monthly Rate set forth in the applicable rate schedule, based on the annual Therm usage of, and character of service elected by, the Customer, plus an Individual Transportation Administration Fee of $216.00 per month per meter.

Special Conditions:

1. Definitions: As used in this Rider or in a Gas Transportation Agreement, the following terms have the meanings set forth below:

   "Actual Takes" means, for a specified period of time, the quantity of Gas passing through the meter(s) at the PGS Delivery Point(s) of Customer (as defined in the Customer's Gas Transportation Agreement).

   "Customer" means the person or entity which executes a Gas Transportation Agreement providing for individual transportation service hereunder.

   "Daily Imbalance Amount" means, for a Day, the positive or negative whole number determined by subtracting the Actual Takes for the Day from the Scheduled Quantities for the Day.

   "Day" means a period of 24 consecutive hours beginning and ending at 9:00 a.m. Central Clock Time.

   "FGT" means Florida Gas Transmission Company, a Delaware corporation, and its successors and assigns.

   "Gas Transportation Agreement" means an agreement between Company and an individual transportation Customer, the basic form of which is set forth on Sheets Nos. 8.114 through 8.114-8, which specifies the term for which it is effective and contains such reasonable provisions for termination as to which Company and Customer may agree.

INDIVIDUAL TRANSPORTATION SERVICE Rider ITS (Continued)

is otherwise unable to deliver Gas to Company; and provided further that, after receiving a Company curtailment or interruption notice, unless Company otherwise directs, Customer shall not cause or permit any of its Scheduled Quantities to be curtailed or redirected so as to reduce the quantities delivered at the PGS Receipt Point(s). For all Gas sold by Customer pursuant to this Special Condition 3(b), Company shall pay Customer an amount per MMBtu equal to, at Customer's election:

(1) the sum of (a) either (i) if the Gas was purchased by Customer pursuant to a contract with an initial term of five (5) or more years providing for firm purchases and sales of Gas, the price at which Customer purchased such Gas, or (ii) the price for spot Gas delivered to Transporter at FGT Zone 2, as reported in the "Daily Price Survey" in *Gas Daily* for the Day in which Company purchased the Gas, and (b) Company's Weighted Average Cost of Capacity for the Month in which Company purchased the Gas plus the FGT FTS-1 usage rate (including any applicable usage surcharges), or

(2) Customer's documented delivered cost of such Gas at the PGS Receipt Point(s).

(c) Excess Gas Taken by Customer During Interruption. Any Gas taken by Customer in excess of the volume of Gas allocated to it by Company during a period of curtailment or interruption under this Special Condition 3 shall be considered to be unauthorized overrun Gas. Company has the right to bill Customer for such unauthorized overrun Gas, in addition to all other charges payable by Customer under its Gas Transportation Agreement or this tariff, at a price equal to the greater of (i) five (5) times the highest Gas Daily mid-point price for gas delivered to a Gulf Coast pipeline plus FGT's FTS-3 reservation, usage, fuel and applicable surcharges or (ii) five (5) times the Gas Daily FGT Florida City gate price for gas for the calendar day on which such unauthorized overrun gas was taken. Payment of an overrun penalty shall not give Customer the right to take unauthorized overrun Gas, nor shall it preclude or limit any other remedies available to Company for Customer's failure to comply with interruption or curtailment orders issued by Company.

(d) Company agrees to give Customer as much advance notice of a curtailment or interruption of service as is reasonably practicable, which notice shall, in non-emergency circumstances, be at least four (4) hours.

4. Customer's Responsibilities. Company has no responsibility in connection with Customer's arrangements with its supplier(s). Customer shall timely provide to Company (i) good faith estimates of the daily quantities it is likely to nominate for purchase or transportation as far in advance as reasonably practicable and (ii) all information requested by Company in order to comply with Transporter's FERC Tariff and determine Scheduled Quantities. Customer shall designate in writing an individual,

INDIVIDUAL TRANSPORTATION SERVICE Rider ITS (Continued)

8. Allocation Statements. Gas will be measured at the PGS Receipt Point(s) by the measuring devices of Transporter. Customer shall provide any measurement information it receives to Company within two (2) Business Days of Customer's receipt thereof. Company shall determine the quantity of Gas delivered to Company for Customer's account at the PGS Receipt Point(s), and will provide to Customer a copy of, or applicable excerpt from, each allocation statement received by Company from Transporter within two (2) Business Days of Company's receipt thereof. Final allocation statements provided by Customer's supplier(s) and Transporter shall be conclusive for all purposes under the Gas Transportation Agreement, including without limitation, determining daily quantities actually delivered at the PGS Receipt Point(s) for Customer's account; provided, however, that in the case of any discrepancy between allocation statements, Customer and Company will cooperate to determine which statement is correct; and provided further, however, that unless such discrepancy is resolved to the satisfaction of Company and Transporter, as between Company and Customer, Transporter's allocation statement shall control and shall provide the quantity to be used for all calculations and adjustments under the Gas Transportation Agreement.

9. Inspection. Both Customer and Company shall have the right during the term of the Gas Transportation Agreement and for a period of three (3) years thereafter, upon reasonable prior notice and during normal business hours, to examine the records and documents of the other party to such agreement to the extent necessary to verify the accuracy of any statement or charge made thereunder. Each party to such agreement shall keep each such record and document for a period of three (3) years from the date the same is created or any entry or adjustment thereto is made.

10. Nominations required by the Gas Transportation Agreement shall be submitted electronically in accordance with instructions furnished by the Company, or in the form set forth on Sheet No. 8.115.

11. If a Customer takes service under (a) an interruptible rate schedule or (b) this Rider, then the Company will install and maintain equipment for the monitoring of the Customer's hourly Gas flow. Customer shall reimburse the Company for the expense incurred for the investment in and installation of such equipment.

12. Allocations and Penalties. Company may, in its sole discretion and with at least 12 hours notice within a Day, post a notice on its Internet web site or give notice by e-mail to any ITS Agent or Customer receiving service pursuant to this Rider that the Alert Day provisions of this Special Condition 12 are in effect, whether the Alert Day is an Overage Alert Day or an Underage Alert Day, whether the notice applies system-wide, to an affected area, or to one or more individual ITS Agents or Customers, and the tolerance percentage applicable to the Alert Day; provided, however, that such tolerance percentage shall not be less than 4.17%. The following provisions of this Special Condition shall apply on any such Day.

INDIVIDUAL TRANSPORTATION SERVICE Rider ITS (Continued)

(a) On an Overage Alert Day, to the extent a Customer's Actual Takes or an ITS Customer Pool's aggregated Actual Takes exceed the Customer's Scheduled Quantities or the ITS Customer Pool's aggregated Scheduled Quantities, respectively, such overages shall be recorded in an Alert Day Account specific to the particular Alert Day and shall be subject to the Alert Day Charges set forth in paragraph (c) below.

(b) On an Underage Alert Day, to the extent a Customer's Actual Takes or an ITS Customer Pool's aggregated Actual Takes are less than the Customer's Scheduled Quantities or the ITS Customer Pool's aggregated Actual Takes, respectively, such underages shall be recorded in an Alert Day Account specific to the particular Alert Day and shall be subject to the Alert Day Charges set forth in paragraph (c) below.

(c) Alert Day Charges. For each Alert Day Account established during the preceding Month, Company shall bill to Customer or ITS Agent, and Customer or ITS Agent shall pay to Company, in addition to any other amounts payable pursuant to Customer's Gas Transportation Agreement or this tariff, an Alert Day Charge per MMBtu equal to the higher of (i) the highest Daily Midpoint price for Gas in any FGT Zone as published in *Gas Daily* for the Day on which the Alert Day Account was established, plus FGT's FTS-3 100% load factor rate, or (ii) FGT's City Gate Delivered price for Gas as published in *Gas Daily* for the Day on which the Alert Day Account was established.

The Overage/Underage Level for each Customer's or ITS Customer Pool's Alert Day Account shall be calculated by dividing the Customer's overage or underage (as the case may be) or the ITS Customer Pool's aggregated overage or underage (as the case may be) for such Day by the Customer's Scheduled Quantities or ITS Customer Pool's aggregated Scheduled Quantities for the Day on which the Alert Day Account was established. A Customer's or ITS Agent's failure to receive notice pursuant to this Special Condition 12 shall not excuse Customer or ITS Agent from any Alert Day Charges assessed hereunder.

If an ITS Agent fails to pay any undisputed Alert Day charges imposed by the Company on the ITS Customer Pool within sixty (60) Days after the date on which they are imposed, Company will bill each individual Customer in the ITS Customer Pool and each such Customer will be responsible for, and pay to Company, such undisputed Alert Day charges (if any) as would have been payable by such Customer for such Alert Day in the absence of the ITS Agent Agreement.

(d) Revenues derived from Alert Day Charges imposed by Company pursuant to this Special Condition 12 on any Day shall be netted against any FGT penalty charges incurred by Company for the same Day. Any remaining revenue (less Regulatory Assessment Fees attributable thereto) shall be credited to the Purchased Gas Adjustment Clause.

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NATURAL GAS SERVICE TERMS AND CONDITIONS:

The applicant named on the first page hereof ("Customer") makes application to Peoples Gas System ("Company") for natural gas service under the rate classification indicated on the first page hereof according to the following terms and conditions in consideration of the Company's agreement to deliver natural gas to Customer pursuant to the applicable provisions of Company's tariff approved by the Florida Public Service Commission.

Gas is to be delivered to Customer at the outlet side of the Company's gas meter serving the premises indicated on the first page hereof, such meter and service line there to be installed and operated by the Company, and, if located on Customer's property, the site therefor to be furnished free of charge by Customer.

The Company and its representatives are hereby authorized to enter upon and install on Customer's property any required gas meter or meters and gas pipe for furnishing gas to said address, and to ditch, lay, or otherwise install pipe as is required outside the building(s). The gas pipe from the Company's gas system to and including said meter or meters shall be owned, operated, and maintained by the Company with a perpetual right of ingress and egress thereto, hereby granted to the Company for such purposes. Installation of Company's facilities may require that Company be granted an easement. All gas pipe, from the outlet side of said meter or meters, shall be owned, operated, and maintained by Customer at its sole cost and risk.

Customer shall receive and pay for all gas delivered to Customer according to the applicable provisions of Company's Tariff and the applicable rules and regulations of the Florida Public Service Commission. Any gas delivered to Customer at any other delivery point is also subject to the terms and conditions hereof. No oral statement shall change the term of this obligation. A customer receiving gas service under the residential or commercial standby generator tariff rate shall be obligated to remain on that schedule for 12 months. This 12-month requirement shall be renewed at the end of each 12-month period unless Customer terminates gas service at the end of any 12-month period.

If Customer fails or refuses to take gas service from the Company, Customer shall pay to the Company the actual cost incurred by the Company in constructing the facilities to have been used in providing service to the Customer. Any deposits currently held by the Company shall be forfeited by Customer in payment or partial payment of these costs.

UNDERGROUND FACILITIES:

Prior to construction of gas pipeline, it is extremely important that the Company be made aware of existing underground obstacles, sprinkler systems, septic tanks, sewer lines, or structures, etc., located on Customer's property which may be damaged as a result of installation of the gas pipeline. Customer shall be responsible for marking and/or locating any underground facilities that may be on Customer's property that do not belong to local utilities (Power, Telephone, Water, Cable TV companies, etc.), and agrees to indemnify and hold Company harmless for any damages arising out of Customer's failure to do so.

GENERAL TERMS AND CONDITIONS APPLICABLE TO NATURAL GAS SERVICE:

This agreement is not assignable or transferable by Customer without prior written consent by the Company.

IN NO EVENT SHALL THE COMPANY OR ITS AFFILIATED COMPANIES, OFFICERS, DIRECTORS, EMPLOYEES, AGENTS OR REPRESENTATIVES BE LIABLE FOR ANY INCIDENTAL, INDIRECT, SPECIAL, CONSEQUENTIAL, EXEMPLARY OR PUNITIVE DAMAGES, INCLUDING, BUT NOT LIMITED TO, LOSS OF USE OF ANY PROPERTY OR EQUIPMENT, LOSS OF PROFITS OR INCOME, LOSS OF PRODUCTION, RENTAL EXPENSES FOR REPLACEMENT PROPERTY OR EQUIPMENT, DIMINUTION IN VALUE OF REAL PROPERTY, EXPENSES TO RESTORE OPERATIONS, OR LOSS OF GOODS OR PRODUCTIONS, EVEN IF THE COMPANY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

Customer understands and acknowledges that the dealer (if any) identified on the first page of this document ("Dealer") is not affiliated in any way with the Company and has not been engaged by the Company as a contractor or subcontractor. The Company assumes no responsibility whatsoever for any acts or omissions of, or any services or goods provided by, such Dealer.

This agreement may not be amended or modified except by an instrument in writing signed by the Company and Customer.

This agreement shall be governed by the laws of the State of Florida without regard to principles of conflicts of laws.

This agreement contains the entire understanding between the parties hereto and supersedes any written or oral, prior or contemporaneous agreement or understanding between the parties.

NOTE: I acknowledge installation of the required gas line will not be scheduled until the required easement is signed by the landowner and received by Peoples Gas System. _____ (customer initials)

_____
Customer – Authorized Signature

_____
Name

_____
Title

_____

RESERVED FOR FUTURE USE

RESERVED FOR FUTURE USE

RESERVED FOR FUTURE USE

RESERVED FOR FUTURE USE

RESERVED FOR FUTURE USE

RESERVED FOR FUTURE USE

RESERVED FOR FUTURE USE

Form #349 Rev 01/2004

CONSTRUCTION DEPOSIT AGREEMENT

This CONSTRUCTION DEPOSIT AGREEMENT (the "Agreement"), dated as of _____, 20___, is entered into between PEOPLES GAS SYSTEM, a division of Tampa Electric Company, a Florida corporation (hereinafter called "COMPANY"), and _____(hereinafter called "APPLICANT") of _____ County, Florida. Company and Applicant, in consideration of the premises and of other valuable consideration, hereby agree as follows:

(1) That Company will extend its gas main and/or service as follows:

a total distance of _____ feet (hereinafter referred to as the "EXTENSION"). The route of said Extension is shown as Exhibit "A" hereto attached and hereby made a part hereof.

(2) Without any right to refund, except solely as provided in paragraphs (3) and (4) hereof, Applicant will pay to Company $_____ in advance of actual construction [said amount being the cost of the Extension, less the Maximum Allowable Construction Cost ("MACC") thereof (determined in accordance with Company's tariff on file with the Florida Public Service Commission), and less an allowance to Applicant of $_____ for _____ bona fide customer(s) to be connected to said Extension].

(3) At the end of the first year following the date on which gas service to Applicant is initiated by Company, at the Applicant's request the Company shall recalculate the MACC. A re-estimation of the annual revenue (considering the actual revenue derived during the first year) shall be used in such recalculation. If the MACC so re-calculated exceeds the MACC used to determine the amount paid by Applicant to Company pursuant to paragraph (2) hereof, Company shall refund to Applicant an amount equal to such excess.

(4) For each additional customer connected at any point on said Extension within a period of four years after the date of completion of said Extension, Company further agrees to refund to Applicant an amount by which the MACC for such additional customer exceeds the cost of connecting such customer, provided that an additional extension shall not have been necessary to serve such additional customer.

(5) The aggregate refund to Applicant made through the provisions of the foregoing paragraphs (3) and (4) shall at no time exceed the original deposit of Applicant.

(6) The Extension shall at all time be the property of Company. Any unrefunded portion of Applicant's deposit hereunder, at the end of four (4) years from the date of completion of the Extension covered by this Agreement, shall become the property of the Company.

Applicant acknowledges having read and understood the General Terms and Conditions on the reverse side hereof and agrees to said terms and conditions, which are made a part hereof.

DATED AND EXECUTED at _____, Florida, this _____ day of _____, 20____.

APPLICANT _____

By:_____

Title: _____

COMPLETION DATE: _____

G.S.A. NO. _____

Business Partner NO_____

Installation NO_____

PEOPLES GAS SYSTEM, a division of
TAMPA ELECTRIC COMPANY

By: _____

Title: _____

(Front Side)

(Back Side)

GENERAL TERMS AND CONDITIONS

I. It is agreed that no refund or repayment will be made for any customer not connected directly to the Extension covered by this Agreement, and after the expiration of the periods of time provided in paragraphs (3) and (4) no further refunds or repayments shall be made by Company to Applicant.

II. The Company's obligation to construct the Extension provided for herein will be carried out promptly, subject to an adequate supply of gas to serve the customer(s) to be connected to the Extension, and subject to applicable laws, rules and regulations of governmental authorities and to any delay occasioned by Force Majeure or events or conditions of whatsoever nature reasonably beyond the Company's control.

III. In the event the cost of construction contemplated herein is increased or decreased significantly, for any reason, prior to commencement of such construction, the amount of deposit provided for herein shall be increased or decreased by mutual agreement of Company and Applicant, with such agreement to be memorialized in a separate writing, or this Agreement may be canceled by either party if no such agreement is reached.

IV. Applicant understands that Company shall not be obligated or required to construct the Extension contemplated by this Agreement in advance of and prior to the construction of Extensions covered by contracts and authorizations which were entered into by Company prior to the date of this Agreement, or Extensions required to be constructed by the provision of Company's franchise or construction required to maintain existing service.

V. Title to said Extension, including its pipes and appurtenances, connections thereto and extensions thereof, including the right to use, operate and maintain same, shall forever be and remain exclusively and unconditionally vested in Company, its successors and assigns.

GAS BILL

TECO PEOPLES GAS
AN EMERA COMPANY

ACCOUNT INVOICE

Account:
Statement Date:
Current month's charges due

VOID VOID VOID

Details of Current Month's Charges – Service from - to

Service for: 1234 Main Street, City, FL 31234 **Rate Schedule:**

Meter Number	Read Date	Current Reading	-	Previous Reading	=	Measured Volume	x	BTU	x	Conversion	=	Total Used	Billing Period

Customer Charge		$	
Distribution Charge	@ $	$	
PGA	@ $	$	
Florida Gross Receipts Tax		$	
Natural Gas Service Cost		**$**	
Franchise Fee		$	
Municipal Public Service Tax		$	
Total Natural Gas Cost, Local Fees and Taxes			**$**
Miscellaneous Charges			
CCHS Inside Line Protect	X $	$	
Total Miscellaneous Charges			**$**
Total Current Month's Charges			**$**

Peoples Gas Usage History

Therms Per Day (Average)

VOID VOID VOID

(Front Side)

GAS BILL (Continued)

TECO PEOPLES GAS
AN EMERA COMPANY

Contact Information

Residential Customer Care
813-223-0800 (Tampa)
863-299-0800 (Lakeland)
352-622-0111 (Ocala)
954-453-0777 (Broward)
305-940-0139 (Miami)
727-826-3333 (St. Petersburg)
407-425-4662 (Orlando)
904-739-1211 (Jacksonville)
877-832-6747 (All other counties)

Commercial Customer Care
866-832-6249

Hearing Impaired/TTY
711

Natural Gas Outage
877-832-6747

Natural Gas Energy Conservation Rebates
877-832-6747

Mail Payments to
TECO
P.O. Box 31318
Tampa, FL 33631-3318

All Other Correspondence
Peoples Gas
P.O. Box 111
Tampa, FL 33601-0111

Understanding Your Natural Gas Charges

BTU – British thermal unit – a unit of heat measurement.

Budget Billing – Optional plan takes the highs and lows out of monthly natural gas bills. This "leveling" billing plan averages your last 12 monthly billing periods so you can pay about the same amount for your service each month.

Buried Piping Notification – Federal regulations require that Peoples Gas notify our customers who own buried piping of the following: 1) When excavating near buried gas piping, the piping should be located in advance; 2) The gas supplier does not own or maintain the customer's buried piping; 3) Buried piping that is not maintained may be subject to corrosion and/or leakage. Buried piping should be inspected periodically and any unsafe conditions repaired. Licensed plumbers, heating and air conditioning contractors, or Peoples Gas can conduct inspections.

Conversion Factor – This factor is used to adjust for variations from standard delivery pressure and standard delivery temperature where applicable.

Customer Charge – A fixed monthly amount to cover the cost of providing gas service. This charge is billed monthly regardless if any gas is used.

Distribution Charge – Covers the costs of moving gas from its source to your premise, other than the cost of gas itself.

Estimated – If Peoples Gas was unable to read your gas meter, "ESTIMATED" will appear. Your gas use has been estimated based on previous usage. The meter is scheduled to be read next month, and any difference between the estimate and actual use will be adjusted accordingly.

Florida Gross Receipts Tax – A tax is imposed on gross receipts from utility services that are delivered to retail customers in Florida, in accordance with Chapter 203 of the Florida Statutes. The tax is levied on utility companies, which collect the tax from all customers, unless exempt, and remit to the state.

Florida State Tax – A privilege tax imposed on every person who engages in the business of selling or renting tangible personal property at retail in the state, in accordance with Chapter 212 of the Florida Statutes.

Franchise Fee – A fee levied by a municipality for the right to utilize public property for the purpose of providing gas service. Like taxes, the fee is collected by Peoples Gas and is paid to the municipality.

Late Payment Charge – The late payment charge is 1.5% of the past due amount.

Main Extension Charge – A flat monthly fee to recover the cost of extending mains to a particular area when the cost exceeds the maximum allowable construction cost.

Measured Volume – Your natural gas usage in CCF (one hundred cubic feet) or MCF (one thousand cubic feet). These are the standard units of gas measurement.

Municipal Public Service Tax – In addition to the Franchise Fee, many municipalities levy a tax on the gas you use. It is collected by Peoples Gas and paid to the municipality.

PGA Charge – Purchased Gas Adjustment – the cost of gas purchased for you by Peoples Gas and delivered to your premises.

Rate Schedule – The amount (rate) you pay depends on your customer category. The cost of providing service varies with the customer group.

Share – A program co-sponsored by Peoples Gas and the Salvation Army where customers can help pay the energy bills of customers in need. A one-time contribution can be made, or your monthly elected contribution will appear on your bill. Your contribution is tax deductible and is matched by Peoples Gas.

Swing Charge – Covers the costs that are incurred by Peoples Gas to balance the difference between a customer's actual daily usage and the gas delivered by your gas supplier (pool manager).

Therm – A unit of heat equal to one hundred thousand (100,000) BTUs.

Total Amount Due – This month's charges will be past due after the date shown. THIS DATE DOES NOT EXTEND THE DATE ON ANY PREVIOUS BALANCE. It is important that you pay your bill before this date in order to avoid interruption of service.

For more information about your bill, please visit **peoplesgas.com**.

Your payment options are:
- Schedule free one-time or recurring payments at **peoplesgas.com** using a checking or savings account.
- Mail your payment in the enclosed envelope. Please allow sufficient time for delivery.
- Pay in person at a local payment agent. For a listing of authorized payment agents, visit **peoplesgas.com** or call Customer Care at the number listed above.
- Pay by credit or debit card using KUBRA EZ-PAY at **peoplesgas.com** or call **866-689-6469**. (A convenience fee will be charged to your bank account or credit card.)

When making your payment, please have your bill or account number available.

Please note: If you choose to pay your bill at a location not listed on our website or provided by Peoples Gas, you are paying someone who is not authorized to act as a payment agent of Peoples Gas. You bear the risk that this unauthorized party will relay the payment to Peoples Gas and do so in a timely fashion. Peoples Gas is not responsible for payments made to unauthorized agents, including their failure to deliver or timely deliver the payment to us. Such failures may result in late payment charges to your account or service disconnection.

Por favor, visite **peoplesgas.com** para ver esta información en español.

(Back Side)

FINAL NOTICE

FINAL NOTICE

123456789123
NAME
ADDRESS
CITY, ST ZIP

TOTAL AMOUNT DUE $XX.XX

STATEMENT DATE
Xx XX, 20XX

To avoid having your natural gas service disconnected, full payment of **$XX.XX** is due by **XXX XX, 20XX**. This balance may not be eligible for a payment arrangement to extend the due date. If you have already paid this balance, thank you.

If full payment of **$XX.XX** is not received, your natural gas service will be scheduled for disconnection. Upon reconnection of your natural gas service, a reconnect fee of $XX.XX will be billed to your account. Or, if you request your natural gas service to be reconnected on the same day of full payment or outside of normal business hours, a charge of $XXX.XX will be billed to your account. If you have multiple meters, additional charges per meter will apply.

You can pay your final notice bill online at **peoplesgas.com**. If you pay at a payment agent, please allow three business days for the payment to post.

Please note, the due date on any new bill you receive will not extend this final notice amount or due date. Payments received may be applied to other past due items on this account, including deposits. Due to your payment history, this account may be subject to removal from certain billing and payment programs.

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PGS Rev 8/02

NOTICE AND AFFIDAVIT[1]

TO: _____ (Title)
Peoples Gas System
P. O. Box 2562
Tampa, Florida 33601-2562

Please take notice that the undersigned Pool Manager will cease supplying gas to the following Customer of Peoples Gas System ("Peoples") under Peoples' NaturalChoice Transportation Service Program for such Customer's non-payment of charges due Pool Manager, the termination of gas supply to be effective with respect to the locations listed below on and after_____:[2]
(Date)

_____(name of customer)
_____(billing address)
_____(city, state, zip code)
_____(telephone)

Customer locations to which service will be terminated. Include the contract number and account number:

(list all)

In accordance with the requirements of Peoples' Rider NCTS, the undersigned Pool Manager also submits the following affidavit:

STATE OF _____

COUNTY OF _____

BEFORE ME, the undersigned authority, this day personally appeared_____, who is personally known to me and who, after taking an oath, states as follows: (Name of person signing affidavit)

I am over 18 years of age and of sound mind and the matters set forth herein are personally known to me.

1. I am employed by _____ ("Pool Manager") as _____.
(Name of Pool Manager) (Title / Position)
2. Pool Manager has made good faith and commercially reasonable efforts to collect amounts due from the above named Customer to Pool Manager, but such Customer has failed to make the payments due Pool Manager for a period of at least sixty (60) days as reflected by the documents/records attached to this Notice and Affidavit. Such documents/records are true and correct.
3. Final notice of Pool Manager's intent to cease supplying gas to the above Customer has been sent to Customer, and a copy of such final notice is attached to this Notice and Affidavit.

FURTHER AFFIANT SAYETH NOT.

_____
Name:
Title/Position:

Sworn to and subscribed before
me this _____ day of _____, ____.

_____ [SEAL]
Notary Public - State of _____

My commission expires:_____

[1] A non-refundable termination fee in the amount of $52.00 per account number must accompany this Notice and Affidavit.

[2] This date must be at least five (5) business days after the date on which this Notice and Affidavit is furnished to Peoples Gas System.

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NOMINATION FORM

Nomination Form

TECO

Peoples Gas

(Nomination submission may be by electronic submission or general email)

ATTENTION: NOMINATIONS
FAX: (813) 228-1545
EMAIL: PGSGasTransportation@tecoenergy.com

Date Submitted: _____

Contact Data					
PREPARED BY:	Telephone #	Company Name	Svc Req #	Start Gas Day	End Gas Day

PNT Nominations							
Svc Req K (Customer Contract #)	Svc Req Name (Customer)	Rec Loc #	Rec Loc Name	Rec Qty (in therms)	Del Loc # (customer contract #)	Del Loc Name (customer name)	Nom Del Qty in therms (less PGS fuel)
			Total Rec Qty (in Therms)			TOTAL DEL QTY (in therms)	

Upstream					Downstream		
Up ID (duns #)	Up ID Name	UP K#	Rec Qty	Pipeline Name	Svc Req K (Customer Contract #)	Svc Req Name	Del Qty (in Therms less PGS Fuel)
		TOTAL REC QTY (in therms)				TOTAL DEL QTY (in therms)	

THIS SHEET CANCELS
ORIGINAL SHEET NO. 8.115-1 THROUGH 8.115-7

THE NEXT SHEET IS NO. 8.116

"Capacity Release Agreement" means the Master Capacity Release Agreement between PGS and Pool Manager dated as of even date herewith, as the same may be amended from time to time.

"Contract Number" means Peoples Gas System transportation account identifier obtained by the third-party natural gas provider in the Quorum Gas Management online system or any successor system thereto.

"Customer" means the person or entity responsible for a Customer Account.

"Customer Account" means each account included in the Customer Pool.

"Customer Pool" means, collectively, the Customer Accounts identified by PGS pursuant to Section 4.1.

"Day" has the meaning given in the Capacity Release Agreement.

"FGT" means Florida Gas Transmission Company, a Delaware corporation, and its successors and assigns.

"FGT's FERC Tariff" means FGT's effective FERC Gas Tariff, as amended, supplemented or superseded from time to time.

"Firm" means: (i) with respect to the sale and purchase of Gas, that Pool Manager is obligated to sell and deliver and a Customer is obligated to purchase and receive the quantity of Gas specified, except as excused by an event of Force Majeure, and (ii) with respect to transportation, that Transporter of Gas is obligated to make available a quantity of pipeline capacity, without interruption except as excused by an event of force majeure under Transporter's Tariff, sufficient to enable Pool Manager to perform its obligations under this Agreement.

"Gas" means "Gas" as defined in Transporter's Tariff.

"Month" has the meaning given in the Capacity Release Agreement.

"Monthly Imbalance Amount" means, for a Month, the positive or negative whole number difference determined by subtracting the Actual Takes for such Month from the sum of the ADQs for such Month (less the Retainage).

"OFO" means an Operational Flow Order as defined in Transporter's Tariff.

"Primary Delivery Point(s)" means the Transporter Delivery Point(s) identified as the Primary Transporter Delivery Points in the Capacity Release Agreement, subject to modification by PGS from time to time.

"Retainage" means 0.35% of Gas received by PGS for the account of Customer at the Primary Delivery Point(s) to account for lost and unaccounted Gas between such point(s) and the meters of the Customer Accounts.

"Transporter" means, for purposes of this Agreement and the Capacity Release Agreement, individually or collectively as the context requires, any upstream pipeline(s) on which Firm Transportation Capacity Rights are being temporarily released by PGS to Pool Manager pursuant to the Capacity Release Agreement for purposes of serving the Customer Pool.

"Transporter Agreement" means, for purposes of this Agreement and the Capacity Release Agreement, the applicable Service Agreements for Firm Transportation Service (however named or titled) between Transporter and PGS in effect from time to time, including (a) Transporter's currently effective applicable Rate Schedule(s) and (b) General Terms and Conditions filed with the FERC or the FPSC (and incorporated in each said agreement by reference), as such agreements, rate schedules and general terms and conditions may be amended from time to time, and any successor firm agreement(s), firm rate schedule(s) or general terms and conditions applicable thereto.

"Transporter's Tariff" means, for purposes of this Agreement and the Capacity Release Agreement, Transporter's effective FERC or FPSC gas tariff applicable to firm transportation service under the Transporter Agreement, as such tariff may be amended from time to time.

ARTICLE II - TERM; PROGRAM CHANGES

Section 2.1 Term. This Agreement shall be effective on the date first written above. The term of this Agreement shall commence on the first Day of the Month for which PGS first delivers to Pool Manager a list of Customer Accounts as required by Section 4.1(a) (the "Effective Date") and shall continue, unless earlier terminated pursuant to this Agreement, until the first anniversary of the Effective Date (the "Initial Term"). Thereafter, the term of this Agreement shall be extended for additional periods of one year unless either party gives written notice, not less than 90 days prior to the expiration of the Initial Term (or any subsequent period for which this Agreement has been extended) to the other party, of termination.

Section 2.2 Program Changes. Pool Manager understands that PGS is entering into this Agreement as part of a program approved by the FPSC. PGS reserves the right to file with the FPSC modifications to such program (including the terms and conditions of this Agreement). PGS shall give Pool Manager reasonable notice of any such filing. In the event the FPSC approves modifications to such program (including any terms or conditions set forth in this agreement), such modifications shall become binding on the parties hereto as of the date on which approval thereof by the FPSC becomes effective. Notwithstanding any other provision of this Agreement, PGS's obligations hereunder shall at all times be subject to the lawful orders, rules and regulations of the FPSC, and to the terms and conditions of PGS's FPSC Tariff.

ARTICLE III - NON-PAYMENT BY CUSTOMER

Pool Manager may terminate its obligation to deliver Gas hereunder for a Customer Account for non-payment of charges due Pool Manager by giving five days' written notice to PGS prior to the first Day of the Month as of which such termination is to be effective. Any such notice shall be accompanied by (i) documentary evidence of the Customer's failure to make payment for a period of at least 60 days, (ii) Pool Manager's affidavit that it has made commercially reasonable and good faith efforts to collect the amount due and (iii) a non-refundable termination fee of $52.00.

RESERVED FOR FUTURE USE

RESERVED FOR FUTURE USE

DATA ACCESS AGREEMENT

This Data Access Agreement ("Agreement") is made and entered into this _____ day of _____, 20_____ between **Peoples Gas System, a division of Tampa Electric Company, a Florida corporation** ("PGS"), and _____, a _____("Subscriber").

WITNESSETH

WHEREAS, PGS owns, operates and maintains natural gas measuring and regulating station facilities at _____ ("Facilities"); and,

WHEREAS, Subscriber is a customer of PGS, and wishes to receive electronically data regarding Subscriber's natural gas usage ("Data");

WHEREAS, PGS is willing, subject to the terms and conditions contained below, to install, on the Facilities, certain electronic data gathering devices, including, where necessary, lines for transmission of electric power and electronic data (collectively, "Devices") that will make it possible for Subscriber to receive the Data.

NOW, THEREFORE, PGS agrees, subject to the terms and conditions contained in this Agreement, to install, operate, maintain, repair, replace and remove the Devices at the Facilities. The Data drawn from the Devices will be made available at data ports or designated analog or discrete output (collectively, the "Ports"). All Data provided to Subscriber shall be used for the sole purpose of evaluating and managing its internal usage.

Subscriber shall, within thirty (30) days of receiving an invoice, reimburse PGS for all expenses incurred by PGS in connection with, or incidental to, the installation, operation, maintenance, repair, replacement or removal of the Devices. PGS is only providing the Devices; Subscriber shall be responsible for procuring, installing and maintaining, at its own cost and expense, all computer hardware and software necessary for its own receipt and use of the Data.

Agreement shall remain in force and effect until the first to occur of (i) discontinuation of Subscriber's status as a customer of PGS, or (ii) termination of this Agreement by PGS or Subscriber on thirty (30) days written notice to the other party. In addition, PGS shall have the right to suspend the transmission of Data, and/or disconnect the Facilities during any period in which, in PGS' sole judgment, the Devices pose a threat of interference with the operation of, or access to, the Facilities, or otherwise poses a risk to person or property.

Subscriber hereby grants to PGS such access as is reasonably necessary for the installation, operation, maintenance, repair, replacement or removal of the Devices.

PGS is installing the Devices at the Facilities as a convenience to Subscriber. **PGS MAKES NO WARRANTY AS TO THE OPERATION OF, OR ACCURACY OF THE DATA PROVIDED THROUGH, THE PORTS, AND TAKES NO RESPONSIBILITY FOR SUBSCRIBER'S USE OF THE PORT AND DATA SUPPLIED THEREFROM, SINCE THEY ARE BEING SUPPLIED FOR INFORMATIONAL PURPOSES ONLY, AT NO PROFIT AND AS AN ACCOMMODATION TO SUBSCRIBER. PGS DISCLAIMS ANY AND ALL WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WARRANTIES OF FITNESS FOR A PARTICULAR PURPOSE AND MERCHANTABILITY.**

PGS IS NOT LIABLE FOR, AND SUBSCRIBER HEREBY WAIVES ANY RIGHT TO, ANY AND ALL INDIRECT, INCIDENTAL AND CONSEQUENTIAL DAMAGES, INCLUDING, BUT NOT LIMITED TO, LOSS OF PROFITS, LOSS OF CAPITAL, LOSS OF DATA, COMPUTER DOWNTIME, AND COST OF SUBSTITUTE SERVICES. THE PARTIES AGREE THAT PGS SHALL NOT BE LIABLE FOR ANY COMPUTER PROBLEMS RESULTING FROM SUBSCRIBER'S ATTEMPTS TO RECEIVE OR PROCESS THE DATA, INCLUDING PROBLEMS RESULTING FROM THE USE OF ANY THIRD PARTY SOFTWARE OR FROM COMPUTER VIRUSES.

Subscriber shall not attempt, and shall not permit any third party to attempt, to adjust, modify or remove the Devices without the prior written approval of PGS. Subscriber agrees to protect, indemnify and hold PGS harmless from and against any and all liability, costs, damages and expenses in any way attributable to Subscriber's failure to comply with this Agreement or Subscriber's negligence or fault. This indemnification shall include, but is not limited to, (1) PGS' attorney's fee and court costs, and (2) any liability, costs, damages and expenses resulting from the use of the data signal from the Port. This indemnification provision is in addition to (and does not replace) similar provisions relating to the same subject matter in the Gas Transportation Agreement, if applicable.

Notwithstanding any provision of this Agreement to the contrary, measurement of gas delivered to or consumed by Subscriber shall be governed by the applicable provisions of PGS's natural gas tariff on file with the Florida Public Service Commission (or its successor) and in effect from time to time.

IN WITNESS WHEREOF, this Agreement is executed as of the day and year first hereinabove written.

PEOPLES GAS SYSTEM, a division of TAMPA ELECTRIC COMPANY	**NAME OF SUBSCRIBER** _____
By: _____	By: _____
Name: _____	Name: _____
Title: _____	Title: _____
Date: _____	Date: _____

MyQuorum Peoples Gas Access Form

Please Check One:		New User ID		Delete User ID

Date: _____

Business Associate Name: _____

Peoples Gas System Account Number: _____

Duns Number: _____

Business Partner Information

Contact Person Name: _____

Contact Person Title: _____

Phone Number: _____ **Mobile Number:** _____

E-mail Address: _____ **Fax Number:** _____

Mailing Address (include city, state & zip code)**:** _____

Business Partner Role

Check applicable role(s):

☐ **Shipper** (Submit & View Nominations, Imbalance Trading, and the Authorization to Post Imbalance)
☐ **Analyst** (NCTS Enrollment/De-Enrollment Submission and Update LOA Contact Information)
☐ **Designee** (Authorized Access to a Third-Party Natural Gas Supplier's PGS Records)

Approved by Business Partner Authorized Company Representative or Designee

Name: _____

Title: _____

Phone Number: _____

E-mail Address: _____

Please return this document to:
PGSGASTRANSPORTATION@TECOENERGY.COM



BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 20200051-GU

IN RE: PETITION FOR BASE RATE INCREASE BY PEOPLES GAS SYSTEM

PREPARED DIRECT TESTIMONY AND EXHIBIT OF THOMAS J. SZELISTOWSKI

FILED: 06/08/2020

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

THOMAS J. SZELISTOWSKI

POSITION, QUALIFICATIONS, PURPOSE

Q. Please state your name, address, occupation and employer.

A. My name is Thomas J. Szelistowski. My business address is 702 North Franklin Street, Tampa, Florida 33602. I am employed by Peoples Gas System ("Peoples" or the "Company").

Q. Please describe your duties and responsibilities in that position.

A. As president of Peoples, I have responsibility for the overall performance of the Company including safety, customer service, compliance, operations and financial performance. It is my responsibility to ensure the delivery of natural gas to Peoples' 400,000 plus customers in a safe and reliable manner and to ensure that all aspects of Peoples' business are conducted in the best interest of our customers, our employees and the general public.

Q. Please provide a brief outline of your educational background

and business experience.

A. I grew up in St. Petersburg, Florida where I attended public school. After high school, I attended the Georgia Institute of Technology where I earned a bachelor's degree in electrical engineering. I received a Master of Business Administration degree from the University of Tampa in 1987. During my undergraduate college career, I was a cooperative education student and worked at Tampa Electric on alternating quarters. I started work full time at Tampa Electric in 1983 as an engineer and have held a variety of engineering and leadership positions across the company. In January 2016, I became the vice president of operations for Peoples and was named president of Peoples in August of 2016. I am a registered professional engineer in the state of Florida.

Q. What are the purposes of your prepared direct testimony in this proceeding?

A. My prepared direct testimony has several purposes. First, I give an overview of Peoples, its history and describe the physical gas system and the customers it serves. I describe the importance of natural gas infrastructure in Florida.

I also identify the key elements of Peoples' request for the

base rate increase and explain why it is reasonable and necessary. Finally, I provide a synopsis of the Company's direct testimony and introduce Peoples' witnesses.

Q. Did you prepare an Exhibit in support of your prepared direct testimony?

A. No.

Q. Why has Peoples filed for new rates during the Coronavirus pandemic?

A. Peoples has known for some time that it would need to seek an increase in rates to become effective in 2021 in order to maintain the high-quality service for which Peoples is known. The Company began the first step in the process to obtain new rates by filing its test year letter on February 7, 2020. By filing this letter, Peoples would ordinarily be required to file its rate case within 60 days of that date. At the time that I signed the test year letter, the Coronavirus (later named COVID 19), did not appear to have the potential to cause loss of life on a worldwide scale and economic disruption not seen since the great depression. The effects of COVID worsened in February and into March. President Trump declared a National Emergency concerning COVID 19 on March 13, 2020

and two days later, Governor DeSantis issued an Executive Order declaring a State of Public Health Emergency for Florida. Because of the impact of these developments on our customers, I felt it appropriate to delay the filing and on April 6, 2020 I asked, and was granted permission by the Florida Public Service Commission, to extend the deadline for Peoples to file its rate case by 60 days.

Despite the effects of the Coronavirus, we must go forward in seeking rate relief in order to meet the Company's obligation to make necessary infrastructure investments that provide a safe and reliable natural gas distribution system in the communities Peoples serves, and to continue to be able to respond to customer demand, improve system safety, and enhance system resiliency. Fortunately, indications demonstrate that the Florida economy is improving, and the actions of the Federal & State governments will promote further recovery. The rate increase Peoples is proposing in this Petition will not go into effect until early 2021 and I share in the optimism of many economic and public health experts that the economy will be much improved by that time. However, as I will describe below, and other Company witnesses will testify to, the reasons that Peoples needs new rates by early 2021 and because of the length of time it takes for a rate proceeding to be completed, the process must begin at

this time.

Q. Has Peoples taken any steps to assist customers who are in financial distress?

A. Yes. Peoples has a program known as Share which provides utility bill assistance to customers that are experiencing unforeseen hardship or are in crisis situations, rendering them unable to pay their utility bill. These are generally our most at-risk customers. During these unprecedented COVID-19 times, we are also making proactive outbound calls to customers with active accounts in arrears greater than 60 days to ensure they are aware of the various assistance options available to them. Once we make contact with a customer, we help them fill out the application for Share assistance, and talk to them about other assistance options available to them outside of the Share program. The Company has increased its funding of this program in response to current conditions. Peoples is also increasing contributions to nonprofit partners across the State in areas we serve, which provide assistance to the community.

Q. Please provide an overview of the Company’s base rate increase request.

A. After 12 years without a base rate increase, Peoples must request a change to its rates. A total incremental base rate increase of $61.7 million is needed to continue to provide safe, high quality and reliable gas service to the people of Florida. Additionally, the Company is moving investments associated with the Cast Iron / Bare Steel Rider ("CI/BSR") into rate base in this proceeding.

Since Peoples' last base rate proceeding in 2008, the Company has made, and is continuing to make, necessary infrastructure investments to meet the demand and ensure the reliability of clean and efficient natural gas service across the growing state of Florida. Peoples is also continuing to enhance the safety and quality of operations, maintenance and customer service through functional and technology improvements.

Peoples continues to receive national recognition for our high-quality service and commitment to safety. This base rate increase request will support Company efforts to operate a safe and reliable system and ensure the continued best-in-class service to our customers.

OVERVIEW OF PEOPLES

Q. Please provide an overview of Peoples, its service areas and the communities it serves.

A. Peoples is the largest natural gas distribution company in the state of Florida, serving more than 400,000 customers in 39 of Florida's 67 counties. Peoples serves customers in the major metropolitan areas of Florida including Miami, Tampa, St. Petersburg, Orlando, and Jacksonville. Peoples also serves in a number of developing areas of the state, including Fort Myers, Sarasota, and Panama City. Peoples operates more than 14,000 miles of pipeline and more than 400,000 service lines to deliver natural gas to its customers.

Q. Please describe the mix of customers served by Peoples.

A. Peoples provides natural gas distribution service to approximately 365,000 residential customers, who make up approximately 90 percent of Peoples' customer base and contributes approximately 40 percent of its base revenue. The commercial and industrial customers make up the remaining ten percent of customers and account for approximately 60 percent of revenue. Additionally, Peoples serves six (6) major electric generators across the state of Florida which provides clean reliable domestic fuel source for power.

Peoples serves 54 compressed natural gas ("CNG") fueling stations across the state which fuel a variety of commercial vehicles including municipal buses, delivery vehicles and

waste management vehicles. These CNG stations contribute to significant reductions of sulfur and carbon dioxide emissions resulting in a cleaner environment for all Floridians.

Peoples serves two (2) liquefied natural gas ("LNG") installations in the Jacksonville area. These stations provide LNG as a transportation fuel for shipping purposes. These installations have helped customers meet their fuel needs in an environmentally responsible manner and shipping companies meet the new IMO 2020 requirements for maritime vessels.

Additionally, as described in Company witness Timothy O'Connor's prepared direct testimony, the interest for Renewable Natural Gas ("RNG") in Florida has increased and the Company is positioned to provide these services that would contribute to the reduction of greenhouse gases and also provide biogas solutions for waste generators. These projects also create a local source of natural gas and reduce the need for traditional gas sources.

Q. Please describe the history of Peoples and its relationship to Emera.

A. Founded in 1895, Peoples, a gas manufacturing and

distribution company, originally operated as the Tampa Gas Company. Between 1955 and 1959, several consolidations and acquisitions expanded the Company into 30 Florida communities and the Company was reincorporated into Peoples Gas System Inc. This also was the start of the conversion from manufacturing natural gas to distribution of natural gas which was available for the first time through a newly constructed interstate pipeline by Florida Gas Transmission. In 1976, Lykes Brothers, Inc. acquired Peoples and operated the Company until the mid-1990s. In 1997, Peoples was acquired by TECO Energy and became an operating division of Tampa Electric Company. In 2016, TECO Energy was acquired by Emera, Inc. ("Emera").

Q. What benefits have come from the Emera acquisition of Peoples?

A. The Emera acquisition of Peoples provides several benefits to the Company and its customers. Emera shares People's long-standing commitment to safety and excellent customer service.

While safety has always been at the forefront of the Company's values, being a part of a larger organization strongly focused on safety and compliance has improved our focus. The ability to share best practices across affiliates as well as corporate level support has led to improved safety performance and

results. The size and financial integrity of Emera has helped Peoples' ability to meet its customers' needs. Emera has delivered on its commitment to ensure that all parts of TECO Energy remain strong community partners.

Emera, like Peoples, carries a strong commitment to stewardship of the environment. Peoples plays an integral role in Emera's environmental commitment, providing a cleaner alternative to other fuels. Peoples' activity in developing the RNG market further supports Emera's commitment to the environment.

Q. How would you characterize Peoples' dedication to providing high quality customer service?

A. I would characterize Peoples dedication to providing excellent customer service as all-encompassing. I am very proud of the level of customer service Peoples team members provide to our customers as well as the national recognition we continue to receive for that service. As detailed in Company witness Monica A. Whiting's prepared direct testimony, Peoples' customers have recognized this high level of customer service in a variety of national surveys. Peoples is proud to have been recognized through J.D. Power as having the highest overall residential customer satisfaction in the

nation in six (6) of the last seven (7) years and being recognized as highest in the nation in business customer overall satisfaction for two (2) of the last three (3) years. Additionally, Peoples' customers have rated us as the easiest utility in the nation with which to conduct business, as well as for the fifth time the nations' most trusted utility, as measured by Escalent. These significant recognitions are due to the dedication of all team members across Florida as well as a strong corporate commitment to invest in safety, reliability, customer service and employee training. These results validate the focused spending and investment in areas that support customer experience including critical IT systems, programmatic improvements and field service functions.

I wanted to single out an incredible achievement reached this year which is the culmination of all of Peoples customer service investments and commitment. Peoples received the honor of ranking highest in the nation for residential customer satisfaction with gas utilities in the third wave of the 2020 J.D. Power residential customer satisfaction study. Peoples led all categories of the study. Final results of the 2020 study will publish in September. This is an extra-ordinary first-time achievement for the Company and I am incredibly proud of the Peoples team for having achieved this

milestone.

Q. Describe Peoples commitment to safety and how it relates to this rate request.

A. Peoples prides itself in the safe and reliable delivery of natural gas service for the protection of the general public, our team members and our customers. The Company has intensified its focus on overall pipeline safety and associated compliance which is clearly reflected in the Company's recent Commission annual safety inspection results of 2019. Peoples also received the 2019 and 2020 American Gas Association Safety Achievement Award for excellence in employee safety.

The Company has made significant investment into ensuring the safety of its employees and the public through the development of a pipeline safety management system consistent with American Pipeline Institute ("API") Recommended Practice 1173, as well as through employee training and overall strong safety and compliance culture. Peoples' communication with customers, excavators and the public related to pipeline safety and damage prevention helps to limit damage to our facilities and further ensure safety and reliability. The commitment to this industry framework has resulted in

investments and cost increases that are in the best interest of customers and are included in Peoples' base rate request.

BENEFITS OF NATURAL GAS IN FLORIDA

Q. In what ways is natural gas benefitting Florida and its residents?

A. Natural gas is at the heart of Florida's energy story and it fuels Florida's economy. Due to abundant domestic supply, natural gas prices are expected to remain very attractive and stable. In addition to being the fuel of choice for more than 60 percent of Florida's electric energy production, natural gas provides a cleaner and affordable alternative for Florida's residential, commercial and industrial energy needs and ultimately helps fuel Florida's economy.

The abundance of domestic natural gas allows residential customers the ability to economically heat their homes and provides an economical energy source for other domestic needs such as water heating, cooking and drying clothes. This clean and affordable source of energy helps to eliminate energy poverty by providing a more cost-effective means for our customers to meet their energy needs.

Florida's commercial businesses choose natural gas due to its

efficiency, affordability and reliability. Natural gas is utilized for many commercial applications including cooking, laundry and water heating for restaurants, hotels, hospitals and other commercial businesses due to its ability to reduce energy spend. The commercial availability of natural gas significantly influences economic development including job creation in multiple industries including hospitality, medical and industrial purposes.

Industrial customers demand natural gas for use in a variety of processes and its use provides an environmentally and economical alternative to other sources of energy. For certain industrial purposes the availability of natural gas is fundamental to the continuing operations of the business.

Compressed natural gas as a vehicle fuel has proved to be an economic alternative to diesel and significantly reduces sulfur emissions and reduces CO_2 emissions to our environment. Liquified natural gas used for ship fuel helps to reduce the use of diesel fuel along our coast and likewise reduces the maritime industry’s environmental impact.

The reliability of retail natural gas service is exceptional and provides the residents of Florida peace of mind and energy security. While some customers rely on natural gas for

everyday on-site generation, many more rely on natural gas for emergency backup generation that provides safety and comfort in the event of electric system disruption. The businesses that are critical to the well-being of Florida's residents rely on natural gas for emergency back-up power. Grocery stores, gas stations, hospitals and assisted living facilities all rely on natural gas to be available after significant weather events. Additionally, customers who use compressed natural gas to fuel fleet vehicles find it is still available after a catastrophe when supply disruptions occur to oil supplies.

Peoples prides itself in making life better for millions of Floridians: those who are direct customers and those who benefit from natural gas through the businesses and services they use.

Q. Describe how natural gas solutions provide a cleaner energy option for consumers.

A. Floridians continue to seek benefits from cleaner, more environmentally responsible energy options. Natural gas is approximately 90 percent efficient when delivered to customers for direct use, compared to approximately 30 percent efficient if utilized for electricity generation. In

other words, it is more efficient to operate a water heater, clothes dryer, cooking appliance, laundry facility or industrial plant by directly using natural gas versus electricity. The efficiency provided by direct use of natural gas reduces the overall environmental impact of the customer's energy use. As customers seek ways to minimize their environmental footprint, natural gas provides them with a lower carbon, cleaner option which leads to increased customer demand. In addition to higher efficiency, Peoples has supported many customers, including electric generation customers, in their transition from higher carbon fuels, like coal, oil or diesel, to natural gas. These transitions have reduced the emissions profiles of our customers which ultimately benefits all Floridians.

BUILDING TO SERVE

Q. How is Peoples meeting the demand for Natural Gas in Florida?

A. As Expert witness Dr. Richard K. Harper, PhD. will testify, the state of Florida continues to grow both economically and in terms of population. Peoples is meeting the strong demand for natural gas by constructing gas infrastructure to serve customers across Florida. As described in Company witness O'Connor's prepared direct testimony, Peoples is expanding to serve customers in new areas, helping local economies and

providing energy choice to residents and businesses. As Company witness Richard F. Wall describes in his prepared direct testimony, Peoples is growing organically by expanding within its existing service areas and providing service lines to individual customers. The Company is building to meet the demand in new areas of Florida's growth. Finally, Peoples is reinforcing its system in order to minimize outages, and to increase resiliency to all its customers.

Q. When is the most favorable time to expand natural gas systems?

A. The most cost-effective way to provide natural gas to customers is to build infrastructure prior to the construction of homes and businesses. Road rights-of-way tend to be less congested and driveways and landscaping does not yet exist resulting in lower initial construction costs.

In addition to the initial cost considerations, the early installation of natural gas facilities makes natural gas available immediately when homes are constructed, or business are opened. While some customers can choose to convert from other energy sources to natural gas at a later point in time, this is usually a much more expensive way to obtain natural gas service compared to early natural gas installation.

Q. What challenges are presented during the early installation of natural gas facilities?

A. One of the biggest challenges during the early stages of natural gas installation is that the best time to build out the infrastructure is before the customers arrive and the demand is certain. In this way the investment by the utility precedes the arrival of the demand. But this is also the way that costs are contained in the long run because pre-development – before the roads, parking lots and building slabs are built – is the simplest, safest and most efficient time to install the natural gas infrastructure. The presence of nearby natural gas infrastructure is often a desirable feature that many developers are able to use. Eventually, the new customers who choose natural gas service help us to recover the costs of the initial investment. But to correctly anticipate the full build out of homes and businesses along a pipeline requires a great deal of data and thoughtful analysis.

Q. Is Peoples making other investments to ensure safe and reliable service to its customers?

A. Yes. Peoples has made significant investments in technology to ensure the safe, reliable delivery of natural gas across

Florida. A number of these investments are described in the prepared direct testimony of Company witness Wall. Additionally, the Company has made numerous technology investments to improve the customers' experience. These improvements are described in Witness Whiting's prepared direct testimony.

BASE RATE INCREASE REQUEST

Q. Why is the Company requesting a base rate increase at this time?

A. Peoples seeks an increase in base rates so it can continue to provide a high level of service to customers and to meet the demand for new natural gas service across Florida while allowing for the opportunity to earn a fair return on the Company's investment.

Q. What is the amount of the annual revenue requirement increase and authorized Return on Equity ("ROE") requested by Peoples?

A. A total incremental base rate increase of $61.7 million is needed to continue to provide high quality and reliable gas service to the people of Florida. Additionally, the Company is seeking to move approximately $23.6 million into base revenue associated with moving its Cast Iron / Bare Steel

Rider (“CI/BSR”) investments into rate base and resetting the CI/BSR surcharge.

A significant amount of time has passed since the last base rate increase by Peoples, approximately 12 years. Since then, our total system rate base has almost tripled and the number of customers we serve has grown by almost 73,000 or by 22.4 percent.

Peoples’ proposes to maintain the authorized rate of return on equity of 10.75 percent, which is supported by Expert witness Robert B. Hevert. However, our proposed overall rate of return of 6.63 percent is 190 basis points lower due to successful management of the financing needs of our business.

Q. What is the proposed average rate increase for a typical customer?

A. The proposed rate increase will result in less than a $5.00 per month increase to a typical residential customer using 240 therms per year. Even with this monthly increase, the residential use of natural gas continues to offer significant savings versus other energy sources while providing a value and quality of life benefits that our customers have come to greatly appreciate. The proposed increase will also result

in a 3 percent to 10 percent total bill impact to the average customer in our non-interruptible commercial customer classes, excluding the commercial standby generator class, based on our current Purchased Gas Adjustment ("PGA") costs. With gas commodity prices anticipated to remain low for the foreseeable future, as further explained in witness O'Connor's and Expert witness Dr. Harper's direct testimonies, these increases support our investments to meet further customer demand, ensure system reliability and enhance safety and operations.

Q. Has Peoples completed an analysis of other commodities that have increased since 2009?

A. Yes, Peoples conducted an analysis of common household and business commodities using the U.S. Bureau of Labor Statistics' CPI-U index for price differentials over 2009 – 2020.

Common household commodities that have increased over this time included:

1. Baby Food (22 percent)
2. Meat (28 percent)
3. Cable & Satellite Television Services (35 percent)
4. Bacon (37 percent)

5. Butter (51 percent)

Using proposed rates, the average RS-2 customer's bill would increase by 14 percent. The Company found many common household items and services' price increases have significantly outpaced the proposed RS-2 increase over the same time period.

Common business commodities that have increased over this time included:

1. New Trucks (14 percent)
2. Motor Fuel (21 percent)
3. Garbage & trash collection (33 percent)
4. Postage & delivery services (47 percent)
5. Health Insurance (51 percent)

Using proposed rates, the average GS-1 customer's bill would increase by 7 percent. The company found many commercial items and services' price increases significantly outpaced the proposed GS-1 increase over the same time period.

Additionally, the Company reviewed the Bureau of Labor Statistics' Inflation Calculator. Cumulative inflation from 2009 to 2020 is 21 percent. The Company's proposed increase to rates is less than that of inflation and many other items

and services. The lower relative proposed increase versus inflation and various other items and services helps demonstrate natural gas would still come at a good value to its customer base.

Q. What are the key drivers of the Company's requested increase?

A. The key drivers for the Company's requested increase include its capital investments, improvements in safety and operations and increased construction and operations costs.

In order to respond to customer demand, improve system safety, and enhance system resiliency, the Company has an obligation to make necessary infrastructure investments that provide a safe and reliable natural gas distribution system in the communities Peoples serves. From 2009 through 2019, the Company has invested approximately $1.2 Billion in capital expenditures and has worked hard to make these investments without having to increase base rates to customers during this period. These significant infrastructure investments include adding more than 2,700 miles of main line pipe, adding more than 105,000 new customers, and making significant safety improvements through the accelerated replacement of cast iron and bare steel pipe.

While Peoples has made tremendous progress improving and expanding the Company's system to meet the needs of its customers, further investments are needed. Furthermore, as Company witness Wall states in his direct testimony, current construction costs have increased since the last rate case, which is also contributing to Peoples' need to increase base rates.

In addition to infrastructure investments, the Company has identified incremental operational resources to further the safety and reliability of the system and the communities we serve, meet evolving customer expectations and provide Florida with innovative energy solutions. In addition, certain operating expenses, such as medical costs, are increasing at a pace much faster than inflation and customer growth.

Q. How has Peoples managed its business since 2009 to avoid a base rate adjustment until now?

A. The Company has taken a number of steps to avoid a base rate increase since 2009 including focusing on operational efficiencies, cost control and regulatory agreements to avoid a request for an increase in rates.

The Company has proactively taken measures to improve operational efficiencies, including centralization of operational support teams; standards, compliance, dispatch, gas control and training; and deployment of new technology and software systems which have helped reduce the need for higher rates. In addition, over the last several years Peoples has engaged in numerous continuous improvement projects.

Peoples has moderated the financial impact of its significant investment in system assets by reducing its overall cost of capital. In 2019, the Company's overall cost of capital using the 10.75 percent midpoint ROE is approximately 6.6 percent, which is nearly two hundred basis points lower than the Commission approved 8.52 percent in the last base rate proceeding. This reduction is the result of the Company's prudent management of long-term debt financings which have reduced the Company's debt interest rates and maximizing available tax deductions that have significantly increased deferred income taxes as a funding source of capital.

Q. What regulatory agreements has the Company entered into since the last base rate proceeding in 2008?

A. Peoples has worked with the Commission, The Office of Public

Counsel and other customer representatives to develop Agreements that have helped the Company remain out of a base rate proceeding.

In late 2012, the Commission approved Peoples' CI/BSR program that supports the replacement of approximately 570 miles of main, enabling the Company to significantly improve system safety and reduce carbon emissions.

As a result of Peoples most recent depreciation study in 2017, the Commission approved an agreement reducing annual depreciation expense, accelerating $32.0 million of regulatory asset amortization associated with manufactured gas plants ("MGP") environmental remediation costs, and allowing for the inclusion of approximately 550 miles of obsolete plastic pipe replacements through the existing CI/BSR, and established a ROE range of 9.25 percent to 11.75 percent.

In 2018, the Commission approved an agreement authorizing Peoples to net approximately $10.9 million of accelerated MGP environmental remediation costs against the estimated 2018 federal tax reform benefits. Beginning in January 2019, Peoples reduced its base rates by approximately 5 percent or $11.6 million for the impact of tax reform and reduced annual

depreciation expense by an estimated $10.3 million. Per the 2018 Settlement Agreement, Peoples is permitted to initiate a general base rate proceeding during 2020 regardless of its earned ROE at the time, provided the new rates do not become effective prior to January 1, 2021.

Q. What other witnesses will testify on behalf of Peoples in this proceeding? Please provide a high-level summary of each witness' testimony.

A. There are 12 other witnesses who will provide direct testimony on behalf of Peoples:

Monica A. Whiting, Vice president of Customer Experience for Tampa Electric and Peoples, will detail the improvements made to better serve Peoples' customers and describe the numerous national awards Peoples has received in recognition of its high levels of customer service.

Richard F. Wall, Vice President of Engineering and Operations, will explain the operational improvements Peoples has made to improve safety, reliability and customer service.

Timothy O'Connor, Vice President of Business Development, will discuss the demand for natural gas in Florida, the need

for several major system expansion projects and associated capital investments to meet customer demand and the future of natural gas in Florida.

Richard K. Harper PhD., President of Economic Consulting Services Inc., will discuss the economic conditions in Florida and will provide information on the contributions of natural gas to the economy of Florida.

Robert B. Hevert, Partner at ScottMadden Inc., will provide a recommendation regarding the Company's proposed Return on Equity to be used for ratemaking purposes.

Sean P. Hillary, Controller at Peoples, will provide testimony regarding supporting the Company's decision to use a projected 2021 test year for ratemaking purposes, the determination of the Company's proposed annual revenue requirement, the cost of capital, and associated financial topics.

Valerie Strickland, Director of Corporate Tax at Tampa Electric, will provide testimony related to the computation of income tax and accumulated deferred income taxes, and the parent debt adjustment.

Charlene M. McQuaid, Vice President of Human Resources for Emera Inc. and Acting Vice President of Human Resources for Peoples will provide testimony related to compensation and benefits.

Lorraine L. Cifuentes, Director of Load Research and Forecasting at Tampa Electric, will describe Peoples' forecasting process and present the customer and revenue forecast that supports the revenue requirement for Peoples.

Daniel P. Yardley, Owner of Yardley and Associates, will testify regarding the cost of service, study, billing determinates and appropriate rate design.

T. Mark Whitaker, Director of Operations for Peoples, will provide testimony related to proposed changes to Peoples miscellaneous service charges in the Company's tariff.

Luke A. Buzard, Vice President of Regulatory Affairs for Peoples, will present the revised tariff sheets reflecting the requested rate adjustments and other tariff modifications for which Peoples seeks the Commission's approval.

SUMMARY

Q. Please summarize your prepared direct testimony.

A. Peoples' corporate mission is to improve the quality of life for the communities we serve. Peoples service of natural gas is a critical energy source in the state of Florida providing affordability, efficiency, resiliency and sustainability for residential, commercial and industrial customers.

Although Peoples has been successful in managing its business for 12 years without requesting an increase to base rates, an incremental increase is now necessary to ensure the delivery of safe and reliable natural gas to meet growing customer demand while earning an appropriate rate of return on our investment. Increased construction costs, pipeline infrastructure investments for the purposes of reliability and customer demand, and the increase in costs to operate the system with our high standards for safety and customer service are the factors influencing the request for an incremental revenue requirement.

Peoples has achieved extremely high results in recent years regarding safety and customer experience, clearly demonstrated by Florida Public Service Commission compliance results, safety statistics and third-party customer experience survey studies. As the largest local gas distributor ("LDC") in Florida, Peoples believes that our strategic direction and corporate management is focused

appropriately on being a community steward and providing high quality customer service. Peoples request for the incremental revenue requirement within this case will provide for the opportunity to continue to be the backbone of the energy needs of Florida while operating at the level our customers and stakeholders expect.

Q. Does this conclude your prepared direct testimony?

A. Yes, this concludes my prepared direct testimony.



BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 20200051-GU

IN RE: PETITION FOR BASE RATE INCREASE BY PEOPLES GAS SYSTEM

PREPARED DIRECT TESTIMONY AND EXHIBIT OF MONICA A. WHITING

FILED: 06/08/2020

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

MONICA A. WHITING

POSITION, QUALIFICATIONS AND PURPOSE

Q. Please state your name, address, occupation and employer.

A. My name is Monica Whiting, Vice President of Customer Experience for Tampa Electric Company and Peoples Gas System ("Peoples" or the "Company"). My business address is 702 North Franklin Street, Tampa, Florida 33602.

Q. Please describe your duties and responsibilities as Vice President of Customer Experience at Peoples.

A. As Vice President of Customer Experience, I am responsible for leading the organization's customer experience strategy and operations. My responsibilities related to the customer experience strategy include ensuring the Company understands customers' evolving expectations for natural gas services and developing and implementing a strategy and plan to stay relevant to and provide excellent service to our customers. My customer operations responsibilities include delivering an excellent customer experience through the customer experience

centers, digital experience, billing and payment services and customer communications.

Q. Please provide a brief outline of your educational background and business experience.

A. I obtained my bachelor's degree in journalism from the University of Southern California. I began my utility career nearly 25 years ago with Colorado Springs Utilities in the area of communications. Since then I have held positions which have progressed in responsibility, functional area and leadership at four national utilities providing natural gas, electricity, water and wastewater services. I have experience in all areas of customer experience, including call centers, billing and payment, meter operations, key accounts, economic development, project management, demand side management, customer facing technologies, communication, marketing, product development and management, and strategic planning. I serve on various national customer experience industry organizations, and often speak on the topic on podcasts and at industry and national events. I have been with Peoples for more than three years.

Q. Have you testified before the Florida Public Service Commission ("Commission") in a previous Docket? If so, please

describe.

A. No.

Q. What are the purposes of your prepared direct testimony in this proceeding?

A. My prepared direct testimony will detail the improvements Peoples has made to better serve our customers. I will discuss Peoples' historically strong J.D. Power ratings from the Company's residential and commercial customers, as well as, various national awards, and the Company's strategy and philosophy to keep the customer at the center of everything we do. I will explain Peoples' focus on delivering a customer experience based on what customers want and how they want the Company to deliver it and will discuss these improvements across four major categories:

1. Customer Billing and Payment
2 Customer Digitalization
3. Customer Experience Center Improvements
4. Other Improvements

I will also describe how Peoples uses a holistic approach to customer experience which includes all areas of the

organization. As such, there are elements of our increased operations and maintenance expense in areas outside of the traditional customer service budget, such as operational personnel, that are a result of meeting enhanced customer expectations.

Q. Did you prepare an Exhibit in support of your prepared direct testimony?

A. Yes. Exhibit No. (MAW-1) was prepared under my direction and supervision. My Exhibit consists of three documents, entitled:

Document No. 1	List of Minimum Filing Requirements - ("MFRs") Co-Sponsored
Document No. 2	TECO Peoples Gas J.D. Power Study Highlights
Document No. 3	TECO Peoples Gas Awards

The information in the MFR schedules listed in Document No. 1 of my exhibit is based on the business records of the Company maintained in the ordinary course of business and are true and correct to the best of my information and belief.

CUSTOMER EXPERIENCE STRATEGY & INDUSTRY BACKGROUND

Q. Please explain how customer expectations in relation to their natural gas service have evolved?

A. Customer expectations in the gas business continue to grow and evolve, largely driven by technology and advancing service standards across various industries. Peoples has a long history of strong customer satisfaction, but what it took to please customers in 2008, the year of the Company's last rate case, is different than what is required today. Further, the Company understands that customers' needs and expectations will change and continue to evolve. What has not changed is that customers still want and expect safe, reliable and affordable natural gas, but that alone is not enough to meet customer expectations today. We live in a more digital world and customers expect an experience from their natural gas utility that is similar to what they receive from other companies like Amazon, or Federal Express. Customers want to self-serve using their communication channel of choice, whenever and wherever they want. Customers want faster service which raises service level expectations. Customers want a consistent and personalized experience that is simple to use, convenient and innovative. They want to feel empowered with information that allows them to timely make decisions for their family or business. They want to feel directly connected to their utility with a mutual sense

of commitment to the environment and service to the community. Additionally, they want to be able to do business with Peoples 24 hours a day, seven days a week. It is more challenging to gain the customers' attention because there is so much more information competing for the customer's attention. Customer research confirms that customers want information specifically related to services that impact their account, safety & reliability, billing and payment, and what the utility is doing to improve infrastructure and the environment.

Q. How has Peoples responded to customers' changing expectations?

A. Peoples has improved its customer service by leveraging technological advancements and human resources aligned to meet changing customer expectations. My prepared direct testimony will outline some key improvements that helped achieve this strategy and will demonstrate how this strategy and its implementation have created the Company's world class customer service.

Q. Has Peoples received any industry awards for its customer service?

A. Yes.

Q. From what organizations?

A. From J.D. Power and Escalent, the leading companies in measuring consumer opinions and attitudes regarding companies and their performance.

Q. What awards measuring customer service has Peoples received from J.D. Power?

A. Peoples ranked highest in the South Midsize segment of the J.D. Power 2019 Gas Utility Residential Customer Satisfaction Study. This was the seventh consecutive year Peoples won that award. Peoples also received the highest award in the South Segment of the 2019 Gas Utility Business Customer Satisfaction Study. This was the third time that Peoples received that award. See Document No. 2 of my exhibit for a timeline overview of the J.D. Power awards won by Peoples.

Q. Has Peoples received any similar awards from Escalent?

A. Yes. In 2019, Peoples was named the Most Trusted Utility in the nation, for the fifth time, in the 2019 Cogent Syndicated Utility Trusted Brand & Customer Engagement™ Residential

Study by Escalent. Peoples was also designated a Customer Champion and Environmental Champion by Escalent, for the sixth consecutive year, for its exceptional performance in the brand trust, service satisfaction and product experience categories of the Study. In 2019, Peoples was also named the Easiest Utility in the Nation to do Business with by Escalent. Document No. 3 of my exhibit contains a snapshot of Peoples' awards won since 2013.

Q. What is Peoples' customer experience philosophy and how does it benefit customers?

A. In 2017, the Company developed a formalized and updated Customer Experience Strategy and Customer Commitment Statement. This formalized strategy and commitment allows all employees to understand what is important to customers today, how customers expect us to deliver our products and services to them, and how each employee has accountability and the potential to impact the customer experience.

Peoples' Customer Experience Strategy is focused on what is important to customers and how they want Peoples to deliver these services. Peoples has defined the "what" as six drivers of customer satisfaction:

1. Safety and Reliability
2. Billing and Payment
3. Price
4. Corporate Citizenship
5. Communication
6. Customer Service – on-line, phone and field

Peoples has developed a strategy of "how" it will deliver outstanding customer service by:

1. Creating an effortless customer experience
2. Empowering customers to design their energy experience of choice
3. Building two-way connections with our customers

A key foundation to Peoples' customer experience strategy and commitment is that all employees are responsible for delivering a world-class customer experience.

IMPROVEMENTS THAT BENEFIT CUSTOMERS

Q. In what specific area has Peoples improved the Customer Experience?

A. Peoples has focused on people, processes and technology to make improvements in the following areas:

1. Customer Billing and Payments
2. Customer Digitalization
3. Customer Experience Center
4. Miscellaneous Improvements
5. Future initiatives

Q. What improvements has Peoples made in the Customer Billing and Payments process and how do these improvements benefit customers?

A. Billing and Payments, which include Credit & Collection activity, are one of the most important drivers to customer satisfaction for both residential and business customers. Customers expect timely and accurate bills, timely and accurate processing of payments, and options for how they receive and pay their bills. Since Peoples' last rate case in 2008, the largest initiative undertaken to improve our billing and payment experience has been the 2017 implementation of a new billing system to replace the Company's legacy billing system which dated back to the 1980's. As a part of this implementation, Peoples invested in new foundational technology to better serve our customers in the areas of billing and payment, as well as credit and collection services.

Q. What are the results of the changes in the billing software?

A. Peoples' software upgrade has significantly increased the Company's capabilities and enhanced the customer experience in a number of ways: First, Peoples redesigned the bill itself, adding usage graphs and significant customer messages and communication in a more customer friendly format. Second, the new software gives customers more billing options. For example, customers with multiple accounts have the options to have all of those accounts on one bill. Customers on the Tampa Electric system have the option of receiving a combined gas and electric bill. Third, Peoples has created a new and enhanced paperless billing experience that is integrated with its on-line portal. Fourth, Peoples has reduced the number of estimated bills, the number of adjustments to bills and has improved the timeliness of the issuance of bills.

Q. How did the Customer Relationship and Billing System ("CRB") upgrade impact credit and collection activity.

A. Peoples used the CRB upgrade in combination with various other automation tools, including BOT automation, to streamline back-office credit and collection activities. The Company has also been able to speed the processing of customer payments to multiple times per hour. Previously, these were

run once during nighttime hours, which resulted in payments being processed more slowly.

Q. Does Peoples have any measurements of improvements in billing and customer acceptance of those improvements?

A. Yes. Peoples has data for the following metrics:

1. 99.63 percent of all bills were generated within 1 day of the scheduled billing cycle,
2. 99.99 percent of customer payments were processed within 3 days of receipt,
3. Less than 0.20 percent of Peoples' bills were estimated,
4. 45 percent of Peoples' customers received paperless billing, and
5. 77 percent of payments were electronically transmitted.

Q. Has Peoples included digitalization in its customer service efforts?

A. Yes. Peoples' customer experience strategy focuses on the digitalization of service to our customers. Peoples' has adopted a mobile first strategy, keeping a focus on how customers can do business with the Company on their device and channel of choice. It is important to note that while

Peoples has a strong focus on digital and self-service solutions, this is balanced with ensuring a personal touch and interactions with customer service representatives and/or non-digital solutions when preferred by the customer. Customer digitalization, through on-line service, strongly shapes customer satisfaction and creates efficiencies that improve the telephone experience.

Q. In what other ways has Peoples used digitalization technology?

A. Peoples launched its first on-line customer portal in 2017. Peoples' online portal allows residential and commercial customers to complete more than a dozen functions, including viewing their bills, usage, payment history, making payments at any time, as well as starting and stopping service.

Peoples' digital service has evolved following the initial implementation of its on-line portal. Peoples has improved usability by improving the design and offerings of menus, redesigning transactional screens for a refined, easier to use, mobile user experience.

Q Does Peoples have any data indicating the effect of digitalization on the customer experience?

A. Yes. Peoples has the following data demonstrating the effectiveness of the digitalization strategy:

1. 52 percent of Peoples' active customers have an on-line portal account.
2. In 2019, 89.65 percent of e-mails were responded to in 24 hours and 98.94 percent in 48 hours, including weekends and holidays.
3. Peoples' online customer service ratings have improved by more than 105 points improving from 760 in 2012 (the first year J.D. Power measured the telephone experience separately) to 865 in 2019.

Q. What are Peoples' Customer Experience Centers?

A. The Customer Experience Centers are the Company's central customer connection hubs where we provide one stop shopping service to customer inquiries, handling all types of incoming channels ranging from telephone, email and social media etc. The Customer Experience Centers handle emergency and non-emergency requests. Peoples' has three physical Customer Experience Centers located in Ybor City, Plant City and Miami.

Q. What improvements has Peoples made to the Customer Experience Centers?

A. In the last several years, Peoples has improved its Customer Experience Center by redesigning more than 200 processes and procedures and training employees in their use. This has reduced unnecessary handoffs and improved accuracy. The process of a Peoples' customer initiating service is one example of where the amount of time a customer is on the phone with a Company representative was significantly reduced. Peoples has also deployed a secure document upload system so Customer Experience representatives and customers can securely e-mail documents, eliminating the use of fax machines.

Q. What additional training has Peoples undertaken in the area of customer service?

A. Peoples has developed enhanced cross functional and soft skill training, and safety training, for the Company's customer experience representatives. Those representatives are required to undergo annual internal certification programs which they must successfully complete to continue serving our customers. There is also training for Peoples' telephone representatives and billing and payment and credit & collections employees. The result is that employees are better able to serve customers on a wider range of topics and issues, significantly reducing the need to transfer customers

to other areas or put them on hold.

Q. Has Peoples made any enhancements to its Interactive Voice Response ("IVR") telephone system?

A. Yes. Although the IVR is an older system, the Company has made it easier for customers to speak to a live agent, to self-serve common functions, and to be transferred back to a representative to schedule a gas appointment after making a payment without needing to make another call. Peoples' IVR system currently self-serves more than 60 percent of the Company's calls.

Q. Does Peoples have any data on how improvements in training and the telephone system have enhanced customer service?

A. Yes. The Company's improvement in phone interactions with customers have improved as demonstrated in the following metrics:

1. 2019's average speed of answer was 30 seconds compared to 94 seconds in 2009, an improvement of 68 percent.
2. 2019's abandon rate was less than 2 percent compared to 6 percent in 2009, an improvement of 67 percent.
3. In 2019, 81 percent of all calls were answered in 30

seconds or less, compared to 73 percent in 2009, an improvement of 10 percent.

4. Peoples' telephone customer service ratings have improved by more than 50 points, improving from 777 in 2012 (the first year J.D. Power measured the telephone experience separately) to 830 in 2019.

Call volume in Peoples' Customer Experience Center has declined approximately 19 percent compared to 2009. This decrease occurred despite the fact that customer counts increased during this same period.

Q. What other key improvements has Peoples recently implemented?

A. In addition to improvements noted in the categories above, Peoples has implemented several additional improvements directly focused on improving the customer experience.

Peoples provides customers with a new welcome letter when customers initiate service informing them of critical policies, services, and billing and payment options. This letter is delivered either as a hard copy by mail or via e-mail depending on the customer's selection at the time of sign up. Peoples also sends customers post cards letting them know that the Company will be in their area for planned

meter safety inspections.

Peoples has refreshed key messaging on its social media, website and bills to ensure relevant communication with customers related to safety, reliability, conservation programs, billing and payment services, the 811 program and the Company's on-line portal. There are new enhancements to appointment scheduling with customers being offered more appointments with a four-hour window and a goal of achieving 95 percent on time arrival.

Q. Have these improvements impacted customer complaints?

A. Yes. Customer complaints filed with the Florida Public Service Commission ("Commission") against Peoples have decreased by 25 percent from 101 total complaints in 2012 to 76 complaints in 2019. Peoples is equally proud that during the implementation of a new billing system in 2017, customer complaints were minimal and below previous years' levels, which is a testament to Peoples' strong customer focus and excellent business operations. Finally, the Company is proud that it has had zero Commission infractions for the last four years. As part of its commitment to quality customer service, Peoples contacts all customers who file a formal or informal Commission complaint and work these matters to resolution

with the customer. Additionally, Peoples uses these complaints as an opportunity for continuous improvement, either through employee training, process or system changes and or improved customer education.

Q. Does Peoples have additional customer service initiatives which it plans on implementing in the near future?

A. Yes. Peoples has the following planned initiatives: A consolidated customer preference center so customers can select what types of communications they would like, via what channel, and when they want to receive it. This will include text, email and telephone alerts and notifications. Examples of topics customers can select are billing and payment notifications, outage updates, conservation messaging, appointments and more.

1. An updated web-platform system to replace the current older technology system.
2. An updated IVR system and call center management system.
3. Enhanced outage information on the portal outage map.
4. An on-line user group and customer research to better understand the wants and needs of our customers, including customer segmentation, so that more personalized service can be provided in the future.

5. A dedicated mobile application advancing Peoples' current responsive design mobile experience.

Q. What other areas of the Company are directly involved in enabling Peoples to achieve its outstanding customer service?

A. Delivering an excellent customer experience requires engagement beyond the customer experience team and extends into all parts of the organization. The Company's field distribution team is critical in delivering services directly to our customers at their home. Peoples has improved on time arrival for the field distribution teams, increased advance notification of service work and provided more face time with the onsite field representative providing information about work completed and other natural gas-oriented questions. The cost of providing customer excellence is not just within the Customer Experience budget but also sits within other budgets in the organization.

Q. What costs are associated with the new CRB?

A. Tampa Electric has capitalized the costs for the development of the new CRB system and charges Peoples an annual usage fee based on its annual usage of the system. These costs are noted in Company witness Sean P. Hillary's prepared direct

testimony as part of the O&M expenses for FERC Account Number 903 (a Customer Experience account) and on MFR Schedule G-2 page 14.

In explaining the variance from the O&M benchmark on page 3 of MFR Schedule C-38, after deducting the annual usage fee of approximately $2.1 million, which did not exist in 2007, and adjusting for annual inflation, the customer experience departments' O&M expense has in fact reduced from their 2007 levels and is in fact under their benchmark.

Q. How does the Company work with customers struggling to pay their utility bill and/or to keep the cost of their gas utility bill down?

A. The Company offers payment arrangements to provide flexibility with extensions when customers are struggling to pay their bill. If assistance beyond a payment arrangement is required, Peoples works with a network of regional nonprofits to provide assistance with utility bills and other services provided by these agencies. Examples include, referrals to United Way's 2-1-1, LIHEAP funding (seasonal) and Peoples' SHARE Program, which is administered through the Salvation Army.

Peoples has enhanced the online portal for regional nonprofit

partners, which allows People's social service agencies to self-serve and work more efficiently in assisting customers in need. As a result, Peoples has increased its social service agency partnerships from 32 partner agencies in 2012 to 199 in 2019 and has provided approximately $300,000 in assistance dollars to over 1,500 households in 2019.

Peoples also works with customers to ensure they are using natural gas efficiently. It offers rebates for energy efficient appliances; provides education on energy saving tips through customer communication; and, conducts on-site high bill investigations when customers are concerned with high usage. Peoples is currently implementing an online energy audit tool. This tool will provide customers with a personalized view of their energy usage with links to our conservation programs and savings tips based on their inputs. Customers will also have the ability to perform scenario-based simulations to see the impact a change in behavior or equipment will have on their bill.

SUMMARY

Q. Please summarize your prepared direct testimony.

A. Peoples has a long history of delivering safe, reliable and affordable natural gas while delivering high value customer

service as measured through customer satisfaction. While this has been the Company's legacy, customer expectations, largely driven by technology and information, continue to change at a rapid pace. It is critical for Peoples and the utility industry to evolve with growing technology and customer expectations. Since Peoples' last rate case, the Company has successfully implemented a new customer billing system, a new on-line portal with a mobile-first approach, improved and increased electronic payment channels for our customers, improved customer service levels for our Customer Experience Center, billing and payment services, and made hundreds of smaller process and system enhancements to better serve Peoples' customers.

Peoples' enhanced customer experience strategy and customer commitment to engage all employees in this work, has been foundational to our continued success. Peoples' commitment is to keep the customer at the center of everything it does, including the investments we make in the areas of people, processes and technology.

It is this focus, and Peoples' excellence in execution, that has resulted in its industry leading customer satisfaction results year after year. Since 2009, Peoples has improved its residential J.D. Power customer satisfaction ratings by

more than 146 points, and by more than 70 points in the business study since its first year in 2016. Further, since 2009 Peoples has received 27 national customer experience awards including 10 from J.D. Power and 17 from Escalent /Cogent as a customer champion, environmental champion, easiest to do business with and most trusted brand.

Q. Does this conclude your prepared direct testimony?

A. Yes, it does.

PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU
FILED: 06/08/2020

EXHIBIT

OF

MONICA A. WHITING

PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU
EXHIBIT NO. (MAW-1)
WITNESS: WHITING
FILED: 06/08/2020

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PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU
EXHIBIT NO. (MAW-1)
DOCUMENT NO. 1
FILED: 06/08/2020

LIST OF MINIMUM FILING REQUIREMENTS

CO-SPONSORED BY MONICA A. WHITING

PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU
EXHIBIT NO.(MAW-1)
DOCUMENT NO. 1
PAGE 1 OF 1
FILED: 06/08/2020

List of Minimum Filing Requirements

Co-Sponsored by Monica A. Whiting

MFR Schedule	Page No.	MFR Title
C-38	P. 3	O & M Benchmark Variance by Function
G-2	P. 14	Projected Test Year - Calculation of Customer Account Expenses
G-2	P. 15	Projected Test Year - Calculation of Customer Service Expenses
G-6	P. 8	Projected Test Year - Major Assumptions

PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU
EXHIBIT NO.(MAW-1)
DOCUMENT NO. 2
FILED: 06/08/2020

TECO PEOPLES GAS
J.D. POWER STUDY HIGHLIGHTS

TECO Peoples Gas JDP Study Highlights

Ranked "Highest in Residential Customer Satisfaction among Midsize Natural Gas utilities in the South, 7 years in a row."



2009

- First Year PGS Included in JDP Gas Residential Study
- PGS Residential Overall Satisfaction Score of **635**

2016

- First Year PGS Included in JDP Gas Business Study
- PGS Business Overall Satisfaction Score of **776**

2019

- PGS Residential Overall Satisfaction Score of **781**
- PGS Business Overall Satisfaction Score of **847**



PEOPLES GAS SYSTEM
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PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU
EXHIBIT NO.(MAW-1)
DOCUMENT NO. 3
FILED: 06/08/2020

TECO Peoples Gas Awards

TECO Peoples Gas Awards

PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU
EXHIBIT NO. (MAW-1)
DOCUMENT NO. 3
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FILED: 06/08/2020



BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 20200051-GU

IN RE: PETITION FOR BASE RATE INCREASE BY PEOPLES GAS SYSTEM

PREPARED DIRECT TESTIMONY AND EXHIBIT OF RICHARD F. WALL

FILED: 06/08/2020

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

RICHARD F. WALL

POSITION, QUALIFICATIONS AND PURPOSE

Q. Please state your name, address, occupation and employer.

A. My name is Richard F. Wall. My business address is 702 North Franklin Street, Tampa, Florida 33602. I am employed by Peoples Gas System ("Peoples" or the "Company") as the Vice President of Engineering and Operations.

Q. Please describe your duties and responsibilities in that position.

A. I am responsible for all aspects of utility operations for Peoples, which consists of the following areas of responsibilities: Engineering, Gas Operations, Business Operations Support ("BOSS"), Technical Training & Development. My responsibilities include oversight of each of Peoples' 14 service areas, its transmission and distribution assets, including developing annual capital and operating budgets, and directing and planning the operational and maintenance activities of the distribution system to

ensure maximum efficiency, reliability and the safety of natural gas delivery to Peoples' customers. I assist in developing marketing and sales strategies and am responsible for the direction of team member training and evaluation, team member safety, organizational and team member development for all engineering and operational team members.

Q. Please provide a brief outline of your educational background and business experience.

A. I have been in the natural gas business since graduating from Hialeah High School in 1977. I began as a meter reader with City Gas Company of Florida and worked my way up to Vice President of Operations when that company was acquired by Elizabethtown Gas. At that time, I became responsible for operations in Florida, North Carolina and portions of Virginia. Elizabethtown subsequently became NUI Corporation which was in turn acquired by Atlanta Gas Light, and I worked for that company as Director of Operations before joining Peoples in 2005 as General Manager of South Florida Field Operations. I held several other positions at Peoples before holding my current position. Throughout my career I have attended many technical and administrative programs at the Gas Institute of Technology, Gas Training Institute, The Wharton School of Business, The University of Tampa and the

University of Oklahoma.

Q. What are the purposes of your prepared direct testimony in this proceeding?

A. My prepared direct testimony explains the capital investments Peoples has undertaken and the investments it is expected to make in the 2021 projected test year to meet customer demand and continue to provide safe and reliable natural gas service. I will also explain Peoples' capital expenditure budget process and describe investments in the Company's team members, processes and technology to enhance safety, improve the Company's overall efficiency and continue the Company's outstanding customer service. My prepared direct testimony will be organized into two general sections: Capital Projects & Construction Costs and Operations & Maintenance Expense.

Q. Did you prepare any exhibits in support of your prepared direct testimony?

A. Yes. Exhibit No. (RFW-1) was prepared under my direction and supervision. My Exhibit consists of 1 Document entitled:

Document No. 1 List of Minimum Filing Requirements - ("MFRs") Co-Sponsored

The information in the MFR schedules listed in Document No. 1 of my exhibit is based on the business records of the Company maintained in the ordinary course of business and are true and correct to the best of my information and belief.

Q. Describe the strategic principles and priorities that have guided Peoples' Operations and Distribution departments since Peoples' last base rate proceeding in 2008?

A. Safety, system integrity, operating efficiency and growing to meet customer demand have been and continue to be Peoples' guiding principles and priorities.

Q. Please summarize Peoples' efforts in these areas since its last base rate proceeding in 2008.

A. Safety is the most critical consideration in Peoples' business. Peoples has made significant investments in safety and reliability including the replacement of legacy pipe consisting of Cast Iron / Bare Steel ("CI/BS") and Problematic Plastic Pipe ("PPP"), as well as, investments in sustaining capital projects to ensure system integrity and reasonable and appropriate levels of redundancy.

Peoples has made significant improvements to the

organizational and functional alignment of operations in order to continue to improve safety and operational efficiency in providing high quality service to Peoples' customers. Enhancements to operations include centralizing key functions and adding resources to adequately accommodate the high customer demand and improve operational service, reliability and management.

Peoples has also invested extensively to meet growing customer demand for natural gas. The Company has experienced significant increases in demand for gas service which has driven capital activity above historical levels. Peoples employs multiple processes and protocols to manage construction projects ensuring initial pricing, project and cost management is properly administered.

CAPITAL PROJECTS & CONSTRUCTION COSTS

Q. Please describe the capital investment categories that are budgeted on an annual basis.

A. Peoples budgets capital projects in four categories as detailed by Company witness Sean P. Hillary in Exhibit (SPH-1) Document No. 6 of his prepared direct testimony:

1) Growth Projects: (2020: $117.0 million, 2021: $95.5

million) Growth projects respond to the increased demand from existing customers or to the reasonably anticipated demand from future customers. Many larger scale capital projects have elements of growth and system sustainability features.

2) Sustaining Projects: (2020: $52.2 million, 2021: $55.9 million) Sustaining projects are primarily designed to enhance the safety and reliability of the natural gas supply to customers and include projects to maintain adequate pressure or flow. These projects also include activities to ensure availability of a primary and secondary feed of supply and can include construction activities related to mandatory relocation activities. Sustaining projects are critical to adequately manage the operation of the system and to provide a high level of safety and overall system reliability for our customers.

3) Legacy Integrity Projects: (2020: $50.1 million, 2021: $38.9 million) Legacy projects include projects to retire and/or replace legacy CI/BS and PPP (obsolete materials) that have been identified by Pipeline and Hazardous Materials Safety Administration (“PHMSA”) as higher risk. The Company has undertaken these projects to improve the safety and reliability of Peoples’ system.

In 2019, Peoples proactively accelerated planned replacement efforts aimed at several locations within Peoples' distribution system that involved cast iron piping which were designed and operating at Utilization Pressure ("UP"), these UP systems were in the south Florida area. Based on recent industry safety related information and specific operating events, these UP projects were reevaluated, and Peoples determined that proactively accelerating the replacement of these projects within the 2019 capital budget and plan was in the best interest of safety and service to Peoples' customers.

4) Allowance for Funds Used During Construction ("AFUDC") Projects: (2020: $139.4 million, 2021: $73.5 million) Some of the growth and sustaining capital projects included in the Company's capital budget are eligible to accrue an AFUDC. The capital projects in the test year that are eligible for AFUDC are discussed in the prepared direct testimony of Company witness Hillary.

CAPITAL BUDGET PROCESS

Q. How does Peoples develop and budget capital expenditures?

A. In 2018, Peoples implemented an annual 10-Year Integrated Resource Plan ("IRP") to use as a tool to guide the development of its annual capital budget. In the IRP, the

Company first assigns scores to projects based on the following categories: 1) Safety, 2) Compliance, 3) Reliability, 4) Environmental 5) Growth, or 6) Strategic Direction. Assigning these scores involves judgment, because most capital projects, particularly large-scale capital projects, have elements of more than one category.

Q. What is the next action in the IRP process?

A. The Company develops data for each project in the form of a Project Charter that feeds data into the IRP system. The data inputs are systematic and uniform for each project, which allows each project to be compared with the other projects. The IRP process provides a consistent analytical framework for projects over time and allows the Company to identify, rank, and select the most operationally and cost-effective projects.

If the project is selected as noted above, it is brought into the capital budget and categorized as either a growth project, a sustaining project, a legacy project or an AFUDC project after which it will go through a further review process as part of the capital review process discussed by witness Hillary in his direct testimony.

GROWTH/SUSTAINING CAPITAL PROJECTS

Q. What Growth/Sustaining Capital Projects are planned for 2020?

A. Peoples is planning four major capital projects upcoming in 2020: 1) Jacksonville Expansion, 2) Southwest Florida Expansion, 3) Panama City Expansion, and 4) Miami Liquified Natural Gas ("LNG") project. Company witness Timothy O'Connor describes these projects and how they respond to customer demand in his prepared direct testimony. My prepared direct testimony explains how these capital projects maintain or improve safety and reliability.

Q. Please describe the Jacksonville Expansion Project.

A. The Jacksonville Expansion Project consists of four components: 1) An uprating of the southern portion of the existing 12-inch steel Fernandina Beach Pipeline that would allow natural gas to flow north to south from the Callahan Pipeline Interconnect toward Jacksonville; 2) the construction of a new 16-inch steel pipeline originating from the Fernandina Beach 12-inch steel pipeline near the intersection of Pecan Park Road and Main Street and terminating at the existing 24-inch steel pipeline on Heckscher Drive near the Port of Jacksonville allowing increased natural gas flow from the north to the south; 3) a

new compressor station near Peoples' Baldwin Gate Station that would allow gas being transported on the Southern Natural Companies ("SONAT") south Georgia lateral to flow more efficiently into Jacksonville; and 4) execution of a Gas Transportation Agreement with Seacoast Gas Transmission on the Callahan pipeline. This Agreement will provide Peoples' capacity from SONAT to Peoples' Fernandina Beach line and was approved by the Commission on January 16, 2020 in Docket No. 20190145-GU.

Q. What are the benefits and costs of Jacksonville Expansion project?

A. This four-part Jacksonville Expansion project will deliver incremental capacity to Jacksonville that will enable Peoples to meet current and future natural gas demand and reduce any supply capacity pressure limitations that would otherwise occur in the future. The Jacksonville Expansion project is expected to cost approximately $58.8 million and is planned to be in-service by December 2020.

Q. Please describe the Southwest Florida Expansion project.

A. The Southwest Florida Expansion project involves the construction of approximately 65 miles of 8-inch steel main

to expand Peoples' Fort Myers system.

Q. What are the benefits and costs of the Southwest Florida Expansion project?

A. The Southwest Florida Expansion project will provide gas to communities that previously did not have access to natural gas and includes the buildout of a system feed which adds increased reliability to the Fort Myers distribution system. Much of the Fort Myers' service area currently receives gas from a single point on the Florida Gas Transmission ("FGT") Intrastate Pipeline System. This project will create a new loop so a significant portion of the Fort Myers service area will be served by more than one feed, which will increase system reliability. The Southwest Florida Expansion project will cost approximately $48.7 million and is expected to be in-service by December 2020.

Q. Please describe the Panama City Expansion project, its benefits and costs.

A. The Panama City Expansion project will create another supply point into Panama City and will ease constraints on the current FGT Panama City feed. Peoples will connect an already existing FGT lateral to the rest of its Panama City supply

system, which will create redundancy and reduce supply disruptions. Peoples will construct two new gate stations and build 19 miles of 8-inch steel pipeline at a cost of approximately $28.4 million. The Panama City Expansion project is expected to be in-service by December 2020.

Q. Please describe the Miami LNG project.

A. The Miami LNG project involves construction of an LNG storage and a vaporization facility. It will give Peoples a new and cost-effective option for managing its summer system peaking requirements. This LNG project will directly connect to the Company's existing distribution system in the Dade-Broward area and will eliminate system supply constraints and the natural gas reliability challenges inherent in a single feed system. Once constructed, the Miami LNG project will provide added reliability and a continuous support option for natural gas service to Peoples' south Florida customers. The Miami LNG project will cost approximately $20.6 million and is expected to be in-service by June of 2021.

Q. Are the four major capital expansion projects prudent?

A. Yes. Each project was identified in Peoples' IRP process as necessary and cost-effective. Each of the projects will

improve system reliability, operating efficiency and will allow Peoples to reasonably meet future customer demand.

OTHER SUSTAINING PROJECTS

Q. Please describe Peoples' project types within the sustaining budget category and how they relate to the Company's modernization efforts.

A. Sustaining projects involve specific investments and advancements in system reliability such as looping, technology, and system hardening projects. These projects also include advancements in system reliability and technology improvements including:

- Monitoring and control in systems and system design.
- Improved tools and equipment.
- New or upgraded gate stations.
- District regulator station replacements and upgrades.
- Electronic leak detection and line detection tools.
- GPS and bar coding.

New technology, such as Supervisory Control and Data Acquisition ("SCADA"), Geographical Information System ("GIS"), Leak Management System ("LMS"), Multi-Vendor Reading System and Work Asset Management; and Municipal and highway

projects which allow for system upgrades.

Peoples is continuously focused on modernization efforts that drive improved safety, reliability and mitigation of risk. These advancements include, numerous performance and operating structure changes that have been implemented over the past 12 years, striving for standardization and consistency across the Company. Peoples has focused its attention on the areas of incident prevention, inspections and monitoring, replacement of legacy systems and obsolete materials, and actively analyzing and controlling the distribution of natural gas across Peoples' distribution systems. Peoples has also placed particular focus on improved team member training and learning with the addition of the Company's new GasWorX training facility. Peoples has upgraded its fleet through standardized vehicle and related equipment configurations and applicable work applications, adding fleet Automated Vehicle Locating tracking solutions. This has allowed real time electronic GPS vehicle location, speed and fastest route assessments leading to improved safety, performance, and customer appointment monitoring. Peoples has made improvements to LMSs to address leak detection, tracking and analysis, and has implemented the use of remote methane leak detection and the new "MobileGuard" leak detection system to increase the Company's focus on

methane reductions.

Q. How have these efforts helped to mitigate risks across the People's distribution network?

A. Peoples continues to be focused on establishing a framework for identifying and mitigating risks and continuously improving pipeline safety by engineering increased safety measures in Peoples' gas delivery systems, including the development of its Safety Management System ("SMS") in alignment with newer American Petroleum Institute standards. The Company believes that by continuously improving pipeline safety, operating integrity and safeguarding Peoples' systems for reliability and growth, it is protecting customers and the general public, and proactively reducing its Green House Gas footprint and better protecting the environment for natural gas service delivery to customers.

Q. Please describe Peoples' continuing efforts to retire and replace CI/BS pipe and PPP.

A. In 2012, Peoples began a program to retire and replace all CI/BS pipe and PPP from its system through the CI/BS Rider, which was approved by the Commission in Docket No. 20110320-GU, by Order PSC-12-0476-TRF-GU, issued on September 18,2012.

The Company will continue to minimize safety risks and improve operational reliability for its customers and the public by replacing these high-risk legacy pipes.

Q. What progress has Peoples made on CI/BS pipe and PPP replacement?

A. By the end of 2020, Peoples will have replaced approximately 91 percent of its CI/BS pipe. This includes having removed all remaining low-pressure pipelines from the system (11 miles) by mid-2019. These low-pressure pipelines were considered high safety risks since there are no added protections (pressure reliefs) installed at the connected customer premises. The Company expects to complete its remaining CI/BS retirements and replacement by 2022, which is within its original 10-year estimate.

Peoples began its PPP program on July 1, 2017 (528 miles) and the Company will have replaced about 30 percent of PPP by end of 2020. The Company expects to complete PPP retirements by 2028.

Q. How many miles of CI/BS pipe and PPP are being replaced in the 2021 projected test year?

A. Peoples plans to replace a total of approximately 30 miles of CI/BS and approximately 50 miles of PPP for a total of $38.9 million. The Company will focus on Miami, Tampa, Saint Petersburg, Orlando, Jacksonville and Ocala and then begin work in Daytona and Jupiter. The Commission has previously determined that these projects improve the safety of Peoples' system and are a prudent investment for the Company.

CONSTRUCTION COST CONTROLS

Q. Are natural gas system construction costs increasing?

A. Yes. Between 2009 and 2019, Peoples experienced construction cost increases between 34 percent and 76 percent for polyethylene pipe projects and over 90 percent for steel pipe projects. Construction and Installation costs vary significantly depending upon the project type (scattered new main and service work versus developed commercial main and service) and are equally impacted by jurisdictional costs associated to the specific work areas.

Q. Why are these construction costs increasing?

A. These increases have been driven by increases in: material costs; industry market demand for external contractors; governmental, regulatory, and compliance requirements

including permitting and maintenance of traffic requirements; retirement, removal and restoration costs; construction safety protocols and enhanced construction management, inspection and quality control.

Q. How does Peoples ensure that its planned capital projects are constructed at the lowest reasonable cost?

A. Peoples has made three significant improvements to the overall management of its construction cost controls for capital projects since the last base rate proceeding in 2008.

First, in 2015, the Company consolidated the number of contractors and secured fixed unit pricing through uniform blanket contracts establishing a better competitive environment. This lowered costs, streamlined project cost estimating and design and improved quality control and safety performance. The Company uses the same formal bidding process for all individual (non-blanket) projects, that are expected to cost more than $1.0 million.

Second, in 2016, the Company began competitively bidding its management of consolidated material inventory and supply through a centralized material management firm, Vendor Managed Inventory. This approach allows the Company to secure

necessary construction material resources at pre-established competitive prices.

Third, Peoples has improved oversight of its construction activities by increasing the use of construction project managers, job-site inspectors and system-wide project management. In 2019, Peoples centralized the engineering and construction activities across Peoples within one department to provide for turnkey design, construction and project management, and project closure.

Q. Are the costs of construction projects included in the 2021 projected test year reasonable?

A. Yes. The Company has used the processes and procedures described above to ensure that the construction projects included in the 2021 projected test year are needed and will be constructed at the lowest reasonable cost.

QUALITY ASSURANCE

Q. How does Peoples ensure that capital construction projects are completed by qualified personnel who share the Company's focus on quality and safety for the customer?

A. In 2018, Peoples implemented a Contact Business Partner

Safety Program. This program is designed to ensure that there is adequate oversight of the contractors working on and constructing Peoples' system. Peoples uses a third-party system, ISNetWorld.com, to track and review pertinent contractor documentation (e.g., drug and alcohol plan, safety program participation, insurance certification, etc.) and verify the contractor's operator qualifications and inspection reports recorded by the Company's inspectors. Peoples' Safety and Construction Management Departments monitor the inspection reporting for any potential safety issues and respond when needed. Throughout the construction process, inspectors utilize the ISNetWorld.com to confirm that crews working on Peoples' system have appropriate operator qualifications.

In 2016, Peoples developed a robust quality assurance program. The Quality Assurance team performs various audits of operational controls, Company safety programs, and contractor operator qualification programs. This program is designed to ensure continuous improvement and is governed by Peoples' Pipeline Safety Management System ("SMS").

Peoples' SMS is a governing document aligned with the American Petroleum Institutes' Recommended Practice 1173 that provides a framework to manage pipeline safety and continuously

measure progress to improve overall pipeline safety performance. The system consists of 10 elements and follows the core principle of the Plan-Do-Check-Act cycle.

DISTRIBUTION OPERATIONS

Q. Has Peoples enhanced safety, operations or engineering functions since its last base rate proceeding filed in 2008?

A. Yes. The Company has made significant operational staffing and program changes in 10 areas. In general, these changes have centralized planning and decision making. Peoples has better organized its operations to focus on the Company's strategy and objectives which are centered on accountability, standardization and consistency. These changes allow Peoples to better manage growth and respond to increasing customer demand for gas service. The changes also enable the Company to address operationally based performance expectations and changes occurring within the natural gas industry. The changes have benefitted Peoples' customers and the public by reducing risk and improving overall operating performance.

Q. Please describe the 10 general areas of improvement and how they have benefitted customers.

A. 1. <u>Statewide Construction Inspection Teams:</u>

Peoples created and now uses teams of construction inspectors to ensure projects are done safely, ensuring quality control and on time and within budget.

In 2009, the function of inspecting field construction activities was embedded in the general operational responsibility for existing activities of the service area teams. Peoples had no dedicated full-time construction inspectors. The Company recognized that having independent construction inspectors that reviewed field practices on a constant basis was vital and would promote quality and safety. The use of designated construction inspectors has provided additional assurances that projects have been constructed in compliance with safety and regulatory expectations.

Currently, all major construction project teams include full time inspectors. In 2019, there were 19 Company inspectors. The Company has access to approximately 60 construction inspectors contracted on an as needed basis for use depending on the size and complexity of a construction project.

2. Centralized, statewide Measurement and Regulation ("M&R") team:

Peoples formed a centralized M&R team in late 2014 to improve operational efficiencies, standardization and emergency

response. Prior to 2014, all gate station maintenance, compliance, and repair were performed in a decentralized manner. The knowledge and technical skills required to support the Company's largest assets is better served from a centralized focused team. Benefits of this transition consist of standardization, increased operational timeliness and response, and more effective communication with pipeline suppliers.

Prior to 2014, Peoples employed nine people who performed similar work statewide in the service areas. The current M&R team consists of twenty people, including Gas Operations Technicians, Instrument & Control Technicians, Measurement Technicians, Measurement Analysists, a Supervisor and a Manager. These changes have resulted in a variance above the benchmark on MFR C-38 which is explained on justification number 6 on page 1.

3. Statewide Geographic Information System ("GIS") Team: The Company made significant improvements to its GIS system and changed how it is used in 2015.

Prior to 2015, Peoples used the corporate ESRI-GIS primarily as a stand-alone and basic mapping system that was maintained at each of the service areas statewide. In 2015, the Company

decided to leverage the full capabilities of the GIS system by improving data quality and user functionality. The Company centralized its GIS team, improved data quality control and quality assurance practices and established procedures to effectively and efficiently update construction as built drawings and other system information. By 2019, the Company was using its GIS system as the official system of record for field assets and as a central tool used for system design, modeling, line locating, new service inquires, emergency response oversight, compliance, outage management and related storm preparation and planning purposes. The centralized GIS team consists of one Supervisor and eight GIS Analysts and Technicians. Prior to the centralization of the department there were five GIS support positions across the state that helped maintain the technology platform.

4. Enterprise-wide Compliance Program:

Peoples developed and implemented a new Enterprise-wide compliance program in 2014 and 2015.

Prior to 2015, Peoples managed close to 1.0 million PHMSA and Commission compliance requirements manually within its operating service areas. In 2014 and 2015, the Company developed, designed and implemented a tracking and scheduling data management system called “Inspection Manager” to

monitor, control and document compliance and compliance management activities. The Inspection Manager System automates the scheduling and tracking of all compliance requirements statewide and has improved the accuracy, timeliness and control of the high volume of maintenance and inspection activities. This new system and the team members the Company added to administer the system have generated performance efficiencies and significantly improved the management and field-based performance of its compliance programs. These new resources have improved the results of the Company's ongoing inspection and maintenance related compliance efforts and the overall safety of its operating systems and team members, resulting in the Company having zero Commission compliance infractions in 2019 as explained by Company witness T. Mark Whitaker and shown on page 2 of MFR Schedule I-2. These changes have resulted in a variance above the benchmark on MFR C-38 which is explained on justification number 5 on page 1.

5. Gas Control Management Operation Room and Team:

In 2016, Peoples formed a centralized 24 hour, 7 days a week, 365 days a year, Gas Control team which was moved into a state-of-the-art control room. Prior to 2016, the gas control responsibilities and processes were spread among three team members with no around the clock support.

The Gas Control Team has enhanced system reliability and safety and promotes compliance with changing federal and state requirements. The team performs alarm monitoring, control point output, maintenance/repair dispatch, and supports the Peoples' SCADA system. The team currently consists of five controllers, one coordinator, and a supervisor. These changes have resulted in a variance above the benchmark on MFR C-38 which is explained on justification number 2 on page 1.

6. Training Center and Program:

In 2017, Peoples began designing and building its natural gas training center entitled, GasWorX. GasWorX is a simulated outdoor natural gas village and was created and designed to provide wide-ranging natural real life-like settings for all aspects of gas utility operations and technical training skills and experiences to all Peoples field based technical team members.

Peoples launched GasWorX and a new standardized training program in 2018. Both are the first of their kind in Florida and will play a critical role as the Company trains the new team members who will help manage, operate and maintain Peoples' growing system. The GasWorX training complex and program provides team members with a standardized and

comprehensive operational and technical training experience in a virtual natural gas distribution system setting.

Peoples' standardized training programs and complex are tailored to include all the key elements of natural gas utility operations, including safety processes, emergency response requirements, new construction and all aspects of the related operational, customer service and the maintenance activities regularly performed across Peoples' natural gas systems statewide.

The classroom, and laboratory settings, along with a simulated natural gas neighborhood, offer each participant a hands-on, real life setting and operating scenario-based training experience.

This facility was fully developed and designed to replicate real-world conditions with a fully functioning underground natural gas system, with all types of gas piping materials. The facility is connected to fully operational gate and regulator stations, and associated valving. The system simulates customer premises, residential, commercial and industrial meters and downstream customer piping and equipment. Trainees experience a variety of real-world experiences with gas appliances inside simulated homes on

positioned streets and avenues within the GasWorX training complex.

GasWorx also includes simulated leak training areas, underground line location training and corrosion related training based on the established standards of the National Association of Corrosion Engineers ("NACE") and Peoples cathodic protection system maintenance and operation practices. These changes have resulted in a variance above the benchmark on MFR C-38 which is explained on justification number 4 on page 1.

7. Engineering and Construction:

Peoples consolidated the Engineering and Construction activities related to new or upgraded pipeline and infrastructure installation activities into one management team in 2019. Before the consolidation, permitting, design and construction activities were performed in various service area groups based on the nature of the project and also the overall size and type of project, with most larger projects managed at a corporate level and smaller projects at the various service areas. The combination of Engineering and Construction functions has allowed the Company to apply a standardized approach to all construction projects and to better coordinate construction and engineering activities

within the Company. It has also allowed the Company to standardize construction practices.

Peoples reorganization and structuring of this team in May of 2019 employed 106 team members in the combined Engineering and Construction department. Peoples' Engineering Department resources today are a combination of specifically structured and centralized resources covering all engineering and construction related responsibilities. Resources are managed within three distinct departments: Corporate Engineering and Construction, Distribution Design and Construction, and Engineering Technical Services. The teams cover specific areas of responsibilities such as engineering, design and construction, Distribution Integrity Management Program, Integrity Management Program, GIS management, materials & equipment standards, construction standards and job procedures, flow analysis and system modeling, associated project management and construction inspection. These changes have resulted in a variance above the benchmark on MFR C-38 which is explained on justification number 7 on page 1.

8. Business Operations Support Services (BOSS):

In 2017, Tampa Electric and Peoples implemented a new shared SAP customer relationship management and billing system

("CRMB"). The Company made significant process improvements and organizational changes when it implemented CRMB. These included the combining of Customer Service, Billing, and Credit and Collections departments for Tampa Electric and Peoples under one organization. At the same time, Peoples gave its Operations team more responsibilities in the areas of back office support for meter reading, collection, new construction, meter management, service dispatching, and operations related controls. Peoples created BOSS to standardize operations practices across its 14 service areas and so its operations group could interface effectively with the rest of the organization. The BOSS department has led and driven many cross functional standardized process improvements in these areas and has played an effective liaison role between Operations and Customer Experience organization. The BOSS team consisted of one manager and four specialists in 2017.

9. Statewide Centralized Dispatch Operations Team:

In 2019, the Company formed a new centralized dispatching team within the BOSS department to further gain standardization and work efficiencies related to the scheduling, dispatching, and planning of service work across Peoples' 14 service areas. Dedicated team members now manage these functions with the improved control and consistency

that comes with a centrally managed team that is focused solely on these critical functions and customer sensitive expectations. Other benefits include increased situational awareness across the state, improved change management, and improved process controls. The centralized dispatching team is made up of 11 team members, a supervisor and 10 dispatchers and now performs the specific aspects of work previously done on a distributed or proportional basis by over 20 administrative and work coordinators across the state.

10. Statewide Excavation Impacts & Peoples Damage Prevention Program:

Peoples has developed a plan to enhance the activities of its damage prevention team. Peoples experiences approximately 1,200 damages to underground facilities a year. These damages pose one of the most significant risks of the potential for severe injury and fatalities to customers, contractors, team members and first responders in Peoples' service areas.

Approximately 85 percent of damages on Peoples' underground system are due to contractors not calling for a Sunshine 811 locate ticket (a free service provided by Peoples and other underground utilities within Florida) or not adhering to Florida's "Call Before You Dig" procedures and statutes.

Peoples constantly seeks opportunities to reduce damages to underground facilities due to poor excavation practices. Its 2020 and 2021 budgeted O&M amounts reflect a concerted plan to further reduce the risk of excavation damages by committing more resources to its damage prevention teams. Specifically, Peoples is adding additional field-based coordinators who will proactively interact with contractors in Peoples' service areas to ensure adequate two-way communication and awareness of the need to prevent a damage to facilities before they happen. These staffing increases will improve safety, system reliability and the overall ability to address the increasing workload and reliability of Peoples' system for the benefit of all customers.

SAFETY AND RELIABILITY INVESTMENTS

Q. Has Peoples invested in safety and reliability related enhancements to improve service to customers?

A. Yes. Safety and reliability have been a central focus driving improvements and enhancements year after year. In 2019, 99.0 percent of Peoples customers had uninterrupted service with no disruptions. In addition, the Company continued a five-year trend of responding faster to reported leaks in less than an hour, reaching a record of 98.5 percent, with an average emergency response time of thirty minutes. These

results are no accident. Rather, they are the result of a series of process, technology and communications improvements, specifically focused on safety and customer service made by Peoples since its last base rate proceeding in 2008.

For example, Peoples' centralized dispatch team has invested in tools and technology to provide better alerts, technician tracking, situational awareness, and improved response times during emergencies such as outage, storm, and hit line events. The Company implemented process and communication protocols to provide customers with timely information regarding outages and other system and weather events, through phone, email, and web. The Company also developed communication programs to advise customers of Peoples construction and safety inspection activity in their neighborhoods. The Company has enhanced and redesigned its website to educate Peoples' customers on actions to take if they smell gas, Peoples' pipeline awareness program, storm safety, calling 811 and natural gas safety tips.

Q. What programs and process does Peoples use to identify, track and record potential gas leaks?

A. Peoples installed a new Leak Management System (LMS) in 2019.

This new LMS system and its improvements have improved overall leak management, and the timeliness of data visibility related to leak management, tracking, repair and damaged asset billing.

Prior to February 15, 2019, Peoples' process to respond and manage leak reporting was as follows:

Peoples' Utility Technicians would manually complete a paper-based Gas Leak and Repair Report form by hand and, when applicable, a Damage Supplemental Report, for gas leaks and/or pipeline-based damages to Peoples assets. A sketch was also hand drawn showing the specific leak location and related details. The completed paper form was then submitted to administrative personnel in the local service area office, who then manually entered the data into the Leak Information and Damage Reporting System. This process had limited data validation to ensure accurate information was captured and did not reduce potential human error which hindered the ability to manage the Company-wide leak processes.

The objective of Peoples' LMS project was to significantly improve the program, data and processes by purchasing and implementing a LMS along with validation and workflows for information entered by the Peoples' utility technicians. In

addition, the use of data entry-based logics ensured complete and accurate information by eliminating errors, (such as missed entries and or unnecessary fields), and enhancing and imposing required entries of information into specific fields. The new system allows Utility Technicians to enter the gas leak information with automated fields ensuring proper data collection and validation at initial entry. The LMS also generates a leak number for every leak entered into the system which improves the accuracy of leak data. The LMS allows for custom gas leak/repair reporting and out of the box gas leak/repair reporting solution. This system will integrate directly with the Accounting system and will be able to provide accounts receivable and payment support.

A fully automated LMS was purchased and implemented in February 2019 and transitioned Peoples' leak reporting and management to an electronic format of capturing, managing data, and effective tracking and responding to reported system gas leaks.

Field technicians who respond to a reported gas leak, now create an electronic leak form and input specific information which is routed to a work coordinator. The work coordinator manages the repair process with software tracking and scheduling of work assignments, and ensure required

timeframes are met through submittal to repair crews, management reviews and claim recovery if applicable.

Reports have been created and are being utilized by management to monitor performance and required repair/resurvey timeframe requirements. Billed damages and their receivables are now interfacing with the accounting system and related billing and collection systems. All active leaks which predated the LMS, have been inputted into the new software to manage and ensure proper repair and resurvey as appropriate.

OPERATIONS AND MAINTENANCE

Q. What other advancements within distribution operations have been implemented or planned?

A. Several very important and beneficial advancements have been both planned and implemented. Below I outline each of these improvements.

Mobile Command Unit: The addition of this mobile command unit supports the Company's safety, service and reliability priorities by enhancing the Company's emergency response capabilities, and is consistent with the emergency response expectations of local, regional, and state governments. The Mobile Command Unit makes Peoples' emergency response efforts

more effective and easier to direct and coordinate at specific incident sites, or in moving from neighborhood to neighborhood as restoration progresses in post-storm or post-gas outage scenarios. Additionally, it is particularly useful for working with mutual assistance and external crews from outside the service area when these situations arise.

The Mobile Command Unit can be utilized and positioned to respond to any emergency. The unit was an important part of Peoples' efforts to address and manage the emergency conditions in the aftermath of Hurricane Michael in 2018. The vehicle features four workstations and conference room space for up to nine people where team members can brief response-focused personnel and work with community leaders and emergency officials. When not in emergency use, the unit is available for other key community or business-related events that promote the Company and its operations.

Portable Gate & Regulators Station: Many of the projects that the Peoples' transmission engineering team lead, involve maintenance, upgrading or replacement of existing gate stations.

Each of Peoples' 82 gate stations is a critical point of gas supply into the Company's gas distribution system and serves

as a custody transfer point between Peoples and the interstate pipeline. Because these gate stations control the flow of gas to Peoples' downstream customers, Peoples needs a way to keep gas flowing, with proper custody transfer measurement and pressure control, while gate stations undergo maintenance, upgrade or replacement. In the past, Peoples had to develop specialized and distinct operational plans and re-engineer for temporary piping, metering and the site specific pressure control needed each time a gate station was to be isolated and taken out of service in order to be replaced. This invariably required significant engineering time and expense, and the purchase or renting of specific materials and equipment to keep gas flowing. Peoples has reduced these expenses by designing and building a reusable, portable gate and regulator station that can easily be moved to any needed location. Peoples no longer needs to use compressed natural gas tube trailers to feed the system or rent equipment from the interstate pipelines companies. Peoples has also eliminated the need for custom built measurement and pressure control systems for each project thereby simplifying the front-end project engineering/planning/approval process.

GPS & Bar Coding: Peoples has customized and implemented a GPS and barcoding system that provides greater tracking and traceability of the Company's pipeline assets. With the help

of GPS satellites and unique barcodes, Peoples ability to more accurately locate its underground assets, including pipes, valves, fittings and other key pipeline components has been strengthened. The technology allows Peoples to capture specific manufacturers information and details regarding the personnel who installed a given piece of infrastructure. Team members and contractors who typically work on new installations, repairs, relocates and retirements will receive this new equipment, including range poles and hand-held GPS units. Peoples will provide the team members with comprehensive training, job aides and reference materials for easy use.

Peoples' use of this system will enhance system records by making them electronic which will enhance asset location accuracy. This technology will also allow Peoples to have as built real time records of construction progress. This upgraded system and its field use will also improve utility location accuracy and streamline the compliance and reporting process.

MobileGuard Leak Detection System: Peoples is advancing its leak survey capabilities by implementing a new system called MobileGuard. The system consists of a methane/ethane analyzer, GPS, a sonic anemometer and proprietary leak

detection software that presents real-time geospatial maps of multiple gas concentrations. The MobileGuard gas leak detection system uses ABB Ability™ patented LGR Off-Axis Integrated Cavity Output Spectroscopy technique which provides heightened sensitivity and precision. This system enables the identification of leaks several hundred feet away from the source in favorable survey conditions. Peoples will integrate this new technology into its leak survey process thereby expanding the distance at which leaks can be detected creating better detection which leads to quicker response.

Drones: The implementation of unmanned aircraft systems into the Peoples' fleet offers a chance to increase speed and reduce the safety risks to personnel in the field. Peoples has begun using drones for pipeline route assessment which gives a team the ability to quickly fly proposed routes, and to collect topological and visual data of wetlands, ecological areas, and difficult terrain. This can be done from the safety of a line of sight viewpoint and eliminates the need for team members to directly enter an area. Peoples has also used drone technology to assist in post hurricane damage assessments. This provides quick access to areas heavily covered with debris and gives the necessary data to safely plan access/approach for cleanup and repairs. Future uses of the drone program include bridge hung pipe

inspections, aerial leak surveys, and pre/post construction scanning of stations for as built and documentation purposes.

SAFETY MANAGEMENT

Q. What additional investments have been made in the area of safety management?

A. Peoples has invested significantly over the past few years in its safety management initiatives which are implemented and overseen by the Company's safety management team. Traditionally, safety was coordinated by three safety advisors, each responsible for a geographical area. A fourth safety advisor has been added to provide increased support and supervision in the field thereby enhancing the Company's safety oversight and performance. In addition, the Company added an emergency management coordinator who is responsible for developing and managing the emergency response plan which has improved the Company's emergency planning, control and response. Finally, the Company added a contractor safety coordinator who has direct responsibility for the oversight and monitoring of contractor safety.

The safety management team provides ongoing safety training through the Company's Apprentice Program, monthly facility safety meetings, and other subject specific trainings (e.g.,

Smith Defensive Driving).

The safety management team facilitates incident and significant near miss reviews with a focus on continuous improvement. Lessons learned are communicated to all related operating personal, process improvements are designed, implemented and any required controls are implemented when appropriate.

In 2017, Peoples implemented a third-party safety management database, Process Map, as a tool to manage safety. The Process Map database is a platform for team members to record near misses and pro actives (a series of data points), document safety observations in the field, and for pre-job safety briefings. Pre-job safety briefings are held in the field before beginning work, to identify hazards and to relevant mitigate controls.

Additionally, Peoples has taken steps to aggressively promote the Florida’s 811 program, by significantly increasing public awareness of “Call Before You Dig”. As a result of these marketing efforts, customer and public awareness continues to increase and improve.

RATE BASE OVERVIEW

Q. Please describe the Company's 2021 projected test year capital expenditures that are critical to the safety and reliability of operations.

A. In the 2021 projected test year capital plan, Peoples' has identified 116 projects that provide improvements in safety and system reliability. The total cost for these projects is approximately $157.0 million. These include projects that address upgrades to existing distribution systems such as the upgrade to Cedar Hills Area and Tampa Downtown pipeline replacement projects, as well as improvements to existing gate stations such as the Tampa Northwest Gate and Hudson Gate. It should be noted that many projects provide multiple benefits, for example, a gate station rebuild to meet future customer demands will also provide added safety and reliability benefits.

Q. Are the plant addition costs for the 2021 projected test year, reasonable and prudent?

A. Yes. Based upon my knowledge of the Company's operations, policies and practices, and my knowledge of significant Company projects, I conclude that the utility plant rate base additions that have been made or will be made are in a prudent manner and at a reasonable cost.

SUMMARY

Q. Please summarize your prepared direct testimony.

A. Peoples continues to be a safe and efficiently operated natural gas utility. Peoples' ongoing operations and investments within its system are directly associated with continued safe, reliable performance and system growth, and provides Peoples' customers and the public the best access to the highest quality safety, and natural gas service.

Q. Does this conclude your prepared direct testimony?

A. Yes, it does.

PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU
FILED: 06/08/2020

EXHIBIT

OF

RICHARD F. WALL

PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU
EXHIBIT NO. (RFW-1)
FILED: 06/08/2020

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DOCUMENT NO. 1
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List of Minimum Filing Requirements

Co-Sponsored by Richard F. Wall

MFR Schedule	Page No.	MFR Title
C-38	P. 1-2	O & M Benchmark Variance by Function
G-1	P. 23	Historic Base Year + 1 - Construction Budget
G-1	P. 26	Projected Test Year - Construction Budget
G-2	P. 10-13	Projected Test Year - Calculation of Distribution And Other Expenses
G-2	P. 17-18	Projected Test Year - Calculation of Admin. And General Expenses
G-6	P. 1-9	Projected Test Year - Major Assumptions



BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 20200051-GU

IN RE: PETITION FOR BASE RATE INCREASE BY PEOPLES GAS SYSTEM

PREPARED DIRECT TESTIMONY AND EXHIBIT OF TIMOTHY O'CONNOR

FILED: 06/08/2020

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

TIMOTHY O'CONNOR

POSITION, QUALIFICATIONS, AND PURPOSE

Q. Please state your name, address, occupation and employer.

A. My name is Timothy O'Connor. My business address is 702 North Franklin Street, Tampa, Florida 33602. I am employed by Peoples Gas System ("Peoples" or the "Company") as Vice President, Business Development.

Q. Please describe your duties and responsibilities in that position.

A. I am responsible for Peoples' business development initiatives which includes expansions of the Company's pipeline system to meet the growing demand for natural gas service in Florida. This includes providing industry-leading service to customers and communities throughout Florida via a reliable natural gas infrastructure to deliver safe, affordable and cleaner energy options. The business development group at Peoples leads activities related to meeting customer demand through pipeline expansion, liquified

natural gas (“LNG”), compressed natural gas (“CNG”), renewable natural gas (“RNG”), analytics, and is responsible for natural gas trading and transportation.

Q. Please provide a brief outline of your educational background and business experience.

A. I obtained Bachelor of Science degrees in both Finance and Economics from New York University. I also obtained a Master of Business Administration degree from Fordham University. My professional career in the energy industry began in 2006 when I joined Emera Maine (formerly Bangor Hydro-Electric Company). I have held numerous positions in Accounting, Strategy Development and Business Development with Emera affiliates. In November 2016, I joined Peoples as Vice President, Business Development.

Q. What are the purposes of your prepared direct testimony in this proceeding?

A. The purpose of my prepared direct testimony is to provide an overview of the changing natural gas market in Florida and it is summarized in four main areas. First, Florida is experiencing strong growth in its economy and in natural gas demand. I will discuss these trends and how Peoples is able

to meet these demands and provide customer value. Second, I will provide an overview of four important expansion projects currently under development. All four expansion projects demonstrate the significant growth Florida is experiencing that is driving higher natural gas demand and requiring system expansions. Third, I will discuss the increased role for CNG, LNG and RNG in Florida. Last, I will discuss the human resource needs for the business development group within Peoples to support this increased customer demand.

Q. Did you prepare any exhibits in support of your prepared direct testimony?

A. Yes. Exhibit No. (TO-1) was prepared under my direction and supervision. My Exhibit consists of 5 Documents, entitled:

Document No. 1	List of Co-Sponsored Minimum Filing Requirements ("MFR")
Document No. 2	Maps of Expansion Projects
Document No. 3	Chart of Developer Agreement signings since 2008
Document No. 4	Peoples' Investment Aligns with Expanding Florida Population
Document No. 5	American Gas Association, *Energy Analysis,* September 1, 2018

The information in the MFR schedules listed in my exhibit are based on the business records of the Company maintained in the ordinary course of business and are true and correct to the best of my information and belief.

GROWTH

CUSTOMER GROWTH

Q. Please describe how Peoples has grown since its last base rate proceeding in 2008?

A. In 2007, Peoples provided natural gas service to approximately 325,000 customers. In 2019, the total customers that Peoples provided natural gas service surpassed 400,000. This represents an approximate 23 percent increase in customers served, and an increase of approximately 3.5 percent per year over the last two years. Document No. 4 of my exhibit demonstrates how Peoples' investments are concentrated in growing areas of Florida. Expert witness Dr. Richard K. Harper will address other aspects of growth in the Florida economy in his prepared direct testimony.

Q. How has the nature of the local distribution company ("LDC") changed since the Peoples' last base rate proceeding in 2008?

A. As a natural gas LDC, Peoples provides natural gas service

directly to customers for use within their homes and businesses. Since the last base rate proceeding and more recently, the demand for natural gas in Florida has not only increased for traditional LDC customers (residential, commercial and industrial), it has also increased in the CNG, LNG and RNG customer segments. Demand for natural gas is growing and as it grows, customers are also seeking natural gas in different forms. In addition to natural gas delivered in its typical gaseous state, customers are now seeking gas in liquified or compressed states, or from renewable resources. Within its commercial and industrial customer groups, Peoples now serves 54 CNG facilities and two LNG facilities. At the time of the last base rate proceeding in 2008, Peoples served only three CNG facilities and did not serve any LNG facilities. Furthermore, interest in RNG is high and Peoples expects several facilities to be developed and placed in-service in the coming years in the state.

Q. Do you expect natural gas demand in Florida to continue for the foreseeable future including demand for these new types of natural gas products?

A. Yes. The price of natural gas is very affordable and is a key driver for the increase in demand. Due to continued innovations in natural gas extraction, domestic supply

continues to be abundant, which has resulted in natural gas prices remaining low in past years. This pricing trend is expected to continue. The proven reliability of the gas system during extreme weather events and the environmental benefits of natural gas are also driving customer demand. Price, reliability and environmental benefits are supporting robust customer demand in all customer segments and is expected to continue. Peoples has consistently demonstrated industry leading customer service, which further supports growing demand. Expert witness Harper and Peoples' witness Lorraine L. Cifuentes will discuss this growth further in their respective testimonies.

MARKET CHANGES

Q. Describe how the natural gas market has changed since Peoples' last base rate proceeding in 2008.

A. Since Peoples' last base rate proceeding in 2008, the U.S. energy market has changed as significant new supplies of natural gas has transformed the marketplace. The commodity price for natural gas is lower in 2019 than it was in 2007, as a result of much greater supply and higher availability of natural gas. In addition, the focus on environmental responsibility has brought cleaner, more efficient energy like natural gas to the forefront of consumer options.

Q. How has natural gas commodity pricing and availability changed since Peoples' last base rate proceeding?

A. The price of natural gas has decreased significantly since Peoples' last base rate proceeding in 2008. Natural gas pricing in Florida is highly correlated to the Henry Hub Natural Gas Futures contract as posted on the CM Group's website at https://www.cmegroup.com/trading/energy/natural-gas/natural-gas_quotes_settlements_futures.html. At the end of 2007, the NYMEX January 2008 natural gas futures contract settled at $7.12/MMBtu. The February 2020 natural gas futures contract settled at $1.877/MMBtu. As of February 28, 2020, the average natural gas price for all future contract months through December 2032 was $2.553/MMBtu.

The availability of natural gas in the U.S., and specifically to Florida, has dramatically increased due to natural gas shale discoveries in the last decade. With this increased supply, the price of natural gas has declined as noted above. Furthermore, the availability of natural gas to Florida has markedly increased. In 2007, interstate pipeline capacity into Florida was approximately 3.0 bcf/day. Since then, the interstate pipeline system has grown to 5.5 bcf/day, mainly due to continued investments in interstate natural gas pipelines, including Sabal Trail Transmission. The decreased

price of natural gas and the increased ability to deliver natural gas into the state of Florida are key drivers supporting increased customer demand. Stated another way, affordable natural gas delivered throughout the state of Florida presents a compelling energy option to consumers; and is an energy option that customers are increasingly seeking. These changes in natural gas pricing and availability since the last base rate proceeding underpin Peoples' growth strategy and forecasted customer demand.

Q. Describe how natural gas solutions provide a cleaner energy option for consumers.

A. Floridians continue to seek benefits from cleaner, more environmentally responsible energy options. As stated in Document No. 5 of my exhibit, "When compared with electricity, natural gas is delivered to consumers with much less energy wasted. The cumulative efficiency – from the wellhead to the residential meter – of the natural gas trajectory is approximately 92 percent. This means that for every 100 MMBtu of energy produced, 92 MMBtu of energy is delivered to the consumer. Based on the current mix of energy used for electricity generation, electricity delivers to the consumer only 32 MMBtu of the same 100 MMBtu of energy produced. For oil, each 100 MMBtu produced results in 84 MMBtu reaching the

customer. For propane, each 100 MMBtu produced results in 87 MMBtu reaching the customer”.

“This energy efficiency advantage of natural gas-based homes stems from the fact that less than 10 percent of the natural gas energy produced is used or lost from the point of production to the residence. In contrast, almost 70 percent of the energy produced to satisfy the electricity needs of consumers is used or lost in the process of energy production, conversion, transmission, and distribution”.

As a result, it is more efficient to operate a water heater, clothes dryer, cooking appliance, laundry facility or industrial plant by directly using natural gas versus large volume combustion for the production and transmission of electricity. The efficiency provided by direct use of natural gas reduces the overall environmental impact of the customer’s energy use. As customers seek ways to minimize their environmental footprint and demonstrate responsible energy use, natural gas has become an attractive option that provides a lower carbon and cleaner option which leads to increased customer demand. Natural gas continues to support the move towards an affordable, clean, resilient and responsible energy system with high efficiency direct use, and low-carbon and clean electricity generation. This

efficiency has reduced and will continue to reduce the emissions profiles of Peoples' customers which ultimately benefits all Floridians.

Q. Describe Peoples' increase in residential customer demand for gas service since the last base rate proceeding in 2008.

A. Since Peoples' last base rate proceeding in 2008, the residential housing market has rebounded and builders want to build with natural gas. This is evident with the number of developer agreements signed since 2008. Document No. 3 of my exhibit, illustrates the sharp increase in the number of residential developer agreements executed between Peoples and developers/builders to install natural gas in communities.

Q. How does customer demand drive growth of the Peoples' system?

A. Generally, the ability of Peoples' pipeline system to serve new customers is defined by the existing physical pipeline and the volumes and pressures of natural gas that can be delivered through those pipes to end-users throughout Florida. There are three general areas where new customer demand drives growth on the Peoples' system: 1) new customers that can be served by the existing system, 2) new customers that require an expansion of the current system, and 3) system

growth to support overall customer demand.

PEOPLES' GROWTH CONSIDERATIONS

Q. Describe how Peoples' determines its ability to meet demand within its existing system.

A. When a new customer or customers seek natural gas service, Peoples determines if the existing infrastructure can deliver the forecasted volumes and pressures of natural gas. If current system capacity exists, Peoples will offer gas service provided the new customer(s) demand supports any incremental costs to provide service. This incremental cost is typically in the form of a new service line and meter to a home or business.

Q. In the event Peoples' existing system cannot serve new demand, describe how Peoples evaluates an expansion to its system.

A. When new customers seek natural gas service that cannot be served within the existing system, Peoples evaluates system expansion options to deliver required volumes and pressures of natural gas. This scenario is best illustrated with a new development area that seeks natural gas service. Peoples will evaluate the short, medium and long-term customer demand profiles and size the new extended pipeline infrastructure to

meet this demand. In this evaluation, considerations include future projections of customer demand, delivered volume and pressure requirements, economic development activities, pipeline route analyses and engineering design. The expansion typically includes the installation of new supply main pipeline from the existing system, in addition to service lines and meters to individual customer locations. This may also include gate stations, regulators and other ancillary equipment.

Q. Describe growth in support of overall customer demand on the Peoples' system.

A. Peoples consistently monitors the growth in customers, customer demand, volumes and pressures on its systems to determine if it can safely meet its load requirements. To use an expression, Peoples needs to evaluate the "forest from the trees". As customer demand naturally evolves over time, Peoples must evolve its system as well. Whereas, a new customer or group of customers support incremental infrastructure with their new demand, system growth focuses on the aggregate customer demand. System growth considerations include expansions to increase redundancy and reliability, equipment such as compression and regulation, upgrades or uprates to existing infrastructure and other such

improvements to provide an aggregate customer base with a full system solution. With fourteen service areas throughout Florida, the customer demand profile is constantly changing and requires Peoples to take a system approach to ensure all needs are met.

Q. Is system demand growth already considered when meeting new customer demand?

A. System growth considerations are included in Peoples' evaluation of its existing system or potential expansions. However, as growth materializes or customer usage varies, a system approach is required to meet customer demand and overall system reliability. A good example of system growth would be a consideration of a new highway or road. If a new residential development is to be constructed, a new road might be required. A two-lane highway might be sufficient, given the number of homes being constructed. As time goes by, and growth evolves, the road might need to be re-evaluated. If customer growth occurs faster or at a higher level, expansion plans to four lanes would occur. With that, stop signs and traffic flow control would likely be required as well. As the road expands, new customers may materialize, such as gas stations or restaurants, and new side streets might emerge off the original highway. This new growth would also then

need to be incorporated into planning. The point with this example is that the original two-lane highway was sufficient for the original development, but as time went by and more traffic and use of the highway occurred, the evaluation of the overall system growth was required. Likewise, Peoples undertakes this same important planning review for its current and future system needs.

Q. Describe how the Company balances short and long-term needs in the evaluation of system expansions.

A. Peoples' seeks to optimize system expansions and achieve the appropriate balance of the expansion costs with future needs. System growth requires Peoples to evaluate its ability to serve all customers in a given area and may result in system improvements to address needed redundancy, flow controls, system interconnections, safety and compliance requirements and other system improvements. Again, using the highway example, it may be premature to build a large multi-lane highway, complete with all the necessary intersections, traffic controls and off-ramps, for a very small development even though, in time, it develops into a robust growth area. Similarly, Peoples must weigh all the considerations of expansions including timing, size and reasonable expectation of demand for its service.

Q. Describe how COVID-19 has impacted the Company's needs for system expansion?

A. Peoples does not believe that COVID-19 will impact planned system expansions. Peoples' expansion needs are based on current demand and long-term forecasts of future demand for natural gas. Peoples must expand its system to meet current demand for natural gas service, and although COVID-19 has created short-term impacts on natural gas usage, Peoples believes long-term growth will continue as well. Furthermore, as discussed in Expert Witness Richard K. Harper's direct testimony, Peoples may experience increased customer demand in the residential sector as Floridians spend more time at home.

PEOPLES' FOUR GROWTH PROJECTS

Q. What are the four major growth projects currently under construction to meet customer demand in Peoples' service areas?

A. The four growth expansion projects are in Panama City, Jacksonville, Southwest Florida, and an LNG storage facility in Miami. Three of the four growth expansion projects are to meet increasing customer demand, while improving reliability and providing long-term flexibility within Peoples' system.

These projects were identified in Peoples' Petition for Authority to Accrue AFUDC in Docket No. 20190091-GU.

Q. What is the total capital investment and projected in-service date for each of the growth expansion projects?

A. The total capital investment for the Panama City expansion project is approximately $28.4 million and it will be placed in-service in December 2020. The total capital investment for the Southwest Florida expansion project is approximately $48.7 million and it will also be placed in-service in December 2020. The Jacksonville expansion project is approximately $58.8 million of Peoples' capital investment and it will be placed in-service in December 2020. Peoples' Miami LNG expansion project is a capital investment of approximately $20.6 million and will be placed in-service in the second quarter of 2021. The above-referenced dollars and assumptions are embedded within MFR G-1 pages 23 and 26 and MFR G-6 page 8.

PANAMA CITY

Q. What is the size of Peoples' Panama City service area?

A. Peoples' Panama City service area represents approximately 15,700 customers, of which 14,000 are residential and 1,700

are commercial and industrial customers.

Q. How does Peoples supply its Panama City service area with natural gas?

A. The Panama City service area is fed from the Florida Gas Transmission ("FGT") interstate pipeline. The entire area is primarily served from a single 8-inch pipeline from the FGT mainline to the Peoples distribution system. A second FGT pipeline serves Peoples distribution to the Panama City airport area only.

Q. Describe Peoples' ability to serve customer demand in Panama City.

A. Peoples' ability to serve customer demand in Panama City is constrained. Incremental capacity through the FGT 8-inch lateral is limited, primarily in the winter months. Peoples is seeking to increase its ability to serve existing customer demand as well as potential new customer growth.

Q. What is the system growth need for Peoples in Panama City?

A. Peoples requires a second feed from the interstate pipeline system given the current lateral is constrained. Peoples has

evaluated options to increase its ability to serve increased demand from current and new customers. Additionally, Peoples must add greater redundancy to its Panama City service area to allow for greater reliability. Any disruption to this single FGT source would directly impact the majority of Peoples' customers in Panama City service area.

Q. Is there any history that highlights this disruption potential?

A. Yes. In May 2018, FGT conducted planned hydrostatic testing of the 8-inch pipeline feeding Panama City. This week-long event required the entire Panama City service area to be fed by LNG and CNG trailers. Peoples worked with FGT, the Commission and all its potentially impacted customers to coordinate this outage event. Due to this coordinated effort, Peoples was able to mitigate the overall customer impact. However, this event demonstrated that a second feed into this growing area is necessary. In part due to the ability to sufficiently plan for this outage, LNG and CNG trailers worked in this instance. However, given current and future demand and requirements for a more stable pipeline solution, the trailer solution is not a feasible or viable option for future needs for the entire Panama City service area.

Q. Does Peoples have a plan to address its system growth needs for current and future customers?

A. Yes. Document No. 2 of my exhibit illustrates the FGT pipelines that run south from the FGT mainline into the Panama City area. Currently, the FGT pipeline to the east (8-inch) is the primary feed for the Peoples' system in Panama City. The FGT pipeline to the west (18-inch) serves Peoples' customers near the Panama City airport, as well as other non-Peoples gas users. This 18-inch pipeline has available capacity. By connecting the 18-inch pipeline with the 8-inch pipeline, Peoples can access incremental natural gas capacity to address current and future customer growth. This project takes maximum advantage of existing infrastructure and avoids duplication of systems to provide the needed incremental capacity to the entire Panama City area. In addition, this project provides a secondary feed which increases overall system reliability for Panama City natural gas customers.

Q. Did Peoples consider any other alternatives to address the Panama City need?

A. Yes. Peoples evaluated other pipeline options to serve its Panama City load. Specifically, Peoples evaluated extending its system all the way north to the FGT mainline. This would

essentially bypass the FGT 8-inch line. This would have added significant cost to run 34 miles further north. It would have also ignored the option with the 18-inch and its available capacity to the west. No other interstate pipelines serve this area of Florida, so any solution needed to incorporate FGT.

SOUTHWEST FLORIDA

Q. What is the size of Peoples' Southwest Florida ("SW FL") service area?

A. Peoples' SW FL service area represents approximately 18,600 customers, of which 15,800 are residential and 2,800 are commercial customers.

Q. What is Peoples' customer growth forecast for SW FL?

A. Since 2007, the SW FL service area of Peoples has more than doubled and grown from 7,300 customers to 18,600 customers. Peoples' current customer growth forecast projects an increase of approximately 3,700 customers from 2019 to 2021. Residential customers are expected to grow by approximately 3,500 and commercial customers by approximately by 200.

Residential and commercial growth has expanded eastward from

the coast as more residents and businesses have settled in the area. New developments under construction exist in Rural Lands West, Ave Maria and Immokalee. Peoples' current system in the SW FL service area requires expansion to serve these new customers with new mainline extensions. Expected new customers are approximately 20,000 residential and commercial customers over the next 15 years.

Q. How is Peoples' SW FL service area supplied with natural gas?

A. The SW FL service area is solely fed from the FGT interstate pipeline. No other interstate pipelines exist in this area of Florida.

Q. Can Peoples sufficiently serve customer demand in SW FL?

A. No. With the expected growth in residential and commercial customers in this region, incremental Peoples' system growth is needed now to expand the system to meet new customer demand. Peoples can serve existing customers, but with the expected increase, the system needs expansion.

Q. What are the growth needs for Peoples in SW FL?

A. The identified need is described by the approximately 20,000

projected customers seeking natural gas service in Ave Maria and Immokalee. The expansion of Peoples' system to these areas will offer affordable, reliable, safe and cleaner energy to these customers. SW FL is one of the fastest growing economic regions in the entire state. It was not long ago that natural gas for these residents wasn't even an option. In the early 2000's, Peoples extended its system south with a 119-mile project to serve this region. Since then, SW FL has grown to approximately 19,000 customers and the region is an excellent example of economic development.

Q. What is the need for additional system resiliency?

A. The entire Peoples' SW FL system is at the end of the west leg of the FGT interstate pipeline. Any load downstream of the FGT system is exposed to disruption risk. With almost 19,000 customers currently, and significant growth occurring, Peoples is adding the appropriate level of resiliency to the system. Although a full secondary option from another interstate pipeline would provide such resiliency, no such option is available at this time. However, this project will help Peoples strengthen its system to mitigate any localized disruption.

Q. If the SW FL system reinforcement does not provide full

redundancy, what is the benefit of this?

A. As mentioned, the SW FL system is at the end of the FGT interstate pipeline on the west coast of Florida. No secondary interstate pipeline feed option currently exists.

In the operation of Peoples system, upstream considerations for fuel supply delivery are evaluated. Just as importantly, distribution system considerations are also evaluated. With the expansion east to Rural Lands West, Ave Maria and Immokalee, Peoples will have more customers demanding gas from the same infrastructure. As discussed further in Peoples' Witness Richard F. Wall's direct testimony, the system reinforcement, or loop, will increase reliability and resiliency on that portion of the system.

Q. Does Peoples have a plan to address its growth needs for current and future customers?

A. Yes. As shown on Document No. 2 of my exhibit, the SW FL expansion consists of two primary phases. The first phase is the expansion of the Peoples' distribution system east to Rural Lands West, Ave Maria and Immokalee. As previously mentioned, natural gas service currently does not extend to these areas. The expansion of the distribution system will

facilitate these developments and the demand for natural gas.

The second phase consists of system reinforcement to loop the SW FL system. With the general growth along the west coast of SW FL, and the added expansion east to Rural Lands West, Ave Maria and Immokalee, added resiliency is necessary in the form of a system loop and will provide adequate local resiliency. This loop will allow Peoples to deliver natural gas in multiple ways and mitigate any localized disruptions should they occur.

Peoples concluded that the system expansion to Rural Lands West, Ave Maria and Immokalee is the best option for customers. The developments in these areas are seeking natural gas and illustrate the value developers and consumers place on affordability, availability, reliability, safety and environmental stewardship. This project expands the existing Peoples' distribution system to serve new customers and buttresses the system to maintain prudent resiliency standards for this region of Peoples' system.

Q. Did Peoples consider any other alternatives to address the SW FL need?

A. Yes. Peoples evaluated alternative route options to bring

natural gas service to Rural Lands West, Ave Maria and Immokalee. As mentioned previously, FGT is the only interstate gas pipeline in this area of Florida. Given the locations of the new customer developments, the best option was to extend the Peoples' system west to east. Peoples identified the best option as being the least cost alternative.

JACKSONVILLE

Q. What is the size of Peoples' Jacksonville service area?

A. Peoples' Jacksonville service area serves approximately 33,400 customers, of which 30,000 are residential and 3,400 are commercial or industrial customers.

Q. What is Peoples' customer growth forecast for Jacksonville?

A. Peoples' current customer growth forecast projects an increase of 6,650 customers from 2019 to 2021. Residential customers are expected to grow 6,350; commercial and industrial customers are expected to grow 300. Since 2007, the Jacksonville service area of Peoples' has grown from 19,400 customers to 33,400 customers.

In addition to growth as defined by customer count,

Jacksonville is experiencing strong large commercial and industrial growth. This growth includes LNG facilities, CNG stations, power generation, as well as large scale residential development.

Q. How does Peoples' supply natural gas to Jacksonville?

A. We supply the Jacksonville area from the FGT interstate pipeline system and the Southern Natural pipeline system.

Q. Does Peoples currently have sufficient capacity to serve customer demand in Jacksonville?

A. No. With ongoing organic customer demand as well as facility expansions requiring incremental capacity, the Peoples system will be unable to meet its Jacksonville system demand as early as 2021.

Q. What is the need for additional natural gas capacity for Peoples in Jacksonville?

A. There are multiple needs for additional natural gas capacity. This highlights the outstanding economic development occurring in Jacksonville, supported by the business community that is driving residential, commercial and

industrial growth. Additionally, Peoples must balance these demand requirements with operational and commercial knowledge and capabilities of the FGT and SONAT systems serving this area. The optionality provided by two upstream pipes is a benefit, but it comes with the need to balance the Peoples' system for all customers. Peoples is constantly evaluating its upstream needs on both interstate pipelines serving Jacksonville to ensure it continues to provide value to customers.

Q. Does Peoples have a plan to address its projected capacity shortfall for current and future customers?

A. Yes. Document No. 2 of my exhibit shows, Peoples is expanding the Jacksonville system in four main areas to increase its ability to serve existing and new customers.

First, Peoples executed a Gas Transportation Agreement with Seacoast Gas Transmission on the Callahan pipeline. This Agreement will provide Peoples' capacity from SONAT to Peoples' Fernandina Beach line. This Agreement received Commission approval pursuant to Consummating Order No. PSC-2020-0027-CO-GU, issued on January 16, 2020 in Docket No. 20190145-GU.

Second, Peoples is uprating its Fernandina Beach South ("FB South") pipeline to allow more natural gas to flow at optimal pressures on this pipeline. This is the portion of the existing Fernandina Beach pipeline that runs south from the interconnection with the Callahan pipeline. The FB South pipeline runs from the Callahan interconnection, near Yulee, south to the Nassau/Duval county line. This uprate is required to increase the maximum allowable operating pressure ("MAOP"), to take the optimal pressure from the Callahan pipeline to the Peoples' Jacksonville system.

Third, Peoples is constructing a new 16-inch pipeline that will run from the Nassau/Duval county line into the Jacksonville Port ("F-Connector"). The F-Connector will take the incremental capacity from the Callahan pipeline and the uprated FB South pipeline and deliver these volumes into Jacksonville where significant and growing natural gas demand load is occurring.

Fourth, and finally, Peoples is constructing a compression station at Baldwin ("Baldwin compressor"). This compression station will increase the pressure delivered into the western portion of the Peoples' Jacksonville system and result in higher pressure and volumes being delivered east and throughout the Jacksonville system.

Peoples concluded that the four-part system expansion of the FB South, F-Connector and Baldwin compression, along with the transportation capacity on the Callahan pipeline, provides the best value for customers. All other alternatives were more expensive and would have taken more time to construct. Jacksonville is the fastest growing area of Peoples' system as measured by throughput. This means that large customers are seeking more natural gas in Jacksonville than in any other area within the Peoples system. This is economic development. This is power generation converting to natural gas from coal or oil. This is vehicle fleets converting from diesel to CNG. This is LNG being used to power marine vessels, being shipped to islands to displace more expensive fuels and being used to fuel large trucks and trains. And this is meeting the demand for natural gas in homes and businesses in growing counties like Duval, St. Johns and Clay.

Q. Did Peoples consider any other alternatives to address the increasing Jacksonville demand?

A. Yes. Peoples evaluated other pipeline options to serve its Jacksonville load. The evaluation of any potential solution included both the incremental capacity as well as the required time element. As such, not only is the proposed solution the best alternative from a cost perspective; it was the only

alternative that could provide a solution by 2021, to meet the growing demand of Jacksonville.

MIAMI - LIQUEFIED NATURAL GAS

Q. What is the size of Peoples' Dade - Broward service area?

A. Peoples' Dade - Broward service area represents approximately 59,000 customers, of which 50,000 are residential and 9,000 are commercial and industrial customers.

Q. How is Peoples' Dade - Broward service area supplied natural gas?

A. The Dade - Broward service area is fed from the FGT interstate pipeline system. No other interstate pipeline extends south to Miami.

Q. What is the identified need for additional natural gas capacity for Peoples in Miami?

A. Peoples' Miami natural gas need is not currently a full-time daily need, but instead is an hourly need in the summer months.

The Peoples' Dade - Broward service area is only fed from FGT

and is at the geographical end of the state's entire pipeline system. In the summer, as the power generation fleet statewide peaks its natural gas usage, the FGT system becomes constrained to its utmost in the Miami area. Peoples holds winter and summer capacity on FGT, with more in winter to address its peak need. Currently and going forward, Peoples does not hold enough summer capacity and there is no additional summer primary capacity available on FGT. Further, the summer need is only for a few hours each day, not a full-time daily requirement.

Q. What options are available for Peoples to meet its obligation to provide adequate capacity to this market?

A. The only feasible option identified is to construct additional on-system peaking capability. Specifically, Peoples is constructing an LNG storage tank with vaporization capability connected to its Dade - Broward system. This creates an additional hourly capacity that could be transported within Peoples' system and address the customer need in Miami.

Q. What is LNG?

A. LNG is processed natural gas that has been condensed into a

liquid form by reducing its temperature to approximately minus 260°F (minus 162°C) at ambient pressure. This process is known as liquefaction. LNG takes up about 1/600th of the volume of natural gas in its vapor state, thus LNG's high energy density allows it to be readily and economically stored and transported.

Incremental LNG can be better suited to meet changing load characteristics than incremental firm transportation on an interstate pipeline. Each application is different, but LNG provides a potential solution if a demand need is variable or intermittent. LNG in Miami, a capacity constrained area, creates a reliable market storage alternative for Peoples' customers in the summer months.

Q. Why is this project necessary?

A. The Miami LNG project is the right solution for customers because it will allow Peoples to meet customer demand during peak hours primarily in the summer months. The east leg of FGT into the Miami area is constrained and there are no viable pipeline solutions to meet this customer need. LNG storage meets this customer need.

PEOPLES' STRATEGY FOR CLEANER ENERGY

Q. Describe Peoples' growth in support of cleaner energy?

A. Peoples' growth strategy in support of cleaner energy focuses on affordable, reliable and safe natural gas energy solutions. It equally focuses on providing cleaner energy options to consumers. Given this, LNG, CNG and RNG all represent opportunities for Peoples to lead and participate in a cleaner energy future. LNG and CNG use for transportation results in lower emissions compared to oil or diesel. RNG facilities capture and clean waste methane being emitted to the atmosphere from landfills, wastewater treatment facilities or farms, and injects pipeline quality natural gas into pipeline systems.

LIQUIFIED NATURAL GAS (LNG)

Q. What is Peoples' role in LNG development in Florida?

A. Peoples growth strategy is to lead the development of LNG infrastructure in the state of Florida. Florida is uniquely positioned for LNG development due to its natural geography and peninsular profile, its numerous deep-water high-volume ports and its significant cruise ship and other marine vessel markets. Given this profile and the high customer demand for natural gas, there is a growing need for pipeline infrastructure and LNG facilities to support the economic

development of Florida's LNG market.

Q. What does LNG development for Peoples look like?

A. Peoples will work to have the necessary pipeline infrastructure to deliver natural gas to LNG facilities. Peoples will also work to construct, own and operate LNG facilities throughout Florida to provide LNG solutions. These LNG solutions can include LNG to cruise ships and other marine vessels, LNG for land-based fleets, peak-shaving products, on-site fuel delivery and storage for power generation and delivery of natural gas via LNG to areas not served by the pipeline system. Peoples' recently filed a petition requesting approval of a tariff provision to meet customer demand for this growing market. There is growing demand for LNG in Florida and Peoples can best meet this demand by using our pipeline system to deliver natural gas, and then liquify natural gas for its multiple uses.

Q. Describe Peoples' current and future LNG customer profile.

A. Peoples currently provides natural gas to two operating LNG facilities in Jacksonville. These facilities require industrial size gas volumes and provide LNG to fuel marine vessels, large-scale trucking and for delivery to foreign

markets for power generation needs. Going forward, Peoples seeks to deliver natural gas to all LNG facilities to meet LNG demand by supporting LNG infrastructure throughout the state.

RENEWABLE NATURAL GAS

Q. What is RNG and what role does Peoples see for RNG on Peoples' system?

A. When waste decomposes, it releases biogas into the atmosphere which is a powerful greenhouse gas. That raw biogas can be captured and conditioned to create RNG. RNG, once conditioned, is interchangeable with conventional natural gas and can be injected into Peoples' natural gas distribution system therefore offsetting an equal amount of conventional gas which in turn reduces overall emissions.

Peoples seeks to lead RNG development in the state of Florida. With our statewide distribution system, we are in close proximity to landfills, wastewater treatment plans and farms that are potential RNG sites. Peoples is working with developers and facility owners to evaluate RNG potential. Currently, Peoples is investing approximately $28 million in the first RNG facility in Florida. Under Peoples' already approved RNG tariff, the customer will support the cost of

service for this facility investment. Additionally, it has the added environmental benefits of decarbonizing a portion of Peoples' system gas supply. This project will be in-service in 2021.

Q. Describe the benefits of RNG.

A. RNG represents a well-rounded opportunity for Peoples to deliver economic development, local natural gas supply, high resiliency and environmental benefits to the state. The capture and conditioning of biogas from landfills, wastewater treatment facilities and farms creates a new revenue stream for those entities. Instead of venting the biogas directly to the atmosphere or flaring it, the biogas from these facilities can be captured, conditioned and injected into the Florida natural gas pipeline system. RNG allows Peoples to procure clean gas from these locations in Florida, replacing gas that would otherwise be supplied from outside the state originating from traditional natural gas sources. Having localized and distributed supply increases supply certainty, diversity and overall resiliency, as it mitigates any pipeline or upstream supply disruption potentialities. Finally, RNG is renewable energy. RNG provides a lower carbon option for consumers and can be a key element in a comprehensive statewide environmental energy solution.

Peoples is actively developing and supporting RNG activities across Florida and seeks to play a leading role in its development given its extensive existing pipeline system.

Q. Does the Company propose any changes to the RNG tariff?

A. Yes. As described in more detail in Peoples' witness Luke A. Buzard's direct testimony, the Company proposes changes to the existing RNG tariff as detailed on revised tariff sheet No. 7.404. These changes are necessary to support the variations in RNG project designs and each project's ability to deliver cleaned biogas to both the interstate and intrastate pipelines and Peoples' distribution systems. Peoples has found that each RNG project is unique and the existing tariff needs adjustment to allow for flexibility in the utilization of the RNG tariff.

COMPRESSED NATURAL GAS

Q. Describe CNG within Peoples' customer profile and what role does Peoples see for CNG on its system.

A. Peoples currently serves 54 CNG stations in Florida, and currently owns three of the facilities. For heavy-duty trucks, buses and waste hauler trucks, CNG provides an economic, low carbon and environmentally friendly solution.

Fleet owners are seeking cleaner, more efficient ways to fuel their vehicles, and CNG continues to grow to meet this need. Peoples continues to support municipalities, cities, counties and fleet owners in the development of CNG stations and the conversion of their fleets. Like LNG and RNG, Peoples plans to continue to play a lead role to optimize the pipeline system to meet this growing demand.

GROWTH RELATED OPERATIONS AND MAINTENANCE EXPENSE

Q. Describe the business development labor resources needed to support the growth of the Peoples' system and Peoples development of the CNG, LNG and RNG markets.

A. As demonstrated on pages 17 and 18 of MFR G-2, Peoples proposes to add new positions to support these efforts in 2020 and 2021. As Peoples' system and the state of Florida move toward increased use of CNG, LNG, and RNG, Peoples needs additional expertise in the implementation and development of CNG, LNG and RNG, as well as, the data analytics and research that support these initiatives. LNG and RNG are relatively new market developments in Florida and expertise is needed to provide technical knowledge, commercial acumen and project development. CNG has already grown to some extent in Florida, but Peoples is not currently fully resourced with CNG experience to provide leadership and environmentally

beneficial solutions throughout the state. With the growth Peoples is experiencing, and the expected additional growth, data analytics is a crucial element of its business, and any business for that matter. Peoples has a high level of data from all functional areas of the business. Data analytics collects and aggregates this data from multiple sources, processes and organizes the data, and provides reporting and analysis in support of informed decision making for our business. The amount of analysis and critical information is truly outstanding in support of our business, and Peoples seeks to grow its analytical capabilities to support the entire organization.

SUMMARY

Q. Please summarize your prepared direct testimony.

A. Peoples' customers have the choice to use natural gas or other alternatives for their energy needs. In Florida, more and more customers are demanding natural gas for their homes and businesses. More customers are seeking an environmentally beneficial option for power generation, transportation and direct end-use. As evidenced in Panama City, southwest Florida, Jacksonville, and Miami, the expansion of the Peoples' system is needed to meet this demand and support the overall growth across Florida. These expansions represent

the optimal solutions for customers. Further, Peoples' business development activities and costs are reasonable and appropriately position Peoples to meet future customer demand while prudently managing its costs.

Q. Does this conclude your prepared direct testimony?

A. Yes, it does.

EXHIBIT

OF

TIMOTHY O'CONNOR

PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU
EXHIBIT NO. (TO-1)
FILED: 06/08/2020

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PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU
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LIST OF MINIMUM FILING REQUIREMENTS

CO-SPONSORED BY TIMOTHY O'CONNOR

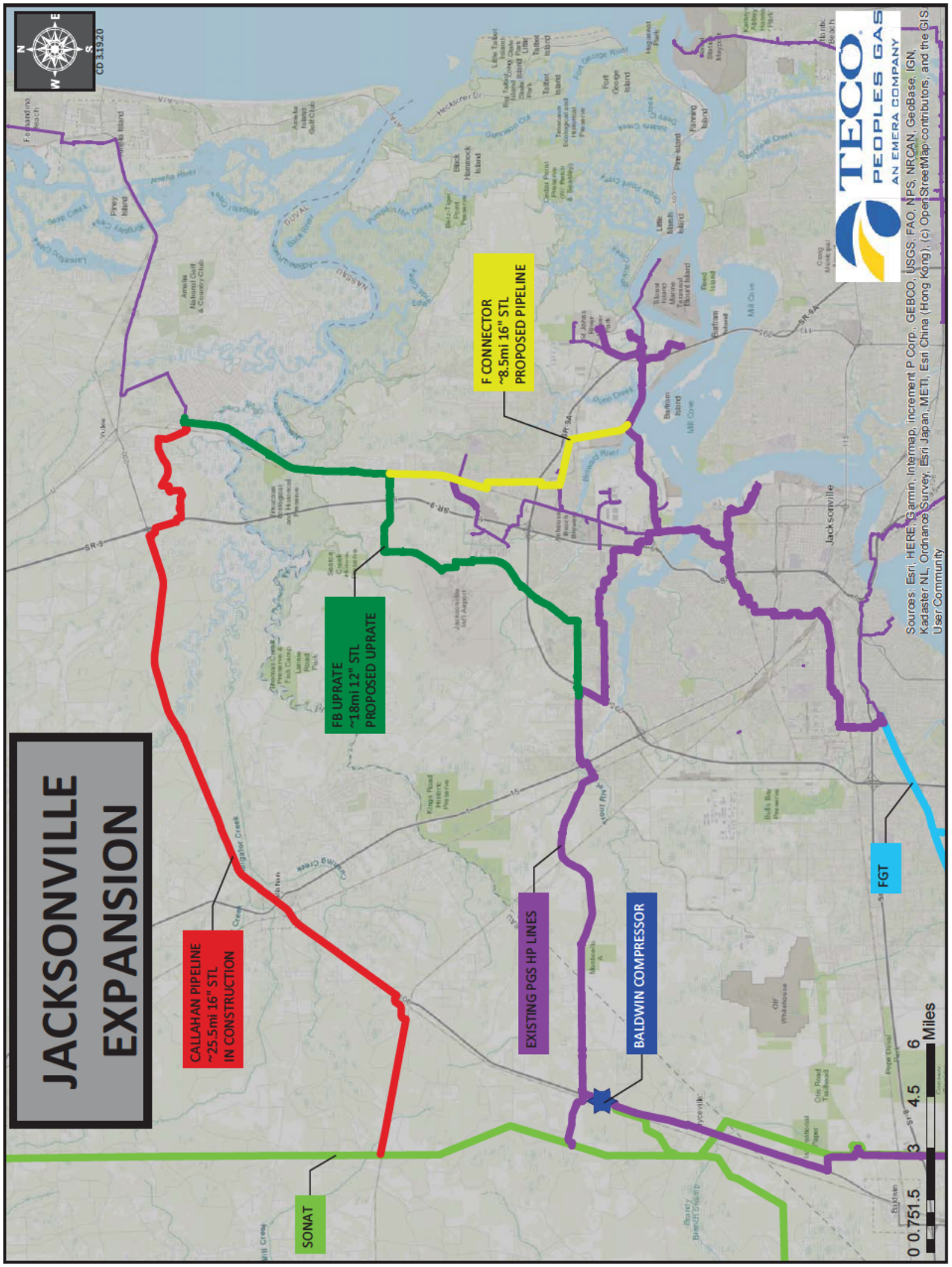
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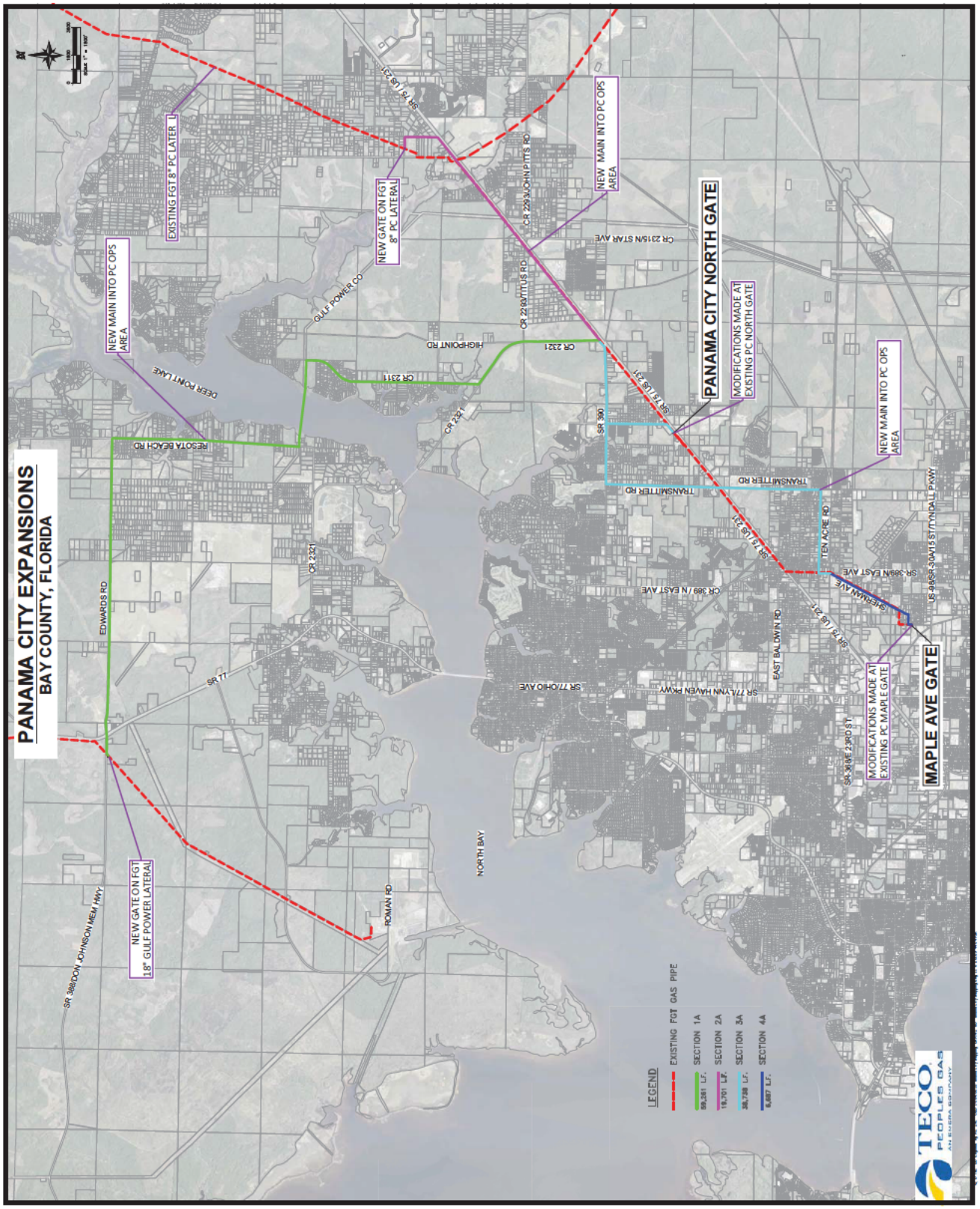
List of Minimum Filing Requirements

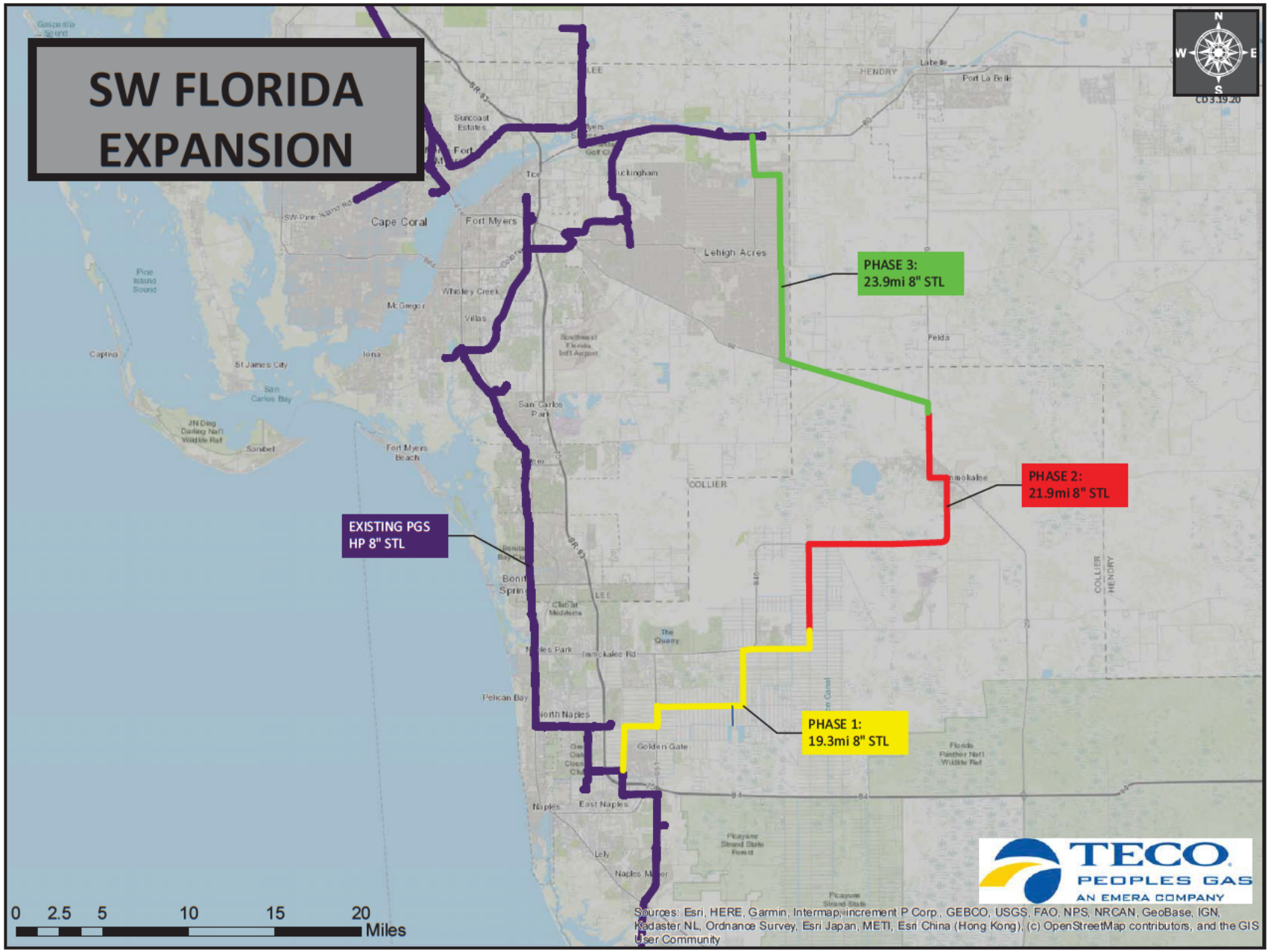
Co-Sponsored by Timothy O'Connor

MFR Schedule	Page No.	MFR Title
G-1	P. 23	Historic Base Year + 1 - Construction Budget
G-1	P. 26	Projected Test Year - Construction Budget
G-2	P. 17-18	Projected Test Year - Calculation of Admin. and General Expenses
G-6	P. 8	Projected Test Year - Major Assumptions

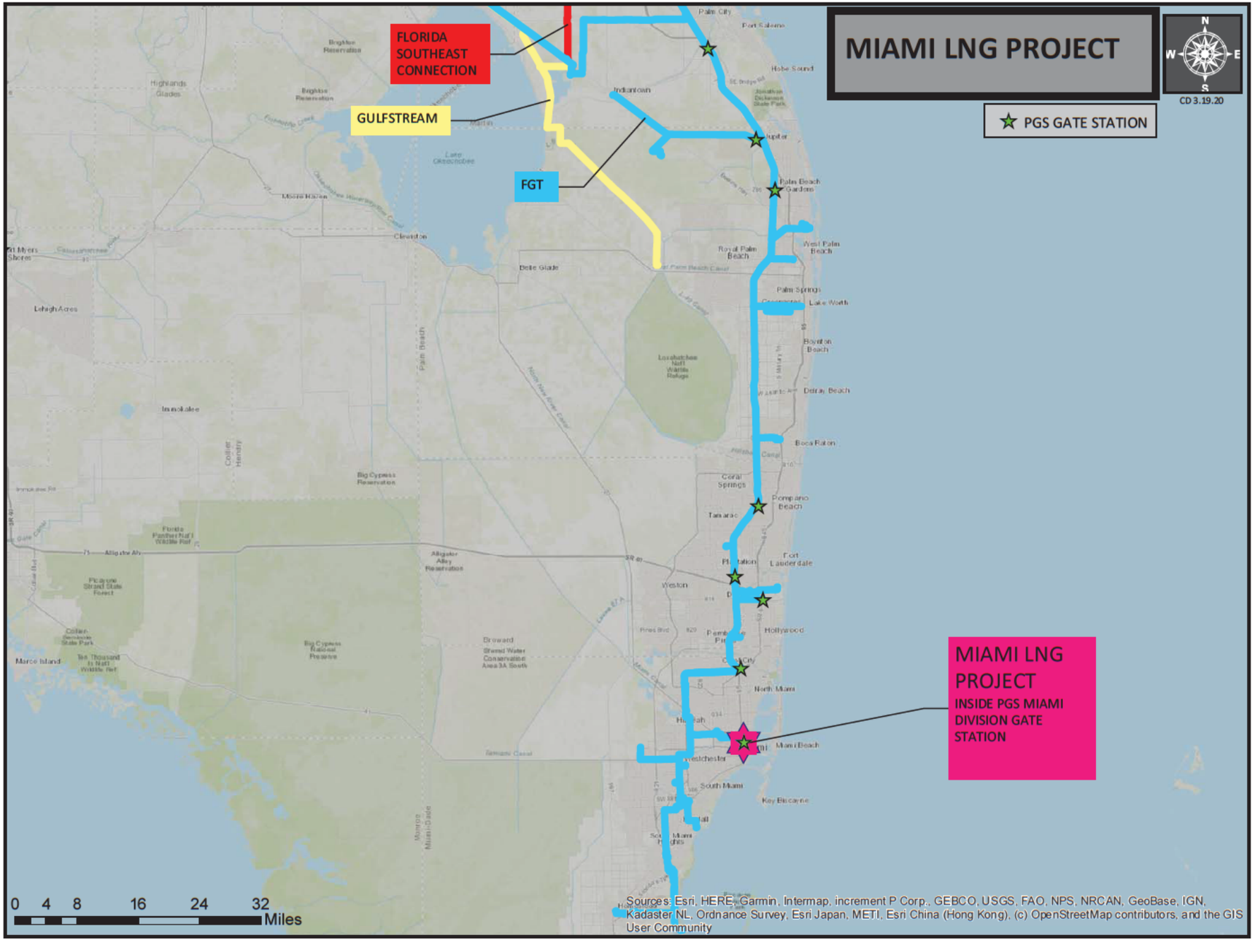
MAP OF EXPANSION PROJECTS


JACKSONVILLE EXPANSION
CALLAHAN PIPELINE ~25.5mi 16" STL IN CONSTRUCTION
FB UPRATE ~18mi 12" STL PROPOSED UPRATE
F CONNECTOR ~8.5mi 16" STL PROPOSED PIPELINE
EXISTING PGS HP LINES
BALDWIN COMPRESSOR
SONAT
FGT
TECO PEOPLES GAS
AN EMERA COMPANY
Jacksonville
0 0.75 1.5 3 4.5 6 Miles
Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community


PANAMA CITY EXPANSIONS
BAY COUNTY, FLORIDA
PANAMA CITY NORTH GATE
MAPLE AVE GATE
NEW GATE ON FGT 18" GULF POWER LATERAL
NEW GATE ON FGT 8" PC LATERAL
EXISTING FGT 8" PC LATER. L
NEW MAIN INTO PC OPS AREA
MODIFICATIONS MADE AT EXISTING PC NORTH GATE
MODIFICATIONS MADE AT EXISTING PC MAPLE GATE
GULF POWER CO
NORTH BAY
LEGEND
EXISTING FGT GAS PIPE
SECTION 1A
SECTION 2A
SECTION 3A
SECTION 4A
TECO
PEOPLES GAS



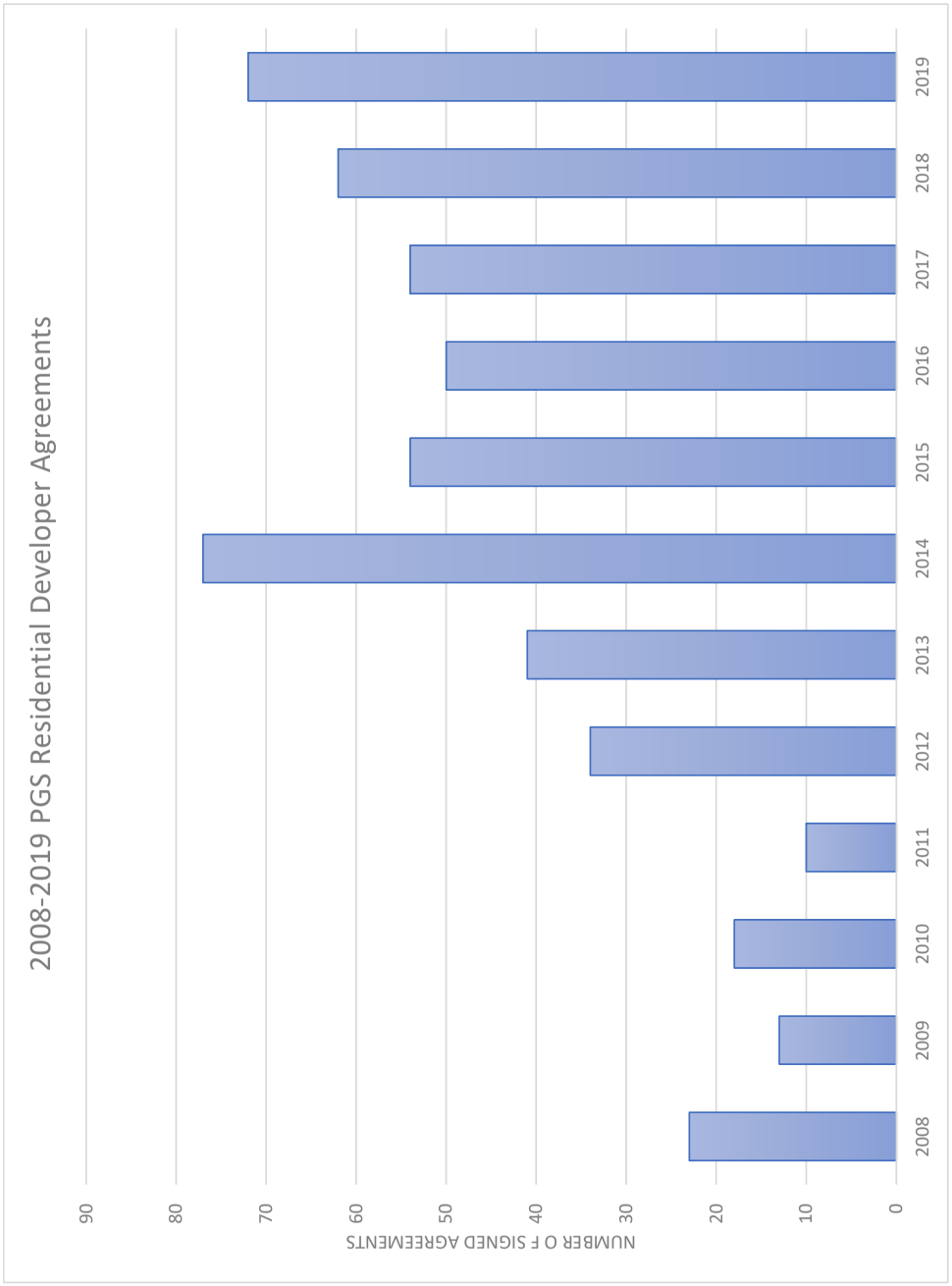
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CHART OF DEVELOPER AGREEMENT SIGNING

SINCE 2008


2008-2019 PGS Residential Developer Agreements
NUMBER O F SIGNED AGREEMENTS
0
10
20
30
40
50
60
70
80
90
2008
2009
2010
2011
2012
2013
2014
2015
2016
2017
2018
2019

PEOPLES' INVESTMENT ALIGNS

WITH

EXPANDING FLORIDA POPULATION

PGS Investment Aligns with Expanding Florida Population

Most Populous States: 2019

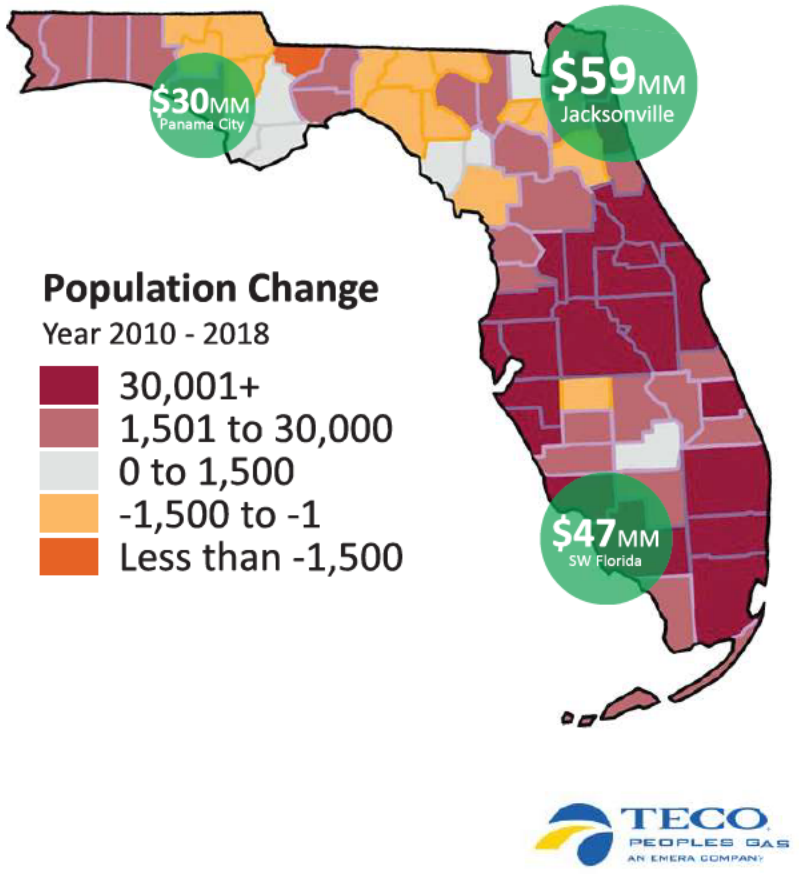
	State	2010	2018	2019
1	California	37,254,519	39,461,588	39,512,223
2	Texas	25,146,091	28,628,666	28,995,881
3	**Florida**	**18,804,564**	**21,244,317**	**21,477,737**

Top Growing States: 2018 - 2019

	State	2018	2019	Growth
1	Texas	28,628,666	28,995,881	+367,215
2	**Florida**	**21,244,317**	**21,477,737**	**+233,420**
3	Arizona	7,158,024	7,278,717	+120,693

1 Source: US Census Bureau

PGS Investment Concentrated in Growing Areas of Florida



TECO PEOPLES GAS
AN EMERA COMPANY

PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU
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WITNESS: O'CONNOR
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AMERICAN GAS ASSOCIATION

ENERGY ANALYSIS

American Gas Association

Energy Analysis

Policy Analysis Group
400 N. Capitol St., NW
Washington, DC 20001
www.aga.org

EA 2018-02 **September 1, 2018**

A COMPARISON OF ENERGY USE, OPERATING COSTS, AND CARBON DIOXIDE EMISSIONS OF HOME APPLIANCES 2018 UPDATE

Introduction

Natural gas, electricity, oil, and propane compete in the residential sector in a variety of applications – primarily space heating and water heating. Natural gas, electricity, and propane also compete in cooking and clothes drying applications. Choosing which energy to use has significant implications in terms of efficiency, economics, and the environment. While the ultimate energy choice is made by consumers and builders, this choice is also influenced by government policies.

It is important that government policies and regulations that influence energy matters be based on accurate measurements of energy efficiency and environmental impacts. Most government policies and regulations that influence energy matters are "site-based" - that is, they only consider the impacts at the site where the energy is ultimately consumed. Site-based regulations, such as appliance efficiency standards and measurement, can lead to higher energy resource consumption as well as higher levels of pollution.

A full-fuel-cycle analysis is more comprehensive. This method examines all impacts associated with energy use, including those from the extraction/production, conversion/generation, transmission, distribution, and ultimate energy consumption. Site energy analysis only takes into consideration the ultimate consumption stage. Significant energy is consumed, with resulting polluting emissions, during all stages of energy use.

This view is supported by the National Academies' report to the Department of Energy (DOE), "Review of Site (Point-of-Use) and Full-Fuel-Cycle Measurement Approaches to DOE/EERE Building Appliance Energy Efficiency Standards."[1] The report found that DOE should consider changing its measurement of appliance energy efficiency to one based on the full-fuel-cycle. This more accurate measurement would

[1] National Academies, http://www8.nationalacademies.org/onpinews/newsitem.aspx?RecordID=12670

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provide consumers with more complete information on energy use and environmental impacts.

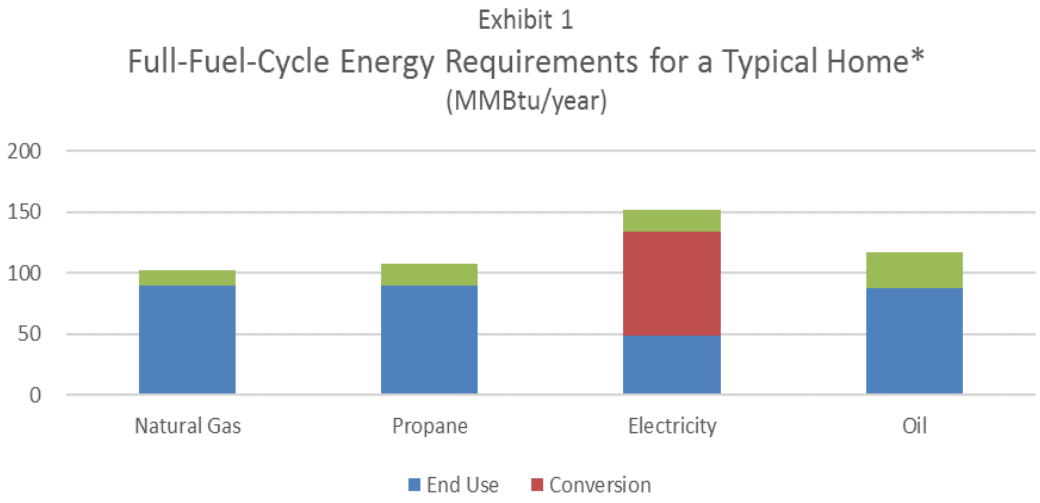
The purpose of this analysis is to compare the relative impacts associated with residential appliances powered by natural gas, electricity, oil, and propane. Consideration is given not only to impacts at the point of ultimate energy consumption -- i.e., the home -- but also to those impacts associated with the production, conversion, transmission, and distribution of energy to the household. For example, energy is used and lost in the generation of electricity and in the processing required for crude oil and natural gas.

Summary of Results

The use of natural gas rather than electricity, oil, or propane in residential applications, when evaluated on a full-fuel-cycle basis, results in significant reductions in energy consumption, consumer energy bills, and air pollutant emissions.

Natural Gas Use Results in Less Total Energy Consumption

- Although electric appliances (e.g., space heaters, water heaters, stoves and clothes dryers) may consume less site energy than their natural gas counterparts, this disadvantage is more than offset by the greater energy efficiency of the overall natural gas production/delivery system.
  - In a typical residential application, a natural gas home requires about one-quarter less total energy on a full-fuel-cycle basis than is required for a comparable all-electric home (see Exhibit I) for those appliances.
  - This energy efficiency advantage of natural gas-based homes stems from the fact that less than ten percent of the natural gas energy produced is used or lost from the point of production to the residence. In contrast, almost 70 percent of the energy produced to satisfy the electricity needs of consumers is used or lost in the process of energy production, conversion, transmission, and distribution.
- A typical natural gas furnace consumes about the same site energy as a comparable oil furnace. A gas water heater uses slightly less site energy than an oil water heater. Also, since oil is not typically used in cooking and clothes drying, it was assumed that electric appliances would be used for those applications in the oil house. These factors, when combined with a slightly higher efficiency for the overall gas production/delivery system relative to oil, result in gas appliances requiring 9 percent less total energy than the oil house.
- While natural gas and propane have the same site-based appliance efficiencies, natural gas is more efficient in the overall production/delivery system. This better full-fuel-cycle efficiency results in the natural gas home requiring three percent less total energy than the propane house.



Note: "Other" includes impacts from distribution, transportation, processing, and extraction.
* Energy use for space heating, water heating, cooking, and clothes drying appliances.

Using Natural Gas Can Save Homeowners 44 to 49 Percent on Their Energy Bills

- The higher efficiency and lower price of natural gas relative to other energy forms result in annual utility energy bills for the gas home that are roughly 48 percent lower than the comparable all-electric home energy bills, about 49 percent lower than the oil home, and 44 percent lower than the propane home.

  - According to DOE,[2] the 2018 U. S. representative average unit cost for residential gas is $10.22 per million British thermal units (MMBtu) versus $38.66 per MMBtu for electricity, $20.66 per MMBtu for distillate oil, and $17.92 per MMBtu for propane.

  - Based on these energy prices and the energy consumption levels modeled in this analysis, residential natural gas customers realize annual energy savings of approximately $892 relative to electricity customers, $925 relative to oil customers, and $763 relative to propane customers.

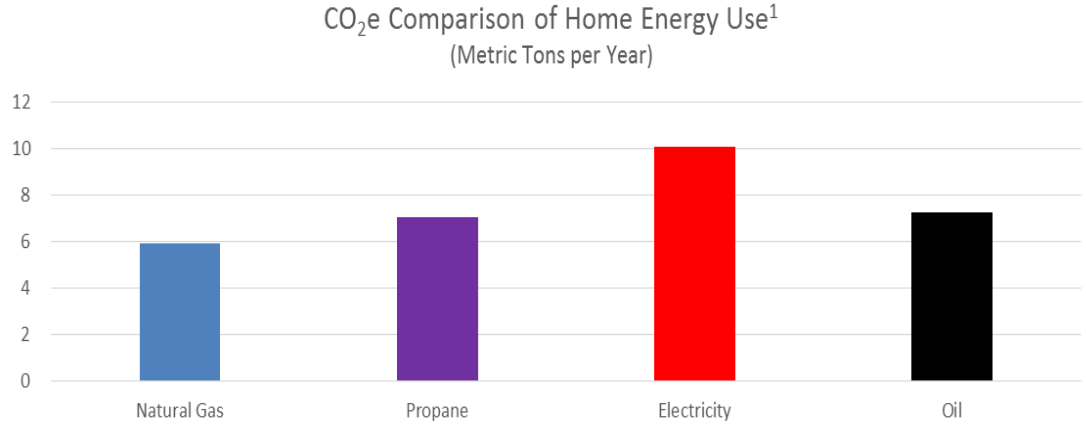
Natural Gas is the Cleaner Fossil Fuel

The inherent cleanliness of natural gas relative to other fossil fuels, in conjunction with its high efficiency, results in numerous environmental benefits relative to electric, oil, and propane systems. These include lower emission levels of the criteria pollutants regulated by the Clean Air Act. Natural gas combustion results in a fraction of the nitrogen oxides, sulfur dioxides, and particulate matter compared to oil, coal, and

[2] U.S. Energy Information Administration, Short-Term Energy Outlook (April 10, 2018), Annual Energy Outlook (February 6, 2018), and Monthly Energy Review (March 27, 2018)

propane combustion.[3] In addition, natural gas use is substantially cleaner than oil, coal, and propane regarding carbon dioxide (CO_2), the principal greenhouse gas. For example, carbon dioxide equivalent (CO_2e) emissions are about 41 percent lower for the gas residence than those attributable to an all-electric home, about 18 percent lower than oil homes, and 16 percent lower than propane homes (see Exhibit 2).

Exhibit 2



[1] Emissions from space heating, water heating, cooking, and clothes drying
Note – includes impact on CO_2 equivalent from unburned methane

This analysis is based on new homes that meet the 2011 International Energy Conservation Code. Electricity is assumed to be generated by all the inputs consumed for generation in the United States, including renewable sources and nuclear energy. The appliances meet the minimum efficiency standards as set by the Department of Energy, where applicable, which represent the majority of appliances sold. An analysis based on the existing home stock would be even more favorable to natural gas, as older homes tend to require more energy due to their lower thermal integrity and less efficient equipment.

The analysis does not consider air conditioning, which is almost always provided by electricity, and the economic comparison focuses on energy costs and does not consider equipment and installation costs.

Analysis of Full-Fuel-Cycle Impacts

Background

Significant amounts of energy can be used or lost along the "energy trajectory," that is, in the extraction, processing, transportation, conversion, and distribution of

[3] Environmental Protection Agency, AP-42 Emission Factors, http://www.epa.gov/ttn/chief/ap42/ch01/index.html

energy. A more efficient energy trajectory translates into less overall energy production required. In addition, the efficiency of end-use equipment affects the total energy requirement. In order to obtain a comprehensive assessment of the total impact of end-use energy applications on energy resources, the full-fuel-cycle must be examined; that is, the efficiency of the energy trajectory in conjunction with that of the end-use device.

When compared with electricity, natural gas is delivered to consumers with much less energy wasted. The cumulative efficiency -- from the wellhead to the residential meter -- of the natural gas trajectory is approximately 92 percent. This means that for every 100 MMBtu of energy produced, 92 MMBtu of energy is delivered to the consumer. Based on the current mix of energy used for electricity generation, electricity delivers to the consumer only 32 MMBtu of the same 100 MMBtu of energy produced. For oil, each 100 MMBtu produced results in 84 MMBtu reaching the customer. For propane, each 100 MMBtu produced results in 87 MMBtu reaching the customer (see Table 1).

In terms of full-fuel-cycle -- the combined efficiency of the energy trajectory and the efficiency of the end-use equipment -- natural gas retains its superiority. For new residential applications, full-fuel-cycle efficiency will be 74 percent for the natural gas space heating option that meets the minimum efficiency rating of 0.80. For electric heat pumps, whose federal minimum standard for fuel utilization efficiency is about 200 percent, the full-fuel-cycle efficiency will be about 64 percent. Less efficient electric resistance heating has a full-fuel-cycle heating efficiency of only 32 percent. The full-fuel-cycle efficiency for an oil furnace averages about 67 percent, due to an energy trajectory efficiency of 84 percent. The propane furnace full-fuel-cycle efficiency measure is also 70 percent. Again, these efficiencies reflect the total of all losses from extraction, processing, transportation, conversion, distribution, and end use of the natural gas, electric, oil, and propane systems.

TABLE 1
ENERGY TRAJECTORY EFFICIENCY OF ENERGY DELIVERED TO THE HOME[1]

	Extraction	Processing	Transportation[2]	Conversion	Distribution	Cumulative Efficiency
Natural Gas	96.2%	97.0%	99.0%	--	99.0%	91.5%
Oil	94.9%	89.1%	99.7%	--	99.6%	84.0%
Propane	94.6%	93.6%	99.2%	--	99.2%	87.1%
Electricity:						
Coal-Based	98.0%	98.6%	99.0%	32.9%	93.5%	29.4%
Oil-Based	96.3%	89.1%	98.8%	32.0%	93.5%	26.7%
Natural Gas-Based	96.2%	97.0%	99.3%	43.2%	93.5%	37.4%
Nuclear-Based	99.0%	96.2%	99.9%	32.6%	93.5%	29.0%
Other[3]-Based	--	--	--	56.0%	93.5%	52.4%
Electricity Weighted Average[4]	98.0%	97.8%	99.3%	35.7%	93.5%	31.8%

Source: *Source Energy and Emission Factors for Building Energy Consumption – 2013 Update*, Prepared by the Gas Technology Institute for the AGA – January 2014.

"--" indicates not applicable or no efficiency loss.
[1]Efficiency of energy delivered to the home refers to the energy used or lost, from the point of extraction to the residence, not including the end-use device.
[2]Transportation of natural gas from processing plant to local distribution system; transportation of fossil fuel to electricity generating plants.
[3]Includes renewable energy
[4]Current national weighted average mix of all power generation sources.

The superiority of natural gas, in terms of energy trajectory efficiency, more than offsets the often higher end-use efficiency of electric equipment. The point of greatest inefficiency along the electricity trajectory is generation, where roughly two-thirds of the input energy is lost as heat in the production of steam to turn large turbine/generators. Additionally, approximately six percent of the electricity generated does not reach the ultimate consumer due to transmission line losses.

Methodology

Energy Efficiency Trajectories (Table 1)

Data for full-fuel-cycle energy efficiency factors were taken from *Full-Fuel-Cycle Energy and Emission Factors for Building Energy Consumption – 2013 Update*, prepared by the Gas Technology Institute (GTI) for the American Gas Association. The

conversion and cumulative efficiency factors for "Other" energy inputs for electricity generation was calculated based on the weighted average of the other factors as listed in the report.

Energy Use

The analysis examines the total energy requirements for space heating, water heating, cooking, and drying of one-story, single family detached residence (2,072 square feet of conditioned space) in an average climate in the United States (4,811 heating degree days). Only natural gas, electricity, oil, and propane appliances were examined. The home in the analysis was assumed to meet 2011 International Energy Conservation Code (IECC) standards with appliances that at least meet the minimum standards set by the Department of Energy.

In the natural gas and propane heated homes, the analysis assumed the furnace had an efficiency of 80 percent. The energy requirement for the system's fan was also included in the system's energy requirement calculation. The electric home used a heat pump with a heating seasonal performance factor (HSPF) of 7.7. For the oil home, a furnace with an efficiency of 80 percent was used. All units produced approximately 58 MMBtu per year of useable heat annually.

For heating water, the home was assumed to use a 50-gallon electric water heater with an efficiency/energy factor of 90 percent, a 32-gallon oil model with an efficiency of 51 percent, and a 40-gallon model with an efficiency of 59 percent in the natural gas and propane homes. All units meet the minimum efficiency set by DOE and can produce the number of gallons of hot water required by the home -- about 15 MMBtu of useful water heating output per year. Such sizing variations are common. Electric units must be sized somewhat larger in order to provide adequate quantities of hot water due to the units' lower recovery rates compared with natural gas units, and the oil units are relatively smaller due to their larger burner size. All water heaters have a first hour rating in excess of 60 gallons.

For cooking, the natural gas and propane units have an energy factor of 5.8 and the electric stove has an energy factor of 10.9, and all units produce 0.2 MMBtu of useful cooking energy. Clothes dryers have energy factors of 2.67 for natural gas and propane and 3.01 for electricity, and all units meet a drying energy output of 0.1 MMBtu per year. Since oil is not commonly used for cooking or clothes drying, it was assumed that electric appliances for these applications were used in the oil homes.

Results

On a full-fuel-cycle basis, natural gas use in primary residential appliance applications is far more efficient compared with electricity, oil, and propane. The full-fuel-cycle energy requirement for an average home using natural gas is 33 percent less than for a similar home using electricity, is 12 percent less than the similar oil home, and is five percent less than the similar propane home. End-use (site-based) energy requirements for this home would be 89.9 MMBtu per year of natural gas and propane, 48.3 MMBtu per year of electricity, and 87.0 MMBtu for oil. Total energy requirements (full-fuel-cycle), however, would be 102.0, 151.9, 116.6, and 107.2 MMBtu annually of natural gas, electricity, oil, and propane, respectively (see Table 2).

For many areas of the country, space heating represents the greatest portion of energy use in residences. The site energy required for heating the natural gas and propane homes of about 2,000 square feet is 59.6 MMBtu per year. A comparable home that has an electric heat pump requires 30.8 MMBtu of site energy annually for space heating while the oil home requires 58.9 MMBtu annually. The annual energy requirements for heating these homes, when measured on a full-fuel-cycle basis, would be 68.6 MMBtu for the natural gas furnace, 96.8 MMBtu for the electric heat pump, 74.9 MMBtu for the oil furnace, and 72.0 MMBtu for the propane furnace.

The annual site energy requirement for water heating would be 25.4 MMBtu for the natural gas and propane appliances, 16.6 MMBtu for the electric option, and 29.1 MMBtu for oil. When calculated on a full-fuel-cycle basis, the annual energy requirement would be 26.6 MMBtu for natural gas, 49.8 MMBtu for electricity, 28.6 MMBtu for oil, and 28.0 MMBtu for propane.

The energy requirements for residential cooking and clothes drying are typically lower than for those for space and water heating. On a site-basis, the combined energy consumption by both of these appliances would be 7.1 MMBtu for natural gas and propane compared to 5.1 MMBtu for electricity. On a full-fuel-cycle basis, the energy requirements would be 6.8 MMBtu for the natural gas appliances, 13.0 MMBtu for the electric appliances, and 7.2 MMBtu for the propane appliances (see Appendix for additional data on appliances).

TABLE 2
TYPICAL SITE-USE AND FULL-FUEL-CYCLE ENERGY REQUIREMENTS FOR A NEW HOME
(MMBtu per year)

	NATURAL GAS	ELECTRICITY	OIL	PROPANE
Space Heating	59.6	30.9	58.8	59.6
Water Heating	24.4	15.8	24.0	24.4
Cooking	3.3	1.8	1.8	3.1
Clothes Drying	3.0	7.3	7.3	3.1
Total Site Use	**89.8**	**48.4**	**87.0**	**89.8**
Energy Losses [2]	11.8	103.2	24.5	14.7
FULL-FUEL-CYCLE USE [3]	**102.0**	**151.9**	**116.5**	**107.2**

[1]It was assumed that electric appliances for these applications were used in the oil homes.
[2]Includes energy used or lost in extraction, processing, conversion, transportation, and distribution of energy.
[3] Sum of Site Use and Energy Losses

Analysis of Consumer Cost

Background

Consumer energy costs are the product of the total end-use energy required and the price of energy. Full-fuel-cycle energy efficiencies affect consumer energy costs in that these costs reflect the total volume of fossil fuels required to ultimately satisfy consumer energy needs.

Methodology

The end-use (site) energy requirements calculated in the preceding section can be multiplied by national average prices for natural gas, electricity, oil, and propane to calculate the relative energy cost impacts on consumers. Each year the Department of Energy estimates representative average unit costs for energy (see Table 3). For 2016, DOE estimated that the price of electricity to the residential consumer in the U.S. would be 4.0 times higher than the price of natural gas. DOE estimated that the price for distillate oil would be 1.5 times that of natural gas. Finally, DOE estimated that propane would be 1.7 times that of the price of natural gas. Please note that energy prices, and resulting consumer costs, vary by region.

TABLE 3
2018 REPRESENTATIVE AVERAGE UNIT COSTS FOR U.S. RESIDENTIAL ENERGY PRICES
($MMBtu)

NATURAL GAS	ELECTRICITY	DISTILLATE OIL	PROPANE
$10.22	$38.66	$20.66	$17.96

Source: U.S. Energy Information Administration, Short-Term Energy Outlook (April 10, 2018), Annual Energy Outlook (February 6, 2018), and Monthly Energy Review (March 27, 2018)

Results

The total annual residential energy cost for the four appliances in a typical new natural gas home is $892 lower than the electric home, $925 lower than the oil home, and $763 lower than the propane home. For space heat alone, residential consumers of natural gas can save $534 a year relative to electricity consumers, $594 a year compared to oil customers, and $448 a year compared to propane customers.

For other baseload applications, energy cost savings can be realized for natural gas customers as well. Overall, typical new homes can save $358 per year in energy costs by using natural gas instead of electricity for water heating, cooking, and clothes drying. The natural gas house can save $331 per year in energy costs relative to the oil house for these applications. The natural gas costs for operating these baseload appliances would be $315 lower than those of the propane home.

TABLE 4
ESTIMATED ANNUAL RESIDENTIAL ENERGY BILLS FOR TYPICAL NEW HOMES
(2018$)

	NATURAL GAS	ELECTRICITY	OIL	PROPANE
Space Heating	$656	$1,190	$1,250	$1105
Other[1]	$321	$679	$653	$635
TOTAL	$977	$1,869	$1,903	$1,740

[1] Includes water heating, cooking, and clothes drying

Analysis of Environmental Impacts

Background

The issue of energy use and its impact on the environment has become increasingly important. This is particularly true regarding the subject of global climate change, as nations struggle with mitigation/abatement of carbon dioxide emissions, the principle greenhouse gas. Consumption of natural gas emits the least amount of CO_2 compared with all other fossil fuels -- approximately 44 percent less than coal, 27 percent less than petroleum, and 16 percent less than propane for similar amounts of energy consumed.[4]

Methodology

This analysis examines the emissions of CO_2 resulting from the full-fuel-cycle energy consumption. In addition, the CO_2 equivalent (CO_2e) of unburned methane released into the atmosphere during this energy process was calculated. The emission factors used to calculate greenhouse gas impacts for both combustion (site) and pre combustion (source) came from the GTI report on source energy and emission factors.[5] These emission factors, presented in pounds per MMBtu consumed and/or per kWh generated, were applied to the energy consumed by the appliances.

Unburned methane is also a greenhouse gas, and is emitted during all the fossil fuel cycles. The GTI report also provided methane emission factors for both pre-combustion (source) and combustion (site). The factors are presented as pounds per MMBtu and per kWh. These factors are then applied to the appliance energy consumption numbers. In order to convert the methane output into carbon dioxide

[4] Energy Information Administration, U.S. Department of Energy, http://www.eia.doe.gov/oiaf/1605/coefficients.html
[5] *Source Energy and Emission Factors for Building Energy Consumption*, Prepared by Gas Technology Institute for the Codes & Standards Research Consortium, August 2013, http://www.aga.org/Source Factors

equivalents (CO_2e), the methane emissions were increased by a factor of 25 in order to account for methane's global warming factor.[6]

Results

On a full-fuel-cycle basis, natural gas use in residential applications generates significantly less CO_2e than electricity, oil, and propane. The full-fuel-cycle CO_2e emissions resulting from appliance use in a typical new home are presented in Table 5.

The total efficiency advantage of natural gas, coupled with the fact that natural gas combustion emits approximately 44 percent, 27 percent, and 16 percent of the CO_2 emissions of coal, oil, and propane per MMBtu consumed, respectively, results in significantly lower emissions for natural gas. For the natural gas appliances, annual overall CO_2e emissions were 5.9 metric tons. In comparison, the all-electric option was 8.9 metric tons CO_2e annually, the oil home produced 7.2 metric tons, and the propane home produced 7.0 metric tons.

TABLE 5

FULL-FUEL-CYCLE CARBON DIOXIDE EQUIVALENT EMISSIONS FOR NEW HOMES[1]
(Metric Tons of CO_2e[2] per Average Household Energy Use)

Natural Gas	6.0
Electricity[3]	10.1
Oil	7.3
Propane	7.1

[1] Space heating, water heating, cooking, and clothes drying only
[2] Includes impact of unburned methane
[3] Based on actual generating mix in 2014

Conclusion

To analyze energy/environmental impacts on less than a full-fuel-cycle basis can mislead both policy makers and consumers. This more comprehensive method shows that natural gas use in the primary residential applications (space heating, water heating, cooking, and clothes drying) results in increased energy efficiency, substantial consumer energy cost savings, and reduced environmental impacts when compared with electricity, oil, and propane use. Direct use of natural gas in the residential sector offers an efficient, cost-competitive alternative to electricity, oil, and propane with fewer adverse impacts on the environment.

[6] Energy Information Administration, U.S. Department of Energy, http://www.eia.doe.gov/oiaf/1605/ggrpt/

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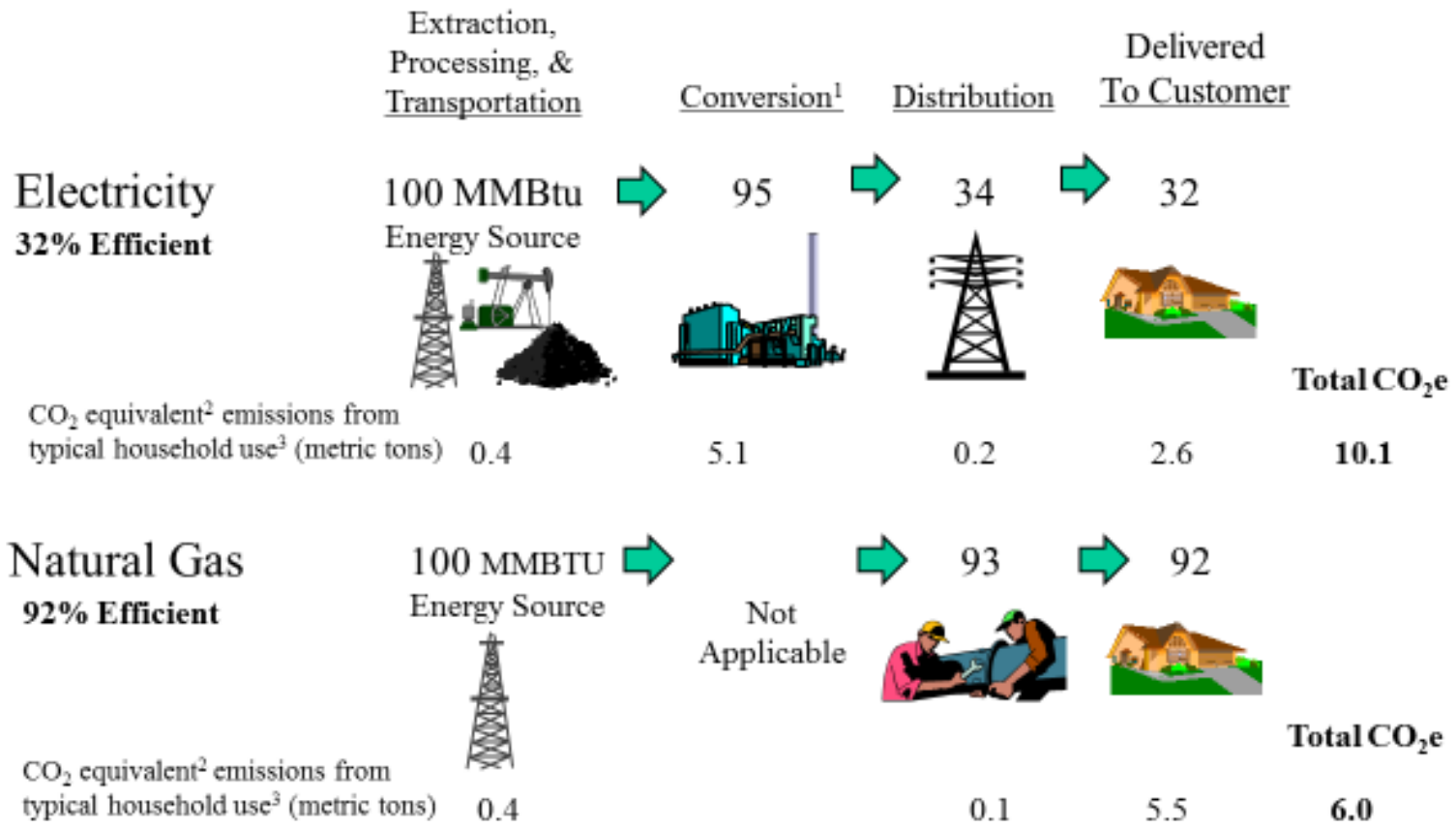
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Appendix

Efficiency and Appliance Charts

Three Times More Energy Reaches the Customer with Natural Gas



1 Includes all energy inputs, including renewable sources – based on actual fuel mix in 2015
2 Includes greenhouse gas impact from unburned methane
3 Energy consumed in space and water heating, clothes drying, and cooking.
NOTE: This full-fuel-cycle examines all impacts from the energy source through consumption

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Direct Use of Natural Gas Results in 34% Less CO_2e

Annual CO_2 equivalent* emissions from typical home heating, water heating, cooking, and clothes drying energy uses during the full-fuel-cycle

One Million Homes



Natural Gas

Total CO_2e

6.0 Million Metric Tons/Year

Electricity

Total CO_2e

10.1 Million Metric Tons/Year

NOTES:

1. Fuels used in electricity generation based on 2015 actual generation mix of fossil fuels, nuclear, and renewable energy

* Includes greenhouse gas impact from unburned methane

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Full-Fuel-Cycle Impacts from Energy Consumption in a Typical Home

Electric Home



*10.1 metric tons CO_2e**

Full-Fuel-Cycle Energy Consumption:	151 MMBtu/yr
Site Energy Consumption:	48 MMBtu/yr
Total Annual Energy Cost:	**$1,869**

Natural Gas Home



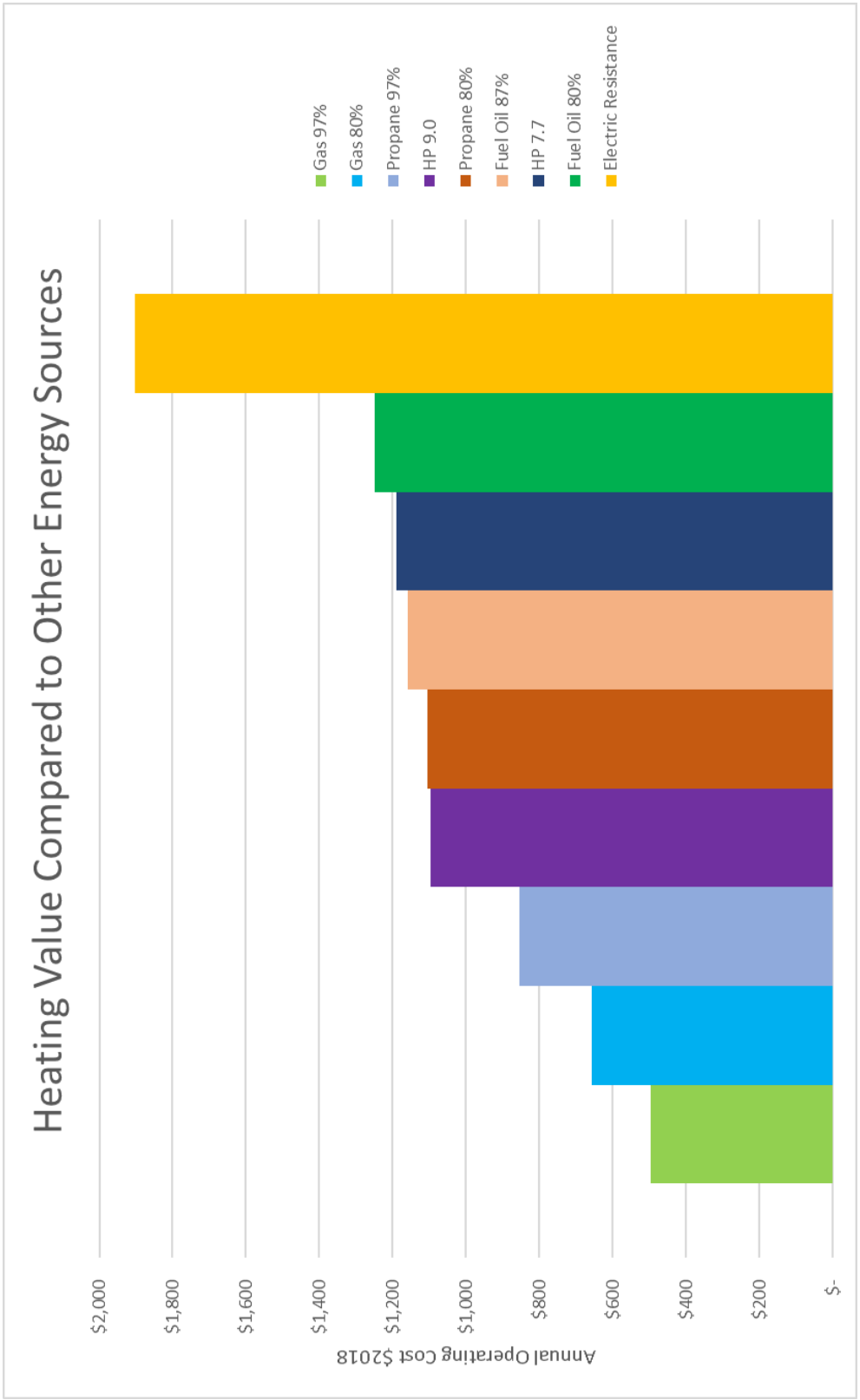
*6.0 metric tons CO_2e**

Full-Fuel-Cycle Energy Consumption:	102 MMBtu/yr
Site Energy Consumption:	90 MMBtu/yr
Total Annual Energy Cost:	**$977**

•Based on a 2,000 square foot home in an average climate, using national average energy prices. Analysis includes the following only: space heating, water heating, cooking, and clothes drying. Home meets 2009 International Energy Conservation Code standards.

* Includes greenhouse gas impact from unburned methane

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Heating Value Compared to Other Energy Sources
Gas 97%
Gas 80%
Propane 97%
HP 9.0
Propane 80%
Fuel Oil 87%
HP 7.7
Fuel Oil 80%
Electric Resistance
Annual Operating Cost $2018
$2,000
$1,800
$1,600
$1,400
$1,200
$1,000
$800
$600
$400
$200
$-

Residential Energy Efficiency Ratings
Water Heaters

DOE site-specific energy ratings are misleading.
While DOE rates an electric appliance with a more efficient energy rating than a similar gas appliance, in reality that electric appliance consumes more source energy, pollutes more, and costs the consumer more to operate.

Environmental Impact: 1.3 million tons of CO_2e
A 10% market shift in shipments/sales would reduce CO_2e emissions by 1.3 million metric tons per year.

	Electric Resistance	Natural Gas
		
DOE NAECA Efficiency Rating [1]:	**.95 EF**	**.86 EF**
Full-Fuel-Cycle Energy Consumption (MMBtu/yr):	**49.8**	**26.6**
Energy Cost[2]/yr:	**$613**	**$249**
CO_2e* Emissions (metric tons/unit/yr):	**2.9**	**1.5**
Average Installed Cost[4]	**$662**	**$967**

[1]Energy factors (EF) based on a 40-50 gallon storage water heaters of equivalent first hour rating
[2]Energy Cost is based on 2018 DOE representative average unit costs for energy where electric rate is 13.20 cents/kWh; gas rate is $10.22/MMBtu
4 New installations, from: Preliminary *Technical Support Document: Energy Efficiency Program for Consumer Products*, January 5, 2009
EF=Energy Factor

* Includes greenhouse gas impact from unburned methane

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Residential Energy Efficiency Ratings

Space Heating

DOE site-specific energy ratings are misleading. *While DOE rates an electric appliance with a more efficient energy rating than a similar gas appliance, in reality that electric appliance consumes more source energy, pollutes more, and costs the consumer more to operate.*

	Electric Heat Pump	Electric Resistance Furnace	Natural Gas Furnace
			
DOE NAECA Efficiency Rating:	**7.7 HSPF**	**99 AFUE**	**80 AFUE**
Full-Fuel-Cycle Energy Consumption (MMBtu/yr):	**96.8**	**154.8**	**68.3**
Energy Cost[1]/year	**$1,191**	**$1,904**	**$656**
CO_2e* Emissions (metric tons/unit/yr):	**6.4**	**10.3**	**4.01**

[1]Energy Cost is based on 2018 DOE representative average unit costs for energy where electric rate is 13.20 cents/kWh; gas rate is $10.22/MMBtu
HSPF=Heating Seasonal Performance Factor, AFUE=Annual Fuel Utilization Efficiency

* Includes greenhouse gas impact from unburned methane

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Comparison of Residential Space Heating Appliances



Electric Heat Pump



Electric Resistance Furnace



Natural Gas Furnace

DOE/NAECA Efficiency	7.7 HSPF	99 AFUE	80 AFUE	97 AFUE
Full-Fuel-Cycle Energy Use per Year*	97 MMBtu	155 MMBtu	69 MMBtu	52 MMBtu
CO_2e** Emissions/Yr*	6.4 Metric Tons	10.3 Metric Tons	4.0 Metric Tons	2.6 Metric Tons
Annual Cost	$1,191	$1,904	$656	$496
Equipment Cost***	$2,720	$2,800	$2,855	$3,895

* Excludes A/C operations
** Includes greenhouse gas impact from unburned methane
*** Package price includes cost for air conditioning equipment

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Residential Energy Efficiency Ratings
Clothes Drying

DOE site-specific energy ratings are misleading.
While DOE rates an electric appliance with a more efficient energy rating than a similar gas appliance, in reality that electric appliance consumes more source energy, pollutes more, and costs the consumer more to operate.

Environmental impact: 240,000 tons of CO_2e
A 10% market shift on shipments/sales would reduce CO_2e emissions by 240,000 tons per year.



	Electric	Natural Gas
DOE NAECA Efficiency Rating:	**3.01 EF**	**2.67 EF**
Full-Fuel-Cycle Energy Consumption (MMBtu/yr):	**7.3**	**3.0**
Energy Cost[1]/yr:	**$90**	**$29**
CO_2e* Emissions (metric tons/unit/yr):	**0.5**	**0.16**

[1]Energy Cost is based on 2018 DOE representative average unit costs for energy where electric rate is 13.20 cents/kWh; gas rate is $10.22/MMBtu
EF = Energy Factor

* Includes greenhouse gas impact from unburned methane

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Residential Energy Efficiency Ratings
Cooking Equipment

DOE site-specific energy ratings are misleading.
While DOE rates an electric appliance with a more efficient energy rating than a similar gas appliance, in reality that electric appliance consumes more source energy, pollutes more, and costs the consumer more to operate.

Environmental Impact: 131,000 tons of CO_2e
A 10% market shift on shipments/sales would reduce CO_2e emissions by 131,000 tons per year.



	Electric	Natural Gas
Energy Factor	**10.9 EF**	**5.8 EF**
Full-Fuel-Cycle Energy Consumption (MMBtu/yr):	**5.7**	**3.9**
Energy Cost[1]/yr:	**$70**	**$43**
CO_2e* Emissions (metric tons/unit/yr):	**0.4**	**0.2**

[1]Energy Cost is based on 2018 DOE representative average unit costs for energy where electric rate is 13.2 cents/kWh; gas rate is $10.22/MMBtu

* Includes greenhouse gas impact from unburned methane

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BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 20200051-GU

IN RE: PETITION FOR BASE RATE INCREASE BY PEOPLES GAS SYSTEM.

PREPARED DIRECT TESTIMONY AND EXHIBIT OF DR. RICHARD K. HARPER ON BEHALF OF PEOPLES GAS SYSTEM

FILED: 06/08/2020

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

DR. RICHARD K. HARPER

ON BEHALF OF PEOPLES GAS SYSTEM

EDUCATIONAL BACKGROUND AND EXPERIENCE

Q. Please state your name, address, occupation and employer.

A. My name is Dr. Richard K. Harper. My business address is 516 E. Zaragoza St., Pensacola, FL 32502. I am self-employed.

Q. Please describe your duties and responsibilities in that position.

A. I conduct a variety of studies for public and private clients using the tools of economic analysis.

Q. Please provide a brief outline of your educational background and business experience.

A. I received a BA in Economics from Guilford College in 1978, and an MA in 1986 and a PhD in 1989, both in Economics from Duke University. I worked as a professional economist from 1980 – 1984 at Research Triangle Institute in Research

Triangle Park, North Carolina, and at the University of West Florida ("UWF") from 1989 until retiring in 2017. From 1996 – 2011 (except during a sabbatical and other time away) I served as the Director of UWF's Haas Center for Business Research and Economic Development, conducting numerous studies of the local, regional, and state economies and economic sectors. I then served as Executive Director of the UWF Office of Economic Development and Engagement, overseeing activities of the Haas Center and of the State Director's Office of the Florida Small Business Development Center Network. I served as the Senior Policy Advisor for Economic Affairs for the Florida Senate from 2012 until 2014. I then returned to UWF as Assistant, then Associate, Vice President for Research and Economic Development and served as the University's Chief Research Officer during 2015 and 2016. I have offered expert economics testimony in litigation and served as the economic expert for the State of Florida from inception until completion in its economic damages litigation with BP. Since retiring from UWF in 2017, I have worked as a consultant in economics, performing a variety of studies of economic issues for public and private clients. I currently serve as the Economic Advisor to Triumph Gulf Coast, Inc. ("Triumph"), providing advice and support to the Triumph Board of Directors as it seeks to distribute $1.5 billion in Deepwater Horizon damages funds to projects that will grow

and diversify the Northwest Florida economy.

PURPOSE OF TESTIMONY

Q. What are the purposes of your prepared direct testimony in this proceeding?

A. My prepared direct testimony will comment on past and future growth trends in Florida, with emphasis on geographic areas that are experiencing strong growth in economic and natural gas demand as described in the direct testimonies of Peoples Gas System's ("Peoples" or the "Company") witnesses Timothy O'Connor and Richard F. Wall. I have also been asked to comment on the benefit of natural gas use to the State of Florida and its citizens from an economic perspective. These benefits include the value for residential, commercial and industrial customers through economical energy prices that allow and promote additional job creation. They also include environmental benefits relative to traditional energy sources, such as coal and oil.

Q. Did you prepare an Exhibit in support of your prepared direct testimony?

A. Yes. Exhibit No. (RKH-1) was prepared under my direction and supervision. My Exhibit consists of 15 Documents entitled:

Document No. 1	Florida Population Change by Decade, 1970-2050
Document No. 2	Total Non-farm Employment, Jan00-Dec19
Document No. 3	Percent Change in Real GDP from a Year Ago, 1998 - 2018
Document No. 4	House Prices, Q1 1980 = 100
Document No. 5	Six-Month Ahead Predicted GDP Growth Rate Jan82-Dec19, s.a.
Document No. 6	Annual Growth Rates in U.S. Population, 1960-2019
Document No. 7	Population Growth Since 2008
Document No. 8	Florida’s Economic and Demographic Snapshot Bay County
Document No. 9	Florida’s Economic and Demographic Snapshot Broward County
Document No. 10	Florida’s Economic and Demographic Snapshot Charlotte County
Document No. 11	Florida’s Economic and Demographic Snapshot Collier County
Document No. 12	Florida’s Economic and Demographic Snapshot Duval County
Document No. 13	Florida’s Economic and Demographic Snapshot Lee County
Document No. 14	Florida’s Economic and Demographic Snapshot Miami/Dade County

Document No. 15 Citations and Sources

FLORIDA'S POPULATION GROWTH AND ECONOMIC GROWTH OVER TIME

Q. What are the Florida growth trends that are relevant to natural gas service expansion and reliability projects?

A. Florida has historically seen population and economic growth rates much greater than those for the nation overall. Demographers note that Florida's population growth rates have ranked among the top seven states in each decade since 1920, and in most decades ranked in the top four.[i] Florida's current population is approximately 21.5 million and is expected to swell to 24.4 million permanent residents by 2030, an increase over the next decade of almost 2.7 million people.

The migration of people, from sources both domestic and international, into Florida has had profound effects on the state's population and on Florida's economy. Today, as a result of the 2010 Census, New York and Florida each have 27 representatives in the U.S. House of Representatives, a share that is proportional to their populations. Population forecasts suggest that Florida will gain two additional seats as a result of the 2020 Census, taking it to 29, and that New York will lose one, taking it down to 26. This is the continuation of the long-term trend as Americans migrate from

the Northeast and Midwest to the South. As late as 1953, the Florida delegation to the 435-person U.S. House of Representatives was 6 representatives, while the state of New York sent 45.

Forecasts for the coming years suggest that the U.S. will grow by a total of 19.3 percent between 2020 and 2050.[ii] During that same period, Florida is expected to grow by 37.6 percent, almost double the country's overall percentage increase, or by a total of almost 8.2 million new residents. If Florida were instead to grow over that period at the projected nationwide growth rate, the 8.2 million expected new residents would be reduced by 3.98 million. These large projected population changes will increase the number of households seeking natural gas service. Meeting the needs of these new households via natural gas affords additional opportunities for reduced emissions per Florida household.

Q. Haven't Florida growth rates been declining in recent decades?

A. Yes. Population growth for Florida over the four past decades, and expected growth over the coming four decades can be seen in, Document No. 1 of my Exhibit. While growth in the most recent decade, at 2.7 million people, is not as large

as the 3.2-million-person growth attained over the 1980 – 1990 period, it exceeds the growth of all states except Texas. Further, strong growth in the number of domestic and international tourists to the state has created additional demand for lodging, restaurants, retail establishments, and other tourism amenities that can be met efficiently via natural gas.

Q. Does economic activity growth at local, state and national level mirror the respective population growth trends?

A. Economic growth trends closely resemble those of the population growth trends. The Florida economy in recent decades continues to grow at a substantially faster rate than the national economy. This is true even when considering the larger than national average impact to Florida of the Great Recession of 2007 to 2009. Using January 2000 employment as a base, the cumulative growth in nonfarm employment in Florida, at 31 percent, is almost twice as large as employment growth in the nation as a whole over the last twenty years. This is shown in Document No. 2 of my Exhibit.

Florida's faster growth is also reflected in higher inflation-adjusted GDP growth. Over the most recent two decades for which data is available, Florida's GDP growth was

0.4 percent higher than that of the nation. But for the effects of the Great Recession, that growth differential would have been even greater. Florida suffered particularly during that housing-driven recession because Florida's construction sector is about 25 percent larger than the national average in order to accommodate the aforementioned population growth rate that is higher than the national rate. This can be seen in Document No. 3 of Exhibit No. (RKH-1).

Q. Is the damage inflicted on growth and the housing market by the Great Recession now over?

A. Yes. Housing prices have substantially recovered in Florida and returned to the long-run housing price trends, and now slightly exceed the peak reached during the "housing bubble" before the Great Recession. Current supply side constraints in housing, including availability of labor as well as increased building commodity prices have been primary drivers of price increase, unlike the demand-side bubble that characterized the 2003 – 2006 period in the Florida market. This can be seen in Document No. 4 of my Exhibit.

Q. Can Florida expect to continue to have a positive growth differential when compared to the nation?

A. Yes. Forward-looking projections suggest that the Florida growth differential will continue to exceed that of the nation. As noted by the Federal Reserve Bank of Philadelphia which constructs this forward-looking projection for each state: "The leading index for each state predicts the six-month growth rate of the state's coincident index. In addition to the coincident index, the models include other variables that lead the economy: state-level housing permits (1 to 4 units), state initial unemployment insurance claims, delivery times from the Institute for Supply Management (ISM) manufacturing survey, and the interest rate spread between the 10-year Treasury bond and the 3-month Treasury bill."[iii]

The index reflects the best estimate of what the growth rate in GDP will be six months from the date of the leading index. The index contains 456 monthly observations going back to January 1982. If we split the data series exactly in half (1982 through 2000, 2001 through 2019), the positive differential is larger in the more recent period. Florida's projected six-month ahead growth rate was 0.55 percent (i.e., 55 basis points) higher than the U.S. six-month ahead growth rate during the most recent two decades relative to the prior two decades. Florida's attractiveness to businesses and residents has been growing rather than shrinking over time. The difference in the index of leading indicators for Florida

relative to the nation can be seen in Document No. 5 of my Exhibit.

Q. Will the trend of higher growth in Florida than in the nation overall continue over the longer term or does it just reflect the recovery from the Great Recession that hit Florida harder than the rest of the nation?

A. Yes, they will continue. Population growth rates reflect ongoing demographic trends, with the peak birth years from the "Baby Boom" (1946 – 1964 birth years) giving way to subsequent lower birth rates. Generation X (1965 – 1979) was followed by the millennials (1980 – 1994) who have become the largest population group in the nation as the baby-boomer generation ages. This can be seen in Document No. 6 of my Exhibit. However, Florida still expects 8.2 million new residents between 2020 and 2050. Slower national growth rates notwithstanding, since the time of the Great Recession, Florida population growth has substantially exceeded the national population growth rate, with Florida growing twice as fast - a cumulative 16 percent versus eight percent for the nation over the 2008 – 2019 period. This can be seen in Document No. 7 No. of my Exhibit.

Q. Why will Florida continue to be a top destination for people

moving from other states?

A. Florida's high population growth trends appear to likely continue into the future. Some of the primary drivers of relocation decisions by those who come from other state into Florida are longstanding, and include job opportunities, desire for a warmer climate and outdoor activities, and, an affordable lifestyle. Since the passage and implementation of the 2017 Tax Cuts and Jobs Act, there is also a change in the relative cost of living driven by lessened deductibility of state and local taxes under the federal income tax code. Because of Florida's lack of a state income tax and its relatively modest property tax burden, along with its comparatively modest level of unfunded state pension liabilities, Florida's attraction for inbound migration from other states continues to increase. Population growth will continue.

Even though national population growth rates are falling due to the demographics of the post-war generations, the cumulative growth in the number of residents of Florida means that a somewhat slower rate of growth will still attract close to the same number of households as occurred during previous decades.

Q. Will the Coronavirus have any significant negative long-term effects on the growth trends you have just described?

A. I do not believe so. Obviously, the Coronavirus has negatively affected economic growth in Florida and throughout the country in a way that we have never seen before, so it is with some caution that I try to predict how it will all end. However, I believe that once progress is made on the medical front and the economy as a whole begins to improve, the same factors that were causing population and economic growth in Florida will still be present. The cost of housing should still remain affordable when compared to the rest of the nation. The state will still be attractive to persons migrating from other states and the underpinnings of the past economic growth will still be in place to allow the state's growth to continue as the medical situation regarding the virus improves.

Q. Are there other likely effects of the Coronavirus on natural gas markets in Florida?

A. Yes, I believe there will be other effects. It seems likely that the pandemic will have lasting effects on consumer desire to leave crowded urban environments for a more suburban setting, which is the typical development pattern in Florida.

I expect that this demographic trend towards lower density environments as is typical across Florida, will continue to attract new residents to the state.

Further, an effect of the pandemic has been to increase at-home activities, including dining, shopping, and entertainment, relative to historical patterns. While a large part of this is transitory, experts suggest that at least some of this change in historical patterns is likely to be permanent and would therefore naturally increase consumer demand for natural gas and support increased availability of natural gas distribution systems.

BENEFITS TO FLORIDA OF GROWTH IN UTILIZATION OF NATURAL GAS

Q. What are the benefits to further growth in the use of natural gas in Florida?

A. The benefits of natural gas relative to other energy sources are well-understood. Among the most important is the multi-year and ongoing trend for affordability relative to alternate fuel sources.[iv] Another is the decrease in greenhouse gas emissions relative to fossil-fuel resources, and the concomitant decrease in noxious pollutant emissions.[v] These have led to quantifiable decreases in morbidity and mortality and associated increases in economic output across

the nation.[vi]

Natural gas supplies about one-fourth of all energy used in the U.S., up substantially from earlier levels, particularly since 2008. In Florida, the switch to natural gas has been more rapid than in most states and our state has already benefitted substantially from increased use of natural gas to meet energy needs in the home, in businesses, and in electricity generation. Across key industries, from electricity generation to construction, health care, food service, transportation, HVAC, and other applications, natural gas has provided reliable, inexpensive, and environmentally friendly energy to power Florida's economic growth.

The intensity of natural gas use has grown over time in Florida. The U.S. Energy Information Administration ("EIA") reported in September 2019 that Florida accounted for 24 percent of the nation's new utility-scale natural gas-fired electric generation capacity between 2008 and 2018.[vii] Over that same period, Florida's share of the national population grew from 6.1 percent to 6.5 percent. The 2.7 million person population increase in Florida over that period was 12.8 percent as large as the amount of growth in the other 49 states combined.[viii] So while Florida's strong population

growth explains some of the higher switching rate, it does not explain all of it. That rapid increase in capacity meant that over the 2008 – 2018 period, Florida's generation fleet went from 47 percent natural gas-fired to 72 percent natural gas-fueled, while coal's share of electric generation capacity decreased from 30 percent to 13 percent.

According to the most recent data from the EIA, in Florida, about 85.6 percent of natural gas use (measured by BTU) in 2018 was in electricity generation, with 7.5 percent industrial use, 4.5 percent in the commercial sector, about 1.3 percent in transportation, and 1.1 percent in the residential sector. This share of usage in electricity generation is higher than for any other state in the nation. It is indicative of Florida's warm climate, its large share of leisure and hospitality businesses, retail establishments, and service sector activity, and low share of industrial activity. It is also indicative of the transition that Florida has made over time away from traditional fossil fuels of coal and oil into cleaner burning natural gas.

Q. Will the growth of renewable energy resources impact growth trends for natural gas usage in Florida?

A. No. Currently, natural gas is economic even as renewables

increase, natural gas will play a significant role in energy solutions to customers. Renewables have not solved the problems of morning and evening demand peaks in the daily load (the “duck curve”), and mandated use of renewables would drive energy prices to levels likely to be unacceptable to Florida consumers and voters. Even in the future, the affordable cost and rapid dispatch capabilities of natural gas mean it will be an essential part of any set of sustainable energy policies.

ECONOMIC AND DEMOGRAPHIC FORECASTS FOR PROJECT LOCATIONS

Q. Have you prepared specific demographic and economic forecasts for the geographic locations associated with the new projects that Peoples is presenting in this matter?

A. Yes, economic and demographic descriptors for each of the counties that are recipients of these specific investments can be seen in the county-specific chart packages in Document Nos. 8 through 15 of my Exhibit.

Q. What are your conclusions in respect to these areas?

A. In each of the areas proposed for expansion, population growth is expected to exceed the national average rate of growth. This means that there will be an increase in demand for

natural gas. Florida's long-held advantage over other states in providing an environment where people want to live will continue, and new residents will vote with their feet in moving here. If anything, this advantage is increasing over time in terms of economics as the tax penalty to households of staying up North was increased by the 2017 changes to the federal tax code.

The projects proposed are representative of the diversity of the state insofar as they meet the needs of some of the counties with fastest residential housing growth, areas with the greatest planned industrial growth, and areas that will be expected to accommodate a greater share of Florida's future growth.

As described further in Witness O'Connor's testimony, Peoples four growth expansion projects are in Panama City, Jacksonville, Southwest Florida and Miami and are aligned with the growing population trend that Florida is experiencing. The Panama City expansion project is located in Bay county. Population growth from 2010-2018 was 7 percent, and 2018-2025 population is forecasted to grow at 5 percent. Hurricane Michael in 2018 has impacted this area and these growth rates. Although these growth rates lag the state average, the recovery of this region is expected to include

growing natural gas demand.

In Duval County, where the Jacksonville expansion project is located, population growth for 2010-2018 was nearly 10 percent, with nearly 6 percent growth forecasted for 2018-2025. In addition to overall population growth within Florida's 4th largest city resulting in increased natural gas demand, industrial growth, such as LNG development near the Port of Jacksonville is a potential significant demand for natural gas.

The Southwest Florida expansion project is located in Lee, Collier, and Charlotte counties. These 3 counties have experienced strong population growth from 2010-2018 of 22 percent, 18 percent, and 16 percent respectively. For 2018-2025, Lee, Collier and Charlotte counties have forecast population growth of 14 percent, 13 percent, and 6 percent, respectively. These historical and forecasted growth rates are robust and indicate support for infrastructure development and growing natural gas demand.

In Miami-Dade County, where the Miami LNG project is located, population growth for 2010-2018 was nearly 11 percent, with nearly 7 percent growth forecasted for 2018-2025. This population growth within Florida's largest city is expected

to result in increased natural gas demand.

SUMMARY

Q. Please summarize your prepared direct testimony.

A. The investment projects presented by Peoples in this matter are supported by the increased demand that will be driven by population growth and economic activity growth in the State. Use of low-priced American natural gas to meet the energy needs of these new households and businesses will allow Florida citizens to enjoy greater purchasing power by spending less of their incomes on energy. This new spending will ripple far beyond the energy sector, allowing new employment and income to be spread broadly across the Florida economy.

Q. Does this conclude your prepared direct testimony?

A. Yes.

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EXHIBIT

OF

DR. RICHARD K. HARPER

ON BEHALF OF PEOPLES GAS SYSTEM

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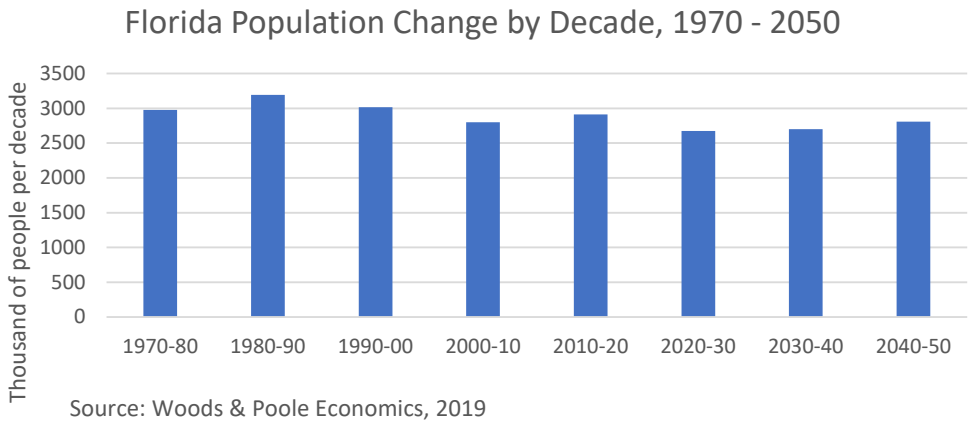
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Florida Population Change by Decade, 1970-2050

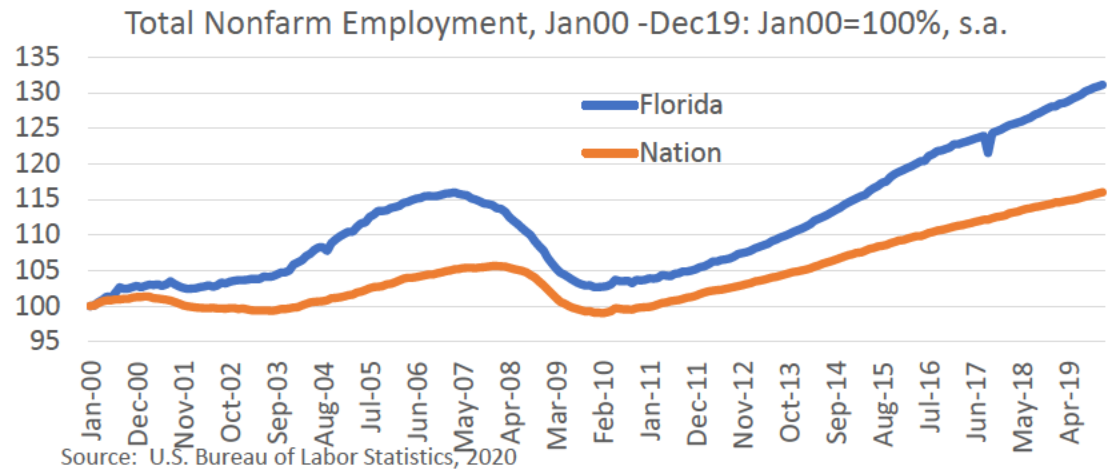
Chart 1


Florida Population Change by Decade, 1970 - 2050
Thousand of people per decade
3500
3000
2500
2000
1500
1000
500
0
1970-80
1980-90
1990-00
2000-10
2010-20
2020-30
2030-40
2040-50
Source: Woods & Poole Economics, 2019

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TOTAL NONFARM EMPLOYMENT, JAN00-DEC19

Chart 2



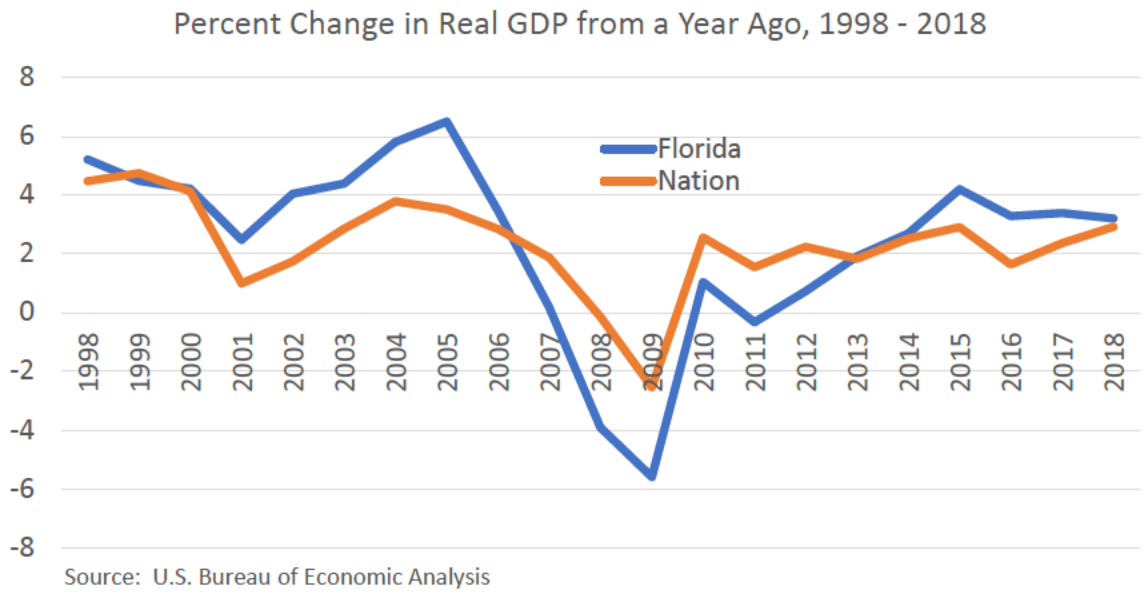
Source: U.S. Bureau of Labor Statistics, 2020

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PERCENT CHANGE IN REAL GDP FROM A YEAR AGO

1998 - 2018

Chart 3



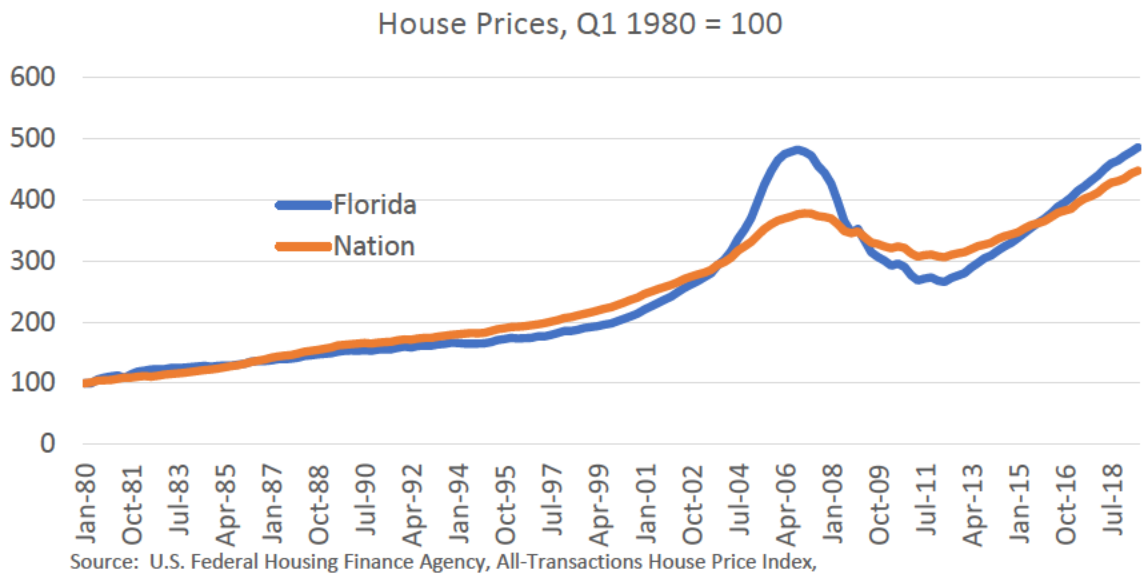
Source: U.S. Bureau of Economic Analysis

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HOUSE PRICES

Q1 1980 = 100

Chart 4



Source: U.S. Federal Housing Finance Agency, All-Transactions House Price Index,

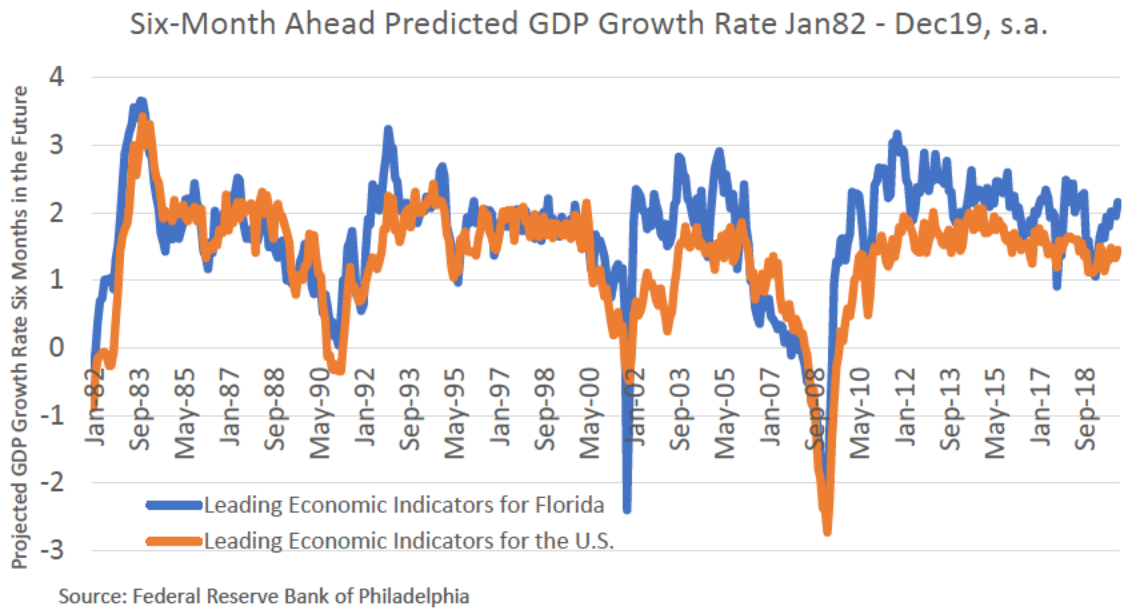
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SIX-MONTH AHEAD PREDICTED

GDP GROWTH RATE

JAN 1982-DEC 2019, s.a.

Chart 5



Source: Federal Reserve Bank of Philadelphia

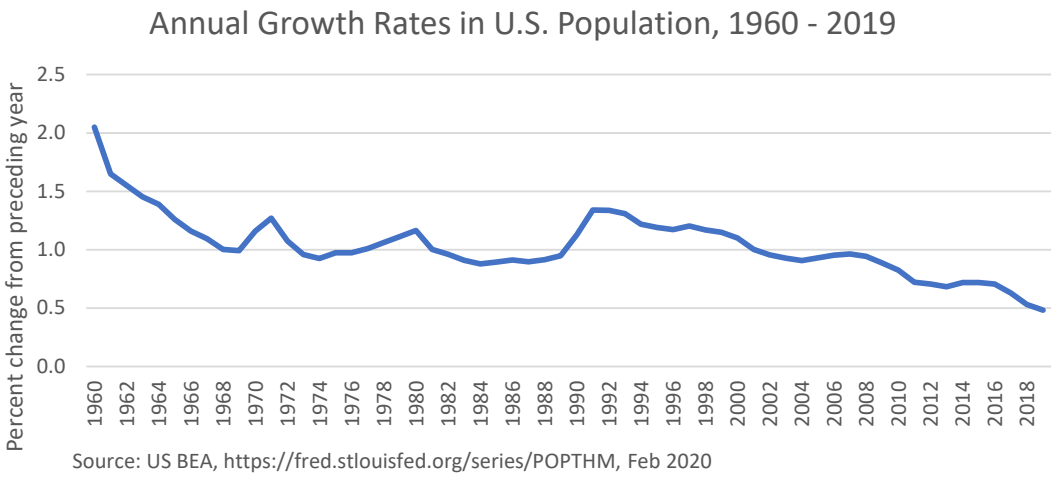
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ANNUAL GROWTH RATES

IN U.S. POPULATION

1960-2019

Chart 6

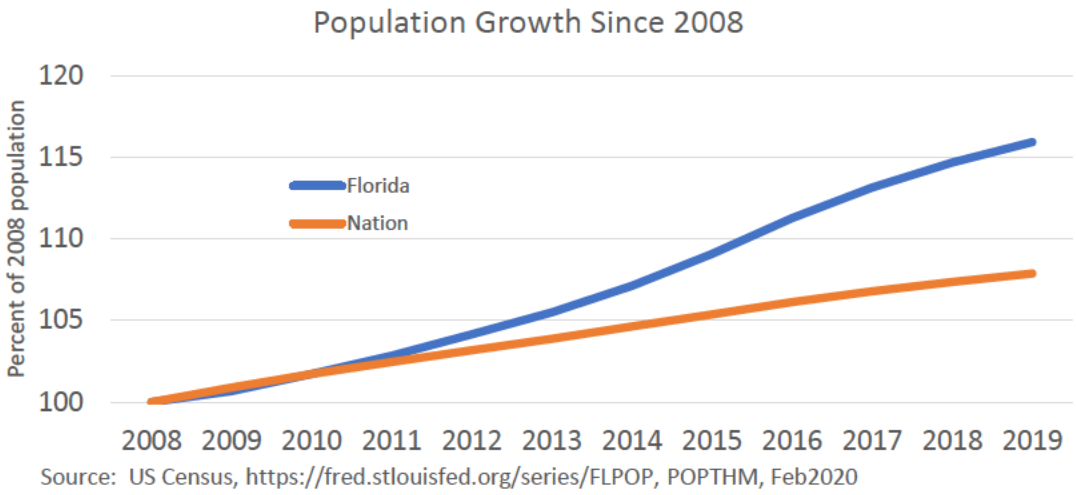


Source: US BEA, https://fred.stlouisfed.org/series/POPTHM, Feb 2020

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POPULATION GROWTH SINCE 2008

Chart 7



Source: US Census, https://fred.stlouisfed.org/series/FLPOP, POPTHM, Feb2020

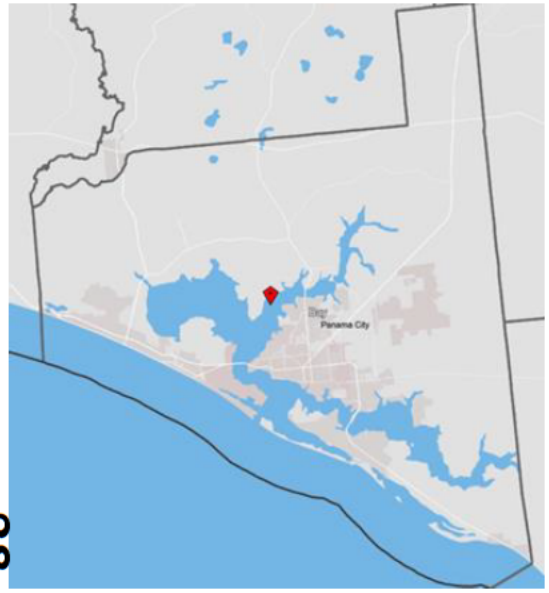
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FLORIDA'S ECONOMIC

AND DEMOGRAPHIC SNAPSHOT

BAY COUNTY

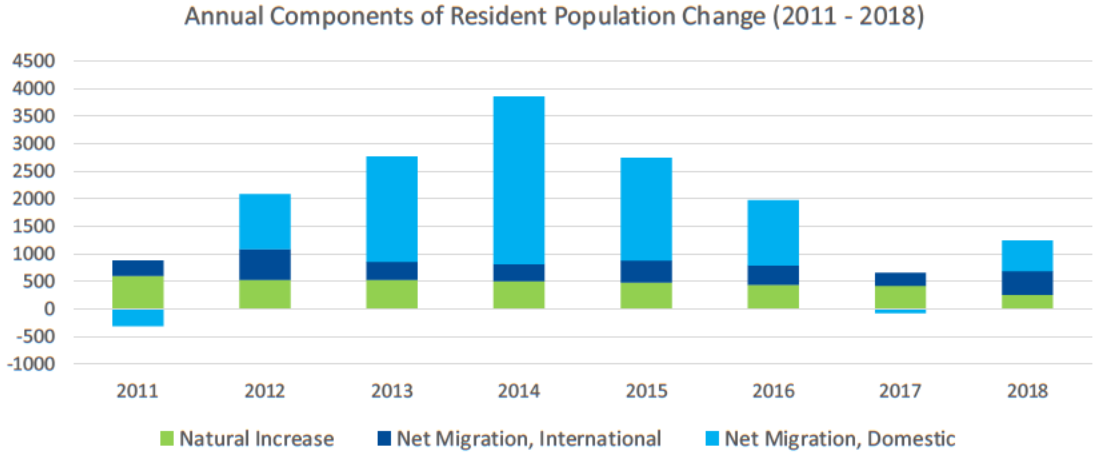
Bay County



Key Demographic Indicators	Bay	Florida	US
Population, 2018[1,2]	181,199	20,840,568	327,167,434
Population change, 2010-2018, count	12,437	2,494,745	18,409,329
Population change, 2010-2018, percent	7.3%	13.3%	6.0%
Population, 2025[2]	189,600	23,050,800	344,322,500
Population change, 2018-2025, percent	4.5%	10.4%	5.2%
Population per square mile, 2018[1]	239	389	93
Median age[1]	39.8	42.5	38.4
Age composition[1], 2018			
0-17 years	21.5%	19.9%	22.4%
18-64 years	61.4%	59.6%	61.6%
65+ years	17.1%	20.5%	16.0%
Education attainment[3], 2018			
Less than high school	9.7%	12.0%	12.3%
Higher school graduate or above	90.3%	88.0%	87.7%
Associates' degree	10.3%	9.8%	8.4%
Bachelor's degree or higher	23.9%	26.8%	29.3%
Median household income[1], 2018	$51,829	$53,267	$60,293
Below poverty[1], 2018	13.4%	13.6%	11.8%

Components of Population[1,2]

- From 2011-18, the major contributor to the expansion of Bay County's total population was net domestic migration; however, this component has declined since its peak in 2014.
- From 2011-2018, net domestic migration was larger than natural increase and international migration combined; however, since 2012 total population growth has been increasing at a slower rate.
- Hurricane Michael (October 10, 2018) severely damaged housing stock and infrastructure and caused outbound population migration. The situation is now improving.

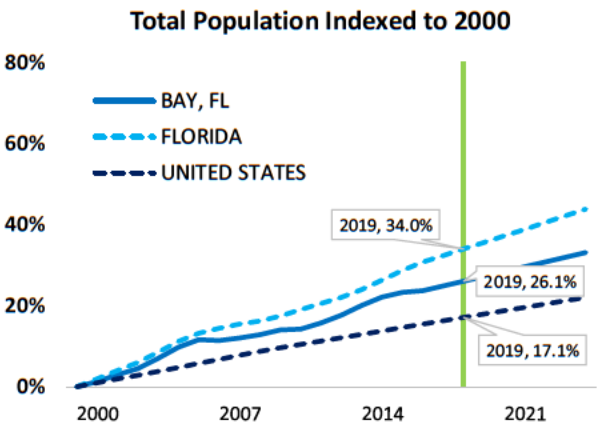


Data Sources: [1]U.S. Census Bureau, Population Division; [2]University of Florida, Bureau of Economic and Business Research (County and State Projections); [3]U.S. Census Bureau, ACS 2014-2018. County Map: [4]U.S. Census Bureau, LEHD On the Map.

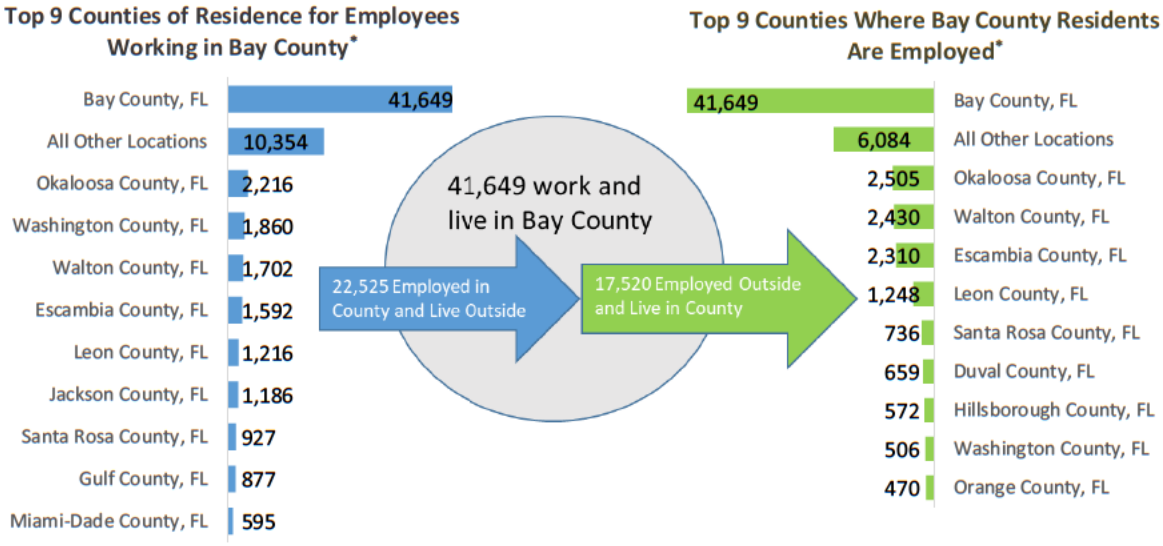
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Bay County

Key Economic Indicators	Bay	Florida	US
Jobs[4], 2019	86,157	9,810,842	158,524,651
Change (%) in jobs from 2010	9%	23%	9%
Projected employment growth, 2019 - 2028[4]	3.8%	9.5%	8%
Number of establishments[1], 2017	4,700	557,308	7,860,674
Establishments per 1000 population	26	27	24
Average earnings[5], 2019	$49,690	$53,376	$61,389
Relative earnings (US = 100%)	75%	87%	100%
Labor force participation rate[6], 2014	57.0%	58.5%	58.5%
Unemployment rate[5] (Oct, 2019), NSA	2.9%	2.9%	2.9%
Gross regional product (million)[5], 2015	$8,343	$1,059,785	$20,780,064
GRP per capita	$44,524.32	$49,007.85	$63,84.72



Commuting Patterns, 2017[9]



Population Growth[7,8]

- From 2000-2015, Bay's population growth lagged behind Florida, despite increasing at rates that were consistently above the country as a whole.
- Note that this population graph portrays an optimistic picture of Bay's population, and does not depict large-scale losses that are expected to have occurred post-Hurricane Michael.

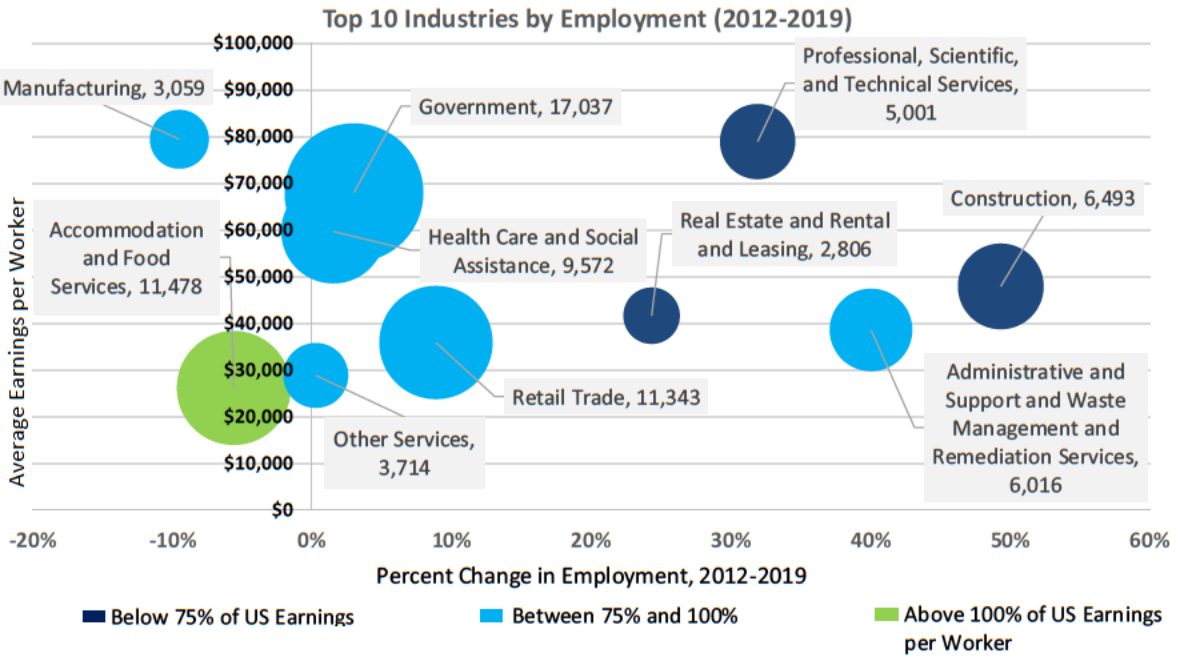
Data Sources: [5]EMSI – QCEW Employees, Non-QCEW Employees, and Self-Employed; [6]US Bureau of Labor Statistics
[7]U.S. Census Bureau, Population Division; [8]University of Florida, Bureau of Economic and Business Research (County and State Projections). [9]U.S. Census Bureau, OnTheMap Application and LEHD Origin-Destination Employment Statistics. *For geographically distant locations, it is likely to be seasonal work or a change in residence during the year.

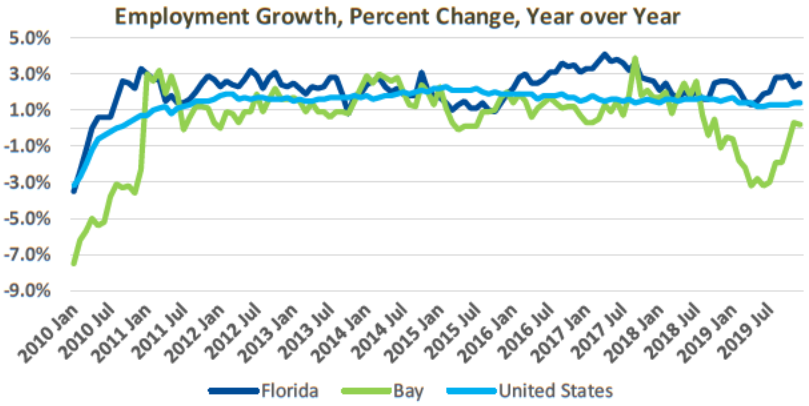
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Bay County

Top Industry Sectors (2-Digit NAICS)[10]

- From 2012-2019, Bay County experienced growth in a majority of its largest industries.
- Construction was the fastest- growing industry sector with growth of 49.33%.
- Accommodation and other Food Services, Manufacturing, and Information were among the 6 industries that contracted during this period.
- The highest average earnings ($125,237) belongs to Utilities, while the lowest corresponds to Accommodation and Food Services ($26,158).
- The highest average earnings relative to the nation's belongs to Accommodations and Food Services ($26,158 vs $25,403), which is also the third largest industry by job count in the county (11,343 jobs in 2019).





Employment Trends[11]

- Bay County experienced stagnant year over year growth from 2011-2015, followed by a period of contraction beginning in early 2018. In general, Bay's growth has been much more volatile than Florida's.
- Bay's economy was significantly damaged in late 2018 by Hurricane Michael, and employment has struggled to return to pre-hurricane levels, likely due to decreasing tourism flows.

Note: Labels in Bubble charts contain industry sector name and 2019 employment. **Data Source:** [10]EMSI – QCEW Employees, Non-QCEW Employees, and Self-Employed; [11]US Bureau of Labor Statistics

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Bay County

Top 10 Industries by Employment (6-Digits NAICS)[12]

NAICS	Description	2019 Jobs	Forecast Growth, 2019-2024 Net	Forecast Growth, 2019-2024 %	2019 LQ (US=1.00)	2019 Total Earnings	2019 National Total	Relative Earnings (US=1)
722511	Full-Service Restaurants	5,617	4	0%	1.95	$26,624.32	$25,780	1.03
901200	Federal Government, Military	4,179	77	2%	4.17	$62,831.97	$48,387	1.30
903611	Elementary and Secondary Schools (Local Government)	4,102	-78	-2%	1.08	$45,706.35	$70,296	0.65
901199	Federal Government, Civilian, Excluding Postal Service	3,620	96	3%	3.02	$114,744.93	$128,275	0.89
722513	Limited-Service Restaurants	3,065	163	5%	1.31	$19,440.12	$19,316	1.01
903999	Local Government, Excluding Education and Hospitals	2,698	62	2%	0.90	$62,480.56	$80,941	0.77
622110	General Medical and Surgical Hospitals	2,317	121	5%	0.94	$75,667.86	$80,668	0.94
621111	Offices of Physicians (except Mental Health Specialists)	1,882	29	2%	1.37	$80,641.43	$112,599	0.72
541330	Engineering Services	1,879	526	28%	3.48	$93,259.54	$112,688	0.83
721110	Hotels (except Casino Hotels) and Motels	1,500	-269	-18%	1.73	$37,234.90	$36,455	1.02

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Top 10 Occupations by Employment (5-Digits SOC)[12]

SOC	Description	2019 Jobs	Forecast Growth, 2019-2024 Net	Forecast Growth, 2019-2024 %	Projected Annual Openings	2019 LQ (US=1.00)	2019 Median Hourly Earnings	2019 National Median Hourly	Relative Earnings (US=1)
41-2031	Retail Salespersons	3,732	-76	-2%	541	1.57	$ 11.64	$11.65	1.00
35-3031	Waiters and Waitresses	2,869	-66	-2%	545	2.10	$ 9.14	$10.47	0.87
35-3021	Combined Food Preparation and Serving Workers, Includi	2,796	195	7%	553	1.42	$ 9.43	$10.22	0.92
41-2011	Cashiers	2,225	-20	-1%	420	1.18	$ 9.51	$10.78	0.88
55-9999	Military-only occupations	2,057	38	2%	244	4.17	$ 20.65	$16.56	1.25
43-4051	Customer Service Representatives	2,046	26	1%	281	1.34	$ 11.72	$16.22	0.72
43-9061	Office Clerks, General	1,631	28	2%	205	0.91	$ 13.21	$15.74	0.84
29-1141	Registered Nurses	1,531	99	6%	103	0.96	$ 27.42	$34.46	0.80
43-6014	Secretaries and Administrative Assistants, Except Legal, M	1,445	-23	-2%	162	1.06	$ 15.37	$17.59	0.87
49-9071	Maintenance and Repair Workers, General	1,246	12	1%	124	1.51	$ 14.95	$18.40	0.81

Notes: LQ's >= than 1.25 are highlighted. Earnings above the regional average earnings for all industries of $51,106 and occupations of $20.01 per hour are highlighted. Relative Earnings above the US are in green, while earnings below the US are red.
Data Source: [12]EMSI – QCEW Employees, Non-QCEW Employees, and Self-Employed;

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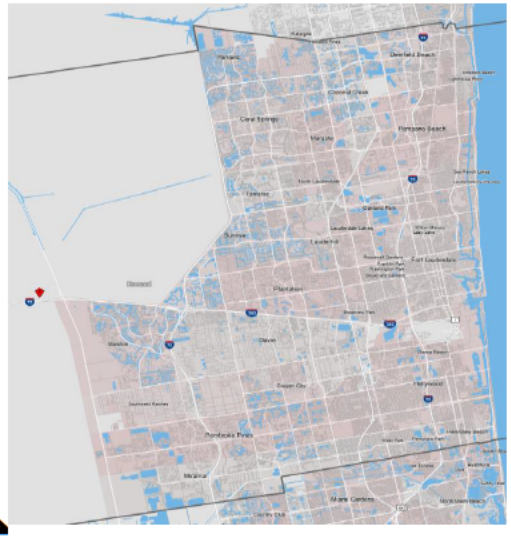
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FLORIDA'S ECONOMIC

AND DEMOGRAPHIC SNAPSHOT

BROWARD COUNTY

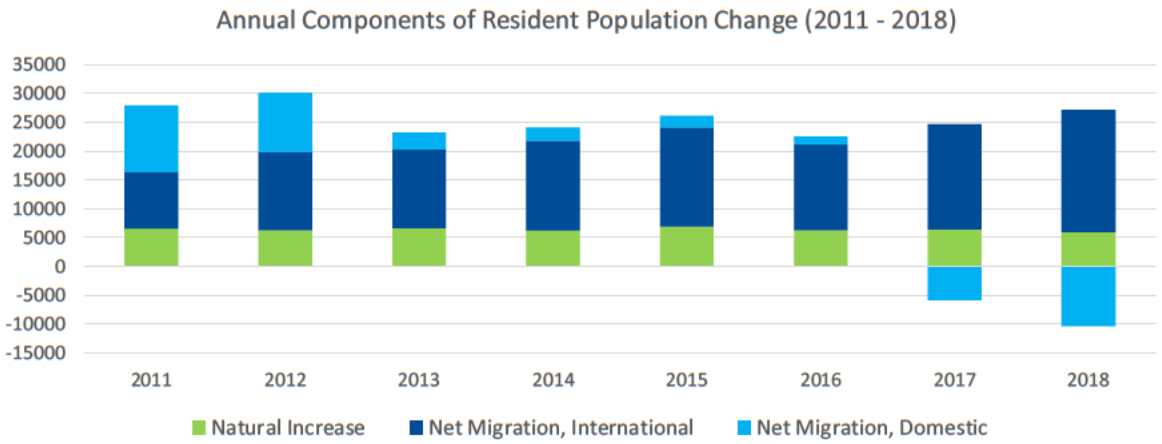
Broward County



Key Demographic Indicators	Broward	Florida	US
Population, 2018[1,2]	1,951,260	20,840,568	327,167,434
Population change, 2010-2018, count	203,114	2,494,745	18,409,329
Population change, 2010-2018, percent	11.7%	13.3%	6.0%
Population, 2025[2]	2,095,210	23,050,800	344,322,500
Population change, 2018-2025, percent	7.4%	10.4%	5.2%
Population per square mile, 2010[1]	1445	389	93
Median age[1]	40.4	42.5	38.4
Age composition[1], 2018			
0-17 years	27.0%	19.9%	22.4%
18-64 years	56.4%	59.6%	61.6%
65+ years	16.6%	20.5%	16.0%
Education attainment[3], 2018			
Less than high school	11.2%	12.0%	12.3%
Higher school graduate or above	88.8%	88.0%	87.7%
Associates' degree	23.8%	9.8%	8.4%
Bachelor's degree or higher	19.8%	26.8%	29.3%
Median household income[1], 2018	$57,333	$53,267	$60,293
Below poverty[1], 2018	12.6%	13.6%	11.8%

Components of Population[1,2]

- Net domestic migration was the primary contributor to population change during its peak in 2011; however, since 2017 it has been negative.
- Since 2012, net international migration has been the largest contributor to population change. Additionally, from 2013 to 2018, it has been larger than natural increases and net domestic migration combined.
- Population growth rates have been decreasing in Broward over the past few years, following a general trend in multiple adjacent South Florida counties.

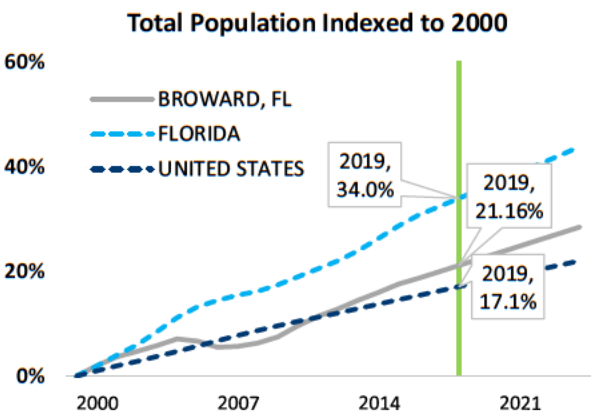


Data Sources: [1]U.S. Census Bureau, Population Division; [2]University of Florida, Bureau of Economic and Business Research (County and State Projections); [3]U.S. Census Bureau, ACS 2014-2018. County Map: [4]U.S. Census Bureau, LEHD On the Map.

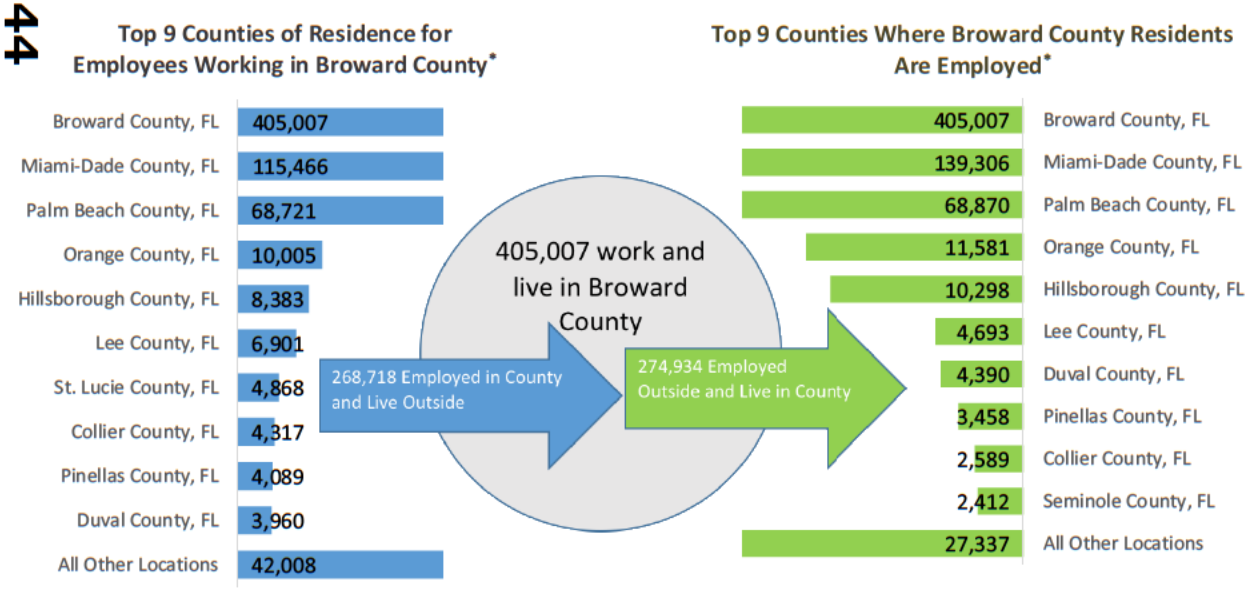
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Broward County

Key Economic Indicators	Broward	Florida	US
Jobs[4], 2019	915,344	9,810,842	158,524,651
Change (%) in jobs from 2010	21%	23%	9%
Projected employment growth, 2019 - 2028[4]	7.2%	9.5%	8%
Number of establishments[1], 2017	61,032	557,308	7,860,674
Establishments per 1000 population	31	27	24
Average earnings[5], 2019	$61,669	$58,855	$67,979
Relative earnings (US = 100%)	91%	87%	100%
Labor force participation rate[6], 2019	65.1%	58.5%	58.5%
Unemployment rate[5] (Oct, 2019), NSA	2.8%	2.9%	2.9%
Gross regional product (million)[5], 2015	$109,141	$1,059,785	$20,780,064
GRP per capita	$55,281.74	$49,007.85	$63,84.72



Commuting Patterns, 2017[9]



Population Growth[7,8]

- Compared to Florida in the aggregate, Broward County has experienced fairly low population growth.
- In the mid 2000s, Broward experienced a period of negative population growth, which was followed by a brief stagnation before a return to normal growth rates around 2008.
- Population growth also slowed slightly in late 2017, following the landfall of Hurricane Irma.

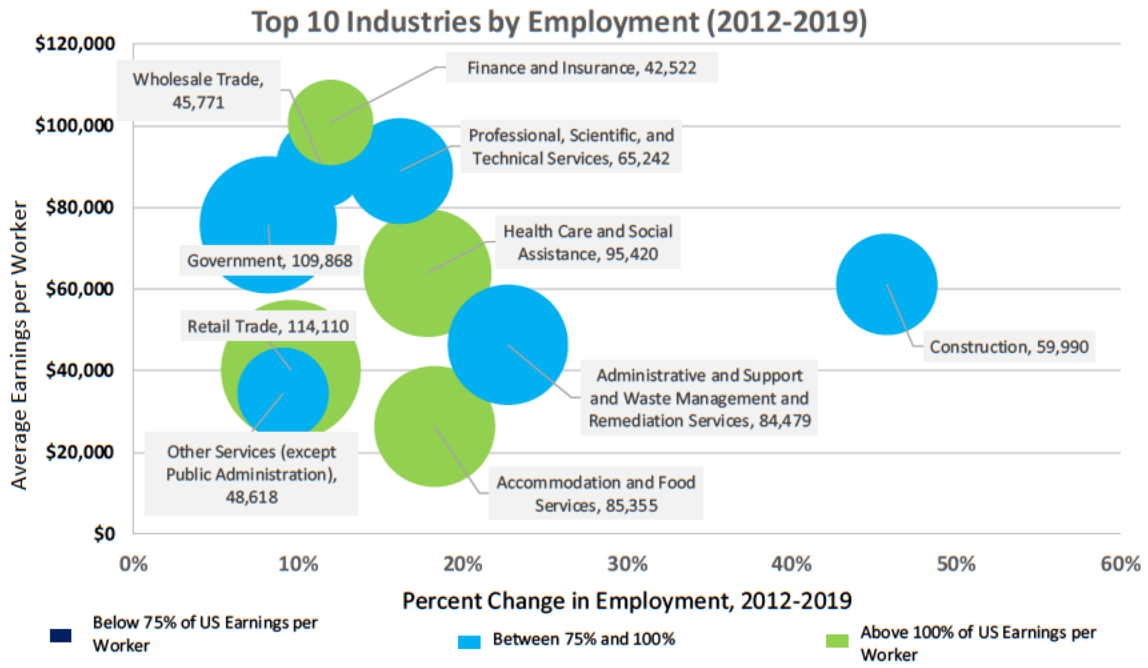
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[7]U.S. Census Bureau, Population Division; [8]University of Florida, Bureau of Economic and Business Research (County and State Projections). [9]U.S. Census Bureau, OnTheMap Application and LEHD Origin-Destination Employment Statistics. *For geographically distant locations, it is likely to be seasonal work or a change in residence during the year.

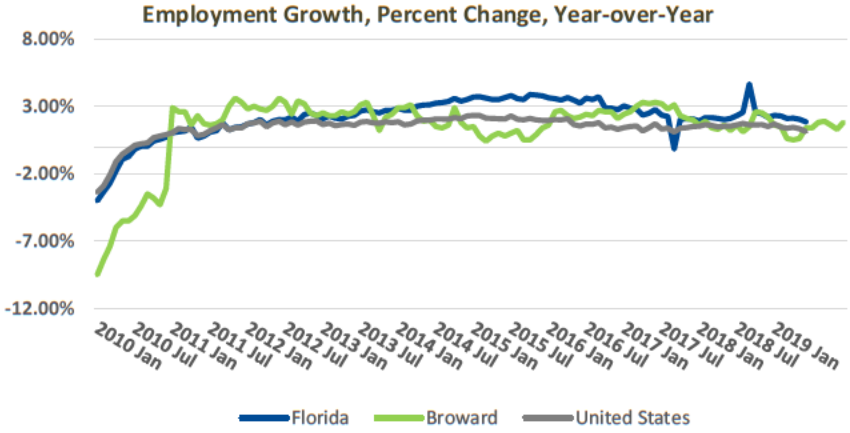
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Broward County

Top Industry Sectors (2-Digit NAICS)[10]

- From 2012-2019, Broward County experienced growth in every industry except Utilities and Mining, Quarrying, and Oil and Gas Extraction, which saw contractions of 20% and 9%, respectively.
- Transportation and Warehousing was the fastest growing industry sector with growth of 53%.
- The highest average earnings ($142,844) belongs to Management of Companies and Enterprises, while the lowest corresponds to Accommodation and Food Services ($26,362).
- The only sector in which wages are less than 75% of the national average is Mining, Quarrying, and Oil and Gas Extraction, at 66%.





Employment Trends[11]

- Including recessionary periods, Broward has had average employment growth of 1.3%. Excluding recessionary periods, Broward has had average employment growth of 2.1%.
- Post-Financial Crisis, Broward county experienced negative year-over-year growth for longer than either comparison region.
- Despite this, Broward has had relatively stable employment growth since, and has not experienced negative year-over-year growth since.

Note: Labels in Bubble charts contain industry sector name and 2019 employment. **Data Source:** [10]EMSI – QCEW Employees, Non-QCEW Employees, and Self-Employed; [11]US Bureau of Labor Statistics

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Broward County

Top 10 Industries by Employment (6-Digits NAICS)[12]

NAICS	Description	2019 Jobs	Forecast Growth, 2019-2024 Net	Forecast Growth, 2019-2024 %	2019 LQ (US=1.00)	2019 Total Earnings	2019 National Total	Relative Earnings (US=1)
903999	Local Government, Excluding Education and Hospitals	38,347	635	2%	1.20	$86,902.58	$80,941	1.07
722511	Full-Service Restaurants	38,113	3725	10%	1.25	$29,170.60	$25,780	1.13
903611	Elementary and Secondary Schools (Local Government)	29,429	517	2%	0.73	$59,657.91	$70,296	0.85
722513	Limited-Service Restaurants	23,716	2080	9%	0.95	$18,118.23	$19,316	0.94
621111	Offices of Physicians (except Mental Health Specialists)	21,297	3123	15%	1.46	$111,460.52	$112,599	0.99
903622	Hospitals (Local Government)	21,230	1074	5%	5.65	$86,143.69	$89,976	0.96
445110	Supermarkets and Other Grocery (except Convenience) Stores	18,670	152	1%	1.31	$30,278.52	$31,719	0.95
561320	Temporary Help Services	15,572	314	2%	0.95	$53,793.71	$41,036	1.31
541110	Offices of Lawyers	12,921	-118	-1%	1.86	$103,119.02	$118,445	0.87
561720	Janitorial Services	12,576	1690	13%	1.64	$23,667.64	$27,649	0.86

Top 10 Occupations by Employment (5-Digits SOC)[12]

SOC	Description	2019 Jobs	Forecast Growth, 2019-2024 Net	Forecast Growth, 2019-2024 %	Projected Annual Openings	2019 LQ (US=1.00)	2019 Median Hourly Earnings	2019 National Median Hourly	Relative Earnings (US=1)
41-2031	Retail Salespersons	33,930	383	1%	5,066	1.35	$10.46	$11.65	0.90
43-4051	Customer Service Representatives	26,802	584	2%	3,737	1.65	$15.29	$16.22	0.94
41-2011	Cashiers	22,503	-274	-1%	4,240	1.12	$9.60	$10.78	0.89
43-9061	Office Clerks, General	19,905	254	1%	2,479	1.05	$14.84	$15.74	0.94
35-3021	Combined Food Preparation and Serving Workers	19,504	2121	11%	4,075	0.94	$8.97	$10.22	0.88
35-3031	Waiters and Waitresses	17,404	1100	6%	3,668	1.20	$9.06	$10.47	0.87
53-7062	Laborers and Freight, Stock, and Material Movers	16,470	887	5%	2,534	0.98	$13.19	$13.58	0.97
37-2011	Janitors and Cleaners	16,108	1572	10%	2,540	1.12	$10.70	$12.58	0.85
43-6014	Secretaries and Administrative Assistants	15,571	-193	-1%	1,769	1.08	$16.35	$17.59	0.93
29-1141	Registered Nurses	15,263	1250	8%	1,091	0.91	$32.23	$34.46	0.94

Notes: LQ's >= than 1.25 are highlighted. Earnings above the regional average earnings for all industries of $61,669 and occupations of $23.70 per hour are highlighted. Relative Earnings above the US are in green, while earnings below the US are red.
Data Source: [12]EMSI – QCEW Employees, Non-QCEW Employees, and Self-Employed;

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FLORIDA'S ECONOMIC

AND DEMOGRAPHIC SNAPSHOT

CHARLOTTE COUNTY

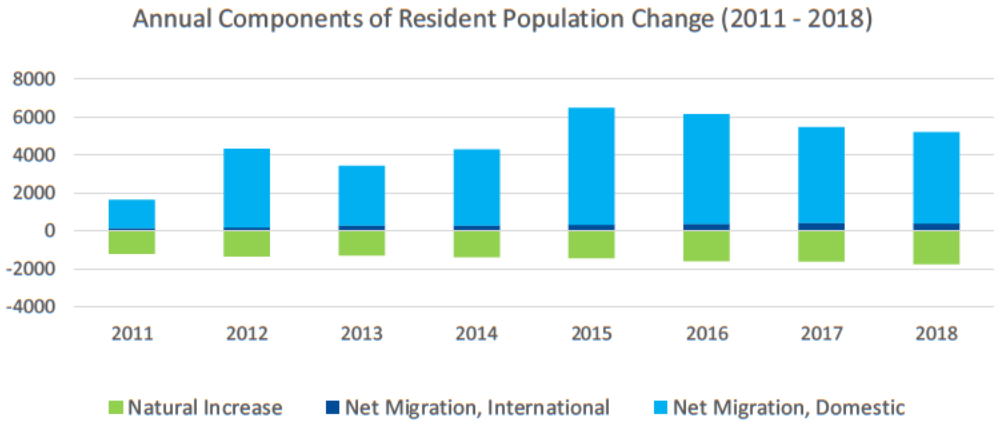
Charlotte County



Key Demographic Indicators	Charlotte	Florida	US
Population, 2018[1,2]	184,988	20,840,568	327,167,434
Population change, 2010-2018, count	25,024	2,494,745	18,409,329
Population change, 2010-2018, percent	15.6%	13.3%	6.0%
Population, 2025[2]	196,643	23,050,800	344,322,500
Population change, 2018-2025, percent	6.3%	10.4%	5.2%
Population per square mile, 2018[1]	272	389	93
Median age[1]	58.6	42.5	38.4
Age composition[1], 2018			
0-17 years	14.9%	19.9%	22.4%
18-64 years	44.9%	59.6%	61.6%
65+ years	40.2%	20.5%	16.0%
Education attainment[3], 2018			
Less than high school	10.9%	12.0%	12.3%
Higher school graduate or above	22.8%	88.0%	87.7%
Associates' degree	25.7%	9.8%	8.4%
Bachelor's degree or higher	17.8%	26.8%	29.3%
Median household income[1], 2018	$49,225	$53,267	$60,293
Below poverty[1], 2018	11.1%	13.6%	11.8%

Components of Population[1,2]

- From 2011-2018, net domestic migration has vastly outpaced the other components of population change.
- Total population change peaked in in 2015 and has been decreasing since as the contraction in net domestic migration and the increasingly negative natural component outweigh increasing net international migration.
- Note that the decreasing net natural increases is likely a result of the unusually high median age in Charlotte County, which exceeds the national average by over 20 years.

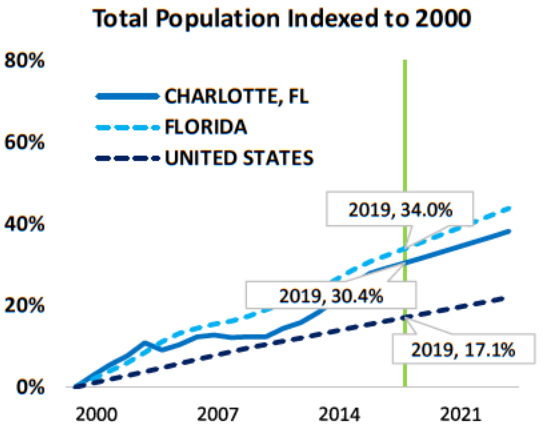


Data Sources: [1]U.S. Census Bureau, Population Division; [2]University of Florida, Bureau of Economic and Business Research (County and State Projections); [3]U.S. Census Bureau, ACS 2014-2018. County Map: [4]U.S. Census Bureau, LEHD On the Map.

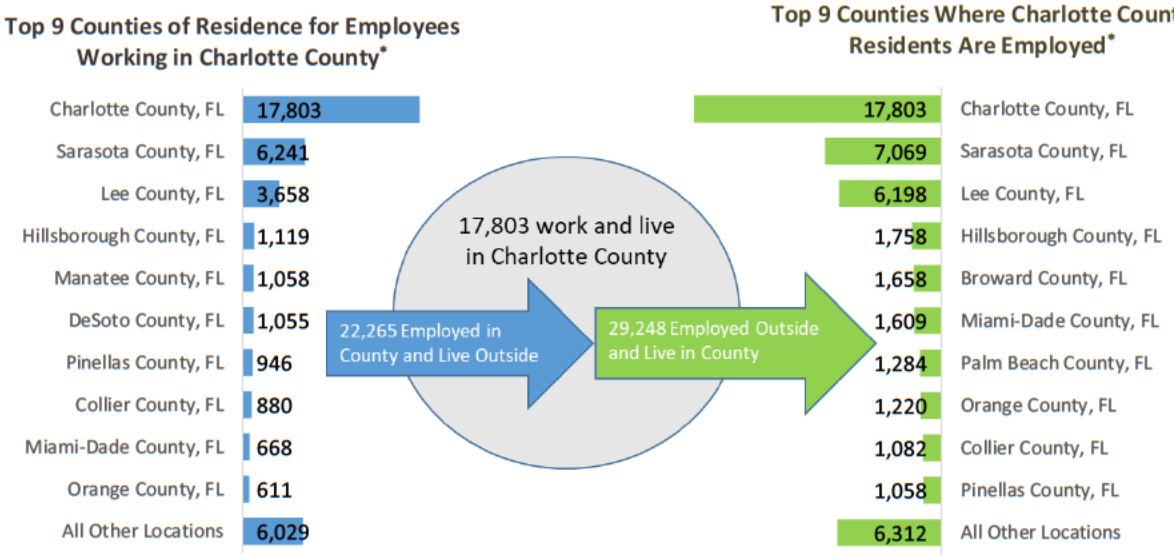
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Charlotte County

Key Economic Indicators	Charlotte	Florida	US
Jobs[4], 2019	53,363	9,810,842	158,524,651
Change (%) in jobs from 2010	19%	23%	9%
Projected employment growth, 2019 - 2028[4]	10%	9.5%	8%
Number of establishments[1], 2017	4,006	557,308	7,860,674
Establishments per 1000 population	21	27	24
Average earnings[5], 2019	$46,505	$53,376	$61,389
Relative earnings (US = 100%)	76%	87%	100%
Labor force participation rate[6], 2014	42.4%	58.5%	58.5%
Unemployment rate[5] (Oct, 2019), NSA	3.3%	2.9%	2.9%
Gross regional product (million)[5], 2015	$4,760	$1,059,785	$20,780,064
GRP per capita	$25,223.53	$49,007.85	$63,84.72



Commuting Patterns, 2017[9]



Population Growth[7,8]

- While Charlotte's population growth has significantly outpaced the growth of the US as a whole, it has fallen behind Florida beginning in the early 2000's.
- Charlotte's population growth began to stagnate around 2007, directly preceding the late 2000's housing crisis. This stagnation was brief, and growth resumed approximately a year following.
- Post-2010, Charlotte has experienced growth approximately equal to that of Florida.

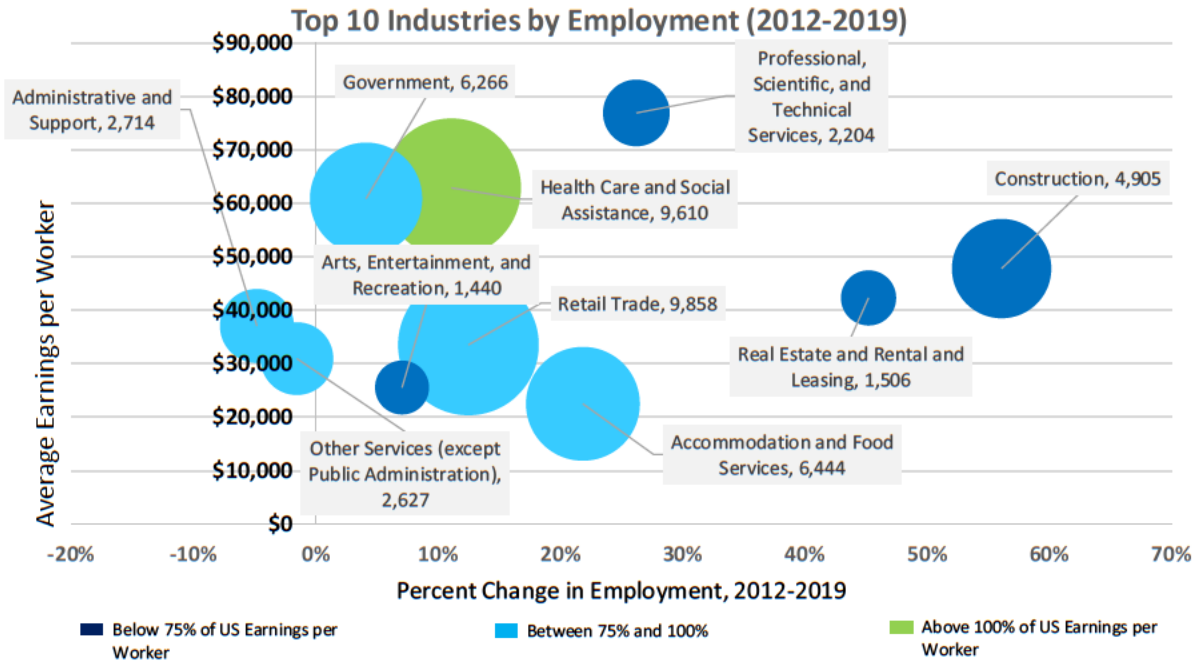
Data Sources: [5]EMSI – QCEW Employees, Non-QCEW Employees, and Self-Employed; [6]US Bureau of Labor Statistics
[7]U.S. Census Bureau, Population Division; [8]University of Florida, Bureau of Economic and Business Research (County and State Projections). [9]U.S. Census Bureau, OnTheMap Application and LEHD Origin-Destination Employment Statistics. *For geographically distant locations, it is likely to be seasonal work or a change in residence during the year.

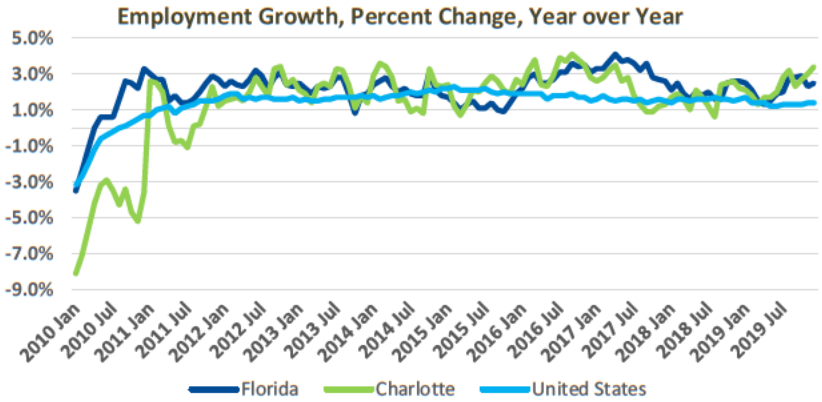
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Charlotte County

Top Industry Sectors (2-Digit NAICS)[10]

- Despite positive growth in most its largest industries, Charlotte County still has many sectors with average earnings well below the national average.
- Transportation and Warehousing was the fastest- growing industry sector with growth of 123.4%.
- Agriculture, Utilities, as well as four other sectors contracted during this period.
- The highest average earnings ($105,496) belongs to Manufacturing, while the lowest corresponds to Accommodation and Food Services ($22,530).
- The highest average earnings relative to the nation's belongs to Health Care and Social Assistance ($62,925 vs $61,490), which is also the second largest industry by job count in the county (9,610 jobs in 2019).





Employment Trends[11]

- Charlotte County experienced periods of much more volatile employment growth during and immediately following the late 2000's housing crisis, but in general its growth was outpaced by the US and Florida.
- Since around 2016 Charlotte's growth began to track much more closely with Florida's, at around 1.75% above that of the US. However, in recent years all three regions have seen similar slight decreases in employment growth.

Note: Labels in Bubble charts contain industry sector name and 2019 employment. **Data Source:** [10]EMSI – QCEW Employees, Non-QCEW Employees, and Self-Employed; [11]US Bureau of Labor Statistics

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Charlotte County

Top 10 Industries by Employment (6-Digits NAICS)[12]

NAICS	Description	2019 Jobs	Forecast Growth, 2019-2024 Net	Forecast Growth, 2019-2024 %	2019 LQ (US=1.00)	2019 Total Earnings	2019 National Total	Relative Earnings (US=1)
722511	Full-Service Restaurants	3,687	470	13%	2.07	$24,469.33	$25,780	0.95
903999	Local Government, Excluding Education and Hospitals	2,536	118	5%	1.36	$71,719.99	$80,941	0.89
622110	General Medical and Surgical Hospitals	2,183	-36	-2%	1.42	$69,094.48	$80,668	0.86
903611	Elementary and Secondary Schools	2,169	-80	-4%	0.93	$55,036.10	$70,296	0.78
621111	Offices of Physicians	2,046	256	13%	2.40	$99,156.09	$112,599	0.88
722513	Limited-Service Restaurants	1,643	234	14%	1.13	$16,426.85	$19,316	0.85
445110	Supermarkets and Other Grocery Stores	1,624	84	5%	1.96	$28,946.11	$31,719	0.91
452311	Warehouse Clubs and Supercenters	1,534	94	6%	3.26	$34,088.37	$34,899	0.98
623110	Nursing Care Facilities (Skilled Nursing Facilities)	1,119	-60	-5%	2.15	$44,318.64	$43,152	1.03
902999	State Government, Excluding Education and Hospitals	876	49	6%	1.19	$50,122.11	$86,281	0.58

Top 10 Occupations by Employment (5-Digits SOC)[12]

SOC	Description	2019 Jobs	Forecast Growth, 2019-2024 Net	Forecast Growth, 2019-2024 %	Projected Annual Openings	2019 LQ (US=1.00)	2019 Median Hourly Earnings	2019 National Median Hourly	Relative Earnings (US=1)
41-2031	Retail Salespersons	2,781	160	6%	450	1.89	$11.98	$11.65	1.03
41-2011	Cashiers	1,840	28	2%	358	1.57	$10.45	$10.78	0.97
29-1141	Registered Nurses	1,491	72	5%	95	1.52	$32.43	$34.46	0.94
35-3031	Waiters and Waitresses	1,468	150	10%	326	1.74	$9.28	$10.47	0.89
35-3021	Combined Food Preparation and Serving Workers	1,287	209	16%	289	1.06	$9.64	$10.22	0.94
43-9061	Office Clerks, General	1,268	15	1%	158	1.14	$14.19	$15.74	0.90
43-6014	Secretaries and Administrative Assistants	1,068	-23	-2%	120	1.27	$15.87	$17.59	0.90
43-5081	Stock Clerks and Order Fillers	928	43	5%	135	1.38	$11.05	$12.36	0.89
35-2014	Cooks, Restaurant	903	150	17%	167	1.99	$12.91	$12.75	1.01
37-3011	Landscaping and Groundskeeping Workers	882	12	1%	118	2.10	$12.00	$13.67	0.88

Notes: LQ's >= than 1.25 are highlighted. Earnings above the regional average earnings for all industries of $46,505 and occupations of $21.48 per hour are highlighted. Relative Earnings above the US are in green, while earnings below the US are red.

Data Source: [12]EMSI – QCEW Employees, Non-QCEW Employees, and Self-Employed;

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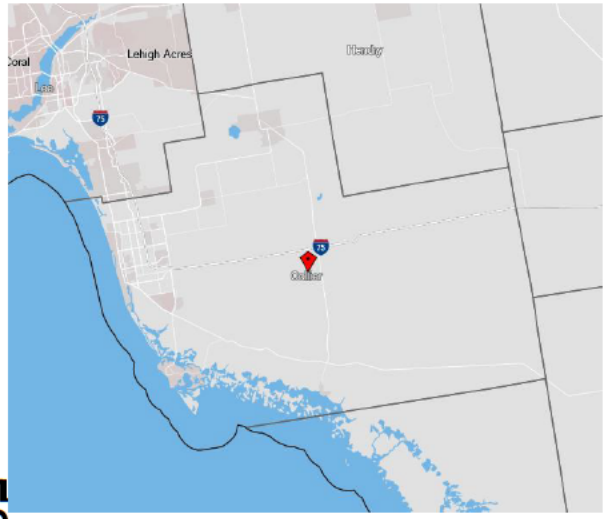
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FLORIDA'S ECONOMIC

AND DEMOGRAPHIC SNAPSHOT

COLLIER COUNTY

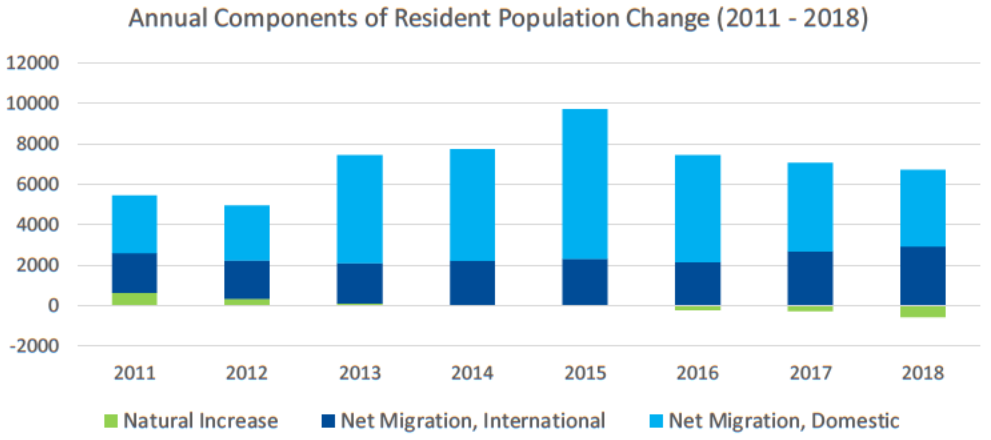
Collier County



Key Demographic Indicators	Collier	Florida	US
Population, 2018[1,2]	378,488	20,840,568	327,167,434
Population change, 2010-2018, count	56,967	2,494,745	18,409,329
Population change, 2010-2018, percent	17.7%	13.3%	6.0%
Population, 2025[2]	428,328	23,050,800	344,322,500
Population change, 2018-2025, percent	13.2%	10.4%	5.2%
Population per square mile, 2018[1]	189	389	93
Median age[1]	50.3	42.5	38.4
Age composition[1], 2018			
0-17 years	21.5%	19.9%	22.4%
18-64 years	46.3%	59.6%	61.6%
65+ years	32.2%	20.5%	16.0%
Education attainment[3], 2018			
Less than high school	14.1%	12.0%	12.3%
Higher school graduate or above	20.2%	88.0%	87.7%
Associates' degree	23.5%	9.8%	8.4%
Bachelor's degree or higher	20.1%	26.8%	29.3%
Median household income[1], 2018	$65,675	$53,267	$60,293
Below poverty[1], 2018	10.6%	13.6%	11.8%

Components of Population[1,2]

- From 2011-18, Collier's population changes were largely driven by net domestic migration. Net domestic migration peaked in 2015, at over 300% of the other two components combined.
- During 2013-2015, net natural increase was essentially zero. However, it has since turned slightly negative.
- In recent years, net international migration and net domestic migration have been converging, due to expansion in the former, and contraction in the latter.



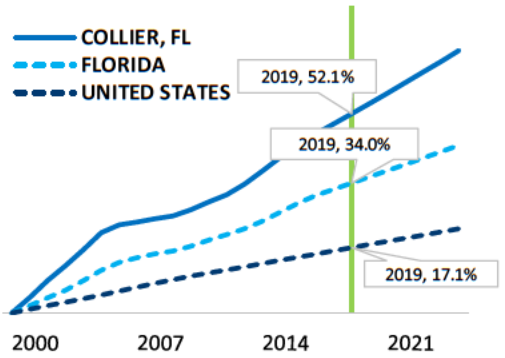
Data Sources: [1]U.S. Census Bureau, Population Division; [2]University of Florida, Bureau of Economic and Business Research (County and State Projections); [3]U.S. Census Bureau, ACS 2014-2018. County Map: [4]U.S. Census Bureau, LEHD On the Map.

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Collier County

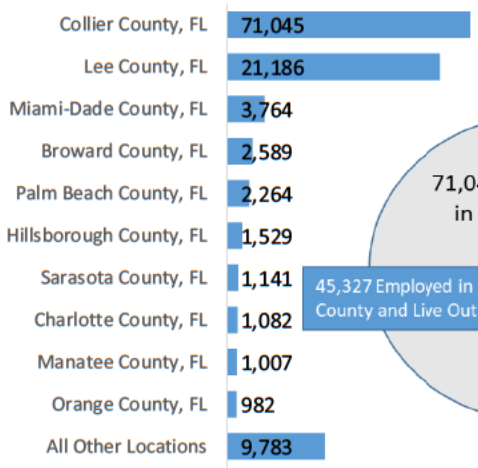
Key Economic Indicators	Collier	Florida	US
Jobs[4], 2019	167,028	9,810,842	158,524,651
Change (%) in jobs from 2010	32%	23%	9%
Projected employment growth, 2019 - 2028[4]	12%	9.5%	8%
Number of establishments[1], 2017	12,074	557,308	7,860,674
Establishments per 1000 population	31	27	24
Average earnings[5], 2019	$56,571	$53,376	$61,389
Relative earnings (US = 100%)	92%	87%	100%
Labor force participation rate[6], 2014	54.5%	58.5%	58.5%
Unemployment rate[5] (Oct, 2019), NSA	2.9%	2.9%	2.9%
Gross regional product (million)[5], 2015	$20,062	$1,059,785	$20,780,064
GRP per capita	$51,952.78	$49,007.85	$63,84.72

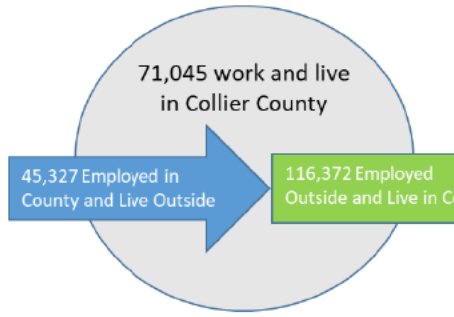
Total Population Indexed to 2000



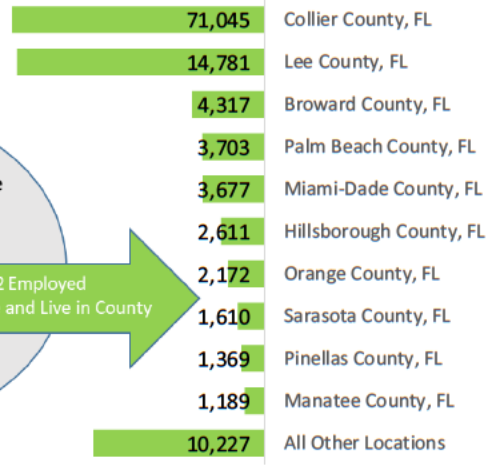
Commuting Patterns, 2017[9]

Top 9 Counties of Residence for Employees Working in Collier County*





Top 9 Counties Where Collier County Residents Are Employed*



Population Growth[7,8]

- Collier County's population growth rate has vastly outpaced both the US and Florida over the last 20 years.
- Collier's rapid growth is likely a function of the amount of available land for housing. Collier is the largest county in Florida by land area, comprising approximately 2,305 square miles.

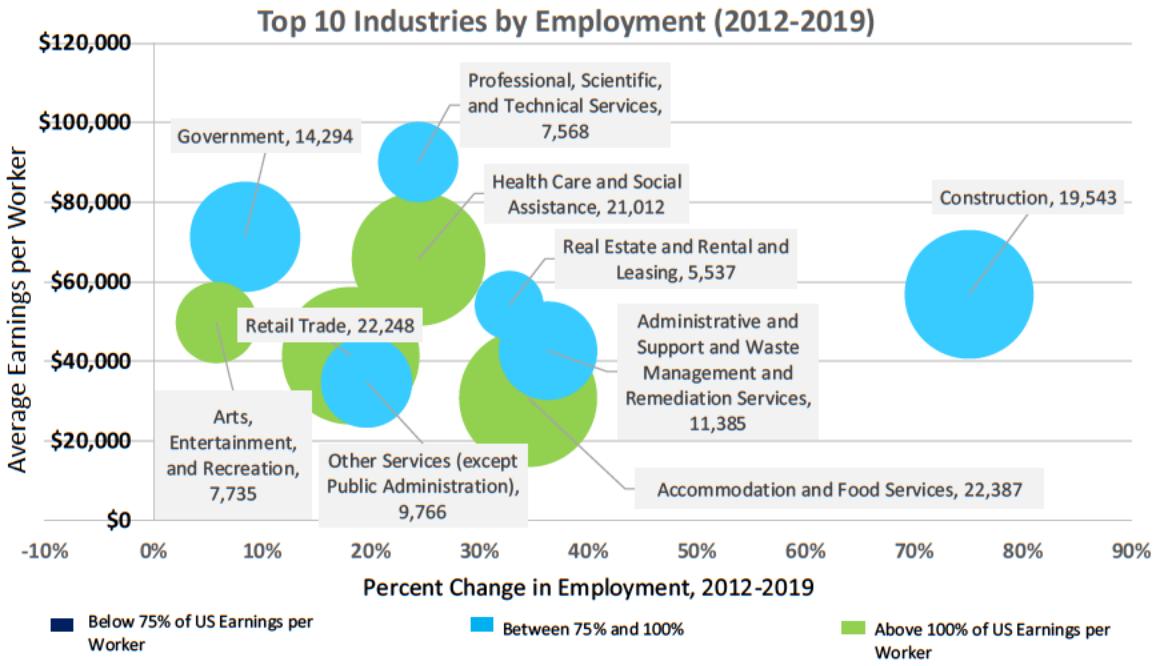
Data Sources: [5]EMSI – QCEW Employees, Non-QCEW Employees, and Self-Employed; [6]US Bureau of Labor Statistics
[7]U.S. Census Bureau, Population Division; [8]University of Florida, Bureau of Economic and Business Research (County and State Projections). [9]U.S. Census Bureau, OnTheMap Application and LEHD Origin-Destination Employment Statistics. *For geographically distant locations, it is likely to be seasonal work or a change in residence during the year.

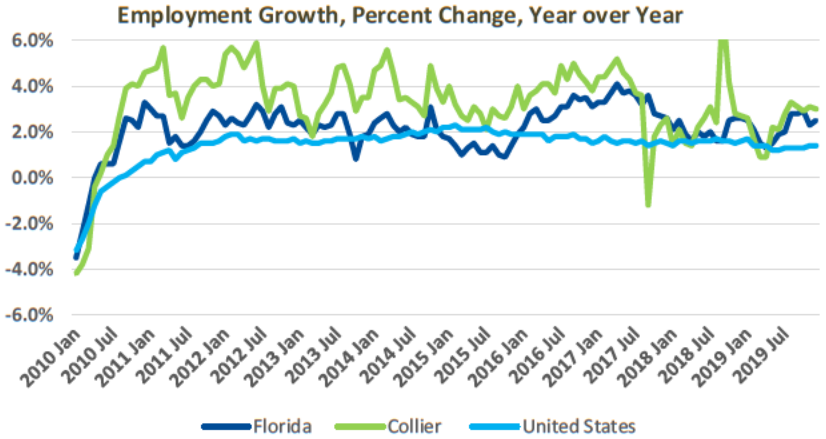
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Collier County

Top Industry Sectors (2-Digit NAICS)[10]

- Collier County experienced considerable growth in all but 3 of its industries from 2012-2019.
- Additionally, all sectors but Utilities exceeded 75% of national average earnings considerably.
- Construction was the fastest- growing industry sector with growth of 75%.
- The highest average earnings ($263,370) belongs to Management of Companies and Enterprises, while the lowest corresponds to Accommodation and Food Services ($30,841).
- The highest average earnings relative to the nation's belongs to Management of Companies and Enterprises ($263,370 vs $145,753).





Employment Trends[11]

- Collier County's employment growth is highly volatile due to the large role that tourism has in its economy. In general, it exceeds both Florida and the US.
- In recent years Collier's growth has more closely mirrored that of Florida. This likely reflects a smoothing of the tourism industry, as much of the seasonal population has begun to stay until later in the year[12].

Note: Labels in Bubble charts contain industry sector name and 2019 employment. **Data Source:** [10]EMSI – QCEW Employees, Non-QCEW Employees, and Self-Employed; [11]US Bureau of Labor Statistics; [12]Growth Management Department Comprehensive Planning Section – Collier County Economic, Demographic & Community Profile

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Collier County

Top 10 Industries by Employment (6-Digits NAICS)[13]

NAICS	Description	2019 Jobs		Forecast Growth, 2019-2024		2019 LQ (US=1.00)	2019 Total Earnings	2019 National Total	Relative Earnings (US=1)
				Net	%				
722511	Full-Service Restaurants	12,045	12,045	2105	17%	2.16	$30,572.99	$25,780	1.19
903999	Local Government	6,491	6,491	533	8%	1.11	$80,674.29	$80,941	1.00
903611	Elementary and Secondary Schools	5,550	5,550	-4	0%	0.76	$67,427.01	$70,296	0.96
713910	Golf Courses and Country Clubs	4,994	4,994	33	1%	13.04	$46,874.29	$32,302	1.45
622110	General Medical and Surgical Hospitals	4,832	4,832	580	12%	1.01	$72,513.97	$80,668	0.90
721110	Hotels (except Casino Hotels) and Motels	4,469	4,469	-102	-2%	2.66	$41,606.74	$36,455	1.14
561730	Landscaping Services	4,391	4,391	457	10%	3.59	$40,601.24	$37,659	1.08
445110	Supermarkets and Other Grocery Stores	4,164	4,164	196	5%	1.61	$32,867.38	$31,719	1.04
621111	Offices of Physicians	3,763	3,763	612	16%	1.41	$118,842.06	$112,599	1.06
722513	Limited-Service Restaurants	3,469	3,469	462	13%	0.76	$20,243.77	$19,316	1.05

Top 10 Occupations by Employment (5-Digits SOC)[13]

SOC	Description	2019 Jobs		Forecast Growth, 2019-2024		Projected Annual Openings		2019 LQ (US=1.00)	2019 Median Hourly Earnings	2019 National Median Hourly	Relative Earnings (US=1)
				Net	%						
41-2031	Retail Salespersons	6,327	6,327	223	4%	985	985	1.37	$12.81	$11.65	1.10
35-3031	Waiters and Waitresses	5,759	5,759	690	12%	1,310	1,310	2.18	$11.44	$10.47	1.09
41-2011	Cashiers	4,699	4,699	106	2%	922	922	1.28	$10.70	$10.78	0.99
37-3011	Landscaping and Groundskeeping Workers	4,438	4,438	364	8%	669	669	3.38	$13.67	$13.67	1.00
35-2014	Cooks, Restaurant	4,043	4,043	696	17%	755	755	2.85	$15.02	$12.75	1.18
35-3021	Combined Food Preparation and Serving Workers	3,498	3,498	584	17%	789	789	0.92	$10.68	$10.22	1.04
37-2011	Janitors and Cleaners	3,259	3,259	559	17%	577	577	1.24	$12.09	$12.58	0.96
43-9061	Office Clerks, General	3,180	3,180	175	6%	428	428	0.92	$15.75	$15.74	1.00
37-2012	Maids and Housekeeping Cleaners	2,838	2,838	38	1%	395	395	1.88	$12.42	$11.35	1.09
43-6014	Secretaries and Administrative Assistants	2,741	2,741	35	1%	320	320	1.04	$17.04	$17.59	0.97

Notes: LQ's >= than 1.25 are highlighted. Earnings above the regional average earnings for all industries of $56,571 and occupations of $23.38 per hour are highlighted. Relative Earnings above the US are in green, while earnings below the US are red.
Data Source: [13]EMSI – QCEW Employees, Non-QCEW Employees, and Self-Employed;

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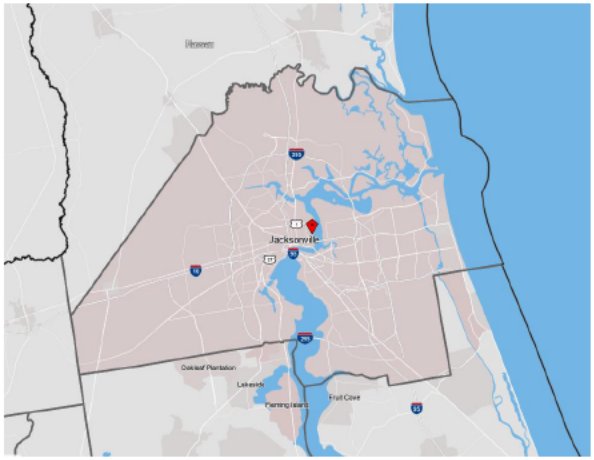
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FLORIDA'S ECONOMIC

AND DEMOGRAPHIC SNAPSHOT

DUVAL COUNTY

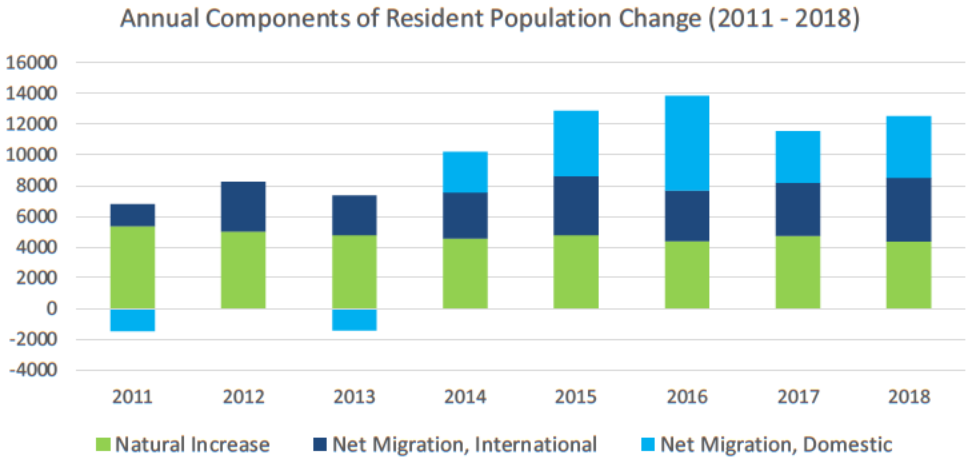
Duval County



Key Demographic Indicators	Duval	Florida	US
Population, 2018[1,2]	950,181	20,840,568	327,167,434
Population change, 2010-2018, count	85,914	2,494,745	18,409,329
Population change, 2010-2018, percent	9.9%	13.3%	6.0%
Population, 2025[2]	1,003,884	23,050,800	344,322,500
Population change, 2018-2025, percent	5.7%	10.4%	5.2%
Population per square mile, 2018[1]	838	389	93
Median age[1]	36.1	42.5	38.4
Age composition[1], 2018			
0-17 years	29.4%	19.9%	22.4%
18-64 years	56.6%	59.6%	61.6%
65+ years	14.0%	20.5%	16.0%
Education attainment[3], 2018			
Less than high school	10.4%	12.0%	12.3%
Higher school graduate or above	21.3%	88.0%	87.7%
Associates' degree	24.8%	9.8%	8.4%
Bachelor's degree or higher	20.3%	26.8%	29.3%
Median household income[1], 2018	$53,473	$53,267	$60,293
Below poverty[1], 2018	14.5%	13.6%	11.8%

Components of Population[1,2]

- From 2011-2018, much of the population change in Duval County has been driven by natural increases, which have been between approximately 4,000 and 5,000 people annually.
- In the early 2010s, lingering effects of the late 2000s housing crisis stifled net domestic migration. Beginning in 2014 it became positive and began to comprise a large portion of total population changes.
- Total population changes peaked at around 14,000 people in 2016, which coincided with a peak in net domestic migration.

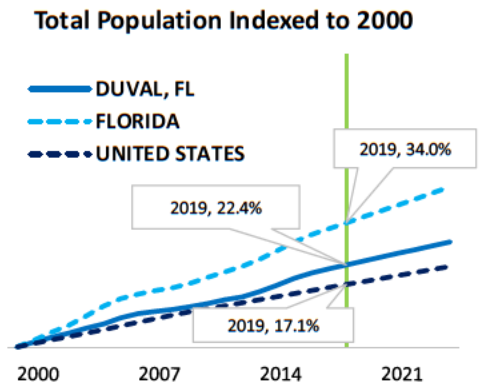


Data Sources: [1]U.S. Census Bureau, Population Division; [2]University of Florida, Bureau of Economic and Business Research (County and State Projections); [3]U.S. Census Bureau, ACS 2014-2018. County Map: [4]U.S. Census Bureau, LEHD On the Map.

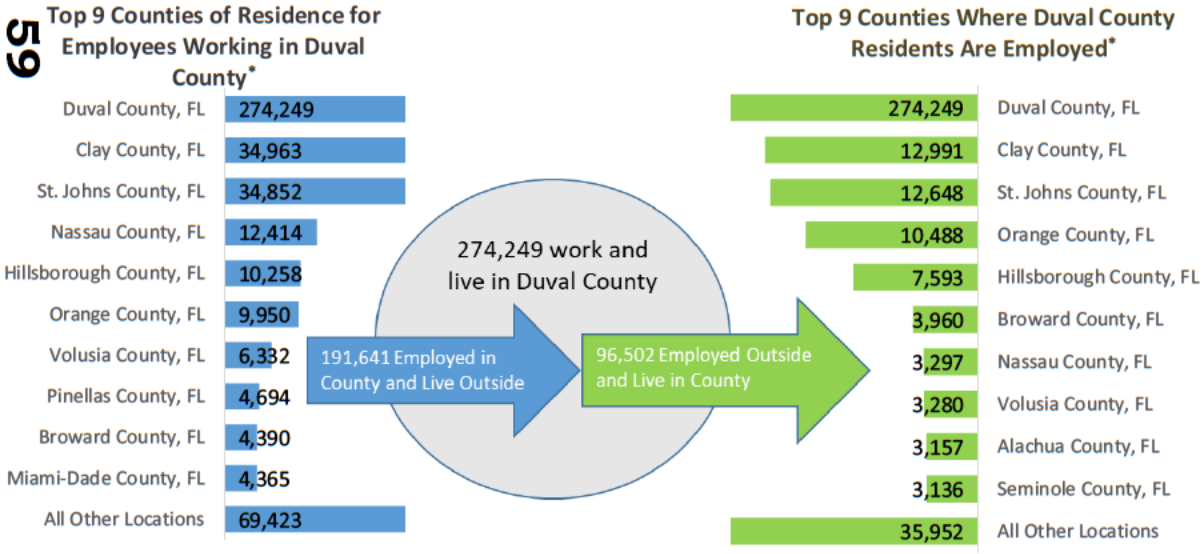
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Duval County

Key Economic Indicators	Duval	Florida	US
Jobs[4], 2019	568,664	9,810,842	158,524,651
Change (%) in jobs from 2010	17%	23%	9%
Projected employment growth, 2019 - 2028[4]	8%	9.5%	8%
Number of establishments[1], 2017	25,750	557,308	7,860,674
Establishments per 1000 population	27	27	24
Average earnings[5], 2019	$63,837	$53,376	$61,389
Relative earnings (US = 100%)	104%	87%	100%
Labor force participation rate[6], 2014	64.8%	58.5%	58.5%
Unemployment rate[5] (Oct, 2019), NSA	3.0%	2.9%	2.9%
Gross regional product (million)[5], 2015	$68,929	$1,059,785	$20,780,064
GRP per capita	$71,693.53	$49,007.85	$63,84.72



Commuting Patterns, 2017[9]



Population Growth[7,8]

- Over the last 20 years, Duval's growth has exceeded that of the US, but fallen significantly behind that of Florida as a whole.
- Despite two major hurricanes in 2016 (Hurricane Matthew) and 2017 (Hurricane Irma) that severely damaged much of the county, population growth has been constant from 2014 onward.

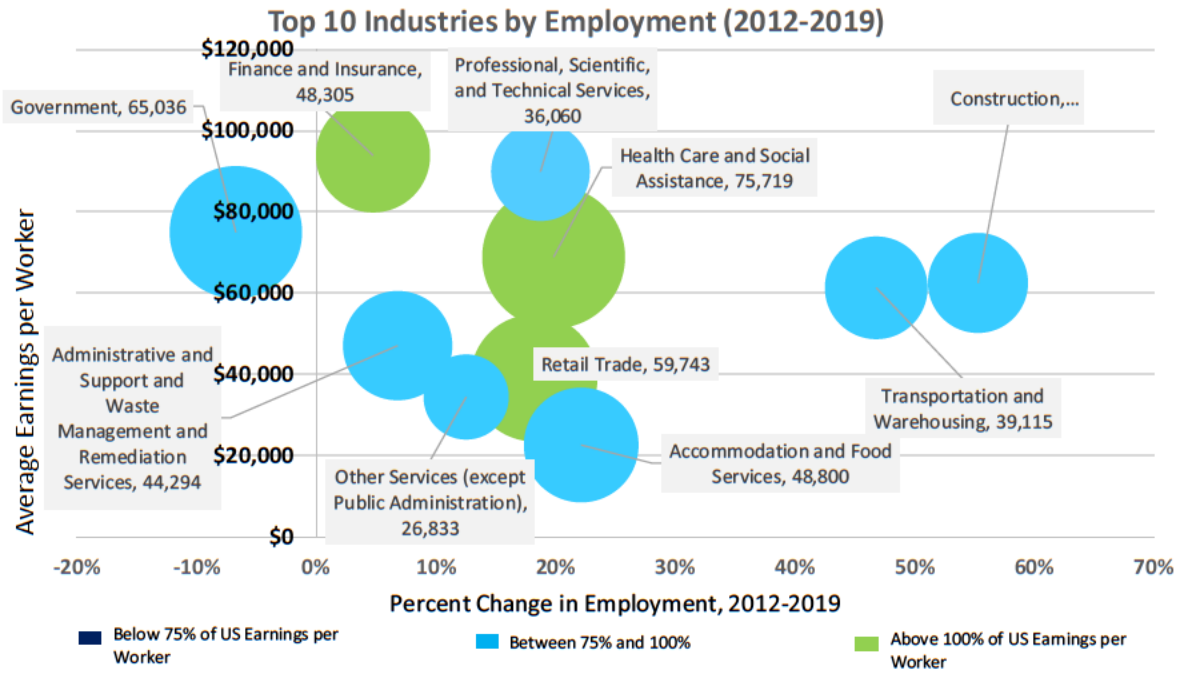
Data Sources: [5]EMSI – QCEW Employees, Non-QCEW Employees, and Self-Employed; [6]US Bureau of Labor Statistics
[7]U.S. Census Bureau, Population Division; [8]University of Florida, Bureau of Economic and Business Research (County and State Projections). [9]U.S. Census Bureau, OnTheMap Application and LEHD Origin-Destination Employment Statistics. *For geographically distant locations, it is likely to be seasonal work or a change in residence during the year.

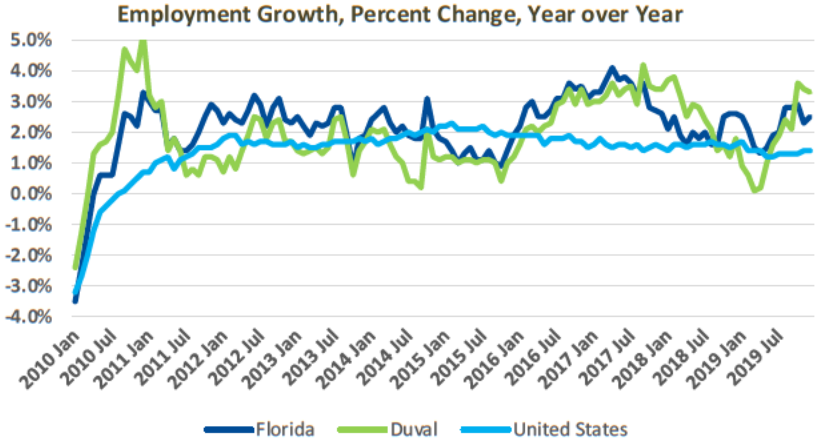
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Duval County

Top Industry Sectors (2-Digit NAICS)[10]

- From 2012-2019, Duval County experienced growth in every industry except Government, which contracted by 7%, and Information, which contracted 5%.
- Mining, Quarrying, and Oil and Gas Extraction was the fastest-growing industry sector with growth of 164%.
- The highest average earnings ($157,957) belongs to Management of Companies and Enterprises, while the lowest corresponds to Accommodation and Food Services ($22,641).
- The highest average earnings relative to the nation's belongs to Arts, Entertainment, and Recreation ($60,190 vs $43,011).





Employment Trends[11]

- From 2010-2017, Duval County had highly seasonal employment trends that tracked very closely with Florida. However, in late 2018 to early 2019, Duval had a downturn that was slightly lengthier and deeper than that experienced by Florida overall.
- Duval's median age, one of the lowest in the state, reflects a continuing trend of increasingly young, job seeking people migrating to the county.

Note: Labels in Bubble charts contain industry sector name and 2019 employment. **Data Source:** [10]EMSI – QCEW Employees, Non-QCEW Employees, and Self-Employed; [11]US Bureau of Labor Statistics

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Duval County

Top 10 Industries by Employment (6-Digits NAICS)[12]

NAICS	Description	2019 Jobs		Forecast Growth, 2019-2024		2019 LQ (US=1.00)	2019 Total Earnings	2019 National Total	Relative Earnings (US=1)
				Net	%				
622110	General Medical and Surgical Hospitals	21,373	21,373	1474	7%	1.31	$68,231.64	$80,668	0.85
722511	Full-Service Restaurants	18,700	18,700	1214	6%	0.98	$24,752.72	$25,780	0.96
621111	Offices of Physicians (except Mental Health Specialists)	17,394	17,394	2325	13%	1.91	$114,011.02	$112,599	1.01
722513	Limited-Service Restaurants	17,007	17,007	1684	10%	1.10	$18,048.05	$19,316	0.93
901199	Federal Government, Civilian, Excluding Postal Service	14,150	14,150	709	5%	1.79	$103,162.16	$128,275	0.80
903999	Local Government, Excluding Education and Hospitals	12,900	12,900	282	2%	0.65	$75,009.96	$80,941	0.93
561320	Temporary Help Services	11,875	11,875	89	1%	1.16	$45,381.53	$41,036	1.11
903611	Elementary and Secondary Schools (Local Government)	11,445	11,445	330	3%	0.46	$64,106.45	$70,296	0.91
522110	Commercial Banking	10,651	10,651	587	6%	2.27	$91,111.78	$104,472	0.87
901200	Federal Government, Military	10,559	10,559	-2449	-23%	1.60	$64,701.00	$48,387	1.34

Top 10 Occupations by Employment (5-Digits SOC)[12]

SOC	Description	2019 Jobs		Forecast Growth, 2019-2024		Projected Annual Openings		2019 LQ (US=1.00)	2019 Median Hourly Earnings	2019 National Median Hourly	Relative Earnings (US=1)
				Net	%						
43-4051	Customer Service Representatives	18,624	18,624	595	3%	2,645	2,645	1.84	$15.63	$16.22	0.96
41-2031	Retail Salespersons	15,449	15,449	542	4%	2,403	2,403	0.99	$11.51	$11.65	0.99
53-7062	Laborers and Freight	14,356	14,356	1584	11%	2,429	2,429	1.37	$13.20	$13.58	0.97
43-9061	Office Clerks, General	12,615	12,615	251	2%	1,591	1,591	1.07	$14.95	$15.74	0.95
41-2011	Cashiers	12,364	12,364	329	3%	2,439	2,439	0.99	$10.15	$10.78	0.94
35-3021	Combined Food Preparation and Serving Workers	11,997	11,997	1575	13%	2,583	2,583	0.93	$9.35	$10.22	0.92
29-1141	Registered Nurses	11,341	11,341	1213	11%	876	876	1.08	$29.40	$34.46	0.85
53-3032	Heavy and Tractor-Trailer Truck Drivers	10,346	10,346	682	7%	1,359	1,359	1.42	$20.34	$20.93	0.97
35-3031	Waiters and Waitresses	9,508	9,508	412	4%	1,949	1,949	1.06	$9.40	$10.47	0.90
43-5081	Stock Clerks and Order Fillers	8,673	8,673	536	6%	1,301	1,301	1.21	$12.06	$12.36	0.98

Notes: LQ's >= than 1.25 are highlighted. Earnings above the regional average earnings for all industries of $63,837 and occupations of $24.16 per hour are highlighted. Relative Earnings above the US are in green, while earnings below the US are red.
Data Source: [12]EMSI – QCEW Employees, Non-QCEW Employees, and Self-Employed;

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FLORIDA'S ECONOMIC

AND DEMOGRAPHIC SNAPSHOT

LEE COUNTY

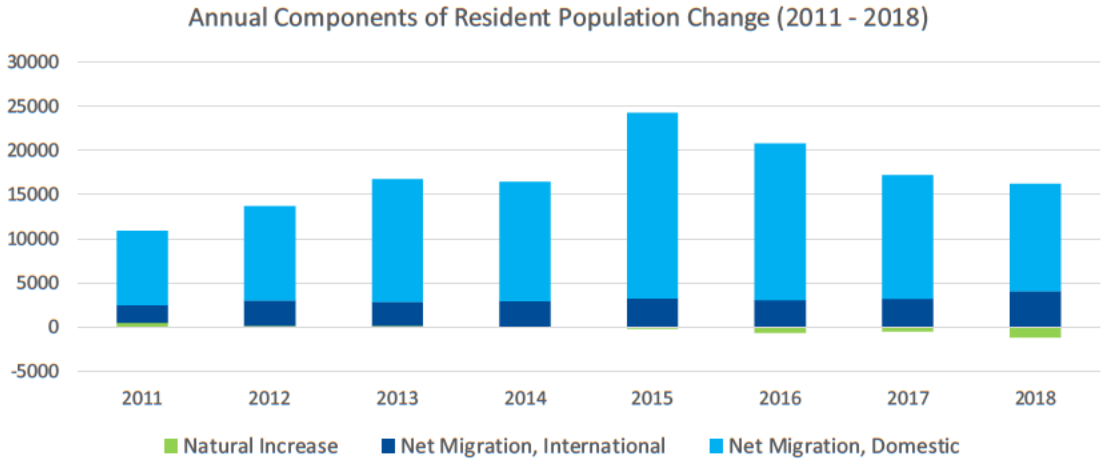
Lee County



Key Demographic Indicators	Lee	Florida	US
Population, 2018[1,2]	754,610	20,840,568	327,167,434
Population change, 2010-2018, count	135,856	2,494,745	18,409,329
Population change, 2010-2018, percent	22.0%	13.3%	6.0%
Population, 2025[2]	855,914	23,050,800	344,322,500
Population change, 2018-2025, percent	13.4%	10.4%	5.2%
Population per square mile, 2018[1]	962	389	93
Median age[1]	48.1	42.5	38.4
Age composition[1], 2018			
0-17 years	22.2%	19.9%	22.4%
18-64 years	49.2%	59.6%	61.6%
65+ years	28.6%	20.5%	16.0%
Education attainment[3], 2018			
Less than high school	12.6%	12.0%	12.3%
Higher school graduate or above	21.5%	88.0%	87.7%
Associates' degree	23.6%	9.8%	8.4%
Bachelor's degree or higher	18.0%	26.8%	29.3%
Median household income[1], 2018	$54,691	$53,267	$60,293
Below poverty[1], 2018	12.1%	13.6%	11.8%

Components of Population[1,2]

- From 2011-18, net domestic migration composed a vast majority of population changes for Lee County.
- Net natural increases were essentially zero from 2011-2015, but have since begun to be negative.
- Despite net international migration contributing at least 2,000 individuals annually, net domestic migration has been over 300% of net international migration every year, peaking at approximately 21,000 people in 2015.



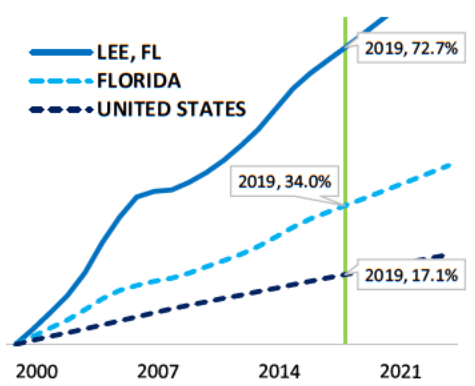
Data Sources: [1]U.S. Census Bureau, Population Division; [2]University of Florida, Bureau of Economic and Business Research (County and State Projections); [3]U.S. Census Bureau, ACS 2014-2018. County Map: [4]U.S. Census Bureau, LEHD On the Map.

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Lee County

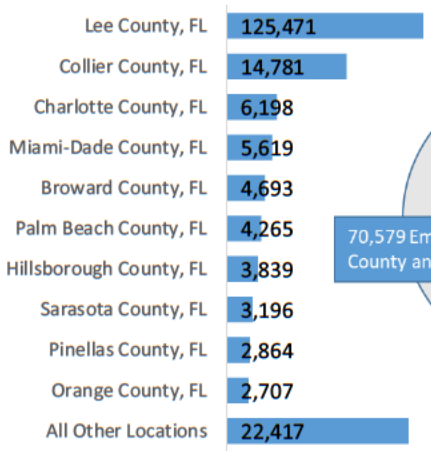
Key Economic Indicators	Lee	Florida	US
Jobs[4], 2019	292,461	9,810,842	158,524,651
Change (%) in jobs from 2010	36%	23%	9%
Projected employment growth, 2019 - 2028[4]	13%	9.5%	8%
Number of establishments[1], 2017	18,797	557,308	7,860,674
Establishments per 1000 population	24	27	24
Average earnings[5], 2019	$52,866	$53,376	$61,389
Relative earnings (US = 100%)	86%	87%	100%
Labor force participation rate[6], 2014	53.9%	58.5%	58.5%
Unemployment rate[5] (Oct, 2019), NSA	2.8%	2.9%	2.9%
Gross regional product (million)[5], 2015	$30,402	$1,059,785	$20,780,064
GRP per capita	$39,312.66	$49,007.85	$63,84.72

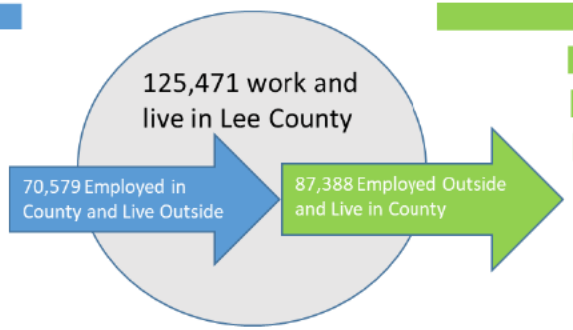
Total Population Indexed to 2000



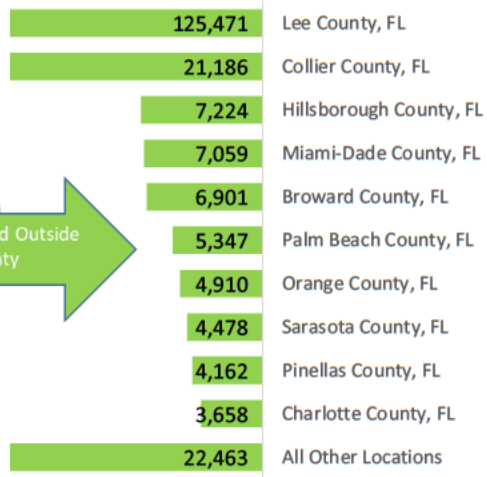
Commuting Patterns, 2017[9]

Top 9 Counties of Residence for Employees Working in Lee County*





Top 9 Counties Where Lee County Residents Are Employed*



Population Growth[7,8]

- Over the last 20 years, Lee County and the associated Fort Myers MSA have been amongst the fastest growing areas in the nation.
- Following a brief slowdown around 2007 that was likely precipitated by the housing crisis, population growth returned to prior levels.

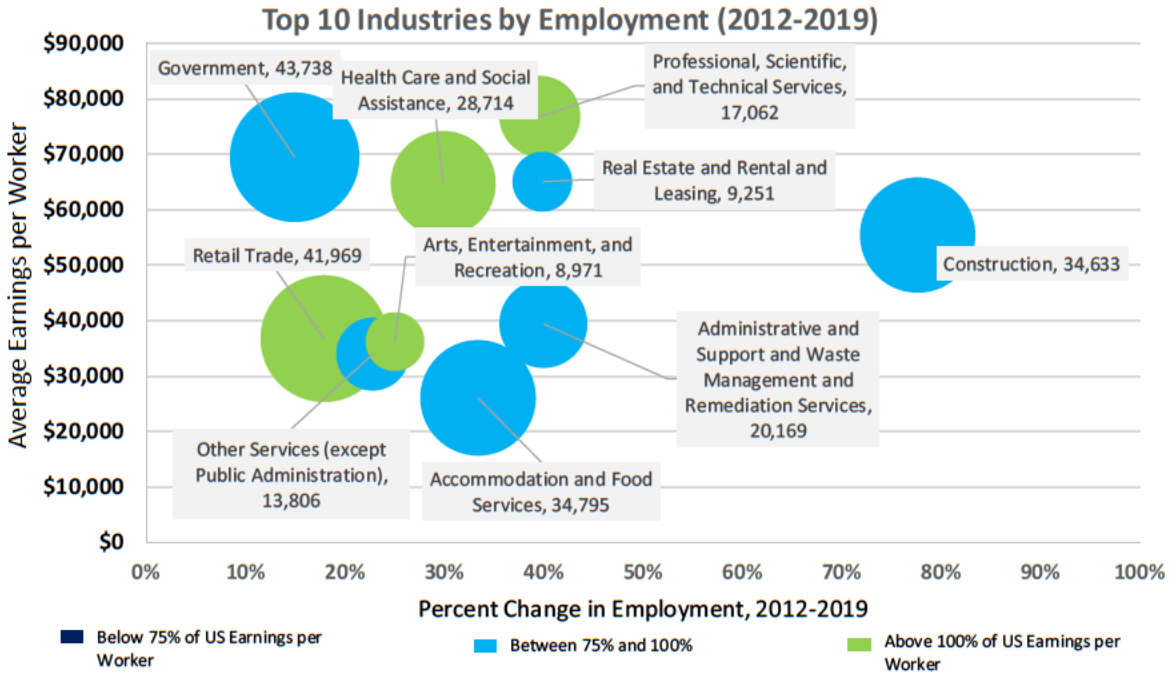
Data Sources: [5]EMSI – QCEW Employees, Non-QCEW Employees, and Self-Employed; [6]US Bureau of Labor Statistics
[7]U.S. Census Bureau, Population Division; [8]University of Florida, Bureau of Economic and Business Research (County and State Projections). [9]U.S. Census Bureau, OnTheMap Application and LEHD Origin-Destination Employment Statistics. *For geographically distant locations, it is likely to be seasonal work or a change in residence during the year.

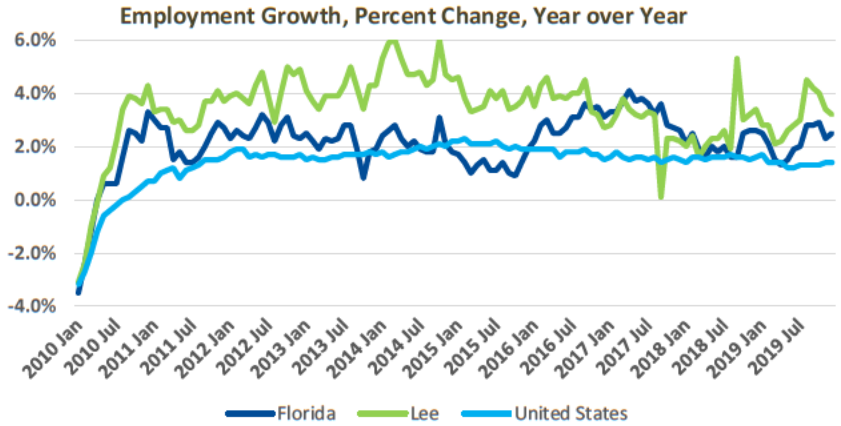
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Lee County

Top Industry Sectors (2-Digit NAICS)[10]

- From 2012-2019, Lee County experienced growth in all of its largest industries.
- Construction was the fastest- growing industry sector with growth of 78%.
- Information, Management of Companies and Enterprises, and Agriculture contracted during this period.
- The highest average earnings ($115,285) belongs to Utilities, while the lowest corresponds to Accommodation and Food Services ($26,041).
- The highest average earnings relative to the nation's belongs to Health Care and Social Assistance ($64,712 vs $61,490).
- Lee County has 4 industries whose earnings are below the national average, the lowest of which is Information, at 60%.





Employment Trends[11]

- From 2010-2017, Lee County had employment growth that exceeded that of Florida. At its peak, Lee's employment growth rate was greater than 6%, and surpassed Florida and the US by over 3% and over 4%, respectively.
- In late 2017, Lee experienced a brief period of contraction after suffering minor damage from Hurricane Irma, which made landfall as a category 2.

Note: Labels in Bubble charts contain industry sector name and 2019 employment. **Data Source:** [10]EMSI – QCEW Employees, Non-QCEW Employees, and Self-Employed; [11]US Bureau of Labor Statistics

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Lee County

Top 10 Industries by Employment (6-Digits NAICS)[12]

NAICS	Description	2019 Jobs	Forecast Growth, 2019-2024 Net	Forecast Growth, 2019-2024 %	2019 LQ (US=1.00)	2019 Total Earnings	2019 National Total	Relative Earnings (US=1)
722511	Full-Service Restaurants	18,543	1829	10%	1.90	$27,077.59	$25,780	1.05
903622	Hospitals	12,604	1032	8%	10.50	$83,068.08	$89,976	0.92
903611	Elementary and Secondary Schools	11,505	310	3%	0.90	$56,620.66	$70,296	0.81
903999	Local Government	9,675	346	4%	0.95	$77,011.00	$80,941	0.95
722513	Limited-Service Restaurants	8,161	961	12%	1.03	$19,490.84	$19,316	1.01
621111	Offices of Physicians	7,821	939	12%	1.67	$106,063.52	$112,599	0.94
445110	Supermarkets and Other Grocery Stores	6,957	174	3%	1.53	$31,522.19	$31,719	0.99
561730	Landscaping Services	6,014	894	15%	2.80	$39,638.66	$37,659	1.05
238220	Plumbing, Heating, and AC Contractors	5,219	854	16%	2.34	$59,526.89	$70,155	0.85
721110	Hotels (except Casino Hotels) and Motels	5,179	270	5%	1.76	$33,809.00	$36,455	0.93

Top 10 Occupations by Employment (5-Digits SOC)[12]

SOC	Description	2019 Jobs	Forecast Growth, 2019-2024 Net	Forecast Growth, 2019-2024 %	Projected Annual Openings	2019 LQ (US=1.00)	2019 Median Hourly Earnings	2019 National Median Hourly	Relative Earnings (US=1)
41-2031	Retail Salespersons	13,807	509	4%	2,156	1.71	$10.65	$11.65	0.91
35-3031	Waiters and Waitresses	8,448	656	8%	1,816	1.83	$9.33	$10.47	0.89
41-2011	Cashiers	7,727	127	2%	1,504	1.20	$10.39	$10.78	0.96
35-3021	Combined Food Preparation and Serving Workers	6,805	871	13%	1,459	1.02	$9.88	$10.22	0.97
37-3011	Landscaping and Groundskeeping Workers	6,757	778	12%	1,077	2.94	$12.21	$13.67	0.89
43-4051	Customer Service Representatives	6,338	238	4%	909	1.22	$13.60	$16.22	0.84
43-9061	Office Clerks, General	6,121	361	6%	831	1.01	$14.58	$15.74	0.93
29-1141	Registered Nurses	5,733	598	10%	439	1.06	$31.64	$34.46	0.92
47-2061	Construction Laborers	5,341	674	13%	764	2.00	$14.85	$16.49	0.90
43-6014	Secretaries and Administrative Assistants	4,566	124	3%	549	0.99	$16.32	$17.59	0.93

Notes: LQ's >= than 1.25 are highlighted. Earnings above the regional average earnings for all industries of $52,866 and occupations of $22.64 per hour are highlighted. Relative Earnings above the US are in green, while earnings below the US are red.
Data Source: [12]EMSI – QCEW Employees, Non-QCEW Employees, and Self-Employed;

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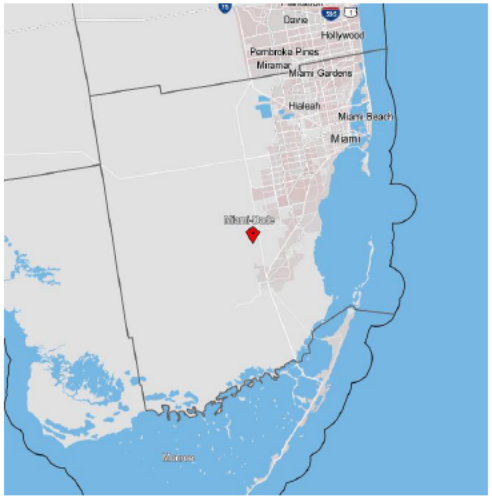
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FLORIDA'S ECONOMIC

AND DEMOGRAPHIC SNAPSHOT

MIAMI/DADE COUNTY

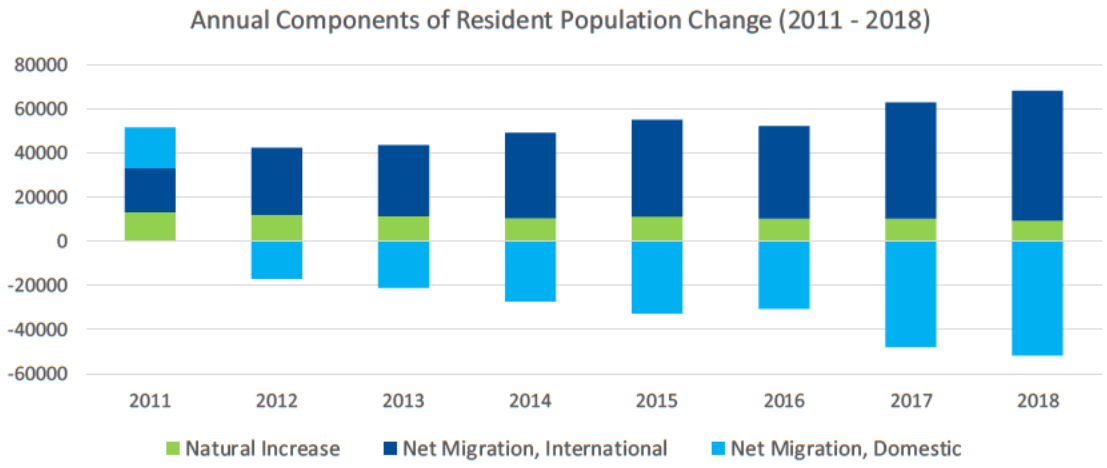
Miami-Dade County



Key Demographic Indicators	Miami-Dade	Florida	US
Population, 2018[1,2]	2,761,581	20,840,568	327,167,434
Population change, 2010-2018, count	263,568	2,494,745	18,409,329
Population change, 2010-2018, percent	10.6%	13.3%	6.0%
Population, 2025[2]	2,965,680	23,050,800	344,322,500
Population change, 2018-2025, percent	6.7%	10.4%	5.2%
Population per square mile, 2018[1]	1316	389	93
Median age[1]	40.1	42.5	38.4
Age composition[1], 2018			
0-17 years	26%	19.9%	22.4%
18-64 years	57.8%	59.6%	61.6%
65+ years	16.2%	20.5%	16.0%
Education attainment[3], 2018			
Less than high school	18.5%	12.0%	12.3%
High school graduate or above	81.5%	88.0%	87.7%
Associates' degree	22.6%	9.8%	8.4%
Bachelor's degree or higher	19.2%	26.8%	29.3%
Median household income[1], 2018	$48,982	$53,267	$60,293
Below poverty[1], 2018	16%	13.6%	11.8%

Components of Population[1,2]

- From 2010-2011, Miami-Dade experienced positive net domestic migration. However, net domestic migration has been negative ever since, likely reflecting residents being displaced by increasing housing costs post-financial crisis recovery.
- In 2017 and 2018, net domestic migration was substantially more negative (around -30,000 to around -50,000), as a result of substantial housing stock damage following Hurricane Irma.

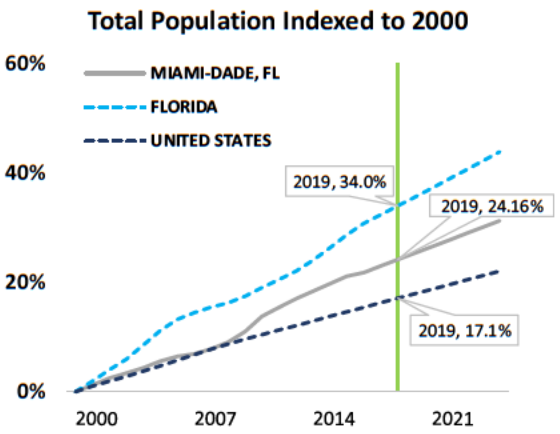


Data Sources: [1]U.S. Census Bureau, Population Division; [2]University of Florida, Bureau of Economic and Business Research (County and State Projections); [3]U.S. Census Bureau, ACS 2014-2018. County Map: [4]U.S. Census Bureau, LEHD On the Map.

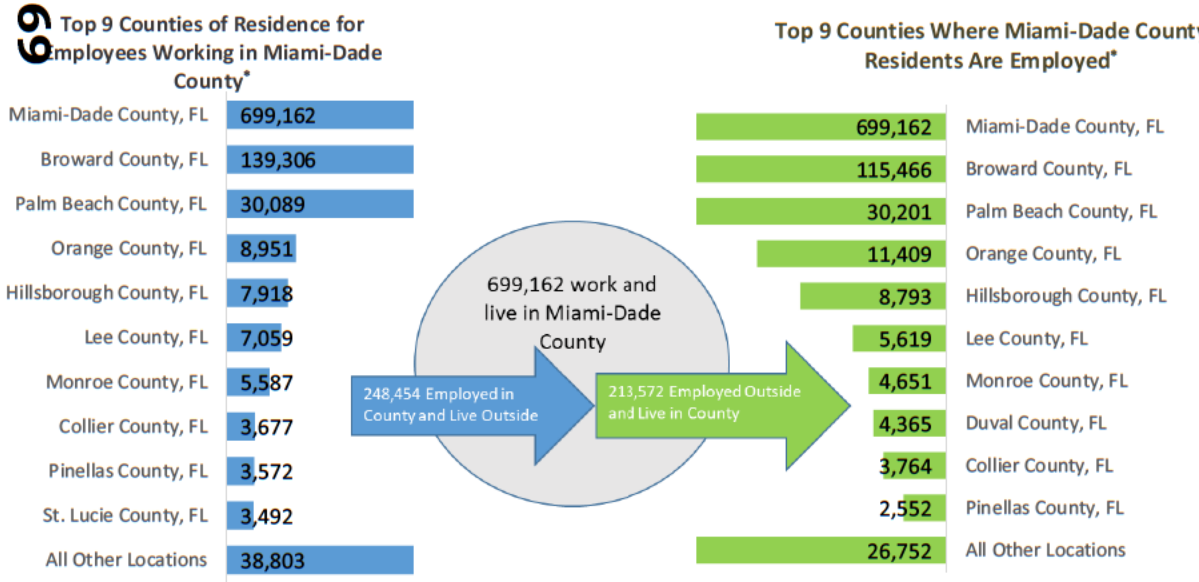
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Miami-Dade County

Key Economic Indicators	Miami-Dade	Florida	US
Jobs[4], 2019	1,341,145	9,810,842	158,524,651
Change (%) in jobs from 2010	22%	23%	9%
Projected employment growth, 2019 - 2028[4]	10%	9.5%	8%
Number of establishments[1], 2017	84,803	557,308	7,860,674
Establishments per 1000 population	30	27	24
Average earnings[5], 2020	$63,139	$58,855	$67,979
Relative earnings (US = 100%)	93%	87%	100%
Labor force participation rate[6], 2019	63%	58.5%	58.5%
Unemployment rate[5] (Oct, 2019), NSA	2.9%	2.9%	2.9%
Gross regional product (million)[5], 2015	$167,292	$1,059,785	$20,780,064
GRP per capita	$59,993.33	$49,007.85	$63,84.72



Commuting Patterns, 2017[9]



Population Growth[7,8]

- From 2000-2007, Miami-Dade's population grew at a rate similar to that of the US.
- Beginning in 2008, Miami-Dade began to grow much faster, with an average growth rate nearly equal to the state of Florida from 2008-2019.
- It is predicted that the county will experience similarly healthy growth rates from 2020 to 2025, as well.

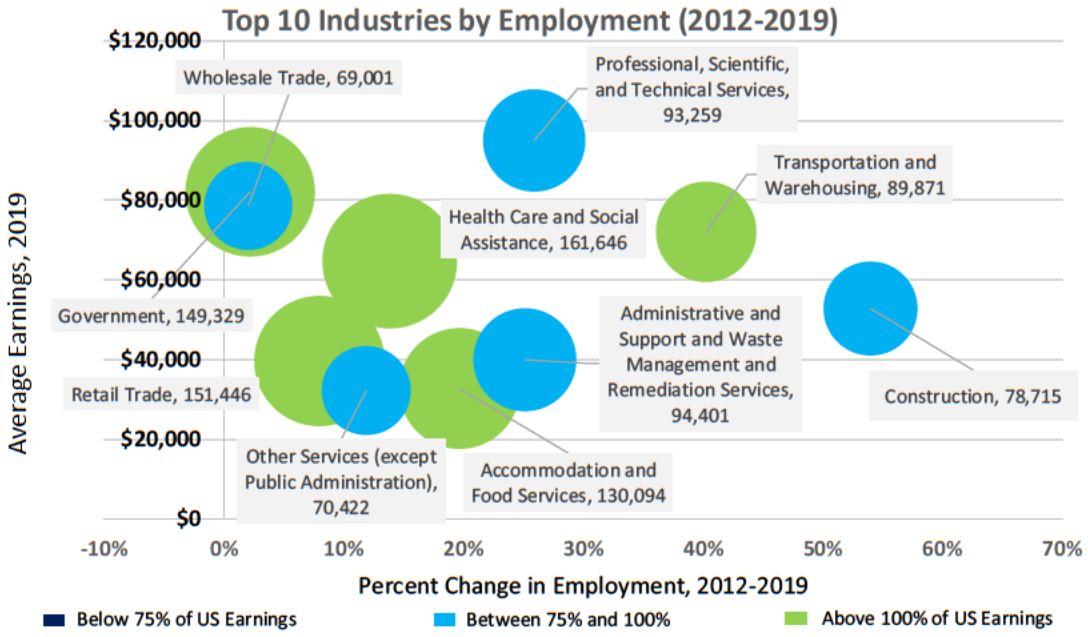
Data Sources: [5]EMSI – QCEW Employees, Non-QCEW Employees, and Self-Employed; [6]US Bureau of Labor Statistics
[7]U.S. Census Bureau, Population Division; [8]University of Florida, Bureau of Economic and Business Research (County and State Projections). [9]U.S. Census Bureau, OnTheMap Application and LEHD Origin-Destination Employment Statistics. *For geographically distant locations, it is likely to be seasonal work or a change in residence during the year.

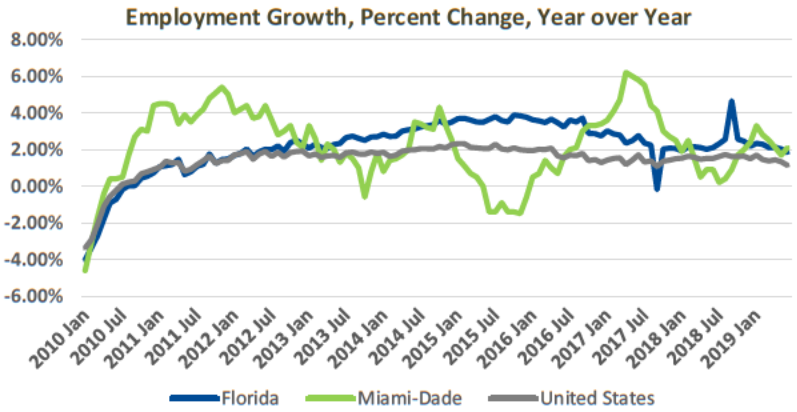
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Miami-Dade County

Top Industry Sectors (2-Digit NAICS)[10]

- From 2012-2019, Miami-Dade County experienced growth in all of its largest industries.
- Construction was the fastest- growing industry sector with growth of 54%.
- Utilities was the only industry which contracted during this period.
- The highest average earnings ($161,227) belongs to Management of Companies and Enterprises, while the lowest corresponds to Other Services (except Public Administration) ($26,041).
- The highest average earnings relative to the nation's belongs to Arts, Entertainment, and Recreation ($65,527 vs $43,011).
- Miami-Dade County has 13 industries whose earnings are below the national average, the lowest of which is Manufacturing, at 73%.





Employment Trends[11]

- Miami-Dade County employment recovered much more rapidly from the late 2000's financial crisis than the state, or the US as a whole.
- Despite this rapid recovery, employment in the county has had many multiple periods of negative growth that were not experienced in the comparison regions.
- Most recently, employment in Miami-Dade slumped as a result of Hurricane Irma, which made landfall in late 2017.

Note: Labels in Bubble charts contain industry sector name and 2019 employment. **Data Source:** [10]EMSI – QCEW Employees, Non-QCEW Employees, and Self-Employed; [11]US Bureau of Labor Statistics

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Miami-Dade County

Top 10 Industries by Employment (6-Digits NAICS)[12]

NAICS	Description	2019 Jobs	Forecast Growth, 2019-2024 Net	Forecast Growth, 2019-2024 %	2019 LQ (US=1.00)	2019 Total Earnings	2019 National Total	Relative Earnings (US=1)
722511	Full-Service Restaurants	51,661	6332	12%	1.15	$32,260.97	$25,780	1.25
622110	General Medical and Surgical Hospitals	46,621	3133	7%	1.21	$84,905.22	$80,668	1.05
903999	Local Government, Excluding Education and Hospitals	45,257	371	1%	0.97	$97,460.54	$80,941	1.20
903611	Elementary and Secondary Schools (Local Government)	36,050	-6555	-18%	0.61	$65,205.69	$70,296	0.93
721110	Hotels (except Casino Hotels) and Motels	31,336	384	1%	2.32	$43,553.19	$36,455	1.19
722513	Limited-Service Restaurants	28,582	1692	6%	0.78	$22,896.29	$19,316	1.19
621111	Offices of Physicians (except Mental Health Specialists)	25,212	2816	11%	1.18	$91,777.60	$112,599	0.82
445110	Supermarkets and Other Grocery (except Convenience) Stores	24,502	320	1%	1.18	$30,518.79	$31,719	0.96
611310	Colleges, Universities, and Professional Schools	22,390	3160	14%	1.37	$64,186.31	$57,611	1.11
541110	Offices of Lawyers	21,721	824	4%	2.14	$130,165.17	$118,445	1.10

Top 10 Occupations by Employment (5-Digits SOC)[12]

SOC	Description	2019 Jobs	Forecast Growth, 2019-2024 Net	Forecast Growth, 2019-2024 %	Projected Annual Openings	2019 LQ (US=1.00)	2019 Median Hourly Earnings	2019 National Median Hourly	Relative Earnings (US=1)
41-2031	Retail Salespersons	47,778	-335	-1%	6,983	1.29	$11.41	$11.65	0.98
41-2011	Cashiers	30,754	-131	0%	5,827	1.04	$10.19	$10.78	0.95
43-4051	Customer Service Representatives	30,330	-141	0%	4,069	1.27	$15.31	$16.22	0.94
43-9061	Office Clerks, General	28,384	577	2%	3,585	1.02	$14.90	$15.74	0.95
29-1141	Registered Nurses	28,206	3049	11%	2,182	1.14	$33.22	$34.46	0.96
53-7062	Laborers and Freight	25,857	1433	6%	3,993	1.05	$12.35	$13.58	0.91
35-3031	Waiters and Waitresses	24,769	2200	9%	5,407	1.17	$9.95	$10.47	0.95
35-3021	Combined Food Preparation and Serving Workers	24,568	1990	8%	4,939	0.80	$10.31	$10.22	1.01
37-2011	Janitors and Cleaners	23,549	2160	9%	3,676	1.11	$10.94	$12.58	0.87
43-6014	Secretaries and Administrative Assistants	22,855	-259	-1%	2,587	1.08	$16.67	$17.59	0.95

Notes: LQ's >= than 1.25 are highlighted. Earnings above the regional average earnings for all industries of $63,139 and occupations of $23.92 per hour are highlighted. Relative Earnings above the US are in green, while earnings below the US are red.
Data Source: [12]EMSI – QCEW Employees, Non-QCEW Employees, and Self-Employed;

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CITATIONS AND SOURCES

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[vii] EIA "Natural gas-fired power generation has grown in Florida, displacing coal," in Today in Energy, September 9, 2019.
[viii] Woods & Poole Economics, 2019, and author's calculations.

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 20200051-GU

IN RE: PETITION FOR BASE RATE INCREASE BY PEOPLES GAS SYSTEM.

PREPARED DIRECT TESTIMONY AND EXHIBIT

OF

ROBERT B. HEVERT

ON BEHALF OF PEOPLES GAS SYSTEM

FILED: 06/08/2020

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OF

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

ROBERT B. HEVERT

ON BEHALF OF PEOPLES GAS SYSTEM

I. INTRODUCTION

Q. Please state your name, address, occupation, and employer.

A. My name is Robert B. Hevert. I am a Partner with ScottMadden, Inc., a general management consultancy firm. My business address is 1900 West Park Drive, Suite 250, Westborough, MA 01581.

Q. On whose behalf are you submitting this testimony?

A. I am submitting this direct testimony ("Direct Testimony") before the Florida Public Service Commission ("Commission") on behalf of Peoples Gas System ("Peoples" or the "Company").

Q. Please provide a brief outline of your educational background.

A. I hold a Bachelor's degree in Business and Economics from the University of Delaware, and an MBA with a concentration in

Finance from the University of Massachusetts. I also hold the Chartered Financial Analyst designation.

Q. Please describe your experience in the energy and utility industries.

A. I have worked in regulated industries for over 30 years, having served as an executive and manager with consulting firms, a financial officer of a publicly traded natural gas utility, and an analyst at a telecommunications utility. In my role as a consultant, I have advised energy and utility clients across North America on a wide range of financial and economic issues, including corporate and asset-based transactions, asset and enterprise valuation, transaction due diligence, and strategic matters. As an expert witness, I have provided testimony in nearly 300 proceedings regarding financial and regulatory policy matters before numerous state utility regulatory agencies (including the Commission), the Federal Energy Regulatory Commission ("FERC"), U.S. District Court, and the Alberta Utilities Commission. A summary of my professional and educational background, including a list of my testimony in prior proceedings, is included in Attachment A to my Direct Testimony.

II. PURPOSE AND OVERVIEW OF TESTIMONY

Q. What is the purpose of your prepared Direct Testimony in this proceeding?

A. My Direct Testimony presents evidence and provides a recommendation regarding the Company's proposed Return on Equity ("ROE")[1] to be used for ratemaking purposes in this proceeding.

Q. Did you prepare any exhibits in support of your prepared Direct Testimony?

A. Yes. My analyses and conclusions are supported by the data presented in Document Nos. 1 through 21 of Exhibit No. (RBH-1), which have been prepared by me or under my direction.

Q. What are your conclusions regarding the appropriate Cost of Equity for the Company?

A. My analyses indicate that an ROE in the range of 10.00 percent to 11.00 percent represents the range of equity investors' required return in the currently unstable capital market and macroeconomic environment in which utilities such as Peoples operate. Considering the quantitative and qualitative analyses discussed throughout my Direct Testimony, and taking

[1] Throughout my direct testimony, I interchangeably use the terms "ROE" and "Cost of Equity".

into account the demand for natural gas in the Company's service territory, the capital investments required to meet that demand, and the Company's superior performance, I believe an ROE toward the upper end of that range is appropriate. Based on those considerations and factors, I recommend an ROE of 10.75 percent.

Q. Please provide a brief overview of the analyses that led to your ROE recommendation.

A. Because all financial models are subject to various assumptions and constraints, equity analysts and investors tend to use multiple methods to develop their return requirements. I relied on four widely accepted approaches to develop my ROE recommendation: (1) the Constant Growth form of the Discounted Cash Flow ("DCF") model; (2) the Capital Asset Pricing Model ("CAPM"), including the Empirical Form (the "ECAPM"); (3) the Bond Yield Plus Risk Premium approach; and (4) the Expected Earnings approach, which I consider a corroborating method.

In addition to the methods noted above, I considered the evolving capital market and business conditions, the Company's business risks and growth prospects, and the Company's superior performance. Although I did not make explicit adjustments to my ROE estimates for those factors,

I did consider them in determining where the Company's Cost of Equity falls within the range of analytical results.

My analyses recognize that estimating the Cost of Equity is an empirical, but not an entirely mathematical exercise; it relies on both quantitative and qualitative data and analyses, all of which are used to inform the judgment that inevitably must be applied. I therefore considered my analytical results in the context of such Company-specific and general capital market factors as those summarized above. Based on the quantitative and qualitative analyses discussed throughout my Direct Testimony, I find an ROE of 10.75 percent to be reasonable and appropriate.

As my Direct Testimony explains, no single model is more reliable than all others under all market conditions, and all require the use of reasoned judgment in their application and interpreting their results. Each model's results therefore must be assessed in the context of current and expected capital market conditions, and relative to other appropriate benchmarks.

In developing my recommendation, I recognized that the low and high analytical results (set by the low end of the Constant Growth DCF model results, and the high end of the ECAPM results, respectively) are not reasonable estimates of

the Company's Cost of Equity. In large measure, that is because those results are far removed from the returns recently authorized in other jurisdictions. As discussed in more detail later in my Direct Testimony, because the Constant Growth DCF model's fundamental assumptions do not align with current and expected market conditions, it is not likely to produce reliable results; other regulatory commissions have found as much. Because Risk Premium-based methods more directly reflect measures of capital market risk, they may be more likely than other approaches (such as the Constant Growth DCF method) to provide reliable ROE estimates in evolving or unstable capital markets.

Q. Please now summarize the results of the four methods discussed above, and how they contributed to your ROE recommendation.

A. The results of my analyses are summarized in Document No. 1 of my exhibit. The range of results produced by the four approaches noted above are as follows:

- The Constant Growth DCF method median results indicate an ROE in the range of approximately 7.47 percent to 11.51 percent (please refer to Document No. 2);[2]

[2] As discussed above, my estimate of the indicated range is narrower than the overall range of model results. Moreover, for the reasons discussed below, I find the underlying assumptions of the DCF model inconsistent with the current capital market and believe the model's results should be viewed with caution.

- The CAPM model suggests an ROE in the range of approximately 8.99 percent to 15.54 percent,[3] and the ECAPM model indicates an ROE in the range of approximately 10.12 percent to 15.89 percent (please refer to Document No. 6);[4]
- The Bond Yield Plus Risk Premium approach suggests an ROE in the range of 9.92 percent to 10.41 percent (*see*, Document No. 7);[5] and
- The Expected Earnings approach indicates an ROE in the range of approximately 9.53 percent to 9.64 percent (*see*, Document No. 8).[6]

As discussed in more detail throughout the balance of my Direct Testimony, my conclusions and recommendation reflect the following considerations:

- The effect of flotation costs, which represent a permanent reduction to the capital needed to support the assets required to provide safe and reliable utility service;
- The incremental risks associated with the Company's need to fund substantial capital expenditures;
- The high level of overall performance and significant growth demonstrated by the Company; and

[3] As discussed above, my estimate of the indicated range is narrower than the overall range of model results.
[4] Results rounded.
[5] Results rounded.
[6] Results rounded.

- The need to maintain the financial profile required to access capital at reasonable rates, even during periods of capital market volatility.

Q. Are there other factors that should be considered in determining the weight given to the methods and results summarized above?

A. Yes. All models used to estimate the Cost of Equity are subject to certain assumptions, which may become more, or less, relevant as market conditions change. An important consideration is the consistency of each model's underlying assumptions with those conditions, and the reasonableness of their results relative to observable benchmarks. As discussed below in Section III, that consideration is especially important during market disruptions such as the market we are currently experiencing.

For example, the Constant Growth DCF model assumes the estimated Cost of Equity will remain constant in perpetuity, regardless of whether and how market conditions change. Risk Premium-based methods (such as the CAPM), on the other hand, provide a measure of risk by directly reflecting investors' expectations regarding future market returns. Other Risk Premium approaches (*e.g.*, the Bond Yield Plus Risk Premium approach) reflect the well-documented finding that the Cost

of Equity does not move in lockstep with interest rates. For example, at times interest rates fall because investors are so risk averse, they would rather accept a very modest return on Treasury securities than take on the risk of equity ownership. In such circumstances, low interest rates suggest an increasing, not a decreasing, Cost of Equity. The Expected Earnings analysis calculates the Cost of Equity based on the opportunity cost of the return of an alternative investment in an enterprise with similar risk, and corroborates the findings from the DCF, CAPM, and Bond Yield Plus Risk Premium approaches. Because those methods provide different perspectives on investor return requirements, their use in combination enables a more comprehensive assessment of the Cost of Equity.

In summary, each model has strengths and weaknesses and it is important to recognize those differences in estimating the Cost of Equity. As noted above, the Constant Growth DCF model requires constant assumptions, inputs, and results in perpetuity, while Risk Premium-based methods provide the ability to reflect investors' views of risk, future market returns, and the relationship between interest rates and the Cost of Equity. The Expected Earnings method provides an observable and straightforward measure of the expected return on the book value of equity. Because it is largely insulated from potential distortions arising from unstable market

conditions, including it in the set of models used to estimate the Company's Cost of Equity serves to attenuate potentially distorted results from other methods. On balance, I believe my recommendation reasonably reflects the methods investors apply, and the factors they consider in developing their return requirements.

Q. How is the remainder of your Direct Testimony organized?

A. The balance of my Direct Testimony is organized as follows:

- Section III – Highlights the current capital market conditions and their effect on the Company's Cost of Equity;
- Section IV – Provides a summary of the issues regarding Cost of Equity estimation in regulatory proceedings and discusses the regulatory guidelines pertinent to the development of the cost of capital;
- Section V – Explains my selection of the proxy group used to develop my analytical results;
- Section VI – Explains my analyses and the analytical bases for my ROE recommendation;
- Section VII – Provides a discussion of specific business risks and other considerations that have a direct bearing on the Company's Cost of Equity; and
- Section VIII – Summarizes my conclusions and recommendation.

I also have included Appendices A and B, which explain the selection criteria used to develop my utility proxy group, and the analysis and inputs for each of my Cost of Equity analyses.

III. CAPITAL MARKET ENVIRONMENT

Q. Does your recommendation consider the current capital market environment?

A. Yes, it does. From an analytical perspective, it is important that the inputs and assumptions used to arrive at an ROE recommendation, including assessments of capital market conditions, are consistent with the recommendation itself. Although all analyses require an element of judgment, the application of that judgment must be made in the context of the quantitative and qualitative information available to the analyst and the capital market environment in which the analyses were undertaken.

Q. Please describe the recent capital market dislocation and its implications for estimating the Company's Cost of Equity.

A. There is no question capital markets in the U.S. have undergone a severe dislocation. The increase in risk and loss of value brought about by COVID-19, the "coronavirus", has cut across all market sectors, including utilities. From

February 12 to April 30, 2020, the S&P 500 lost about 14.00 percent of its value, and the utility sector lost about 17.00 percent.[7] During that time, the broad market and the utility sector both had lost as much as 34.00 percent.[8] At the same time, the Chicago Board Options Exchange ("Cboe") Volatility Index ("VIX"), which measures expected market volatility, increased six-fold (from 13.68 on February 14 to 82.69 on March 16); on March 9, the 30-year Treasury yield fell below 1.00 percent.[9]

Central banks have implemented multiple policies to address the financial market instability. On March 3, 2020, the Federal Reserve reduced the overnight lending rate by 50 basis points, to a target range of 1.00 percent to 1.25 percent. It did so in light of the "evolving risks to economic activity" posed by the coronavirus, and despite its view that "[t]he fundamentals of the U.S. economy remain strong."[10] On March 12, 2020, the Federal Reserve Bank of New York ("FRBNY") released a statement regarding "Treasury Reserve Management Purchases and Repurchase Operations". In that statement, the FRBNY announced that, from March 13 to April 13, 2020, it would purchase $60 billion of Treasury securities "across a

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[7] Source: S&P Capital IQ. Utility sector measured by the XLU, and Dow Jones Utility Average.

[8] Source: S&P Capital IQ. Utility sector measured by the XLU, and Dow Jones Utility Average. Largest losses occurred on March 23, 2020.

[9] Source: Bloomberg Professional.

[10] *Federal Reserve Press Release*, March 3, 2020.

range of maturities".[11] The FRBNY also stated it had updated its monthly schedule of repurchase agreement operations to "address temporary disruptions in Treasury financing markets."[12] Together, the FRBNY's changes were meant to "address highly unusual disruptions in Treasury financing markets associated with the coronavirus outbreak."[13]

Three days later, on March 15, 2020, the Bank of Canada, the Bank of England, the Bank of Japan, the European Central Bank, the Federal Reserve, and the Swiss National Bank announced "a coordinated action to enhance the provision of liquidity via the standing U.S. dollar liquidity swap line arrangements."[14] That same day, the Federal Reserve lowered the Federal Funds rate by an additional 100 basis points, to a target range of 0.00 percent to 0.25 percent, and announced its plan to increase holdings of Treasury securities and agency mortgage-back securities by a total of $700 billion.[15]

In late March, the Federal Reserve announced additional initiatives to support the capital markets, including a new method to measure counterparty credit risk derivatives contracts, an optional extension of the regulatory capital

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[11] Federal Reserve Bank of New York, *Statement Regarding Treasury Reserve Management Purchases and Repurchase Operations*, March 12, 2020.
[12] Ibid.
[13] Ibid.
[14] Bank of Canada, *Coordinated Central Bank Action to Enhance the Provision of Global U.S. Dollar Liquidity*, March 15, 2020.
[15] *Federal Reserve Press Release*, March 15, 2020.

transition for the new credit loss accounting standard,[16] and the establishment of a "temporary FIMA Repo Facility" intended to support "the smooth functioning of financial markets, including the U.S. Treasury market, and thus maintain the supply of credit to U.S. households and businesses."[17]

On March 23, the U.S. House of Representatives introduced a bill providing approximately $2.5 trillion of economic stimulus payments; on March 25, the U.S. Senate passed the Coronavirus Aid, Relief, and Economic Security Act, which was signed into law on March 27, 2020. On April 24, President Trump signed the Paycheck Protection Program and Health Care Enhancement Act that provided an additional $484 billion in emergency aid.[18]

On April 6, the Federal Reserve announced it would "establish a facility to facilitate lending to small businesses via the Small Business Administration's Paycheck Protection Program ("PPP") by providing term financing backed by PPP loans."[19] On April 9, it "took additional actions to provide up to $2.3 trillion in loans to support the economy," explaining that

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[16] Joint Press Release, *Agencies announce two actions to support lending to households and businesses*, March 27, 2020.
[17] *Federal Reserve Press Release*, March 31, 2020.
[18] S&P Global Market Intelligence, *Trump signs $484B coronavirus relief package into law*, April 24, 2020.
[19] *Federal Reserve Press Release*, April 6, 2020.

the "funding will assist households and employers of all sizes and bolster the ability of state and local governments to deliver critical services during the coronavirus pandemic."[20] By April 29, Securities Held Outright on the Federal Reserve's balance sheet increased to $5.56 trillion from $3.81 trillion on February 5, 2020.[21]

The May 1, 2020 edition of *Blue Chip Financial Forecast* ("*Blue Chip*") described the pandemic's effect on the general economy as follows:

> This time in economic history will forever be marked with footnotes and asterisks denoting the "COVID Recession." This period is unique for the enormous numbers we'll see in the plunge in GDP, the height of the unemployment rate, the magnitude of the federal budget deficit and the rapid surge in the Federal Reserve balance sheet. Footnotes and asterisks are justified because the cause of this recession is not economic; it's a world-wide disease epidemic. It is truly a Black Swan event that precludes conventional economic modeling.[22]

Blue Chip further explained that the uncertainty created by

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[20] *Federal Reserve Press Release*, April 9, 2020.
[21] Federal Reserve Schedule H.4.1.
[22] *Blue Chip Financial Forecast*, May 1, 2020, at 1.

the pandemic is reflected in the wide range of Gross Domestic Product ("GDP") forecasts among its survey participants:

> …the average of the forecasts for Q2 is -27.8%, with the "highest" -6.0% and the lowest -45.0% (all [Seasonally Adjusted Annual Rates]). In April, the average estimate was -15.9%. The average for Q3 shows that GDP should return to positive growth, 7.4%, while the range runs from -41.7% to +55.0%. As an indication that those extreme numbers are not totally huge outliers, the bottom ten forecasts average -13.5% and the top ten average +26.1%.[23]

According to the U.S. Department of Labor ("DOL"), the seasonally adjusted insured unemployment rate for the week ending April 4, 2020 was 8.20 percent. As DOL explained, "[t]his marks the highest level of the seasonally adjusted insured unemployment rate in the history of the seasonally adjusted series." The previous high, set in May 1975, was 7.00 percent.[24] By April 11th, the rate increased to 11.00 percent.[25] For the month of April 2020, the national unemployment rate stood at 14.70 percent (seasonally adjusted), which the Bureau of Labor Statistics noted was "the highest rate and the largest over-the-month increase in

[23] Ibid. [clarification added]
[24] U.S. Department of Labor News Release, April 16, 2020.
[25] U.S. Department of Labor News Release, April 23, 2020.

the history of the series."[26] On April 29, 2020, the Bureau of Economic Analysis released its estimate for GDP for the first quarter of 2020, showing real GDP declined by 4.80 percent (annual rate) in the first three months of the year.[27]

It is within that broad context that on April 2, Standard & Poor's ("S&P") downgraded its outlook on the utility sector from "Stable" to "Negative", explaining that it expects a 12.00 percent contraction in GDP during the second quarter of 2020, reducing commercial and industrial usage.[28] On May 4, S&P observed the utility sector's credit profile had been "helped by proactive measures the industry [had] taken to ensure liquidity through revolving credit facilities and issuing debt."[29] S&P further noted consistent access to capital is critical to utilities' credit quality, given they "often operate with negative discretionary cash flow".[30] Despite those findings, S&P maintained its negative outlook for the utility sector.

Despite those central bank actions, the 30-Year Treasury bond yield has remained highly volatile, as seen in the Coefficient of Variation (*see*, Document No. 9 of my exhibit). Investor

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26 U.S. Bureau of Labor Statistics News Release, May 8, 2020.
27 U.S. Bureau of Economic Analysis News Release, April 29, 2020.
28 S&P Global Ratings, *COVID-19: The Outlook For North American Regulated Utilities Turns Negative*, April 2, 2020, at 1, 6-7.
29 S&P Global Market Intelligence, *S&P credits utilities' moves to bolster liquidity against virus impacts*, May 6, 2020.
30 Ibid.

reactions to the market instability also are reflected in the "yield spread", or the difference between utility dividend yields and long-term Government bond yields. As the 30-year Treasury yield fell, utility dividend yields increased, widening the yield spread (*see*, Document No. 10 of my exhibit). That pattern, in which utility dividend yields move in the opposite direction of interest rates, reflects the disjointed capital market, and investors' reactions to it. Under more "normal" conditions, dividend yields tend to be directionally related to Treasury yields, such that the yield spread remains relatively constant. But that relationship has a limit. Investors will not continuously bid up utility prices as interest rates fall; the widening yield spread demonstrates as much.

From a slightly different perspective, from January 1 to February 11, 2020, the correlation between the S&P 500 dividend yield and the utility sector dividend yield[31] was about 14.00 percent. From February 12 through April 30, 2020, it increased to 92.00 percent (*see*, Document No. 11 of my exhibit). That increasing correlation is not surprising. As Morningstar recently explained, during volatile markets there often is little distinction in returns across assets or portfolios. That is, "correlations go to 1."[32] When that

[31] Utility sector defined as the XLU.

[32] Morningstar, *Correlations Going to 1: Amid Market Collapse, U.S. Stock Fund Factors Show Little Differentiation*, March 6, 2020.

happens, utility stocks lose their “defensive” quality.

A direct consequence of stronger correlations is higher Beta coefficients. As discussed in Appendix B, Beta coefficients are a function of two parameters: (1) relative volatility (the standard deviation of the subject company’s returns relative to the standard deviation of the market return; and (2) the correlation between the subject company’s returns and the market return.[33] Under the CAPM, higher Beta coefficients indicate an increase in the Cost of Equity. Applying Bloomberg’s two-year calculation convention, the increase in correlations, and in relative volatility, since mid-February 2020 (*see*, Document No. 12 of my exhibit) is apparent. Not surprisingly, the increased correlation and relative volatility combine to produce comparatively high (adjusted) Beta coefficients (*see*, Document No. 13 of my exhibit).

Even if we extend the calculation period to five years, the increase in correlations increases calculated Beta coefficients well above their January and February 2020 levels (see, Document No. 14 of my exhibit).

Q. What concerns have the credit rating agencies noted regarding the effects of COVID-19 on the utility sector dislocation?

[33] *See*, Equation [8].

A. As noted earlier, S&P downgraded its outlook for the North American utility sector from stable to negative. In its review of how COVID-19 may affect the utility sector, S&P explained it expects a 12.00 percent contraction in GDP during the second quarter of 2020, reducing commercial and industrial usage. S&P further noted that although companies with decoupling structures may be able to offset some of that lower usage, bad debt expenses likely will increase. Even though some utilities may be able to defer those costs, S&P notes that in prior incidents, utilities had negotiated with regulatory commissions to "write off some of these costs as part of a larger agreement."[34]

Regarding liquidity and capital access, S&P observes that "the industry continues to exhibit adequate liquidity and access to the debt markets, despite uneven performance of the commercial paper market for tier 2 issuers", but availability to equity markets "remains extraordinarily challenging."[35] S&P expects the negative discretionary cash flow associated with high capital investment commitments and the "lack of access to the equity markets" to "lead to a weakening of credit measures."[36]

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[34] S&P Global Ratings, *COVID-19: The Outlook For North American Regulated Utilities Turns Negative*, April 2, 2020, at 7.
[35] Ibid.
[36] Ibid.

Although utilities have some discretion as to how they may reduce capital investments while maintaining safe and reliable service, in a prolonged recession they may consider reducing dividend payments. As S&P notes, "[t]here is precedent that during times of high financial stress, utilities have reduced their dividends and we would expect that the industry, if necessary, would use this lever, acting prudently to preserve credit quality."[37] It is through such "levers" that S&P expects the sector to remain a high quality, investment grade industry.[38]

Moody's Investor Services ("Moody's") similarly observed that "[i]n a prolonged economic downturn, boards of directors are likely to review dividend plans as an option to conserve cash."[39] Moody's expects companies with higher payout ratios as more likely to reduce dividends, and sees the potential for average dividend payout ratios to increase to about 80.00 percent from a median of 63.00 percent in 2019.[40] In Moody's view, the ability to reduce dividends provides utilities "with a significant source of internal cash that could help them offset the impact of a potentially prolonged coronavirus-related economic downturn."[41]

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37 Ibid., at 9.
38 Ibid.
39 Moody's Investors Service, *Dividends a major source of cash if coronavirus downturn is prolonged*, April 6, 2020, at 1.
40 Ibid., at 2-3.
41 Ibid., at 1.

Q. Have utility credit spreads reflected the concerns noted by S&P and Moody's?

A. Yes, they have. As Document No. 15 of my exhibit demonstrates, credit spreads for A, BBB+, and BBB rated utility debt increased significantly from February 19 to April 30, 2020, nearly 50.00 percent by the end of the period and more than doubling during the period. Looking back to 2007, before the 2008/2009 Financial Crisis, utility credit spreads as of April 30, 2020 were in the top 90th to 92nd percentile. Put another way, even considering the Financial Crisis, credit spreads currently are at historically high levels.

Q. What conclusions do you draw from those analyses?

A. Because underlying Treasury yields have been depressed due to investors seeking the safety of Treasury securities, an important measure of incremental return requirements is the change in credit spreads. Debt investors have a contractual, senior claim on cash flows over a limited horizon, whereas equity investors bear the residual risk of ownership in perpetuity. Despite those protections, the additional return required by debt investors approximately doubled during the current market dislocation. Given its lower priority claim on cash flows and its perpetual exposure to risk, we can assume

the increase in the Cost of Equity would be greater than the increase in credit spreads. Again, even if we cannot precisely measure the increase in the Cost of Equity associated with the market dislocation, we reasonably can conclude it has increased.

Second, S&P and Moody's both point to reducing the growth in dividends as a means of preserving credit quality in the event of a prolonged economic downturn. Doing so, however, comes at the expense of equity investors. The potential tension between maintaining credit quality and preserving dividends is another reason the Cost of Equity may increase more than credit spreads.

If dividends are maintained despite lower earnings and cash flow, payout ratios will increase. As Moody's observed, over time companies with higher payout ratios are more likely to reduce dividends, which would put further downward pressure on stock valuations. And as S&P noted, reduced equity valuations diminish the ability to access external equity, further eroding credit quality.

Lastly, S&P and Moody's discuss the importance of cash flow in their rating processes. The two principal sources of cash flow to utilities are net income and depreciation. A reduction in the Company's ROE, therefore, would reduce the

Company's earnings, cash flow, and ability to internally fund capital investments and dividends, putting further downward pressure on credit metrics and stock prices.

In short, during a period of heightened and possibly prolonged market uncertainty, observable market information makes clear that utility investors now face greater risks and require higher returns.

Q. Have authorized returns moved downward in the low interest rate environment?

A. No, they have not. As Document No. 16 of my exhibit demonstrates, despite the decline in yields in 2015 and 2016, and again in 2019-2020, regulatory commissions have not been inclined to reduce authorized returns for natural gas distribution utilities. As Document No. 16 demonstrates, there has been no meaningful trend since 2015; time explains less than 1.00 percent of the change in ROEs, and the trend is statistically insignificant. The consistency of authorized returns as interest rates fell also is consistent with the widely accepted principle that the Equity Risk Premium increases as interest rates fall.

Q. What conclusions do you draw from your analyses of the current capital market environment, and how do those conclusions

affect your ROE recommendation?

A. When markets become this uncertain, and this disrupted, investors increase their return requirements. Estimating that additional return becomes increasingly complex. That is the technical issue. The practical issue is plain: When utility investors are faced with such extraordinary market uncertainty, regulatory consistency and supportiveness become critically important.

I appreciate that the Commission has the difficult task of balancing the interests of customers and investors. I also appreciate doing so becomes increasingly difficult under stressed economic and financial conditions. We should not lose sight of the common interest customers and investors have in a financially strong utility. On balance, it remains my opinion that the Company's Cost of Equity falls in the range of 10.00 percent to 11.00 percent. Although current conditions suggest the investor-required ROE now falls toward the highest end of that range, given the uncertainty surrounding the eventual scope and duration of the current market dislocation, I recommend an ROE of 10.75 percent.

IV. SUMMARY OF ISSUES SURROUNDING COST OF EQUITY ESTIMATION IN REGULATORY PROCEEDINGS

Q. Before addressing specific aspects of this proceeding, please

provide a general overview of the issues surrounding the Cost of Capital in regulatory proceedings.

A. In general terms, the Cost of Capital is the return investors require to commit their capital to a firm. Investors will commit those funds only if the return they *expect* is equal to, or greater than, the return they *require*. From the firm's perspective, that required return, whether it is provided to debt or equity investors, has a cost. Individually, we refer to the "Cost of Debt" and the "Cost of Equity" as measures of those costs; together, they are referred to as the "Cost of Capital."

The Cost of Capital (including the costs of both debt and equity) is based on the economic principle of "opportunity costs." Investing in any asset, whether debt or equity securities, implies a forgone opportunity to invest in alternative assets. For any investment to be sensible, its expected return must be at least equal to the return expected on alternative, comparable risk investment opportunities. Because investments with like risks should offer similar returns, the opportunity cost of an investment should equal the return available on an investment of comparable risk. In that important respect, the returns required by debt and equity investors represent a cost to the Company.

Although both debt and equity have required costs, they differ in certain fundamental ways. The Cost of Debt, for example, is contractually defined and can be directly observed as the interest rate, or yield, on debt securities.[42] The Cost of Equity, on the other hand, is neither directly observable nor a contractual obligation. Rather, equity investors have a claim on cash flows only after debt holders are paid; the uncertainty (or risk) associated with those residual cash flows determines the Cost of Equity. Because equity investors bear that additional "residual risk," they require higher returns than debt holders. In that basic sense, equity and debt investors differ – they invest in different securities, face different risks, and require different returns.

Whereas the Cost of Debt can be directly observed, the Cost of Equity must be estimated or inferred based on market data and various financial models. As discussed throughout my Direct Testimony, each model is subject to its own set of specific assumptions, which may be more, or less, applicable as market conditions change. Further, because the Cost of Equity is premised on opportunity costs, the models typically are applied to a group of "comparable" or "proxy" companies. The choice of models (including their inputs), the selection of proxy companies, and the interpretation of model results

[42] The observed interest rate may be adjusted to reflect issuance or other directly observable costs.

all require the application of reasoned judgment. That judgment should consider data and information, both quantitative and qualitative, not necessarily included in the models themselves.

In the end, the estimated Cost of Equity should reflect the return that investors require considering the subject company's risks, and the returns available on comparable investments. A given utility stock may require a higher return based on the risks to which it is exposed, or the growth it may expect, relative to other utilities. That is, although utilities may be viewed as a "sector", not all require the same return. The assessment of relative risks and growth prospects, and their effect on the Cost of Equity, requires the application of reasoned, experienced judgment applied to a variety of data, much of which is qualitative.

Q. Please provide a brief summary of the regulatory guidelines established for the purpose of determining the ROE.

A. The United States Supreme Court (the "Supreme Court") established the guiding principles for establishing a fair return for capital in two cases: (1) *Bluefield Water Works and Improvement Co. v. Public Service Comm'n of West Virginia*, 262 U.S. 679 (1923) *("Bluefield")*; and (2) *Federal Power Comm'n v. Hope Natural Gas Co.*, 320 U.S. 591 (1944) *("Hope")*.

In those cases, the Supreme Court recognized that the fair ROE should be: (1) comparable to returns investors expect to earn on other investments of similar risk; (2) sufficient to assure confidence in the company's financial integrity; and (3) adequate to maintain and support the company's credit and to attract capital.

Q. Does the Commission provide similar guidance?

A. Yes, the Commission applies the principles established in the *Hope* and *Bluefield* cases. For example, in the Company's 2008 rate proceeding, the Commission found that the authorized ROE "satisfies the standards set forth in the Hope, 320 U.S. 591 and Bluefield, 262 U.S. 679 decisions of the U.S. Supreme Court regarding a fair and reasonable return for the provision of regulated service."[43]

Based on those standards, the authorized ROE should provide the Company with the opportunity to earn a fair and reasonable return, and should enable efficient access to external capital under a variety of market conditions.

Q. Aside from those long-held standards, why is it important for a utility to be allowed the opportunity to earn a return

[43] Order No. PSC 09-0411-FOF-GU, Docket No. 080318-GU, at 16.

adequate to attract capital at reasonable terms?

A. A return adequate to attract capital at reasonable terms enables the utility to provide service while maintaining its financial integrity. As discussed above, and in keeping with the *Hope* and *Bluefield* standards, that return should be commensurate with the returns expected elsewhere in the market for investments of equivalent risk. Based on those standards, the Commission's decision in this case should provide the Company with the opportunity to earn an ROE that is: (1) adequate to attract capital at reasonable terms; (2) sufficient to ensure its financial integrity; and (3) commensurate with returns on investments in enterprises having corresponding risks. To the extent the Company is provided a reasonable opportunity to earn its market-based Cost of Equity, neither customers nor shareholders should be disadvantaged. A return adequate to attract capital at reasonable terms enables the Company to continue to provide safe, reliable natural gas service while maintaining its financial integrity.

Q. How is the Cost of Equity estimated in regulatory proceedings?

A. As noted earlier (and as discussed in more detail later in my Direct Testimony), the Cost of Equity is estimated using various financial models. By their nature, those models

produce a range of results from which the ROE is determined. That determination must be based on a comprehensive review of relevant data and information; it does not necessarily lend itself to a strict mathematical solution. The key consideration in determining the ROE is to ensure the overall analysis reasonably reflects investors' view of the financial markets in general, and the subject company (in the context of the proxy companies), in particular.

In summary, practitioners, academics, and regulatory commissions recognize that financial models are not precise quantifications of investor behavior, but are tools to be used in the ROE estimation process. They appreciate that the strict adherence to any single approach, or to the specific results of any single approach, can lead to flawed or misleading conclusions. That position is consistent with the *Hope* and *Bluefield* principle that it is the analytical result, as opposed to the method employed, that controls in determining just and reasonable rates. A reasonable ROE estimate therefore considers multiple methods, and the reasonableness of their individual and collective results in the context of observable, relevant market information.

V. PROXY GROUP SELECTION

Q. Why is it necessary to select a group of proxy companies to determine the Company's Cost of Equity?

A. First, it is important to bear in mind that the Cost of Equity for a given enterprise depends on the risks attendant to the business in which the company is engaged. In theory and in practice, the value of a given company reflects the aggregate market value of its constituent business units. The value of the individual business units reflects the risks and opportunities inherent in the business sectors in which those units operate.

In this proceeding, we are focused on estimating the Cost of Equity for the Company's Florida operations. Because the ROE is a market-based concept, and given that Peoples is not a publicly traded entity, it is necessary to establish a group of companies that are both publicly traded and comparable to Peoples to serve as its "proxy" for purposes of the ROE estimation process. Even if the Company were publicly traded, it is possible that transitory events could bias its market value in one way or another over a given period. A significant benefit of using a proxy group is that it serves to moderate the effects of anomalous, temporary events associated with any one company. Please see Appendix A to this Direct Testimony for a description of how I selected the proxy group. Applying the screening criteria discussed in Appendix A results in a proxy group that, taken as a whole, is fundamentally comparable to the Company's investment profile.

Q. Please provide a summary profile of Peoples.

A. Peoples is a division of Tampa Electric Company ("Tampa Electric"), providing natural gas distribution to approximately 361,000 customers throughout Florida.[44] Tampa Electric is a wholly owned subsidiary of TECO Energy, Inc. ("TECO Energy"), which is a wholly owned indirect subsidiary of Emera Incorporated ("Emera"). Emera, TECO Energy, and Tampa Electric all have a current long-term S&P issuer credit rating of BBB+ (outlook: negative), and long-term credit ratings from Moody's of Baa3, Baa2, and A3, respectively.[45]

Q. What companies are included in your proxy group?

A. The criteria discussed in Appendix A produced a proxy group including the following seven companies: Atmos Energy Corporation; New Jersey Resources Corporation; Northwest Natural Holding Company; ONE Gas, Inc.; South Jersey Industries, Inc.; Southwest Gas Holdings, Inc.; and Spire Inc.

Q. Does the selection of a proxy group suggest that analytical results will be tightly clustered around average (*i.e.*, mean) results?

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[44] Source: S&P Global Market Intelligence.

[45] Source: S&P Global Market Intelligence. Credit ratings are not available for Peoples.

A. Not necessarily. For example, the DCF approach calculates the Cost of Equity using the expected dividend yield and projected growth. Despite the care taken to ensure risk comparability, market expectations with respect to future risks and growth opportunities will vary from company to company. Even within a group of similarly situated companies, it is common for analytical results to reflect a seemingly wide range.[46] An important analytical issue is how to best estimate the market-required ROE from within that range. That determination necessarily must consider a wide range of both empirical and qualitative information. As noted earlier, it is not an entirely mathematical analysis.

VI. COST OF EQUITY ESTIMATION

Q. Please briefly discuss the ROE in the context of the regulated Rate of Return.

A. Regulated utilities primarily use common stock and long-term debt to finance their capital investments. The overall rate of return ("ROR") weighs the costs of the individual sources of capital by their respective book values.

Q. How have you determined the investor-required ROE?

[46] In Appendix B, I provide more substantive descriptions of the models used to estimate the ROE.

A. Because the Cost of Equity is not directly observable, it must be estimated, or inferred, based on both quantitative and qualitative information. Although several empirical models have been developed for that purpose, all are subject to limiting assumptions or other constraints. When faced with the task of estimating the Cost of Equity, analysts and investors are inclined to gather and evaluate as much relevant data as reasonably can be analyzed. Many finance texts therefore recommend using multiple approaches to estimate the Cost of Equity.[47]

Regulatory commissions in other jurisdictions, such as Hawaii, Massachusetts, and North Carolina, have found that no individual model is more reliable than all others under all market conditions.[48] Those findings are consistent with investor practice. As such, I have applied several methods, including the Constant Growth DCF model, the CAPM and ECAPM, the Bond Yield Plus Risk Premium approach, and the Expected

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[47] *See, for example,* Eugene Brigham, Louis Gapenski, Financial Management: Theory and Practice, 7th Ed., 1994, at 341; and Tom Copeland, Tim Koller and Jack Murrin, Valuation: Measuring and Managing the Value of Companies, 3rd Ed., 2000, at 214.

[48] *See, for example*: (1) Public Utilities Commission of the State of Hawaii, Docket No. 7700, Order No. 13704 in Docket No. 7700, *In the Matter of the Application of Hawaiian Electric Company, Inc. For Approval of Rate Increases and Revised Rate Schedules and Rules*, December 28, 1994, at 92; (2) The Commonwealth of Massachusetts Department of Public Utilities, *Investigation by the Department of Public Utilities*, Docket D.P.U. 15-155, September 30, 2016, at 376-378; and (3) State of North Carolina Utilities Commission, *In the Matter of Application of Public Service Company of North Carolina, Inc. for a General Increase in its Rates and Charges*, Docket No. G-5, Sub 565, *Order Approving Rate Increase and Integrity Management Tracker*, October 28, 2016, at 35-36.

Earnings method.

Q. Why did you select those four models?

A. I did so for two reasons. First, because the purpose of ROE analyses is to estimate the return investors require, it is important to use the models investors apply. As discussed in Appendix B, the models I have applied are commonly used in practice. Second, the models focus on different aspects of return requirements, and provide different insights to investor behavior. Using multiple models therefore provides a more complete, and more reliable perspective on investors' return requirements.

Q. Please briefly describe the Constant Growth DCF model.

A. The Constant Growth DCF approach defines the Cost of Equity as the sum of (1) the expected dividend yield, and (2) expected long-term growth. The expected dividend yield equals the expected annual dividend divided by the current stock price, and the growth rate is based on analysts' expectations of earnings growth. Under the model's strict assumptions, the growth rate equals the rate of capital appreciation (that is, the growth in the stock price).[49]

[49] As discussed in Appendix B, the model assumes that earnings, dividends, book value, and the stock price all grow at the same constant rate in perpetuity.

Given that structure, it does not matter whether the investor holds the stock in perpetuity, or whether they hold the stock for a specific period, collect the dividends, then sell at the prevailing market price. Under the model's assumptions, the result is the same regardless of the holding period.

Q. Please briefly describe the Capital Asset Pricing Model.

A. Whereas DCF models focus on expected cash flows, Risk Premium-based models, such as the CAPM, focus on the additional return that investors require for taking on incremental risk. In finance, "risk" generally refers to the variation in expected returns, rather than the expected return, itself. Consider two firms, X and Y, with expected returns, and the expected variation in returns noted in Document No. 17 of my exhibit. Although the two have the same expected return (12.50 percent), Firm Y's are far more variable. From that perspective, Firm Y would be considered the riskier investment.

Now consider two other firms, Firm A and Firm B. Both have expected returns of 12.50 percent, and both are equally risky as measured by their volatility. But as Firm A's returns go up, Firm B's returns go down. That is, the returns are negatively correlated (*see*, Document No. 18).

If we were to combine Firms A and B into a portfolio, we would expect a 12.50 percent return with no uncertainty because of the opposing symmetry of their risk profiles. That is, we can diversify the risk away. As long as two stocks are not perfectly correlated, we can achieve diversification benefits by combining them into a portfolio. That is the essence of the CAPM; because we can combine firms into a portfolio, the only risk that matters is the risk that remains after diversification, *i.e.*, the "non-diversifiable" risk.

The CAPM defines the Cost of Equity as the sum of the "risk-free" rate, and a premium to reflect the additional risk associated with equity investments. The "risk-free" rate is the yield on a security viewed as having no default risk, such as long-term Treasury bonds. The risk-free rate essentially sets the baseline of the CAPM. That is, an investor would expect a higher return than the risk-free rate to purchase an asset that carries risk. The difference between that higher return (*i.e.*, the required return) and the risk-free rate is the risk premium.

$$Risk\text{-}Free\ Rate + Risk\ Premium = Required\ Return \quad [1]$$

The risk premium is defined as a security's Beta coefficient multiplied by the risk premium of the overall market (the "Market Risk Premium" or "MRP"). The Beta coefficient is a

measure of the subject company's risk relative to the overall market, *i.e.*, the "non-diversifiable" risk. A Beta coefficient of 1.00 means that the security is equally as risky as the overall market; a value below 1.00 represents a security with less risk than the overall market, and a value over 1.00 represents a security with more risk than the overall market. Equation [2] provides the general format of the CAPM formula:

$$Risk\text{-}Free\ Rate + (Beta\ Coefficient\ x\ MRP) = Required\ Return \quad [2]$$

I also applied the "Empirical CAPM", which calculates the product of the adjusted Beta coefficient and the Market Risk Premium, and applies a weight of 75.00 percent to that result. The model then applies a 25.00 percent weight to the Market Risk Premium, without any effect from the Beta coefficient. The results of the two calculations are summed, along with the risk-free rate, to produce the ROE estimate. This approach helps correct for the tendency of low-Beta coefficient securities to realize returns somewhat higher than the traditional CAPM would predict, and high-Beta coefficient securities to realize returns lower than predicted. That is, the ECAPM addresses the tendency of the CAPM to underestimate the Cost of Equity for low-Beta coefficient companies, such as regulated utilities.

Q. Please briefly describe the Bond Yield Risk Premium method.

A. This approach is based on the basic financial principle that equity investors bear the risk associated with ownership and therefore require a premium over the return they would have earned as a bondholder. That is, because returns to equity holders are riskier than returns to bondholders, equity investors must be compensated for bearing that additional risk (that difference often is referred to as the "Equity Risk Premium"). Bond Yield Plus Risk Premium approaches estimate the Cost of Equity as the sum of the Equity Risk Premium and the yield on a class of bonds.

$$Bond\ Yield + Equity\ Risk\ Premium = Required\ Return \quad [3]$$

Q. Please briefly describe the Expected Earnings approach.

A. The Expected Earnings analysis calculates the forward-looking (i.e., expected) rate of earnings on book value of each proxy company by adjusting the expected return on equity as reported by Value Line for the expected change in equity (i.e., shares of common equity) of each company to arrive at an adjusted expected return on equity for each proxy group company. This figure represents the return on book value investors expect each proxy company to earn in the near future (usually three to five years). I have applied this approach as a

corroborating method to the results of my other models.

Q. What are the results of your Constant Growth DCF-based analysis?

A. The results of the Constant Growth DCF model described in Appendix B, part A are provided in Document No. 2 of my exhibit. The median DCF results for my proxy group are 10.43 percent, 10.25 percent, and 10.23 percent for the 30-, 90-, and 180-trading day periods, respectively. The median high DCF results for the 30-, 90-, and 180-day averaging periods are 11.51 percent, 11.45 percent, and 11.20 percent, respectively.[50]

Q. Please now summarize your remaining analytical results.

A. The Risk Premium-based results, including the CAPM, ECAPM and Bond Yield Plus Risk Premium methods, explained in detail in Appendix B, parts B and C, respectively, are provided in Document Nos. 6 and 7 of my exhibit. The CAPM model indicates an ROE in the range of approximately 8.99 percent to 15.54 percent; and the results of my ECAPM analysis produces a range of results from 10.12 percent to 15.89 percent. The Bond

[50] For the purposes of my Direct Testimony, I have put more emphasis on the median results of my Constant Growth DCF analysis, because the mean results are affected by an anomalously high growth rate for Northwest Natural Holding Company of 22.50 percent from Value Line due to the company's significant losses in 2017.

Yield Plus Risk Premium approach suggests an ROE in the range of 9.92 to 10.41 percent.

The Expected Earnings results, explained in detail in Appendix B, part D, are summarized in Document No. 8 of my exhibit. The Expected Earnings approach indicates an ROE in the range of approximately 9.53 percent to 9.64 percent.

VII. OTHER CONSIDERATIONS

Q. What other factors have you considered in determining your recommended ROE?

A. Because the analytical methods discussed above provide a range of estimates, there are several additional factors that should be taken into consideration when establishing a reasonable range for the Company's Cost of Equity. Those factors include flotation costs associated with equity issuances, the Company's planned capital investment program, and the Company's high level of overall performance and significant growth.

Flotation Costs

Q. What are flotation costs?

A. Flotation costs are the costs associated with the sale of new issues of common stock. These include out-of-pocket

expenditures for preparation, filing, underwriting, and other costs of issuance.

Q. Why is it important to recognize flotation costs in the allowed ROE?

A. To attract and retain new investors, a regulated utility must have the opportunity to earn a return that is both competitive and compensatory. To the extent the opportunity to recover prudently incurred flotation costs is denied, actual returns will fall short of expected (or required) returns, thereby diminishing its ability to attract adequate capital on reasonable terms.

Q. Are flotation costs part of the utility's invested costs or part of the utility's expenses?

A. Flotation costs are part of capital costs, which are properly reflected on the balance sheet under "paid in capital" rather than current expenses on the income statement. Flotation costs are incurred over time, just as investments in rate base or debt issuance costs. As a result, the great majority of flotation costs are incurred prior to the test year, but remain part of the cost structure during the test year and beyond, and as such, should be recognized for ratemaking purposes. Therefore, recovery of flotation costs is

appropriate even if no new issuances are planned in the near future because failure to allow such cost recovery may deny Peoples the opportunity to earn its required rate of return in the future.

Q. Do the DCF, CAPM, and Bond Yield Plus Risk Premium models already incorporate investor expectations of a return in order to compensate for flotation costs?

A. No. The models used to estimate the appropriate ROE assume no "friction" or transaction costs, as these costs are not reflected in the market price (in the case of the DCF model) or risk premium (in the case of the CAPM and the Bond Yield Plus Risk Premium model). Therefore, it is appropriate to consider flotation costs when determining where the Company's return should fall.

Q. Is the need to consider flotation costs eliminated because Peoples is a wholly owned subsidiary?

A. No, it is not. Wholly owned subsidiaries, such as Peoples, receive equity capital from their parents, and provide returns on the capital that roll up to the parent, which is designated to attract and raise capital based on the returns of those subsidiaries. To deny recovery of issuance costs associated with capital that is invested in the subsidiaries

ultimately would penalize the investors that fund the utility operations, and would inhibit the utility's ability to obtain new equity capital at a reasonable cost. This is important for companies, such as Peoples, that are planning continued capital expenditures in the near term, and for which access to capital (at reasonable cost rates) to fund such required expenditures will be critical.

Q. How did you calculate the flotation cost recovery adjustment?

A. I modified the DCF calculation to provide a dividend yield that would reimburse investors for issuance costs. My estimate of flotation costs recognizes the costs of issuing equity that were incurred by the proxy companies in their most recent two issuances. As shown in Document No. 19 of my exhibit, an adjustment of 0.10 percent (*i.e.*, 10 basis points) reasonably represents flotation costs for the Company.

Q. Is the need to consider flotation costs recognized by the academic and financial communities?

A. Yes. The need to reimburse investors for equity issuance costs is recognized by the academic and financial communities in the same spirit that investors are reimbursed for the costs of issuing debt. For example, Dr. Morin notes that "[t]he costs of issuing [common stock] are just as real as operating

and maintenance expenses or costs incurred to build utility plants, and fair regulatory treatment must permit the recovery of these costs."[51] Dr. Morin further notes that "equity capital raised in a given stock issue remains on the utility's common equity account and continues to provide benefits to ratepayers indefinitely."[52] This treatment is consistent with the philosophy of a fair rate of return. As explained by Dr. Shannon Pratt:

> Flotation costs occur when a company issues new stock. The business usually incurs several kinds of flotation or transaction costs, which reduce the actual proceeds received by the business. Some of these are direct out-of-pocket outlays, such as fees paid to underwriters, legal expenses, and prospectus preparation costs. Because of this reduction in proceeds, the business's required returns must be greater to compensate for the additional costs. Flotation costs can be accounted for either by amortizing the cost, thus reducing the net cash flow to discount, or by incorporating the cost into the cost of equity capital. Since flotation costs typically are not applied to

[51] Roger A. Morin, Ph.D., New Regulatory Finance, Public Utility Reports, Inc., 2006, at 321.

[52] *Id.*, at 327.

> operating cash flow, they must be incorporated into the cost of equity capital.[53]

Similarly, Morningstar has commented on the need to reflect flotation costs in the Cost of Capital:

> Although the cost of capital estimation techniques set forth later in this book are applicable to rate setting, certain adjustments may be necessary. One such adjustment is for flotation costs (amounts that must be paid to underwriters by the issuer to attract and retain capital).[54]

Q. Has the Commission previously recognized the need to recover flotation costs?

A. Yes. In Peoples' 2008 rate application, the Commission did not make a specific adjustment for flotation costs, but acknowledged that "[t]his Commission has traditionally recognized a reasonable adjustment for flotation costs in the determination of the investor-required ROE."[55]

Q. Are you proposing to adjust your recommended ROE by 10 basis

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[53] Shannon P. Pratt, Roger J. Grabowski, Cost of Capital: Applications and Examples, 4th ed. (John Wiley & Sons, Inc., 2010), at 586.
[54] Morningstar, Inc. Ibbotson SBBI 2013 Valuation Yearbook, at 25.
[55] Order No. PSC-09-0411-FOF-GU, Docket No. 080318-GU, at 13.

points to reflect the effect of flotation costs on the Company's ROE?

A. Consistent with recent Commission practice, I am not proposing a specific adjustment. Rather, I have considered the effect of flotation costs, in addition to the Company's other business risks, in determining where the Company's ROE falls within the range of results.

Planned Capital Expenditures

Q. Please briefly summarize the Company's capital investment plans.

A. Peoples currently plans to invest approximately $622.5 million of additional capital over the 2020-2021 period,[56] which represents nearly 50.00 percent of its 2019 year end net utility plant.[57] That amount includes investments required to support growth, and to maintain safe, sufficient, and reliable service in both transmission and distribution facilities. As discussed by Peoples Gas Systems' Witness Sean P. Hilary, the Company will require continued access to the capital markets, at reasonable terms, to finance its capital spending plan.[58] As the Company moves forward with

[56] Source: Company provided data.
[57] Peoples Gas System, Annual Report to the Florida Public Service Commission for the year ended December 31, 2019, at 6.
[58] Testimony of Company witness Sean P. Hillary, at 61.

its capital spending plan, timely recovery of its capital costs is critical to mitigate the delay of capital recovery and execute its capital spending program.

Q. Do credit rating agencies recognize risk associated with increased capital expenditures?

A. Yes, they do. From a credit perspective, the additional pressure on cash flows associated with high levels of capital expenditures exerts corresponding pressure on credit metrics and, therefore, credit ratings. S&P has noted several long-term challenges for utilities' financial health including: heavy construction programs to address demand growth; declining capacity margins; and aging infrastructure and regulatory responsiveness to mounting requests for rate increases.[59] More recently, S&P noted:

> We assume that capital spending will remain a focus of most utility managements and strain credit metrics. It provides growth when sales are diminished by ongoing demanded efficiency from regulators and other trends, and it is welcomed by policymakers that appreciate the economic stimulus and the benefits of safer, more reliable service. The speed with which the regulatory process turns

[59] Standard & Poor's, *Industry Report Card: Utility Sectors in the Americas Remain Stable, While Challenges Beset European, Australian, and New Zealand Counterparts*, RatingsDirect, June 27, 2008, at 4.

> the new spending into higher rates to begin to pay for it is an important factor in our assumptions and the forecast. Any extended lag between spending and recovery can exacerbate the negative effect on credit metrics and therefore ratings.[60]

The rating agency views noted above also are consistent with certain observations discussed in Section III of my Direct Testimony: (1) the benefits of maintaining a strong financial profile are significant when capital access is required, and become particularly acute during periods of market instability; and (2) the Commission's decision in this proceeding will have a direct bearing on the Company's credit profile, and its ability to access the capital needed to fund its investments.

Q. Do substantial capital expenditures directly relate to a utility being allowed the opportunity to earn a return adequate to attract capital at reasonable terms?

A. Yes, they do. The allowed ROE should enable the subject utility to finance capital expenditures and working capital requirements at reasonable rates, and to maintain its financial integrity in a variety of economic and capital

[60] Standard & Poor's, *Industry Top Trends 2017: Utilities*, RatingsDirect, February 16, 2017, at 4.

market conditions. As discussed throughout my Direct Testimony, a return adequate to attract capital at reasonable terms enables the utility to provide safe, reliable service while maintaining its financial soundness. To the extent a utility is provided the opportunity to earn its market-based cost of capital, neither customers nor shareholders should be disadvantaged. These requirements are of particular importance to a utility when it is engaged in a substantial capital expenditure program.

The ratemaking process is predicated on the principle that, for investors and companies to commit the capital needed to provide safe and reliable utility services, the utility must have the opportunity to recover the return of, and the market-required return on, invested capital. Regulatory commissions recognize that since utility operations are capital intensive, regulatory decisions should enable the utility to attract capital at reasonable terms; doing so balances the long-term interests of the utility and its ratepayers.

Further, the financial community carefully monitors current and expected financial condition of utility companies, as well as the regulatory environment in which those companies operate. In that respect, the regulatory environment is one of the most important factors considered in both debt and equity investors' assessments of risk. That is especially

important during periods in which the utility expects to make significant capital investments and, therefore, may require access to capital markets.

Q. How do the Company's expected capital expenditures compare to the proxy group?

A. To reasonably make that comparison, I calculated the ratio of expected capital expenditures to net plant for each company in the proxy group. For the projected test year period 2020-2021, I performed that calculation using Peoples' projected capital expenditures relative to its net plant for the year ended December 31, 2019. As shown in Document No. 20 of my exhibit, relative to the proxy group, Peoples has the highest ratio of projected capital expenditures to net plant, approximately 22.00 percentage points higher than the proxy group median.

Q. What are your conclusions regarding the effect of Peoples' capital investment plan on its risk profile and cost of capital?

A. It is clear that Peoples' capital investment plan relative to net plant is significantly larger than the proxy group companies. It also is clear that equity investors and credit rating agencies recognize the additional risks associated

with substantial capital expenditures. These additional risk factors suggest that an ROE toward the upper end of my recommended range of returns would be appropriate.

Overall Performance

Q. Has Peoples demonstrated a combination of high level of performance and significant customer growth?

A. Yes, it has. Even as Peoples' total number of customers increased by nearly 52,000 customers (i.e., approximately 15.00 percent) over the past five years, the Company has sustained consistent levels of high performance in customer satisfaction, service quality, and low customer bills. *See*, direct testimony of Monica Whiting and TJ Szelistowski.

Q. Is it appropriate for a regulatory entity such as the Commission to recognize utility performance when setting the ROE?

A. Yes. The rationale for setting an ROE that recognizes utility performance that results in higher service quality and reliability and lower bills for customers, and the mutual benefits to customers and investors from doing so, are summarized by Dr. Morin in his text New Regulatory Finance, in which he discusses incentive-based regulation:

> In essence, an incentive premium in excess of the authorized rate of return is granted as an incentive device and/or to reward the attainment of a certain performance objective. Benefits accrue to both investors and ratepayers, the former in the form of enhanced profitability, and the latter in the form of reduced costs. The ROE increment is frequently tied to a specific performance target, for example a given ratio of actual/filed capital spending program. More importantly, the ROE increment is applied in order to reward overall management performance as opposed to the attainment of a narrow, specific objective.[61]

Although Dr. Morin's discussion specifically addresses formal incentive plans, I believe the same rationale applies to setting the ROE in a traditional rate case.

Q. Is such a premium part of the Cost of Equity?

A. No. Such a premium would represent an award above the Cost of Equity to recognize and reward utility performance.

Q. Is recognizing superior performance in the authorized ROE

[61] Roger A. Morin, New Regulatory Finance, Public Utility Reports, Inc., 2006, at 539.

consistent with previous ROE adders approved by the Commission?

A. Yes. In its order approving Gulf Power Company's ("Gulf") 2001 rate application, the Commission found:

> Gulf's past performance has been superior and we expect that level of performance to continue into the future. In recognition of this, we find that Gulf deserves to have 25 basis points added to the mid-point ROE of 11.75%.[62]

Q. What are your conclusions regarding Peoples' high level of overall performance?

A. Setting an ROE that recognizes overall performance is an appropriate element of the Commission's regulatory discretion. These factors, along with Peoples' higher risk factors and need to access debt and equity capital, support an ROE at the upper end of my recommended range.

VIII. CONCLUSIONS AND RECOMMENDATION

Q. What is your conclusion regarding the Company's Cost of Equity?

[62] Order No. PSC 02-0787-FOF-EI, Docket No. 010949-EI, at 32.

A. As discussed earlier in my Direct Testimony, it is prudent and appropriate to consider multiple analytical methods to arrive at an ROE recommendation for Peoples. I have performed several analyses to estimate the Company's Cost of Equity and have considered several market-wide and Company-specific issues. My recommendation reflects analytical results based on a proxy group of natural gas utilities, and also considers other factors, including the effect of flotation costs, the Company's capital investment plans, and the Company's high level of growth and performance.

Given those considerations, I believe an ROE in the range of 10.00 percent to 11.00 percent represents the range of equity investors' required rate of return for investment in natural gas utilities, like Peoples, in today's highly volatile capital markets. It is my view that an ROE at the upper end of that range, which recognizes the Company's superior performance, is reasonable and appropriate. Based on the quantitative and qualitative analyses discussed throughout my Direct Testimony, I recommend that the Commission authorize the Company the opportunity to earn an ROE of 10.75 percent.

Q. Does this conclude your prepared Direct Testimony?

A. Yes, it does.

APPENDIX A: PROXY GROUP SELECTION

Q. How did you select the companies included in your proxy group?

A. I began with the universe of companies that Value Line classifies as Natural Gas Utilities, which includes ten domestic U.S. utilities, and applied the following screening criteria:

- Because certain of the models used in my analyses assume that earnings and dividends grow over time, I excluded companies that do not consistently pay quarterly cash dividends;
- To ensure that the growth rates used in my analyses are not biased by a single analyst, all the companies in my proxy group are covered by at least two utility industry equity analysts;
- All companies in my proxy group have investment grade senior unsecured and/or corporate credit ratings from S&P;
- To incorporate companies that are primarily regulated gas distribution utilities, I included companies with at least 60.00 percent of operating income derived from regulated natural gas utilities; and
- I eliminated companies currently known to be party to a merger or other transformative transactions.

Q. Did you include Peoples in your proxy group?

A. No. To avoid the circular logic that would otherwise occur, it has been my consistent practice to exclude the subject company (or its parent) from the proxy group. Further, neither Peoples nor Emera Incorporated are classified by Value Line as domestic Natural Gas Utilities.

Q. What companies met those screening criteria?

A. The criteria discussed above resulted in a proxy group of the following seven companies: Atmos Energy Corporation; New Jersey Resources Corporation; Northwest Natural Holding Company; ONE Gas, Inc.; South Jersey Industries, Inc.; Southwest Gas Holdings, Inc.; and Spire Inc.

APPENDIX B: DETAILED DESCRIPTION OF MODELS

A. Constant Growth DCF Model

Q. Please more fully describe the Constant Growth DCF approach.

A. The Constant Growth DCF approach is based on the theory that a stock's current price represents the present value of all expected future cash flows. In its simplest form, the Constant Growth DCF model expresses the Cost of Equity as the discount rate that sets the current price equal to expected cash flows:

$$P_0 = \frac{D_1}{(1+k)} + \frac{D_2}{(1+k)^2} + \cdots + \frac{D_t}{(1+k)^t} \quad [4]$$

where P_0 represents the current stock price, $D_1 \ldots D_t$ represent expected future dividends, and k is the discount rate, or required ROE. Equation [4] is a standard present value calculation that can be simplified and rearranged into the familiar form:

$$k = \frac{D(1+g)}{P_0} + g \quad [5]$$

Equation [5] often is referred to as the "Constant Growth DCF" model, in which the first term is the expected dividend yield and the second term is the expected long-term growth rate.

Q. What assumptions are required for the Constant Growth DCF Model?

A. The Constant Growth DCF model assumes: (1) earnings, book value, and dividends all grow at the same, constant rate in perpetuity; (2) the dividend payout ratio remains constant; (3) the Price to Earnings ("P/E") multiple remains constant in perpetuity; (4) the discount rate (that is, the estimated Cost of Equity) is greater than the expected growth rate; and (5) the calculated Cost of Equity remains constant, also in perpetuity. These simplifying assumptions, which may become more or less relevant as market conditions change, are required to derive the familiar Constant Growth DCF model

provided in Equation [5].

Q. What market data did you use to calculate the dividend yield component of your Constant Growth DCF Model?

A. The dividend yield is based on the proxy companies' current annualized dividend, and average closing stock prices over the 30-, 90-, and 180-trading day periods as of April 30, 2020.

Q. Why did you use three averaging periods to calculate an average stock price?

A. I did so to ensure the model's results are not skewed by anomalous events that may affect stock prices on any given trading day. At the same time, the averaging period should be reasonably representative of expected capital market conditions over the long term. In my view, using 30-, 90-, and 180-day averaging periods reasonably balances those concerns.

Q. Did you make any adjustments to the dividend yield to account for periodic growth in dividends?

A. Yes, I did. Because utilities increase their quarterly dividends at different times throughout the year, it is

reasonable to assume that dividend increases will be evenly distributed over calendar quarters. Given that assumption, it is appropriate to calculate the expected dividend yield by applying one-half of the long-term growth rate to the current dividend yield.[63] That adjustment ensures that the expected dividend yield is representative of the coming 12-month period and does not overstate the dividends to be paid during that time.

Q. Is it important to select appropriate measures of long-term growth in applying the DCF model?

A. Yes. In its Constant Growth form, the DCF model (*i.e.*, as presented in Equation [5] above) assumes a single growth estimate in perpetuity. To reduce the long-term growth rate to a single measure, we must assume a fixed payout ratio, and that earnings per share ("EPS"), dividends per share ("DPS"), and book value per share all grow at the same constant rate in perpetuity. Because dividend growth can only be sustained by earnings growth, the model should incorporate a variety of long-term earnings growth estimates. That can be accomplished by averaging measures of long-term growth that tend to be least influenced by capital allocation decisions that companies may make in response to near-term changes in

[63] *See*, Exhibit No. (RBH-1), Document No. 2.

the business environment. Because such decisions may directly affect near-term dividend payout ratios, estimates of earnings growth are more indicative of long-term investor expectations than are dividend growth estimates. For the purposes of the Constant Growth DCF model, therefore, growth in EPS represents the appropriate measure of long-term growth.

Q. Please summarize the findings of academic research on the appropriate measure of growth for estimating equity returns using the DCF model.

A. The relationship between various growth rates and stock valuation metrics has been the subject of much academic research.[64] As noted over 40 years ago by Charles Phillips in The Economics of Regulation:

> For many years, it was thought that investors bought utility stocks largely on the basis of dividends. More recently, however, studies indicate that the market is valuing utility stocks with reference to total per share earnings, so that the earnings-price ratio has assumed increased emphasis in rate cases.[65]

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[64] *See,* Robert S. Harris, *Using Analysts' Growth Forecasts to Estimate Shareholder Required Rate of Return*, Financial Management (Spring 1986).

[65] Charles F. Phillips, Jr., The Economics of Regulation, at 285 (Rev. ed. 1969).

Subsequent academic research has clearly and consistently indicated that measures of earnings and cash flow are strongly related to returns, and that analysts' forecasts of growth are superior to other measures of growth in predicting stock prices.[66] For example, Vander Weide and Carleton state that, "[our] results… are consistent with the hypothesis that investors use analysts' forecasts, rather than historically oriented growth calculations, in making stock buy-and-sell decisions."[67] Other research specifically notes the importance of analysts' growth estimates in determining the Cost of Equity, and in the valuation of equity securities. Dr. Robert Harris noted that "a growing body of knowledge shows that analysts' earnings forecast are indeed reflected in stock prices."[68] Citing Cragg and Malkiel, Dr. Harris notes that those authors "found that the evaluations of companies that analysts make are the sorts of ones on which market valuation is based."[69] Similarly, Brigham, Shome and Vinson noted that "evidence in the current literature

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66 *See, e.g.*, Andreas C. Christofi, Petros C. Christofi, Marcus Lori and Donald M. Moliver, *Evaluating Common Stocks Using Value Line's Projected Cash Flows and Implied Growth Rate*, Journal of Investing (Spring 1999); Harris and Marston, *Estimating Shareholder Risk Premia Using Analysts' Growth Forecasts*, Financial Management, 21 (Summer 1992); and Vander Weide and Carleton, *Investor Growth Expectations: Analysts vs. History*, The Journal of Portfolio Management (Spring 1988).

67 James H. Vander Weide and Willard T. Carleton, *Investor Growth Expectations: Analysts vs. History*, The Journal of Portfolio Management (Spring 1988). The Vander Weide and Carleton study was updated in 2004 under the direction of Dr. VanderWeide. The results of the updated study were consistent with the original study's conclusions.

68 Robert S. Harris, *Using Analysts' Growth Forecasts to Estimate Shareholder Required Rate of Return*, Financial Management (Spring 1986).

69 *Ibid*.

indicates that (i) analysts' forecasts are superior to forecasts based solely on time series data; and (ii) investors do rely on analysts' forecasts."[70]

To that point, the research of Vander Weide and Carleton demonstrates that earnings growth projections have a statistically significant relationship to stock valuation levels, while dividend growth rates do not.[71] Those findings suggest that investors form their investment decisions based on expectations of growth in earnings, not dividends. Consequently, earnings growth, not dividend growth, is the appropriate estimate for the purpose of the Constant Growth DCF model.

Q. Please summarize your inputs to the Constant Growth DCF model.

A. I applied the DCF model to the proxy group of natural gas utility companies using the following inputs for the price and dividend terms:

- The average daily closing prices for the 30-, 90-, and 180-trading days ended April 30, 2020 for the term P_0; and
- The annualized dividend per share as of April 30, 2020 for the term D_0.

[70] Eugene F. Brigham, Dilip K. Shome, and Steve R. Vinson, *The Risk Premium Approach to Measuring a Utility's Cost of Equity*, Financial Management (Spring 1985).

[71] *See,* Vander Weide and Carleton, *Investor Growth Expectations: Analysts vs. History*, The Journal of Portfolio Management (Spring 1988).

I then calculated my DCF results using each of the following growth terms:

- The Zacks consensus long-term earnings growth estimates;
- The First Call consensus long-term earnings growth estimates;
- The Value Line long-term earnings growth estimates; and
- The Retention Growth estimates.[72]

Q. Please describe the Retention Growth estimate as applied in your DCF model.

A. The Retention Growth model, which is a generally recognized and widely taught method of estimating long-term growth, is an alternative approach to the use of analysts' earnings growth estimates. The model estimates growth as a function of (1) expected earnings, and (2) the extent to which earnings are retained. In its simplest form, the model represents long-term growth as the product of the retention ratio (*i.e.*, the percentage of earnings not paid out as dividends (referred to below as "b") and the expected return on book equity (referred to below as "r")). Thus, the simple "b x r" form of the model projects growth as a function of internally generated funds. That form of the model is limiting, however, in that it does not provide for growth funded from external

[72] *See*, Exhibit No. (RBH-1), Document No. 3.

equity.

The "br + sv" form of the Retention Growth estimate used in my DCF analysis is meant to reflect growth from both internally generated funds (*i.e.*, the "br" term) and from issuances of equity (*i.e.*, the "sv" term). The first term, which is the product of the retention ratio (*i.e.*, "b", or the portion of net income not paid in dividends) and the expected Return on Equity (*i.e.*, "r") represents the portion of net income that is "plowed back" into the Company as a means of funding growth. The "sv" term is represented as:

$$\left(\frac{m}{b} - 1\right) \; x \; Growth\, rate\, in\, Common\, Shares \quad [6]$$

where $\frac{m}{b}$ is the Market-to-Book ratio. In this form, the "sv" term reflects an element of growth as the product of (a) the growth in shares outstanding, and (b) that portion of the market-to-book ratio that exceeds unity. As shown in Document No. 3 of my exhibit, all components of the Retention Growth model may be derived from data provided by Value Line.

Q. How did you calculate the DCF results?

A. For each proxy company, I calculated the median low, median, and median high DCF results. For the median result, I combined the average of the EPS growth rate estimates reported

by Value Line, Zacks, and First Call with the subject company's dividend yield for each proxy company and then calculated the median result for those estimates. I calculated the high DCF result by using the maximum EPS growth rate as reported by Value Line, Zacks, First Call, and the Retention Growth method for each proxy group company in combination with the dividend yield for each of the proxy companies. The proxy group median high results then reflect the median of the maximum DCF results for the proxy group as a whole. I used a similar approach to calculate the proxy group median low results using instead the minimum of the Value Line, Zacks, First Call, and Retention Growth method growth rates for each company. For the purposes of my Direct Testimony, I have put more emphasis on the median results of my Constant Growth DCF analysis, because the mean results are affected by an anomalously high growth rate for Northwest Natural Gas Company of 22.50 percent from Value Line due to the company's significant losses in 2017.

Q. What are the results of your Constant Growth DCF analysis?

A. My Constant Growth DCF results are summarized in Document No. 2 of my exhibit. The median DCF results for my proxy group are 10.43 percent, 10.25 percent, and 10.23 percent for the 30-, 90-, and 180-trading day periods, respectively. The median high DCF results for the 30-, 90-, and 180-day

averaging periods are 11.51 percent, 11.45 percent, and 11.20 percent, respectively.

B. CAPM Analysis

Q. Please describe the general form of the CAPM analysis.

A. The CAPM analysis is a risk premium method that estimates the Cost of Equity for a given security as a function of a risk-free return plus a risk premium (to compensate investors for the non-diversifiable or "systematic" risk of that security). The CAPM describes the relationship between a security's investment risk and the market rate of return, and assumes all other risk, *i.e.*, all non-market or unsystematic risk, can be eliminated through portfolio diversification. The risk that cannot be diversified away is referred to as "undiversifiable", or "systematic", risk. The CAPM also assumes investors require compensation only for the systematic risk, which results from macroeconomic and other events that affect the returns on all assets.

As shown in Equation [7], the CAPM is defined by four components, each of which theoretically must be a forward-looking estimate:

$$K_e = r_f + \beta(r_m - r_f) \quad [7]$$

where:

k = the required market ROE for a security;

β = the Beta coefficient of that security;

r_f = the risk-free rate of return; and

r_m = the required return on the market as a whole.

Equation [7] describes the Security Market Line ("SML"), or the CAPM risk-return relationship, which is graphically depicted in Document No. 21 of my exhibit. The intercept is the risk-free rate (r_f) which has a Beta coefficient of zero, the slope is the expected market risk premium ($r_m - r_f$). By definition, r_m, the return on the market has a Beta coefficient of 1.00. Under the CAPM, the expected equity risk premium on a given security is proportional to its Beta coefficient.

Intuitively, higher Beta coefficients indicate the subject company's returns have been relatively volatile and have moved in tandem with the overall market. Consequently, if a company has a Beta coefficient of 1.00, it is as risky as the market and does not provide diversification benefit.

In Equation [7], the term ($r_m - r_f$) represents the Market Risk Premium.[73] According to the theory underlying the CAPM,

[73] The Market Risk Premium is defined as the incremental return of the market over the risk-free rate.

because unsystematic risk can be diversified away by adding securities to their investment portfolios, the market will not compensate investors for bearing that risk. Therefore, investors should be concerned only with systematic or non-diversifiable risk. Non-diversifiable risk is measured by the Beta coefficient, which is defined as:

$$\beta_j = \frac{\sigma_j}{\sigma_m} x\, \rho_{j,m} \quad [8]$$

where σ_j is the standard deviation of returns for company "j," σ_m is the standard deviation of returns for the broad market (as measured, for example, by the S&P 500 Index), and $\rho_{j,m}$ is the correlation of returns in between company j and the broad market. The Beta coefficient therefore represents both relative volatility (*i.e.*, the standard deviation) of returns, and the correlation in returns between the subject company and the overall market.

Q. What assumptions did you include in your CAPM analysis?

Because utility equity is a long-duration investment, I used three different estimates of the risk-free rate: (1) the current 30-day average yield on 30-year Treasury bonds (*i.e.*, 1.31 percent);[74] (2) the near-term projected 30-year Treasury yield (*i.e.*, 1.55 percent);[75] and (3) the long-term projected

[74] Source: Bloomberg Professional.

[75] *See,* Blue Chip Financial Forecasts, Vol. 39, No. 5, May 1, 2020, at 2. Consensus projections of the 30-year Treasury yield for the six quarters ending September 2021.

30-year Treasury yield (*i.e.*, 3.45 percent).[76]

Q. Why have you relied on the 30-year Treasury yield for your CAPM analysis?

A. In determining the security most relevant to the application of the CAPM, it is important to select the term (or maturity) that best matches the life of the underlying investment. Because utility equity has a perpetual life, the 30-year Treasury yield is the appropriate measure of the risk-free rate.

Q. Please describe your *ex-ante* approach to estimating the Market Risk Premium.

A. The approach is based on the market required return, less the current 30-year Treasury yield. To estimate the market required return, I calculated the market capitalization weighted average ROE based on the Constant Growth DCF model. To do so, I relied on data from Bloomberg and Value Line.[77] With respect to Bloomberg-derived growth estimates, I calculated the expected dividend yield (using the same one-half growth rate assumption described earlier), and combined

[76] *See,* Blue Chip Financial Forecasts, Vol. 38, No. 12, December 1, 2019, at 14. Consensus projections of the 30-year Treasury yield for the periods 2021-2025 and 2026-2030.

[77] *See*, Exhibit No. (RBH-1), Document No. 4.

that amount with the projected earnings growth rate to arrive at the market capitalization weighted average DCF result. I performed that calculation for each company for which Bloomberg provided both dividend yields and consensus growth rates. I then subtracted the current 30-year Treasury yield from that amount to arrive at the DCF-derived *ex-ante* market risk premium estimate. In the case of Value Line, I performed the same calculation, again using all companies for which five-year earnings growth rates were available. The results of those calculations are provided in Document No. 4 of my exhibit.

Q. How did you apply your expected Market Risk Premium and risk-free estimates?

A. I relied on the *ex-ante* Market Risk Premia discussed above, together with the current, near-term, and long-term projected 30-year Treasury bond yields as inputs to my CAPM analysis.

Q. What Beta coefficient did you use in your CAPM model?

A. As shown in Document No. 5 of my exhibit, I considered Beta coefficients reported by Value Line and Bloomberg, both of which adjust their calculated (or raw) Beta coefficients to reflect the tendency of the Beta coefficient to regress to the market mean of 1.00. A notable difference between the

two is that Value Line calculates the Beta coefficient over a five-year period, whereas Bloomberg's default calculation is based on two years of data.

Q. What are the results of your CAPM analysis?

A. The results of my CAPM analysis, which are summarized in Document No. 6 of my exhibit, suggest an ROE in the range of approximately 8.99 percent to 15.54 percent.

Q. Are you concerned with the difference in CAPM results based on Bloomberg and Value Line Beta coefficients?

A. No, I am not. Because Bloomberg calculates Beta coefficients over two years, the ongoing market instability will be more acutely reflected in them than it would be in Value Line's Beta coefficients, which are calculated over five years. Further, because Value Line reports are provided on a periodic basis, they are not as current as the Bloomberg Beta coefficients, which may be calculated at any time. That said, as demonstrated in Document No. 14, applying Value Line's method to current data indicates Beta coefficients calculated on that basis also have increased. From that perspective, the CAPM results based on the "Average Value Line Beta Coefficient" may be considered conservatively low.

Q. Did you consider another form of the CAPM in your analysis?

A. Yes. To address the change in Beta coefficients discussed above, I also included the Empirical CAPM approach (also referred to as the ECAPM), which calculates the product of the adjusted Beta coefficient and the Market Risk Premium, and applies a weight of 75.00 percent to that result. The model then applies a 25.00 percent weight to the Market Risk Premium, without any effect from the Beta coefficient.[78] The results of the two calculations are summed, along with the risk-free rate, to produce the Empirical CAPM result, as provided in Equation [9]:

$$k_e = r_f + 0.75\beta(r_m - r_f) + 0.25(r_m - r_f) \quad [9]$$

where:

k_e = the required market ROE;

β = Adjusted Beta coefficient of an individual security;

r_f = the risk-free rate of return; and

r_m = the required return on the market as a whole.

Q. What is the benefit of the ECAPM approach?

A. The ECAPM addresses the tendency of the CAPM to under-estimate the Cost of Equity for companies, such as regulated utilities,

[78] *See, e.g.*, Roger A. Morin, New Regulatory Finance, Public Utility Reports, Inc., 2006, at 189-190.

with relatively low Beta coefficients. As discussed below, the ECAPM recognizes the results of academic research indicating that the risk-return relationship is different (in essence, flatter) than estimated by the CAPM, and that the CAPM under-estimates the alpha, or the constant return term.[79]

Numerous tests of the CAPM have measured the extent to which security returns and Beta coefficients are related as predicted by the CAPM. The ECAPM method reflects the finding that the actual SML described by the CAPM formula is not as steeply sloped as the predicted SML.[80] Fama and French state that "[t]he returns on the low Beta portfolios are too high, and the returns on the high Beta portfolios are too low."[81] Similarly, Dr. Morin states:

> With few exceptions, the empirical studies agree that … low-beta securities earn returns somewhat higher than the CAPM would predict, and high-beta securities earn less than predicted....
>
> Therefore, the empirical evidence suggests that the expected return on a security is related to its risk by the following approximation:

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[79] Ibid., at 191 ("The ECAPM and the use of adjusted betas comprised two separate features of asset pricing. Even if a company's beta is estimated accurately, the CAPM still understates the return for low-beta stocks.").

[80] Ibid., at 175. The Security Market Line plots the CAPM estimate on the Y-axis, and Beta coefficients on the X-axis.

[81] Eugene F. Fama and Kenneth R. French, "The Capital Asset Pricing Model: Theory and Evidence", *Journal of Economic Perspectives*, Vol. 18, No. 3, Summer 2004, at 33.

$$K = R_F + x\,(R_M - R_F) + (1-x)\beta(R_M - R_F)$$

where x is a fraction to be determined empirically. The value of x that best explains the observed relationship Return = 0.0829 + 0.0520 β is between 0.25 and 0.30. If x = 0.25, the equation becomes:

$$K = R_F + 0.25(R_M - R_F) + 0.75\,\beta(R_M - R_F)$$ [82]

Analysts may argue using adjusted Beta coefficients addresses the empirical issues with the CAPM by increasing the expected returns for low Beta coefficient stocks and decreasing the returns for high Beta coefficient stocks, concluding that there is no need for the ECAPM approach. I disagree with that argument. Beta coefficients are adjusted because of their general regression tendency to converge toward 1.00 over time, *i.e.*, over successive calculations. As also noted earlier, numerous studies have determined that at any given point in time, the SML described by the CAPM formula is not as steeply sloped as the predicted SML. To that point, Dr. Morin states:

> Some have argued that the use of the ECAPM is inconsistent with the use of adjusted betas, such as those supplied by Value Line and Bloomberg. This is because the reason for using the ECAPM is to

[82] Roger A. Morin, New Regulatory Finance, Public Utility Reports, Inc., 2006, at 175, 190.

> allow for the tendency of betas to regress toward the mean value of 1.00 over time, and, since Value Line betas are already adjusted for such trend, an ECAPM analysis results in double-counting. This argument is erroneous. Fundamentally, the ECAPM is not an adjustment, increase or decrease, in beta. This is obvious from the fact that the expected return on high beta securities is actually lower than that produced by the CAPM estimate. The ECAPM is a formal recognition that the observed risk-return tradeoff is flatter than predicted by the CAPM based on myriad empirical evidence. The ECAPM and the use of adjusted betas comprised two separate features of asset pricing. Even if a company's beta is estimated accurately, the CAPM still understates the return for low-beta stocks. Even if the ECAPM is used, the return for low-beta securities is understated if the betas are understated. Referring back to Figure 6-1, the ECAPM is a return (vertical axis) adjustment and not a beta (horizontal axis) adjustment. Both adjustments are necessary.[83]

It therefore is appropriate to rely on adjusted Beta

[83] Ibid., at 191.

coefficients in both the CAPM and ECAPM. As with the CAPM, my application of the ECAPM uses the Market DCF-derived *ex-ante* Market Risk Premium estimate, the current yield on 30-year Treasury securities as the risk-free rate, and two estimates of the Beta coefficient. The results of my ECAPM analysis, which are shown on Document No. 6 of my exhibit, produce a range from 10.12 percent to 15.89 percent.

C. Bond Yield Plus Risk Premium Approach

Q. Please describe the Bond Yield Plus Risk Premium approach.

A. This approach is based on the basic financial tenet that equity investors bear the residual risk associated with ownership and therefore require a premium over the return they would have earned as a bondholder. That is, because returns to equity holders are riskier than returns to bondholders, equity investors must be compensated for bearing that additional risk. Risk premium approaches, therefore, estimate the Cost of Equity as the sum of the equity risk premium and the yield on a particular class of bonds. Because the Equity Risk Premium is not directly observable, it typically is estimated using a variety of approaches, some of which incorporate *ex-ante*, or forward-looking, estimates of the Cost of Equity, and others that consider historical, or *ex-post*, estimates. An alternative approach is to use actual authorized returns for gas distribution companies to estimate

the Equity Risk Premium.

Q. Please explain how you performed your Bond Yield Plus Risk Premium analysis.

A. As indicated above, I first defined the Risk Premium as the difference between authorized ROEs and the then-prevailing level of long-term (*i.e.*, 30-year) Treasury yields. I then gathered data from 1,154 natural gas rate proceedings between January 1, 1980 and April 30, 2020. I also calculated the average period between the filing of the case and the date of the final order (that is, the "lag period"). To reflect the prevailing level of interest rates during the pendency of the proceedings, I calculated the average 30-year Treasury yield over the average lag period (approximately 187 days).

Because the data cover several economic cycles,[84] the analysis also may be used to assess the stability of the Equity Risk Premium. As noted above, the Equity Risk Premium is not constant over time; prior research has shown it is directly related to expected market volatility, and inversely related to the level of interest rates.[85] That finding is

[84] *See*, National Bureau of Economic Research, *U.S. Business Cycle Expansion and Contractions*.

[85] *See*, *e.g.*, Robert S. Harris and Felicia C. Marston, *Estimating Shareholder Risk Premia Using Analysts' Growth Forecasts*, Financial Management, Summer 1992, at 63-70; Eugene F. Brigham, Dilip K. Shome, and Steve R. Vinson, *The Risk Premium Approach to Measuring a Utility's Cost of Equity*, Financial Management, Spring 1985, at 33-45; and Farris M. Maddox, Donna

particularly relevant given the relatively low level of current Treasury yields.

Q. How did you model the relationship between interest rates and the Equity Risk Premium?

A. The basic method used was regression analysis, in which the observed Equity Risk Premium is the dependent variable, and the average 30-year Treasury yield is the independent variable. Relative to the long-term historical average, the analytical period includes interest rates and authorized ROEs that are quite high during one period (*i.e.*, the 1980s) and that are quite low during another (*i.e.*, the post-Lehman bankruptcy period). To account for that variability, I used the semi-log regression, in which the Equity Risk Premium is expressed as a function of the natural log of the 30-year Treasury yield:

$$RP = \alpha + \beta(LN(T_{30}) \quad [10]$$

As shown in Document No. 7 of my exhibit, the semi-log form is useful when measuring an absolute change in the dependent variable (in this case, the Risk Premium) relative to a proportional change in the independent variable (the 30-year

T. Pippert, and Rodney N. Sullivan, *An Empirical Study of Ex Ante Risk Premiums for the Electric Utility Industry*, Financial Management, Autumn 1995, at 89-95.

Treasury yield).

As the chart in Document No. 7 demonstrates, over time there has been a statistically significant, negative relationship between the 30-year Treasury yield and the Equity Risk Premium. An important consequence of that relationship is that simply applying the long-term average Equity Risk Premium of 4.77 percent would significantly understate the Cost of Equity. Based on the regression coefficients in the chart, however, the implied ROE is between 9.92 percent and 10.41 percent (*see,* Document No. 7).

D. Expected Earnings Analysis

Q. Please describe the Expected Earnings Analysis.

A. The Expected Earnings approach supplements market-based models by highlighting information that is important to investors, providing a direct measure of the book-based return comparable-risk utilities are expected to earn. The standard revenue requirements formula explicitly recognizes the validity of book value of equity by choosing to measure capital structure based on book value rather than market value. Because it looks to the earnings expected of comparable-risk companies, the approach is consistent with the Hope and Bluefield "comparable return" standard. The Expected Earnings approach therefore provides a simple and

direct measure of equity investors' expected opportunity cost on the book value of equity, without the need for assumptions regarding investor behavior.

Q. Please explain how you applied the Expected Earnings Analysis.

A. I relied on Value Line's projected Return on Common Equity for the period 2023-2025, and adjusted those projected returns to account for the fact that they reflect common shares outstanding at the end of the period, rather than the average shares outstanding over the course of the year.[86] The results range from 7.05 percent to 11.60 percent, with an average value of 9.64 percent and median value of 9.53 percent (*see*, Document No. 8).

[86] The rationale for that adjustment is straightforward: Earnings are achieved over the course of a year, and should be related to the equity that was, on average, in place during that year. *See*, Leopold A. Bernstein, Financial Statement Analysis: Theory, Application, and Interpretation, Irwin, 4th Ed., 1988, at 630.

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EXHIBIT

OF

ROBERT B. HEVERT

ON BEHALF OF PEOPLES GAS SYSTEM

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Summary of Constant Growth DCF Results[1]

	Median Low	Median	Median High
30-Day Average	7.70%	10.43%	11.51%
90-Day Average	7.52%	10.25%	11.45%
180-Day Average	7.47%	10.23%	11.20%

Summary of CAPM Results

	Bloomberg Derived Market Risk Premium	Value Line Derived Market Risk Premium
Average Bloomberg Beta Coefficient		
Current 30-Year Treasury (1.31%)	12.27%	13.41%
Near Term Projected 30-Year Treasury (1.55%)	12.51%	13.64%
Long Term Projected 30-Year Treasury (3.45%)	14.41%	15.54%
Average Value Line Beta Coefficient		
Current 30-Year Treasury (1.31%)	8.99%	9.79%
Near Term Projected 30-Year Treasury (1.55%)	9.23%	10.02%
Long Term Projected 30-Year Treasury (3.45%)	11.13%	11.92%

1 For the purposes of my Direct Testimony, I have put more emphasis on the median results of my Constant Growth DCF analysis, because the mean results are affected by an anomalously high growth rate for Northwest Natural Gas Company of 22.50 percent from Value Line due to the company's significant losses in 2017.

Summary of Empirical CAPM Results

	Bloomberg Derived Market Risk Premium	Value Line Derived Market Risk Premium
Average Bloomberg Beta Coefficient		
Current 30-Year Treasury (1.31%)	12.58%	13.75%
Near Term Projected 30-Year Treasury (1.55%)	12.82%	13.99%
Long Term Projected 30-Year Treasury (3.45%)	14.72%	15.89%
Average Value Line Beta Coefficient		
Current 30-Year Treasury (1.31%)	10.12%	11.04%
Near Term Projected 30-Year Treasury (1.55%)	10.36%	11.27%
Long Term Projected 30-Year Treasury (3.45%)	12.26%	13.17%

Bond Yield Risk Premium Results

Treasury Yield	Return on Equity
Current 30-Year Treasury (1.31%)	10.41%
Near Term Projected 30-Year Treasury (1.55%)	10.20%
Long Term Projected 30-Year Treasury (3.45%)	9.92%

Expected Earnings Results

	Return on Equity
Low	7.05%
Median	9.53%
High	11.60%
Average	9.66%

Constant Growth Discounted Cash Flow Model
30 Day Average Stock Price

Company	Ticker	[1] Annualized Dividend	[2] Average Stock Price	[3] Dividend Yield	[4] Expected Dividend Yield	[5] Zacks Earnings Growth	[6] First Call Earnings Growth	[7] Value Line Earnings Growth	[8] Retention Growth Estimate	[9] Average Earnings Growth	[10] Low ROE	[11] Mean ROE	[12] High ROE
Atmos Energy Corporation	ATO	$2.30	$100.01	2.30%	2.39%	7.20%	7.50%	7.00%	10.47%	8.04%	9.38%	10.43%	12.89%
New Jersey Resources Corporation	NJR	$1.25	$32.45	3.85%	3.94%	6.00%	6.00%	2.50%	4.62%	4.78%	6.40%	8.72%	9 97%
Northwest Natural Holding Company	NWN	$1.91	$61.67	3.10%	3.27%	NA	3.75%	22.50%	6 99%	11.08%	6.91%	14.35%	25.95%
ONE Gas, Inc.	OGS	$2.16	$82.01	2.63%	2.71%	5.50%	5.00%	7.00%	5.08%	5.64%	7.70%	8.35%	9.73%
South Jersey Industries, Inc.	SJI	$1.18	$25.51	4.63%	4.84%	10.20%	10.20%	9.50%	7 24%	9.29%	12.04%	14.13%	15.06%
Southwest Gas Holdings, Inc.	SWX	$2.28	$71.67	3.18%	3.30%	6.00%	8.20%	8.00%	7 86%	7.51%	9.28%	10.81%	11.51%
Spire Inc.	SR	$2.49	$72.85	3.42%	3.50%	4.80%	4.65%	5.50%	4.04%	4.75%	7.52%	8.25%	9.01%
Proxy Group Mean				3.30%	3.42%	6.62%	6.47%	8.86%	6.61%	7.30%	8.46%	10.72%	13.44%
Proxy Group Median				3.18%	3.30%	6.00%	6.00%	7.00%	6 99%	7.51%	7.70%	10.43%	11.51%

Notes:
[1] Source: Bloomberg Professional
[2] Source: Bloomberg Professional, equals indicated number of trading day average as of April 30, 2020
[3] Equals [1] / [2]
[4] Equals [3] x (1 + 0.5 x [9])
[5] Source: Zacks
[6] Source: Yahoo! Finance
[7] Source: Value Line
[8] Source: Exhibit (RBH-1) Document No. 3, Value Line
[9] Equals Average([5], [6], [7], [8])
[10] Equals [3] x (1 + 0.5 x Minimum([5], [6], [7], [8])) + Minimum([5], [6], [7], [8])
[11] Equals [4] + [9]
[12] Equals [3] x (1 + 0.5 x Maximum([5], [6], [7], [8])) + Maximum([5], [6], [7], [8])

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Constant Growth Discounted Cash Flow Model
90 Day Average Stock Price

Company	Ticker	[1] Annualized Dividend	[2] Average Stock Price	[3] Dividend Yield	[4] Expected Dividend Yield	[5] Zacks Earnings Growth	[6] First Call Earnings Growth	[7] Value Line Earnings Growth	[8] Retention Growth Estimate	[9] Average Earnings Growth	[10] Low ROE	[11] Mean ROE	[12] High ROE
Atmos Energy Corporation	ATO	$2.30	$108.39	2.12%	2.21%	7.20%	7.50%	7.00%	10.47%	8.04%	9.20%	10.25%	12.70%
New Jersey Resources Corporation	NJR	$1.25	$38.04	3.29%	3.36%	6.00%	6.00%	2.50%	4.62%	4.78%	5.83%	8.14%	9 38%
Northwest Natural Holding Company	NWN	$1.91	$68.35	2.79%	2.95%	NA	3.75%	22.50%	6 99%	11.08%	6.60%	14.03%	25.61%
ONE Gas, Inc.	OGS	$2.16	$87.94	2.46%	2.53%	5.50%	5.00%	7.00%	5.08%	5.64%	7.52%	8.17%	9 54%
South Jersey Industries, Inc.	SJI	$1.18	$28.93	4.08%	4.27%	10.20%	10.20%	9.50%	7 24%	9.29%	11.47%	13.55%	14.49%
Southwest Gas Holdings, Inc.	SWX	$2.28	$73.00	3.12%	3.24%	6.00%	8.20%	8.00%	7 86%	7.51%	9.22%	10.75%	11.45%
Spire Inc.	SR	$2.49	$78.97	3.15%	3.23%	4.80%	4.65%	5.50%	4.04%	4.75%	7.25%	7.97%	8.74%
Proxy Group Mean				3.00%	3.11%	6.62%	6.47%	8.86%	6.61%	7.30%	8.15%	10.41%	13.13%
Proxy Group Median				3.12%	3.23%	6.00%	6.00%	7.00%	6 99%	7.51%	7.52%	10.25%	11.45%

Notes:
[1] Source: Bloomberg Professional
[2] Source: Bloomberg Professional, equals indicated number of trading day average as of April 30, 2020
[3] Equals [1] / [2]
[4] Equals [3] x (1 + 0.5 x [9])
[5] Source: Zacks
[6] Source: Yahoo! Finance
[7] Source: Value Line
[8] Source: Exhibit (RBH-1) Document No. 3, Value Line
[9] Equals Average([5], [6], [7], [8])
[10] Equals [3] x (1 + 0.5 x Minimum([5], [6], [7], [8])) + Minimum([5], [6], [7], [8])
[11] Equals [4] + [9]
[12] Equals [3] x (1 + 0.5 x Maximum([5], [6], [7], [8])) + Maximum([5], [6], [7], [8])

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Constant Growth Discounted Cash Flow Model
180 Day Average Stock Price

Company	Ticker	[1] Annualized Dividend	[2] Average Stock Price	[3] Dividend Yield	[4] Expected Dividend Yield	[5] Zacks Earnings Growth	[6] First Call Earnings Growth	[7] Value Line Earnings Growth	[8] Retention Growth Estimate	[9] Average Earnings Growth	[10] Low ROE	[11] Mean ROE	[12] High ROE
Atmos Energy Corporation	ATO	$2.30	$109.18	2.11%	2.19%	7.20%	7.50%	7.00%	10.47%	8.04%	9.18%	10.23%	12.69%
New Jersey Resources Corporation	NJR	$1.25	$40.90	3.06%	3.13%	6.00%	6.00%	2.50%	4.62%	4.78%	5.59%	7.91%	9.15%
Northwest Natural Holding Company	NWN	$1.91	$68.94	2.77%	2.92%	NA	3.75%	22.50%	6 99%	11.08%	6.57%	14.00%	25.58%
ONE Gas, Inc.	OGS	$2.16	$89.72	2.41%	2.48%	5.50%	5.00%	7.00%	5.08%	5.64%	7.47%	8.12%	9.49%
South Jersey Industries, Inc.	SJI	$1.18	$30.32	3.89%	4.07%	10.20%	10.20%	9.50%	7 24%	9.29%	11.28%	13.36%	14.29%
Southwest Gas Holdings, Inc.	SWX	$2.28	$79.00	2.89%	2.99%	6.00%	8.20%	8.00%	7 86%	7.51%	8.97%	10.51%	11.20%
Spire Inc.	SR	$2.49	$80.90	3.08%	3.15%	4.80%	4.65%	5.50%	4.04%	4.75%	7.18%	7.90%	8.66%
Proxy Group Mean				2.89%	2.99%	6.62%	6.47%	8.86%	6.61%	7.30%	8.03%	10.29%	13.01%
Proxy Group Median				2.89%	2.99%	6.00%	6.00%	7.00%	6 99%	7.51%	7.47%	10.23%	11.20%

Notes:
[1] Source: Bloomberg Professional
[2] Source: Bloomberg Professional, equals indicated number of trading day average as of April 30, 2020
[3] Equals [1] / [2]
[4] Equals [3] x (1 + 0.5 x [9])
[5] Source: Zacks
[6] Source: Yahoo! Finance
[7] Source: Value Line
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[9] Equals Average([5], [6], [7], [8])
[10] Equals [3] x (1 + 0.5 x Minimum([5], [6], [7], [8])) + Minimum([5], [6], [7], [8])
[11] Equals [4] + [9]
[12] Equals [3] x (1 + 0.5 x Maximum([5], [6], [7], [8])) + Maximum([5], [6], [7], [8])

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Retention Growth Estimate

Company	Ticker	[1] Projected Earnings per share 2023-2025	[2] Projected Dividend Declared per share 2023-25	[3] Retention Ratio (B)	[4] Projected Book Value per Share 2023-25	[5] Return on Book Value (R)	[6] B x R	[7] Projected Common Shares Outstanding 2020	[8] Projected Common Shares Outstanding 2023-25	[9] Common Shares Growth Rate	[10] 2020 High Price	[11] 2020 Low Price	[12] 2020 Price Midpoint	[13] Projected Book Value per Share 2020	[14] Market/ Book Ratio	[15] "S"	[16] "V"	[17] S x V	[18] BR + SV
Atmos Energy Corporation	ATO	6.00	3.00	50.00%	66.20	9.06%	4.53%	125.00	145.00	5.02%	$ 121.10	$ 109.40	$ 115.25	52.80	2.18	10.96%	54.19%	5.94%	10.47%
New Jersey Resources Corporation	NJR	2.40	1.57	34.58%	26.15	9.18%	3.17%	96.00	100.00	1.36%	$ 44.70	$ 40.60	$ 42.65	20.65	2.07	2.80%	51.58%	1.44%	4.62%
Northwest Natural Holding Company	NWN	3.50	1.97	43.71%	29.85	11.73%	5.13%	31.00	32.00	1.05%	$ 77.30	$ 70.10	$ 73.70	26.60	2.77	2.92%	63.91%	1.86%	6.99%
ONE Gas, Inc.	OGS	4.75	2.80	41.05%	49.60	9.58%	3.93%	53.50	55.00	0.92%	$ 97.00	$ 90.10	$ 93.55	41.60	2.25	2.06%	55.53%	1.14%	5.08%
South Jersey Industries, Inc.	SJI	2.50	1.40	44.00%	21.30	11.74%	5.16%	95.00	102.00	2.37%	$ 33.10	$ 30.50	$ 31.80	16.95	1.88	4.45%	46.70%	2.08%	7.24%
Southwest Gas Holdings, Inc.	SWX	6.00	2.75	54.17%	62.30	9.63%	5.22%	57.00	65.00	4.43%	$ 80.00	$ 74.00	$ 77.00	48.25	1.60	7.07%	37.34%	2.64%	7.86%
Spire Inc.	SR	5.15	3.00	41.75%	72.00	7.15%	2.99%	52.00	55.00	1.87%	$ 88.00	$ 80.80	$ 84.40	54.00	1.56	2.92%	36.02%	1.05%	4.04%
																		Average	6.61%

Notes:
[1] Source: Value Line
[2] Source: Value Line
[3] Equals 1 - [2] / [1]
[4] Source: Value Line
[5] Equals [1] / [4]
[6] Equals [3] x [5]
[7] Source: Value Line
[8] Source: Value Line
[9] Equals ([8] / [7]) ^ 0.33 - 1
[10] Source: Value Line
[11] Source: Value Line
[12] Equals Average ([10], [11])
[13] Source: Value Line
[14] Equals [12] / [13]
[15] Equals [9] x [14]
[16] Equals 1 - (1 / [14])
[17] Equals [15] x [16]
[18] Equals [6] + [17]

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Ex-Ante Market Risk Premium
Market DCF Method Based - Bloomberg

[1]	[2]	[3]
S&P 500 Est. Required Market Return	Current 30-Year Treasury (30-day average)	Implied Market Risk Premium
13.53%	1.31%	12 21%

Company	Ticker	[4] Market Capitalization	[5] Weight in Index	[6] Estimated Dividend Yield	[7] Long-Term Growth Est.	[8] DCF Result	[9] Weighted DCF Result
Agilent Technologies Inc	A	23,737.87	N/A	0.94%	N/A	N/A	N/A
American Airlines Group Inc	AAL	5,078.96	0.02%	0.83%	-12.30%	-11.52%	-0 0023%
Advance Auto Parts Inc	AAP	8,353.61	0.03%	0.56%	11.69%	12.28%	0.0040%
Apple Inc	AAPL	1,285,516.02	5.07%	1.10%	10.67%	11.82%	0.6000%
AbbVie Inc	ABBV	121,382.50	0.48%	5.73%	1.53%	7.31%	0.0350%
AmerisourceBergen Corp	ABC	18,460.25	0.07%	1.86%	12.24%	14.22%	0.0104%
ABIOMED Inc	ABMD	8,618.23	0.03%	0.00%	16.00%	16.00%	0.0054%
Abbott Laboratories	ABT	162,892.97	0.64%	1.54%	8.10%	9.70%	0.0624%
Accenture PLC	ACN	118,148.82	0.47%	1.72%	10.50%	12.31%	0.0574%
Adobe Inc	ADBE	170,384.05	0.67%	0.00%	17.67%	17.67%	0.1188%
Analog Devices Inc	ADI	40,356.92	0.16%	2.19%	12.15%	14.47%	0.0231%
Archer-Daniels-Midland Co	ADM	20,694.70	0.08%	3.89%	8.80%	12.86%	0.0105%
Automatic Data Processing Inc	ADP	63,047.36	0.25%	2.41%	12.55%	15.11%	0.0376%
Alliance Data Systems Corp	ADS	2,384.68	0.01%	15 38%	-4 34%	10.71%	0.0010%
Autodesk Inc	ADSK	41,079.04	0.16%	0.00%	33.95%	33.95%	0.0551%
Ameren Corp	AEE	17,950.14	0.07%	2.77%	7.03%	9.90%	0.0070%
American Electric Power Co Inc	AEP	41,125.55	0.16%	3.40%	6.83%	10.35%	0.0168%
AES Corp/The	AES	8,808.18	0.03%	4.40%	7.81%	12.38%	0.0043%
Aflac Inc	AFL	26,719.99	0.11%	3.05%	0.11%	3.16%	0.0033%
Allergan PLC	AGN	61,635.24	N/A	1.60%	N/A	N/A	N/A
American International Group Inc	AIG	21,902.61	0.09%	5.12%	15.85%	21.37%	0.0185%
Apartment Investment and Management Co	AIV	5,610.21	0.02%	4.37%	2.71%	7.14%	0.0016%
Assurant Inc	AIZ	6,355.68	N/A	2.39%	N/A	N/A	N/A
Arthur J Gallagher & Co	AJG	14,884.19	0.06%	2.28%	10.44%	12.84%	0.0075%
Akamai Technologies Inc	AKAM	15,817.48	0.06%	0.00%	11.87%	11.87%	0.0074%
Albemarle Corp	ALB	6,531.15	0.03%	2.47%	7.97%	10.54%	0.0027%
Align Technology Inc	ALGN	16,921.31	0.07%	0.00%	14.25%	14.25%	0.0095%
Alaska Air Group Inc	ALK	3,986.45	0.02%	1.17%	-14.87%	-13.79%	-0 0022%
Allstate Corp/The	ALL	32,184.75	0.13%	2.07%	7.37%	9.51%	0.0121%
Allegion plc	ALLE	9,271.82	0.04%	1.10%	6.17%	7.31%	0.0027%
Alexion Pharmaceuticals Inc	ALXN	23,761.62	0.09%	0.00%	10.92%	10.92%	0.0102%
Applied Materials Inc	AMAT	45,621.40	0.18%	1.75%	13.16%	15.02%	0.0271%
Amcor PLC	AMCR	14,388.30	0.06%	5.27%	8.10%	13.59%	0.0077%
Advanced Micro Devices Inc	AMD	61,358.66	0.24%	0.00%	20.33%	20.33%	0.0493%
AMETEK Inc	AME	19,222.18	0.08%	0.75%	8.42%	9.21%	0.0070%
Amgen Inc	AMGN	140,604.55	0.56%	2.62%	8.06%	10.78%	0.0599%
Ameriprise Financial Inc	AMP	14,134.01	0.06%	3.57%	3.90%	7.54%	0.0042%
American Tower Corp	AMT	105,506.93	0.42%	1.90%	15.64%	17.68%	0.0737%
Amazon.com Inc	AMZN	1,233,350.91	4.87%	0.00%	34.85%	34.85%	1.6968%
Arista Networks Inc	ANET	16,591.96	0.07%	0.00%	15.80%	15.80%	0.0103%
ANSYS Inc	ANSS	22,407.51	0.09%	0.00%	11.50%	11.50%	0.0102%
Anthem Inc	ANTM	70,776.55	0.28%	1.35%	13.13%	14.57%	0.0407%
Aon PLC	AON	39,901.01	0.16%	1.08%	11.30%	12.44%	0.0196%
AO Smith Corp	AOS	6,865.78	0.03%	2.41%	8.00%	10.51%	0.0028%
Apache Corp	APA	4,936.62	0.02%	2.52%	-18.00%	-15.70%	-0 0031%
Air Products and Chemicals Inc	APD	49,820.39	0.20%	2.23%	11.98%	14.34%	0.0282%
Amphenol Corp	APH	26,115.64	0.10%	1.11%	8.12%	9.28%	0.0096%
Aptiv PLC	APTV	17,750.48	0.07%	0.79%	8.39%	9.21%	0.0065%
Alexandria Real Estate Equities Inc	ARE	19,823.95	0.08%	2.67%	3.33%	6.04%	0.0047%
Atmos Energy Corp	ATO	12,471.66	0.05%	2.26%	7.35%	9.69%	0.0048%
Activision Blizzard Inc	ATVI	49,095.63	0.19%	0.62%	8.59%	9.23%	0.0179%
AvalonBay Communities Inc	AVB	22,932.72	0.09%	3.90%	6.48%	10.51%	0.0095%
Broadcom Inc	AVGO	108,591.33	0.43%	4.79%	5.40%	10.31%	0.0442%
Avery Dennison Corp	AVY	9,195.04	0.04%	2.12%	4.50%	6.66%	0.0024%
American Water Works Co Inc	AWK	22,028.28	0.09%	1.74%	8.19%	10.00%	0.0087%
American Express Co	AXP	73,453.65	0.29%	1.92%	7.09%	9.08%	0.0263%
AutoZone Inc	AZO	23,826.95	0.09%	0.00%	8.12%	8.12%	0.0076%
Boeing Co/The	BA	79,581.16	0.31%	1.46%	65.59%	67.53%	0.2121%
Bank of America Corp	BAC	208,645.47	0.82%	3.09%	9.25%	12.48%	0.1028%
Baxter International Inc	BAX	45,174.48	0.18%	1.05%	11.95%	13.07%	0.0233%
Best Buy Co Inc	BBY	19,758.23	0.08%	2.95%	7.00%	10.05%	0.0078%
Becton Dickinson and Co	BDX	68,479.36	0.27%	1.42%	10.68%	12.18%	0.0329%
Franklin Resources Inc	BEN	9,331.57	0.04%	5.75%	6.00%	11.93%	0.0044%
Brown-Forman Corp	BF/B	28,813.98	0.11%	1.09%	4.38%	5.49%	0.0062%
Biogen Inc	BIIB	48,438.94	0.19%	0.00%	0.25%	0.25%	0.0005%
Bank of New York Mellon Corp/The	BK	33,239.53	0.13%	3.34%	4.15%	7.55%	0.0099%

Company	Ticker	[4] Market Capitalization	[5] Weight in Index	[6] Estimated Dividend Yield	[7] Long-Term Growth Est.	[8] DCF Result	[9] Weighted DCF Result
Booking Holdings Inc	BKNG	60,600.03	0.24%	0.00%	12.43%	12.43%	0.0297%
Baker Hughes Co	BKR	14,402.85	0.06%	5.20%	15.49%	21.10%	0.0120%
BlackRock Inc	BLK	77,931.30	0.31%	2.89%	3.84%	6.79%	0.0209%
Ball Corp	BLL	21,368.34	0.08%	0.83%	8.53%	9.40%	0.0079%
Bristol-Myers Squibb Co	BMY	137,580.40	0.54%	2.96%	11.38%	14.50%	0.0788%
Broadridge Financial Solutions Inc	BR	13,317.10	0.05%	1.87%	7.10%	9.04%	0.0048%
Berkshire Hathaway Inc	BRK/B	455,940.49	1.80%	0.00%	-3.10%	-3.10%	-0 0558%
Boston Scientific Corp	BSX	52,442.01	0.21%	0.00%	11.18%	11.18%	0.0232%
BorgWarner Inc	BWA	5,905.54	0.02%	2.45%	5.31%	7.82%	0.0018%
Boston Properties Inc	BXP	15,093.47	0.06%	4.09%	2.15%	6.28%	0.0037%
Citigroup Inc	C	101,092.21	0.40%	4.24%	-1 53%	2.67%	0.0107%
Conagra Brands Inc	CAG	16,287.83	0.06%	2.54%	8.37%	11.02%	0.0071%
Cardinal Health Inc	CAH	14,437.45	0.06%	3.95%	4.78%	8.82%	0.0050%
Carrier Global Corp	CARR	15,339.67	N/A	0.00%	N/A	N/A	N/A
Caterpillar Inc	CAT	62,989.43	0.25%	3.65%	7.83%	11.62%	0.0289%
Chubb Ltd	CB	48,751.09	0.19%	2.85%	10.00%	12.99%	0.0250%
Cboe Global Markets Inc	CBOE	10,903.96	0.04%	1.50%	6.15%	7.69%	0.0033%
CBRE Group Inc	CBRE	14,432.83	0.06%	0.00%	8.45%	8.45%	0.0048%
Crown Castle International Corp	CCI	66,442.37	0.26%	3.06%	15.95%	19.26%	0.0505%
Carnival Corp	CCL	11,686.76	0.05%	7.59%	-2.76%	4.72%	0.0022%
Cadence Design Systems Inc	CDNS	22,650.44	0.09%	0.00%	10.57%	10.57%	0.0094%
CDW Corp/DE	CDW	15,762.16	0.06%	1.34%	13.10%	14.53%	0.0090%
Celanese Corp	CE	9,821.27	0.04%	3.01%	3.35%	6.40%	0.0025%
Cerner Corp	CERN	21,118.75	0.08%	0.55%	11.91%	12.49%	0.0104%
CF Industries Holdings Inc	CF	5,879.42	0.02%	4.40%	6.00%	10.53%	0.0024%
Citizens Financial Group Inc	CFG	9,551.27	0.04%	6.88%	30.88%	38.82%	0.0146%
Church & Dwight Co Inc	CHD	17,210.03	0.07%	1.38%	7.61%	9.04%	0.0061%
CH Robinson Worldwide Inc	CHRW	9,311.98	0.04%	2.90%	8.37%	11.39%	0.0042%
Charter Communications Inc	CHTR	131,660.59	0.52%	0.00%	43.53%	43.53%	0.2263%
Cigna Corp	CI	72,814.40	0.29%	0.03%	11.06%	11.09%	0.0319%
Cincinnati Financial Corp	C NF	10,580.74	N/A	3.91%	N/A	N/A	N/A
Colgate-Palmolive Co	CL	60,252.82	0.24%	2.58%	4.97%	7.62%	0.0181%
Clorox Co/The	CLX	23,323.57	0.09%	2.26%	3.71%	6.01%	0.0055%
Comerica Inc	CMA	4,846.75	0.02%	7.87%	-0 20%	7.65%	0.0015%
Comcast Corp	CMCSA	171,749.25	0.68%	2.43%	8.78%	11.32%	0.0767%
CME Group Inc	CME	63,884.65	0.25%	3.38%	8.43%	11.96%	0.0302%
Chipotle Mexican Grill Inc	CMG	24,503.41	0.10%	0.00%	15.25%	15.25%	0.0148%
Cummins Inc	CMI	24,120.52	0.10%	3.30%	3.41%	6.77%	0.0064%
CMS Energy Corp	CMS	16,340.38	0.06%	2.86%	7.17%	10.14%	0.0065%
Centene Corp	CNC	38,558.44	0.15%	0.00%	14.77%	14.77%	0.0225%
CenterPoint Energy Inc	CNP	8,559.53	0.03%	4.42%	-1 04%	3.36%	0.0011%
Capital One Financial Corp	COF	29,485.23	0.12%	2.48%	7.17%	9.74%	0.0113%
Cabot Oil & Gas Corp	COG	8,617.20	0.03%	1.88%	1.20%	3.09%	0.0011%
Cooper Cos Inc/The	COO	15,289.84	0.06%	0.03%	8.93%	8.95%	0.0054%
ConocoPhillips	COP	45,335.80	0.18%	4.01%	-15.00%	-11.29%	-0 0202%
Costco Wholesale Corp	COST	133,798.73	0.53%	0.90%	8.07%	9.01%	0.0476%
Coty Inc	COTY	4,145.56	0.02%	6.42%	2.89%	9.40%	0.0015%
Campbell Soup Co	CPB	15,081.20	0.06%	2.82%	7.48%	10.40%	0.0062%
Capri Holdings Ltd	CPRI	2,277.82	0.01%	0.00%	-0 89%	-0.89%	-0 0001%
Copart Inc	CPRT	18,722.15	N/A	0.00%	N/A	N/A	N/A
salesforce com Inc	CRM	144,945.25	0.57%	0.00%	19.15%	19.15%	0.1096%
Cisco Systems Inc	CSCO	179,728.50	0.71%	3.33%	5.42%	8.84%	0.0628%
CSX Corp	CSX	50,696.81	0.20%	1.57%	8.77%	10.41%	0.0208%
Cintas Corp	CTAS	23,081.46	N/A	1.15%	N/A	N/A	N/A
CenturyLink Inc	CTL	11,659.70	0.05%	9.42%	0.63%	10.08%	0.0046%
Cognizant Technology Solutions Corp	CTSH	31,392.04	0.12%	1.49%	10.38%	11.95%	0.0148%
Corteva Inc	CTVA	19,623.73	0.08%	1.91%	11.58%	13.59%	0.0105%
Citrix Systems Inc	CTXS	17,901.58	0.07%	0.96%	9.33%	10.34%	0.0073%
CVS Health Corp	CVS	80,359.17	0.32%	3.25%	8.30%	11.68%	0.0371%
Chevron Corp	CVX	171,762.04	0.68%	5.61%	38.70%	45.39%	0.3078%
Concho Resources Inc	CXO	11,157.22	0.04%	1.41%	8.40%	9.87%	0.0043%
Dominion Energy Inc	D	64,656.00	0.26%	4.90%	4.90%	9.92%	0.0253%
Delta Air Lines Inc	DAL	16,526.07	0.07%	1.33%	-5.43%	-4.14%	-0 0027%
DuPont de Nemours Inc	DD	34,503.04	0.14%	2.61%	0.29%	2.90%	0.0040%
Deere & Co	DE	45,493.72	0.18%	2.19%	1.10%	3.30%	0.0059%
Discover Financial Services	DFS	13,148.82	0.05%	4.16%	15.40%	19.88%	0.0103%
Dollar General Corp	DG	44,090.59	0.17%	0.81%	10.53%	11.38%	0.0198%
Quest Diagnostics Inc	DGX	14,754.74	0.06%	2.03%	5.29%	7.38%	0.0043%
DR Horton Inc	DHI	17,166.26	0.07%	1.48%	10.55%	12.10%	0.0082%
Danaher Corp	DHR	113,914.48	0.45%	0.44%	11.21%	11.68%	0.0525%
Walt Disney Co/The	DIS	195,258.19	0.77%	1.70%	18.26%	20.12%	0.1551%
Discovery Inc	DISCA	15,095.55	0.06%	0.00%	-0 63%	-0.63%	-0 0004%
DISH Network Corp	DISH	13,084.13	0.05%	0.00%	2.42%	2.42%	0.0012%
Digital Realty Trust Inc	DLR	41,416.89	0.16%	3.05%	13.50%	16.75%	0.0274%
Dollar Tree Inc	DLTR	18,900.19	0.07%	0.00%	8.45%	8.45%	0.0063%
Dover Corp	DOV	13,480.64	0.05%	2.12%	10.30%	12.53%	0.0067%
Dow Inc	DOW	27,248.92	0.11%	7.78%	-0.14%	7.63%	0.0082%

Company	Ticker	[4] Market Capitalization	[5] Weight in Index	[6] Estimated Dividend Yield	[7] Long-Term Growth Est.	[8] DCF Result	[9] Weighted DCF Result
Duke Realty Corp	DRE	12,781.50	0.05%	2.69%	-0.76%	1.92%	0.0010%
Darden Restaurants Inc	DRI	9,583.79	0.04%	3.47%	5.82%	9.40%	0.0036%
DTE Energy Co	DTE	19,928.98	0.08%	3.92%	6.23%	10.26%	0.0081%
Duke Energy Corp	DUK	62,142.86	0.25%	4.57%	4.86%	9.54%	0.0234%
DaVita Inc	DVA	9,623.87	0.04%	0.00%	9.30%	9.30%	0.0035%
Devon Energy Corp	DVN	4,772.81	0.02%	3.41%	7.47%	11.01%	0.0021%
DXC Technology Co	DXC	4,599.95	0.02%	4.55%	-7 39%	-3.01%	-0 0005%
Electronic Arts Inc	EA	33,098.19	0.13%	0.00%	8.09%	8.09%	0.0106%
eBay Inc	EBAY	31,707.90	0.13%	1.59%	11.23%	12.91%	0.0162%
Ecolab Inc	ECL	55,953.67	0.22%	0.97%	10.45%	11.48%	0.0253%
Consolidated Edison Inc	ED	26,317.31	0.10%	3.88%	3.46%	7.41%	0.0077%
Equifax Inc	EFX	16,860.40	0.07%	1.13%	7.41%	8.58%	0.0057%
Edison International	EIX	21,289.08	0.08%	4.32%	4.83%	9.25%	0.0078%
Estee Lauder Cos Inc/The	EL	63,422.90	0.25%	1.00%	11.17%	12.23%	0.0306%
Eastman Chemical Co	EMN	8,222.96	0.03%	4.36%	5.27%	9.74%	0.0032%
Emerson Electric Co	EMR	34,074.02	0.13%	3.47%	6.51%	10.10%	0.0136%
EOG Resources Inc	EOG	27,653.43	0.11%	2.99%	-4 57%	-1.64%	-0 0018%
Equinix Inc	EQIX	58,017.94	0.23%	1.58%	21.96%	23.71%	0.0543%
Equity Residential	EQR	24,209.09	0.10%	3.68%	5.40%	9.18%	0.0088%
Eversource Energy	ES	26,657.81	0.11%	2.81%	6.33%	9.23%	0.0097%
Essex Property Trust Inc	ESS	16,154.87	0.06%	3.36%	5.26%	8.71%	0.0056%
E*TRADE Financial Corp	ETFC	8,976.13	0.04%	1.42%	-11.58%	-10.24%	-0 0036%
Eaton Corp PLC	ETN	33,400.00	0.13%	3.45%	8.43%	12.02%	0.0158%
Entergy Corp	ETR	19,179.90	0.08%	3.93%	2.77%	6.75%	0.0051%
Evergy Inc	EVRG	13,243.69	0.05%	3.52%	5.63%	9.25%	0.0048%
Edwards Lifesciences Corp	EW	44,925.66	0.18%	0.00%	13.18%	13.18%	0.0234%
Exelon Corp	EXC	36,113.32	0.14%	4.12%	1.19%	5.33%	0.0076%
Expeditors International of Washington I	EXPD	12,028.84	0.05%	1.46%	9.70%	11.23%	0.0053%
Expedia Group Inc	EXPE	9,936.43	0.04%	1.24%	13.67%	15.00%	0.0059%
Extra Space Storage Inc	EXR	11,426.54	0.05%	4.12%	4.17%	8.37%	0.0038%
Ford Motor Co	F	20,243.13	0.08%	4.18%	13.51%	17.97%	0.0144%
Diamondback Energy Inc	FANG	6,871.30	0.03%	3.26%	11.96%	15.41%	0.0042%
Fastenal Co	FAST	20,804.63	0.08%	2.72%	13.85%	16.75%	0.0138%
Facebook Inc	FB	583,239.94	2.30%	0.00%	22.16%	22.16%	0.5102%
Fortune Brands Home & Security Inc	FBHS	6,733.84	0.03%	1.99%	5.63%	7.68%	0.0020%
Freeport-McMoRan Inc	FCX	12,820.81	0.05%	0.71%	136.51%	137.71%	0.0697%
FedEx Corp	FDX	33,118.63	0.13%	2.05%	14.06%	16.26%	0.0213%
FirstEnergy Corp	FE	22,358.17	0.09%	3.78%	1.61%	5.42%	0.0048%
F5 Networks Inc	FFIV	8,443.19	0.03%	0.00%	4.02%	4.02%	0.0013%
Fidelity National Information Services I	FIS	81,473.33	0.32%	1.12%	18.45%	19.67%	0.0633%
Fiserv Inc	FISV	69,703.20	0.28%	0.00%	14.77%	14.77%	0.0407%
Fifth Third Bancorp	FITB	13,294.31	0.05%	5.79%	9.77%	15.85%	0.0083%
FLIR Systems Inc	FLIR	5,835.37	0.02%	1.68%	10.40%	12.17%	0.0028%
Flowserve Corp	FLS	3,665.27	N/A	2.81%	N/A	N/A	N/A
FleetCor Technologies Inc	FLT	20,209.68	0.08%	0.03%	11.05%	11.08%	0.0088%
FMC Corp	FMC	11,895.58	0.05%	1.87%	9.80%	11.76%	0.0055%
Fox Corp	FOXA	15,617.55	0.06%	1.75%	-3 94%	-2.22%	-0 0014%
First Republic Bank/CA	FRC	17,863.58	0.07%	0.76%	6.49%	7.27%	0.0051%
Federal Realty Investment Trust	FRT	6,297.09	0.02%	5.06%	6.06%	11.28%	0.0028%
TechnipFMC PLC	FTI	3,983.35	0.02%	3.70%	9.50%	13.38%	0.0021%
Fortinet Inc	FTNT	17,368.99	0.07%	0.00%	16.20%	16.20%	0.0111%
Fortive Corp	FTV	21,558.79	0.09%	0.46%	5.82%	6.30%	0.0054%
General Dynamics Corp	GD	37,470.25	0.15%	3.32%	4.58%	7.97%	0.0118%
General Electric Co	GE	59,480.23	0.23%	0.59%	6.07%	6.67%	0.0157%
Gilead Sciences Inc	GILD	105,757.27	0.42%	3.21%	0.82%	4.04%	0.0169%
General Mills Inc	GIS	36,301.66	0.14%	3.28%	5.87%	9.24%	0.0132%
Globe Life Inc	GL	8,843.08	0.03%	0.87%	4.90%	5.80%	0.0020%
Corning Inc	GLW	16,785.27	0.07%	3.96%	4.13%	8.17%	0.0054%
General Motors Co	GM	31,927.71	0.13%	5.55%	13.36%	19.28%	0.0243%
Alphabet Inc	GOOGL	919,989.00	3.63%	0.00%	15.51%	15.51%	0.5632%
Genuine Parts Co	GPC	11,525.86	0.05%	3.95%	2.48%	6.48%	0.0029%
Global Payments Inc	GPN	49,827.33	0.20%	0.36%	20.52%	20.92%	0.0411%
Gap Inc/The	GPS	3,025.83	0.01%	9.59%	6.37%	16.27%	0.0019%
Garmin Ltd	GRMN	15,503.01	0.06%	2.97%	6.90%	9.97%	0.0061%
Goldman Sachs Group Inc/The	GS	65,751.51	0.26%	2.76%	5.13%	7.96%	0.0207%
WW Grainger Inc	GWW	14,734.69	0.06%	2.18%	9.47%	11.75%	0.0068%
Halliburton Co	HAL	9,211.42	0.04%	5.68%	12.95%	18.99%	0.0069%
Hasbro Inc	HAS	9,893.27	0.04%	3.78%	10.00%	13.97%	0.0055%
Huntington Bancshares Inc/OH	HBAN	9,452.30	0.04%	6.53%	-9 27%	-3.05%	-0 0011%
Hanesbrands Inc	HBI	3,459.47	0.01%	4.53%	1.55%	6.12%	0.0008%
HCA Healthcare Inc	HCA	37,190.95	0.15%	0.74%	8.99%	9.77%	0.0143%
Home Depot Inc/The	HD	236,122.95	0.93%	2.67%	9.49%	12.29%	0.1145%
Hess Corp	HES	14,939.48	N/A	2.05%	N/A	N/A	N/A
HollyFrontier Corp	HFC	5,348.63	0.02%	4.25%	-4 50%	-0.34%	-0 0001%
Hartford Financial Services Group Inc/Th	HIG	13,603.27	0.05%	3.45%	12.00%	15.66%	0.0084%
Huntington Ingalls Industries Inc	HII	7,794.96	0.03%	2.24%	40.00%	42.69%	0.0131%
Hilton Worldwide Holdings Inc	HLT	20,983.98	0.08%	0.18%	1.56%	1.74%	0.0014%

Company	Ticker	[4] Market Capitalization	[5] Weight in Index	[6] Estimated Dividend Yield	[7] Long-Term Growth Est.	[8] DCF Result	[9] Weighted DCF Result
Harley-Davidson Inc	HOG	3,342.94	0.01%	4.50%	7.70%	12.37%	0.0016%
Hologic Inc	HOLX	12,936.10	0.05%	0.00%	9.07%	9.07%	0.0046%
Honeywell International Inc	HON	100,363.98	0.40%	2.53%	6.19%	8.79%	0.0348%
Helmerich & Payne Inc	HP	2,152.51	N/A	11.15%	N/A	N/A	N/A
Hewlett Packard Enterprise Co	HPE	12,960.72	0.05%	4.80%	2.05%	6.90%	0.0035%
HP Inc	HPQ	22,175.64	0.09%	4.55%	3.57%	8.19%	0.0072%
H&R Block Inc	HRB	3,204.71	0.01%	6.26%	10.00%	16.58%	0.0021%
Hormel Foods Corp	HRL	25,194.81	0.10%	1.97%	4.63%	6.65%	0.0066%
Henry Schein Inc	HSIC	7,788.77	0.03%	0.00%	2.25%	2.25%	0.0007%
Host Hotels & Resorts Inc	HST	8,689.40	0.03%	5.32%	-2 30%	2.96%	0.0010%
Hershey Co/The	HSY	27,546.72	0.11%	2.40%	6.83%	9.32%	0.0101%
Humana Inc	HUM	50,478.92	0.20%	0.66%	11.97%	12.68%	0.0253%
Howmet Aerospace Inc	HWM	5,699.87	0.02%	0.00%	51.10%	51.10%	0.0115%
International Business Machines Corp	BM	111,483.71	0.44%	5.26%	2.67%	8.01%	0.0352%
Intercontinental Exchange Inc	ICE	48,948.99	0.19%	1.32%	9.91%	11.30%	0.0218%
IDEXX Laboratories Inc	IDXX	23,658.44	0.09%	0.00%	17.53%	17.53%	0.0164%
IDEX Corp	IEX	11,582.45	0.05%	1.36%	11.33%	12.76%	0.0058%
International Flavors & Fragrances Inc	FF	13,994.29	0.06%	2.29%	7.47%	9.84%	0.0054%
Illumina Inc	ILMN	46,838.16	0.18%	0.00%	18.80%	18.80%	0.0348%
Incyte Corp	INCY	21,187.53	0.08%	0.00%	14.98%	14.98%	0.0125%
IHS Markit Ltd	INFO	26,847.07	0.11%	0.71%	12.20%	12.95%	0.0137%
Intel Corp	INTC	253,955.32	1.00%	2.17%	6.94%	9.18%	0.0921%
Intuit Inc	INTU	70,282.66	0.28%	0.77%	16.20%	17.03%	0.0473%
International Paper Co	IP	13,475.00	0.05%	5.99%	-17.75%	-12.29%	-0 0065%
Interpublic Group of Cos Inc/The	IPG	6,615.64	0.03%	5.68%	-0 04%	5.64%	0.0015%
IPG Photonics Corp	IPGP	6,872.88	N/A	0.00%	N/A	N/A	N/A
IQVIA Holdings Inc	IQV	27,229.52	0.11%	0.00%	11.20%	11.20%	0.0120%
Ingersoll Rand Inc	IR	12,113.60	0.05%	0.38%	9.40%	9.80%	0.0047%
Iron Mountain Inc	RM	6,960.68	0.03%	10 31%	6.70%	17.35%	0.0048%
Intuitive Surgical Inc	ISRG	59,577.69	0.24%	0.00%	7.87%	7.87%	0.0185%
Gartner Inc	IT	10,594.81	0.04%	0.00%	10.82%	10.82%	0.0045%
Illinois Tool Works Inc	ITW	51,596.59	0.20%	2.53%	5.65%	8.26%	0.0168%
Invesco Ltd	IVZ	3,955.68	0.02%	10 01%	-9 60%	-0.07%	0.0000%
Jacobs Engineering Group Inc	J	11,009.90	0.04%	0.90%	7.71%	8.65%	0.0038%
JB Hunt Transport Services Inc	JBHT	10,744.91	0.04%	1.06%	11.70%	12.82%	0.0054%
Johnson Controls International plc	JCI	22,241.41	0.09%	3.71%	9.67%	13.56%	0.0119%
Jack Henry & Associates Inc	JKHY	12,547.49	0.05%	1.01%	12.10%	13.17%	0.0065%
Johnson & Johnson	JNJ	395,294.56	1.56%	2.64%	5.58%	8.29%	0.1294%
Juniper Networks Inc	JNPR	7,149.85	0.03%	3.68%	7.86%	11.68%	0.0033%
JPMorgan Chase & Co	JPM	291,736.39	1.15%	3.80%	5.70%	9.61%	0.1107%
Nordstrom Inc	JWN	2,936.18	0.01%	3.17%	6.00%	9.27%	0.0011%
Kellogg Co	K	22,433.66	0.09%	3.55%	3.22%	6.83%	0.0061%
KeyCorp	KEY	11,362.47	0.04%	6.36%	3.36%	9.83%	0.0044%
Keysight Technologies Inc	KEYS	18,134.25	0.07%	0.00%	20.00%	20.00%	0.0143%
Kraft Heinz Co/The	KHC	37,055.89	0.15%	5.17%	1.40%	6.61%	0.0097%
Kimco Realty Corp	KIM	4,718.68	0.02%	9.93%	4.64%	14.80%	0.0028%
KLA Corp	KLAC	25,724.75	0.10%	1.87%	11.04%	13.01%	0.0132%
Kimberly-Clark Corp	KMB	47,158.97	0.19%	3.06%	4.36%	7.48%	0.0139%
Kinder Morgan Inc	KMI	34,442.45	0.14%	7.27%	4.55%	11.98%	0.0163%
CarMax Inc	KMX	11,973.63	0.05%	0.00%	9.83%	9.83%	0.0046%
Coca-Cola Co/The	KO	197,092.56	0.78%	3.57%	2.76%	6.38%	0.0497%
Kroger Co/The	KR	24,589.16	0.10%	2.08%	5.25%	7.39%	0.0072%
Kohl's Corp	KSS	2,865.85	0.01%	10.48%	8.00%	18.90%	0.0021%
Kansas City Southern	KSU	12,404.89	0.05%	1.21%	10.17%	11.44%	0.0056%
Loews Corp	L	9,813.51	N/A	0.00%	N/A	N/A	N/A
L Brands Inc	LB	3,287.98	0.01%	7.05%	11.50%	18.95%	0.0025%
Leidos Holdings Inc	LDOS	14,015.92	0.06%	1.40%	9.93%	11.40%	0.0063%
Leggett & Platt Inc	LEG	4,645.92	N/A	4.67%	N/A	N/A	N/A
Lennar Corp	LEN	15,185.43	0.06%	0.66%	9.66%	10.35%	0.0062%
Laboratory Corp of America Holdings	LH	15,968.64	0.06%	0.00%	4.78%	4.78%	0.0030%
L3Harris Technologies Inc	LHX	42,012.79	0.17%	1.72%	16.72%	18.59%	0.0308%
Linde PLC	LIN	96,628.32	0.38%	2.06%	9.50%	11.66%	0.0445%
LKQ Corp	LKQ	8,046.12	0.03%	0.00%	14.20%	14.20%	0.0045%
Eli Lilly and Co	LLY	147,996.43	0.58%	1.92%	11.31%	13.34%	0.0779%
Lockheed Martin Corp	LMT	109,106.16	0.43%	2.54%	7.85%	10.49%	0.0452%
Lincoln National Corp	LNC	6,853.41	0.03%	4.64%	9.00%	13.85%	0.0037%
Alliant Energy Corp	LNT	11,905.85	0.05%	3.11%	5.63%	8.83%	0.0042%
Lowe's Cos Inc	LOW	79,080.87	0.31%	2.30%	16.29%	18.78%	0.0586%
Lam Research Corp	LRCX	37,057.01	0.15%	1.83%	13.88%	15.84%	0.0232%
Southwest Airlines Co	LUV	18,418.30	0.07%	1.28%	-3 89%	-2.63%	-0 0019%
Las Vegas Sands Corp	LVS	36,674.30	0.14%	38 92%	6.90%	47.16%	0.0683%
Lamb Weston Holdings Inc	LW	8,960.95	0.04%	1.40%	-1 85%	-0.46%	-0 0002%
LyondellBasell Industries NV	LYB	19,333.16	0.08%	7.43%	6.20%	13.86%	0.0106%
Live Nation Entertainment Inc	LYV	9,656.97	N/A	0.00%	N/A	N/A	N/A
Mastercard Inc	MA	275,998.48	1.09%	0.53%	15.05%	15.62%	0.1702%
Mid-America Apartment Communities Inc	MAA	12,790.18	N/A	3.58%	N/A	N/A	N/A
Marriott International Inc/MD	MAR	29,484.67	0.12%	0.76%	0.03%	0.79%	0.0009%

Company	Ticker	[4] Market Capitalization	[5] Weight in Index	[6] Estimated Dividend Yield	[7] Long-Term Growth Est.	[8] DCF Result	[9] Weighted DCF Result
Masco Corp	MAS	10,824.52	0.04%	1.33%	8.92%	10.32%	0.0044%
McDonald's Corp	MCD	139,453.70	0.55%	2.64%	6.95%	9.69%	0.0533%
Microchip Technology Inc	MCHP	21,014.68	0.08%	1.55%	8.31%	9.92%	0.0082%
McKesson Corp	MCK	22,812.42	0.09%	1.17%	3.78%	4.97%	0.0045%
Moody's Corp	MCO	45,659.97	0.18%	0.92%	11.70%	12.67%	0.0228%
Mondelez International Inc	MDLZ	73,428.75	0.29%	2.30%	7.83%	10.22%	0.0296%
Medtronic PLC	MDT	130,840.42	0.52%	2.19%	7.38%	9.65%	0.0498%
MetLife Inc	MET	32,800.57	0.13%	5.12%	4.58%	9.82%	0.0127%
MGM Resorts International	MGM	8,291.99	0.03%	2.43%	16.23%	18.86%	0.0062%
Mohawk Industries Inc	MHK	6,244.30	0.02%	0.00%	1.57%	1.57%	0.0004%
McCormick & Co Inc/MD	MKC	20,842.15	0.08%	1.54%	9.17%	10.78%	0.0089%
MarketAxess Holdings Inc	MKTX	17,065.04	N/A	0.53%	N/A	N/A	N/A
Martin Marietta Materials Inc	MLM	11,821.60	0.05%	1.12%	10.63%	11.81%	0.0055%
Marsh & McLennan Cos Inc	MMC	49,063.67	0.19%	1.95%	9.70%	11.75%	0.0227%
3M Co	MMM	87,383.83	0.34%	3.87%	7.05%	11.05%	0.0381%
Monster Beverage Corp	MNST	32,545.89	0.13%	0.00%	7.90%	7.90%	0.0102%
Altria Group Inc	MO	72,940.95	0.29%	8.60%	5.25%	14.07%	0.0405%
Mosaic Co/The	MOS	4,362.52	0.02%	1.69%	39.95%	41.97%	0.0072%
Marathon Petroleum Corp	MPC	20,852.02	0.08%	7.52%	4.22%	11.90%	0.0098%
Merck & Co Inc	MRK	200,340.38	0.79%	3.03%	8.22%	11.38%	0.0900%
Marathon Oil Corp	MRO	4,837.36	0.02%	3.27%	-66.02%	-63.83%	-0 0122%
Morgan Stanley	MS	62,141.68	0.25%	3.64%	-0 03%	3.61%	0.0089%
MSCI Inc	MSCI	27,335.79	0.11%	0.86%	13.17%	14.08%	0.0152%
Microsoft Corp	MSFT	1,359,028.33	5.37%	1.11%	13.74%	14.92%	0.8007%
Motorola Solutions Inc	MSI	24,671.07	0.10%	1.76%	8.90%	10.74%	0.0105%
M&T Bank Corp	MTB	14,564.87	0.06%	3.94%	-0 92%	3.00%	0.0017%
Mettler-Toledo International Inc	MTD	17,264.54	0.07%	0.00%	12.77%	12.77%	0.0087%
Micron Technology Inc	MU	53,262.59	0.21%	0.00%	6.95%	6.95%	0.0146%
Maxim Integrated Products Inc	MX M	14,659.06	0.06%	3.49%	8.03%	11.67%	0.0068%
Mylan NV	MYL	8,656.29	0.03%	0.67%	0.43%	1.11%	0.0004%
Noble Energy Inc	NBL	4,758.24	0.02%	2.17%	-57.77%	-56.22%	-0 0106%
Norwegian Cruise Line Holdings Ltd	NCLH	3,518.21	0.01%	0.15%	-31.66%	-31.53%	-0 0044%
Nasdaq Inc	NDAQ	18,024.02	0.07%	1.77%	11.84%	13.71%	0.0098%
NextEra Energy Inc	NEE	113,121.70	0.45%	2.42%	8.33%	10.85%	0.0484%
Newmont Corp	NEM	48,047.20	0.19%	1.63%	-3 00%	-1.39%	-0 0026%
Netflix Inc	NFLX	184,651.72	0.73%	0.00%	28.18%	28.18%	0.2054%
NiSource Inc	NI	9,609.18	0.04%	3.37%	5.12%	8.57%	0.0033%
NIKE Inc	NKE	135,567.93	0.54%	1.08%	12.09%	13.23%	0.0708%
NortonLifeLock Inc	NLOK	12,770.17	0.05%	39 29%	2.05%	41.74%	0.0210%
Nielsen Holdings PLC	NLSN	5,250.89	0.02%	1.63%	8.75%	10.45%	0.0022%
Northrop Grumman Corp	NOC	55,123.59	0.22%	1.69%	18.99%	20.84%	0.0453%
National Oilwell Varco Inc	NOV	4,907.14	0.02%	1.52%	14.30%	15.93%	0.0031%
ServiceNow Inc	NOW	67,040.00	0.26%	0.00%	29.40%	29.40%	0.0778%
NRG Energy Inc	NRG	8,400.67	0.03%	3.58%	-12.89%	-9.54%	-0 0032%
Norfolk Southern Corp	NSC	43,832.25	0.17%	2.23%	6.61%	8.91%	0.0154%
NetApp Inc	NTAP	9,680.92	0.04%	4.37%	6.10%	10.60%	0.0041%
Northern Trust Corp	NTRS	16,469.40	0.07%	3.58%	-0 55%	3.03%	0.0020%
Nucor Corp	NUE	12,398.33	0.05%	3.91%	5.25%	9.26%	0.0045%
NV DIA Corp	NVDA	179,791.69	0.71%	0.23%	14.44%	14.68%	0.1042%
NVR Inc	NVR	11,388.45	0.04%	0.00%	8.31%	8.31%	0.0037%
Newell Brands Inc	NWL	6,217.88	0.02%	6.63%	-3 03%	3.50%	0.0009%
News Corp	NWSA	5,891.60	0.02%	1.90%	-9 39%	-7.58%	-0 0018%
Realty Income Corp	O	18,859.42	0.07%	5.09%	3.73%	8.92%	0.0066%
Old Dominion Freight Line Inc	ODFL	17,368.83	0.07%	0.46%	8.59%	9.07%	0.0062%
ONEOK Inc	OKE	12,388.24	0.05%	12 50%	9.15%	22.22%	0.0109%
Omnicom Group Inc	OMC	12,220.55	0.05%	4.59%	2.31%	6.95%	0.0034%
Oracle Corp	ORCL	167,045.34	0.66%	1.80%	9.25%	11.14%	0.0735%
O'Reilly Automotive Inc	ORLY	28,666.14	0.11%	0.00%	10.55%	10.55%	0.0119%
Otis Worldwide Corp	OTIS	22,048.08	N/A	0.00%	N/A	N/A	N/A
Occidental Petroleum Corp	OXY	14,940.30	0.06%	8.96%	-1 50%	7.40%	0.0044%
Paycom Software Inc	PAYC	15,286.92	0.06%	0.00%	22.35%	22.35%	0.0135%
Paychex Inc	PAYX	24,579.18	0.10%	3.63%	7.00%	10.76%	0.0104%
People's United Financial Inc	PBCT	5,388.96	0.02%	5.67%	2.00%	7.72%	0.0016%
PACCAR Inc	PCAR	23,932.81	0.09%	3.26%	4.53%	7.87%	0.0074%
Healthpeak Properties Inc	PEAK	13,217.21	0.05%	5.67%	3.04%	8.79%	0.0046%
Public Service Enterprise Group Inc	PEG	25,615.00	0.10%	3.87%	4.52%	8.47%	0.0086%
PepsiCo Inc	PEP	183,552.43	0.72%	3.02%	4.17%	7.25%	0.0525%
Pfizer Inc	PFE	212,807.43	0.84%	3.94%	3.25%	7.25%	0.0609%
Principal Financial Group Inc	PFG	9,971.53	0.04%	6.20%	0.63%	6.85%	0.0027%
Procter & Gamble Co/The	PG	291,798.97	1.15%	2.56%	7.11%	9.77%	0.1125%
Progressive Corp/The	PGR	45,243.69	0.18%	3.49%	6.00%	9.60%	0.0171%
Parker-Hannifin Corp	PH	20,296.77	0.08%	2.24%	8.84%	11.18%	0.0090%
PulteGroup Inc	PHM	7,580.56	0.03%	1.68%	10.35%	12.12%	0.0036%
Packaging Corp of America	PKG	9,167.25	0.04%	3.27%	10.00%	13.43%	0.0049%
PerkinElmer Inc	PKI	10,076.39	0.04%	0.31%	5.04%	5.36%	0.0021%
Prologis Inc	PLD	65,948.96	0.26%	2.57%	6.88%	9.53%	0.0248%
Philip Morris International Inc	PM	116,161.86	0.46%	6.33%	6.47%	13.00%	0.0596%

Company	Ticker	[4] Market Capitalization	[5] Weight in Index	[6] Estimated Dividend Yield	[7] Long-Term Growth Est.	[8] DCF Result	[9] Weighted DCF Result
PNC Financial Services Group Inc/The	PNC	45,228.08	0.18%	4.33%	-3 03%	1.24%	0.0022%
Pentair PLC	PNR	5,732.43	0.02%	2.17%	4.33%	6.55%	0.0015%
Pinnacle West Capital Corp	PNW	8,660.52	0.03%	4.12%	4.85%	9.07%	0.0031%
PPG Industries Inc	PPG	21,427.75	0.08%	2.32%	3.85%	6.22%	0.0053%
PPL Corp	PPL	19,527.13	0.08%	6.53%	0.70%	7.25%	0.0056%
Perrigo Co PLC	PRGO	7,255.55	0.03%	1.71%	-1 00%	0.70%	0.0002%
Prudential Financial Inc	PRU	24,701.26	0.10%	7.05%	7.83%	15.16%	0.0148%
Public Storage	PSA	32,415.31	0.13%	4.39%	4.09%	8.57%	0.0110%
Phillips 66	PSX	32,036.59	0.13%	5.01%	5.26%	10.40%	0.0132%
PVH Corp	PVH	3,489.59	0.01%	0.16%	2.97%	3.13%	0.0004%
Quanta Services Inc	PWR	5,022.48	0.02%	0.53%	10.00%	10.56%	0.0021%
Pioneer Natural Resources Co	PXD	14,723.92	0.06%	2.43%	18.98%	21.64%	0.0126%
PayPal Holdings Inc	PYPL	144,265.60	0.57%	0.00%	22.44%	22.44%	0.1278%
QUALCOMM Inc	QCOM	88,498.08	0.35%	3.24%	15.83%	19.32%	0.0675%
Qorvo Inc	QRVO	11,340.56	0.04%	0.04%	11.15%	11.19%	0.0050%
Royal Caribbean Cruises Ltd	RCL	9,780.38	0.04%	2.78%	-62.66%	-60.75%	-0 0235%
Everest Re Group Ltd	RE	7,884.50	0.03%	3.09%	10.00%	13.24%	0.0041%
Regency Centers Corp	REG	7,371.68	0.03%	5.00%	5.68%	10.83%	0.0032%
Regeneron Pharmaceuticals Inc	REGN	59,173.22	0.23%	0.00%	8.74%	8.74%	0.0204%
Regions Financial Corp	RF	10,291.98	0.04%	5.85%	7.20%	13.26%	0.0054%
Robert Half International Inc	RHI	5,423.82	0.02%	2.81%	0.29%	3.10%	0.0007%
Raymond James Financial Inc	RJF	9,017.86	0.04%	2.18%	9.50%	11.79%	0.0042%
Ralph Lauren Corp	RL	5,440.77	0.02%	3.69%	2.62%	6.36%	0.0014%
ResMed Inc	RMD	22,461.90	0.09%	1.02%	15.69%	16.78%	0.0149%
Rockwell Automation Inc	ROK	21,946.32	0.09%	2.13%	6.26%	8.46%	0.0073%
Rollins Inc	ROL	13,110.70	N/A	1.06%	N/A	N/A	N/A
Roper Technologies Inc	ROP	35,601.59	0.14%	0.60%	11.93%	12.57%	0.0177%
Ross Stores Inc	ROST	32,468.16	0.13%	1.11%	8.67%	9.83%	0.0126%
Republic Services Inc	RSG	25,002.48	0.10%	2.12%	5.05%	7.22%	0.0071%
Raytheon Technologies Corp	RTX	98,269.39	0.39%	3.32%	-3 56%	-0.30%	-0 0012%
SBA Communications Corp	SBAC	32,529.34	0.13%	0.63%	10.00%	10.67%	0.0137%
Starbucks Corp	SBUX	89,643.66	0.35%	2.16%	13.60%	15.91%	0.0563%
Charles Schwab Corp/The	SCHW	48,556.04	0.19%	1.92%	5.00%	6.97%	0.0134%
Sealed Air Corp	SEE	4,450.25	0.02%	2.22%	4.67%	6.94%	0.0012%
Sherwin-Williams Co/The	SHW	48,702.40	0.19%	0.98%	9.57%	10.60%	0.0204%
SVB Financial Group	SIVB	9,946.39	0.04%	0.00%	10.00%	10.00%	0.0039%
JM Smucker Co/The	SJM	13,104.10	0.05%	3.01%	1.33%	4.36%	0.0023%
Schlumberger Ltd	SLB	23,343.01	0.09%	4.98%	36.00%	41.87%	0.0386%
SL Green Realty Corp	SLG	4,211.92	0.02%	6.47%	4.98%	11.61%	0.0019%
Snap-on Inc	SNA	7,081.81	0.03%	3.31%	4.06%	7.44%	0.0021%
Synopsys Inc	SNPS	23,603.69	0.09%	0.00%	14.14%	14.14%	0.0132%
Southern Co/The	SO	59,963.99	0.24%	4.48%	4.18%	8.76%	0.0207%
Simon Property Group Inc	SPG	20,406.40	0.08%	12.17%	1.83%	14.11%	0.0114%
S&P Global Inc	SPGI	70,554.79	0.28%	0.91%	11.80%	12.77%	0.0356%
Sempra Energy	SRE	36,212.81	0.14%	3.37%	7.22%	10.72%	0.0153%
STERIS PLC	STE	12,085.87	0.05%	1.02%	8.20%	9.26%	0.0044%
State Street Corp	STT	22,187.33	0.09%	3.32%	8.95%	12.41%	0.0109%
Seagate Technology PLC	STX	12,818.41	0.05%	5.15%	4.83%	10.11%	0.0051%
Constellation Brands Inc	STZ	31,565.35	0.12%	1.85%	2.11%	3.98%	0.0050%
Stanley Black & Decker Inc	SWK	16,973.61	0.07%	2.53%	2.64%	5.20%	0.0035%
Skyworks Solutions Inc	SWKS	17,614.19	0.07%	1.70%	11.84%	13.64%	0.0095%
Synchrony Financial	SYF	11,551.58	0.05%	4.48%	-3 52%	0.88%	0.0004%
Stryker Corp	SYK	69,879.22	0.28%	1.24%	8.90%	10.19%	0.0281%
Sysco Corp	SYY	28,613.78	0.11%	3.09%	8.97%	12.20%	0.0138%
AT&T Inc	T	217,098.75	0.86%	6.80%	4.48%	11.44%	0.0980%
Molson Coors Beverage Co	TAP	9,137.40	0.04%	5.33%	-6 37%	-1.20%	-0 0004%
TransDigm Group Inc	TDG	19,492.92	0.08%	3.58%	7.17%	10.88%	0.0084%
TE Connectivity Ltd	TEL	24,320.67	0.10%	2.51%	9.71%	12.34%	0.0118%
Truist Financial Corp	TFC	50,287.24	0.20%	4.85%	2.10%	7.01%	0.0139%
Teleflex Inc	TFX	15,571.09	0.06%	0.40%	13.50%	13.93%	0.0086%
Target Corp	TGT	54,851.19	0.22%	2.53%	8.66%	11.30%	0.0245%
Tiffany & Co	T F	15,348.89	N/A	1.94%	N/A	N/A	N/A
TJX Cos Inc/The	TJX	58,753.56	0.23%	1.51%	8.40%	9.97%	0.0231%
Thermo Fisher Scientific Inc	TMO	132,182.24	0.52%	0.25%	8.30%	8.56%	0.0447%
T-Mobile US Inc	TMUS	108,388.20	0.43%	0.41%	19.30%	19.75%	0.0845%
Tapestry Inc	TPR	4,107.31	0.02%	7.61%	9.30%	17.26%	0.0028%
T Rowe Price Group Inc	TROW	26,311.48	0.10%	3.10%	0.76%	3.87%	0.0040%
Travelers Cos Inc/The	TRV	25,589.51	0.10%	3.36%	6.21%	9.67%	0.0098%
Tractor Supply Co	TSCO	11,768.38	0.05%	1.44%	10.42%	11.93%	0.0055%
Tyson Foods Inc	TSN	22,701.72	0.09%	2.73%	7.47%	10.31%	0.0092%
Trane Technologies PLC	TT	20,911.38	0.08%	2.40%	2.51%	4.94%	0.0041%
Take-Two Interactive Software Inc	TTWO	13,730.01	0.05%	0.00%	8.70%	8.70%	0.0047%
Twitter Inc	TWTR	22,503.16	0.09%	0.00%	39.40%	39.40%	0.0350%
Texas Instruments Inc	TXN	106,525.87	0.42%	3.13%	8.80%	12.07%	0.0507%
Textron Inc	TXT	6,000.74	N/A	0.30%	N/A	N/A	N/A
Under Armour Inc	UAA	4,425.78	0.02%	0.00%	12.77%	12.77%	0.0022%
United Airlines Holdings Inc	UAL	8,592.00	0.03%	0.00%	-3 03%	-3.03%	-0 0010%

Company	Ticker	[4] Market Capitalization	[5] Weight in Index	[6] Estimated Dividend Yield	[7] Long-Term Growth Est.	[8] DCF Result	[9] Weighted DCF Result
UDR Inc	UDR	11,049.19	0.04%	3.83%	3.28%	7.18%	0.0031%
Universal Health Services Inc	UHS	9,047.94	0.04%	0.38%	8.34%	8.73%	0.0031%
Ulta Beauty Inc	ULTA	12,270.96	0.05%	0.00%	15.68%	15.68%	0.0076%
UnitedHealth Group Inc	UNH	277,093.73	1.09%	1.57%	11.80%	13.46%	0.1473%
Unum Group	UNM	3,548.02	0.01%	6.74%	9.00%	16.05%	0.0022%
Union Pacific Corp	UNP	108,428.39	0.43%	2.44%	9.00%	11.55%	0.0495%
United Parcel Service Inc	UPS	81,502.26	0.32%	4.23%	8.63%	13.04%	0.0420%
United Rentals Inc	URI	9,258.36	0.04%	0.00%	-15.30%	-15.30%	-0 0056%
US Bancorp	USB	54,969.00	0.22%	4.61%	6.43%	11.19%	0.0243%
Visa Inc	V	350,739.24	1.38%	0.66%	14.60%	15.31%	0.2120%
Varian Medical Systems Inc	VAR	10,370.36	0.04%	0.00%	8.40%	8.40%	0.0034%
VF Corp	VFC	22,933.25	0.09%	3.25%	7.08%	10.45%	0.0095%
ViacomCBS Inc	VIAC	10,738.50	0.04%	5.34%	1.85%	7.24%	0.0031%
Valero Energy Corp	VLO	25,827.71	0.10%	6.19%	-0 22%	5.96%	0.0061%
Vulcan Materials Co	VMC	14,974.77	0.06%	1.08%	14.45%	15.61%	0.0092%
Vornado Realty Trust	VNO	8,374.17	0.03%	7.70%	3.80%	11.64%	0.0038%
Verisk Analytics Inc	VRSK	24,827.52	0.10%	0.71%	9.17%	9.91%	0.0097%
VeriSign Inc	VRSN	24,204.36	0.10%	0.00%	3.20%	3.20%	0.0031%
Vertex Pharmaceuticals Inc	VRTX	65,104.04	0.26%	0.00%	36.11%	36.11%	0.0928%
Ventas Inc	VTR	12,068.61	0.05%	9.22%	-2 32%	6.80%	0.0032%
Verizon Communications Inc	VZ	237,727.84	0.94%	4.33%	2.63%	7.01%	0.0658%
Westinghouse Air Brake Technologies Corp	WAB	10,721.06	0.04%	0.88%	15.00%	15.95%	0.0068%
Waters Corp	WAT	11,576.92	0.05%	0.00%	3.89%	3.89%	0.0018%
Walgreens Boots Alliance Inc	WBA	37,974.86	0.15%	4.29%	9.09%	13.57%	0.0203%
Western Digital Corp	WDC	13,774.77	0.05%	4.34%	4.02%	8.45%	0.0046%
WEC Energy Group Inc	WEC	28,562.60	0.11%	2.79%	6.46%	9.34%	0.0105%
Welltower Inc	WELL	21,032.77	0.08%	6.60%	0.50%	7.12%	0.0059%
Wells Fargo & Co	WFC	119,000.42	0.47%	7.04%	9.41%	16.78%	0.0788%
Whirlpool Corp	WHR	7,003.61	0.03%	4.49%	0.17%	4.67%	0.0013%
Willis Towers Watson PLC	WLTW	22,950.05	0.09%	1.56%	10.00%	11.64%	0.0105%
Waste Management Inc	WM	42,371.19	0.17%	2.18%	4.10%	6.33%	0.0106%
Williams Cos Inc/The	WMB	23,498.20	0.09%	8.20%	9.43%	18.02%	0.0167%
Walmart Inc	WMT	344,436.47	1.36%	1.79%	6.97%	8.82%	0.1199%
WR Berkley Corp	WRB	9,711.18	N/A	1.87%	N/A	N/A	N/A
Westrock Co	WRK	8,319.71	0.03%	5.76%	-10.90%	-5.45%	-0 0018%
Western Union Co/The	WU	7,835.32	0.03%	4.64%	5.33%	10.09%	0.0031%
Weyerhaeuser Co	WY	16,319.52	N/A	6.22%	N/A	N/A	N/A
Wynn Resorts Ltd	WYNN	9,225.97	0.04%	2.83%	21.50%	24.63%	0.0090%
Xcel Energy Inc	XEL	33,370.87	0.13%	2.70%	5.76%	8.54%	0.0113%
Xilinx Inc	XLNX	21,748.32	0.09%	1.73%	8.20%	10.00%	0.0086%
Exxon Mobil Corp	XOM	196,588.10	0.78%	7.57%	4.32%	12.06%	0.0936%
DENTSPLY SIRONA Inc	XRAY	9,295.47	0.04%	0.90%	3.27%	4.18%	0.0015%
Xerox Holdings Corp	XRX	3,892.69	0.02%	5.49%	0.50%	6.01%	0.0009%
Xylem Inc/NY	XYL	12,935.96	0.05%	1.43%	11.65%	13.16%	0.0067%
Yum! Brands Inc	YUM	26,006.79	0.10%	2.15%	11.50%	13.77%	0.0141%
Zimmer Biomet Holdings Inc	ZBH	24,739.79	0.10%	0.86%	4.89%	5.77%	0.0056%
Zebra Technologies Corp	ZBRA	12,193.01	0.05%	0.00%	11.90%	11.90%	0.0057%
Zions Bancorp NA	ZION	5,179.36	0.02%	4.37%	-5 06%	-0.80%	-0 0002%
Zoetis Inc	ZTS	61,410.67	0.24%	0.62%	5.75%	6.39%	0.0155%
Total Market Capitalization:		25,331,098.14					13.53%

Notes:
[1] Equals sum of Col. [9]
[2] Source: Bloomberg Professional
[3] Equals [1] − [2]
[4] Source: Bloomberg Professional
[5] Equals weight in S&P 500 based on market capitalization
[6] Source: Bloomberg Professional
[7] Source: Bloomberg Professional
[8] Equals ([6] x (1 + (0.5 x [7]))) + [7]
[9] Equals Col. [5] x Col. [8]

Ex-Ante Market Risk Premium
Market DCF Method Based - Value Line

[1] S&P 500 Est. Required Market Return	[2] Current 30-Year Treasury (30-day average)	[3] Implied Market Risk Premium
14.79%	1.31%	13.48%

Company	Ticker	[4] Market Capitalization	[5] Weight in Index	[6] Estimated Dividend Yield	[7] Long-Term Growth Est.	[8] DCF Result	[9] Weighted DCF Result
Agilent Technologies Inc	A	23,302.70	0.10%	0.96%	10.50%	11.51%	0.0118%
American Airlines Group Inc	AAL	4,397.65	0.02%	3.90%	6.50%	10.53%	0.0020%
Advance Auto Parts Inc	AAP	7,824.60	0.03%	0.89%	11.00%	11.94%	0.0041%
Apple Inc	AAPL	1,210,687.00	5.33%	1.19%	14.00%	15.27%	0.8139%
AbbVie Inc	ABBV	120,486.90	0.53%	5.79%	8.00%	14.02%	0.0744%
AmerisourceBergen Corp	ABC	17,799.80	0.08%	1.94%	7.50%	9.51%	0.0075%
ABIOMED Inc	ABMD	7,521.69	0.03%	0.00%	11.00%	11.00%	0.0036%
Abbott Laboratories	ABT	168,283.80	0.74%	1.51%	10.50%	12.09%	0.0896%
Accenture PLC	ACN	109,902.60	0.48%	1.90%	8.50%	10.48%	0.0507%
Adobe Inc	ADBE	162,659.90	0.72%	0.00%	20.50%	20.50%	0.1468%
Analog Devices Inc	ADI	37,602.63	0.17%	2.43%	7.00%	9.52%	0.0157%
Archer-Daniels-Midland Co	ADM	19,717.80	0.09%	4.07%	9.00%	13.25%	0.0115%
Automatic Data Processing Inc	ADP	59,890.66	0.26%	2.78%	13.50%	16.47%	0.0434%
Alliance Data Systems Corp	ADS	1,745.97	0.01%	6.87%	8.00%	15.14%	0.0012%
Autodesk Inc	ADSK	38,587.19	N/A	0.00%	N/A	N/A	N/A
Ameren Corp	AEE	18,903.24	0.08%	2.64%	6.00%	8.72%	0.0073%
American Electric Power Co Inc	AEP	42,004.36	0.18%	3.39%	5.00%	8.47%	0.0157%
AES Corp/The	AES	8,418.92	N/A	4.50%	N/A	N/A	N/A
Aflac Inc	AFL	25,779.35	0.11%	3.19%	7.00%	10.30%	0.0117%
Allergan PLC	AGN	60,810.05	0.27%	1.60%	2.50%	4.12%	0.0110%
American International Group Inc	AIG	19,366.18	N/A	5.75%	N/A	N/A	N/A
Apartment Investment and Management Co	AIV	5,637.01	0.02%	4.44%	-1 50%	2.91%	0.0007%
Assurant Inc	AIZ	6,174.44	0.03%	2.45%	8.00%	10.55%	0.0029%
Arthur J Gallagher & Co	AJG	14,594.68	0.06%	2.32%	14.50%	16.99%	0.0109%
Akamai Technologies Inc	AKAM	16,895.08	0.07%	0.00%	14.00%	14.00%	0.0104%
Albemarle Corp	ALB	6,304.08	0.03%	2.59%	4.00%	6.64%	0.0018%
Align Technology Inc	ALGN	14,904.62	0.07%	0.00%	20.00%	20.00%	0.0131%
Alaska Air Group Inc	ALK	3,386.19	0.01%	5.45%	6.50%	12.13%	0.0018%
Allstate Corp/The	ALL	32,534.81	0.14%	2.12%	9.00%	11.22%	0.0161%
Allegion plc	ALLE	8,620.55	0.04%	1.38%	9.00%	10.44%	0.0040%
Alexion Pharmaceuticals Inc	ALXN	22,995.28	0.10%	0.00%	37.50%	37.50%	0.0380%
Applied Materials Inc	AMAT	47,852.88	0.21%	1.69%	7.50%	9.25%	0.0195%
Amcor PLC	AMCR	13,534.84	N/A	5.74%	N/A	N/A	N/A
Advanced Micro Devices Inc	AMD	65,426.40	0.29%	0.00%	18.00%	18.00%	0.0518%
AMETEK Inc	AME	17,385.11	0.08%	0.95%	12.50%	13.51%	0.0103%
Amgen Inc	AMGN	135,602.10	0.60%	2.86%	6.50%	9.45%	0.0564%
Ameriprise Financial Inc	AMP	13,002.44	0.06%	3.70%	12.50%	16.43%	0.0094%
American Tower Corp	AMT	112,028.40	0.49%	1.81%	11.50%	13.41%	0.0661%
Amazon.com Inc	AMZN	1,177,018.00	5.18%	0.00%	39.00%	39.00%	2.0206%
Arista Networks Inc	ANET	16,146.34	0.07%	0.00%	5.50%	5.50%	0.0039%
ANSYS Inc	ANSS	22,571.19	0.10%	0.00%	13.00%	13.00%	0.0129%
Anthem Inc	ANTM	66,508.38	0.29%	1.45%	14.00%	15.55%	0.0455%
Aon PLC	AON	42,147.04	0.19%	0.97%	11.00%	12.02%	0.0223%
AO Smith Corp	AOS	6,295.12	0.03%	2.48%	6.00%	8.55%	0.0024%
Apache Corp	APA	3,542.51	0.02%	1.06%	13.50%	14.63%	0.0023%
Air Products and Chemicals Inc	APD	47,322.19	0.21%	2.50%	12.00%	14.65%	0.0305%
Amphenol Corp	APH	24,272.32	0.11%	1.22%	9.00%	10.27%	0.0110%
Aptiv PLC	APTV	15,444.92	0.07%	0.00%	9.50%	9.50%	0.0065%
Alexandria Real Estate Equities Inc	ARE	16,756.15	0.07%	2.73%	16.50%	19.46%	0.0143%
Atmos Energy Corp	ATO	12,509.85	0.06%	2.33%	7.00%	9.41%	0.0052%
Activision Blizzard Inc	ATVI	51,491.54	0.23%	0.61%	8.00%	8.63%	0.0196%
AvalonBay Communities Inc	AVB	22,139.12	0.10%	4.03%	2.50%	6.58%	0.0064%
Broadcom Inc	AVGO	103,728.00	0.46%	5.00%	17.00%	22.43%	0.1024%
Avery Dennison Corp	AVY	8,807.35	0.04%	2.35%	9.50%	11.96%	0.0046%
American Water Works Co Inc	AWK	23,124.17	0.10%	1.66%	8.50%	10.23%	0.0104%
American Express Co	AXP	66,857.40	0.29%	2.16%	10.00%	12.27%	0.0361%
AutoZone Inc	AZO	23,477.43	0.10%	0.00%	13.00%	13.00%	0.0134%
Boeing Co/The	BA	75,975.83	0.33%	0.00%	16.00%	16.00%	0.0535%
Bank of America Corp	BAC	192,628.00	0.85%	3.49%	10.50%	14.17%	0.1202%
Baxter International Inc	BAX	45,997.30	0.20%	0.97%	10.50%	11.52%	0.0233%
Best Buy Co Inc	BBY	17,934.80	0.08%	3.19%	9.00%	12.33%	0.0097%
Becton Dickinson and Co	BDX	72,338.11	0.32%	1.19%	9.00%	10.24%	0.0326%
Franklin Resources Inc	BEN	8,026.29	0.04%	6.82%	10.00%	17.16%	0.0061%
Brown-Forman Corp	BF/B	28,587.38	0.13%	1.17%	11.00%	12.23%	0.0154%
Biogen Inc	BIIB	54,208.02	0.24%	0.00%	9.50%	9.50%	0.0227%
Bank of New York Mellon Corp/The	BK	31,992.26	0.14%	3.49%	7.00%	10.61%	0.0149%

Company	Ticker	[4] Market Capitalization	[5] Weight in Index	[6] Estimated Dividend Yield	[7] Long-Term Growth Est.	[8] DCF Result	[9] Weighted DCF Result
Booking Holdings Inc	BKNG	56,120.04	0.25%	0.00%	12.00%	12.00%	0.0296%
Baker Hughes Co	BKR	8,443.50	0.04%	5.54%	45.50%	52.30%	0.0194%
BlackRock Inc	BLK	74,254.86	0.33%	3.02%	10.00%	13.17%	0.0431%
Ball Corp	BLL	21,627.18	0.10%	0.90%	21.00%	21.99%	0.0209%
Bristol-Myers Squibb Co	BMY	99,272.34	0.44%	2.95%	9.50%	12.59%	0.0550%
Broadridge Financial Solutions Inc	BR	12,560.27	0.06%	2.14%	11.00%	13.26%	0.0073%
Berkshire Hathaway Inc	BRK/B	-	N/A	0.00%	N/A	N/A	N/A
Boston Scientific Corp	BSX	49,505.81	0.22%	0.00%	14.00%	14.00%	0.0305%
BorgWarner Inc	BWA	5,294.37	0.02%	2.65%	6.00%	8.73%	0.0020%
Boston Properties Inc	BXP	14,004.71	0.06%	4.39%	3.50%	7.97%	0.0049%
Citigroup Inc	C	89,300.55	0.39%	5.11%	10.00%	15.37%	0.0604%
Conagra Brands Inc	CAG	16,706.71	0.07%	2.54%	5.00%	7.60%	0.0056%
Cardinal Health Inc	CAH	14,319.68	0.06%	3.94%	11.00%	15.16%	0.0096%
Carrier Global Corp	CARR	N/A	N/A	0.00%	N/A	N/A	N/A
Caterpillar Inc	CAT	60,861.07	0.27%	3.72%	10.50%	14.42%	0.0386%
Chubb Ltd	CB	48,008.46	0.21%	2.82%	9.00%	11.95%	0.0252%
Cboe Global Markets Inc	CBOE	11,087.73	0.05%	1.44%	12.50%	14.03%	0.0068%
CBRE Group Inc	CBRE	13,352.97	0.06%	0.00%	10.50%	10.50%	0.0062%
Crown Castle International Corp	CCI	67,878.73	0.30%	3.03%	15.50%	18.76%	0.0561%
Carnival Corp	CCL	8,671.80	0.04%	0.00%	-2 50%	-2.50%	-0 0010%
Cadence Design Systems Inc	CDNS	22,279.12	0.10%	0.00%	12.50%	12.50%	0.0123%
CDW Corp/DE	CDW	14,548.82	0.06%	1.49%	11.50%	13.08%	0.0084%
Celanese Corp	CE	9,026.40	0.04%	3.29%	7.00%	10.41%	0.0041%
Cerner Corp	CERN	22,006.28	0.10%	1.02%	9.50%	10.57%	0.0102%
CF Industries Holdings Inc	CF	5,899.59	0.03%	4.50%	29.50%	34.66%	0.0090%
Citizens Financial Group Inc	CFG	8,480.51	0.04%	8.38%	9.50%	18.28%	0.0068%
Church & Dwight Co Inc	CHD	17,525.09	0.08%	1.34%	7.50%	8.89%	0.0069%
CH Robinson Worldwide Inc	CHRW	9,674.18	0.04%	2.85%	8.00%	10.96%	0.0047%
Charter Communications Inc	CHTR	104,164.40	0.46%	0.00%	33.50%	33.50%	0.1536%
Cigna Corp	CI	68,183.67	0.30%	0.02%	14.00%	14.02%	0.0421%
Cincinnati Financial Corp	C NF	12,981.50	0.06%	3.01%	11.00%	14.18%	0.0081%
Colgate-Palmolive Co	CL	60,863.34	0.27%	2.47%	5.50%	8.04%	0.0215%
Clorox Co/The	CLX	23,996.05	0.11%	2.21%	2.50%	4.74%	0.0050%
Comerica Inc	CMA	4,388.94	0.02%	8.93%	8.00%	17.29%	0.0033%
Comcast Corp	CMCSA	162,680.00	0.72%	2.58%	9.50%	12.20%	0.0874%
CME Group Inc	CME	64,126.91	0.28%	1.90%	2.50%	4.42%	0.0125%
Chipotle Mexican Grill Inc	CMG	24,487.13	0.11%	0.00%	17.50%	17.50%	0.0189%
Cummins Inc	CMI	21,840.95	0.10%	3.62%	7.00%	10.75%	0.0103%
CMS Energy Corp	CMS	17,029.00	0.07%	2.77%	7.50%	10.37%	0.0078%
Centene Corp	CNC	28,368.53	0.12%	0.00%	13.00%	13.00%	0.0162%
CenterPoint Energy Inc	CNP	8,131.30	0.04%	3.71%	6.50%	10.33%	0.0037%
Capital One Financial Corp	COF	23,522.07	0.10%	3.11%	6.00%	9.20%	0.0095%
Cabot Oil & Gas Corp	COG	8,244.99	0.04%	1.93%	40.50%	42.82%	0.0155%
Cooper Cos Inc/The	COO	14,469.72	0.06%	0.02%	11.00%	11.02%	0.0070%
ConocoPhillips	COP	37,948.69	0.17%	4.80%	10.50%	15.55%	0.0260%
Costco Wholesale Corp	COST	136,646.70	0.60%	0.92%	10.00%	10.97%	0.0660%
Coty Inc	COTY	4,251.20	0.02%	8.95%	4.50%	13.65%	0.0026%
Campbell Soup Co	CPB	16,408.40	0.07%	2.76%	1.50%	4.28%	0.0031%
Capri Holdings Ltd	CPRI	1,657.01	0.01%	0.00%	9.00%	9.00%	0.0007%
Copart Inc	CPRT	15,906.01	0.07%	0.00%	14.00%	14.00%	0.0098%
salesforce com Inc	CRM	137,647.00	0.61%	0.00%	31.50%	31.50%	0.1909%
Cisco Systems Inc	CSCO	177,104.20	0.78%	3.45%	7.00%	10.57%	0.0824%
CSX Corp	CSX	47,096.65	0.21%	1.71%	12.00%	13.81%	0.0286%
Cintas Corp	CTAS	20,539.09	0.09%	1.47%	15.00%	16.58%	0.0150%
CenturyLink Inc	CTL	10,573.56	0.05%	10 31%	2.50%	12.94%	0.0060%
Cognizant Technology Solutions Corp	CTSH	28,638.48	0.13%	1.68%	5.00%	6.72%	0.0085%
Corteva Inc	CTVA	18,669.51	N/A	2.17%	N/A	N/A	N/A
Citrix Systems Inc	CTXS	19,729.86	0.09%	0.92%	9.00%	9.96%	0.0087%
CVS Health Corp	CVS	78,575.70	0.35%	3.31%	6.00%	9.41%	0.0325%
Chevron Corp	CVX	158,930.30	0.70%	6.11%	13.50%	20.02%	0.1401%
Concho Resources Inc	CXO	10,681.47	0.05%	1.51%	18.00%	19.65%	0.0092%
Dominion Energy Inc	D	65,984.13	0.29%	4.78%	7.00%	11.95%	0.0347%
Delta Air Lines Inc	DAL	14,332.18	0.06%	0.00%	9.50%	9.50%	0.0060%
DuPont de Nemours Inc	DD	29,446.55	N/A	3.09%	N/A	N/A	N/A
Deere & Co	DE	42,718.18	0.19%	2.23%	10.00%	12.34%	0.0232%
Discover Financial Services	DFS	10,902.02	0.05%	5.01%	7.50%	12.70%	0.0061%
Dollar General Corp	DG	45,611.59	0.20%	0.80%	11.50%	12.35%	0.0248%
Quest Diagnostics Inc	DGX	13,244.14	0.06%	2.25%	9.00%	11.35%	0.0066%
DR Horton Inc	DHI	14,244.36	0.06%	1.80%	7.00%	8.86%	0.0056%
Danaher Corp	DHR	111,453.90	0.49%	0.45%	15.00%	15.48%	0.0760%
Walt Disney Co/The	DIS	179,863.20	0.79%	1.74%	5.50%	7.29%	0.0577%
Discovery Inc	DISCA	11,142.39	0.05%	0.00%	15.00%	15.00%	0.0074%
DISH Network Corp	DISH	11,705.61	0.05%	0.00%	-1 00%	-1.00%	-0 0005%
Digital Realty Trust Inc	DLR	30,794.63	0.14%	3.00%	6.00%	9.09%	0.0123%
Dollar Tree Inc	DLTR	18,285.07	0.08%	0.00%	8.00%	8.00%	0.0064%
Dover Corp	DOV	12,425.51	0.05%	2.27%	9.50%	11.88%	0.0065%
Dow Inc	DOW	23,609.30	N/A	8.95%	N/A	N/A	N/A

Company	Ticker	[4] Market Capitalization	[5] Weight in Index	[6] Estimated Dividend Yield	[7] Long-Term Growth Est.	[8] DCF Result	[9] Weighted DCF Result
Duke Realty Corp	DRE	12,258.35	0.05%	2.81%	-1 00%	1.80%	0.0010%
Darden Restaurants Inc	DRI	8,252.21	0.04%	0.00%	11.00%	11.00%	0.0040%
DTE Energy Co	DTE	19,674.41	0.09%	4.10%	5.00%	9.20%	0.0080%
Duke Energy Corp	DUK	63,880.95	0.28%	4.40%	6.00%	10.53%	0.0296%
DaVita Inc	DVA	9,112.22	0.04%	0.00%	11.50%	11.50%	0.0046%
Devon Energy Corp	DVN	3,766.46	0.02%	4.93%	16.50%	21.84%	0.0036%
DXC Technology Co	DXC	3,728.59	0.02%	5.71%	10.00%	16.00%	0.0026%
Electronic Arts Inc	EA	33,295.07	0.15%	0.00%	10.50%	10.50%	0.0154%
eBay Inc	EBAY	30,447.00	0.13%	1.67%	10.00%	11.75%	0.0158%
Ecolab Inc	ECL	50,400.79	0.22%	1.08%	8.50%	9.63%	0.0214%
Consolidated Edison Inc	ED	28,011.96	0.12%	3.67%	3.50%	7.23%	0.0089%
Equifax Inc	EFX	16,084.29	0.07%	1.18%	7.50%	8.72%	0.0062%
Edison International	EIX	21,353.49	0.09%	4.41%	12.00%	16.67%	0.0157%
Estee Lauder Cos Inc/The	EL	59,652.55	0.26%	0.00%	13.00%	13.00%	0.0341%
Eastman Chemical Co	EMN	7,323.20	0.03%	4.90%	5.00%	10.02%	0.0032%
Emerson Electric Co	EMR	31,839.21	0.14%	3.84%	9.00%	13.01%	0.0182%
EOG Resources Inc	EOG	25,109.59	0.11%	3.48%	26.50%	30.44%	0.0336%
Equinix Inc	EQIX	58,418.07	0.26%	1.58%	16.00%	17.71%	0.0455%
Equity Residential	EQR	24,255.14	0.11%	3.70%	-11.50%	-8.01%	-0 0086%
Eversource Energy	ES	29,032.74	0.13%	2.58%	5.50%	8.15%	0.0104%
Essex Property Trust Inc	ESS	16,124.60	0.07%	3.42%	1.00%	4.44%	0.0031%
E*TRADE Financial Corp	ETFC	8,599.89	0.04%	1.45%	5.50%	6.99%	0.0026%
Eaton Corp PLC	ETN	32,100.51	0.14%	3.76%	6.50%	10.38%	0.0147%
Entergy Corp	ETR	19,811.24	0.09%	3.78%	3.00%	6.84%	0.0060%
Evergy Inc	EVRG	13,496.47	N/A	3.49%	N/A	N/A	N/A
Edwards Lifesciences Corp	EW	45,274.33	0.20%	0.00%	15.00%	15.00%	0.0299%
Exelon Corp	EXC	36,195.60	0.16%	4.11%	8.00%	12.27%	0.0196%
Expeditors International of Washington I	EXPD	11,936.30	0.05%	1.42%	7.50%	8.97%	0.0047%
Expedia Group Inc	EXPE	8,758.43	0.04%	2.21%	24.00%	26.48%	0.0102%
Extra Space Storage Inc	EXR	11,630.02	0.05%	4.02%	3.00%	7.08%	0.0036%
Ford Motor Co	F	18,574.60	0.08%	0.00%	2.50%	2.50%	0.0020%
Diamondback Energy Inc	FANG	5,444.23	0.02%	4.38%	4.50%	8.98%	0.0022%
Fastenal Co	FAST	19,956.98	0.09%	2.87%	9.00%	12.00%	0.0105%
Facebook Inc	FB	519,862.60	2.29%	0.00%	17.50%	17.50%	0.4005%
Fortune Brands Home & Security Inc	FBHS	5,994.63	0.03%	2.23%	7.50%	9.81%	0.0026%
Freeport-McMoRan Inc	FCX	11,085.64	0.05%	0.00%	19.50%	19.50%	0.0095%
FedEx Corp	FDX	30,968.46	0.14%	2.19%	5.00%	7.24%	0.0099%
FirstEnergy Corp	FE	23,907.63	0.11%	3.55%	7.00%	10.67%	0.0112%
F5 Networks Inc	FFIV	7,491.54	0.03%	0.00%	10.00%	10.00%	0.0033%
Fidelity National Information Services I	FIS	75,245.70	0.33%	1.14%	23.50%	24.77%	0.0821%
Fiserv Inc	FISV	64,948.32	0.29%	0.00%	15.00%	15.00%	0.0429%
Fifth Third Bancorp	FITB	11,697.11	0.05%	6.55%	6.50%	13.26%	0.0068%
FLIR Systems Inc	FLIR	5,354.26	0.02%	1.78%	9.00%	10.86%	0.0026%
Flowserve Corp	FLS	3,218.89	0.01%	3.24%	12.50%	15.94%	0.0023%
FleetCor Technologies Inc	FLT	18,236.73	0.08%	0.00%	16.50%	16.50%	0.0132%
FMC Corp	FMC	10,860.62	0.05%	2.14%	11.00%	13.26%	0.0063%
Fox Corp	FOXA	15,122.66	N/A	1.86%	N/A	N/A	N/A
First Republic Bank/CA	FRC	16,528.31	0.07%	0.82%	10.50%	11.36%	0.0083%
Federal Realty Investment Trust	FRT	5,133.01	0.02%	6.24%	1.50%	7.79%	0.0018%
TechnipFMC PLC	FTI	N/A	N/A	0.00%	N/A	N/A	N/A
Fortinet Inc	FTNT	17,910.03	0.08%	0.00%	28.00%	28.00%	0.0221%
Fortive Corp	FTV	19,383.32	0.09%	0.49%	8.00%	8.51%	0.0073%
General Dynamics Corp	GD	38,627.55	0.17%	3.30%	7.00%	10.42%	0.0177%
General Electric Co	GE	56,188.13	0.25%	0.62%	8.00%	8.64%	0.0214%
Gilead Sciences Inc	GILD	102,938.50	0.45%	3.35%	-1 50%	1.82%	0.0083%
General Mills Inc	GIS	36,463.10	0.16%	3.31%	4.00%	7.38%	0.0118%
Globe Life Inc	GL	7,887.26	0.03%	1.02%	9.00%	10.07%	0.0035%
Corning Inc	GLW	15,224.76	0.07%	4.40%	13.50%	18.20%	0.0122%
General Motors Co	GM	29,820.00	0.13%	7.32%	2.50%	9.91%	0.0130%
Alphabet Inc	GOOGL	N/A	N/A	0.00%	N/A	N/A	N/A
Genuine Parts Co	GPC	10,598.05	0.05%	4.34%	7.00%	11.49%	0.0054%
Global Payments Inc	GPN	44,319.21	0.20%	0.53%	20.50%	21.08%	0.0411%
Gap Inc/The	GPS	2,637.81	0.01%	0.00%	2.50%	2.50%	0.0003%
Garmin Ltd	GRMN	15,056.57	0.07%	3.09%	7.00%	10.20%	0.0068%
Goldman Sachs Group Inc/The	GS	61,125.43	0.27%	2.84%	6.50%	9.43%	0.0254%
WW Grainger Inc	GWW	14,824.87	0.07%	2.09%	8.00%	10.17%	0.0066%
Halliburton Co	HAL	7,225.94	0.03%	0.49%	4.50%	5.00%	0.0016%
Hasbro Inc	HAS	9,361.66	0.04%	3.67%	8.50%	12.33%	0.0051%
Huntington Bancshares Inc/OH	HBAN	8,200.83	0.04%	7.84%	9.00%	17.19%	0.0062%
Hanesbrands Inc	HBI	3,026.69	0.01%	7.17%	2.50%	9.76%	0.0013%
HCA Healthcare Inc	HCA	35,374.27	0.16%	0.00%	10.50%	10.50%	0.0163%
Home Depot Inc/The	HD	219,891.10	0.97%	2.94%	8.00%	11.06%	0.1070%
Hess Corp	HES	11,917.61	N/A	2.54%	N/A	N/A	N/A
HollyFrontier Corp	HFC	4,350.42	0.02%	5.21%	16.50%	22.14%	0.0042%
Hartford Financial Services Group Inc/Th	HIG	12,879.87	0.06%	3.64%	12.50%	16.37%	0.0093%
Huntington Ingalls Industries Inc	HII	7,635.43	0.03%	2.21%	6.00%	8.28%	0.0028%
Hilton Worldwide Holdings Inc	HLT	23,509.71	0.10%	0.00%	14.00%	14.00%	0.0145%

Company	Ticker	[4] Market Capitalization	[5] Weight in Index	[6] Estimated Dividend Yield	[7] Long-Term Growth Est.	[8] DCF Result	[9] Weighted DCF Result
Harley-Davidson Inc	HOG	2,787.12	0.01%	8.32%	10.50%	19.26%	0.0024%
Hologic Inc	HOLX	11,315.04	0.05%	0.00%	8.00%	8.00%	0.0040%
Honeywell International Inc	HON	94,597.63	0.42%	2.71%	8.00%	10.82%	0.0450%
Helmerich & Payne Inc	HP	2,006.60	N/A	5.43%	N/A	N/A	N/A
Hewlett Packard Enterprise Co	HPE	11,675.79	0.05%	5.54%	7.50%	13.25%	0.0068%
HP Inc	HPQ	21,194.07	0.09%	4.87%	10.50%	15.63%	0.0146%
H&R Block Inc	HRB	2,667.69	0.01%	7.72%	7.00%	14.99%	0.0018%
Hormel Foods Corp	HRL	26,010.89	0.11%	2.03%	8.50%	10.62%	0.0122%
Henry Schein Inc	HSIC	7,562.85	0.03%	0.00%	6.50%	6.50%	0.0022%
Host Hotels & Resorts Inc	HST	7,863.05	0.03%	7.53%	-2 50%	4.94%	0.0017%
Hershey Co/The	HSY	29,921.02	0.13%	2.27%	4.50%	6.82%	0.0090%
Humana Inc	HUM	48,504.99	0.21%	0.68%	10.50%	11.22%	0.0239%
Howmet Aerospace Inc	HWM	4,687.82	0.02%	0.00%	12.00%	12.00%	0.0025%
International Business Machines Corp	BM	105,841.10	0.47%	5.53%	1.50%	7.07%	0.0329%
Intercontinental Exchange Inc	ICE	53,870.76	0.24%	1.35%	9.00%	10.41%	0.0247%
IDEXX Laboratories Inc	IDXX	22,916.48	0.10%	0.00%	12.50%	12.50%	0.0126%
IDEX Corp	IEX	11,531.77	0.05%	1.32%	7.50%	8.87%	0.0045%
International Flavors & Fragrances Inc	FF	13,270.12	0.06%	2.49%	7.50%	10.08%	0.0059%
Illumina Inc	ILMN	45,799.32	0.20%	0.00%	12.00%	12.00%	0.0242%
Incyte Corp	INCY	21,887.77	0.10%	0.00%	64.50%	64.50%	0.0621%
IHS Markit Ltd	INFO	25,318.18	0.11%	1.07%	12.00%	13.13%	0.0146%
Intel Corp	INTC	261,435.00	1.15%	2.20%	9.00%	11.30%	0.1300%
Intuit Inc	INTU	68,737.41	0.30%	0.85%	14.50%	15.41%	0.0466%
International Paper Co	IP	11,751.24	0.05%	6.84%	6.50%	13.56%	0.0070%
Interpublic Group of Cos Inc/The	IPG	5,433.48	0.02%	7.27%	10.00%	17.63%	0.0042%
IPG Photonics Corp	IPGP	6,334.88	0.03%	0.00%	9.50%	9.50%	0.0026%
IQVIA Holdings Inc	IQV	24,148.16	0.11%	0.00%	9.50%	9.50%	0.0101%
Ingersoll Rand Inc	IR	N/A	N/A	0.00%	N/A	N/A	N/A
Iron Mountain Inc	RM	7,034.81	0.03%	10.12%	7.50%	18.00%	0.0056%
Intuitive Surgical Inc	ISRG	59,714.36	0.26%	0.00%	14.00%	14.00%	0.0368%
Gartner Inc	IT	9,384.77	0.04%	0.00%	12.50%	12.50%	0.0052%
Illinois Tool Works Inc	ITW	49,990.56	0.22%	2.75%	8.00%	10.86%	0.0239%
Invesco Ltd	IVZ	4,161.29	0.02%	13 51%	6.00%	19.92%	0.0036%
Jacobs Engineering Group Inc	J	10,574.91	0.05%	0.96%	14.00%	15.03%	0.0070%
JB Hunt Transport Services Inc	JBHT	10,647.75	0.05%	1.09%	7.50%	8.63%	0.0040%
Johnson Controls International plc	JCI	21,202.30	0.09%	3.75%	5.50%	9.35%	0.0087%
Jack Henry & Associates Inc	JKHY	12,246.62	0.05%	1.08%	12.00%	13.14%	0.0071%
Johnson & Johnson	JNJ	402,747.20	1.77%	2.64%	11.50%	14.29%	0.2534%
Juniper Networks Inc	JNPR	7,792.88	0.03%	3.45%	6.00%	9.55%	0.0033%
JPMorgan Chase & Co	JPM	275,526.40	1.21%	4.14%	8.50%	12.82%	0.1554%
Nordstrom Inc	JWN	2,532.86	0.01%	0.00%	4.00%	4.00%	0.0004%
Kellogg Co	K	22,091.00	0.10%	3.56%	3.00%	6.61%	0.0064%
KeyCorp	KEY	9,996.63	0.04%	7.43%	10.50%	18.32%	0.0081%
Keysight Technologies Inc	KEYS	17,896.38	0.08%	0.00%	21.00%	21.00%	0.0165%
Kraft Heinz Co/The	KHC	35,115.96	0.15%	5.56%	-0 50%	5.05%	0.0078%
Kimco Realty Corp	KIM	3,597.02	0.02%	13 69%	5.00%	19.03%	0.0030%
KLA Corp	KLAC	24,876.58	0.11%	2.14%	11.50%	13.76%	0.0151%
Kimberly-Clark Corp	KMB	48,671.38	0.21%	3.00%	7.00%	10.11%	0.0216%
Kinder Morgan Inc	KMI	33,226.61	0.15%	6.82%	22.00%	29.57%	0.0432%
CarMax Inc	KMX	10,631.93	0.05%	0.00%	7.50%	7.50%	0.0035%
Coca-Cola Co/The	KO	195,510.40	0.86%	3.59%	6.50%	10.21%	0.0878%
Kroger Co/The	KR	25,460.28	0.11%	2.17%	5.50%	7.73%	0.0087%
Kohl's Corp	KSS	2,416.23	0.01%	9.10%	2.00%	11.19%	0.0012%
Kansas City Southern	KSU	12,289.24	0.05%	1.24%	12.00%	13.31%	0.0072%
Loews Corp	L	10,104.86	0.04%	0.74%	14.00%	14.79%	0.0066%
L Brands Inc	LB	2,812.44	0.01%	0.00%	-2 50%	-2.50%	-0 0003%
Leidos Holdings Inc	LDOS	13,763.01	0.06%	1.39%	9.00%	10.45%	0.0063%
Leggett & Platt Inc	LEG	3,616.59	0.02%	5.83%	8.00%	14.06%	0.0022%
Lennar Corp	LEN	12,820.62	0.06%	1.22%	7.00%	8.26%	0.0047%
Laboratory Corp of America Holdings	LH	14,981.44	0.07%	0.00%	8.00%	8.00%	0.0053%
L3Harris Technologies Inc	LHX	N/A	N/A	0.00%	N/A	N/A	N/A
Linde PLC	LIN	97,674.84	N/A	2.12%	N/A	N/A	N/A
LKQ Corp	LKQ	6,174.00	0.03%	0.00%	10.00%	10.00%	0.0027%
Eli Lilly and Co	LLY	150,053.90	0.66%	1.89%	10.00%	11.98%	0.0792%
Lockheed Martin Corp	LMT	106,677.50	0.47%	2.58%	8.50%	11.19%	0.0525%
Lincoln National Corp	LNC	5,711.24	0.03%	5.79%	9.50%	15.57%	0.0039%
Alliant Energy Corp	LNT	12,503.52	0.06%	2.98%	5.50%	8.56%	0.0047%
Lowe's Cos Inc	LOW	72,446.85	0.32%	2.48%	10.50%	13.11%	0.0418%
Lam Research Corp	LRCX	38,718.33	0.17%	1.69%	10.00%	11.77%	0.0201%
Southwest Airlines Co	LUV	15,421.39	0.07%	2.42%	10.00%	12.54%	0.0085%
Las Vegas Sands Corp	LVS	31,325.79	0.14%	0.00%	5.50%	5.50%	0.0076%
Lamb Weston Holdings Inc	LW	8,226.38	0.04%	1.69%	9.50%	11.27%	0.0041%
LyondellBasell Industries NV	LYB	16,043.58	0.07%	8.73%	3.00%	11.86%	0.0084%
Live Nation Entertainment Inc	LYV	7,768.58	N/A	0.00%	N/A	N/A	N/A
Mastercard Inc	MA	258,708.30	1.14%	0.62%	16.00%	16.67%	0.1898%
Mid-America Apartment Communities Inc	MAA	12,330.44	0.05%	3.69%	0.50%	4.20%	0.0023%
Marriott International Inc/MD	MAR	25,926.48	0.11%	0.00%	8.00%	8.00%	0.0091%

Company	Ticker	[4] Market Capitalization	[5] Weight in Index	[6] Estimated Dividend Yield	[7] Long-Term Growth Est.	[8] DCF Result	[9] Weighted DCF Result
Masco Corp	MAS	10,817.30	0.05%	1.48%	7.00%	8.53%	0.0041%
McDonald's Corp	MCD	139,170.00	0.61%	2.74%	8.00%	10.85%	0.0665%
Microchip Technology Inc	MCHP	18,930.45	0.08%	1.90%	7.50%	9.47%	0.0079%
McKesson Corp	MCK	23,933.94	0.11%	1.21%	9.00%	10.26%	0.0108%
Moody's Corp	MCO	45,012.97	0.20%	0.93%	10.50%	11.48%	0.0227%
Mondelez International Inc	MDLZ	74,936.02	0.33%	2.30%	8.00%	10.39%	0.0343%
Medtronic PLC	MDT	128,822.70	0.57%	2.29%	7.50%	9.88%	0.0560%
MetLife Inc	MET	29,071.13	0.13%	5.54%	7.50%	13.25%	0.0170%
MGM Resorts International	MGM	6,686.84	0.03%	4.52%	34.00%	39.29%	0.0116%
Mohawk Industries Inc	MHK	5,392.69	N/A	0.00%	N/A	N/A	N/A
McCormick & Co Inc/MD	MKC	20,383.49	0.09%	1.62%	6.50%	8.17%	0.0073%
MarketAxess Holdings Inc	MKTX	16,093.54	0.07%	0.57%	13.50%	14.11%	0.0100%
Martin Marietta Materials Inc	MLM	11,047.92	0.05%	1.25%	10.50%	11.82%	0.0057%
Marsh & McLennan Cos Inc	MMC	47,381.42	0.21%	1.96%	9.00%	11.05%	0.0230%
3M Co	MMM	82,583.06	0.36%	4.09%	4.50%	8.68%	0.0316%
Monster Beverage Corp	MNST	32,266.29	0.14%	0.00%	11.50%	11.50%	0.0163%
Altria Group Inc	MO	70,250.30	0.31%	8.89%	6.00%	15.16%	0.0469%
Mosaic Co/The	MOS	4,297.23	0.02%	1.99%	22.00%	24.21%	0.0046%
Marathon Petroleum Corp	MPC	16,048.50	0.07%	9.40%	9.00%	18.82%	0.0133%
Merck & Co Inc	MRK	203,070.50	0.89%	3.05%	9.00%	12.19%	0.1089%
Marathon Oil Corp	MRO	3,605.88	0.02%	4.42%	9.00%	13.62%	0.0022%
Morgan Stanley	MS	60,268.11	0.27%	3.70%	5.00%	8.79%	0.0233%
MSCI Inc	MSCI	27,158.76	0.12%	0.90%	19.50%	20.49%	0.0245%
Microsoft Corp	MSFT	1,320,661.00	5.81%	1.18%	15.50%	16.77%	0.9750%
Motorola Solutions Inc	MSI	25,921.89	0.11%	1.77%	9.50%	11.35%	0.0130%
M&T Bank Corp	MTB	13,589.09	0.06%	4.23%	9.50%	13.93%	0.0083%
Mettler-Toledo International Inc	MTD	16,988.82	0.07%	0.00%	10.50%	10.50%	0.0079%
Micron Technology Inc	MU	48,827.93	0.21%	0.00%	13.50%	13.50%	0.0290%
Maxim Integrated Products Inc	MX M	14,123.74	0.06%	3.67%	4.50%	8.25%	0.0051%
Mylan NV	MYL	7,695.66	0.03%	0.00%	3.00%	3.00%	0.0010%
Noble Energy Inc	NBL	3,515.77	N/A	1.10%	N/A	N/A	N/A
Norwegian Cruise Line Holdings Ltd	NCLH	2,316.20	0.01%	0.00%	-1 50%	-1.50%	-0 0002%
Nasdaq Inc	NDAQ	17,273.79	0.08%	1.87%	6.00%	7.93%	0.0060%
NextEra Energy Inc	NEE	120,866.10	0.53%	2.29%	10.00%	12.40%	0.0660%
Newmont Corp	NEM	49,877.84	0.22%	1.62%	11.00%	12.71%	0.0279%
Netflix Inc	NFLX	185,332.50	0.82%	0.00%	24.00%	24.00%	0.1958%
NiSource Inc	NI	9,939.36	0.04%	3.23%	14.00%	17.46%	0.0076%
NIKE Inc	NKE	138,037.40	0.61%	1.10%	16.00%	17.19%	0.1044%
NortonLifeLock Inc	NLOK	12,224.74	0.05%	2.51%	5.00%	7.57%	0.0041%
Nielsen Holdings PLC	NLSN	4,223.94	0.02%	2.02%	41.00%	43.43%	0.0081%
Northrop Grumman Corp	NOC	57,333.53	0.25%	1.54%	10.00%	11.62%	0.0293%
National Oilwell Varco Inc	NOV	4,548.03	N/A	1.70%	N/A	N/A	N/A
ServiceNow Inc	NOW	56,494.16	N/A	0.00%	N/A	N/A	N/A
NRG Energy Inc	NRG	7,741.29	N/A	3.86%	N/A	N/A	N/A
Norfolk Southern Corp	NSC	39,660.63	0.17%	2.45%	13.00%	15.61%	0.0273%
NetApp Inc	NTAP	8,808.96	0.04%	5.29%	10.00%	15.55%	0.0060%
Northern Trust Corp	NTRS	16,139.05	0.07%	3.68%	7.50%	11.32%	0.0080%
Nucor Corp	NUE	10,985.96	0.05%	4.42%	11.00%	15.66%	0.0076%
NV DIA Corp	NVDA	175,123.80	0.77%	0.22%	10.00%	10.23%	0.0789%
NVR Inc	NVR	10,345.33	0.05%	0.00%	9.50%	9.50%	0.0043%
Newell Brands Inc	NWL	5,105.29	0.02%	7.63%	6.00%	13.86%	0.0031%
News Corp	NWSA	4,961.74	N/A	2.37%	N/A	N/A	N/A
Realty Income Corp	O	15,241.77	0.07%	5.64%	6.50%	12.32%	0.0083%
Old Dominion Freight Line Inc	ODFL	15,329.98	0.07%	0.49%	9.00%	9.51%	0.0064%
ONEOK Inc	OKE	11,285.56	0.05%	14 28%	16.00%	31.42%	0.0156%
Omnicom Group Inc	OMC	11,004.80	0.05%	5.13%	5.50%	10.77%	0.0052%
Oracle Corp	ORCL	165,225.50	0.73%	1.84%	10.00%	11.93%	0.0868%
O'Reilly Automotive Inc	ORLY	27,847.09	0.12%	0.00%	10.00%	10.00%	0.0123%
Otis Worldwide Corp	OTIS	N/A	N/A	0.00%	N/A	N/A	N/A
Occidental Petroleum Corp	OXY	11,630.99	0.05%	3.38%	20.50%	24.23%	0.0124%
Paycom Software Inc	PAYC	12,554.89	0.06%	0.00%	26.00%	26.00%	0.0144%
Paychex Inc	PAYX	23,968.34	0.11%	4.07%	10.50%	14.78%	0.0156%
People's United Financial Inc	PBCT	4,861.86	0.02%	6.57%	4.00%	10.70%	0.0023%
PACCAR Inc	PCAR	22,904.28	0.10%	4.23%	6.00%	10.36%	0.0104%
Healthpeak Properties Inc	PEAK	11,880.10	0.05%	5.95%	-15.50%	-10.01%	-0 0052%
Public Service Enterprise Group Inc	PEG	25,754.40	0.11%	3.84%	6.00%	9.96%	0.0113%
PepsiCo Inc	PEP	184,474.40	0.81%	3.08%	6.00%	9.17%	0.0745%
Pfizer Inc	PFE	200,607.50	0.88%	4.19%	8.50%	12.87%	0.1136%
Principal Financial Group Inc	PFG	8,035.23	0.04%	7.71%	5.50%	13.42%	0.0047%
Procter & Gamble Co/The	PG	295,591.80	1.30%	2.65%	8.50%	11.26%	0.1465%
Progressive Corp/The	PGR	48,223.66	0.21%	0.49%	13.50%	14.02%	0.0298%
Parker-Hannifin Corp	PH	17,020.94	0.07%	2.66%	9.00%	11.78%	0.0088%
PulteGroup Inc	PHM	6,504.56	0.03%	2.08%	7.50%	9.66%	0.0028%
Packaging Corp of America	PKG	8,097.74	0.04%	3.97%	4.00%	8.05%	0.0029%
PerkinElmer Inc	PKI	9,508.03	0.04%	0.33%	10.00%	10.35%	0.0043%
Prologis Inc	PLD	55,516.00	0.24%	2.69%	6.00%	8.77%	0.0214%
Philip Morris International Inc	PM	113,673.70	0.50%	6.41%	5.50%	12.09%	0.0605%

Company	Ticker	[4] Market Capitalization	[5] Weight in Index	[6] Estimated Dividend Yield	[7] Long-Term Growth Est.	[8] DCF Result	[9] Weighted DCF Result
PNC Financial Services Group Inc/The	PNC	42,823.70	0.19%	4.65%	8.00%	12.84%	0.0242%
Pentair PLC	PNR	5,055.52	0.02%	2.53%	6.00%	8.61%	0.0019%
Pinnacle West Capital Corp	PNW	8,722.79	0.04%	4.15%	4.50%	8.74%	0.0034%
PPG Industries Inc	PPG	21,227.70	0.09%	2.27%	4.00%	6.32%	0.0059%
PPL Corp	PPL	19,418.67	0.09%	6.56%	2.50%	9.14%	0.0078%
Perrigo Co PLC	PRGO	6,753.28	0.03%	1.87%	3.50%	5.40%	0.0016%
Prudential Financial Inc	PRU	21,381.38	0.09%	8.21%	7.00%	15.50%	0.0146%
Public Storage	PSA	33,609.03	0.15%	4.15%	3.50%	7.72%	0.0114%
Phillips 66	PSX	25,658.84	0.11%	6.88%	9.00%	16.19%	0.0183%
PVH Corp	PVH	2,833.16	0.01%	0.00%	6.50%	6.50%	0.0008%
Quanta Services Inc	PWR	4,710.73	0.02%	0.60%	15.00%	15.65%	0.0032%
Pioneer Natural Resources Co	PXD	13,353.02	0.06%	2.73%	14.00%	16.92%	0.0099%
PayPal Holdings Inc	PYPL	135,117.90	0.59%	0.00%	20.00%	20.00%	0.1190%
QUALCOMM Inc	QCOM	85,359.23	0.38%	3.48%	9.50%	13.15%	0.0494%
Qorvo Inc	QRVO	10,020.60	0.04%	0.00%	53.00%	53.00%	0.0234%
Royal Caribbean Cruises Ltd	RCL	7,101.32	0.03%	9.17%	-0 50%	8.65%	0.0027%
Everest Re Group Ltd	RE	7,308.12	0.03%	3.46%	9.50%	13.12%	0.0042%
Regency Centers Corp	REG	5,950.55	0.03%	6.72%	13.50%	20.67%	0.0054%
Regeneron Pharmaceuticals Inc	REGN	61,543.38	0.27%	0.00%	6.00%	6.00%	0.0163%
Regions Financial Corp	RF	8,702.59	0.04%	7.04%	10.00%	17.39%	0.0067%
Robert Half International Inc	RHI	4,800.61	0.02%	3.34%	8.00%	11.47%	0.0024%
Raymond James Financial Inc	RJF	8,633.55	0.04%	2.41%	6.50%	8.99%	0.0034%
Ralph Lauren Corp	RL	4,940.11	0.02%	4.10%	7.00%	11.24%	0.0024%
ResMed Inc	RMD	23,268.87	0.10%	0.97%	14.50%	15.54%	0.0159%
Rockwell Automation Inc	ROK	19,311.28	0.09%	2.47%	7.00%	9.56%	0.0081%
Rollins Inc	ROL	12,344.15	0.05%	1.27%	11.00%	12.34%	0.0067%
Roper Technologies Inc	ROP	32,649.93	0.14%	0.65%	8.00%	8.68%	0.0125%
Ross Stores Inc	ROST	30,141.03	0.13%	1.38%	9.00%	10.44%	0.0139%
Republic Services Inc	RSG	27,511.47	0.12%	2.16%	10.00%	12.27%	0.0149%
Raytheon Technologies Corp	RTX	54,844.02	0.24%	4.63%	8.00%	12.82%	0.0309%
SBA Communications Corp	SBAC	34,519.88	0.15%	0.61%	31.50%	32.21%	0.0489%
Starbucks Corp	SBUX	90,965.02	0.40%	2.25%	13.50%	15.90%	0.0637%
Charles Schwab Corp/The	SCHW	46,118.96	0.20%	2.01%	6.50%	8.58%	0.0174%
Sealed Air Corp	SEE	4,361.90	0.02%	2.27%	26.00%	28.57%	0.0055%
Sherwin-Williams Co/The	SHW	46,098.72	0.20%	1.07%	8.50%	9.62%	0.0195%
SVB Financial Group	SIVB	8,635.63	0.04%	0.00%	15.00%	15.00%	0.0057%
JM Smucker Co/The	SJM	13,520.70	0.06%	2.99%	3.00%	6.03%	0.0036%
Schlumberger Ltd	SLB	21,238.46	0.09%	3.26%	5.00%	8.34%	0.0078%
SL Green Realty Corp	SLG	3,786.99	0.02%	7.92%	0.50%	8.44%	0.0014%
Snap-on Inc	SNA	6,181.60	0.03%	3.80%	5.50%	9.40%	0.0026%
Synopsys Inc	SNPS	22,638.45	0.10%	0.00%	12.50%	12.50%	0.0125%
Southern Co/The	SO	60,087.97	0.26%	4.49%	4.00%	8.58%	0.0227%
Simon Property Group Inc	SPG	16,210.61	N/A	16 01%	N/A	N/A	N/A
S&P Global Inc	SPGI	67,456.84	0.30%	0.97%	11.00%	12.02%	0.0357%
Sempra Energy	SRE	36,073.11	0.16%	3.45%	10.00%	13.62%	0.0216%
STERIS PLC	STE	12,793.27	0.06%	0.98%	9.50%	10.53%	0.0059%
State Street Corp	STT	20,364.04	0.09%	3.72%	5.50%	9.32%	0.0084%
Seagate Technology PLC	STX	13,239.28	0.06%	5.22%	3.00%	8.30%	0.0048%
Constellation Brands Inc	STZ	29,618.93	0.13%	1.93%	7.50%	9.50%	0.0124%
Stanley Black & Decker Inc	SWK	18,994.07	0.08%	2.63%	8.00%	10.74%	0.0090%
Skyworks Solutions Inc	SWKS	15,846.27	0.07%	1.89%	10.00%	11.98%	0.0084%
Synchrony Financial	SYF	9,360.89	0.04%	5.48%	9.50%	15.24%	0.0063%
Stryker Corp	SYK	68,110.85	0.30%	1.26%	12.00%	13.34%	0.0400%
Sysco Corp	SYY	26,129.09	0.12%	3.51%	9.50%	13.18%	0.0152%
AT&T Inc	T	213,791.80	0.94%	7.09%	5.50%	12.78%	0.1203%
Molson Coors Beverage Co	TAP	9,106.23	0.04%	5.42%	5.00%	10.56%	0.0042%
TransDigm Group Inc	TDG	16,317.77	0.07%	0.00%	15.50%	15.50%	0.0111%
TE Connectivity Ltd	TEL	22,500.45	0.10%	2.74%	5.50%	8.32%	0.0082%
Truist Financial Corp	TFC	45,633.64	0.20%	5.41%	11.50%	17.22%	0.0346%
Teleflex Inc	TFX	15,483.63	0.07%	0.41%	14.00%	14.44%	0.0098%
Target Corp	TGT	53,868.51	0.24%	2.47%	9.50%	12.09%	0.0287%
Tiffany & Co	T F	15,522.08	0.07%	1.81%	9.50%	11.40%	0.0078%
TJX Cos Inc/The	TJX	55,803.67	0.25%	0.50%	12.00%	12.53%	0.0308%
Thermo Fisher Scientific Inc	TMO	133,813.20	0.59%	0.26%	11.00%	11.27%	0.0664%
T-Mobile US Inc	TMUS	77,258.55	0.34%	0.00%	14.00%	14.00%	0.0476%
Tapestry Inc	TPR	3,701.16	0.02%	0.00%	5.00%	5.00%	0.0008%
T Rowe Price Group Inc	TROW	23,669.59	0.10%	3.58%	10.00%	13.76%	0.0143%
Travelers Cos Inc/The	TRV	26,007.34	0.11%	3.34%	7.50%	10.97%	0.0126%
Tractor Supply Co	TSCO	11,276.49	0.05%	1.64%	9.50%	11.22%	0.0056%
Tyson Foods Inc	TSN	21,870.80	0.10%	2.87%	7.00%	9.97%	0.0096%
Trane Technologies PLC	TT	N/A	N/A	0.00%	N/A	N/A	N/A
Take-Two Interactive Software Inc	TTWO	14,445.32	0.06%	0.00%	20.50%	20.50%	0.0130%
Twitter Inc	TWTR	22,172.36	N/A	0.00%	N/A	N/A	N/A
Texas Instruments Inc	TXN	103,187.40	0.45%	3.22%	4.50%	7.79%	0.0354%
Textron Inc	TXT	6,065.91	0.03%	0.30%	8.50%	8.81%	0.0024%
Under Armour Inc	UAA	4,332.45	0.02%	0.00%	21.50%	21.50%	0.0041%
United Airlines Holdings Inc	UAL	6,563.79	0.03%	0.00%	10.00%	10.00%	0.0029%

Company	Ticker	[4] Market Capitalization	[5] Weight in Index	[6] Estimated Dividend Yield	[7] Long-Term Growth Est.	[8] DCF Result	[9] Weighted DCF Result
UDR Inc	UDR	10,101.52	0.04%	3.74%	5.00%	8.83%	0.0039%
Universal Health Services Inc	UHS	8,505.96	0.04%	0.82%	11.00%	11.87%	0.0044%
Ulta Beauty Inc	ULTA	11,814.86	0.05%	0.00%	9.00%	9.00%	0.0047%
UnitedHealth Group Inc	UNH	262,615.00	1.16%	1.56%	12.00%	13.65%	0.1578%
Unum Group	UNM	2,968.97	0.01%	7.79%	7.50%	15.58%	0.0020%
Union Pacific Corp	UNP	101,808.10	0.45%	2.64%	11.50%	14.29%	0.0640%
United Parcel Service Inc	UPS	83,710.34	0.37%	4.14%	7.00%	11.28%	0.0416%
United Rentals Inc	URI	7,482.30	0.03%	0.00%	9.50%	9.50%	0.0031%
US Bancorp	USB	51,010.65	0.22%	5.17%	5.00%	10.30%	0.0231%
Visa Inc	V	327,349.30	1.44%	0.75%	18.00%	18.82%	0.2711%
Varian Medical Systems Inc	VAR	9,724.85	0.04%	0.00%	13.50%	13.50%	0.0058%
VF Corp	VFC	21,411.03	0.09%	3.54%	6.00%	9.65%	0.0091%
ViacomCBS Inc	VIAC	5,598.75	0.02%	6.43%	8.00%	14.69%	0.0036%
Valero Energy Corp	VLO	20,697.90	0.09%	7.75%	10.00%	18.14%	0.0165%
Vulcan Materials Co	VMC	13,885.72	0.06%	1.30%	13.00%	14.38%	0.0088%
Vornado Realty Trust	VNO	7,101.53	0.03%	7.10%	-5 00%	1.92%	0.0006%
Verisk Analytics Inc	VRSK	24,744.18	0.11%	0.71%	10.50%	11.25%	0.0123%
VeriSign Inc	VRSN	25,170.76	0.11%	0.00%	11.00%	11.00%	0.0122%
Vertex Pharmaceuticals Inc	VRTX	69,764.95	0.31%	0.00%	46.00%	46.00%	0.1413%
Ventas Inc	VTR	9,916.27	0.04%	11.40%	1.50%	12.99%	0.0057%
Verizon Communications Inc	VZ	239,834.10	1.06%	4.26%	4.50%	8.86%	0.0935%
Westinghouse Air Brake Technologies Corp	WAB	9,776.65	0.04%	0.94%	12.50%	13.50%	0.0058%
Waters Corp	WAT	12,394.37	0.05%	0.00%	10.50%	10.50%	0.0057%
Walgreens Boots Alliance Inc	WBA	38,129.99	0.17%	4.23%	6.50%	10.87%	0.0182%
Western Digital Corp	WDC	11,939.07	0.05%	5.01%	0.50%	5.52%	0.0029%
WEC Energy Group Inc	WEC	30,407.84	0.13%	2.67%	6.00%	8.75%	0.0117%
Welltower Inc	WELL	16,993.19	0.07%	7.86%	9.50%	17.73%	0.0133%
Wells Fargo & Co	WFC	114,413.00	0.50%	7.76%	5.50%	13.47%	0.0679%
Whirlpool Corp	WHR	6,259.05	0.03%	4.83%	5.00%	9.95%	0.0027%
Willis Towers Watson PLC	WLTW	23,918.32	0.11%	1.46%	17.50%	19.09%	0.0201%
Waste Management Inc	WM	41,890.04	0.18%	2.21%	7.00%	9.29%	0.0171%
Williams Cos Inc/The	WMB	21,403.92	0.09%	9.06%	13.00%	22.65%	0.0213%
Walmart Inc	WMT	373,584.00	1.64%	1.64%	7.00%	8.70%	0.1430%
WR Berkley Corp	WRB	9,405.37	0.04%	0.86%	10.00%	10.90%	0.0045%
Westrock Co	WRK	7,356.65	0.03%	6.60%	6.50%	13.31%	0.0043%
Western Union Co/The	WU	7,904.38	0.03%	4.76%	6.50%	11.41%	0.0040%
Weyerhaeuser Co	WY	14,175.61	0.06%	7.15%	10.50%	18.03%	0.0112%
Wynn Resorts Ltd	WYNN	7,518.70	0.03%	5.71%	15.50%	21.65%	0.0072%
Xcel Energy Inc	XEL	34,262.89	0.15%	2.68%	6.00%	8.76%	0.0132%
Xilinx Inc	XLNX	22,544.63	0.10%	1.63%	6.00%	7.68%	0.0076%
Exxon Mobil Corp	XOM	178,378.40	0.79%	8.40%	9.00%	17.78%	0.1396%
DENTSPLY SIRONA Inc	XRAY	8,832.08	0.04%	1.00%	6.00%	7.03%	0.0027%
Xerox Holdings Corp	XRX	3,636.56	0.02%	5.85%	9.50%	15.63%	0.0025%
Xylem Inc/NY	XYL	12,462.08	0.05%	1.50%	8.50%	10.06%	0.0055%
Yum! Brands Inc	YUM	26,037.00	0.11%	2.17%	11.00%	13.29%	0.0152%
Zimmer Biomet Holdings Inc	ZBH	22,507.56	0.10%	0.88%	4.50%	5.40%	0.0053%
Zebra Technologies Corp	ZBRA	10,777.51	0.05%	0.00%	15.00%	15.00%	0.0071%
Zions Bancorp NA	ZION	4,770.15	0.02%	4.71%	9.50%	14.43%	0.0030%
Zoetis Inc	ZTS	59,826.18	0.26%	0.64%	12.00%	12.68%	0.0334%
Total Market Capitalization:		22,717,967.38					14.79%

Notes:
[1] Equals sum of Col. [9]
[2] Source: Bloomberg Professional
[3] Equals [1] − [2]
[4] Source: Value Line
[5] Equals weight in S&P 500 based on market capitalization
[6] Source: Value Line
[7] Source: Value Line
[8] Equals ([6] x (1 + (0.5 x [7]))) + [7]
[9] Equals Col. [5] x Col. [8]

Bloomberg and Value Line Beta Coefficients

Company	Ticker	[1] Bloomberg	[2] Value Line
Atmos Energy Corporation	ATO	0.865	0.550
New Jersey Resources Corporation	NJR	0.857	0.650
Northwest Natural Holding Company	NWN	0.795	0.550
ONE Gas, Inc.	OGS	0.922	0.600
South Jersey Industries, Inc.	SJI	0.935	0.800
Southwest Gas Holdings, Inc.	SWX	1.025	0.650
Spire Inc.	SR	0.882	0.600
Mean		0.897	0.629

Notes:
[1] Source: Bloomberg Professional
[2] Source: Value Line

Capital Asset Pricing Model Results
Bloomberg and Value Line Derived Market Risk Premium

	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
			Ex-Ante Market Risk Premium		CAPM Result		ECAPM Result	
	Risk-Free Rate	Average Beta Coefficient	Bloomberg Market DCF Derived	Value Line Market DCF Derived	Bloomberg Market DCF Derived	Value Line Market DCF Derived	Bloomberg Market DCF Derived	Value Line Market DCF Derived
PROXY GROUP AVERAGE BLOOMBERG BETA COEFFICIENT								
Current 30-Year Treasury [9]	1.31%	0.897	12.21%	13.48%	12.27%	13.41%	12.58%	13.75%
Near Term Projected 30-Year Treasury [10]	1.55%	0.897	12.21%	13.48%	12.51%	13.64%	12.82%	13.99%
Long-Term Projected 30-Year Treasury [11]	3.45%	0.897	12.21%	13.48%	14.41%	15.54%	14.72%	15.89%
Mean					13.06%	14.20%	13.37%	14.54%

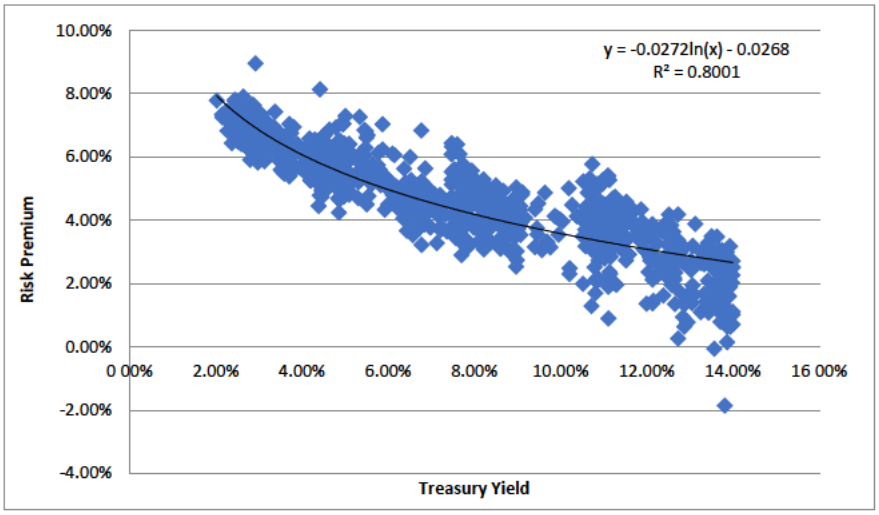
			Ex-Ante Market Risk Premium		CAPM Result		ECAPM Result	
	Risk-Free Rate	Average Beta Coefficient	Bloomberg Market DCF Derived	Value Line Market DCF Derived	Bloomberg Market DCF Derived	Value Line Market DCF Derived	Bloomberg Market DCF Derived	Value Line Market DCF Derived
PROXY GROUP AVERAGE VALUE LINE AVERAGE BETA COEFFICIENT								
Current 30-Year Treasury [9]	1.31%	0.629	12.21%	13.48%	8.99%	9.79%	10.12%	11.04%
Near Term Projected 30-Year Treasury [10]	1.55%	0.629	12.21%	13.48%	9.23%	10.02%	10.36%	11.27%
Long-Term Projected 30-Year Treasury [11]	3.45%	0.629	12.21%	13.48%	11.13%	11.92%	12.26%	13.17%
Mean					9.78%	10.58%	10.91%	11.83%

Notes:
[1] See Notes [9], [10], and [11]
[2] Source: Exhibit ___ (RBH-1) Document No. 5
[3] Source: Exhibit ___ (RBH-1) Document No. 4
[4] Source: Exhibit ___ (RBH-1) Document No. 4
[5] Equals Col. [1] + (Col. [2] x Col. [3])
[6] Equals Col. [1] + (Col. [2] x Col. [4])
[7] Equals Col. [1] + (0.75 x Col. [2] x Col. [3]) + (0.25 x Col. [3])
[8] Equals Col. [1] + (0.75 x Col. [2] x Col. [4]) + (0.25 x Col. [4])
[9] Source: Bloomberg Professional
[10] Source: Blue Chip Financial Forecasts, Vol. 39, No. 5, May 1, 2020, at 2.
[11] Source: Blue Chip Financial Forecasts, Vol. 38, No. 12, December 1, 2019, at 14.

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Bond Yield Plus Risk Premium

	[1]	[2]	[3]	[4]	[5]
	Constant	Slope	30-Year Treasury Yield	Risk Premium	Return on Equity
	-2.68%	-2.72%			
Current 30-Year Treasury			1.31%	9.10%	10.41%
Near Term Projected 30-Year Treasury			1.55%	8.65%	10.20%
Long Term Projected 30-Year Treasury			3.45%	6.47%	9.92%



Notes:
[1] Constant of regression equation
[2] Slope of regression equation
[3] Source: Current = Bloomberg Professional
Near Term Projected = Blue Chip Financial Forecasts, Vol. 39, No. 5, May 1, 2020, at 2.
Long Term Projected = Blue Chip Financial Forecasts, Vol. 38, No. 12, December 1 2019, at 14.
[4] Equals [1] + ln([3]) x [2]
[5] Equals [3] + [4]
[6] Source: S&P Global Market Intelligence
[7] Source: S&P Global Market Intelligence
[8] Source: Bloomberg Professional, equals 187-trading day average (i.e. lag period)
[9] Equals [7] - [8]

[6]	[7]	[8]	[9]
Date of Natural Gas Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
1/3/1980	12.55%	9.40%	3.15%
1/4/1980	13.75%	9.40%	4.35%
1/14/1980	13.20%	9.45%	3.75%
1/18/1980	14.00%	9.48%	4.52%
1/31/1980	12.61%	9.56%	3.05%
2/8/1980	14.50%	9.63%	4.87%
2/14/1980	13.00%	9.68%	3.32%
2/15/1980	13.00%	9.69%	3.31%
2/29/1980	14.00%	9.86%	4.14%
3/5/1980	14.00%	9.91%	4.09%
3/7/1980	13.50%	9.95%	3.55%
3/14/1980	14.00%	10.04%	3.96%
3/27/1980	12.69%	10.21%	2.48%
4/1/1980	14.75%	10.27%	4.48%
4/29/1980	12.50%	10.51%	1.99%
5/7/1980	14.27%	10.56%	3.71%
5/8/1980	13.75%	10.57%	3.18%
5/19/1980	15.50%	10.63%	4.87%
5/27/1980	14.60%	10.66%	3.94%
5/29/1980	16.00%	10.68%	5.32%
6/10/1980	13.78%	10.72%	3.06%
6/25/1980	14.25%	10.74%	3.51%
7/9/1980	14.51%	10.78%	3.73%
7/17/1980	12.90%	10.79%	2.11%
7/18/1980	13.80%	10.80%	3.00%
7/22/1980	14.10%	10.80%	3.30%
7/23/1980	14.19%	10.79%	3.40%
8/1/1980	12.50%	10.80%	1.70%
8/11/1980	14.85%	10.82%	4.03%
8/21/1980	13.03%	10.85%	2.18%
8/28/1980	13.61%	10.88%	2.73%
8/28/1980	14.00%	10.88%	3.12%
9/4/1980	14.00%	10.90%	3.10%
9/24/1980	15.00%	10.99%	4.01%
10/9/1980	14.50%	11.06%	3.44%
10/9/1980	14.50%	11.06%	3.44%
10/24/1980	14.00%	11.09%	2.91%
10/27/1980	15.20%	11.10%	4.10%
10/27/1980	15.20%	11.10%	4.10%
10/28/1980	12.00%	11.10%	0.90%
10/28/1980	13.00%	11.10%	1.90%
10/31/1980	14.50%	11.12%	3.38%
11/4/1980	15.00%	11.12%	3.88%
11/6/1980	14.35%	11.13%	3.22%
11/10/1980	13.25%	11.14%	2.11%
11/17/1980	15.50%	11.14%	4.36%
11/19/1980	13.50%	11.13%	2.37%
12/5/1980	14.60%	11.13%	3.47%
12/8/1980	16.40%	11.13%	5.27%
12/12/1980	15.45%	11.14%	4.31%
12/17/1980	14.20%	11.15%	3.05%
12/17/1980	14.40%	11.15%	3.25%
12/18/1980	14.00%	11.16%	2.84%

[6]	[7]	[8]	[9]
Date of Natural Gas Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
12/22/1980	13.45%	11.15%	2.30%
12/26/1980	14.00%	11.14%	2.86%
12/30/1980	14.50%	11.13%	3.37%
12/31/1980	14.56%	11.13%	3.43%
1/7/1981	14.30%	11.13%	3.17%
1/12/1981	14.95%	11.14%	3.81%
1/26/1981	15.25%	11.20%	4.05%
1/30/1981	13.25%	11.24%	2.01%
2/11/1981	14.50%	11.34%	3.16%
2/20/1981	14.50%	11.40%	3.10%
3/12/1981	15.65%	11.61%	4.04%
3/25/1981	15.30%	11.75%	3.55%
4/1/1981	15.30%	11.83%	3.47%
4/9/1981	15.00%	11.92%	3.08%
4/29/1981	13.50%	12.13%	1.37%
4/29/1981	14.25%	12.13%	2.12%
4/30/1981	13.60%	12.15%	1.45%
4/30/1981	15.00%	12.15%	2.85%
5/21/1981	14.00%	12.38%	1.62%
6/3/1981	14.67%	12.46%	2.21%
6/22/1981	16.00%	12.58%	3.42%
6/25/1981	14.75%	12.61%	2.14%
7/2/1981	14.00%	12.65%	1.35%
7/10/1981	16.00%	12.70%	3.30%
7/14/1981	16.90%	12.72%	4.18%
7/21/1981	15.78%	12.78%	3.00%
7/27/1981	13.77%	12.83%	0.94%
7/27/1981	15.50%	12.83%	2.67%
7/31/1981	13.50%	12.87%	0.63%
7/31/1981	14.20%	12.87%	1.33%
8/12/1981	13.72%	12.94%	0.78%
8/12/1981	13.72%	12.94%	0.78%
8/12/1981	14.41%	12.94%	1.47%
8/25/1981	15.45%	13.02%	2.43%
8/27/1981	14.43%	13.05%	1.38%
8/28/1981	15.00%	13.06%	1.94%
9/23/1981	14.34%	13.25%	1.09%
9/24/1981	16.25%	13.26%	2.99%
9/29/1981	14.50%	13.31%	1.19%
9/30/1981	15.94%	13.33%	2.61%
10/2/1981	14.80%	13.37%	1.43%
10/12/1981	16.25%	13.43%	2.82%
10/20/1981	15.25%	13.51%	1.74%
10/20/1981	16.50%	13.51%	2.99%
10/20/1981	17.00%	13.51%	3.49%
10/23/1981	15.50%	13.55%	1.95%
10/26/1981	13.50%	13.56%	-0.06%
10/29/1981	16.50%	13.60%	2.90%
11/4/1981	15.33%	13.63%	1.70%
11/6/1981	15.17%	13.64%	1.53%
11/12/1981	15.00%	13.65%	1.35%
11/25/1981	15.25%	13.66%	1.59%
11/25/1981	16.10%	13.66%	2.44%

[6]	[7]	[8]	[9]
Date of Natural Gas Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
11/25/1981	16.10%	13.66%	2.44%
11/30/1981	16.75%	13.66%	3.09%
12/1/1981	15.70%	13.66%	2.04%
12/1/1981	16.00%	13.66%	2.34%
12/15/1981	15.81%	13.70%	2.11%
12/17/1981	14.75%	13.71%	1.04%
12/22/1981	15.70%	13.72%	1.98%
12/22/1981	16.00%	13.72%	2.28%
12/30/1981	16.00%	13.75%	2.25%
12/30/1981	16.25%	13.75%	2.50%
1/4/1982	15.50%	13.75%	1.75%
1/14/1982	11.95%	13.81%	-1.86%
1/25/1982	16.25%	13.84%	2.41%
1/27/1982	16.84%	13.85%	2.99%
1/31/1982	14.00%	13.86%	0.14%
2/2/1982	16.24%	13.86%	2.38%
2/8/1982	15.50%	13.88%	1.62%
2/9/1982	14.95%	13.88%	1.07%
2/9/1982	15.75%	13.88%	1.87%
2/11/1982	16.00%	13.89%	2.11%
3/1/1982	15.96%	13.91%	2.05%
3/3/1982	15.00%	13.92%	1.08%
3/8/1982	17.10%	13.92%	3.18%
3/26/1982	16.00%	13.97%	2.03%
3/31/1982	16.25%	13.98%	2.27%
4/1/1982	16.50%	13.98%	2.52%
4/6/1982	15.00%	13.99%	1.01%
4/9/1982	16.50%	13.99%	2.51%
4/12/1982	15.10%	13.99%	1.11%
4/12/1982	16.70%	13.99%	2.71%
4/18/1982	14.70%	13.99%	0.71%
4/27/1982	15.00%	13.97%	1.03%
5/10/1982	14.57%	13.94%	0.63%
5/14/1982	15.80%	13.92%	1.88%
5/20/1982	15.82%	13.91%	1.91%
5/21/1982	15.50%	13.90%	1.60%
5/25/1982	16.25%	13.89%	2.36%
6/2/1982	14.50%	13.86%	0.64%
6/7/1982	16.00%	13.85%	2.15%
6/23/1982	15.50%	13.81%	1.69%
6/25/1982	16.50%	13.81%	2.69%
7/1/1982	15.55%	13.79%	1.76%
7/1/1982	16.00%	13.79%	2.21%
7/2/1982	15.10%	13.78%	1.32%
7/13/1982	16.80%	13.75%	3.05%
7/22/1982	14.50%	13.71%	0.79%
7/28/1982	16.10%	13.67%	2.43%
7/30/1982	14.82%	13.66%	1.16%
8/4/1982	15.58%	13.64%	1.94%
8/6/1982	16.50%	13.63%	2.87%
8/11/1982	17.11%	13.62%	3.49%
8/25/1982	16.00%	13.59%	2.41%
8/30/1982	16.25%	13.58%	2.67%

[6]	[7]	[8]	[9]
Date of Natural Gas Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
9/3/1982	15.50%	13.57%	1.93%
9/9/1982	16.04%	13.55%	2.49%
9/15/1982	16.04%	13.52%	2.52%
9/17/1982	15.25%	13.51%	1.74%
9/29/1982	14.50%	13.43%	1.07%
9/30/1982	14.74%	13.42%	1.32%
9/30/1982	15.50%	13.42%	2.08%
9/30/1982	16.50%	13.42%	3.08%
9/30/1982	16.70%	13.42%	3.28%
10/1/1982	16.50%	13.40%	3.10%
10/8/1982	15.00%	13.33%	1.67%
10/15/1982	15.90%	13.25%	2.65%
10/19/1982	15.90%	13.22%	2.68%
10/27/1982	17.00%	13.12%	3.88%
10/28/1982	14.75%	13.10%	1.65%
11/2/1982	16.25%	13.07%	3.18%
11/4/1982	15.75%	13.02%	2.73%
11/5/1982	14.73%	13.00%	1.73%
11/17/1982	16.00%	12.86%	3.14%
11/23/1982	15.50%	12.79%	2.71%
11/24/1982	14.50%	12.77%	1.73%
11/24/1982	16.02%	12.77%	3.25%
11/30/1982	12.98%	12.72%	0.26%
11/30/1982	15.50%	12.72%	2.78%
11/30/1982	15.50%	12.72%	2.78%
11/30/1982	15.65%	12.72%	2.93%
11/30/1982	16.00%	12.72%	3.28%
11/30/1982	16.10%	12.72%	3.38%
12/3/1982	15.33%	12.68%	2.65%
12/8/1982	15.75%	12.63%	3.12%
12/13/1982	16.00%	12.58%	3.42%
12/14/1982	16.40%	12.56%	3.84%
12/17/1982	16.25%	12.52%	3.73%
12/20/1982	15.00%	12.50%	2.50%
12/21/1982	15.70%	12.49%	3.21%
12/28/1982	15.25%	12.42%	2.83%
12/28/1982	15.25%	12.42%	2.83%
12/29/1982	16.25%	12.40%	3.85%
12/29/1982	16.25%	12.40%	3.85%
1/11/1983	15.90%	12.25%	3.65%
1/12/1983	15.50%	12.24%	3.26%
1/18/1983	15.00%	12.18%	2.82%
1/24/1983	15.50%	12.13%	3.37%
1/24/1983	16.00%	12.13%	3.87%
1/28/1983	14.90%	12.07%	2.83%
1/31/1983	15.00%	12.06%	2.94%
2/10/1983	15.00%	11.97%	3.03%
2/25/1983	15.70%	11.83%	3.87%
3/2/1983	15.25%	11.78%	3.47%
3/16/1983	16.00%	11.61%	4.39%
3/21/1983	14.96%	11.55%	3.41%
3/23/1983	15.40%	11.52%	3.88%
3/23/1983	16.10%	11.52%	4.58%

[6]	[7]	[8]	[9]
Date of Natural Gas Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
3/24/1983	15.00%	11.50%	3.50%
4/12/1983	13.25%	11.29%	1.96%
4/29/1983	15.05%	11.08%	3.97%
5/3/1983	15.40%	11.05%	4.35%
5/9/1983	15.50%	10.99%	4.51%
5/19/1983	14.85%	10.89%	3.96%
5/31/1983	14.00%	10.83%	3.17%
6/2/1983	14.50%	10.81%	3.69%
6/7/1983	14.50%	10.79%	3.71%
6/9/1983	14.85%	10.78%	4.07%
6/20/1983	14.15%	10.73%	3.42%
6/20/1983	16.50%	10.73%	5.77%
6/27/1983	14.50%	10.71%	3.79%
6/30/1983	14.80%	10.70%	4.10%
6/30/1983	15.90%	10.70%	5.20%
7/1/1983	14.80%	10.69%	4.11%
7/5/1983	15.00%	10.69%	4.31%
7/8/1983	15.50%	10.69%	4.81%
7/19/1983	15.00%	10.70%	4.30%
7/19/1983	15.10%	10.70%	4.40%
8/18/1983	15.30%	10.81%	4.49%
8/19/1983	15.79%	10.82%	4.97%
8/29/1983	16.00%	10.85%	5.15%
8/31/1983	14.75%	10.87%	3.88%
8/31/1983	15.25%	10.87%	4.38%
9/8/1983	14.75%	10.90%	3.85%
9/16/1983	15.51%	10.93%	4.58%
9/26/1983	14.50%	10.96%	3.54%
9/28/1983	14.25%	10.97%	3.28%
9/30/1983	16.15%	10.98%	5.17%
9/30/1983	16.25%	10.98%	5.27%
10/1/1983	16.25%	10.98%	5.27%
10/13/1983	15.52%	11.02%	4.50%
10/19/1983	15.20%	11.04%	4.16%
10/26/1983	14.75%	11.07%	3.68%
10/27/1983	14.88%	11.07%	3.81%
10/27/1983	15.33%	11.07%	4.26%
11/9/1983	14.82%	11.10%	3.72%
11/9/1983	16.51%	11.10%	5.41%
11/9/1983	16.51%	11.10%	5.41%
12/1/1983	14.50%	11.17%	3.33%
12/8/1983	15.90%	11.21%	4.69%
12/9/1983	15.30%	11.21%	4.09%
12/12/1983	14.50%	11.22%	3.28%
12/12/1983	15.50%	11.22%	4.28%
12/20/1983	15.40%	11.26%	4.14%
12/20/1983	16.00%	11.26%	4.74%
12/22/1983	15.75%	11.27%	4.48%
12/29/1983	15.00%	11.30%	3.70%
12/30/1983	15.00%	11.30%	3.70%
1/10/1984	15.90%	11.34%	4.56%
1/13/1984	15.50%	11.37%	4.13%
1/18/1984	15.53%	11.39%	4.14%

[6]	[7]	[8]	[9]
Date of Natural Gas Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
1/26/1984	15.90%	11.42%	4.48%
2/14/1984	14.25%	11.52%	2.73%
2/28/1984	14.50%	11.59%	2.91%
3/20/1984	16.00%	11.70%	4.30%
3/23/1984	15.50%	11.73%	3.77%
4/9/1984	15.20%	11.81%	3.39%
4/18/1984	16.20%	11.86%	4.34%
4/27/1984	15.85%	11.90%	3.95%
5/15/1984	13.35%	11.99%	1.36%
5/16/1984	15.00%	12.00%	3.00%
5/22/1984	14.40%	12.04%	2.36%
6/13/1984	15.50%	12.19%	3.31%
7/10/1984	16.00%	12.37%	3.63%
8/7/1984	16.69%	12.51%	4.18%
8/9/1984	15.33%	12.52%	2.81%
8/17/1984	14.82%	12.54%	2.28%
8/21/1984	14.64%	12.55%	2.09%
8/27/1984	14.52%	12.57%	1.95%
8/28/1984	14.75%	12.57%	2.18%
8/30/1984	15.60%	12.58%	3.02%
9/12/1984	15.60%	12.60%	3.00%
9/12/1984	15.90%	12.60%	3.30%
9/25/1984	16.25%	12.62%	3.63%
10/2/1984	14.80%	12.63%	2.17%
10/9/1984	14.75%	12.64%	2.11%
10/10/1984	15.50%	12.64%	2.86%
10/18/1984	15.00%	12.65%	2.35%
10/24/1984	15.50%	12.65%	2.85%
11/7/1984	15.00%	12.64%	2.36%
11/20/1984	15.92%	12.63%	3.29%
11/30/1984	15.50%	12.60%	2.90%
12/18/1984	15.00%	12.55%	2.45%
12/20/1984	15.00%	12.54%	2.46%
12/28/1984	15.75%	12.51%	3.24%
12/28/1984	16.25%	12.51%	3.74%
1/2/1985	16.00%	12.50%	3.50%
1/31/1985	14.75%	12.37%	2.38%
2/7/1985	14.85%	12.32%	2.53%
2/15/1985	15.00%	12.26%	2.74%
2/20/1985	14.50%	12.24%	2.26%
2/22/1985	14.86%	12.24%	2.62%
3/14/1985	15.50%	12.15%	3.35%
3/28/1985	14.80%	12.08%	2.72%
4/9/1985	15.50%	12.01%	3.49%
4/16/1985	15.70%	11.96%	3.74%
6/10/1985	15.75%	11.58%	4.17%
6/26/1985	14.82%	11.46%	3.36%
7/9/1985	15.00%	11.38%	3.62%
7/26/1985	14.50%	11.26%	3.24%
8/29/1985	14.50%	11.11%	3.39%
8/30/1985	14.38%	11.10%	3.28%
9/12/1985	15.25%	11.07%	4.18%
9/23/1985	15.30%	11.03%	4.27%

[6]	[7]	[8]	[9]
Date of Natural Gas Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
9/25/1985	14.50%	11.02%	3.48%
9/26/1985	13.80%	11.01%	2.79%
9/26/1985	14.50%	11.01%	3.49%
10/25/1985	15.25%	10.91%	4.34%
11/8/1985	12.94%	10.85%	2.09%
11/20/1985	14.90%	10.81%	4.09%
11/25/1985	13.30%	10.79%	2.51%
12/6/1985	12.00%	10.71%	1.29%
12/11/1985	14.90%	10.67%	4.23%
12/20/1985	14.88%	10.58%	4.30%
12/20/1985	15.00%	10.58%	4.42%
12/20/1985	15.00%	10.58%	4.42%
12/30/1985	15.75%	10.52%	5.23%
12/31/1985	14.00%	10.51%	3.49%
12/31/1985	14.50%	10.51%	3.99%
1/17/1986	14.50%	10.37%	4.13%
2/11/1986	12.50%	10.20%	2.30%
2/12/1986	15.20%	10.19%	5.01%
3/11/1986	14.00%	9.97%	4.03%
4/2/1986	12.90%	9.76%	3.14%
4/28/1986	13.01%	9.46%	3.55%
5/21/1986	13.25%	9.17%	4.08%
5/28/1986	14.00%	9.11%	4.89%
5/29/1986	13.90%	9.10%	4.80%
6/2/1986	13.00%	9.07%	3.93%
6/11/1986	14.00%	8.96%	5.04%
6/13/1986	13.55%	8.93%	4.62%
6/27/1986	11.88%	8.76%	3.12%
7/14/1986	12.60%	8.57%	4.03%
7/30/1986	13.30%	8.37%	4.93%
8/14/1986	13.50%	8.21%	5.29%
9/5/1986	13.30%	8.01%	5.29%
9/23/1986	12.75%	7.90%	4.85%
10/30/1986	13.00%	7.66%	5.34%
10/31/1986	13.75%	7.65%	6.10%
11/10/1986	14.00%	7.60%	6.40%
11/19/1986	13.75%	7.56%	6.19%
11/25/1986	13.15%	7.54%	5.61%
12/22/1986	13.80%	7.47%	6.33%
12/30/1986	13.90%	7.47%	6.43%
1/20/1987	12.75%	7.47%	5.28%
1/23/1987	13.55%	7.47%	6.08%
1/27/1987	12.16%	7.47%	4.69%
2/13/1987	12.60%	7.47%	5.13%
2/24/1987	12.00%	7.47%	4.53%
3/30/1987	12.20%	7.46%	4.74%
3/31/1987	13.00%	7.47%	5.53%
5/5/1987	12.85%	7.60%	5.25%
5/28/1987	13.50%	7.73%	5.77%
6/15/1987	13.20%	7.81%	5.39%
6/30/1987	12.60%	7.85%	4.75%
7/10/1987	12.90%	7.88%	5.02%
7/27/1987	13.50%	7.94%	5.56%

[6]	[7]	[8]	[9]
Date of Natural Gas Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
8/25/1987	11.40%	8.09%	3.31%
9/18/1987	13.00%	8.28%	4.72%
10/20/1987	12.60%	8.55%	4.05%
10/20/1987	12.98%	8.55%	4.43%
11/12/1987	12.75%	8.68%	4.07%
11/13/1987	12.75%	8.69%	4.06%
11/24/1987	12.50%	8.74%	3.76%
12/8/1987	12.50%	8.82%	3.68%
12/22/1987	12.00%	8.91%	3.09%
12/31/1987	12.85%	8.95%	3.90%
12/31/1987	13.25%	8.95%	4.30%
1/15/1988	13.15%	8.99%	4.16%
1/20/1988	12.75%	8.99%	3.76%
1/29/1988	13.20%	8.99%	4.21%
2/4/1988	12.60%	8.99%	3.61%
3/23/1988	13.00%	8.95%	4.05%
5/27/1988	13.18%	9.02%	4.16%
6/14/1988	13.50%	9.00%	4.50%
6/17/1988	11.72%	8.98%	2.74%
6/24/1988	11.50%	8.97%	2.53%
7/1/1988	12.75%	8.94%	3.81%
7/8/1988	12.00%	8.93%	3.07%
7/18/1988	12.00%	8.90%	3.10%
7/20/1988	13.40%	8.89%	4.51%
8/8/1988	12.74%	8.90%	3.84%
9/20/1988	12.90%	8.93%	3.97%
9/26/1988	12.40%	8.93%	3.47%
9/27/1988	13.65%	8.93%	4.72%
9/30/1988	13.25%	8.94%	4.31%
10/13/1988	13.10%	8.93%	4.17%
10/21/1988	12.80%	8.94%	3.86%
10/25/1988	13.25%	8.94%	4.31%
10/26/1988	13.50%	8.94%	4.56%
10/27/1988	12.95%	8.95%	4.00%
10/28/1988	13.00%	8.95%	4.05%
11/15/1988	12.00%	8.98%	3.02%
11/29/1988	12.75%	9.02%	3.73%
12/19/1988	13.00%	9.05%	3.95%
12/21/1988	12.90%	9.05%	3.85%
12/22/1988	13.50%	9.06%	4.44%
1/26/1989	12.60%	9.06%	3.54%
1/27/1989	13.00%	9.06%	3.94%
2/8/1989	13.37%	9.05%	4.32%
3/8/1989	13.00%	9.04%	3.96%
5/4/1989	13.00%	9.04%	3.96%
6/8/1989	13.50%	8.96%	4.54%
7/19/1989	11.80%	8.84%	2.96%
7/25/1989	12.80%	8.82%	3.98%
7/31/1989	13.00%	8.81%	4.19%
8/14/1989	12.50%	8.76%	3.74%
8/22/1989	12.80%	8.73%	4.07%
8/23/1989	12.90%	8.72%	4.18%
9/21/1989	12.10%	8.62%	3.48%

[6]	[7]	[8]	[9]
Date of Natural Gas Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
10/6/1989	13.00%	8.57%	4.43%
10/17/1989	12.41%	8.54%	3.87%
10/18/1989	13.25%	8.54%	4.71%
10/20/1989	12.90%	8.53%	4.37%
10/31/1989	13.60%	8.49%	5.11%
11/3/1989	12.93%	8.48%	4.45%
11/5/1989	13.20%	8.48%	4.72%
11/9/1989	12.60%	8.45%	4.15%
11/9/1989	13.00%	8.45%	4.55%
11/28/1989	12.75%	8.37%	4.38%
12/7/1989	13.25%	8.32%	4.93%
12/15/1989	13.00%	8.27%	4.73%
12/20/1989	12.90%	8.25%	4.65%
12/21/1989	12.80%	8.25%	4.55%
12/21/1989	12.90%	8.25%	4.65%
12/27/1989	12.50%	8.23%	4.27%
1/9/1990	13.00%	8.19%	4.81%
1/18/1990	12.50%	8.16%	4.34%
1/26/1990	12.10%	8.14%	3.96%
3/21/1990	12.80%	8.15%	4.65%
3/28/1990	13.00%	8.16%	4.84%
4/5/1990	12.20%	8.17%	4.03%
4/12/1990	13.25%	8.19%	5.06%
4/30/1990	12.45%	8.24%	4.21%
5/31/1990	12.40%	8.31%	4.09%
6/15/1990	13.20%	8.33%	4.87%
6/27/1990	12.90%	8.34%	4.56%
6/29/1990	13.25%	8.35%	4.90%
7/6/1990	12.10%	8.36%	3.74%
7/19/1990	11.70%	8.39%	3.31%
8/31/1990	12.50%	8.53%	3.97%
8/31/1990	12.50%	8.53%	3.97%
9/13/1990	12.50%	8.58%	3.92%
9/18/1990	12.75%	8.60%	4.15%
9/20/1990	12.50%	8.61%	3.89%
10/2/1990	13.00%	8.65%	4.35%
10/17/1990	11.90%	8.68%	3.22%
10/31/1990	12.95%	8.70%	4.25%
11/9/1990	13.25%	8.71%	4.54%
11/19/1990	13.00%	8.70%	4.30%
11/21/1990	12.10%	8.70%	3.40%
11/21/1990	12.50%	8.70%	3.80%
11/28/1990	12.75%	8.70%	4.05%
11/29/1990	12.75%	8.70%	4.05%
12/18/1990	13.10%	8.68%	4.42%
12/20/1990	12.50%	8.67%	3.83%
12/21/1990	12.50%	8.67%	3.83%
12/21/1990	13.00%	8.67%	4.33%
12/21/1990	13.60%	8.67%	4.93%
1/3/1991	13.02%	8.66%	4.36%
1/16/1991	13.25%	8.63%	4.62%
1/25/1991	11.70%	8.60%	3.10%
2/15/1991	12.70%	8.56%	4.14%

[6]	[7]	[8]	[9]
Date of Natural Gas Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
2/15/1991	12.80%	8.56%	4.24%
4/3/1991	13.00%	8.51%	4.49%
4/30/1991	12.45%	8.47%	3.98%
4/30/1991	13.00%	8.47%	4.53%
6/25/1991	11.70%	8.34%	3.36%
6/28/1991	12.50%	8.33%	4.17%
7/1/1991	11.70%	8.33%	3.37%
7/19/1991	12.10%	8.30%	3.80%
7/19/1991	12.30%	8.30%	4.00%
7/22/1991	12.90%	8.30%	4.60%
8/15/1991	12.25%	8.27%	3.98%
8/29/1991	13.30%	8.26%	5.04%
9/27/1991	12.50%	8.23%	4.27%
9/30/1991	12.40%	8.23%	4.17%
10/3/1991	11.30%	8.22%	3.08%
10/9/1991	11.70%	8.21%	3.49%
10/15/1991	13.40%	8.20%	5.20%
11/1/1991	12.90%	8.20%	4.70%
11/8/1991	12.75%	8.20%	4.55%
11/26/1991	11.60%	8.18%	3.42%
11/26/1991	12.00%	8.18%	3.82%
11/27/1991	12.70%	8.18%	4.52%
12/6/1991	12.70%	8.16%	4.54%
12/10/1991	11.75%	8.15%	3.60%
12/19/1991	12.60%	8.14%	4.46%
12/19/1991	12.80%	8.14%	4.66%
12/30/1991	12.10%	8.11%	3.99%
1/22/1992	12.84%	8.05%	4.79%
1/31/1992	12.00%	8.03%	3.97%
2/20/1992	13.00%	8.00%	5.00%
2/27/1992	11.75%	7.98%	3.77%
3/18/1992	12.50%	7.94%	4.56%
5/15/1992	12.75%	7.86%	4.89%
6/24/1992	12.20%	7.85%	4.35%
6/29/1992	11.00%	7.85%	3.15%
7/14/1992	12.00%	7.83%	4.17%
7/22/1992	11.20%	7.82%	3.38%
8/10/1992	12.10%	7.79%	4.31%
8/26/1992	12.43%	7.75%	4.68%
9/30/1992	11.60%	7.72%	3.88%
10/6/1992	12.25%	7.72%	4.53%
10/13/1992	12.75%	7.71%	5.04%
10/23/1992	11.65%	7.71%	3.94%
10/28/1992	12.25%	7.71%	4.54%
10/29/1992	12.75%	7.70%	5.05%
10/30/1992	11.40%	7.70%	3.70%
11/9/1992	10.60%	7.70%	2.90%
11/25/1992	11.00%	7.67%	3.33%
11/25/1992	12.00%	7.67%	4.33%
12/3/1992	11.85%	7.66%	4.19%
12/16/1992	11.90%	7.63%	4.27%
12/22/1992	12.30%	7.62%	4.68%
12/22/1992	12.40%	7.62%	4.78%

[6]	[7]	[8]	[9]
Date of Natural Gas Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
12/30/1992	12.00%	7.61%	4.39%
12/31/1992	12.00%	7.60%	4.40%
1/12/1993	12.00%	7.58%	4.42%
1/12/1993	12.00%	7.58%	4.42%
2/2/1993	11.40%	7.53%	3.87%
2/22/1993	11.60%	7.47%	4.13%
4/23/1993	11.75%	7.27%	4.48%
5/3/1993	11.50%	7.25%	4.25%
5/3/1993	11.75%	7.25%	4.50%
6/3/1993	12.00%	7.20%	4.80%
6/7/1993	11.50%	7.20%	4.30%
6/22/1993	11.75%	7.16%	4.59%
7/21/1993	11.78%	7.06%	4.72%
7/21/1993	11.90%	7.06%	4.84%
7/23/1993	11.50%	7.05%	4.45%
7/29/1993	11.50%	7.03%	4.47%
8/12/1993	10.75%	6.97%	3.78%
8/24/1993	11.50%	6.91%	4.59%
8/31/1993	11.90%	6.88%	5.02%
9/1/1993	11.25%	6.87%	4.38%
9/1/1993	11.47%	6.87%	4.60%
9/27/1993	10.50%	6.74%	3.76%
9/29/1993	11.00%	6.72%	4.28%
9/30/1993	11.60%	6.71%	4.89%
10/8/1993	11.50%	6.67%	4.83%
10/14/1993	11.20%	6.65%	4.55%
10/15/1993	11.75%	6.64%	5.11%
10/25/1993	11.55%	6.60%	4.95%
10/28/1993	11.50%	6.58%	4.92%
10/29/1993	10.10%	6.57%	3.53%
10/29/1993	10.20%	6.57%	3.63%
10/29/1993	11.25%	6.57%	4.68%
11/2/1993	10.80%	6.56%	4.24%
11/12/1993	11.80%	6.53%	5.27%
11/23/1993	12.50%	6.50%	6.00%
11/26/1993	11.00%	6.50%	4.50%
12/1/1993	11.45%	6.49%	4.96%
12/16/1993	10.60%	6.45%	4.15%
12/16/1993	11.20%	6.45%	4.75%
12/21/1993	11.30%	6.44%	4.86%
12/22/1993	11.00%	6.44%	4.56%
12/23/1993	10.10%	6.43%	3.67%
1/5/1994	11.50%	6.41%	5.09%
1/10/1994	11.00%	6.40%	4.60%
1/25/1994	12.00%	6.37%	5.63%
2/2/1994	10.40%	6.35%	4.05%
2/9/1994	10.70%	6.33%	4.37%
4/6/1994	11.24%	6.34%	4.90%
4/25/1994	11.00%	6.39%	4.61%
6/16/1994	10.50%	6.64%	3.86%
6/23/1994	10.60%	6.68%	3.92%
7/19/1994	10.70%	6.84%	3.86%
9/29/1994	10.90%	7.21%	3.69%

[6]	[7]	[8]	[9]
Date of Natural Gas Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
9/29/1994	11.00%	7.21%	3.79%
10/7/1994	11.87%	7.26%	4.61%
10/18/1994	11.50%	7.32%	4.18%
10/18/1994	11.50%	7.32%	4.18%
10/24/1994	11.00%	7.36%	3.64%
11/22/1994	12.12%	7.53%	4.59%
11/29/1994	11.30%	7.55%	3.75%
12/1/1994	11.00%	7.57%	3.43%
12/8/1994	11.50%	7.59%	3.91%
12/8/1994	11.70%	7.59%	4.11%
12/12/1994	11.82%	7.60%	4.22%
12/14/1994	11.50%	7.61%	3.89%
12/19/1994	11.50%	7.62%	3.88%
4/19/1995	11.00%	7.72%	3.28%
9/11/1995	11.30%	7.16%	4.14%
9/15/1995	10.40%	7.13%	3.27%
9/29/1995	11.50%	7.06%	4.44%
10/13/1995	10.76%	6.98%	3.78%
11/7/1995	12.50%	6.86%	5.64%
11/8/1995	11.10%	6.85%	4.25%
11/8/1995	11.30%	6.85%	4.45%
11/17/1995	10.90%	6.80%	4.10%
11/20/1995	11.40%	6.80%	4.60%
11/27/1995	13.60%	6.76%	6.84%
12/14/1995	11.30%	6.67%	4.63%
12/20/1995	11.60%	6.64%	4.96%
1/31/1996	11.30%	6.45%	4.85%
3/11/1996	11.60%	6.40%	5.20%
4/3/1996	11.13%	6.40%	4.73%
4/15/1996	10.50%	6.40%	4.10%
4/17/1996	10.77%	6.40%	4.37%
4/26/1996	10.60%	6.40%	4.20%
5/10/1996	11.00%	6.40%	4.60%
5/13/1996	11.25%	6.40%	4.85%
7/3/1996	11.25%	6.49%	4.76%
7/22/1996	11.25%	6.54%	4.71%
10/3/1996	10.00%	6.77%	3.23%
10/29/1996	11.30%	6.85%	4.45%
11/26/1996	11.30%	6.86%	4.44%
11/27/1996	11.30%	6.86%	4.44%
11/29/1996	11.00%	6.86%	4.14%
12/12/1996	11.96%	6.85%	5.11%
12/17/1996	11.50%	6.85%	4.65%
1/22/1997	11.30%	6.83%	4.47%
1/27/1997	11.25%	6.83%	4.42%
1/31/1997	11.25%	6.83%	4.42%
2/13/1997	11.00%	6.82%	4.18%
2/13/1997	11.80%	6.82%	4.98%
2/20/1997	11.80%	6.81%	4.99%
3/27/1997	10.75%	6.79%	3.96%
4/29/1997	11.70%	6.81%	4.89%
7/17/1997	12.00%	6.77%	5.23%
10/29/1997	10.75%	6.70%	4.05%

[6]	[7]	[8]	[9]
Date of Natural Gas Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
10/31/1997	11.25%	6.70%	4.55%
12/24/1997	10.75%	6.53%	4.22%
4/28/1998	10.90%	6.10%	4.80%
4/30/1998	12.20%	6.10%	6.10%
6/30/1998	11.00%	5.94%	5.06%
8/26/1998	10.93%	5.82%	5.11%
9/3/1998	11.40%	5.80%	5.60%
9/15/1998	11.90%	5.77%	6.13%
10/7/1998	11.06%	5.70%	5.36%
10/30/1998	11.40%	5.63%	5.77%
12/10/1998	12.20%	5.51%	6.69%
12/17/1998	12.10%	5.49%	6.61%
2/19/1999	11.15%	5.31%	5.84%
3/1/1999	10.65%	5.31%	5.34%
3/1/1999	10.65%	5.31%	5.34%
6/8/1999	11.25%	5.36%	5.89%
11/12/1999	10.25%	5.92%	4.33%
12/14/1999	10.50%	6.00%	4.50%
1/28/2000	10.71%	6.16%	4.55%
2/17/2000	10.60%	6.20%	4.40%
5/25/2000	10.80%	6.20%	4.60%
6/19/2000	11.05%	6.18%	4.87%
6/22/2000	11.25%	6.18%	5.07%
7/17/2000	11.06%	6.15%	4.91%
7/20/2000	12.20%	6.14%	6.06%
8/11/2000	11.00%	6.11%	4.89%
9/27/2000	11.25%	6.00%	5.25%
9/29/2000	11.16%	5.99%	5.17%
10/5/2000	11.30%	5.98%	5.32%
11/28/2000	12.90%	5.87%	7.03%
11/30/2000	12.10%	5.86%	6.24%
2/5/2001	11.50%	5.75%	5.75%
3/15/2001	11.25%	5.66%	5.59%
5/8/2001	10.75%	5.61%	5.14%
10/24/2001	10.30%	5.54%	4.76%
10/24/2001	11.00%	5.54%	5.46%
1/9/2002	10.00%	5.50%	4.50%
1/30/2002	11.00%	5.47%	5.53%
1/31/2002	11.00%	5.47%	5.53%
4/17/2002	11.50%	5.44%	6.06%
4/29/2002	11.00%	5.44%	5.56%
6/11/2002	11.77%	5.47%	6.30%
6/20/2002	12.30%	5.48%	6.82%
8/28/2002	11.00%	5.49%	5.51%
9/11/2002	11.20%	5.45%	5.75%
9/12/2002	12.30%	5.45%	6.85%
10/28/2002	11.30%	5.34%	5.96%
10/30/2002	10.60%	5.34%	5.26%
11/1/2002	12.60%	5.34%	7.26%
11/7/2002	11.40%	5.33%	6.07%
11/8/2002	10.75%	5.33%	5.42%
11/20/2002	10.00%	5.30%	4.70%
11/20/2002	10.50%	5.30%	5.20%

[6]	[7]	[8]	[9]
Date of Natural Gas Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
12/4/2002	10.75%	5.26%	5.49%
12/30/2002	11.20%	5.18%	6.02%
1/6/2003	11.25%	5.16%	6.09%
2/28/2003	12.30%	5.00%	7.30%
3/7/2003	9.96%	4.98%	4.98%
3/12/2003	11.40%	4.97%	6.43%
3/20/2003	12.00%	4.95%	7.05%
4/3/2003	12.00%	4.92%	7.08%
5/2/2003	11.40%	4.88%	6.52%
5/15/2003	11.05%	4.87%	6.18%
6/26/2003	11.00%	4.80%	6.20%
7/1/2003	11.00%	4.80%	6.20%
7/29/2003	11.71%	4.78%	6.93%
8/22/2003	10.20%	4.81%	5.39%
9/17/2003	9.90%	4.85%	5.05%
9/25/2003	10.25%	4.85%	5.40%
10/17/2003	10.54%	4.87%	5.67%
10/22/2003	10.46%	4.87%	5.59%
10/22/2003	10.71%	4.87%	5.84%
10/30/2003	11.00%	4.88%	6.12%
10/31/2003	10.20%	4.88%	5.32%
10/31/2003	10.75%	4.88%	5.87%
11/10/2003	10.60%	4.89%	5.71%
12/9/2003	10.50%	4.93%	5.57%
12/18/2003	10.50%	4.94%	5.56%
12/19/2003	12.00%	4.94%	7.06%
12/19/2003	12.00%	4.94%	7.06%
1/13/2004	10.25%	4.95%	5.30%
1/13/2004	12.00%	4.95%	7.05%
2/9/2004	11.25%	4.99%	6.26%
3/16/2004	10.90%	5.05%	5.85%
3/16/2004	10.90%	5.05%	5.85%
5/25/2004	10.00%	5.06%	4.94%
6/2/2004	11.22%	5.07%	6.15%
6/30/2004	10.50%	5.10%	5.40%
7/8/2004	10.00%	5.10%	4.90%
7/22/2004	10.25%	5.10%	5.15%
8/26/2004	10.50%	5.10%	5.40%
8/26/2004	10.50%	5.10%	5.40%
9/9/2004	10.40%	5.10%	5.30%
9/21/2004	10.50%	5.09%	5.41%
9/27/2004	10.30%	5.09%	5.21%
9/27/2004	10.50%	5.09%	5.41%
10/20/2004	10.20%	5.08%	5.12%
11/30/2004	10.60%	5.08%	5.52%
12/8/2004	9.90%	5.09%	4.81%
12/21/2004	11.50%	5.09%	6.41%
12/22/2004	11.50%	5.09%	6.41%
12/28/2004	10.25%	5.09%	5.16%
2/18/2005	10.30%	4.95%	5.35%
3/29/2005	11.00%	4.86%	6.14%
4/13/2005	10.60%	4.83%	5.77%
4/28/2005	11.00%	4.80%	6.20%

[6]	[7]	[8]	[9]
Date of Natural Gas Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
5/17/2005	10.00%	4.76%	5.24%
6/8/2005	10.18%	4.71%	5.47%
6/10/2005	10.90%	4.71%	6.19%
7/6/2005	10.50%	4.65%	5.85%
7/19/2005	11.50%	4.63%	6.87%
8/11/2005	10.40%	4.60%	5.80%
9/19/2005	9.45%	4.53%	4.92%
9/30/2005	10.51%	4.52%	5.99%
10/4/2005	9.90%	4.52%	5.38%
10/4/2005	10.75%	4.52%	6.23%
10/14/2005	10.40%	4.51%	5.89%
10/31/2005	10.25%	4.53%	5.72%
11/2/2005	9.70%	4.53%	5.17%
11/30/2005	10.00%	4.53%	5.47%
12/9/2005	9.70%	4.53%	5.17%
12/12/2005	11.00%	4.53%	6.47%
12/20/2005	10.13%	4.52%	5.61%
12/21/2005	10.40%	4.52%	5.88%
12/21/2005	11.00%	4.52%	6.48%
12/22/2005	10.20%	4.52%	5.68%
12/22/2005	11.00%	4.52%	6.48%
12/28/2005	10.00%	4.52%	5.48%
1/5/2006	11.00%	4.52%	6.48%
1/25/2006	11.20%	4.52%	6.68%
1/25/2006	11.20%	4.52%	6.68%
2/3/2006	10.50%	4.52%	5.98%
2/15/2006	9.50%	4.53%	4.97%
4/26/2006	10.60%	4.65%	5.95%
7/24/2006	9.60%	4.87%	4.73%
7/24/2006	10.00%	4.87%	5.13%
9/20/2006	11.00%	4.93%	6.07%
9/26/2006	10.75%	4.94%	5.81%
10/20/2006	9.80%	4.96%	4.84%
11/2/2006	9.71%	4.97%	4.74%
11/9/2006	10.00%	4.98%	5.02%
11/21/2006	11.00%	4.98%	6.02%
12/5/2006	10.20%	4.97%	5.23%
1/5/2007	10.40%	4.95%	5.45%
1/9/2007	11.00%	4.94%	6.06%
1/11/2007	10.90%	4.94%	5.96%
1/19/2007	10.80%	4.93%	5.87%
1/26/2007	10.00%	4.92%	5.08%
2/8/2007	10.40%	4.91%	5.49%
3/14/2007	10.10%	4.85%	5.25%
3/20/2007	10.25%	4.84%	5.41%
3/21/2007	11.35%	4.84%	6.51%
3/22/2007	10.50%	4.84%	5.66%
3/29/2007	10.00%	4.83%	5.17%
6/13/2007	10.75%	4.82%	5.93%
6/29/2007	9.53%	4.84%	4.69%
6/29/2007	10.10%	4.84%	5.26%
7/3/2007	10.25%	4.85%	5.40%
7/13/2007	9.50%	4.86%	4.64%

[6]	[7]	[8]	[9]
Date of Natural Gas Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
7/24/2007	10.40%	4.87%	5.53%
8/1/2007	10.15%	4.88%	5.27%
8/29/2007	10.50%	4.91%	5.59%
9/10/2007	9.71%	4.92%	4.79%
9/19/2007	10.00%	4.91%	5.09%
9/25/2007	9.70%	4.92%	4.78%
10/8/2007	10.48%	4.92%	5.56%
10/19/2007	10.50%	4.91%	5.59%
10/25/2007	9.65%	4.91%	4.74%
11/15/2007	10.00%	4.89%	5.11%
11/20/2007	9.90%	4.89%	5.01%
11/27/2007	10.00%	4.89%	5.11%
11/29/2007	10.90%	4.88%	6.02%
12/14/2007	10.80%	4.87%	5.93%
12/18/2007	10.40%	4.86%	5.54%
12/19/2007	9.80%	4.86%	4.94%
12/19/2007	9.80%	4.86%	4.94%
12/19/2007	10.20%	4.86%	5.34%
12/21/2007	9.10%	4.86%	4.24%
1/8/2008	10.75%	4.83%	5.92%
1/17/2008	10.75%	4.81%	5.94%
1/17/2008	10.75%	4.81%	5.94%
2/5/2008	9.99%	4.77%	5.22%
2/5/2008	10.19%	4.77%	5.42%
2/13/2008	10.20%	4.76%	5.44%
3/31/2008	10.00%	4.63%	5.37%
5/28/2008	10.50%	4.53%	5.97%
6/24/2008	10.00%	4.52%	5.48%
6/27/2008	10.00%	4.52%	5.48%
7/31/2008	10.70%	4.50%	6.20%
7/31/2008	10.82%	4.50%	6.32%
8/27/2008	10.25%	4.50%	5.75%
9/2/2008	10.25%	4.50%	5.75%
9/19/2008	10.70%	4.48%	6.22%
9/24/2008	10.68%	4.48%	6.20%
9/24/2008	10.68%	4.48%	6.20%
9/24/2008	10.68%	4.48%	6.20%
9/30/2008	10.20%	4.48%	5.72%
10/3/2008	10.30%	4.48%	5.82%
10/8/2008	10.15%	4.47%	5.68%
10/20/2008	10.06%	4.47%	5.59%
10/24/2008	10.60%	4.46%	6.14%
10/24/2008	10.60%	4.46%	6.14%
11/21/2008	10.50%	4.42%	6.08%
11/21/2008	10.50%	4.42%	6.08%
11/21/2008	10.50%	4.42%	6.08%
11/24/2008	10.50%	4.41%	6.09%
12/3/2008	10.39%	4.38%	6.01%
12/24/2008	10.00%	4.26%	5.74%
12/26/2008	10.10%	4.24%	5.86%
12/29/2008	10.20%	4.23%	5.97%
1/13/2009	10.45%	4.14%	6.31%
2/2/2009	10.05%	4.03%	6.02%

[6]	[7]	[8]	[9]
Date of Natural Gas Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
3/9/2009	10.30%	3.89%	6.41%
3/25/2009	10.17%	3.83%	6.34%
4/2/2009	10.75%	3.80%	6.95%
5/5/2009	10.75%	3.71%	7.04%
5/15/2009	10.20%	3.70%	6.50%
5/29/2009	9.54%	3.70%	5.84%
6/3/2009	10.10%	3.70%	6.40%
6/22/2009	10.00%	3.73%	6.27%
6/29/2009	10.21%	3.73%	6.48%
6/30/2009	9.31%	3.74%	5.57%
7/17/2009	9.26%	3.75%	5.51%
7/17/2009	10.50%	3.75%	6.75%
10/16/2009	10.40%	4.09%	6.31%
10/26/2009	10.10%	4.11%	5.99%
10/28/2009	10.15%	4.12%	6.03%
10/28/2009	10.15%	4.12%	6.03%
10/30/2009	9.95%	4.13%	5.82%
11/20/2009	9.45%	4.19%	5.26%
12/14/2009	10.50%	4.25%	6.25%
12/16/2009	10.75%	4.26%	6.49%
12/17/2009	10.30%	4.26%	6.04%
12/18/2009	10.40%	4.27%	6.13%
12/18/2009	10.40%	4.27%	6.13%
12/18/2009	10.50%	4.27%	6.23%
12/22/2009	10.20%	4.28%	5.92%
12/22/2009	10.40%	4.28%	6.12%
12/28/2009	10.85%	4.30%	6.55%
12/29/2009	10.38%	4.30%	6.08%
1/11/2010	10.24%	4.34%	5.90%
1/21/2010	10.23%	4.37%	5.86%
1/21/2010	10.33%	4.37%	5.96%
1/26/2010	10.40%	4.37%	6.03%
2/10/2010	10.00%	4.39%	5.61%
2/23/2010	10.50%	4.40%	6.10%
3/9/2010	9.60%	4.40%	5.20%
3/24/2010	10.13%	4.42%	5.71%
3/31/2010	10.70%	4.43%	6.27%
4/1/2010	9.50%	4.43%	5.07%
4/2/2010	10.10%	4.44%	5.66%
4/8/2010	10.35%	4.44%	5.91%
4/29/2010	9.19%	4.46%	4.73%
4/29/2010	9.40%	4.46%	4.94%
4/29/2010	9.40%	4.46%	4.94%
5/17/2010	10.55%	4.46%	6.09%
5/24/2010	10.05%	4.46%	5.59%
6/3/2010	11.00%	4.46%	6.54%
6/16/2010	10.00%	4.46%	5.54%
6/18/2010	10.30%	4.46%	5.84%
8/9/2010	12.55%	4.41%	8.14%
8/17/2010	10.10%	4.40%	5.70%
9/16/2010	9.60%	4.31%	5.29%
9/16/2010	10.00%	4.31%	5.69%
9/16/2010	10.00%	4.31%	5.69%

[6]	[7]	[8]	[9]
Date of Natural Gas Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
9/16/2010	10.30%	4.31%	5.99%
10/21/2010	10.40%	4.20%	6.20%
11/2/2010	9.75%	4.17%	5.58%
11/2/2010	9.75%	4.17%	5.58%
11/3/2010	10.75%	4.17%	6.58%
11/19/2010	10.20%	4.14%	6.06%
12/1/2010	10.00%	4.12%	5.88%
12/6/2010	9.56%	4.12%	5.44%
12/6/2010	10.09%	4.12%	5.97%
12/9/2010	10.25%	4.12%	6.13%
12/14/2010	10.33%	4.11%	6.22%
12/17/2010	10.10%	4.11%	5.99%
12/20/2010	10.10%	4.11%	5.99%
12/23/2010	9.92%	4.10%	5.82%
1/6/2011	10.35%	4.09%	6.26%
1/12/2011	10.30%	4.08%	6.22%
1/13/2011	10.30%	4.08%	6.22%
3/10/2011	10.10%	4.16%	5.94%
3/31/2011	9.45%	4.20%	5.25%
4/18/2011	10.05%	4.24%	5.81%
5/26/2011	10.50%	4.32%	6.18%
6/21/2011	10.00%	4.36%	5.64%
6/29/2011	8.83%	4.38%	4.45%
8/1/2011	9.20%	4.41%	4.79%
9/1/2011	10.10%	4.32%	5.78%
11/14/2011	9.60%	3.93%	5.67%
12/13/2011	9.50%	3.76%	5.74%
12/20/2011	10.00%	3.71%	6.29%
12/22/2011	10.40%	3.70%	6.70%
1/10/2012	9.06%	3.59%	5.47%
1/10/2012	9.45%	3.59%	5.86%
1/10/2012	9.45%	3.59%	5.86%
1/23/2012	10.20%	3.52%	6.68%
1/31/2012	10.00%	3.48%	6.52%
4/24/2012	9.50%	3.15%	6.35%
4/24/2012	9.75%	3.15%	6.60%
5/7/2012	9.80%	3.13%	6.67%
5/22/2012	9.60%	3.10%	6.50%
5/24/2012	9.70%	3.09%	6.61%
6/7/2012	10.30%	3.06%	7.24%
6/15/2012	10.40%	3.05%	7.35%
6/18/2012	9.60%	3.05%	6.55%
7/2/2012	9.75%	3.04%	6.71%
10/24/2012	10.30%	2.92%	7.38%
10/26/2012	9.50%	2.92%	6.58%
10/31/2012	9.30%	2.91%	6.39%
10/31/2012	9.90%	2.91%	6.99%
10/31/2012	10.00%	2.91%	7.09%
11/1/2012	9.45%	2.91%	6.54%
11/8/2012	10.10%	2.91%	7.19%
11/9/2012	10.30%	2.90%	7.40%
11/26/2012	10.00%	2.88%	7.12%
11/28/2012	10.40%	2.88%	7.52%

[6]	[7]	[8]	[9]
Date of Natural Gas Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
11/28/2012	10.50%	2.88%	7.62%
12/4/2012	10.00%	2.87%	7.13%
12/4/2012	10.50%	2.87%	7.63%
12/20/2012	9.50%	2.84%	6.66%
12/20/2012	10.10%	2.84%	7.26%
12/20/2012	10.25%	2.84%	7.41%
12/20/2012	10.30%	2.84%	7.46%
12/20/2012	10.40%	2.84%	7.56%
12/20/2012	10.50%	2.84%	7.66%
12/26/2012	9.80%	2.83%	6.97%
2/22/2013	9.60%	2.86%	6.74%
3/14/2013	9.30%	2.89%	6.41%
3/27/2013	9.80%	2.92%	6.88%
4/23/2013	9.80%	2.96%	6.84%
5/10/2013	9.25%	2.96%	6.29%
6/13/2013	9.40%	3.02%	6.38%
6/18/2013	9.28%	3.02%	6.26%
6/18/2013	9.28%	3.02%	6.26%
6/25/2013	9.80%	3.04%	6.76%
9/23/2013	9.60%	3.33%	6.27%
11/6/2013	10.20%	3.42%	6.78%
11/13/2013	9.84%	3.44%	6.40%
11/14/2013	10.25%	3.45%	6.80%
11/22/2013	9.50%	3.47%	6.03%
12/5/2013	10.20%	3.50%	6.70%
12/13/2013	9.60%	3.52%	6.08%
12/16/2013	9.73%	3.53%	6.20%
12/17/2013	10.00%	3.53%	6.47%
12/18/2013	9.08%	3.54%	5.54%
12/23/2013	9.72%	3.55%	6.17%
12/30/2013	10.00%	3.58%	6.42%
1/21/2014	9.65%	3.66%	5.99%
1/22/2014	9.18%	3.66%	5.52%
2/20/2014	9.30%	3.72%	5.58%
2/21/2014	9.85%	3.72%	6.13%
2/28/2014	9.55%	3.73%	5.82%
3/16/2014	9.72%	3.74%	5.98%
4/21/2014	9.50%	3.73%	5.77%
4/22/2014	9.80%	3.73%	6.07%
5/8/2014	9.10%	3.71%	5.39%
5/8/2014	9.59%	3.71%	5.88%
6/6/2014	10.40%	3.66%	6.74%
6/12/2014	10.10%	3.66%	6.44%
6/12/2014	10.10%	3.66%	6.44%
6/12/2014	10.10%	3.66%	6.44%
7/7/2014	9.30%	3.63%	5.67%
7/25/2014	9.30%	3.60%	5.70%
7/31/2014	9.90%	3.59%	6.31%
9/4/2014	9.10%	3.50%	5.60%
9/24/2014	9.35%	3.46%	5.89%
9/30/2014	9.75%	3.44%	6.31%
10/29/2014	10.80%	3.37%	7.43%
11/6/2014	10.20%	3.35%	6.85%

[6]	[7]	[8]	[9]
Date of Natural Gas Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
11/14/2014	10.20%	3.33%	6.87%
11/14/2014	10.30%	3.33%	6.97%
11/26/2014	10.20%	3.30%	6.90%
12/3/2014	10.00%	3.28%	6.72%
1/13/2015	10.30%	3.16%	7.14%
1/21/2015	9.05%	3.13%	5.92%
1/21/2015	9.05%	3.13%	5.92%
4/9/2015	9.50%	2.88%	6.62%
5/11/2015	9.80%	2.81%	6.99%
6/17/2015	9.00%	2.79%	6.21%
8/21/2015	9.75%	2.78%	6.97%
10/7/2015	9.55%	2.82%	6.73%
10/13/2015	9.75%	2.83%	6.92%
10/15/2015	9.00%	2.84%	6.16%
10/30/2015	9.80%	2.87%	6.93%
11/19/2015	10.00%	2.90%	7.10%
12/3/2015	10.00%	2.91%	7.09%
12/9/2015	9.60%	2.92%	6.68%
12/11/2015	9.90%	2.93%	6.97%
12/18/2015	9.50%	2.94%	6.56%
1/6/2016	9.50%	2.97%	6.53%
1/6/2016	9.50%	2.97%	6.53%
1/28/2016	9.40%	2.97%	6.43%
2/10/2016	9.60%	2.95%	6.65%
2/16/2016	9.50%	2.94%	6.56%
2/29/2016	9.40%	2.92%	6.48%
4/29/2016	9.80%	2.83%	6.97%
5/5/2016	9.49%	2.82%	6.67%
6/1/2016	9.55%	2.80%	6.75%
6/3/2016	9.65%	2.79%	6.86%
6/15/2016	9.00%	2.77%	6.23%
6/15/2016	9.00%	2.77%	6.23%
9/2/2016	9.50%	2.56%	6.94%
9/23/2016	9.75%	2.51%	7.24%
9/27/2016	9.50%	2.51%	6.99%
9/29/2016	9.11%	2.50%	6.61%
10/13/2016	10.20%	2.48%	7.72%
10/28/2016	9.70%	2.47%	7.23%
11/9/2016	9.80%	2.47%	7.33%
11/18/2016	10.00%	2.49%	7.51%
12/9/2016	10.10%	2.51%	7.59%
12/15/2016	9.00%	2.52%	6.48%
12/15/2016	9.00%	2.52%	6.48%
12/20/2016	9.75%	2.53%	7.22%
12/22/2016	9.50%	2.54%	6.96%
1/24/2017	9.00%	2.59%	6.41%
2/21/2017	10.55%	2.63%	7.92%
3/1/2017	9.25%	2.65%	6.60%
4/11/2017	9.50%	2.77%	6.73%
4/20/2017	8.70%	2.79%	5.91%
4/28/2017	9.50%	2.82%	6.68%
5/23/2017	9.60%	2.88%	6.72%
6/6/2017	9.70%	2.91%	6.79%

[6]	[7]	[8]	[9]
Date of Natural Gas Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
6/22/2017	9.70%	2.94%	6.76%
6/30/2017	9.60%	2.95%	6.65%
7/20/2017	9.55%	2.97%	6.58%
7/31/2017	10.10%	2.98%	7.12%
9/13/2017	9.40%	2.93%	6.47%
9/19/2017	9.70%	2.92%	6.78%
9/22/2017	11.88%	2.92%	8.96%
9/27/2017	10.20%	2.92%	7.28%
10/20/2017	9.60%	2.90%	6.70%
10/26/2017	10.20%	2.90%	7.30%
10/30/2017	10.05%	2.90%	7.15%
12/5/2017	9.50%	2.86%	6.64%
12/7/2017	9.80%	2.85%	6.95%
12/13/2017	9.25%	2.85%	6.40%
12/28/2017	9.50%	2.84%	6.66%
1/31/2018	9.80%	2.83%	6.97%
2/21/2018	9.80%	2.84%	6.96%
2/21/2018	9.80%	2.84%	6.96%
2/28/2018	9.50%	2.85%	6.65%
3/15/2018	9.00%	2.87%	6.13%
3/26/2018	10.19%	2.88%	7.31%
4/26/2018	9.50%	2.91%	6.59%
4/27/2018	9.30%	2.91%	6.39%
5/2/2018	9.50%	2.91%	6.59%
5/3/2018	9.70%	2.91%	6.79%
5/29/2018	9.40%	2.95%	6.45%
6/6/2018	9.80%	2.96%	6.84%
6/14/2018	8.80%	2.97%	5.83%
7/16/2018	9.60%	2.98%	6.62%
7/20/2018	9.40%	2.99%	6.41%
8/24/2018	9.28%	3.02%	6.26%
8/28/2018	10.00%	3.03%	6.97%
9/13/2018	10.00%	3.04%	6.96%
9/14/2018	10.00%	3.05%	6.95%
9/19/2018	9.85%	3.05%	6.80%
9/20/2018	9.80%	3.06%	6.74%
9/26/2018	9.40%	3.06%	6.34%
9/26/2018	10.20%	3.06%	7.14%
9/28/2018	9.50%	3.07%	6.43%
9/28/2018	9.50%	3.07%	6.43%
10/5/2018	9.61%	3.08%	6.53%
10/15/2018	9.80%	3.09%	6.71%
10/26/2018	9.40%	3.11%	6.29%
10/29/2018	9.60%	3.11%	6.49%
11/1/2018	9.87%	3.11%	6.76%
11/8/2018	9.70%	3.12%	6.58%
11/8/2018	9.70%	3.12%	6.58%
12/11/2018	9.70%	3.14%	6.56%
12/12/2018	9.30%	3.14%	6.16%
12/13/2018	9.60%	3.14%	6.46%
12/19/2018	9.30%	3.15%	6.15%
12/21/2018	9.35%	3.15%	6.20%
12/24/2018	9.25%	3.15%	6.10%

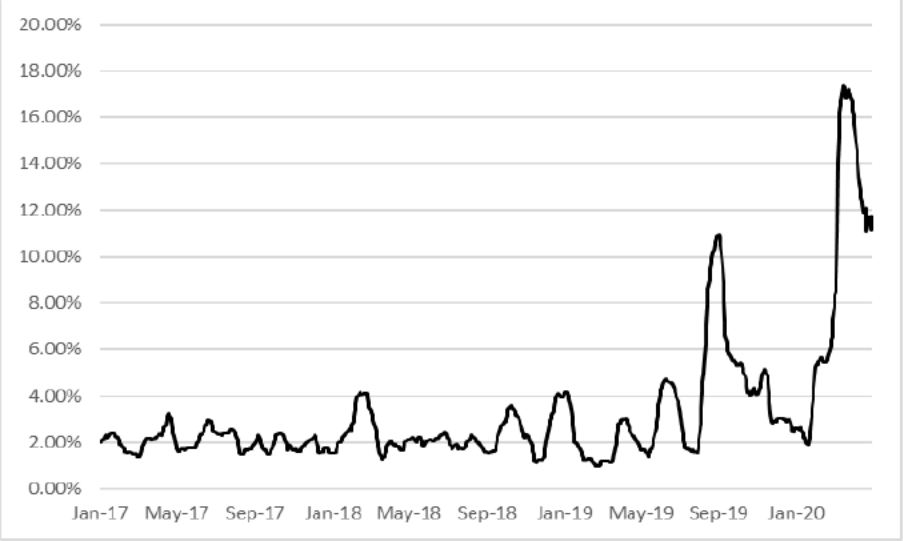
[6]	[7]	[8]	[9]
Date of Natural Gas Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
12/24/2018	9.25%	3.15%	6.10%
1/4/2019	9.80%	3.14%	6.66%
1/18/2019	9.70%	3.14%	6.56%
3/14/2019	9.00%	3.12%	5.88%
3/27/2019	9.70%	3.12%	6.58%
4/30/2019	9.73%	3.11%	6.62%
5/7/2019	9.65%	3.10%	6.55%
5/21/2019	9.80%	3.10%	6.70%
9/4/2019	10.00%	2.75%	7.25%
9/26/2019	9.90%	2.68%	7.22%
10/2/2019	9.73%	2.66%	7.07%
10/8/2019	9.40%	2.64%	6.76%
10/15/2019	9.70%	2.62%	7.08%
10/21/2019	9.40%	2.60%	6.80%
10/31/2019	9.70%	2.57%	7.13%
10/31/2019	10.00%	2.57%	7.43%
10/31/2019	10.00%	2.57%	7.43%
10/31/2019	10.20%	2.57%	7.63%
11/7/2019	9.35%	2.55%	6.80%
11/13/2019	9.60%	2.54%	7.06%
11/13/2019	9.60%	2.54%	7.06%
12/6/2019	9.87%	2.46%	7.41%
12/11/2019	9.40%	2.45%	6.95%
12/17/2019	9.75%	2.44%	7.31%
12/18/2019	9.60%	2.44%	7.16%
12/18/2019	9.60%	2.44%	7.16%
12/19/2019	10.05%	2.44%	7.61%
12/19/2019	10.20%	2.44%	7.76%
12/19/2019	10.25%	2.44%	7.81%
12/20/2019	9.20%	2.43%	6.77%
12/26/2019	9.75%	2.42%	7.33%
1/15/2020	9.35%	2.37%	6.98%
1/16/2020	8.80%	2.37%	6.43%
1/24/2020	9.44%	2.35%	7.09%
2/3/2020	9.40%	2.32%	7.08%
2/24/2020	9.10%	2.27%	6.83%
2/25/2020	9.50%	2.26%	7.24%
2/28/2020	9.70%	2.25%	7.45%
3/25/2020	9.40%	2.15%	7.25%
3/26/2020	9.48%	2.14%	7.34%
4/21/2020	9.80%	2.02%	7.78%
		Average:	4.77%
		Count:	1,154

Expected Earnings Analysis

		[1]	[2]	[3]	[4]	[5]	[6]
		Expected ROE	Shares Outstanding			Adjustment	Adjusted
Company	Ticker	2023-25	2020	2023-25	% Increase	Factor	ROE
Atmos Energy Corporation	ATO	9.0%	125.00	145.00	3.01%	1.015	9.13%
New Jersey Resources Corporation	NJR	9.0%	96.00	100.00	0.82%	1.004	9.04%
Northwest Natural Holding Company	NWN	11.5%	31.00	32.00	0.64%	1.003	11.54%
ONE Gas, Inc.	OGS	9.5%	53.50	55.00	0.55%	1.003	9.53%
South Jersey Industries, Inc.	SJI	11.5%	95.00	102.00	1.43%	1.007	11.58%
Southwest Gas Holdings, Inc.	SWX	9.5%	57.00	65.00	2.66%	1.013	9.62%
Spire Inc.	SR	7.0%	52.00	55.00	1.13%	1.006	7.04%
						Median	9.53%
						Mean	9.64%

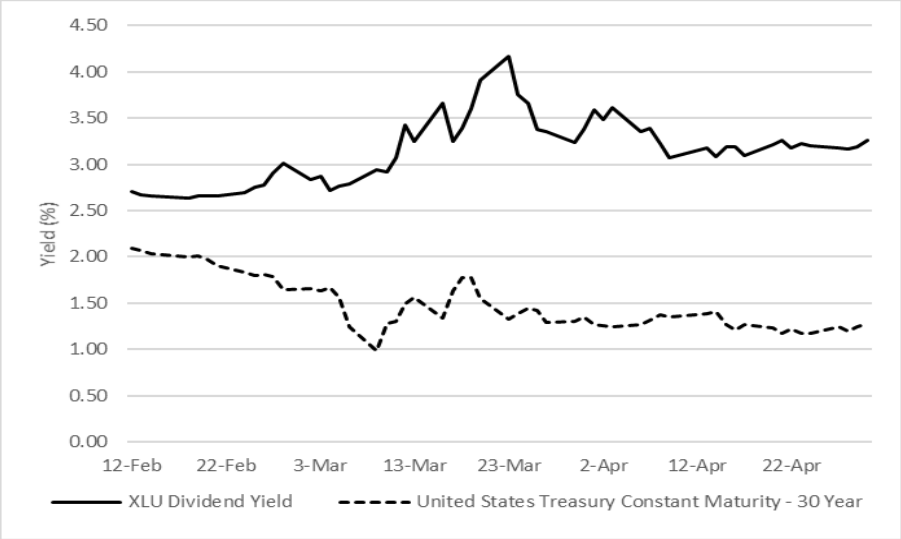
Notes:
[1] Source: Value Line
[2] Source: Value Line
[3] Source: Value Line
[4] Equals ([3] / [2]) ^ (1/5) - 1
[5] Equals (2 x (1 + [4])) / (2 + [4])
[6] Equals [1] x [5]

Coefficient of Variation in 30-Year Treasury Yields[1]



1 Source: S&P Global Market Intelligence.

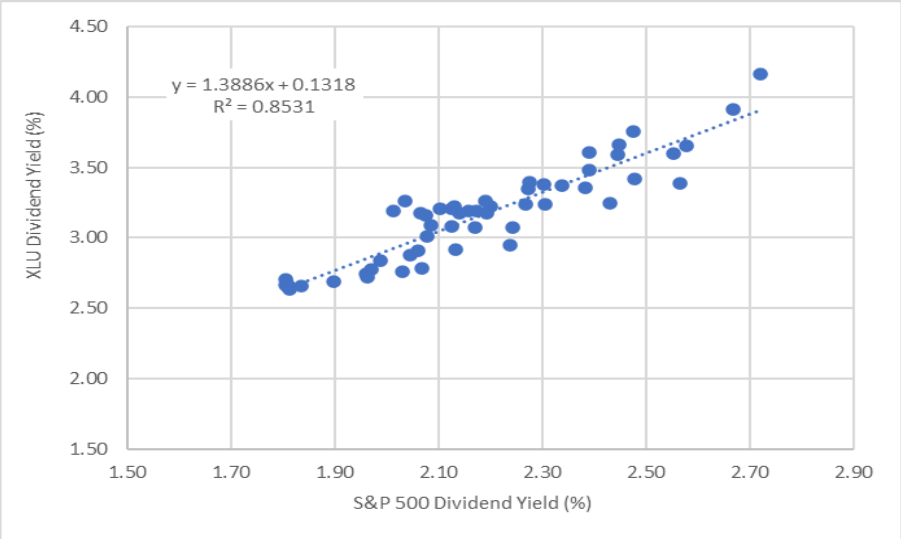
Utility Dividend Yields and 30-Year Treasury Yields[1]



1 Source: S&P Global Market Intelligence. Utility sector represented by the XLU.

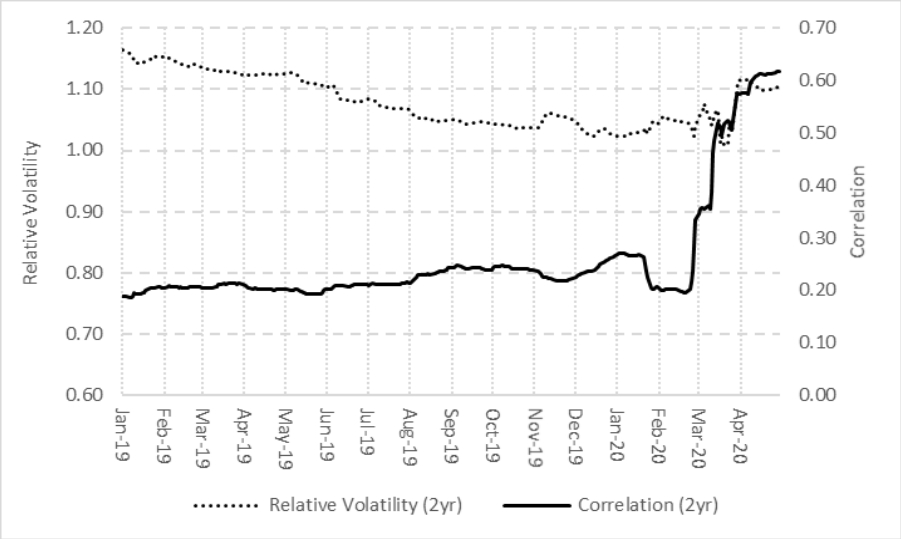
Utility Sector Dividend Yield vs. S&P 500 Dividend Yield

(2/12/2020 – 4/30/2020)[1]



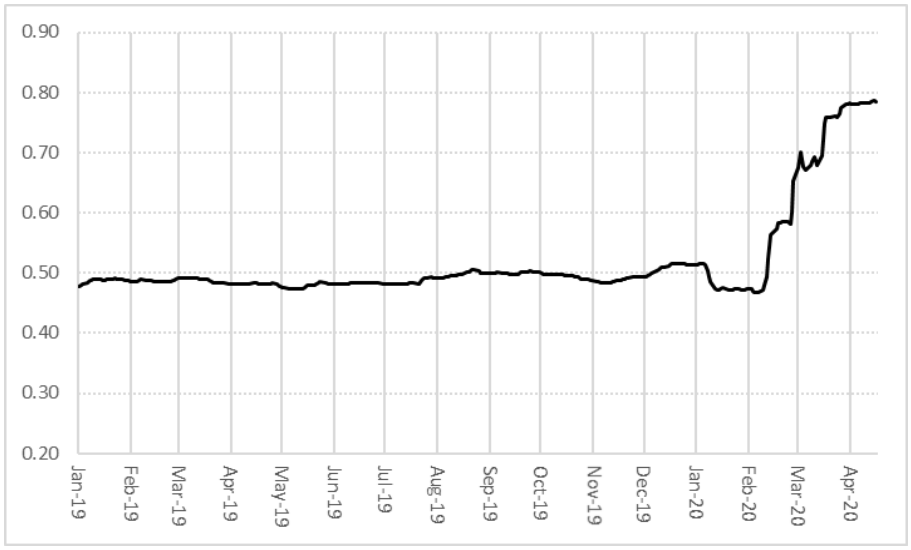
1 Source: S&P Capital IQ. Utility sector represented by the XLU. Please note, R^2 of 0.8531 indicates a correlation coefficient (R) of 0.9236.

Components of Proxy Group (Two-Year) Beta Coefficients[1]



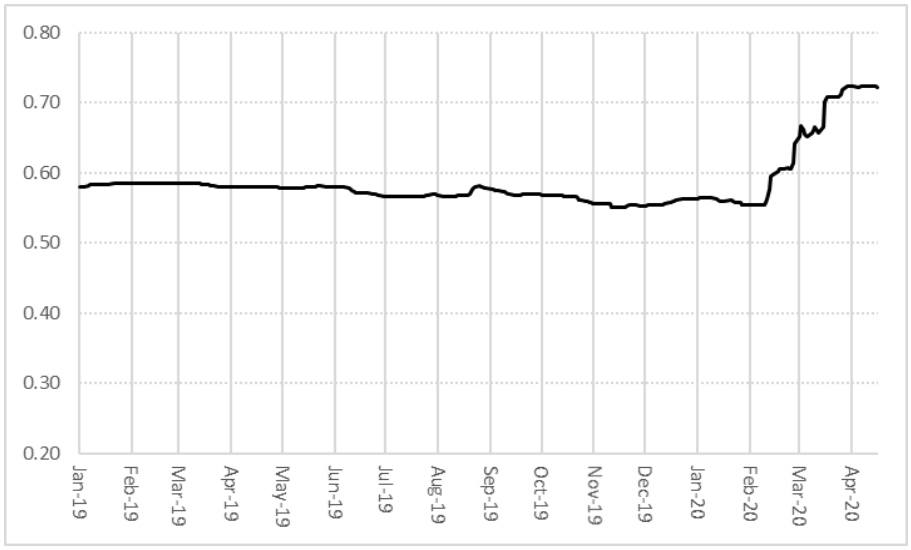
1 Source: S&P Global Market Intelligence. Weekly returns calculated over 24 months.

Proxy Group (Two-Year) Beta Coefficients Over Time[1]



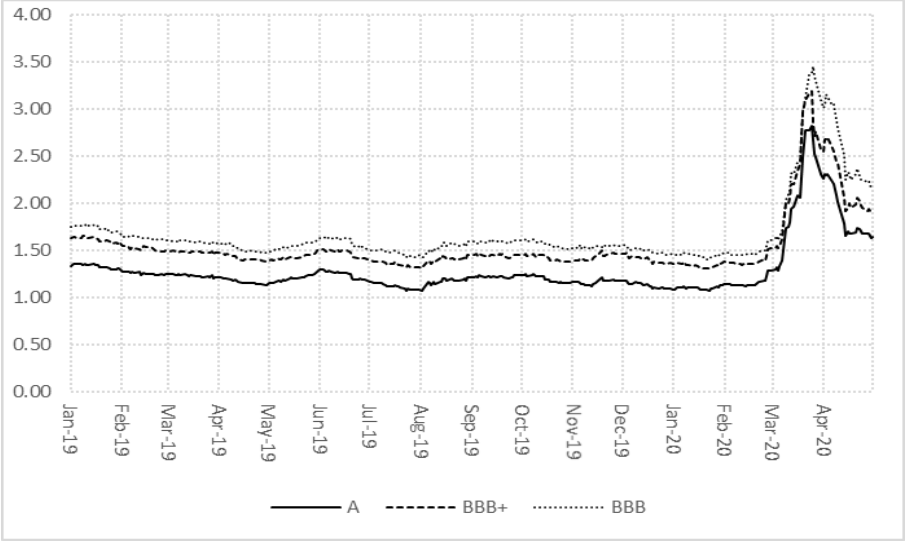
1 Source: S&P Global Market Intelligence. Beta coefficients based on weekly returns calculated over 24 months.

Proxy Group (Five-Year) Beta Coefficients Over Time[1]



1 Source: S&P Global Market Intelligence. Beta coefficients based on weekly returns calculated over 60 months.

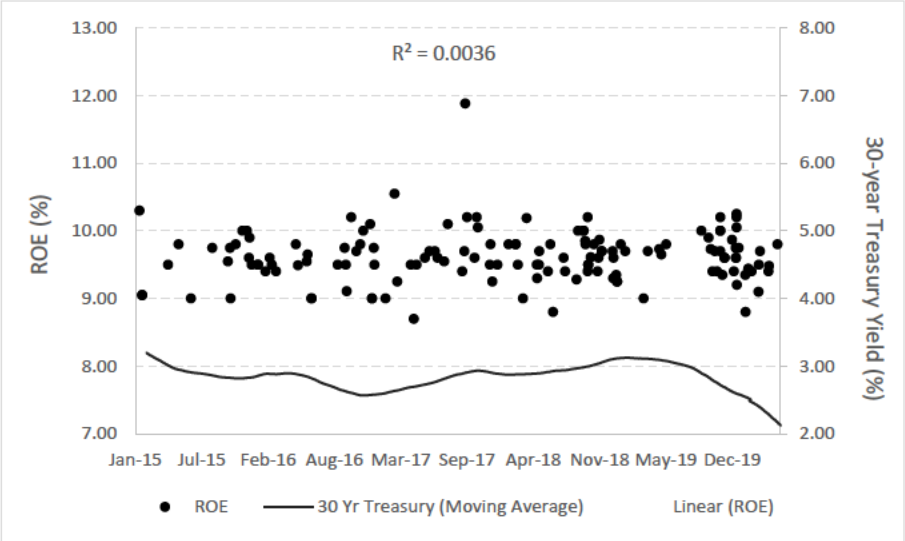
Utility Credit Spreads (1/1/2019 – 4/30/2020)[1]



1 Source: Bloomberg Professional. Data based on Fair Value Curves for 30-year maturities.

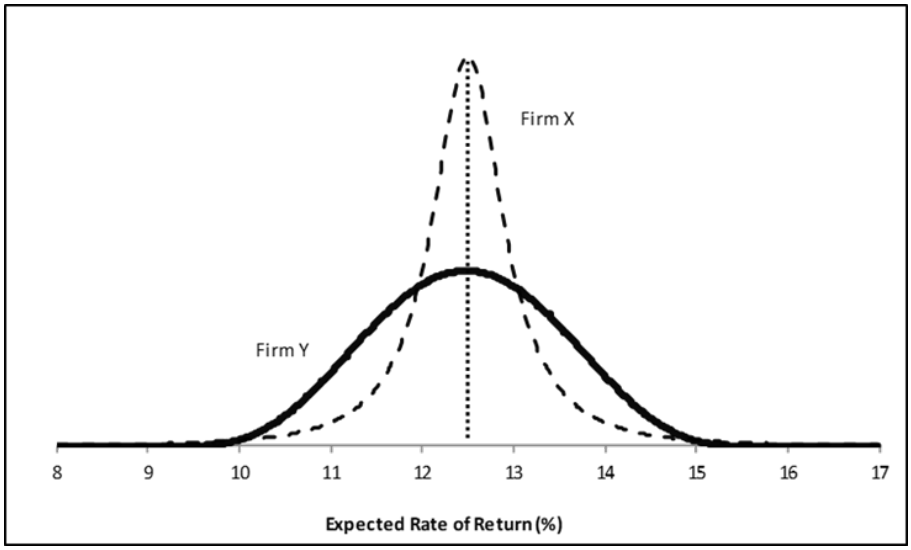
Authorized Returns for Natural Gas Distribution Utilities

(2015 – 2020)[1]

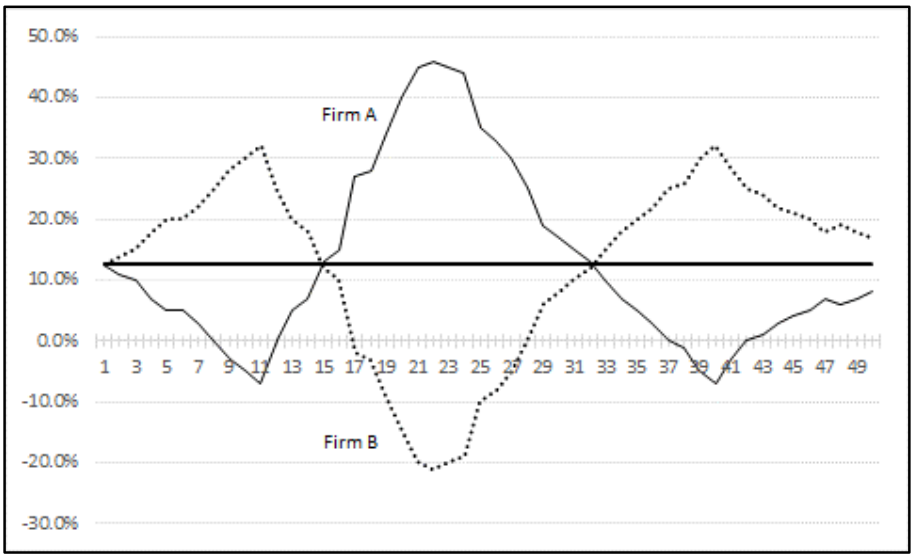


1 Excludes Limited Issue Riders. Source: Regulatory Research Associates.

Expected Return and Risk



Relative Risk



Two most recent open market common stock issuances per company, if available

Company	Date	Shares Issued	Offering Price	Underwriting Discount	Offering Expense	Net Proceeds Per Share	Total Flotation Costs	Gross Equity Issue Before Costs	Net Proceeds	Flotation Cost Percentage
TECO Energy, Inc.	7/1/2014	17,825,000	$18.10	$0.6109	$350,000	$17.47	$11,238,936	$322,632,500	$311,393,564	3.484%
TECO Energy, Inc.	10/10/2002	19,550,000	$11.00	$0.3300	NA	$10.67	$6,451,500	$215,050,000	$208,598,500	3.000%
Atmos Energy Corporation	11/28/2018	8,059,300	$92.75	$0.9769	$1,000,000	$91.65	$8,873,130	$747,500,075	$738,626,945	1.187%
Atmos Energy Corporation	11/28/2017	4,558,404	$88.56	NA	NA	NA	NA	$403,692,258	NA	NA
New Jersey Resources Corporation	12/4/2019	6,545,454	$41.25	$1.2375	$500,000	$39.94	$8,599,999	$269,999,978	$261,399,978	3.185%
Northwest Natural Holding Company	6/4/2019	1,437,500	$67.00	$2.1775	$400,000	$64.54	$3,530,156	$96,312,500	$92,782,344	3.665%
Northwest Natural Holding Company	11/10/2016	1,012,000	$54.63	$2.0500	$250,000	$52.33	$2,324,600	$55,285,560	$52,960,960	4 205%
South Jersey Industries, Inc.	4/18/2018	12,669,491	$29.50	$1.0325	$700,000	$28.41	$13,781,249	$373,749,985	$359,968,735	3.687%
South Jersey Industries, Inc.	5/12/2016	8,050,000	$26.25	$0.9188	$330,000	$25.29	$7,725,938	$211,312,500	$203,586,563	3.656%
Southwest Gas Holdings, Inc.	11/27/2018	3,565,000	$75.50	$2.5481	$600,000	$72.78	$9,683,977	$269,157,500	$259,473,524	3 598%
Spire Inc.	5/7/2018	2,300,000	$68.75	$2.1094	$325,000	$66.50	$5,176,574	$158,125,000	$152,948,426	3 274%
Spire Inc.	5/12/2016	2,185,000	$63.05	$2.0491	$300,000	$60.86	$4,777,284	$137,764,250	$132,986,967	3.468%
Mean							$7,469,395	$271,715,175		
								WEIGHTED AVERAGE FLOTATION COSTS:		2.749%

Constant Growth Discounted Cash Flow Model Adjusted for Flotation Costs - 30 Day Average Stock Price

		[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]
			Average		Expected Dividend Yield		Zacks	First Call	Value Line	Value Line	Average		Flotation
Company	Ticker	Annualized Dividend	Stock Price	Dividend Yield	Current	Adjusted for Flot. Costs	Earnings Growth	Earnings Growth	Earnings Growth	Retention Growth	Earnings Growth	DCF k(e)	Adjusted DCF k(e)
Atmos Energy Corporation	ATO	$2.30	$100.01	2.30%	2.39%	2.46%	7.20%	7.50%	7.00%	10.47%	8.04%	10.43%	10.50%
New Jersey Resources Corporation	NJR	$1.25	$32.45	3.85%	3.94%	4.06%	6.00%	6.00%	2.50%	4.62%	4.78%	8.72%	8.84%
Northwest Natural Holding Company	NWN	$1.91	$61.67	3.10%	3.27%	3 36%	NA	3.75%	22 50%	6.99%	11.08%	14 35%	14.44%
ONE Gas, Inc.	OGS	$2.16	$82.01	2.63%	2.71%	2.78%	5.50%	5.00%	7.00%	5.08%	5.64%	8.35%	8.43%
South Jersey Industries, Inc.	SJI	$1.18	$25.51	4.63%	4.84%	4 98%	10.20%	10 20%	9.50%	7.24%	9 29%	14.13%	14.26%
Southwest Gas Holdings, Inc.	SWX	$2.28	$71.67	3.18%	3.30%	3 39%	6.00%	8.20%	8.00%	7.86%	7 51%	10 81%	10.91%
Spire Inc.	SR	$2.49	$72.85	3.42%	3.50%	3.60%	4.80%	4.65%	5.50%	4.04%	4.75%	8.25%	8.34%
Proxy Group Mean												10.72%	10.82%

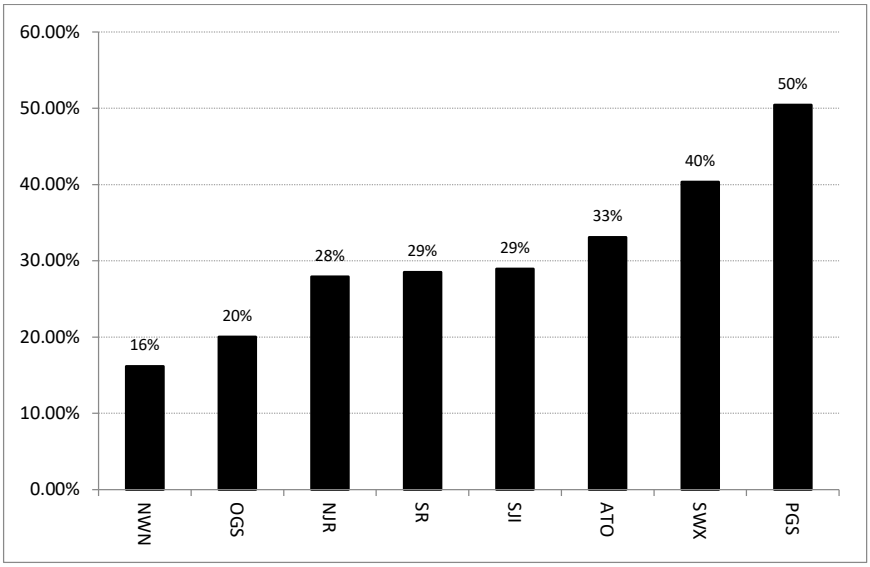
Notes:
The proxy group DCF result is adjusted for flotation costs by dividing each company's expected dividend yield by (1 - flotation cost). The flotation cost adjustment is derived as the difference between the unadjusted DCF result and the DCF result adjusted for flotation costs.
[1] Source: Bloomberg Professional
[2] Source: Bloomberg Professional
[3] Equals [1] / [2]
[4] Equals [3] x (1 + 0 5 x [10])
[5] Equals [4] / (1 - 2.749%)
[6] Source: Zacks
[7] Source: Yahoo! Finance
[8] Source: Value Line
[9] Source: Exhibit ___ (RBH-1) Document No. 3, Value Line
[10] Equals Average([6], [7], [8], [9])
[11] Equals [4] + [10]
[12] Equals [5] + [10]
[13] Equals Average [12] - Average [11]

DCF Result Adjusted For Flotation Costs:	10.82%
DCF Result Unadjusted For Flotation Costs:	10.72%
Difference (Flotation Cost Adjustment):	0.10% [13]

DOCKET NO. 20200051-GU
EXHIBIT NO. (RBH-1)
DOCUMENT NO. 19
PAGE 1 OF 1
FILED: 06/08/2020

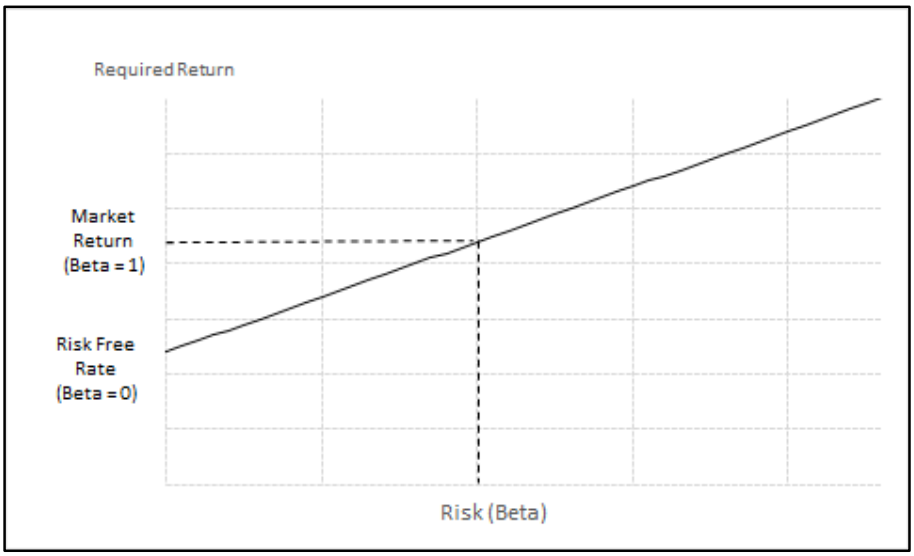
Comparison of Projected Capital Expenditures

Relative to Net Plant[1]



[1] Sources: Value Line; Peoples Gas System, Annual Report to the Florida Public Service Commission for the year ended December 31, 2019, at 6; and Company-provided data.

Security Market Line



ATTACHMENT A

OF

ROBERT B. HEVERT

ON BEHALF OF PEOPLES GAS SYSTEM

Summary

Bob Hevert is a financial and economic consultant with more than 30 years of broad experience in the energy and utility industries. He has an extensive background in the areas of corporate finance, mergers and acquisitions, project finance, asset and business unit valuation, rate and regulatory matters, energy market assessment, and corporate strategic planning. He has provided expert testimony on a wide range of financial, strategic, and economic matters on nearly 300 occasions at the state, provincial, and federal levels.

Prior to joining ScottMadden, Bob served as managing partner at Sussex Economic Advisors, LLC. Throughout the course of his career, he has worked with numerous leading energy companies and financial institutions throughout North America. He has provided expert testimony and support of litigation in various regulatory proceedings on a variety of energy and economic issues. Bob earned a B.S. in business and economics from the University of Delaware and an M.B.A. with a concentration in finance from the University of Massachusetts at Amherst. Bob also holds the Chartered Financial Analyst designation.

Areas of Specialization

- Regulation and rates
- Utilities
- Fossil/hydro generation
- Markets and RTOs
- Nuclear generation
- Mergers and acquisitions
- Regulatory strategy and rate case support
- Capital project planning
- Strategic and business planning

Recent Expert Testimony Submission/Appearance

- Federal Energy Regulatory Commission – Return on Equity
- New Jersey Board of Public Utilities – Merger Approval
- New Mexico Public Regulation Commission – Cost of Capital and Financial Integrity
- United States District Court – PURPA and FERC Regulations
- Alberta Utilities Commission – Return on Equity and Capital Structure

Recent Assignments

- Provided expert testimony on the cost of capital for ratemaking purposes before numerous state utility regulatory agencies, the Alberta Utilities Commission, and the Federal Energy Regulatory Commission
- For an independent electric transmission provider in Texas, prepared an expert report on the economic damages with respect to failure to meet guaranteed completion dates. The report was filed as part of an arbitration proceeding and included a review of the ratemaking implications of economic damages
- Advised the board of directors of a publicly traded electric and natural gas combination utility on dividend policy issues, earnings payout trends and related capital market considerations
- Assisted a publicly traded utility with a strategic buy-side evaluation of a gas utility with more than $1 billion in assets. The assignment included operational performance benchmarking, calculation of merger synergies, risk analysis, and review of the regulatory implications of the transaction
- Provided testimony before the Arkansas Public Service Commission in support of the acquisition of SourceGas LLC by Black Hills Corporation. The testimony addressed certain balance sheet capitalization and credit rating issues
- For the State of Maine Public Utility Commission, prepared a report that summarized the Northeast and Atlantic Canada natural gas power markets and analyzed the potential benefits and costs associated with natural gas pipeline expansions. The independent report was filed at the Maine Public Utility Commission

SPONSOR	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
Regulatory Commission of Alaska				
Cook Inlet Natural Gas Storage Alaska, LLC	06/18	Cook Inlet Natural Gas Storage Alaska, LLC	Docket No. U-18-043	Return on Equity
ENSTAR Natural Gas Company	06/16	ENSTAR Natural Gas Company	Matter No. TA 285-4	Return on Equity
ENSTAR Natural Gas Company	08/14	ENSTAR Natural Gas Company	Matter No. TA 262-4	Return on Equity
Alberta Utilities Commission				
AltaLink, L.P., and EPCOR Distribution & Transmission, Inc.	01/20	AltaLink, L.P., and EPCOR Distribution & Transmission, Inc.	2021 Generic Cost of Capital, Proceeding ID. 24110	Rate of Return
AltaLink, L.P., and EPCOR Distribution & Transmission, Inc., and FortisAlberta Inc.	10/17	AltaLink, L.P., and EPCOR Distribution & Transmission, Inc., and FortisAlberta Inc.	2018 Generic Cost of Capital, Proceeding ID. 22570	Rate of Return
EPCOR Energy Alberta G.P. Inc.	01/17	EPCOR Energy Alberta G.P. Inc.	Proceeding 22357	Energy Price Setting Plan
AltaLink, L.P., and EPCOR Distribution & Transmission, Inc.	02/16	AltaLink, L.P., and EPCOR Distribution & Transmission, Inc.	2016 Generic Cost of Capital, Proceeding ID. 20622	Rate of Return
Arizona Corporation Commission				
Southwest Gas Corporation	05/19	Southwest Gas Corporation	Docket No. G-01551A-19-0055	Return on Equity
Southwest Gas Corporation	05/16	Southwest Gas Corporation	Docket No. G-01551A-16-0107	Return on Equity
Southwest Gas Corporation	11/10	Southwest Gas Corporation	Docket No. G-01551A-10-0458	Return on Equity
Arkansas Public Service Commission				
CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Arkansas Gas	07/19	CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Arkansas Gas	Docket No. 17-010-FR	Response to Direct Testimony of Staff Witness regarding Cost of Long Term Debt for Formula Rate Plan Rider
Southwestern Electric Power Company	02/19	Southwestern Electric Power Company	Docket No. 19-008-U	Return on Equity
Oklahoma Gas and Electric Company	09/16	Oklahoma Gas and Electric Company	Docket No. 16-052-U	Return on Equity
SourceGas Arkansas, Inc.	12/15	SourceGas Arkansas, Inc.	Docket No. 15-078-U	Response to Direct Testimony by Arkansas Attorney General related to Compliance Issues
CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Arkansas Gas	11/15	CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Arkansas Gas	Docket No. 15-098-U	Return on Equity
SourceGas Arkansas, Inc.	04/15	SourceGas Arkansas, Inc.	Docket No. 15-011-U	Return on Equity
CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Arkansas Gas	01/07	CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Arkansas Gas	Docket No. 06-161-U	Return on Equity

SPONSOR	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
California Public Utilities Commission				
Southwest Gas Corporation	08/19	Southwest Gas Corporation	Docket No. A-19-08-015	Return on Equity
Southwest Gas Corporation	12/12	Southwest Gas Corporation	Docket No. A-12-12-024	Return on Equity
Colorado Public Utilities Commission				
Atmos Energy Corporation	06/17	Atmos Energy Corporation	Docket No. 17AL-0429G	Return on Equity
Xcel Energy, Inc.	03/15	Public Service Company of Colorado	Docket No. 15AL-0135G	Return on Equity (gas)
Xcel Energy, Inc.	06/14	Public Service Company of Colorado	Docket No. 14AL-0660E	Return on Equity (electric)
Xcel Energy, Inc.	12/12	Public Service Company of Colorado	Docket No. 12AL-1268G	Return on Equity (gas)
Xcel Energy, Inc.	11/11	Public Service Company of Colorado	Docket No. 11AL-947E	Return on Equity (electric)
Xcel Energy, Inc.	12/10	Public Service Company of Colorado	Docket No. 10AL-963G	Return on Equity (electric)
Atmos Energy Corporation	07/09	Atmos Energy Colorado-Kansas Division	Docket No. 09AL-507G	Return on Equity (gas)
Xcel Energy, Inc.	12/06	Public Service Company of Colorado	Docket No. 06S-656G	Return on Equity (gas)
Xcel Energy, Inc.	04/06	Public Service Company of Colorado	Docket No. 06S-234EG	Return on Equity (electric)
Xcel Energy, Inc.	08/05	Public Service Company of Colorado	Docket No. 05S-369ST	Return on Equity (steam)
Xcel Energy, Inc.	05/05	Public Service Company of Colorado	Docket No. 05S-246G	Return on Equity (gas)
Connecticut Public Utilities Regulatory Authority				
Connecticut Light and Power Company	11/17	Connecticut Light and Power Company	Docket No. 17-10-46	Return on Equity
Connecticut Light and Power Company	06/14	Connecticut Light and Power Company	Docket No. 14-05-06	Return on Equity
Southern Connecticut Gas Company	09/08	Southern Connecticut Gas Company	Docket No. 08-08-17	Return on Equity
Southern Connecticut Gas Company	12/07	Southern Connecticut Gas Company	Docket No. 05-03-17PH02	Return on Equity
Connecticut Natural Gas Corporation	12/07	Connecticut Natural Gas Corporation	Docket No. 06-03-04PH02	Return on Equity
Council of the City of New Orleans				
Entergy New Orleans, LLC	09/18	Entergy New Orleans, LLC	Docket No. UD-18-07	Return on Equity
Delaware Public Service Commission				
Delmarva Power & Light Company	03/20	Delmarva Power & Light Company	Docket No. 20-0149 (Electric)	Return on Equity
Delmarva Power & Light Company	02/20	Delmarva Power & Light Company	Docket No. 20-0150 (Gas)	Return on Equity
Delmarva Power & Light Company	08/17	Delmarva Power & Light Company	Docket No. 17-0977 (Electric)	Return on Equity
Delmarva Power & Light Company	08/17	Delmarva Power & Light Company	Docket No. 17-0978 (Gas)	Return on Equity
Delmarva Power & Light Company	05/16	Delmarva Power & Light Company	Case No. 16-649 (Electric)	Return on Equity

SPONSOR	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
Delmarva Power & Light Company	05/16	Delmarva Power & Light Company	Case No. 16-650 (Gas)	Return on Equity
Delmarva Power & Light Company	03/13	Delmarva Power & Light Company	Case No. 13-115	Return on Equity
Delmarva Power & Light Company	12/12	Delmarva Power & Light Company	Case No. 12-546	Return on Equity
Delmarva Power & Light Company	03/12	Delmarva Power & Light Company	Case No. 11-528	Return on Equity
District of Columbia Public Service Commission				
Washington Gas Light Company	01/20	Washington Gas Light Company	Formal Case No. 1162	Return on Equity
Potomac Electric Power Company	05/19	Potomac Electric Power Company	Formal Case No. 1156	Return on Equity
Potomac Electric Power Company	12/17	Potomac Electric Power Company	Formal Case No. 1150	Return on Equity
Potomac Electric Power Company	06/16	Potomac Electric Power Company	Formal Case No. 1139	Return on Equity
Washington Gas Light Company	02/16	Washington Gas Light Company	Formal Case No. 1137	Return on Equity
Potomac Electric Power Company	03/13	Potomac Electric Power Company	Formal Case No. 1103-2013-E	Return on Equity
Potomac Electric Power Company	07/11	Potomac Electric Power Company	Formal Case No. 1087	Return on Equity
Federal Energy Regulatory Commission				
LS Power Grid New York Corporation I	12/19	LS Power Grid New York Corporation I	Docket No. ER20-716-000	Return on Equity
Duke Energy Progress, LLC	11/19	Duke Energy Progress	Docket No. EL20-4-000	Answer testimony to Complainant Affidavit from Mr. Mac Mathuna regarding Return on Equity applied in the FRPPA
Edison Electric Institute	07/19	Edison Electric Institute	Docket No. PL19-4-000	Reply comments to FERC Notice of Inquiry regarding Return on Equity analysis
Sabine Pipeline, LLC	09/15	Sabine Pipeline, LLC	Docket No. RP15-1322-000	Return on Equity
NextEra Energy Transmission West, LLC	07/15	NextEra Energy Transmission West, LLC	Docket No. ER15-2239-000	Return on Equity
Maritimes & Northeast Pipeline, LLC	05/15	Maritimes & Northeast Pipeline, LLC	Docket No. RP15-1026-000	Return on Equity
Public Service Company of New Mexico	12/12	Public Service Company of New Mexico	Docket No. ER13-685-000	Return on Equity
Public Service Company of New Mexico	10/10	Public Service Company of New Mexico	Docket No. ER11-1915-000	Return on Equity
Portland Natural Gas Transmission System	05/10	Portland Natural Gas Transmission System	Docket No. RP10-729-000	Return on Equity
Florida Gas Transmission Company, LLC	10/09	Florida Gas Transmission Company, LLC	Docket No. RP10-21-000	Return on Equity
Maritimes and Northeast Pipeline, LLC	07/09	Maritimes and Northeast Pipeline, LLC	Docket No. RP09-809-000	Return on Equity
Spectra Energy	02/08	Saltville Gas Storage	Docket No. RP08-257-000	Return on Equity

SPONSOR	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
Panhandle Energy Pipelines	08/07	Panhandle Energy Pipelines	Docket No. PL07-2-000	Response to draft policy statement regarding inclusion of MLPs in proxy groups for determination of gas pipeline ROEs
Southwest Gas Storage Company	08/07	Southwest Gas Storage Company	Docket No. RP07-541-000	Return on Equity
Southwest Gas Storage Company	06/07	Southwest Gas Storage Company	Docket No. RP07-34-000	Return on Equity
Sea Robin Pipeline LLC	06/07	Sea Robin Pipeline LLC	Docket No. RP07-513-000	Return on Equity
Transwestern Pipeline Company	09/06	Transwestern Pipeline Company	Docket No. RP06-614-000	Return on Equity
GPU International and Aquila	11/00	GPU International	Docket No. EC01-24-000	Market Power Study
Florida Public Service Commission				
Florida Power & Light Company	03/16	Florida Power & Light Company	Docket No. 160021-EI	Return on Equity
Tampa Electric Company	04/13	Tampa Electric Company	Docket No. 130040-EI	Return on Equity
Georgia Public Service Commission				
Atlanta Gas Light Company	05/10	Atlanta Gas Light Company	Docket No. 31647-U	Return on Equity
Hawaii Public Utilities Commission				
Hawaiian Electric Company, Inc.	08/19	Hawaiian Electric Company, Inc.	Docket No. 2019-0085	Return on Equity
Hawai'i Electric Light Company, Inc.	12/18	Hawai'i Electric Light Company, Inc.	Docket No. 2018-0368	Return on Equity
Maui Electric Company, Limited	10/17	Maui Electric Company, Limited	Docket No. 2017-0150	Return on Equity
Hawaiian Electric Company, Inc.	12/16	Hawaiian Electric Company, Inc.	Docket No. 2016-0328	Return on Equity
Hawai'i Electric Light Company, Inc.	09/16	Hawai'i Electric Light Company, Inc.	Docket No. 2015-0170	Return on Equity
Maui Electric Company, Limited	12/14	Maui Electric Company, Limited	Docket No. 2014-0318	Return on Equity
Hawaiian Electric Company, Inc.	06/14	Hawaiian Electric Company, Inc.	Docket No. 2013-0373	Return on Equity
Hawai'i Electric Light Company, Inc.	08/12	Hawai'i Electric Light Company, Inc.	Docket No. 2012-0099	Return on Equity
Illinois Commerce Commission				
Ameren Illinois Company d/b/a Ameren Illinois	02/20	Ameren Illinois Company d/b/a Ameren Illinois	Docket No. 20-0308	Return on Equity
Ameren Illinois Company d/b/a Ameren Illinois	01/18	Ameren Illinois Company d/b/a Ameren Illinois	Docket No. 18-0463	Return on Equity

SPONSOR	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
Ameren Illinois Company d/b/a Ameren Illinois	01/15	Ameren Illinois Company d/b/a Ameren Illinois	Docket No. 15-0142	Return on Equity
Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	04/14	Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	Docket No. 14-0371	Return on Equity
Ameren Illinois Company d/b/a Ameren Illinois	01/13	Ameren Illinois Company d/b/a Ameren Illinois	Docket No. 13-0192	Return on Equity
Ameren Illinois Company d/b/a Ameren Illinois	02/11	Ameren Illinois Company d/b/a Ameren Illinois	Docket No. 11-0279	Return on Equity (electric)
Ameren Illinois Company d/b/a Ameren Illinois	02/11	Ameren Illinois Company d/b/a Ameren Illinois	Docket No. 11-0282	Return on Equity (gas)
Indiana Utility Regulatory Commission				
Duke Energy Indiana, Inc.	07/19	Duke Energy Indiana, Inc.	Cause No. 45253	Return on Equity
Indiana Michigan Power Company	05/19	Indiana Michigan Power Company	Cause No. 45235	Return on Equity
Indiana Michigan Power Company	07/17	Indiana Michigan Power Company	Cause No. 44967	Return on Equity
Duke Energy Indiana, Inc.	12/15	Duke Energy Indiana, Inc.	Cause No. 44720	Return on Equity
Duke Energy Indiana, Inc.	12/14	Duke Energy Indiana, Inc.	Cause No. 44526	Return on Equity
Northern Indiana Public Service Company	05/09	Northern Indiana Public Service Company	Cause No. 43894	Assessment of Valuation Approaches
Kansas Corporation Commission				
Empire District Electric Company	02/19	Empire District Electric Company	Docket No. 19-EPDE-223-RTS	Return on Equity
Empire District Electric Company	12/18	Empire District Electric Company	Docket No. 19-EPDE-223-RTS	Alternative Ratemaking Mechanisms
Kansas City Power & Light Company	05/18	Kansas City Power & Light Company	Docket No. 18-KCPE-480-RTS	Return on Equity
Westar Energy	02/18	Westar Energy	Docket No. 18-WSEE-328-RTS	Return on Equity
Great Plains Energy, Inc. and Kansas City Power & Light Company	01/17	Great Plains Energy, Inc. and Kansas City Power & Light Company	Docket No. 16-KCPE-593-ACQ	Response to Direct Testimony by Commission Staff related to the ratemaking capital structure processes
Kansas City Power & Light Company	01/15	Kansas City Power & Light Company	Docket No. 15-KCPE-116-RTS	Return on Equity
Maine Public Utilities Commission				
Northern Utilities, Inc.	06/19	Northern Utilities, Inc.	Docket No. 2019-00092	Return on Equity

SPONSOR	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
Northern Utilities, Inc.	05/17	Northern Utilities, Inc.	Docket No. 2017-00065	Return on Equity
Central Maine Power Company	06/11	Central Maine Power Company	Docket No. 2010-327	Response to Bench Analysis provided by Commission Staff relating to the Company's credit and collections processes
Maryland Public Service Commission				
Delmarva Power & Light Company	12/19	Delmarva Power & Light Company	Case No. 9630	Return on Equity
Washington Gas Light Company	04/19	Washington Gas Light Company	Case No. 9605	Return on Equity
Potomac Electric Power Company	01/19	Potomac Electric Power Company	Case No. 9602	Return on Equity
Washington Gas Light Company	05/18	Washington Gas Light Company	Case No. 9481	Return on Equity
Potomac Electric Power Company	01/18	Potomac Electric Power Company	Case No. 9472	Return on Equity
Delmarva Power & Light Company	07/17	Delmarva Power & Light Company	Case No. 9455	Return on Equity
Potomac Electric Power Company	03/17	Potomac Electric Power Company	Case No. 9443	Return on Equity
Delmarva Power & Light Company	06/16	Delmarva Power & Light Company	Case No. 9424	Return on Equity
Potomac Electric Power Company	06/16	Potomac Electric Power Company	Case No. 9418	Return on Equity
Potomac Electric Power Company	12/13	Potomac Electric Power Company	Case No. 9336	Return on Equity
Delmarva Power & Light Company	03/13	Delmarva Power & Light Company	Case No. 9317	Return on Equity
Potomac Electric Power Company	11/12	Potomac Electric Power Company	Case No. 9311	Return on Equity
Potomac Electric Power Company	12/11	Potomac Electric Power Company	Case No. 9286	Return on Equity
Delmarva Power & Light Company	12/11	Delmarva Power & Light Company	Case No. 9285	Return on Equity
Delmarva Power & Light Company	12/10	Delmarva Power & Light Company	Case No. 9249	Return on Equity
Massachusetts Department of Public Utilities				
NSTAR Electric Company d/b/a Eversource Energy; Massachusetts Electric Company & Nantucket Electric Company, d/b/a National Grid; and Fitchburg Gas and Electric Light Company, d/b/a Unitil	02/20	NSTAR Electric Company d/b/a Eversource Energy; Massachusetts Electric Company & Nantucket Electric Company, d/b/a National Grid; and Fitchburg Gas and Electric Light Company, d/b/a Unitil	DPU 20-16/DPU 20-17/DPU 20-18	In Support of Request for Financial Remuneration
NSTAR Gas Company d/b/a Eversource Energy	11/19	NSTAR Gas Company d/b/a Eversource Energy	DPU 19-120	Return on Equity

SPONSOR	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
NSTAR Electric Company d/b/a Eversource Energy; Massachusetts Electric Company & Nantucket Electric Company, d/b/a National Grid; and Fitchburg Gas and Electric Light Company, d/b/a Unitil	02/19	NSTAR Electric Company d/b/a Eversource Energy; Massachusetts Electric Company & Nantucket Electric Company, d/b/a National Grid; and Fitchburg Gas and Electric Light Company, d/b/a Unitil	DPU 18-64/DPU 18-65/DPU 18-66	Response to Direct Testimony by Attorney General Witness regarding Remuneration Rate Section 83D
National Grid	11/18	Massachusetts Electric Company and Nantucket Electric Company d/b/a National Grid	DPU 18-150	Return on Equity
NSTAR Electric Company d/b/a Eversource Energy	11/18	NSTAR Electric Company d/b/a Eversource Energy	DPU 18-76/DPU 18-77/DPU 18-78	Response to Direct Testimony by Attorney General Witness regarding Remuneration Rate Section 83C
Boston Gas Company, Colonial Gas Company each d/b/a National Grid	11/17	Boston Gas Company, Colonial Gas Company each d/b/a National Grid	DPU 17-170	Return on Equity
NSTAR Electric Company Western and Massachusetts Electric Company each d/b/a Eversource Energy	01/17	NSTAR Electric Company Western Massachusetts Electric Company each d/b/a Eversource Energy	DPU 17-05	Return on Equity
National Grid	11/15	Massachusetts Electric Company and Nantucket Electric Company d/b/a National Grid	DPU 15-155	Return on Equity
Fitchburg Gas and Electric Light Company d/b/a Unitil	06/15	Fitchburg Gas and Electric Light Company d/b/a Unitil	DPU 15-80	Return on Equity
NSTAR Gas Company	12/14	NSTAR Gas Company	DPU 14-150	Return on Equity
Fitchburg Gas and Electric Light Company d/b/a Unitil	07/13	Fitchburg Gas and Electric Light Company d/b/a Unitil	DPU 13-90	Return on Equity
Bay State Gas Company d/b/a Columbia Gas of Massachusetts	04/12	Bay State Gas Company d/b/a Columbia Gas of Massachusetts	DPU 12-25	Capital Cost Recovery
National Grid	08/09	Massachusetts Electric Company d/b/a National Grid	DPU 09-39	Revenue Decoupling and Return on Equity
National Grid	08/09	Massachusetts Electric Company and Nantucket Electric Company d/b/a National Grid	DPU 09-38	Return on Equity – Solar Generation
Bay State Gas Company	04/09	Bay State Gas Company	DPU 09-30	Return on Equity

SPONSOR	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
NSTAR Electric	09/04	NSTAR Electric	DTE 04-85	Divestiture of Power Purchase Agreement
NSTAR Electric	08/04	NSTAR Electric	DTE 04-78	Divestiture of Power Purchase Agreement
NSTAR Electric	07/04	NSTAR Electric	DTE 04-68	Divestiture of Power Purchase Agreement
NSTAR Electric	07/04	NSTAR Electric	DTE 04-61	Divestiture of Power Purchase Agreement
NSTAR Electric	06/04	NSTAR Electric	DTE 04-60	Divestiture of Power Purchase Agreement
Unitil Corporation	01/04	Fitchburg Gas and Electric	DTE 03-52	Integrated Resource Plan; Gas Demand Forecast
Bay State Gas Company	01/93	Bay State Gas Company	DPU 93-14	Divestiture of Shelf Registration
Bay State Gas Company	01/91	Bay State Gas Company	DPU 91-25	Divestiture of Shelf Registration
Michigan Public Service Commission				
Indiana Michigan Power Company	06/19	Indiana Michigan Power Company	Case No. U-20359	Return on Equity
SEMCO Energy Gas Company	05/19	SEMCO Energy Gas Company	Case No. U-20479	Return on Equity
Indiana Michigan Power Company	05/17	Indiana Michigan Power Company	Case No. U-18370	Return on Equity
Minnesota Public Utilities Commission				
CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Minnesota Gas	08/17	CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Minnesota Gas	Docket No. G-008/GR-17-285	Return on Equity
ALLETE, Inc., d/b/a Minnesota Power Inc.	11/16	ALLETE, Inc., d/b/a Minnesota Power Inc.	Docket No. E015/GR-16-664	Return on Equity
Otter Tail Power Corporation	02/16	Otter Tail Power Company	Docket No. E017/GR-15-1033	Return on Equity
Minnesota Energy Resources Corporation	09/15	Minnesota Energy Resources Corporation	Docket No. G-011/GR-15-736	Return on Equity
CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Minnesota Gas	08/15	CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Minnesota Gas	Docket No. G-008/GR-15-424	Return on Equity
Xcel Energy, Inc.	11/13	Northern States Power Company	Docket No. E002/GR-13-868	Return on Equity
CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Minnesota Gas	08/13	CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Minnesota Gas	Docket No. G-008/GR-13-316	Return on Equity
Xcel Energy, Inc.	11/12	Northern States Power Company	Docket No. E002/GR-12-961	Return on Equity

SPONSOR	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
Otter Tail Power Corporation	04/10	Otter Tail Power Company	Docket No. E-017/GR-10-239	Return on Equity
Minnesota Power a division of ALLETE, Inc.	11/09	Minnesota Power	Docket No. E-015/GR-09-1151	Return on Equity
CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Minnesota Gas	11/08	CenterPoint Energy Minnesota Gas	Docket No. G-008/GR-08-1075	Return on Equity
Otter Tail Power Corporation	10/07	Otter Tail Power Company	Docket No. E-017/GR-07-1178	Return on Equity
Xcel Energy, Inc.	11/05	Northern States Power Company -Minnesota	Docket No. E-002/GR-05-1428	Return on Equity (electric)
Xcel Energy, Inc.	09/04	Northern States Power Company - Minnesota	Docket No. G-002/GR-04-1511	Return on Equity (gas)
Mississippi Public Service Commission				
CenterPoint Energy Resources, Corp. d/b/a CenterPoint Energy Entex and CenterPoint Energy Mississippi Gas	07/09	CenterPoint Energy Mississippi Gas	Docket No. 09-UN-334	Return on Equity
Missouri Public Service Commission				
Empire District Electric Company	08/19	Empire District Electric Company	Case No. ER-2019-0374	Return on Equity
Union Electric Company d/b/a Ameren Missouri	07/19	Union Electric Company d/b/a Ameren Missouri	Case No. ER-2019-0335	Return on Equity
Union Electric Company d/b/a Ameren Missouri	12/18	Union Electric Company d/b/a Ameren Missouri	Case No. GR-2019-0077	Return on Equity
KCP&L Greater Missouri Operations Company	01/18	KCP&L Greater Missouri Operations Company	Case No. ER-2018-0146	Return on Equity
Kansas City Power & Light Company	01/18	Kansas City Power & Light Company	Case No. ER-2018-0145	Return on Equity
Laclede Gas Company and Missouri Gas Energy	11/17	Laclede Gas Company and Missouri Gas Energy	Case No. GR-2017-0215 Case No. GR-2017-0216	Goodwill Adjustment on Capital Structure
Liberty Utilities (Midstates Natural Gas) Corp. d/b/a/ Liberty Utilities	09/17	Liberty Utilities (Midstates Natural Gas) Corp. d/b/a/ Liberty Utilities	Case No. GR-2018-0013	New Ratemaking Mechanisms
Union Electric Company d/b/a Ameren Missouri	07/16	Union Electric Company d/b/a Ameren Missouri	Case No. ER-2016-0179	Return on Equity (electric)
Kansas City Power & Light Company	07/16	Kansas City Power & Light Company	Case No. ER-2016-0285	Return on Equity (electric)
Kansas City Power & Light Company	02/16	Kansas City Power & Light Company	Case No. ER-2016-0156	Return on Equity (electric)
Kansas City Power & Light Company	10/14	Kansas City Power & Light Company	Case No. ER-2014-0370	Return on Equity (electric)

SPONSOR	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
Union Electric Company d/b/a Ameren Missouri	07/14	Union Electric Company d/b/a Ameren Missouri	Case No. ER-2014-0258	Return on Equity (electric)
Union Electric Company d/b/a Ameren Missouri	06/14	Union Electric Company d/b/a Ameren Missouri	Case No. EC-2014-0223	Return on Equity (electric)
Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	02/14	Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	Case No. GR-2014-0152	Return on Equity
Laclede Gas Company	12/12	Laclede Gas Company	Case No. GR-2013-0171	Return on Equity
Union Electric Company d/b/a Ameren Missouri	02/12	Union Electric Company d/b/a Ameren Missouri	Case No. ER-2012-0166	Return on Equity (electric)
Union Electric Company d/b/a AmerenUE	09/10	Union Electric Company d/b/a AmerenUE	Case No. ER-2011-0028	Return on Equity (electric)
Union Electric Company d/b/a AmerenUE	06/10	Union Electric Company d/b/a AmerenUE	Case No. GR-2010-0363	Return on Equity (gas)
Montana Public Service Commission				
Northwestern Corporation	09/12	Northwestern Corporation d/b/a Northwestern Energy	Docket No. D2012.9.94	Return on Equity (gas)
Nevada Public Utilities Commission				
Southwest Gas Corporation	05/18	Southwest Gas Corporation	Docket No. 18-05031	Return on Equity (gas)
Southwest Gas Corporation	04/12	Southwest Gas Corporation	Docket No. 12-04005	Return on Equity (gas)
Nevada Power Company	06/11	Nevada Power Company	Docket No. 11-06006	Return on Equity (electric)
New Hampshire Public Utilities Commission				
Northern Utilities, Inc.	06/17	Northern Utilities, Inc.	Docket No. DG 17-070	Return on Equity
Liberty Utilities d/b/a EnergyNorth Natural Gas	04/17	Liberty Utilities d/b/a EnergyNorth Natural Gas	Docket No. DG 17-048	Return on Equity
Unitil Energy Systems, Inc.	04/16	Unitil Energy Systems, Inc.	Docket No. DE 16-384	Return on Equity
Liberty Utilities d/b/a Granite State Electric Company	04/16	Liberty Utilities d/b/a Granite State Electric Company	Docket No. DE 16-383	Return on Equity
Liberty Utilities d/b/a EnergyNorth Natural Gas	08/14	Liberty Utilities d/b/a EnergyNorth Natural Gas	Docket No. DG 14-180	Return on Equity
Liberty Utilities d/b/a Granite State Electric Company	03/13	Liberty Utilities d/b/a Granite State Electric Company	Docket No. DE 13-063	Return on Equity
EnergyNorth Natural Gas d/b/a National Grid NH	02/10	EnergyNorth Natural Gas d/b/a National Grid NH	Docket No. DG 10-017	Return on Equity

SPONSOR	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
Unitil Energy Systems, Inc., EnergyNorth Natural Gas, Inc. d/b/a National Grid NH, Granite State Electric Company d/b/a National Grid, and Northern Utilities, Inc. – New Hampshire Division	08/08	Unitil Energy Systems, Inc., EnergyNorth Natural Gas, Inc. d/b/a National Grid NH, Granite State Electric Company d/b/a National Grid, and Northern Utilities, Inc. – New Hampshire Division	Docket No. DG 07-072	Carrying Charge Rate on Cash Working Capital
New Jersey Board of Public Utilities				
South Jersey Gas Company	03/20	South Jersey Gas Company	Docket No. GR20030243	Return on Equity
Elizabethtown Gas Company	04/19	Elizabethtown Gas Company	Docket No. GR19040486	Return on Equity
Atlantic City Electric Company	10/18	Atlantic City Electric Company	Docket No. EO18020196	Return on Equity
Atlantic City Electric Company	08/18	Atlantic City Electric Company	Docket No. ER18080925	Return on Equity
Atlantic City Electric Company	06/18	Atlantic City Electric Company	Docket No. ER18060638	Return on Equity
Atlantic City Electric Company	03/17	Atlantic City Electric Company	Docket No. ER17030308	Return on Equity
Pivotal Utility Holdings, Inc.	08/16	Elizabethtown Gas	Docket No. GR16090826	Return on Equity
The Southern Company; AGL Resources Inc.; AMS Corp. and Pivotal Holdings, Inc. d/b/a Elizabethtown Gas	04/16	The Southern Company; AGL Resources Inc.; AMS Corp. and Pivotal Holdings, Inc. d/b/a Elizabethtown Gas	Docket No. GM15101196	Merger Approval
Atlantic City Electric Company	03/16	Atlantic City Electric Company	Docket No. ER16030252	Return on Equity
Pepco Holdings, Inc.	03/14	Atlantic City Electric Company	Docket No. ER14030245	Return on Equity
Orange and Rockland Utilities	11/13	Rockland Electric Company	Docket No. ER13111135	Return on Equity
Atlantic City Electric Company	12/12	Atlantic City Electric Company	Docket No. ER12121071	Return on Equity
Atlantic City Electric Company	08/11	Atlantic City Electric Company	Docket No. ER11080469	Return on Equity
Pepco Holdings, Inc.	09/06	Atlantic City Electric Company	Docket No. EM06090638	Divestiture and Valuation of Electric Generating Assets
Pepco Holdings, Inc.	12/05	Atlantic City Electric Company	Docket No. EM05121058	Market Value of Electric Generation Assets; Auction
Conectiv	06/03	Atlantic City Electric Company	Docket No. EO03020091	Market Value of Electric Generation Assets; Auction Process
New Mexico Public Regulation Commission				
Public Service Company of New Mexico	12/16	Public Service Company of New Mexico	Case No. 16-00276-UT	Return on Equity (electric)
Public Service Company of New Mexico	08/15	Public Service Company of New Mexico	Case No. 15-00261-UT	Return on Equity (electric)

SPONSOR	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
Public Service Company of New Mexico	12/14	Public Service Company of New Mexico	Case No. 14-00332-UT	Return on Equity (electric)
Public Service Company of New Mexico	12/14	Public Service Company of New Mexico	Case No. 13-00390-UT	Cost of Capital and Financial Integrity
Southwestern Public Service Company	02/11	Southwestern Public Service Company	Case No. 10-00395-UT	Return on Equity (electric)
Public Service Company of New Mexico	06/10	Public Service Company of New Mexico	Case No. 10-00086-UT	Return on Equity (electric)
Public Service Company of New Mexico	09/08	Public Service Company of New Mexico	Case No. 08-00273-UT	Return on Equity (electric)
Xcel Energy, Inc.	07/07	Southwestern Public Service Company	Case No. 07-00319-UT	Return on Equity (electric)
New York State Public Service Commission				
Consolidated Edison Company of New York, Inc.	01/15	Consolidated Edison Company of New York, Inc.	Case No. 15-E-0050	Return on Equity (electric)
Orange and Rockland Utilities, Inc.	11/14	Orange and Rockland Utilities, Inc.	Case Nos. 14-E-0493 and 14-G-0494	Return on Equity (electric and gas)
Consolidated Edison Company of New York, Inc.	01/13	Consolidated Edison Company of New York, Inc.	Case No. 13-E-0030	Return on Equity (electric)
Niagara Mohawk Corporation d/b/a National Grid for Electric Service	04/12	Niagara Mohawk Corporation d/b/a National Grid for Electric Service	Case No. 12-E-0201	Return on Equity (electric)
Niagara Mohawk Corporation d/b/a National Grid for Gas Service	04/12	Niagara Mohawk Corporation d/b/a National Grid for Gas Service	Case No. 12-G-0202	Return on Equity (gas)
Orange and Rockland Utilities, Inc.	07/11	Orange and Rockland Utilities, Inc.	Case No. 11-E-0408	Return on Equity (electric)
Orange and Rockland Utilities, Inc.	07/10	Orange and Rockland Utilities, Inc.	Case No. 10-E-0362	Return on Equity (electric)
Consolidated Edison Company of New York, Inc.	11/09	Consolidated Edison Company of New York, Inc.	Case No. 09-G-0795	Return on Equity (gas)
Consolidated Edison Company of New York, Inc.	11/09	Consolidated Edison Company of New York, Inc.	Case No. 09-S-0794	Return on Equity (steam)
Niagara Mohawk Power Corporation	07/01	Niagara Mohawk Power Corporation	Case No. 01-E-1046	Power Purchase and Sale Agreement; Standard Offer Service Agreement
North Carolina Utilities Commission				
Duke Energy Progress, LLC	10/19	Duke Energy Progress, LLC	Docket No. E-2, Sub 1219	Return on Equity
Duke Energy Carolinas, LLC	09/19	Duke Energy Carolinas, LLC	Docket No. E-7, Sub 1214	Return on Equity
Piedmont Natural Gas Company, Inc.	04/19	Piedmont Natural Gas Company, Inc.	Docket No. G-9, Sub 743	Return on Equity

SPONSOR	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
Virginia Electric and Power Company d/b/a Dominion North Carolina Power	03/19	Virginia Electric and Power Company d/b/a Dominion North Carolina Power	Docket No. E-22, Sub 562	Return on Equity
Duke Energy Carolinas, LLC	08/17	Duke Energy Carolinas, LLC	Docket No. E-7, Sub 1146	Return on Equity
Duke Energy Progress, LLC	06/17	Duke Energy Progress, LLC	Docket No. E-2, Sub 1142	Return on Equity
Public Service Company of North Carolina, Inc.	03/16	Public Service Company of North Carolina, Inc.	Docket No. G-5, Sub 565	Return on Equity
Dominion North Carolina Power	03/16	Dominion North Carolina Power	Docket No. E-22, Sub 532	Return on Equity
Duke Energy Carolinas, LLC	02/13	Duke Energy Carolinas, LLC	Docket No. E-7, Sub 1026	Return on Equity
Carolina Power & Light Company d/b/a Progress Energy Carolinas, Inc.	10/12	Carolina Power & Light Company d/b/a Progress Energy Carolinas, Inc.	Docket No. E-2, Sub 1023	Return on Equity
Virginia Electric and Power Company d/b/a Dominion North Carolina Power	03/12	Virginia Electric and Power Company d/b/a Dominion North Carolina Power	Docket No. E-22, Sub 479	Return on Equity
Duke Energy Carolinas, LLC	07/11	Duke Energy Carolinas, LLC	Docket No. E-7, Sub 989	Return on Equity
North Dakota Public Service Commission				
Otter Tail Power Company	11/17	Otter Tail Power Company	Docket No. 17-398	Return on Equity (electric)
Otter Tail Power Company	11/08	Otter Tail Power Company	Docket No. 08-862	Return on Equity (electric)
Oklahoma Corporation Commission				
Empire District Electric Company	03/19	Empire District Electric Company	Cause No. PUD201800133	Return on Equity
CenterPoint Energy Resources Corp., d/b/a CenterPoint Energy Oklahoma Gas	03/16	CenterPoint Energy Resources Corp., d/b/a CenterPoint Energy Oklahoma Gas	Cause No. PUD201600094	Return on Equity
Oklahoma Gas & Electric Company	12/15	Oklahoma Gas & Electric Company	Cause No. PUD201500273	Return on Equity
Public Service Company of Oklahoma	07/15	Public Service Company of Oklahoma	Cause No. PUD201500208	Return on Equity
Oklahoma Gas & Electric Company	07/11	Oklahoma Gas & Electric Company	Cause No. PUD201100087	Return on Equity
CenterPoint Energy Resources Corp., d/b/a CenterPoint Energy Oklahoma Gas	03/09	CenterPoint Energy Oklahoma Gas	Cause No. PUD200900055	Return on Equity
Pennsylvania Public Utility Commission				
Pike County Light & Power Company	01/14	Pike County Light & Power Company	Docket No. R-2013-2397237	Return on Equity (electric & gas)
Veolia Energy Philadelphia, Inc.	12/13	Veolia Energy Philadelphia, Inc.	Docket No. R-2013-2386293	Return on Equity (steam)

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SPONSOR	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
Rhode Island Public Utilities Commission				
The Narragansett Electric Company d/b/a National Grid	02/19	The Narragansett Electric Company d/b/a National Grid	Docket No. 4929	Support for financial remuneration under new power purchase agreement
The Narragansett Electric Company d/b/a National Grid	11/17	The Narragansett Electric Company d/b/a National Grid	Docket No. 4770	Return on Equity (electric & gas)
The Narragansett Electric Company d/b/a National Grid	04/12	The Narragansett Electric Company d/b/a National Grid	Docket No. 4323	Return on Equity (electric & gas)
National Grid RI – Gas	08/08	National Grid RI – Gas	Docket No. 3943	Revenue Decoupling and Return on Equity
South Carolina Public Service Commission				
Duke Energy Carolinas, LLC	11/18	Duke Energy Carolinas, LLC	Docket No. 2018-319-E	Return on Equity
Duke Energy Progress, LLC	11/18	Duke Energy Progress, LLC	Docket No. 2018-318-E	Return on Equity
South Carolina Electric & Gas	08/18	South Carolina Electric & Gas	Docket No. 2017-370-E	Return on Equity
South Carolina Electric & Gas	12/17	South Carolina Electric & Gas	Docket No. 2017-305-E	Return on Equity
Duke Energy Progress, LLC	07/16	Duke Energy Progress, LLC	Docket No. 2016-227-E	Return on Equity
Duke Energy Carolinas, LLC	03/13	Duke Energy Carolinas, LLC	Docket No. 2013-59-E	Return on Equity
South Carolina Electric & Gas	06/12	South Carolina Electric & Gas	Docket No. 2012-218-E	Return on Equity
Duke Energy Carolinas, LLC	08/11	Duke Energy Carolinas, LLC	Docket No. 2011-271-E	Return on Equity
South Carolina Electric & Gas	03/10	South Carolina Electric & Gas	Docket No. 2009-489-E	Return on Equity
South Dakota Public Utilities Commission				
Otter Tail Power Company	04/18	Otter Tail Power Company	Docket No. EL18-021	Return on Equity (electric)
Otter Tail Power Company	08/10	Otter Tail Power Company	Docket No. EL10-011	Return on Equity (electric)
Northern States Power Company	06/09	South Dakota Division of Northern States Power	Docket No. EL09-009	Return on Equity (electric)
Otter Tail Power Company	10/08	Otter Tail Power Company	Docket No. EL08-030	Return on Equity (electric)
Texas Public Utility Commission				
AEP Texas, Inc.	05/19	AEP Texas, Inc.	Docket No. 49494	Return on Equity
CenterPoint Energy Houston Electric LLC	04/19	CenterPoint Energy Houston Electric LLC	Docket No. 49421	Return on Equity
Texas-New Mexico Power Company	05/18	Texas-New Mexico Power Company	Docket No. 48401	Return on Equity

SPONSOR	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
Entergy Texas, Inc.	05/18	Entergy Texas, Inc.	Docket No. 48371	Return on Equity
Southwestern Public Service Company	08/17	Southwestern Public Service Company	Docket No. 47527	Return on Equity
Oncor Electric Delivery Company, LLC	03/17	Oncor Electric Delivery Company, LLC	Docket No. 46957	Return on Equity
El Paso Electric Company	02/17	El Paso Electric Company	Docket No. 46831	Return on Equity
Southwestern Electric Power Company	12/16	Southwestern Electric Power Company	Docket No. 46449	Return on Equity (electric)
Sharyland Utilities, L.P.	04/16	Sharyland Utilities, L.P.	Docket No. 45414	Return on Equity
Southwestern Public Service Company	02/16	Southwestern Public Service Company	Docket No. 44524	Return on Equity (electric)
Wind Energy Transmission Texas, LLC	05/15	Wind Energy Transmission Texas, LLC	Docket No. 44746	Return on Equity
Cross Texas Transmission	12/14	Cross Texas Transmission	Docket No. 43950	Return on Equity
Southwestern Public Service Company	12/14	Southwestern Public Service Company	Docket No. 43695	Return on Equity (electric)
Sharyland Utilities, L.P.	05/13	Sharyland Utilities, L.P.	Docket No. 41474	Return on Equity
Wind Energy Texas Transmission, LLC	08/12	Wind Energy Texas Transmission, LLC	Docket No. 40606	Return on Equity
Southwestern Electric Power Company	07/12	Southwestern Electric Power Company	Docket No. 40443	Return on Equity
Oncor Electric Delivery Company, LLC	01/11	Oncor Electric Delivery Company, LLC	Docket No. 38929	Return on Equity
Texas-New Mexico Power Company	08/10	Texas-New Mexico Power Company	Docket No. 38480	Return on Equity (electric)
CenterPoint Energy Houston Electric LLC	06/10	CenterPoint Energy Houston Electric LLC	Docket No. 38339	Return on Equity
Xcel Energy, Inc.	05/10	Southwestern Public Service Company	Docket No. 38147	Return on Equity (electric)
Texas-New Mexico Power Company	08/08	Texas-New Mexico Power Company	Docket No. 36025	Return on Equity (electric)
Xcel Energy, Inc.	05/06	Southwestern Public Service Company	Docket No. 32766	Return on Equity (electric)
Texas Railroad Commission				
CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Entex And CenterPoint Energy Texas Gas	10/19	CenterPoint Energy Resources Corp. D/B/A CenterPoint Energy Entex And CenterPoint Energy Texas Gas	GUD 10920	Return on Equity
Atmos Energy Corporation – Mid-Tex Division	10/18	Atmos Energy Corporation – Mid-Tex Division	GUD 10779	Return on Equity
Atmos Energy Corporation – West Texas Division	06/18	Atmos Energy Corporation – West Texas Division	GUD 10743	Return on Equity
Atmos Energy Corporation – Mid-Texas Division	06/18	Atmos Energy Corporation – Mid-Texas Division	GUD 10742	Return on Equity

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CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Entex And CenterPoint Energy Texas Gas	11/17	CenterPoint Energy Resources Corp. D/B/A CenterPoint Energy Entex And CenterPoint Energy Texas Gas	GUD 10669	Return on Equity
Atmos Pipeline - Texas	01/17	Atmos Pipeline - Texas	GUD 10580	Return on Equity
CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Entex And CenterPoint Energy Texas Gas	12/16	CenterPoint Energy Resources Corp. D/B/A CenterPoint Energy Entex And CenterPoint Energy Texas Gas	GUD 10567	Return on Equity
CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Entex and CenterPoint Energy Texas Gas	03/15	CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Entex and CenterPoint Energy Texas Gas	GUD 10432	Return on Equity
CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Entex and CenterPoint Energy Texas Gas	07/12	CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Entex and CenterPoint Energy Texas Gas	GUD 10182	Return on Equity
Atmos Energy Corporation – West Texas Division	06/12	Atmos Energy Corporation – West Texas Division	GUD 10174	Return on Equity
Atmos Energy Corporation – Mid-Texas Division	06/12	Atmos Energy Corporation – Mid-Texas Division	GUD 10170	Return on Equity
CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Entex and CenterPoint Energy Texas Gas	12/10	CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Entex and CenterPoint Energy Texas Gas	GUD 10038	Return on Equity
Atmos Pipeline – Texas	09/10	Atmos Pipeline - Texas	GUD 10000	Return on Equity
CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Entex and CenterPoint Energy Texas Gas	07/09	CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Entex and CenterPoint Energy Texas Gas	GUD 9902	Return on Equity
CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Texas Gas	03/08	CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Texas Gas	GUD 9791	Return on Equity
Utah Public Service Commission				
Dominion Energy Utah	07/19	Dominion Energy Utah	Docket No. 19-057-02	Return on Equity
Questar Gas Company	12/07	Questar Gas Company	Docket No. 07-057-13	Return on Equity
Vermont Public Service Board				
Central Vermont Public Service Corporation; Green Mountain Power	02/12	Central Vermont Public Service Corporation; Green Mountain Power	Docket No. 7770	Merger Policy

SPONSOR	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
Central Vermont Public Service Corporation	12/10	Central Vermont Public Service Corporation	Docket No. 7627	Return on Equity (electric)
Green Mountain Power	04/06	Green Mountain Power	Docket Nos. 7175 and 7176	Return on Equity (electric)
Vermont Gas Systems, Inc.	12/05	Vermont Gas Systems	Docket Nos. 7109 and 7160	Return on Equity (gas)
Virginia State Corporation Commission				
Virginia Electric and Power Company	03/19	Virginia Electric and Power Company	Case No. PUR-2019-00050	Return on Equity
Virginia Electric and Power Company	03/17	Virginia Electric and Power Company	Case No. PUR-2017-00038	Return on Equity
Virginia Natural Gas, Inc.	03/17	Virginia Natural Gas, Inc.	Case No. PUE-2016-00143	Return on Equity
Virginia Electric and Power Company	10/16	Virginia Electric and Power Company	Case No. PUE-2016-00112; PUE-2016-00113; PUE-2016-00136	Return on Equity
Washington Gas Light Company	06/16	Washington Gas Light Company	Case No. PUE-2016-00001	Return on Equity
Virginia Electric and Power Company	06/16	Virginia Electric and Power Company	Case Nos. PUE-2016-00063; PUE-2016-00062; PUE-2016-00061; PUE-2016-00060; PUE-2016-00059	Return on Equity
Virginia Electric and Power Company	12/15	Virginia Electric and Power Company	Case Nos. PUE-2015-00058; PUE-2015-00059; PUE-2015-00060; PUE-2015-00061; PUE-2015-00075; PUE-2015-00089; PUE-2015-00102; PUE-2015-00104	Return on Equity
Virginia Electric and Power Company	03/15	Virginia Electric and Power Company	Case No. PUE-2015-00027	Return on Equity
Virginia Electric and Power Company	03/13	Virginia Electric and Power Company	Case No. PUE-2013-00020	Return on Equity
Virginia Natural Gas, Inc.	02/11	Virginia Natural Gas, Inc.	Case No. PUE-2010-00142	Capital Structure
Columbia Gas of Virginia, Inc.	06/06	Columbia Gas of Virginia, Inc.	Case No. PUE-2005-00098	Merger Synergies
Dominion Resources	10/01	Virginia Electric and Power Company	Case No. PUE000584	Corporate Structure and Electric Generation Strategy
Wyoming Public Service Commission				
Questar Gas Company d/b/a Dominion Energy Wyoming	11/19	Questar Gas Company d/b/a Dominion Energy Wyoming	Docket No. 30010-187-GR-19	Return on Equity

Expert Reports

Matter of Arbitration, City of White Hall, Arkansas				
Liberty Utilities Corporation, White Hall Water and White Hall Sewer	04/19	Liberty Utilities Corporation, White Hall Water and White Hall Sewer	AAA Case No. 01-18-0004-0072	Return on Equity
United States District Court, District of South Carolina, Columbia Division				
South Carolina Electric & Gas Company	07/18	South Carolina Electric & Gas Company	Case No. 3:18-CV-01795-JMC	Return on Equity
United States District Court, Western District of Texas, Austin Division				
Southwestern Public Service Company	02/12	Southwestern Public Service Company	C.A. No. A-09-CA-917-SS	PURPA and FERC regulations
American Arbitration Association				
Confidential Client	11/14	Confidential Client	Confidential	Economic harm related to failure to perform



BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 20200051-GU

IN RE: PETITION FOR BASE RATE INCREASE BY PEOPLES GAS SYSTEM.

PREPARED DIRECT TESTIMONY AND EXHIBIT OF SEAN P. HILLARY

FILED: 06/08/2020

PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU
FILED: 06/08/2020

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

SEAN P. HILLARY

POSITION, QUALIFICATION, AND PURPOSE

Q. Please state your name, address, occupation and employer.

A. My name is Sean P. Hillary. My business address is 702 North Franklin Street, Tampa, Florida 33602. I am employed as the Controller of Peoples Gas System ("Peoples" or "the Company"), a division of Tampa Electric Company ("Tampa Electric").

Q. Please describe your duties and responsibilities in that position.

A. I am responsible for maintaining the financial books and records of the Company and for the determination and implementation of accounting policies and practices for Peoples. I am also responsible for budgeting and forecasting activities within the Company. I am responsible for all external financial reporting aspects for the Company including quarterly surveillance reports filed with the Commission.

Q. Please provide a brief outline of your educational background and business experience.

A. I graduated from the University of South Florida in 1993 with a Bachelor of Accounting degree and in 1995 with a Master of Accountancy degree. Prior to joining TECO Energy, I worked for Arthur Andersen & Co. and Florida Power Corporation. At Florida Power Corporation, I worked as an internal auditor and financial analyst. In June 2000, I joined TECO Energy and have held various roles with increasing responsibility including the Director, Business Planning for Tampa Electric and Peoples and the Director, Corporate Financial Reporting for TECO Energy. I am a Certified Public Accountant in the State of Florida, and I have served in my current position as Controller of Peoples since May 2018.

Q. Have you previously filed testimony before the Florida Public Service Commission ("Commission")?

A. Yes. I have previously filed testimony before this Commission in Peoples' Petition for Recovery of Costs Associated with Hurricane Michael in Docket No. 20190109-GU.

Q. Did you prepare any exhibits in support of your prepared direct testimony?

A. Yes. Exhibit No. (SPH-1) was prepared under my direction and supervision. My Exhibit consists of 7 Documents, entitled:

Document No. 1	List of MFR Schedules Sponsored or Co-Sponsored
Document No. 2	Operations & Maintenance Expense Summary
Document No. 3	Storm Reserve Analysis
Document No. 4	Manufactured Gas Plant Regulatory Asset Amortization
Document No. 5	Summary of Other Non-Trended O&M by FERC Account
Document No. 6	2020 and 2021 Capital Budget
Document No. 7	2021 Test Year Reconciliation of Capital Structure to Rate Base

The information in the MFR schedules listed in my exhibit are based on the business records of the Company maintained in the ordinary course of business and are true and correct to the best of my information and belief.

Q. What are the purposes of your prepared direct testimony in this proceeding?

A. The purposes of my prepared direct testimony are to present: (i) support for the Company's decision to use a projected

2021 test year for ratemaking purposes; (ii) the determination of the Company's proposed annual revenue requirement; (iii) the proposed ratemaking treatment for the Company's Cast Iron Bare Steel Rider investments; (iv) the budget process used to develop these financial projections for the test year; (v) the determination of test year net operating income; (vi) the drivers of test year operations and maintenance expense; (vii) the determination of rate base for the test year; and (viii) an explanation of how the Company arrived at its proposed capital structure and cost-of-capital for the projected test year.

These and other matters are covered – at least in part – by schedules included in the Minimum Filing Requirements ("MFRs") required by Rule 25-7.039, Florida Administrative Code ("F.A.C."). I am sponsoring much of the financial information provided in the MFR Schedules A, B, C, D, E, G, and I as indicated in Document No. 1 of my exhibit.

PROJECTED TEST YEAR

Q. What test year does the Company propose to use in this proceeding?

A. In accordance with Rule 25-7.140, F.A.C., Test Year Notification, Peoples notified the Commission on February 7,

2020, it has selected the twelve-month period ending December 31, 2021, as the projected test year for Peoples' petition to modify its rates and charges. Calendar year 2021 is appropriate for use as the test year since it is representative of Peoples' projected revenues and projected cost of service, capital structure and rate base required to provide safe, reliable, cost-effective service to its customers during the period when the Company's new rates will be in effect.

Q. When is the Company requesting new base rates to be in effect?

A. Peoples requests its proposed base rates become effective January 1, 2021.

Q. With 2021 being the projected test year, what is the historic base year in this proceeding?

A. The historic base year is the 12-months ended December 31, 2019. All data related to this historical base year is historical data taken from the books and records of the Company, which are kept in the regular course of the Company's business in accordance with Generally Accepted Accounting Principles ("GAAP") and provisions of the Federal Energy Regulatory Commission ("FERC") Uniform System of Accounts

prescribed by the Commission.

REVENUE REQUIREMENT

Q. What is the base revenue increase requested by Peoples?

A. Using the projected test year ending December 31, 2021, the Company seeks a permanent base revenue increase of $61.7 million. Additionally, the Company is seeking to move approximately $23.6 million into base revenue associated with moving its Cast Iron / Bare Steel Rider ("CI/BSR") investments into rate base and resetting the CI/BSR surcharge, as contemplated by Commission Order No. PSC-2012-0476-TRF-GU, issued on September 18, 2012. This increase is necessary to allow Peoples to (i) continue to provide safe and reliable natural gas service at customer service levels the Company's customers expect; (ii) maintain the Company's financial integrity and access to low cost debt while funding the Company's future capital expenditures; and (iii) have the opportunity to earn a fair return on its investment. The revenue increase is based on the Company maintaining its midpoint return on equity of 10.75 percent, with an overall return of 6.63 percent on its 2021 average rate base of approximately $1,578.7 million.

Q. Why is Peoples seeking rate relief at this time?

A. It has been approximately twelve years since Peoples last requested a base rate increase. During that time, Peoples agreed to reduce its base rates by approximately five percent as a result of federal tax reform. By 2021, the Company's existing base rates will not provide sufficient revenues to allow the Company to safely and reliably serve its customers while allowing for the opportunity to earn a fair return on the Company's investment.

Q. What was Peoples' return on equity ("ROE") for 2019 and what is the projected ROE for 2020?

A. The December 2019 Surveillance Report ROE was 10.00 percent. The projected ROE in the 2020 Forecasted Surveillance Report was 7.51 percent.

Q. What is Peoples' projected ROE in the 2021 test year?

A. Without rate relief and including the impact of moving the CI/BSR investments into rate base in 2021, the Company projects a ROE of 2.01 percent. Under the scenario of Peoples not filing for rate relief and the CI/BSR staying in place in 2021, the Company projects a ROE of 3.35 percent. These are far below both the Commission's approved 10.75 percent midpoint ROE from the last base rate proceeding and the

Company's proposed 10.75 percent ROE for this proceeding, as supported in the direct testimony of expert witness Robert B. Hevert.

Q. Can you explain the calculation for determining the December 31, 2021, projected test year revenue requirement?

A. Yes. The derivation of the Company's projected revenue deficiency is summarized in MFR Schedule G-5. The 2021 revenue deficiency is determined by multiplying the projected test year rate base by the proposed overall rate of return to arrive at the net operating income ("NOI") required. The difference between the required NOI and the forecasted projected test year NOI results in the NOI deficiency. The NOI deficiency is then multiplied by the NOI Multiplier, which accounts for income tax gross ups, bad debt expense, and regulatory assessment fees, to determine the forecasted base revenue deficiency.

Q. What is the NOI Multiplier being used to determine the revenue deficiency?

A. The NOI Multiplier proposed in this case is 1.3361 as shown on MFR Schedule G-4. The NOI Multiplier reflects the corporate federal income tax rate of 21.0 percent in

accordance with the Tax Cuts and Jobs Act of 2017 (“TCJA”) and the 2021 temporary state of Florida corporate tax rate of 4.458 percent. In addition, the NOI Multiplier incorporates the bad debt rate of 0.3423 percent and the regulatory assessment fee rate of 0.5 percent.

Q. Please explain why the state of Florida corporate tax rate is temporary.

A. As further discussed in the direct testimony of Company witness Valerie Strickland, on September 12, 2019, the state of Florida issued a corporate tax rate reduction from 5.5 percent to 4.458 percent effective January 1, 2019 through December 31, 2021. On January 1, 2022, the rate will return to 5.5 percent.

CAST IRON / BARE STEEL RIDER TREATMENT

Q. Please explain how the Company proposes to address its CI/BSR in this rate case proceeding.

A. Commission Order No. PSC-2012-0476-TRF-GU (“Order”) established the program for accelerating replacement of cast iron bare steel pipe due to safety concerns. In the Order it was contemplated that when Peoples filed its next rate case, the replaced infrastructure recovered through the CI/BSR

would be rolled into Peoples' overall rate base and the surcharge would be "reset to zero". To accomplish that in this base rate proceeding, the Company has included in rate base the gross plant, accumulated depreciation and construction work in progress related to the cumulative CI/BSR eligible investments made through December 31, 2020. The net book value of the CI/BSR assets on December 31, 2020 is budgeted to be approximately $200.7 million. In addition, beginning January 1, 2021, the Company has reflected the related depreciation expense and increasing accumulated depreciation, property tax expense and return on the rate base in the calculation of the 2021 revenue requirement.

Although the CI/BSR will be reset to zero and adjusted for any true-up amounts from 2020 on January 1, 2021 in this base rate proceeding, the CI/BSR program will continue until all eligible infrastructure replacements have been made, which was also contemplated in the Order. Therefore, eligible pipe replacement investments budgeted for 2021 and their related costs have been reflected as recoverable through the reset CI/BSR in 2021. Consistent with the terms of the Order, the Company has excluded the first $1.0 million of capital expenditures for replacements in 2021 from recovery through the CI/BSR surcharge. Therefore, the first $1.0 million has been included in rate base.

Q. How does the Company propose to handle any over or under-recovery of the 2020 CI/BSR related revenue requirements?

A. Consistent with the process approved in the original Order, the Company proposes any over or under-recovery of 2020 CI/BSR revenue requirements be subject to the normal true-up process in 2021.

Q. What is the impact on the Company's requested revenue requirement from rolling the CI/BSR investments into rate base?

A. Incorporating the revenue requirement related to the $200.7 million net book value of the CI/BSR assets as of December 31, 2020 has an approximate $23.6 million impact on the Company's request, resulting in a total requested base rate revenue increase of $85.3 million. I note, however, that the $23.6 million associated with CI/BSR should not be considered new revenue to the Company, as this is actually revenue that the Company already receives through the CI/BSR surcharge. The incorporation of the CI/BSR revenue requirement for the Company's rate request simply reflects a revenue neutral transfer of the CI/BSR investments made through December 31, 2020, into rate base and resetting the rider to zero asset net book value as of January 1, 2021. Thus, while the

transfer of the CI/BSR investments to rate base has a $23.6 million impact on Peoples' requested revenue requirement, the impact on actual company revenue, and its customers' bills, is completely neutral.

Q. How did the Company determine that impact to the revenue requirement related to moving the CI/BSR investments into rate base was $23.6 million?

A. The Company determined the CI/BSR related impact to 2021 revenue requirement by employing the normal annual calculations used to set the annual CI/BSR surcharge. Pursuant to the Order, the CI/BSR revenue requirement includes the associated depreciation expense, property tax expense and return on the investment. The surcharge calculation was first calculated assuming the CI/BSR was not reset to zero January 1, 2021. Then the surcharge calculation was redone assuming a reset to zero as of January 1, 2021, with only the eligible 2021 infrastructure replacement investments and their associated costs included in the 2021 CI/BSR surcharge. The difference between the two calculations is the $23.6 million.

BUDGET PROCESS

Q. How did the Company prepare the 2021 projected test year

financial data?

A. Peoples' 2021 projected test year was developed using the same process used to develop the Company's annual budgets, including capital expenditure and income statement forecasts. The generation of the budget is an integrated process that results in a complete set of budgeted financial statements, including income statement, balance sheet and statement of cash flows. The balance sheet is budgeted by starting with the December 31, 2019, actual balances. Balance sheet accounts are then budgeted by either forecasting monthly balances based on past trends or using the forecasted monthly income statement activity, depending on the type of account. Once the balance sheet and income statement have been constructed, a statement of cash flows is generated. This statement determines the Company's capital structure funding by showing its needs from short-term debt draws, long term bond issuances and equity infusions. The Company's ability to manage its costs through its diligent and thorough annual budgeting process has been a contributing factor in avoiding a base rate increase for the last 12 years.

Q. What are the major components of the projected 2021 budgeted balance sheet?

A. The largest component of the 2021 budgeted balance sheet is the net utility plant. Net plant balances reflect the capital expenditures for property, plant and equipment already invested as well as the capital expenditures included in the 2020 and 2021 capital budget. The other major components of the balance sheet and rate base are the accumulated provision for depreciation of plant-in-service and the accounts that make up the allowance for working capital.

Q. What are the major components of the projected 2021 budgeted income statement?

A. The major components of the income statement include revenues, operations and maintenance ("O&M") expense, and depreciation expense. The 2021 revenues are supported by Company witness Lorraine L. Cifuentes. My direct testimony will support the Company's 2021 operating expenses.

Q. How was the 2021 budgeted income statement developed?

A. The 2021 budgeted income statement was prepared by Peoples' Finance department under my direction and supervision. The Finance department assembled forecasted data prepared by numerous employees who specialize in different areas of the Company's operations. The same accounting principles,

methods and practices which the Company employs for historical data were applied to the forecasted data to arrive at the budgeted income statement.

The income statement is developed using all forecasted revenues and other types of income, largely base revenues and the revenues from the cost recovery clauses and CI/BSR. The income statement also contains projections for off-system sales and other operating revenues such as miscellaneous service revenues. To complete the income statement, all operating expenses are accumulated including O&M expense, depreciation expense and property taxes. Interest expense and interest income, as well as all below-the-line items are also considered. Once all pre-tax components are determined, income taxes are calculated to determine final net income.

As further described later in my prepared direct testimony, Peoples' President and the senior management team performed a detailed review of the proposed 2021 O&M expense budget for alignment with Company objectives and strategic initiatives prior to finalizing the Company's 2021 income statement budget. The Company's Board of Directors then approved Peoples 2021 income statement budget on March 16, 2020.

Q. Please discuss the Company's process for determining the 2021

budgeted revenues.

A. The Company's Load Research and Forecasting group produces the residential and small commercial customer counts and therm-usage projections. Company witness Cifuentes is responsible for this function and discusses key assumptions used to develop the forecasts in more detail in her direct testimony. As discussed in Company witness Cifuentes' direct testimony, the Business Development and Accounting Departments collectively prepare the large commercial and industrial revenue forecast at the individual customer level, which is provided to Company witness Cifuentes to be aggregated into the revenue budget. Detailed revenue data by month is generated and provided for inclusion in the income statement.

Q. How did the Company prepare the 2021 projected test year O&M expense budget?

A. O&M expense was prepared through the Company's detailed cost center level approach covering all operational areas, corporate departments and intercompany O&M charges for shared services provided by Tampa Electric and Emera. O&M expenses were further budgeted by resource type (payroll, benefits, materials and supplies, outside services, etc.). Payroll

expenses were budgeted by position with an allocation of those payroll costs between O&M, capital expenditures, clause recoverable and charges to affiliates as appropriate. Other resource types were budgeted by cost center based on projected activity levels and requirements. To project costs in 2021-year dollars, a salary and wages increase was applied to payroll costs and a general inflation rate was applied to other resource types as appropriate. The 2021 cost projections for pension and post-retirement benefits expense were provided by the Company's external actuarial firm, Mercer.

Prior to finalizing the 2021 O&M budget, Peoples' senior management team reviewed all new labor positions and non-labor resource additions being proposed for alignment with overall Company objectives and strategic initiatives.

Q. Is the Company proposing new depreciation rates in this proceeding to be effective in the 2021 projected test year?

A. Yes, the Company is proposing new depreciation rates in this proceeding to be effective as of January 1, 2021. The new rates have been determined in the Company's Depreciation Study that has been filed in a separate docket. The Depreciation Study is supported by the direct testimony of

expert witness Dane Watson.

Q. How did the Company forecast depreciation expense for the 2021 projected test year?

A. The Company calculated the test year depreciation expense by applying the Company's new proposed depreciation rates to the 2021 monthly balances of plant-in-service.

Q. Please discuss how property tax expense was budgeted.

A. Property tax expense represents payments made by the Company to county governments for ad valorem taxes. The projected expense is a function of forecasted tax rates and the projected values that will be used by the counties to assess the Company's plant assets. As investment in assets grows, property tax expense also grows. As a result, the Company projects that ad valorem property taxes will grow to roughly $16.0 million in 2021 from the $7.6 million included in the 2009 rate case revenue requirements.

Q. Please discuss how income taxes were budgeted.

A. As supported by Company witness Strickland, income tax expense for the test year was computed on a stand-alone basis

consistent with the Company's last base rate proceeding. Projected total income tax expense is a function of forecasted taxable income coupled with the IRS and Florida state tax rules expected to be in place during the test year. All NOI and capital structure amounts reflect reasonable budget projections, consistent regulatory treatments and compliance with the normalization requirements of the Internal Revenue Code.

NET OPERATING INCOME

Q. How did the Company determine the test year 2021 NOI?

A. As previously mentioned, the Company determined its test year NOI by first following its normal detailed annual income statement budgeting process. Adjustments to the budgeted income statement were then applied to determine the test year 2021 NOI.

Q. What is the Company’s projected test year 2021 NOI without rate relief?

A. As shown on MFR Schedule G-2, page 1, the Company is projecting the 2021 NOI as adjusted to be approximately $40.8 million.

Q. Were adjustments to the budgeted income statement were made to determine the 2021 projected test year NOI?

A. Yes, adjustments were made reflective of previous Commission directives and policies from Peoples' prior base rate proceedings.

Q. Did the Company make any changes in determining its test year 2021 operating expenses?

A. Yes. The following changes are being proposed by the Company:
1) Implement new depreciation rates as supported by the Depreciation Study as filed in a separate docket and included in the direct testimony of expert witness Watson,
2) Increase the Company's annual accrual to the storm damage reserve,
3) Increase the amortization expense related to the Manufactured Gas Plant ("MGP") environmental remediation regulatory asset, and
4) Amortize rate case expenses related to this base rate proceeding over a three-year period.

Q. What impact does the new proposed depreciation rates have on the 2021 projected test year operating expense included in NOI?

A. The overall impact on the 2021 NOI is an increase in depreciation expense of approximately $3.7 million.

Q. Why is the Company proposing to increase the accrual to the storm damage reserve?

A. In Peoples' last base rate proceeding, the Commission approved an annual storm reserve accrual of $57,500 on the basis of and in accordance with the Incremental Cost and Capitalization Approach ("ICCA") methodology guidance under Rule 25-6.0143, F.A.C. In the 10-year period from 2010 through 2019, Peoples incurred approximately $3.8 million of incremental storm costs using the ICCA methodology while accruing only $575,000. As shown in Document No. 3 of my exhibit, approximately $3.3 million of the recognized storm costs were related to Hurricane Michael, which exhausted the storm reserve. Subsequent to Hurricane Michael, in 2019, Peoples' service areas narrowly avoided the effects of Hurricane Dorian, a major hurricane that threatened the densely populated east coast of Florida. Although some costs were incurred preparing for Hurricane Dorian, the cost of this storm could have far exceeded the effects of Hurricane Michael.

Considering the actual experienced incremental costs over the

past 10-year period reflected on Document No. 3 of my exhibit and the potential for major hurricanes to threaten Peoples' service areas across Florida, the Company proposes increasing the storm reserve accrual to $380,000 per year and increasing the $1.0 million cap approved in the Company's last base rate proceeding to $3.8 million. If the storm reserve account balance were to reach this level, Peoples would stop accruing the annual expense amount requested in this rate proceeding.

Q. Why is Peoples' proposing to increase the annual amortization expense for MGP environmental remediation costs?

A. In Docket No. 19980434-GU and Commission Order No. PSC-1998-0739-FOF-GU issued on May 28, 1998, Peoples was ordered to continue to accrue $640,000 annually and to continue to use reserve accounting to recover the estimated MGP clean-up costs. In 2016, Peoples entered into a settlement agreement approved by the Commission under Docket No. 20160159-GU, which called for Peoples to amortize at least $32.0 million of MGP-related costs during the period 2016 – 2020. The $32.0 million of amortization was achieved by the end of 2018 as part of the settlement agreement approved by the Commission under Docket No. 20180044-GU. The settlements were a recognition by all parties that the $640,000 annual accrual was inadequate to recover the incurred and projected MGP

clean-up costs.

As reflected in Document No. 4 of my exhibit, as of December 31, 2019, the Company's MGP liability is approximately $20.8 million. The Company's related MGP net regulatory asset reflects the need to recover the $20.8 million MGP liability related to future expenditures plus the over or under-recovery of actual remediation costs already incurred. The over or under-recovery amount is determined by comparing the actual remediation costs incurred less the cumulative amount of MGP-related regulatory asset amortization expense that has been recognized on the Company's income statement. As mentioned above, the Company did amortize $32.0 million of MGP-related regulatory assets between 2016 and 2018. The accelerated amortization of the MGP-related regulatory asset has resulted in an over-recovered balance of approximately $0.8 million as of December 31, 2019. As shown in Document No. of 4 of my exhibit, the net MGP-related regulatory asset is approximately $20.0 million. Amortizing the approximate $20.0 million of MGP-related net regulatory assets through a $640,000 annual expense would take over 30 years. The Company proposes a more reasonable recovery period of approximately 20 years, or an increase to the annual amortization expense from $640,000 to $1.0 million.

Q. What is the rate case expense and amortization being proposed by the Company?

A. As reflected in MFR Schedule C-13, the Company has included $552,333 in annual expense for the amortization of approximately $1.65 million in rate case costs over a proposed three-year amortization period. The $1.65 million estimated rate case cost reflects less than a two percent annual percentage increase over the approximate $1.4 million of actual costs incurred in the Company's prior rate case filed in 2008.

Q. What amount of off-system sales margin has been included in the projected test year in determining the Company's NOI?

A. The Company has budgeted approximately $1.3 million of off-system sales' ("OSS") net revenues to Peoples in 2021, which is consistent with the Company's 2019 actual net revenues achieved. This is the most recent annual results reflecting current market conditions and opportunities for OSS margin. It also assumes retaining the sharing mechanism that has been in place since its last base rate proceeding, with 25 percent of OSS net revenues being retained by the Company and 75 percent going to offset expenses recovered through the PGA clause.

OPERATIONS & MAINTENANCE EXPENSE

Q. What is the largest operating expense impacting the Company's NOI?

A. O&M expense is the largest expense item impacting the Company's NOI.

Q. What are the functions comprising Peoples' O&M expense?

A. Peoples classifies its O&M expense into FERC designated functions including Administrative and General ("A&G"), Distribution, Customer Accounts, and Sales Expense. In addition, the Company has adjusted O&M expenses related to Gas Plant Leased to Others that has been classified as "Other" O&M expense.

Q. Does Peoples' O&M expense include A&G charges from Tampa Electric and TECO Services?

A. Yes. Peoples' O&M expense includes charges for various shared services provided by TECO Services, Inc. ("TSI") and Tampa Electric. These shared service costs are included in A&G FERC account 930.2 on MFR Schedule G-2, page 18. The services received are primarily corporate shared services consisting of procurement, information technology, telecommunications,

human resources, payroll processing, treasury, tax support, legal services, risk management, audit services, real estate, regulatory support, mail room services, bank charges, facility services and rent. Expenses are charged to Peoples at cost pursuant to the TECO Energy, Inc. Cost Allocation Manual ("CAM").

Costs are either charged as direct costs charged to an affiliate ("Direct Charges"); indirect costs for services assessed to more than one affiliate using one or more formulas for assessment ("Assessed Charges"); or allocated to multiple affiliates ("Allocated Charges") using a variant of the Modified Massachusetts Method ("MMM"). This MMM for Allocated Charges has been consistently applied since Peoples became part of TECO Energy in 1997 and is consistent with the methodology employed during the Company's last two base rate proceedings. No cost is allocated or assessed twice to any affiliate.

Beginning January 1, 2020, the TSI shared service functions and employees were assigned to Tampa Electric. The methodology for allocating the costs for shared services to Peoples in the 2020 and 2021 budget is consistent with the methodology used in 2019.

Q. What was the amount of MMM Allocated Charges received by Peoples in the 2019 historical base year and 2021 budget?

A. As shown in Document No. 2 of my exhibit, Peoples received $3.47 million of MMM Allocated Charges in 2019, as compared to $3.65 million MMM Allocated Charges budgeted for 2021.

Q. How do these amounts compare with the MMM Allocated Charges included in the Commission approved revenue requirements in Peoples last base rate case proceeding?

A. In the Company's prior base rate case proceeding, the MMM Allocated Charges included in the final Commission approved 2009 test year revenue requirements was approximately $3.93 million.

Q. Does the Company receive charges from its indirect owner, Emera, Inc. ("Emera")?

A. Yes. The Company directly receives Assessed Charges from Emera for certain corporate and strategic support services, shared subscriptions, shared software license fees, and charges for certain Emera executive's participation on Tampa Electric Company's Board of Directors. The corporate support includes Sarbanes-Oxley compliance oversight, safety

oversight, cyber & general security oversight, environmental policy and programs governance, technical accounting support, and corporate-wide human resource and health promotion initiatives. In addition to the direct Assessed Charges from Emera, Peoples receives Allocated Charges from Emera for corporate governance and strategic support.

Q. What were the total costs received from Emera in the 2019 historical base year and the 2021 projected test year?

A. The amount of Assessed Charges received from Emera was approximately $0.36 million in the 2019 historical base year compared to $0.51 million in the 2021 projected test year. The amount of Allocated Charges from Emera was approximately $0.73 million in the 2019 historical base year compared to approximately $1.06 million in the 2021 projected test year. All costs received by Peoples from Emera are included in A&G FERC account 930.2 on MFR Schedule G-2, page 18.

Q. Has an adjustment been made to allocate Peoples' A&G expenses between the utility and any non-utility affiliates?

A. Yes. Consistent with the Company's prior base rate proceeding, Peoples charges a portion of its corporate A&G expenses to its non-utility affiliates. The A&G charges from

Peoples to the non-utility affiliates are based on budgeted expense for the year and are determined based on an allocation methodology using net revenues, payroll, and gross plant in service, in order to calculate a weighted average allocation factor for each entity. Because the A&G charges to the non-utility affiliates are reflected as credits in the actual per-books expenses, no further adjustment is required. MFR Schedule C-6 shows the amount of A&G (and other) expenses that have been allocated.

Q. Has Peoples analyzed overall O&M expense since the last rate case proceeding in comparison to the 2019 historical base year?

A. Yes, we have analyzed the Company's 2019 historical base year O&M using the "O&M benchmark" approach the Commission uses to analyze the growth of adjusted O&M costs as compared to customer-growth and the CPI inflationary measures published by the U.S. Bureau of Labor Statistics. Adjusted O&M excludes O&M recoverable through clauses and riders.

The adjusted O&M expense for the 2019 historic base year is $107.0 million compared to a calculated benchmark of $99.2 million using the Commission methodology of increasing O&M expenses by the rate of inflation plus customer-growth. The

historic base year O&M expense is more than the benchmark by approximately $7.8 million, or 7.9 percent. As discussed later in my testimony, the primary functional areas driving the increase are Distribution and Customer Accounts. The amounts by functional area are detailed on MFR Schedule C-34.

Q. Are all the functional areas of the O&M benchmark calculated using the same compound multipliers?

A. Yes, all the functional areas of the O&M benchmark were calculated using the same compound multiplier as developed on MFR Schedule C-37, which is 1.5089.

Q. What is the benchmark comparison for A&G expense?

A. As shown on MFR Schedule C-34, A&G Expense for the 2019 historical base year is approximately $0.6 million lower than the benchmark, or 1.2 percent below the benchmark calculation. Excluding approximately $3.3 million of Hurricane Michael storm costs that were recognized in 2019 coincident with the temporary storm surcharge billings, the adjusted A&G Expense for the 2019 historical base year is approximately $3.9 million lower than the benchmark.

Q. Although the adjusted A&G expense for the 2019 historical base year is below the benchmark, are there any A&G expense items that have shown significant increases since the 2007 historical base year?

A. Yes. As discussed in Company witness Charlene McQuaid's direct testimony, like many companies in the U.S., health-care costs increases have been a challenge. Since the 2007 historical base year from the prior base rate proceeding, the Company's healthcare cost increased from just over $4.0 million to approximately $7.8 million in 2018 and $6.6 million in 2019. Health-care benefit costs are accounted for in FERC account 926.

Q. What is the benchmark comparison for distribution expense?

A. As shown on MFR Schedule C-34, distribution expense for the 2019 historical base year is approximately $5.9 million, or 23 percent, more than the benchmark. Company witness Richard Wall discusses the operational items causing the distribution expense in 2019 to exceed the benchmark in his testimony.

Q. Please explain the non-operational items causing the 2019 distribution expense to exceed the benchmark as evidenced on Schedule MFR C-38.

A. There are two non-operational items causing the 2019 base year Distribution O&M to exceed the Commission benchmark. One is a change in accounting and the other is a non-recurring credit recognized in 2007.

1) Changes in the accounting for vehicle depreciation – Prior to the Company's implementation of its SAP financial system in 2012, depreciation of vehicles stayed in depreciation expense on the income statement. Upon implementing the SAP financial system, the vehicle-related depreciation expense was included in the fleet transportation costs assessment that follows labor charges. As a result, a portion of the vehicle depreciation costs began flowing to O&M expense along with O&M related labor costs. Therefore, the vehicle depreciation expense accounting change is a relocation of expenses on the income statement and not a true increase in overall operating expenses. The amount of vehicle-related depreciation expense in the 2019 O&M expense was approximately $1.5 million.

2) Non-Recurring Credit – In 2007, the Company's FERC account 878 (Meter and house regulator expenses) included an approximate $1.05 million non-recurring credit related to defective meters. After applying the 1.5089 compound multiplier developed on MFR Schedule C-37, the $1.05 million

2007 non-recurring credit results in an approximate $1.58 million reduction to the 2019 Distribution expense benchmark calculated on MFR Schedule C-34.

Q. What is the benchmark comparison for Customer Accounts expense?

A. As shown on MFR Schedule C-34, Customer Accounts expense for the 2019 historical base year is approximately $1.4 million, or 10.6 percent, more than the benchmark.

Q. Why is the Company's Customer Accounts expense exceeding the benchmark?

A. The Company's shared SAP customer relationship management and billing system ("CRMB") went into service in 2017. Although the CRMB system is shared with Tampa Electric, all of the asset is recorded on Tampa Electric's books and Peoples is charged an "asset-usage fee" for using the system to manage Peoples' customer accounts. The asset-usage fee is a charge for a portion of the CRMB system depreciation expense incurred by Tampa Electric. Peoples' portion of the depreciation expenses is based on the approximate ratio of Peoples customers to the total Peoples and Tampa Electric combined customers. The asset-usage fee is included in Peoples' O&M

expense in the Customer Accounts expense function. The total amount of CRMB system asset-usage fees charged to Peoples in 2019 was approximately $2.1 million. As shown on MFR Schedule C-38, after adjusting for this item, the Company's 2019 actual costs are below the benchmark comparison for Customer Accounts expense by approximately $0.7 million, or 5.2 percent.

Q. How was the O&M expense budget for 2020 and 2021 developed?

A. The Company's 2020 and 2021 budget for O&M expense was prepared in the detailed annual income statement budget process that I described earlier in my direct testimony. The Company's Board of Directors approved the 2020 and 2021 income statement budgets, including O&M expense. In addition to the detailed O&M budget, in the MFRs Schedule G-2, pages 10-19, a calculation has been made of O&M expense by FERC account for 2020 and 2021 using the "trending methodology" prescribed by MFR Schedule G-2, adjusting for certain items where trend factors do not capture the projected changes in O&M expense. The comparison of the two O&M methodologies is shown on Document No. 2 of my exhibit.

Q. How does the detailed 2020 and 2021 O&M budget compare with the trended FERC O&M budget data on MFR Schedule G-2?

A. As shown in Document No. 2 of my exhibit, the difference or unreconciled amount between the detailed 2020 and 2021 O&M budgets and the 2020 and 2021 FERC O&M budget data on MFR Schedule G-2 is approximately $123,000 and $74,000, respectively, which is a difference of approximately 0.1 percent. The differences are reflected as a line item labeled "Unreconciled budget items" in FERC Account 930.2 (Miscellaneous general expenses) on MFR Schedule G-2, page 18. As a result of reflecting the $123,000 and $74,000 as unreconciled budget items in FERC account 930.2, the total FERC O&M calculated using trending on MFR Schedule G-2 for 2020 and 2021 equals the detailed 2020 and 2021 O&M budgets, or approximately $108.3 million for 2020 and $121.3 million for 2021. Excluding the 2021 unreconciled budget items of $74,000, the O&M expense calculated in MFR Schedule G-2 would be higher than the O&M expense determined in the Company's detailed 2021 budget.

Q. What trending factors were used in Schedule G-2 to develop the 2020 and 2021 O&M expense amounts?

A. Consistent with the Company's prior rate cases, Peoples used the trending factors of payroll only, customer-growth plus inflation, and inflation only. The Company did not consider the trending factor payroll plus customer-growth as done in

prior rate cases. Instead, the Company has specifically identified payroll position additions and their impact on the 2020 and 2021 budgeted O&M by FERC account, which is discussed later in my testimony. For inflation, the Company used Moody's Economy.com's 2020 and 2021 forecast for the CPI-U, which was 2.2 percent for both years. Payroll trending includes increases of 3.0 percent for 2020 and 2021, which was provided by the Company's Human Resources department.

Q. What are the main drivers for the projected increases in O&M in the 2021 test year?

A. Besides inflationary and customer-growth pressures on O&M, the Company is projecting increases due to the following:

- As discussed in Company witness Wall's direct testimony, further operational resources are needed to continue enhancing the safety and reliability of the gas distribution system for the benefit of customers and the public in the communities we serve,
- As discussed in Company witness O'Connor's direct testimony, adding technical resources to provide customers innovative energy solutions related to LNG and RNG and improve the Company's data-analytics capabilities,
- As discussed in Company witness Monica A. Whiting's direct testimony, enhancing our customers' experience through

technology improvements, and

- As discussed in Company witness McQuaid's direct testimony, escalating health care costs.

Q. You mentioned that certain O&M expense items were not projected using the trending factors. How are those items reflected on Schedule G-2?

A. That is correct. New payroll positions are shown on "Payroll not trended" lines on MFR Schedule G-2, pages 10-19. In addition, there are certain O&M expense items that do not follow the inflation and customer growth trend factors. In those cases, the Company used the "Other not trended" lines on MFR Schedule G-2, pages 10-19 to reflect O&M expense yearly changes from the 2019 actual, 2020 budget and 2021 budget.

Q. What are some of these noteworthy "not trended" O&M expense items referred to above?

A. Below is a description of the noteworthy "not trended" items included in MFR Schedule G-2, pages 10-19. Document No. 5 of my exhibit summarizes by FERC account the O&M expense items labeled "Other not trended" on MFR Schedule G-2, pages 10-19.

FERC Account 413 – Expenses of Gas Plant Leased to Others – This account includes CNG station O&M expenses budgeted based on contract terms with third parties providing CNG station O&M services.

FERC Account 887 – Maintenance of Mains -The other non-trended items reflect the Company's Transmission Integrity Management Program ("TIMP") costs. As discussed by Company witness Wall, the pipeline integrity compliance costs can vary from year-to-year depending on which pipelines are due for assessment and inspection. Contractors are heavily relied upon to complete these compliance requirements. In 2021, several reassessments are scheduled to be completed on several pipelines totaling approximately $1.96 million. In addition, in 2021 the Company has budgeted approximately $0.15 million for outside engineering assistance related to TIMP risk analysis assessments and plan updates.

FERC Account 903 – Customer Accounts and Records Expense – This account includes asset-usage fees for the companies CRMB system I discussed earlier in my testimony. The non-trended amounts reflect the projected depreciation expense allocated from Tampa Electric to Peoples as an O&M asset-usage fee. The budgeted increase in the asset-usage fee reflects budgeted functionality improvements to the CRMB system that

result in additional depreciation expense at Tampa Electric, which in turn increases the asset-usage fees to Peoples. Peoples is not charged a return on the CRMB asset by Tampa Electric. The CRMB asset-usage fees are budgeted to increase from the 2019 actual of $2.1 million to $2.2 million and $2.4 million in 2020 and 2021, respectively.

FERC Account 904 – Uncollectible Accounts – The 2021 bad debt expense of approximately $1.3 million was based on the four-year average write-off percentage. This approach is consistent with that used by in the Company's past base rate proceedings.

FERC Account 912 – Demonstrating and Selling Expenses – This account primarily reflects the cost of marketing services provided to Peoples by its affiliate TPI.

FERC Account 920 – Administrative and General Salaries – The "Other not trended" amount reflects the Company's short-term incentive-pay for all employees based on the Company's annual achievements against pre-established goals. These goals include measures for safety, employee development, customer service, operational performance and financial goals.

The payroll budget for the "payroll not trended" relates to

several new roles created in 2020 and 2021 such as the Director of Human Resources, Director of Safety, positions in the LNG and RNG specialist fields to gain industry expertise as discussed by Witness Tim O'Connor in his testimony, contractor safety, regulatory, and business operational support.

FERC Account 924 – Property Insurance – The Other not trended for this account includes the expense recognition for storm costs. As discussed earlier in my testimony, the Company is proposing to increase the annual accrual for the storm reserve from $57,500 to $380,000. In 2019, the Company recognized storm costs related to Hurricane Michael coincident with the storm cost surcharges collected from customers.

FERC Account 925 – Injuries and Damages – Injuries and Damages ("I&D") expense includes the insurance costs and the self-insured or deductible component of legal claims, including adjustments to the I&D reserve for the self-insured portion of claims incurred but not paid. Legal fees related to claims and a portion of the Company's damage prevention efforts are also included in FERC account 925. Regarding general-liability exposure, the Company maintains a $1 million self-insurance or deductible limit.

To determine the claims and related legal expenses in the 2021 budget, the Company prepared an analysis of the past five years' expense in I&D-related activity. Over this period, the dollar value of claims incurred and the reserve account levels have fluctuated significantly, so an average over the five-year period was determined. In 2019, the I&D reserve was adjusted resulting in an approximate $1.7 million expense recognition. The 2021 budgeted I&D-related reserve expense adjustments is approximately $0.2 million. In 2019, the Company incurred approximately $0.9 million of I&D-related legal costs that were non-recurring.

The 2021 budgeted insurance premiums were based on premium estimates from the Company's outside insurance broker, Marsh. Marsh's estimates reflect a large increase in insurance premiums due to changes in insurance market conditions, resulting from deteriorating industry claims experience and Peoples' own claims experience over recent years. In addition, the Company is planning to increase its total liability insurance limits of coverage from $300 million in 2019 to $400 million in 2020 and 2021 in response to the increase in the frequency of severe industry loss events and exposures such as wildfire. Marsh's estimates for total insurance premiums and fees reflects an increase from approximately $2.0 million in 2019 to $3.1 million and $3.8

million in 2020 and 2021, respectively.

FERC Account 926 – Employee Pensions and Benefits – This account includes employee benefits expenses. Although cost for the various benefits provided to employees can vary from year to year, the net expense in FERC account 926 is budgeted to increase from approximately $10.5 million in 2019 to $10.7 million and $10.9 million in 2020 and 2021, respectively. A portion of the gross benefits costs are capitalized with labor or are related to non-base rate recoverable labor activities such as conservation clause. Therefore, these are net amounts. Also included in FERC account 926 is the Company's Long-Term Incentive Plan ("LTIP") costs. The Company's LTIP program is discussed further in the testimony of Witness McQuaid. The projected LTIP expense in 2021 is approximately $1.56 million as compared to $1.96 million in 2019. The LTIP cost and payout was higher in 2019 due to exceeding established targets. The 2021 budget does not assume the targets are exceeded.

RATE BASE

Q. What are the primary components of Peoples' rate base?

A. As detailed in MFR Schedule G-1, page 1, the largest items in rate base are utility plant-in-service and construction work-

in-progress ("CWIP"). These amounts are reduced by accumulated provision for depreciation on utility plant. In addition to the plant related balances, the other component of rate base is the allowance for working capital.

Q. What is the 2021 projected test year 13-month average adjusted rate base?

A. As detailed on page 1 of MFR Schedule G-1, Peoples' 13-month average adjusted rate base as of December 31, 2021, is projected to be $1,578.7 million. This includes moving approximately $200.7 million of CI/BSR investments made through December 31, 2020, into rate base effective January 1, 2021. The nearly $1.6 billion of rate base is an increase of over 180 percent compared to the $560.0 million previously approved in Peoples' last base rate proceeding.

Q. How did the Company forecast the 2021 projected test year balances for utility plant and CWIP?

A. The balances were projected forward from December 31, 2019, actual balances using the detailed 2020 and 2021 capital expenditures budget described more fully below. In addition to the capital expenditures budget, plant retirements and removal costs were projected based on historical trends.

Q. Please explain how Peoples determines its capital expenditure budgets.

A. Peoples separates its capital into two categories, specific major projects and recurring expenditures. Normal recurring expenditures are those routine capital costs required to provide service to new customers as well as costs associated with the replacement and/or relocation of existing facilities and equipment. Specific projects generally represent major projects with costs in excess of $500,000. Specific projects include large main expansions or large maintenance projects such as gate station upgrades, large main replacements or major distribution system improvements. Specific projects can also include technology projects such as a software system implementation or upgrade.

Recurring capital expenditures are trended using recent 12-month actual spending data. This includes projecting capital spending for items such as meter sets and services lines, routine maintenance capital, and recurring general plant additions.

Q. Does the Company classify the capital spending based on the objective?

A. Yes. As discussed by Company witness Wall, Peoples classifies capital spending as growth, sustaining or legacy integrity projects. In addition, with the approval by the Commission to accrue AFUDC starting in 2019, the Company also separates AFUDC eligible projects.

Q. Did the Company's Board of Directors approve the capital expenditure budgets?

A. Yes. The 2021 capital budget that incorporated 2020 capital budget was approved by the Company's Board of Directors in March 2020.

Q. What is the amount of the Company's 2020 capital budget used to produce the 2021 projected test year rate base?

A. As reflected in Document No. 6 of my exhibit, the 2020 capital budget is $358.7 million. In addition, the $358.7 million 2020 capital budget is reflected on MFR Schedule G-1, page 23, as the sum of the total Construction Costs of $348.5 million and Cost of Removal of $10.2 million.

Q. What is the amount of the Company's 2021 capital budget?

A. As reflected in Document No. 6 of my exhibit, the 2021 capital

budget is $263.8 million. In addition, the $263.8 million 2021 capital budget is reflected on MFR Schedule G-1, page 26, as the sum of the total Construction Costs of $255.3 million and Cost of Removal of $8.5 million.

Q. What was the actual amount of capital expenditures in 2019?

A. The 2019 capital expenditures totaled $234.2 million.

Q. What are the primary drivers for the increase in 2020 capital budget over 2019 actual spending?

A. As further discussed in Company witness O'Connor's and Wall's direct testimonies, important expansion capital projects are under construction in the Jacksonville, Southwest Florida and Panama City service areas to meet increasing customer demand and enhance the reliability and long-term flexibility of the system in these areas, as well as a LNG storage system project in the Miami service area and the Company's first RNG processing facility project. Spending on these five large capital projects in 2020 is approximately $132.0 million and is the primary driver for the increase over 2019 actual spending.

Q. What are the other drivers of the capital spending levels in

the 2020 and 2021 Budgets?

A. As discussed in Company witness Wall’s direct testimony, there are several other drivers including general increases in construction costs and the Company’s investments in system safety and resiliency and operations technology improvement projects.

Q. Regarding the accumulated provision for depreciation, how did the Company project the test year balances?

A. The Company started with the actual accumulated provision for depreciation balances as of December 31, 2019. The projected provision for depreciation expense was added and projected retirements and costs of removal were subtracted from the starting accumulated provision for depreciation balances. The projected provision for depreciation expense through December 31, 2020, was based on the Company's current depreciation rates approved by the Commission in Order No. PSC-2018-0501-S-GU. The projected provision for depreciation expense from January 1, 2021 through December 31, 2021 was based on the Company's proposed depreciation rates that were determined in the Depreciation Study supported by the direct testimony of Company expert witness Watson in a separate docket. The projected retirements were based on the same

methodology to estimate retirements from plant-in-service, and costs of removal were based on the forecast amount for 2020 and 2021 based on historical trends.

Q. What amount of working capital allowance has the Company included in rate base for the 2021 projected test year?

A. As shown on MFR Schedule G-1, Page 1, the Company is requesting a net negative $12.0 million in working capital allowance for the 2021 projected test year.

Q. What methodology did the Company use to calculate this level of working capital?

A. Working capital was developed using the balance sheet method which has been accepted for many years by the Commission. The various components that make up working capital were projected using a variety of methods described in MFR Schedule G-6, pages 2 and 3.

Q. How does the 2021 projected test year allowance for working capital compare to the Company’s actual 2019 allowance for working capital?

A. As shown on MFR Schedule G-1, Page 1, Peoples’ 2019 allowance

for working capital included in rate base was a net negative $27.5 million compared to the 2021 net negative $12.0 million. The primary driver for the net $15.5 million positive change is related to the significant amount of MGP environmental remediation spending budgeted for year 2020 and 2021. Over or under-recovery of MGP spending compared to the amount amortized is accounted for in an MGP regulatory asset or liability. The MGP spending in excess of the MGP regulatory asset amortization during 2020 and 2021 is approximately $15.0 million, which is most of the $15.5 million change in allowance for working capital.

Q. Please describe how the Company determined the 2021 projected test year balance sheet.

A. In developing projections for the balance sheet accounts for the 2021 projected test year, the Company employed the same process used in developing its annual budgeted balance sheet. These methods are described on an account by account basis in MFR Schedule G-6. The December 31, 2019, account balances were used as the beginning balances for projecting the 2020 and 2021 balance sheets, with each line item being forecasted through the projected test year. Balance sheet accounts, including Accounts Receivable, Accounts Payable, and Unbilled Revenues, were trended for known patterns of activity that

occur in the normal course of business. Finally, for the regulatory clause accounts -- Unrecovered Gas Costs, CI/BSR, and Conservation Cost Recovery -- the Company forecasted the 2021 13-month average balances by rolling forward the detailed projections for the 2020 balances and targeting near zero balances by year-end 2021. The 2020 detailed projections reflect the Company's updated cost projections and Commission approved rates.

Q. How did the Company treat clause over/under recoveries in calculating the allowance for working capital?

A. The Company's PGA clause is projected to be over-recovered in 2021. Consistent with Commission guidelines, the Company included over-recoveries in working capital as a reduction to rate base. The CI/BSR, energy conservation cost recovery, and competitive rate adjustment are projected to be under-recovered during 2021. In accordance with Commission guidelines, these under-recoveries were deducted from working capital as adjustments.

Q. Are there any new adjustments being made to the Company's balance sheet to determine adjusted rate base?

A. Yes. The Company has removed from rate base CWIP balances

that earn allowance for funds used during construction ("AFUDC"). On July 22, 2019, in Order No. PSC-2019-0291-PAA-GU, the Commission provided the Company with the authority to accrue AFUDC effective January 1, 2019.

CAPITAL STRUCTURE AND COST-OF-CAPITAL

Q. What are the components of the Company's capital structure?

A. Equity, short-term and long-term debt, customer deposits, and accumulated deferred income taxes ("ADIT") are the components in Peoples' total capital structure.

Q. What is the cost-of-capital being proposed by the Company in this proceeding?

A. As detailed in MFR Schedule G-3, the Company's proposed cost-of-capital is 6.63 percent. The 6.63 percent proposed cost-of-capital is based on a return on equity of 10.75 percent, which is supported in expert witness Hevert's direct testimony and investor sources' capital structure ratio of 54.7 percent equity and 45.3 percent total debt. The proposed cost-of-capital also includes short-term debt costs of 2.80 percent, long-term debt costs of 4.47 percent, customer deposits at a cost of 2.51 percent and ADIT at zero cost.

Q. How does the Company's proposed 54.7 percent equity ratio compare with the allowed capital structure in Peoples' 2008 base rate proceeding?

A. The proposed capital structure equity ratio of 54.7 percent is consistent with the Commission approved capital structure in Peoples last base rate proceeding.

Q. Given the Company's proposed capital structure of 54.7 percent equity, what are the equity infusions from TECO Energy for 2020 and 2021 necessary to achieve this capital Structure.

A. The 2020 and 2021 budgeted equity infusions are $180.0 million and $96.0 million, respectively. These equity infusions are the result of the Company's planned capital structure needs based on its expenditures and business requirements and the targeted equity ratio of 54.7 percent. As discussed later in my direct testimony, Peoples' principal objective is to maintain its financial integrity at a level sufficient to provide access to debt capital at reasonable costs.

Q. How did the Company determine the cost and amount of long-term debt to be included in the capital structure?

A. The 4.47 percent cost of long-term debt reflects the actual

cost of outstanding notes, including the actual interest rate and monthly amortization of debt issuance costs, plus the estimated cost of forecasted long-term debt issuances in 2020 and 2021. Considering the targeted equity ratio and assuming a prudent amount of short-term debt draws on the Company's credit facilities, the Company determined that long-term debt issuances of $150.0 million in 2020 and $150.0 million in 2021 would be needed. The estimated long-term debt cost rate on the budgeted 2020 and 2021 30-year bond issuances was 4.20 percent. The rate assumes that Tampa Electric Company's credit ratings are maintained.

Q. How did the Company determine the short-term debt cost rate for the 2021 projected test year?

A. The short-term debt cost rate of 2.80 percent in 2021 is based on the estimated cost of its credit facilities, which rates are based on London Interbank Offered Rates ("LIBOR") plus credit spreads and program fees. The short-term debt cost rate assumes that Tampa Electric's credit ratings are maintained.

Q. How did you reconcile capital structure to rate base?

A. The reconciliation of the 2021 projected test year rate base

to the 2021 projected test year capital structure is shown on Document No. 7 of my exhibit. Rate base adjustments discussed earlier require associated adjustments to capital structure to keep the two in sync.

First, certain items are adjusted to specific capital structure items to which they are specifically related. These “specific adjustments” include unamortized debt discount and expense (“DD&E”, an adjustment to long-term debt), dividends declared (an adjustment to equity), and property held for future use and non-utility adjustments to rate base (each a specific adjustment to equity). Also, there is an adjustment for other comprehensive income (“OCI”) and the related deferred tax assets (“DTA”) on settled hedges being reflected as long-term debt as the OCI and DTA are related to interest rate swaps on long-term debt issuances.

Second, some items are first specifically adjusted to ADIT for direct impacts and the remainder adjusted over investor sources of capital or pro-rata over all sources of capital. Specific adjustments to ADIT are being made for the competitive rate adjustment receivable and unamortized rate case expense due to their immediate deferred income tax impacts. The CI/BSR follows this treatment because the replacement of legacy pipe is a deductible repair and

maintenance cost when placed in service under Internal Revenue Code Section 162.

Third, for the net under-recovery balance related to the PGA, CI/BSR and the conservation cost recovery clause, the under-recovery was removed from short-term debt and deferred taxes because these are the components of the capital structure that are impacted by the shortfall between the clause expense incurred and the clause revenues collected.

Fourth, as previously discussed, beginning in 2019 the Company received approval to accrue AFUDC and Peoples' CWIP on projects deemed eligible to accrue AFUDC has been excluded from rate base. The capital structure for AFUDC and CWIP was adjusted on a pro-rata basis over all sources of capital.

Finally, the remaining items were adjusted to capital structure on a pro-rata basis over investor sources.

Q. Was any capital structure adjustment to Deferred Taxes needed to comply with the Internal Revenue Code?

A. Yes. There was an adjustment made to deferred income taxes in the capital structure related to the Company employing a projected test year in this rate proceeding. This adjustment

was a reduction to ADIT and the offset was applied to investor sources of capital on a pro-rata basis. The justification for this adjustment is described in the direct testimony of Company witness Strickland.

Q. How has Peoples' treated OCI and the related DTA in the calculation of the embedded cost of long-term debt noted above?

A. As noted above and summarized on MFR Schedule G-3, Page 3, the Company's embedded cost of long-term debt is 4.47 percent for the 2021 projected test year. On this schedule, the Company appropriately adjusted long-term debt balances for any unamortized debt issuing expenses as well as any unamortized debt discounts or premiums, which is standard practice for the Commission.

In addition, the Company has reflected a small amount of remaining unamortized OCI and related DTA as an adjustment to the long-term debt balances in calculating the embedded cost of long-term debt. These balances arose from the settlement of interest rate swaps ("hedges") placed in advance of debt issuances. The remaining balances in OCI and DTA related to these hedges will be amortized into interest expense over the life of the related debt. Accordingly, for purposes of

calculating the embedded cost of long-term debt, the unamortized portion of OCI and DTA related to these hedges was treated as an adjustment to long-term debt in the same manner as would occur for debt issuing expenses, discounts, or premiums.

Q. Do these adjustments to rate base and capital structure impact NOI?

A. Yes. After all these adjustments were made, income tax expense was adjusted to reflect the appropriate amount of interest expense based on the amount and cost of debt in the capital structure that was synchronized to the rate base.

Q. Did Peoples make a parent company debt adjustment as contemplated in *Rule* 25-14.004 (F.A.C.)?

A. No. As discussed in Company witness Strickland's direct testimony, the Company has not included a parent company debt adjustment in determining the revenue requirement.

Q. How does Peoples' 2019 historical base year cost-of-capital compare to the Commission approved cost-of-capital in Peoples' last base rate proceeding?

A. The cost-of-capital or average rate of return reported in the Company's December 2019 earnings surveillance report using the Commission approved midpoint of 10.75 percent return on equity was 6.61 percent, which is shown in MFR Schedule D-1, page 1. This compares to the Commission-approved average rate of return in Peoples' last base rate proceeding of 8.52 percent, or a decrease of about 22.0 percent.

Q. How has the Company been successful in decreasing the cost-of-capital by approximately 22.0 percent?

A. First, financial management of bond issuances has resulted in the Company lowering the average long-term debt cost rate from 7.20 percent in the last base rate case proceeding to 4.73 percent in 2019. This success is attributable to the Company's strong credit profile and the constructive utility regulation in Florida, which has allowed the Company to prudently access capital at very favorable interest rates. Second, since the Company's last base rate proceeding the Commission approved the reduction of customer deposit rates for residential and commercial customers to 2.0 percent and 3.0 percent from 6.0 percent and 7.0 percent, respectively. Third, Peoples has significantly benefited over the last 12 years from increasing the zero-cost accumulated deferred income taxes ADIT component in its adjusted capital structure

from 4.24 percent to 16.25 percent in 2019. As discussed in Company witness Strickland's direct testimony, accelerated tax depreciation and tax repairs deductions are the largest components of the increase in ADIT.

Q. Please explain how TCJA of 2017 has impacted the ADIT balances included in the Company's capital structure?

A. As indicated in Company witness Strickland's direct testimony, the TCJA eliminated bonus depreciation tax deductions. This means that the Company is producing less deferred taxes as it is now using the Modified Accelerated Cost Recovery System ("MACRS"). As mentioned above, ADIT are considered a zero-cost source of capital in Peoples' capital structure. Since the Company's rate base and capital structure are synchronized in the ratemaking process, a relative reduction in the amount of zero-cost ADIT must be made up by relatively higher amounts of debt and equity, both of which have a cost. The financial equity ratio can remain constant, but the relative reduction in the dollar amount of ADIT must be met with increased debt and equity dollar support.

Q. What impact did the TCJA have on operating cash flows?

A. The TCJA decreased Peoples' operating cash flows as a result of the flow back of excess deferred taxes to its customers plus the elimination of bonus depreciation for regulated utilities. The flowback of excess deferred taxes was included in Peoples' $11.6 million rate reduction that went into effect on January 1, 2019, through Commission Order No. PSC-2018-0501-S-GU. The effect of the TCJA phase-out of bonus depreciation for regulated utilities reduced deferred taxes and increased current taxes payable, which reduces operating cash flows and adversely impacts Peoples' credit metrics.

Q. In summary, what overall impact did TCJA have on the Company's financial condition going forward?

A. The TCJA impacted Peoples' financial integrity in three ways; 1) it changed Peoples' capital structure as mentioned above; 2) over time it will increase the overall weighted average cost-of-capital due to the higher cost of funding Peoples' capital structure with equity and debt components; and,
3) it has decreased the Company's operating cash flows.

Q. What credit rating is Peoples targeting in the future and why?

A. Peoples' financial objective is to maintain its current

credit ratings of “BBB+” by Standard & Poors, “A3” by Moodys Investor Services and “A” by Fitch Rating Inc. Maintaining these ratings is very important since the Company will require continued access to the capital markets, at reasonable terms, to finance its significant planned infrastructure investments. In addition, due to TCJA impacts mentioned above, a higher percentage of capital expenditure funding must come from investor sources. Maintaining the equity ratio at 54.7 percent with a midpoint ROE of 10.75 percent should produce credit ratings’ parameters for the Company that support maintaining the BBB+, A3 and A ratings, respectively.

Q. Please describe the pre-tax interest coverage ratios as reported in MFR Schedules G-3, page 9, and D-11.

A. As shown on MFR Schedule G-3, page 9, without rate relief Peoples’ the pre-tax interest coverage ratio (excluding AFUDC) in 2021 is projected to be 1.87 times. This same coverage ratio averaged approximately 5.05 times in the 2015 through 2019 period, which can be seen on MFR Schedule D-11, page 1. The decline in 2021 to 1.87 times coverage ratio is driven by the revenue deficiency reflected on MFR Schedule G-5. Absent rate relief the Company’s financial indicators in 2021 do not support maintaining the current credit rating. As shown on MFR Schedule G-3, page 9, with rate relief the

pre-tax interest coverage ratio (excluding AFUDC) is 4.99 times and is consistent with the 2015-2019 coverage ratios.

SUMMARY

Q. Please summarize your prepared direct testimony.

A. The Company has not filed for a base rate increase for 12 years while improving compliance and safety metrics and achieving award winning customer satisfaction ratings. The Company has made significant infrastructure investments and added resources to achieve these improvements. The Company has also made significant reductions to its overall cost-of-capital through successfully lowering long-term debt costs and significantly increasing its funding of capital structure through accumulated deferred taxes.

I have discussed the process and details related to budgeting the 2020 and 2021 operating and capital expenditures required to safely and reliably serve Peoples' customers and communities. Projected revenue levels, coupled with projected cost increases and the increasing demands of operating the gas distribution system, result in low forecasts for NOI and ROE. Without rate relief, the Company's ROE and financial integrity will weaken.

For 2021, without rate relief and moving $200.7 million of CI/BSR-related investments into rate base in this base rate proceeding, the Company's ROE would be a very low 2.01 percent. This is well below the lowest point of Peoples' allowed ROE range and is unsustainable.

Therefore, Peoples is requesting a base revenue increase of $85.3 million or an incremental amount of $61.7 million after considering the revenue neutral shift of $23.6 million related to CI/BSR. The financial basis for this revenue requirement is a weighted average cost-of-capital of 6.63 percent, which includes a 10.75 percent ROE and a financial equity ratio of 54.7 percent. The requested ROE and equity ratio are necessary for the Company to maintain its financial integrity and current credit ratings that provide uninterrupted access to reasonably priced debt capital.

Q. Does this conclude your prepared direct testimony?

A. Yes, it does.

PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU
FILED: 06/08/2020

EXHIBIT

OF

SEAN P. HILLARY

PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU
EXHIBIT NO. (SPH-1)
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PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU
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LIST OF MINIMUM FILING REQUIREMENTS

SPONSORED OR CO-SPONSORED

BY SEAN P. HILLARY

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OPERATIONS AND MAINTENANCE

EXPENSE SUMMARY

Peoples Gas System
Operating & Maintenance Expense Summary
($ in 000s)

		Actual 2019	Budget 2020	Budget 2021
1	Operations & Engineering	$ 53,226	$ 56,325	$ 62,494
2	Customer Experience	11,313	11,765	12,126
3	Marketing	5,168	6,378	7,001
4	Business Development	2,070	3,093	4,207
5	Corporate / Support	35,085	34,349	39,277
6	Modified Massachusetts Methodology ("MMM") Allocation	3,470	3,394	3,648
7	Benefits and Incentive Compensation	20,106	19,196	20,031
8	Less: A&G Capitalized	(8,000)	(8,000)	(8,000)
9	Less: Benefits & Payroll Tax Loading of Labor in Cost Centers	(15,237)	(18,236)	(19,492)
10	Total O&M expense per detailed budget *	$ 107,201	$ 108,264	$ 121,292
11	Difference or "Unreconciled budget items" **	-	123	(72)
12	Total O&M expense calculated on MFR Schedule G-2, pages 10-19, excluding "Unreconciled budget items"	$ 107,201	$ 108,141	$ 121,364
13	% Difference - MFR calculation and detail budget	-	0.1%	-0.1%

** Excludes pass through energy conservation clause O&M expense . Data is before surveillance adjustments.*

*** The "Unreconciled budget items" represents the difference between the detailed budget and the trended FERC O&M calculated on MFR Schedule G-2, pages 10-19. The Unreconciled budget items are included in FERC account 930.2 on MFR Schedule G-2, page 18, to tie to the detail O&M budgets.*

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STORM RESERVE ANALYSIS

Peoples Gas System
Storm Reserve Analysis

Account 228.1 Storm Reserve
Debit/(Credit)

Year Ending	Accrual	Storm Costs					Recovery Surcharge	Ending Balance
		Mathew	Irma	Michael	Dorian	Total	Michael	
2009	$ (33,542)					-		$ (33,542)
2010	(57,500)					-		(91,042)
2011	(57,500)					-		(148,542)
2012	(57,500)					-		(206,042)
2013	(57,500)					-		(263,542)
2014	(57,500)					-		(321,042)
2015	(57,500)					-		(378,542)
2016	(57,500)	103,023				103,023		(333,019)
2017	(57,500)		354,520			354,520		(35,999)
2018	(57,500)			3,132,023		3,132,023		3,038,523
2019	(57,500)			148,676	66,644	215,320	(3,280,699)	$ (84,356)
Total	$ (608,542)	$ 103,023	$ 354,520	$ 3,280,699	$ 66,644	$ 3,804,885	$ (3,280,699)	

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MANUFACTURED GAS PLANT

REGULATORY ASSET AMORTIZATION

Peoples Gas System
Manufactured Gas Plant Regulatory Asset Amortization

	Description	Dec. 31, 2019 Balance	
1	MGP Environmental Remediation Liability	$ 20,805,063 [1]	
2	Regulatory Asset - MGP Environmental Remediation	$ 20,805,063 [2]	
3	Regulatory Asset/(Liability) - MGP Costs (Over)/Under recovered	$ (844,525) [3]	
4	Net Regulatory Asset (to be recovered)	$ 19,960,538	
5	Proposed Amortization Period	20	years
6		$ 998,027	per year
7	**Proposed Amortization**	**$ 1,000,000**	per year
8	Current Amortization	$ 640,000	per year
9	Proposed Increase in Amortization	$ 360,000	per year

Notes:

[1] Reflects external consultant estimate of PGS portion of future MGP environmental remediation costs.

[2] Reflects regulatory asset associated with future MGP environmental remediation costs to be incurred.

[2] Reflects regulatory asset/(liability) associated with (over)/under recovery of MGP environmental remediation costs incurred.

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SUMMARY OF

OTHER NON-TRENDED O&M

BY FERC ACCOUNT

Peoples Gas System
Other Not Trended O&M (Excluding Payroll) by FERC Account
"Other Not Trended" Items on MFR Schedule G-2, pages 10 - 19

	FERC Account	Item	2019 O&M	2020 O&M	2021 O&M
1	**413 Total**	CNG Station O&M	$ 914,674	$ 1,011,238	$ 1,033,485
2	**841 Total**	Miami LNG Storage O&M	-	-	25,000
3	870	Engineering Services - PHMSA PE requirement	-	-	300,000
4	870	Engineering Training	-	-	50,000
5	**870 Total**		-	-	350,000
6	874	Transmission Records Improvement	-	-	300,000
7	874	Standards Improvement	-	-	350,000
8	**874 Total**		-	-	650,000
9	880	Added Operations Employee Expenses and Materials	-	-	163,200
10	880	New Locate Ticket Management System Annual Fee	-	-	150,000
11	**880 Total**		-	-	313,200
12	**887 Total**	TIMP - Pipeline Reassessments and Risk Analysis	112,961	292,500	2,107,400
13	**892 Total**	DIMP Risk Analysis and Planning	40,126	157,500	52,500
14	903	CRMB Asset Usage Fee	2,093,744	2,232,127	2,391,866
15	903	Additional Customer Communications			35,000
16	**903 Total**		2,093,744	2,232,127	2,426,866
17	**904 Total**	Bad Debt Expense	1,264,196	1,508,035	1,312,803
18	**912 Total**	TECO Partners Contract	7,650,107	7,541,619	7,694,410
19	**913 Total**	Additional Marketing to Promote Use and Benefits of Natural Gas	-	616,312	829,871
20	**920 Total**	Short-term Employee Incentive Compensation	5,007,724	3,852,046	4,512,108
21	921	Added A&G Employee Expenses	-	-	98,000
22	921	Pipeline Safety Compliance Materials	-	-	35,000
23	**921 Total**		-	-	133,000
24	**922 Total**	Capitalized A&G	(8,000,000)	(8,000,000)	(8,000,000)
25	923	New Work Asset Management O&M Expense	-	-	811,166
26	923	LNG/RNG Consulting Services	-	-	50,000
27	**923 Total**		-	-	861,166
28	**924 Total**	Storm Costs	3,479,131	57,500	380,000
29	925	Insurance Premiums and Fees	2,018,579	3,090,581	3,752,530
30	925	I&D Reserve Balance Adjustments	1,708,558	258,656	208,180
31	925	Additional Pipeline Safety Awareness Program Advertising	-	-	200,000
32	925	Non-recurring Legal Expenses	900,000	-	-
33	**925 Total**		4,627,137	3,349,237	4,160,710
34	**926 Total**	Total Employee Pension and Benefits	10,115,798	10,361,383	10,538,280
35	**928 Total**	Rate Case Expense	-	-	552,333
36	930.2	Non-CRB Portion of Asset Usage Fee	1,076,933	1,104,929	1,392,713
37	930.2	Information Technology	-	-	607,242
38	930.2	Human Resources	-	-	246,994
39	930.2	MMM Corporate Overhead Allocation	-	-	179,512
40	930.2	Other Shared Services	-	-	65,652
41	930.2	Economic Development	-	-	415,802
42	930.2	Corporate Security	-	-	29,200
43	**930.2 Total**		1,076,933	1,104,929	2,937,114
44	**Grand Total**		28,382,530	24,084,425	32,870,247

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2020 AND 2021

CAPITAL BUDGET

Peoples Gas System
2020 and 2021 Capital Budget
($ in 000s)

Line		In Service Date	2020 Budget	2021 Budget
1	**GROWTH**			
2	**Recurring Capital**			
3	New Revenue Mains	Various	$ 24,379	$ 24,915
4	New Revenue Services	Various	30,339	31,007
5	Measuring and Regulation Station Equipment	Various	1,980	2,024
6	Meter/Regulation Install - Commercial	Various	3,620	3,700
7	Meter/Regulation Install - Residential	Various	4,749	4,853
8	Meters	Various	4,926	5,034
9	Regulators	Various	803	821
10	CNG Stations & Trailers	Various	205	210
11	Total Recurring Growth Capital		71,001	72,564
12	**Specific Projects**			
13	Gate Stations	Various	12,036	7,636
14	Mains	Various	30,431	14,768
15	CNG Stations	12/31/2020	3,000	-
16	Gas Heat Pump	12/31/2021	500	500
17	Total Growth Specific Projects		45,967	22,904
18	**Growth Total**		**116,968**	**95,468**
19	**SUSTAINING**			
20	**Recurring Capital**			
21	Cathodic Protection	Various	1,002	1,024
22	Communication Equipment	Various	11	11
23	Distribution System Improvements	Various	960	981
24	Improvements to Property	Various	1,580	789
25	Main Replacements	Various	11,937	12,200
26	Municipal Improvements	Various	5,841	5,969
27	Office Equipment	Various	552	564
28	Power Operated Equipment	Various	247	328
29	Service Line Replacements	Various	3,895	3,981
30	Testing and Measuring Equipment	Various	999	168
31	Tools and Shop Equipment	Various	560	436
32	Transportation Vehicles	Various	5,393	3,085
33	Total Recurring Sustaning Capital		32,977	29,536
34	**Specific Projects**			
35	Gate Stations	Various	1,385	-
36	Mains - Replacements and Upgrades	Various	9,079	16,484
37	Mains - Municipal Relocations	Various	1,475	160
38	Improvements to Property	Various	288	8,192
39	Technology	Various	7,007	1,569
40	Total Sustaining Specific Projects		19,234	26,405
41	**Sustaining Total**		**52,211**	**55,941**
42	**CAST IRON/BARE STEEL & PROBLEMATIC PLASTIC PIPE**			
43	Cast Iron/Bare Steel Main Replacement	Various	31,671	18,564
44	PPP Main Replacement	Various	18,439	20,320
45	**CI/BS and PPP Total**		**50,110**	**38,884**
46	**AFUDC ELIGIBLE PROJECTS**			
47	Gas Management System Upgrade to Quorum (Sustaining)	2/15/2020	2,868	-
48	PGS Work Management System (Sustaining)	12/31/2022	2,538	11,992
49	Fernandina Beach Uprate Project (Jacksonville Expansion)	9/30/2020	4,389	2
50	Main-Jax Callahan F Connector (Jacksonville Expansion)	12/31/2020	29,517	78
51	Main-Baldwin Compressor Station (Jacksonville Expansion)	12/31/2020	18,344	1,709
52	Gate-Panama City FGT 8" Lateral (Panama City Expansion)	8/30/2020	1,715	-
53	Gate-PC FGT 18" Gulf Power Lateral (Panama City Expansion)	4/30/2020	1,624	-
54	Gate-Panama City Maple Stn Rebuild (Panama City Expansion)	12/31/2020	1,521	-
55	Gate-Panama City North Stn Rebuild (Panama City Expansion)	12/31/2020	1,282	-
56	Main-PC FGT 8" Lateral to 231 Tie In (Panama City Expansion)	12/31/2020	3,329	-
57	Main-FGT Gulf Pwr Lateral to Maple (Panama City Expansion)	12/31/2020	10,449	285
58	Main-SW Florida Expansion Ph. 1-3 (SW Florida Expansion)	12/31/2020	35,949	2,217
59	Sumterville-Dade City Connector (Growth)	5/31/2022	2,040	30,119
60	Arcadia Gate & HP Line to Sarasota/Ft Myers (Growth)	12/31/2023	-	2,570
61	LNG - Miami Storage "Blue Marlin" (Growth)	6/30/2021	9,499	11,080
62	RNG (Growth/Renewable)	6/30/2021	14,340	13,460
63	**AFUDC Eligible Projects Total**		**139,404**	**73,512**
64	**TOTAL PGS CAPITAL BUDGET**		**$ 358,693**	**$ 263,805**

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2021 PROJECTED TEST YEAR RECONCILIATION

OF

CAPITAL STRUCTURE TO RATE BASE

Peoples Gas System
2021 Test Year Reconciliation of Capital Structure to Rate Base
13-Month Average December 2021
($ in 000s)

DESCRIPTION	Adjustments L.T.DEBT	S.T.DEBT	DEPOSITS	EQUITY	DEF. TAX	All PRORATA	Investor PRORATA	NET
AVERAGE CAPITAL STRUCTURE (PER BOOKS)								$ 1,642,318
RECONCILING ITEMS:								
Investment in Subsidiaries				(1,236)				(1,236)
Other Accounts Receivable							(438)	(438)
Remove Non-utility Martin County							-	-
Unamortized Debt Discount & Expense	(4,209)							(4,209)
Unamortized Rate Case Expense					(338)		(1,041)	(1,379)
Competitive Rate Adjustment					(689)		(2,122)	(2,811)
Dividends Declared				-				-
AFUDC - Eligible CWIP						(30,814)		(30,814)
Cast Iron/Bare Steel Rider (CIBSR)					(4,539)	(13,972)		(18,511)
CIBSR True-up		(1,271)						(1,271)
Conservation True-Up		-						-
Property Held For Future Use				(1,940)				(1,940)
Non-utility adjustments to rate base				(731)	(237)			(968)
Gain/(loss) on Sale of Property							-	-
Remove Acquisition Adjustments					(4)		(11)	(15)
Other Comprehensive Income - Settled Hedges	(413)			312	101			-
Deferred Tax Normalization					(1,441)		1,441	-
TOTAL RECONCILING ITEMS	(4,622)	(1,271)	-	(3,595)	(7,147)	(44,786)	(2,171)	(63,592)
AVERAGE RATE BASE (ADJUSTED)								$ 1,578,726

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BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 20200051-GU

IN RE: PETITION FOR BASE RATE INCREASE BY PEOPLES GAS SYSTEM

PREPARED DIRECT TESTIMONY AND EXHIBIT OF VALERIE STRICKLAND

FILED: 06/08/2020

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

VALERIE STRICKLAND

POSITION, QUALIFICATION, AND PURPOSE

Q. Please state your name, address, occupation and employer.

A. My name is Valerie Strickland. My business address is 702 North Franklin Street, Tampa, Florida 33602. I am employed by Tampa Electric Company ("Tampa Electric") as the Director of Corporate Tax.

Q. Please describe your duties and responsibilities in that position.

A. As an employee of Tampa Electric, I provide U.S. tax services which are included in shared services that Tampa Electric provides to U.S. affiliates. I am responsible for the preparation and filing of all tax returns, all tax accounting for both internal and external purposes, all tax planning as well as managing all federal and state tax audits for the Emera U.S. affiliates, which include Peoples Gas System ("Peoples" or the "Company"). The only taxes I do not oversee are payroll taxes, which are the responsibility of Tampa

Electric's payroll department.

Q. Please provide a brief outline of your educational background and business experience.

A. I was educated in Europe where I received a master's degree in Accounting & Finance from the "Institute de l' Administration and Gestion" in Paris, France. Upon graduation in 1992, I joined Coopers & Lybrand LLC, an independent accounting firm, as a tax professional. In 1998, Coopers & Lybrand LLC merged with Price Waterhouse and became Price Waterhouse Coopers LLP ("PwC"). I continued to work for PwC as a Tax Manager until I joined the TECO Energy Tax department as a Manager, Corporate Tax in 2000. Since then, I have focused my attention on the preparation of U.S. federal and state income tax returns for the TECO Energy, and now the Emera, U.S. companies and have gained substantial utility tax industry knowledge and experience. I am also an active participant of both the Tax Analysis and Research Subcommittee of the Edison Electric Institute ("EEI") as well as an active participant of the EEI Taxation Committee, serving as Chair of the Committee for 2020.

Q. Have you previously testified before the Florida Public Service Commission ("Commission")?

A. Yes. I have testified and filed testimony before this Commission in two dockets. The first docket was in connection with Peoples' filing for consideration of the tax impacts associated with the Tax Cuts and Jobs Act of 2017 ("TCJA") under Docket No. 20180044-GU. The second docket, Docket No 20180045-EI was filed in connection with the tax impacts of the TCJA for Tampa Electric.

Q. What are the purposes of your direct testimony in this proceeding?

A. My prepared direct testimony covers the following areas:

(1) I will testify on the computation of income tax expense and accumulated deferred income taxes ("ADIT") and the parent debt adjustment calculation set forth in the Company's Minimum Filing Requirement ("MFR") schedules.

(2) I will also testify on the calculation of income tax expense and ADIT included in the MFRs for the 2021 projected test year, which is the test year for this proceeding. My prepared direct testimony on the 2021 projected information will address whether the 2021 projected income tax expense and ADIT have been determined using a methodology consistent with the actual 2019 income tax calculations and consistent with the 2021 projected test year cost of service. My

prepared direct testimony will also address how the income tax expense and ADIT calculations are consistent with the specific Internal Revenue Code ("IRC") and Income Tax Regulations covering 2021 projected test year.

Q. Have you prepared an Exhibit to be introduced in this proceeding?

A. Yes. Exhibit No. (VS-1) was prepared under my direction and supervision. My Exhibit consists of 2 documents, entitled:

Document No. 1	List of Minimum Filing Requirement Schedules ("MFRs") - Sponsored
Document No. 2	Calculation of IRC Required Deferred Income Tax Adjustment

The information in the MFR schedules listed in Document No. 1 of my exhibit are based on the business records of the company maintained in the ordinary course of business and are true and correct to the best of my information and belief.

ACCOUNTING FOR INCOME TAXES

Q. Can you please describe how income tax expense was computed for the 2021 projected test year?

A. Yes. Statement 109, Accounting for Income Taxes (“FAS 109”) now codified as Accounting Standards Codification 740 (“ASC740”) provides guidance on accounting for income taxes. There are several components to the calculation. The first component is "current" income tax expense, representing the estimated amount of current year income taxes payable based on current year taxable income. Taxable income for the year is determined in accordance with the IRC and is the amount reflected on the income tax return for the year. The IRC contains procedures for determining if and when an item is "taxable" or "deductible." The IRC rules for determining what is taxable or deductible (and therefore what is included in the tax return for the year) may differ from what is reportable as "revenue" or "expense” under Generally Accepted Accounting Principles (“GAAP”). For instance, certain expenses recorded on the financial statements under GAAP in one year may be deductible on the tax return in a different period. There are also instances where the amounts shown as deductions on the tax return in one year are not reflected on the financial statements until a later year. Differences between the book treatment and the tax return treatment of revenues and expenses result in different balances of book and tax assets and liabilities on the respective book and tax balance sheets. These differences are referred to as temporary differences.

Q. Provide an example of a book/tax temporary difference.

A. When a company acquires a fixed asset, that asset is depreciated for book purposes over its estimated useful life in a systematic and rational manner. Most utilities use the straight-line depreciation method to determine book depreciation expense. For income tax purposes, that same asset may be depreciated for determining taxable income on the income tax return using an accelerated method permitted under the IRC. When the annual depreciation charges for book and income-tax purposes are compared each year, there will likely be differences between the annual book and tax depreciation amounts. However, given the same capitalized asset cost, over the life of the asset total depreciation will be the same. This is because depreciation charges under both the accounting rules and the IRC are meant to "recover" the capitalized asset cost. Another example of a book/tax temporary timing difference is tax repairs. Internal Revenue Service ("IRS") guidance in 2009 effectively allowed tax expense deductions for certain repairs that were previously capitalized for tax purposes. Repairs tax deductions are pursuant to Section 162 and 263(a) of the IRC. These code sections allowed the Company to prospectively take a current tax deduction for amounts which would have been previously capitalized as plant additions for tax purposes and

depreciated for tax purposes. Together, tax depreciation and tax repairs' deductions are the largest book/tax timing differences of the Company.

Another example of a temporary book/tax difference is the accrued expense recorded on the books for other post-employment benefit costs. These are not deductible for income tax return purposes until they are paid or settled. In this example, the book accrual/expense occurs in advance of the tax deduction.

A third example is contributions in aid of construction, which are generally considered taxable when received for income tax purposes. However, for book purposes they are recorded as a reduction of the property, plant and equipment.

Q. How are differences between the book treatment and income tax treatment of these types of transactions accounted for under FAS 109?

A. In addition to the calculation of current tax expense (the estimated amount of income taxes included on the tax return for a particular year) FAS 109 requires a calculation of the tax expense on temporary differences. The income tax component resulting from applying the income tax rate to

temporary differences is known as "deferred tax expense." Because the financial statements reflect accrual accounting, the income tax expense calculation must reflect the liability for income taxes payable in the future as a result of transactions recorded in the financial statements currently. Thus, income tax expense under GAAP includes both a currently payable component as well as a deferred income tax component. In the regulated environment, the process of recording deferred income taxes on temporary differences is often referred to as "comprehensive inter-period income tax allocation" or "normalization".

Q. Does the ADIT balance represent an obligation for future income taxes at the balance sheet date?

A. Yes. ADIT amounts are taxes that are expected to be paid in the future based on transactions recorded in the financial statements today. The purpose of deferred income tax accounting is to reflect in the financial statements the tax effects (both current and deferred) of the assets, liabilities, revenues and expenses recorded in the financial statements. As I previously mentioned, tax repair deductions and accelerated tax depreciation create the largest timing differences. Therefore, their related ADITs are major components of the total ADIT.

The creation of large ADIT was the result intended by Congress when it changed the IRC to permit the use of accelerated tax depreciation in the Tax Reform Act of 1986. Congress felt that by being allowed to accelerate depreciation deductions (and thereby reduce current income tax payments), companies would lower the financing costs of their investment in capital assets more quickly and thus would be incented to incur such expenditures. Additionally, beginning in 2002 and through 2017, Congress enacted a series of tax law changes to further stimulate the economy, allowing companies to deduct the eligible cost of assets placed in service, referred to as bonus depreciation, at a rate of 30 percent and up to 100 percent for certain years. For accounting purposes, using up the tax basis of capital assets is both a cost to be recognized in the financial statements when claimed (deferred tax expense) and a liability for future taxes due when the turnaround occurs, and book depreciation exceeds tax depreciation

Q. Are all book/tax differences “temporary differences” and simply a matter of when the item is included on the tax return versus when the item is shown on the Financial Statements?

A. No. Certain items of revenue and expense are treated differently for financial reporting purposes than for income

tax purposes. These are referred to as permanent differences.

An example of a permanent difference is the cost of meals and entertainment that are reported as expenses in the financial statements but, based on the IRC, are not completely deductible in determining taxable income on the income tax return. The non-deductible portion of the meals and entertainment expense would be considered a permanent difference, impacting the total tax expense recorded on the Financial Statements.

RATEMAKING TREATMENT OF INCOME TAXES

Q. Has the Commission taken a position on the appropriateness of deferred income tax accounting?

A. Yes. The Commission has long acknowledged that normalization is appropriate for revenues and expenses that are recognized at different times for book and tax purposes. The normalization accounting method involves (1) setting up a deferred tax reserve for the difference between depreciation expense used by regulators to determine the cost of service (normally the straight line method) and the accelerated method used for calculating the income tax on income tax returns, and then (2) drawing down that reserve in later years as the accelerated depreciation reverses. The main objective

of normalization is to protect future years' customers from paying abnormally high utility rates because they have to pay for both the utility's current year costs and the reversal of the tax benefits that their predecessors enjoyed. As a result, normalization results in proper allocation of tax expense between current and future customers while considering the time value of the savings resulting from deferred tax payments made as a result of book to tax timing differences. As I discussed earlier, accelerated depreciation is the major component of the total ADIT balance, which is accounted for as a zero-cost source of capital in the cost of capital computation thereby giving the benefit of reduced financing costs to ratepayers.

Q. Has the Federal Energy Regulatory Commission ("FERC") taken a position on the appropriateness of deferred income tax accounting?

A. Yes. FERC concluded in Orders 144 and 144A that deferred tax accounting was appropriate. FERC has required deferred tax accounting since the issuance of those orders in the 1980's.

Q. Does the IRC contain requirements addressing deferred income tax accounting?

A. Yes. The IRC contains specific requirements that are applicable to public utility property. These requirements, in effect, mandate that in order for a public utility to be eligible to claim accelerated depreciation for income tax purposes, the regulator must permit recovery of deferred income taxes on the difference resulting from using accelerated depreciation for income tax purposes and straight line depreciation for book purposes. In other words, the use of the flow-through accounting method for the book/tax depreciation difference would cause a "normalization violation."

The penalty for violating the normalization requirements is the loss of the ability to claim accelerated depreciation for income tax purposes on all assets as of the violation date and on subsequent additions. It is a severe penalty.

Q. Are investment tax credits (“ITCs”) applicable to Peoples for the 2021 projected test year?

A. No. In the Company’s 2008 base rate proceeding, filed under Docket No. 20080318-GU, Peoples had an unamortized balance of $2,047 for projected year 2009. The Company fully amortized its ITCs in 2011, therefore, there is no remaining unamortized balance showing as zero cost of capital in the 2021 projected

test year.

INCOME TAX MFRS

Q. Is the income tax expense reflected in the 2019 historical base year and the 2021 projected test year MFRs computed appropriately?

A. Yes. Federal and state income tax expenses have been correctly computed in the income statement in accordance with Generally Accepted Accounting Principles (“GAAP”) and the requirements of the Commission. In addition, the computed income tax expenses for 2019, 2020 and 2021 conform with the requirements of the IRC, including the special provisions applicable to utilities.

Peoples’ income tax provision has been determined using comprehensive inter-period income tax allocation. Each dollar of revenue and each dollar of expense have inherent tax consequences. The Company's tax computation is based on the revenues and expenses associated with the provision of its regulated utility service to its Florida ratepayers. In this manner the tax expense included in the revenue requirement calculation is the appropriate tax expense reflecting the tax consequences of the costs and revenues included in the establishment of the revenue requirement.

RECENT CHANGES IN TAX LAW

Q. Have any recent changes in federal income tax laws been considered in this proceeding?

A. Yes. The TCJA was enacted by the U.S. Congress on December 20, 2017 and was signed into law by the President on December 22, 2017. The TCJA amended the IRC and includes the most significant set of changes to the federal income tax laws since enactment of the Tax Reform Act of 1986. The TCJA made major changes in many areas of our nation's tax laws, some of which directly affect regulated utilities like Peoples.

Q. What changes to the IRC in the TCJA have made the biggest impact on the Company?

A. Effective January 1, 2018, the most significant changes in the TCJA to regulated utilities and their ratepayers can be summarized as follows:

(a) The TCJA reduced the federal corporate income tax rate from 35 percent to 21 percent effective January 1, 2018.

(b) The TCJA exempted regulated utilities from the immediate expensing of certain capital additions and applies the Modified Accelerated Cost Recovery System ("MACRS") rules to

regulated utility property additions, without a provision for "bonus" (accelerated) tax depreciation. Prior to TCJA, companies were allowed a 50 percent bonus depreciation deduction for assets placed in service prior to 2018. The 50 percent bonus deduction was also applicable for assets placed in service in 2018 for which a binding contract was entered into before September 27, 2017. This loss of bonus tax depreciation on plant additions has a significant impact with regulated utilities now limited to MACRS, with no bonus tax depreciation, reducing the amount of available ADIT.

(c) The TCJA exempted regulated utilities from an interest deductibility limitation.

(d) The TCJA included normalization provisions for public utility property that requires application of the Average Rate Assumption Method ("ARAM") to the flow-back of "protected" excess deferred income taxes.

Q. Please describe how the TCJA was taken in consideration for this filing.

A. The Company calculated its current and deferred federal income tax expense using a federal tax rate of 21 percent. Additionally, the Company has estimated the flowback of

protected and unprotected excess deferred taxes in accordance with my direct testimony filed in Docket No 20180044-GU. Protected excess deferred taxes have been calculated using the ARAM and the unprotected excess deferred income taxes are being amortized using a 10-year straight line method. The ARAM flowback can vary year over year as the reversal is highly dependent on book depreciation activity. Excess tax benefits are only computed when book depreciation exceeds tax depreciation. This analysis is done on an asset-by-asset basis. If book depreciation exceeds tax depreciation on an asset, then ADIT is reversed based on the historical tax rates used to record the original ADIT.

Q. Have any recent changes in state tax policy been considered in this proceeding?

A. Yes. On September 12, 2019, the Florida Department of Revenue issued a Tax Information Publication ("TIP") announcing that the Florida corporate income tax rate was reduced from 5.5 percent to 4.458 percent effective retroactive to January 1, 2019, and continuing in effect through December 31, 2021 (State Tax Rate Change). The TIP indicates that the Florida corporate income tax rate will return to 5.5 percent, effective January 1, 2022. It also indicates that further reductions in the tax rate are possible for calendar years

2020 and 2021. The Department of Revenue's authority to reduce the state corporate income tax rate is contained in Section 220.1105, Florida Statutes.

Q. What steps has the Company taken to properly account for the impact of this state rate change?

A. Effective for the reportable balance sheet date of September 30, 2019, the change in the state rate was made in accordance with ASC740 and ASC980 (Accounting for regulated Operations) and Rule 25-14.013 Par (10), Florida Administrative Code ("F.A.C."). The Company remeasured its state ADIT balances and calculated the related excess ADIT balances to reflect the income tax rates expected to be in effect in the period the timing differences are expected to reverse. In this case, ASC740 and Rule 25-14.013, F.A.C., require the Company to recalculate or revalue accumulated deferred state income taxes as of December 31, 2018 arising from timing differences that are expected to reverse in calendar years 2019, 2020 and 2021 at the 4.458 percent state corporate income tax rate for those years. The State Tax Rate Change is temporary and the state corporate income tax rate is expected to return to 5.5 percent effective January 1, 2022, so accumulated deferred state income taxes on the Company's books as of December 31, 2018, arising from timing differences that are expected to

reverse after December 31, 2021, need not be recalculated, because they were recorded using a 5.5 percent state income tax rate, which is the rate expected to be in effect after they reverse. Based on the current 4.458 percent state income tax rate, the amount of “excess” accumulated deferred state tax reserves (calculated based on timing differences expected to reverse in 2019, 2020 and 2021) as of December 31, 2019 was estimated to be $940,000. This amount is reflected on page 2 of MFR C-25. These excess deferred state income taxes are “unprotected”. As I stated above, the lower state income tax rate that was enacted effective 2019 is temporary through 2021. Because of the known and measurable nature of the 2022 state income tax rate increase being outside the 2021 projected test year, the Company had two alternatives to address this change. The first one would be to calculate the 2021 projected test year revenue requirements using the higher state income tax rate of 5.5 percent. Peoples’ 2021 revenue requirement would increase, reflecting a Net Operating Income multiplier of 1.3509 as compared to the 1.3361 shown on MFR G-4, sponsored by Company witness Sean P. Hillary, and higher income taxes of approximately $167,500. The second alternative would be to allow the Company to reverse the excess state deferred income taxes of $940,000 in 2022, which would offset the expected incremental state tax expense at the 5.5 percent rate in 2022.

The Company proposes to use the second alternative as it is a fair and reasonable solution for both its customers and the Company. Therefore, the Company has reflected the temporary 4.458 percent state tax rate in the 2021 revenue requirements that are discussed in the prepared direct testimony of witness Hillary.

IRC REQUIREMENTS FOR 2021 PROJECTED TEST YEAR

Q. In addition to the MFR schedules relating to income tax expense, are you testifying on any other issues?

A. Yes. My prepared direct testimony addresses one further adjustment that needs to be made to comply with the normalization requirements of the IRC when a projected or forecast test period is used.

The ADIT balances on MFR Schedule G-1, page 8 are based on a 13-month average of projected balances. However, the IRC requirements in this situation require a specific computation to determine the maximum amount of ADIT to be treated as zero-cost capital in the cost of capital calculation. The specific computation is shown on Document No. 2 of my exhibit as a reduction to deferred taxes in the amount of $1,441,261, which is included in the specific adjustment of $7,147,994 on MFR Schedule G-3, page 2. This adjustment is only required for

accumulated deferred income taxes recorded in Account 282, net of the FAS 109 component, because this account includes the deferred taxes governed by the ("IRS") normalization rules.

Q. Please discuss the projected test year normalization requirements.

A. Under United States Treasury Department Regulation ("U.S. Treasury Regulations") § 1.167(1)-1, when a projected test period is used to set rates and the newly determined rates are expected to be in effect for all or a portion of that test period, the utility plant ADIT additions in the portion of the test period in which the new rates are expected to be in effect must be pro-rated over the period for which the new rates are expected to be in effect.

In this filing, the projected test period is the year ending December 31, 2021. Collection of the new rates is expected to start on January 1, 2021. Therefore, the new rates are expected to be in place for the entirety of the projected test year. As a result, January through December 2021 utility plant ADIT additions must be pro-rated. The projected test year utility plant ADIT additions are pro-rated using a ratio in which the numerator is the number of days remaining in the

projected test year, and the denominator is the number of days during which the new rates are expected to be in effect in the projected test year. Because the Company closes its books on a monthly basis, the proration is also done on a monthly basis. As a result, January 2021 ADIT additions are prorated using a ratio of 335/365, February 2021 ADIT additions are prorated by 307/365, and so on until December 2021 additions are prorated by 1/365.

Q. How did Peoples address this requirement in determining the proper level of accumulated deferred taxes to be treated as cost free capital in the 2021 projected test year, ending December 31, 2021?

A. Peoples first determined the monthly projected balances for accumulated deferred income taxes for the year 2021. The monthly changes to accumulated deferred income taxes were based on the specific forecast of book and tax depreciation throughout the 2021 projected test year. These amounts were used to populate the 2021 projected test year MFRs related to monthly ADIT in accordance with the Commission's F.A.C. Rules. Month-end ADIT balances from December 2020 through December 2021 are shown on MFR Schedule G-1, pages 7 and 8, and a 13-month average is computed. The 13-month average ADIT balance is then summarized on MFR Schedule G-3, page 2.

As explained previously, the average ADIT balance determined in this manner does not comply with the pro rata U.S. Treasury Regulations. The U.S. Treasury Regulations require that a pro rata calculation be used to determine the maximum amount of ADIT to be treated as cost free capital in the cost of capital computation.

Document No. 2 of my exhibit contains the required calculation. The monthly changes to ADIT were identified based on the specific forecast of book and tax depreciation throughout the 2021 projected test year.

Next, a 13-month average of the prorated monthly change in the ADIT balances for the test period was computed. This amount was compared to the 13-month average non-prorated 2021 monthly changes in the ADIT balance reflected on MFR Schedule G-1 pages 7 and 8 and MFR Schedule G-3 page 2 and an adjustment of $1,441,261 was computed. This adjustment is reflected in the prepared direct testimony of witness Hillary and is included in his Exhibit No. (SPH-1), Document No. 7, entitled 2021 Projected Test Year Reconciliation of Capital Structure to Rate. This adjustment is necessary to state the projected 2021 ADIT balance, which is treated at a zero-cost capital, at the level required to comply with the forecast test period requirements as set forth in U.S. Treasury Regulation Section

1.167(1)-1.

Q. What are the consequences if Peoples does not follow the pro rata rules of the IRS with respect to forecast test period ADIT?

A. Noncompliance with the U.S. Treasury Regulations would result in a form of flow through that violates the normalization requirements of the IRC. As I explained previously, the penalty for violating the normalization requirements is the loss of the ability to claim accelerated depreciation on all public utility property.

PARENT DEBT ADJUSTMENT

Q. Please describe the ownership and corporate structure of Peoples.

A. Peoples is a business unit of Tampa Electric Company ("Tampa Electric") that for purposes of regulation by the Commission operates as a separate entity. Tampa Electric is a wholly owned subsidiary of TECO Energy, Inc., which in turn is a wholly owned subsidiary of Emera U.S. Holdings, Inc. ("EUSHI"). EUSHI is ultimately a wholly owned subsidiary of Emera Incorporated ("Emera"). Emera is headquartered in Halifax, Nova Scotia, Canada and is publicly traded on the

Toronto Stock Exchange.

Q. Does Peoples participate in a consolidated income tax return with other Emera companies?

A. Yes. Peoples is a member of the U.S. consolidated group owned by EUSHI and files a U.S. consolidated income tax return with EUSHI and the other subsidiaries under the EUSHI umbrella.

Q. Based on the corporate structure described above, what entity did you consider for determining the parent debt adjustment?

A. EUSHI. Rule 25-14.004 Effect of Parent Debt on Federal Corporate Income Tax of the F.A.C. provides that ”the income tax expense of a regulated company shall be adjusted to reflect the income tax expense of the parent debt that may be invested in the equity of the subsidiary where a parent-subsidiary relationship exists and the parties to the relationship join in the filing of a consolidated income tax return”. Specifically, paragraph (2) of this rule provides that “where the regulated utility is a subsidiary of tiered parents, the adjusted income tax effect of the debt of all parents invested in the equity of the subsidiary utility shall reduce the income tax expense of the utility”. The Company first looked at TECO Energy, its first-tier parent, which has

not had any debt on its balance sheet for many years. The Company also looked at the books of EUSHI as EUSHI is the ultimate parent company which files the U.S. consolidated tax return. Since EUHSI is the highest tiered parent in the consolidated income tax return, Peoples used the capital structure of EUSHI parent for the purpose of calculating the parent debt adjustment.

Q. Has Peoples made a parent debt adjustment in the 2021 projected test year in accordance with Rule 25-14.004, F.A.C.?

A. No.

Q. Why not?

A. For the 2021 projected test year, EUSHI will not have any debt on its balance sheet for which it will claim any interest expense deductions on its U.S. consolidated income tax return. In the past, EUSHI had a number of interest-bearing loans from U.S. affiliates not associated with any TECO Energy companies. These intercompany loans were restructured in 2019 and early 2020 mainly for three reasons: first, these loans had reached their maturity date; second, certain tax provisions enacted under TCJA rendered the tax structure of

some of these loans no longer effective; and, finally, as these loans were being restructured for the reasons stated above, EUSHI's parent, Emera took the opportunity to optimize its intercompany financing transactions by centralizing the intercompany financing activities into one main financing entity owned by EUSHI. As a result, for the projected test year 2021, EUSHI parent capital structure will only consist of common and preferred equity, with no debt as disclosed on MFR C-26.

Q. Why did Peoples not include a parent debt adjustment over the last several years?

A. In Peoples' last base rate proceeding, in 2008, the capital structure of TECO Energy was used to calculate any parent debt adjustment. As previously mentioned, Peoples' parent TECO Energy has not had debt on its balance sheet for many years and as a result Peoples has not included a parent debt adjustment during that period.

Q. When did Emera become the owner of Tampa Electric and Peoples?

A. Emera acquired all the outstanding common shares of TECO Energy on July 1, 2016.

Q. How much did Emera pay to acquire the stock of TECO Energy?

A. The net cash purchase price totaled $6.5 billion USD and the assumption of debt of $4.2 billion USD for a total aggregate purchase price of $10.7 billion USD. The net cash purchase price amount of $6.5 billion USD was paid to the shareholders of TECO Energy stock as of July 1, 2016.

Q. Can you provide additional background on how Emera financed the acquisition of TECO Energy?

A. Yes. The financing of the $6.5 billion USD purchase price was achieved by issuing a combination of debt and equity in Canada, as well as debt in the U.S. Financing in Canada was achieved via the issuance of convertible debentures ($1.6 billion USD), fixed to floating subordinated notes ($1.2 billion USD), Canadian long term debt ($380.0 million USD), cash on hand and proceeds from the sale of assets. Financing in the U.S. was achieved by the issuance of $3.25 billion USD long-term senior unsecured notes. The total of these sources of cash were accumulated and used to capitalize EUSHI with a combination of common and preferred equity used ultimately to acquire all of the stock of TECO Energy.

Q. Is the financing approach used by Emera commonly used by

Canadian companies?

A. Yes. Cross border acquisitions are typically achieved with a combination of capital raised in the home country and in the country of the target company. Access to capital markets is critical in acquisition settings and debt financing is commonly used in cross border transactions when Canadian companies acquire U.S. companies as these financing strategies are set up to produce the most efficient structures and to manage foreign exchange risk.

SUMMARY

Q. Please summarize your prepared direct testimony.

A. The ADIT and income tax expense included in the base period and projected test year cost of service are fair and accurate based on the underlying rate base and recoverable expenses included in the cost of service.

The 2021 projected test year MFR income-tax schedules have been presented on a basis consistent with the historical schedules and consistent with other projected information for the test period. Further, the 2021 projected test year MFR income tax amounts have been properly stated in accordance with GAAP and IRC rules. The income tax amounts have also

been adjusted for the amount included in Document No. 2 of my exhibit and have been calculated in accordance with the requirements of the Treasury Regulations applicable to projected test periods. Finally, in accordance with Rule 25-14.004 F.A.C., no parent company adjustment has been applied to the 2021 projected test year.

Q. Does this conclude your prepared direct testimony?

A. Yes, it does.

PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU
FILED: 06/08/2020

EXHIBIT

OF

VALERIE STRICKLAND

PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU
EXHIBIT NO. (VS-1)
FILED: 06/08/2020

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PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU
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DOCUMENT NO. 1
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List of Minimum Filing Requirements

Sponsored by Valerie Strickland

MFR Schedule	Page No.	MFR Title
B-17	P. 1-2	Investment Tax Credits - Analysis
B-17	P. 3	Investment Tax Credits - Company Policies
B-17	P. 4	Investment Tax Credits - Section 46(F) Election
B-18	P. 1	Accumulated Deferred Income Taxes - Summary
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C-20	P. 1	Reconciliation Of Total Income Tax Provision
C-21	P. 1-2	State And Federal Income Tax Calculation - Current
C-22	P. 1	Interest In Tax Expense Calculation
C-23	P. 1	Book / Tax Differences - Permanent
C-24	P. 1-2	Deferred Income Tax Expense
C-25	P. 1-2	Deferred Tax Adjustment
C-26	P. 1	Parent(S) Debt Information
C-27	P. 1	Income Tax Returns
C-28	P. 1	Miscellaneous Tax Information
C-29	P. 1	Consolidated Return
C-30	P. 1-2	Other Taxes
G-2	P. 26	Historic Base Year + 1 - Reconciliation Of Total Income Tax Provision
G-2	P. 27	Historic Base Year + 1 - State And Federal Income Tax - Current
G-2	P. 28	Historic Base Year + 1 - Deferred Income Tax Expense

MFR Schedule	Page No.	MFR Title
G-2	P. 29	Projected Test Year - Reconciliation Of Total Income Tax Provision
G-2	P. 30	Projected Test Year - State And Federal Income Tax - Current
G-2	P. 31	Projected Test Year - Deferred Income Tax Expense

PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU
EXHIBIT NO. (VS-1)
DOCUMENT NO. 2
FILED: 06/08/2020

CALCULATION OF IRC REQUIRED

DEFERRED INCOME TAX ADJUSTMENT

Peoples Gas System
IRS Pro-Rata Requirement
Account 282 (Method/Life)
Effective Date of Rate Change
1/1/2021

CALCULATION OF IRC REQUIRED DEFERRED INCOME TAX ADJUSTMENT

Month	Account	Year 2021 Monthly Change	Days To Prorate	Calendar Days In Future Test Period	Account 282 Prorated	Cumulative Prorated Balance	MFR 13 month Average	Prorata Adjustment
Annual Increase	282	($7,513,768)						
1/31/2021		($626,147)	335	365	(574,683)	(574,683)	(626,147)	
2/28/2021		($626,147)	307	365	(526,650)	(1,101,333)	(1,252,295)	
3/31/2021		($626,147)	276	365	(473,470)	(1,574,803)	(1,878,442)	
4/30/2021		($626,147)	246	365	(422,006)	(1,996,810)	(2,504,589)	
5/31/2021		($626,147)	215	365	(368,827)	(2,365,636)	(3,130,737)	
6/30/2021		($626,147)	185	365	(317,362)	(2,682,998)	(3,756,884)	
7/31/2021		($626,147)	154	365	(264,183)	(2,947,181)	(4,383,031)	
8/31/2021		($626,147)	123	365	(211,003)	(3,158,184)	(5,009,179)	
9/30/2021		($626,147)	93	365	(159,539)	(3,317,723)	(5,635,326)	
10/31/2021		($626,147)	62	365	(106,359)	(3,424,082)	(6,261,473)	
11/30/2021		($626,147)	32	365	(54,895)	(3,478,977)	(6,887,621)	
12/31/2021		($626,147)	1	365	(1,715)	(3,480,693)	(7,513,768)	
Total		$ (7,513,768)			$ (3,480,693)	$ (30,103,105)	$ (48,839,492)	
					Months	13	13	
					13 Month Average	(2,315,623)	(3,756,884)	1,441,261

PEOPLES GAS SYSTEM
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BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 20200051-GU

IN RE: PETITION FOR BASE RATE INCREASE BY PEOPLES GAS SYSTEM

PREPARED DIRECT TESTIMONY AND EXHIBIT OF CHARLENE MCQUAID

FILED: 06/08/2020

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

CHARLENE MCQUAID

Q. Please state your name, address, occupation and employer.

A. My name is Charlene McQuaid. Please state your name, address, occupation and employer.

A. My name is Charlene McQuaid. My business address is 5151 Terminal Road, Halifax, Nova Scotia, Canada. I am employed by Emera Inc., where I am the Vice President, Human Resources & Organizational Development. I am currently fulfilling an acting role as Vice President, Human Resources for Tampa Electric Company ("Tampa Electric") and for Peoples Gas System ("Peoples" or the "Company").

Q. Please describe your duties and responsibilities in that position.

A. I am responsible for the leadership and strategic direction of the human resources functions for Tampa Electric and Peoples. I also provide support and liaison to Human Resources at New Mexico Gas Company.

Q. Please provide a brief outline of your educational background and business experience.

A. I received a Bachelor of Science in Occupational Therapy from Dalhousie University in Halifax, Nova Scotia; a Master of Science (Applied) in Occupational Health Science from McGill University in Montreal, Quebec; and a Certificate in Organizational Development Fundamentals from Queen's University in Kingston, Ontario.

I have been employed by Emera for approximately 10 years where I have worked in a variety of Human Resources, Safety and Communications roles. My most recent executive role was at Emera Maine where I was the Vice President of HR & External Affairs. I was responsible for the HR, Safety and Communications teams and provided strategic leadership in these functions. Prior to Emera I worked primarily in manufacturing and health care, most notably for Bombardier (68,000 team members worldwide) and Maple Leaf Foods (12,500 team members mostly Canadian based).

INTRODUCTION

Q. What are the purposes of your prepared direct testimony in this proceeding?

A. My prepared direct testimony will show that the compensation and benefits expense in the 2021 projected test year is competitive and reasonable. The purposes of my prepared direct testimony are to explain the Company's philosophy towards compensation and benefits, as well as, describe the Company's total compensation.

Q. Have you previously filed testimony before the Florida Public Service Commission ("Commission")?

A. No. I have not filed testimony with the Florida Public Service Commission; however, I have filed testimony with and been a sworn witness for proceedings at the Maine Public Utilities Commission with the primary focus of my testimony related to total compensation and benefits.

Q. Did you prepare any exhibits in support of your prepared direct testimony?

A. Yes. Exhibit No. (CM-1) was prepared under my direction and supervision. My Exhibit consists of 3 documents entitled:

Document No. 1 List of Minimum Filing Requirements ("MFR") - Co-sponsored

Document No. 2 Peoples Benefit Package Description

Document No. 3 Mercer – Average Annual Health Benefits Costs Per Employee for 2011-2019

The information in the MFR schedules listed in Document No. 1 of my exhibit are based on the business records of the company maintained in the ordinary course of business and are true and correct to the best of my information and belief.

Q. What is the Company's basic philosophy with respect to its team members?

A. At Peoples, our growth and value are driven by our team members, who are focused on meeting the needs of our customers, today and into the future. As our Code of Conduct states, our commitment is to hire and retain skilled team members who are committed to collaboration and innovation. Our team members are ready to lead in a time when our industry is changing rapidly, embracing innovations that will help the Company safely deliver the clean, affordable and reliable energy that our customers count on. We are committed to world-class safety, relentlessly focused on being safe every moment, of every day. We strive to deliver operational excellence in all that we do. And, we work hard to be recognized as trusted, reliable and innovative.

As described in the Company's Code of Conduct, the Company achieves strategic focus to deliver growth by meeting customer demand for cleaner, affordable and reliable energy by focusing on five key principles:

- Safety, health and the environment;
- Customers;
- Integrity;
- Respect and collaboration;
- Excellence.

The Company believes that the principles inherent in its Code of Conduct and Leadership Competencies create an environment that respectfully engages and inspires team members. The Company's Code of Conduct establishes the foundation for team member integrity to ensure we hold ourselves to a high ethical standard. The Company's seven Leadership Competencies creates the basis for team member behavior as they develop as leaders. Our Leadership Competencies are:

1. Speaks Up on Safety, Health, and the Environment;
2. Takes Ownership and Acts with Integrity;
3. Drives Operational Excellence for Customers;
4. Builds Strong Collaborative Relationships;
5. Develops Peoples and Teams;

6. Cultivates Innovation and Embraces Change; and

7. Thinks Strategically and Exercises Sound Judgment.

The Company believes leadership is a mindset and that every team member can be a leader in their work performance. The work environment the Company creates, paired with career opportunities help team members see their future at Peoples. These characteristics combined with a competitive compensation and benefits supports the Company in attracting and retaining strong and skilled talent. The Company believes that customers benefit when Peoples retain, attract, reward and respect skilled and committed team members. The Company believes that taking care of its team members via a competitive health and benefits package contributes to their safety, performance and productivity at work, thus benefiting Peoples' customers.

Peoples' pay for performance model is based on total compensation that aligns its team members and customer interests. An effective compensation program is based on market value, internal equity and affordability for Peoples' customers. Further ensuring adequate portions of compensation is variable or "at risk" is both competitive and promotes focus on overall safety, reliability, organizational performance, and other customer goals.

Q. What is the outlook for Peoples' human resource needs in 2020 and 2021?

A. Peoples expects its overall team member count and related expenses to grow in 2020 and 2021 as a result of its projected customer growth; enhancements in safety, safety quality assurance and damage prevention; and in response to technology advances. These additions are discussed in Company witnesses Richard F. Wall's and Timothy O'Connor's prepared direct testimonies. The projected O&M impact from adding team members in 2020 and 2021 is shown on MFR G-2 sponsored by Company witness Sean P. Hillary.

Peoples is focused on ensuring it has the right team members, with the right skills in the right roles in order to safely and reliably meet its customers' needs.

Q. What are the objectives of the Company's total compensation and benefits programs?

A. The Company strives to attract and retain talented people in order to meet Peoples' customer requirements, which is why the Company provides a competitive total compensation and benefits package. The Company's total compensation and benefits programs include: Base salary, short and where

applicable, long-term incentive plans, pension/401k, paid time off programs, Employee Common Share Purchase Plan and benefits plans. Peoples strongly believes that having a highly motivated work force results in team members who reflect the values of the Company. Peoples' skilled and experienced team excels in every aspect of the Company's operations. Peoples also believes that such a workforce contributes to the Company's excellent customer service.

Q. Are the Company's total compensation and benefits costs reasonable?

A. Yes. As noted below in more detail the Company benchmarks its total compensation and benefits costs against applicable markets using relevant utility benchmarks for both compensation and benefits.

COMPENSATION

Q. What is the Company's compensation philosophy?

A. Peoples recognizes that a competitive pay program is a critical component of an team member's total compensation and enables the Company to attract and retain skilled team members. Peoples' considers total direct compensation in evaluating the competitiveness of its pay program, which

includes, base salary and variable short-term and long-term incentive pay. Peoples total compensation program is structured to be aligned with the middle of the market. Peoples uses Total Direct Compensation ("TDC") in understanding the market. TDC references three components of team member compensation being base salary, short term incentive plans ("STIP") and long-term incentive plans ("LTIP") and how this compares to market. All three components are important to ensure the company's team members receive competitive compensation, thus allowing the Company to attract and retain talented people. The Company assess it's compensation program against the market utilizing data from the U.S. Mercer Benchmark data base and the Willis Tower Watson MMPS Survey. After the 2020 merit process, Peoples' total compensation was at 99 percent of the middle of the market.

Q. Please describe the components of compensation in more detail.

A. Base salary is the cash compensation team members regularly receive in their paychecks. All Company team members receive a base salary or hourly wage. Certain job classifications are eligible for overtime and/or shift differential pay. All team members are eligible for STIP, and generally directors

and above are eligible for LTIP.

The Company's STIP compensates team members for the achievement of annual Company objectives. The objectives for STIP center around performance in Safety, People, Customer, Asset Management and Financial. The Company's objectives in each of these areas is focused on:

1. Safety: Achieve World Class Safety by developing a culture of safety leadership and a reduction in serious injuries.
2. People: Develop the Company's human capabilities to shape and achieve its strategic vision. The Company does this by building team member commitment, standardizing work processes, and developing team members and leaders.
3. Customer Experience: Provide outstanding Customer Service in ways that results in customer loyalty and dedication by reaching high customer satisfaction levels as measured by multiple key customer service metrics.
4. Asset Management: Realize high operating performance with a continued focus on safety, compliance and strategic growth.
5. Financial: Achieve solid financial objectives and effective cash flow management.

Achieving the STIP objectives is intended to benefit customers, directly and indirectly. The Company has two different types of STIPs. The first STIP objective is for managers and above, called a Balanced Scorecard ("BSC"). The second STIP objective is called Performance Sharing Program ("PSP"), which is for supervisors and below.

The Company's LTIP is meant to be a key senior leadership compensation and retention program. The purpose of the LTIP is to align senior leaders' long-term incentive pay with the corporate and shareholder goals. As stated above, it is an important component of a competitive total compensation program for senior leaders. As with base pay and STIP, LTIP for senior leaders allows Peoples to attract and retain skilled leaders.

Q. What are the projected merit increases for 2020 and 2021?

A. Merit increases for 2020 and 2021 are projected to be 3 percent each year.

Q. What is the Company's projected STIP cost for 2021, as compared to the 2019 historic base year?

A. As disussed in Company witness Hillary's prepared direct

testimony, in 2019, the net income goal was exceeded resulting in additional incentive compensation to team members. The total 2019 historic base year's short-term incentive compensation expense was approximately $5.0 million. The 2021 projected test year's short-term incentive compensation budget of $4.5 million does not assume that the target goals are exceeded. Therefore, a decrease is assumed from the 2019 historic base year to the 2021 projected test year.

Q. What is the Company's projected LTIP cost for the 2021 projected test year as compared to 2019 historic base year?

A. As discussed in Company witness Hillary's prepared direct testimony, the LTIP cost in the 2021 projected test year is approximately $1.56 million, as compared to $1.96 million in the 2019 historic base year. The actual 2019 LTIP cost and payout was higher in 2019 due to exceeding the LTIP measurement objectives in 2019. The 2021 budget assumes the LTIP objectives are not exceeded.

Q. Describe the Company's annual merit process.

A. The Company's annual merit process is designed to provide team members an opportunity to earn an increase in their total direct compensation ("TDC") in order to recognize performance

and remain competitive with the market. This merit process is closely tied to the talent management process, which results in an overall team member performance assessment annually. Each year team members establish goals and reaffirm position accountabilities with their performance coach. The team member goals are aligned with the Company's annual objectives, as set out in the Company's STIP programs. The position accountabilities are aligned with the team member's specific role functions. Leadership Competencies are also assessed during the review process. A team member's overall assessment is rated on a five-point scale based on expectations (Significantly Exceeds; Exceeds Many, Fully Meets, Meets Most; Does Not Meet). Team Member's overall performance rating is directly related to the percentage of their merit increase. Following the year-end performance review, the performance coach recommends an appropriate merit adjustment for each non-covered/non-union team member based on performance, TDC compa-ratios and budget. These recommendations are approved by each higher level of leadership, eventually through to the officer level.

BENEFITS

Q. Describe the Company's benefits package.

A. The Company's benefits package is designed to maintain a

competitive position within the market in order to attract, retain, and develop competent and qualified team members. These comprehensive benefits include: consumer driven health plans, pharmacy plans, employee family assistance plans, dental and vision plans, flexible benefits plans (Healthcare FSA, Dependent Care FSA and Transportation and Parking FSA), life insurance (basic, supplemental, spousal and child), long-term care insurance, group retirement plans, long-term disability, and retiree medical. Exhibit No. (CM-1) Document 2 shows a more detailed description of these plans.

Q. What is the Company's gross benefits cost for the 2021 projected test year as compared to the 2019 historic base year?

A. Peoples' total gross benefits cost is projected to be approximately $13.9 million in 2021, as compared to approximately $13.1 million in 2019.

Q. How does the gross benefits costs compare with the amounts the Company has included in O&M FERC account 926 Pension and Benefits?

A. As stated in Company witness Hillary's prepared direct testimony, Peoples' pension and benefits cost in O&M FERC

account 926 is projected to be approximately $10.9 million in 2021 as compared to $10.5 million in 2019. Also noted in Company witness Hillary's prepared direct testimony, a portion of benefits costs are capitalized with labor or are clause recoverable, therefore the amount in FERC account 926 is lower than the gross benefits costs.

HEALTHCARE BENEFITS

Q. What factors are driving healthcare costs in the U.S.?

A. The main drivers of increased medical cost in the U.S. are inflation in unit prices, increases in the utilization of services (primarily due to population aging and the overall deterioration of the health of U.S. citizens), and advances in technology/treatment protocols causing a rise in the frequency and cost level of high cost claimants. The cost drivers for prescription drugs are similar, with specialty drugs representing a disproportionally higher percentage of the cost increases than non-specialty drugs. As with U.S. health care costs, Peoples is noting a substantial increase in projected costs in 2021 aligned with those factors listed above contributing to the Company's increase in cost.

Q. What are the Company's healthcare cost for the 2021 projected test year?

A. As discussed in Company witness Hillary's direct testimony, the Peoples' 2021 budgeted healthcare costs for active team members, including medical and dental expenses, is $7.8 million as compared to $6.6 million in 2019. The Company received an actuarial estimate from Mercer that supported this cost.

The Company also provides post-retirement healthcare benefits and records expenses based on actuarial calculations, similar to pension expense. The 2021 budget of approximately $882,000 was based on the Mercer's actuarial projection. The 2019 post-retirement expense was approximately $843,000.

Q. How does the Company evaluate the design and cost of it's health care programs?

The Company retained Mercer Health Benefits who uses underwriting techniques, based on actuarial guidelines, to project the future plans costs for the self-funded plans. The key factor in projecting future results is the prior experience of a group, especially when the group consists of a large population. The process of forecasting past claims experience into the future considers plan designs, member demographics, trends and group credibility. These processes are widely accepted within the insurance market as the

standard to establishing budget and premium levels that are appropriate to cover future risks.

Q. How does the Company's healthcare plan compare to industry standards?

A. Document No. 3 of my exhibit entitled Mercer – Average annual health benefits costs per employee for 2011-2019 demonstrates that Peoples' costs during this period were lower than industry experience, except in 2018, where it was aligned with the benchmark. According to Blue Cross Blue Shield ("BCBS"), in 2019 Peoples was at or slightly below health benchmarks overall but the factors that push the Company's costs upward are, high cost claims, inpatient services and specialty drugs. The benchmark consists of BCBS book of business for National Alliance Platform that includes approximately 1.5 million lives.

Q. What specific initiatives has Peoples pursued to ensure its healthcare costs are reasonable?

A. In partnerships with industry experts such as Mercer, BCBS and others the Company has put the following initiatives in place in order to ensure its healthcare costs are reasonable:

1. Implemented a pricing strategy to encourage cost-effective plan selections;
2. Reviewed and increased monthly team member contributions annually;
3. Promoted team member and retiree awareness and education around healthcare consumerism;
4. Implemented Personal Care Connections, which is a comprehensive, high touch, disease management program, including health coaching, to facilitate the effective medical treatment of plan participants with specific diseases that, if not properly managed, can generate expensive claim costs;
5. Implemented “Rally”, a digital health platform which promotes overall health and wellness and offers rewards for meeting wellness goals;
6. Conducted vendor analyses and determined moving to Blue Cross Blue Shield from Aetna would result in cost containment from network discounts, network breadth, premium holidays, and implementation/wellness credits;
7. Performed a prescription coverage collective financial review, confirming current vendor offered the most competitive pricing;
8. Restructured prescription program to require 90-day fills by using retail Smart90 pharmacy or home delivery for long-term maintenance medications;

9. Implemented a Telehealth benefit for medical and dermatology, which is less expensive than the average office visits alternative;

10. Negotiated a Medicare Advantage renewal decrease with no plan changes; this resulted in a significant annual savings for both the Company and plan participants;

11. Procured stop loss insurance coverage for 2020 to limit annual medical claim amounts to $300,000 annually per covered plan member; and

12. Implemented the Peoples' Industrial Athlete program that provides overall wellness and injury prevention initiatives through partnership with an external health professional group. This effort has reduced musculoskeletal injuries and enhanced wellness across Peoples.

PENSION AND RETIREMENT SAVINGS BENEFITS

Q. Please describe the pension and retirement savings plans and how they compare to industry standards?

A. Peoples' team members participate in the following retirement plans:

1. TECO Energy Group Retirement Plan (a qualified defined benefit pension plan)

2. TECO Energy Group Retirement Savings Plan (a qualified

defined contribution 401(k) plan)

3. TECO Energy Group Benefit Restoration Plan (a non-qualified defined benefit pension plan)

4. TECO Energy Group Postretirement Health and Welfare Plan (a retiree medical plan)

The Company uses an independent consultant, Mercer, to evaluate the competitive positioning of the qualified pension and savings plans. Mercer's database includes detailed plan data for over 1,100 companies, including the Fortune 500 as well as smaller companies with revenues ranging from $5.0 million to $1.5 billion and is compiled solely from publicly available information. Of the 58 utilities in the database, 28 percent provide a defined benefit ("DB") plan to new hires while 72 percent provide only a defined contribution ("DC") plan. Of the plans that are offered today, the value of the combined DB and DC program, 9.9 percent of pay, is at the 50th percentile of all 58 companies in the database.

Q. What is the Company's retirement expense for pension and retirement savings in the 2021 projected test year?

A. The total retirement expense for pension in the 2021 projected test year is $2.0 million. This includes $1.7 million for the Retirement Plan, $127,000 for the Supplemental Executive

Retirement Plan and $133,000 for the Restoration Plan. These projected pension expenses are included in FERC account 926 and MFR G-2.

Q. Is it common to use an independent actuarial firm to compute pension and post-retirement benefit costs?

A. Yes. Based on the benefits provided and employee demographics, an actuary for a defined benefit plan estimates the value of employer obligations. The calculation of liabilities considers a number of complex variables including expected future compensation increases, asset returns, rates of retirement, disability, death and other reasons for termination. Actuaries use historical data and future expectations to make assumptions for these variables. Actuaries for defined benefit plans also ensure the employer is following laws and regulations regarding pension plans. This includes the timely certification of minimum contributions and the funded status under The Employee Retirement Income Security Act of 1974 (ERISA). As there are extensive variables and regulations to consider, it is common and often necessary, for companies to engage actuarial firms to compute pension and post-retirement benefit costs.

Q. Do the actuarial assumptions and methods provide a reasonable

basis for determining the level of pension costs to be included in the Company's operating cost?

A. Yes. The actuarial assumptions and methods used for the pension valuation are reasonable both individually and in the aggregate.

SUMMARY

Q. Please summarize your prepared direct testimony.

A. Peoples' total compensation package is reasonable and benefits customers by ensuring we are able to attract and retain skilled, talented and customer-focused team members that safely deliver reliable service for our customers. Peoples' pay program is structured to pay at the middle of the marketplace and is based on total direct compensation. Additionally, the Company's benefits and retirement programs are reasonable and competitive and allow the Company to retain and attract high quality team members who are committed to safely and reliably providing excellent, high quality natural gas sevice to Peoples' customers.

Q. Does this conclude your prepared direct testimony?

A. Yes.

PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU
WITNESS: MCQUAID

EXHIBIT

OF

CHARLENE MCQUAID

PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU
EXHIBIT NO. (CM-1)
WITNESS: MCQUAID

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PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU
EXHIBIT NO. (CM-1)
DOCUMENT NO. 1
FILED: 06/08/2020

LIST OF MINIMUM FILING REQUIREMENTS

CO-SPONSORED BY CHARLENE MCQUAID

PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU
EXHIBIT NO. (CM-1)
DOCUMENT NO. 1
PAGE 1 OF 1
FILED: 06/08/2020

LIST OF MINIMUM FILING REQUIREMENTS

CO-SPONSORED BY CHARLENE MCQUAID

MFR NO.	PAGE REFERENCE	MFR DESCRIPTION
G-2	P. 17 - 18	Projected Test Year - Calculation Of Admin. and General Expenses
G-6	P. 1-9	Projected Test Year Major Assumptions

PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU
EXHIBIT NO. (CM-1)
DOCUMENT NO. 2
FILED:06/08/**2020**

PEOPLES' BENEFIT PACKAGE DESCRIPTION

Peoples Benefit Package

Benefit:	**Vendor:**	**Description:**
Medical Plan	BCBSFL	Peoples Gas (PGS) offers two consumer-driven health plans to eligible active team members and their dependents. Consumerism encourages members to be aware of the cost of services as both plans exclude co-payments. Members are responsible for the plan deductible and co-insurance for most services until the plan out-of-pocket maximum is met. Members have the option to use in or out-of-network providers, however, the plan is designed to cover less if a member goes out-of-network. Both medical plans cover preventive services at 100% (in-network) to encourage wellness and a proactive approach to staying healthy. Telemedicine is a convenient service included in both plan options which allows members to call or video conference with a doctor as a lower cost alternative to an office visit. The plans include coverage for behavioral and mental health as well as dedicated clinical support for high-risk medical conditions.
Employee Assistance Program	Morneau Shepell	The EAP is a confidential assessment, counselling, and referral program offered to all PGS team members and their eligible dependents free of charge. It is designed to address a broad range of difficult issues that typically effect a person's ability to do their job if he or she does not get help. The program is available 24 hours a day, 7 days a week.
Pharmacy Plan	Express Scripts	PGS team members and their eligible dependents are automatically enrolled in the pharmacy plan when they choose to enroll in one of the company-sponsored medical plan options. The pharmacy plan allows members the choice to purchase medications at retail pharmacies or use the Express Scripts home delivery (mail order) service. The plan has programs built in, such as the generics preferred program and the preferred drug step therapy program which guides members to use lower-cost medications. In addition, the plan requires prior authorizations to ensure certain medications are prescribed accordingly.

Peoples Benefit Package

Dental Plan	Aetna, Inc.	PGS team members can choose between two dental plan options. The Preferred Provider (PPO) dental plan option allows members the flexibility to go in or out of network with the plan covering more for in-network care. The Exclusive Provide Plan (EPP) is an in-network benefit only. Members must use in-network dental providers or the plan will not pay. Both plans cover preventive services to encourage wellness and a proactive approach to staying healthy.
Flexible Benefits Plan	Chard Snyder	PGS team members are offered three types of Flexible Spending Accounts (FSA); Healthcare FSA, Dependent Care FSA and Transportation and Parking FSA. These FSAs allow team members to pay for IRS approved healthcare, work-related dependent care, and transportation and parking expenses with tax-free dollars.
Life Insurance Plan	Lincoln Financial	PGS provides a basic life insurance policy automatically paid in full by the Company for all active full-time and part-time active team members. In addition, PGS team members can purchase supplemental life insurance at a group rate cost. Spouse and dependent child life insurance coverage is also available.
Long Term Care Insurance Program	UNUM	PGS provides a basic long-term care (LTC) policy to all eligible team members at no cost. In addition, PGS team members can purchase supplemental LTC directly through UNUM at group rate cost.
Vision Coverage	Superior Vision	PGS team members can purchase a vision plan at a group rate cost.
Group Retirement Plan	Buck Global	The retirement plan is designed to provide a lifetime retirement income at no cost for eligible PGS team members.
Group Retirement Savings Plan	Empower	PGS team members

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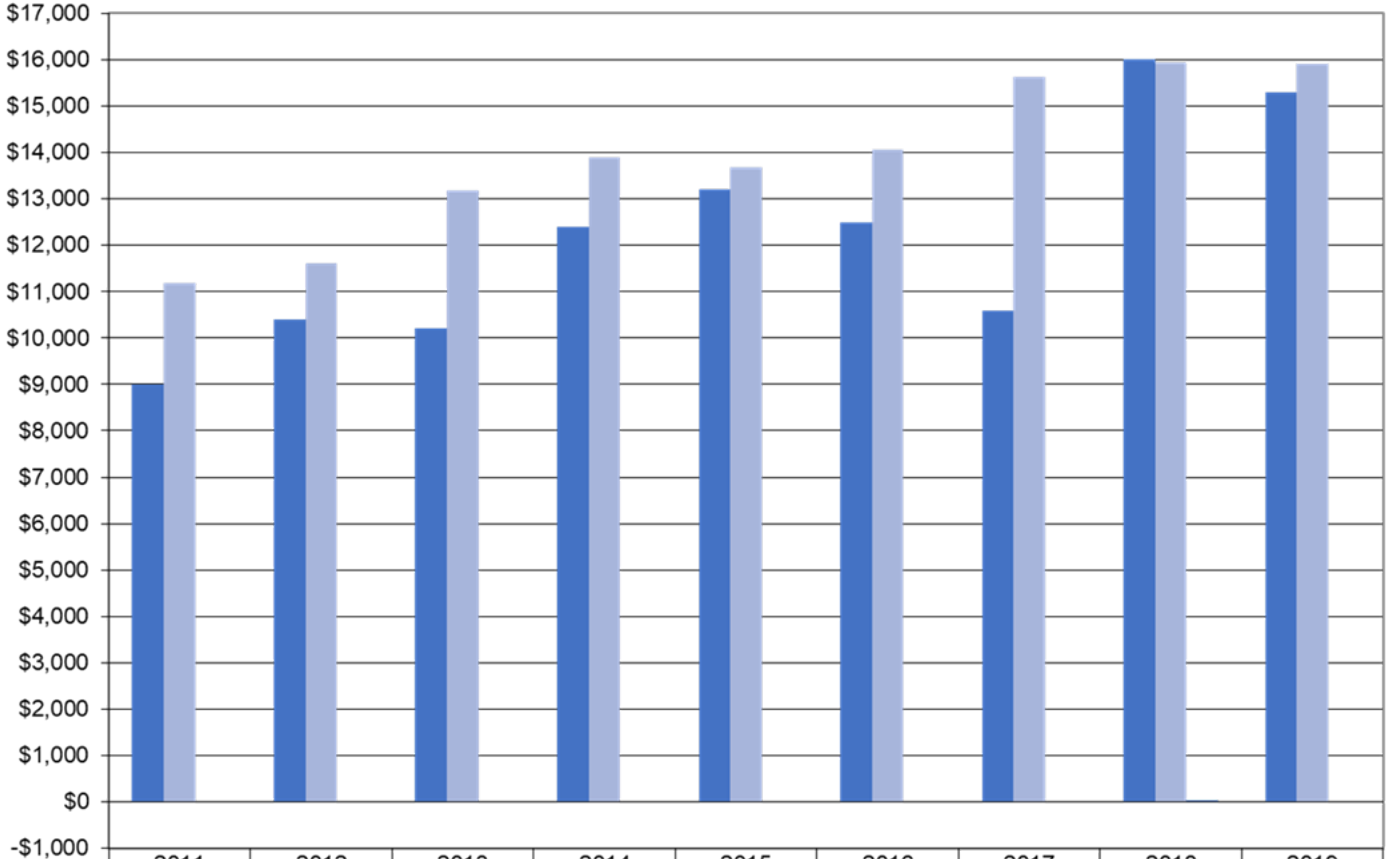
MERCER

AVERAGE ANNUAL HEALTH BENEFITS

COSTS PER EMPLOYEE FOR 2011-2019

MERCER

Average Annual Health Benefit Cost Per Employee 2011 - 2019
All Surveyed Utilities Employers with 500+ Employees



	2011	2012	2013	2014	2015	2016	2017	2018	2019
PGS PEPY	$9,000	$10,400	$10,200	$12,400	$13,200	$12,500	$10,600	$16,000	$15,300
Utilities 500+	$11,181	$11,608	$13,185	$13,885	$13,678	$14,062	$15,629	$15,946	$15,916
% PGS vs. Util 500+	-19.5%	-10.4%	-22.6%	-10.7%	-3.5%	-11.1%	-32.2%	0.3%	-3.9%

- Average annual health benefit cost illustrated from the Mercer National Survey includes total claims and administrative cost for all medical, dental, prescription drug, mental health, vision and hearing benefits for active employees and their covered dependents, divided by the number of covered active employees.

PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU
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FILED: 06/08/2020



BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 20200051-GU

IN RE: PETITION FOR BASE RATE INCREASE FOR PEOPLES GAS SYSTEM

PREPARED DIRECT TESTIMONY AND EXHIBIT OF LORRAINE L. CIFUENTES

FILED: 06/08/2020

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

LORRAINE L. CIFUENTES

Q. Please state your name, address, occupation and employer.

A. My name is Lorraine L. Cifuentes. My business address is 702 North Franklin Street, Tampa, Florida 33602. I am employed by Tampa Electric Company ("Tampa Electric") as the Director of Load Research and Forecasting.

Q. Please describe your duties and responsibilities in that position.

A. As an employee of Tampa Electric, I provide load research and forecasting services which are included in shared services that Tampa Electric provides to U.S. affiliates. My present responsibilities include leading the development of the customer, energy consumption and base revenue projections for both Peoples Gas System ("Peoples" or the "Company") and Tampa Electric, as well as, management of Tampa Electric's load research program and other related activities.

Q. Please provide a brief outline of your educational background

and business experience.

A. In 1986, I received a Bachelor of Science degree in Management Information Systems from the University of South Florida. In 1992, I received a Master of Business Administration degree from the University of Tampa.

In October 1987, I joined Tampa Electric as a Generation Planning Technician, and I have held various positions within the areas of Generation Planning, Load Forecasting and Load Research. In October 2002, I was promoted to Manager, Load Research and Forecasting. In November 2018, I was promoted to Director, Load Research and Forecasting.

Q. What are the purposes of your prepared direct testimony in this proceeding?

A. The purposes of my prepared direct testimony are to describe Peoples' forecasting process, describe the methodologies and assumptions and present the customer, therm consumption and base revenue forecasts for the residential rate classes (which specifically include the RS1-3, RGS1-3 and RS-SG rates) and the small commercial rate classes (which specifically include the SGS, GS1-GS3 rates) used in Peoples' 2021 projected test year forecast that supports its request

for a base rate increase.

Q. Did you prepare any exhibits in support of your prepared direct testimony?

A. Yes. Exhibit No. (LLC-1) was prepared under my direction and supervision. My Exhibit consists of seven Documents, entitled:

Document No. 1	List of Minimum Filing Requirement Schedules ("MFRs") - Sponsored and Co-Sponsored by Lorraine L. Cifuentes
Document No. 2	Historical and Forecasted Residential and Small Commercial Customers
Document No. 3	Historical and Forecasted Residential and Small Commercial Average Usage
Document No. 4	Historical and Forecasted Residential and Small Commercial Therms
Document No. 5	Historical and Forecasted Service Line Capital Expenditures
Document No. 6	Historical and Forecasted Heating and Cooling Degree-Days
Document No. 7	2017-2021 Total Customers, Therms and Base Revenues

The information in the MFR schedules listed in Document No. 1 of my exhibit are based on the business records of the company maintained in the ordinary course of business and are true and correct to the best of my information and belief.

SUMMARY OF FORECAST RESULTS

Q. Please summarize your forecast results.

A. The Company expects residential customers to grow by 7.0 percent (25,336 customers)from 2019 to 2021. The Company expects residential therm sales for the same period to increase by 13 percent, the higher increase a result of the milder weather in 2019.

The Company expects small commercial customer growth over the next two years (2019 to 2021) to be 4.7 percent (1,675 customers). The Company expects small commercial rate therm sales over the same period to increase by 6.6 percent. See Exhibit No. (LLC-1), Document Nos. 2 through 4.

In regard to large commercial and industrial customers, the Company has specifically forecasted customer additions and usage at the customer level. The inputs received in that process are described later in my prepared direct testimony.

Q. Please explain the Company's experience with customer growth since the last rate proceeding that was filed in 2008.

A. The last base rate proceeding was during a period of unusual uncertainty and economic disruption due to the "Great Recession". Residential customer growth was impacted the most by this downturn. Residential customer growth was flat to declining during 2009 and 2010, compared to four and five percent customer growth prior to this. In 2011, the Company started experiencing growth again but below one percent a year. In 2012, growth began to exceed one percent a year. By 2015, residential growth was exceeding two percent a year and in 2018 exceeded three percent a year and is projected to remain above three percent a year through to the 2021 projected test year.

In short, customer growth and consumption have changed from historical levels and the load growth the Company expects will be higher than the historical averages.

The process Peoples uses to prepare its forecasts and the steps it has taken to ensure the forecast is reasonable are discussed below in my direct testimony.

PEOPLES' FORECASTING PROCESS

Q. Please describe how Peoples' customer and therm forecasts are developed.

A. Peoples' forecast process is a joint effort between Peoples' and Tampa Electric's Load Forecasting team, as well as many other behind the scenes participants.

The Company has 14 service areas throughout Florida. Each of these service areas are forecasted individually and then aggregated to get total company level forecasts. The forecast process has two tracks of work which go on simultaneously. One track is specific to the residential and small commercial rate classes and the second track is for the higher usage commercial and industrial customers which are forecasted individually.

TRACK ONE: This track is based on regression modeling techniques and is done by Tampa Electric's Load Forecasting team. Regression models estimate the mathematical relationships between two or more variables (e.g. dependent variable and independent variables) and applies this relationship to predict future values of the dependent variable. This process is used to forecast Residential and Small Commercial rate class customers and therm consumption. The Residential class consists of Residential Service (RS)

rates 1-3 and Residential General Service (RGS) 1-3 rates. The Small Commercial class consists of Small General Service (SGS) and General Service (GS) 1-3 rates.

The first step in the forecast process is to obtain a clear understanding of the data to be forecasted (the dependent variable) and the variables that have an impact on the data (independent variables). The primary areas reviewed include recent trends in customer growth, usage patterns and weather for each service area. Customer (bill) counts and consumption (therms) data for each service area are collected from the Company's billing system. The billing data and weather, in terms of degree-days, for each service area is reviewed to determine if any abnormal events (e.g. the hurricane that impacted Panama City in 2018) occurred that affected customers and/or therm consumption. Any data anomalies are investigated and action plans are developed to appropriately address them during the modeling process.

The second step is a detailed analysis of the major assumptions used in the forecast process. Each assumption is reviewed by the Load Forecasting department for reasonableness and consistency with recent trends.

At this point in the process, the data and assumptions are

ready to import into Itron's MetrixND forecasting software, an industry accepted, advanced statistics program for regression analysis and forecasting. Peoples' retail customers and therm forecasts are the result of a 56 regression equation model.

The customer model is a twenty-eight equation model made up of 14 service area regression models for the residential class and 14 service area regression models for the small commercial class. Typically, the number of customers over the past 10 years is the dependent variable. The primary independent variables, also known as explanatory variables, are capital expenditures associated with new service lines, and/or trend variables. In addition, binary variables (as defined below) are used to adjust for anomalies or seasonality.

The therms-per-customer model is also a twenty-eight equation model made up of 14 service area residential and 14 service area small commercial regression models. These average use (Therm-per-Customer) regressions are developed similarly to the customer models with the primary explanatory variables being heating and/or cooling degree-days which explain the historical monthly weather variability.

Next, the model coefficients are estimated for the 56 regression equations and the common statistical measures of validity and reasonableness are analyzed and evaluated.

To derive the residential and small commercial total therm forecasts for each service area, the 28 customer model results and the 28 therm-per-customer model results are multiplied, resulting in total therms.

TRACK TWO: This track is a joint effort by Peoples' Business Development and Accounting departments. The forecasts developed in track two do not require regression techniques. Since the number of customers are not very large, these forecasts are developed on an individual customer basis. The rates classes being forecasted are the larger commercial and industrial rates (GS4, GS5, WHS, SIS, IS and ISLV, Special Contracts and Off-System Sales). These forecasts are based on an analysis of recent customer usage trends and input from customers when necessary. The Commercial Standy-by Generator (CSG), Natural Gas Vehicle Service (NGVS) and Commercial Street Light Service (CSLS) rates are forecasted based on recent historical usage. In addition, new customers, therms and revenue projections for known or expected projects are layered in the forecast.

Q. Which rate classes in this process are you responsible for?

A. I am responsible for the rate classes in track one of this process. The residential rates and the small commercial rates are listed above.

Q. Does Peoples assess the appropriateness and reasonableness of these forecasting models?

A. Yes. A variety of measures and criteria are used to ensure the reasonableness of the model equations and results. Measures of statistical fit and significance are reviewed for each model. Some of the measures reviewed include R-squared, T-Statistic, Mean Absolute Percent Error (MAPE) and Durbin-Watson Statistic. After reviewing these statistics, the models were found to be theoretically sound with excellent model statistics indicating that the predictability of the model is sound.

Q. Please explain why capital expenditures for new service lines are used as the primary explanatory variable in the customer models?

A. Prior to 2018, Peoples used population growth as the primary explanatory variable in predicting residential customer

growth. In 2016, spending on new service lines began to increase over historical levels and customer growth also began getting stronger. At that time, it was noted that capital spending on service lines had a stronger correlation than population to Peoples growth in residential customers. This correlation makes sense given that the installation of the service line is often the final step before a customer comes on line. Capital expenditures for new service lines were used as the primary explanatory variable in the customer models because it has the most immediate revenue producing impact since it is a direct link to when a new customer is being added to the system. The strong correlation that exists between customer growth and service line spending is evident in the model statistics, this supports that using capital expenditures for new service lines as the explanatory variable in the customer models is appropriate and reasonable.

Q. Where are the service line capital expenditure assumptions inputs developed and how are they used in the revenue forecast?

A. The projected annual service line capital expenditures are developed and provided to the Load Forecasting department by Peoples Business Planning department. Next, the Load

Forecasting department accumulates capital expenditures, in real terms, over a period of time. Since the Company's regression models forecast total customers versus annual incremental customers, the explanatory variable must also represent total expenditures spent through time versus just the annual incremental expenditure. See my Exhibit No. (LLC-1), Document No. 5 for historical and projected Capital Expenditures for Service Lines.

Q. How were the degree-day assumptions used in the therm-per-customer models developed?

A. Since future weather is unknown, a normalized, or average, weather pattern is assumed and used over the forecast horizon. Degree-day assumptions are based on average weather patterns over the past 20 years, excluding outliers and anomalies. Outliers and anomalies are statistically identified as any month where the heating or cooling degree-day value is above or below two standard deviations from the mean. Each service area's degree-days are analyzed to develop its normal weather assumptions. AccuWeather is the source for each service area's daily temperatures that are used to calculate degree-days. See my Exhibit No. (LLC-1), Document No. 6 for weighted average heating and cooling degree-days.

Q. Please explain what trend and binary variables are.

A. A trend variable is a time-trend which increments by 1 through time. It is used to capture changes or trends that are not explained by the other independent variables. For a service area that does not correlate well with the capital expenditure variable, a trend variable will be substituted. It can also be used in addition to the capital expenditure variable.

Binary variables are used to indicate the absence or presence of some effect that may shift the outcome, they simply take on a value of 0 or 1. In the customer models, binary variables are used to get a different coefficient for each month to capture seasonality that other variables do not capture. For example, customer counts fluctuate throughout the year due to temporary residency related to vacation homes or seasonal jobs, the binary variables capture these trends. In addition, a binary variable is used to isolate one-time events such as hurricane outages so that the event does not impact the outcome of the other explanatory variables. Binary variables are also used when there is a structural change in the data series being forecasted. For example, if the boundaries of two adjacent service area are redefined, the drop in customer counts for one service area and increase in customers for the other service area can be captured with a binary variable

("0" before the change and "1" after the change). This variable captures the one-time shift without impacting the other explanatory variables.

Q. Does Peoples assess the reasonableness of these base assumptions?

A. Yes. The base case assumptions of capital expenditures for service lines and the assumptions of degree-days have been evaluated for reasonableness by reviewing the statistical significance of each assumption. In addition, backcasting of each customer model was done to assess the reasonableness of the assumption's and the models' ability to predict the past two years. The models and assumptions provided reasonable predictions of the past two years.

PEOPLES'S FORECASTED TOTAL GROWTH

Q. What is Peoples' 12 month average customer base in 2019?

A. Peoples' 12 month average in 2019 for customers is 398,492.

Q. What is Peoples' projected total customer growth over 2020 and 2021?

A. Peoples is projecting an increase of 27,016 net new customers

over the next two years (2019 to 2021). See my Exhibit No. (LLC-1), Document No. 7 for projected number of customers by class.

Q. What is Peoples' total therm sales forecast for the 2021 projected test year?

A. The Company expects total therm sales to be approximately 2,282,200,000 in the 2021 projected test year. Forecasted total therm sales are shown in my Exhibit No. (LLC-1), Document No. 7.

Q. Does Peoples' make adjustments to the regression models' forecasts?

A. Yes, customers and therms are exogenously added for new residential developments in Daytona and Panama City as well as for residential and commercial gas heat pumps. In addition, the large commercial and industrial forecasts incorporate growth for known or expected projects. These adjustments are provided to the Load Forecasting department by the Business Development department in Peoples.

Q. Are the forecasts of customers and therm sales appropriate and reasonable?

A. Yes. The customer and therm sales forecasts are based on the most recently available data at the time the forecasts were developed, and each assumption was reviewed for reasonableness. The forecasting methods used to develop the forecasts are theoretically and statistically sound. The average annual growth rates for customers and therms are in line with recent growth trends and consistent with model assumptions. In addition, the average model error over the past five years for the residential customer forecast is 0.1 percent (319 customers) and for the small commercial customer forecast it is 1.2 percent (429 customers). Based on the above, the forecasts are appropriate and reasonable.

PEOPLES' BASE REVENUE FORECASTING PROCESS

Q. How are the base revenue forecasts developed?

A. The base revenues are developed in Microsoft Excel spreadsheets. Each service area has its own model and the 14 service areas are aggregated to arrive at the total base revenue projections.

The inputs to this model are:

1. The most recent approved tariff rate schedules of customer charges and per-therm distribution charges;

2. Forecasted customers from the regression models;

3. Forecasted therms-per-customer from the regression models;
4. Forecasted customers and therms from non-regression techniques;
5. Exogenous forecast adjustments for growth not accounted for in the regression models; and
6. Billing Determinate allocation factors.

The revenue model inputs one through five above have previously been discussed in my prepared direct testimony. The sixth input, the billing determinate factors, represent the percentage of customers and therms to allocate to each rate schedules.

The Residential class has 10 rates schedules:
- Residential Service (RS) 1-3;
- Residential General Service (RGS) 1-3;
- Natural Choice Transportation Residential General Service (GST) 1-3; and
- Residential Standby Generator (RS-SG).

The Small Commercial class has eight rates schedules:
- Small General Service (SGS);
- Natural Choice Transportation Small General Service (SGTS);
- General Service (GS) 1-3; and
- Natural Choice Transportation General Service (GST) 1-3.

The larger commercial and industrial classes are forecasted at the customer level so there is no need to apply allocation factors.

Once the customers and therm consumption are allocated to all the rate schedules, the customer charges and distribution per-therm charges are applied and totaled to arrive at base revenues.

Q. How are billing determinate allocation factors determined for each service area?

A. The first step is to calculate the historical factors (e.g. the percentage of total residential class customers that are in the RS1 rate schedule, RS2, etc.).

Next, the trend in these percentages are analyzed for each rate schedule in each service area. The trend is extended into the future based on average change rates. For example, if the historical trend is declining percentages, the projected year will continue the decline based on the historical rate of change.

PEOPLES' FORECASTED BASE REVENUES

Q. What are base revenues expected to increase by in 2021

projected test year, based on current rates?

A. Based on current 2019 rates, base revenues are expected to increase by 2.8 percent or $6,401,475 in the 2021 projected test year. See Exhibit No. (LLC-1), Document No. 7 for base revenues by sector.

Q. Does Peoples conclude that the forecasts of base revenues are appropriate and reasonable?

A. Yes, based on the reasonableness of the customer and therm forecasts discussed in my prepared direct testimony, the reasonableness of the individual billing determinates and the accurate application of tariff rates in the revenue model, the forecasts of base revenues in the 2021 projected test year are appropriate and reasonable.

SUMMARY

Q. Please summarize your prepared direct testimony.

A. Peoples' service area will continue to grow at a steady pace over the forecast horizon. The Company expects a net increase in customers of approximately 13,000 and therm sales of approximately 2,282,200,000 in the 2021 projected test year. The methods used for developing the customer and therm sales

forecasts presented in my prepared direct testimony represent industry accepted and statistically sound practices and are based on appropriate and reasonable assumptions.

Q. Does this conclude your prepared direct testimony?

A. Yes, it does.

PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU
WITNESS: CIFUENTES

EXHIBIT

OF

LORRAINE L. CIFUENTES

PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU
EXHIBIT NO. (LLC-1)
FILED: 06/08/2020

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PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU
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DOCUMENT NO. 1
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LIST OF MINIMUM FILING REQUIRMENTS ("MFRS")

SPONSORED OR CO-SPONSORED BY LORRAINE L. CIFUENTES

PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU
EXHIBIT NO. (LLC-1)
DOCUMENT NO. 1
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List of Minimum Filing Requirements

Sponsored or Co Sponsored by Lorraine L. Cifuentes

MFR Schedule	Page No.	MFR Title
G-2	P. 6-31	Historic Base Year + 1 - Revenues And Cost Of Gas (Pages 6a - 6f)
G-2	P. 8-31	Projected Test Year - Revenues And Cost Of Gas (Pages 8a – 8f)
G-6	P. 1-9	Projected Test Year - Major Assumptions

PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU
EXHIBIT NO. (LLC-1)
DOCUMENT NO. 2
FILED: 06/08/2020

HISTORICAL AND FORECASTED
RESIDENTIAL AND SMALL COMMERCIAL
CUSTOMER FORECASTS

NUMBER OF CUSTOMERS

	Residential [1]			Small Commercial Rates [2]		
	Number of Customers	Annual Growth	Annual Percent Growth	Number of Customers	Annual Growth	Annual Percent Growth
2007	296,885			27,592		
2008	299,567	2,682	0.9%	28,463	871	3.2%
2009	297,643	-1,923	-0.6%	28,701	238	0.8%
2010	298,310	667	0.2%	29,350	649	2.3%
2011	300,260	1,950	0.7%	29,759	409	1.4%
2012	303,237	2,977	1.0%	30,512	753	2.5%
2013	306,925	3,688	1.2%	31,384	872	2.9%
2014	312,589	5,664	1.8%	32,071	687	2.2%
2015	319,581	6,992	2.2%	32,814	743	2.3%
2016	328,479	8,898	2.8%	33,612	798	2.4%
2017	338,068	9,589	2.9%	34,225	613	1.8%
2018	349,952	11,883	3.5%	35,038	814	2.4%
2019	361,488	11,536	3.3%	35,563	525	1.5%
2020	373,852	12,364	3.4%	36,427	864	2.4%
2021	386,824	12,972	3.5%	37,238	811	2.2%

(1) Rates include Residential Service 1-3 (RS 1-3), Residential General Service 1-3 (RGS1-RGS3

(2) Rates include Small General Service (SGS), General Service 1-3 (GS1-GS3)

PEOPLES GAS SYSTEM
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EXHIBIT NO. (LLC-1)
DOCUMENT NO. 3
FILED: 06/08/2020

HISTORICAL AND FORECASTED
RESIDENTIAL AND SMALL COMMERCIAL
AVERAGE USAGE FORECASTS

Averge Annual Usage Per Customer

	Residential [1]			Small Commercial Rates [2]		
	Therms per Customer	Annual Growth	Annual Percent Growth	Therms per Customer	Annual Growth	Annual Percent Growth
2007	237			9,223		
2008	244	7	2.8%	8,978	-245	-2.7%
2009	251	7	2.7%	8,978	0	0.0%
2010	300	49	19.6%	9,200	222	2.5%
2011	262	-37	-12.5%	9,012	-187	-2.0%
2012	232	-30	-11.5%	8,899	-114	-1.3%
2013	243	11	4.8%	8,915	16	0.2%
2014	255	12	4.9%	8,924	9	0.1%
2015	238	-17	-6.6%	8,828	-96	-1.1%
2016	235	-4	-1.5%	8,714	-114	-1.3%
2017	226	-9	-3.8%	8,475	-239	-2.7%
2018	246	21	9.2%	8,702	226	2.7%
2019	235	-11	-4.5%	8,556	-145	-1.7%
2020	250	15	6.2%	8,674	118	1.4%
2021	248	-2	-0.7%	8,707	33	0.4%

(1) Rates include Residential Service 1-3 (RS 1-3), Residential General Service 1-3 (RGS1-RGS3)

(2) Rates include Small General Service (SGS), General Service 1-3 (GS1-GS3)

PEOPLES GAS SYSTEM
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EXHIBIT NO. (LLC-1)
DOCUMENT NO. 4
FILED: 06/08/2020

HISTORICAL AND FORECASTED
RESIDENTIAL AND SMALL COMMERCIAL
THERM FORECASTS

Annual Therm Consumption (x 1000)

	Residential [1]			Small Commercial Rates [2]		
	Therms	Annual Growth	Annual Percent Growth	Therms	Annual Growth	Annual Percent Growth
2007	70,455			254,491		
2008	73,111	2,656	3.8%	255,553	1,062	0.4%
2009	74,587	1,476	2.0%	257,679	2,125	0.8%
2010	89,382	14,795	19.8%	270,004	12,325	4.8%
2011	78,738	-10,645	-11.9%	268,189	-1,815	-0.7%
2012	70,381	-8,357	-10.6%	271,510	3,321	1.2%
2013	74,634	4,253	6.0%	279,787	8,276	3.0%
2014	79,709	5,076	6.8%	286,214	6,428	2.3%
2015	76,106	-3,603	-4.5%	289,697	3,482	1.2%
2016	77,034	928	1.2%	292,900	3,204	1.1%
2017	76,268	-766	-1.0%	290,070	-2,831	-1.0%
2018	86,223	9,955	13.1%	304,888	14,818	5.1%
2019	85,074	-1,149	-1.3%	304,291	-597	-0.2%
2020	93,438	8,364	9.8%	315,978	11,687	3.8%
2021	96,022	2,583	2.8%	324,244	8,266	2.6%

(1) Rates include Residential Service 1-3 (RS 1-3), Residential General Service 1-3 (RGS1-RGS3)

(2) Rates include Small General Service (SGS), General Service 1-3 (GS1-GS3)

PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU
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DOCUMENT NO. 5
FILED: 06/08/2020

HISTORICAL AND FORECASTED

SERVICE LINE CAPITAL EXPENDITURES

CAPITAL EXPENDITURES FOR SERVICE LINES

	NOMINAL DOLLARS				REAL 2019 DOLLARS[1]			
	Annual Expenditures	% Change	Cumulative Expenditures	% Change	Annual Expenditures	% Change	Cumulative Expenditures	% Change
2007	$10,020,519		$10,020,519		$12,381,339		$12,381,339	
2008	$8,259,956	-17.6%	$18,280,474	82.4%	$9,830,944	-20.6%	$22,212,283	79.4%
2009	$7,733,176	-6.4%	$26,013,651	42.3%	$9,230,970	-6.1%	$31,443,253	41.6%
2010	$7,181,556	-7.1%	$33,195,206	27.6%	$8,432,216	-8.7%	$39,875,469	26.8%
2011	$7,615,298	6.0%	$40,810,504	22.9%	$8,667,059	2.8%	$48,542,528	21.7%
2012	$10,762,136	41.3%	$51,572,640	26.4%	$12,006,420	38.5%	$60,548,948	24.7%
2013	$11,714,866	8.9%	$63,287,506	22.7%	$12,881,365	7.3%	$73,430,313	21.3%
2014	$14,752,938	25.9%	$78,040,445	23.3%	$15,963,204	23.9%	$89,393,517	21.7%
2015	$16,687,533	13.1%	$94,727,978	21.4%	$18,032,917	13.0%	$107,426,435	20.2%
2016	$21,446,712	28.5%	$116,174,690	22.6%	$22,885,543	26.9%	$130,311,978	21.3%
2017	$21,769,771	1.5%	$137,944,461	18.7%	$22,752,189	-0.6%	$153,064,166	17.5%
2018	$24,384,318	12.0%	$162,328,779	17.7%	$24,877,332	9.3%	$177,941,499	16.3%
2019	$29,686,183	21.7%	$192,014,962	18.3%	$29,686,183	19.3%	$207,627,682	16.7%
2020	$30,339,279	2.2%	$222,354,242	15.8%	$29,695,000	0.0%	$237,322,682	14.3%
2021	$31,006,744	2.2%	$253,360,986	13.9%	$29,694,000	0.0%	$267,016,682	12.5%

(1) Adjusted by CPI: Urban Consumer-All Items, (Index 2019=100)

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DOCUMENT NO. 6
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HISTORICAL AND FORECASTED

HEATING AND COOLING DEGREE-DAYS

AVERAGE[(1)] DEGREE-DAYS
(Billing Period)

	Heating Degree-Days (HDD)	HDD Annual Change	Cooling Degree-Days (CDD)	CDD Annual Change
2000	659		3391	
2001	686	27	3372	-19
2002	656	-29	3652	280
2003	761	105	3565	-87
2004	655	-107	3458	-107
2005	617	-37	3431	-26
2006	562	-56	3552	120
2007	460	-101	3790	239
2008	504	44	3532	-258
2009	566	62	3699	167
2010	1058	492	3530	-169
2011	614	-444	3700	171
2012	373	-241	3687	-13
2013	429	56	3706	18
2014	564	135	3711	5
2015	403	-161	4225	514
2016	399	-4	4057	-167
2017	257	-142	4079	22
2018	481	224	4023	-56
2019	347	-135	4199	176
2020	477	130	3746	-452
2021	477	0	3746	0

(1) Weighted average of 14 Service Areas

PEOPLES GAS SYSTEM
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DOCUMENT NO. 7
FILED: 06/08/2020

2017-2021 TOTAL CUSTOMERS

THERMS AND BASE REVENUES

	NUMBER OF CUSTOMERS				
	Residential [1]	Commercial [2]	Industrial [3]	Off System Sales	Total
2017	338,068	35,482	53	12	373,615
2018	349,952	36,334	56	10	386,352
2019	361,488	36,939	56	9	398,492
2020	373,852	37,801	56	10	411,719
2021	386,824	38,620	55	9	425,508

	TOTAL THERMS (X 1000)				
	Residential [1]	Commercial [2]	Industrial [3]	Off System Sales	Total
2017	76,268	488,601	1,080,652	201,157	1,846,678
2018	86,223	509,446	1,152,521	217,071	1,965,261
2019	85,074	516,687	1,282,386	187,649	2,071,796
2020	93,438	532,883	1,097,167	120,000	1,843,488
2021	96,022	549,854	1,449,775	186,549	2,282,200

	TOTAL BASE REVENUES*				
	Residential [1]	Commercial [2]	Industrial [3]	Off System Sales	Total
2017	$82,556,149	$110,288,119	$20,523,327	$1,794,508	$215,162,103
2018	$88,157,749	$115,061,994	$21,289,937	$2,157,207	$226,666,888
2019	$85,968,869	$110,414,853	$21,508,328	$1,312,714	$219,204,764
2020	$89,661,906	$112,970,588	$23,723,965	$769,655	$227,126,114
2021	$92,596,222	$116,679,615	$22,939,039	$1,312,714	$233,527,590

* Includes unbilled revenues.

(1) Includes rate schedules Residential Service 1-3 (RS1-3), Residential General Service 1-3 (GS1-3), Residential Standby Generator (RS-SG) and Residential Gas Heat Pump (RS-GHP)

(2) Includes rates schedules Small General Service (SGS), General Service 1-5 (GS1-5), Commercial Standby Generator (CS-SG), Natural Gas Vehicle (NGVS),Commercial Street Lighting (CSLS), Wholesale (WHS) and Commercial Heat Pump (CS-GHP)

(3) Includes rate schedules Small Interruptible Service (SIS), Interruptible Servcie (IS) and Large Volume Interruptible Service (ISLV) and Special Contracts

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 20200051-GU

IN RE: PETITION FOR BASE RATE INCREASE BY PEOPLES GAS SYSTEM.

PREPARED DIRECT TESTIMONY AND EXHIBIT OF DANIEL P. YARDLEY ON BEHALF OF PEOPLES GAS SYSTEM

FILED: 06/08/2020

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

DANIEL P. YARDLEY

ON BEHALF OF PEOPLES GAS SYSTEM

I. INTRODUCTION

Q. Please state your name, affiliation and business address.

A. My name is Daniel P. Yardley. I am Principal, Yardley & Associates and my business address is 2409 Providence Hills Drive, Matthews, NC 28105.

Q. On whose behalf are you testifying?

A. I am testifying on behalf of Peoples Gas System ("Peoples" or "the Company").

Q. Please provide a brief outline of your professional and educational background.

A. For the last 30 years I have been employed as a consultant to the natural gas industry. During this period, I have directed or participated in numerous consulting assignments on behalf of local distribution companies ("LDCs"). I have extensive

experience analyzing and developing LDC and gas pipeline cost allocation studies, rate design studies, and in other tariff matters, including the development of revenue adjustment and cost recovery mechanisms. I have also performed gas supply planning analyses and financial evaluation analyses on behalf of LDCs. I received a Bachelor of Science Degree in Electrical Engineering from the Massachusetts Institute of Technology in 1988.

Q. Have you previously testified before the Florida Public Service Commission (the "Commission")?

A. Yes. I testified in Peoples' prior rate case before the Commission in Docket No. 20080318-GU. I have also testified on numerous occasions before other state utility commissions, the Federal Energy Regulatory Commission, and the Canada Energy Regulator on a variety of rate and regulatory topics. The subject matters addressed in these proceedings include cost allocation, service design, rate design, revenue decoupling, cost recovery mechanisms and tariff design.

Q. What is the purpose of your testimony in this proceeding?

A. The primary purpose of my prepared direct testimony is to develop and support Peoples' proposed rate design applicable

to the Company's firm and interruptible distribution services. I will highlight important industry developments since Peoples' last base rate case in 2008 and explain the implications for the rate design that is appropriate to implement in this proceeding. The rates that I propose fairly apportion the Company's revenue requirement among customer classes, to be recovered through appropriate rate components applicable to each class. The non-uniform increases to various rates and charges reflect the results of the Company's allocated cost of service study ("ACOSS"), which I am supporting through my prepared direct testimony.

Q. Have you prepared an Exhibit to be introduced in this proceeding?

A. Yes. My Exhibit No. (DPY-1) consists of 6 Documents were prepared by me or under my supervision, entitled:

Document No. 1	List of Minimum Filing Requirements Sponsored;
Document No. 2	Cast Iron / Bare Steel Rider ("CI/BSR") Revenues Roll-In;
Document No. 3	Allocation of Proposed Revenue Requirements to Base Rates;
Document No. 4	Existing and Proposed Base Rates and

	Revenues;
Document No. 5	Rate of Return by Class; and
Document No. 6	Comparison Of Existing Customer Charges And Customer-Related Costs By Class

Q. How is your prepared direct testimony organized?

A. My prepared direct testimony is organized into two sections following this introduction. Section II provides policy background related to current trends in rate design. Section III details Peoples' rate design goals and the development of the proposed base rates.

RATE DESIGN POLICY BACKGROUND

Q. How does rate design affect the achievement of energy policy objectives?

A. From a public policy perspective, rate design is a critically important tool for achieving specific energy policy goals that influence the quality of life for Florida's citizens and the State's competitive position. Policy goals affected by rate design include end-use fuel mix, energy efficiency and the resulting environmental and cost impacts of energy consumption. Therefore, the form of a utility's rate structure is an important building block that can contribute

to achieving important energy policy goals.

The nexus between rate design and energy policy objectives continues to receive attention throughout the U.S., due in large part to the prevalence of usage-based rate designs. Usage-based rate designs recover a substantial portion of LDC fixed-cost revenue requirements through volumetric charges applied to the amount of natural gas consumed by customers. The inherent operating incentives under this form of rate structure are for the LDC to add new customers and to promote increased consumption by its existing customers.

While adding new customers is beneficial and consistent with energy policy goal of reducing oil heating use, the incentive to increase consumption by current customers is at odds with other public policy goals that favor energy conservation and reductions in customer energy bills. LDCs such as Peoples are promoting increased energy efficiency to their customers. Rate design is a necessary element that enables LDCs to fully embrace the energy efficiency imperative while also meeting fiduciary responsibilities to shareholders, regulators and customers alike.

Q. Why are usage-based rate designs prevalent among LDCs?

A. The traditional approach to rate design found in many jurisdictions today reflects historical industry drivers and market conditions. The U.S. natural gas delivery system underwent a period of broad expansion that lasted for decades following World War II. This expansion, enabled by advances in metallurgical technologies and welding techniques, brought the benefits of reliable, affordable and clean-burning natural gas to millions of households and businesses throughout the U.S., including those in Florida. Public policy promoted the expansion of natural gas infrastructure and additional penetration of natural gas into more homes and for additional end-uses. This public policy was reflected in throughput-based rate designs as expanding systems and growing loads allowed an LDC's fixed costs to be spread over greater levels of billing units, lowering average costs to consumers. Traditional usage-based rate designs were appropriate under the circumstances in which they were developed. However, the present imperative to promote increased energy efficiency in order to lower customer bills and reduce carbon emissions calls for a reordering of priorities.

Q. How would you characterize Peoples' existing rate design?

A. Base rates are intended to recover a utility's cost of

service, excluding purchased gas and other tracked costs. The costs recovered through base rates are primarily fixed costs. Peoples' rate design reflects a throughput-based approach, however, important changes implemented in Peoples' previous rate case reduced the magnitude of the resulting throughput incentive. A throughput-based rate design recovers a substantial portion of an LDC's fixed-cost revenue requirements through volumetric charges applied to the amount of natural gas consumed by customers. While the rates for customers include a combination of fixed monthly charges and throughput-based or variable charges, a significant proportion of base rate revenues are derived from the variable charge components and are directly linked to customer usage patterns.

In Peoples' previous rate case, the Commission approved a change to the Company's residential rate design that provided for distinct monthly customer charges based upon a customer's annual load. This provided for a significant reduction in the throughput incentive for residential customers as approximately 77 percent of fixed costs are recovered through fixed charges.

Q. Is Peoples proposing to implement a rate design approach that fully eliminates the throughput incentive underlying its

existing base rates?

A. No, not at this time. Nevertheless, the Company is proposing a rate design that maintains the existing proportion of residential fixed costs that are recovered through fixed charges. At the same time, the proposed rate design moderately increases the proportion of commercial fixed costs that are recovered through fixed charges. The Company believes that gradual progress toward reducing the throughput incentive is an important outcome of its rate design proposal in this proceeding.

PEOPLES' RATE DESIGN

Q. Please describe the specific rate design goals for Peoples that guided the development of the rate design you are recommending.

A. The overall rate design approach I recommend seeks to achieve the following six traditional regulatory goals for rate design and cost recovery:

(1)Fairness – Fairness is accomplished through pricing services based on the underlying cost. Fairness is important in many respects including between the Company and its customers, across the classes served by Peoples, and among customers taking service under a common service

classification.

(2)Not Discriminatory – Avoiding undue discrimination requires rates that do not grant an unreasonable preference or subject an unreasonable disadvantage to any customer or group of customers.

(3)Rate Moderation – Moderation allows for the implementation of rate design changes over time to ensure that customers are not exposed to dramatic price changes all at once.

(4)Revenue Stability – Revenue stability means that Peoples' base rate revenues are more predictable in view of future uncertainties. As customer usage patterns have become less certain, improved revenue stability through rate design takes on greater importance as a way of mitigating the increased risks to customers and the Company associated with such unpredictable consumption patterns.

(5)Energy Efficiency – Establishing a rate design that is consistent with public policy promoting reduced energy consumption benefits customers and the environment.

6)Simplicity – Simplicity means a rate structure that is both understandable and straightforward to administer.

At times, these individual goals compete with one another and must be balanced to achieve an appropriate set of rates and tariff provisions to recover the Company's cost of service.

Q. Please describe Peoples' existing rate schedules.

A. Peoples' existing rate schedules are segregated by sector, nature of service (firm or interruptible) and by customer size. Firm service is primarily provided under one Residential Service ("RS") and six General Service ("GS") rate schedules. The RS class has separate billing classes based on annual consumption. These are RS-1 for residential customers with annual consumption up to 99 therms, RS-2 for residential customers with annual consumption between 100 and 249 therms and RS-3 for residential customers with annual consumption between 250 and 1,999 annual therms. The RS class has a separate billing class for Residential Gas Heat Pump Service ("RS-GHP") as well.

The six GS rate schedules are consumption -based and include Small General Service ("SGS") for customers up to 1,999 annual therms, GS-1 for customers from 2,000 through 9,999 annual therms, GS-2 for customers from 10,000 through 49,999 annual therms, GS-3 for customers from 50,000 through 249,999 annual therms, GS-4 for customers from 250,000 through 499,999 annual therms, and GS-5 for customers above 500,000 annual therms.

A limited number of customers take firm service under one of

the Company's end-use-specific rate schedules. These include Commercial Street Lighting Service ("CSLS"), and Natural Gas Vehicle Service ("NGVS"), Residential Standby Generator Service ("RS-SG"), Commercial Standby Generator Service ("CS-SG"), Commercial Gas Heat Pump Service ("CS-GHP"), and Wholesale Service ("WHS").

Peoples also provides interruptible service under three size-based rate schedules – Small Interruptible Service ("SIS"), Interruptible Service ("IS") and Interruptible Service – Large Volume ("ISLV"). Lastly, in some cases, customers taking interruptible service that can either bypass or have alternative fuel sources take service with Peoples under the Contract Interruptible Service ("CIS") rate schedule that governs the pricing and other terms of the service they receive.

Q. What rates and charges are incorporated into the RS and GS rate schedules?

A. The existing rate design for all of the RS and GS rate schedules is similar and includes two types of base rate charges intended to recover Peoples' non-gas revenue requirements. The RS base rates consist of three size based fixed monthly customer charges and a $0.25465 per therm

variable distribution charge. The monthly customer charges are $11.40 for RS-1 customers, $14.25 for RS-2 customers, and $19.01 for RS-3 customers. RS customer charges are applied per customer per month and distribution charges are applied to each customer's monthly therm usage. Under this rate structure, all residential customers pay a minimum amount to Peoples, regardless of their monthly usage. The per-therm distribution charge results in customers paying lower amounts as their consumption decreases. The distribution charge is considered a variable charge because all of the associated revenues are linked to customer usage or throughput.

The existing rate design for GS customers is the same structure as that for residential customers. The existing monthly customer charges range from a low of $23.76 for SGS customers up to $285.09 for GS-5 customers. The per-therm distribution rate is $0.32206 for SGS customers and decreases to $0.10758 for GS-5 customers. Although Peoples' rate structure employs both fixed and variable charges, the majority of firm base revenues are recovered through the variable per-therm charges. Projected 2021 base revenues at existing rates reflect approximately 60 percent of total firm base revenue was attributable to variable charges.

Q. Do the remaining rate schedules employ the same type of rate

design?

A. The majority of the other rate schedules also utilize a combination of monthly customer charges and per-therm distribution charges. Specifically, the CSLS, NGVS, RS-GHP, CS-GHP, WHS, SIS, IS and ISLV rate schedules employ this type of rate structure with varying levels of customer and distribution charges that are intended to reflect the costs incurred to provide service.

The standby generator-only services, RS-SG and CS-SG represent an exception to the typical rate structure. The services were developed in response to customer needs to back up their electric service during hurricane-induced or other electric service outages. Standby generator-only customers do not utilize natural gas as their primary fuel for any end-use. As a result, it is typical for these customers to have zero monthly usage. The existing rate structure for standby generator-only customers reflects a higher customer charge and an initial block of use that includes no per-therm charge. The level of the customer charge and the size of the initial block were derived to yield revenue for an average residential or SGS customer based on the Company’s last base rate proceeding in 2008.

Q. Please describe Peoples' CI/BSR.

A. In 2012, the Commission approved a rate rider mechanism to recover the costs of accelerated replacement of cast iron and bare steel distribution pipe through a rate surcharge. The revenue requirement associated with eligible replacement activity is calculated each year and reflected in a rate surcharge applied to customer usage. The CI/BSR surcharge for each rate class is based upon the proportion of allocated investment in mains and services in the prior rate case and the projected throughput for the annual recovery period. The Company's CI/BSR is similar to accelerated replacement recovery riders approved for other LDCs in the U.S. In 2016, the Commission approved a change to the CI/BSR that provided for the recovery of investments in replacement of certain categories of problematic plastic pipe through the Rider.

Q. Are there separate charges for gas supply?

A. Yes. Sales customers that purchase their gas supply from Peoples pay a volumetric Purchased Gas Adjustment ("PGA") rate for gas supply. Sales customers include residential customers with volumetric use up to 1,999 annual therms and GS customers that elect to continue purchasing their gas supply from Peoples. The PGA rate recovers the costs of

purchased gas and upstream pipeline capacity and storage resources necessary to ensure firm delivery to customers throughout the year and is adjusted periodically to track changes in Peoples' delivered cost of gas supply. The PGA rate includes an over or under-recovery component (the true-up) that carries forward any difference between gas costs and PGA revenues for recovery or refund in a future period.

Q. Do customers have the option of purchasing their gas supply from a third-party seller?

A. Yes. Residential customers above 2,000 annual therms and all commercial and industrial customers may elect transportation-only service from Peoples and pay Peoples to deliver gas the customers have purchased from a third-party marketer. The gas price for a firm transportation customer is negotiated in a competitive marketplace between the customer and the marketers. All transportation customers are subject to the additional terms of either the Natural Choice Transportation Service Rider ("NCTS") or the Individual Transportation Service Rider ("ITS"), which govern the relationship among customers, Peoples and marketers including all pool administration functions. Transportation customers also have the option of returning to sales service at any point in the future, subject to certain notice requirements.

Q. How does the Company's current rate design compare with the rate designs of other LDCs?

A. Peoples' base rate structure mirrors that of many LDCs. In particular, the use of a monthly customer charge and a variable distribution charge based on consumption to recover revenue requirements is fairly prevalent across the U.S. This particular form of rate design reflects historical industry drivers and economic conditions that are now changing in many respects.

While the basic structure of the Company's rate design is similar to that of many other LDCs, there are also differences. Many LDCs employ revenue stability mechanisms that affect revenue recovery. In addition, many firm and industrial customers of other LDCs pay a higher portion of their bills through fixed charges.

Q. Did the Company perform an allocated cost of service study ("ACOSS") to support the rate design recommendations?

A. Yes. An ACOSS provides an important means of assessing the reasonableness of existing prices and to guide the development of price changes. In particular, the ACOSS set forth in MFR Schedules H-1, H-2 and H-3 examines all of the

Company's common costs reflected in its base rate petition, and through appropriate cost assignments and allocations, establishes measures of investments, expenses and income by customer class. The ACOSS is an important tool because many of the Company's costs are common and are incurred to serve many classes of customers collectively.

The ACOSS calculates the total investment and operating costs incurred to serve each customer class, thereby establishing class-specific total revenue requirements. The class-specific revenue requirements are compared to class revenues in order to establish class income and rate of return on investment. The class-specific rates of return are used to guide the apportionment of the revenue requirements among all of Peoples' customer classes in conjunction with the development of proposed rates. The ACOSS also determines the classification of costs among demand, customer and volumetric components. The classification of costs within a rate classification is used to guide the development of the form of billing rates for that class. Although the ACOSS is not the only factor relied upon to design rates, it is an important guide to ensuring that the process is fair and reasonable.

Q. Please describe the general costing methodology that is

incorporated in the Peoples' ACOSS.

A. The primary principle guiding the ACOSS process is that of cost causation. That is, each step in the development of the ACOSS is consistent with the factors that drive or contribute to the incurrence of costs on the Peoples system. One important consideration in the development of an ACOSS is an approach to allocating fixed demand costs. The Peoples ACOSS reflects a peak and average allocation of fixed demand costs that is consistent with studies performed in prior Peoples rate cases.

Q. Please summarize the results of the ACOSS.

A. The primary results from the ACOSS are the rate of return by class and the unit customer and demand-related costs. The ACOSS demonstrates that the rates of return for customers taking service on RS, RS-SG, RS-GHP, GS-3, GS-4, GS-5, SIS, IS and WHS rate schedules are less than the system-average rate of return of 2.5 percent for the test period at present rates. The rate of return for all other classes is above the system average. Table 1 of Document No. 5 in my exhibit provides a summary of the rate of return by class.

With respect to unit costs, the ACOSS indicates that the

system-wide average customer cost is $22.67 per month, and the cost generally varies with the size of the customer. The lowest average customer cost of $19.65 per month is indicated for RS-SG class. A comparison of existing customer costs to customer-related costs is presented in Table 2 of Document No. 6 in my exhibit.

Q. Are there detailed schedules supporting these results?

A. Yes. MFR Schedule H-1 of the Company's MFRs provides detailed reporting of all ACOSS results. Specifically, MFR Schedule H-1, page 2 provides the allocated cost of service associated with each class, which is compared to the existing revenues to yield the class-specific revenue deficiency. Also, MFR Schedule H-2, page 3 provides a class-specific income statement showing the earned rate of return by class.

Q. What steps did you employ to establish the specific base rates you are proposing?

A. First, I determined the class-by-class revenue requirements, which reflect the results of the ACOSS and other rate design principles. Next, I evaluated the existing level of customer charges and proposed increases, where appropriate, to recover a greater proportion of customer-related costs through

monthly fixed customer charges. Last, I established the appropriate rate structure and rate levels to recover the remaining portion of class revenue requirements.

Q. How did you develop the class-by-class revenue requirements?

A. The class-by-class base revenue requirements were developed by first comparing the existing base revenues to the base revenue requirements indicated by the results of the ACOSS. For purposes of developing this comparison, it is necessary to adjust existing base revenues recovered through base rates by the level of CI/BSR revenue requirements that roll-in to base rates when the CI/BSR rates are reset with the implementation of new base rates. Peoples is proposing that $23.6 million out of $28.6 million of projected 2021 CI/BSR revenue requirements will be rolled-in to base rates. I calculated the class-by-class revenues associated with the roll-in using the projected 2021 throughput and the parameters of the rider. The resulting CI/BSR roll-in revenues by class are set forth in Document No. 2 of my exhibit in Column C. The results are carried forward to Column C and reflected in the total current revenue calculation provided in Column D as shown on Document No. 3 of my exhibit. The result in Column D is compared to the revenue requirements from the ACOSS to establish the revenue

deficiency by class as determined through the ACOSS.

In view of the results of the ACOSS and other important rate design goals, the Company is proposing to recover an equal percentage change in base revenues among two groups of customers: (i) residential customers taking service pursuant to Rate Schedules RS, RS-SG and RS-GHP, (ii) customers taking service pursuant to the Company's commercial rate schedules SGS, GS-1, GS-2, GS-3, GS-4, GS-5, CS-GS, CS-GHP, CSLS, and NGVS, wholesale service, and customers taking service pursuant to the Company's interruptible rate schedules SIS, IS and ISLV. This is an appropriate approach given the twelve-year time period since the Company's last base rate proceeding in 2008.

Q. Are you recommending any variation in the change in revenue responsibility within each of these three groups?

A. Yes. I am proposing Peoples apply different base revenue increases within each group of customers. Within the residential group, I am proposing the Company apply a greater proportionate increase in the base revenues for RS-1 customers. Presently, RS-1 customers pay considerably less than RS-2 and RS-3 customers even though the cost of connecting to the Peoples system is similar for most

residential customers.

Within the second group, I am proposing to increase the base revenues for SIS and IS interruptible customers proportionately more than for the firm customers. Interruptible customers pay among the lowest rates on the system and the results of the COSS indicates that they are providing a return that is below the system-average at current rates. The $1.5 million incremental base revenue from interruptible classes is used to reduce the increase to SGS, GS-1 and GS-2 customers because the rates of return for these rate classes are higher than for other rate classes in this group.

Q. Why is the level of the monthly fixed customer charge important?

A. The level of the monthly fixed customer charge is important for a variety of reasons that relate to the Company's rate design goals I described earlier. First, the monthly fixed customer charge provides customers with an important price signal concerning the impact of connecting to Peoples distribution system. Second, recovering customer-related costs through monthly fixed customer charges contributes to intra-class fairness. To the extent that a portion of

customer-related costs are recovered through volumetric charges, intra-class subsidies are created as larger customers pay a disproportionate share of customer-related costs. Third, the fixed monthly customer charge provides revenue stability as fixed costs that are incurred to serve customers are recovered through a fixed charge.

Q. What monthly customer charges do you propose for the residential class?

A. I am proposing that Peoples increase the monthly customer charge for each group of residential customers and reduce the differential between the RS-1 and RS-2 monthly charges. Specifically, the proposed monthly charges are $16.20 for RS-1, $19.20 for RS-2 and $26.20 for RS-3 residential customers. The resulting average monthly charge of $20.06 is closer to the monthly customer cost indicated by the ACOSS.

Q. How did you derive the variable distribution charge applicable to residential customers?

A. The remaining revenue requirements allocated to the residential class are recovered through the variable distribution charge. The resulting distribution charge is $0.34456 per therm. The revenue increase from the residential

customer charges reduces the revenue increase required through the residential delivery charge. In addition, the CI/BSR surcharge is reduced as a result of the roll-in of the CI/BS revenue requirements into base rates.

Q. How did you derive proposed rates for the GS customer classes?

A. The proposed rates for the GS classes were developed using the same approach as for the residential class. I first established an appropriate customer charge for each class. The proposed customer charge for the SGS class is $32.50 per month. Similarly, I recommend Peoples increase the customer charges for other GS classes to yield new charges that range from $48 for GS-1 customers to $1,695 per month for GS-5 customers. For each GS class, the remaining revenue requirements indicated in Document No. 3 of my exhibit are recovered through revised per-therm charges. The roll-in of the CI/BS revenue requirements results in a reduced CI/BSR surcharge to GS customers.

Q. How did you derive proposed rates for the interruptible customer classes?

A. The proposed rates for the SIS, IS and ISLV classes were developed by first establishing an appropriate customer

charge and then setting the variable distribution charge to recover the remaining revenue requirements. The proposed customer charge for the SIS class is $1,695 per month and the distribution charge is $0.09002 per therm. The proposed customer charge for the IS class is $1,895 per month and the distribution charge is $0.04691 per therm. Last, the proposed customer charge for the IS-LV class is $2,095 per month and the distribution charge is $0.01151 per therm.

Q. Are there any additional proposed changes to the Interruptible Rate Classes?

A. Yes. The Company proposes that rate schedules SIS, IS and ISLV rate classes begin paying the CI/BSR effective January 1, 2021. The new rates for these customers will be determined in 2021 annual projection filing submitted in September 2020. This ensures all customers are paying the fair proportional cost of the infrastructure replacement program.

Q. Please describe the proposed changes to the rates for the standby generator classes.

A. I am proposing Peoples continue the same form of rate design, which reflects a higher fixed customer charge given these customers may go for extended periods without calling on their

natural gas service. The service also reflects no distribution charge for the first 20 therms for residential standby generators and the first 40 therms for commercial standby generators. The proposed monthly customer charge for the residential standby generator class is $27.74 and the distribution charge is $0.34456. Similarly, the customer charge for commercial standby generators is 48.00, and the proposed distribution charge is $0.52937.

Q. Please describe the proposed changes to the rates for the gas heat pump classes.

A. I am proposing Peoples increase the RS-GHP fixed monthly customer charge to $26.20 and the CS-GHP fixed monthly customer charge to $48.00 These changes correspond to those for the RS-3 and GS-1 monthly customer charges. I am not proposing the Company change the distribution charges for the RS-GHP and CS-GHP services in view of the limited experience under these new services.

Q. Have you derived new rates for the NGVS rate class?

A. No. This rate schedule is currently applicable to customers that use natural gas for their vehicles (“NGV”) and has been closed to new participation as of August 1, 2013. Current

fleets or customers that have initiated gas service since the closure of this rate schedule participate in the NGVS-2 or otherwise applicable RS or GS rate schedule according to their annual volumetric use. Peoples is proposing to eliminate this tariff and transfer the customers to the applicable GS rate class. Four customers are affected by the elimination of the rate class.

Q. Have you prepared a summary of the proposed base rate changes?

A. Yes. The existing and proposed rates for each class are compared in Document No. 4 of my exhibit. In addition, Document No. 3 in my exhibit provides a proof of revenues demonstrating that the proposed charges yield the requested base revenue increase based on the Company’s forecasts of sales and customers.

Q. Does this conclude your prepared direct testimony?

A. Yes, it does.

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EXHIBIT

OF

DANIEL P. YARDLEY

ON BEHALF OF PEOPLES GAS SYSTEM

DOCKET NO. 20200051-GU
EXHIBIT NO. (DPY-1)
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LIST OF MINIMUM FILING REQUIREMENTS

SPONSORED BY DANIEL P. YARDLEY

LIST OF MINIMUM FILING REQUIREMENTS

SPONSORED BY DANIEL P. YARDLEY

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CAST IRON / BARE STEEL
ROLL-IN

Peoples Gas System
Cast Iron / Bare Steel Roll-In

Line No.	Rate Class	Test Period CI/BS Revenue	CI/BS Roll-In Revenue	Remaining CI/BS Revenue
	(A)	(B)	(C)	(D) = (B) - (C)
1	**Rate Class CI/BS Revenues**			
2	Residential Service (RS)	$ 9,968,925	$ 8,233,929	$ 1,734,995
3	Residential Standby Generator (RS-SG)	$ -	$ -	$ -
4	Residential Gas Heat Pump (RS-GHP)	$ 3,791	$ 3,131	$ 660
5	Small General Service (SGS)	$ 818,914	$ 676,340	$ 142,575
6	General Service - 1 (GS-1)	$ 4,156,376	$ 3,432,689	$ 723,688
7	General Service - 2 (GS-2)	$ 6,491,174	$ 5,361,686	$ 1,129,488
8	General Service - 3 (GS-3)	$ 3,491,024	$ 2,883,497	$ 607,526
9	General Service - 4 (GS-4)	$ 1,858,320	$ 1,534,511	$ 323,809
10	General Service - 5 (GS-5)	$ 1,637,434	$ 1,351,748	$ 285,686
11	Commercial Standby Generator (CS-SG)	$ 57,734	$ 47,682	$ 10,052
12	Commercial Heat Pump (CS-GHP)	$ 1,356	$ 1,120	$ 236
13	Commercial Street Lighting (CSLS)	$ 39,105	$ 32,299	$ 6,806
14	Small Interruptible Service (SIS)	$ -	$ -	$ -
15	Interruptible Service (IS)	$ -	$ -	$ -
16	Interruptible Service - Large Volume (ISLV)	$ -	$ -	$ -
17	Wholesale Service - Firm (WHS)	$ 58,973	$ 48,705	$ 10,268
18	Special Contracts	$ -	$ -	$ -
19	Miscellaneous Charges	$ -	$ -	$ -
20	**TOTAL**	**$ 28,583,125**	**$ 23,607,335**	**$ 4,975,790**
21	**Rate Class CI/BS 2021 Rates**			
22	Residential Service (RS)	$ 0.12635		$ 0.02199
23	Residential Standby Generator (RS-SG)	$ 0.12635		$ 0.02199
24	Residential Gas Heat Pump (RS-GHP)	$ 0.12635		$ 0.02199
25	Small General Service (SGS)	$ 0.08742		$ 0.01522
26	General Service - 1 (GS-1)	$ 0.04520		$ 0.00787
27	General Service - 2 (GS-2)	$ 0.04316		$ 0.00751
28	General Service - 3 (GS-3)	$ 0.03873		$ 0.00674
29	General Service - 4 (GS-4)	$ 0.02594		$ 0.00452
30	General Service - 5 (GS-5)	$ 0.01089		$ 0.00190
31	Commercial Standby Generator (CS-SG)	$ 0.04520		$ 0.00787
32	Commercial Heat Pump (CS-GHP)	$ 0.04520		$ 0.00787
33	Commercial Street Lighting (CSLS)	$ 0.07504		$ 0.01306
34	Small Interruptible Service (SIS)	$ -		$ -
35	Interruptible Service (IS)	$ -		$ -
36	Interruptible Service - Large Volume (ISLV)	$ -		$ -
37	Wholesale Service - Firm (WHS)	$ 0.03400		$ 0.00592
38	Special Contracts	$ -		$ -
39	Miscellaneous Charges	$ -		$ -

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ALLOCATION OF PROPOSED
REVENUE INCREASE TO BASE RATES

Peoples Gas System
Allocation of Proposed Revenue Increase to Base Rates

Line No.	Rate Class	Current Base Revenue	CI/BS Roll-In Revenue	Total Base + CIBS Roll-in Revenue	Revenue Requirement at Equalized Return	Difference	Adjustment 1/	Proposed Increase	Proposed Base Revenues	Percent Change Base Revenues
	(A)	(B)	(C)	(D) (B) + (C)	(E)	(F) (E) - (D)	(G)	(H) (F) + (G)	(I) (D) + (R)	(J) (R) / (D)
1	**Rate Class Revenues**									
2	Residential Service (RS)	$ 87,366,797	$ 8,233,929	$ 95,600,727	$ 121,389,614	$ 25,788,887	$ (1,861,214)	$ 23,927,673	$ 119,528,400	25.0%
3	Residential Standby Generator (RS-SG)	$ 205,253	$ -	$ 205,253	$ 275,954	$ 70,702	$ 23,491	$ 94,192	$ 299,445	45.9%
4	Residential Gas Heat Pump (RS-GHP)	$ 4,020	$ 3,131	$ 7,151	$ 9,898	$ 2,747	$ (5,447)	$ (2,699)	$ 4,451	-37.7%
5	Small General Service (SGS)	$ 6,398,018	$ 676,340	$ 7,074,358	$ 6,556,307	$ (518,051)	$ 2,147,102	$ 1,629,051	$ 8,703,409	23.0%
6	General Service - 1 (GS-1)	$ 30,808,889	$ 3,432,689	$ 34,241,577	$ 34,637,833	$ 396,256	$ 7,488,739	$ 7,884,995	$ 42,126,572	23.0%
7	General Service - 2 (GS-2)	$ 37,239,793	$ 5,361,686	$ 42,601,479	$ 47,689,468	$ 5,087,989	$ 4,722,086	$ 9,810,075	$ 52,411,553	23.0%
8	General Service - 3 (GS-3)	$ 18,486,940	$ 2,883,497	$ 21,370,437	$ 26,767,589	$ 5,397,152	$ (39,848)	$ 5,357,304	$ 26,727,741	25.1%
9	General Service - 4 (GS-4)	$ 10,837,267	$ 1,534,511	$ 12,371,778	$ 19,069,987	$ 6,698,209	$ (3,596,757)	$ 3,101,452	$ 15,473,230	25.1%
10	General Service - 5 (GS-5)	$ 16,740,344	$ 1,351,748	$ 18,092,092	$ 26,701,704	$ 8,609,612	$ (4,074,149)	$ 4,535,463	$ 22,627,555	25.1%
11	Commercial Standby Generator (CS-SG)	$ 821,263	$ 47,682	$ 868,944	$ 565,441	$ (303,503)	$ 702,270	$ 398,766	$ 1,267,710	45.9%
12	Commercial Heat Pump (CS-GHP)	$ 7,877	$ 1,120	$ 8,997	$ 9,221	$ 224	$ (459)	$ (236)	$ 8,762	-2.6%
13	Commercial Street Lighting (CSLS)	$ 93,395	$ 32,299	$ 125,694	$ 145,874	$ 20,180	$ 11,329	$ 31,510	$ 157,203	25.1%
14	Small Interruptible Service (SIS)	$ 3,024,775	$ -	$ 3,024,775	$ 8,400,984	$ 5,376,209	$ (3,988,114)	$ 1,388,095	$ 4,412,870	45.9%
15	Interruptible Service (IS)	$ 4,344,775	$ -	$ 4,344,775	$ 12,507,317	$ 8,162,541	$ (6,168,686)	$ 1,993,855	$ 6,338,630	45.9%
16	Interruptible Service - Large Volume (ISLV)	$ 521,744	$ -	$ 521,744	$ 310,768	$ (210,975)	$ 341,770	$ 130,795	$ 652,538	25.1%
17	Wholesale Service - Firm (WHS)	$ 268,398	$ 48,705	$ 317,102	$ 564,078	$ 246,975	$ (167,482)	$ 79,494	$ 396,596	25.1%
18	CNG / RNG	$ -	$ -	$ -	$ 1,318,112	$ 1,318,112	$ (1,318,112)	$ -	$ -	0.0%
19	Special Contracts	$ 15,047,746	$ -	$ 15,047,746	$ 9,264,264	$ (5,783,482)	$ 5,783,482	$ -	$ 15,047,746	0.0%
20	Miscellaneous Charges	$ 13,140,189	$ -	$ 13,140,189	$ 14,495,547	$ 1,355,358	$ -	$ 1,355,358	$ 14,495,547	10.3%
21	**TOTAL**	**$ 245,357,482**	**$ 23,607,335**	**$ 268,964,817**	**$ 330,679,959**	**$ 61,715,142**	**$ (0)**	**$ 61,715,142**	**$ 330,679,959**	**22.9%**

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BASE RATES AND REVENUES
AT
PRESENT AND PROPOSED RATES

Peoples Gas System
Base Rates and Revenues at Present and Proposed Rates

Line No.	Current Rate	Test Year Billing Units	Current Charge	Current Revenue	Proposed Charge	Proposed Revenue	Base Revenue Increase
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	**Residential Service (RS)**						
2	RS-1 Customer Charge	1,250,869	$ 11.40	$ 14,259,903	$ 16 20	$ 20,264,073	42.1%
3	RS-2 Customer Charge	2,247,340	$ 14 25	$ 32,024,601	$ 19 20	$ 43,148,936	34.7%
4	RS-3 Customer Charge	1,104,187	$ 19.01	$ 20,990,590	$ 26 20	$ 28,929,693	37.8%
5	Distribution Charge	78,899,286	$ 0.25465	$ 20,091,703	$ 0.34456	$ 27,185,538	35.3%
6	Cast Iron / Bare Steel Replacement Rider	78,899,286	$ 0.12635	$ 9,968,925	$ 0.02199	$ 1,734,995	-82.6%
7	**TOTAL Residential Service BASE REVENUE**			$ 97,335,722		$ 121,263,235	24.6%
8	**Residential Standby Generator (RS-SG)**						
9	Customer Charge	10,797	$ 19.01	$ 205,253	$ 27.74	$ 299,511	45.9%
10	Distribution Charge	-	$ 0.25465	$ -	$ 0.34456	$ -	0.0%
11	Cast Iron / Bare Steel Replacement Rider	-	$ 0.12635	$ -	$ 0.02199	$ -	0.0%
12	**TOTAL Residential Standby Generator BASE REVENUE**			$ 205,253		$ 299,511	45.9%

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Peoples Gas System
Base Rates and Revenues at Present and Proposed Rates

Line No.	Current Rate	Test Year Billing Units	Current Charge	Current Revenue	Proposed Charge	Proposed Revenue	Base Revenue Increase
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	**Residential Gas Heat Pump (RS-GHP)**						
2	Customer Charge	60	$ 19.01	$ 1,141	$ 26 20	$ 1,572	37.8%
3	Distribution Charge	30,000	$ 0.09598	$ 2,879	$ 0.09598	$ 2,879	0.0%
4	Cast Iron / Bare Steel Replacement Rider	30,000	$ 0.12635	$ 3,791	$ 0.02199	$ 660	-82.6%
5	**TOTAL Residential Gas Heat Pump BASE REVENUE**			$ 7,811		$ 5,111	-34.6%
6	**Small General Service (SGS)**						
7	Customer Charge	142,302	$ 23.76	$ 3,381,093	$ 32 50	$ 4,624,812	36.8%
8	Distribution Charge	9,367,587	$ 0.32206	$ 3,016,925	$ 0.43539	$ 4,078,554	35.2%
9	Cast Iron / Bare Steel Replacement Rider	9,367,587	$ 0.08742	$ 818,914	$ 0.01522	$ 142,575	-82.6%
10	**TOTAL Small General Service BASE REVENUE**			$ 7,216,933		$ 8,845,940	22.6%
11	**General Service - 1 (GS-1)**						
12	Customer Charge	222,181	$ 33 26	$ 7,389,730	$ 48.00	$ 10,664,674	44.3%
13	Distribution Charge	91,955,232	$ 0.25468	$ 23,419,158	$ 0.34214	$ 31,461,563	34.3%
14	Cast Iron / Bare Steel Replacement Rider	91,955,232	$ 0.04520	$ 4,156,376	$ 0.00787	$ 723,688	-82.6%
15	**TOTAL General Service - 1 BASE REVENUE**			$ 34,965,265		$ 42,849,925	22.5%

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Peoples Gas System
Base Rates and Revenues at Present and Proposed Rates

Line No.	Current Rate	Test Year Billing Units	Current Charge	Current Revenue	Proposed Charge	Proposed Revenue	Base Revenue Increase
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	**General Service - 2 (GS-2)**						
2	Customer Charge	99,564	$ 47 52	$ 4,731,283	$ 92.00	$ 9,159,892	93.6%
3	Distribution Charge	150,397,918	$ 0.21615	$ 32,508,510	$ 0.28758	$ 43,251,433	33.0%
4	Cast Iron / Bare Steel Replacement Rider	150,397,918	$ 0.04316	$ 6,491,174	$ 0.00751	$ 1,129,488	-82.6%
5	**TOTAL General Service - 2 BASE REVENUE**			$ 43,730,967		$ 53,540,813	22.4%
6	**General Service - 3 (GS-3)**						
7	Customer Charge	11,494	$ 142 55	$ 1,638,447	$ 495.00	$ 5,689,450	247.2%
8	Distribution Charge	90,137,454	$ 0.18692	$ 16,848,493	$ 0.23340	$ 21,038,082	24.9%
9	Cast Iron / Bare Steel Replacement Rider	90,137,454	$ 0.03873	$ 3,491,024	$ 0.00674	$ 607,526	-82.6%
10	**TOTAL General Service - 3 BASE REVENUE**			$ 21,977,963		$ 27,335,059	24.4%
11	**General Service - 4 (GS-4)**						
12	Customer Charge	2,016	$ 237 58	$ 478,961	$ 795.00	$ 1,602,720	234.6%
13	Distribution Charge	71,639,159	$ 0.14459	$ 10,358,306	$ 0.19362	$ 13,870,774	33.9%
14	Cast Iron / Bare Steel Replacement Rider	71,639,159	$ 0.02594	$ 1,858,320	$ 0.00452	$ 323,809	-82.6%
15	**TOTAL General Service - 4 BASE REVENUE**			$ 12,695,587		$ 15,797,303	24.4%

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Peoples Gas System
Base Rates and Revenues at Present and Proposed Rates

Line No.	Current Rate	Test Year Billing Units	Current Charge	Current Revenue	Proposed Charge	Proposed Revenue	Base Revenue Increase
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	**General Service - 5 (GS-5)**						
2	Customer Charge	1,980	$ 285.09	$ 564,478	$ 1,695.00	$ 3,356,100	494.5%
3	Distribution Charge	150,361,273	$ 0.10758	$ 16,175,866	$ 0.12817	$ 19,271,804	19.1%
4	Cast Iron / Bare Steel Replacement Rider	150,361,273	$ 0.01089	$ 1,637,434	$ 0.00190	$ 285,686	-82.6%
5	**TOTAL General Service - 5 BASE REVENUE**			$ 18,377,778		$ 22,913,591	24.7%
6	**Commercial Standby Generator (CS-SG)**						
7	Customer Charge	12,324	$ 33 26	$ 409,896	$ 48.00	$ 591,552	44.3%
8	Distribution Charge	1,277,298	$ 0.32206	$ 411,367	$ 0.52937	$ 676,163	64.4%
9	Cast Iron / Bare Steel Replacement Rider	1,277,298	$ 0.04520	$ 57,734	$ 0.00787	$ 10,052	-82.6%
10	**TOTAL Commercial Standby Generator BASE REVENUE**			$ 878,997		$ 1,277,767	45.4%
11	**Commercial Heat Pump (CS-GHP)**						
12	Customer Charge	60	$ 33 26	$ 1,996	$ 48.00	$ 2,880	44.3%
13	Distribution Charge	30,000	$ 0.19605	$ 5,882	$ 0.19605	$ 5,882	0.0%
14	Cast Iron / Bare Steel Replacement Rider	30,000	$ 0.04520	$ 1,356	$ 0.00787	$ 236	-82.6%
15	**TOTAL Commercial Heat Pump BASE REVENUE**			$ 9,233		$ 8,998	-2.6%

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Peoples Gas System
Base Rates and Revenues at Present and Proposed Rates

Line No.	Current Rate	Test Year Billing Units	Current Charge	Current Revenue	Proposed Charge	Proposed Revenue	Base Revenue Increase
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	**Commercial Street Lighting (CSLS)**						
2	Customer Charge	-	$ -	$ -	$ -	$ -	0.0%
3	Distribution Charge	521,118	$ 0.17922	$ 93,395	$ 0.30167	$ 157,206	68.3%
4	Cast Iron / Bare Steel Replacement Rider	521,118	$ 0.07504	$ 39,105	$ 0.01306	$ 6,806	-82.6%
5	**TOTAL Commercial Street Lighting BASE REVENUE**			$ 132,499		$ 164,011	23.8%
6	**Small Interruptible Service (SIS)**						
7	Customer Charge	300	$ 285.09	$ 85,527	$ 1,695.00	$ 508,500	494.5%
8	Distribution Charge	43,370,927	$ 0.06777	$ 2,939,248	$ 0.09002	$ 3,904,251	32.8%
9	**TOTAL Small Interruptible Service BASE REVENUE**			$ 3,024,775		$ 4,412,751	45.9%
10	**Interruptible Service (IS)**						
11	Customer Charge	156	$ 451 39	$ 70,417	$ 1,895.00	$ 295,620	319.8%
12	Distribution Charge	128,823,343	$ 0.03318	$ 4,274,359	$ 0.04691	$ 6,043,103	41.4%
13	**TOTAL Interruptible Service BASE REVENUE**			$ 4,344,775		$ 6,338,723	45.9%

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Peoples Gas System
Base Rates and Revenues at Present and Proposed Rates

Line No.	Current Rate	Test Year Billing Units	Current Charge	Current Revenue	Proposed Charge	Proposed Revenue	Base Revenue Increase
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	**Interruptible Service - Large Volume (ISLV)**						
2	Customer Charge	12	$ 451 39	$ 5,417	$ 2,095.00	$ 25,140	364.1%
3	Distribution Charge	54,522,387	$ 0.00947	$ 516,327	$ 0.01151	$ 627,553	21.5%
4	**TOTAL Interruptible Service - Large Volume BASE REVENUE**			$ 521,744		$ 652,693	25.1%
5	**Wholesale Service - Firm (WHS)**						
6	Customer Charge	156	$ 142 55	$ 22,238	$ 495.00	$ 77,220	247.2%
7	Distribution Charge	1,734,498	$ 0.14192	$ 246,160	$ 0.18413	$ 319,373	29.7%
8	Cast Iron / Bare Steel Replacement Rider	1,734,498	$ 0.03400	$ 58,973	$ 0.00592	$ 10,268	-82.6%
9	**TOTAL Whollesale Service - Firm BASE REVENUE**			$ 327,371		$ 406,861	24.3%
10	**Special Contract Base Revenue**			$ 15,047,746		$ 15,047,746	
11	**Miscellaneous Revenue**			$ 13,140,189		$ 14,495,547	
12	**TOTAL REVENUE**			**$ 273,940,607**		**$ 335,655,585**	

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RATE OF RETURN BY CLASS

Table 1

Rate of Return by Class

	ACOSS Rate of Return	Unitized
Residential Service (RS)	1.1%	0.4
Residential Standby Generator (RS-SG)	1.7%	0.7
Residential Gas Heat Pump (RS-GHP)	(4.7%)	(1.9)
Small General Service (SGS)	7.2%	2.9
General Service - 1 (GS-1)	5.9%	2.3
General Service - 2 (GS-2)	3.9%	1.6
General Service - 3 (GS-3)	2.3%	0.9
General Service - 4 (GS-4)	0.0%	0.0
General Service - 5 (GS-5)	0.9%	0.4
Commercial Standby Generator (CS-SG)	12.8%	5.0
Commercial Heat Pump (CS-GHP)	5.1%	2.0
Commercial Street Lighting (CSLS)	1.5%	0.6
Small Interruptible Service (SIS)	(4.4%)	(1.7)
Interruptible Service (IS)	(6.9%)	(2.7)
Interruptible Service - Large (ISLV)	43.5%	17.1
Wholesale Service - Firm (WHS)	(1.0%)	(0.4)
Special Contract	24.7%	9.7
Overall	2.5%	1.0

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COMPARISON OF

EXISTING CUSTOMER CHARGES

AND

CUSTOMER-RELATED COSTS BY CLASS

Table 2

Comparison of Existing Customer Charges

and Customer-Related Costs by Class

	Existing Customer Charge	ACOSS Customer Cost
Residential Service (RS-1, RS-2, RS-3)	$11.40, $14,25, $19.01	$20.28
Residential Standby Generator (RS-SG)	$19.01	$19.65
Residential Gas Heat Pump (RS-GHP)	$19.01	$43.64
Small General Service (SGS)	$23.76	$26.20
General Service - 1 (GS-1)	$33.26	$38.88
General Service - 2 (GS-2)	$47.52	$53.65
General Service - 3 (GS-3)	$142.55	$155.92
General Service - 4 (GS-4)	$237.58	$545.93
General Service - 5 (GS-5)	$285.09	$133.73
Commercial Standby Generator (CS-SG)	$33.26	$33.15
Commercial Heat Pump (CS-GHP)	$33.26	$32.55
Small Interruptible Service (SIS)	$285.09	$1,438.29
Interruptible Service (IS)	$451.39	$4,093.47
Interruptible Service - Large (ISLV)	$451.39	$17,428.52
Wholesale Service - Firm (WHS)	$142.55	$36.42



BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 20200051-GU

IN RE: PETITION FOR BASE RATE INCREASE BY PEOPLES GAS SYSTEM

PREPARED DIRECT TESTIMONY AND EXHIBIT OF T. MARK WHITAKER

FILED: 06/08/2020

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

T. MARK WHITAKER

POSITION, QUALIFICATION AND PURPOSE

Q. Please state your name, address, occupation and employer.

A. My name is T. Mark Whitaker. My business address is 702 North Franklin Street, Tampa, Florida 33602. I am employed by Peoples Gas System ("Peoples" or the "Company") as the Director of Gas Operations, having held that position since February 2019.

Q. Please describe your duties and responsibilities in that position.

A. As the Director of Gas Operations, I am responsible for all the daily operations. This includes the three service territories (North, Central, and South), the Measurement & Regulation functions, and Gas Control. These service territories include 14 service areas. My responsibilities include developing operating budgets and directing and planning the operation and maintenance of the gas distribution system to ensure maximum efficiency and safety

of gas delivery to Peoples' natural gas customers. I am responsible for organizational and employee development, new business development support, employee training and evaluation compliance, and compensation for all Gas Operations employees.

Q. Please provide a brief outline of your educational background and business experience.

A. I hold a Bachelor of Science in Electrical Engineering Technology (BSEET) from Georgia Southern University and a Master's in Business Administration (MBA) from Georgia State University. My career in the natural gas industry began in 1987. I was employed by Atlanta Gas Light Company in various roles from 1987 to 2004. These roles/responsibilities included: Engineer - Technical Services, Measurement Engineer, Manager – Measurement Operations, Director – Gas Operations Support, Director – Solutions Delivery, Director of Projects – Pipeline Operations, Director of Projects– Capacity Planning. I began my employment at Peoples in January of 2004 as the Manager of Measurement and Telemetry.

I am a member of the Institute of Electrical and Electronic Engineers and have participated and presented in professional industry groups in multiple areas of operations. These groups

include: 1) American Gas Association; 2) Southern Gas Association; 3) South Eastern Gas Association: and 4) Florida Natural Gas Association.

Q. What are the purposes of your prepared direct testimony in this proceeding?

A. My prepared direct testimony addresses the miscellaneous service charges in Peoples' tariff, such as charges for connecting and reconnecting service to a customer or changing the customer's name and/or address, and how the amounts of those charges were developed.

Q. Did you prepare any exhibits in support of your prepared direct testimony?

A. Yes. Exhibit No. (TMW-1) was prepared under my direction and supervision. My Exhibit consists of one document entitled:

Document No. 1 List of Minimum Filing Requirements ("MFR") Sponsored

The information in the MFR schedules listed in Document No. 1 of my exhibit are based on the business records of the Company maintained in the ordinary course of business and are

true and correct to the best of my information and belief.

Q. Please describe the methodology that was used in determining the costs to perform each of the tasks reflected in MFR Schedule E-3.

A. For each identified utility service, the Company performed a time study and cost analysis. The time study involved the capture and review of the detailed tasks involved. The tasks include customer communications, order handling, travel times, and job times. This incorporated a review and analysis of the labor and material costs required to complete each activity which were integrated into a per service cost.

Q. What labor and material costs were used in developing the cost of each identified task?

A. The Company used payroll and purchasing data as the basis for labor and material costs. As detailed in MFR Schedule E-3, the labor and material costs were adjusted to reflect the 2021 projected test year assumptions. Cost adjustments were based upon year over year cost projections.

Q. Where did you obtain the assumptions used to determine the 2021 projected test year rates and costs?

A. The labor rates and material cost assumptions used for the 2021 projected test year are discussed in Company witness Sean P. Hillary's prepared direct testimony and listed in MFR Schedule G-2 page 10.

Q. Is Peoples proposing any new miscellaneous service charges?

A. No. The Company is not proposing any new miscellaneous service charges in this proceeding.

Q. Is Peoples proposing any changes to the current miscellaneous service charges?

A. Yes. Peoples is proposing to modify several miscellaneous service charges based on the cost of the activities involved as shown in MFR Schedule E-3. The Company reviewed its miscellaneous service charges and the cost involved in performing these services. At the conclusion of this review process, various changes in the miscellaneous service charges are being proposed. These proposed changes are shown on Tariff Sheet Nos. 5.101 and 5.101-1 of the legislative versions of the revised tariff sheets contained in MFR Schedule E-9 sponsored by Company witness Luke A. Buzard.

Q. Please describe the MFR "I" Schedules that you are sponsoring.

A. I am sponsoring MFR Schedules I-1 through I-3. Each requirement is described below.

(1) MFR Schedule I-1 requires the listing of interruptions in service affecting the lesser of 10 percent or 500, or more customer meters in a division. As indicated on the schedule, there were zero interruptions of service meeting these criteria during the 2019 historic base year.

(2) MFR Schedule I-2 requires a summary of notices Peoples has received from the Commission with respect to Rule violations during the period since the last base rate proceeding, but not to exceed five years. As shown on MFR Schedule I-2, between January 1, 2015 and December 31, 2019, Peoples received 66 such notices, all of which were addressed and completed.

(3) MFR Schedule I-3 requires a listing of meters with a rated capacity of: (1) 250 cubic feet / hour (“cfh”) or less which are not included in an approved statistical sampling plan; (2) between 251 cfh and 2500 cfh; and, (3)over 2500 cfh; which have not been tested for accuracy within 120 months of the 2019 historic base year end.

SUMMARY

Q. Please summarize your prepared direct testimony.

A. My prepared direct testimony provides an overview of the data modeling, analytical review, and charge calculations used to determine Peoples' cost of performing the activities for which miscellaneous service charges are provided in Peoples' tariff. The miscellaneous service charges cover activities, such as, providing the initial service connection for a customer, reconnecting a previously disconnected customer, and providing for final notice of termination. Peoples is proposing changes to several miscellaneous service charges based on the cost of the activities involved as shown in MFR Schedule E-3.

Q. Does this conclude your prepared direct testimony?

A. Yes, it does.

PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU
WITNESS: WHITAKER

EXHIBIT

OF

T. MARK WHITAKER

PEOPLES GAS SYSTEM
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LIST OF MINIMUM FILING REQUIREMENTS SPONSORED BY T. MARK WHITAKER

MFR Schedule	Page No.	MFR Title
E-3	P. 1a – b	Cost Study - Connections and Reconnections - Residential
E-3	P. 2a – b	Cost Study - Connections and Reconnections - Commercial
E-3	P. 3a – b	Cost Study - Connections and Reconnections – Residential After Disconnection for Cause
E-3	P. 4a – b	Cost Study - Connections and Reconnections – Commercial After Disconnection for Cause
E-3	P. 5a – b	Cost Study - Connections and Reconnections – Cost of Temporary Disconnect at Customer Request
E-3	P. 6	Cost Study - Administrative Cost for Opening an Account When Meter is Left on
E-3	P. 7	Cost Study - Trip/Collection at Customer Premises Charge
E-3	P. 8	Cost Study - Failed Trip Charge
E-3	P. 9	Cost Study - NCTS Service Termination
E-3	P. 10	Cost Study – ITS Administration Fee
I-1	P. 1	Customer Service - Interruptions - Services Affecting 500 or More Division Meters
I-2	P. 1 - 2	Notification of Commission Rule Violations - Summary
I-3	P. 1 - 3	Meter Testing - Periodic Testing - Meters with Rated Capacity of 250 cfh or Less



BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 20200051-GU

IN RE: PETITION FOR BASE RATE INCREASE BY PEOPLES GAS SYSTEM.

PREPARED DIRECT TESTIMONY AND EXHIBIT OF LUKE A. BUZARD

FILED: 06/08/2020

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

LUKE A. BUZARD

Q. Please state your name, address, occupation and employer.

A. My name is Luke A. Buzard. My business address is 702 North Franklin Street, Tampa, Florida 33602. I am employed by Peoples Gas System ("Peoples" or the "Company") as the Vice President of Pipeline Safety & Regulatory Affairs.

Q. Please describe your duties and responsibilities in that position.

A. I am responsible for overseeing all aspects of the rates, compliance and regulatory matters under the jurisdiction of the Florida Public Service Commission ("Commission") for Peoples. I have also coordinated the preparation and filing of Peoples' request in this base rate proceeding. My duties also include responsibility for Peoples' safety and compliance programs, including requirements set by the Pipeline and Hazardous Materials Safety Administration (PHMSA), an agency of the Department of Transportation.

Q. Please provide a brief outline of your educational background and business experience.

A. I received my Bachelor of Science degree, with a concentration in Accounting, and my Masters of Accountancy from the College of Business Administration at the University of South Florida. Prior to my current position, my role was Director, Pipeline Safety & Operational Services, where my responsibilities included technical training, compliance, standards & technical services and employee and contractor safety. I have also previously served as the Director of Internal Audit for TECO Energy. I am a Certified Public Accountant in the State of Florida and a Certified Internal Auditor through the Institute of Internal Auditors.

Q. What is the purpose of your prepared direct testimony in this proceeding?

A. The purpose of my prepared direct testimony is to present and support the tariff modifications proposed as part of Peoples' request for an increase in base rates in this proceeding. My prepared direct testimony will describe proposed changes to Peoples' tariff, including changes to its Rules and Regulations, Rate Schedules, Standard Forms, as well as describe one new proposed tariff.

Q. Did you prepare any exhibits in support of your prepared direct testimony?

A. Yes. My Exhibit No. (LAB-1) consists of 1 document, entitled:

Document No. 1. List of Sponsored Minimum Filing Requirements ("MFRs")

The information in the MFR schedules listed in Document No. 1 of my exhibit are based on the business records of the company maintained in the ordinary course of business and are true and correct to the best of my information and belief.

Q. What are Peoples' proposed tariff revisions?

A. Peoples is proposing revisions to the following Sections of its tariff:

1. Territory Served
2. Rules and Regulations
3. Counties and Communities Served
4. Rate Schedules and Riders
5. Standard Forms

Territory Served

Q. Please describe the revisions proposed to the territory

served section of the tariff.

A. The proposed change to the territory served is an updated map that reflects the new areas served by Peoples since its last base rate increase request in 2008.

Rules and Regulations

Q. Please describe the proposed changes to the miscellaneous charges section of the tariff.

A. The proposed changes to Miscellaneous Service Charges reflect the results of the cost analyses performed for these services as supported by Peoples' Witness T. Mark Whitaker in his prepared direct testimony.

Q. Please describe the proposed changes to the Quality section of the tariff.

A. Peoples proposes to modify its gas quality specification to allow Peoples, on a case by case basis, to adjust or waive the gas quality specification in order to better support the development of Renewable Natural Gas ("RNG") in Florida. Safety and operational issues will be of paramount importance in any decision to adjust or waive gas quality specifications. This modification provides greater flexibility for the

Company to allow direct injection of RNG into Peoples' system while maintaining all quality and safety standards on a system wide basis. The Company's efforts related to RNG are discussed further in Peoples' Witness Timothy O'Connor's prepared direct testimony.

Q. Is Peoples' proposing revisions to the Rules and Regulations section of its tariff?

A. Yes. Peoples is proposing revisions to Section 5, Rules and Regulations, Article VI: Main and Service Extensions of its Tariff. The Company is proposing revisions to its Maximum Allowable Construction Cost ("MACC"), which is the maximum capital cost to be incurred by the Company for an extension of main and service facilities to a customer. Where the facilities to be installed require an investment by the Company in excess of the MACC, the customer is required to pay a construction deposit in an amount equal to the excess of the estimated construction cost over the MACC. Currently, the MACC shall equal to four times the estimated annual revenue to be derived from the facilities, less the cost of gas. Peoples proposes to increase the MACC from four to 10 times the estimated annual revenue to be derived from the facilities, less the cost of natural gas.

Q. How have construction costs changed since the Company's last base rate proceeding in 2008?

A. As demonstrated in Peoples' witness Richard F. Wall's prepared direct testimony, the cost of construction has increased significantly since Peoples' last base rate proceeding, in 2008. The construction cost increases are significant enough to justify an increase to the calculation of the MACC which would provide a benefit to Peoples' customers when expanding natural gas service to a home or business.

Q. Is Peoples proposing any other revisions to the Rules and Regulations of the Tariff?

A. Yes. There are several administrative changes to the Rules and Regulations changes to the tariff. The clean and legislative versions of these changes are included in MFR E-9.

Counties and Communities Served

Q. Please describe the revisions proposed to the counties and communities served section of the tariff.

A. The proposed changes to the counties and communities served

is an updated list that reflects the new areas to which Peoples has extended service in response to customer demand.

Rate Schedules

Q. Please describe the substantive revisions to the rate schedules and riders being proposed by Peoples.

A. Peoples proposes the following the revisions to the rate schedules and riders as filed with this Commission pursuant to the file and suspend provisions of Section 366.06, *Florida Statues*. The rate schedules and riders in Section 7 of the tariff reflect the new rates developed and supported by Expert witness Daniel P. Yardley's prepared direct testimony.

Q. Please describe other substantive proposed revisions to the rate schedules.

A. Peoples proposes the following additional revisions to the rate schedules:

1. Removing the Natural Gas Vehicle Service-1 rate schedule tariff. As described in Witness Yardley's direct testimony, this tariff has been closed to new customers since 2013 and existing customers will be shifted to the otherwise applicable rate schedule upon approval of new tariff rates.

2. Modifications to Natural Gas Vehicle Service-2 ("NGV-2") tariff to remove the 1.6 percent factor from the calculation. This change will provide greater flexibility to structure the facility fee based on customer needs and project specific requirements. With this change, the NGV-2 tariff facility fee will be determined in a manner consistent with the RNG tariff. The tariff change will encourage expanded use of natural gas as a transportation fuel.

3. Renewable Natural Gas Service. The proposed changes for this tariff are to support the development of RNG in Florida. The modifications will revise and clarify the types of utilized equipment, the capture of renewable natural gas and the ownership of renewable natural gas. As the RNG market in Florida begins to grow, there has been a broadening of the types of business structures for RNG projects that were not contemplated when the RNG tariff was originally added. Therefore, the Company seeks to adjust this tariff to make it applicable to the emerging business structures in the RNG arena.

4. As described in Expert witness Yardley's direct testimony, Peoples is proposing that the Cast Iron / Bare Steel Rider ("CI/BSR") rates are applicable to the

Small Interruptible Service, Interruptible Service, and Interruptible Service – Large Volume rate classes effective January 1, 2021 as these rate classes also derive a benefit from a safer and more reliable natural gas system. The proposed rates for these rate classes, along with the other rate classes, will be calculated in the annual CI/BSR projection filing due September 2020.

5. Individual Transportation Service. Peoples is proposing to make changes to its penalty calculations by changing the references from FTS-2 to FTS-3. Additionally, Peoples is proposing to change its Alert Day tolerance from 6 percent to 4.17 percent to better align with upstream capacity contracts.

Q. Is Peoples proposing any new tariffs?

A. Yes, Peoples proposes to issue a new tariff for virtual natural gas pipeline services. The Virtual Pipeline Natural Gas Service tariff ("VPNGS") is designed to serve customers that are interested in natural gas supply that cannot be served via pipeline by the Company due to the customer's need for gas versus the time it takes to construct the pipeline, the economic feasibility of constructing a pipeline to their location, or due to a customer's intermittent demand or

temporary need for gas service. The VPNGS can be a temporary or interim service that allows Peoples to deliver natural gas to customers until the pipeline system exists to serve directly or can be a longer-term solution when a pipeline option does not exist.

Standard Forms

Q. Is Peoples proposing revisions to its Standard Forms?

A. Yes, Peoples is proposing to modernize the following Standard Forms:

1. Gas Service Agreement
2. Construction Deposit Agreement
3. Gas Bill
4. Final Notice
5. Notice and Affidavit
6. Nomination
7. Firm Delivery and Operational Balancing Agreement
8. Data Access Agreement
9. Access Form

Additionally, Peoples proposes to remove the following outdated forms, as they are no longer in effect:

1. Miscellaneous Receipt
2. Customer’s Meter Reading Card

3. Customer Service Order

4. Auto Pay

5. Contract for Interruptible Natural Gas Service

Q. What are the benefits of the proposed administrative revisions to the tariff?

A. These administrative revisions are necessary to maintain an accurate, up to date tariff.

SUMMARY

Q. Please summarize your prepared direct testimony.

A. The proposed revisions to Peoples' existing tariff sheets are necessary to address current and anticipated operational, business and customer needs. Taken together with the prepared direct testimony of other Peoples' witnesses, these proposed tariff revisions will permit Peoples to recover its prudent costs of providing safe and reliable natural gas utility service.

Q. Does this conclude your prepared direct testimony?

A. Yes, it does.

PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU
FILED: 06/08/2020

EXHIBIT

OF

LUKE A. BUZARD

PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU
EXHIBIT NO. (LAB-1)
FILED: 06/08/2020

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PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU
EXHIBIT NO. (LAB-1)
DOCUMENT NO. 1
FILED: 06/06/2020

List of Minimum Filing Requirements Sponsored

Sponsored by Luke A. Buzard

MFR Schedule	Page No.	MFR Title
E-9	P. 1	COST STUDY - TARIFF SHEETS

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 20200051-GU



IN RE: PETITION FOR BASE RATE INCREASE BY PEOPLES GAS SYSTEM.

MINIMUM FILING REQUIREMENT

SCHEDULES A – E, G - I

(Not Including Proposed Tariff – Legislative Version)

FILED: 06/08/2020

PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU

MINIMUM FILING REQUIREMENTS
INDEX
SCHEDULE A - EXECUTIVE SUMMARY

SCHEDULE	REFERENCE PAGE	WITNESS	TITLE	BATES STAMP PAGE
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A-3	p. 1 of 1	HILLARY	EXECUTIVE SUMMARY - ANALYSIS OF JURISDICTIONAL RATE BASE	3
A-4	p. 1 of 1	HILLARY	EXECUTIVE SUMMARY - ANALYSIS OF JURISDICTIONAL N. O. I.	4
A-5	p. 1 of 1	HILLARY	EXECUTIVE SUMMARY - OVERALL RATE OF RETURN COMPARISON	5
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SCHEDULE A-1 | EXECUTIVE SUMMARY | PAGE 1 OF 1

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO. 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE MAGNITUDE OF CHANGE - PRESENT vs PRIOR RATE CASE.

TYPE OF DATA SHOWN:
HISTORIC BY LAST CASE: 12/31/07
PROJECTED TY LAST CASE: 12/31/09
PROJECTED TY CURRENT CASE: 12/31/21

WITNESS: S. HILLARY

		LAST RATE CASE								CURRENT RATE CASE		
		REQUESTED				AUTHORIZED				REQUESTED		
		(1)*	(2)*	(3)*	(4)*	(5)*	(6)*	(7)*	(8)*	(9)	(10)**	(11)
LINE NO.	ITEM	HISTORICAL N\A	ATTRITION N\A	TOTAL N\A	PROJECTED TEST YEAR 12/31/09	HISTORICAL N\A	ATTRITION N\A	TOTAL	PROJECTED TEST YEAR 12/31/09	PROJECTED TEST YEAR 12/31/21	DOLLAR OR PERCENT DIFFERENCE	PERCENTAGE CHANGE
1	DOCKET NUMBER				080318-GU				080318-GU	20200051-GU		
2	HISTORICAL DATA OR TEST YEAR				12/31/09				12/31/09	12/31/21		
3	PROJECTED TEST YEAR											
4	RATE INCREASE - PERMANENT				$26,488,091				$19,152,366	$85,324,894	$66,172,528	345 51%
5	RATE INCREASE - NTER M				$3,748,000				$2,380,000	$0	($2,380,000)	-100.00%
6	JURISDICTIONAL RATE BASE BEFORE RATE RELIEF				$563,599,436				$560,049,387	$1,578,725,509	$1,018,676,122	181 89%
7	JURISDICTIONAL NET OPERAT NG INCOME BEFORE RATE RELIEF				$33,944,697				$36,063,515	$40,779,039	$4,715,524	13.08%
8	RATE OF RETURN BEFORE RATE RELIEF				6.02%				6.44%	2.58%	-3 86%	-59 89%
9	SYSTEM CAPITALIZATION				$563,599,436				$560,049,387	$1,578,725,509	$1,018,676,122	181 89%
10	OVERALL RATE OF RETURN				8 88%				8.52%	6.63%	-1 89%	-22 21%
11	COST OF LONG-TERM DEBT				7 20%				7.20%	4.47%	-2.73%	-37 91%
12	COST OF PREFERRED STOCK				N/A				N/A	N/A	N/A	N/A
13	COST OF SHORT-TERM DEBT				4 50%				3.02%	2.80%	-0 22%	-7 28%
14	COST OF CUSTOMER DEPOSITS				6.65%				6.65%	2.51%	-4.14%	-62 26%
15	COST OF COMMON EQUITY				11 50%				10.75%	10.75%	0.00%	0.00%
16	NUMBER OF CUSTOMERS - AVERAGE				338,790				338,790	425,508	86,718	25.60%
17	DATE NEW PERMANENT RATES EFFECTIVE				4/12/2009				6/18/2009	1/1/2021 (A)		

(A) AS DETERM NED BY THE "F LE AND SUSPEND" PROVISIONS OF SECTION 366.06 (4), FLORIDA STATUTES.

* IF COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, COMPLETE COLUMNS (1) - (3) AND COLUMNS (5) - (7) UNDER THE HEADING "LAST RATE CASE". F THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, COMPLETE COLUMNS (4) AND (8) UNDER THE HEADING "LAST RATE CASE".

** IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, THIS CALCULATION W LL BE THE DIFFERENCE BETWEEN COLUMN (9) AND COLUMN (7). F THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, THIS CALCULATION W LL BE THE D FFERENCE BETWEEN COLUMN (9) AND COLUMN (8).

SUPPORT NG SCHEDULES: F-7, G-1 p.1, G-2 p.8, G-3 p.2, G-5

RECAP SCHEDULES:

SCHEDULE A-2 | EXECUTIVE SUMMARY | PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO. 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING AN ANALYSIS OF PERMANENT RATE INCREASE REQUESTED

TYPE OF DATA SHOWN:
PROJECTED TY LAST CASE: 12/31/09
PROJECTED TY CURRENT CASE: 12/31/21

WITNESS: S. HILLARY

LINE NO.	DESCRIPTION	INCREASE IN GROSS REVENUE DOLLARS	% OF TOTAL
1	RESTORE ADJUSTED NET OPERATING INCOME TO PREVIOUSLY ALLOWED OVERALL RATE OF RETURN OF 8.52%	$ 28,579,557	33.49%
2	DECREASE IN REQUESTED OVERALL RATE OF RETURN FROM 8.52% TO 6.63%	(23,931,992)	-28.05%
3	EFFECT OF PROJECTED TEST YEAR	80,677,329	94.55%
4	TOTAL PERMANENT RATE INCREASE REQUESTED	$85,324,894	100.00%

5 Totals may be affected due to rounding.

SUPPORTING SCHEDULES: D-1 p.1, G-3 p.2, G-5

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO. 20200051-GU

EXPLANATION: PROV DE A SCHEDULE SHOW NG AN ANALYSIS OF JURISDICTIONAL RATE BASE

TYPE OF DATA SHOWN:
HISTORIC BY LAST CASE: 12/31/07
PROJECTED TY LAST CASE: 12/31/09
PROJECTED TY CURRENT CASE: 12/31/21

WITNESS: S. H LLARY

		RATE BASE DETERMINED BY COMMISSION N LAST RATE CASE				RATE BASE REQUESTED BY COMPANY N CURRENT RATE CASE		
		(1)*	(2)*	(3)*	(4)*	(5)	(6)**	(7)**
L NE NO.	ITEM	HISTORIC N\A	ATTRITION N\A	TOTAL	PROJECTED TEST YEAR 12/31/09	PROJECTED TEST YEAR 12/31/21	DOLLAR DIFFERENCE	PERCENT DIFFERENCE
	UT LITY PLANT							
1	PLANT IN SERVICE	$0	$0	$0	$986,863,870	$2,264,926,587	$1,278,062,717	129 51%
2	CONSTRUCTION WORK N PROGRESS	0	0	0	18,249,444	154,563,081	136,313,637	746 95%
3	UTILITY PLANT ACQUISITION ADJUSTMENT	0	0	0	2,301,671	2,084,900	(216,771)	-9.42%
4	GROSS UT LITY PLANT	0	0	0	1,007,414,985	2,421,574,568	1,414,159,583	140 38%
	DEDUCTIONS							
5	ACCUMULATED DEPRECIATION	0	0	0	(412,509,168)	(795,890,364)	(383,381,196)	92 94%
6	ACCUMULATED AMORTIZATION	0	0	0	(13,925,764)	(21,334,035)	(7,408,271)	53 20%
7	L MITED TERM UTILITY PLANT	0	0	0	0	0	0	0.00%
8	ACQUISITION ADJUSTMENT	0	0	0	(1,520,168)	(2,148,582)	(628,414)	41 34%
9	CUSTOMER ADVANCES FOR CONSTRUCTION	0	0	0	(7,916,127)	(11,423,077)	(3,506,950)	44 30%
10	TOTAL DEDUCTIONS	0	0	0	(435 871 227)	(830 796 058)	(394 924 831)	90.61%
11	NET UTILITY PLANT	0	0	0	571,543,758	1,590,778,510	1,019,234,752	178 33%
12	ALLOWANCE FOR WORKING CAPITAL	0	0	0	(11,494,371)	(12,053,001)	(558,630)	4 86%
13	RATE BASE	$0	$0	$0	$560 049 387	$1 578 725 509	$1 018 676 122	181 89%

* F THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, COMPLETE COLUMNS (1) - (3).
F THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, COMPLETE COLUMN (4).

** F THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (5) AND COLUMN (3). F THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, THIS CALCULATION W LL BE THE DIFFERENCE BETWEEN COLUMN (5) AND COLUMN (4).

SUPPORTING SCHEDULES: G-1 p.1

RECAP SCHEDULES:

SCHEDULE A-4 | EXECUTIVE SUMMARY | PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING AN ANALYSIS OF JURISDICTIONAL NET OPERATING NCOME

TYPE OF DATA SHOWN:

COMPANY: PEOPLES GAS SYSTEM

PROJECTED TY LAST CASE: 12/31/09
PROJECTED TY CURRENT CASE: 12/31/21

DOCKET NO. 20200051-GU

WITNESS: S. HILLARY

LINE NO.	ITEM	NET OPERATING INCOME AS DETERMINED BY COMMISSION N LAST RATE CASE (1)* HISTORIC N/A	(2)* ATTRITION N/A	(3)* TOTAL	(4)* PROJECTED TEST YEAR 12/31/09	NOI REQUESTED BY COMPANY IN CURRENT CASE (5) PROJECTED TEST YEAR 12/31/21	(6)** DOLLAR D FFERENCE	(7) PERCENT DIFFERENCE
1	OPERATING REVENUES (A)	$0	$0	$0	$171,474,802	$330,679,959	$159,205,157	92.84%
	OPERATING REVENUE DEDUCTIONS:							
2	COST OF GAS				0	0		
3	OPERAT NG & MA NTENANCE EXPENSE	0	0	0	72,124,723	121,397,579	49,272,856	68.32%
4	DEPRECIATION & AMORTIZATION	0	0	0	43,051,093	56,615,935	13,564,842	31.51%
5	AMORTIZATION - OTHER	0	0	0	640,000	1,000,000	360,000	56.25%
6	TAXES OTHER THAN INCOME	0	0	0	10,831,776	21,531,041	10,699,265	98.78%
7	INCOME TAXES (FEDERAL & STATE)	0	0	0	9,192,521	12,803,897	3,611,376	39.29%
8	DEFERRED TAXES (FEDERAL & STATE)	0	0	0	0	12,693,245	12,693,245	
9	INTEREST SYNCHRONIZATION	0	0	0	51,495	0	(51,495)	-100.00%
10	GA N ON SALE OF PROPERTY	0	0	0	(480,321)	0	480,321	-100.00%
11	TOTAL OPERATING REVENUE DEDUCTIONS	0	0	0	135,411,287	226,041,697	90,630,410	66.93%
12	NET OPERATING NCOME	$0	$0	$0	$36,063,515	$104,638,261	$68,574,746	190.15%

(A) EXCLUDES FUEL AND CONSERVATION REVENUE.

* F THE COMPANY'S LAST RATE CASE NCLUDED A HISTORIC AND ATTRITION YEAR, COMPLETE COLUMNS (1) - (3). F THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, COMPLETE COLUMN (4).

** F THE COMPANY'S LAST RATE CASE NCLUDED A HISTORIC AND ATTRITION YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (5) AND COLUMN (3). IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, THIS CALCULATION W LL BE THE DIFFERENCE BETWEEN COLUMN (5) AND COLUMN (4).

SUPPORTING SCHEDULES: G-2 p.1

RECAP SCHEDULES:

SCHEDULE A-5 | EXECUTIVE SUMMARY | PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO. 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING OVERALL RATE OF RETURN COMPARISON

TYPE OF DATA SHOWN:
PROJECTED TY LAST CASE: 12/31/09
PROJECTED TY CURRENT CASE: 12/31/21

WITNESS: S. HILLARY

LINE NO.	ITEM	PROJECTED TEST YEAR 12/31/09 (AUTHORIZED) DOLLARS	RATIO	EMBEDDED COST	WEIGHTED COST	PROJECTED TEST YEAR 12/31/21 (REQUESTED) DOLLARS	RATIO	EMBEDDED COST	WEIGHTED COST
		DOCKET NO. 080318-GU ORDER NO. PSC-10-0208-S-GU LAST RATE CASE (AUTHORIZED)							
1	LONG-TERM DEBT	$221,637,780	39.57%	7.20%	2.85%	$506,325,941	32.07%	4.47%	1.43%
2	SHORT-TERM DEBT	3,438,768	0.61%	3.02%	0.02%	99,010,902	6.27%	2.80%	0.18%
3	CUSTOMER DEPOSITS	36,128,943	6.45%	6.65%	0.43%	25,962,434	1.64%	2.51%	0.04%
4	COMMON EQUITY	272,192,768	48.60%	10.75%	5.22%	730,962,783	46.30%	10.75%	4.98%
5	TAX CREDITS	7,862	0.00%		0.00%	0	0.00%		0.00%
6	DEFERRED TAXES	26,643,266	4.76%		0.00%	216,463,449	13.71%		0.00%
7	TOTAL CAPITALIZATION	$560,049,387	100.00%		8.52%	$1,578,725,509	100.00%		6.63%

SUPPORTING SCHEDULES: G-3 p. 2

RECAP SCHEDULES:

SCHEDULE A-6 | EXECUTIVE SUMMARY | PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO. 20200051-GU

EXPLANATION: PROV DE A SUMMARY OF FINANCIAL NDICATORS AS SPEC FIED BELOW FOR THE HISTORIC DATA BASE YEAR OF THE LAST RATE CASE, HISTORIC DATA BASE YEAR FOR THIS CASE, AND THE YEAR MMEDIATELY FOLLOWING THE PRESENT HISTORIC DATA BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BY LAST CASE: 12/31/07
HIS. BASE YR DATA CURRENT: 12/31/19
BASE YR + 1 CURRENT CASE: 12/31/20
PROJECTED TY CURRENT CASE: 12/31/21
WITNESS: S. H LLARY

LINE NO.	INDICATORS	(1) DATA FROM HISTORIC BASE YR OR TY RELATED TO COMPANY'S PRIOR CASE	(2) DATA FROM HISTORIC BASE YEAR RELATED TO COMPANY'S CURRENT CASE	(3) YEAR AFTER CURRENT HISTORIC BASE YEAR WITHOUT ANY RATE NCREASE	(4) PROJECTED TEST YEAR WITHOUT ANY RATE INCREASE	(5) PROJECTED TEST YEAR INCLUDING REQUESTED RATE INCREASE
	INTEREST COVERAGE RATIOS:					
1	INCLUDING AFUDC IN INCOME BEFORE NTEREST CHARGES	N/A	5.10	4.14	1.94	5.06
2	EXCLUDING AFUDC FROM INCOME BEFORE NTEREST CHARGES	3 25	5.06	3.96	1.87	4.99
	OTHER FINANCIAL RATIOS:					
3	AFUDC AS A PERCENT OF INCOME AVA LABLE FOR COMMON	N/A	1.08%	6.90%	8.91%	2.15%
4	PERCENT OF CONSTRUCTION FUNDS GENERATED NTERNALLY	36.31%	22.61%	14.99%	22.99%	29.04%
	PREFERRED DIV DEND COVERAGE:					
5	INCLUDING AFUDC		Not Applicable - Peoples Gas has no Preferred Dividends			
6	EXCLUDING AFUDC		Not Applicable - Peoples Gas has no Preferred Dividends			
	RATIO OF EARN NGS TO FIXED CHARGES:					
7	INCLUDING AFUDC	N/A	5.02	4.08	1.92	5.00
8	EXCLUDING AFUDC	1.40	4.98	3.90	1.85	4.93
	EARN NGS PER SHARE:					
9	INCLUDING AFUDC					
10	EXCLUDING AFUDC		Not Applicable - Peoples Gas has no publically traded stock			
11	DIVIDENDS PER SHARE					

12 Totals may be affected due to rounding.

SUPPORT NG SCHEDULES: D-11 p.1-3, G-3 p.9-11

RECAP SCHEDULES:

PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU

MINIMUM FILING REQUIREMENTS
INDEX

SCHEDULE B - RATE BASE

SCHEDULE	REFERENCE PAGE	WITNESS	TITLE	BATES STAMP PAGE
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PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU

MINIMUM FILING REQUIREMENTS
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE BALANCE SHEETS BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

LINE NO.	ASSETS	(1) Dec-18	(2) Jan-19	(3) Feb-19	(4) Mar-19	(5) Apr-19	(6) May-19	(7) Jun-19	(8) Jul-19	(9) Aug-19	(10) Sep-19	(11) Oct-19	(12) Nov-19	(13) Dec-19	13 MONTH AVERAGE
1	GAS PLANT IN SERV.	$1,762,065,909	$1,774,055,286	$1,792,772,517	$1,809,184,901	$1,821,273,988	$1,834,439,002	$1,850,083,697	$1,862,268,773	$1,870,726,053	$1,889,758,329	$1,900,765,043	$1,924,455,135	$1,940,875,543	$1,848,671,090
2	PROPERTY HELD FOR FUT.USE	$1,939,552	$1,939,552	$1,939,552	$1,939,552	$1,939,552	$1,939,552	$1,939,552	$1,939,552	$1,939,552	$1,939,552	$1,939,552	$1,939,552	$1,939,552	$1,939,552
3	CWIP	$32,694,181	$37,233,262	$30,935,390	$31,118,917	$32,041,116	$37,503,290	$39,013,136	$43,393,051	$55,128,155	$55,798,695	$62,985,743	$59,495,069	$71,222,206	$45,274,016
4	GAS PLANT ACQ. ADJ.	$5,031,897	$5,031,897	$5,031,897	$5,031,897	$5,031,897	$5,031,897	$5,031,897	$5,031,897	$5,031,897	$5,031,897	$5,031,897	$5,031,897	$5,031,897	$5,031,897
5	GROSS UTILITY PLANT	$1,801,731,539	$1,818,259,997	$1,830,679,356	$1,847,275,267	$1,860,286,552	$1,878,913,741	$1,896,068,282	$1,912,633,273	$1,932,825,656	$1,952,528,473	$1,970,722,234	$1,990,921,653	$2,019,069,198	$1,900,916,555
6	ACCUM. PROVISION FOR DEPR.	($758,129,250)	($760,427,698)	($762,641,738)	($765,354,786)	($767,752,145)	($769,711,855)	($770,920,022)	($772,946,633)	($775,402,834)	($778,136,929)	($780,280,564)	($783,184,963)	($784,450,415)	($771,487,679)
7	NET PLANT	$1,043,602,289	$1,057,832,299	$1,068,037,618	$1,081,920,481	$1,092,534,407	$1,109,201,887	$1,125,148,260	$1,139,686,640	$1,157,422,822	$1,174,391,543	$1,190,441,670	$1,207,736,690	$1,234,618,783	$1,129,428,876
8	OTHER INVESTMENTS	$1,195,218	$1,451,866	$823,644	$1,284,772	$1,701,879	$1,022,397	$1,256,932	$1,595,862	$1,079,865	$1,299,029	$1,496,620	$673,251	$902,043	$1,214,106
9	SINKING FUNDS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
10	NON UTILITY PROPERTY	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
11	TOTAL PROPERTY & INVEST.	$1,195,218	$1,451,866	$823,644	$1,284,772	$1,701,879	$1,022,397	$1,256,932	$1,595,862	$1,079,865	$1,299,029	$1,496,620	$673,251	$902,043	$1,214,106
12	CASH	$8,481,815	$9,183,224	$8,750,163	$8,471,542	$8,031,729	$8,438,438	$8,121,366	$7,908,716	$8,508,869	$8,534,657	$7,780,838	$8,085,637	$8,303,869	$8,353,913
13	SPECIAL DEPOSITS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
14	WORKING FUNDS	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000
15	TEMP CASH INVESTMENTS	$2,950	$2,950	$2,950	$2,950	$2,950	$2,950	$2,950	$2,950	$2,950	$2,950	$2,950	$2,950	$2,950	$2,950
16	NOTES RECEIVABLE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
17	CUST. ACCTS. REC.-GAS	$29,542,589	$32,582,159	$32,195,814	$29,074,434	$27,185,464	$25,642,351	$23,881,225	$21,407,371	$20,163,177	$23,570,157	$20,921,762	$25,051,048	$28,445,716	$26,127,944
18	OTHER ACCOUNTS RECEIVABLE	$2,653,973	$2,331,803	$2,227,547	$1,943,320	$1,737,126	$1,704,747	$1,711,319	$1,624,264	$1,471,183	$1,369,293	$1,167,125	$1,141,355	$1,394,531	$1,729,045
19	ACCUM. PROV. UNCOLLECT. ACCTS.	($248,774)	($268,023)	($261,912)	($260,675)	($260,922)	($252,490)	($230,231)	($41,516)	($32,341)	$1,258	($14,361)	($32,957)	($36,809)	($149,212)
20	RECEIVABLE ASSOC. COMPANIES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
21	RECEIVABLE ASSOC. CO. SERVICES	$713,313	$3,029,001	$922,457	$2,538,943	$985,414	$2,162,612	$793,871	$899,725	$1,123,644	$3,093,513	$2,962,537	$790,711	$1,028,391	$1,618,779
22	FUEL STOCK	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
23	PLANT & OPER.MATERIAL & SUPPL.	$2,073,130	$2,183,604	$2,363,789	$2,385,549	$2,474,716	$2,512,819	$2,780,055	$2,687,238	$2,783,190	$2,571,702	$2,738,671	$2,709,385	$2,401,229	$2,512,698
24	MERCHANDISE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
25	STORES EXPENSE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
26	PREPAYMENTS	$619,354	$2,100,330	$2,804,733	$2,555,791	$2,236,028	$1,973,525	$1,716,837	$1,570,580	$1,545,094	$1,550,635	$1,228,479	$967,258	$1,409,779	$1,713,725
27	UNBILLED REVENUE & MISC	$15,400,696	$16,928,492	$14,775,235	$15,319,771	$15,017,370	$13,805,729	$12,437,552	$12,103,068	$11,409,971	$11,774,779	$11,943,439	$14,474,126	$15,620,868	$13,923,931
28	DERIVATIVES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
29	TOTAL CURR.& ACCR. ASSETS	$59,264,046	$68,098,540	$63,805,776	$62,056,625	$57,434,874	$56,015,682	$51,239,944	$48,187,395	$47,000,738	$52,493,944	$48,756,440	$53,214,511	$58,595,525	$55,858,772
30	UNAMORT. DD&E	$2,027,978	$2,020,072	$2,012,183	$2,018,048	$2,010,105	$2,002,161	$1,994,217	$2,205,579	$2,242,160	$2,244,444	$2,235,757	$2,227,071	$2,233,061	$2,113,295
31	DEFERRED TAX ASSET	$53,579,534	$53,810,179	$53,025,246	$53,554,504	$53,675,832	$53,712,965	$53,733,761	$54,023,538	$54,120,208	$53,966,608	$54,087,865	$54,371,823	$54,966,422	$53,894,499
32	OTHER DEFERRED/MISC.	$58,277,144	$58,080,182	$58,864,521	$58,624,363	$59,133,600	$59,790,012	$59,988,541	$60,019,877	$60,424,510	$61,106,555	$61,357,267	$62,186,113	$54,632,489	$59,421,936
33	CONSERVATION TRUE-UP	$4,327,501	$3,928,978	$2,604,221	$1,941,372	$1,695,605	$1,332,769	$1,894,237	$2,877,206	$3,118,975	$2,922,432	$3,370,670	$3,465,742	$3,036,822	$2,808,964
34	CAST IRON/BARE STEEL RIDER TRUE-UP	$0	$0	$0	$0	$0	$0	$296,896	$764,380	$1,275,141	$1,795,596	$2,279,551	$2,772,764	$3,382,549	$966,683
35	UNAMORT. RATE CASE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
36	UNRECOVERED GAS COST	$2,412,177	$629,810	($2,764,300)	($3,806,518)	($6,734,310)	($9,153,065)	($10,301,395)	($10,461,659)	($8,902,056)	($9,455,812)	($6,835,541)	($4,507,606)	($5,610,499)	($5,806,983)
37	TOTAL DEFERRED CHARGES	$120,624,335	$118,469,221	$113,741,872	$112,331,770	$109,780,832	$107,684,841	$107,606,258	$109,428,921	$112,278,938	$112,579,822	$116,495,569	$120,515,906	$112,640,844	$113,398,394
38	TOTAL ASSETS	$1,224,685,887	$1,245,851,925	$1,246,408,909	$1,257,593,648	$1,261,451,991	$1,273,924,808	$1,285,251,394	$1,298,898,817	$1,317,782,363	$1,340,764,339	$1,357,190,299	$1,382,140,359	$1,406,757,195	$1,299,900,149
39	Totals may be affected due to rounding.														

SUPPORTING SCHEDULES: B-4, C-8

RECAP SCHEDULES: B-2

SCHEDULE B-1 | 13-MONTH AVERAGE BALANCE SHEET | PAGE 2 OF 2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE BALANCE SHEETS BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

LINE NO.	CAPITALIZATION & LIABILITIES	(1) Dec-18	(2) Jan-19	(3) Feb-19	(4) Mar-19	(5) Apr-19	(6) May-19	(7) Jun-19	(8) Jul-19	(9) Aug-19	(10) Sep-19	(11) Oct-19	(12) Nov-19	(13) Dec-19	13 MONTH AVERAGE
-	---														
1	COMMON STOCK	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	ADDITIONAL CAPITAL	$320,550,169	$320,550,169	$355,550,169	$355,550,169	$355,550,169	$390,550,169	$390,550,169	$390,550,169	$390,550,169	$415,550,169	$415,550,169	$415,550,169	$415,550,169	$379,396,323
3	UNAPPROPRIATED RET. EARN.	$116,033,087	$122,651,033	$116,699,202	$122,195,253	$127,422,183	$114,024,686	$117,789,859	$120,848,675	$111,115,294	$114,799,153	$118,224,762	$112,041,843	$116,103,247	$117,688,329
4	OTHER	($373,251)	($371,199)	($369,147)	($367,094)	($365,042)	($362,990)	($360,938)	($358,885)	($356,833)	($354,781)	($352,729)	($350,677)	($348,624)	($360,938)
5	TOTAL STOCKHOLDERS EQUITY	$436,210,005	$442,830,003	$471,880,225	$477,378,327	$482,607,310	$504,211,865	$507,979,091	$511,039,958	$501,308,630	$529,994,542	$533,422,203	$527,241,336	$531,304,792	$496,723,714
6	FM BONDS	$311,764,680	$311,764,680	$311,764,680	$311,764,680	$311,764,680	$311,764,680	$311,764,680	$336,764,680	$336,764,680	$336,764,680	$336,764,680	$336,764,680	$336,764,680	$323,303,142
7	LONG TERM NOTES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
8	OTHER LT DEBT	($887,127)	($883,959)	($880,791)	($877,622)	($874,454)	($871,286)	($868,118)	($1,171,449)	($1,167,457)	($1,163,462)	($1,159,468)	($1,155,473)	($1,151,479)	($1,008,627)
9	TOTAL LONG TERM DEBT	$310,877,553	$310,880,721	$310,883,889	$310,887,058	$310,890,226	$310,893,394	$310,896,562	$335,593,231	$335,597,223	$335,601,218	$335,605,212	$335,609,207	$335,613,201	$322,294,515
10	NOTES PAYABLE	$53,651,643	$70,274,101	$51,017,832	$43,526,148	$47,854,030	$32,302,625	$43,946,027	$30,168,533	$48,717,415	$44,435,200	$47,028,283	$77,517,735	$91,138,979	$52,429,119
11	ACCOUNTS PAYABLE	$49,836,350	$43,828,984	$33,595,937	$40,949,708	$36,762,281	$40,153,657	$36,642,684	$35,874,950	$39,844,774	$38,448,288	$44,342,945	$51,420,961	$62,038,988	$42,595,424
12	ACCOUNTS PAY. ASSOC. CO.	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
13	ACCOUNTS PAY. ASSOC. CO. SERVICES	$9,568,954	$9,616,311	$6,876,694	$7,920,959	$6,148,637	$9,403,020	$8,706,555	$5,766,291	$6,705,108	$6,340,705	$5,809,051	$9,435,761	$11,465,300	$7,981,796
14	CUSTOMER DEPOSITS-CURRENT	$511,000	$511,000	$511,000	$511,000	$521,000	$521,000	$521,000	$605,000	$595,000	$569,000	$569,000	$569,000	$569,000	$544,846
15	TAXES ACCRUED-GENERAL	$2,719,543	$3,392,641	$4,397,564	$5,331,897	$6,269,449	$7,567,942	$8,644,429	$8,782,105	$9,443,590	$10,635,391	$11,792,568	$1,285,769	$2,911,515	$6,398,031
16	TAXES ACCRUED-INCOME	$2,694,511	$4,355,790	$4,311,513	$5,435,613	$2,908,082	$3,228,297	$2,414,299	$2,448,756	$2,493,250	$697,395	$871,613	$1,410,971	($0)	$2,559,238
17	INTEREST ACCRUED	$1,628,035	$2,893,134	$4,157,387	$5,094,971	$6,357,874	$3,873,812	$1,719,866	$2,996,951	$4,329,094	$5,336,768	$6,668,669	$4,253,442	$1,450,837	$3,904,680
18	DIVIDENDS DECLARED	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
19	TAX COLLECTIONS PAYABLE	$1,798,754	$2,383,302	$2,280,166	$1,848,212	$1,876,330	$1,603,586	$1,525,314	$1,431,403	$1,401,870	$1,385,193	$1,415,615	$1,597,578	$1,916,724	$1,728,004
20	INACTIVE DEPOSITS	$553	$553	$525	$525	($2,265)	$1,222	$1,445	$1,445	$4,160	($2,375)	$2,050	$5,949	$5,949	$1,518
21	CONSERVATION COST TRUE-UP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
22	CAST IRON/BARE STEEL RIDER COST TRUE	$102,065	$349,910	$466,300	$451,730	$335,091	$98,514	$0	$0	$0	$0	$0	$0	$0	$138,739
23	NON-UTILITY ACCRUED LIABILITY	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
24	DERIVATIVE LIABILITY	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
25	MISC. CURRENT LIABILITIES	$27,648,453	$26,481,006	$26,282,260	$28,110,981	$27,234,956	$27,305,006	$27,650,082	$27,329,458	$27,831,849	$28,119,125	$28,692,094	$29,499,248	$22,855,166	$27,310,745
26	TOTAL CURR.& ACCRUED LIAB.	$150,159,862	$164,086,733	$133,897,180	$139,181,745	$136,265,464	$126,058,680	$131,771,701	$115,404,892	$141,366,109	$135,964,690	$147,191,888	$176,996,414	$194,352,457	$145,592,140
27	ACCUMULATED DEFERRED INC. TAX	$160,780,302	$161,239,640	$162,405,458	$163,533,052	$164,691,822	$165,863,184	$166,982,476	$168,175,772	$169,405,578	$171,079,326	$172,087,156	$173,209,558	$174,788,337	$167,249,358
28	DEF. INVESTMENT TAX CREDIT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
29	CUSTOMER ADVANCES FOR CONST.	$10,634,955	$10,826,694	$11,003,766	$11,120,203	$11,325,462	$11,511,792	$11,785,480	$11,862,644	$12,925,400	$12,405,990	$12,710,800	$12,794,821	$12,952,701	$11,835,439
30	CUSTOMER DEPOSITS	$25,903,685	$25,867,705	$25,898,455	$25,925,132	$25,847,350	$25,870,817	$25,868,020	$25,768,615	$25,686,970	$25,634,263	$25,695,381	$25,691,904	$25,704,516	$25,797,139
31	OTHER DEFERRED CREDITS	$3,841,233	$3,833,126	$3,729,647	$3,351,145	$3,464,059	$3,055,144	$3,820,540	$4,609,146	$5,023,291	$5,211,599	$5,463,906	$5,442,130	$6,124,993	$4,382,305
32	REGULATORY LIABILITIES - TAX RELATED	$90,687,980	$90,707,230	$90,773,562	$90,817,020	$90,859,145	$90,901,936	$90,944,727	$90,987,518	$91,073,669	$89,875,621	$89,923,023	$89,970,425	$90,472,776	$90,614,972
33	TOTAL DEFERRED CREDITS	$291,848,156	$292,474,395	$293,810,888	$294,746,552	$296,187,837	$297,202,874	$299,401,243	$301,403,695	$304,114,907	$304,206,799	$305,880,266	$307,108,838	$310,043,324	$299,879,213
34	PENSIONS & BENEFITS RESERVE	$35,590,312	$35,580,074	$35,936,727	$35,399,966	$35,501,155	$35,557,995	$35,202,797	$35,457,041	$35,395,494	$34,997,090	$35,090,730	$35,184,564	$35,443,422	$35,410,567
35	TOTAL CAPITAL. & LIAB.	$1,224,685,887	$1,245,851,925	$1,246,408,909	$1,257,593,648	$1,261,451,991	$1,273,924,808	$1,285,251,394	$1,298,898,817	$1,317,782,363	$1,340,764,339	$1,357,190,299	$1,382,140,359	$1,406,757,195	$1,299,900,149

36 Totals may be affected due to rounding.

SUPPORTING SCHEDULES: | RECAP SCHEDULES: B-2

SCHEDULE B-2 | RATE BASE - 13 MONTH AVERAGE | PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE RATE BASE AS ADJUSTED FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

LINE NO.	UTILITY PLANT	AVERAGE PER BOOKS	ADJUSTMENT	ADJUSTED AVERAGE
1	PLANT IN SERVICE	$1,848,671,090	($127,272,488)	$1,721,398,602
2	COMMON PLANT ALLOCATED	$0	($1,201,761)	($1,201,761)
3	ACQUISITION ADJUSTMENT	$5,031,897	($2,946,879)	$2,085,018
4	PROPERTY HELD FOR FUTURE USE	$1,939,552	($1,939,552)	$0
5	CONSTRUCTION WORK IN PROGRESS	$45,274,016	($18,890,013)	$26,384,004
6	TOTAL PLANT	$1,900,916,555	($152,250,692)	$1,748,665,863
	DEDUCTIONS			
7	CUSTOMER ADVANCES FOR CONS	($11,835,439)	$0	($11,835,439)
8	ACCUM. DEPR. - UTILITY PLANT	($751,096,791)	$5,664,345	($745,432,446)
9	ACCUM. DEPR. - COMMON PLANT	$0	$368,026	$368,026
10	ACCUM. AMORT - ACQ. ADJ.	($4,782,911)	$2,780,943	($2,001,968)
11	ACCUM. AMORT. - LEASEHOLD/OTHER	($15,607,977)	$0	($15,607,977)
12				$0
13				$0
14	TOTAL DEDUCTIONS	($783,323,119)	$8,813,313	($774,509,806)
15	PLANT NET	$1,117,593,437	($143,437,379)	$974,156,057
	ALLOWANCE FOR WORKING CAPITAL			
16	BALANCE SHEET METHOD	($15,832,753)	($11,627,526)	($27,460,279)
17	TOTAL RATE BASE	$1,101,760,684	($155,064,906)	$946,695,778
18	NET OPERATING INCOME	$67,510,517	($8,241,671)	$59,268,846
19	RATE OF RETURN	6.13%		6.26%

SUPPORTING SCHEDULES: B-1, B-3, B-4, B-5, B-6, B-7, B-8, B-9, B-10, B-11, B-12, B-13, C-1

RECAP SCHEDULES:

SCHEDULE B-3 | RATE BASE ADJUSTMENTS | PAGE 1 OF 1

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: LIST AND EXPLA N ALL PROPOSED ADJUSTMENT TO THE 13-MONTH RATE BASE FOR THE HISTORIC BASE YEAR. CALCULATE THE REVENUE MPACT OF EACH ADJUSTMENT, ASSUMING THE REQUESTED RATE OF RETURN AND EXPANSION FACTOR REMA N CONSTANT.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. H LLARY

ADJ. NO.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT	ADJUSTMENT AMOUNT	NON-UT LITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) IN REVENUE REQUIREMENT
	UT LITY PLANT N SERVICE					
1	Remove WFNG Acquisition Adjustment		($2,946,879)	0	($2,946,879)	($260,975)
2	Adjust for non-utility use of Common Plant		($1,201,761)	($1,201,761)	0	($106,428)
3	Adjust for Cast Iron/ Bare Steel Rider Plant in Service		($127,272,488)	0	($127,272,488)	($11,271,210)
4	Adjust for Cast Iron/ Bare Steel Rider CW P		($7,962,984)	0	($7,962,984)	($705,199)
5	Remove Non-Utility Martin Cty Expansion		($114,816)	($114,816)	0	($10,168)
6	Property held for future use		($1,939,552)	0	($1,939,552)	($171,766)
7	Remove AFUDC - Eligible CWIP		($10,812,213)	0	($10,812,213)	($957,526)
8		TOTAL	($152,250,692)	($1,316,577)	($150,934,115)	($13,483,272)
	ACCUM. DEPR.-UT LITY PLANT					
9	Remove WFNG Acquisition Adjustment		$2,780,943	0	$2,780,943	$246,279
10	Adjust for non-utility use of Common Plant		$368,025	$368,025	0	$32,592
11	Remove Cast Iron/ Bare Steel Rider		$5,664,345	0	$5,664,345	$501,633
12			$0	0	0	$0
13		TOTAL	$8,813,312	$368,025	$8,445,288	$780,504
	ALLOWANCE FOR WORKING CAPITAL					
14	(SEE SCHEDULE B-13 FOR DETA L)		($11,627,526)	0	($11,627,526)	($1,029,730)
15	TOTAL RATE BASE ADJUSTMENTS		($155,064,906)	($948,552)	($154,116,354)	($13,732,498)
16	Totals may be affected due to rounding.					

SUPPORT NG SCHEDULES: B-1, B-4, B-5, B-6, B-7, B-8, B-9, B-10, B-11, B-12, B-13, D-1 p.1, G-4

RECAP SCHEDULES: B-2

SCHEDULE B-4 | MONTHLY PLANT BALANCES BASE YEAR - 13 MONTHS | PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	13 MONTH AVERAGE
1	301	ORGANIZATION	$12,620	$12,620	$12,620	$12,620	$12,620	$12,620	$12,620	$12,620	$12,620	$12,620	$12,620	$12,620	$12,620	$12,620
2	302	FRANCHISES AND CONSENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	-
3	303	MISC INTANGIBLE PLANT	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325
4	303.01	CUSTOMIZED SOFTWARE	29,531,618	29,649,014	29,682,459	29,670,927	29,680,125	29,701,149	29,702,337	29,688,765	29,700,701	30,822,508	30,937,112	31,122,494	32,175,007	30,158,786
5	374	LAND & LAND RIGHTS	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204
6	374	LAND RIGHTS / EASEMENTS	7,694,963	7,694,963	7,694,963	7,696,912	7,696,912	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	5,586,900
7	375	STRUCTURES & IMPROVEMENTS	23,403,572	23,409,526	23,400,003	23,434,222	23,723,494	24,156,462	24,592,216	24,608,741	24,673,803	24,831,120	24,889,536	24,969,556	25,121,265	24,247,193
8	376	MAINS (STEEL)	459,501,816	461,445,624	464,747,412	468,363,616	467,819,938	473,478,673	476,164,082	477,229,887	479,228,182	485,363,437	485,317,941	487,276,885	489,687,155	475,048,050
9	376	MAINS (PLASTIC)	514,064,981	518,684,682	524,524,717	529,770,146	535,794,723	542,133,354	547,216,137	552,800,449	555,220,028	560,794,813	564,989,220	574,479,016	579,726,542	546,169,139
10	378	MEAS & REG STAT EQUP-GEN	17,444,813	17,514,413	17,606,386	17,674,153	17,947,692	17,832,957	18,052,997	18,059,984	18,167,411	18,341,180	18,444,004	18,771,083	18,885,293	18,057,105
11	379	MEAS & REG STAT EQUP-CITY	59,730,002	60,005,481	62,305,335	62,715,601	63,197,227	63,216,778	67,061,867	67,402,465	67,381,096	67,447,363	67,517,285	68,029,620	68,450,344	64,958,497
12	380	SERVICES (STEEL)	52,662,457	52,913,333	53,133,781	53,364,617	53,547,005	53,725,988	54,327,170	54,399,009	54,629,946	54,877,172	55,049,278	55,351,105	55,497,231	54,113,699
13	380	SERVICES (PLASTIC)	339,356,776	343,257,167	348,474,343	352,132,685	354,693,509	358,015,490	360,301,302	364,439,796	367,088,578	370,765,823	373,960,070	381,214,432	385,825,605	361,501,967
14	381	METERS	68,494,016	68,631,271	68,885,259	70,366,756	70,567,248	70,827,088	71,029,114	71,453,372	71,686,638	71,833,880	73,397,966	73,759,962	74,177,863	71,162,341
15	382	METER INSTALLATIONS	60,556,520	60,839,566	61,157,387	61,483,887	61,872,993	62,194,487	63,206,092	63,571,044	63,867,669	64,566,757	64,867,380	65,180,196	66,118,655	63,037,126
16	383	HOUSE REGULATORS	16,289,812	16,345,432	16,408,812	16,492,953	16,584,605	16,675,719	16,733,958	16,795,782	16,860,251	16,874,735	16,900,725	16,940,911	16,958,401	16,681,700
17	384	HOUSE REG-INST	23,740,612	24,023,658	24,341,479	24,667,979	25,057,085	25,378,580	24,717,627	25,082,579	25,379,205	25,350,162	25,650,785	25,953,665	25,563,041	24,992,804
18	385	IND MEAS & REG STAT EQUP	10,029,996	10,029,996	10,029,996	10,029,996	10,029,996	10,029,996	10,031,448	10,031,448	10,031,448	10,031,448	10,031,448	12,167,677	12,194,965	10,361,528
19	387	OTHER EQUIPMENT	8,964,477	8,986,592	9,093,303	9,162,083	9,226,431	8,855,434	8,891,470	9,022,492	9,230,112	9,258,289	9,325,604	9,447,451	9,624,238	9,160,613
20	390	STRUCTURES & IMPROVEMENTS	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184
21	390.02	STRUCTURES & IMPROVEMENTS-	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160
22	391.00	OFFICE EQUIPMENT	2,190,556	2,155,556	2,238,133	2,249,618	2,249,618	2,247,941	2,247,941	2,245,936	2,245,936	2,245,936	2,477,451	2,479,431	2,501,870	2,290,456
23	391	COMPUTER EQUIPMENT	3,278,014	3,278,904	3,596,237	3,596,237	3,631,450	3,655,127	3,655,127	3,655,044	3,666,815	3,670,462	3,682,832	3,685,766	4,500,269	3,657,868
24	391	OFFICE MACHINES	1,346,421	1,346,421	1,364,005	1,364,005	1,364,005	1,382,071	1,382,071	1,382,071	1,391,042	1,394,350	1,440,653	1,441,196	1,454,114	1,388,648
25	392	AUTO & TRUCK LESS THAN 1/2 TC	8,631,288	8,659,371	8,658,932	8,684,537	8,711,363	8,396,861	8,176,584	7,906,804	7,855,864	8,042,465	8,233,927	8,304,727	8,118,793	8,337,040
26	392	AUTO & TRUCK 3/4 - 1 TON	9,145,828	9,142,426	9,307,240	10,160,093	10,487,563	10,781,789	10,861,917	10,694,078	10,678,458	11,420,443	11,749,665	11,803,869	12,134,491	10,643,682
27	392	AIRPLANES	0	0	0	0	0	0	0	0	0	0	0	0	0	-
28	392	TRAILERS, OTHER	1,283,693	1,283,693	1,283,693	1,283,693	1,433,017	1,641,169	1,673,665	1,784,092	1,799,288	1,876,973	1,953,146	1,982,287	2,014,458	1,637,913
29	392.1	TRUCKS OVER 1 TON	1,990,116	1,990,116	1,990,116	1,990,116	2,032,735	1,922,763	1,852,483	1,786,463	1,786,463	1,786,463	1,786,463	1,930,904	1,900,118	1,903,486
30	393	STORES EQUIPMENT	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283
31	394.00	TOOLS, SHOP, GARAGE EQUP	6,982,186	7,016,655	7,065,854	7,055,134	7,058,090	7,054,682	7,067,193	7,059,831	6,988,179	6,998,497	6,998,497	6,998,497	7,050,049	7,030,257
32	394.01	TOOLS, SHOP, GARAGE EQUP	12,046,181	12,033,286	12,063,107	12,063,107	13,158,263	13,158,263	13,158,263	13,158,263	13,158,263	13,158,263	13,158,263	13,158,263	13,158,263	12,817,696
33	395	LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	-
34	396	POWER OPERATED EQUIPMENT	2,943,764	2,954,073	2,959,970	2,959,970	2,959,970	2,959,970	2,964,428	2,994,171	2,994,469	2,989,581	2,989,581	2,989,932	3,021,305	2,975,476
35	397	COMMUNICATION EQUIPMENT	3,946,153	3,946,499	3,946,499	3,946,499	3,946,499	3,946,499	3,946,499	3,946,499	3,946,499	3,946,499	3,946,499	3,946,499	3,946,499	3,946,473
36	398	MISC EQUIPMENT	278,502	280,793	276,317	268,584	265,654	264,060	264,060	264,060	264,060	264,060	264,060	264,060	264,060	267,872
37		UTILITY PLANT IN SERVICE	1,762,065,909	1,774,055,286	1,792,772,517	1,809,184,901	1,821,273,988	1,834,439,002	1,850,083,697	1,862,268,773	1,870,726,053	1,889,758,329	1,900,765,043	1,924,455,135	1,940,875,543	1,848,671,090
38		GAS PLANT PURCHASED OR SOLD	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39		TOTAL UTILITY PLANT	$1,762,065,909	$1,774,055,286	$1,792,772,517	$1,809,184,901	$1,821,273,988	$1,834,439,002	$1,850,083,697	$1,862,268,773	$1,870,726,053	$1,889,758,329	$1,900,765,043	$1,924,455,135	$1,940,875,543	$1,848,671,090

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1, B-2

SCHEDULE B-5 | ALLOCATION OF COMMON PLANT | PAGE 1 OF 11

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF COMMON PLANT WITH THE 13 MONTH AVERAGE OF THE HISTORIC BASE YEAR SEGREGATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

LINE NO.	A/C NO.	DESCRIPTION	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	13 MONTH AVERAGE
1	303.01	CUSTOMIZED SOFTWARE	$ 29,531,618	$ 29,649,014	$ 29,682,459	$ 29,670,927	$ 29,680,125	$ 29,701,149	$ 29,702,337	$ 29,688,765	$ 29,700,701	$ 30,822,508	$ 30,937,112	$ 31,122,494	$ 32,175,007	$ 30,158,786
2	374.00	LAND & LAND RIGHTS	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204
3	375	STRUCTURES & IMPROVEMENTS	23,403,572	23,409,526	23,400,003	23,434,222	23,723,494	24,156,462	24,592,216	24,608,741	24,673,803	24,831,120	24,889,536	24,969,556	25,121,265	24,247,193
4	390.00	STRUCTURES & IMPROVEMENTS	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184
5	39002	STRUCTURES & IMPROVEMENTS-Leasehold	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160
6	391	OFFICE & COMPUTER EQUIPMENT	6,814,991	6,780,881	7,198,375	7,209,860	7,245,073	7,285,139	7,285,139	7,283,051	7,303,792	7,310,748	7,600,937	7,606,393	8,456,253	7,336,972
7		TOTAL	$ 75,457,728	$ 75,546,969	$ 75,988,385	$ 76,022,557	$ 76,356,239	$ 76,850,298	$ 77,287,239	$ 77,288,105	$ 77,385,844	$ 78,671,924	$ 79,135,132	$ 79,405,990	$ 81,460,072	$ 77,450,499

			13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
8	303.01	CUSTOMIZED SOFTWARE	$ 30,158,786	0.1%	$24,013	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
9	374.00	LAND & LAND RIGHTS	15,545,204	0.8%	127,181	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
10	375	STRUCTURES & IMPROVEMENTS	24,247,193	3.7%	890,356	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
11	390	STRUCTURES & IMPROVEMENTS	162,344	2.6%	4,156	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
12	391	OFFICE & COMPUTER EQUIPMENT	7,336,972	2.1%	156,055	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
13		TOTAL	$ 77,450,499		$1,201,761	

SUPPORTING SCHEDULES: B-5 p.2, B-5 p.3

RECAP SCHEDULES: B-2, B-3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT UTILITY	PLANT NON-UTILITY	PLANT TOTAL	*ACCUMULATED DEPRECIATION/AMORTIZATION UTILITY	*ACCUMULATED DEPRECIATION/AMORTIZATION NON-UTILITY	*ACCUMULATED DEPRECIATION/AMORTIZATION TOTAL	BASIS FOR ALLOCATION
1	374	01 - EASEMENT - GAS MAIN	$384,265	$0	$384,265	$0	$0	$0	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
2	374	01 - LAND - 15700 Biscayne Blvd, Miami, Fl 33160	2,310,652	0	2,310,652	0	0	0	
3	374	01 - LAND-COCONUT CREEK REG STA, 100 W ATLANTIC BLVD,POMP,PAR# 4	12,413	0	12,413	0	0	0	
4	374	01 - LAND-FULFORD PLANT, 15779 W DIXIE HWY,N MIAMI BCH,PARCEL # 1	32,215	6,136	38,351	0	0	0	
5	374	01 - LAND-PLANTATION GATE STA, PETERS ROAD PARCEL # 5	22,954	0	22,954	0	0	0	
6	374	01 - PLANT SITE - NW 1ST AVE & NW 17TH ST, PARCEL # 1	32,270	0	32,270	0	0	0	
7	374	01 - PLANT SITE - PAVING ASSESSMENT	770	147	917	0	0	0	
8	374	01 - PLANT SITE - STORM SEWER & PAVING ASSESSMENT	5,994	0	5,994	0	0	0	
9	374	02 - EASEMENT-NEBRASKA AVE FROM BIRD ST SOUTH 432 FT	5,334	0	5,334	0	0	0	
10	374	02 - LAND - Channelside Dr & 2nd Ave - S&S Craftman	6,174,610	0	6,174,610	(13,772)	0	(13,772)	
11	374	02 - LAND - GATE STATION @ LITHIA PINECREST RD	8,000	0	8,000	0	0	0	
12	374	02 - LAND - NW Quadrant of McCoy St & Trask St - Purchased from TEC to bui	1	0	1	0	0	0	
13	374	02 - LAND - PROPERTY AT COUNTYLINE RD & CYPRESS CREEK RD - PASCO GATE S	265,983	0	265,983	0	0	0	
14	374	02 - LAND - Sun City - Gulfstream Gate Station - US Highway 301 (approx 1 m	1	0	1	0	0	0	
15	374	02 - LAND - Tampa Div Operations and Traning Facility	1,034,631	10,451	1,045,082	0	0	0	
16	374	02 - LAND IMPROVEMENTS	1,440,905	14,555	1,455,460	0	0	0	
17	374	02 - LAND RIGHTS-PURCHASE FOR NW GATE STATION	8,909	0	8,909	0	0	0	
18	374	02 - LAND-CSX RR PROPERTY W OF 13 ST @ FRANK ADAMO DR (SR 60)	7,960	0	7,960	0	0	0	
19	374	02 - LAND-PORT SUTTON GATE STATION,78TH & MADISON- PARCEL #3	4,939	0	4,939	0	0	0	
20	374	03 - LAND - DIVISION NEW OFFICE - 1920 9th Ave N	18,216	372	18,588	0	0	0	
21	374	03 - LAND-LOT N SIDE, 1800 9TH AVE N., ST PETE, PARCEL #2	18,013	368	18,381	0	0	0	
22	374	03 - LAND-MAIN GATE STATION, 77TH AVE & 18TH WAY, ST PETE, PAR #4	2,928	0	2,928	0	0	0	
23	374	03 - LAND-NORTH GATE STATION,13800 62 ST N., ST PETE, PARCEL #3	16,535	0	16,535	0	0	0	
24	374	03 - LAND-REG STATION, 3 AVE S & 16 STREET S, PARCEL #7	500	0	500	0	0	0	
25	374	03 - LAND-REG STATION, S SIDE 30 AVE N,WEST OF 16 ST N., PAR #6	3,000	0	3,000	0	0	0	
26	374	03 - LAND-REG STATION, S SIDE 30 AVE S,WEST OF 30 ST S., PAR #5	3,800	0	3,800	0	0	0	
27	374	03 - MDBH1020, MADIERA BEACH-EASEMENT @ 127 AVE TREASURE ISLAND	2,900	0	2,900	0	0	0	
28	374	04 - LAND-DIST YARD, 601 W. ROBINSON STREET, PARCEL # 2	39,249	2,066	41,315	0	0	0	
29	374	04 - LAND-FAIRVILLA SITE, US HWY 441,N OF SILVER STAR, PARCEL #3	1,997	0	1,997	0	0	0	
30	374	04 - LAND-PLANT SITE, 600 W. ROBINSON STREET, PARCEL # 1	47,209	2,485	49,693	0	0	0	
31	374	05 - LAND-DIVISION OFFICE SITE,1724 KURT ST,EUSTIS, PARCEL # 2	8,550	450	9,000	0	0	0	
32	374	05 - LAND-EUSTIS INDUSTRIAL PARK,MTR STA SITE, PARCEL # 1	500	0	500	0	0	0	
33	374	05 - LAND-MT. DORA GATE STATION,WOLF BRANCH RD.,PARCEL # 3	8,516	0	8,516	0	0	0	
34	374	06 - EASEMENTE PURCHASE - 13245 Atlantic Blvd - See WO File Attachment for	10,000	0	10,000	0	0	0	
35	374	06 - LAND - 43,599 SQ FT/SE & NE QUADRANT PARCEL # 3.1 @ COMMERCE LAKE DF	147,896	0	147,896	0	0	0	
36	374	06 - LAND - CAPPER ROAD GATE STATION, PARCEL # 16	22,989	0	22,989	0	0	0	
37	374	06 - LAND - JERICHO ROAD GATE STATION, PARCEL # 15	13,282	0	13,282	0	0	0	
38	374	06 - LAND - Purchase land at corner of Caca Road and US17/US100, Palatka, P	99,000	0	99,000	0	0	0	
39	374	06 - LAND FOR REGULATOR STATION - N Main Street and Zoo Parkway	9,294	0	9,294	0	0	0	
40	374	06 - LAND-CEDER HILLS GATE STATION SITE, PARCEL # 3	1,582	0	1,582	0	0	0	
41	374	06 - LAND-CHURCH STREET PLANT SITE, PARCEL # 1	38,583	787	39,371	0	0	0	
42	374	06 - LAND-KING STREET BET FORBES & POST ST,REG STA, PARCEL #8	200	0	200	0	0	0	
43	374	06 - LAND-MAGNOLIA & MCCOY STREETS,REG STA, PARCEL #11	986	0	986	0	0	0	
44	374	06 - LAND-OAK STREET & EDISON AVE REG STA, PARCEL # 4	300	0	300	0	0	0	
45	374	06 - LAND-PART OF LOT 3 BL 138,NEWMAN BET STATE&ORANGE HAT,PAR#6	400	0	400	0	0	0	
46	374	06 - LAND-PART OF LOT 5 BL 12 ,11 ST WARRENS REPLAT,PARCEL #7	539	0	539	0	0	0	
47	374	06 - LAND-PEARL PLAZA SILVER & 24TH STREET,REG STA, PARCEL #9	1,000	0	1,000	0	0	0	
48	374	06 - LAND-PHILLIPS HWY PLANT PROPERTY, PARCEL #14	308,324	6,292	314,616	0	0	0	
49	374	06 - LAND-SOUTHSIDE REG STA,PIONESSA PROPERTY, PARCEL #13	12,947	0	12,947	0	0	0	
50	374	SUB TOTALS CONTINUED ON B-5 p. 3	$12,592,041	$44,108	$12,636,149	($13,772)	$0	($13,772)	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-5 p.1

SCHEDULE B-5 | DETAIL OF COMMON PLANT | PAGE 3 OF 11

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT UTILITY	PLANT NON-UTILITY	PLANT TOTAL	*ACCUMULATED DEPRECIATION/AMORTIZATION UTILITY	*ACCUMULATED DEPRECIATION/AMORTIZATION NON-UTILITY	*ACCUMULATED DEPRECIATION/AMORTIZATION TOTAL	BASIS FOR ALLOCATION
1	374	SUB-TOTAL From B-5, pg. 2	$12,592,041	$44,108	$12,636,149	($13,772)	$0	($13,772)	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
2	374	06 - LAND-W 12 FT OF N 12 FT LOT 1 BL 32 DOTEN S/D,REG STA,PAR#5	538	0	538	0	0	0	
3	374	08 - LAND - PEACHTREE PLANT SITE (PARCEL # 1)	919	0	919	0	0	0	
4	374	09 - LAND-1722 RIDGEWOOD AVE, HOLY HILL FL 32117	152,632	3,115	155,747	(15,138)	(326)	(15,464)	
5	374	09 - LAND-GATE STATION SITE, PARCEL # 3	2,196	0	2,196	0	0	0	
6	374	09 - LAND-REGULATOR STA SITE, PARCEL # 1 (INDUSTRIAL PARK-Fentress Bl)	477	0	477	0	0	0	
7	374	11 - 100' X 50' parcel of land purchase to compensate for land taken for ro	(21,805)	0	(21,805)	0	0	0	
8	374	11 - EASEMENT - LAND RIGHTS - Non exclusive easement (50' X50') from the pr	25,000	0	25,000	0	0	0	
9	374	11 - EASEMENT - LAND RIGHTS - North 10' of Ajax's Asphalt's property	10,000	0	10,000	0	0	0	
10	374	11 - LAND - 8261 VICO CT, SARASOTA/3 ACRES NEW BUILDING FOR SAR OPS-8261 \	201,204	6,223	207,427	0	0	0	
11	374	11 - LAND - GATE STATION, 12th & CENTRAL, SARASOTA	50,000	0	50,000	0	0	0	
12	374	13 - LAND - PBG OPERATIONS FACILITY/S 1/2 LOT 30 JUPITER PARK COMM @ 1363 ,	224,013	6,928	230,941	0	0	0	
13	374	14 - LAND - 50' X 75' Parcel adjacent to Panama City Operations Office @ 37	86,973	3,624	90,597	0	0	0	
14	374	14 - LAND - Green Circle Gate Station	47,868	0	47,868	0	0	0	
15	374	14 - LAND - Parcel number 23214-000-000 - 0.041 Acres - Legal description 1	11,187	0	11,187	0	0	0	
16	374	14 - LAND - PC GATE STATION	35,065	0	35,065	0	0	0	
17	374	14 - LAND- DISTRIBUTION OFFICE - 3706 W 23rd St - Panama City, FL	763,626	31,818	795,444	0	0	0	
18	374	14 - LAND-GULF ASPHALT GATE STATION	23,645	0	23,645	0	0	0	
19	374	14 - LAND-MAPLE AVE GATE STATION	3,080	0	3,080	0	0	0	
20	374	15 - 2 Acre parcel adjacent to the operations center	248,276	21,589	269,866	0	0	0	
21	374	15 - APRAISAL - 8TH AVE & 16TH STREET	800	0	800	0	0	0	
22	374	15 - ENVIROMENTAL AUDIT - LAND	2,980	0	2,980	0	0	0	
23	374	15 - LAND - 316 SW 33RD AVE	60,904	5,296	66,200	0	0	0	
24	374	15 - LAND - LEVEY COUNTY GATE STATION. LOT 9 ONLY. LOTS 10 & 11 SOLD.	14,038	0	14,038	0	0	0	
25	374	15 - LAND - SILVER SPRINGS GATE STATION	28,038	0	28,038	0	0	0	
26	374	15 - LAND RIGHTS - RIGHT OF WAY / BASELINE RD	1,200	0	1,200	0	0	0	
27	374	15 - LEGAL FEES - RICHARD, BLINN & HALDEN	10,336	0	10,336	0	0	0	
28	374	15 - SURVEY - GATE STATION PROPERTY	250	0	250	0	0	0	
29	374	16 - LAND @ 5901 ENTERPRISE PKWY, FT MYERS FT MYERS LAND @ 5901 ENTERP	107,522	4,480	112,002	0	0	0	
30	374	90 - LAND - LAND RIGHTS	735,021	0	735,021	0	0	0	
31	374		0	0	0	0	0	0	
32	374		0	0	0	0	0	0	
33	374		0	0	0	0	0	0	
34	374		0	0	0	0	0	0	
35	374		0	0	0	0	0	0	
36	374		0	0	0	0	0	0	
37	374		0	0	0	0	0	0	
38	374		0	0	0	0	0	0	
39	374		0	0	0	0	0	0	
40	374		0	0	0	0	0	0	
41	374		0	0	0	0	0	0	
42	374		0	0	0	0	0	0	
43	374		0	0	0	0	0	0	
44	374		0	0	0	0	0	0	
45	374		0	0	0	0	0	0	
46	374		0	0	0	0	0	0	
47	374		0	0	0	0	0	0	
48	374		0	0	0	0	0	0	
49	374		0	0	0	0	0	0	
50	374	TOTAL 374	$15,418,023	$127,181	$15,545,204	($28,910)	($326)	($29,237)	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-5 p.1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILARY

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT UTILITY	PLANT NON-UTILITY	PLANT TOTAL	ACCUMULATED DEPRECIATION/AMORTIZATION UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION NON-UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION TOTAL	BASIS FOR ALLOCATION
1	375	01 -000-00 MISCELLANEOUS	$157,498	$30,000	$187,498	$51,203	$9,753	$60,955	
2	375	01 -044-00 TRUCKS	1,900	362	2,262	473	90	563	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
3	375	01 -046-00 OFFICE FURNITURE	9,697	0	9,697	1,458	0	1,458	
4	375	01 -047-00 GENERATOR	49,154	9,363	58,517	10,239	1,950	12,189	
5	375	01 -051-00 AIR CONDITION EQUIP	117,234	22,330	139,564	21,250	4,048	25,297	
6	375	01 -051-00 BUILDING IMPROVEMENTS	433,495	82,570	516,065	187,283	35,673	222,956	
7	375	01 -051-00 FENCE	35,317	6,727	42,044	8,792	1,675	10,467	
8	375	01 -051-00 IMPROVEMENTS TO PROPERTY	239,682	45,654	285,336	95,571	18,204	113,775	
9	375	01 -051-00 REMODELING	757,296	144,247	901,543	152,989	29,141	182,130	
10	375	01 -051-00 SECURITY	65,041	12,389	77,430	14,607	2,782	17,389	
11	375	02 -000-00 MISCELLANEOUS	54,348	0	54,348	(104,434)	0	(104,434)	
12	375	02 -051-00 AIR CONDITION EQUIP	44,731	452	45,183	(3,173)	(32)	(3,205)	
13	375	02 -051-00 BUILDING IMPROVEMENTS	25,941	262	26,203	(2,286)	(23)	(2,309)	
14	375	02 -051-00 DIVISION OFFICE	6,141,382	62,034	6,203,416	(1,279,498)	(12,924)	(1,292,422)	
15	375	02 -051-00 IMPROVEMENTS TO PROPERTY	85,857	867	86,724	(42,422)	(429)	(42,851)	
16	375	02 -051-00 SECURITY	(15,858)	(160)	(16,018)	20,299	205	20,504	
17	375	02 -074-00 LAND	20,079	0	20,079	(32,858)	0	(32,858)	
18	375	03 -000-00 MISCELLANEOUS	10,908	223	11,131	10,316	211	10,527	
19	375	03 -046-00 PANEL	2,877	0	2,877	1,908	0	1,908	
20	375	03 -047-00 SHELVING	13,077	0	13,077	1,879	0	1,879	
21	375	03 -051-00 AIR CONDITION EQUIP	15,647	319	15,966	3,219	66	3,285	
22	375	03 -051-00 BUILDING IMPROVEMENTS	209,671	4,279	213,950	79,660	1,626	81,286	
23	375	03 -051-00 DIVISION OFFICE	922,741	18,831	941,573	669,066	13,654	682,720	
24	375	03 -051-00 FENCE	18,514	0	18,514	14,720	0	14,720	
25	375	03 -051-00 IMPROVEMENTS TO PROPERTY	161,688	0	161,688	109,888	0	109,888	
26	375	03 -051-00 NEW LOGO SIGN	14,054	287	14,341	412	8	421	
27	375	03 -054-00 REGULATORS	2,760	0	2,760	2,742	0	2,742	
28	375	04 -000-00 MISCELLANEOUS	255,375	13,441	268,816	164,809	8,674	173,483	
29	375	04 -046-00 CAMERA	11,731	617	12,349	7,340	386	7,726	
30	375	04 -046-00 OFFICE FURNITURE	20,592	0	20,592	7,011	0	7,011	
31	375	04 -047-00 CARPORT	38,492	0	38,492	7,999	0	7,999	
32	375	04 -047-00 GENERATOR	69,110	3,637	72,747	8,853	466	9,319	
33	375	04 -051-00 AIR CONDITION EQUIP	515,428	27,128	542,555	178,827	9,412	188,239	
34	375	04 -051-00 BUILDING IMPROVEMENTS	520,342	27,386	547,729	334,878	17,625	352,503	
35	375	04 -051-00 FENCE	115,099	6,058	121,157	21,254	1,119	22,372	
36	375	04 -051-00 IMPROVEMENTS TO PROPERTY	237,539	12,502	250,041	202,651	10,666	213,316	
37	375	04 -051-00 NEW LOGO SIGN	2,519	133	2,652	191	10	201	
38	375	04 -051-00 REMODELING	158,258	8,329	166,588	41,903	2,205	44,109	
39	375	04 -051-00 SECURITY	7,799	410	8,209	4,360	229	4,589	
40	375	05 -000-00 MISCELLANEOUS	49,663	0	49,663	30,309	0	30,309	
41	375	05 -046-00 COMPUTER	1,343	0	1,343	802	0	802	
42	375	05 -047-00 GENERATOR	26,106	533	26,638	5,858	120	5,978	
43	375	05 -051-00 AIR CONDITION EQUIP	12,022	245	12,267	861	18	879	
44	375	05 -051-00 BUILDING IMPROVEMENTS	219,694	4,484	224,177	74,477	1,520	75,997	
45	375	05 -051-00 DIVISION OFFICE	276,438	5,642	282,080	149,319	3,047	152,366	
46	375	05 -051-00 FENCE	17,529	358	17,886	2,852	58	2,910	
47	375	05 -051-00 IMPROVEMENTS TO PROPERTY	36,074	736	36,810	6,682	136	6,818	
48	375	05 -051-00 NEW LOGO SIGN	6,446	132	6,578	311	6	317	
49	375	05 -051-00 REMODELING	92,972	1,897	94,869	20,864	426	21,290	
50	375	SUB-TOTAL, CONTINUED ON B-5, Pg. 5	$12,285,299	$554,704	$12,840,003	$1,265,712	$161,801	$1,427,513	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-5 p.1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILARY

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT UTILITY	PLANT NON-UTILITY	PLANT TOTAL	ACCUMULATED DEPRECIATION/AMORTIZATION UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION NON-UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION TOTAL	BASIS FOR ALLOCATION
1	375	SUB-TOTAL From B-5, Pg. 4	$12,285,299	$554,704	$12,840,003	$1,265,712	$161,801	$1,427,513	
2	375	05 -051-00 SECURITY	9,041	185	9,226	4,199	86	4,285	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
3	375	05 -074-00 LAND	2,053	42	2,095	1,328	27	1,355	
4	375	06 -000-00 MISCELLANEOUS	577,158	11,779	588,937	434,982	8,877	443,859	
5	375	06 -046-00 PANEL	9,382	191	9,574	5,518	113	5,630	
6	375	06 -051-00 AIR CONDITION EQUIP	796,632	16,258	812,890	337,087	6,879	343,966	
7	375	06 -051-00 BUILDING IMPROVEMENTS	2,361,386	48,192	2,409,578	1,433,052	29,246	1,462,298	
8	375	06 -051-00 FENCE	41,053	0	41,053	30,990	0	30,990	
9	375	06 -051-00 IMPROVEMENTS TO PROPERTY	102,156	2,085	104,241	56,659	1,156	57,815	
10	375	06 -051-00 NEW LOGO SIGN	4,053	83	4,136	633	13	646	
11	375	06 -051-00 REMODELING	38,300	782	39,082	17,694	361	18,055	
12	375	06 -051-00 SECURITY	28,079	573	28,652	11,052	226	11,278	
13	375	06 -074-00 LAND	22,109	451	22,560	17,137	350	17,487	
14	375	08 -000-00 MISCELLANEOUS	82,933	3,456	86,388	59,961	2,498	62,459	
15	375	08 -046-00 CAMERA	2,051	85	2,136	925	39	964	
16	375	08 -047-00 GENERATOR	18,060	752	18,812	10,282	428	10,710	
17	375	08 -051-00 AIR CONDITION EQUIP	114,915	4,788	119,703	33,046	1,377	34,423	
18	375	08 -051-00 BUILDING IMPROVEMENTS	93,113	3,880	96,993	31,033	1,293	32,326	
19	375	08 -051-00 FENCE	54,589	2,275	56,864	16,230	676	16,906	
20	375	08 -051-00 IMPROVEMENTS TO PROPERTY	56,269	2,345	58,613	34,721	1,447	36,167	
21	375	08 -051-00 REMODELING	230,617	9,609	240,226	109,638	4,568	114,206	
22	375	08 -051-00 SECURITY	6,135	256	6,391	1,646	69	1,715	
23	375	09 -000-00 MISCELLANEOUS	10,929	0	10,929	7,832	0	7,832	
24	375	09 -047-00 GENERATOR	77,788	1,588	79,376	15,204	310	15,514	
25	375	09 -051-00 AIR CONDITION EQUIP	6,283	128	6,412	1,005	21	1,026	
26	375	09 -051-00 BUILDING IMPROVEMENTS	102,348	2,089	104,437	18,346	374	18,720	
27	375	09 -051-00 DIVISION OFFICE	345,292	7,047	352,339	142,903	2,916	145,819	
28	375	09 -051-00 FENCE	22,269	454	22,724	7,105	145	7,250	
29	375	09 -051-00 IMPROVEMENTS TO PROPERTY	42,353	864	43,217	8,850	181	9,031	
30	375	09 -051-00 NEW LOGO SIGN	6,489	132	6,621	2,685	55	2,740	
31	375	09 -051-00 SECURITY	1,456	30	1,485	576	12	587	
32	375	09 -061-00 GATE STATION	30,808	0	30,808	18,077	0	18,077	
33	375	10 -051-00 FENCE	1,174	0	1,174	1,430	0	1,430	
34	375	11 -051-00 AIR CONDITION EQUIP	9,243	286	9,529	2,767	86	2,852	
35	375	11 -051-00 BUILDING IMPROVEMENTS	32,637	1,009	33,647	7,924	245	8,169	
36	375	11 -051-00 DIVISION OFFICE	994,775	30,766	1,025,541	439,038	13,578	452,617	
37	375	11 -051-00 FENCE	7,418	229	7,647	3,274	101	3,375	
38	375	11 -051-00 IMPROVEMENTS TO PROPERTY	42,465	1,313	43,778	9,426	292	9,718	
39	375	11 -051-00 NEW LOGO SIGN	1,337	41	1,379	301	9	310	
40	375	11 -051-00 SECURITY	61,035	1,888	62,923	16,770	519	17,289	
41	375	13 -051-00 AIR CONDITION EQUIP	8,956	277	9,233	941	29	970	
42	375	13 -051-00 BUILDING IMPROVEMENTS	8,171	253	8,423	3,910	121	4,031	
43	375	13 -051-00 DIVISION OFFICE	740,362	22,898	763,259	346,131	10,705	356,836	
44	375	13 -051-00 FENCE	57,509	1,779	59,287	12,605	390	12,995	
45	375	14 -051-00 BUILDING IMPROVEMENTS	102,744	4,281	107,025	22,149	923	23,072	
46	375	14 -051-00 DIVISION OFFICE	815,748	33,990	849,738	262,994	10,958	273,952	
47	375	14 -051-00 IMPROVEMENTS TO PROPERTY	17,571	732	18,303	3,239	135	3,374	
48	375	14 -051-00 NEW LOGO SIGN	1,329	55	1,384	718	30	748	
49	375	14 -051-00 SECURITY	51,474	2,145	53,618	16,592	691	17,284	
50	375	SUB-TOTAL, CONTINUED ON B-5, Pg. 6	$20,535,345	$777,043	$21,312,387	$5,286,317	$264,356	$5,550,673	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-5 p.1

SCHEDULE B-5 | DETAIL OF COMMON PLANT | PAGE 6 OF 11

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILARY

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT UTILITY	PLANT NON-UTILITY	PLANT TOTAL	ACCUMULATED DEPRECIATION/AMORTIZATION UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION NON-UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION TOTAL	BASIS FOR ALLOCATION
1	375	SUB-TOTAL From B-5, Pg. 5	$20,535,345	$777,043	$21,312,387	$5,286,317	$264,356	$5,550,673	
2	375	15 -000-00 MISCELLANEOUS	6,132	533	6,665	3,375	293	3,669	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
3	375	15 -045-00 TELEPHONE EQ	13,742	1,195	14,937	4,399	382	4,781	
4	375	15 -047-00 SHELVING	5,403	0	5,403	1,435	0	1,435	
5	375	15 -051-00 AIR CONDITION EQUIP	28,777	2,502	31,279	5,302	461	5,763	
6	375	15 -051-00 BUILDING IMPROVEMENTS	54,413	4,732	59,145	25,143	2,186	27,330	
7	375	15 -051-00 DIVISION OFFICE	173,632	15,098	188,730	118,669	10,319	128,989	
8	375	15 -051-00 FENCE	2,077	181	2,258	1,491	130	1,621	
9	375	15 -051-00 IMPROVEMENTS TO PROPERTY	91,399	7,948	99,346	33,502	2,913	36,416	
10	375	15 -051-00 REMODELING	89,157	7,753	96,910	33,547	2,917	36,464	
11	375	15 -051-00 SECURITY	8,089	703	8,792	2,589	225	2,814	
12	375	16 -047-00 GENERATOR	25,183	1,049	26,232	12,669	528	13,197	
13	375	16 -051-00 AIR CONDITION EQUIP	10,965	457	11,422	1,252	52	1,304	
14	375	16 -051-00 BUILDING IMPROVEMENTS	349,818	14,576	364,393	166,436	6,935	173,371	
15	375	16 -051-00 DIVISION OFFICE	458,383	19,099	477,483	230,602	9,608	240,211	
16	375	55 -051-00 IMPROVEMENTS TO PROPERTY	55,930	2,330	58,261	18,264	761	19,025	
17	375	55 -051-00 REMODELING	93,629	3,901	97,530	38,319	1,597	39,915	
18	375	90 -000-00 MISCELLANEOUS	48,714	0	48,714	(2,251)	0	(2,251)	
19	375	90 -047-00 CARPORT	22,858	0	22,858	(5,163)	0	(5,163)	
20	375	90 -051-00 BUILDING IMPROVEMENTS	12,380	0	12,380	(5,702)	0	(5,702)	
21	375	90 -051-00 REMODELING	1,974	0	1,974	(96)	0	(96)	
22	375	90 -051-00 SECURITY	4,536	0	4,536	(2,302)	0	(2,302)	
23	375	13 -Need to replace old A.C. unit that cools the back portion of the Jupite	4,641	144	4,785	237	7	244	
24	375	90 -Pour slab and construct a storage building for the Measuring & Regulati	67,875	0	67,875	(7,222)	0	(7,222)	
25	375	90 -P7 Office Space Upgrades	1,234	0	1,234	(177)	0	(177)	
26	375	08 -Install room loop amplifier ET300 in Lakeland front conference room. In	738	31	769	91	4	94	
27	375	09 -AC Unit for Northeast end of building	3,510	72	3,582	709	14	723	
28	375	05 -Furnish & install Dehumidifier due to high humidity problem in building	4,365	89	4,454	608	12	621	
29	375	14 -New Gate Va10 Heavy duty slide operator to replace exsisting. Old gate	4,870	203	5,073	121	5	126	
30	375	01 -Replace existing 5 Ton AC unit with a new 5 Ton unit to include: remova	373	71	444	4	1	5	
31	375	05 -Replacing a portion of the Eustis building water lines due to leaks.	1,075	22	1,096	138	3	141	
32	375	09 -Gate Station Lighting - install new lighting at gate station for safety	9,064	0	9,064	1,830	0	1,830	
33	375	01 -Two A/C Units @ Dade/Broward Office	3,263	622	3,884	329	63	391	
34	375	09 -Relace leaking roof ot Daytona PGS Office at 1722 Ridgewood Ave, Dayton	17,259	352	17,611	423	9	431	
35	375	06 -Replace approx. 3,600 sq feet of asphalt in parking and travel areas of	16,881	345	17,226	4,397	90	4,487	
36	375	04 -Purchase and install 2 Phill by Fuelmaker CNG pumps	3,189	0	3,189	452	0	452	
37	375	02 -New Sun Shade Canopy for PGS OPS/Training Bldg for Golf Cart/Equipment/	5,350	54	5,404	(264)	(3)	(266)	
38	375	06 -Construct offices for engineering department and Regional Safety Adviso	21,212	0	21,212	5,525	0	5,525	
39	375	02 -Construct 5 Offices Palm River Ops	28,403	0	28,403	(1,940)	0	(1,940)	
40	375	03 -For the installation of a new GHP HVAC system at the St Pete gas operat	47,691	973	48,664	1,347	27	1,375	
41	375	02 -METAL FAB PAVILION 20X20 W/A 30'X30' CONCRETE SLAB. TO BE CONSTRUCTE	4,804	49	4,852	(225)	(2)	(227)	
42	375	16 -Fort Myers Division Office incurred Roof Damage due to Hurricane Irma.	40,304	1,679	41,983	2,055	86	2,141	
43	375	08 -To make certain improvements to the Lakeland Division Office as a resul	48,652	2,027	50,680	11,683	487	12,170	
44	375	01 -Roof, window and other improvements to manufactored gas building in the	21,632	0	21,632	2,696	0	2,696	
45	375	15 -Installation of a gas heatinig and air conditioning system at the Ocala	100,320	8,723	109,044	2,503	218	2,720	
46	375	08 -Card Key System and installation	16,522	688	17,210	440	18	458	
47	375	02 -$5k to complete some additional pipe installation in the training yard	739	0	739	(6)	0	(6)	
48	375	09 -Install new aluminum front office doors, 6' x 7' door pair, aluminum fr	1,686	34	1,720	10	0	10	
49	375	11 -Turnkey retrofit of the air conditioning system at the Sarasota PGS off	205,069	6,342	211,411	1,753	54	1,807	
50	375	SUB-TOTAL Continued on B-5, Pg. 7	$22,773,256	$881,621	$23,654,877	$5,995,315	$304,757	$6,300,072	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-5 p.1

SCHEDULE B-5 | DETAIL OF COMMON PLANT | PAGE 7 OF 11

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILARY

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT UTILITY	PLANT NON-UTILITY	PLANT TOTAL	ACCUMULATED DEPRECIATION/AMORTIZATION UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION NON-UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION TOTAL	BASIS FOR ALLOCATION
1	375	SUB-TOTAL From B-5, Pg. 6	$22,773,256	$881,621	$23,654,877	$5,995,315	$304,757	$6,300,072	
2	375	05 -Update and remodel existing bathrooms inside main office building on Ku	12,686	259	12,944	104	2	106	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
3	375	04 -Install security gate to in clude concrete apron from the road to the p	22,006	1,158	23,164	202	11	213	
4	375	90 -051-00 IMPROVEMENTS TO PROPERTY	266,165	0	266,165	(12,962)	0	(12,962)	
5	375	08 -INSTALL NEW ROOF, WEATHER HEAD TO LAKELAND DIVISION OFFICE	86,557	3,607	90,164	793	33	826	
6	375	02 -For the construction of a new Pavilion and a Storage Building at the Ta	126,301	1,276	127,577	(2,992)	(30)	(3,022)	
7	375	14 -New Roof & Constr. for Building repairs after storm. Includes roof, si	49,809	2,075	51,885	539	22	561	
8	375	03 -have quote from TECO worforce planning to create 5 new work stations in	2,773	0	2,773	35	0	35	
9	375	06 -Replace office lighting fixtures from standard lighting to LED fixtures	4,205	86	4,291	50	1	51	
10	375	09 -Fire protection monitoring system for Daytona Office at 1722 Ridgewood	249	5	255	3	0	3	
11	375	02 -To consturct a gas valve training site at the PGS GasWorks training fac	4,077	0	4,077	(114)	0	(114)	
12	375	13 -Construct and install exterior sinage identifying Peoples Gas facility	4,488	139	4,627	56	2	58	
13	375	06 -Hire Johnson Controls to replace Jacksonville office building exhaust f	62	1	64	1	0	1	
14	375	13 -Install card key access with camera combo at front entrace and gate, pu	4,201	130	4,330	52	2	54	
15	375		0	0	0	0	0	0	
16	375		0	0	0	0	0	0	
17	375								
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49	375								
50	375	TOTAL	$23,356,837	$890,356	$24,247,193	$5,981,082	$304,800	$6,285,881	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-5 p.1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

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HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT UTILITY	PLANT NON-UTILITY	PLANT TOTAL	ACCUMULATED DEPRECIATION/AMORTIZATION UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION NON-UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION TOTAL	BASIS FOR ALLOCATION
1	391	01 -000-00 MISCELLANEOUS	$2,324	$443	$2,766	$3,263	$621	$3,884	
2	391	01 -046-00 CHAIRS	7,152	1,362	8,515	10,764	2,050	12,815	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
3	391	01 -046-00 COMPUTER	98,627	0	98,627	(126,073)	0	(126,073)	
4	391	01 -046-00 DESKS	48,060	0	48,060	74,797	0	74,797	
5	391	01 -046-00 FILING CABINETS	6,371	0	6,371	8,946	0	8,946	
6	391	01 -046-00 OFFICE EQUIPMENT	72,659	13,840	86,499	46,377	8,834	55,211	
7	391	01 -046-00 OFFICE FURNITURE	109,620	20,880	130,500	163,669	31,175	194,844	
8	391	01 -046-00 PRINTERS	38,885	7,407	46,292	(9,062)	(1,726)	(10,789)	
9	391	01 -046-00 PROJECTORS	3,125	595	3,721	1,861	355	2,216	
10	391	01 -046-00 SOFTWARE	19,877	0	19,877	(29,522)	0	(29,522)	
11	391	01 -046-00 TABLES	25,517	4,860	30,378	39,758	7,573	47,330	
12	391	01 -1 new Mob-lite machine for meter reaing for the Dade-Broward Division	15,884	0	15,884	(2,770)	0	(2,770)	
13	391	01 -10ea new laptops with docking stations and software.	2,323	0	2,323	(79)	0	(79)	
14	391	01 -A digital signage system with a 27-inch screen and/or 27-inch wall mounted iMac with a	817	156	973	171	33	203	
15	391	01 -A digital signage system with a 27-inch screen and/or 27-inch wall mounted iMac with a	204	39	243	254	48	303	
16	391	01 -Prop. purchase of two licenses to create MOTs for all proposed gas main and services v	242	0	242	302	0	302	
17	391	01 -Purchase new Scanner/ Plotter for the Fort Lauderdale office (Eng. Dept.) to replace ex	1,543	0	1,543	1,822	0	1,822	
18	391	02 -045-00 TELEMETERING EQ	3,485	0	3,485	3,485	0	3,485	
19	391	02 -046-00 COMPUTER	30,486	0	30,486	26,097	0	26,097	
20	391	02 -046-00 DESKS	5,408	0	5,408	5,408	0	5,408	
21	391	02 -046-00 FURNITURE	2,219	22	2,241	1,966	20	1,986	
22	391	02 -046-00 MONITOR	4,794	0	4,794	3,142	0	3,142	
23	391	02 -046-00 OFFICE EQUIPMENT	465,022	4,697	469,719	121,428	1,227	122,655	
24	391	02 -046-00 PERSONAL COMPUTERS	15,923	0	15,923	14,670	0	14,670	
25	391	02 -046-00 PRINTERS	12,593	0	12,593	10,041	0	10,041	
26	391	02 -046-00 SOFTWARE	449	0	449	358	0	358	
27	391	02 -046-00 TERMINAL EQ	3,879	0	3,879	3,879	0	3,879	
28	391	02 -047-00 ICE MACHINE	4,595	46	4,642	4,595	46	4,642	
29	391	02 -APC Smart-UPS XL 3000VA 120V Tower/Rack Convertible at Channelside. To support	614	6	621	614	6	621	
30	391	02 -AutoCad Map 3D 2010 New Slm with Autocad Map three year subscripton. This softwar	230	0	230	230	0	230	
31	391	02 -Purchase new Elite 850 Laptop w/ software Auto CAD, Netmotion, Microsoft Licenses	561	0	561	31	0	31	
32	391	02 -This is to purchase additional furniture and artwork for the new Tampa Division building.	12,204	123	12,328	9,788	99	9,887	
33	391	03 -000-00 MISCELLANEOUS	1,652	34	1,686	1,780	36	1,816	
34	391	03 -046-00 COMPUTER	10,690	0	10,690	31,566	0	31,566	
35	391	03 -046-00 OFFICE EQUIPMENT	35,946	734	36,680	18,515	378	18,893	
36	391	03 -046-00 OFFICE FURNITURE	53,515	1,092	54,607	101,700	2,076	103,775	
37	391	03 -046-00 PRINTERS	18,557	379	18,935	38,349	783	39,132	
38	391	03 -046-00 SOFTWARE	2,683	0	2,683	7,921	0	7,921	
39	391	03 -NONE	998	20	1,018	29	1	30	
40	391	04 -000-00 MISCELLANEOUS	34,020	0	34,020	(34,665)	0	(34,665)	
41	391	04 -046-00 COMPUTER	25,991	0	25,991	(32,555)	0	(32,555)	
42	391	04 -046-00 FILING CABINETS	660	0	660	1,463	0	1,463	
43	391	04 -046-00 OFFICE EQUIPMENT	11,215	0	11,215	(2,464)	0	(2,464)	
44	391	04 -046-00 OFFICE FURNITURE	58,851	3,097	61,948	116,797	6,147	122,945	
45	391	04 -046-00 PRINTERS	1,745	0	1,745	(643)	0	(643)	
46	391	04 -046-00 PROJECTORS	11,616	611	12,227	(4,474)	(235)	(4,710)	
47	391	04 -046-00 TABLES	3,178	167	3,345	7,045	371	7,416	
48	391	04 -Canon Imageprograph IPF825 MFP M40	484	25	510	665	35	700	
49	391	04 -One Elitebook 850G5 plus Software & Hardware	102	0	102	(8)	0	(8)	
50	391	SUB-TOTAL, CONTINUED ON B-5, Pg. 9	$1,287,598	$60,637	$1,348,235	$641,230	$59,951	$701,181	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-5 p.1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT UTILITY	PLANT NON-UTILITY	PLANT TOTAL	ACCUMULATED DEPRECIATION/AMORTIZATION UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION NON-UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION TOTAL	BASIS FOR ALLOCATION
1	391	SUB-TOTAL From B-5, Pg. 8	$1,287,598	$60,637	$1,348,235	$641,230	$59,951	$701,181	
2	391	05 -046-00 CAMERA	3,590	73	3,663	453	9	462	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
3	391	05 -046-00 COMPUTER	15,167	0	15,167	(3,519)	0	(3,519)	
4	391	05 -046-00 OFFICE EQUIPMENT	9,421	0	9,421	5,897	0	5,897	
5	391	05 -046-00 SOFTWARE	2,117	43	2,161	(983)	(20)	(1,003)	
6	391	05 -046-00 STORAGE CABINET	2,819	0	2,819	4,864	0	4,864	
7	391	05 -047-00 ICE MACHINE	3,029	62	3,091	4,213	86	4,299	
8	391	05 -061-00 TELEM	5,991	0	5,991	(6,280)	0	(6,280)	
9	391	05 -QSEE 16 channel DVR with 8 indoor & outdoor color 40ft night vision cameras high resc	163	3	167	216	4	220	
10	391	06 -046-00 COMPUTER	6,525	133	6,658	29,067	593	29,660	
11	391	06 -046-00 DESKS	6,305	0	6,305	69,864	0	69,864	
12	391	06 -046-00 FURNITURE	2,527	0	2,527	28,007	0	28,007	
13	391	06 -046-00 OFFICE EQUIPMENT	1,430	0	1,430	9,906	0	9,906	
14	391	06 -046-00 OFFICE FURNITURE	3,983	81	4,064	43,019	878	43,897	
15	391	06 -046-00 PRINTERS	12,485	255	12,739	2,869	59	2,928	
16	391	06 -046-00 PROJECTORS	1,689	34	1,723	1,197	24	1,221	
17	391	06 -047-00 TOOLS, SHOP, AND GARAGE EQUI	12,717	0	12,717	(20,732)	0	(20,732)	
18	391	08 -046-00 COMPUTER	7,095	296	7,390	14,514	605	15,119	
19	391	08 -046-00 OFFICE EQUIPMENT	11,780	0	11,780	21,300	0	21,300	
20	391	08 -046-00 OFFICE FURNITURE	1,446	0	1,446	1,144	0	1,144	
21	391	08 -046-00 PRINTERS	9,532	0	9,532	8,934	0	8,934	
22	391	08 -Display 65 inch HDMI, wall mount, 2 dongles	526	0	526	229	0	229	
23	391	08 -Purchase Canon Pro Plotter/Scanner	686	29	715	2,023	84	2,107	
24	391	08 -Purchase FC300 Itron with accessories.	402	0	402	423	0	423	
25	391	09 -046-00 COMPUTER	23,492	0	23,492	(14,081)	0	(14,081)	
26	391	09 -046-00 OFFICE EQUIPMENT	2,109	43	2,152	339	7	345	
27	391	09 -046-00 PROJECTORS	1,525	31	1,556	829	17	846	
28	391	09 -051-00 AIR CONDITION EQUIP	6,888	141	7,028	1,676	34	1,710	
29	391	09 -HP DesignJet T830 36" multifunction printer/scanner	623	0	623	(79)	0	(79)	
30	391	10 -046-00 COMPUTER	1,164	0	1,164	19,011	0	19,011	
31	391	10 -046-00 OFFICE EQUIPMENT	3,492	0	3,492	1,689	0	1,689	
32	391	11 -046-00 CAMERA	12,174	377	12,551	14,000	433	14,433	
33	391	11 -046-00 COMPUTER	57,228	0	57,228	66,378	0	66,378	
34	391	11 -046-00 OFFICE EQUIPMENT	43,862	1,357	45,219	(10,231)	(316)	(10,548)	
35	391	11 -046-00 SOFTWARE	8,565	0	8,565	10,273	0	10,273	
36	391	13 -046-00 COMPUTER	8,781	0	8,781	(13,870)	0	(13,870)	
37	391	13 -046-00 MONITOR	2,080	64	2,144	487	15	503	
38	391	13 -046-00 OFFICE FURNITURE	3,706	0	3,706	16,776	0	16,776	
39	391	13 -046-00 PRINTERS	15,903	0	15,903	209	0	209	
40	391	13 -046-00 SOFTWARE	1,288	0	1,288	(1,807)	0	(1,807)	
41	391	14 -046-00 COMPUTER	9,113	380	9,493	151,608	6,317	157,925	
42	391	14 -046-00 FACSIMILE MACHINE	1,372	57	1,429	1,372	57	1,429	
43	391	14 -046-00 OFFICE EQUIPMENT	63,638	2,652	66,289	983	41	1,024	
44	391	14 -New HP EliteBook 850 GS w/Asset Tag:i5, 8GB for PC with NetMOtion Mobility Comme	2,722	0	2,722	5,071	0	5,071	
45	391	15 -046-00 COMPUTER	11,820	0	11,820	37,398	0	37,398	
46	391	15 -046-00 COPY MACHINE	9,081	790	9,871	1,265	110	1,375	
47	391	15 -046-00 DESKS	1,679	0	1,679	2,101	0	2,101	
48	391	15 -046-00 OFFICE EQUIPMENT	54,447	4,734	59,181	56,102	4,878	60,981	
49	391	15 -046-00 PROJECTORS	975	85	1,060	828	72	900	
50	391	SUB-TOTAL, CONTINUED ON B-5, Pg. 10	$1,756,748	$72,356	$1,829,104	$1,206,182	$73,939	$1,280,121	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-5 p.1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT UTILITY	PLANT NON-UTILITY	PLANT TOTAL	ACCUMULATED DEPRECIATION/AMORTIZATION UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION NON-UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION TOTAL	BASIS FOR ALLOCATION
1	391	SUB-TOTAL From B-5, Pg. 9	$1,756,748	$72,356	$1,829,104	$1,206,182	$73,939	$1,280,121	
2	391	15 -046-00 STORAGE UNIT	1,410	0	1,410	6,420	0	6,420	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
3	391	15 -047-00 TOOLS, SHOP, AND GARAGE EQUI	(530)	0	(530)	(1,806)	0	(1,806)	
4	391	15 -051-00 AIR CONDITION EQUIP	4,170	363	4,533	2,438	212	2,650	
5	391	15 -New refrigerator needed per Brian Sims. Estimated cost of $1200.	112	10	122	4	0	4	
6	391	16 -046-00 COMPUTER	10,738	0	10,738	12,683	0	12,683	
7	391	16 -046-00 DESKS	69,231	0	69,231	95,860	0	95,860	
8	391	16 -046-00 OFFICE EQUIPMENT	81,108	3,379	84,487	67,306	2,804	70,110	
9	391	16 -046-00 OFFICE FURNITURE	1,258	52	1,311	1,742	73	1,815	
10	391	16 -046-00 PRINTERS	34,456	1,436	35,892	16,897	704	17,602	
11	391	16 -046-00 PROJECTORS	1,460	61	1,520	1,351	56	1,407	
12	391	16 -046-00 TABLES	14,496	604	15,100	20,072	836	20,909	
13	391	55 -045-00 TELEPHONE EQ	2,783	28	2,811	1,601	16	1,617	
14	391	55 -046-00 CHAIRS	50,037	9,531	59,567	28,527	5,434	33,961	
15	391	55 -046-00 COMPUTER	9,069	1,727	10,796	3,904	744	4,648	
16	391	55 -046-00 FURNITURE	2,032	387	2,419	1,582	301	1,884	
17	391	55 -046-00 HARD DRIVE	22,893	4,361	27,253	(314,102)	(59,829)	(373,930)	
18	391	55 -046-00 OFFICE EQUIPMENT	9,365	1,784	11,149	5,494	1,046	6,541	
19	391	55 -046-00 OFFICE FURNITURE	230,349	43,876	274,225	140,316	26,727	167,043	
20	391	55 -Construction of workstations and purchasing equipment to add 6 PGS customer service	6,131	0	6,131	2,000	0	2,000	
21	391	55 -PGS IVR Replacement Project Ben# 602	(0)	(0)	(0)	0	0	0	
22	391	90 -000-00 MISCELLANEOUS	39,827	0	39,827	17,083	0	17,083	
23	391	90 -046-00 CHAIRS	598	0	598	(59)	0	(59)	
24	391	90 -046-00 COMPUTER	756,847	0	756,847	777,329	0	777,329	
25	391	90 -046-00 COPY MACHINE	319,680	3,229	322,909	137,391	1,388	138,778	
26	391	90 -046-00 DESKS	129,356	0	129,356	(104,131)	0	(104,131)	
27	391	90 -046-00 FILE SERVER	899,215	0	899,215	1,029,825	0	1,029,825	
28	391	90 -046-00 FURNITURE	9,635	0	9,635	(1,448)	0	(1,448)	
29	391	90 -046-00 HARD DRIVE	4,462	0	4,462	5,233	0	5,233	
30	391	90 -046-00 MONITOR	1,407	0	1,407	1,650	0	1,650	
31	391	90 -046-00 OFFICE EQUIPMENT	342,678	0	342,678	99,643	0	99,643	
32	391	90 -046-00 OFFICE FURNITURE	352,133	3,557	355,690	(54,857)	(554)	(55,412)	
33	391	90 -046-00 PANEL	24,878	0	24,878	(16,445)	0	(16,445)	
34	391	90 -046-00 PRINTERS	151,189	1,527	152,717	176,652	1,784	178,437	
35	391	90 -046-00 PROJECTORS	67,053	677	67,731	66,142	668	66,810	
36	391	90 -046-00 SOFTWARE	891,403	0	891,403	1,042,506	0	1,042,506	
37	391	90 -046-00 TABLES	2,819	28	2,847	(2,439)	(25)	(2,464)	
38	391	90 -046-00 VIDEO EQ	12,675	0	12,675	2,118	0	2,118	
39	391	90 -Additions. New hires. Two computer stations. Laptop w Operating systems. Docking s	2,041	0	2,041	1,897	0	1,897	
40	391	90 -Construct a secure facility for PGS Gas Control SCADA disaster recovery. To be locate	30,278	0	30,278	(1,335)	0	(1,335)	
41	391	90 -Construct Office PGS Real Estate	6,290	0	6,290	(638)	0	(638)	
42	391	90 -Hardware & Software. IT # 4891 - MVRS Replacment.	59,700	0	59,700	45,847	0	45,847	
43	391	90 -PGS Statewide Server Replacement at all 14 Gas Operations locations.	267,427	2,701	270,128	262,821	2,655	265,475	
44	391	90 -Plaza 7. Construct new work area for the newly formed PGS centralized dispatching fac	66,684	0	66,684	(986)	0	(986)	
45	391	90 -Purchase and install 4ea TTVN units. PGS Orlando, Miami, Tampa, Ft Lauderdale. $2,	8,099	82	8,180	579	6	585	
46	391	90 -Purchase of a new computer work stations. Business Planning. Corp Accounting.	1,025	0	1,025	919	0	919	
47	391	90 -Replacement for Copystar CS 3050ci	690	0	690	16	0	16	
48	391	90 -Video Conference equipment package including 70" - 80" displays, video conference ca	425,515	4,298	429,814	(20,087)	(203)	(20,290)	
49	391								
50	391	TOTAL 391	$7,180,917	$156,055	$7,336,972	$4,763,696	$58,784	$4,822,480	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-5 p.1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILARY

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT UTILITY	PLANT NON-UTILITY	PLANT TOTAL	ACCUMULATED DEPRECIATION/AMORTIZATION UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION NON-UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION TOTAL	BASIS FOR ALLOCATION
1	390	01 -051-00 SECURITY/ 39002	$1,948	$371	$2,319	$589	$112	$701	
2	390	05 -051-00 BUILDING IMPROVEMENTS/ 39000	3,308	68	3,375	23,213	474	23,687	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
3	390	05 -051-00 FENCE/ 39000	2,777	57	2,833	19,486	398	19,883	
4	390	08 -051-00 SECURITY/ 39000	11,898	496	12,394	868	36	904	
5	390	10 -052-00 IMPROVEMENTS TO LEASED PROPE/ 39002	8,404	350	8,754	(4,964)	(207)	(5,171)	
6	390	13 -051-00 AIR CONDITION EQUIP/ 39000	9,295	287	9,582	(30,385)	(940)	(31,325)	
7	390	90 -052-00 IMPROVEMENTS TO LEASED PROPE/ 39002	59,903	0	59,903	16,572	0	16,572	
8	390	90 -051-00 IMPROVEMENTS TO PROPERTY/ 39002	60,657	2,527	63,184	9,230	385	9,614	
9	390								
10	390								
11	390								
12	390	TOTAL 390	$158,188	$4,156	$162,344	$34,607	$258	$34,865	
13	303	01 -046-00 SOFTWARE	3,867	0	3,867	1,501	0	1,501	
14	303	01 -A digital signage system with a 27-inch screen and/or 27-inch wall moun	613	117	730	61	12	73	
15	303	01 -Prop. purchase of two licenses to create MOTs for all proposed gas main	727	0	727	73	0	73	
16	303	01 -Purchase new Scanner/ Plotter for the Fort Lauderdale office (Eng. Dep	4,628	0	4,628	418	0	418	
17	303	02 -046-00 SOFTWARE	11,945	0	11,945	(8,696)	0	(8,696)	
18	303	02 -APC Smart-UPS XL 3000VA 120V Tower/Rack Convertible at Channelside. To	1,843	19	1,862	(2,043)	(21)	(2,064)	
19	303	02 -AutoCad Map 3D 2010 New Slm with Autocad Map three year subscripton. Th	689	0	689	(802)	0	(802)	
20	303	03 -046-00 SOFTWARE	2,161	0	2,161	240	0	240	
21	303	04 -046-00 SOFTWARE	9,520	0	9,520	10,714	0	10,714	
22	303	04 -Canon Imageprograph IPF825 MFP M40	1,529	0	1,529	473	0	473	
23	303	05 -QSEE 16 channel DVR with 8 indoor & outdoor color 40ft night vision cam	485	15	500	261	8	269	
24	303	08 -046-00 SOFTWARE	61,023	0	61,023	66,245	0	66,245	
25	303	08 -Purchase Canon Pro Plotter/Scanner	2,145	0	2,145	1,478	0	1,478	
26	303	11 -046-00 SOFTWARE	90,051	0	90,051	90,049	0	90,049	
27	303	15 -046-00 SOFTWARE	1,072	0	1,072	80	0	80	
28	303	55 -046-00 SOFTWARE	2,362,433	23,863	2,386,296	446,579	4,511	451,090	
29	303	90 -046-00 SOFTWARE	25,258,920	0	25,258,920	13,207,969	0	13,207,969	
30	303	90 -4796 ProcessMAP Functionality Enhancements. Peoples Gas uses an extern	37,760	0	37,760	1,696	0	1,696	
31	303	90 -4867 PGS Load Demand Forecast Solution	323,324	0	323,324	16,356	0	16,356	
32	303	90 -Create a new interface and design processes to allow for the flow of da	106,247	0	106,247	12,125	0	12,125	
33	303	90 -Replace LIaDRS and Automate PGS24 and PGS24A Leak FormsAutomate entry	848,150	0	848,150	45,489	0	45,489	
34	303	90 -See the attached DOCS for scope and cost estimates.	293,060	0	293,060	18,318	0	18,318	
35	303	90 -Software - GMS Upgrade - FUELS - Updates to Sunguard System	98,425	0	98,425	20,377	0	20,377	
36	303	90 -Upgrade digital maps. Creation of digital drawings and mappings of our	95,718	0	95,718	10,896	0	10,896	
37	303	90 -Upgrade existing software asset #35439406	37,198	0	37,198	4,550	0	4,550	
38	303	90 -PragmaCAD Upgrade Project. See DOCS for full estimates (TEC and PGS).	380,542	0	380,542	11,288	0	11,288	
39	303	90 -Upgrade to PCAD. Allows for the scanning of gas meters at customer pre	21,078	0	21,078	619	0	619	
40	303	90 -Hardware & Software. IT # 4891 - MVRS Replacment.	79,620	0	79,620	2,671	0	2,671	
41	303								
42	303								
43	303								
44	303								
45	303								
46	303								
47	303								
48	303	TOTAL 30301	$30,134,773	$24,013	$30,158,786	$13,958,986	$4,510	$13,963,496	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-5 p.1

SCHEDULE B-6 | ACQUISITION ADJUSTMENT | PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE FOLLOWING INFORMATION RELATING TO EACH ACQUISITION ADJUSTMENT INCLUDED IN THE RATE CASE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

1. Describe the property acquired which resulted in the acquisition adjustment.

A. Natural gas distribution property acquired from Southern Gas Company

B. Natural gas distribution property acquired from Palm Beach County Utilities

C. Natural gas distribution property acquired in merger with West Florida Natural Gas

2. Date of acquisition.

A. 1990

B. 1991

C. 1996

3. Amount of acquisition adjustment.

A. $2,332,472

B. ($247,453)

C. $2,946,879

4. Was the property purchased from a related party?

A. No

B. No

C. No

5. Has the acquisition adjustment been approved by the Commission?

A. Yes

B. Yes

C. No

6. Provide the Docket No. and Order No. approving the acquisition adjustment.

- The acquisition adjustments listed above (A and B) have been reviewed and approved during the course of numerous rate cases, the most recent of which was Docket No. 020384-GU, Order No. PSC-03-0038-FOF-GU.
- The acquisition adjustment acquired in the merger with West Florida Natural Gas (C) was not approved by the Commission and, as such, is removed from rate base.

7. Provide the following information for each acquisition adjustment:

	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	13 MO. AVG./ 12 MO. TOTAL
A. ACQUISITION ADJUSTMENT	$2,332,472	$2,332,472	$2,332,472	$2,332,472	$2,332,472	$2,332,472	$2,332,472	$2,332,472	$2,332,472	$2,332,472	$2,332,472	$2,332,472	$2,332,472	$2,332,472
ACCUMULATED AMORTIZATION	(2,191,988)	($2,198,467)	($2,204,946)	($2,211,425)	($2,217,904)	($2,224,383)	($2,230,862)	($2,237,341)	($2,243,820)	($2,250,299)	($2,256,778)	($2,263,257)	($2,269,736)	($2,230,862)
MONTHLY AMORTIZATION		$6,479	$6,479	$6,479	$6,479	$6,479	$6,479	$6,479	$6,479	$6,479	$6,479	$6,479	$6,479	$77,748
B. ACQUISITION ADJUSTMENT	($247,453)	($247,453)	($247,453)	($247,453)	($247,453)	($247,453)	($247,453)	($247,453)	($247,453)	($247,453)	($247,453)	($247,453)	($247,453)	($247,453)
ACCUMULATED AMORTIZATION	224,770	$225,457	$226,144	$226,832	$227,519	$228,206	$228,894	$229,581	$230,268	$230,956	$231,643	$232,330	$233,018	$228,894
MONTHLY AMORTIZATION		($687)	($687)	($688)	($687)	($687)	($688)	($687)	($687)	($688)	($687)	($687)	($688)	($8,248)
C. ACQUISITION ADJUSTMENT	$2,946,879	$2,946,879	$2,946,879	$2,946,879	$2,946,879	$2,946,879	$2,946,879	$2,946,879	$2,946,879	$2,946,879	$2,946,879	$2,946,879	$2,946,879	$2,946,879
ACCUMULATED AMORTIZATION	(2,741,120)	($2,747,757)	($2,754,394)	($2,761,031)	($2,767,668)	($2,774,305)	($2,780,943)	($2,787,580)	($2,794,217)	($2,800,854)	($2,807,491)	($2,814,128)	($2,820,766)	($2,780,943)
MONTHLY AMORTIZATION		$6,637	$6,637	$6,637	$6,637	$6,637	$6,638	$6,637	$6,637	$6,637	$6,637	$6,637	$6,638	$79,646
TOTAL: ACQUISITION ADJUSTMENT	$5,031,897	$5,031,897	$5,031,897	$5,031,897	$5,031,897	$5,031,897	$5,031,897	$5,031,897	$5,031,897	$5,031,897	$5,031,897	$5,031,897	$5,031,897	$5,031,897
ACCUMULATED AMORTIZATION	($4,708,338)	($4,720,767)	($4,733,196)	($4,745,624)	($4,758,053)	($4,770,482)	($4,782,911)	($4,795,340)	($4,807,769)	($4,820,197)	($4,832,626)	($4,845,055)	($4,857,484)	($4,782,911)
MONTHLY AMORTIZATION		$12,429	$12,429	$12,428	$12,429	$12,429	$12,429	$12,429	$12,429	$12,428	$12,429	$12,429	$12,429	$149,146

SUPPORTING SCHEDULES: B-1

RECAP SCHEDULES: B-2

SCHEDULE B-7 | PROPERTY HELD FOR FUTURE USE-13 MONTH AVERAGE | PAGE 1 OF 2

FLOR DA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOW NG PROPERTY HELD FOR FUTURE USE BY MONTH AND BY ITEM FOR THE TH RTEEN MONTH PERIOD END NG WITH THE LAST MONTH OF THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19

COMPANY: PEOPLES GAS SYSTEM

WITNESS: S. H LLARY

DOCKET NO.: 20200051-GU

L NE NO.	ACCT. NO.	DESCRIPTION	Dec-2018	Jan-2019	Feb-2019	Mar-2019	Apr-2019	May-2019	Jun-2019	July-2019	Aug-2019	Sep-2019	Oct-2019	Nov-2019	Dec-2019	13 MONTH AVERAGE
1	105	PROPERTY HELD FOR FUTURE USE	$1,939,552	$1,939,552	$1,939,552	$1,939,552	$1,939,552	$1,939,552	$1,939,552	$1,939,552	$1,939,552	$1,939,552	$1,939,552	$1,939,552	$1,939,552	$1,939,552

SUPPORT NG SCHEDULES: B-1

RECAP SCHEDULES: B-2

SCHEDULE B-7 | PROPERTY HELD FOR FUTURE USE DETA LS | PAGE 2 0F 2

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE DETAILS FOR PROPERTY HELD FOR FUTURE USE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. H LLARY

NOTE: THERE IS NO PROPERTY HELD FOR FUTURE USE NCLUDED N RATE BASE.

SUPPORT NG SCHEDULES: B-1

RECAP SCHEDULES: B-7 p.1

SCHEDULE B-8 | CONSTRUCTION WORK IN PROGRESS | PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE, SHOWING, BY MONTH, CONSTRUCTION WORK IN PROGRESS WAS CHARGED AND ON WHICH NO AFUDC WAS CHARGED. THE SCHEDULE SHALL INCLUDE A DESCRIPTION OF THE COMPANY'S POLICY AS TO WHICH JOBS RECEIVED AFUDC, TOGETHER WITH THE CALCULATIONS SUPPORTING THE AFUDC RATES.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

LINE NO.	DESCRIPTION	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	13 MONTH AVERAGE
	AFUDC CHARGED DESCRIPTION*														
1	Distribution Plant **	$6,966	$30,511	$41,495	$145,573	$208,944	$401,210	$644,223	$879,270	$2,303,880	$9,318,828	$10,821,552	$12,321,040	$20,461,808	$4,429,638
2	General Plant **	1,935,138	2,551,195	3,505,145	4,057,193	4,787,015	6,017,220	6,910,652	7,263,331	7,936,233	8,608,912	8,970,893	9,772,522	10,658,016	6,382,574
3	TOTAL - A.F.U.D.C. CHARGED	$1,942,105	$2,581,706	$3,546,640	$4,202,767	$4,995,958	$6,418,430	$7,554,875	$8,142,600	$10,240,113	$17,927,740	$19,792,446	$22,093,562	$31,119,824	$10,812,213
	AFUDC NOT CHARGED DESCRIPTION*														
4	CWIP Balance (excludes AFUDC)	30,752,076	34,651,557	27,388,750	26,916,151	27,045,158	31,084,860	31,458,261	35,250,451	44,888,042	37,870,955	43,193,297	37,401,507	40,102,383	34,461,804
5	TOTAL - AFUDC NOT CHARGED	$30,752,076	$34,651,557	$27,388,750	$26,916,151	$27,045,158	$31,084,860	$31,458,261	$35,250,451	$44,888,042	$37,870,955	$43,193,297	$37,401,507	$40,102,383	$34,461,804
6	TOTAL C.W.I.P.	$32,694,181	$37,233,262	$30,935,390	$31,118,917	$32,041,116	$37,503,290	$39,013,136	$43,393,051	$55,128,155	$55,798,695	$62,985,743	$59,495,069	$71,222,206	$45,274,016

DESCRIPTION OF COMPANY'S POLICY OF CHARGING A.F.U.D.C.: The Commission authorized Peoples to accrue AFUDC in Order No. PSC-2019-0291-PAA-GU issued July 22, 2019 with an effective date of January 1, 2019. A true-up accrual was recorded in August 2019. The Company policy is to accrue AFUDC if the project individually exceeds 0.5 percent of the sum of the the balances in Gas Plant in Service (Account 101) and Gas Completed Construcution Not Classified (Account 106), and construction on each project is expected to take in excess of one year to complete. This is consistent with the electric Rule 25-30.116(1)(a).

CALCULATION OF HISTORIC BASE YEAR A.F.U.D.C. RATE: The calculation of the AFUDC rate was approved in Order No. PSC-2019-0291-PAA-GU. The approved rate of 5.97 percent was based on a 13-month average capital structure for the period ending December 31, 2018. Peoples used the same formulaic approach as the electric industry to detrmine the appropriate AFUDC rate. The approved monthly compounding rate is 0.484385 percent. The total AFUDC accrued in 2019 was $621,420 (Equity AFUDC - $470,414 and Debt AFUDC - $151,006).

* LIST BY ADDRESS OR CONSTRUCTION CATEGORY IF DETAIL IS NOT AVAILABLE

** Projects accruing AFUDC in 2019 include the following:
Distribution Plant - Jacksonville, Panama City, Southwest Florida and Miami LNG Storage (see testimony of witness Timothy O'Connor)
General Plant - Gas Management System Upgrade to Quorom

SUPPORTING SCHEDULES: B-1 | RECAP SCHEDULES: B-2

SCHEDULE B-9 | DEPRECIATION RESERVE BALANCES | PAGE 1 OF 1

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE DEPRECIATION RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN NDIVIDUAL DEPRECIATION RATE IS APPL ED TO THE AVERAGE MONTHLY BALANCE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. H LLARY

L NE NO.	A/C NO.	DESCR PTION	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	13 MONTH AVERAGE
1	374	LAND AND LAND RIGHTS	(15,464)	(15,464)	(15,464)	(15,464)	(15,464)	(15,464)	(15,464)	(15,464)	(15,464)	(60,225)	(60,225)	(60,225)	(60,225)	(29,237)
2	375	STRUCTURES AND MPROVEMENTS	5,996,435	6,045,192	6,093,962	6,142,712	6,191,533	6,240,957	6,291,283	6,342,517	6,393,785	6,416,790	6,468,521	6,520,375	6,572,394	6,285,881
3	376	MA NS - STEEL	199,169,546	199,530,686	199,430,404	199,831,833	199,701,535	199,965,780	200,922,926	201,211,050	201,572,006	202,016,974	201,858,828	202,197,726	202,521,522	200,763,909
4	376.02	MA NS - PLASTIC	197,438,125	197,586,869	197,887,260	198,467,142	198,886,916	199,053,586	199,527,165	199,925,182	200,181,228	200,475,648	200,803,961	201,232,344	202,345,974	199,523,954
5	378	M & R EQUIPMENT - GENERAL	3,198,705	3,238,615	3,286,230	3,330,793	3,379,397	3,398,177	3,433,842	3,448,577	3,497,394	3,546,793	3,597,231	3,647,952	3,697,216	3,438,532
6	379	M & R EQUIPMENT - CITY	10,813,558	10,890,363	11,055,378	11,226,718	11,341,416	11,465,333	11,625,676	11,810,096	11,903,559	12,081,716	12,267,196	12,452,868	12,639,950	11,659,525
7	380	SERVICE L NES -S TEEL	39,275,237	39,351,032	39,428,980	39,211,957	39,332,465	39,427,886	38,941,086	38,961,803	39,031,003	39,115,733	39,118,699	39,199,060	38,914,672	39,177,663
8	380.02	SERVICE L NES - PLASTIC	175,134,216	175,514,632	176,014,091	176,544,047	177,118,548	177,684,448	177,327,102	177,894,428	178,340,861	178,823,617	179,278,732	179,835,968	179,201,697	177,593,260
9	381	METERS	23,791,793	24,048,646	24,306,013	24,529,434	24,793,310	25,010,004	25,217,687	25,484,047	25,751,997	25,954,594	26,223,971	26,499,214	26,675,632	25,252,795
10	382	METER INSTALLATIONS	31,698,270	31,839,568	31,981,527	32,124,228	32,267,690	32,412,061	32,183,027	32,330,508	32,478,840	32,631,350	32,781,746	32,933,087	32,897,825	32,350,748
11	383	REGULATORS	7,366,948	7,415,817	7,464,854	7,514,080	7,563,559	7,613,313	7,621,126	7,671,328	7,721,715	7,772,296	7,822,920	7,873,622	7,874,389	7,638,151
12	384	REGULATOR INSTALL HOUSE	12,285,965	12,373,014	12,461,101	12,550,353	12,640,802	12,732,678	12,679,207	12,769,838	12,861,808	12,963,720	13,056,411	13,150,448	13,106,664	12,740,924
13	385	M & R EQUIPMENT - NDUSTRIAL	6,247,619	6,273,529	6,299,440	6,325,351	6,351,262	6,377,173	6,403,084	6,428,998	6,454,913	6,480,827	6,506,742	6,532,656	6,564,090	6,403,514
14	387	OTHER EQUIPMENT	3,467,658	3,514,722	3,561,901	3,609,641	3,657,742	3,702,009	3,748,500	3,795,180	3,842,548	3,891,006	3,939,612	3,988,572	4,038,171	3,750,559
15	390	STRUCTURES AND MPROVEMENTS	12,797	12,855	12,914	12,973	13,032	13,090	13,149	13,208	13,266	13,325	13,384	13,442	13,501	13,149
16	391	OFFICE FURNITURE	1,030,754	1,042,985	1,055,020	1,067,516	1,080,077	1,092,637	1,105,188	1,117,739	1,130,279	1,142,819	1,155,359	1,169,191	1,183,034	1,105,585
17	391.01	COMPUTER EQU PMENT	2,911,126	2,944,725	2,978,334	3,015,195	3,052,057	3,089,279	3,126,744	3,164,209	3,201,674	3,239,258	3,276,881	3,314,630	3,352,409	3,128,194
18	391.02	OFFICE EQUIPMENT/MACH NES	542,917	550,434	557,952	565,567	573,183	580,799	588,515	596,232	603,948	611,715	619,500	627,285	635,070	588,701
19	392.01	AUTO & TRUCK LESS THAN 1/2 TON	4,655,758	4,731,922	4,812,358	4,896,178	4,977,537	4,750,682	4,655,074	4,457,009	4,477,019	4,575,265	4,644,467	4,680,165	4,550,319	4,681,827
20	392.02	AUTO & TRUCK 3/4 TO 1 TON	4,258,007	4,350,384	4,443,722	4,539,906	4,645,094	4,677,619	4,800,898	4,541,672	4,621,695	4,769,435	4,885,797	5,010,336	5,042,130	4,660,515
21	392.03	AIRPLANES	0	0	0	0	0	0	0	0	0	0	0	0	0	-
22	392.04	TRAILERS, OTHER	348,904	353,183	357,462	361,741	366,020	370,946	376,417	381,996	387,943	393,940	400,197	406,707	413,315	378,367
23	392.05	TRUCKS OVER 1 TON	972,152	984,590	997,028	1,009,467	1,021,905	929,676	885,573	831,132	842,297	854,186	865,351	876,517	856,831	917,439
24	393	STORES EQU PMENT	330	334	338	343	347	351	355	359	363	368	372	376	380	355
25	394.00	TOOLS SHOP & GARAGE EQUIPMENT	2,469,601	2,493,688	2,532,864	2,572,315	2,611,706	2,651,168	2,690,556	2,730,015	2,769,432	2,808,450	2,847,524	2,886,599	2,925,674	2,691,507
26	394.01	TOOLS SHOP & GARAGE EQUIPMENT	1,475,759	1,540,849	1,590,987	1,641,250	1,691,513	1,746,286	1,801,112	1,855,938	1,910,764	1,965,590	2,020,416	2,075,242	2,130,068	1,803,521
27	395	LABORATORY EQU PMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	-
28	396	POWER OPERATED EQU PMENT	1,565,598	1,581,053	1,596,561	1,612,101	1,627,641	1,643,181	1,658,721	1,674,284	1,690,003	1,700,512	1,716,207	1,729,867	1,745,564	1,657,023
29	397	COMMUNICATION EQU PMENT	2,573,144	2,600,110	2,627,077	2,654,045	2,681,013	2,707,981	2,734,948	2,761,916	2,788,884	2,815,852	2,842,819	2,869,787	2,896,755	2,734,949
30	398	MISC. EQUIPMENT	179,383	180,776	182,180	183,561	181,975	183,303	184,623	185,943	187,264	188,584	189,904	191,225	192,545	185,482
31		DEPRECIATION RESERVE	738,864,839	740,975,108	743,000,475	745,524,982	747,733,810	749,504,938	750,528,120	752,369,739	754,641,024	757,190,136	759,142,524	761,855,037	762,927,568	751,096,792
32	108.0001	R.W.I P	0	0	0	0	0	0	0	0	0	0	0	0	0	-
33	108	TOTAL DEPRECIATION RESERVE	$738,864,839	$740,975,108	$743,000,475	$745,524,982	$747,733,810	$749,504,938	$750,528,120	$752,369,739	$754,641,024	$757,190,136	$759,142,524	$761,855,037	$762,927,568	$751,096,792

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SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1, B-2, B-3

SCHEDULE B-10 | AMORTIZATION / RECOVERY RESERVE BALANCES | PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMORTIZATION/RECOVERY RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	13 MONTH AVERAGE
1	301	ORGANIZATION	-	-	-	-	-	-	-	-	-	-	-	-	-	$0
2	302	FRANCHISES AND CONSENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	0
3	303	MISC INTANGIBLE PLANT	765,841	768,559	771,277	773,994	776,712	779,430	782,148	784,865	787,583	790,301	793,019	795,736	798,454	782,148
4	303.01	CUSTOMIZED SOFTWARE	12,971,602	13,136,020	13,300,930	13,465,709	13,630,475	13,795,292	13,960,227	14,125,168	14,290,034	14,454,966	14,626,162	14,797,998	14,970,868	13,963,496
5	374.02	LAND RIGHTS / EASEMENTS	798,591	806,927	815,263	823,600	831,938	840,276	844,901	849,525	854,150	858,775	863,399	868,024	872,648	840,617
6	390.02	STRUCTURES & IMPROVEMENTS-Leased	20,039	20,319	20,598	20,878	21,157	21,437	21,716	21,996	22,275	22,555	22,834	23,114	23,393	21,716
7		SUBTOTAL	$14,556,073	$14,731,824	$14,908,068	$15,084,180	$15,260,282	$15,436,435	$15,608,991	$15,781,555	$15,954,042	$16,126,596	$16,305,414	$16,484,871	$16,665,364	$15,607,977
8	115.01	ACCUM PROV/AMORT-GP ACQ ADJ	4,708,338	4,720,767	4,733,195	4,745,624	4,758,053	4,770,482	4,782,911	4,795,340	4,807,768	4,820,197	4,832,626	4,845,055	4,857,484	4,782,911
9		TOTAL	$19,264,411	$19,452,591	$19,641,264	$19,829,804	$20,018,335	$20,206,917	$20,391,902	$20,576,894	$20,761,810	$20,946,793	$21,138,040	$21,329,926	$21,522,847	$20,390,888

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1, B-2, B-3

SCHEDULE B-11 | ALLOCATION OF DEPRECIATION/AMORTIZATION RESERVE - COMMON PLANT | PAGE 1 OF 1

FLOR DA PUBLIC SERVICE COMMISSION

EXPLANATION: PROV DE A SCHEDULE SHOW NG THE SAME DATA AS REQU RED IN SCHEDULE B-5 FOR DEPRECIATION/AMORTIZATION RESERVE BALANCES

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19

COMPANY: PEOPLES GAS SYSTEM

WITNESS: S. H LLARY

DOCKET NO.: 20200051-GU

L NE NO.	A/C NO.	DESCRIPTION	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	13 MONTH AVERAGE
1	303.01	CUSTOMIZED SOFTWARE	12,971,602	13,136,020	13,300,930	13,465,709	13,630,475	13,795,292	13,960,227	14,125,168	14,290,034	14,454,966	14,626,162	14,797,998	14,970,868	13,963,496
2	374.00	LAND AND LAND RIGHTS	(15,464)	(15,464)	(15,464)	(15,464)	(15,464)	(15,464)	(15,464)	(15,464)	(15,464)	(60,225)	(60,225)	(60,225)	(60,225)	(29,237)
3	375	STRUCTURES AND MPROVEMENTS	5,996,435	6,045,192	6,093,962	6,142,712	6,191,533	6,240,957	6,291,283	6,342,517	6,393,785	6,416,790	6,468,521	6,520,375	6,572,394	6,285,881
4	390.00	STRUCTURES AND MPROVEMENTS	12,797	12,855	12,914	12,973	13,032	13,090	13,149	13,208	13,266	13,325	13,384	13,442	13,501	13,149
5	390.02	STRUCTURES & IMPROVEMENTS-Leasehold	20,039	20,319	20,598	20,878	21,157	21,437	21,716	21,996	22,275	22,555	22,834	23,114	23,393	21,716
6	391	OFFICE & COMPUTER EQUIPMENT	4,484,797	4,538,144	4,591,306	4,648,279	4,705,317	4,762,715	4,820,448	4,878,180	4,935,901	4,993,792	5,051,739	5,111,106	5,170,514	4,822,480
7		TOTAL	$23,470,205	$23,737,066	$24,004,246	$24,275,086	$24,546,049	$24,818,027	$25,091,359	$25,365,605	$25,639,797	$25,841,204	$26,122,416	$26,405,810	$26,690,446	$25,077,486

			13 MONTH AVERAGE	NONUT LITY %	I3 MONTH AVG NONUT LITY	METHOD OF ALLOCATION
8	303.01	CUSTOMIZED SOFTWARE	13,963,496	0.03%	4,510	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
9	374.00	LAND AND LAND RIGHTS	(29,237)	1.12%	(326)	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UT LIZED PROPERTY
10	375	STRUCTURES AND MPROVEMENTS	6,285,881	4.85%	304,800	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UT LIZED PROPERTY
11	390	STRUCTURES AND MPROVEMENTS	34,865	0.74%	258	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UT LIZED PROPERTY
12	391	OFFICE & COMPUTER EQUIPMENT	4,822,480	1.22%	58,784	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
13		TOTAL	$25,077,486		$368,025	

SUPPORT NG SCHEDULES: B-9

RECAP SCHEDULES: B-2, B-3

SCHEDULE B-12 | CUSTOMER ADVANCES FOR CONSTRUCTION | PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING, BY MONTH, THE AMOUNT OF CUSTOMER ADVANCES FOR CONSTRUCTION FOR THE 13-MONTH PERIOD END NG WITH THE LAST MONTH OF THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. H LLARY

LINE NO.		MONTH	AMOUNT
1	2018	DECEMBER	$ (10,634,955)
2	2019	JANUARY	(10,826,694)
3	2019	FEBRUARY	(11,003,766)
4	2019	MARCH	(11,120,203)
5	2019	APR L	(11,325,462)
6	2019	MAY	(11,511,792)
7	2019	JUNE	(11,785,480)
8	2019	JULY	(11,862,644)
9	2019	AUGUST	(12,925,400)
10	2019	SEPTEMBER	(12,405,990)
11	2019	OCTOBER	(12,710,800)
12	2019	NOVEMBER	(12,794,821)
13	2019	DECEMBER	(12,952,701)
14		TOTAL	$ (153,860,711)
		13 MONTH AVERAGE	$ (11,835,439)

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-2

SCHEDULE B-13 | WORKING CAPITAL | PAGE 1 OF 2

FLORIDA PUBLIC SERVICE COMMISSION | EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE WORKING CAPITAL ALLOWANCE FOR THE HISTORIC BASE YEAR. | TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/19

COMPANY: PEOPLES GAS SYSTEM | WITNESS: S. HILLARY

DOCKET NO.: 20200051-GU

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	ADJUSTMENT			ADJUSTED AVERAGE
			NON UTILITY	CAPITAL STRUCTURE	OTHER	
	CURRENT AND ACCRUED ASSETS					
1	SINKING FUNDS	$0				$0
2	OTHER INVESTMENTS	1,214,106		(1,214,106)		0
3	NON UTILITY PROPERTY	0				0
4	CASH	8,353,913				8,353,913
5	SPECIAL DEPOSITS	0				0
6	WORKING FUNDS	25,000				25,000
7	TEMPORARY CASH INVESTMENTS	2,950			(2,950)	0
8	NOTES RECEIVABLE	0	0			0
9	CUST. ACCTS. REC.- GAS	26,127,944				26,127,944
10	OTHER ACCT RECEIVABLE	1,729,045	(1,729,045)			0
11	ACCUM. PROV.UNCOLLECT.ACCTS.	(149,212)				(149,212)
12	RECEIVABLE ASSOC. COMPANIES	0	0			0
13	RECEIVABLE ASSOC. CO - SERVICES	1,618,779				1,618,779
14	FUEL STOCK	0				0
15	PLANT & OPER.MATERIAL & SUPPL.	2,512,698				2,512,698
16	MERCHANDISE	0	0			0
17	STORES EXPENSE	0				0
18	PREPAYMENTS	1,713,725				1,713,725
19	UNBILLED REVENUE & MISC.	13,923,931			(2,931,223)	10,992,708
20	DERIVATIVE	0				0
21	TOTAL CURRENT ASSETS	57,072,878	(1,729,045)	(1,214,106)	(2,934,173)	51,195,555
	DEFERRED DEBITS					
22	UNAMORTIZED DD&E	2,113,295		(2,113,295)		0
23	DEFERRED TAX ASSET	0				0
24	OTHER DEFERRED/MISC.	59,421,936				59,421,936
25	CONSERVATION COST TRUE-UP	2,808,964			(2,808,964)	0
26	CAST IRON/BARE STEEL RIDER COST TRUE-UP	966,683			(827,944)	138,739
27	UNAMORTIZED RATE CASE EXPENSE	0			0	0
28	UNRECOVERED GAS COSTS	(5,806,983)			0	(5,806,983)
29	TOTAL DEFFERED DEBITS	59,503,896	0	(2,113,295)	(3,636,907)	53,753,693
30	TOTAL CURRENT AND DEFERRED ASSETS	$116,576,774	($1,729,045)	($3,327,401)	($6,571,080)	$104,949,248
31	Totals may be affected due to rounding.					

SUPPORTING SCHEDULES: B-1, C-4, C-8 | RECAP SCHEDULES: B-1, B-2, B-3

SCHEDULE B-13 | WORKING CAPITAL | PAGE 2 OF 2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE WORKING CAPITAL ALLOWANCE FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	ADJUSTMENT			ADJUSTED AVERAGE
			NON UTILITY	CAPITAL STRUCTURE	OTHER	
	CURRENT LIABILITIES					
1	NOTES PAYABLE	$0		0		$0
2	ACCOUNTS PAYABLE	42,595,424				42,595,424
3	ACCOUNTS PAY. ASSOC. CO.	0	0			0
4	ACCOUNTS PAY. ASSOC. CO. SERVICES	7,981,796				7,981,796
5	CUSTOMER DEPOSITS-CURRENT	0		0		0
6	TAXES ACCRUED-GENERAL	6,398,031				6,398,031
7	TAXES ACCRUED-INCOME	2,559,238				2,559,238
8	INTEREST ACCRUED	3,904,680				3,904,680
9	DIVIDENDS DECLARED	0			0	0
10	TAX COLLECTIONS PAYABLE	1,728,004				1,728,004
11	INACTIVE DEPOSITS	0		0		0
12	CONSERVATION COST TRUE-UP	0			0	0
13	CAST IRON/BARE STEEL RIDER COST TRUE-UP	138,739				138,739
14	NON-UTILITY ACCRUED LIABILITY	0	0			0
15	DERVATIVE LIABILITY	0			0	0
16	MISC. CURRENT LIABILITIES	27,310,745				27,310,745
17	TOTAL CURRENT LIABILITIES	92,616,656	0	0	0	92,616,656
	DEFERRED CREDITS AND OPERATING RESERVES					
18	ACCUMULATED DEFERRED INC. TAX	0		0		0
19	DEF. INVESTMENT TAX CREDIT	0		0		0
20	CUSTOMER ADVANCES FOR CONST.	0			0	0
21	CUSTOMER DEPOSITS	0		0		0
22	OTHER DEFERRED CREDITS	4,382,305				4,382,305
23	PENSIONS & BENEFITS RESERVE	35,410,567				35,410,567
24	TOTAL DEFERRED CREDITS AND OPERATING RESERVES	39,792,871	0	0	0	39,792,871
25	TOTAL LIABILITIES	$132,409,527	$0	$0	$0	$132,409,527
26	TOTAL ASSETS LESS LIABILITIES	($15,832,753)	($1,729,045)	($3,327,401)	($6,571,080)	($27,460,279)
27	NET WORKING CAPITAL INCLUDED IN RATE BASE (SCHEDULE)	($15,832,753)	($1,729,045)	($3,327,401)	($6,571,080)	($27,460,279)
28	Totals may be affected due to rounding.					

SUPPORTING SCHEDULES: B-1

RECAP SCHEDULES: B-1, B-2, B-3

DETAIL OF MISCELLANEOUS DEBITS

SCHEDULE B-14 | PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A 13 MO. AVG. DETAILED DESCRIPTION OF EACH TYPE OF ITEM INCLUDED IN MISCELLANEOUS DEFERRED DEBITS FOR THE HISTORIC BASE YEAR

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

LINE NO.	DESCRIPTION	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	13 MO. AVERAGE
1	Other Regulatory - Env Remediation	$22,604,697	$22,633,172	$23,433,542	$23,539,992	$24,092,309	$24,757,818	$25,430,310	$25,512,547	$25,646,656	$26,581,356	$26,652,028	$27,341,101	$19,960,538	$24,475,851
2	FAS 158 Pension Current	1,064,492	1,064,492	1,064,492	1,132,280	1,132,280	1,132,280	1,132,280	1,132,280	1,132,280	1,132,280	1,132,280	1,132,280	1,097,401	1,113,954
3	FAS 158 Pension	29,672,932	29,672,932	29,672,932	29,208,553	29,208,553	29,208,553	28,773,623	28,773,623	28,773,623	28,357,862	28,357,862	28,357,862	28,607,784	28,972,823
4	FAS 158 SERP	2,083,308	1,876,488	1,876,488	1,876,488	1,876,488	1,876,488	1,876,488	1,876,488	1,876,488	1,876,488	1,876,488	1,876,488	1,876,488	1,892,397
5	Other Work in Progress	2,851,715	2,833,098	2,817,068	2,867,050	2,823,970	2,814,873	2,775,840	2,724,938	2,949,895	3,083,394	3,240,010	3,353,538	2,931,887	2,928,252
6		$58,277,144	$58,080,182	$58,864,521	$58,624,363	$59,133,600	$59,790,012	$59,988,541	$60,019,877	$60,424,510	$61,106,555	$61,357,267	$62,186,113	$54,632,489	$59,421,936

Note: Reconciles to B01 line 33 Misc Debits. This is not inclusive of all 186 and 182 accounts.

SCHEDULE B-15 | DETAIL OF OTHER DEFERRED CREDITS | PAGE 1 OF 1

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO. 20200051-GU

EXPLANATION: PROV DE A SCHEDULE SHOWING A 13-MONTH AVERAGE DETA LED DESCR PTION OF EACH TYPE OF ITEM NCLUDED N OTHER DEFERRED CREDITS FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. H LLARY

Line No.	FERC	Description	(1) Dec-18	(2) Jan-19	(3) Feb-19	(4) Mar-19	(5) Apr-19	(6) May-19	(7) Jun-19	(8) Jul-19	(9) Aug-19	(10) Sep-19	(11) Oct-19	(12) Nov-19	(13) Dec-19	13 MONTH AVERAGE
1	253	Other Deferred Credits	$(3,830,518)	$(3,780,744)	$(3,635,598)	$(3,397,930)	$(3,470,132)	$(3,020,551)	$(3,744,281)	$(4,517,564)	$(4,890,041)	$(5,036,683)	$(5,247,324)	$(5,183,881)	$(5,996,478)	$(4,288,594)
2	254	Reg. Liability-GTI (2540330)	(10,715)	(52,382)	(94,048)	46,785	6,073	(34,593)	(76,259)	(91,583)	(133,249)	(174,916)	(216,583)	(258,249)	(128,515)	(93,710)
3		Total Deferred Credits	$(3,841,233)	$(3,833,126)	$(3,729,647)	$(3,351,145)	$(3,464,059)	$(3,055,144)	$(3,820,540)	$(4,609,146)	$(5,023,291)	$(5,211,599)	$(5,463,906)	$(5,442,130)	$(6,124,993)	$(4,382,305)

SUPPORT NG SCHEDULES: | RECAP SCHEDULES; B-13

SCHEDULE B-16 | ADDITIONAL RATE BASE COMPONENTS | PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: FOR ANY RATE BASE COMPONENT NOT ACCOUNTED FOR IN OTHER SCHEDULES, PROVIDE THE 13 MONTH AVERAGE BALANCE FOR THE HISTORIC BASE YEAR

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S.HILLARY

DESCRIPTION	13-MONTH AVERAGE	NON-UTILITY ALLOCATION FACTOR	NON-REGULATED AMOUNT	BASIS FOR ALLOCATION
NONE				

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-2

SCHEDULE B-17

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

INVESTMENT TAX CREDITS - ANALYSIS

EXPLANATION: PROVIDE AN ANALYSIS OF ACCUMULATED TAX CREDITS GENERATED AND AMORTIZED ON AN ANNUAL BASIS BEGINNING WITH THE HISTORIC BASE YEAR IN THE LAST RATE CASE TO THE BEGINNING OF THE CURRENT HISTORIC BASE YEAR AND ON A MONTHLY BASIS FOR THE HISTORIC BASE YEAR. (EXCEPTION: ANNUAL DATA MAY BE SUBSTITUTED FOR MONTHLY DATA FOR THE 3% DEFERRED ITC). AMOUNTS PROVIDED BY THE REVENUE ACT OF 1971 AND SUBSEQUENT ACTS SHOULD BE SHOWN SEPARATELY FROM AMOUNTS APPLICABLE TO PRIOR LAWS. IDENTIFY PROGRESS PAYMENTS SEPARATELY.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: V. STRICKLAND

		3% ITC						4% ITC					
			AMOUNT REALIZED		AMORTIZATION				AMOUNT REALIZED		AMORTIZATION		
LINE NO.	YEAR/ MONTH	BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	ENDING BALANCE
1	12/07	55,097	-	-	43,387	-	11,710	-	-	-	-	-	-
2	12/08	11,710	-	-	11,710	-	-	-	-	-	-	-	-
3	12/09	-	-	-	-	-	-	-	-	-	-	-	-
4	12/10	-	-	-	-	-	-	-	-	-	-	-	-
5	12/11	-	-	-	-	-	-	-	-	-	-	-	-
6	12/12	-	-	-	-	-	-	-	-	-	-	-	-
7	12/13	-	-	-	-	-	-	-	-	-	-	-	-
8	12/14	-	-	-	-	-	-	-	-	-	-	-	-
9	12/15	-	-	-	-	-	-	-	-	-	-	-	-
10	12/16	-	-	-	-	-	-	-	-	-	-	-	-
11	12/17	-	-	-	-	-	-	-	-	-	-	-	-
12	12/18	-	-	-	-	-	-	-	-	-	-	-	-
13	1/19	-	-	-	-	-	-	-	-	-	-	-	-
14	2/19	-	-	-	-	-	-	-	-	-	-	-	-
15	3/19	-	-	-	-	-	-	-	-	-	-	-	-
16	4/19	-	-	-	-	-	-	-	-	-	-	-	-
17	5/19	-	-	-	-	-	-	-	-	-	-	-	-
18	6/19	-	-	-	-	-	-	-	-	-	-	-	-
19	7/19	-	-	-	-	-	-	-	-	-	-	-	-
20	8/19	-	-	-	-	-	-	-	-	-	-	-	-
21	9/19	-	-	-	-	-	-	-	-	-	-	-	-
22	10/19	-	-	-	-	-	-	-	-	-	-	-	-
23	11/19	-	-	-	-	-	-	-	-	-	-	-	-
24	12/19	-	-	-	-	-	-	-	-	-	-	-	-
25													
26													
27				13-MONTH AVERAGE			$ -			13-MONTH AVERAGE			$ -

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-4, A-5, B-1, C-1, C-20, C-21 C-22, C-26, D-1, D-10, D-11

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE AN ANALYSIS OF ACCUMULATED TAX CREDITS GENERATED AND AMORTIZED ON AN ANNUAL BASIS BEGINNING WITH THE HISTORIC BASE YEAR IN THE LAST RATE CASE TO THE BEGINNING OF THE CURRENT HISTORIC BASE YEAR AND ON A MONTHLY BASIS FOR THE HISTORIC BASE YEAR. (EXCEPTION: ANNUAL DATA MAY BE SUBSTITUTED FOR MONTHLY DATA FOR THE 3% DEFERRED ITC). AMOUNTS PROVIDED BY THE REVENUE ACT OF 1971 AND SUBSEQUENT ACTS SHOULD BE SHOWN SEPARATELY FROM AMOUNTS APPLICABLE TO PRIOR LAWS. IDENTIFY PROGRESS PAYMENTS SEPARATELY.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: V. STRICKLAND

		8% ITC						10% ITC					
			AMOUNT REALIZED			AMORTIZATION			AMOUNT REALIZED			AMORTIZATION	
LINE NO.	YEAR/ MONTH	BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	ENDING BALANCE
1	12/07	-	-	-	-	-	-	152,172	-	-	91,461	-	60,711
2	12/08	-	-	-	-	-	-	60,711	-	-	47,030	-	13,681
3	12/09	-	-	-	-	-	-	13,681	-	-	11,634	-	2,047
4	12/10	-	-	-	-	-	-	2,047	-	-	1,026	-	1,021
5	12/11	-	-	-	-	-	-	1,021	-	-	1,021	-	-
6	12/12	-	-	-	-	-	-	-	-	-	-	-	-
7	12/13	-	-	-	-	-	-	-	-	-	-	-	-
8	12/14	-	-	-	-	-	-	-	-	-	-	-	-
9	12/15	-	-	-	-	-	-	-	-	-	-	-	-
10	12/16	-	-	-	-	-	-	-	-	-	-	-	-
11	12/17	-	-	-	-	-	-	-	-	-	-	-	-
12	12/18	-	-	-	-	-	-	-	-	-	-	-	-
13	1/19	-	-	-	-	-	-	-	-	-	-	-	-
14	2/19	-	-	-	-	-	-	-	-	-	-	-	-
15	3/19	-	-	-	-	-	-	-	-	-	-	-	-
16	4/19	-	-	-	-	-	-	-	-	-	-	-	-
17	5/19	-	-	-	-	-	-	-	-	-	-	-	-
18	6/19	-	-	-	-	-	-	-	-	-	-	-	-
19	7/19	-	-	-	-	-	-	-	-	-	-	-	-
20	8/19	-	-	-	-	-	-	-	-	-	-	-	-
21	9/19	-	-	-	-	-	-	-	-	-	-	-	-
22	10/19	-	-	-	-	-	-	-	-	-	-	-	-
23	11/19	-	-	-	-	-	-	-	-	-	-	-	-
24	12/19	-	-	-	-	-	-	-	-	-	-	-	-
25													
25													
26				13-MONTH AVERAGE			$ -			13-MONTH AVERAGE			$ -

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-4, A-5, B-1, C-1, C-20, C-21 C-22, C-26, D-1, D-10, D-11

SCHEDULE B-17 | INVESTMENT TAX CREDITS - COMPANY POLICIES | PAGE 3 OF 4

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: EXPLAIN ACCOUNTING POLICY AS TO THE METHOD OF AMORTIZATION FOR BOTH PROGRESS PAYMENT AND OTHER ITC. EXPLANATION SHOULD INCLUDE AT LEAST A DESCRIPTION OF HOW THE TIME PERIOD FOR AMORTIZATION IS DETERMINED, WHEN IT BEGINS, UNDER WHAT CIRCUMSTANCES IT CHANGES, ETC. IF THERE ARE UNUSED ITC, SUPPLY A SCHEDULE SHOWING YEAR GENERATED, AMOUNT GENERATED, TOTAL AMOUNT USED AND REMAINING PORTION.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: V. STRICKLAND

THE COMPANY ELECTED TO ACCOUNT FOR THE AMORTIZATION OF INVESTMENT TAX CREDITS UNDER SECTION 46(f)(1) OF THE U. S. INTERNAL REVENUE CODE AND F. P. S. C. MEMORANDUM DATED FEBRUARY 11, 1972 AS A CREDIT TO OTHER INCOME IN THE YEAR REALIZED. FOR REGULATORY PURPOSES, COST OF CAPITAL IS ADJUSTED FOR THE NET UNAMORTIZED INVESTMENT TAX CREDITS. IN DETERMINING THE ADJUSTMENT' TO COST OF CAPITAL, THE INVESTMENT TAX CREDIT IS AMORTIZED OVER THE REMAINING LIFE OF THE APPLICABLE PROPERTY.

THE COMPANY HAS HAD NO PROGRESS PAYMENTS ON WHICH INVESTMENT TAX CREDIT WAS GENERATED.

THERE ARE NO UNUSED INVESTMENT TAX CREDITS.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE B-17 | INVESTMENT TAX CREDITS - SECTION 46(f) ELECTION | PAGE 4 OF 4

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A COPY OF THE ELECTION MADE UNDER SECTION 46(f), INTERNAL REVENUE CODE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: V. STRICKLAND

THE COMPANY ELECTED THE GENERAL RULE IN SECTION 46(f)(1) OF THE INTERNAL REVENUE CODE, WHICH REQUIRED NO FORMAL ELECTION.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE B-18 | ACCUMULATED DEFERRED INCOME TAXES - SUMMARY | PAGE 1 OF 3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY PEOPLES GAS SYSTEM

DOCKET NO. 20200051-GU

EXPLANATION FOR EACH OF THE ACCUMULATED DEFERRED TAX ACCOUNTS, PROVIDE A SUMMARY OF THE ENDING BALANCES AS REPORTED ON PAGES 2 AND 3 OF THIS SCHEDULE. THE SAME ANNUAL AND MONTHLY BALANCES SHOULD BE SHOWN.

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA 12/31/19
WITNESS V. STRICKLAND

LINE NO	YEAR/ MONTH	ACCOUNT NO. 190 STATE Dr(Cr)	ACCOUNT NO. 190 FEDERAL Dr(Cr)	ACCOUNT NO. 190 TOTAL Dr(Cr)	ACCOUNT NO. 282 STATE Cr(Dr)	ACCOUNT NO. 282 FEDERAL Cr(Dr)	ACCOUNT NO. 282 TOTAL Cr(Dr)	ACCOUNT NO. 283 STATE Cr(Dr)	ACCOUNT NO. 283 FEDERAL Cr(Dr)	ACCOUNT NO. 283 TOTAL Cr(Dr)	NET DEFERRED INCOME TAXES STATE Cr(Dr)	NET DEFERRED INCOME TAXES FEDERAL Cr(Dr)	NET DEFERRED INCOME TAXES TOTAL Cr(Dr)
1	12/09	6,270,983	37,711,372	43,982,355	7,269,303	51,199,639	58,468,942	2,820,141	16,959,294	19,779,435	3,818,461	30,447,561	34,266,022
2	12/10	6,502,786	39,105,363	45,608,149	7,837,381	63,274,560	71,111,941	3,013,811	18,123,959	21,137,770	4,348,406	42,293,156	46,641,562
3	12/11	6,452,023	38,800,128	45,252,151	11,089,542	95,724,512	106,814,054	3,201,434	19,252,267	22,453,701	7,838,953	76,176,651	84,015,604
4	12/12	5,542,575	33,435,917	38,978,492	12,113,225	119,465,143	131,578,368	2,877,054	17,301,575	20,178,629	9,447,704	103,330,801	112,778,505
5	12/13	4,780,362	28,852,207	33,632,569	13,402,682	122,615,853	136,018,535	2,283,568	13,732,572	16,016,140	10,905,888	107,496,218	118,402,106
6	12/14	5,092,899	30,731,679	35,824,578	15,386,861	133,327,473	148,714,334	2,957,571	17,785,775	20,743,346	13,251,533	120,381,569	133,633,102
7	12/15	6,137,744	32,285,478	38,423,222	17,381,544	147,756,176	165,137,720	3,404,445	20,748,380	24,152,825	14,648,245	136,219,078	150,867,323
8	12/16	7,164,927	40,696,957	47,861,884	20,737,320	169,921,089	190,658,409	3,017,252	18,144,675	21,161,927	16,589,645	147,368,807	163,958,452
9	12/17	6,500,308	41,757,275	48,257,583	24,319,752	122,191,357	146,511,109	(1,805,209)	1,456,957	(348,252)	16,014,235	81,891,039	97,905,274
10	12/18	7,525,901	46,053,633	53,579,534	28,398,530	132,346,184	160,744,714	(1,708,445)	1,744,033	35,588	19,164,184	88,036,584	107,200,768
11	1/19	7,576,127	46,234,052	53,810,179	28,728,340	132,948,268	161,676,608	(1,810,992)	1,374,024	(436,968)	19,341,221	88,088,240	107,429,461
12	2/19	7,405,776	45,619,470	53,025,246	29,150,513	133,988,835	163,139,348	(1,875,425)	1,141,535	(733,890)	19,869,312	89,510,900	109,380,212
13	3/19	7,520,628	46,033,876	53,554,504	29,512,715	134,760,770	164,273,485	(1,876,845)	1,136,412	(740,433)	20,115,242	89,863,306	109,978,548
14	4/19	7,546,694	46,129,138	53,675,832	29,883,331	135,564,273	165,447,604	(1,880,176)	1,124,394	(755,782)	20,456,461	90,559,529	111,015,990
15	5/19	7,554,649	46,158,316	53,712,966	30,254,083	136,367,534	166,621,617	(1,880,751)	1,122,318	(758,433)	20,818,683	91,331,536	112,150,219
16	6/19	7,559,472	46,174,289	53,733,761	30,635,286	137,206,607	167,841,893	(1,902,665)	1,043,248	(859,417)	21,173,149	92,075,566	113,248,715
17	7/19	7,622,614	46,400,922	54,023,536	31,010,405	138,023,954	169,034,359	(1,902,485)	1,043,898	(858,587)	21,485,306	92,666,930	114,152,236
18	8/19	7,643,400	46,476,808	54,120,207	31,387,316	138,849,846	170,237,162	(1,896,625)	1,065,041	(831,584)	21,847,291	93,438,079	115,285,370
19	9/19	7,585,086	46,381,522	53,966,608	32,279,563	139,381,594	171,661,157	(1,835,013)	1,253,182	(581,831)	22,859,464	94,253,254	117,112,718
20	10/19	7,607,097	46,480,768	54,087,865	32,547,473	140,049,064	172,596,537	(1,822,056)	1,312,675	(509,381)	23,118,320	94,880,971	117,999,291
21	11/19	7,658,713	46,713,110	54,371,823	32,848,066	140,863,072	173,711,138	(1,820,827)	1,319,247	(501,580)	23,368,526	95,469,209	118,837,735
22	12/19	7,711,912	47,254,510	54,966,422	33,229,715	141,946,614	175,176,329	(1,796,823)	1,408,831	(387,992)	23,720,980	96,100,935	119,821,915
23													
24													
25													
26													
27													
28													
29	13-MONTH AVERAGE	7,578,313	46,316,186	53,894,499	30,758,872	137,099,740	167,858,612	(1,846,856)	1,237,603	(609,253)	21,333,702	92,021,157	113,354,860
30													
31													
32													
33													
34													
35													
36													
37													
38													
39													
40													
41													

SUPPORTING SCHEDULES

RECAP SCHEDULES A-5, B-1, C-25, D-1, D-10

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 20200051-GU

EXPLANATION FOR EACH OF THE ACCUMULATED DEFERRED TAX ACCOUNTS, PROVIDE ANNUAL BALANCES BEGINNING WITH THE YEAR OF THE LAST RATE CASE AND ENDING WITH THE BEGINNING OF THE HISTORIC BASE YEAR, AND MONTHLY BALANCES FOR THE CURRENT HISTORIC BASE YEAR.

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA 12/31/19
WITNESS V. STRICKLAND

		ACCOUNT NO. 190					ACCOUNT NO. 282					ACCOUNT NO. 283				
LINE NO	YEAR/ MONTH	BEGINNING BALANCE Dr(Cr)	CURRENT YEAR DEFERRAL Dr(Cr)	FLOWBACK TO CURRENT YEAR Dr(Cr)	ADJUST. DEBIT (CREDIT) Dr(Cr)	ENDING BALANCE Dr(Cr)	BEGINNING BALANCE Cr(Dr)	CURRENT YEAR DEFERRAL Cr(Dr)	FLOWBACK TO CURRENT YEAR Cr(Dr)	ADJUST. DEBIT (CREDIT) Cr(Dr)	ENDING BALANCE Cr(Dr)	BEGINNING BALANCE Cr(Dr)	CURRENT YEAR DEFERRAL Cr(Dr)	FLOWBACK TO CURRENT YEAR Cr(Dr)	ADJUST. DEBIT (CREDIT) Cr(Dr)	ENDING BALANCE Cr(Dr)
1	12/09	7,752,704	(1,262,560)		219,161	6,270,983	7,334,094	4,921		69,712	7,269,303	3,959,307	(283,530)		855,636	2,820,141
2	12/10	6,270,983	453,140		221,337	6,502,786	7,269,303	568,078		0	7,837,381	2,820,141	393,361		199,691	3,013,811
3	12/11	6,502,786	(611,013)		(560,250)	6,452,023	7,837,381	3,252,161		0	11,089,542	3,013,811	(394,274)		(581,897)	3,201,434
4	12/12	6,452,023	(439,041)		470,407	5,542,575	11,089,542	1,023,683		0	12,113,225	3,201,434	195,903		520,283	2,877,054
5	12/13	5,542,575	34,126		796,339	4,780,362	12,113,225	1,289,457		0	13,402,682	2,877,054	178,773		772,259	2,283,568
6	12/14	4,780,362	(206,660)		(519,197)	5,092,899	13,402,682	1,984,179		0	15,386,861	2,283,568	131,287		(542,716)	2,957,571
7	12/15	5,092,899	915,030		(129,815)	6,137,744	15,386,861	1,994,683		0	17,381,544	2,957,571	274,246		(172,628)	3,404,445
8	12/16	6,137,744	1,113,193		86,010	7,164,927	17,381,544	3,355,776		0	20,737,320	3,404,445	(324,643)		62,550	3,017,252
9	12/17	7,164,927	262,798		927,417	6,500,308	20,737,320	3,582,432		0	24,319,752	3,017,252	296,242		5,118,703	(1,805,209)
10	12/18	6,500,308	800,647		(224,946)	7,525,901	24,319,752	4,078,941		163	28,398,530	(1,805,209)	(57,113)		(153,877)	(1,708,445)
11	1/19	7,525,901	50,377		151	7,576,127	28,398,530	329,635		(175)	28,728,340	(1,708,445)	(101,488)		1,059	(1,810,992)
12	2/19	7,576,127	(170,200)		151	7,405,776	28,728,340	422,190		17	29,150,513	(1,810,992)	(60,785)		3,648	(1,875,425)
13	3/19	7,405,776	136,816		21,964	7,520,628	29,150,513	362,347		145	29,512,715	(1,875,425)	22,746		24,166	(1,876,845)
14	4/19	7,520,628	26,217		151	7,546,694	29,512,715	370,734		118	29,883,331	(1,876,845)	(977)		2,354	(1,880,176)
15	5/19	7,546,694	8,106		151	7,554,649	29,883,331	370,855		103	30,254,083	(1,880,176)	1,778		2,353	(1,880,751)
16	6/19	7,554,649	28,895		24,072	7,559,472	30,254,083	380,894		(309)	30,635,286	(1,880,751)	4,361		26,275	(1,902,665)
17	7/19	7,559,472	63,293		151	7,622,614	30,635,286	374,860		(259)	31,010,405	(1,902,665)	2,534		2,354	(1,902,485)
18	8/19	7,622,614	20,937		151	7,643,400	31,010,405	369,721		(7,190)	31,387,316	(1,902,485)	8,092		2,232	(1,896,625)
19	9/19	7,643,400	(35,296)		23,018	7,585,086	31,387,316	(302,474)		(1,194,721)	32,279,563	(1,896,625)	29,935		(31,677)	(1,835,013)
20	10/19	7,585,086	22,162		151	7,607,097	32,279,563	264,124		(3,786)	32,547,473	(1,835,013)	14,276		1,319	(1,822,056)
21	11/19	7,607,097	51,767		151	7,658,713	32,547,473	296,323		(4,270)	32,848,066	(1,822,056)	2,393		1,164	(1,820,827)
22	12/19	7,658,713	41,523		(11,676)	7,711,912	32,848,066	376,303		(5,346)	33,229,715	(1,820,827)	37,937		13,933	(1,796,823)
23																
24																
25																
26																
27																
28																
29	13 Month Average					7,578,313					30,758,872				13 Month Average	(1,846,856)
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SUPPORTING SCHEDULES

RECAP SCHEDULES

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY PEOPLES GAS SYSTEM

EXPLANATION FOR EACH OF THE ACCUMULATED DEFERRED TAX ACCOUNTS, PROVIDE ANNUAL BALANCES BEGINNING WITH THE YEAR OF THE LAST RATE CASE AND ENDING WITH THE BEGINNING OF THE HISTORIC BASE YEAR, AND MONTHLY BALANCES FOR THE CURRENT HISTORIC BASE YEAR.

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA 12/31/19
WITNESS V. STRICKLAND

DOCKET NO. 20200051-GU

LINE NO	YEAR/ MONTH	ACCOUNT NO. 190 BEGINNING BALANCE Dr(Cr)	CURRENT YEAR DEFERRAL Dr(Cr)	FLOWBACK TO CURRENT YEAR Dr(Cr)	ADJUST. DEBIT (CREDIT) Dr(Cr)	ENDING BALANCE Dr(Cr)	ACCOUNT NO. 282 BEGINNING BALANCE Cr(Dr)	CURRENT YEAR DEFERRAL Cr(Dr)	FLOWBACK TO CURRENT YEAR Cr(Dr)	ADJUST. DEBIT (CREDIT) Cr(Dr)	ENDING BALANCE Cr(Dr)	ACCOUNT NO. 283 BEGINNING BALANCE Cr(Dr)	CURRENT YEAR DEFERRAL Cr(Dr)	FLOWBACK TO CURRENT YEAR Cr(Dr)	ADJUST. DEBIT (CREDIT) Cr(Dr)	ENDING BALANCE Cr(Dr)
1	12/09	46,621,898	(2,487,820)		6,422,706	37,711,372	46,027,957	5,590,904		419,222	51,199,639	23,809,806	(1,705,037)		5,145,475	16,959,294
2	12/10	37,711,372	2,725,025		1,331,034	39,105,363	51,199,639	12,074,921		0	63,274,560	16,959,294	2,365,525		1,200,860	18,123,959
3	12/11	39,105,363	(3,674,404)		(3,369,169)	38,800,128	63,274,560	32,449,952		0	95,724,512	18,123,959	(2,371,035)		(3,499,343)	19,252,267
4	12/12	38,800,128	(2,640,238)		2,723,973	33,435,917	95,724,512	23,740,631		0	119,465,143	19,252,267	1,178,101		3,128,793	17,301,575
5	12/13	33,435,917	205,172		4,788,882	28,852,207	119,465,143	3,150,710		0	122,615,853	17,301,575	1,075,085		4,644,088	13,732,572
6	12/14	28,852,207	(1,242,792)		(3,122,264)	30,731,679	122,615,853	10,711,620		0	133,327,473	13,732,572	789,494		(3,263,709)	17,785,775
7	12/15	30,731,679	773,143		(780,656)	32,285,478	133,327,473	14,428,703		0	147,756,176	17,785,775	1,924,487		(1,038,118)	20,748,380
8	12/16	32,285,478	9,203,976		792,497	40,696,957	147,756,176	22,164,913		0	169,921,089	20,748,380	(1,952,294)		651,411	18,144,675
9	12/17	40,696,957	1,667,184		606,866	41,757,275	169,921,089	18,873,912		66,603,644	122,191,357	18,144,675	1,781,494		18,469,212	1,456,957
10	12/18	41,757,275	3,484,713		(811,645)	46,053,633	122,191,357	11,254,127		1,099,300	132,346,184	1,456,957	(268,138)		(555,214)	1,744,033
11	1/19	46,053,633	180,965		546	46,234,052	132,346,184	616,631		14,547	132,948,268	1,744,033	(366,189)		3,820	1,374,024
12	2/19	46,234,052	(614,036)		546	45,619,470	132,948,268	1,090,071		49,504	133,988,835	1,374,024	(219,325)		13,164	1,141,535
13	3/19	45,619,470	493,655		79,249	46,033,876	133,988,835	804,403		32,468	134,760,770	1,141,535	82,072		87,195	1,136,412
14	4/19	46,033,876	95,807		545	46,129,138	134,760,770	834,665		31,162	135,564,273	1,136,412	(3,526)		8,492	1,124,394
15	5/19	46,129,138	29,724		546	46,158,316	135,564,273	835,103		31,842	136,367,534	1,124,394	6,416		8,492	1,122,318
16	6/19	46,158,316	102,830		86,857	46,174,289	136,367,534	871,326		32,253	137,206,607	1,122,318	15,734		94,804	1,043,248
17	7/19	46,174,289	227,179		546	46,400,922	137,206,607	849,552		32,205	138,023,954	1,043,248	9,142		8,492	1,043,898
18	8/19	46,400,922	76,431		545	46,476,808	138,023,954	863,381		37,489	138,849,846	1,043,898	29,197		8,054	1,065,041
19	9/19	46,476,808	(12,233)		83,053	46,381,522	138,849,846	799,713		267,965	139,381,594	1,065,041	24,295		(163,846)	1,253,182
20	10/19	46,381,522	99,792		546	46,480,768	139,381,594	689,157		21,687	140,049,064	1,253,182	64,251		4,758	1,312,675
21	11/19	46,480,768	232,888		546	46,713,110	140,049,064	834,072		20,064	140,863,072	1,312,675	10,771		4,199	1,319,247
22	12/19	46,713,110	499,270		(42,130)	47,254,510	140,863,072	1,438,982		355,440	141,946,614	1,319,247	139,859		50,275	1,408,831
23																
24																
25																
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28																
29																
30	13 Month Average					46 316 186					137 099 740				13 Month Average	1 237 603
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41																

SUPPORTING SCHEDULES

RECAP SCHEDULES

PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU

MINIMUM FILING REQUIREMENTS
INDEX

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PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU

MINIMUM FILING REQUIREMENTS
INDEX

SCHEDULE C - NET OPERATING INCOME

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SCHEDULE C-1 | NET OPERATING INCOME | PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE CALCULATION OF NET OPERATING INCOME PER BOOKS FOR THE HISTORIC BASE YEAR AND THE PRIOR YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
HISTORIC BASE YR - 1: 12/31/18
WITNESS: S. HILLARY

NET OPERATING INCOME - HISTORIC BASE YEAR ENDED 12/31/2019

LINE NO.		(1) PRIOR YEAR ENDED TOTAL COMPANY PER BOOKS (BASE YEAR - 1) 12/31/2018	(2) CURRENT HISTORIC BASE YEAR ENDED TOTAL COMPANY PER BOOKS 12/31/2019	(3) ADJUSTMENTS	(4) COMPANY ADJUSTED (2) - (3)	(5) REVENUE ADJUSTMENT	(6) JURISDICTIONAL AMOUNT PROPOSED RATES
1	OPERATING REVENUES	$ 475,275,000	$ 449,737,780	$ (217,175,598)	$ 232,562,182	$ -	$ 232,562,182
	OPERATING EXPENSES:						
2	GAS EXPENSE	183,182,000	156,150,885	(156,150,885)	-	-	-
3	OPERATION & MAINTENANCE	120,420,000	128,715,895	(21,675,410)	107,040,486	-	107,040,486
4	DEPRECIATION & AMORTIZATION	60,675,000	41,269,583	(1,904,562)	39,365,021		39,365,021
5	TAXES OTHER THAN INCOME TAXES	39,330,000	41,229,532	(27,094,543)	14,134,989	-	14,134,989
	INCOME TAXES:						
6	- FEDERAL	3,725,719	5,100,264	(1,725,202)	3,375,062	-	3,375,062
7	- STATE	48,784	(336,687)	(383,324)	(720,011)	-	(720,011)
	DEFERRED INCOME TAXES						
8	- FEDERAL	7,501,279	8,906,662	-	8,906,662	-	8,906,662
9	- STATE	3,221,180	3,331,714	-	3,331,714	-	3,331,714
10	INVESTMENT TAX CREDIT - NET	-	-	-	-	-	-
11	GAIN ON SALE OF PROPERTY	(2,140,586)	(2,140,586)	-	(2,140,586)	-	(2,140,586)
12	TOTAL OPERATING EXPENSES	$ 415,963,376	$ 382,227,263	$ (208,933,926)	$ 173,293,336	$ -	$ 173,293,336
13	OPERATING INCOME	$ 59,311,624	$ 67,510,517	$ (8,241,671)	$ 59,268,846	$ -	$ 59,268,846

Totals may be affected due to rounding.

SUPPORTING SCHEDULES: C-2 p. 1, C-2 p.2, C-3, C-20, C-21

RECAP SCHEDULES:

SCHEDULE C-2 | NET OPERAT NG INCOME ADJUSTMENTS | PAGE 1 OF 2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO N.O.I. (FROM SCHEDULE C-1) AND THE REVENUE REQU REMENT EFFECT ON EACH. INDICATE WHICH ADJUSTMENTS WERE MADE IN THE COMPANY'S LAST FULL REVENUE REQU REMENTS CASE.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/19

WITNESS: S. HILLARY

ADJUST. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UT LITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT
	OPERATING REVENUE				
1	ENERGY CONSERVATION REVENUES *	(20,808,111)	-	(20,808,111)	-
2	FUEL REVENUE ADJUSTMENT *	(156,667,385)	-	(156,667,385)	-
3	GROSS RECE PTS & FRANCHISE FEE TAXES *	(25,023,424)	-	(25,023,424)	-
4	CAST RON/BARE STEEL RIDER (CIBSR)	(4,238,688)	-	(4,238,688)	-
5	CAST RON/BARE STEEL RIDER (CIBSR) - ROI	(10,334,779)	-	(10,334,779)	-
6	LEASE OF PHFFU	(103,210)	-	(103,210)	-
7	TOTAL REVENUE ADJUSTMENTS	(217,175,598)	-	(217,175,598)	-
	OPERATIONS & MAINTENANCE EXPENSE				
8	ENERGY CONSERVATION EXPENSES *	(20,808,109)	-	(20,808,109)	-
9	FUEL COST ADJUSTMENT *	(156,150,885)	-	(156,150,885)	-
10	CAST RON/BARE STEEL RIDER (CIBSR) EXPENSES	(706,724)	-	(706,724)	-
11	EMPLOYEE ACTIVITIES *	(86,278)	-	(86,278)	-
12	LOBBY NG INCLUDED IN DUES	-	-	-	-
13	CIVIC / SOCIAL CLUB DUES *	-	-	-	-
14	ECONOMIC DEVELOPMENT ADJUSTMENT *	(14,860)	-	(14,860)	-
15	INTERCOMPANY ADJUSTMENT *	-	-	-	-
16	MAINTENANCE OF GENERAL PLANT *	(52,976)	(52,976)	-	-
17	MAINT. OF STRUCTURES AND IMPROVEMENTS *	(6,462)	(6,462)	-	-
18		-	-	-	-
19	TOTAL O & M ADJUSTMENTS	(177,826,295)	(59,438)	(177,766,857)	-
	DEPRECIATION EXPENSE				
20	NON-UT LITY USE OF COMMON PLANT *	(38,340)	(38,340)	-	-
21	CAST RON/BARE STEEL RIDER (CIBSR) EXPENSES	(1,786,577)	-	(1,786,577)	-
22	NON-REGULATED ASSETS (WFNG) *	(79,645)	-	(79,645)	-
23		-	-	-	-
24	TOTAL DEPRECIATION EXPENSE ADJUSTMENTS	(1,904,562)	(38,340)	(1,866,222)	-

* NOTE: ADJUSTMENT CONSISTENT WITH THOSE MADE N THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.

Totals may be affected due to rounding.

SUPPORTING SCHEDULES: C-19

RECAP SCHEDULES: C-1

SCHEDULE C-2 | NET OPERAT NG INCOME ADJUSTMENTS | PAGE 2 OF 2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO N.O.I. (FROM SCHEDULE C-1) AND THE REVENUE REQU REMENT EFFECT ON EACH. INDICATE WHICH ADJUSTMENTS WERE MADE IN THE COMPANY'S LAST FULL REVENUE REQU REMENTS CASE.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/19

WITNESS: S. HILLARY

ADJUST. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UT LITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT
	TAXES OTHER THAN NCOME				
25	REMOVE TAXES RELATED TO FUEL *	(516,500)	-	(516,500)	-
26	GROSS RECE PTS & FRANCHISE FEE TAXES *	(24,832,655)	-	(24,832,655)	-
27	CAST RON/BARE STEEL RIDER (CIBSR) TAXES	(1,745,388)	-	(1,745,388)	-
28	TOTAL TAXES OTHER THAN NCOME ADJUSTMENTS	(27,094,543)	-	(27,094,543)	-
	FEDERAL NCOME TAXES				
29	ADJUST FEDERAL TAX FOR THE EFFECT ON ABOVE *	(2,076,645)	-	(2,076,645)	-
30	ADJUST FEDERAL TAX FOR NTEREST SYNCHRONIZATION *	351,443	-	351,443	-
31	INVESTMENT TAX CREDIT AMORTIZATION *	-	-	-	-
32	TOTAL FEDERAL INCOME TAX ADJUSTMENTS	(1,725,202)	-	(1,725,202)	-
	STATE NCOME TAXES				
33	ADJUST STATE TAX FOR THE EFFECT ON ABOVE *	(461,412)	-	(461,412)	-
34	ADJUST STATE TAX FOR NTEREST SYNCHRONIZATION *	78,087	-	78,087	-
35	TOTAL STATE INCOME TAX ADJUSTMENTS	(383,324)	-	(383,324)	-
	DEFERRED NCOME TAXES				
36	DEFFERED NCOME TAX	-	-	-	-
37	TOTAL DEFERRED TAX ADJUSTMENTS	-	-	-	-
38	NET GA N ON SALE OF PROPERTY (after tax) *	-	-	-	-
39	TOTAL ALL ADJUSTMENTS	(8,241,671)	97,778	(8,339,449)	-

* NOTE: ADJUSTMENT CONSISTENT WITH THOSE MADE N THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.

Totals may be affected due to rounding.

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-1

SCHEDULE C-3 | OPERATING REVENUES BY MONTH | PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION | EXPLANATION PROVIDE A SCHEDULE OF OPERATING REVENUE BY MONTH, | TYPE OF DATA SHOWN

COMPANY PEOPLES GAS SYSTEM | AND IN TOTAL BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR. | HISTORIC BASE YEAR DATA 12/31/19

DOCKET NO. 20200051-GU | WITNESS S. HILLARY

LINE NO.	A/C NO.	DESCRIPTION	(1) Jan-19	(2) Feb-19	(3) Mar-19	(4) Apr-19	(5) May-19	(6) Jun-19	(7) Jul-19	(8) Aug-19	(9) Sep-19	(10) Oct-19	(11) Nov-19	(12) Dec-19	TOTAL
1	480	RESIDENTIAL	$18,509,048	$16,272,346	$14,136,282	$14,510,060	$11,453,414	$9,741,136	$9,869,781	$8,973,387	$9,873,813	$9,662,684	$12,129,852	$16,044,610	$151,176,413
2	481	COMMERCIAL & INDUSTRIAL	9,609,638	6,735,495	7,989,982	7,737,686	9,889,265	6,775,396	6,673,374	6,442,682	10,078,716	8,599,047	7,186,579	7,033,283	94,751,142
3	483	SALES FOR RESALE	130,822	156,254	84,173	87,666	72,525	60,082	54,536	42,732	68,082	49,565	62,984	277,145	1,146,565
4	489	TRANSPORTATION	12,387,764	11,161,409	12,279,319	10,821,033	10,857,620	9,840,184	9,676,596	9,669,897	9,911,332	9,935,035	11,265,267	11,580,837	129,386,293
5		SUB-TOTAL	$40,637,272	$34,325,504	$34,489,756	$33,156,445	$32,272,824	$26,416,798	$26,274,287	$25,128,697	$29,931,943	$28,246,331	$30,644,682	$34,935,875	$376,460,414
6	487	LATE FEES	122,475	104,745	101,192	90,193	95,437	81,789	79,095	82,562	80,215	78,789	75,676	86,067	1,078,234
7	488	MISC. SERVICE REVENUE	472,429	482,821	506,963	466,687	499,074	464,095	482,938	487,255	417,003	479,484	436,085	435,804	5,630,639
8	493	RENT FROM GAS PROPERTY	12,637	9,684	7,890	7,684	7,684	109,746	7,684	11,635	7,684	7,684	7,684	7,684	205,381
9	495	OTHER GAS REVENUES	12,468	13,437	12,337	12,869	12,246	12,931	15,346	12,334	12,271	13,960	30,586	12,436	173,221
10	495	CAST IRON BARE STEEL	1,198,922	1,206,057	1,002,031	928,292	834,211	715,447	678,948	672,993	690,986	689,084	775,407	1,058,407	10,450,785
11	495	GROSS RECEIPTS / FRANCHISE FEES	2,743,321	2,690,077	2,410,720	2,078,974	2,000,224	1,805,566	1,751,303	1,665,100	1,726,332	1,689,063	1,948,592	2,514,153	25,023,424
12	495	ENERGY CONSERVATION	2,089,640	2,114,742	1,727,079	1,612,991	1,426,900	1,214,040	1,145,227	1,126,014	1,157,081	1,157,449	1,310,430	1,821,343	17,902,936
13	495 / 407	DEFERRED AND OTHER REVENUES	162,445	111,490	458,907	(35,941)	91,438	965,005	1,466,321	1,337,664	1,071,112	1,744,665	1,253,952	1,325,574	9,952,632
14	412	OTHER REVENUES RENT FOR LEASED FACILITIES	223 789	223 789	255 542	239 666	239 666	239 666	239 666	239 666	239 666	239 666	239 666	239 666	2 860 113
15		TOTAL OTHER OPER. REV	2,042,721	2,040,534	1,885,955	1,745,390	1,688,317	1,623,673	1,503,677	1,506,445	1,447,826	1,508,667	1,565,104	1,840,063	73,277,366
15		TOTAL OPER. REVENUES	$42,679,993	$36,366,038	$36,375,711	$34,901,835	$33,961,141	$28,040,472	$27,777,964	$26,635,142	$31,379,768	$29,754,998	$32,209,786	$36,775,938	$449,737,780

SUPPORTING SCHEDULES E-1 p.1 | RECAP SCHEDULES

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE (1) THE DETAILED CALCULATION OF THE 13-MONTH AVERAGE BALANCE OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR RATE BASE AND (2) THE DETAILED CALCULATION OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR NET OPERATING INCOME. THE CALCULATIONS SHOULD BE SHOWN ON A MONTHLY BASIS. ALL SUPPORTING SCHEDULES SHOULD BE INSERTED IMMEDIATELY FOLLOWING THIS SCHEDULE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

COMPUTATION OF UNBILLED REVENUES

	(1) Dec-18	(2) Jan-19	(3) Feb-19	(4) Mar-19	(5) Apr-19	(6) May-19	(7) Jun-19	(8) Jul-19	(9) Aug-19	(10) Sep-19	(11) Oct-19	(12) Nov-19	(13) Dec-19	13 MO. AVERAGE
(1) Balance of Unbilled Revenues														
Unbilled Revenue (Var. charge)														
RESIDENTIAL	$351,883	$453,830	$366,603	$406,411	$423,560	$347,702	$278,893	$240,858	$208,764	$225,131	$222,344	$330,260	$398,278	
RESIDENTIAL-2	$1,590,166	$2,039,369	$1,720,248	$1,523,415	$1,475,377	$1,256,945	$1,061,840	$996,933	$857,533	$933,329	$899,132	$1,311,515	$1,613,501	
RESIDENTIAL-3	$2,135,275	$2,922,666	$2,270,563	$2,197,861	$2,263,213	$1,670,641	$1,140,756	$972,893	$836,714	$901,546	$951,046	$1,548,599	$2,260,148	
RESIDENTIAL-RG1	$286,878	$377,493	$273,045	$283,565	$294,543	$187,991	$92,486	$137,610	$56,290	$60,327	$22,780	$163,690	$294,111	
RESIDENTIAL-RG2	$25,935	$33,385	$23,475	$25,055	$26,122	$21,015	$14,349	$9,754	$7,633	$9,268	$14,166	$20,427	$29,245	
RESIDENTIAL-RG3	$375	$595	$273	$557	$505	$461	$525	$205	$49	$110	$112	$176	$337	
COMM - ST. LIGHTING	$1,693	$1,750	$1,351	$1,670	$1,782	$1,695	$1,731	$1,655	$1,415	$1,516	$1,331	$1,728	$1,651	
SMALL GEN. SERVICE	$238,703	$286,953	$251,591	$278,434	$277,312	$255,304	$237,710	$190,466	$168,251	$184,792	$165,434	$232,037	$236,113	
GEN SVC 1	$679,588	$741,534	$585,495	$728,295	$780,498	$677,592	$659,999	$603,365	$525,202	$553,641	$527,567	$732,883	$726,224	
GEN SVC 2	$454,906	$458,046	$388,683	$458,394	$487,356	$407,449	$376,421	$436,813	$282,890	$372,764	$338,798	$513,872	$518,125	
NAT. GAS VEHICLE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
N/A	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
GEN SVC 3	$137,638	$144,524	$177,929	$212,531	$96,216	$165,943	$27,020	$93,586	$116,839	$68,558	$124,847	$111,481	$164,257	
TRANSP-RT1	$34,054	$45,663	$35,247	$30,645	$28,822	$18,948	$10,610	$6,264	$6,107	$6,273	$8,628	$17,387	$34,662	
TRANSP-RT2	$69,500	$89,208	$68,370	$66,650	$64,688	$48,183	$34,830	$27,890	$27,326	$28,855	$32,789	$51,174	$68,855	
TRANSP-RT3(condo)	$29,932	$35,458	$27,333	$28,659	$28,580	$25,553	$21,223	$17,559	$17,015	$18,282	$22,094	$27,457	$31,479	
TRANSP SMALL GEN. SVC	$77,301	$89,765	$69,269	$73,934	$71,760	$64,434	$60,767	$47,788	$65,925	$30,427	$52,093	$73,914	$73,921	
TRANSP GEN SVC 1	$826,668	$870,391	$672,604	$803,623	$802,358	$741,260	$692,444	$649,134	$644,719	$670,357	$647,871	$873,533	$815,066	
TRANSP GEN SVC 2	$1,276,548	$1,357,554	$1,059,645	$1,216,370	$1,193,766	$1,129,449	$1,010,141	$983,779	$969,545	$1,001,437	$971,955	$1,324,716	$1,262,323	
TRANSP GEN SVC 3	$672,575	$707,634	$544,023	$754,546	$504,469	$577,088	$523,705	$509,354	$496,511	$506,682	$505,338	$700,028	$661,684	
Total	$8,889,617	$10,655,817	$8,535,745	$9,090,615	$8,820,929	$7,597,655	$6,245,449	$5,925,906	$5,288,728	$5,573,295	$5,508,325	$8,034,875	$9,189,978	
Customer Charge														
RESIDENTIAL	$559,194	$532,044	$530,955	$531,132	$531,639	$530,801	$529,427	$563,109	$563,582	$562,607	$562,909	$562,562	$564,237	
RESIDENTIAL-2	$1,256,183	$1,196,060	$1,194,029	$1,195,625	$1,197,171	$1,196,316	$1,194,927	$1,210,146	$1,211,271	$1,211,271	$1,212,582	$1,213,217	$1,217,157	
RESIDENTIAL-3	$925,490	$888,584	$894,183	$904,192	$912,432	$919,960	$927,831	$859,794	$868,824	$876,741	$888,860	$899,496	$912,689	
RESIDENTIAL-RG1	$26,513	$25,178	$25,194	$25,161	$25,178	$25,128	$25,078	$23,332	$23,282	$23,315	$23,299	$23,315	$23,282	
RESIDENTIAL-RG2	$900	$832	$855	$879	$855	$855	$855	$760	$760	$737	$903	$855	$879	
RESIDENTIAL-RG3	$1,875	$1,283	$1,354	$1,354	$1,426	$1,426	$1,497	$1,283	$1,212	$2,138	$1,283	$1,212	$1,853	
COMM - ST. LIGHTING	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
SMALL GEN. SERVICE	$90,863	$86,119	$85,988	$86,131	$85,870	$85,501	$84,716	$84,930	$84,633	$84,300	$84,134	$84,276	$84,050	
GEN SVC 1	$70,980	$67,409	$67,841	$68,490	$69,555	$68,740	$69,156	$68,108	$68,274	$68,956	$70,154	$71,286	$72,134	
GEN SVC 2	$14,050	$13,187	$13,686	$13,947	$13,971	$14,042	$14,232	$14,589	$14,707	$14,731	$15,111	$15,373	$15,492	
NAT. GAS VEHICLE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
N/A	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
GEN SVC 3	$3,525	$2,708	$3,279	$3,350	$3,279	$3,350	$3,065	$2,922	$3,350	$3,279	$3,421	$3,279	$3,564	
TRANSP-RT1	$6,720	$6,452	$6,419	$6,436	$6,419	$6,452	$6,452	$6,735	$6,768	$6,768	$6,785	$6,785	$6,785	
TRANSP-RT2	$6,925	$6,582	$6,629	$6,582	$6,605	$6,629	$6,629	$6,249	$6,273	$6,225	$6,106	$6,083	$6,106	
TRANSP-RT3(condo)	$3,450	$3,350	$3,421	$3,421	$3,421	$3,421	$3,350	$3,279	$3,279	$3,279	$3,279	$3,279	$3,279	
TRANSP SMALL GEN. SVC	$54,350	$51,496	$51,293	$50,651	$50,711	$50,485	$50,651	$52,292	$52,161	$52,185	$52,161	$52,066	$52,197	
TRANSP GEN SVC 1	$219,765	$209,714	$210,030	$210,280	$210,895	$212,293	$212,876	$212,060	$213,175	$213,375	$213,874	$214,872	$216,237	
TRANSP GEN SVC 2	$167,400	$159,885	$160,146	$160,740	$160,835	$161,001	$161,310	$161,381	$162,070	$162,165	$162,735	$162,735	$162,949	
TRANSP GEN SVC 3	$55,500	$52,961	$52,818	$52,818	$52,890	$52,961	$53,246	$52,605	$52,391	$52,890	$52,818	$52,676	$52,391	
Total	$3,463,682	$3,303,843	$3,308,123	$3,321,189	$3,333,152	$3,339,362	$3,345,298	$3,323,573	$3,336,012	$3,344,963	$3,360,415	$3,373,366	$3,395,281	
Total Balance of Unbilled Revenue	$12,353,299	$13,959,659	$11,843,868	$12,411,805	$12,154,081	$10,937,017	$9,590,747	$9,249,479	$8,624,740	$8,918,258	$8,868,741	$11,408,241	$12,585,259	$10,992,707

Narrative Description: Unbilled revenue (var.charge) equals the number of therms sold @ 50% (with some exceptions) multiplied by the variable cost per therm for each rate class.
Customer charge equals the number of bills multiplied by the fixed customer charge @ 50% for each rate class.
Interruptible gas meters are read on the last day of the month.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE (1) THE DETAILED CALCULATION OF THE 13-MONTH AVERAGE BALANCE OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR RATE BASE AND (2) THE DETAILED CALCULATION OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR NET OPERATING INCOME. THE CALCULATIONS SHOULD BE SHOWN ON A MONTHLY BASIS. ALL SUPPORTING SCHEDULES SHOULD BE INSERTED IMMEDIATELY FOLLOWING THIS SCHEDULE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

COMPUTATION OF UNBILLED REVENUES

	(1) Dec-18	(2) Jan-19	(3) Feb-19	(4) Mar-19	(5) Apr-19	(6) May-19	(7) Jun-19	(8) Jul-19	(9) Aug-19	(10) Sep-19	(11) Oct-19	(12) Nov-19	(13) Dec-19	13 MO. AVERAGE
(2) Monthly Change in Unbilled Revenues														
Unbilled Revenue (Var. charge)														
RESIDENTIAL	$107,983	$101,947	($87,227)	$39,808	$17,148	($75,857)	($68,809)	($38,035)	($32,095)	$16,367	($2,787)	$107,917	$68,017	
RESIDENTIAL-2	$617,575	$449,203	($319,121)	($196,833)	($48,038)	($218,432)	($195,105)	($64,907)	($139,400)	$75,796	($34,197)	$412,384	$301,985	
RESIDENTIAL-3	$941,735	$787,391	($652,102)	($72,702)	$65,352	($592,572)	($529,885)	($167,863)	($136,179)	$64,832	$49,500	$597,552	$711,549	
RESIDENTIAL-RG1	$135,411	$90,614	($104,448)	$10,520	$10,979	($106,552)	($95,505)	$45,123	($81,320)	$4,038	($37,547)	$140,910	$130,421	
RESIDENTIAL-RG2	$3,694	$7,450	($9,910)	$1,580	$1,067	($5,107)	($6,666)	($4,595)	($2,121)	$1,635	$4,898	$6,260	$8,819	
RESIDENTIAL-RG3	$263	$219	($322)	$284	($52)	($44)	$63	($320)	($156)	$62	$2	$64	$161	
COMM - ST. LIGHTING	$53	$58	($400)	$319	$112	($87)	$36	($75)	($241)	$101	($184)	$396	($77)	
SMALL GEN. SERVICE	$28,825	$48,250	($35,362)	$26,843	($1,122)	($22,008)	($17,593)	($47,244)	($22,216)	$16,541	($19,358)	$66,603	$4,075	
GEN SVC 1	$118,418	$61,946	($156,039)	$142,801	$52,203	($102,906)	($17,593)	($56,634)	($78,163)	$28,439	($26,074)	$205,315	($6,659)	
GEN SVC 2	$118,658	$3,140	($69,363)	$69,711	$28,962	($79,907)	($31,029)	$60,393	($153,923)	$89,874	($33,966)	$175,074	$4,252	
NAT. GAS VEHICLE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
N/A	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
GEN SVC 3	$524	$6,887	$33,404	$34,602	($116,315)	$69,727	($138,924)	$66,566	$23,254	($48,281)	$56,288	($13,366)	$52,776	
TRANSP-RT1	$20,156	$11,609	($10,416)	($4,602)	($1,823)	($9,874)	($8,339)	($4,345)	($157)	$165	$2,356	$8,758	$17,276	
TRANSP-RT2	$26,569	$19,708	($20,838)	($1,719)	($1,962)	($16,505)	($13,353)	($6,941)	($563)	$1,529	$3,934	$18,385	$17,681	
TRANSP-RT3(condo)	$7,890	$5,526	($8,125)	$1,326	($79)	($3,028)	($4,329)	($3,664)	($544)	$1,267	$3,812	$5,364	$4,022	
TRANSP SMALL GEN. SVC	$18,449	$12,464	($20,496)	$4,665	($2,175)	($7,325)	($3,668)	($12,979)	$18,137	($35,498)	$21,666	$21,821	$8	
TRANSP GEN SVC 1	$141,135	$43,723	($197,787)	$131,019	($1,265)	($61,098)	($48,815)	($43,311)	($4,415)	$25,637	($22,486)	$225,662	($58,466)	
TRANSP GEN SVC 2	$229,418	$81,006	($297,909)	$156,724	($22,603)	($64,317)	($119,309)	($26,361)	($14,234)	$31,892	($29,482)	$352,760	($62,393)	
TRANSP GEN SVC 3	$114,898	$35,059	($163,611)	$210,524	($250,077)	$72,619	($53,383)	($14,351)	($12,843)	$10,171	($1,344)	$194,690	($38,344)	
Total	$2,631,654	$1,766,199	($2,120,071)	$554,870	($269,687)	($1,223,274)	($1,352,206)	($319,543)	($637,177)	$284,567	($64,970)	$2,526,550	$1,155,103	
Customer Charge														
RESIDENTIAL	$2,364	($27,150)	($1,089)	$177	$507	($838)	($1,374)	$33,681	$473	($975)	$302	($348)	$1,676	
RESIDENTIAL-2	$2,153	($60,123)	($2,031)	$1,596	$1,546	($855)	($1,389)	$15,219	$1,126	$0	$1,311	$634	$3,940	
RESIDENTIAL-3	$11,510	($36,906)	$5,598	$10,009	$8,241	$7,528	$7,870	($68,037)	$9,030	$7,918	$12,119	$10,636	$13,193	
RESIDENTIAL-RG1	($175)	($1,335)	$17	($33)	$17	($50)	($50)	($1,746)	($50)	$33	($17)	$17	($33)	
RESIDENTIAL-RG2	($175)	($68)	$24	$24	($24)	$0	$0	($95)	$0	($24)	$166	($48)	$24	
RESIDENTIAL-RG3	($900)	($592)	$71	$0	$71	$0	$71	($214)	($71)	$927	($855)	($71)	$641	
COMM - ST. LIGHTING	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
SMALL GEN. SERVICE	($288)	($4,743)	($131)	$143	($262)	($369)	($785)	$214	($297)	($333)	($166)	$143	($226)	
GEN SVC 1	$455	($3,571)	$433	$649	$1,065	($815)	$416	($1,048)	$166	$682	$1,198	$1,132	$849	
GEN SVC 2	$325	($863)	$499	$261	$24	$71	$190	$356	$119	$24	$380	$261	$119	
NAT. GAS VEHICLE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
N/A	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
GEN SVC 3	$750	($817)	$570	$71	($71)	$71	($285)	($143)	$428	($71)	$143	($143)	$285	
TRANSP-RT1	($18)	($268)	($33)	$17	($17)	$33	$0	$283	$33	$0	$17	$0	$0	
TRANSP-RT2	$100	($343)	$48	($48)	$24	$24	$0	($380)	$24	($48)	($119)	($24)	$24	
TRANSP-RT3(condo)	$0	($100)	$71	$0	$0	$0	($71)	($71)	$0	$0	$0	$0	$0	
TRANSP SMALL GEN. SVC	($650)	($2,854)	($202)	($642)	$59	($226)	$166	$1,641	($131)	$24	($24)	($95)	$131	
TRANSP GEN SVC 1	$1,243	($10,051)	$316	$250	$616	$1,398	$582	($815)	$1,115	$200	$499	$998	$1,364	
TRANSP GEN SVC 2	$325	($7,515)	$261	$594	$95	$166	$309	$71	$689	$95	$570	$0	$214	
TRANSP GEN SVC 3	$75	($2,539)	($143)	$0	$71	$71	$285	($642)	($214)	$499	($71)	($143)	($285)	
Total	$17,094	($159,839)	$4,280	$13,067	$11,963	$6,210	$5,936	($21,725)	$12,439	$8,951	$15,453	$12,950	$21,915	
Total Monthly Change in Unbilled Revenues	$2,648,748	$1,606,360	($2,115,791)	$567,936	($257,724)	($1,217,064)	($1,346,269)	($341,269)	($624,738)	$293,518	($49,517)	$2,539,500	$1,177,018	$221,593

Narrative Description: Unbilled revenue (var.charge) equals the number of therms sold @ 50% (with some exceptions) multiplied by the variable cost per therm for each rate class.
Customer charge equals the number of bills multiplied by the fixed customer charge @ 50% for each rate class.
Interruptible gas meters are read on the last day of the month.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE (1) THE DETAILED CALCULATION OF THE 13-MONTH AVERAGE BALANCE OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR RATE BASE AND (2) THE DETAILED CALCULATION OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR NET OPERATING INCOME. THE CALCULATIONS SHOULD BE SHOWN ON A MONTHLY BASIS. ALL SUPPORTING SCHEDULES SHOULD BE INSERTED IMMEDIATELY FOLLOWING THIS SCHEDULE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

COMPUTATION OF UNBILLED REVENUES

	(1) Nov-18	(2) Dec-18	(3) Jan-19	(4) Feb-19	(5) Mar-19	(6) Apr-19	(7) May-19	(8) Jun-19	(9) Jul-19	(10) Aug-19	(11) Sep-19	(12) Oct-19	(13) Nov-19	(14) Dec-19
Number of Therms Sold * %	**50%**	**50%**	**50%**	**39%**	**50%**	**50%**	**50%**	**50%**	**50%**	**50%**	**50%**	**50%**	**63%**	**50%**
RESIDENTIAL	218,202	314,808	410,854	331,887	346,000	338,956	278,251	223,186	192,748	189,854	204,739	202,204	300,346	362,203
RESIDENTIAL-2	870,117	1,422,623	1,846,251	1,557,350	1,296,965	1,180,679	1,005,878	849,744	797,801	779,859	848,789	817,690	1,192,720	1,467,352
RESIDENTIAL-3	1,067,787	1,910,299	2,645,904	2,055,552	1,871,157	1,811,150	1,336,941	912,897	778,564	760,926	819,886	864,902	1,408,329	2,055,427
RESIDENTIAL-RG1	135,487	256,611	341,737	247,182	241,408	235,705	150,438	74,011	110,121	51,190	54,861	20,716	148,859	267,463
RESIDENTIAL-RG2	20,643	24,072	31,315	22,020	22,054	21,569	17,352	11,848	8,054	7,194	8,734	13,351	19,250	27,561
RESIDENTIAL-RG3	107	359	574	263	503	427	390	444	173	47	107	109	170	326
COMM - ST. LIGHTING	1,578	1,630	1,701	1,312	1,519	1,518	1,443	1,474	1,410	1,381	1,480	1,300	1,687	1,612
SMALL GEN. SERVICE	176,533	200,778	244,838	214,666	224,180	210,562	193,851	180,492	144,620	144,173	158,346	141,759	198,831	202,323
GEN SVC 1	501,963	607,887	671,296	530,037	620,021	624,584	542,234	528,155	482,835	477,617	503,480	479,768	666,481	660,426
GEN SVC 2	312,089	422,221	429,646	364,584	403,480	402,408	336,429	310,809	360,675	266,601	351,300	319,290	484,282	488,290
NAT. GAS VEHICLE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GEN SVC 3	131,003	131,503	139,385	171,602	192,011	81,410	140,407	22,862	79,185	113,231	66,441	120,991	108,038	159,184
TRANSP-RT1	51,860	127,067	179,294	138,396	120,327	113,171	74,400	41,659	24,597	23,981	24,630	33,879	68,269	136,101
TRANSP-RT2	188,743	305,549	412,713	316,307	308,353	299,276	222,915	161,139	129,029	126,422	133,495	151,696	236,753	318,554
TRANSP-RT3(condo)	112,063	152,173	189,697	146,230	153,323	152,902	136,703	113,542	93,938	91,027	97,805	118,199	146,893	168,409
TRANSP SMALL GEN. SVC	173,633	228,066	278,722	215,080	229,567	222,815	200,069	188,681	148,382	204,699	94,476	161,749	229,503	229,526
TRANSP GEN SVC 1	2,557,959	3,084,582	3,417,588	2,640,978	3,155,423	3,150,456	2,910,553	2,718,881	2,548,822	2,531,487	2,632,153	2,543,861	3,429,923	3,200,355
TRANSP GEN SVC 2	4,603,575	5,612,185	6,280,610	4,902,361	5,627,433	5,522,860	5,225,304	4,673,332	4,551,374	4,485,519	4,633,066	4,496,670	6,128,687	5,840,031
TRANSP GEN SVC 3	2,835,168	3,419,295	3,785,759	2,910,457	4,036,734	2,698,850	3,087,354	2,801,759	2,724,982	2,656,276	2,710,688	2,703,498	3,745,066	3,539,930
Total per therm:														
RESIDENTIAL	1.11777	1.11777	1.10460	1.10460	1.17460	1.24960	1.24960	1.24960	1.24960	1.09960	1.09960	1.09960	1.09960	1.09960
RESIDENTIAL-2	1.11777	1.11777	1.10460	1.10460	1.17460	1.24960	1.24960	1.24960	1.24960	1.09960	1.09960	1.09960	1.09960	1.09960
RESIDENTIAL-3	1.11777	1.11777	1.10460	1.10460	1.17460	1.24960	1.24960	1.24960	1.24960	1.09960	1.09960	1.09960	1.09960	1.09960
RESIDENTIAL-RG1	1.11795	1.11795	1.10463	1.10463	1.17463	1.24963	1.24963	1.24963	1.24963	1.09963	1.09963	1.09963	1.09963	1.09963
RESIDENTIAL-RG2	1.07741	1.07741	1.06610	1.06610	1.13610	1.21110	1.21110	1.21110	1.21110	1.06110	1.06110	1.06110	1.06110	1.06110
RESIDENTIAL-RG3	1.04665	1.04665	1.03687	1.03687	1.10687	1.18187	1.18187	1.18187	1.18187	1.03187	1.03187	1.03187	1.03187	1.03187
COMM - ST. LIGHTING	1.03854	1.03854	1.02917	1.02917	1.09917	1.17417	1.17417	1.17417	1.17417	1.02417	1.02417	1.02417	1.02417	1.02417
SMALL GEN. SERVICE	1.18889	1.18889	1.17201	1.17201	1.24201	1.31701	1.31701	1.31701	1.31701	1.16701	1.16701	1.16701	1.16701	1.16701
GEN SVC 1	1.11795	1.11795	1.10463	1.10463	1.17463	1.24963	1.24963	1.24963	1.24963	1.09963	1.09963	1.09963	1.09963	1.09963
GEN SVC 2	1.07741	1.07741	1.06610	1.06610	1.13610	1.21110	1.21110	1.21110	1.21110	1.06110	1.06110	1.06110	1.06110	1.06110
NAT. GAS VEHICLE	1.03387	1.03387	1.02473	1.02473	1.09473	1.16973	1.16973	1.16973	1.16973	1.01973	1.01973	1.01973	1.01973	1.01973
N/A	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GEN SVC 3	1.04665	1.04665	1.03687	1.03687	1.10687	1.18187	1.18187	1.18187	1.18187	1.03187	1.03187	1.03187	1.03187	1.03187
TRANSP-RT1	0.26800	0.26800	0.25468	0.25468	0.25468	0.25468	0.25468	0.25468	0.25468	0.25468	0.25468	0.25468	0.25468	0.25468
TRANSP-RT2	0.22746	0.22746	0.21615	0.21615	0.21615	0.21615	0.21615	0.21615	0.21615	0.21615	0.21615	0.21615	0.21615	0.21615
TRANSP-RT3(condo)	0.19670	0.19670	0.18692	0.18692	0.18692	0.18692	0.18692	0.18692	0.18692	0.18692	0.18692	0.18692	0.18692	0.18692
TRANSP SMALL GEN. SVC	0.33894	0.33894	0.32206	0.32206	0.32206	0.32206	0.32206	0.32206	0.32206	0.32206	0.32206	0.32206	0.32206	0.32206
TRANSP GEN SVC 1	0.26800	0.26800	0.25468	0.25468	0.25468	0.25468	0.25468	0.25468	0.25468	0.25468	0.25468	0.25468	0.25468	0.25468
TRANSP GEN SVC 2	0.22746	0.22746	0.21615	0.21615	0.21615	0.21615	0.21615	0.21615	0.21615	0.21615	0.21615	0.21615	0.21615	0.21615
TRANSP GEN SVC 3	0.19670	0.19670	0.18692	0.18692	0.18692	0.18692	0.18692	0.18692	0.18692	0.18692	0.18692	0.18692	0.18692	0.18692

Narrative Description: Unbilled revenue (var.charge) equals the number of therms sold @ 50% (with some exceptions) multiplied by the variable cost per therm for each rate class.
Customer charge equals the number of bills multiplied by the fixed customer charge @ 50% for each rate class.
Interruptible gas meters are read on the last day of the month.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE (1) THE DETAILED CALCULATION OF THE 13-MONTH AVERAGE BALANCE OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR RATE BASE AND (2) THE DETAILED CALCULATION OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR NET OPERATING INCOME. THE CALCULATIONS SHOULD BE SHOWN ON A MONTHLY BASIS. ALL SUPPORTING SCHEDULES SHOULD BE INSERTED IMMEDIATELY FOLLOWING THIS SCHEDULE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

COMPUTATION OF UNBILLED REVENUES

	(1) Nov-18	(2) Dec-18	(3) Jan-19	(4) Feb-19	(5) Mar-19	(6) Apr-19	(7) May-19	(8) Jun-19	(9) Jul-19	(10) Aug-19	(11) Sep-19	(12) Oct-19	(13) Nov-19	(14) Dec-19
Number of Bills:														
RESIDENTIAL	92,805	93,199	93,341	93,150	93,181	93,270	93,123	92,882	98,791	98,874	98,703	98,756	98,695	98,989
RESIDENTIAL-2	167,204	167,491	167,868	167,583	167,807	168,024	167,904	167,709	169,845	170,003	170,003	170,187	170,276	170,829
RESIDENTIAL-3	91,398	92,549	93,486	94,075	95,128	95,995	96,787	97,615	90,457	91,407	92,240	93,515	94,634	96,022
RESIDENTIAL-RG1	1,525	1,515	1,514	1,515	1,513	1,514	1,511	1,508	1,403	1,400	1,402	1,401	1,402	1,400
RESIDENTIAL-RG2	43	36	35	36	37	36	36	36	32	32	31	38	36	37
RESIDENTIAL-RG3	37	25	18	19	19	20	20	21	18	17	30	18	17	26
COMM - ST. LIGHTING	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SMALL GEN. SERVICE	7,292	7,269	7,243	7,232	7,244	7,222	7,191	7,125	7,143	7,118	7,090	7,076	7,088	7,069
GEN SVC 1	4,030	4,056	4,051	4,077	4,116	4,180	4,131	4,156	4,093	4,103	4,144	4,216	4,284	4,335
GEN SVC 2	549	562	555	576	587	588	591	599	614	619	620	636	647	652
NAT. GAS VEHICLE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GEN SVC 3	37	47	38	46	47	46	47	43	41	47	46	48	46	50
TRANSP-RT1	385	384	388	386	387	386	388	388	405	407	407	408	408	408
TRANSP-RT2	273	277	277	279	277	278	279	279	263	264	262	257	256	257
TRANSP-RT3(condo)	46	46	47	48	48	48	48	47	46	46	46	46	46	46
TRANSP SMALL GEN. SVC	4,400	4,348	4,331	4,314	4,260	4,265	4,246	4,260	4,398	4,387	4,389	4,387	4,379	4,390
TRANSP GEN SVC 1	12,487	12,558	12,603	12,622	12,637	12,674	12,758	12,793	12,744	12,811	12,823	12,853	12,913	12,995
TRANSP GEN SVC 2	6,683	6,696	6,732	6,743	6,768	6,772	6,779	6,792	6,795	6,824	6,828	6,852	6,852	6,861
TRANSP GEN SVC 3	739	740	743	741	741	742	743	747	738	735	742	741	739	735
Customer Charge (@ 50%):														
RESIDENTIAL	$6.00	$6.00	$5.70	$5.70	$5.70	$5.70	$5.70	$5.70	$5.70	$5.70	$5.70	$5.70	$5.70	$5.70
RESIDENTIAL-2	$7.50	$7.50	$7.13	$7.13	$7.13	$7.13	$7.13	$7.13	$7.13	$7.13	$7.13	$7.13	$7.13	$7.13
RESIDENTIAL-3	$10.00	$10.00	$9.51	$9.51	$9.51	$9.51	$9.51	$9.51	$9.51	$9.51	$9.51	$9.51	$9.51	$9.51
RESIDENTIAL-RG1	$17.50	$17.50	$16.63	$16.63	$16.63	$16.63	$16.63	$16.63	$16.63	$16.63	$16.63	$16.63	$16.63	$16.63
RESIDENTIAL-RG2	$25.00	$25.00	$23.76	$23.76	$23.76	$23.76	$23.76	$23.76	$23.76	$23.76	$23.76	$23.76	$23.76	$23.76
RESIDENTIAL-RG3	$75.00	$75.00	$71.28	$71.28	$71.28	$71.28	$71.28	$71.28	$71.28	$71.28	$71.28	$71.28	$71.28	$71.28
COMM - ST. LIGHTING	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
SMALL GEN. SERVICE	$12.50	$12.50	$11.89	$11.89	$11.89	$11.89	$11.89	$11.89	$11.89	$11.89	$11.89	$11.89	$11.89	$11.89
GEN SVC 1	$17.50	$17.50	$16.64	$16.64	$16.64	$16.64	$16.64	$16.64	$16.64	$16.64	$16.64	$16.64	$16.64	$16.64
GEN SVC 2	$25.00	$25.00	$23.76	$23.76	$23.76	$23.76	$23.76	$23.76	$23.76	$23.76	$23.76	$23.76	$23.76	$23.76
NAT. GAS VEHICLE	$22.50	$22.50	$21.38	$21.38	$21.38	$21.38	$21.38	$21.38	$21.38	$21.38	$21.38	$21.38	$21.38	$21.38
N/A														
GEN SVC 3	$75.00	$75.00	$71.28	$71.28	$71.28	$71.28	$71.28	$71.28	$71.28	$71.28	$71.28	$71.28	$71.28	$71.28
TRANSP-RT1	$17.50	$17.50	$16.63	$16.63	$16.63	$16.63	$16.63	$16.63	$16.63	$16.63	$16.63	$16.63	$16.63	$16.63
TRANSP-RT2	$25.00	$25.00	$23.76	$23.76	$23.76	$23.76	$23.76	$23.76	$23.76	$23.76	$23.76	$23.76	$23.76	$23.76
TRANSP-RT3(condo)	$75.00	$75.00	$71.28	$71.28	$71.28	$71.28	$71.28	$71.28	$71.28	$71.28	$71.28	$71.28	$71.28	$71.28
TRANSP SMALL GEN. SVC	$12.50	$12.50	$11.89	$11.89	$11.89	$11.89	$11.89	$11.89	$11.89	$11.89	$11.89	$11.89	$11.89	$11.89
TRANSP GEN SVC 1	$17.50	$17.50	$16.64	$16.64	$16.64	$16.64	$16.64	$16.64	$16.64	$16.64	$16.64	$16.64	$16.64	$16.64
TRANSP GEN SVC 2	$25.00	$25.00	$23.75	$23.75	$23.75	$23.75	$23.75	$23.75	$23.75	$23.75	$23.75	$23.75	$23.75	$23.75
TRANSP GEN SVC 3	$75.00	$75.00	$71.28	$71.28	$71.28	$71.28	$71.28	$71.28	$71.28	$71.28	$71.28	$71.28	$71.28	$71.28

Narrative Description: Unbilled revenue (var.charge) equals the number of therms sold @ 50% (with some exceptions) multiplied by the variable cost per therm for each rate class.
Customer charge equals the number of bills multiplied by the fixed customer charge @ 50% for each rate class.
Interruptible gas meters are read on the last day of the month.

SCHEDULE C-5 | OPERATION & MAINTENANCE EXPENSES | PAGE 1 OF 2

FLORIDA PUBLIC SERVICE COMMISSION | EXPLANATION: PROVIDE ACTUAL MONTHLY OPERATION AND | TYPE OF DATA SHOWN:

COMPANY: PEOPLES GAS SYSTEM | MAINTENANCE EXPENSES BY PRIMARY ACCOUNT FOR THE | HISTORIC BASE YEAR DATA: 12/31/19

DOCKET NO.: 20200051-GU | HISTORIC BASE YEAR. | WITNESS: S. HILLARY

LINE N0.	A/C NO.	DESCRIPTION	(1) Jan-19	(2) Feb-19	(3) Mar-19	(4) Apr-19	(5) May-19	(6) Jun-19	(7) Jul-19	(8) Aug-19	(9) Sep-19	(10) Oct-19	(11) Nov-19	(12) Dec-19	TOTAL
		OTHER GAS SUPPLY EXPENSES													
		OPERATION													
1	801 to 808	NATURAL GAS PURCHASES	$ 19,504,510	$ 14,754,749	$ 14,820,139	$ 14,474,666	$ 14,097,638	$ 9,730,227	$ 9,808,162	$ 8,637,406	$ 12,964,518	$ 11,419,751	$ 11,671,436	$ 14,641,601	$ 156,524,802
2	812	LESS: COMPANY USED GAS	(16,832)	(21,601)	(34,567)	(29,685)	(51,405)	(22,396)	(50,832)	(18,480)	(60,763)	(15,231)	(27,772)	(24,352)	(373,916)
3		COST OF GAS	$ 19,487,678	$ 14,733,148	$ 14,785,573	$ 14,444,981	$ 14,046,233	$ 9,707,831	$ 9,757,330	$ 8,618,926	$ 12,903,755	$ 11,404,520	$ 11,643,663	$ 14,617,248	$ 156,150,885
		DISTRIBUTION EXPENSES													
		OPERATION													
4	870	SUPERVISION & ENGINEERING	62,554	68,615	80,173	71,410	74,056	85,551	91,649	100,214	79,028	106,863	164,523	164,550	1,149,186
5	871	DISTRIBUTN LOAD DISPATCHNG	36,524	25,712	30,549	34,225	30,023	29,493	32,638	30,806	30,561	46,790	57,452	65,754	450,528
6	872	COMPRESSOR STATION	2,967	2,086	3,844	2,426	3,279	1,476	182	287	(421)	463	939	2,714	20,242
7	873	COMPRESSOR STA. FUEL	-	-	68	-	45	-	-	-	-	-	6,801	-	6,914
8	874	MAINS & SERVICES	703,723	741,128	762,681	825,225	787,513	726,816	766,686	826,165	771,566	833,338	752,930	1,115,413	9,613,184
9	875	MEAS & REG - GENERAL	16	4,985	7,042	390	1,803	868	2,107	2,972	1,206	4,627	2,818	11,702	40,536
10	876	MEAS & REG - INDUSTRIAL	-	87	-	-	-	-	-	-	1,884	45	104	44	2,164
11	877	MEAS & REG - CITY GATE	5,565	7,729	6,554	7,418	6,932	6,704	6,307	7,763	7,571	6,662	7,223	8,969	85,396
12	878	METER & HOUSE REG EXPENSE	403,555	339,306	438,874	341,530	422,969	364,047	435,870	447,427	404,355	409,337	529,053	520,137	5,056,460
13	879	CUSTOMER INSTALLATIONS	237,541	214,787	177,581	198,764	165,136	173,834	227,791	210,686	180,552	195,389	189,567	223,587	2,395,214
14	880	OTHER EXPENSE	130,455	294,639	277,439	223,613	237,834	251,734	252,800	339,681	386,433	324,222	290,373	346,289	3,355,513
15	881	RENTS	14,066	9,659	3,568	1,402	1,718	1,265	5,385	4,091	1,402	6,388	129,983	50,338	229,264
16		TOTAL OPERATION	$ 1,596,966	$ 1,708,734	$ 1,788,374	$ 1,706,401	$ 1,731,308	$ 1,641,788	$ 1,821,414	$ 1,970,092	$ 1,864,137	$ 1,934,124	$ 2,131,764	$ 2,509,497	$ 22,404,600
		MAINTENANCE													
17	885	SUPERVISION & ENGINEERING	8,657	15,306	(14,191)	477	610	11,223	-	847	-	1,028	9,327	13	33,298
18	886	STRUCTURES & IMPROVEMENTS	9,053	21,184	11,180	13,791	12,465	11,156	12,139	14,685	18,072	19,222	20,331	45,162	208,440
19	887	MAINS	310,438	199,600	242,904	309,224	254,179	212,342	261,141	234,468	294,703	359,431	276,240	386,938	3,341,608
20	888	COMPRESSOR STATION EQUIPMENT	6,440	9,543	6,374	5,802	6,824	7,817	8,446	9,147	8,526	8,064	9,189	5,549	91,722
21	889	MEAS & REG - GENERAL	37,663	42,754	45,099	63,621	58,926	40,780	54,319	59,573	55,822	63,072	61,023	88,886	671,538
22	890	MEAS & REG - INDUSTRIAL	44,596	39,886	43,656	41,988	57,598	52,900	62,016	71,585	46,401	47,405	55,800	84,109	647,940
23	891	MEAS & REG - GATE STATION	97,798	96,519	135,375	120,104	131,409	146,821	133,841	153,033	182,845	158,351	98,433	226,951	1,681,479
24	892	SERVICES	120,672	121,738	144,447	126,094	122,793	102,849	136,812	131,698	126,224	192,822	135,639	157,023	1,618,812
25	893	METERS & HOUSE REGULATORS	53,556	38,130	65,235	69,600	51,992	34,721	81,874	46,697	59,783	54,807	73,543	73,248	703,185
26	894	OTHER EQUIPMENT	3,219	2,945	7,907	10,604	3,555	11,524	(3,438)	9,333	3,168	2,585	4,495	19,856	75,754
27		TOTAL MAINTENANCE	$ 692,093	$ 587,603	$ 687,987	$ 761,304	$ 700,350	$ 632,133	$ 747,151	$ 731,066	$ 795,544	$ 906,788	$ 744,019	$ 1,087,736	$ 9,073,775

Totals may be affected due to rounding.

SUPPORTING SCHEDULES: | RECAP SCHEDULES: C-1

SCHEDULE C-5 | OPERATION & MAINTENANCE EXPENSES | PAGE 2 OF 2

FLORIDA PUBLIC SERVICE COMMISSION | EXPLANATION: PROVIDE ACTUAL MONTHLY OPERATION AND | TYPE OF DATA SHOWN:

COMPANY: PEOPLES GAS SYSTEM | MAINTENANCE EXPENSES BY PRIMARY ACCOUNT FOR THE | HISTORIC BASE YEAR DATA: 12/31/19

DOCKET NO.: 20200051-GU | HISTORIC BASE YEAR. | WITNESS: S. HILLARY

LINE NO.	A/C NO.	DESCRIPTION	(1) Jan-19	(2) Feb-19	(3) Mar-19	(4) Apr-19	(5) May-19	(6) Jun-19	(7) Jul-19	(8) Aug-19	(9) Sep-19	(10) Oct-19	(11) Nov-19	(12) Dec-19	TOTAL
		CUSTOMER ACCOUNTS EXPENSE													
1	901	SUPERVISION	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	902	METER READING EXPENSE	81,902	93,430	83,865	97,482	85,505	103,177	86,472	92,418	115,852	118,771	99,036	135,459	1,193,368
3	903	CUS RECORDS & COLLECTIONS	987,294	1,045,802	985,860	944,318	1,207,035	945,467	970,605	1,100,377	970,701	1,003,060	970,779	1,069,189	12,200,487
4	904	UNCOLLECTIBLE ACCOUNTS	138,773	81,454	159,890	233,621	86,929	63,624	75,913	75,050	110,213	69,666	82,099	86,965	1,264,196
5	905	MISCELLANEOUS	-	-	-	-	-	-	-	-	-	-	-	-	-
6		TOTAL CUSTOMER ACCOUNTS EXP.	$ 1,207,969	$ 1,220,686	$ 1,229,614	$ 1,275,421	$ 1,379,470	$ 1,112,268	$ 1,132,990	$ 1,267,845	$ 1,196,765	$ 1,191,498	$ 1,151,914	$ 1,291,612	$ 14,658,051
		CUSTOMER SVCE & INFORMATION													
7	907	CNG	-	-	-	-	-	-	-	-	-	-	-	-	-
8	908	CONSERVATION EXPENSE	1,640,927	783,426	1,033,853	1,190,321	984,202	1,763,188	2,027,282	1,353,336	936,932	1,254,654	1,270,180	1,429,431	15,667,732
9	909	CONSERVATION ADVERTISING	41,900	-	25,745	172,505	76,822	9,160	97,203	9,223	18,535	346,285	130,676	23,551	951,604
10		TOTAL CUSTOMER SVCE & INFO	$ 1,682,827	$ 783,426	$ 1,059,598	$ 1,362,826	$ 1,061,024	$ 1,772,348	$ 2,124,484	$ 1,362,558	$ 955,467	$ 1,600,939	$ 1,400,856	$ 1,452,982	$ 16,619,336
		SALES EXPENSE			$ -										
11	911	SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
12	912	DEMONSTRATING & SELLING	670,914	666,709	624,496	669,256	642,589	680,663	619,447	593,527	622,084	631,294	624,974	909,174	7,955,126
13	913	ADVERTISING	106,902	1,270	98	43,794	23,496	17,214	18,009	4,102	6,362	35,155	23,119	110,585	390,106
14	916	MISC. SALES EXPENSE	-	17,725	-	-	8,500	-	-	-	-	-	29,200	-	55,425
15		TOTAL SALES EXPENSE	$ 777,816	$ 685,704	$ 624,594	$ 713,050	$ 674,585	$ 697,877	$ 637,456	$ 597,629	$ 628,446	$ 666,449	$ 677,293	$ 1,019,758	$ 8,400,656
		ADMINISTRATIVE & GEN EXP													
16	920	ADMIN & GEN SALARIES	995,054	910,603	805,516	807,816	816,531	693,289	874,839	779,159	954,094	884,055	1,554,637	894,578	10,970,171
17	921	OFFICE SUPPLIES & EXP	230,705	246,616	308,916	264,093	272,127	293,847	306,117	116,371	271,881	458,935	260,146	290,904	3,320,658
18	922	ADMIN EXP TRANS (CR)	(500,000)	(500,000)	(1,000,000)	(666,667)	(666,667)	(666,667)	(666,667)	(666,667)	(666,667)	(666,667)	(666,667)	(1,047,667)	(8,381,000)
19	923	OUTSIDE SERVICES EMPLOYED	523	175,594	207,500	140,022	276,403	137,380	238,261	136,182	184,541	286,366	367,111	343,091	2,492,975
20	924	PROPERTY INSURANCE	10,471	4,290	8,414	8,414	8,414	8,414	8,414	583,336	614,383	612,468	692,354	961,813	3,521,186
21	925	INJURIES & DAMAGES	299,336	267,597	1,120,991	332,702	343,981	254,337	1,251,410	498,053	20,825	671,800	675,872	1,221,614	6,958,517
22	926	EMPLOYEE PENSION & BENEFITS	1,240,741	918,339	1,002,173	854,034	901,852	975,153	504,609	855,351	1,173,070	672,560	681,549	689,712	10,469,141
23	928	REGULATORY COMMISSION EXP.	-	-	-	-	-	-	-	-	-	-	-	-	-
24	930	MISC. GENERAL EXPENSE	1,564,557	1,386,339	2,166,074	1,488,569	1,614,011	2,195,859	1,597,891	1,616,261	2,328,502	1,486,688	1,466,340	2,565,447	21,476,539
25	931	RENTS	37,985	32,147	39,081	46,044	37,511	37,300	38,097	38,605	36,944	37,975	30,836	44,674	457,198
26	932	MAINT OF GENERAL PLANT	17,929	71,137	32,496	31,496	31,101	22,979	26,157	28,350	23,589	30,503	25,547	57,634	398,918
27		TOTAL A & G EXPENSE	$ 3,897,300	$ 3,512,662	$ 4,691,162	$ 3,306,523	$ 3,635,264	$ 3,951,892	$ 4,179,130	$ 3,985,001	$ 4,941,162	$ 4,474,683	$ 5,087,725	$ 6,021,801	$ 51,684,305
		OTHER EXPENSE													
28	407.3	REGULATORY DEBITS	773,967	1,622,841	771,740	251,810	366,029	119,556	119,556	119,556	201,614	144,133	119,556	350,140	4,960,498
29	413	GAS PLANT LEASED TO OTHERS	75,108	75,648	80,739	75,403	75,167	77,013	74,658	77,511	75,737	76,207	75,323	76,160	914,674
30		TOTAL OTHER EXPENSE	$ 849,075	$ 1,698,489	$ 852,479	$ 327,213	$ 441,196	$ 196,569	$ 194,214	$ 197,067	$ 277,351	$ 220,340	$ 194,879	$ 426,300	$ 5,875,172
31		TOTAL EXPENSE	$ 30,191,726	$ 24,930,450	$ 25,719,380	$ 23,897,720	$ 23,669,430	$ 19,712,707	$ 20,594,169	$ 18,730,184	$ 23,562,627	$ 22,399,341	$ 23,032,113	$ 28,426,934	$ 284,866,781

Totals may be affected due to rounding.

SUPPORTING SCHEDULES: C-9 | RECAP SCHEDULES: C-1

SCHEDULE C-6 | ALLOCATION OF EXPENSES | PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE DETA LING EXPENSES WHICH ARE SUBJECT TO ALLOCATION BETWEEN REGULATED AND NON-REGULATED OPERATIONS SHOWING GROSS AMOUNTS AND AMOUNTS ALLOCATED TO REGULATED EXPENSES AND A DETAILED DESCR PTION OF ALLOCATION USED.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

Corporate Expenses Allocated via Account 922

LINE NO.	DESCRIPTION	DEPARTMENT NUMBER	GROSS AMOUNT	LESS ADJ.	NET AMOUNT	ALLOCATED TO NON-REGULATED PERCENTAGE	ALLOCATED TO NON-REGULATED AMOUNT	REGULATED AMOUNT	DESCRIPTION OF ALLOCATION METHODS
1	Budget Finance & Accounting	390200	2,883,010	(1,208,380)	$1,674,630	7.54%	$126,234	$1,548,396	Modified Massachusetts Formula based on Net Rev., Payroll, & Gross Plant
2	Regulatory	390240	484,995	0	484,995	2.74%	13,289	471,706	Modified MA formula based on Net Rev., Payroll, & Gross Plant-SeaCoast
3	Engineering and Training	390440	873,050	0	873,050	2.74%	23,922	849,128	Modified MA Formula based on Net Rev., Payroll, & Gross Plant-SeaCoast
4	Safety	390540	956,927	0	956,927	4.91%	46,995	909,932	Modified MA Formula based on Net Rev., Payroll, & Gross Plant-TPI
5	Corporate / Executive	390900	2,359,358	0	2,359,358	2.74%	64,646	2,294,712	Modified MA Formula based on Net Rev., Payroll, & Gross Plant-SeaCoast
6	Customer Experience - Operations	T20006	8,919,719	(4,967,918)	3,951,801	2.46%	97,392	3,854,409	Allocation based on the number of customer billings within SAP CRB
7					0		0	0	
8					0		0	0	
9	Total Corporate per Calculation		$16,477,059	($6,176,298)	$10,300,761		372,478	9,928,283	
10	Difference - Overallocation						8,522	(8,522)	Note: Allocation per books is charged based on budgeted expenses for the year. This schedule shows a calculation using the same allocation methodology and applying that to actual results. Based on actual results, PGS would have allocated slightly less corporate G&A to non-regulated companies. A large portion of costs are direct charged to non-regulated operations.
11	Total Corporate Allocated per Books						$381,000	$9,919,761	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE C-7 | CONSERVATION REVENUES AND EXPENSES | PAGE 1 OF 1

FLOR DA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 202000051-GU

EXPLANATION: PROVIDE A SCHEDULE ITEMIZING REVENUES PURSUANT TO RULE 25-17.015 AND EXPENSES INCURRED PURSUANT TO THE COMMISSION PRESCRIBED CONSERVATION GOALS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. H LLARY

LINE NO,	ACCT. NO.	DESCRIPTION	AMOUNT
		REVENUES	TOTAL REVENUE
1	4950203	Energy Conservation Revenue - PGS	17,902,936
2		DEFERRED REVENUE	2,905,175
3		ENERGY CONSERVATION REVENUES	$20,808,111
	Account 908		
			AMOUNT
	IO Order	EXPENSES	TOTAL EXPENSES
4	15000002	NEW RESIDENTIAL CONSTRUCTION	8,180,500
5	15000003	RESIDENTIAL APPLIANCE RETENTION	4,332,617
6	15000006	RESIDENTIAL APPLIANCE REPLACEMENT	749,522
7	15000000,15000040	COMMON COSTS	558,374
8	15000020	COMMERCIAL NEW CONSTRUCTION	190,050
9	15000025	COMMERCIAL RETENTION	557,650
10	15000030	COMMERCIAL REPLACEMENT	1,034,019
11	15000080	RESIDENTIAL ONLINE AUDIT	65,000
12		DEFERRED EXPENSE	4,188,775
13		TOTAL ENERGY CONSERVATION EXPENSES	$19,856,507
	Account 909		
	15000001	Advertising	951,604.00
		Total 908 & 909	$20,808,111

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-2 p.1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE OF BALANCE SHEET ACCOUNTS FOR THE PROVISION OF UNCOLLECTIBLE ACCOUNTS BY MONTH FOR THE HISTORIC BASE YEAR AND 2 PRIOR YEARS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
HISTORIC BASE YR - 1: 12/31/18
WITNESS: S. H LLARY

LINE NO.	YEAR	BEGINN NG BALANCE	PROVISION ACCRUAL	BAD DEBT WRITE OFFS	RECOVER ES & ADJUSTMENTS	COVERED BY CUSTOMER DEPOSIT(1)	ENDING BALANCE
	HISTORIC BASE YEAR						
1	Jan-19	($248,774)	($138,773)	177,534	($58,010)	$0	(268,023.42)
2	Feb-19	(268,023)	(81,454)	138,723	($51,157)	0	(261,911.67)
3	Mar-19	(261,912)	(159,890)	221,423	($60,298)	0	(260,675.28)
4	Apr-19	(260,675)	(233,621)	290,590	($57,216)	0	(260,922.33)
5	May-19	(260,922)	(86,929)	142,504	($47,142)	0	(252,489.89)
6	Jun-19	(252,490)	(63,624)	116,430	($30,547)	0	(230,230.67)
7	Jul-19	(230,231)	(75,913)	182,020	$82,608	0	(41,515.67)
8	Aug-19	(41,516)	(75,050)	124,528	($40,304)	0	(32,340.85)
9	Sep-19	(32,341)	(110,213)	183,370	($39,559)	0	1,257.83
10	Oct-19	1,258	(69,666)	134,400	($80,352)	0	(14,360.60)
11	Nov-19	(14,361)	(82,099)	105,421	($41,919)	0	(32,957.22)
12	Dec-19	(32,957)	(86,965)	119,597	($36,484)	0	(36,809.25)
13	TOTAL		(1,264,196)	1,936,539	(460,378)		
	PRIOR YEAR						
14	Jan-18	($302,187)	($168,961)	140,891	($52,333)	0	(382,590.60)
15	Feb-18	(382,591)	38,525	96,314	($33,347)	0	(281,097.52)
16	Mar-18	(281,098)	(43,301)	113,058	($40,361)	0	(251,701.70)
17	Apr-18	(251,702)	(143,131)	216,750	($35,767)	0	(213,849.52)
18	May-18	(213,850)	(143,321)	208,937	($53,652)	0	(201,884.92)
19	Jun-18	(201,885)	(90,888)	134,333	($37,055)	0	(195,494.82)
20	Jul-18	(195,495)	(145,586)	173,562	($34,477)	0	(201,995.58)
21	Aug-18	(201,996)	(126,038)	142,440	($35,528)	0	(221,122.53)
22	Sep-18	(221,123)	(107,667)	146,181	($38,124)	0	(220,732.07)
23	Oct-18	(220,732)	(116,782)	181,597	($49,104)	0	(205,020.84)
24	Nov-18	(205,021)	(134,631)	189,028	($57,533)	0	(208,157.12)
25	Dec-18	(208,157)	(247,069)	263,448	($56,996)	0	(248,774.45)
26	TOTAL		(1,428,849)	2,006,538	(524,277)		

(1) Peoples Gas System writes off bad debt net of customer deposits

SUPPORTING SCHEDULES: B-1 p.1, B-13

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
EXPLANATION: PROVIDE A SCHEDULE OF BALANCE SHEET ACCOUNTS FOR THE PROVISION OF UNCOLLECTIBLE ACCOUNTS BY MONTH FOR THE HISTORIC BASE YEAR AND 2 PRIOR YEARS.
TYPE OF DATA SHOWN:
HISTORIC BASE YR - 2: 12/31/17
WITNESS: S. HILLARY

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

HISTORIC BASE YR - 2

LINE NO.	PRIOR YEAR	BEGINNING BALANCE	PROVISION ACCRUAL	BAD DEBT WRITE OFFS	RECOVERIES & ADJUSTMENTS	COVERED BY CUSTOMER DEPOSIT(1)	ENDING BALANCE
1	Jan-17	(113,419)	($76,995)	0	($16,631)	0	(207,044.19)
2	Feb-17	(207,044)	(54,208)	56	($27,798)	0	(288,993.48)
3	Mar-17	(288,993)	(145,180)	7,976	($26,850)	0	(453,047.41)
4	Apr-17	(453,047)	(165,398)	352,670	($23,097)	0	(288,871.29)
5	May-17	(288,871)	(46,454)	54,931	($30,406)	0	(310,800.04)
6	Jun-17	(310,800)	(68,074)	190,988	($34,385)	0	(222,271.28)
7	Jul-17	(222,271)	(154,655)	115,960	($22,625)	0	(283,591.84)
8	Aug-17	(283,592)	(195,006)	213,001	($5,908)	0	(271,504.96)
9	Sep-17	(271,505)	(289,967)	333,269	($32,552)	0	(260,755.54)
10	Oct-17	(260,756)	(240,698)	292,376	($50,550)	0	(259,628.15)
11	Nov-17	(259,628)	(112,864)	140,647	($43,911)	0	(275,756.57)
12	Dec-17	(275,757)	(58,468)	61,927	($29,890)	0	(302,186.99)
13	TOTAL		(1,607,967)	1,763,801	(344,602)		

(1) Peoples Gas System writes off bad debt net of customer deposits

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE C-9 | ADVERTIS NG EXPENSES | PAGE 1 OF 2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE OF ADVERTIS NG EXPENSES BY SUB-ACCOUNT FOR THE HISTORIC BASE YEAR AND PRIOR YEAR FOR EACH TYPE OF ADVERTISING.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

ADVERTIS NG EXPENSES FOR THE HISTORIC BASE YEAR ENDED 12/31/2019

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	TOTAL PER BOOKS	JURISDICTIONAL AMOUNT
1		CONSERVATION ADVERTIS NG		
2	909	Common Costs	$951,604	$0
3		GENERAL ADVERTIS NG		
4	913	General Advertising	$390,106	$390,106
			$1,341,710	$390,106

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE C-9 | ADVERTIS NG EXPENSES | PAGE 2 OF 2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE OF ADVERTIS NG EXPENSES BY SUB-ACCOUNT FOR THE HISTORIC BASE YEAR AND PRIOR YEAR FOR EACH TYPE OF ADVERTISING.

TYPE OF DATA SHOWN:
HISTORIC BASE YR - 1: 12/31/18
WITNESS: S. HILLARY

ADVERTIS NG EXPENSES FOR THE YEAR PRIOR TO THE HISTORIC BASE YEAR

L NE NO.	ACCOUNT NO.	ACCOUNT TITLE	TOTAL PER BOOKS	JURISDICTIONAL AMOUNT
1		CONSERVATION ADVERTIS NG		
2	909	Common Costs	$1,143,674	$0
3		GENERAL ADVERTIS NG		
4	913	General Advertising	$291,295	$291,295
			$1,434,969	$291,295

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-5 p.2

SCHEDULE C-10 | CIVIC AND CHARITABLE CONTRIBUTIONS | PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE OF CIVIC AND CHARITABLE CONTRIBUTIONS INCLUDED IN NET OPERATING INCOME FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

LINE NO.	DESCRIPTION	TOTAL	AMOUNT ALLOCATED TO NON-REGULATED	AMOUNT REGULATED
	None			

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-2 p.1, C-5 p.2

SCHEDULE C-11 | INDUSTRY ASSOCIATION DUES | PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE OF INDUSTRY ASSOCIATION DUES INCLUDED IN NET OPERATING INCOME BY ORGANIZATION FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S.HILLARY

INDUSTRY ASSOCIATION DUES FOR THE 12 MONTHS ENDED 12/31/19

LINE NO.	ORGANIZATION	AMOUNT
1	AMERICAN GAS ASSOCIATION	221,966
2	THE ASSOCIATED GAS DISTRIBUTORS OF FLORIDA	50,000
3	FLORIDA NATURAL GAS ASSOCIATION	82,182
4	GAS TECHNOLOGY RESEARCH	500,000
5	COALITION FOR RENEWABLE NATURAL GAS	15,000
6	NGV AMERICA	19,166
7	SOUTHERN GAS ASSOCIATION	18,300
8	TAMPA BAY CLEAN CITIES COALITION	5,000
9	ISH INC	5,000
10	ENERGY SOLUTIONS CENTER	5,000
11	OTHER DUES	869
12	TOTAL	922,483

Totals may be affected due to rounding.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE C-12 | LOBBY NG AND OTHER POLITICAL EXPENSES | PAGE 1 OF 1

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE, BY ORGANIZATION, OF EXPENSES FOR LOBBY NG, CIVIC, POLITICAL AND RELATED ACTIVITIES INCLUDED N NET OPERAT NG INCOME FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

LINE NO.	ORGANIZATION	AMOUNT
	NONE	

SUPPORT NG SCHEDULES:

RECAP SCHEDULES: C-5 p.2

SCHEDULE C-13 | TOTAL RATE CASE EXPENSE AND COMPARISONS | PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A COMPARISON OF RATE CASE EXPENSES INCURRED OR ANTICIPATED FOR THE CURRENT AND MOST RECENT PRIOR CASE WITH EXPLANATION OF ANY CHANGES WHICH EXCEED 10% ON AN INDIVIDUAL ITEM BASIS. ALSO PROVIDE AN AMORTIZATION SCHEDULE OF RATE CASE EXPENSE AS A PERCENTAGE OF RATE BASE AND OPERATING REVENUES AND THE AMOUNT PER CUSTOMER

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. HILLARY

COMPARISON OF CURRENT RATE CASE EXPENSES WITH PRIOR CASE

LINE NO.	DESCRIPTION	PRIOR CASE* 2008	CURRENT CASE 2020	PERCENT CHANGE (TOTAL)	PERCENT CHANGE (ANNUAL)	REASON FOR CHANGE (IF 10% OR GREATER)
1	OUTSIDE CONSULTANTS	$561,693	$764,500	36.11%	3.01%	Increase in billing rates due to inflation (annual percent change reasonable).
2	LEGAL SERVICES	590,184	800,000	35.55%	2.96%	Increase in billing rates due to inflation (annual percent change reasonable).
3	REIMBURSEMENT OF PSC OUT OF STATE AUDIT TRAVEL COSTS	0	0	N/A	N/A	
4	PAID OVERTIME	151,504	0	-100.00%	-8.33%	
5	OTHER EXPENSES	92,110	92,500	0.42%	0.04%	Increase in billing rates due to inflation (annual percent change reasonable).
6	TOTAL	$1,395,491	$1,657,000	18.74%	1.56%	

* Reflects actual Rate Case Expenses incurred by PGS for Docket No. 080318-GU (see PGS response on March 3, 2011 to PSC data request dated February 10, 2011).

SCHEDULE OF RATE CASE AMORTIZATION IN THE HISTORIC BASE YEAR

LINE NO.	DESCRIPTION	TOTAL EXPENSES	RATE ORDER AMORTIZATION DATE	PERIOD	AMORTIZED AMOUNT 12/31/2009	12/31/2010	12/31/2011	12/31/2012	12/31/2013	UNAMORTIZED BALANCE
7	PRIOR CASE: Docket No. 080318-GU	$684,500 approved expenses	7/1/2009	4 Years	$85,563	$171,125	$171,125	$171,125	$85,563	$0
8	PRIOR CASE:									
9	CURRENT CASE: Docket No. 20200051-GU	1,657,000								$1,657,000
10	TOTAL	$2,341,500			$85,563	$171,125	$171,125	$171,125	$85,563	$1,657,000

		DOCKET NO. 080318-GU	DOCKET NO. 20200051-GU
11	RATE CASE EXPENSE INCURRED (ANTICIPATED) AS A PERCENTAGE OF RATE BASE	0.2492%	0.1050% *
12	RATE CASE EXPENSE INCURRED (ANTICIPATED) AS A PERCENTAGE OF REVENUE	0.8138%	0.5011% *
13	RATE CASE EXPENSE INCURRED (ANTICIPATED) PER CUSTOMER	$4.24	$4.16 *

* Per projected test year-2021

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-5 p.2

SCHEDULE C-14 | MISCELLANEOUS GENERAL EXPENSE | PAGE 1 OF 1

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE BY TYPE OF CHARGE, OF THE CHARGES TO ACCOUNT 930 (MISCELLANEOUS GENERAL EXPENSES) FOR THE HISTORIC BASE YEAR. PROVIDE ALSO THE AMOUNT ALLOCATED TO UT LITY OPERATIONS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

MISCELLANEOUS GENERAL EXPENSES FOR THE 12 MONTHS ENDED 12/31/19

LINE NO.	SUB ACCOUNT NUMBER	DESCR PTION	TOTAL	UT LITY AMOUNT
1	930.1	General Advertising Expense	$907	$907
2	930 2	Industry Association Dues	922,483	922,483
3	930 2	Emera Inc and Nova Scotia Power - Management	360,473	360,473
4	930 2	Direct Software/Hardware Maintenance/Support	780,010	780,010
5	930 2	Registration/Report Filing Fees/Bank and Letter of Credit Fees	208,599	208,599
6	930 2	Facility Costs	322,295	322,295
7	930 2	TECO Services Other Direct Intercompany Charges	777,842	777,842
8	930 2	New Mexico Gas Company - IT charges	87,404	87,404
9	930 2	Tampa Electric - Telecom	548,190	548,190
10	930 2	Tampa Electric - Facilities Charge	228,888	228,888
11	930 2	Tampa Electric Other Direct Intercompany Charges	1,169,576	1,169,576
12	930 2	TECO Services - A&G Allocation	3,470,133	3,470,133
13	930 2	TECO Services - Human Resources	1,163,811	1,163,811
14	930 2	TECO Services - Information Technology (IT)	5,291,559	5,291,559
15	930 2	TECO Services - Procurement Department	754,692	754,692
16	930 2	TECO Services - Admin, Emergency Mgmt, Security, AP, Corp Comm, Claims	1,606,809	1,606,809
17	930 2	Tampa Electric - IT and Telecom Asset Usage	766,937	766,937
18	930 2	Associated Labor Loading (benefits and payroll taxes adder)	2,319,245	2,319,245
19	930 2	Other	696,686	696,686
20		TOTAL	$21,476,539	$21,476,539

Totals may be affected due to rounding.

SUPPORT NG SCHEDULES: C-11

RECAP SCHEDULES: C-5 p.2

SCHEDULE C-15 | OUT OF PERIOD ADJUSTMENTS TO REVENUES AND EXPENSES | PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A LIST OF OUT OF PERIOD ITEMS FOR THE HISTORIC BASE YEAR AND THE RELATED ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY PRIMARY ACCOUNT

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. H LLARY

L NE NO.	ACCOUNT NO.	ACCOUNT TITLE	(1) DESCRIPTION	(2) DATE NCURRED	(3) DEBIT	(4) CREDIT
			NONE			

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-2

SCHEDULE C-16 | GAINS AND LOSSES ON DISPOSITION OF PLANT OR PROPERTY | PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE OF GAINS AND LOSSES ON DISPOSITION OF PROPERTY PREVIOUSLY USED IN PROVIDING GAS SERVICE FOR THE HISTORIC BASE YEAR AND FOUR PRIOR YEARS. LIST AMOUNTS ALLOWED IN PRIOR RATE CASES, AND THE HISTORIC YEAR OF SUCH PRIOR CASES.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
HISTORIC BASE YR - 1: 12/31/18
HISTORIC BASE YR - 2: 12/31/17
HISTORIC BASE YR - 3: 12/31/16
HISTORIC BASE YR - 4: 12/31/15
WITNESS: S. HILLARY

GAINS AND LOSSES ON PROPERTY

	DESCRIPTION OF PROPERTY	DATE ACQUIRED	DATE DISPOSED	ORIGINAL CLASSIFICATION	RECLASSIFICATION ACCOUNT	ORIGINAL AMOUNT RECORDED	ADDITIONS OR (RETIREMENTS)	NET BOOK VALUE ON DISPOSAL DATE	(GAIN) OR LOSS	AMOUNT ALLOWED PRIOR CASE $	AMOUNT ALLOWED PRIOR CASE %	PRIOR CASES TEST YEAR ENDED
1	Land - Estuary Plant 1300 N 13th St (Plant Site Parcel 1)	Dec-23	Jun-16	101	2540280	41,797		41,797	(8,562,342)	41,797	100.0%	2009
2	Land - Estuary Plant 1300 N 13th St (Plant Site Parcel 2)	Dec-46	Jun-16	101	2540280	2,766		2,766	See above Both Parcels Sold with one Transaction	2,766	100.0%	2009

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE C-17 | MONTHLY DEPRECIATION EXPENSE FOR THE HISTORIC BASE YEAR - 12 MONTHS | PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY DEPRECIATION EXPENSE FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

LINE NO.	A/C NO.	DESCRIPTION	% RATE	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	TOTAL DEPRECIATION
1	375	STRUCTURES AND IMPROVEMENTS	2.5%	48,757	48,770	48,750	48,821	49,424	50,326	51,234	51,268	51,404	51,732	51,853	52,020	604,359
2	376	MAINS - STEEL	1.5%	689,253	692,168	697,121	702,545	701,730	710,218	714,246	715,845	718,842	728,045	727,977	730,915	8,528,906
3	376.02	MAINS - PLASTIC	1.9%	599,743	605,132	611,946	618,065	625,094	632,489	638,419	644,934	647,757	654,261	659,154	670,226	7,607,218
4	378	M & R EQUIPMENT - GENERAL	3.1%	47,973	48,165	48,418	48,604	49,356	49,041	49,646	49,665	49,960	50,438	50,721	51,620	593,607
5	379	M & R EQUIPMENT - CITY	3.1%	164,257	165,015	171,340	172,468	173,792	173,846	184,420	185,357	185,298	185,480	185,673	187,081	2,134,028
6	380	SERVICE LINES -S TEEL	1.8%	114,102	114,646	115,123	115,623	116,019	116,406	117,709	117,865	118,365	118,901	119,273	119,927	1,403,959
7	380.02	SERVICE LINES - PLASTIC	2.1%	650,434	657,910	667,909	674,921	679,829	686,196	690,578	698,510	703,586	710,635	716,757	730,661	8,267,925
8	381	METERS	5.6%	256,853	257,367	258,320	263,875	264,627	265,602	266,359	267,950	268,825	269,377	275,242	276,600	3,190,997
9	382	METER INSTALLATIONS	3.8%	141,299	141,959	142,701	143,462	144,370	145,120	147,481	148,332	149,025	150,656	151,357	152,087	1,757,849
10	383	REGULATORS	3.6%	48,869	49,036	49,226	49,479	49,754	50,027	50,202	50,387	50,581	50,624	50,702	50,823	599,711
11	384	REGULATOR INSTALL HOUSE	3.7%	87,049	88,087	89,252	90,449	91,876	93,055	90,631	91,969	93,057	92,951	94,053	95,163	1,097,593
12	385	M & R EQUIPMENT - INDUSTRIAL	3.1%	25,911	25,911	25,911	25,911	25,911	25,911	25,915	25,915	25,915	25,915	25,915	31,433	316,471
13	387	OTHER EQUIPMENT	6.3%	47,064	47,180	47,740	48,101	48,439	46,491	46,680	47,368	48,458	48,606	48,959	49,599	574,685
14	390	STRUCTURES AND IMPROVEMENTS	2.5%	59	59	59	59	59	59	59	59	59	59	59	59	705
15	391	OFFICE FURNITURE	6.7%	12,231	12,035	12,496	12,560	12,560	12,551	12,551	12,540	12,540	12,540	13,832	13,843	152,280
16	391.01	COMPUTER EQUIPMENT	12.3%	33,600	33,609	36,861	36,861	37,222	37,465	37,465	37,464	37,585	37,622	37,749	37,779	441,283
17	391.02	OFFICE EQUIPMENT/MACHINES	6.7%	7,518	7,518	7,616	7,616	7,616	7,717	7,717	7,717	7,767	7,785	7,785	7,785	92,154
18	392.01	AUTO & TRUCK LESS THAN 1/2 TON	11.4%	-	-	-	-	-	-	-	-	-	-	-	-	-
19	392.02	AUTO & TRUCK 3/4 TO 1 TON	13.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
20	392.03	AIRPLANCES	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
21	392.04	TRAILERS, OTHER	4.0%	-	-	-	-	-	-	-	-	-	10,070	-	-	10,070
22	392.05	TRUCKS OVER 1 TON	7.5%	-	-	-	-	-	-	-	-	-	-	-	-	-
23	393	STORES EQUIPMENT	3.9%	4	4	4	4	4	4	4	4	4	4	4	4	50
24	394	TOOLS SHOP & GARAGE EQUIPMENT	6.7%	38,984	39,176	39,451	39,391	39,408	39,389	39,458	39,417	39,017	39,075	39,075	39,075	470,917
25	394.01	TOOLS SHOP & GARAGE CNG	5.0%	50,192	50,139	50,263	50,263	54,826	54,826	54,826	54,826	54,826	54,826	54,826	54,826	639,466
26	395	LABORATORY EQUIPMENT	5.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
27	396	POWER OPERATED EQUIPMENT	6.3%	15,455	15,509	15,540	15,540	15,540	15,540	15,563	15,719	15,721	15,695	15,695	15,697	187,214
28	397	COMMUNICATION EQUIPMENT	8.2%	26,965	26,968	26,968	26,968	26,968	26,968	26,968	26,968	26,968	26,968	26,968	26,968	323,611
29	398	MISC. EQUIPMENT	6.0%	1,393	1,404	1,382	1,343	1,328	1,320	1,320	1,320	1,320	1,320	1,320	1,320	16,091
30		TOTAL DEPRECIATION EXPENSE		$ 3,107,963	$ 3,127,765	$ 3,164,395	$ 3,192,931	$ 3,215,752	$ 3,240,566	$ 3,269,450	$ 3,291,399	$ 3,306,879	$ 3,343,583	$ 3,354,951	$ 3,395,513	$ 39,011,147

NOTE: DEPRECIATION RATES APPROVED PER ORDER NO. PSC-2018-0501-S-GU DOCKET NO. 20180044-GU

SUPPORTING SCHEDULES: B9

RECAP SCHEDULES: C-1, C-19

SCHEDULE C-18 | AMORTIZATION/RECOVERY SCHEDULE FOR THE HISTORIC BASE YEAR - 12 MONTHS | PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROV DE A SCHEDULE FOR EACH AMORTIZATION/RECOVERY INCLUDED IN PLANT N SERVICE BY ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLIARY

LINE NO.	ACCT SUB-ACCT NO.	PLANT ACCOUNT TITLE	1/1/2019	2/1/2019	3/1/2019	4/1/2019	5/1/2019	6/1/2019	7/1/2019	8/1/2019	9/1/2019	10/1/2019	11/1/2019	12/1/2019	TOTAL AMORTIZATION/ RECOVERY
1	301	ORGANIZATION	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	302	FRANCHISES AND CONSENTS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	-
3	303	MISC INTANG BLE PLANT	$2,718	$2,718	$2,718	$2,718	$2,718	$2,718	$2,718	$2,718	$2,718	$2,718	$2,718	$2,718	32,613
4	303.01	CUSTOMIZED SOFTWARE	$164,417	$164,911	$164,779	$164,766	$164,817	$164,935	$164,941	$164,866	$164,932	$171,196	$171,836	$172,871	1,999,266
5	374.02	LAND RIGHTS / EASEMENTS	$8,336	$8,336	$8,336	$8,338	$8,338	$4,625	$4,625	$4,625	$4,625	$4,625	$4,625	$4,625	74,057
6	390.02	STRUCTURES & MPROVEMENTS - Leasehold	$280	$280	$280	$280	$280	$280	$280	$280	$280	$280	$280	$280	3,354
7		AMORTIZATION (Account 404.03)	175,751	176,244	176,112	176,102	176,153	172,557	172,563	172,487	172,554	178,818	179,457	180,492	2,109,290
8		UTILITY ACQUISITION ADJUSTMENT (Account 406)	$12,429	$12,429	$12,429	$12,429	$12,429	$12,429	$12,429	$12,429	$12,429	$12,429	$12,429	$12,429	149,146
9		TOTAL AMORTIZATION	188,179	188,673	188,541	188,530	188,582	184,985	184,992	184,916	184,983	191,246	191,886	192,921	2,258,436

SUPPORTING SCHEDULES: B-10

RECAP SCHEDULES: C-1, C-19

SCHEDULE C-19 | ALLOCATION OF DEPRECIATION/AMORTIZATION EXPENSE - COMMON PLANT | PAGE 1 OF 1

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE ALLOCATION OF DEPRECIATION AND AMORTIZATION EXPENSE FOR THE HISTORIC BASE YEAR. THIS DATA SHOULD CORRESPOND TO THE DATA PRESENTED N SCHEDULE B-11.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

LINE NO.	A/C NO.	DESCRIPTION	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	12 MONTH TOTAL
1	303.01	CUSTOMIZED SOFTWARE	$164,417	$164,911	$164,779	$164,766	$164,817	$164,935	$164,941	$164,866	$164,932	$171,196	$171,836	$172,871	$1,999,266
2	374.00	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	375	STRUCTURES AND IMPROVEMENTS	48,757	48,770	48,750	48,821	49,424	50,326	51,234	51,268	51,404	51,732	51,853	52,020	604,359
4	390	STRUCTURES AND IMPROVEMENTS	338	338	338	338	338	338	338	338	338	338	338	338	4,059
5	391	OFFICE & COMPUTER EQUIPMENT	53,348	53,161	56,973	57,037	57,398	57,733	57,733	57,721	57,891	57,947	59,367	59,408	685,717
6		TOTAL	$266,861	$267,180	$270,840	$270,963	$271,978	$273,332	$274,246	$274,193	$274,566	$281,213	$283,394	$284,636	$3,293,400

			12 MONTH TOTAL	NONUTILITY %	12 MONTH NON-UT LITY	METHOD OF ALLOCATION
7	303.01	CUSTOMIZED SOFTWARE	$1,999,266	0.0%	$646	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF CUSTOMER COUNT, CHECKS PROCESSED, # OF BILLS & # OF USER ID'S
8	374.00	LAND AND LAND RIGHTS	0	1.1%	0	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
9	375	STRUCTURES AND IMPROVEMENTS	604,359	4.8%	29,305	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
10	390	STRUCTURES AND IMPROVEMENTS	4,059	0.7%	30	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
11	391	OFFICE & COMPUTER EQUIPMENT	685,717	1.2%	8,359	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF CUSTOMER COUNT, CHECKS PROCESSED, # OF BILLS & # OF USER ID'S
12		TOTAL	$3,293,400		$38,340	

SUPPORT NG SCHEDULES: C-17, C-18

RECAP SCHEDULES: C-2 p. 1

SCHEDULE C-20 | RECONCILIATION OF TOTAL INCOME TAX PROVISION | PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A RECONCILIATION BETWEEN THE TOTAL OPERATING INCOME TAX PROVISION FOR THE HISTORIC BASE YEAR PERIOD AND THE CURRENTLY PAYABLE INCOME TAXES ON OPERATING INCOME FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: V. STRICKLAND

LINE NUMBER	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	CURRENT INCOME TAX EXPENSE	C-21	$ 4,763,576	$ -	$ 4,763,576
2	DEFERRED INCOME TAX EXPENSE	C-21	12,238,376	-	12,238,376
3	ITC REALIZED THIS YEAR	B-17	-	-	-
4	ITC AMORTIZATION	B-17	-	-	-
5	TOTAL INCOME TAX EXPENSE		$ 17,001,952	$ -	$ 17,001,952

SUPPORTING SCHEDULES: B-17, C-21, C-24, C-26

RECAP SCHEDULES: C-1

SCHEDULE C-21: STATE AND FEDERAL INCOME TAX CALCULATION - CURRENT PAGE 1 OF 2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES FOR THE HISTORIC BASE YEAR. PROVIDE DETAIL ON ADJUSTMENTS TO INCOME TAXES AND INVESTMENT TAX CREDITS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: V. STRICKLAND

LINE NUMBER	DESCRIPTION	AMOUNT	AMOUNT
1	NET UTILITY OPERATING INCOME		$ 67,510,517
2	ADD: AFUDC EQUITY		470,414
3	ADD: INCOME TAX ACCOUNTS		17,001,952
4	LESS: INTEREST CHARGES (FROM C-22)		17,190,493
5	TAXABLE INCOME PER BOOKS		67,792,390
6	LESS: NON-UTILITY INCOME		(606,690)
7	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)*		(40,966,886)
8	TAXABLE INCOME		26,218,814
9	STATE TIMING DIFFERENCES		(30,449,558)
10	STATE TAXABLE INCOME (LINE 8 - LINE 9)		(4,230,744)
11	INCOME TAX (4.458% OR APPLICABLE RATE OF LINE 10)	(188,607)	
12	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)*	(148,080)	
13	STATE TAX - CURRENT	(336,687)	
14	FEDERAL TAXABLE INCOME (LINE 8 - LINE 11)		26,407,421
15	FEDERAL INCOME TAX RATE (21% OR APPLICABLE RATE)		21%
16	FEDERAL INCOME TAX BEFORE CREDITS		5,545,558
17	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)*		(445,295)
18	FEDERAL TAX - CURRENT		$ 5,100,263
19	SUMMARY:		
20	FEDERAL TAX - CURRENT		5,100,263
21	STATE TAX - CURRENT		(336,687)
22	CURRENT YEAR DEFERRED TAX EXPENSE		12,238,376
23	LESS: ITC AMORTIZATION		-
24	TOTAL CURRENT INCOME TAX EXPENSE		$ 17,001,952

*DETAIL OF ADJUSTMENTS TO TAXABLE INCOME

	LINE 7	AMOUNT
1	STATE TAX TRUE UP	148,080
2	MEALS & ENTERTAINMENT 50%	335,191
3	CLUB DUES	13,628
4	TRANSPORTATION FRINGE	28,680
5	LOBBYING	92,835
6	AFUDC EQUITY	(470,414)
7	AFUDC EQUITY - DEPR	3,862
8	401K - PERFORMANCE MATCH	256,702
9	ACCRUED BONUS	1,117,603
10	FAS 106	167,836
11	FAS 112	581,503
12	LONG TERM INCENTIVE	663,451
13	PENSION	(1,092,749)
14	RESTORATION PLAN	105,533
15	SERP	313,959
16	VACATION ACCRUAL	200,000
17	AMORT - CAPLIZED CUST ASSIST COSTS	5,629,462
18	BAD DEBT	(66,474)
19	COMPETITIVE RATE ADJ	11,790
20	CONTRACTOR DAMAGE RESERVE	24,159
21	DEFERRED FUEL	2,412,177
22	DEFERRED REVENUE	65,979
23	ENERGY CONSERVATION REV	1,290,679
24	ENVIROMNTAL DISP COSTS NET	(4,512,873)
25	HEDGES	24,963
26	INSURANCE RESERVE	4,811,991
27	RATE CASE EXPENSE	(265,489)
28	RESEARCH EXPENSE	117,800
29	STORM RESERVE	84,356
30	WHOLE PRICING INTEREST COMPONENT	523,764
31	WORKERS COMPENSATION	(64,910)
32	CI - BS REPLACEMENT	(3,484,614)
33	DEPRECIATION - BOOK	(274,813)
34	DEPRECIATION - BOOK TAX DIFF FED	(17,586,557)
35	ACQUISITION ADJUSTMENT	149,146
36	AIAC	2,317,746
37	CIAC	367,028
38	COST OF REMOVAL	(539,129)
39	G/L - SALE OF ASSETS	(2,140,586)
40	LEASE-PLANT	529,859
41	REPAIRS CAPITALIZED ON BOOKS	(32,690,633)
42	SEC 263A INTEREST CAP	(22,450)
43	SEC 263A INDIRECT COSTS	(144,961)
44	TOTAL ADJUSTMENTS	$ (40,966,886)

SUPPORTING SCHEDULES: B-17, C-1, C-20, C-22, C-23, C-24

SCHEDULE C-21: STATE AND FEDERAL INCOME TAX CALCULATION - CURRENT PAGE 2 OF 2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES FOR THE HISTORIC BASE YEAR. PROVIDE DETAIL ON ADJUSTMENTS TO INCOME TAXES AND INVESTMENT TAX CREDITS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: V. STRICKLAND

LINE NUMBER	DESCRIPTION	
1	*DETAIL OF ADJUSTMENTS TO STATE TAXABLE INCOME	
2	LINE 12	
3	PRIOR YEAR INCOME TAX TRUE UP/MISC. ADJUSTMENTS	(148,080)
4	TOTAL ADJUSTMENTS	$ (148,080)
5	*DETAIL OF ADJUSTMENTS TO FEDERAL TAXABLE INCOME	
6	LINE 17	
7	PRIOR YEAR INCOME TAX TRUE UP/MISC. ADJUSTMENTS	(445,295)
8	TOTAL ADJUSTMENTS	$ (445,295)

SUPPORTING SCHEDULES: B-17, C-1, C-20, C-22, C-23, C-24

SCHEDULE C-22 | NTEREST N TAX EXPENSE CALCULATION | PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE AMOUNT OF INTEREST EXPENSE USED TO CALCULATE NET OPERAT NG INCOME TAXES ON SCHEDULE NO. C-21. EXPLA N ANY ADJUSTMENTS TO INTEREST EXPENSE IN DETAIL GIVING AMOUNT OF CHANGE AND REASON FOR CHANGE. IF THE BASIS FOR ALLOCATING NTEREST USED IN TAX CALCULATION DIFFERS FROM THE BASIS USED N ALLOCATING CURRENT INCOME TAXES PAYABLE, THE D FFER NG BASIS SHOULD BE CLEARLY IDENT FIED.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: V. STRICKLAND

INTEREST IN TAX EXPENSE CALCULATION

LINE NO.	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UT LITY ADJUSTED
1	INTEREST ON LONG-TERM DEBT	$14,925,536	$0	$14,925,536
2	AMORTIZATION OF DEBT PREMIUM, DISCOUNT AND EXPENSE NET	$174,489	$0	$174,489
3	INTEREST ON SHORT-TERM DEBT	$1,457,724	$0	$1,457,724
4	INTERCOMPANY INTEREST	$0	$0	$0
5	OTHER NTEREST EXPENSE	$783,750	$0	$783,750
6	LESS ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	($151,006)	$0	($151,006)
7	TOTAL USED FOR TAX CALCULATION (TO C-21)	$17,190,493	$0	$17,190,493

SUPPORTING SCHEDULES: B-17, D-1

RECAP SCHEDULES: C-21

SCHEDULE C-23 | BOOK/TAX DIFFERENCES - PERMANENT | PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE DESCRIPTION AND AMOUNT OF ALL BOOK/TAX DIFFERENCES ACCOUNTED FOR AS PERMANENT DIFFERENCES. THIS WOULD INCLUDE ANY ITEMS ACCOUNTED FOR ON A FLOW THROUGH BASIS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: V. STRICKLAND

BOOK vs. TAX

LINE NO.	PERMANENT D FFERENCES	
1	STATE TAX TRUE UP	148,080
2	MEALS & ENTERTAINMENT 50%	335,191
3	CLUB DUES	13,628
4	TRANSPORTATION FRINGE	28,680
5	LOBBY NG	92,835
6	AFUDC EQUITY	(470,414)
7	AFUDC EQUITY - DEPR	3,862
8		151,862

SUPPORT NG SCHEDULES:

RECAP SCHEDULES: C-21

SCHEDULE C-24: DEFERRED INCOME TAX EXPENSE PAGE 1 OF 2

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 2020051-GU

EXPLANATION: PROV DE THE CALCULATION OF TOTAL DEFERRED INCOME TAXES FOR THE HISTORIC BASE YEAR. PROV DE DETA L ON ITEMS RESULT NG IN TAX DEFERRALS OTHER THAN ACCELERATED DEPRECIATION.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: V. STRICKLAND

DEFERRED INCOME TAXES - YEAR ENDED 12/31/19

L NE NUMBER	DESCR PTION	TOTAL PER BOOKS	UT LITY ADJUSTMENTS	UT LITY ADJUSTED
	TIM NG D FFERENCES:			
1	DEPRECIATION - BOOK TAX D FF FED	($17,586,557)	$0	($17,586,557)
2	DEPRECIATION - BOOK TAX D FF STATE	(47,888,035)	0	(47,888,035)
3	DIFFERENCE	(30,301,478)	0	(30,301,478)
4	OTHER TIMING DIFFERENCES:			
5	401K - PERFORMANCE MATCH	256,702	0	256,702
6	ACCRUED BONUS	1,117,603	0	1,117,603
7	FAS 106	167,836	0	167,836
8	FAS 112	581,503	0	581,503
9	LONG TERM NCENTIVE	663,451	0	663,451
10	PENSION	(1,092,749)	0	(1,092,749)
11	RESTORATION PLAN	105,533	0	105,533
12	SERP	313,959	0	313,959
13	VACATION ACCRUAL	200,000	0	200,000
14	AMORT - CAPLIZED CUST ASSIST COSTS	5,629,462	0	5,629,462
15	BAD DEBT	(66,474)	0	(66,474)
16	COMPETITIVE RATE ADJ	11,790	0	11,790
17	CONTRACTOR DAMAGE RESERVE	24,159	0	24,159
18	DEFERRED FUEL	2,412,177	0	2,412,177
19	DEFERRED REVENUE	65,979	0	65,979
20	ENERGY CONSERVATION REV	1,290,679	0	1,290,679
21	ENVIROMNTAL DISP COSTS NET	(4,512,873)	0	(4,512,873)
22	HEDGES	24,963	0	24,963
23	NSURANCE RESERVE	4,811,991	0	4,811,991
24	RATE CASE EXPENSE	(265,489)	0	(265,489)
25	RESEARCH EXPENSE	117,800	0	117,800
26	STORM RESERVE	84,356	0	84,356
27	WHOLE PRICING NTEREST COMPONENT	523,764	0	523,764
28	WORKERS COMPENSATION	(64,910)	0	(64,910)
29	CI - BS REPLACEMENT	(3,484,614)	0	(3,484,614)
30	DEPRECIATION - BOOK	(274,813)	0	(274,813)
31	ACQUISITION ADJUSTMENT	149,146	0	149,146
32	AIAC	2,317,746	0	2,317,746
33	CIAC	367,028	0	367,028
34	COST OF REMOVAL	(539,129)	0	(539,129)
35	G/L - SALE OF ASSETS	(2,140,586)	0	(2,140,586)
36	LEASE-PLANT	529,859	0	529,859
37	REPAIRS CAPITALIZED ON BOOKS	(32,690,633)	0	(32,690,633)
38	SEC 263A NTEREST CAP	(22,450)	0	(22,450)
39	SEC 263A NDIRECT COSTS	(144,961)	0	(144,961)
40	TOTAL OTHER T MING DIFFERENCES	(23,532,191)	0	(23,532,191)
41	TOTAL FEDERAL TIMING DIFFERENCE	(41,118,748)	0	(41,118,748)
42	TOTAL STATE TIM NG D FFERENCE	(71,420,226)	0	(71,420,226)

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-20

SCHEDULE C-24: DEFERRED INCOME TAX EXPENSE PAGE 2 OF 2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 2020051-GU

EXPLANATION: PROVIDE THE CALCULATION OF TOTAL DEFERRED INCOME TAXES FOR THE HISTORIC BASE YEAR. PROVIDE DETAIL ON ITEMS RESULTING IN TAX DEFERRALS OTHER THAN ACCELERATED DEPRECIATION.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: V. STRICKLAND

DEFERRED INCOME TAXES - YEAR ENDED 12/31/19

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	TOTAL TIMING DIFFERENCES	(71,420,226)	0	(71,420,226)
2	STATE TAX RATE	4.458%	4.458%	4.46%
3	STATE DEFERRED TAXES (LINE 1 x LINE 2)	3,183,914	0	3,183,914
4	TOTAL TIMING DIFFERENCES FOR FEDERAL TAXES	(37,934,834)	0	(37,934,834)
5	FEDERAL TAX RATE	21 00%	21.00%	21.00%
6	FEDERAL DEFERRED INCOME TAXES (LINE 4 X LINE 5)	7,966,315	0	7,966,315
7	FEDERAL DEFERRED TAXES (LINE 6)	7,966,315	0	7,966,315
8	ADD STATE DEFERRED TAXES (LINE 3)	3,183,914	0	3,183,914
9	ADJUSTMENT (LINE 17)	1,088,147	0	1,088,147
10	TOTAL DEFERRED TAX EXPENSE	12,238,376	$0	12,238,375
11	ADJUSTMENTS - DETAILS:			
12	TRUE-UP PRIOR YEAR DEFERRED STATE TAXES	147,816	0	147,816
13	TRUE-UP PRIOR YEAR DEFERRED FEDERAL TAXES	606,087	0	606,087
14	EXCESS DEFERRED TAXES	334,244	0	334,244
15	TOTAL ADJUSTMENTS	1,088,147	0	1,088,147

SUPPORTING SCHEDULES: RECAP SCHEDULES: C-20

SCHEDULE C-25	DEFERRED TAX ADJUSTMENT	PAGE 1 OF 2
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE THE INFORMATION REQUIRED TO ADJUST THE DEFERRED	TYPE OF DATA SHOWN:
COMPANY: PEOPLES GAS SYSTEM	TAX BALANCES FOR CHANGES IN THE STATE AND FEDERAL STATUTORY INCOME	HISTORIC BASE YEAR DATA: 12/31/19
DOCKET NO.: 20200051-GU	TAX RATES. SHOW SUPPORTING CALCULATIONS IN DETAIL BY VINTAGE	WITNESS: V. STRICKLAND
	YEARS. PROTECTED FEDERAL DEFERRED TAX BALANCES ARE NOT	
	SUBJECT TO THIS ADJUSTMENT.	

LINE NO.	DESCRIPTION	TOTAL AMOUNT CR(DR)
	STATE TAX ADJUSTMENT	
1	ADJUSTMENT AS FILED IN ORDER NO. _____, DOCKET NO. _____ (IF APPLICABLE)	N/A
2	DEFERRED TAX BALANCES AS FOR THE 2019 TEST YEAR PER BOOKS	23,720,980
3	DEFERRED TAX BALANCES RESTATED AS THOUGH THE PRESENT STATUTORY RATE HAD ALWAYS BEEN IN EFFECT	23,720,980
4	EXCESS (DEFICIENCY) IN DEFERRED TAX BALANCE	
5	EFFECT OF NORMAL REVERSAL OF DEFERRED INCOME TAXES AT RATES DIFFERENT THAN 5.5 % AS REFLECTED ON THE COMPANY'S BOOKS. (THIS REPRESENTS THE AMOUNT THAT WILL REVERSE NORMALLY WITHOUT ANY FURTHER ADJUSTMENT. THE ADJUSTMENT HERE IS AN ADDITIONAL ADJUSTMENT. THE TAX RATE IS THE CURRENT EFFECTIVE RATE.)	
6	NET EFFECT ON STATE DEFERRED TAX BALANCES	-
	FEDERAL TAX ADJUSTMENT (UNPROTECTED)	
7	ADJUSTMENT AS FILED IN ORDER NO. _____, DOCKET NO. _____ (IF APPLICABLE)	
8	DEFERRED TAX BALANCES FOR THE 2019 TEST YEAR PER BOOKS	96,100,935
9	DEFERRED TAX BALANCES RESTATED AS THOUGH THE PRESENT STATUTORY RATE HAD ALWAYS BEEN IN EFFECT	96,100,935
10	EXCESS (DEFICIENCY) IN DEFERRED TAX BALANCE	-
11	EFFECT OF NORMAL REVERSAL OF DEFERRED INCOME TAXES AT RATES DIFFERENT THAN ____% AS REFLECTED ON THE COMPANY'S BOOKS.	-
12	NET EFFECT ON FEDERAL DEFERRED TAX BALANCES	-

SUPPORTING SCHEDULES: The Total Deferred Tax Balances per Books include the State and Federal Tax Rate Change.

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE INFORMATION REQUIRED TO ADJUST THE DEFERRED TAX BALANCES FOR CHANGES IN THE STATE AND FEDERAL STATUTORY INCOME TAX RATES. SHOW SUPPORTING CALCULATIONS IN DETAIL BY VINTAGE YEARS. PROTECTED FEDERAL DEFERRED TAX BALANCES ARE NOT SUBJECT TO THIS ADJUSTMENT.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: V. STRICKLAND

DEFERRED TAX ADJUSTMENT DETAIL BY VINTAGE YEAR

LINE NO.	VINTAGE YEAR ENDED		DEFERRED TAXES AS BOOKED DTA (DTL)	DEFERRED TAXES RECALCULATED DTA (DTL)	DIFFERENCE
1	2019	Excess related to the State Rate Decrease	(940,043)	($940,043)	$0
2	2017	Excess related to the Federal TCJA	16,179,454 [1]	16,179,454	0
3			0	0	0
4			0	0	0
5			0	0	0
6			0	0	0
7			0	0	0
8			0	0	0
9			0	0	0
10			0	0	0
11			0	0	0
12			0	0	0
13			0	0	0
14			0	0	0
15			0	0	0
16			0	0	0
17			0	0	0
18					
19			$15,239,412	$15,239,412	$0

Tax Cuts and Jobs Act of 2017 (TCJA) reduced the Federal Tax Rate from 35% to 21%. This balance reflects the excess accumulated deferred income taxes (ADIT) on unprotected book tax differences as of 12/31/2019.
Balance is being recovered over 10 years per Docket Number 20180044-GU.

SCHEDULE C-26 | PARENT(S) DEBT INFORMATION | PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE INFORMATION REQUIRED IN ORDER TO ADJUST INCOME TAX EXPENSE BY REASON OF INTEREST EXPENSE OF PARENT(S) THAT MAY BE INVESTED IN THE EQUITY OF THE APPLICANT. IF YEAR-END RATE BASE IS USED, PROVIDE ON BOTH A YEAR-END AND 13-MONTH AVERAGE BASIS. AMOUNTS SHOULD BE PARENT ONLY.
$000's

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
PROJECTED TEST YEAR: 12/31/21
WITNESS: V. STRICKLAND / S. HILLARY

LINE NO.		ACTUAL DEC. 31, 2019 13-MONTH AVG. *	PERCENT OF CAPITAL	COST RATE	WEIGHTED COST OF DEBT	ACTUAL MAR. 31, 2020 *	PERCENT OF CAPITAL	PROJECTED DEC. 31, 2021 13-MONTH AVG. *	PERCENT OF CAPITAL	COST RATE	WEIGHTED COST OF DEBT
1	LONG TERM DEBT	$501,633	6.5%	5.0%	0.3%	$4,299	0.1%	$0	%	%	%
2	SHORT TERM DEBT										
3	PREFERRED STOCK	$3,546,593	45.9%			$3,813,906	50.8%	$3,831,746	51.0%		
4	COMMON EQUITY	$3,682,330	47.6%			$3,682,330	49.1%	$3,682,330	49.0%		
5	MANDATORY CONVERTIBLE COMMON										
6	DEFERRED INCOME TAX										
7	INVESTMENT TAX CREDITS										
8	OTHER										
9	TOTAL	$ 7,730,556	100.0%		0.3%	$ 7,500,536	100.0%	$ 7,514,076	100.0%		0.0%

LINE NO.	WEIGHTED COST OF PARENT DEBT	X	TAX RATE	X	EQUITY IN SUBSIDIARY	=	PARENT DEBT ADJUSTMENT
10	0.0%		24.522%		$646,089		$ -

* Information provided is for Emera U.S. Holdings, Inc., the parent of TECO Energy, Inc. There is no debt on the balance sheet of TECO Energy, Inc. for any period presented.

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-20

SCHEDULE C-27 | INCOME TAX RETURNS | PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A COPY OF THE MOST RECENTLY FILED FEDERAL INCOME TAX RETURN, STATE INCOME TAX RETURN, AND MOST RECENT FINAL IRS REVENUE AGENT'S REPORT FOR THE APPLICANT OR CONSOLIDATED ENTITY (WHICHEVER TYPE IS FILED). A STATEMENT OF WHEN AND WHERE THE RETURNS AND REPORTS ARE AVAILABLE FOR REVIEW MAY BE PROVIDED IN LIEU OF PROVIDING THE RETURNS AND REPORTS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: V. STRICKLAND

The company's income tax returns and the IRS revenue agent's report are proprietary confidential business information under Section 366.093, Florida Administrative Code, and Section 6103(a) of the Internal Revenue Code. Provided that appropriate confidentially arrangements are made, the income tax returns and most recent final IRS revenue agent's report will be made available for review only, as duplication is not permitted, at the Company's office located at 702 North Franklin Street, Tampa, Florida 33602.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE ANSWERS TO THE FOLLOWING QUESTIONS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: V. STRICKLAND

LINE NO.

1 FOR PROFIT AND LOSS PURPOSES, WHICH IRC SECTION 1552 METHOD IS USED FOR TAX ALLOCATION?
A: SUBSECTION (a)(2)

2 WHAT TAX YEARS ARE OPEN WITH THE IRS?
A: 2016, 2017, 2018

3 IS THE TREATMENT OF CUSTOMER DEPOSITS AT ISSUE WITH THE IRS?
A: NO

4 IS THE TREATMENT OF CIAC AT ISSUE WITH THE IRS?
A: NO

5 IS THE TREATMENT OF UNBILLED REVENUE AT ISSUE WITH THE IRS?
A: NO

6 FOR THE LAST 5 TAX YEARS, WHAT DOLLARS WERE PAID TO OR RECEIVED FROM THE PARENT FOR FEDERAL INCOME TAXES?

		($000)
A:	2014	14,026
	2015	6,095
	2016	(3,956)
	2017	(3,079)
	2018	6,589

7 HOW WERE THE AMOUNTS IN (6) TREATED?
A: THE AMOUNTS PAID IN QUESTION 6 WERE PAID BY ENTRIES RECORDED IN THE INTERCOMPANY ACCOUNTS RECEIVABLE OR PAYABLE.

8 FOR EACH OF THE LAST 5 TAX YEARS, WHAT WAS THE DOLLAR AMOUNT OF INTEREST DEDUCTED ON THE PARENT-ONLY TAX RETURN?

The parent company of PGS is TECO Energy Inc. However TECO Energy Inc. became a wholly owned subsidiary of Emera US Holdings Inc (EUSHI) as of July 1 ,2016 so EUSHI has been treated as the parent for purpose of Question 6

		INTEREST EXPENSE ON DEBT ($000)
A:	2014	(0)
	2015	2,999
	1/1/2016- 6/30/2016	0
	7/1/2016-12/31/2016	25,182
	2017	25,582
	2018	12,009

9 COMPLETE THE FOLLOWING CHART FOR THE LAST 5 YEARS WITH RESPECT TO TAXABLE INCOME:

		INCOME (LOSS) ($000) BOOK BASIS YEAR					INCOME (LOSS) ($000) TAX BASIS YEAR				
		2014	2015	2016	2017	2018	2014	2015	2016	2017	2018
10	PARENT ONLY	130,360	173,500	16,255	(149,065)	(50,352)	(23,840)	(20,860)	(148,808)	(150,111)	(83,353)
11	APPLICANT ONLY	35,834	35,265	34,861	43,025	47,699	23,102	10,196	1,748	(1,573)	32,184
12	TOTAL GROUP	130,360	173,500	152,072	(43,088)	285,813	54,108	(119,875)	(149,009)	(413,314)	242,071
13	TOTAL GROUP EXCLUDING PARENT & APPLICANT	(35,834)	(35,265)	100,956	62,952	288,465	54,845	(109,211)	(1,950)	(261,630)	293,239

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE C-29 | CONSOLIDATED RETURN | PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SUMMARY OF THE SPECIFIC TAX EFFECT (IN DOLLARS) OF FILING A CONSOLIDATED RETURN FOR THE HISTORIC BASE YEAR. IDENTIFY THE NATURE AND AMOUNTS OF BENEFITS TO THE COMPANY AND THE RATEPAYERS. PROVIDE A COPY OF ANY EXISTING TAX-SHARING AGREEMENTS WITH AFFILIATED COMPANY.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: V. STRICKLAND

The company is a member of a consolidated group, Emera US Holdings, Inc., which files a consolidated Federal Income Tax Return.

It is not anticipated that there will be any significant benefit or detriment to either the company or its ratepayers as a result of being included in a consolidated income tax return for the test year.

Pursuant to a tax sharing agreement among the members of the consolidated group, the company's income tax expense is based on a separate return method, modified for the benefits-for-loss method.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE C-30 | OTHER TAXES | PAGE 1 OF 2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

EXPLANATION: PROVIDE A SCHEDULE OF TAXES OTHER THAN INCOME TAXES FOR THE HISTORIC BASE YEAR AND THE PRIOR YEAR. FOR EACH TAX, INDICATE THE AMOUNT CHARGED TO OPERATING EXPENSES.

TYPE OF DATA SHOWN:
HISTORIC BASE YR - 1: 12/31/18
WITNESS: S. HILLARY

DOCKET NO.: 20200051-GU

OTHER TAXES FOR THE PRIOR YEAR ENDED 12/31/2018

LINE NO.	TYPE OF TAX	(1) RATE	(2) TAX BASIS ($)	(3) TOTAL AMOUNT (1 X 2)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT	(6) AMOUNT CHARGED TO OPERATING EXPENSES
1	FEDERAL UNEMPLOYMENT	VARIOUS		27,452		-	18,454
2	STATE UNEMPLOYMENT	VARIOUS		26,491		-	17,808
3	FICA	0.0765		3,365,191		-	2,262,213
4	FEDERAL VEHICLE			-			-
5	STATE INTANGIBLE	0.01		-			-
6	UTILITY ASSESSMENT FEE	0.005		2,067,990		-	1,983,690
7	PROPERTY	VARIOUS		10,756,796		-	10,756,796
8	GROSS RECEIPTS	0.025		13,993,201		-	13,993,201
9	FRANCHISE FEE	VARIOUS		10,282,507		-	10,282,507
10	OCCUPATIONAL LICENSE	VARIOUS		14,391		-	14,391
11	FEDERAL EXCISE TAX			608			608
12							
13							
14							
15		TOTAL		40,534,626		-	39,329,667

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE C-30 | OTHER TAXES | PAGE 2 OF 2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

EXPLANATION: PROVIDE A SCHEDULE OF TAXES OTHER THAN INCOME TAXES FOR THE HISTORIC BASE YEAR AND THE PRIOR YEAR. FOR EACH TAX, INDICATE THE AMOUNT CHARGED TO OPERATING EXPENSES.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

DOCKET NO.: 20200051-GU

OTHER TAXES FOR THE HISTORICAL BASE YEAR ENDED 12/31/2019

LINE NO.	TYPE OF TAX	(1) RATE	(2) TAX BASIS ($)	(3) TOTAL AMOUNT (1 X 2)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT	(6) AMOUNT CHARGED TO OPERATING EXPENSES
1	FEDERAL UNEMPLOYMENT	VARIOUS		27,534			18,884
2	STATE UNEMPLOYMENT	VARIOUS		4,483			3,074
3	FICA	0.0765		3,547,814		-	2,433,200
4	FEDERAL VEHICLE			-		-	-
5	STATE INTANGIBLE	0.01		-			-
6	UTILITY ASSESSMENT FEE	0.005		1,982,979		-	1,893,464
7	PROPERTY	VARIOUS		12,033,068		-	12,033,068
8	GROSS RECEIPTS	0.025		14,459,827		-	14,459,827
9	FRANCHISE FEE	VARIOUS		10,372,828		-	10,372,828
10	OCCUPATIONAL LICENSE	VARIOUS		7,448		-	7,448
11	EMERGENCY EXCISE TAX			195			195
12	MISCELLANEOUS			7,545			7,545
13							
14						-	
15		TOTAL		42,443,720		-	41,229,532

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-1, C-2 p.2

SCHEDULE C-31 | OUTSIDE PROFESSIONAL SERVICES | PAGE 1 OF 2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: COMPLETE THE FOLLOW NG INFORMATION REGARDING THE USE OF OUTSIDE PROFESSIONAL SERVICES DUR NG THE HISTORIC BASE YEAR PERIOD. SPECIFY BY CONTRACT AREAS SUCH AS ACCOUNTING, LEGAL, FINANCIAL OR ENGINEER NG.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. H LLARY

LINE NO.		TYPE OF SERVICE PERFORMED	NAME OF CONTRACTOR	PROJECT	CONTRACT TYPE (CHECK ONE) ONE-TIME	CONTINU NG	PERIOD OF CONTRACT BEGIN	END	ACCOUNT CHARGED (#)	CONTRACT COST
1	1)	ACCOUNTING	Ernst & Young US LLP	Tax, Accounting, Auditing		X			923	$145,468
2	2)	LEGAL	Ausley & McMullen PA	Legal		X			923/Various	$28,980
3			Bajocuva PA	Legal		X			925	$411,569
4			Baker & Hostetler LLP	Legal		X			182/923	$161,660
5			Bennet Jacobs & Adams PA	Legal		X			923	$126,427
6			Gaylord Merlin Dudovici & Diaz	Legal		X			923/107 various	$33,169
7			Holland and Knight	Legal		X			923	$96,666
8			Jones Day	Legal		X			804/various	$194,188
9			Lau, Lane, Pieper, Conley & McCreadie PA	Legal		X			923/925	$767,424
10			Macfarlane Ferguson	Legal		X			182/923	$574,894
11			McCarter & English	Legal		X			923/Various	$537,247
12			Radey Thomas Yon & Clark	Legal		X			923	$185,918
13			Shumaker Loop & Kendrick	Legal		X			107	$25,366
14			Smoak & Chistolini LLC	Legal		X			925	$100,225
15			The Goldstein Environmental Law	Legal		X			182/923	$26,491
16			Troutman Sanders LLP	Legal		X			923	$40,119
17	3)	ENGINEER NG	Atmospheric Corrosion Specialists (ACS)	Engineering Services		X			various	$140,221
18			Ayres Associates Inc	Engineering Services		X			107	$124,837
19			Bowman Consulting Group LTD	Engineering Services		X			various	$82,445
20			Carmels Landing LLC	Engineering Services		X			923/107	$41,480
21			Cleveland Integrity Services, Inc.	Engineering Services		X			various	$1,947,927
22			Daniels Engineering, Inc.	Engineering Services		X			921	$463,008
23			Dive-tech International Inc.	Engineering Services		X			various	$70,057
24			HBK Engineering	Engineering Services		X			107	$610,622
25			Heath Consultants	Engineering Services		X			various	$1,047,605
26			Mai Engineering	Engineering Services		X			various	$1,108,358
27			McKim&Creed	Engineering Services		X			various	$475,539
28			Project Consulting Services Inc	Engineering Services		X			107	$344,111
29			Sterling Energy	Engineering Services		X			923	$23,400
30			Yuro and Associates LLC	Engineering Services		X			107	$537,267
31									SUBTOTAL TO PG 2	$10,472,688
32			con't on next page							

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-2

SCHEDULE C-31 | OUTSIDE PROFESSIONAL SERVICES | PAGE 2 OF 2

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: COMPLETE THE FOLLOWING INFORMATION REGARD NG THE USE OF OUTSIDE PROFESSIONAL SERVICES DURING THE HISTORIC BASE YEAR PERIOD. SPECIFY BY CONTRACT AREAS SUCH AS ACCOUNT NG, LEGAL, FINANCIAL OR ENGINEERING.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. H LLARY

LINE NO.		TYPE OF SERVICE PERFORMED	NAME OF CONTRACTOR	PROJECT	CONTRACT TYPE (CHECK ONE) ONE-TIME	CONT NUING	PERIOD OF CONTRACT BEGIN	END	ACCOUNT CHARGED (#)	CONTRACT COST
1		SUBTOTAL FROM PG. 1								$10,472,688
2	4)	OTHER - CONSULTING	Arcadis US Inc.	Environmental Consulting Services		X			182	$4,066,510
3			Brandmark Advertising, Inc.	Advertising Services		X			909,913,925 various	$431,685
4			Cartopac International Inc	Software and Services		X			107	$212,502
5			CONNXUS	Supply Chain Solution		X			923	$31,000
6			DNV GL Noble Denton USA	Synergi Model Development					923	$36,053
7			Environmental Consulting	Environmental Consulting Services		X			107/various	$72,797
8			Geosyntec	Environmental Consulting Services		X			182	$377,413
9			Gilcrease & Partners LLC	Right of Way Consultants		X			107	$220,393
10			Morning Star Fleet Services	Consulting Services		X			921/923	$94,619
11			Nopetro-CH4 Holdings LLC	Lease Equipment Services		X			413	$890,500
12			Pricewaterhouse Coopers	Software and Services	X				107	$4,448,480
13			Quorum Business Solutions	Software and Services	X				107	$2,758,256
14			Robert A. Ellis	Land Surveying and Planning		X			107	$60,338
15			Strategic Staffing Solutions	Temporary Professionals		X			923	$62,208
16			StrategiTech, LLC	Various Operations Services		X			107/various	$1,603,602
17			The Fiorentino Group	Consulting Services		X			921/923	$29,167
18			The Paradigm Alliance, Inc	Pipeline Awareness		X			925	$370,956
19			The Senalosa Group Inc	Management Consultant	X				923	$38,856
20			Tucker Hall	Management Consultant		X			923	$25,150
21			Versa Integrity Group	Inspection Services		X			107/various	$87,718
22			Vimocity LLC	Health Consultant		X			923	$109,797
23			World Wide Nondestructive Testing	Various Operations Services		X			107/various	$335,746
24	5)	Affiliate Companies	Teco Partners	Marketing Consulting Services		X			912/107	$8,397,090
25			Tampa Electric	Various Services		X			930.2/various	$14,766,334
26			Teco Services	Various Services		X			930.2/various	$13,859,600
27			Nova Scotia Power	Various Services		X			930.2/various	$689
28			Emera Inc.	Various Services/Labor/Corporate Support		X			930.2/various	$628,571
29			New Mexico Gas Company	I.T. Support		X			930.2	$87,726
30									TOTAL CONTRACTUAL EXPENSES	$64,576,444

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE DETAILING TRANSACTIONS WITH AFFILIATED COMPANIES AND RELATED PARTIES FOR THE HISTORIC BASE YEAR INCLUDING INTERCOMPANY CHARGES, LICENSES, CONTRACTS, AND FEES. IF THE DATA REQUESTED IS ALREADY ON FILE WITH THE COMMISSION, (AS REQUIRED BY RULE 25-7.014) AND IS BASED ON THE SAME PERIOD AS THE HISTORIC BASE YEAR, A STATEMENT TO THAT AFFECT WILL BE SUFFICIENT.

TYPE OF DATA SHOWN:
HISTORIC BASE YR : 12/31/19
WITNESS: S. HILLARY

TRANSACTIONS WITH AFFILIATED COMPANIES 12/31/2019

	NAME OF COMPANY OR RELATED PARTY	RELATION TO UTILITY	TYPE OF SERVICE PROVIDED OR RECEIVED	EFFECTIVE CONTRACT DATE	CHARGE OR (CREDIT) DURING YEAR AMOUNT	ACCOUNT NO.
1	**TECO Partners, Inc**	Affiliate	Real property sublease		(92,208)	493
2			G&A Allocation		(255,999)	922
3			Labor services		(239,041)	146
4			Marketing		7,650,103	912
5			Marketing Service		500,004	107
6			Other service/labor		246,983	multiple
7	**Tampa Electric**	Affiliate	Labor & Other Services		(2,568,725)	146
8			Natural Gas sales		(17,629,307)	146
9			Real property sublease		(3,046)	146
10			Real property sublease		758,795	931
11			Labor services		10,258,935	930.2/multi
12			Natural Gas purchases		612,629	801
13			Meter Reading		245,947	902
14			IT, Telecom, Facilities		4,261,452	930.2/multi
15	**TECO Energy Inc.**	Parent	Labor services		(24,538)	146
16	**TECO Services Inc.**	Affiliate	Direct Services		2,586,178	930.2/107
17			Overhead Allocation		3,470,133	930.2
18			IT Services		4,418,275	930.2
19			Other Indirect Services		1,158,056	930.2
20			TSI Services		1,472,266	930.2
21			Procurement Services		754,692	930.2
22	**TECO Energy Source**	Affiliate	Natural Gas Sales		(74,495)	146
23			Natural Gas Purchases		4,883	801
24	**SeaCoast Gas Transmission**	Affiliate	Labor services		(669,974)	146
25			G&A Allocation		(125,000)	922
26			Natural Gas Purchases		553,695	801
27			Natural Gas Sale		(71,719)	146
28	**New Mexico Gas Company**	Affiliate	Labor and IT Services		87,726	930.2/multi
29	**Emera Energy Services Inc.**	Affiliate	Natural Gas Purchases		6,081,834	801
30	**Emera Inc.**	Parent of TECO Energy	Labor Services		266,290	930.2/Multi
			Corporate Support Alloc		362,281	930.2/Multi
31	**Nova Scotia Power**	Affiliate	Corporate Support Alloc		689	930.2/Multi
32	**(an Emera Company)**					
33					23,997,794	

SCHEDULE C-33 | WAGE AND SALARY INCREASES COMPARED TO CPI | PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A COMPARISON OF WAGE AND SALARY INCREASES FOR THE LAST THREE YEARS AND HISTORIC BASE YEAR TO THE CPI

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
HISTORIC BASE YR-1: 12/31/18
HISTORIC BASE YR-2: 12/31/17
HISTORIC BASE YR-3: 12/31/16

WITNESS: S. HILLARY

LINE NO.	INCREASE IN WAGES AND SALARY BY GROUP	(2016) PRIOR YEAR	(2017) PRIOR YEAR	(2018) PRIOR YEAR	(2019) HISTORIC BASE YEAR
1	SALARIED	3.43%	4.25%	3.91%	3.63%
2	HOURLY	4.13%	5.08%	3.82%	3.39%
3	UNION	3.80%	3.04%	3.88%	3.90%
4	TOTAL INCREASE (WEIGHTED AVERAGE)	3.80%	4.39%	3.87%	3.59%
5	CHANGE IN CPI FROM PREVIOUS YEAR	1.26%	2.13%	2.44%	1.81%
6	DIFFERENCE BETWEEN INCREASE IN WAGES AND SALARIES AND CPI	2.54%	2.26%	1.42%	1.78%

SUPPORTING SCHEDULES: C-37

RECAP SCHEDULES:

SCHEDULE C-34 | O & M BENCHMARK COMPARISON BY FUNCTION | PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: FOR THE HISTORIC BASE YEAR FUNCTIONALIZED O & M EXPENSE PLEASE PROVIDE THE BENCHMARK VARIANCES.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
PRIOR RATE CASE BASE YR: 12/31/07
WITNESS: S. HILLARY

LINE NO.	FUNCTION	COL 1 HISTORIC BASE YEAR TOTAL COMPANY PER BOOKS (MFR C-1) (CURRENT CASE)	COL 2 O & M ADJUSTMENTS (MFR C-2) (CURRENT CASE)	COL 3 ADJUSTED HISTORIC BASE YEAR O & M (MFR C-1) (CURRENT CASE)	COL 4 12/31/2007 BASE YEAR ADJUSTED O & M (MFR C-36) (PRIOR CASE)	COL 5 COMPOUND MULTIPLIER (MFR C-37)	COL 6 HISTORIC BASE YEAR BENCHMARK (COL 4 X 5)	COL 7 BENCHMARK VARIANCE (MFR C-38) (COL 6 - 3)
1	DISTRIBUTION	$31,478,374	$0	$31,478,374	$16,967,247	1.5089	$25,601,575	($5,876,799)
2	CUSTOMER ACCT. & COLLECT.	$14,658,051	$0	$14,658,051	$8,785,530	1.5089	$13,256,329	($1,401,722)
3	CUSTOMER SVCE & NFORMATION	$16,619,336	($16,619,336)	$0	$0	1.5089	$0	$0
4	SALES PROMOTION EXPENSE	$8,400,656	$0	$8,400,656	$5,419,543	1.5089	$8,177,451	($223,205)
5	ADMINISTRATIVE & GENERAL	$51,684,305	($160,576)	$51,523,729	$34,556,296	1.5089	$52,141,375	$617,646
6	OTHER EXPENSES	$5,875,172	($4,895,497)	$979,675	$0	1.5089	$0	($979,675)
7	TOTAL	$128,715,895	($21,675,410)	$107,040,486	$65,728,617		$99,176,731	($7,863,755)

Note: Other expenses include 407 3 - Deferred Clause Recovery expense and 413 - Gas Plant Leased to Other expense.

Totals may be affected due to rounding.

SUPPORTING SCHEDULES: C-5, C-36

RECAP SCHEDULES:

SCHEDULE C-35 | O & M ADJUSTMENTS BY FUNCTION | PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROV DE THE DETAIL OF ADJUSTMENTS MADE TO THE HISTORIC BASE YEAR PER BOOKS O & M EXPENSES BY FUNCTION

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

LINE NO.	FUNCTION	ADJUSTMENT	EXPLANATION
1	DISTRIBUTION	$0	
2	CUSTOMER ACCT. & COLLECT.	$0	
3	CUSTOMER SVCE & INFORMATION	($16,619,336)	Remove Energy Conservation Expenses.
4	SALES PROMOTION EXPENSE	$0	
5	ADM NISTRATIVE & GENERAL	($160,576)	Remove Employee Activities, Economic Development Adjustment, Maint. of General Plant, Maint. of Structures and Improvements.
6	OTHER EXPENSES	($4,895,497)	Remove Deferred Clause Recovery Expenses.
7	TOTAL	($21,675,410)	

Totals may be affected due to rounding.

SUPPORT NG SCHEDULES: C-2, C-5

RECAP SCHEDULES: C-34

SCHEDULE C-36 | BASE YEAR RECOVERABLE O & M EXPENSES BY FUNCTION | PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE ADJUSTMENTS TO BASE YEAR (PRIOR CASE) O & M EXPENSES RELATED TO EXPENSES RECOVERABLE THROUGH MECHANISMS OTHER THAN BASE RATES. EXPLAIN ANY ADJUSTMENTS.

TYPE OF DATA SHOWN:
PRIOR RATE CASE BASE YR: 12/31/07
WITNESS: S. HILLARY

LINE NO.	FUNCTION	BASE YEAR ACTUAL O&M	ADJUSTMENTS FOR NON-BASE RATE EXPENSE RECOVERIES	BASE YEAR ADJUSTED O&M	EXPLANATION
1	DISTRIBUTION	$ 16,967,247	$ -	$ 16,967,247	
2	CUSTOMER ACCOUNTS	8,785,530	-	8,785,530	
3	CUSTOMER SVCE & INFORMATION	7,366,791	(7,366,791)	-	Remove Energy Conservation Expenses.
4	SALES EXPENSE	5,419,543	-	5,419,543	
5	ADMINISTRATIVE & GENERAL	34,784,495	(228,199)	34,556,296	Remove Employee Activities, AGA Dues, Civic/Social Club Dues, Economic Development, Intercompany Adj., Mtce. Gen. Plant, Mtce. Struct. & Impr.
6	TOTAL	$ 73,323,607	$ (7,594,990)	$ 65,728,617	

Totals may be affected due to rounding.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE C-37 | O & M COMPOUND MULT PLIER CALCULATION | PAGE 1 OF 1

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: FOR EACH YEAR S NCE THE BASE YEAR OF THE COMPANY'S LAS RATE CASE, PROV DE THE AMOUNTS AND PERCENT INCREASES ASSOCIATED WITH CUSTOMERS AND AVERAGE CPI. SHOW THE CALCULATION FOR EACH COMPOUND MULTIPL ER.

TYPE OF DATA SHOWN:
HIS. BASE YR LAST CASE: 12/31/07
HIS. BASE YR CURRENT CASE: 12/31/19
WITNESS: S. HILLARY

LINE NO.		TOTAL CUSTOMERS (AVERAGE)			AVERAGE CPI a\			INFLATION & GROWTH COMPOUND MULTIPLIER
	YEAR	AMOUNT	% INCREASE	A COMPOUND MULTIPL ER	AMOUNT	% NCREASE	B COMPOUND MULTIPLIER	(A X B)
1	2007 *	325,638		1.0000	207 3		1.0000	
2	2008 *	329,205	1.10%	1.0110	215 3	3 84%	1.0384	1.0498
3	2009 *	327,556	-0.50%	1.0059	214 5	-0 36%	1.0347	1.0408
4	2010 *	328,918	0.42%	1.0101	218.1	1.64%	1.0517	1.0623
5	2011 *	331,316	0.73%	1.0174	224 9	3.16%	1.0849	1.1038
6	2012 *	335,058	1.13%	1.0289	229.6	2.07%	1.1073	1.1394
7	2013 *	339,655	1.37%	1.0430	233.0	1.46%	1.1235	1.1719
8	2014 *	346,020	1.87%	1.0626	236.7	1.62%	1.1418	1 2132
9	2015 *	353,670	2.21%	1.0861	237.0	0.12%	1.1431	1 2415
10	2016 *	363,695	2.83%	1.1169	240.0	1 26%	1.1575	1 2928
11	2017	373,606	2.73%	1.1473	245.1	2.13%	1.1822	1 3563
12	2018	386,342	3.41%	1.1864	251.1	2.44%	1.2111	1.4368
13	2019	398,492	3.14%	1.2237	255.7	1 81%	1.2330	1 5089

a\ Source: US Bureau of Labor Statistics, 12 month average for period shown.

* Adjusted count to be consistent with SAP CRMB system count for 2017 through 2019, which does not include zero and double bills.

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-33

SCHEDULE C-38 | O & M BENCHMARK VARIANCE BY FUNCTION | PAGE 1 OF 6

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY THE DIFFERENCE.

TYPE OF DATA SHOWN:
HIS. BASE YR LAST CASE: 12/31/07
HIS. BASE YR CURRENT CASE: 12/31/19
WITNESS: S. HILLARY / R. WALL

FERC ACCOUNTS: 870 - 894 FERC FUNCTIONAL GROUP: DISTR BUTION

	AMOUNT
TEST YEAR ADJUSTED REQUEST	$31,478,374
BENCHMARK	25,601,575
VARIANCE TO JUST FY	($5,876,799)

L NE NO.	JUST FICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE	JUST FICATION ON PAGE #	* VARIANCE DRIVER
1		TOTAL DISTRIBUTION EXPENSE	$16,967,247	25,601,575	$31,478,374	($5,876,799)		Overall Peoples operations is ran very differently compared to the decentralized small operations model that was in place in 2007. See below specific items.
2	1	Accounts 870 - 894 (Vehicle Depreciation in Fleet Allocation)	$0	$0	$1,547,080	$1,547,080	2	Change in accounting procedures to allocate vehicle depreciation cost to Fleet Allocation that go to O&M with labor (implemented 2012)
3	2	Account 871 (2019 excludes Fleet Allocation change in justification 1 above)	$5,510	$8,313	$447,535	$439,221	2	Increased gas control activity (implemented after 2009)
4	3	Account 878 (Non-recurring Credit item)	($1,045,080)	($1,576,902)	$0	$1,576,902	2	Credit for AR250 meter settlement (non-recurring credit in 2007)
5	4	Account 880 (2019 excludes Fleet Allocation change in justification 1 above)	$1,383,520	$2,087,568	$3,042,370	$954,802	2	Increased technical training activity since prior case 2007 base year
6	5	Account 887 (2019 excludes Fleet Allocation change in justification 1 above)	$1,888,628	$2,849,716	$3,025,979	$176,263	2	Increased activity for compliance quality assurance (Safety Management System) after 2014
7	6	Account 891 (2019 excludes Fleet Allocation change in justification 1 above)	$499,001	$752,934	$1,552,992	$800,058	2	Increased Gate Station maintenance and compliance activity
8	7	Account 892 (2019 excludes Fleet Allocation change in justification 1 above)	$582,190	$878,457	$1,440,906	$562,450	2	Fully Implemented Integrity Management ("IMP") since 2007 base year (implemented 2009)
9					BENCHMARK VARIANCE AFTER JUSTIFICATIONS	$179,977		

* ATTACH ADDITIONAL PAGES AS NECESSARY TO PROVIDE COMPLETE JUST FICATION FOR VARIANCE.

SUPPORT NG SCHEDULES: C-34

RECAP SCHEDULES:

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY THE DIFFERENCE.

TYPE OF DATA SHOWN:
HIS. BASE YR LAST CASE: 12/31/07
HIS. BASE YR CURRENT CASE: 12/31/19
WITNESS: S. HILLARY / R. WALL

FERC ACCOUNTS: 870 - 894 FERC FUNCTIONAL GROUP: DISTR BUTION

Justification explanations for items on page 1 of 6.

L NE NO.	JUST FICATION NO.	VARIANCE DRIVER	EXPLANATION
1	1	Change in accounting procedures to allocate vehicle depreciation cost to Fleet allocations that go to O&M with labor (implemented 2012)	Prior to the Company's implementation of its SAP financial system in 2012, depreciation of vehicles stayed in depreciation expense on the income statement. Upon implementing the SAP financial system, the vehicle related depreciation expense was included in the fleet transportation costs assessment that follows labor charges. As a result, a portion of the vehicle depreciation costs began flowing to O&M expense along with O&M related labor costs. Therefore, the vehicle depreciation expense accounting change is a relocation of expenses on the income statement and not a true increase in overall operating expenses. The amount of vehicle related depreciation expense in the 2019 O&M expense is $1,547,080 compared to zero in 2007.
2	2	Increased gas control activity (implemented after 2009)	In 2007 the Company had only one team member engaged in performing gas controls over the distribution system. In 2019, the Company had six employees on the gas control team that monitors the distribution system 24 hours a day, 7 days a week, in a secure state-of-the-art gas controls center.
3	3	Credit for AR250 meter settlement (non-recurring credit in 2007)	In 2007 the Company's FERC account 878 (Meter and house regulator expenses) included a $1,045,080 non-recurring credit related to defective meters. After applying the 1 5089 compound multiplier to the $1,045,080 non-recurring credit from 2007, there is a $1,576,902 reduction to the 2019 Distribution expense benchmark variance. Excluding the 2007 non-recurring credit from the benchmark calculation provides a true comparison to 2019 actual Distribution expenses. Excluding the non-recurring credit from the 2019 benchmark calculation reduces the benchmark variance by $1,576,902.
4	4	Increased technical training activity since prior case 2007 base year	In 2017, the Company opened a state-of-the-art training facility called PGS Gas Worx that is staffed by four team members. This innovative new facility and the dedicated training team have elevated Peoples' training program, ensuring Peoples has a skilled and knowledgeable workforce. In addition, the Company's safe practices are consistently taught to our employees through a very structured training program that ensures Peoples' safety culture becomes part of every employee's core values. All operations personnel periodically receive centralized refresher training at Peoples Gas Worx. The training facility, training staff and team member time and expense to conduct training has added to distribution costs, but those investments are key to safely and reliably operating and maintaining the distribution system.
5	5	Increased activity for Quality Assurance (Safety Management System) after 2014	The increase is attributable to additional Quality Assurance activity since 2007 related to rolling out an enterprise-wide compliance program and implementing the pipeline Safety Management System ("SMS"). The enterprise-wide compliance program implementation effort began in around 2014 and 2015. In 2019, the Company had zero Florida Public Service Commission compliance infractions.
6	6	Increased Gate Station Maintenance activity	Since 2007 the Company has formed a centralized Measurement and Regulation team with twenty employees. This team is responsible for all the gate station operations and maintenance. With increased compliance requirements on this critical infrastructure, there is significantly more maintenance activity and costs being incurred compared to 2007.
7	7	Fully Implemented Integrity Management (" MP") since 2007 base year (implemented 2009)	In 2009, the Company implemented the Integrity Management Program in response to the U.S. Department of Transportation's Pipeline and Hazardous Materials Safety Administration ("PHMSA") new compliance requirements. In 2019 the Company had five members to the compliance quality assurance department and have implemented a compliance tracking software tool and a software program coordinator.

SUPPORT NG SCHEDULES: C-34

RECAP SCHEDULES:

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY THE DIFFERENCE.

TYPE OF DATA SHOWN:
HIS. BASE YR LAST CASE: 12/31/07
HIS. BASE YR CURRENT CASE: 12/31/19
WITNESS: S. HILLARY / M. WHIT NG

FERC ACCOUNTS: 901 - 905 FERC FUNCTIONAL GROUP: CUSTOMER ACCOUNTS

	AMOUNT
TEST YEAR ADJUSTED REQUEST	$14,658,051
BENCHMARK	13,256,329
VARIANCE TO JUST FY	($1,401,722)

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE	JUSTIFICATION *
1		TOTAL CUSTOMER ACCOUNT EXPENSES	$8,785,530	13,256,329	$14,658,051	($1,401,722)	
2	1	Asset Usage Fees (in Account 903)	$0	$0	$2,093,744	$2,093,744	See below
3		BENCHMARK VARIANCE AFTER JUSTIFICATIONS				$692,022	

* ATTACH ADDITIONAL PAGES AS NECESSARY TO PROVIDE COMPLETE JUSTIFICATION FOR VARIANCE.

Justification

1 Asset usage fees are a charge for a portion of the CRMB system depreciation expense incurred by Tampa Electric. It is a new O&M expense since 2007 that would be depreciation expense if the asset was on Peoples' books.

SUPPORT NG SCHEDULES: C-34

RECAP SCHEDULES:

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY THE DIFFERENCE.

TYPE OF DATA SHOWN:
HIS. BASE YR LAST CASE: 12/31/07
HIS. BASE YR CURRENT CASE: 12/31/19
WITNESS: S. HILLARY

FERC ACCOUNTS: 911 - 916 FERC FUNCTIONAL GROUP: SALES PROMOTION EXPENSE

	AMOUNT
TEST YEAR ADJUSTED REQUEST	$8,400,656
BENCHMARK	8,177,451
VARIANCE TO JUST FY	($223,205)

L NE NO.	JUST FICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE	JUST FICATION *
1	1	SALES PROMOTION EXPENSE	$5,419,543	8,177,451	$8,400,656	($223,205)	
2	1	TPI Contract Incentives (in Account 912)	$0	$0	$258,427	$258,427	See below
3		BENCHMARK VARIANCE AFTER JUSTIFICATIONS				$35,222	

* ATTACH ADDITIONAL PAGES AS NECESSARY TO PROVIDE COMPLETE JUST FICATION FOR VARIANCE.

Justification

1 The current TECO Partners Inc. ("TPI") marketing services agrement went into effect on January 1, 2008. The agreement provides for an annual increase in the base compensation using the Consumer Price Index – All Urban (“CPI-U”) inflation rate and provides for a performance based incentive payment or penalty if TPI exceeds or fails to reach a target of at least 12,000 new signings per year. In 2019, TPI exceeded its performance target and Peoples paid TPI an incentive of approximately $0 25 million. The efforts of TPI helped the Company achieve 3.4 percent customer growth rate from December 2018 to December 2019. Peoples does not assume any incentive payment or penalty in its budgeting process, including the 2021 budget and revenue requirement calculation.

SUPPORT NG SCHEDULES: C-34

RECAP SCHEDULES:

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY THE DIFFERENCE.

TYPE OF DATA SHOWN:
HIS. BASE YR LAST CASE: 12/31/07
HIS. BASE YR CURRENT CASE: 12/31/19
WITNESS: S. HILLARY

FERC ACCOUNTS: 920 - 932 FERC FUNCTIONAL GROUP: ADMINISTRATIVE & GENERAL

	AMOUNT
TEST YEAR ADJUSTED REQUEST	$51,523,729
BENCHMARK	52,141,375
VARIANCE TO JUSTIFY	$617,646

L NE NO.	JUST FICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE	JUST FICATION *
1		TOTAL ADM NISTRATIVE & GENERAL EXPENSES	$34,556,296	52,141,375	$51,523,729	$617,646	TOTAL A & G EXPENSES ARE BELOW THE BENCHMARK

* ATTACH ADDITIONAL PAGES AS NECESSARY TO PROVIDE COMPLETE JUST FICATION FOR VARIANCE.

SUPPORT NG SCHEDULES: C-34

RECAP SCHEDULES:

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY THE DIFFERENCE.

TYPE OF DATA SHOWN:
HIS. BASE YR LAST CASE: 12/31/07
HIS. BASE YR CURRENT CASE: 12/31/19
WITNESS: S. HILLARY

FERC ACCOUNTS: 407 3 & 413 FERC FUNCTIONAL GROUP: OTHER

	AMOUNT
TEST YEAR ADJUSTED REQUEST	$979,675
BENCHMARK	0
VARIANCE TO JUSTIFY	($979,675)

L NE NO.	JUST FICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE	JUST FICATION ON PAGE # *
1		TOTAL OTHER	$0	0	$979,675	($979,675)	
2	1	Account 413	0	0	914,675	$914,675	See below
3		BENCHMARK VARIANCE AFTER JUSTIFICATIONS				($65,000)	

* ATTACH ADDITIONAL PAGES AS NECESSARY TO PROVIDE COMPLETE JUST FICATION FOR VARIANCE.

Justification

1 The Other O&M expenses are associated with the Company's cost to operate and maintain Compressed Natural Gas ("CNG") stations that are leased to customers and have been classified as Gas Plant Leased to Others. The related O&M costs are accounted for in FERC Account 413 and the Company has included them in O&M expense in calculating NOI. The Company did not have any CNG station plant or related O&M expense in 2007.

SUPPORT NG SCHEDULES: C-34

RECAP SCHEDULES:

PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU

MINIMUM FILING REQUIREMENTS
INDEX

SCHEDULE D - RATE OF RETURN

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SCHEDULE D-1 | COST OF CAPITAL - 13-MONTH AVERAGE | PAGE 1 OF 2

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE COMPANY'S 13-MONTH AVERAGE RECONC LED JURISDICTIONAL CAPITAL STRUCTURE AND COST RATES FOR EACH CLASS OF CAPITAL FOR THE HISTORIC BASE YEAR OF THE CURRENT CASE AND THE HISTORIC BASE YEAR OR TEST YEAR OF THE LAST RATE CASE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
PRIOR HISTORIC BASE YEAR: 12/31/07
WITNESS: S. HILLARY

		LAST RATE CASE - HISTORIC BASE YEAR ENDED 12/31/2007				PRESENT RATE CASE - HISTORIC BASE YEAR ENDED 12/31/2019						
							ADJUSTMENTS					
LINE NO.	CLASS OF CAPITAL (1)	DOLLARS (2)	RATIO (3)	COST RATE (4)	WEIGHTED COST (5)	AMOUNT PER BOOKS (6)	SPECIFIC (7)	PRORATA (8)	NET (9)	RATIO (10)	COST RATE (11)	WEIGHTED COST (12)
1	COMMON EQUITY	$255,137,944	49.66%	11.25%	5.59%	$496,723,714	($3,422,009)	($54,854,491)	$438,447,214	46.31%	10.75%	4 98%
2	LONG TERM DEBT	178,249,290	34.69%	7.29%	2.53%	322,294,515	(2,591,496)	(35,550,549)	284,152,470	30.02%	4.73%	1.42%
3	SHORT TERM DEBT	19,770,275	3.85%	5.02%	0.19%	52,429,119	0	(5,830,048)	46,599,071	4.92%	3.04%	0.15%
4	CUSTOMER DEPOSITS	34,860,006	6.79%	6.66%	0.45%	26,343,504	0	(2,691,279)	23,652,225	2.50%	2.46%	0.06%
5	DEFERRED INCOME TAX	25,654,528	4.99%	0.00%	0.00%	203,969,831	(32,619,897)	(17,505,280)	153,844,655	16.25%	0.00%	0.00%
6	TAX CREDITS	106,440	0.02%	0.00%	0.00%	0	0	0	0	0.00%	0.00%	0.00%
7	TOTAL	$513,778,482	100.00%		8.76%	$1,101,760,684	($38,633,402)	($116,431,647)	$946,695,635	100.00%		6.61%

Totals may be affected due to rounding

SUPPORTING SCHEDULES: B-1 p.2, D-2 p.1, D-3, D-4, D-5, D-6, D-10

RECAP SCHEDULES: A-1, A-2, C-22

SCHEDULE D-1 | APPLICANT'S AVERAGE COST OF CAPITAL-HISTORICAL DATA | PAGE 2 OF 2

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROV DE THE COMPANY'S 13-MONTH AVERAGE CAPITAL STRUCTURE AND COST RATE FOR THE MOST RECENT YEAR PRIOR TO THE HISTORIC BASE YEAR. (CONSISTENT WITH THE METHODOLOGY OF SCHEDULE D-1 PAGE 1)

TYPE OF DATA SHOWN:
HISTORIC BASE YR - 1 : 12/31/18
WITNESS: S. HILLARY

HISTORIC BASE YEAR - 1 (YEAR ENDED **12/31/2018**)

L NE NO.	CLASS OF CAPITAL (1)	AMOUNT PER BOOKS (2)	ADJUSTMENTS SPECIFIC (3)	ADJUSTMENTS PRORATA (4)	NET (5)	RATIO (6)	COST RATE (7)	WEIGHTED COST (8)
1	COMMON EQUITY	$415,247,000	($1,877,042)	($31,938,918)	$381,431,040	44.24%	10.75%	4.76%
2	LONG TERM DEBT	276,545,000	(2,049,998)	(21,208,782)	253,286,220	29.38%	5.00%	1.47%
3	SHORT TERM DEBT	48,240,000	0	(3,727,251)	44,512,749	5.16%	2.42%	0.12%
4	CUSTOMER DEPOSITS	26,654,000	0	(1,742,626)	24,911,374	2.89%	2.74%	0.08%
5	DEFERRED NCOME TAXE	190,436,000	(21,395,183)	(11,051,808)	157,989,009	18.33%	0.00%	0.00%
6	TAX CREDITS	0	0	0	0	0.00%	0.00%	0.00%
7	TOTAL	$957,122,000	($25,322,222)	($69,669,386)	$862,130,392	100.00%		6.43%

Totals may be affected due to rounding

SUPPORTING SCHEDULES: B-1 p.2, D-2 p.1, D-3, D-4, D-5, D-6, D-10

RECAP SCHEDULES: A-1, A-2, C-22

SCHEDULE D-2 | LONG-TERM DEBT OUTSTANDING | PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROV DE ANALYSIS, AS SPEC F ED, OF EACH OUTSTANDING ISSUE OF LONG-TERM DEBT, ON A 13 MONTH AVERAGE BASIS, FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

L NE NO.	ISSUE (1)	ISSUE DATE (2)	MATURITY DATE (3)	13 MO. AVERAGE PR NCIPAL 12/31/2019 (4)	(PREMIUM) DISCOUNT (5)	ISSU NG EXPENSE & OCI (6)	NET (5)+(6) (7)	L FE (YEARS) (8)	AMORTIZATION (7)/(8) (9)	NTEREST (10)	ANNUAL TOTAL COST (9)+(10) (11)
1	6.15% NOTES	5/25/2007	5/15/2037	$60,000,000	$340,200	$347,571	$687,771	30.0	$22,926	3,690,000	$3,712,926
2	5.40% NOTES	12/9/2010	5/15/2021	$46,764,680			$0	10.4	$0	2,525,293	$2,525,293
3	4.10% NOTES	6/5/2012	6/1/2042	$50,000,000	$138,000	$1,839,821	$1,977,821	30.0	$65,927	2,050,000	$2,115,927
4	2.60%NOTES	9/28/2012	9/1/2022	$25,000,000	$30,500	$196,352	$226,852	10.0	$22,685	650,000	$672,685
5	4.35% NOTES	5/15/2014	5/15/2044	$10,000,000	$6,700	$118,485	$125,185	30	$4,173	435,000	$439,173
6	4.20% NOTES	5/20/2015	5/15/2045	$20,000,000	$37,200	($127,030)	($89,830)	30.0	($2,994)	840,000	$837,006
7	4.30% NOTES	6/7/2018	6/15/2048	$75,000,000	$402,000	$823,199	$1,225,199	30	$40,840	3,225,000	$3,265,840
8	4.45% NOTES	10/4/2018	6/15/2049	$25,000,000	$127,750	$263,993	$391,743	30.7	$12,890	1,112,500	$1,125,390
9	3.625% NOTES	7/22/2019	6/15/2050	$11,538,462	$306,500	$290,436	$596,936	30.9	$8,042	397,743	$405,785
10	TOTAL			$323,303,142	$1,388,850	$3,752,827	$5,141,677		$174,489	$14,925,536	$15,100,025
11	UNAMORTIZED ISSUE EXPENSE			($2,113,295)							
12	UNAMORTIZED PREMIUM / DISCOUNT			($1,008,627)							
13	OCI			($721,928)							
14	NET			$319,459,292							
15	EMBEDDED COST OF LONG-TERM DEBT			4.73%							

SUPPORT NG SCHEDULES: B-1 p.2

RECAP SCHEDULES: D-1 p.1

SCHEDULE D-3 | SHORT TERM DEBT | PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE ANALYSIS OF SHORT TERM DEBT INCLUDING EACH OUTSTANDING ISSUE OF SHORT TERM DEBT ON 13 MONTH AVERAGE FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

OUTSTANDING SHORT TERM DEBT

LINE NO.	DESCRIPTION (1)	INTEREST EXPENSE (2)	MATURITY DATE (3)	AVERAGE AMOUNT OUTSTANDING HISTOR. BASE YR (4)	EFFECTIVE COST RATE (5)
1	CREDIT FACILITIES	$1,457,724	DEMAND	$52,429,119	3.04%

Note: Daily average debt balance was $47,303,346, which results in a daily average cost rate of 3.04%.

Totals may be affected due to rounding

SUPPORTING SCHEDULES: B-1 p.2

RECAP SCHEDULES: D-1 p.1

SCHEDULE D-4 | PREFERRED STOCK | PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF PREFERRED STOCK ON A 13 MONTH AVERAGE BASIS FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

LINE NO.	ISSUE (1)	ISSUE DATE (2)	CALL PROVISIONS OR SPECIAL RESTRICTIONS (3)	PRINCIPAL AMOUNT OUTSTANDING (4)	DISCOUNT OR PREMIUM ASSOCIATED WITH (4) (5)	ISSUING EXPENSE ASSOCIATED WITH (4) (6)	NET PROCEEDS (4)+(5)-(6) (7)	COUPON RATE (8)	DOLLAR DIVIDENDS (8 X 4) (9)	EFFECTIVE COST RATE (9)/(7) (10)

NOT APPLICABLE

SUPPORTING SCHEDULES: B-1 p.2

RECAP SCHEDULES: D-1 p.1

SCHEDULE D-5 | COMMON STOCK ISSUES - ANNUAL DATA | PAGE 1 OF 1

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROV DE ANALYSIS OF COMMON STOCK ISSUES, AS SPEC FIED, FOR THE HISTORIC BASE YEAR AND THREE PREVIOUS CALENDAR YEARS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2019
HISTORIC BASE YR - 1:
HISTORIC BASE YR - 2:
HISTORIC BASE YR - 3:
WITNESS: S. HILLARY

LINE NO.	METHOD OF ISSUE (1)	PRICE PER SHARE (2)	SHARES ISSUED (3)	GROSS PROCEEDS (2)X(3) (4)	ISSUE EXPENSE (5)	NET PROCEEDS (4)-(5) (6)	NET PROCEEDS PER SHARE (6)/(3) (7)	TOTAL SHARES OUTSTAND NG (8)

NOT APPLICABLE

SUPPORTING SCHEDULES:

RECAP SCHEDULES: D-1 p.1

SCHEDULE D-6 | CUSTOMER DEPOSITS | PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE MONTHLY BALANCES, INTEREST RATES, AND INTEREST PAYMENTS ON CUSTOMER DEPOSITS FOR THE HISTORIC BASE YEAR. INDICATE THE COMPANY POLICY ON COLLECTING DEPOSITS, DEPOSIT SIZE, PAYMENT OF INTEREST, AND REFUNDS.

TYPE OF DATA SHOWN:
HISTORICAL BASE YEAR: 12/31/19
WITNESS: S. HILLARY

LINE NO.	MONTH & YEAR (1)	POOL MGR CUSTOMER DEPOSITS @ 0.0% (2)	RESIDENTIAL CUSTOMER DEPOSITS @ 2.0% (3)	COMMERCIAL CUSTOMER DEPOSITS @ 2.0% (4)	COMMERCIAL CUSTOMER DEPOSITS @ 3.0% (5)	INACTIVE CUSTOMER DEPOSITS @ 0.0% (6)	TOTAL CUSTOMER DEPOSITS (2)+(3)+(4)+(5)+(6) (7)		@ 0.0% INTEREST EXPENSE (2+6)*(0%/12) (8)	@ 2.0% INTEREST EXPENSE (3)*(2%/12) (9)	@ 2.0% INTEREST EXPENSE (4)*(2%/12) (10)	@ 3.0% INTEREST EXPENSE (5)*(3%/12) (11)	TOTAL INTEREST (8)+(9)+(10)+(11) (12)
1	Dec-18	$511,000	$6,395,807	$4,957,269	$14,550,609	$553	$26,415,238		$0	$10,660	$8,262	$36,377	$55,299
2	Jan-19	511,000	6,374,042	5,025,613	14,468,051	553	26,379,259		0	10,623	8,376	36,170	55,169
3	Feb-19	511,000	6,338,383	5,110,566	14,449,506	525	26,409,980		0	10,564	8,518	36,124	55,206
4	Mar-19	511,000	6,270,265	5,104,347	14,550,520	525	26,436,657		0	10,450	8,507	36,376	55,333
5	Apr-19	521,000	6,222,452	5,121,405	14,503,493	(2,265)	26,366,085		0	10,371	8,536	36,259	55,166
6	May-19	521,000	6,157,990	5,118,191	14,594,636	1,222	26,393,039		0	10,263	8,530	36,487	55,280
7	Jun-19	521,000	6,095,447	5,167,134	14,605,440	1,445	26,390,466		0	10,159	8,612	36,514	55,285
8	Jul-19	605,000	6,009,152	5,186,294	14,573,169	1,445	26,375,060		0	10,015	8,644	36,433	55,092
9	Aug-19	595,000	5,948,950	5,190,985	14,547,035	4,160	26,286,130		0	9,915	8,652	36,368	54,935
10	Sep-19	569,000	5,906,669	5,100,464	14,627,130	(2,375)	26,200,888		0	9,844	8,501	36,568	54,913
11	Oct-19	569,000	5,887,241	5,165,148	14,642,992	2,050	26,266,431		0	9,812	8,609	36,607	55,028
12	Nov-19	569,000	5,843,602	5,213,542	14,634,759	5,949	26,266,852		0	9,739	8,689	36,587	55,015
13	Dec-19	569,000	5,800,511	5,264,383	14,639,622	5,949	26,279,465		0	9,668	8,774	36,599	55,041
14						13-MONTH AVG	$26,343,504	12-MONTH TOT	$0	$121,423	$102,948	$437,092	$661,463
15					EFFECTIVE INTEREST RATE		2.51%						

NARRATIVE DESCRIPTION: The Company's policy on collecting deposits, deposit size, payment of interest and refunds is contained in the Company's tariffs (sheet no. 5.301) which are on file with the Commission.

SUPPORTING SCHEDULES: B-1 p.1

RECAP SCHEDULES: D-1 p.1

SCHEDULE D-7 | SOURCES AND USES OF FUNDS | PAGE 1 OF 1

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SUMMARY OF SOURCES AND USES OF FUNDS FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. H LLARY

YEAR ENDING 12/31/19

LINE NO.	DESCRIPTION		($000's)
1	SOURCES:	NET INCOME	$54,029
		ADD:	
2		DEPRECIATION AND AMORTIZATION	41,270
3		DEFERRED INCOME TAXES, NET	12,238
4		TOTAL FROM OPERATIONS	107,537
5		ADDITIONAL LONG TERM DEBT	25,000
6		NET SHORT TERM BORROWINGS	37,487
7		EQUITY CONTRIBUTIONS RCVD	95,000
8		DIV DENDS RCVD	3,910
9		WORKING CAPITAL AND OTHER BALANCE SHEET CHANGES	19,027
10		TOTAL SOURCES	287,962
11	USES:	CAPITAL EXPENDITURES	234,181
12		DEBT RETIREMENT	-
13		DIV DENDS PD	53,958
14		TOTAL USES	$288,139

Totals may be affected due to rounding

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE D-8 | ISSUANCE OF SECURITIES | PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO. 20200051-GU

EXPLANATION: PROVIDE A BRIEF NARRATIVE DESCRIPTION OF SECURITY ISSUANCES SINCE THE LAST RATE PROCEEDING TO INCLUDE DOLLAR AMOUNT, COST RATE, AND PURPOSE OF ISSUANCES.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

NOT APPLICABLE

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE D-9 | SUBSIDIARY INVESTMENTS | PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROV DE THE AVERAGE ANNUAL AMOUNT AND SOURCE OF CAPITAL OF EACH SUBS DIARY INVESTMENT FOR THE THREE MOST RECENT CALENDAR YEARS AND THE 13-MONTH AVERAGE BALANCE FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
HISTORIC BASE YR - 1: 12/31/18
HISTORIC BASE YR - 2: 12/31/17
HISTORIC BASE YR - 3: 12/31/16
WITNESS: S. HILLARY

L NE NO.	SUBS DIARY NAME	SOURCE OF INVESTMENT	YEAR ENDED 2016	2017	2018	2019	13 Month Average 2019
1	TECO PARTNERS	Long and Short Term Debt	$1,676,408	$1,715,679	$1,195,218	$902,043	$1,214,106

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE D-10 | RECONCILIATION OF AVERAGE CAPITAL STRUCTURE TO AVERAGE JURISDICTIONAL RATE BASE | PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: RECONCILE THE TOTAL CAPITAL STRUCTURE TO THE 13 MONTH AVERAGE JURISDICTIONAL RATE BASE SHOWING ALL BALANCE SHEET ACCOUNTS AND INDIVIDUAL ADJUSTMENTS NECESSARY TO CONSTRUCT RATE BASE. BASED ON CURRENT COMMISSION RULES, POLICY, AND PRECEDENT AS ESTABLISHED IN MOST RECENT RATE CASES.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

YEAR ENDED 12/31/2019

LINE NO.		L.T. DEBT	S.T. DEBT	CUSTOMER DEPOSITS	EQUITY	DEF. TAX	TAX CREDIT	ALL SOURCES PRORATA	INVESTOR SOURCES PRORATA	NET
1	AVG CAPITAL STRUCTURE (PER BOOKS)	$322,294,515	$52,429,119	$26,343,504	$496,723,714	$203,969,831	$0			$1,101,760,684
2	RECONCILING ITEMS:									
3	SINKING FUNDS									0
4	INVESTMENT IN SUBSIDIARIES				(1,214,106)					(1,214,106)
5	NON-UTILITY PROPERTY									0
6	TEMP. CASH INVESTMENTS								(2,950)	(2,950)
7	NOTES RECEIVABLE									0
8	OTHER ACCOUNTS REC								(1,729,045)	(1,729,045)
9	RECEIVABLE ASSOC COMPANIES									0
10	MERCHANDISE									0
11	REMOVE NON-UTILITY MARTIN CTY								(114,816)	(114,816)
12	UNAMORT DD&E	(2,113,295)								(2,113,295)
13	UNBUNDLING TRANSITION COSTS									0
14	UNAMORT RATE CASE									0
15	UNRECOVERED GAS COST									0
16	COMPETITIVE RATE ADJUSTMENT					(718,789)			(2,212,433)	(2,931,223)
17	ACCOUNTS PAY - ASSOC CO.									0
18	DIVIDENDS DECLARED									0
19	CONSERVATION COST TRUE-UP								(2,808,964)	(2,808,964)
20	CAST IRON/BARE STEEL RIDER (CIBSR) TRUE-UP								(827,944)	(827,944)
21	REMOVE PLANT FOR MSEA									0
22	NON-UTILITY ACCRUED LIAB									0
23	PROPERTY HELD FOR FUTURE USE				(1,939,552)					(1,939,552)
24	GAIN ON SALE OF PROPERTY									0
25	NONUTILITY PLANT ADJUSTMENTS				(629,289)	(204,447)				(833,736)
26	REMOVE ACQUISITIN ADJUSTMENT					(40,691)			(125,246)	(165,936)
27	JOB DEVELOPMENT CREDITS									0
28	OTHER COMP INCOME - SETTLED HEDGES	(478,201)			360,938	117,264				0
29	AFUDC							(10,812,213)		(10,812,213)
30	CAST IRON/BARE STEEL RIDER (CIBSR)					(31,773,199)		(97,797,928)		(129,571,127)
31	TOTAL RECONCILING ITEMS	(2,591,496)	0	0	(3,422,009)	(32,619,897)	0	(108,610,141)	(7,821,506)	(155,064,906)
32	ADJUSTED CAPITAL STRUCTURE	319,703,019	52,429,119	26,343,504	493,301,706	171,349,934	0	(108,610,141)	(7,821,506)	946,695,635
33	PRORATA ALLOCATION INVESTOR SOURCE	36.9414%	6.0581%		57.0005%					100.0000%
34	PRORATA ALLOCATION ALL SOURCES %	30.0719%	4.9316%	2.4779%	46.4010%	16.1175%	0.0000%			100.0000%
35	PRORATA ALLOCATION INVESTOR SOURCES	(2,889,370)	(473,837)		(4,458,298)				7,821,506	$0
36	PRORATA ALLOCATION ALL SOURCES	(32,661,179)	(5,356,211)	(2,691,279)	(50,396,193)	(17,505,280)	0	108,610,141		$0
37	ADJUSTED CAPITAL STRUCTURE	$ 284,152,470	$ 46,599,071	$ 23,652,225	$ 438,447,214	$ 153,844,655	$ -	$ -	$ -	$ 946,695,635

Totals may be affected due to rounding

SUPPORTING SCHEDULES: B-2, B-3

RECAP SCHEDULES: D-1 p.1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROV DE CALCULATIONS FOR THE FOLLOW NG - NTEREST COVERAGE RATIOS AND PREFERRED DIV DEND COVERAGE (INCLUD NG AND EXCLUD NG AFUDC FOR EACH NDICATOR) FOR THE HISTORIC BASE YEAR (UNDER CURRENT AND PROPOSED RATES), THE PRIOR YEAR, AND THE 3 PREVIOUS CALENDAR YEARS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
HISTORIC BASE YR - 1 : 12/31/18
WITNESS: S. H LLARY

($000)

L NE NO.	INDICATOR	3 PREVIOUS CALENDAR YEARS 2015	2016	2017	2018 PRIOR YEAR	2019 HISTORIC BASE YEAR CURRENT RATE	2019 HISTORIC BASE YEAR PROPOSED RATES
	NCLUDING ALLOWANCE FOR FUNDS USED DUR NG CONSTRUCTION						
1	EARN NGS BEFORE NTEREST					$71,220	N/A
2	DEBT PORTION OF AFUDC					151	
3	INCOME TAXES					17,002	
4	EARN NGS BEFORE NTEREST AND TAXES (1)+(2)+(3)		2015 - 2018 NOT APPLICABLE			88,373	
5	INTEREST (BEFORE DEDUCTING AFUDC)					17,341	
6	PRE-TAX NTEREST COVERAGE RATIO (4)/(5)					5.0960	
7	EARN NGS AFTER INTEREST, AFTER TAXES (4)-(3)-(5)					$54,029	
8	PREFERRED DIV DENDS					N/A	
9	PREFERRED DIV DENDS COVERAGE RATIO (7)/(8)					N/A	
	EXCLUD NG ALLOWANCES FOR FUNDS USED DUR NG CONSTRUCTION						
10	EARN NGS BEFORE NTEREST	$49,779	$49,591	$58,251	$62,591	$71,220	N/A
11	EQUITY PORTION OF AFUDC	0	0	0	0	470	
12	INCOME TAXES	19,843	20,020	25,203	14,497	17,002	
13	EARN NGS BEFORE NTEREST AND TAXES (10)-(11)+(12)	69,622	69,611	83,454	77,088	87,751	
14	INTEREST (BEFORE DEDUCTING AFUDC)	14,514	14,731	15,226	14,891	17,341	
15	PRE-TAX NTEREST COVERAGE RATIO (13)/(14)	4.7969	4.7256	5.4810	5.1767	5.0602	
16	EARN NGS AFTER INTEREST, AFTER TAXES (13)-(12)-(14)	$35,265	$34,861	$43,025	$47,699	$53,408	
17	PREFERRED DIV DENDS	N/A	N/A	N/A	N/A	N/A	
18	PREFERRED DIV DEND COVERAGE RATIO (16)/(17)	N/A	N/A	N/A	N/A	N/A	

Totals may be affected due to rounding

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-6

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROV DE NFORMATION, AS SPECIF ED, USED TO CALCULATE THE PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY.

($000)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
HISTORIC BASE YR - 1 : 12/31/18
WITNESS: S. H LLARY

L NE NO.	INDICATOR FUNDS FROM CURRENT OPERATIONS:	3 PREVIOUS CALENDAR YEARS 2015	2016	2017	2018 PRIOR YEAR	2019 HISTORIC BASE YEAR CURRENT RATE	2019 HISTORIC BASE YEAR PROPOSED RATES
1	NET NCOME	$35,265	$34,861	$43,025	$47,699	$54,029	N/A
2	DEPRECIATION AND AMORTIZATION	56,692	60,021	50,702	60,675	41,270	
3	ITC (NET)	0	0	0	0	0	
4	DEFERRED TAXES (NET)	16,934	12,927	22,604	10,722	12,238	
5	AFUDC	0	0	0	0	621	
6	TOTAL FUNDS FROM CURRENT OPERATION (1)+(2)+(3)+(4)-(5)	108,891	107,809	116,331	119,097	106,916	
7	RET REMENTS AND REDEMPTIONS	0	0	0	0	0	
8	DIVIDENDS (PREFERRED AND COMMON) (A)	36,794	33,581	38,721	50,247	53,958	
9	TOTAL FUNDS GENERATED NTERNALLY (6)-(7)-(8)	72,097	74,227	77,610	68,849	52,958	
10	CONSTRUCTION EXPENDITURES (EXCLUD NG AFUDC)	93,556	132,876	121,381	172,368	234,181	
11	PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY (9)/(10)	77.06%	55.86%	63.94%	39 94%	22.61%	

(A) Portion of dividends to parent assumed to relate to payment of dividends to shareholders based on payout percentage.

Totals may be affected due to rounding

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-6

SCHEDULE D-11 | F NANCIAL INDICATORS - AFUDC AS PERCENTAGE OF NCOME AVAILABLE FOR COMMON | PAGE 3 OF 3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: CALCULATE THE AFUDC AS A PERCENTAGE OF NCOME AVAILABLE FOR COMMON FOR THE HISTORIC BASE YEAR, (UNDER CURRENT AND PROPOSED RATES), THE PRIOR YEAR, AND THE THREE PREVIOUS CALENDAR YEARS.

($000)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
HISTORIC BASE YR - 1 : 12/31/18
WITNESS: S. H LLARY

L NE NO.	INDICATOR	3 PREVIOUS CALENDAR YEARS 2015	2016	2017	2018 PRIOR YEAR	2019 HISTORIC BASE YEAR CURRENT RATE	2019 HISTORIC BASE YEAR PROPOSED RATES
1	ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION					$621	N/A
2	DEFERRED TAXES ON DEBT COMPONENT OF AFUDC					37	
3	NET ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (1)-(2)		2015 - 2018 NOT APPLICABLE			584	
4	INCOME AVA LABLE FOR COMMON					54,029	
5	AFUDC AS A PERCENTAGE OF INCOME AVA LABLE FOR COMMON (3)/(4)					1.08%	

Totals may be affected due to rounding

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-6

SCHEDULE D-12 | APPLICANT'S MARKET DATA | PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO: 20200051-GU

EXPLANATION: PROVIDE INFORMATION, AS SPECIFIED, FOR THE MOST RECENT FIVE YEAR HISTORICAL MARKET DATA FOR THE COMPANY OR CONSOLIDATED COMPANY (IF APPLICANT'S STOCK IS NOT PUBLICLY TRADED).

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
HISTORIC BASE YR - 1: 12/31/18
HISTORIC BASE YR - 2: 12/31/17
HISTORIC BASE YR - 3: 12/31/16
HISTORIC BASE YR - 4: 12/31/15
WITNESS: S. HILLARY

LINE NO.	INDICATORS *	12/31/2015 HBY-4 (1)	12/31/2016 HBY-3 (2)	12/31/2017 HBY-2 (3)	12/31/2018 HBY-1 (4)	12/31/2019 HISTORIC BASE YEAR* (5)
1	MARKET/BOOK RATIO	2.43	1.96	1.65	1.50	1.68
2	AVERAGE PRICE/EARNING RATIO **	35.80	16.39	19.10	15.18	21.54
3	AVERAGE PRE-TAX INTEREST COVERAGE (INCLUDING AFUDC)	1.49	1.16	2.02	2.14	1.79
4	AVERAGE PRE-TAX INTEREST COVERAGE (EXCLUDING AFUDC)	1.62	1.26	2.04	2.19	1.84
5	EARNED RETURNS ON AVERAGE BOOK EQUITY	6.78%	4.79%	4.30%	10.37%	8.91%
6	DIVIDENDS/SHARE	$0.900	$1.995	$2.130	$2.280	$2.380
7	EARNINGS/SHARE (adjusted for non-recurring items)	$0.74	$2.77	$2.46	$2.88	$2.59
8	EARNINGS/SHARE (book basis)	$0.74	$1.33	$1.25	$3.05	$2.76
9	AVERAGE MARKET VALUE/SHARE	$22.04	$45.39	$46.98	$43.71	$55.79

* Information provided for 2016 through 2019 is for Emera, Inc., with dollar amounts in Canadian dollars. Information provided for 2015 is TECO Energy, Inc. in US dollars.
** Value was computed using earnings adjusted for non-recurring items.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU

MINIMUM FILING REQUIREMENTS
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SCHEDULE E - COST OF SERVICE

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PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU

MINIMUM FILING REQUIREMENTS
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SCHEDULE E - COST OF SERVICE

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FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE UNDER PRESENT RATES.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

LINE NO.		Residential 1	Residential 2	Residential 3	Residential Standby Generators	Residential Heat Pump	Commercial Heat Pump	Comm. Street Lighting	Commercial Standby Generators	Small General Service	General Service 1	General Service 2	General Service 3
1	NO. OF BILLS	1,151,755	2,028,038	1,120,816	10,545	0	9	0	12,524	137,847	212,837	92,532	10,238
2	THERM SALES	6,825,723	27,668,429	35,166,332	55,265	0	17	502,824	284,164	9,389,467	89,121,538	140,151,118	80,986,974
3	UNBILLED THERM SALES	47,395	44,729	145,128	0	0	0	(18)	0	3,005	188,198	310,409	164,519
4	TOTAL THERM SALES	6,873,118	27,713,158	35,311,460	55,265	0	17	502,806	284,164	9,392,472	89,309,736	140,461,527	81,151,493
5	CUSTOMER CHARGE REVENUE	$13,172,570	$29,011,666	$21,389,619	$207,962	$0	$183	$0	$427,458	$3,280,827	$7,091,375	$4,404,100	$1,456,144
6	BASE NON-FUEL REVENUE	$1,736,736	$7,044,419	$8,955,014	$6,996	$0	$3	90,016	67,863	3,024,681.50	$22,697,419	$30,293,542	$15,141,015
7	UNBILLED BASE NON-FUEL REVENUE	13,161	(46,211)	(427)	0	0	0	(19)	0	(15,234)	(11,652)	(8,446)	(8,614)
8	TOTAL BASE NON-FUEL REVENUE	$14,922,466	$36,009,874	$30,344,206	$214,957	$0	$186	$89,997	$495,322	$6,290,274	$29,777,142	$34,689,196	$16,588,546
9	FUEL REVENUE	$6,264,339	$25,276,513	$32,151,086	$50,652	-	14.03	36,176.04	133,996.17	4,378,651.11	17,485,578.42	11,559,661.28	4,277,918.92
10	UNBILLED FUEL REVENUE	38,278	30,520	112,499	0	0	0	(23)	0	299	48,988	56,256	22,587
11	TOTAL FUEL REVENUE	$6,302,617	$25,307,033	$32,263,585	$50,652	$0	$14	$36,153	$133,996	$4,378,950	$17,534,566	$11,615,917	$4,300,506
12	OTHER REVENUE (1)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
13	TOTAL REVENUE (PG)	$21,225,083	$61,316,907	$62,607,791	$265,609	$0	$200	$126,150	$629,318	$10,669,225	$47,311,708	$46,305,113	$20,889,051

(1) OTHER REVENUE (regulated only):

14	48701 Forfeited Discounts	1,078,233.99
15	Misc. Service Revenue (488's)	5,630,639
16	49301 Rental Income	205,381
17	Other Gas Revenues	3,033,335
18	Other related to PGA	0
19	Revenue Related Taxes	0
20	Energy Conservation	0
21	TOTAL	$9,947,588

SUPPORTING SCHEDULES: C-3, C-4

RECAP SCHEDULES: E-2

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE UNDER PRESENT RATES.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

LINE NO.		General Service 4	General Service 5	Small Inter. Service	Inter. Service	Interr. Service Large Vol.	Vehcile Gas Sales	Wholesale	Special Contracts	Other Revenue / Off System Sales	2019 TOTAL
1	NO. OF BILLS	2,024	1,785	307	152	4	48	137	207	107	4,781,912
2	THERM SALES	71,909,865	135,614,192	42,267,201	120,869,203	4,906,710	46,989	4,037,904	1,114,343,308	187,648,990	2,071,796,211
3	UNBILLED THERM SALES	0	0	0	0	0	0	0	0	0	903,365
4	TOTAL THERM SALES	71,909,865	135,614,192	42,267,201	120,869,203	4,906,710	46,989	4,037,904	1,114,343,308	187,648,990	2,072,699,576
5	CUSTOMER CHARGE REVENUE	$482,071	$512,055	$84,449	$68,979	$0	$2,061	$17,796	$4,553,180	$0	$86,162,495
6	BASE NON-FUEL REVENUE	10,398,405.49	15,096,864.12	2,868,688.21	4,056,384.02	$36,000	$8,213	444,090.55	9,840,647.59	1,312,714	$133,119,710
7	UNBILLED BASE NON-FUEL REVENUE	0	0	0	0	0	0	0	0	0	($77,442)
8	TOTAL BASE NON-FUEL REVENUE	$10,880,476	$15,608,920	$2,953,137	$4,125,363	$36,000	$10,274	$461,886	$14,393,828	$1,312,714	$219,204,763
9	FUEL REVENUE	460,754.75	631,727.17	$40,074	$102,598	($10,000)	2,044	$982,261	(808,335)	53,930,537	$156,946,246
10	UNBILLED FUEL REVENUE	0	0	0	0	0	0	0	0	0	$309,404
11	TOTAL FUEL REVENUE	$460,755	$631,727	$40,074	$102,598	($10,000)	$2,044	$982,261	($808,335)	$53,930,537	$157,255,650
12	OTHER REVENUE (1)	$0	$0	$0	$0	$0	$0	$0	$0	$9,947,588	$9,947,588
13	TOTAL REVENUE (PG)	$11,341,231	$16,240,647	$2,993,211	$4,227,961	$26,000	$12,318	$1,444,147	$13,585,493	$65,190,839	$386,408,002

(1) OTHER REVENUE (regulated only):

14	48701 Forfeited Discounts	
15	Misc. Service Revenue (488's)	
16	49301 Rental Income	
17	Other Gas Revenues	
18	Other related to PGA	
19	Revenue Related Taxes	
20	Energy Conservation	
21	TOTAL	

Reconciling Items:

Cast Iron / Bare Steel Rider	10,450,785
Energy Conservation	17,902,936
Francise Fees	10,475,787
Gross Receipts	14,547,637
Deferred Revenue / Other	9,952,632
Total - C-3	$449,737,780

SUPPORTING SCHEDULES: C-3, C-4

RECAP SCHEDULES: E-2

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE
UNDER PRESENT RATES, ADJUSTED FOR GROWTH IN BILLS
AND THERMS, WITHOUT ANY RATE INCREASE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

LINE NO.		Residential 1	Residential 2	Residential 3	Residential Standby Generators	Residential Heat Pump	Commercial Heat Pump	Comm. Street Lighting	Commercial Standby Generators	Small General Service	General Service 1	General Service 2	General Service 3
22	NO. OF BILLS	1,250,869	2,247,340	1,104,187	10,797	60	60	0	12,324	142,302	222,145	99,552	11,494
23	THERM SALES	7,697,929	32,075,873	38,988,082	0	30,000	30,000	521,118	1,277,298	9,358,810	91,836,093	150,225,874	90,053,021
24	UNBILLED THERM SALES	14,513	46,696	76,193	0	0	0	0	0	8,777	99,128	145,386	84,433
25	TOTAL THERM SALES	7,712,442	32,122,569	39,064,275	0	30,000	30,000	521,118	1,277,298	9,367,587	91,935,222	150,371,260	90,137,454
26	CUSTOMER CHARGE REVENUE	$14,259,903	$32,024,601	$20,990,590	$205,253	$1,141	$1,996	$0	$409,896	$3,381,093	$7,388,533	$4,730,713	$1,638,447
27	BASE NON-FUEL REVENUE	$1,960,278	$8,168,121	$9,928,315	$0	$2,879	$5,882	$93,395	$411,367	$3,014,098	$23,388,816	$32,471,323	$16,832,711
28	UNBILLED BASE NON-FUEL REVENUE	$3,696	$11,891	$19,403	$0	$0	$0	$0	$0	$2,827	$25,246	$31,425	$15,782
29	TOTAL BASE NON-FUEL REVENUE	$16,223,877	$40,204,613	$30,938,308	$205,253	$4,020	$7,877	$93,395	$821,263	$6,398,018	$30,802,595	$37,233,461	$18,486,940
30	OTHER REVENUE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
31	TOTAL REVENUE	$16,223,877	$40,204,613	$30,938,308	$205,253	$4,020	$7,877	$93,395	$821,263	$6,398,018	$30,802,595	$37,233,461	$18,486,940
32	DIFF. IN NO. OF BILLS	99,114	219,302	(16,629)	252	60	51	0	(200)	4,455	9,308	7,020	1,256
33	DIFF. IN THERM SALES	839,323	4,409,412	3,752,815	(55,265)	30,000	29,983	18,311	993,134	(24,885)	2,625,485	9,909,733	8,985,961
34	DIFF. IN CUSTOMER CHARGE REVENUE	$1,087,334	$3,012,935	($399,029)	($2,709)	$1,141	$1,813	$0	($17,562)	$100,266	$297,158	$326,613	$182,303
35	DIFF. IN BASE NON-FUEL REVENUE	$214,077	$1,181,804	$993,131	($6,996)	$2,879	$5,878	$3,398	$343,503	$7,478	$728,295	$2,217,652	$1,716,092
36	DIFF. IN OTHER REVENUE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
37	DIFF. IN TOTAL REVENUE	$1,301,410	$4,194,739	$594,102	($9,705)	$4,020	$7,691	$3,398	$325,941	$107,744	$1,025,453	$2,544,265	$1,898,394

SUPPORTING SCHEDULES: G-6 p.2

RECAP SCHEDULES: E-2

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE
UNDER PRESENT RATES, ADJUSTED FOR GROWTH IN BILLS
AND THERMS, WITHOUT ANY RATE INCREASE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

LINE NO.		General Service 4	General Service 5	Small Inter. Service	Inter. Service	Interr. Service Large Vol.	Vehcile Gas Sales	Wholesale	Special Contracts	Other Revenue / Off System Sales	2021 TOTAL
22	NO. OF BILLS	2,016	1,980	300	156	12	48	156	192	106	5,106,095
23	THERM SALES	71,639,159	150,361,273	43,370,927	128,823,343	54,522,387	46,668	1,734,498	1,223,058,210	186,548,990	2,282,199,552
24	UNBILLED THERM SALES	0	0	0	0	0	0	0	0	0	475,126
25	TOTAL THERM SALES	71,639,159	150,361,273	43,370,927	128,823,343	54,522,387	46,668	1,734,498	1,223,058,210	186,548,990	2,282,674,678
26	CUSTOMER CHARGE REVENUE	$478,961	$564,478	$85,527	$70,417	$5,417	$2,052	$22,238	$0	$0	$86,261,256
27	BASE NON-FUEL REVENUE	$10,358,306	$16,175,866	$2,939,248	$4,274,359	$516,327	$8,157	$246,160	$15,047,746	$1,312,714	$147,156,065
28	UNBILLED BASE NON-FUEL REVENUE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$110,270
29	TOTAL BASE NON-FUEL REVENUE	$10,837,267	$16,740,344	$3,024,775	$4,344,775	$521,744	$10,209	$268,398	$15,047,746	$1,312,714	$233,527,590
30	OTHER REVENUE	$0	$0	$0	$0	$0	$0	$0	$0	$ 11,827,475	$11,827,475
31	TOTAL REVENUE	$10,837,267	$16,740,344	$3,024,775	$4,344,775	$521,744	$10,209	$268,398	$15,047,746	$13,140,189	$245,355,065
32	DIFF. IN NO. OF BILLS	(8)	195	(7)	4	8	0	19	(15)	(1)	324,183
33	DIFF. IN THERM SALES	(270,705)	14,747,080	1,103,726	7,954,141	49,615,677	(321)	(2,303,406)	108,714,902	(1,100,000)	209,975,102
34	DIFF. IN CUSTOMER CHARGE REVENUE	($3,110)	$52,423	$1,078	$1,438	$5,417	($9)	$4,442	($4,553,180)	$0	$98,761
35	DIFF. IN BASE NON-FUEL REVENUE	($40,099)	$1,079,002	$70,559	$217,975	$480,327	($56)	($197,931)	$5,207,098	$0	$14,224,066
36	DIFF. IN OTHER REVENUE	$0	$0	$0	$0	$0	$0	$0	$0	$1,879,887	$1,879,887
37	DIFF. IN TOTAL REVENUE	($43,209)	$1,131,424	$71,638	$219,413	$485,744	($65)	($193,489)	$653,918	$1,879,887	$16,202,714

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE
UNDER PROPOSED RATES

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

LINE NO.		Residential 1	Residential 2	Residential 3	Residential Standby Generators	Residential Heat Pump	Commercial Heat Pump	Comm. Street Lighting	Commercial Standby Generators	Small General Service	General Service 1	General Service 2	General Service 3
38	NO. OF BILLS	1,250,869	2,247,340	1,104,187	10,797	60	60	0	12,324	142,302	222,181	99,564	11,494
39	THERM SALES	7,712,442	32,122,569	39,064,275	0	30,000	30,000	521,118	1,277,298	9,367,587	91,955,095	150,398,055	90,137,454
40	CUSTOMER CHARGE REVENUE	$20,264,073	$43,148,936	$28,929,693	$299,511	$1,572	$2,880	$0	$591,552	$4,624,812	$10,664,674	$9,159,892	$5,689,450
41	BASE NON-FUEL REVENUE	$2,657,415	$11,068,218	$13,460,066	-$66	$2,879	$5,882	$157,203	$676,158	$4,078,597	$31,461,898	$43,251,662	$21,038,290
42	FUEL REVENUE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
43	OTHER REVENUE	$1,970,384	$3,540,038	$1,739,329	$15,038	$84	$226	$442	$60,917	$589,077	$1,048,137	$514,440	$99,819
44	TOTAL REVENUE	$24,891,872	$57,757,192	$44,129,087	$314,483	$4,535	$8,988	$157,646	$1,328,627	$9,292,486	$43,174,709	$52,925,993	$26,827,560
	INCREASE												
45	DOLLAR AMOUNT (102+103-8)	$7,999,022	$18,207,280	$12,045,553	$84,488	$4,451	$8,575	$67,207	$772,389	$2,413,135	$12,349,430	$17,722,358	$10,139,195
46	DOLLAR AMOUNT (102+103-59)	$6,697,611	$14,012,540	$11,451,451	$94,192	$431	$884	$63,809	$446,448	$2,305,391	$11,323,977	$15,178,093	$8,240,801
47	% NON-FUEL ((102+103)/8)	153.60%	150.56%	139.70%	139.30%	0.00%	4705.93%	174.68%	255.94%	138.36%	141.47%	151.09%	161.12%
48	% TOTAL (106/13)	117.28%	94.19%	70.48%	118.40%	0.00%	4489.11%	124.97%	211.12%	87.10%	91.26%	114.30%	128.43%

	SERVICE CHARGES - PGS		PRESENT NUMBER	PRESENT CHARGE	PRESENT REVENUE	PROPOSED NUMBER	PROPOSED CHARGE	PROPOSED REVENUE
49	CONNECTION / RECONNECT CHARGE-RESIDENTIAL	(* Blended rate for connect and Reconnect)	62,059	$50.00	$ 3,102,944	62,059	$66.87	$ 4,149,710
50	CONNECTION / RECONNECT CHARGE-COMMERCIAL		4,318	$75.00	323,820	4,318	$100.00	431,760
51	TRIP CHARGE		3,941	$20.00	78,824	3,941	$25.00	98,530
52	MISSED APPOINTMENT		0	$25.00	-	0	$25.00	-
53	ACCOUNT ACTIVATION ONLY (CHANGE OUT)		46,562	$28.00	1,303,748	46,562	$24.00	1,117,498
54	RETURN CHECK CHARGE		20,237	$10.00	202,372	20,237	$10.00	202,372
55	IT ADMINISTRATION CHARGE		292	$144.00	584,064	292	$216.00	756,864
56	POOL MANAGER CHARGES		2,515	$148.00	372,240	2,515	$148.00	372,240
57	FORFEITED DISCOUNTS			$142+$0.91 per acct	1,182,468		$142+$0.91 per acct	1,182,468
58	OTHER REVENUE (RENT)			Varies	96,616		Varies	96,616
59	TEMPORARY DISCONNECT CHARGE		401	$20.00	8,023	401	$30.00	12,035
60	FAILED TRIP CHARGE		3,805	$20.00	76,100	3,805	$25.00	95,125
61	AMORTIZATION / MAINTENANCE				(215,568)			(215,568)
62	MISCELLANEIOUS SERVICE REVENUES - OTHER		12,240	$15.00	183,600	12,240	$29.00	354,960
63	GAS PLANT LEASED TO OTHERS				4,528,224	0		4,528,224
64			144,131		$ 11,827,475	144,131		$ 13,182,833

SUPPORTING SCHEDULES: G-6 p.2, H-1 p.1

RECAP SCHEDULES: E-2, H-2 p.5, H-3 p.3

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE
UNDER PROPOSED RATES

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

LINE NO.		General Service 4	General Service 5	Small Inter. Service	Inter. Service	Interr. Service Large Vol.	Vehcile Gas Sales	Wholesale	Special Contracts	Other Revenue / Off System Sales	2021 TOTAL
38	NO. OF BILLS	2,016	1,980	300	156	12	0	156	192	106	5,106,095
39	THERM SALES	71,639,159	150,361,273	43,370,927	128,823,343	54,522,387	0	1,734,498	1,223,058,210	186,548,990	2,282,674,678
40	CUSTOMER CHARGE REVENUE	$1,602,720	$3,356,100	$508,500	$295,620	$25,140	$0	$77,220	$0	$0	$129,242,345
41	BASE NON-FUEL REVENUE	$13,870,510	$19,271,455	$3,904,370	$6,043,010	$627,398	$0	$319,376	$15,047,746	$0	$186,942,067
42	FUEL REVENUE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
43	OTHER REVENUE	$10,687	$288,238	$43,431	$22,584	$1,737	$0	$9,768	$12,948	$4,528,224	$14,495,547
44	TOTAL REVENUE	$15,483,917	$22,915,793	$4,456,301	$6,361,214	$654,276	$0	$406,364	$15,060,694	$4,528,224	$330,679,959
	INCREASE										
45	DOLLAR AMOUNT (102+103-8)	$4,592,753	$7,018,636	$1,459,733	$2,213,268	$616,538	($10,274)	($65,290)	$653,918	($1,312,714)	$98,292,363
46	DOLLAR AMOUNT (102+103-59)	$4,635,962	$5,887,211	$1,388,095	$1,993,855	$130,795	($10,209)	$128,198	$0	($1,312,714)	$83,969,536
47	% NON-FUEL ((102+103)/8)	142.21%	144.97%	149.43%	153.65%	1812.61%	0.00%	85.86%	104.54%	0.00%	144.24%
48	% TOTAL (106/13)	136.53%	141.10%	148.88%	150.46%	2516.44%	0.00%	28.14%	110.86%	6.95%	85.58%

	SERVICE CHARGES - PGS		INCREASE NUMBER	CHARGE	REVENUE
49	CONNECTION / RECONNECT CHARGE-RES	(* Blended rate for connect and Reconnect)	0	$16.87	$ 1,046,765
50	CONNECTION / RECONNECT CHARGE-COI		0	$25.00	107,940
51	TRIP CHARGE		0	$5.00	19,706
52	MISSED APPOINTMENT		0	$0.00	-
53	ACCOUNT ACTIVATION ONLY (CHANGE OL		0	($4.00)	(186,250)
54	RETURN CHECK CHARGE		0	$0.00	-
55	IT ADMINISTRATION CHARGE		0	$72.00	172,800
56	POOL MANAGER CHARGES		0	$0.00	-
57	FORFEITED DISCOUNTS		0	$0.00	-
58	OTHER REVENUE (RENT)		0	$0.00	-
59	TEMPORARY DISCONNECT CHARGE		0	$10.00	4,012
60	FAILED TRIP CHARGE		0		19,025
61	AMORTIZATION / MAINTENANCE		0		-
62	MISCELLANEIOUS SERVICE REVENUES - (		0		171,360
63	GAS PLANT LEASED TO OTHERS		0		-
64			0		$ 1,183,998

SUPPORTING SCHEDULES: G-6 p.2, H-1 p.1

RECAP SCHEDULES: E-2, H-2 p.5, H-3 p.3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES AS PROPOSED.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

	PRESENT RATE STRUCTURE			PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE		
RATE SCHEDULE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
RESIDENTIAL (1)									
CUSTOMER CHARGE	1,151,755	$11.44	$13,172,570	1,250,869	$11.40	$14,259,903	1,250,869	$16.20	$20,264,073
ENERGY CHARGE	6,873,118	$0.25460	1,749,897	7,712,442	$0 25465	1,963,973	7,712,442	$0.34456	2,657,415
TOTAL			$14,922,466			$16,223,877			$22,921,488
RESIDENTIAL (2)									
CUSTOMER CHARGE	2,028,038	$14.31	$29,011,666	2,247,340	$14.25	$32,024,601	2,247,340	$19.20	$43,148,936
ENERGY CHARGE	27,713,158	$0.25252	6,998,208	32,122,569	$0 25465	8,180,012	32,122,569	$0.34456	11,068,218
TOTAL			$36,009,874			$40,204,613			$54,217,153
RESIDENTIAL (3)									
CUSTOMER CHARGE	1,120,816	$19.08	$21,389,619	1,104,187	$19.01	$20,990,590	1,104,187	$26.20	$28,929,693
ENERGY CHARGE	35,311,460	$0.25359	8,954,587	39,064,275	$0 25465	9,947,718	39,064,275	$0.34456	13,460,066
TOTAL			$30,344,206			$30,938,308			$42,389,758
RESIDENTIAL STAND BY GENERATORS CUSTOMER CHARGE	10,545	$19.72	$207,962	10,797	$19.01	$205,253	10,797	$27.74	$299,511
ENERGY CHARGE	55,265	$0.12658	6,996	0	$0 00000	0	0	$0.00000	(66)
TOTAL			$214,957			$205,253			$299,445
RESIDENTIAL HEAT PUMP									
CUSTOMER CHARGE	0	$0.00	$0	60	$19.01	$1,141	60	$26.20	$1,572
ENERGY CHARGE	0	$0.00	0	30,000	$0 09598	2,879	30,000	$0.09598	2,879
TOTAL			$0			$4,020			$4,451
COMMERCIAL HEAT PUMP									
CUSTOMER CHARGE	9	$20.33	$183	60	$33.26	$1,996	60	$48.00	$2,880
ENERGY CHARGE	17	$0.20	3	30,000	$0.19605	5,882	30,000	$0.19605	5,882
TOTAL			$186			$7,877			$8,762

SUPPORTING SCHEDULES: E-1, H-1, Pg. 1

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES AS PROPOSED.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

RATE SCHEDULE	PRESENT RATE STRUCTURE BILLING DETERMINANTS	PRESENT RATE STRUCTURE PRESENT RATES	PRESENT RATE STRUCTURE REVENUE	PRESENT RATES ADJUSTED FOR GROWTH ONLY BILLING DETERMINANTS	PRESENT RATES ADJUSTED FOR GROWTH ONLY PRESENT RATES	PRESENT RATES ADJUSTED FOR GROWTH ONLY REVENUE	FINAL PROPOSED RATE STRUCTURE BILLING DETERMINANTS	FINAL PROPOSED RATE STRUCTURE PROPOSED RATES	FINAL PROPOSED RATE STRUCTURE REVENUE
COMMERCIAL STREET LIGHTING									
CUSTOMER CHARGE	0	$0.00	$0	0	$0.00	$0	0	$0.00	$0
ENERGY CHARGE	502,806	$0.17899	89,997	521,118	$0.17922	93,395	521,118	$0.30167	157,203
TOTAL			$89,997			$93,395			$157,203
COMMERCIAL STANDBY GENERATORS									
CUSTOMER CHARGE	12,524	$34.13	$427,458	12,324	$33.26	$409,896	12,324	$48.00	$591,552
ENERGY CHARGE	284,164	$0.23882	67,863	1,277,298	$0 32206	411,367	1,277,298	$0.52937	676,158
TOTAL			$495,322			$821,263			$1,267,710
SMALL GENERAL SERVICE									
CUSTOMER CHARGE	137,847	$23.80	$3,280,827	142,302	$23.76	$3,381,093	142,302	$32.50	$4,624,812
ENERGY CHARGE	9,392,472	$0.32041	3,009,448	9,367,587	$0 32206	3,016,925	9,367,587	$0.43539	4,078,597
TOTAL			$6,290,274			$6,398,018			$8,703,409
GENERAL SERVICE (1)									
CUSTOMER CHARGE	212,837	$33.32	$7,091,375	222,145	$33.26	$7,388,533	222,181	$48.00	$10,664,674
ENERGY CHARGE	89,309,736	$0.25401	22,685,767	91,935,222	$0 25468	23,414,062	91,955,095	$0.34214	31,461,898
TOTAL			$29,777,142			$30,802,595			$42,126,572
GENERAL SERVICE (2)									
CUSTOMER CHARGE	92,532	$47.60	$4,404,100	99,552	$47.52	$4,730,713	99,564	$92.00	$9,159,892
ENERGY CHARGE	140,461,527	$0.21561	30,285,096	150,371,260	$0 21615	32,502,748	150,398,055	$0.28758	43,251,662
TOTAL			$34,689,196			$37,233,461			$52,411,553

SUPPORTING SCHEDULES: E-1, H-1, Pg. 1

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES AS PROPOSED.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

	PRESENT RATE STRUCTURE			PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE		
RATE SCHEDULE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
GENERAL SERVICE (3)									
CUSTOMER CHARGE	10,238	$142.23	$1,456,144	11,494	$142.55	$1,638,447	11,494	$495.00	$5,689,450
ENERGY CHARGE	81,151,493	$0.18647	15,132,401	90,137,454	$0.18692	16,848,493	90,137,454	$0.23340	21,038,290
TOTAL			$16,588,546			$18,486,940			$26,727,741
GENERAL SERVICE (4)									
CUSTOMER CHARGE	2,024	$238.18	$482,071	2,016	$237.58	$478,961	2,016	$795.00	$1,602,720
ENERGY CHARGE	71,909,865	$0.14460	10,398,405	71,639,159	$0.14459	10,358,306	71,639,159	$0.19362	13,870,510
TOTAL			$10,880,476			$10,837,267			$15,473,230
GENERAL SERVICE (5)									
CUSTOMER CHARGE	1,785	$286.87	$512,055	1,980	$285.09	$564,478	1,980	$1,695.00	$3,356,100
ENERGY CHARGE	135,614,192	$0.11132	15,096,864	150,361,273	$0.10758	16,175,866	150,361,273	$0.12817	19,271,455
TOTAL			$15,608,920			$16,740,344			$22,627,555
NATURAL GAS VEHICLE SALES									
CUSTOMER CHARGE	48	$42.94	$2,061	48	$42.76	$2,052	0	$0.00	$0
ENERGY CHARGE	46,989	$0.17478	8,213	46,668	$0.17478	8,157	0	$0.00000	(0)
TOTAL			$10,274			$10,209			($0)
SMALL INTERRUPTIBLE SERVICE									
CUSTOMER CHARGE	307	$275.08	$84,449	300	$285.09	$85,527	300	$1,695.00	$508,500
ENERGY CHARGE	42,267,201	$0.06787	2,868,688	43,370,927	$0 06777	2,939,248	43,370,927	$0.09002	3,904,370
TOTAL			$2,953,137			$3,024,775			$4,412,870

SUPPORTING SCHEDULES: E-1, H-1, Pg. 1

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES AS PROPOSED.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

	PRESENT RATE STRUCTURE			PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE		
RATE SCHEDULE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
INTERRUPTIBLE SERVICE									
CUSTOMER CHARGE	152	$453.81	$68,979	156	$451.39	$70,417	156	$1,895.00	$295,620
ENERGY CHARGE	120,869,203	$0.03356	4,056,384	128,823,343	$0 03318	4,274,359	128,823,343	$0.04691	6,043,010
TOTAL			$4,125,363			$4,344,775			$6,338,630
INTERRUPTIBLE SERVICE LARGE VOLUME									
CUSTOMER CHARGE	4	$0.00	$0	12	$451.39	$5,417	12	$2,095.00	$25,140
ENERGY CHARGE	4,906,710	$0.00734	36,000	54,522,387	$0 00947	516,327	54,522,387	$0.01151	627,398
TOTAL			$36,000			$521,744			$652,538
WHOLESALE									
CUSTOMER CHARGE	137	$129.90	$17,796	156	$142.55	$22,238	156	$495.00	$77,220
ENERGY CHARGE	4,037,904	$0.10998	444,091	1,734,498	$0.14192	246,160	1,734,498	$0.18413	319,376
TOTAL			$461,886			$268,398			$396,596
SPECIAL CONTRACTS									
CUSTOMER CHARGE	207	$21,996.04	$4,553,180	192	$0.00	$0	192	$0.00	$0
ENERGY CHARGE	1,114,343,308	$0.00883	9,840,648	1,223,058,210	$0 01230	15,047,746	1,223,058,210	$0.01230	15,047,746
TOTAL			$14,393,828			$15,047,746			$15,047,746

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES AS PROPOSED.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

	PRESENT RATE STRUCTURE			PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE		
RATE SCHEDULE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
OFF SYSTEM SALES									
CUSTOMER CHARGE	107	$0.00	$0	106	$0.00	$0	106	$0.00	$0
ENERGY CHARGE	187,648,990	$0.00700	1,312,714	186,548,990	$0 00704	1,312,714	186,548,990	$0.00000	0
TOTAL			$1,312,714			$1,312,714			$0
Bills	4,781,912			5,106,095			5,106,095		
SUB-TOTAL Therms	2,072,699,576		219,204,763	2,282,674,678		$233,527,590	2,282,674,678		$316,184,412
MISCELLANEOUS SERVICE REVENUE			$9,947,588			$11,827,475			$14,495,547
TOTAL			$229,152,352			$245,355,065			$330,679,959

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE INITIAL CONNECTION OF A RESIDENTIAL CUSTOMER

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19

COMPANY: PEOPLES GAS SYSTEM

WITNESS: M. WHITAKER

DOCKET NO.: 20200051-GU

L NE NO.	DESCRIPTION	T ME INVOLVED	RATE PER HOUR	COST	Note
1	CUSTOMER CONTACT Communications - Initial Contact with call center Move-In process and set up CRM data address browse account set up- customer data, pos id, premise data, record intercation records, requirements- review acct requirements and service information requirements scheduling - launch scheduler, pick appointment, read turn on script, record call ahead info/work order notes collections of payment- payment processing - deposit and pay options recap and confir process , address email contact info Communication - Other Topics Inform the customer direct debit review- budget billing review- e-bill options- web option- pay line				
	At a rate of $30.95 per Hour Loaded Cost	8.25 minutes	30 95	$4 26	
2	NTERNAL CONTACTS & PROCESS NG				
A	A customers request for same day service or any special request from the customer generates a call to the Dispatcher				
	At a rate of $36.82 per Hour Loaded Cost	0.18 minutes	36 82	0.11	
3	CUSTOMER CONTACT: Operations Technician reviews service order and special instructions. As requested , the technician contacts the customer before				
	At a rate of $37.44 per Hour Loaded Cost	3.00 minutes	37.44	$1 87	

FLORIDA PUBLIC SERVICE COMMISSION
EXPLANATION: PROV DE THE AMOUNT OF T ME AND THE COST FOR THE INITIAL CONNECTION OF A RES DENTIAL CUSTOMER
TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19

COMPANY: PEOPLES GAS SYSTEM
WITNESS: M. WHITAKER

DOCKET NO.: 20200051-GU

L NE NO.	DESCRIPTION		TIME INVOLVED	RATE PER HOUR	COST
4	CONNECTION AT SITE:				
	A One way travel time		18.00		
	B Check customer information. contact customer at site, identify meter by meter number. Determine if job can be completed		39.00		
	C Perform meter set maintenance as needed		0.92		
	D Replace meter as needed		0.27		
	E Replace regulator as needed	Less than 1%			
	F Replace index/ERT as needed	Less than 1%			
	G As needed follow minor repair procedures	Less than 1%			
	At a rate of $37.44 per Hour Loaded Cost		58.19 minutes	37.44	$36 31
5	MATERIALS AND SUPPLIES:				
	Meter Valve Grease				$0.12
	Grey Paint				$0.67
	Leak Detection Soap				$0.65
	Yellow Meter Sticker				$0.02
	Swivels				$0 29
	Nuts				$0.09
	Rubber Washers				$0.01
	Test-T, flare, and flare cap				$2.15
	At Your Service Handbook				$0 50
6	OVERHEADS:				
	A Insurance and employees benefits are included in hourly rates for each function.				
	B Transportation clearing rate at average $4.9/hour, applied to total time charged to job.				$4.75
7	ADM NISTRATION/SUPERVISION				
	Allocation of administrative and supervisory payroll applied to total time charged to job.				$6.62
8	OUTSIDE CONTRACTOR COST:				$3 85
9	OTHE (EXPLAIN)				
10	TOTAL COST OF CONNECT NG INITIAL SERVICE				$62 27
11	NCREMENTAL COST FOR LIGHTING ADDITIONAL UNITS AT SAME PREMISE				$28.18

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE INITIAL CONNECTION OF A COMMERCIAL CUSTOMER

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: M. WHITAKER

L NE NO.	DESCRIPTION	T ME INVOLVED	RATE PER HOUR	COST
1	CUSTOMER CONTACT			
	Communications - Initial Contact with call center			
	When a commercial customer calls in for service and meter is off, the call center refers customer to Account Mgr			
	Account Mgr contacts customer and collects new customer data, service and billing info, appliance and load data and calculated a customer deposit	40.00		
	Account Mgr drafts new Gas Service Agreement with information and relays costs, payment options etc to the customer. Sends GSA to customer electronically for signature. Generates new customer record in CRM system	20.00		
	At a rate of $28.58 per Hour Loaded Cost	60.00 minutes	28.58	$28 58
2	INTERNAL CONTACTS & PROCESSING			
	Back office move-in performed per Gas Service Agreement by Dispatcher to start account and generate the turn on order for the field.	10.00 minutes	37.36	$6 23
	A customers request for same day service or any special request from the customer generates a call to the Dispatcher before the order is scheduled. Any same day service order is assigned to the technician by the Dispatcher. Technician contacts the dispatcher as need to assist with completing the requested call before dispatching or if he needs the order researched. Dispatcher contacts the technician assigned if there are special instructions (ladder needed, two man job, high pressure, special customer needs).Technician contacts Dispatcher if they need to assist with completing the requested call before dispatching or if he needs the order researched	0.64 minutes	37.36	$0.40
	At a rate of $37.36 per Hour Loaded Cost			
3	CUSTOMER CONTACT: Operations			
	Technician reviews service order and special instructions. As requested , the technician contacts the customer before dispatching. Discusses enroute travel and any special access instructions with customer.			
	At a rate of $43.34 per Hour Loaded Cost	3.00 minutes	43.34	$2.17

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE INITIAL CONNECTION OF A COMMERCIAL CUSTOMER

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: M. WHITAKER

L NE NO.		DESCRIPTION	T ME INVOLVED	RATE PER HOUR	COST
4		CONNECTION AT SITE:			
	A	One way travel time	22.00		
	B	Check customer information. contact customer at site, identify meter by meter number. Determine if job can be completed or reschedule, cancel or confirm that we could not get in. Locate& turn off all appliances or pilots. For existing meter sets, check the condition of the meter, regulator, riser and fittings. For existing meter sets, check that meter and regulator are operating properly. Record Meter Reading. Check for leakage. If leak found - if possible isolate the leak and disconnect appliance and leave gas on. If not possible leave gas off. Verify test dial movement, verify odor and billing pressure, place equipment into operation or red tag if unsafe, provide information to customer, enter remarks and complete order.	43.00		
	C	Perform meter set maintenance as needed	1.44		
	D	Replace meter as needed	1.08		
	E	Replace regulator as needed	Less than 1%		
	F	Replace index as needed	Less than 1%		
	G	If needed follow minor repair procedures	Less than 1%		
		At a rate of $43.34 per Hour Loaded Cost	67 52 minutes	43.34	$48.77
5		MATERIALS AND SUPPLIES:			
		Meter Valve Grease			$0.12
		Grey Paint			$0.67
		Leak Detection Soap			$0.65
		Yellow Meter Sticker			$0.02
		Swivels			$0 58
		Nuts			$0.14
		Rubber Washers			$0.01
		Test-T, flare, flare cap			$3.03
6		OVERHEADS:			
	A	Insurance and employees benefits are included in hourly rates for each function.			
	B	Transportation clearing rate at average $4 9/hour, applied to total time charged to job.			$5 51
7		ADMINISTRATION/SUPERVISION			
		job.			$0 52
8		OUTSIDE CONTRACTOR COST:			$2.44
9		OTHER: (EXPLAIN)			$0.00
10		TOTAL COST OF CONNECTING INITIAL SERVICE			$99 83
11		INCREMENTAL COST FOR LIGHTING ADDITIONAL UNITS AT SAME PREMISE			$33.50

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE RECONNECTION OF A RESIDENTIAL CUSTOMER AFTER DISCONNECTION FOR CAUSE

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: M. WHITAKER

LINE NO.	DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST
1	CUSTOMER CONTACT			
	Communications - Ini ial Contact wi h call center Update and set up files address browse account set up- customer file, premise file, remarks file, sorts file requirements- review acct requirements and service information requirements scheduling - work coorinators - sorts collections of payment- payment processing - upda ing file - k remarks - pay options recap- process , address- expectation to ensure its success.			
	Communication - Other Topics Inform the customer or confirm: letters of credit - go backs - direct debit review- budget billing review- e-bill options- web			
	At a rate of $30.95 per Hour Loaded Cost	6.41 minutes	30.95	$3.31
2	INTERNAL CONTACTS & PROCESSING			
	A customers request for same day service or any special request from the customer generates a call to he Dispatcher			
	At a rate of $36.82 per Hour Loaded Cost	0.72 minutes	36.82	$0.44
3	CUSTOMER CONTACT: Operations			
	Technician reviews service order and special instructions. As requested , the technician contacts the customer before			
	At a rate of $37.44 per Hour Loaded Cost	3.00 minutes	37.44	$1.87

FLORIDA PUBLIC SERVICE COMMISSION
EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE RECONNECTION OF A RESIDENTIAL CUSTOMER AFTER DISCONNECTION FOR CAUSE
TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/19

COMPANY: PEOPLES GAS SYSTEM
WITNESS: M. WHITAKER

DOCKET NO.: 20200051-GU

LINE NO	DESCRIPTION		TIME INVOLVED	RATE PER HOUR	COST
4	CONNECTION AT SITE:				
	A One way travel time		21.00		
	B Check customer information. contact customer at site, identify meter by meter number. Determine if job can be completed or reschedule, cancel or confirm that we could not get in. Locate& turn off all appliances or pilots. Check the condi ion of the meter, regulator, riser and fit ings. Check that meter and regulator are operating properly. Record Meter Reading. Check for leakage. If leak found - if possible isolate the leak and disconnect appliance and leave gas on. If not possible leave gas off. Verify test dial movement, verify odor and billing pressure, place equipment into opera ion or red tag if unsafe, provide information to customer leave at your service booklet, enter remarks and complete order.		38.00		
	C Perform meter set maintenance as needed		0.92		
	D Replace meter as needed		0.27		
	E Replace regulator as needed	Less than 1%			
	F Replace index as needed	Less than 1%			
	G As needed follow minor repair procedures	Less than 1%			
	H Collect fees and deposit as needed and leave receipt.		0.00		
	At a rate of $37.44 per Hour Loaded Cost		60.19 minutes	37.44	$37.56
5	MATERIALS AND SUPPLIES:				
	Meter Valve Grease				$0.12
	Grey Paint				$0.67
	Leak Detection Soap				$0.65
	Yellow Meter Sticker				$0.02
	Swivels				$0.29
	Nuts				$0.09
	Rubber Washers				$0.01
	Test-T, flare, and flare cap				$2.15
6	OVERHEADS:				
	A Insurance and employees benefits are included in hourly rates for each function.				
	B Transportation clearing rate at average$4.9/hour, applied to total time charged to job.				$3.07
7	ADMINISTRATION/SUPERVISION				
	Allocation of administrative and supervisory payroll applied to total time charged to job.				$3.20
8	OUTSIDE CONTRACTOR COST:				$3.88
9	OTHER: (EXPLAIN)				
	Cost of disconnec ion for cause (see page 5 of 10)				$29.52
10	TOTAL COST OF RECONNECTING SERVICE AFTER DISCONNECTION FOR CAUSE:				$86.85
11	INCREMENTAL COST FOR LIGHTING ADDITIONAL UNITS AT SAME PREMISE				$27.60

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROV DE THE AMOUNT OF T ME AND THE COST FOR THE RECONNECTION OF A COMMERCIAL CUSTOMER AFTER DISCONNECTION FOR CAUSE

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: M. WHITAKER

LINE NO.	DESCR PTION	T ME INVOLVED	HOUR	COST
1	CUSTOMER CONTACT: At Regional Call Center			
	Communications - Initial Contact with call center			
	Update and set up files			
	address browse			
	account set up- customer file, premise file, remarks file, sorts file			
	requirements- review acct requirements and service information requirements			
	scheduling - work coordinators- sorts			
	collections of payment- payment processing - updating file - k remarks - pay options			
	recap- process , address- expectation to ensure its success.			
	Communication - Other Topics			
	Inform the customer or confirm: paars- leases- letters of credit - go backs - GSA- TC interaction- direct debit review- budget billing review- e-bill options- web option- pay line			
	At a rate of $37.56 per Hour Loaded Cost	7.08 minutes	37 56	$4.43
2	INTERNAL CONTACTS & PROCESSING			
	A customers request for same day service or any special request from the customer generates a call to the Work Coordinator before the order is scheduled. Any same day service order is assigned to the technician by the Work Coordinator. Technician contacts the work coordinator as need to assist with completing the requested call before dispatching or if he needs the order researched.			
	At a rate of $37.36 per Hour Loaded Cost	0.72 minutes	37 36	$0.45
3	CUSTOMER CONTACT: Operations			
	At a rate of $43.34 per Hour Loaded Cost	3.00 minutes	43 34	$2.17

FLORIDA PUBLIC SERVICE COMMISSION
EXPLANATION: PROV DE THE AMOUNT OF T ME AND THE COST FOR THE RECONNECTION OF A COMMERCIAL CUSTOMER AFTER DISCONNECTION
TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/19

COMPANY: PEOPLES GAS SYSTEM
FOR CAUSE
WITNESS: M. WHITAKER

DOCKET NO.: 20200051-GU

	A	One way travel time		22.00		
	B	Check customer information. contact customer at site, identify meter by meter number. Determine if job can be completed or reschedule, cancel or confirm that we could not get in. Locate& turn off all appliances or pilots. For existing meter sets, check the condition of the meter, regulator, riser and fittings. For existing meter sets, check that meter and regulator are operating properly. Record Meter Reading. Check for leakage. If leak found - if possible isolate the leak and disconnect appliance and leave gas on. If not possible leave gas off. Verify test dial movement, verify odor and billing pressure, place equipment into operation or red tag if unsafe, provide information to customer leave at your service booklet, enter remarks and complete order.		40.00		
	C	Perform meter set maintenance as needed		1.44		
	D	Replace meter as needed		1.08		
	E	Replace regulator as needed	Less than 1%			
	F	Replace index as needed	Less than 1%			
	G	As needed follow minor repair procedures	Less than 1%			
	H	If leak cannot be isolated, install outlet valve with test-T and Union, disconnect houseline and cap. Leave gas on.	Insuficient statistical data to support calculation at this time			
		At a rate of $43.34 per Hour Loaded Cost		64.52 minutes	43 34	$46.60
5		MATERIALS AND SUPPL ES:				
		Meter Valve Grease				$0.12
		Grey Paint				$0.67
		Leak Detection Soap				$0.65
		Yellow Meter Sticker				$0.02
		Swivels				$0 58
		Nuts				$0.14
		Rubber Washers				$0.01
		Test-T, flare, flare cap				$3.03
6		OVERHEADS:				
	A	Insurance and employees benefits are included in hourly rates for each function.				
	B	Transportation clearing rate at average $4 9/hour, applied to total time charged to job.				$5 27
7		ADMINISTRATION/SUPERVISION				
		Allocation of administrative and supervisory payroll applied to total time charged to job.				$3.43
8		OUTSIDE CONTRACTOR COST:				$2.61
9		OTHER: (EXPLAIN)				
		Cost of disconnection for cause (see page 5 of 10)				$29 52
10		TOTAL COST OF RECONNECT NG SERVICE AFTER DISCONNECTION FOR CAUSE:				$99.70
11		INCREMENTAL COST FOR LIGHT NG ADDITIONAL UNITS AT SAME PREMISE				$31.50

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE COST OF TEMPORARILY DISCONNECTING SERVICE AT CUSTOMER'S REQUEST OR FOR CAUSE

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: M. WHITAKER

LINE NO.	DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST
1	CUSTOMER CONTACT: Customer Request Communications - Initial Contact with call center Update and set up files address browse account set up- customer file, premise file, remarks file, sorts file requirements- review acct requirements and service information requirements scheduling - work coordinators- sorts collections of payment- payment processing - upda ing file - k remarks - pay options recap- process , address- expectation to ensure its success.			
	At a rate of $30.95 per Hour Loaded Cost	6.45 minutes	30.95	$0.33
2	COLLECTIONS ACTIVITY IN SUPPORT OF TERMINATION FOR CAUSE			
	Dispatcher - Monitor PCAD Dunning screens and dispatch cut order to a technician.	1.00		
	At a rate of $37.36 per Hour Loaded Cost	1.00 minutes	37.36	$0.62
3	INTERNAL CONTACTS & PROCESSING			
	A customers request for same day service or any special request from the customer generates a call to the Work Coordinator before the order is scheduled. Any same day service order is assigned to the technician by the Work Coordinator. Technician contacts the work coordinator as need to assist with completing the requested call before dispatching or if he needs the order researched.			
	At a rate of $34.63 per Hour Loaded Cost	0.36 minutes	34.63	$0.00

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE COST OF TEMPORARILY DISCONNECTING SERVICE AT CUSTOMER'S REQUEST OR FOR CAUSE

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: M. WHITAKER

DOCKET NO.: 20200051-GU

LINE NO.		DESCRIPTION	TIME INVOLVED		RATE PER HOUR	COST
4		CONNECTION AT SITE:				
	A	One way travel time	17.00			
	B	Check customer information. Identify meter by meter number. Determine if job can be completed or reschedule, cancel or confirm that we could not get in. Take meter reading, shut off service valve and lock the meter. Install blind plate/block if needed. Enter remarks and complete order	8.00			
	C	As needed collect fees and amounts due, leave receipt.	0.00			
		At a rate of $37.44 per Hour Loaded Cost	25.00	minutes	37.44	$15.60
5		MATERIALS AND SUPPLIES:				
		Tags/Locks				$1.42
6		OVERHEADS:				
	A	Insurance and employees benefits are included in hourly rates for each function.				
	B	Transportation clearing rate at average $4.9/hour, applied to total time charged to job.				$2.04
7		ADMINISTRATION/SUPERVISION				
		Alloca ion of administrative and supervisory payroll applied to total time charged to job.				$2.47
8		OUTSIDE CONTRACTOR COST:				$7.04
9		OTHER: (EXPLAIN)				
10		TOTAL COST OF DISCONNECTING SERVICE:				$29.52

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE ADMINISTRATIVE COSTS FOR NAME CHANGES WHEN METER HAS BEEN LEFT ON (METER READ ONLY)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19

COMPANY: PEOPLES GAS SYSTEM

WITNESS: M. WHITAKER

DOCKET NO.: 20200051-GU

LINE NO.		DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST
1	CUSTOMER CONTACT: At Regional Call Center				
		Communications - Initial Contact with call center Update and set up files address browse account set up- customer file, premise file, remarks file, sorts file requirements- review acct requirements and service information requirements scheduling - work coordinators- sorts collections of payment- payment processing - updating file - k remarks - pay options recap- process , address- expectation to ensure its success. Communication - Other Topics Inform the customer or confirm: paars- leases- letters of credit - go backs - GSA- TC interaction- direct debit review- budget billing review- e-bill options- web option- pay line			
		At a rate of $30.95 per Hour Loaded Cost	8.20 minutes	$30.95	$4.23
2	WORK PERFORMED AT SITE:				
	A	One way travel time	18.00		
	B	Check customer information. Identify meter by meter number. Determine if job can be completed or reschedule, cancel or confirm that we could not get in. Take meter reading, Enter remarks and complete order.	5.00		
	C	Collect fees and deposit as needed and leave receipt.	0.00		
		At a rate of $37.44 per Hour Loaded Cost	23.00 minutes	$37.44	$14.35
3	MATERIALS AND SUPPLIES:				
4	OVERHEADS:				
	A	Insurance and employees benefits are included in hourly rates for each function.			
	B	Transportation clearing rate at average $4.9/hour, applied to total time charged to job.			$1.88
5	ADMINISTRATION/SUPERVISION				
		Allocation of administrative and supervisory payroll applied to total time charged to job.			$2.79
6	OTHER:	(EXPLAIN)			
7	TOTAL COST TO PROVIDE THE ADMINISTRATIVE OF A NAME CHANGES WHEN METER HAS BEEN LEFT ON (METER READ ONLY)				$23.25

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROV DE THE COST OF PROVIDING FINAL NOTICE OF TERMINATION OR BILL COLLECTION AT CUSTOMER PREMISES

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: M. WHITAKER

LINE NO.	DESCRIPTION	BILL COLLECTION AT CUSTOMER PREMISES T ME INVOLVED	HOUR	COST	F NAL TERMINATION NOTICE TIME INVOLVED	HOUR	COST
1	COLLECTIONS ACTIVITY N SUPPORT OF TERMINATION FOR CAUSE						
	Dispatcher - Monitor PCAD Dunning screens and dispatch cut order to a technician.				1.00		
	At a rate of $37.36 per Hour Loaded Cost	0.00 minutes	37.36	$0.00	1.00 minutes	37 36	$0.62
2	WORK PERFORMED AT SITE:						
	A One way travel time	0.00			12.00		
	B Knock on door, inform customer of disconnection and provide 2 day notice, if no one at customer premise, hang Final Termination Notice door hanger on customer door.	0.00			6.00		
	At a rate of $37.44 per Hour Loaded Cost	0.00 minutes	37.44	$0.00	18.00 minutes	37.44	$11.23
3	MATERIAL AND SUPPLIES:						
	Final Termination Notice door hanger			$0.00			$0.03
4	OVERHEADS:						
	A Insurance and employees benefits are included in hourly rates for each function.						
	B Transportation clearing rate at average $4.9/hour, applied to total time charged to job.			$0.00			$1.47
5	ADMINISTRATION/SUPERVISION						
	Allocation of administrative and supervisory payroll applied to total time charged to job.			$0.00			$6.34
6	OUTSIDE CONTRACTOR COST:						$7.04
7	TOTAL COST OF FINAL TERMINATION NOTICE OR COLLECTING BILL			$0.00			$26.73

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROV DE THE AMOUNT OF T ME AND THE COST FOR A FAILED TRIP AND RESCHEDULING OF FAILED TRIP

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: M. WHITAKER

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

LINE NO.		DESCR PTION	T ME INVOLVED	RATE PER HOUR	COST
1		CUSTOMER CONTACT Communications - Initial Contact with call center Move-In process and set up CRM data address browse account set up- customer data, pos id, premise data, record intercation records, requirements- review acct requirements and service information requirements scheduling - launch scheduler, pick appointment, read turn on script, record call ahead info/work order notes collections of payment- payment processing - deposit and pay options recap and confir process , address email contact info Communication - Other Topics Inform the customer direct debit review- budget billing review- e-bill options- web option- pay line			
		At a rate of $30.95 per Hour Loaded Cost	8.20 minutes	30 95	$4.23
2		INTERNAL CONTACTS & PROCESSING A customers request for same day service or any special request from the customer generates a call to the Dispatcher before the order is scheduled. Any same day service order is assigned to the technician by the Dispatcher. Technician contacts the Dispatcher as needed			
	A	to assist with completing the requested call before dispatching or if he needs the order researched.			
		At a rate of $37.36 per Hour Loaded Cost	0.30 minutes	37 36	0.19
3		CUSTOMER CONTACT: Operations Technician reviews service order and special instructions. As requested , the technician contacts the customer before dispatching.			
		At a rate of $34.63 per Hour Loaded Cost	3.00 minutes	34.63	$1.73
4		CONNECTION AT SITE:			
	A	One way travel time	17.00		
	B	Wait for customer to arrive, check customer information. Attempt to contact customer at site, identify meter by meter number. Leave a	15.00		
		At a rate of $37.72 per Hour Loaded Cost	32.00 minutes	37.72	$9.43
5		MATERIALS AND SUPPL ES: "Sorry I Missed" Your Door Hanger			$0.03
6		OVERHEADS:			
	A	Insurance and employees benefits are included in hourly rates for each function.			
	B	Transportation clearing rate at average $4 9/hour, applied to total time charged to job.			$2.61
7		ADMINISTRATION/SUPERVISION Allocation of administrative and supervisory payroll applied to total time charged to job.			$3.16
8		TOTAL COST OF FAILED TR P AND RESCHEDULING			$21.38

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR TO BE DROPPED BY POOL MANAGER FOR NON-PAYMENT AND RETURNED TO SYSTEM SUPPLY SALES GAS SERVICE

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: M. WHITAKER

LINE NO.	DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST
1	POOL MANAGER CONTACT:			
	NCTS Administrator - Pool Manager provides notice of customer termina ion to NCTS Administrator. Notice includes notarized affidavit and proof of customer delinquency and Pool Manager's collection efforts. NCTS Administrator reviews affidavit and documentation, verifies customers Pool Manager and researches customer's account, meter status and billing records on SAP at an average rate of $36.45 per hour plus fringe.	15 minutes	$ 49.95	$ 12.49
		15		
2	RETURN CUSTOMER TO SYSTEM SUPPLY (PGA) SERVICE:			
	Commercial Billing Analyst verifies customer account data, updates SAP system to reflect customer is PGA customer and effective date at an average rate of $28.69 per hour.	10 minutes	$ 41.70	$ 5.49
	NCTS Administrator synchronizes Gas Management System with SAP System by changing Pool Manager to PGA and including the effective date for the transition at an average rate of $34.36 per hour.	10 minutes	$ 49.95	$ 8.24
	NCTS Administrator receives call from customer to discuss customer alternatives at an average rate of $49.95 per hour.	8 minutes	$ 49.95	$ 3.30
		28		
3	OVERHEADS:			
	Insurance and employees benefits are included in hourly rates for each function.			$0 00
4	SUPERVISION/ADMINISTRATION:			
	Allocation of administrative and supervisory payroll applied to total time charged to job.			$ 22.08
5	TOTAL COST OF TERMINATING TRANSPORTATION SERVICE			$ 51.59

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE COST FOR THE ITS ADMINISTRATION CHARGE

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: M. WHITAKER

LINE NO.	DESCRIPTION	MONTHLY FIXED COMPONENT		
1	Costs:	Employee Expenses:	$	298,191.04
		Telemetry & O&M expense	$	441,210.98
		Software maintenance agreement	$	8,887.51
			$	748,289.53
		w/ reg fee and bad debt	$	755,406.51
2	Allocation:			
		Number of ITS meters	$	292.00
		Annual cost per meter	$	2,587.01
		Billing factor	$	215.58

SCHEDULE E-4 | COST OF SERVICE | PAGE 1 OF 2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROV DE THE CALCULATION OF SYSTEM PEAK MONTH SALES BY RATE CLASS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: D. YARDLEY

SYSTEM MONTHLY SALES

(THERMS)

		YEARS ENDED - 2016 - 2021				
Line No.	MONTH	2016 *	2017 *	2018 *	2019 *	PROJECTED 2021 *
1	JANUARY	163,511,773	143,270,993	169,301,160	165,934,514	179,454,159
2	FEBRUARY	147,835,072	135,581,872	145,481,785	148,274,930	160,453,268
3	MARCH	136,737,902	150,482,841	144,351,523	157,920,529	175,688,483
4	APR L	122,656,933	136,940,475	137,927,411	158,836,282	164,981,521
5	MAY	140,899,871	143,640,986	135,488,967	169,575,409	171,512,831
6	JUNE	135,824,683	130,348,618	137,589,641	145,133,082	177,791,835
7	JULY	146,164,680	139,630,127	140,886,018	154,736,134	182,862,831
8	AUGUST	135,743,702	138,240,505	145,622,571	153,210,264	175,940,874
9	SEPTEMBER	121,829,997	127,039,368	151,749,094	151,286,882	174,140,104
10	OCTOBER	119,267,893	120,479,663	146,606,513	173,130,720	181,365,347
11	NOVEMBER	136,326,043	125,644,505	146,633,189	146,377,430	162,406,913
12	DECEMBER	139,593,029	154,586,048	147,356,472	160,634,410	189,527,524
13	TOTAL	1 646 391 578	1 645 886 002	1 748 994 344	1 885 050 586	2 096 125 688

* Excludes Off System Sales

SUPPORT NG SCHEDULES: WORKPAPERS / H-1

RECAP SCHEDULES: H-2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROV DE THE CALCULATION OF SYSTEM PEAK MONTH SALES BY RATE CLASS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: D. YARDLEY

CONTRIBUTION TO THE SYSTEM PEAK MONTH SALES BY RATE CLASS

Line No.	RATE CLASS	2016 *	2017 *	2018 *	2019 *	PROJECTED 2021 *
1	RESIDENTIAL	9,558,146.6	7,481,793.2	14,805,027.4	3,777,904.8	9,425,036.9
2	Residential Stand by Generator	5,403.0	5,433.0	7,226.0	3,068.8	-
3	Residentiall Gas Heat Pump					2,500.0
4	Commercial Standby Generator	22,934.3	12,460.9	15,548.6	21,077.5	154,409 9
5	Small General Service	1,014,610.9	933,593.9	1,651,471.1	657,701.1	935,980.4
6	Gen. Service - 1	8,854,362.4	8,459,878.2	10,336,190.9	5,998,470.7	9,293,342.0
7	Gen. Service - 2	14,404,144.5	13,263,753.8	16,441,927.3	9,816,425.0	14,843,106.1
8	Gen. Service - 3	8,588,950.7	7,487,574.0	9,113,188.9	5,953,348.9	8,774,979.8
9	Gen. Service - 4	6,390,228.0	6,462,177.2	5,849,988.7	5,454,634.2	6,169,048.0
10	Gen. Service - 5	10,654,737.9	11,337,052.0	12,397,014.7	11,381,041.3	13,403,038.0
11	Commercial Street Lighting	51,571.1	46,988.0	62,998.6	40,537.2	41,997 8
12	Natural Gas Vehicle Sales	14,010.5	4,052.4	3,768.0	4,551.3	3,961.1
13	Commercial Gas Heat Pump	-	-	-	-	2,500.0
14	Small Interruptible Service	4,849,765.4	7,133,064.8	6,404,787.6	3,223,839.8	3,834,414.8
15	Interruptible Large Volume 1	19,272,976.9	8,270,675.2	8,851,636.9	10,476,185.2	11,253,248.4
16	Interruptible Large Volume 2	79,445,410.0	4,096,664.9	4,234,979.7	-	5,305,356.3
17	Contract Transportation Service (flex)	-	79,212,001.1	78,614,494.0	116,045,602.9	105,894,043.3
18	Wholesale	384,520.3	378,884.9	510,911.9	276,331.4	190,561.6
19	TOTAL	163,511,772.5	154,586,047.5	169,301,160.3	173,130,720.1	189,527,524.4

* Excludes Off System Sales

(TOTAL EQUALS THE PEAK MONTH SALES FROM ABOVE)

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE RES DENTIAL RATE CLASS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

PRESENT RATE SCHEDULE: RESIDENTIAL SALES SERVICE (RS 1)
PROPOSED RATE SCHEDULE: RESIDENTIAL SALES SERVICE (RS 1)

RS 1

	PRESENT RATES			PROPOSED RATES	
CUSTOMER CHARGE	11.40		CUSTOMER CHARGE	$16 20	
DISTRIB. CHARGE	$0.25465	PER THERM	DISTR B. CHARGE	$0.34456	PER THERM
C BS RIDER	0.12635	PER THERM	CIBS R DER	0.02199	PER THERM

EST. GAS COST	$0 90287	PER THERM
THERM USAGE INCREMENT	2	THERMS
AVERAGE USAGE PER CUSTOMER	6 2	THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY B LL W/O FUEL	PROPOSED MONTHLY B LL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	$11.40	$11.40	$16.20	$16.20	42.11%	42.11%
2	$12.16	$13 97	$16.93	$18.74	39.23%	34.16%
4	$12 92	$16 54	$17.67	$21.28	36.69%	28.68%
6	$13.69	$19.10	$18.40	$23.82	34.44%	24.67%
8	$14.45	$21.67	$19.13	$26.36	32.42%	21.62%
10	$15 21	$24 24	$19.87	$28.89	30.61%	19.21%
12	$15 97	$26 81	$20.60	$31.43	28.97%	17.26%
14	$16.73	$29 37	$21.33	$33.97	27.48%	15.65%
16	$17 50	$31 94	$22.06	$36.51	26.11%	14.30%
18	$18 26	$34 51	$22.80	$39.05	24.87%	13.16%
20	$19.02	$37.08	$23.53	$41.59	23.72%	12.17%

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE RES DENTIAL RATE CLASS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

PRESENT RATE SCHEDULE: RESIDENTIAL SALES SERVICE (RS 2)
PROPOSED RATE SCHEDULE: RESIDENTIAL SALES SERVICE (RS 2)

RS 2

	PRESENT RATES			PROPOSED RATES	
CUSTOMER CHARGE	14.25		CUSTOMER CHARGE	$19 20	
DISTRIB. CHARGE	$0.25465	PER THERM	DISTR B. CHARGE	$0.34456	PER THERM
C BS RIDER	0.12635	PER THERM	CIBS R DER	0.02199	PER THERM

EST. GAS COST	$0 90287	PER THERM
THERM USAGE INCREMENT	3	THERMS
AVERAGE USAGE PER CUSTOMER	14 3	THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY B LL W/O FUEL	PROPOSED MONTHLY B LL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	$14 25	$14 25	$19.20	$19.20	34.74%	34.74%
3	$15 39	$18.10	$20.30	$23.01	31.88%	27.11%
6	$16 54	$21 95	$21.40	$26.82	29.41%	22.15%
9	$17.68	$25 80	$22.50	$30.62	27.26%	18.68%
12	$18 82	$29.66	$23.60	$34.43	25.38%	16.11%
15	$19 97	$33 51	$24.70	$38.24	23.71%	14.13%
18	$21.11	$37 36	$25.80	$42.05	22.22%	12.55%
21	$22 25	$41 21	$26.90	$45.86	20.88%	11.28%
24	$23 39	$45.06	$28.00	$49.67	19.68%	10.22%
27	$24 54	$48 91	$29.10	$53.47	18.58%	9.32%
30	$25.68	$52.77	$30.20	$57.28	17.59%	8.56%

SUPPORTING SCHEDULES: E-2 p.1, H-1 p.6

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE RES DENTIAL RATE CLASS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

PRESENT RATE SCHEDULE: RESIDENTIAL SALES SERVICE (RS 3)
PROPOSED RATE SCHEDULE: RESIDENTIAL SALES SERVICE (RS 3)

RS 3

	PRESENT RATES			PROPOSED RATES	
CUSTOMER CHARGE	19.01		CUSTOMER CHARGE	$26 20	
DISTRIB. CHARGE	$0.25465	PER THERM	DISTR B. CHARGE	$0.34456	PER THERM
C BS RIDER	0.12635	PER THERM	CIBS R DER	0.02199	PER THERM

EST. GAS COST	$0 90287	PER THERM
THERM USAGE INCREMENT	5	THERMS
AVERAGE USAGE PER CUSTOMER	35.4	THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY B LL W/O FUEL	PROPOSED MONTHLY B LL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	$19.01	$19.01	$26.20	$26.20	37.82%	37.82%
5	$20 92	$25.43	$28.03	$32.55	34.03%	27.99%
10	$22 82	$31 85	$29.87	$38.89	30.87%	22.12%
15	$24.73	$38 27	$31.70	$45.24	28.20%	18.22%
20	$26.63	$44.69	$33.53	$51.59	25.91%	15.44%
25	$28 54	$51.11	$35.36	$57.94	23.93%	13.36%
30	$30.44	$57 53	$37.20	$64.28	22.20%	11.75%
35	$32 35	$63 95	$39.03	$70.63	20.67%	10.45%
40	$34 25	$70 36	$40.86	$76.98	19.31%	9.40%
45	$36.16	$76.78	$42.69	$83.32	18.09%	8.52%
50	$38.06	$83 20	$44.53	$89.67	16.99%	7.77%

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE RES DENTIAL RATE CLASS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

PRESENT RATE SCHEDULE: RES DENTIAL HEAT PUMP (RHP)
PROPOSED RATE SCHEDULE: RESIDENTIAL HEAT PUMP (RHP)

RGHP

	PRESENT RATES			PROPOSED RATES	
CUSTOMER CHARGE	19.01		CUSTOMER CHARGE	$26 20	
DISTRIB. CHARGE	$0.09598	PER THERM	DISTR B. CHARGE	$0.09598	PER THERM
C BS RIDER	0.12635	PER THERM	CIBS R DER	0.02199	PER THERM

EST. GAS COST	$0 90287	PER THERM
THERM USAGE INCREMENT	25	THERMS
AVERAGE USAGE PER CUSTOMER	500	THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY B LL W/O FUEL	PROPOSED MONTHLY B LL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	$19.01	$19.01	$26.20	$26.20	37.82%	37.82%
25	$24 57	$47.14	$29.15	$51.72	18.65%	9.72%
50	$30.13	$75 27	$32.10	$77.24	6.55%	2.62%
75	$35.68	$103.40	$35.05	$102.76	-1.78%	-0.62%
100	$41 24	$131 53	$38.00	$128.28	-7.87%	-2.47%
125	$46 80	$159.66	$40.95	$153.81	-12.51%	-3.67%
150	$52 36	$187.79	$43.90	$179.33	-16.16%	-4.51%
175	$57 92	$215 92	$46.85	$204.85	-19.12%	-5.13%
200	$63.48	$244.05	$49.79	$230.37	-21.55%	-5.61%
225	$69.03	$272.18	$52.74	$255.89	-23.60%	-5.99%
250	$74 59	$300 31	$55.69	$281.41	-25.34%	-6.29%

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE RES DENTIAL RATE CLASS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

PRESENT RATE SCHEDULE: RESIDENTIAL STANDBY GENERATOR (RSG)
PROPOSED RATE SCHEDULE: RESIDENTIAL STANDBY GENERATOR (RSG)

RSG

	PRESENT RATES			PROPOSED RATES	
CUSTOMER CHARGE	19.01		CUSTOMER CHARGE	$27.74	
DISTRIB. CHARGE	$0.00000	PER THERM UP TO 20 THERMS	DISTR B. CHARGE	$0.00000	PER THERM UP TO 20 THERMS
DISTRIB. CHARGE	$0.25465	PER THERM > 20 THERMS	DISTR B. CHARGE	$0.34456	PER THERM > 20 THERMS
C BS RIDER	0.12635	PER THERM	CIBS R DER	0.02199	PER THERM

EST. GAS COST	$0 90287	PER THERM
THERM USAGE INCREMENT	5	THERMS
AVERAGE USAGE PER CUSTOMER	10.0	THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY B LL W/O FUEL	PROPOSED MONTHLY B LL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	$19.01	$19.01	$27.74	$27.74	45.92%	45.92%
5	$19.01	$19.01	$27.74	$27.74	45.92%	45.92%
10	$19.01	$19.01	$27.74	$27.74	45.92%	45.92%
15	$19.01	$19.01	$27.74	$27.74	45.92%	45.92%
20	$19.01	$19.01	$27.74	$27.74	45.92%	45.92%
25	$20 92	$25.43	$29.57	$34.09	41.40%	34.05%
30	$22 82	$31 85	$31.41	$40.43	37.62%	26.96%
35	$24.73	$38 27	$33.24	$46.78	34.43%	22.25%
40	$26.63	$44.69	$35.07	$53.13	31.70%	18.89%
45	$28 54	$51.11	$36.90	$59.48	29.33%	16.38%
50	$30.44	$57 53	$38.74	$65.82	27.26%	14.42%

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

PRESENT RATE SCHEDULE: COMMERCIAL STREET LIGHTING (CSLS)
PROPOSED RATE SCHEDULE: COMMERCIAL STREET LIGHTING (CSLS)

CSLS

	PRESENT RATES			PROPOSED RATES	
CUSTOMER CHARGE	$0.00		CUSTOMER CHARGE	$0.00	
DISTRIB. CHARGE	$0.17922	PER THERM	DISTR B. CHARGE	$0.30167	PER THERM
C BS RIDER	0.07504	PER THERM	CIBS R DER	0.01306	PER THERM

EST. GAS COST	$0 90287	PER THERM
THERM USAGE INCREMENT	200	THERMS
AVERAGE USAGE PER CUSTOMER	1,200	THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY B LL W/O FUEL	PROPOSED MONTHLY B LL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	$0.00	$0.00	$0.00	$0.00	0.00%	0.00%
200	$50 85	$231.43	$62.95	$243.52	23.78%	5.23%
400	$101.70	$462 85	$125.89	$487.04	23.78%	5.23%
600	$152 56	$694 28	$188.84	$730.56	23.78%	5.23%
800	$203.41	$925.70	$251.79	$974.08	23.78%	5.23%
1,000	$254 26	$1,157.13	$314.73	$1,217.60	23.78%	5.23%
1,200	$305.11	$1,388 56	$377.68	$1,461.12	23.78%	5.23%
1,400	$355 96	$1,619 98	$440.63	$1,704.64	23.78%	5.23%
1,600	$406 82	$1,851.41	$503.57	$1,948.16	23.78%	5.23%
1,800	$457.67	$2,082 83	$566.52	$2,191.68	23.78%	5.23%
2,000	$508 52	$2,314 26	$629.47	$2,435.21	23.78%	5.23%

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

PRESENT RATE SCHEDULE: COMMERCIAL STANDBY GENERATOR (CSG)
PROPOSED RATE SCHEDULE: COMMERCIAL STANDBY GENERATOR (CSG)

CSG

PRESENT RATES			PROPOSED RATES		
CUSTOMER CHARGE	33.26		CUSTOMER CHARGE	$48.00	
DISTRIB. CHARGE	$0.00000	PER THERM UP TO 40 THERMS	DISTR B. CHARGE	$0.00000	PER THERM UP TO 40 THERMS
DISTRIB. CHARGE	$0.32206	PER THERM > 40 THERMS	DISTR B. CHARGE	$0.52937	PER THERM > 40 THERMS
C BS RIDER	0.0452	PER THERM	CIBS R DER	0.00787	PER THERM

EST. GAS COST	$0 90287	PER THERM
THERM USAGE INCREMENT	20	THERMS
AVERAGE USAGE PER CUSTOMER	103.6	THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY B LL W/O FUEL	PROPOSED MONTHLY B LL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	$33 26	$33 26	$48.00	$48.00	44.32%	44.32%
20	$33 26	$33 26	$48.00	$48.00	44.32%	44.32%
40	$33 26	$33 26	$48.00	$48.00	44.32%	44.32%
60	$40.61	$58.66	$58.74	$76.80	44.67%	30.92%
80	$47 95	$84.07	$69.49	$105.60	44.92%	25.62%
100	$55 30	$109.47	$80.23	$134.41	45.10%	22.78%
120	$62.64	$134 87	$90.98	$163.21	45.24%	21.01%
140	$69 99	$160 27	$101.72	$192.01	45.35%	19.80%
160	$77 33	$185.68	$112.47	$220.81	45.44%	18.92%
180	$84.68	$211.08	$123.21	$249.62	45.51%	18.26%
200	$92.02	$236.48	$133.96	$278.42	45.57%	17.73%

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

PRESENT RATE SCHEDULE: COMMERCIAL HEAT PUMP (CGHP)
PROPOSED RATE SCHEDULE: COMMERCIAL HEAT PUMP (CGHP)

CGHP

	PRESENT RATES			PROPOSED RATES	
CUSTOMER CHARGE	33.26		CUSTOMER CHARGE	$48.00	
DISTRIB. CHARGE	$0.19605	PER THERM	DISTR B. CHARGE	$0.19605	PER THERM
C BS RIDER	0.0452	PER THERM	CIBS R DER	0.00787	PER THERM

EST. GAS COST	$0 90287	PER THERM
THERM USAGE INCREMENT	100	THERMS
AVERAGE USAGE PER CUSTOMER	500	THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY B LL W/O FUEL	PROPOSED MONTHLY B LL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	$33 26	$33 26	$48.00	$48.00	44.32%	44.32%
100	$57 39	$147.67	$68.39	$158.68	19.18%	7.45%
200	$81 51	$262.08	$88.78	$269.36	8.92%	2.78%
300	$105.64	$376 50	$109.18	$380.04	3.35%	0.94%
400	$129.76	$490 91	$129.57	$490.72	-0.15%	-0.04%
500	$153 89	$605 32	$149.96	$601.39	-2.55%	-0.65%
600	$178.01	$719.73	$170.35	$712.07	-4.30%	-1.06%
700	$202.14	$834.14	$190.74	$822.75	-5.64%	-1.37%
800	$226 26	$948 56	$211.13	$933.43	-6.68%	-1.59%
900	$250 39	$1,062 97	$231.53	$1,044.11	-7.53%	-1.77%
1,000	$274 51	$1,177 38	$251.92	$1,154.79	-8.23%	-1.92%

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

PRESENT RATE SCHEDULE: SMALL GENERAL SERVICE (SGS)
PROPOSED RATE SCHEDULE: SMALL GENERAL SERVICE (SGS)

SGS

	PRESENT RATES			PROPOSED RATES	
CUSTOMER CHARGE	23.76		CUSTOMER CHARGE	$32 50	
DISTRIB. CHARGE	$0.32206	PER THERM	DISTR B. CHARGE	$0.43539	PER THERM
C BS RIDER	0.08742	PER THERM	CIBS R DER	0.01522	PER THERM

EST. GAS COST	$0 90287	PER THERM
THERM USAGE INCREMENT	15	THERMS
AVERAGE USAGE PER CUSTOMER	70	THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY B LL W/O FUEL	PROPOSED MONTHLY B LL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	$23.76	$23.76	$32.50	$32.50	36.78%	36.78%
15	$29 90	$43.45	$39.26	$52.80	31.29%	21.54%
30	$36.04	$63.13	$46.02	$73.10	27.67%	15.80%
45	$42.19	$82 82	$52.78	$93.41	25.10%	12.79%
60	$48 33	$102 50	$59.54	$113.71	23.19%	10.93%
75	$54.47	$122.19	$66.30	$134.01	21.71%	9.68%
90	$60.61	$141 87	$73.05	$154.31	20.53%	8.77%
105	$66.76	$161 56	$79.81	$174.62	19.56%	8.08%
120	$72 90	$181 24	$86.57	$194.92	18.76%	7.55%
135	$79.04	$200 93	$93.33	$215.22	18.08%	7.11%
150	$85.18	$220.61	$100.09	$235.52	17.50%	6.76%

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

PRESENT RATE SCHEDULE: GENERAL SERVICE (GS 1)
PROPOSED RATE SCHEDULE: GENERAL SERVICE (GS 1)

GS 1

PRESENT RATES			PROPOSED RATES		
CUSTOMER CHARGE	33.26		CUSTOMER CHARGE	$48.00	
DISTRIB. CHARGE	$0.25468	PER THERM	DISTR B. CHARGE	$0.34214	PER THERM
C BS RIDER	0.0452	PER THERM	CIBS R DER	0.00787	PER THERM

EST. GAS COST	$0 90287	PER THERM
THERM USAGE INCREMENT	100	THERMS
AVERAGE USAGE PER CUSTOMER	410	THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY B LL W/O FUEL	PROPOSED MONTHLY B LL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	$33 26	$33 26	$48.00	$48.00	44.32%	44.32%
100	$63 25	$153 54	$83.00	$173.29	31.23%	12.87%
200	$93 24	$273 81	$118.00	$298.58	26.56%	9.04%
300	$123 22	$394.09	$153.00	$423.86	24.17%	7.56%
400	$153 21	$514 36	$188.00	$549.15	22.71%	6.76%
500	$183 20	$634.64	$223.00	$674.44	21.73%	6.27%
600	$213.19	$754 91	$258.00	$799.73	21.02%	5.94%
700	$243.18	$875.19	$293.01	$925.01	20.49%	5.69%
800	$273.16	$995.46	$328.01	$1,050.30	20.08%	5.51%
900	$303.15	$1,115.74	$363.01	$1,175.59	19.74%	5.36%
1,000	$333.14	$1,236.01	$398.01	$1,300.88	19.47%	5.25%

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

PRESENT RATE SCHEDULE: GENERAL SERVICE GS 2
PROPOSED RATE SCHEDULE: GENERAL SERVICE (GS 2)

GS 2

PRESENT RATES			PROPOSED RATES		
CUSTOMER CHARGE	47.52		CUSTOMER CHARGE	$92.00	
DISTRIB. CHARGE	$0.21615	PER THERM	DISTR B. CHARGE	$0.28758	PER THERM
C BS RIDER	0.04316	PER THERM	CIBS R DER	0.00751	PER THERM

EST. GAS COST	$0 90287	PER THERM
THERM USAGE INCREMENT	300	THERMS
AVERAGE USAGE PER CUSTOMER	1,510	THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY B LL W/O FUEL	PROPOSED MONTHLY B LL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	$47 52	$47 52	$92.00	$92.00	93.60%	93.60%
300	$125 31	$396.17	$180.53	$451.39	44.06%	13.94%
600	$203.11	$744 83	$269.06	$810.78	32.47%	8.85%
900	$280 90	$1,093.48	$357.58	$1,170.17	27.30%	7.01%
1,200	$358.69	$1,442.14	$446.11	$1,529.56	24.37%	6.06%
1,500	$436.49	$1,790.79	$534.64	$1,888.95	22.49%	5.48%
1,800	$514 28	$2,139.44	$623.17	$2,248.33	21.17%	5.09%
2,100	$592.07	$2,488.10	$711.70	$2,607.72	20.20%	4.81%
2,400	$669 86	$2,836.75	$800.22	$2,967.11	19.46%	4.60%
2,700	$747.66	$3,185.41	$888.75	$3,326.50	18.87%	4.43%
3,000	$825.45	$3,534.06	$977.28	$3,685.89	18.39%	4.30%

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: PROV DE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

PRESENT RATE SCHEDULE: GENERAL SERVICE (GS 3)
PROPOSED RATE SCHEDULE: GENERAL SERVICE (GS 3)

GS 3

	PRESENT RATES			PROPOSED RATES	
CUSTOMER CHARGE	142.55		CUSTOMER CHARGE	$495.00	
DISTRIB. CHARGE	$0.18692	PER THERM	DISTR B. CHARGE	$0.23340	PER THERM
C BS RIDER	0.03873	PER THERM	CIBS R DER	0.00674	PER THERM

EST. GAS COST	$0 90287	PER THERM
THERM USAGE INCREMENT	1,250	THERMS
AVERAGE USAGE PER CUSTOMER	7,840	THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY B LL W/O FUEL	PROPOSED MONTHLY B LL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	$142 55	$142 55	$495.00	$495.00	247.25%	247.25%
1,250	$424.61	$1,553 20	$795.18	$1,923.77	87.27%	23.86%
2,500	$706.68	$2,963 85	$1,095.36	$3,352.53	55.00%	13.11%
3,750	$988.74	$4,374 50	$1,395.54	$4,781.30	41.14%	9.30%
5,000	$1,270 80	$5,785.15	$1,695.71	$6,210.06	33.44%	7.34%
6,250	$1,552 86	$7,195 80	$1,995.89	$7,638.83	28.53%	6.16%
7,500	$1,834 93	$8,606.45	$2,296.07	$9,067.60	25.13%	5.36%
8,750	$2,116 99	$10,017.10	$2,596.25	$10,496.36	22.64%	4.78%
10,000	$2,399.05	$11,427.75	$2,896.43	$11,925.13	20.73%	4.35%
11,250	$2,681.11	$12,838.40	$3,196.61	$13,353.89	19.23%	4.02%
12,500	$2,963.18	$14,249.05	$3,496.78	$14,782.66	18.01%	3.74%

SUPPORTING SCHEDULES: E-2 p.1, H-1 p.6

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

PRESENT RATE SCHEDULE: GENERAL SERVICE (GS 4)
PROPOSED RATE SCHEDULE: GENERAL SERVICE (GS 4)

GS 4

PRESENT RATES			PROPOSED RATES		
CUSTOMER CHARGE	237.58		CUSTOMER CHARGE	$795.00	
DISTRIB. CHARGE	$0.14459	PER THERM	DISTR B. CHARGE	$0.19362	PER THERM
C BS RIDER	0.02594	PER THERM	CIBS R DER	0.004515	PER THERM

EST. GAS COST	$0 90287	PER THERM
THERM USAGE INCREMENT	6,000	THERMS
AVERAGE USAGE PER CUSTOMER	35,540	THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY B LL W/O FUEL	PROPOSED MONTHLY B LL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	$237 58	$237 58	$795.00	$795.00	234.62%	234.62%
6,000	$1,260.76	$6,677 98	$1,983.81	$7,401.03	57.35%	10.83%
12,000	$2,283 94	$13,118 38	$3,172.62	$14,007.06	38.91%	6.77%
18,000	$3,307.12	$19,558.78	$4,361.44	$20,613.10	31.88%	5.39%
24,000	$4,330 30	$25,999.18	$5,550.25	$27,219.13	28.17%	4.69%
30,000	$5,353.48	$32,439 58	$6,739.06	$33,825.16	25.88%	4.27%
36,000	$6,376.66	$38,879 98	$7,927.87	$40,431.19	24.33%	3.99%
42,000	$7,399 84	$45,320 38	$9,116.68	$47,037.22	23.20%	3.79%
48,000	$8,423.02	$51,760.78	$10,305.49	$53,643.25	22.35%	3.64%
54,000	$9,446 20	$58,201.18	$11,494.31	$60,249.29	21.68%	3.52%
60,000	$10,469 38	$64,641 58	$12,683.12	$66,855.32	21.14%	3.42%

SUPPORTING SCHEDULES: E-2 p.1, H-1 p.6

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

PRESENT RATE SCHEDULE: GENERAL SERVICE (GS 5)
PROPOSED RATE SCHEDULE: GENERAL SERVICE (GS 5)

GS 5

PRESENT RATES			PROPOSED RATES		
CUSTOMER CHARGE	285.09		CUSTOMER CHARGE	$1,695.00	
DISTRIB. CHARGE	$0.10758	PER THERM	DISTR B. CHARGE	$0.12817	PER THERM
C BS RIDER	0.01089	PER THERM	CIBS R DER	0.001896	PER THERM

EST. GAS COST	$0 90287	PER THERM
THERM USAGE INCREMENT	10,000	THERMS
AVERAGE USAGE PER CUSTOMER	75,940	THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY B LL W/O FUEL	PROPOSED MONTHLY B LL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	$285.09	$285.09	$1,695.00	$1,695.00	494.55%	494.55%
10,000	$1,469.79	$10,498.49	$2,995.66	$12,024.36	103.82%	14.53%
20,000	$2,654.49	$20,711 89	$4,296.32	$22,353.72	61.85%	7.93%
30,000	$3,839.19	$30,925 29	$5,596.98	$32,683.08	45.79%	5.68%
40,000	$5,023 89	$41,138.69	$6,897.64	$43,012.44	37.30%	4.55%
50,000	$6,208 59	$51,352.09	$8,198.31	$53,341.81	32.05%	3.87%
60,000	$7,393 29	$61,565.49	$9,498.97	$63,671.17	28.48%	3.42%
70,000	$8,577 99	$71,778 89	$10,799.63	$74,000.53	25.90%	3.10%
80,000	$9,762.69	$81,992 29	$12,100.29	$84,329.89	23.94%	2.85%
90,000	$10,947 39	$92,205.69	$13,400.95	$94,659.25	22.41%	2.66%
100,000	$12,132.09	$102,419.09	$14,701.61	$104,988.61	21.18%	2.51%

SUPPORTING SCHEDULES: E-2 p.1, H-1 p.6

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE INTERRUPTIBLE RATE CLASS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

PRESENT RATE SCHEDULE: SMALL NTERRUPTIBLE SERVICE (SIS)
PROPOSED RATE SCHEDULE: SMALL NTERRUPTIBLE SERVICE (SIS)

SIS

	PRESENT RATES			PROPOSED RATES	
CUSTOMER CHARGE	285.09		CUSTOMER CHARGE	$1,695.00	
DISTRIB. CHARGE	$0.06777	PER THERM	DISTR B. CHARGE	$0.09002	PER THERM
C BS RIDER	0	PER THERM	CIBS R DER	-	PER THERM

EST. GAS COST	$0.00000	PER THERM
THERM USAGE INCREMENT	25,000	THERMS
AVERAGE USAGE PER CUSTOMER	144,570	THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY B LL W/O FUEL	PROPOSED MONTHLY B LL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	$285.09	$285.09	$1,695.00	$1,695.00	494.55%	494.55%
25,000	$1,979 34	$1,979 34	$3,945.50	$3,945.50	99.33%	99.33%
50,000	$3,673 59	$3,673 59	$6,196.00	$6,196.00	68.66%	68.66%
75,000	$5,367 84	$5,367 84	$8,446.50	$8,446.50	57.35%	57.35%
100,000	$7,062.09	$7,062.09	$10,697.00	$10,697.00	51.47%	51.47%
125,000	$8,756 34	$8,756 34	$12,947.50	$12,947.50	47.86%	47.86%
150,000	$10,450 59	$10,450 59	$15,198.00	$15,198.00	45.43%	45.43%
175,000	$12,144 84	$12,144 84	$17,448.50	$17,448.50	43.67%	43.67%
200,000	$13,839.09	$13,839.09	$19,699.00	$19,699.00	42.34%	42.34%
225,000	$15,533 34	$15,533 34	$21,949.50	$21,949.50	41.31%	41.31%
250,000	$17,227 59	$17,227 59	$24,200.00	$24,200.00	40.47%	40.47%

SUPPORTING SCHEDULES: E-2 p.1, H-1 p.6

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE NTERRUPTIBLE RATE CLASS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

PRESENT RATE SCHEDULE: INTERRUPT BLE SERVICE (IS)
PROPOSED RATE SCHEDULE: INTERRUPT BLE SERVICE (IS)

IS

	PRESENT RATES			PROPOSED RATES	
CUSTOMER CHARGE	451.39		CUSTOMER CHARGE	$1,895.00	
DISTRIB. CHARGE	$0.03318	PER THERM	DISTR B. CHARGE	$0.04691	PER THERM
C BS RIDER	0	PER THERM	CIBS R DER	-	PER THERM

EST. GAS COST	$0.00000	PER THERM
THERM USAGE INCREMENT	175,000	THERMS
AVERAGE USAGE PER CUSTOMER	825,790	THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY B LL W/O FUEL	PROPOSED MONTHLY B LL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	$451 39	$451 39	$1,895.00	$1,895.00	319.81%	319.81%
175,000	$6,257 89	$6,257 89	$10,104.25	$10,104.25	61.46%	61.46%
350,000	$12,064 39	$12,064 39	$18,313.50	$18,313.50	51.80%	51.80%
525,000	$17,870 89	$17,870 89	$26,522.75	$26,522.75	48.41%	48.41%
700,000	$23,677 39	$23,677 39	$34,732.00	$34,732.00	46.69%	46.69%
875,000	$29,483 89	$29,483 89	$42,941.25	$42,941.25	45.64%	45.64%
1,050,000	$35,290 39	$35,290 39	$51,150.50	$51,150.50	44.94%	44.94%
1,225,000	$41,096 89	$41,096 89	$59,359.75	$59,359.75	44.44%	44.44%
1,400,000	$46,903 39	$46,903 39	$67,569.00	$67,569.00	44.06%	44.06%
1,575,000	$52,709 89	$52,709 89	$75,778.25	$75,778.25	43.76%	43.76%
1,750,000	$58,516 39	$58,516 39	$83,987.50	$83,987.50	43.53%	43.53%

SUPPORTING SCHEDULES: E-2 p.1, H-1 p.6

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE NTERRUPTIBLE RATE CLASS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

PRESENT RATE SCHEDULE: NTERRUPTIBLE LARGE VOLUME SERVICE (ISLV)
PROPOSED RATE SCHEDULE: INTERRUPTIBLE LARGE VOLUME SERVICE (ISLV)

ISLV

	PRESENT RATES			PROPOSED RATES	
CUSTOMER CHARGE	451.39		CUSTOMER CHARGE	$2,095.00	
DISTRIB. CHARGE	$0.00947	PER THERM	DISTR B. CHARGE	$0.01151	PER THERM
C BS RIDER	0	PER THERM	CIBS R DER	-	PER THERM

EST. GAS COST	$0.00000	PER THERM
THERM USAGE INCREMENT	750,000	THERMS
AVERAGE USAGE PER CUSTOMER	5,000,000	THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY B LL W/O FUEL	PROPOSED MONTHLY B LL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	$451 39	$451 39	$2,095.00	$2,095.00	364.12%	364.12%
750,000	$7,553 89	$7,553 89	$10,727.50	$10,727.50	42.01%	42.01%
1,500,000	$14,656 39	$14,656 39	$19,360.00	$19,360.00	32.09%	32.09%
2,250,000	$21,758 89	$21,758 89	$27,992.50	$27,992.50	28.65%	28.65%
3,000,000	$28,861 39	$28,861 39	$36,625.00	$36,625.00	26.90%	26.90%
3,750,000	$35,963 89	$35,963 89	$45,257.50	$45,257.50	25.84%	25.84%
4,500,000	$43,066 39	$43,066 39	$53,890.00	$53,890.00	25.13%	25.13%
5,250,000	$50,168 89	$50,168 89	$62,522.50	$62,522.50	24.62%	24.62%
6,000,000	$57,271 39	$57,271 39	$71,155.00	$71,155.00	24.24%	24.24%
6,750,000	$64,373 89	$64,373 89	$79,787.50	$79,787.50	23.94%	23.94%
7,500,000	$71,476 39	$71,476 39	$88,420.00	$88,420.00	23.71%	23.71%

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

PRESENT RATE SCHEDULE: WHOLESALE (WHS)
PROPOSED RATE SCHEDULE: WHOLESALE (WHS)

WHS

	PRESENT RATES			PROPOSED RATES	
CUSTOMER CHARGE	142.55		CUSTOMER CHARGE	$495.00	
DISTRIB. CHARGE	$0.14192	PER THERM	DISTR B. CHARGE	$0.18413	PER THERM
C BS RIDER	0.034	PER THERM	CIBS R DER	0.005919	PER THERM

EST. GAS COST	$0 89833	PER THERM
THERM USAGE INCREMENT	2,000	THERMS
AVERAGE USAGE PER CUSTOMER	11,120	THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY B LL W/O FUEL	PROPOSED MONTHLY B LL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	$142 55	$142 55	$495.00	$495.00	247 2%	247 2%
2,000	$494 39	$2,291.05	$875.10	$2,671.76	77.0%	16.6%
4,000	$846 23	$4,439 54	$1,255.20	$4,848.51	48 3%	9 2%
6,000	$1,198.07	$6,588.04	$1,635.30	$7,025.27	36 5%	6.6%
8,000	$1,549 91	$8,736 54	$2,015.39	$9,202.02	30.0%	5 3%
10,000	$1,901.75	$10,885.04	$2,395.49	$11,378.78	26.0%	4 5%
12,000	$2,253 59	$13,033 53	$2,775.59	$13,555.53	23 2%	4.0%
14,000	$2,605.43	$15,182.03	$3,155.69	$15,732.29	21.1%	3.6%
16,000	$2,957 27	$17,330 53	$3,535.79	$17,909.05	19.6%	3 3%
18,000	$3,309.11	$19,479.02	$3,915.89	$20,085.80	18 3%	3.1%
20,000	$3,660 95	$21,627 52	$4,295.99	$22,262.56	17 3%	2 9%

SUPPORTING SCHEDULES: E-2 p.1, H-1 p.6

RECAP SCHEDULES:

SCHEDULE E-6 | DERIVATION OF OVERALL COST OF SERVICE | PAGE 1 OF 5

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF RATE BASE. (PLANT)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
PROJECTED TEST YEAR: 12/31/21
PRIOR YEARS: 12/31/15 - 12/31/18
WITNESS: S. HILLARY

LINE NO.	ACCT. NO.		13-MO. AVG. YEAR ENDED 12/31/15	13-MO. AVG. YEAR ENDED 12/31/16	13-MO. AVG. YEAR ENDED 12/31/17	13-MO. AVG. YEAR ENDED 12/31/18	HISTORIC BASE YEAR ENDED 12/31/19 PER BOOKS	HISTORIC BASE YEAR ENDED 12/31/19 COMPANY ADJUSTED	PROJECTED TEST YEAR ENDED 12/31/21
		PLANT							
1	362-364	LOCAL STORAGE PLANT:	$0	$0	$0	$0	$0	$0	$11,432,498
2	301-303.01	INTANGIBLE PLANT	26,268,360	27,316,238	27,470,505	28,248,889	30,986,731	30,986,731	52,834,977
3	336	PURIFICATION EQUIPMENT (RNG)	$0	$0	$0	$0	$0	$0	15,701,355
		DISTRIBUTION PLANT:							
3	374	LAND AND LAND RIGHTS	14,351,765	17,287,650	20,363,981	22,811,408	21,132,103	21,132,103	19,686,895
4	375	STRUCTURES AND IMPROVEMENTS	19,069,773	18,204,401	22,571,180	23,114,376	24,247,193	24,247,193	25,961,326
5	376	MAINS	760,578,882	812,147,382	872,105,824	931,379,982	1,021,217,189	1,021,217,189	1,233,587,432
6	377	COMPRESSOR STA. EQUIP.	-	-	-	-	-	-	17,079,961
7	378	MEAS.& REG. STA. EQUIP.-GEN.	11,897,028	14,473,831	15,484,166	16,726,551	18,057,105	18,057,105	18,885,293
8	379	MEAS.& REG. STA. EQUIP.-CG	33,680,795	36,992,625	43,884,464	54,938,672	64,958,497	64,958,497	98,144,407
9	380	SERVICES	283,948,176	305,302,932	331,654,658	365,438,486	415,615,667	415,615,667	477,639,468
10	381-382	METERS	108,982,294	114,144,722	118,658,146	124,868,552	134,199,467	134,199,467	157,711,883
11	383-384	HOUSE REGULATORS	33,934,696	35,650,900	37,061,245	38,983,986	41,674,504	41,674,504	43,667,730
12	385	INDUSTRIAL MEAS.&REG. EQUIP.	9,101,801	9,162,840	9,636,321	9,726,968	10,361,528	10,361,528	12,194,965
13	386	PROPERTY ON CUSTOMER PREMISES	-	-	-	-	-	-	-
14	387	OTHER EQUIPMENT	5,599,237	6,192,088	6,921,207	8,338,437	9,160,613	9,160,613	9,624,238
15		TOTAL DISTR. PLANT	$1,281,144,448	$1,369,559,372	$1,478,341,192	1,596,327,417	$1,760,623,866	$1,760,623,866	2,114,183,598
16		GENERAL PLANT:	$37,304,545	$47,462,609	$50,723,534	$52,819,448	$57,060,493	($71,413,756)	$70,774,159
17		PROPERTY HELD FOR FUTURE USE:	2,421,897	1,939,552	1,939,552	1,939,552	1,939,552	-	-
18		PLANT ACQUISTIONS:	5,031,897	5,031,897	5,031,897	5,031,897	5,031,897	2,085,018	2,084,900
19		CWIP:	34,327,543	34,422,568	22,838,328	29,446,184	45,274,016	26,384,004	154,563,081
20		PRODUCTION PLANT:	-	-	-	-	-	-	-
21		GAS PLANT PURCHASED OR SOLD	-	-	-	-	-	-	-
22		TOTAL PLANT	$1,386,498,691	$1,485,732,236	$1,586,345,007	$1,713,813,387	$1,900,916,555	$1,748,665,863	2,421,574,568

Totals may be affected due to rounding.

SUPPORTING SCHEDULES: B-2, B-3, B-4, G-1 p.1, G-1, p.4, G-1, p.10

RECAP SCHEDULES: H-3

SCHEDULE E-6 | DERIVATION OF OVERALL COST OF SERVICE | PAGE 2 OF 5

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF RATE BASE. (ACCUMULATED DEPRECIATION)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
PROJECTED TEST YEAR: 12/31/21
PRIOR YEARS: 12/31/15 - 12/31/18
WITNESS: S. HILLARY

LINE NO.	ACCT. NO.		13-MO. AVG. YEAR ENDED 12/31/15	13-MO. AVG. YEAR ENDED 12/31/16	13-MO. AVG. YEAR ENDED 12/31/17	13-MO. AVG. YEAR ENDED 12/31/2018	HISTORIC BASE YEAR ENDED 12/31/19 PER BOOKS	HISTORIC BASE YEAR ENDED 12/31/19 COMPANY ADJUSTED	PROJECTED TEST YEAR ENDED 12/31/21
		ACCUMULATED DEPRECIATION							
1	362-364	LOCAL STORAGE PLANT:	$0	$0	$0	$0	$0	$0	($99,784)
2	301-303	INTANGIBLE PLANT:	(13,133,574)	(13,622,437)	(10,998,902)	(12,801,987)	(14,745,644)	(14,745,644)	(20,342,070)
3	336	PURIFICATION EQUIPMENT (RNG)	$0	$0	$0	$0	$0	$0	($135,076)
		DISTRIBUTION PLANT:							
4	374	LAND AND LAND RIGHTS	-	3,428	14,275	15,464	29,237	29,237	59,820
5	375	STRUCTURES AND IMPROVEMENTS	(7,689,351)	(6,390,914)	(5,147,026)	(5,708,185)	(6,285,881)	(6,285,881)	(7,069,226)
6	376	MAINS	(344,074,706)	(364,714,938)	(364,890,630)	(388,622,039)	(400,287,863)	(400,287,863)	(407,952,211)
7	377	COMPRESSOR STA. EQUIP.	-	-	-	-	-	-	(254,113)
8	378	MEAS.& REG. STA. EQUIP.-GEN.	(2,921,796)	(3,258,029)	(3,065,145)	(2,954,894)	(3,438,532)	(3,438,532)	(4,575,382)
9	379	MEAS.& REG. STA. EQUIP.	(7,074,522)	(8,151,953)	(8,341,328)	(9,897,223)	(11,659,525)	(11,659,525)	(13,682,742)
10	380	SERVICES	(180,493,388)	(193,474,824)	(213,778,317)	(210,931,293)	(216,770,923)	(216,770,923)	(228,246,097)
11	381-382	METERS	(45,584,954)	(49,689,074)	(48,807,201)	(52,772,617)	(57,603,543)	(57,603,543)	(65,781,674)
12	383-384	HOUSE REGULATORS	(15,905,255)	(16,978,367)	(17,703,952)	(19,019,991)	(20,379,075)	(20,379,075)	(22,957,716)
13	385	INDUSTRIAL MEAS.&REG. EQUIP.	(5,299,182)	(5,548,363)	(5,798,706)	(6,097,188)	(6,403,514)	(6,403,514)	(7,082,376)
14	386	PROPERTY ON CUSTOMER PREMISES	-	-	-	-	-	-	-
15	387	OTHER EQUIPMENT	(2,011,012)	(2,375,600)	(2,725,485)	(3,201,726)	(3,750,559)	(3,750,559)	(4,788,861)
16		TOTAL DISTR. PLANT	($611,054,166)	($650,578,633)	($670,243,516)	($699,189,692)	($726,550,178)	($726,550,178)	(762,330,578)
17		GENERAL PLANT:	($17,735,914)	($19,783,956)	($18,115,131)	($21,275,702)	($24,546,614)	($18,514,243)	($33,360,999)
18		RWIP:	-	-	-	-	-	-	-
19		AMORT. ACQ. ADJUSTMENT	(4,186,327)	(4,335,473)	(4,484,619)	(4,633,765)	(4,782,911)	(2,001,968)	(2,148,582)
20		AMORT. OTHER UTILITY PLANT	(645,615)	(680,432)	(680,620)	(768,354)	(862,333)	(862,333)	(955,891)
21		PRODUCTION PLANT	-	-	-	-	-	-	-
22		CUST. ADV. FOR CONSTRUCTION	(10,944,794)	(12,262,265)	(11,109,207)	(10,055,457)	(11,835,439)	(11,835,439)	(11,423,077)
23		TOTAL ACCUMULATED DEPRECIATION	($657,700,391)	($701,263,197)	($715,631,994)	($748,724,957)	($783,323,119)	($774,509,806)	(830,796,058)
24		NET PLANT (Plant less Accum. Dep.)	$728,798,299	$784,469,039	$870,713,014	$965,088,430	$1,117,593,436	$974,156,057	$1,590,778,510
25		Plus: WORKING CAPITAL	39,446,000	22,020,000	9,425,000	(7,961,077)	(15,832,753)	(27,460,279)	(12,053,001)
26		Equals: TOTAL RATE BASE	$768,244,299	$806,489,039	$880,138,014	$957,127,353	$1,101,760,683	$946,695,777	$1,578,725,509

Totals may be affected due to rounding.

SUPPORTING SCHEDULES: B-2, B-3, B-9, B-10, B-13, G-1 p.1, G-1 p.2, G-1 p.3, G-1 p.4, G-1 p.12, G-1 p.13

RECAP SCHEDULES: H-3

FLORIDA PUBLIC SERVICE COMMISSION
EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF EXPENSES. (OPERATION AND MAINTENANCE)
TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
PROJECTED TEST YEAR: 12/31/21
PRIOR YEARS: 12/31/15 - 12/31/18
WITNESS: S. HILLARY

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

LINE NO.	ACCT. NO.		12/31/15	12/31/16	12/31/17	12/31/18	HISTORIC BASE YEAR ENDED 12/31/19 PER BOOKS	HISTORIC BASE YEAR ENDED 12/31/19 COMPANY ADJUSTED	PROJECTED TEST YEAR ENDED 12/31/21
		OPERATION AND MAINTENANCE							
1	740-848	LOCAL STORAGE PLANT:	$0	$0	$0	$0	$0	$0	$25,000
		DISTRIBUTION PLANT:							
2	870	SUPERVISION & ENGINEERING	$557,584	$723,176	$933,551	$818,136	$1,149,186	$1,149,186	$1,583,231
3	871	DISTRIBUTION LOAD DISPATCHING	$431,852	$457,226	$409,096	$457,615	$450,528	$450,528	$481,137
4	872	COMPRESSOR STATION	$1,746	$891	$3,948	$98,568	$20,242	$20,242	$21,580
5	873	COMPRESSOR STA. FUEL	$5,123	$4,517	$17,247	($797)	$6,914	$6,914	$7,707
6	874	MAINS & SERVICES	$7,050,396	$8,068,944	$7,760,746	$7,766,366	$9,613,184	$9,613,184	$11,223,718
7	875	MEAS.& REG. - GENERAL	$72,688	$32,207	$31,643	$16,629	$40,536	$40,536	$44,565
8	876	MEAS.& REG. - INDUSTRIAL	$37,303	$50,796	$48,309	$11,184	$2,164	$2,164	$2,263
9	877	MEAS.& REG - CITY GATE	$64,884	$74,147	$63,961	$73,839	$85,396	$85,396	$91,985
10	878	METER & HOUS REG. EXPENSE	$4,270,073	$4,639,507	$5,269,844	$4,943,256	$5,056,460	$5,056,460	$5,457,691
11	879	CUSTOMER INSTALLATIONS	$1,946,069	$1,991,979	$1,894,354	$2,072,092	$2,395,214	$2,395,214	$2,565,322
12	880	OTHER EXPENSE	$1,515,913	$1,758,688	$1,506,965	$2,262,458	$3,355,513	$3,355,513	$4,401,864
13	881	RENTS	$205,731	$250,300	$214,254	$227,241	$229,264	$229,264	$239,464
14	885	SUPERVISION & ENGINEERING	$3,137	$36,016	$30,865	$69,295	$33,298	$33,298	$36,580
15	886	STRUCTURES & IMPROVEMENTS	$142,858	$161,208	$176,959	$182,270	$208,440	$201,978	$224,652
16	887	MAINS	$4,476,846	$4,605,713	$2,964,203	$4,917,417	$3,341,608	$3,341,608	$5,685,874
17	888	COMPRESSOR STA. EQUIPMENT	$109,922	$145,434	$112,428	$108,057	$91,722	$91,722	$99,393
18	889	MEAS.& REG. - GENERAL	$728,828	$644,191	$626,099	$523,640	$671,538	$671,538	$725,616
19	890	MEAS.& REG. - INDUSTRIAL	$593,151	$599,577	$504,005	$531,332	$647,940	$647,940	$684,180
20	891	MEAS.& REG. - GATE STATION	$1,488,693	$1,585,514	$1,387,385	$1,413,316	$1,681,479	$1,681,479	$1,823,151
21	892	SERVICES	$1,740,647	$1,689,939	$1,734,767	$1,744,066	$1,618,812	$1,618,812	$1,754,850
22	893	METERS & HOUSE REGULATORS	$587,575	$679,913	$642,622	$712,532	$703,185	$703,185	$764,242
23	894	OTHER EQUIPMENT	$100,729	$55,377	$91,028	$76,828	$75,754	$75,754	$83,951
24		TOTAL DISTRIBUTION EXPENSES	$26,131,748	$28,255,260	$26,424,279	$29,025,340	$31,478,374	$31,471,913	$38,003,016

Totals may be affected due to rounding.

SUPPORTING SCHEDULES: C-5 p.1, G-2, p.10, G-2 p.11, G-2 p.12, G-2 p.13

RECAP SCHEDULES: H-3

SCHEDULE E-6 | DERIVATION OF OVERALL COST OF SERVICE | PAGE 4 OF 5

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF EXPENSES. (OPERATION AND MAINTENANCE)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
PROJECTED TEST YEAR: 12/31/21
PRIOR YEARS: 12/31/15 - 12/31/18
WITNESS: S. HILLARY

LINE NO.	ACCT. NO.		12/31/15	12/31/16	12/31/17	12/31/18	HISTORIC BASE YEAR ENDED 12/31/19 PER BOOKS	HISTORIC BASE YEAR ENDED 12/31/19 COMPANY ADJUSTED	PROJECTED TEST YEAR ENDED 12/31/21
		OPERATION AND MAINTENANCE							
		CUSTOMER ACCOUNTS							
1	901	SUPERVISION	$0	$0	$0	$0	$0	$0	$0
2	902	METER READING EXPENSE	$1,105,277	$1,208,631	$1,276,806	$1,097,719	$1,193,368	$1,193,368	$1,310,831
3	903	CUST. RECORDS & COLLECTIONS	$6,285,326	$7,168,296	$11,358,003	$11,414,423	$12,200,487	$12,200,487	$13,669,381
4	904	UNCOLLECTIBLE ACCOUNTS	$806,613	($71,406)	$1,607,968	$1,428,849	$1,264,196	$1,264,196	$1,312,803
5	905	MISCELLANEOUS	$0	$0	$0	$0	$0	$0	$0
6		TOTAL CUSTOMER ACCOUNTS	$8,197,216	$8,305,521	$14,242,777	$13,940,991	$14,658,051	$14,658,051	$16,293,015
7	907-910	CUSTOMER SERV.& INFO. EXP.	$12,333,515	$13,345,717	$14,538,680	$18,575,326	$16,619,336	$0	$0
8	911-916	SALES EXPENSE	$8,114,598	$8,159,825	$7,729,985	$8,082,173	$8,400,656	$8,400,656	$9,333,760
9	920-931	ADMINISTRATION AND GENERAL	$40,115,589	$43,192,354	$39,609,790	$46,871,659	$51,285,387	$51,184,249	$56,055,704
10	932	MAINT. OF GEN. PLANT	$288,722	$400,715	$257,522	$276,554	$398,918	$345,942	$361,533
11	407.3	REGULATORY DEBITS (CLAUSE RELATED)	$3,907,544	$2,036,244	$2,338,565	$5,345,784	$4,960,498	$65,001	$0
12	412*	REVENUES FROM GAS PLANT LEASED TO OTHERS	$0	($894,296)	($2,152,215)	($2,685,473)	$0	$0	$0
13	413	GAS PLANT LEASED TO OTHERS	$0	$263,321	$709,791	$987,257	$914,674	$914,674	$1,033,485
14		TOTAL OPER. & MAINT. EXPENSE	$99,088,932	$103,064,661	$103,699,174	$120,419,611	$128,715,895	$107,040,486	$121,105,513

*2016 to 2018 included 412 (Revenues from gas plant leased to others), which is now being classified more appropriately as part of operating revenue from 2019 forward.

Totals may be affected due to rounding.

SUPPORTING SCHEDULES: C-5 p.2, G-2 p.14, G-2 p.15, G-2 p.16, G-2 p.17, G-2 p.18

RECAP SCHEDULES: H-3

SCHEDULE E-6 | DERIVATION OF OVERALL COST OF SERVICE | PAGE 5 OF 5

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF EXPENSES AND COST OF SERVICE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
PROJECTED TEST YEAR: 12/31/21
PRIOR YEARS: 12/31/15 - 12/31/18
WITNESS: S. HILLARY

LINE NO.	EXPENSES AND COST OF SERVICE	12/31/15	12/31/16	12/31/17	12/31/18	HISTORIC BASE YEAR ENDED 12/31/19 PER BOOKS	HISTORIC BASE YEAR ENDED 12/31/19 COMPANY ADJUSTED	PROJECTED TEST YEAR ENDED 12/31/21	
1	DEPRECIATION EXPENSE	$54,137,912	$41,388,825	$44,247,186	$47,624,850	$39,011,147	$37,106,585	$52,929,996	
2	AMORT. OF ENVIRONMENTAL	$639,996	$16,639,996	$4,414,257	$10,945,748	$0	$0	$1,000,000	
3	AMORT. OF CONVERSION COSTS	$0	$0	$0	$0	$0	$0	$0	
4	AMORT. OF ACQUISITION ADJ.	$149,146	$149,146	$149,146	$149,146	$149,146	$149,146	$149,146	
5	AMORT. OF LEASE IMPROVEMENTS/OTHER	$1,765,463	$1,843,270	$1,892,256	$1,955,299	$2,109,290	$2,109,290	$3,536,792	
6	TOTAL DEPREC.& AMORT. EXPENSE	$56,692,517	$60,021,237	$50,702,845	$60,675,043	$41,269,583	$39,365,021	$57,615,935	
	TAXES OTHER THAN INCOME								
7	REVENUE RELATED	$23,923,490	$24,904,665	$24,534,189	$26,259,397	$25,349,280	$1,893,464	$2,048,035	
8	OTHER	$11,421,128	$11,408,130	$11,354,090	$13,070,270	$15,880,251	$12,241,525	$19,056,382	
9	TOTAL TAXES OTHER THAN INCOME	$35,344,618	$36,312,795	$35,888,279	$39,329,667	$41,229,532	$14,134,989	$21,104,417	
10	GAIN ON SALE OF PROPERTY	$0	$1,070,293	$2,140,586	$2,140,586	$2,140,586	$2,140,586	$0	
11	RETURN (ACHIEVED/REQUIRED N.O.I.)	$46,610,748	$46,914,409	$55,099,155	$59,311,410	$67,510,517	$59,268,846	$104,638,261	
12	INCOME TAXES	$19,842,890	$20,019,730	$25,203,501	$14,497,729	$17,001,953	$14,893,426	$4,750,161	
13	*2021 Additional Revenue Impact on:*								
14	INCOME TAXES - STATE AND FEDERAL INCOME TAX RATE							$20,746,981	*
15	O&M - BAD DEBT RATE							$292,067	*
16	TAXES OTHER THAN INCOME - REGULATORY ASSESSMENT RATE							$426,624	*
17	TOTAL COST TO SERVE	$257,579,704	$267,403,125	$272,733,539	$296,374,046	$297,868,066	$236,843,354	$330,679,959	

* Note: See rates for these items on MFR Schedule G-4, Revenue Expansion Factor calculation.

Totals may be affected due to rounding.

SUPPORTING SCHEDULES: C-17, C-18, C-19, C-20, D-1 p.1, G-2 p.23, G2-05, G-4

RECAP SCHEDULES: H-3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF THE AVERAGE COST OF METER SET AND SERVICE BY RATE CLASS

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19

COMPANY: PEOPLES GAS SYSTEM

WITNESS: D. YARDLEY

DOCKET NO.: 20200051-GU

RATE CLASSES

LINE NO.	DESCRIPTION	RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	COMMERCIAL GENERATORS	COMMERCIAL HEAT PUMP	GENERAL SERVICE 1	GENERAL SERVICE 2
1	SERVICE LINE:									
	PIPE AND PIPING	$ 1,470.00	$ 1,470.00	$ 1,470.00	$ 735.00	$ 2,000.00	$ 2,520.00	$ 2,000.00	$ 2,520.00	$ 2,520.00
2	METER:									
	METER COST	$ 70.00	$ 70.00	$ 70.00	$ 70.00	$ 100.00	$ 140.00	$ 100.00	$ 140.00	$ 140.00
	METER & REGULATOR SE	$ 220.00	$ 220.00	$ 220.00	$ 220.00	$ 370.00	$ 520.00	$ 370.00	$ 520.00	$ 520.00
3	REGULATOR:									
	REGULATOR COST	$ 30.00	$ 30.00	$ 30.00	$ 30.00	$ 30.00	$ 30.00	$ 30.00	$ 30.00	$ 30.00
4	TOTAL	$ 1,790.00	$ 1,790.00	$ 1,790.00	$ 1,055.00	$ 2,500.00	$ 3,210.00	$ 2,500.00	$ 3,210.00	$ 3,210.00
5	INDEX (1)	1.00	1.00	1.00	0.59	1.40	1.79	1.40	1.79	1.79

(1) TOTAL AVERAGE COST BY CLASS COMPARED TO THE RS CLASS

SUPPORTING SCHEDULES: WORKPAPERS

RECAP SCHEDULES: H-2 p.5

SCHEDULE E-7 | COST STUDY - METER SET | PAGE 2 OF 2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE CALCULATION OF THE AVERAGE COST OF METER SET AND SERVICE BY RATE CLASS

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: D. YARDLEY

RATE CLASSES

LINE NO.	DESCRIPTION	GENERAL SERVICE 3	GENERAL SERVICE 4	GENERAL SERVICE 5	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE LARGE VOLUME	NATURAL GAS VEHICLES	WHOLESALE	SPECIAL CONTRACTS
1	SERVICE LINE:							DISCONTINUED		
	PIPE AND PIPING	$ 3,780.00	$ 4,730.00	$ 5,670.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	$ 4,730.00	$ 5,000.00
2	METER:									
	METER COST	$ 210.00	$ 320.00	$ 480.00	$ 6,500.00	$ 6,500.00	$ 10,000.00	$ -	$ 320.00	$ 10,000.00
	METER & REGULATOR SE	$ 780.00	$ 1,170.00	$ 1,760.00	$ 7,000.00	$ 7,000.00	$ 9,000.00	$ -	$ 1,170.00	$ 9,000.00
3	REGULATOR:									
	REGULATOR COST	$ 45.00	$ 70.00	$ 110.00	$ 1,000.00	$ 1,000.00	$ 1,500.00	$ -	$ 70.00	$ 1,500.00
4	TOTAL	$ 4,815.00	$ 6,290.00	$ 8,020.00	$ 19,500.00	$ 19,500.00	$ 25,500.00	$ -	$ 6,290.00	$ 25,500.00
5	INDEX (1)	2.69	3.51	4.48	10.89	10.89	14.25	0.00	3.51	14.25

(1) TOTAL AVERAGE COST BY CLASS COMPARED TO THE RS CLASS

SUPPORTING SCHEDULES: WORKPAPERS

RECAP SCHEDULES: H-2 p.5

SCHEDULE E-8 | COST STUDY - DERIVATION OF FACILIT ES | PAGE 1 OF 1

FLORIDA PUPLIC SERVICE COMMISSION

EXPLANATION: TO PROV DE A SCHEDULE SHOWING THE DERIVATION OF DEDICATED FAC LITIES.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19

COMPANY: PEOPLES GAS SYSTEM

WITNESS: D. YARDLEY

DOCKET NO.: 20200051-GU

LINE NO.	DESCR PTION:	(500,000 - 999,999) GENERAL SERVICE 5	(1,000,000 - 3,999,999) SMALL NTERRUPTIBLE SERVICE	(4,000,000 - 50,000,000) INTERRUPT BLE SERVICE	(> 50,000,000) INTERRUPTIBLE LARGE VOLUME	SPECIAL CONTRACTS
1	SYSTEM MILES OF MA N:					
2	MILES OF MAIN DEDICATED TO CLASS:					
3	NET COST OF MAIN DEDICATED TO CLASS:	*Please refer to detailed cost data included in cost of service model allocations at Schedule H-2, Pages 3 and 4*				
4	OTHER NET DISTRIBUTION PLANT RELATED TO CLASS:					
5	DISTRIBUTION O & M EXPENSES RELATED TO CLASS:					
6	PERCENTAGE OF M LES OF DEDICATED MA N TO SYSTEM MILES OF MA N:					

SUPPORTING SCHEDULES: WORKPAPERS

RECAP SCHEDULES: H-2 p 3, 4

SCHEDULE E-9 | COST STUDY - TARIFF SHEETS | PAGE 1 OF 1

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROV DE COPIES OF PROPOSED TAR FF SHEETS N LEGISLATIVE FORMAT.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: L. BUZARD

See proposed tariff sheets (legislative version) bound separately.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU

MINIMUM FILING REQUIREMENTS
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SCHEDULE G - PROJECTED TEST YEAR

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DOCKET NO. 20200051-GU

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SCHEDULE G - PROJECTED TEST YEAR

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SCHEDULE G - PROJECTED TEST YEAR

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PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU

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SCHEDULE G - PROJECTED TEST YEAR

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SCHEDULE G-1 | CALCULATION OF THE PROJECTED TEST YEAR RATE BASE | PAGE 1 OF 28

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE RATE BASE FOR THE HISTORIC BASE YEAR, THE HISTORIC BASE YEAR PLUS ONE, AND THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
HISTORIC BASE YR + 1: 12/31/20
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. HILLARY

LINE NO.	DESCRIPTION	BASE YEAR 12/31/19 (PER BOOKS)	COMPANY ADJUSTMENTS	BASE YEAR ADJUSTED AVERAGE YEAR	BASE YR + 1 12/31/20 AVERAGE YEAR	PROJECTED TEST YEAR UNADJUSTED AVERAGE YR.	PROJECTED TEST YEAR ADJUSTMENTS	PROJECTED TEST YEAR AS ADJUSTED
	UTILITY PLANT							
1	PLANT IN SERVICE	$1,848,671,090	($127,272,488)	$1,721,398,602	$2,038,589,600	$2,282,796,547	($16,488,118)	$2,266,308,430
2	CONSTRUCTION WORK IN PROGRESS	$45,274,016	($18,890,013)	$26,384,004	$144,514,316	$187,485,085	($32,922,004)	$154,563,081
3	ACQUISITION ADJUSTMENT	$5,031,897	($2,946,879)	$2,085,018	$5,031,900	$5,031,900	($2,947,000)	$2,084,900
4	COMMON PLANT ALLOCATED	$0	($1,201,761)	($1,201,761)	$0	$0	($1,381,843)	($1,381,843)
5	PROPERTY HELD FOR FUTURE USE	$1,939,552	($1,939,552)	$0	$1,939,596	$1,939,600	($1,939,600)	$0
6	TOTAL	$1,900,916,555	($152,250,692)	$1,748,665,863	$2,190,075,412	$2,477,253,132	($55,678,564)	$2,421,574,568
	DEDUCTIONS							
7	ACCUM PROV-DEPR & AMORT	($771,487,679)	$8,813,313	($762,674,366)	($795,776,802)	($822,803,629)	$3,430,648	($819,372,981)
8	CUSTOMER ADVANCES FOR CONSTRUCTION	($11,835,439)	$0	($11,835,439)	($10,202,985)	($11,423,077)	$0	($11,423,077)
9	TOTAL DEDUCTIONS	($783,323,119)	$8,813,313	($774,509,806)	($805,979,787)	($834,226,706)	$3,430,648	($830,796,058)
10	PLANT NET	$1,117,593,437	($143,437,379)	$974,156,057	$1,384,095,625	$1,643,026,425	($52,247,916)	$1,590,778,510
	ALLOWANCE FOR WORKING CAPITAL							
11	BALANCE SHEET METHOD	($15,832,753)	($11,627,526)	($27,460,279)	($4,725,130)	($707,955)	($11,345,046)	($12,053,001)
12	TOTAL RATE BASE	$1,101,760,684	($155,064,906)	$946,695,778	$1,379,370,495	$1,642,318,471	($63,592,962)	$1,578,725,509
13	NET OPERATING INCOME	$67,510,517	($8,241,671)	$59,268,846	$69,571,314	$41,925,161	($1,146,122)	$40,779,039
14	RATE OF RETURN	6.13%		6.26%		2.55%		2.58%

15 Totals may be affected due to rounding.

SUPPORTING SCHEDULES: B-2, G-1 p.4-8, G-1 p.15, G-2, p.18, G-2 p.21 G-2 p.22, G-2 p.1-3, G-6 p.1-2

RECAP SCHEDULES:

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROV DE A SCHEDULE CALCULATING A 13-MONTH AVERAGE WORKING CAPITAL FOR THE HISTORIC BASE YEAR, THE HISTORIC BASE YEAR + 1, AND THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
HISTORIC BASE YR + 1: 12/31/20
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. HILLARY

LINE NO.	DESCRIPTION	BASE YEAR 12/31/2019 (PER BOOKS)	COMPANY ADJUSTMENTS	BASE YEAR ADJUSTED AVERAGE YEAR	HBY + 1 12/31/2020 AVERAGE YEAR	PROJECTED TEST YEAR UNADJUSTED AVG. YEAR	PROJECTED TEST YEAR ADJUSTMENTS	PROJECTED TEST YEAR AS ADJUSTED
	CURRENT AND ACCRUED ASSETS							
1	SINK NG FUNDS	$0	$0	$0	$0	$0	$0	$0
2	OTHER INVESTMENTS	1,214,106	(1,214,106)	0	1,172,965	1,236,154	(1,236,154)	0
3	NON UTILITY PROPERTY	0	0	0	0	0	0	0
4	CASH	8,353,913	0	8,353,913	9,096,160	1,644,147	0	1,644,147
5	SPECIAL DEPOSITS	0	0	0	23,077	25,000	0	25,000
6	WORKING FUNDS	25,000	0	25,000	4,692	3,000	0	3,000
7	TEMPORARY CASH NVESTMENTS	2,950	(2,950)	0	227	0	0	0
8	NOTES RECEIVABLE	0	0	0	0	0	0	0
9	CUST. ACCTS. REC.- GAS	26,127,944	0	26,127,944	26,663,694	27,004,385	0	27,004,385
10	OTHER ACCOUNTS RECEIVABLE	1,729,045	(1,729,045)	0	904,172	437,577	(437,577)	0
11	ACCUM. PROV.UNCOLLECT ACCTS.	(149,212)	0	(149,212)	(232,739)	(189,954)	0	(189,954)
12	RECEIVABLE ASSOC. COMPANIES	0	0	0	0	0	0	0
13	RECEIVABLE ASSOC. CO - SERVICES	1,618,779	0	1,618,779	1,028,399	1,028,400	0	1,028,400
14	FUEL STOCK	0	0	0	0	0	0	0
15	PLANT & OPER.MATERIAL & SUPPL.	2,512,698	0	2,512,698	2,348,471	2,490,908	0	2,490,908
16	MERCHANDISE	0	0	0	0	0	0	0
17	STORES EXPENSE	0	0	0	0	0	0	0
18	PREPAYMENTS	1,713,725	0	1,713,725	1,977,537	1,982,485	0	1,982,485
19	UNBILLED REVENUE & MISC.	13,923,931	(2,931,223)	10,992,708	14,220,836	14,371,877	(2,811,538)	11,560,338
20	DERIVATIVE	0	0	0	0	0	0	0
21	TOTAL CURRENT ASSETS	$57,072,878	($5,877,324)	$51,195,555	$57,207,491	$50,033,977	($4,485,269)	$45,548,708
	DEFERRED DEBITS							
22	UNAMORTIZED DD&E	$2,113,295	($2,113,295)	$0	$2,866,266	$4,208,862	($4,208,862)	$0
23	DEFERRED TAX ASSET	0	0	0	0	0	0	0
24	OTHER DEFERRED/MISC.	59,421,936	0	59,421,936	55,213,291	55,841,385	0	55,841,385
25	CONSERVATION COST TRUE-UP	2,808,964	(2,808,964)	0	788,740	27,615	0	27,615
26	CAST IRON/BARE STEEL COST TRUE-UP	966,683	(827,944)	138,739	2,302,965	1,271,331	(1,271,331)	0
27	UNAMORTIZED RATE CASE EXPENSE	0	0	0	84,615	1,379,585	(1,379,585)	0
28	UNRECOVERED GAS COSTS	(5,806,983)	0	(5,806,983)	(4,770,485)	(3,950,369)	0	(3,950,369)
29	REGULATORY DERIVATIVE	0	0	0	0	0	0	0
30	TOTAL DEFFERED DEBITS	$59,503,896	($5,750,202)	$53,753,693	$56,485,394	$58,778,408	($6,859,777)	$51,918,631
31	TOTAL CURRENT AND DEFERRED ASSETS	$116,576,774	($11,627,526)	$104,949,248	$113,692,885	$108,812,385	($11,345,046)	$97,467,339

32 Totals may be affected due to rounding.

SUPPORTING SCHEDULES: B-13, G-1 p.5-8, G-6 p.1

RECAP SCHEDULES:

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE WORKING CAPITAL FOR THE HISTORIC BASE YEAR, THE HISTORIC BASE YEAR + 1, AND THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
HISTORIC BASE YR + 1: 12/31/20
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. HILLARY

LINE NO.	DESCRIPTION	BASE YEAR 12/31/19 (PER BOOKS)	COMPANY ADJUSTMENTS	BASE YEAR ADJUSTED AVERAGE YEAR	BASE YR. + 1 12/31/20 AVERAGE YEAR	PROJECTED TEST YEAR UNADJUSTED AVG. YEAR	PROJECTED TEST YEAR ADJUSTMENTS	PROJECTED TEST YEAR AS ADJUSTED
	CURRENT LIABILITIES							
1	NOTES PAYABLE	$0	$0	$0	$0	$0	$0	$0
2	ACCOUNTS PAYABLE	$42,595,424	0	$42,595,424	38,400,730	40,136,985	0	40,136,985
3	ACCOUNTS PAY. ASSOC. CO.	$0	0	$0	0	0	0	0
4	ACCOUNTS PAY. ASSOC. CO. SERVICES	$7,981,796	0	$7,981,796	11,465,300	11,465,300	0	11,465,300
5	CUSTOMER DEPOSITS-CURRENT	$0	0	$0	0	0	0	0
6	TAXES ACCRUED-GENERAL	$6,398,031	0	$6,398,031	6,483,501	1,936,269	0	1,936,269
7	TAXES ACCRUED-INCOME	$2,559,238	0	$2,559,238	983,977	(279,915)	0	(279,915)
8	INTEREST ACCRUED	$3,904,680	0	$3,904,680	4,705,741	5,898,591	0	5,898,591
9	DIVIDENDS DECLARED	$0	0	$0	0	0	0	0
10	TAX COLLECTIONS PAYABLE	$1,728,004	0	$1,728,004	1,690,025	1,675,300	0	1,675,300
11	INACTIVE DEPOSITS	$0	0	$0	0	0	0	0
12	CONSERVATION COST TRUE-UP	$0	0	$0	0	826,415	0	826,415
13	CAST RON/BARE STEEL RIDER COST TRUE-UP	$138,739	0	$138,739	0	0	0	0
14	NON-UTILITY ACCRUED LIAB LITY	$0	0	$0	0	0	0	0
15	DERVATIVE LIABILITY	$0	0	$0	0	0	0	0
16	MISC. CURRENT LIABILIT ES	$27,310,745	0	$27,310,745	14,941,193	7,691,610	0	7,691,610
17	TOTAL CURRENT LIABILITIES	$92,616,656	$0	$92,616,656	$78,670,468	$69,350,555	$0	$69,350,555
	DEFERRED CREDITS AND OPERATING RESERVES							
18	ACCUMULATED DEFERRED NC. TAX	$0	$0	$0	$0	$0	$0	$0
19	DEF. INVESTMENT TAX CREDIT	$0	0	$0	0	0	0	0
20	CUSTOMER ADVANCES FOR CONST.	$0	0	$0	0	0	0	0
21	CUSTOMER DEPOSITS	$0	0	$0	0	0	0	0
22	OTHER DEFERRED CREDITS	$4,382,305	0	$4,382,305	4,165,338	3,918,208	0	3,918,208
23	PENSIONS & BENEFITS RESERVE	$35,410,567	0	$35,410,567	35,582,209	36,251,577	0	36,251,577
24	TOTAL DEFERRED CREDITS AND OPERATING RESERVES	$39,792,871	$0	$39,792,871	$39,747,547	$40,169,785	$0	$40,169,785
25	TOTAL LIABILIT ES	$132,409,527	$0	$132,409,527	$118,418,015	$109,520,340	$0	$109,520,340
26	WORKING CAPITAL	($15,832,753)	($11,627,526)	($27,460,279)	($4,725,130)	($707,955)	($11,345,046)	($12,053,001)

27 Totals may be affected due to rounding.

SUPPORTING SCHEDULES: B-13, G-1 p 5-8, G-6 p.1-2

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 202000051-GU

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. H LLARY

ADJ NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY	REGULATED	REASON FOR ADJUSTMENT
	UTILITY PLANT IN SERVICE				
1	Remove WFNG Acquisition Adjustment	($2,947,000)	$0	($2,947,000)	
2	Adjust for non-utility use of Common Plant	(1,381,843)	(1,381,843)	0	
3	Adjust for Cast Iron/ Base Steel Rider Plant in Service	(16,488,118)	0	(16,488,118)	
4	Adjust for Cast Iron/ Base Steel Rider CW P	(2,107,553)	0	(2,107,553)	
5	Remove Non-Utility Martin Cty Expansion	0	0	0	
6	Property held for future use	(1,939,600)	0	(1,939,600)	
7	Remove AFUDC - Eligible CWIP	(30,814,451)	0	(30,814,451)	
8	TOTAL	(55,678,564)	(1,381,843)	(54,296,721)	
	ACCUM. DEPR.-UTILITY PLANT				
9	Remove WFNG Acquisition Adjustment	2,932,620	0	2,932,620	
10	Adjust for non-utility use of Common Plant	413,831	413,831	0	
11	Adjust for Cast Iron/ Base Steel Rider	84,198	0	84,198	
12		0	0	0	
13	TOTAL	3,430,648	413,831	3,016,818	
	ALLOWANCE FOR WORK NG CAPITAL				
14	(SEE SCHEDULE G-1 PAGES 2-3 FOR DETA L)	(11,345,046)	0	(11,345,046)	
15	TOTAL RATE BASE ADJUSTMENTS	($63,592,962)	($968,012)	($62,624,949)	

16 Totals may be affected due to rounding.

SUPPORTING SCHEDULES: G-1 p.2-3, G-1 p.18, G-1 p.22, G-6 p.1-2

RECAP SCHEDULES: G-1 p.1

SCHEDULE G-1 | CALCULATION OF THE PROJECTED TEST YEAR - BALANCE SHEET | PAGE 5 OF 28

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN
HISTORIC BASE YR + 1 12/31/20
WITNESS S. HILLARY

COMPANY PEOPLES GAS SYSTEM

DOCKET NO. 20200051-GU

LINE NO.	ASSETS	BEG. BALANCE	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	13 MONTH AVERAGE	REFERENCE
1	GAS PLANT IN SERV.	$1,940,875,543	$1,952,625,621	$1,979,553,171	$1,996,743,496	$2,011,840,253	$2,021,403,495	$2,034,549,927	$2,048,419,333	$2,062,674,666	$2,074,635,164	$2,089,163,193	$2,101,338,650	$2,187,842,296	$2,038,589,600	RATE BASE
2	PROPERTY HELD FOR FUTURE USE	1,939,552	1,939,600	1,939,600	1,939,600	1,939,600	1,939,600	1,939,600	1,939,600	1,939,600	1,939,600	1,939,600	1,939,600	1,939,600	1,939,596	RATE BASE
3	CWIP	71,222,206	87,610,500	88,049,800	99,813,500	110,565,500	131,796,000	148,974,100	164,892,300	180,852,000	200,164,500	211,352,300	225,747,200	157,646,200	144,514,316	RATE BASE
4	GAS PLANT ACQ. ADJ.	5 031 897	5 031 900	5 031 900	5 031 900	5 031 900	5 031 900	5 031 900	5 031 900	5 031 900	5 031 900	5 031 900	5 031 900	5 031 900	5 031 900	RATE BASE
5	GROSS UTILITY PLANT	2,019,069,198	2,047,207,621	2,074,574,471	2,103,528,496	2,129,377,253	2,160,170,995	2,190,495,527	2,220,283,133	2,250,498,166	2,281,771,164	2,307,486,993	2,334,057,350	2,352,459,996	2,190,075,412	
6	ACCUM. PROVISION FOR DEPR.	(784,450,415)	(786,111,346)	(787,396,438)	(789,169,803)	(791,253,693)	(793,752,154)	(796,038,026)	(798,180,575)	(800,243,943)	(802,623,815)	(804,872,604)	(807,189,715)	(803,815,900)	(795,776,802)	RATE BASE
7	NET PLANT	1,234,618,783	1,261,096,274	1,287,178,033	1,314,358,692	1,338,123,560	1,366,418,841	1,394,457,501	1,422,102,557	1,450,254,223	1,479,147,349	1,502,614,389	1,526,867,634	1,548,644,096	1,394,298,610	
8	OTHER INVESTMENTS	902,043	1,207,100	935,600	1,273,300	1,584,100	914,900	1,239,200	1,527,100	885,400	1,195,200	1,491,000	888,900	1,204,700	1,172,965	WORKING CAP.
9	SINKING FUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
10	NON UTILITY PROPERTY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
11	TOTAL PROPERTY & INVEST.	902 043	1 207 100	935 600	1 273 300	1 584 100	914 900	1 239 200	1 527 100	885 400	1 195 200	1 491 000	888 900	1 204 700	1 172 965	
12	CASH	8,303,869	8,472,135	9,167,639	8,774,443	8,790,427	9,416,465	9,423,345	9,064,388	9,556,645	9,443,557	9,005,531	9,457,727	9,373,907	9,096,160	WORKING CAP.
13	SPECIAL DEPOSITS	0	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	23,077	WORKING CAP.
14	WORKING FUNDS	25,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	4,692	WORKING CAP.
15	TEMP CASH INVESTMENTS	2,950	0	0	0	0	0	0	0	0	0	0	0	0	227	WORKING CAP.
16	NOTES RECEIVABLE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
17	CUSTOMER ACCOUNTS RECEIVABLE	28,445,716	33,526,000	32,048,800	27,491,700	28,880,900	25,934,000	24,660,900	24,577,900	20,463,500	24,863,100	22,465,500	24,350,300	28,919,700	26,663,694	WORKING CAP.
18	OTHER ACCOUNTS RECEIVABLE	1,394,531	1,131,800	1,085,100	1,054,300	896,100	1,157,600	1,003,300	805,600	779,900	709,200	621,200	501,800	613,800	904,172	WORKING CAP.
19	ACCUM. PROV. UNCOLLECT. ACCTS.	(36,809)	(260,400)	(255,400)	(245,900)	(233,100)	(227,600)	(222,300)	(217,800)	(268,000)	(266,600)	(265,300)	(263,900)	(262,500)	(232,739)	WORKING CAP.
20	ACCOUNTS RECEIVABLE -MISC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
21	RECEIVABLE ASSOC. COMPANIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
22	RECEIVABLE ASSOC. CO. SERVICES	1,028,391	1,028,400	1,028,400	1,028,400	1,028,400	1,028,400	1,028,400	1,028,400	1,028,400	1,028,400	1,028,400	1,028,400	1,028,400	1,028,399	WORKING CAP.
23	FUEL STOCK	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
24	PLANT & OPER.MATERIAL & SUPPL.	2,401,229	2,306,700	2,313,400	2,320,200	2,327,000	2,333,700	2,340,500	2,347,400	2,354,200	2,361,100	2,368,000	2,374,900	2,381,800	2,348,471	WORKING CAP.
25	MERCHANDISE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
26	STORES EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
27	PREPAYMENTS	1,409,779	2,875,800	3,456,700	3,128,500	2,724,300	2,387,000	2,070,800	1,832,500	1,302,600	992,400	686,800	431,500	2,409,300	1,977,537	WORKING CAP.
28	UNBILLED REVENUE & MISC	15,620,868	16,800,000	17,300,000	16,300,000	14,800,000	13,300,000	12,800,000	11,800,000	11,300,000	11,800,000	12,450,000	14,300,000	16,300,000	14,220,836	WORKING CAP.
29	DERIVATIVES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
30	TOTAL CURR.& ACCR. ASSETS	58,595,525	65,908,435	66,172,639	59,879,643	59,242,027	55,357,565	53,132,945	51,266,388	46,545,245	50,959,157	48,388,131	52,208,727	60,792,407	56,034,526	
31	UNAMORT. DD&E	2,233,061	2,224,300	2,215,600	2,206,900	2,198,200	2,189,400	2,180,700	3,667,800	3,654,900	3,642,000	3,629,100	3,616,200	3,603,300	2,866,266	WORKING CAP.
32	DEFERRED TAX ASSETS	54,966,422	55,423,000	54,191,000	54,342,100	54,445,600	54,416,800	54,473,400	54,384,200	54,247,400	54,238,400	54,250,100	54,332,400	54,720,400	54,494,709	CAP. STRUCTURE
33	CLEARING ACCTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
34	MISC DEFERRED DEBITS	54,632,489	54,692,500	54,660,500	54,831,100	55,010,600	55,201,000	55,407,700	55,480,400	55,568,600	55,671,000	55,789,600	55,923,300	54,904,000	55,213,291	WORKING CAP.
35	CONSERVATION TRUE UP	3,036,822	1,924,300	1,066,400	660,700	184,700	98,900	98,200	250,500	460,000	554,900	750,600	808,600	359,000	788,740	WORKING CAP.
36	CAST IRON/BARE STEEL RIDER TRUE	3,382,549	2,625,800	1,977,200	1,612,300	1,355,200	1,385,800	1,562,100	1,868,500	2,255,200	2,557,500	2,973,700	3,224,800	3,157,900	2,302,965	WORKING CAP.
37	UNBUNDLING TRANSITION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
38	UNAMORT. RATE CASE	0	0	0	0	0	0	0	0	0	0	0	0	1,100,000	84,615	WORKING CAP.
39	UNRECOVERED GAS COST	(5,610,499)	(5,471,200)	(5,331,700)	(5,192,100)	(5,052,200)	(4,912,100)	(4,771,900)	(4,631,400)	(4,490,800)	(4,349,900)	(4,208,800)	(4,067,600)	(3,926,100)	(4,770,485)	WORKING CAP.
40	REGULATORY DERIVATIVE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
41	TOTAL DEFERRED CHARGES	112 640 844	111 418 700	108 779 000	108 461 000	108 142 100	108 379 800	108 950 200	111 020 000	111 695 300	112 313 900	113 184 300	113 837 700	113 918 500	110 980 103	
42	TOTAL ASSETS	$1,406,757,195	$1,439,630,510	$1,463,065,271	$1,483,972,635	$1,507,091,787	$1,531,071,106	$1,557,779,845	$1,585,916,046	$1,609,380,168	$1,643,615,606	$1,665,677,820	$1,693,802,961	$1,724,559,703	$1,562,486,204	

SUPPORTING SCHEDULES G-1 p.9, G-6 p.1

RECAP SCHEDULES G-1 p.1-3

SCHEDULE G-1 | CALCULATION OF THE PROJECTED TEST YEAR - BALANCE SHEET | PAGE 6 OF 28

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/20
WITNESS: S. HILLARY

LINE NO.	CAPITALIZATION & LIABILITIES	BEG. BALANCE	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	13 MONTH AVERAGE	REFERENCE
1	COMMON STOCK	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	CAP. STRUCTURE
2	ADDITIONAL CAPITAL	415,550,169	415,550,100	455,550,100	455,550,100	455,550,100	505,550,100	505,550,100	505,550,100	546,550,100	546,550,100	546,550,100	595,550,100	595,550,100	503,473,182	CAP. STRUCTURE
3	UNAPPROPRIATED RET. EARN.	116,103,247	123,364,645	118,385,034	123,897,914	129,039,166	113,722,469	116,945,769	120,172,743	110,800,974	113,854,376	117,306,919	112,013,608	116,805,051	117,877,840	CAP. STRUCTURE
4	OTHER	(348,624)	(346,600)	(344,500)	(342,500)	(340,400)	(338,400)	(336,300)	(334,300)	(332,200)	(330,200)	(328,100)	(326,100)	(324,000)	(336,325)	CAP. STRUCTURE
5	TOTAL STOCKHOLDERS EQUITY	531,304,792	538,568,145	573,590,634	579,105,514	584,248,866	618,934,169	622,159,569	625,388,543	657,018,874	660,074,276	663,528,919	707,237,608	712,031,151	621,014,697	
6	FM BONDS	336,764,680	336,764,700	336,764,700	336,764,700	336,764,700	336,764,700	336,764,700	486,764,700	486,764,700	486,764,700	486,764,700	486,764,700	486,764,700	405,995,468	CAP. STRUCTURE
7	REVOLVING CREDIT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CAP. STRUCTURE
8	OTHER LT DEBT	(1,151,479)	(1,147,500)	(1,143,500)	(1,139,500)	(1,135,500)	(1,131,500)	(1,127,500)	(1,123,500)	(1,119,500)	(1,115,500)	(1,111,500)	(1,107,500)	(1,103,500)	(1,127,498)	CAP. STRUCTURE
9	TOTAL LONG TERM DEBT	335,613,201	335,617,200	335,621,200	335,625,200	335,629,200	335,633,200	335,637,200	485,641,200	485,645,200	485,649,200	485,653,200	485,657,200	485,661,200	404,867,969	
10	NOTES PAYABLE	91,138,979	139,702,590	140,321,205	149,706,228	166,157,361	154,001,096	180,090,076	51,504,945	42,004,771	72,332,480	82,242,612	68,224,819	94,755,357	110,167,886	CAP. STRUCTURE
11	ACCOUNTS PAYABLE	62,038,988	38,769,400	28,102,500	30,857,200	30,424,200	32,886,500	31,299,100	33,606,800	36,102,000	34,921,200	39,625,600	49,996,800	50,579,200	38,400,730	WORKING CAP.
12	ACCOUNTS PAY. ASSOC. CO.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
13	ACCTS. PAYABLE ASSOC. CO-SERV	11,465,300	11,465,300	11,465,300	11,465,300	11,465,300	11,465,300	11,465,300	11,465,300	11,465,300	11,465,300	11,465,300	11,465,300	11,465,300	11,465,300	WORKING CAP.
14	CUSTOMER DEPOSITS	569,000	605,000	605,000	605,000	605,000	605,000	605,000	605,000	605,000	605,000	605,000	605,000	605,000	602,231	CAP. STRUCTURE
15	TAXES ACCRUED-GENERAL	2,911,515	3,198,500	4,175,000	5,256,600	6,435,200	7,567,100	8,711,300	8,797,800	10,043,200	11,312,300	12,538,600	869,900	2,468,500	6,483,501	WORKING CAP.
16	TAXES ACCRUED-INCOME	(0)	1,099,700	1,202,100	2,210,500	2,175,400	2,632,200	1,669,000	1,689,700	743,600	(386,600)	(379,800)	135,900	0	983,977	WORKING CAP.
17	INTEREST ACCRUED	1,450,837	3,054,900	4,447,200	5,468,700	6,833,800	4,428,600	2,133,000	3,611,000	5,310,100	6,869,400	8,776,600	6,886,900	1,903,600	4,705,741	WORKING CAP.
18	DIVIDENDS DECLARED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
19	TAX COLLECTIONS PAYABLE	1,916,724	2,138,300	1,996,800	1,785,800	1,789,100	1,595,100	1,559,900	1,432,000	1,541,300	1,445,000	1,468,800	1,576,200	1,725,300	1,690,025	WORKING CAP.
20	INACTIVE DEPOSITS	5,949	0	0	0	0	0	0	0	0	0	0	0	0	458	CAP. STRUCTURE
21	CONSERVATION COST TRUE-UP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
22	CIBR COST TRUE-UP	0	0	0	0	0	0	0	0	0	0	0	0	0		
23	NON-UTILITY ACCRUED LIABILITIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
24	DERIVATIVE LIABILITIY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
25	MISC. CURRENT LIABILITIES	22,855,166	23,684,474	18,530,333	17,657,692	15,857,160	14,808,041	14,191,701	12,643,157	11,811,923	10,701,149	10,498,289	10,299,734	10,696,696	14,941,193	WORKING CAP.
26	TOTAL CURR.& ACCRUED LIAB.	194,352,457	223,718,164	210,845,438	225,013,020	241,742,521	229,988,937	251,724,377	125,355,702	119,627,194	149,265,229	166,841,001	150,060,553	174,198,953	189,441,042	
27	CUSTOMER DEPOSITS	25,704,516	25,725,900	25,747,400	25,768,800	25,790,300	25,811,800	25,833,300	25,854,800	25,876,400	25,897,900	25,919,500	25,941,100	25,962,700	25,833,417	CAP. STRUCTURE
28	CUSTOMER ADVANCES FOR CONST.	12,952,701	10,826,700	11,003,800	11,120,200	11,325,500	11,511,800	11,785,500	11,862,600	8,100,000	8,200,000	7,900,000	7,950,000	8,100,000	10,202,985	RATE BASE
29	OTHER DEFERRED CREDITS	6,124,993	3,249,100	3,335,700	3,595,100	3,671,100	3,586,200	4,151,700	4,331,600	3,786,900	4,235,900	4,413,100	4,560,000	5,108,000	4,165,338	WORKING CAP.
30	ACCUMULATED DEFERRED INC. TAX	174,788,337	176,178,600	176,998,500	177,836,200	178,660,900	179,501,300	180,336,600	181,199,300	183,012,400	183,899,100	184,947,100	185,840,600	186,694,200	180,761,011	CAP. STRUCTURE
31	DEF. INVESTMENT TAX CREDIT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CAP. STRUCTURE
32	REGULATORY LIABILITIES - TAX RELATEI	90,472,776	90,496,900	90,521,000	90,545,200	90,569,300	90,593,400	90,617,500	90,641,700	90,665,800	90,689,900	90,714,000	90,738,200	90,762,300	90,617,537	
33	TOTAL DEFERRED CREDITS	310,043,324	306,477,200	307,606,400	308,865,500	310,017,100	311,004,500	312,724,600	313,890,000	311,441,500	312,922,800	313,893,700	315,029,900	316,627,200	311,580,286	
34	PENSIONS & BENEFITS RESERVE	35,443,422	35,249,800	35,401,600	35,363,400	35,454,100	35,510,300	35,534,100	35,640,600	35,647,400	35,704,100	35,761,000	35,817,700	36,041,200	35,582,209	WORKING CAP.
35	TOTAL OPERATING RESERVES	345,486,746	341,727,000	343,008,000	344,228,900	345,471,200	346,514,800	348,258,700	349,530,600	347,088,900	348,626,900	349,654,700	350,847,600	352,668,400	347,162,496	
36	TOTAL CAPITAL. & LIAB.	$1,406,757,195	$1,439,630,509	$1,463,065,272	$1,483,972,635	$1,507,091,787	$1,531,071,106	$1,557,779,846	$1,585,916,045	$1,609,380,168	$1,643,615,606	$1,665,677,820	$1,693,802,961	$1,724,559,703	$1,562,486,204	

SUPPORTING SCHEDULES: G-6 p.1-2

RECAP SCHEDULES: G-1 p.1-3

SCHEDULE G-1 | CALCULATION OF THE PROJECTED TEST YEAR - BALANCE SHEET | PAGE 7 OF 28

FLORIDA PUBLIC SERVICE COMMISSION | EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET FOR THE PROJECTED TEST YEAR. | TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/21

COMPANY: PEOPLES GAS SYSTEM | WITNESS: S. HILLARY

DOCKET NO.: 20200051-GU

LINE NO.	ASSETS	BEG. BALANCE	JANUARY 2021	FEBRUARY 2021	MARCH 2021	APRIL 2021	MAY 2021	JUNE 2021	JULY 2021	AUGUST 2021	SEPTEMBER 2021	OCTOBER 2021	NOVEMBER 2021	DECEMBER 2021	13 MONTH AVERAGE	REFERENCE
1	GAS PLANT IN SERV.	$2,187,842,296	$2,198,244,687	$2,214,547,752	$2,224,726,163	$2,232,824,092	$2,241,421,905	$2,299,465,576	$2,311,326,949	$2,320,988,733	$2,335,058,979	$2,346,611,544	$2,357,182,586	$2,406,113,851	$2,282,796,547	RATE BASE
2	PROPERTY HELD FOR FUTURE US	1,939,600	1,939,600	1,939,600	1,939,600	1,939,600	1,939,600	1,939,600	1,939,600	1,939,600	1,939,600	1,939,600	1,939,600	1,939,600	1,939,600	RATE BASE
3	CWIP	157,646,200	167,722,100	177,031,400	189,802,400	199,269,700	207,796,600	170,593,500	176,573,400	189,429,600	197,408,000	206,074,600	215,586,700	182,371,900	187,485,085	RATE BASE
4	GAS PLANT ACQ. ADJ.	5,031,900	5,031,900	5,031,900	5,031,900	5,031,900	5,031,900	5,031,900	5,031,900	5,031,900	5,031,900	5,031,900	5,031,900	5,031,900	5,031,900	RATE BASE
5	GROSS UTILITY PLANT	2,352,459,996	2,372,938,287	2,398,550,652	2,421,500,063	2,439,065,292	2,456,190,005	2,477,030,576	2,494,871,849	2,517,389,833	2,539,438,479	2,559,657,644	2,579,740,786	2,595,457,251	2,477,253,132	
6	ACCUM. PROVISION FOR DEPR.	(803,815,900)	(806,880,217)	(809,402,275)	(812,699,918)	(816,202,591)	(819,634,501)	(823,133,864)	(826,378,399)	(829,737,483)	(832,820,402)	(836,259,111)	(839,619,239)	(839,863,283)	(822,803,629)	RATE BASE
7	NET PLANT	1,548,644,096	1,566,058,070	1,589,148,378	1,608,800,145	1,622,862,701	1,636,555,505	1,653,896,712	1,668,493,451	1,687,652,350	1,706,618,076	1,723,398,533	1,740,121,546	1,755,593,968	1,654,449,502	
8	OTHER INVESTMENTS	1,204,700	1,516,200	949,300	1,294,000	1,611,300	928,100	1,259,200	1,553,100	898,000	1,214,300	1,516,200	901,600	1,224,000	1,236,154	WORKING CAP.
9	SINKING FUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
10	NON UTILITY PROPERTY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
11	TOTAL PROPERTY & INVEST.	1,204,700	1,516,200	949,300	1,294,000	1,611,300	928,100	1,259,200	1,553,100	898,000	1,214,300	1,516,200	901,600	1,224,000	1,236,154	
12	CASH	9,373,907	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,644,147	WORKING CAP.
13	SPECIAL DEPOSITS	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	WORKING CAP.
14	WORKING FUNDS	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	WORKING CAP.
15	TEMP CASH INVESTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
16	NOTES RECEIVABLE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
17	CUSTOMER ACCOUNTS RECEIVAE	28,919,700	34,886,000	32,575,700	28,216,200	28,795,400	26,012,800	24,955,200	24,552,400	20,896,200	25,138,400	22,879,700	24,456,400	28,772,900	27,004,385	WORKING CAP.
18	OTHER ACCOUNTS RECEIVABLE	613,800	577,300	550,800	482,300	378,800	618,300	497,200	386,200	448,000	373,100	289,800	178,400	294,500	437,577	WORKING CAP.
19	ACCUM. PROV. UNCOLLECT. ACCT	(262,500)	(218,100)	(211,900)	(210,700)	(210,900)	(202,500)	(180,300)	(166,500)	(157,300)	(123,700)	(175,000)	(175,000)	(175,000)	(189,954)	WORKING CAP.
20	ACCOUNTS RECEIVABLE -MISC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
21	RECEIVABLE ASSOC. COMPANIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
22	RECEIVABLE ASSOC. CO. SERVICE	1,028,400	1,028,400	1,028,400	1,028,400	1,028,400	1,028,400	1,028,400	1,028,400	1,028,400	1,028,400	1,028,400	1,028,400	1,028,400	1,028,400	WORKING CAP.
23	FUEL STOCK	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
24	PLANT & OPER.MATERIAL & SUPPI	2,381,800	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,490,908	WORKING CAP.
25	MERCHANDISE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
26	STORES EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
27	PREPAYMENTS	2,409,300	2,852,900	3,427,000	3,092,300	2,682,900	2,340,700	2,019,700	1,776,100	1,241,000	925,600	614,700	354,200	2,035,900	1,982,485	WORKING CAP.
28	UNBILLED REVENUE & MISC	16,300,000	17,736,800	15,472,900	16,080,600	15,804,900	14,502,600	13,062,100	12,696,900	12,028,500	12,342,500	12,069,200	13,337,000	15,400,400	14,371,877	WORKING CAP.
29	DERIVATIVES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
30	TOTAL CURR.& ACCR. ASSETS	60,792,407	60,391,300	56,370,900	52,217,100	52,007,500	47,828,300	44,910,300	43,801,500	39,012,800	43,212,300	40,234,800	42,707,400	50,885,100	48,797,824	
31	UNAMORT. DD&E	3,603,300	3,590,400	3,577,500	4,312,500	4,297,500	4,282,500	4,267,500	4,252,500	4,237,500	4,222,500	4,207,600	4,940,500	4,923,400	4,208,862	WORKING CAP.
32	DEFERRED TAX ASSETS	54,720,400	54,399,600	53,592,400	53,988,200	54,460,800	54,881,300	55,422,400	55,831,500	56,222,000	56,715,300	57,088,000	57,435,000	57,929,200	55,591,238	CAP. STRUCTURE
33	CLEARING ACCTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
34	MISC DEFERRED DEBITS	54,904,000	56,252,100	56,190,400	56,136,400	56,090,800	56,052,300	55,990,600	55,901,300	55,816,500	55,740,100	55,673,900	55,617,900	55,571,700	55,841,385	
35	CONSERVATION TRUE UP	359,000	0	0	0	0	0	0	0	0	0	0	0	0	27,615	
36	CIBSR TRUE UP	3,157,900	2,704,300	2,285,000	1,920,900	1,590,100	1,307,200	1,058,100	841,500	652,300	474,200	327,000	182,700	26,100	1,271,331	
37	UNBUNDLING TRANSITION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
38	UNAMORT. RATE CASE	1,100,000	1,664,400	1,616,900	1,569,300	1,521,800	1,474,200	1,426,700	1,379,100	1,331,600	1,284,000	1,236,400	1,188,900	1,141,300	1,379,585	WORKING CAP.
39	UNRECOVERED GAS COST	(3,926,100)	(3,930,100)	(3,934,100)	(3,938,200)	(3,942,200)	(3,946,300)	(3,950,300)	(3,954,400)	(3,958,500)	(3,962,500)	(3,966,600)	(3,970,700)	(3,974,800)	(3,950,369)	WORKING CAP.
40	REGULATORY DERIVATIVE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
41	TOTAL DEFERRED CHARGES	113,918,500	114,680,700	113,328,100	113,989,100	114,018,800	114,051,200	114,215,000	114,251,500	114,301,400	114,473,600	114,566,300	115,394,300	115,616,900	114,369,646	
42	TOTAL ASSETS	$1,724,559,703	$1,742,646,270	$1,759,796,678	$1,776,300,345	$1,790,500,301	$1,799,363,105	$1,814,281,212	$1,828,099,551	$1,841,864,550	$1,865,518,276	$1,879,715,833	$1,899,124,846	$1,923,319,968	$1,818,853,126	

SUPPORTING SCHEDULES: G-1 p.10, G-6 p.1 | RECAP SCHEDULES: G-1 p.1-3

SCHEDULE G-1 | CALCULATION OF THE PROJECTED TEST YEAR - BALANCE SHEET | PAGE 8 OF 28

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/2
WITNESS: S. HILLARY

LINE NO.	CAPITALIZATION & LIABILITIES	BEG. BALANCE	JANUARY 2021	FEBRUARY 2021	MARCH 2021	APRIL 2021	MAY 2021	JUNE 2021	JULY 2021	AUGUST 2021	SEPTEMBER 2021	OCTOBER 2021	NOVEMBER 2021	DECEMBER 2021	13 MONTH AVERAGE	REFERENCE
1	COMMON STOCK	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	CAP. STRUCTURE
2	ADDITIONAL CAPITAL	595,550,100	595,550,100	620,550,100	620,550,100	620,550,100	645,550,100	645,550,100	645,550,100	675,550,100	675,550,100	675,550,100	691,550,100	691,550,100	646,088,562	CAP. STRUCTURE
3	UNAPPROPRIATED RET. EARN.	116,805,051	121,470,977	112,714,043	115,161,141	117,332,400	107,893,670	107,980,416	108,298,436	105,033,635	105,315,805	106,033,425	106,471,457	108,714,749	110,709,631	CAP. STRUCTURE
4	OTHER	(324,000)	(321,900)	(319,800)	(317,800)	(315,800)	(313,700)	(311,700)	(309,600)	(307,600)	(305,500)	(303,500)	(301,400)	(299,400)	(311,669)	CAP. STRUCTURE
5	TOTAL STOCKHOLDERS EQUITY	712,031,151	716,699,177	732,944,343	735,393,441	737,566,700	753,130,070	753,218,816	753,538,936	780,276,135	780,560,405	781,280,025	797,720,157	799,965,449	756,486,523	
6	FM BONDS & LONG TERM NOTES	486,764,700	486,764,700	486,764,700	561,764,700	561,764,700	515,000,000	515,000,000	515,000,000	515,000,000	515,000,000	515,000,000	590,000,000	590,000,000	527,217,192	CAP. STRUCTURE
7	REVOLVING CREDIT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CAP. STRUCTURE
8	OTHER LT DEBT	(1,103,500)	(1,099,600)	(1,095,600)	(1,091,600)	(1,087,600)	(1,083,600)	(1,079,600)	(1,075,600)	(1,071,600)	(1,067,600)	(1,063,600)	(1,059,600)	(1,055,600)	(1,079,592)	CAP. STRUCTURE
9	TOTAL LONG TERM DEBT	485,661,200	485,665,100	485,669,100	560,673,100	560,677,100	513,916,400	513,920,400	513,924,400	513,928,400	513,932,400	513,936,400	588,940,400	588,944,400	526,137,600	
10	NOTES PAYABLE	94,755,357	112,307,549	124,506,573	57,295,757	65,825,159	103,279,741	120,908,930	132,188,984	116,025,781	136,514,265	141,354,395	57,985,280	79,335,743	103,252,578	CAP. STRUCTURE
11	ACCOUNTS PAYABLE	50,579,200	42,111,100	30,077,800	33,576,900	32,061,500	35,697,100	34,305,600	35,870,400	37,204,000	37,462,400	43,606,200	54,370,300	54,858,300	40,136,985	WORKING CAP.
12	ACCOUNTS PAY. ASSOC. CO.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
13	ACCTS. PAYABLE ASSOC. CO-SER	11,465,300	11,465,300	11,465,300	11,465,300	11,465,300	11,465,300	11,465,300	11,465,300	11,465,300	11,465,300	11,465,300	11,465,300	11,465,300	11,465,300	WORKING CAP.
14	CUSTOMER DEPOSITS	605,000	605,000	605,000	605,000	605,000	605,000	605,000	605,000	605,000	605,000	605,000	605,000	605,000	605,000	CAP. STRUCTURE
15	TAXES ACCRUED-GENERAL	2,468,500	2,112,000	2,002,000	1,997,100	2,089,200	2,134,600	2,192,300	1,192,300	1,351,200	1,533,800	1,673,600	1,956,400	2,468,500	1,936,269	WORKING CAP.
16	TAXES ACCRUED-INCOME	0	403,300	(716,300)	(1,045,200)	566,700	(54,100)	939,300	(53,000)	(1,042,100)	(35,700)	(963,800)	(1,638,000)	0	(279,915)	WORKING CAP.
17	INTEREST ACCRUED	1,903,600	3,815,373	5,710,383	7,312,803	9,367,241	7,693,489	2,873,453	4,819,781	6,726,784	6,744,530	8,686,780	8,156,763	2,870,708	5,898,591	WORKING CAP.
18	DIVIDENDS DECLARED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
19	TAX COLLECTIONS PAYABLE	1,725,300	2,138,300	1,996,800	1,785,800	1,789,100	1,595,100	1,559,900	1,432,000	1,541,300	1,445,000	1,468,800	1,576,200	1,725,300	1,675,300	WORKING CAP.
20	INACTIVE DEPOSITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CAP. STRUCTURE
21	CONSERVATION COST TRUE-UP	0	541,000	1,156,500	1,368,700	1,643,200	1,569,800	1,420,300	1,134,200	797,000	561,500	236,100	33,100	282,000	826,415	WORKING CAP.
22	CIBR COST TRUE-UP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
23	NON-UTILITY ACCRUED LIABILITIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
24	DERIVATIVE LIABILITIY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	MISC. CURRENT LIABILITIES	10,696,696	10,044,170	7,924,678	7,727,045	7,112,601	7,176,805	7,630,412	6,998,851	7,093,950	6,848,676	6,789,833	6,729,146	7,218,068	7,691,610	WORKING CAP.
26	TOTAL CURR.& ACCRUED LIAB.	174,198,953	185,543,093	184,728,735	122,089,204	132,525,001	171,162,835	183,900,496	195,653,815	181,768,215	203,144,771	214,922,208	141,239,489	160,828,919	173,208,133	
															0	
27	CUSTOMER DEPOSITS	25,962,700	25,984,400	26,006,000	26,027,700	26,049,400	26,071,100	26,092,800	26,114,600	26,136,300	26,158,100	26,179,900	26,201,700	26,223,600	26,092,946	CAP. STRUCTURE
28	CUSTOMER ADVANCES FOR CONS	8,100,000	11,700,000	11,700,000	11,700,000	11,700,000	11,700,000	11,700,000	11,700,000	11,700,000	11,700,000	11,700,000	11,700,000	11,700,000	11,423,077	RATE BASE
29	OTHER DEFERRED CREDITS	5,108,000	3,009,100	3,095,600	3,386,100	3,462,000	3,377,100	3,973,500	4,153,300	3,608,500	4,088,600	4,265,700	4,412,600	4,996,600	3,918,208	WORKING CAP.
30	ACCUMULATED DEFERRED INC. TA	186,694,200	187,398,400	188,862,400	190,284,000	191,711,400	193,147,700	194,578,400	196,001,000	197,450,300	198,887,400	200,335,000	201,764,000	203,209,000	194,640,246	CAP. STRUCTURE
	DEF. INVESTMENT TAX CREDIT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
31	REGULATORY LIABILITIES - TAX RE	90,762,300	90,751,100	90,739,800	90,728,600	90,717,300	90,706,100	90,694,800	90,683,600	90,672,300	90,661,100	90,649,800	90,638,500	90,627,300	90,694,815	CAP. STRUCTURE
32	TOTAL DEFERRED CREDITS	316,627,200	318,843,000	320,403,800	322,126,400	323,640,100	325,002,000	327,039,500	328,652,500	329,567,400	331,495,200	333,130,400	334,716,800	336,756,500	326,769,292	
33	PENSIONS & BENEFITS RESERVE	36,041,200	35,895,900	36,050,700	36,018,200	36,091,400	36,151,800	36,202,000	36,329,900	36,324,400	36,385,500	36,446,800	36,508,000	36,824,700	36,251,577	WORKING CAP.
34	TOTAL OPERATING RESERVES	352,668,400	354,738,900	356,454,500	358,144,600	359,731,500	361,153,800	363,241,500	364,982,400	365,891,800	367,880,700	369,577,200	371,224,800	373,581,200	363,020,869	
35	TOTAL CAPITAL. & LIAB.	$1,724,559,703	$1,742,646,270	$1,759,796,678	$1,776,300,345	$1,790,500,301	$1,799,363,105	$1,814,281,212	$1,828,099,551	$1,841,864,550	$1,865,518,276	$1,879,715,833	$1,899,124,846	$1,923,319,968	$1,818,853,126	

SUPPORTING SCHEDULES: G-6 p.1-2

RECAP SCHEDULES: G-1 p.1-3

SCHEDULE G-1 | CALCULATION OF THE PROJECTED TEST YEAR RATE BASE | PAGE 9 OF 28

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE UTILITY PLANT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN
HISTORIC BASE YR + 1: 12/31/20
WITNESS: S. HILLARY

ESTIMATED PLANT BALANCES FOR THE YEAR ENDING 12/31/19

LINE NO.	A/C NO.	DESCRIPTION	BEGINNING BALANCE	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	JUL 2020	AUG 2020	SEP 2020	OCT 2020	NOV 2020	DEC 2020	13 MONTH AVERAGE
1	301	ORGANIZATION	12,620	12,620	12,620	12,620	12,620	12,620	12,620	12,620	12,620	12,620	12,620	12,620	12,620	12,620
2	303	MISC INTANGIBLE PLANT	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325
3	303.01	CUSTOMIZED SOFTWARE	32,175,007	32,190,737	42,716,855	42,960,076	43,613,924	43,624,480	44,029,394	44,368,667	44,378,379	44,396,866	44,404,504	44,430,325	48,733,613	42,463,294
4	374	LAND AND LAND RIGHTS	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204
5	374.02	LAND RIGHTS / EASEMENTS	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873
6	375	STRUCTURES AND IMPROVEMENTS	25,121,265	25,121,265	25,169,105	25,257,793	25,324,033	25,346,113	25,412,353	25,473,073	25,728,833	25,833,621	26,026,729	26,247,437	26,284,145	25,565,059
7	376	MAINS - STEEL	489,687,155	489,834,586	491,119,527	491,660,754	491,770,938	491,906,814	492,047,153	493,295,086	494,440,437	495,371,455	497,007,706	500,474,770	546,846,801	497,343,322
8	376.02	MAINS - PLASTIC	579,726,542	587,811,424	595,555,224	603,246,111	608,605,193	614,623,449	621,736,217	627,736,027	632,825,296	640,868,994	644,914,917	650,513,031	659,435,120	620,584,427
9	378	M & R EQUIPMENT - GENERAL	18,885,293	18,885,293	18,885,293	18,885,293	18,885,293	18,885,293	18,885,293	18,885,293	18,885,293	18,885,293	18,885,293	18,885,293	18,885,293	18,885,293
10	379	M & R EQUIPMENT - CITY	68,450,344	68,597,250	68,958,708	72,434,038	77,552,677	77,972,691	78,201,228	81,410,973	86,207,725	86,219,550	91,212,805	91,217,235	96,523,663	80,381,453
11	380	SERVICE LINES -S TEEL	55,497,231	55,497,231	55,497,231	55,497,231	55,497,231	55,497,231	55,953,817	55,953,817	55,953,817	55,953,817	55,953,817	55,953,817	55,953,817	55,743,085
12	380.02	SERVICE LINES - PLASTIC	385,825,605	388,204,299	390,214,186	391,763,039	393,579,581	395,345,468	397,900,960	399,729,304	401,589,871	403,411,704	405,849,399	407,745,049	409,505,670	397,743,395
13	381	METERS	74,177,863	74,310,653	74,556,942	76,037,571	76,231,611	76,533,065	76,786,479	77,196,900	77,424,429	77,635,588	78,169,767	78,522,667	78,709,924	76,637,958
14	382	METER INSTALLATIONS	66,118,655	66,601,456	67,108,172	68,142,785	68,759,413	69,292,543	69,907,004	70,500,715	70,995,800	71,564,884	72,047,998	72,536,679	73,171,228	69,749,795
15	383	REGULATORS	16,958,401	17,010,228	17,069,287	17,147,690	17,233,093	17,317,994	17,411,597	17,469,205	17,543,888	17,557,611	17,592,541	17,634,629	17,697,139	17,357,177
16	384	REGULATOR INSTALL HOUSE	25,563,041	25,563,041	25,563,041	25,563,041	25,563,041	25,563,041	25,563,041	25,563,041	25,563,041	25,563,041	25,563,041	25,563,041	25,563,041	25,563,041
17	385	M & R EQUIPMENT - INDUSTRIAL	12,194,965	12,194,965	12,194,965	12,194,965	12,194,965	12,194,965	12,194,965	12,194,965	12,194,965	12,194,965	12,194,965	12,194,965	12,194,965	12,194,965
18	387	OTHER EQUIPMENT	9,624,238	9,624,238	9,624,238	9,624,238	9,624,238	9,624,238	9,624,238	9,624,238	9,624,238	9,624,238	9,624,238	9,624,238	9,624,238	9,624,238
19	390	STRUCTURES & IMPROVEMENTS	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184
20	390.02	STRUCTURES AND IMPROVEMENTS-Lea	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160
21	391	OFFICE FURNITURE	2,501,870	2,501,870	2,501,870	2,501,870	2,501,870	2,501,870	2,501,870	2,501,870	2,501,870	2,501,870	2,501,870	2,501,870	2,501,870	2,501,870
22	391.01	COMPUTER EQUIPMENT	4,500,269	4,500,269	4,500,269	4,500,269	4,500,269	4,500,269	4,500,269	4,500,269	4,500,269	4,500,269	4,500,269	4,500,269	4,500,269	4,500,269
23	391.02	OFFICE EQUIPMENT/MACHINES	1,402,780	1,402,780	1,402,780	1,402,780	1,402,780	1,402,780	1,402,780	1,402,780	1,402,780	1,402,780	1,402,780	1,402,780	1,402,780	1,402,780
24	391.03	OFFICE FURNITURE	51,333	51,333	2,919,936	3,080,656	3,244,336	3,396,496	3,396,496	3,396,496	3,396,496	3,396,496	3,396,496	3,396,496	3,396,496	2,809,197
25	392.01	AUTO & TRUCK LESS THAN 1/2 TON	8,118,793	8,331,503	9,069,500	9,685,100	10,444,199	10,444,199	11,466,599	11,530,599	11,740,999	11,872,999	11,956,199	12,036,199	12,072,999	10,674,607
26	392.02	AUTO & TRUCK 3/4 - 1 TON	12,134,491	12,134,491	12,134,491	12,134,491	12,134,491	12,134,491	12,134,491	12,134,491	12,134,491	12,134,491	12,134,491	12,134,491	12,134,491	12,134,491
27	392.04	TRAILERS, OTHER	2,014,458	2,050,458	2,086,458	2,158,458	2,216,298	2,274,138	2,331,978	2,389,818	2,447,658	2,505,498	2,563,258	2,563,258	2,563,258	2,320,385
28	392.05	TRUCKS OVER 1 TON	1,900,118	1,900,118	1,900,118	1,900,118	1,900,118	1,900,118	1,900,118	1,900,118	1,900,118	1,900,118	1,900,118	1,900,118	1,900,118	1,900,118
29	393	STORES EQUIPMENT	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283
30	394	TOOLS, SHOP, & GARAGE EQUIPMENT	7,050,049	7,083,169	7,184,737	7,258,190	7,335,323	7,359,611	7,392,731	7,392,731	7,417,019	7,462,062	7,462,062	7,462,062	7,462,062	7,332,447
31	394.01	CNG STATION EQUIPMENT	13,158,263	13,158,263	13,158,263	13,158,263	13,158,263	13,158,263	13,158,263	13,158,263	13,158,263	13,158,263	13,158,263	13,158,263	16,158,263	13,389,033
32	396	POWER OPERATED EQUIPMENT	0	3,680	29,440	44,528	62,928	73,968	162,288	162,288	165,968	165,968	182,160	182,160	182,160	109,041
33	397	COMMUNICATIONS EQUIPMENT	3,021,305	3,021,261	3,021,261	3,021,261	3,021,261	3,021,261	3,021,261	3,021,261	3,021,261	3,021,261	3,021,261	3,021,261	3,029,420	3,021,892
34	398	MISC EQUIPMENT - GAS	3,946,499	3,970,051	4,341,564	4,413,177	4,413,177	4,438,937	4,457,337	4,457,337	4,461,753	4,461,753	4,466,537	4,466,537	4,481,257	4,367,378
35	336	PURIFICATION EQUIPMENT	264,060	264,060	264,060	264,060	264,060	264,060	264,060	264,060	264,060	264,060	264,060	264,060	264,060	264,060
36	364	LNG PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	377	COMPRESSOR STATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	15,858,487	1,219,884
38		TOTAL PLANT IN SERVICE	1,940,875,543	1,952,625,621	1,979,553,171	1,996,743,496	2,011,840,253	2,021,403,495	2,034,549,927	2,048,419,333	2,062,674,666	2,074,635,164	2,089,163,193	2,101,338,650	2,187,842,296	2,038,589,600

SUPPORTING SCHEDULES: G-1 p.23-25, G-6 p.1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE UTILITY PLANT FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. HILLARY

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

ESTIMATED PLANT BALANCES FOR THE YEAR ENDING 12/31/21

LINE NO.	A/C NO.	DESCRIPTION	BEGINNING BALANCE	JAN 2021	FEB 2021	MAR 2021	APR 2021	MAY 2021	JUN 2021	JUL 2021	AUG 2021	SEP 2021	OCT 2021	NOV 2021	DEC 2021	13 MONTH AVERAGE
1	301	ORGANIZATION	$12,620	$12,620	$12,620	$12,620	$12,620	$12,620	$12,620	$12,620	$12,620	$12,620	$12,620	$12,620	$12,620	$12,620
2	303	MISC INTANGIBLE PLANT	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325
3	303.01	CUSTOMIZED SOFTWARE	48,733,613	52,094,852	52,161,357	52,194,748	52,203,308	52,214,096	52,219,118	52,238,815	52,248,741	52,267,634	52,275,441	52,301,830	53,250,030	52,031,045
4	374	LAND AND LAND RIGHTS	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204
5	374.02	LAND RIGHTS / EASEMENTS	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873
6	375	STRUCTURES AND IMPROVEMENTS	26,284,145	26,284,145	26,311,377	26,447,537	26,473,297	26,473,297	26,508,514	26,508,514	26,512,268	26,662,412	26,865,106	26,865,106	33,106,386	27,023,239
7	376	MAINS - STEEL	546,846,801	547,884,145	548,698,281	548,965,926	549,843,695	549,938,121	550,037,109	554,107,873	554,196,058	554,248,963	555,032,938	555,047,561	580,406,264	553,481,057
8	376.02	MAINS - PLASTIC	659,435,120	664,814,296	676,545,379	681,439,516	685,533,021	691,224,050	694,826,792	699,272,231	704,897,595	715,941,867	719,467,531	724,349,657	737,981,359	696,594,493
9	378	M & R EQUIPMENT - GENERAL	18,885,293	18,885,293	18,885,293	18,885,293	18,885,293	18,885,293	18,885,293	18,885,293	18,885,293	18,885,293	18,885,293	18,885,293	18,885,293	18,885,293
10	379	M & R EQUIPMENT - CITY	96,523,663	96,523,663	96,523,663	96,523,663	96,523,663	96,523,663	96,523,663	96,523,663	97,594,714	97,594,714	101,012,187	103,739,627	103,746,743	98,144,407
11	380	SERVICE LINES -S TEEL	55,953,817	55,953,817	55,953,817	55,953,817	55,953,817	55,953,817	55,953,817	55,953,817	55,953,817	55,953,817	55,953,817	55,953,817	55,953,817	55,953,817
12	380.02	SERVICE LINES - PLASTIC	409,505,670	411,936,695	413,990,799	415,573,727	417,430,233	419,234,969	421,846,682	423,715,250	425,616,750	427,478,663	429,969,987	431,907,341	433,706,696	421,685,651
13	381	METERS	78,709,924	78,845,635	79,097,343	80,610,545	80,808,854	81,116,940	81,375,929	81,795,380	82,027,915	82,243,719	82,789,649	83,150,314	83,341,690	81,224,141
14	382	METER INSTALLATIONS	73,171,228	73,664,650	74,182,515	74,727,025	75,357,218	75,902,078	76,530,056	77,136,829	77,642,806	78,224,409	78,718,153	79,217,584	79,866,093	76,487,742
15	383	REGULATORS	17,697,139	17,750,107	17,810,465	17,890,593	17,977,875	18,064,644	18,160,306	18,219,181	18,295,508	18,309,532	18,345,231	18,388,245	18,452,130	18,104,689
16	384	REGULATOR INSTALL HOUSE	25,563,041	25,563,041	25,563,041	25,563,041	25,563,041	25,563,041	25,563,041	25,563,041	25,563,041	25,563,041	25,563,041	25,563,041	25,563,041	25,563,041
17	385	M & R EQUIPMENT - INDUSTRIAL	12,194,965	12,194,965	12,194,965	12,194,965	12,194,965	12,194,965	12,194,965	12,194,965	12,194,965	12,194,965	12,194,965	12,194,965	12,194,965	12,194,965
18	387	OTHER EQUIPMENT	9,624,238	9,624,238	9,624,238	9,624,238	9,624,238	9,624,238	9,624,238	9,624,238	9,624,238	9,624,238	9,624,238	9,624,238	9,624,238	9,624,238
19	390	STRUCTURES & IMPROVEMENTS	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184
20	390.02	STRUCTURES AND IMPROVEMENTS-Lea	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160
21	391	OFFICE FURNITURE	2,501,870	2,501,870	2,501,870	2,501,870	2,501,870	2,501,870	2,501,870	2,501,870	2,501,870	2,501,870	2,501,870	2,501,870	2,501,870	2,501,870
22	391.01	COMPUTER EQUIPMENT	4,500,269	4,500,269	4,500,269	4,500,269	4,500,269	4,500,269	4,500,269	4,500,269	4,500,269	4,500,269	4,500,269	4,500,269	4,500,269	4,500,269
23	391.02	OFFICE EQUIPMENT/MACHINES	1,402,780	1,402,780	1,402,780	1,402,780	1,402,780	1,402,780	1,402,780	1,402,780	1,402,780	1,402,780	1,402,780	1,402,780	1,402,780	1,402,780
24	391.03	OFFICE FURNITURE	3,396,496	51,333	51,333	51,333	51,333	51,333	51,333	51,333	51,333	51,333	51,333	51,333	51,333	308,653
25	392.01	AUTO & TRUCK LESS THAN 1/2 TON	12,072,999	12,072,999	12,160,199	12,948,999	13,118,599	13,118,599	13,987,719	14,019,719	14,085,319	14,173,319	14,206,119	14,286,119	14,318,919	13,428,433
26	392.02	AUTO & TRUCK 3/4 - 1 TON	12,134,491	12,134,491	12,134,491	12,134,491	12,134,491	12,134,491	12,134,491	12,134,491	12,134,491	12,134,491	12,134,491	12,134,491	12,134,491	12,134,491
27	392.04	TRAILERS, OTHER	2,563,258	2,563,258	2,620,378	2,677,498	2,734,618	2,791,738	2,848,858	2,905,978	2,963,258	2,963,258	2,963,258	2,963,258	2,963,258	2,809,375
28	392.05	TRUCKS OVER 1 TON	1,900,118	1,900,118	1,900,118	1,900,118	1,900,118	1,900,118	1,900,118	1,900,118	1,900,118	1,900,118	1,900,118	1,900,118	1,900,118	1,900,118
29	393	STORES EQUIPMENT	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283
30	394	TOOLS, SHOP, & GARAGE EQUIPMENT	7,462,062	7,469,422	7,491,502	7,641,481	7,728,182	7,728,182	7,755,782	7,755,782	7,755,782	7,770,502	7,783,014	7,783,014	7,783,014	7,685,209
31	394.01	CNG STATION EQUIPMENT	16,158,263	16,158,263	16,158,263	16,158,263	16,158,263	16,158,263	16,158,263	16,158,263	16,158,263	16,158,263	16,158,263	16,158,263	16,158,263	16,158,263
32	396	POWER OPERATED EQUIPMENT	182,160	182,160	247,664	323,104	329,728	329,728	419,814	419,814	419,814	423,494	423,494	423,494	423,494	349,843
33	397	COMMUNICATIONS EQUIPMENT	3,029,420	3,029,374	3,029,374	3,029,374	3,029,374	3,029,374	3,029,374	3,029,374	3,029,374	3,029,374	3,029,374	3,029,374	3,037,713	3,030,019
34	398	MISC EQUIPMENT - GAS	4,481,257	4,492,297	4,511,433	4,566,402	4,566,402	4,566,402	4,602,319	4,602,319	4,602,319	4,602,319	4,605,263	4,605,263	4,605,263	4,569,943
35	336	PURIFICATION EQUIPMENT	264,060	264,060	264,060	264,060	264,060	264,060	28,933,322	28,933,322	28,933,322	28,933,322	28,933,322	28,933,322	28,933,322	15,701,355
36	364	LNG PLANT	0	0	0	0	0	0	20,958,254	21,240,940	21,265,226	21,289,512	21,289,512	21,289,512	21,289,512	11,432,498
37	377	COMPRESSOR STATION EQUIPMENT	15,858,487	16,696,801	17,225,837	17,225,837	17,225,837	17,225,837	17,225,837	17,225,837	17,225,837	17,225,837	17,225,837	17,225,837	17,225,837	17,079,961
38		TOTAL PLANT IN SERVICE	$2,187,842,296	$2,198,244,687	$2,214,547,752	$2,224,726,163	$2,232,824,092	$2,241,421,905	###########	$2,311,326,949	$2,320,988,733	$2,335,058,979	$2,346,611,544	$2,357,182,586	$2,406,113,851	###########

SUPPORTING SCHEDULES: G-1 p. 9, G-1 p.26-28, G-6 p.1

RECAP SCHEDULES: G-1 p.7

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE DEPRECIATION RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN
HISTORIC BASE YR + 1: 12/31/20
WITNESS: S. HILLARY

LINE NO.	A/C NO.	DESCRIPTION	Depr Rates	DEC 2019	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	JUL 2020	AUG 2020	SEP 2020	OCT 2020	NOV 2020	DEC 2020	13 MONTH AVERAGE
1	374	LAND AND LAND RIGHTS	0.0%	$ (60,225)	$ (60,225)	$ (60,225)	$ (60,225)	$ (60,225)	$ (60,225)	$ (60,225)	$ (60,225)	$ (60,225)	$ (60,225)	$ (60,225)	$ (60,225)	$ (60,225)	$ (60,225)
2	375	STRUCTURES AND IMPROVEMEN	2.5%	6,572,394	6,624,730	6,672,906	6,717,630	6,764,490	6,815,329	6,862,373	6,910,036	6,940,864	6,985,354	7,022,382	7,057,413	7,108,903	6,850,370
3	376	MAINS - STEEL	1.8%	202,521,522	202,974,943	203,357,965	204,000,317	204,680,964	205,359,541	206,037,934	206,667,489	207,307,836	207,968,539	208,569,313	209,013,341	204,352,704	205,600,954
4	376.02	MAINS - PLASTIC	1.4%	202,345,974	201,735,906	201,110,682	200,634,786	200,419,686	200,164,041	199,855,070	199,551,009	199,222,498	198,745,216	198,788,462	198,517,215	198,034,805	199,932,719
5	378	M & R EQUIPMENT - GENERAL	3.3%	3,697,216	3,749,151	3,801,085	3,853,020	3,904,954	3,956,889	4,008,823	4,060,758	4,112,693	4,164,627	4,216,562	4,268,496	4,320,431	4,008,823
6	379	M & R EQUIPMENT - CITY	3.3%	12,639,950	12,815,414	12,972,625	12,860,059	12,614,154	12,790,901	12,985,453	12,921,398	12,728,169	12,964,212	12,767,120	13,017,570	12,806,989	12,837,232
7	380	SERVICE LINES -S TEEL	2.6%	38,914,672	39,034,916	39,155,160	39,268,842	39,380,883	39,494,154	39,567,722	39,688,955	39,810,189	39,931,422	40,052,655	40,173,888	40,295,122	39,597,583
8	380.02	SERVICE LINES - PLASTIC	2.3%	179,201,697	179,423,757	179,716,557	180,126,564	180,474,140	180,848,883	181,067,873	181,416,491	181,802,472	182,183,465	182,455,659	182,807,503	183,234,187	181,135,327
9	381	METERS	4.5%	26,675,632	26,942,252	27,199,500	27,350,339	27,618,606	27,878,262	28,143,225	28,395,485	28,665,188	28,937,168	29,181,851	29,444,301	29,722,478	28,165,714
10	382	METER INSTALLATIONS	2.8%	32,897,825	32,958,863	33,017,239	33,055,091	33,126,133	33,213,021	33,291,083	33,371,219	33,467,436	33,553,941	33,651,184	33,750,108	33,832,634	33,321,983
11	383	REGULATORS	3.6%	7,874,389	7,920,757	7,966,652	8,011,043	8,055,059	8,099,376	8,143,190	8,190,416	8,236,329	8,287,768	8,337,403	8,386,521	8,433,989	8,149,453
12	384	REGULATOR INSTALL HOUSE	4.4%	13,106,664	13,200,395	13,294,126	13,387,857	13,481,588	13,575,319	13,669,051	13,762,782	13,856,513	13,950,244	14,043,975	14,137,706	14,231,437	13,669,051
13	385	M & R EQUIPMENT - INDUSTRIAL	3.1%	6,564,090	6,595,593	6,627,097	6,658,601	6,690,104	6,721,608	6,753,112	6,784,615	6,816,119	6,847,623	6,879,126	6,910,630	6,942,133	6,753,112
14	387	OTHER EQUIPMENT	6.3%	4,038,171	4,088,698	4,139,225	4,189,752	4,240,280	4,290,807	4,341,334	4,391,861	4,442,389	4,492,916	4,543,443	4,593,970	4,644,498	4,341,334
15	390	STRUCTURES & IMPROVEMENTS	2.5%	13,501	13,560	13,619	13,677	13,736	13,795	13,854	13,912	13,971	14,030	14,088	14,147	14,206	13,854
16	391	OFFICE FURNITURE	6.7%	1,183,034	1,197,003	1,210,972	1,224,941	1,238,910	1,252,878	1,266,847	1,280,816	1,294,785	1,308,753	1,322,722	1,336,691	1,350,660	1,266,847
17	391.01	COMPUTER EQUIPMENT	12.3%	3,352,409	3,398,537	3,444,664	3,490,792	3,536,920	3,583,048	3,629,175	3,675,303	3,721,431	3,767,559	3,813,687	3,859,814	3,905,942	3,629,175
18	391.02	OFFICE EQUIPMENT/MACHINES	6.7%	635,070	642,903	650,735	658,567	666,399	674,231	682,064	689,896	697,728	705,560	713,392	721,224	729,057	682,064
19	391.03	OFFICE FURNITURE	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	0
20	392.01	AUTO & TRUCK LESS THAN 1/2 TO	11.4%	4,550,319	4,645,242	4,724,391	4,810,552	4,945,108	5,066,924	5,221,401	5,349,042	5,488,320	5,637,162	5,759,436	5,874,982	5,989,326	5,235,554
21	392.02	AUTO & TRUCK 3/4 - 1 TON	13.0%	5,042,130	5,173,587	5,305,044	5,436,501	5,567,958	5,699,415	5,830,872	5,962,329	6,093,786	6,225,243	6,356,700	6,488,157	6,619,614	5,830,872
22	392.04	TRAILERS, OTHER	4.0%	413,315	420,030	426,865	433,820	441,014	448,402	455,983	463,756	471,722	479,881	488,232	496,777	505,321	457,317
23	392.05	TRUCKS OVER 1 TON	7.5%	856,831	868,707	880,582	892,458	904,334	916,210	928,085	939,961	951,837	963,713	975,588	987,464	999,340	928,085
24	393	STORES EQUIPMENT	3.9%	380	384	389	393	397	401	405	409	414	418	422	426	430	405
25	394	TOOLS, SHOP, & GARAGE EQUIPM	6.7%	2,925,674	2,993,821	3,025,831	3,060,852	3,095,964	3,136,101	3,175,606	3,218,176	3,258,634	3,297,423	3,340,380	3,383,337	3,426,294	3,179,853
26	394.01	CNG STATION EQUIPMENT	5.0%	2,130,068	2,153,231	2,206,763	2,260,295	2,313,827	2,367,360	2,420,892	2,474,424	2,527,956	2,581,488	2,635,021	2,688,553	2,742,085	2,423,228
27	396	POWER OPERATED EQUIPMENT	6.3%	-	1,761,106	1,774,747	1,789,451	1,803,947	1,819,179	1,827,749	1,844,463	1,860,857	1,877,590	1,892,916	1,909,734	1,926,552	1,699,099
28	397	COMMUNICATIONS EQUIPMENT	8.2%	1,745,564	2,923,727	2,950,694	2,977,662	3,004,629	3,031,596	3,058,564	3,085,531	3,112,499	3,139,466	3,166,434	3,193,401	3,219,659	2,969,956
29	398	MISC EQUIPMENT - GAS	6.0%	2,896,755	191,817	(111,778)	(114,709)	(111,055)	(109,642)	(107,459)	(103,585)	(100,094)	(96,198)	(92,717)	(88,797)	(86,156)	151,260
30	336	PURIFICATION EQUIPMENT	5.6%	192,545	-	-	-	-	-	-	-	-	-	-	-	-	14,811
31	364	LNG PLANT	2.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32		DEPRECIATION RESERVE		762,927,568	764,388,805	765,474,114	766,988,926	768,812,904	771,047,803	773,070,056	774,946,723	776,742,315	778,854,357	780,835,213	782,884,349	779,242,414	$772,785,811
33	108.02	R.W.I.P		0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	108	TOTAL DEPRECIATION RESERVE		762,927,568	764,388,805	765,474,114	766,988,926	768,812,904	771,047,803	773,070,056	774,946,723	776,742,315	778,854,357	780,835,213	782,884,349	779,242,414	772,785,811
35		TOTAL AMORTIZATION RESERVE		21,522,847	21,722,542	21,922,324	22,180,877	22,440,788	22,704,350	22,967,971	23,233,852	23,501,628	23,769,458	24,037,391	24,305,367	24,573,487	22,990,992
36		TOTAL DEPR/AMORT RESERVE		$784,450,415	###########	$ 787,396,438	$ 789,169,803	$ 791,253,693	$ 793,752,154	$ 796,038,026	$798,180,575	###########	$ 802,623,815	$ 804,872,604	$ 807,189,715	$ 803,815,900	$ 795,776,802

SUPPORTING SCHEDULES: B-9, B-10, G1-13

RECAP SCHEDULES: G-1 p.5

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DEPRECIATION RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN
PROJECTED TEST YEAR: 12/31/21

COMPANY: PEOPLES GAS SYSTEM

WITNESS: S H LLARY

DOCKET NO.: 20200051-GU

LINE NO.	A/C NO.	DESCR PTION	Depr Rates	DEC 2020	JAN 2021	FEB 2021	MAR 2021	APR 2021	MAY 2021	JUN 2021	JUL 2021	AUG 2021	SEP 2021	OCT 2021	NOV 2021	DEC 2021	13 MONTH AVERAGE
1	374	LAND AND LAND RIGHTS	0.0%	($60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	($60,225)
2	375	STRUCTURES AND MPROVEMENTS	2 8%	7,108,903	7,170,232	7,229,194	7,278,747	7,338,218	7,399,989	7,458,698	7,520,551	7,582,078	7,630,884	7,675,471	7,738,156	7,258,121	7,414,557
3	376	MA NS - STEEL	2 3%	204,352,704	205,310,623	206,289,940	207,318,338	208,294,195	209,339,851	210,385,292	211,085,550	212,139,922	213,197,530	214,191,669	215,254,211	214,112,947	210,097,905
4	376.02	MA NS - PLASTIC	1.7%	198,034,805	198,029,826	197,408,166	197,526,897	197,782,553	197,869,961	198,170,448	198,305,536	198,210,068	197,752,418	198,171,992	198,264,545	197,673,330	197,938,503
5	378	M & R EQUIPMENT - GENERAL	2.7%	4,320,431	4,362,923	4,405,415	4,447,907	4,490,398	4,532,890	4,575,382	4,617,874	4,660,366	4,702,858	4,745,350	4,787,842	4,830,334	4,575,382
6	379	M & R EQUIPMENT - CITY	2.1%	12,806,989	12,975,905	13,144,821	13,313,738	13,482,654	13,651,571	13,820,487	13,989,403	14,065,185	14,235,976	14,109,595	14,049,198	14,230,123	13,682,742
7	380	SERVICE LINES -S TEEL	4.7%	40,295,122	40,514,274	40,733,427	40,952,579	41,171,732	41,390,884	41,610,036	41,829,189	42,048,341	42,267,494	42,486,646	42,705,799	42,924,951	41,610,036
8	380.02	SERVICE LINES - PLASTIC	2 9%	183,234,187	183,695,003	184,229,331	184,884,470	185,476,598	186,097,419	186,559,961	187,156,290	187,791,738	188,423,039	188,944,079	189,547,766	190,228,908	186,636,061
9	381	METERS	5.0%	29,722,478	30,038,635	30,345,271	30,543,260	30,861,893	31,171,807	31,487,273	31,789,866	32,110,459	32,433,477	32,728,687	33,042,281	33,372,100	31,511,345
10	382	METER NSTALLATIONS	2.4%	33,832,634	33,909,699	33,983,878	34,055,495	34,115,056	34,190,601	34,256,945	34,325,199	34,409,686	34,484,078	34,569,251	34,655,977	34,725,779	34,270,329
11	383	REGULATORS	1 8%	8,433,989	8,455,929	8,477,306	8,497,054	8,516,300	8,535,721	8,554,500	8,576,621	8,597,312	8,623,536	8,647,896	8,671,674	8,693,701	8,560,118
12	384	REGULATOR NSTALL HOUSE	1 3%	14,231,437	14,259,131	14,286,824	14,314,517	14,342,211	14,369,904	14,397,597	14,425,290	14,452,984	14,480,677	14,508,370	14,536,064	14,563,757	14,397,597
13	385	M & R EQUIPMENT - NDUSTRIAL	2 3%	6,942,133	6,965,507	6,988,881	7,012,255	7,035,628	7,059,002	7,082,376	7,105,749	7,129,123	7,152,497	7,175,870	7,199,244	7,222,618	7,082,376
14	387	OTHER EQUIPMENT	3.0%	4,644,498	4,668,558	4,692,619	4,716,680	4,740,740	4,764,801	4,788,861	4,812,922	4,836,982	4,861,043	4,885,104	4,909,164	4,933,225	4,788,861
15	390	STRUCTURES & MPROVEMENTS	2.4%	14,206	14,262	14,319	14,375	14,431	14,488	14,544	14,600	14,657	14,713	14,769	14,826	14,882	14,544
16	391	OFFICE FURNITURE	4.1%	1,350,660	1,359,208	1,367,756	1,376,304	1,384,852	1,393,400	1,401,948	1,410,496	1,419,044	1,427,592	1,436,140	1,444,688	1,453,236	1,401,948
17	391.01	COMPUTER EQUIPMENT	11.1%	3,905,942	3,947,570	3,989,197	4,030,825	4,072,452	4,114,080	4,155,707	4,197,335	4,238,962	4,280,589	4,322,217	4,363,844	4,405,472	4,155,707
18	391.02	OFFICE EQUIPMENT/MACHINES	7.4%	729,057	737,707	746,358	755,008	763,659	772,309	780,960	789,610	798,260	806,911	815,561	824,212	832,862	780,960
19	391.03	OFFICE FURNITURE	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	392.01	AUTO & TRUCK LESS THAN 1/2 TON	7.0%	5,989,326	6,059,752	6,130,178	6,201,112	6,320,132	6,419,750	6,552,748	6,653,463	6,765,637	6,885,924	6,978,292	7,063,166	7,146,502	6,551,229
21	392.02	AUTO & TRUCK 3/4 - 1 TON	5.6%	6,619,614	6,676,242	6,732,869	6,789,497	6,846,125	6,902,752	6,959,380	7,016,008	7,072,635	7,129,263	7,185,890	7,242,518	7,299,146	6,959,380
22	392.04	TRA LERS, OTHER	2 9%	505,321	511,515	517,710	524,042	530,513	537,122	543,868	550,753	557,776	564,937	572,098	579,260	586,421	544,718
23	392.05	TRUCKS OVER 1 TON	6.6%	999,340	1,009,790	1,020,241	1,030,692	1,041,142	1,051,593	1,062,044	1,072,494	1,082,945	1,093,396	1,103,846	1,114,297	1,124,748	1,062,044
24	393	STORES EQU PMENT	3.6%	430	434	438	442	446	449	453	457	461	465	469	473	476	453
25	394	TOOLS, SHOP, & GARAGE EQUIPMEN	4.7%	3,426,294	3,456,174	3,484,803	3,502,397	3,526,081	3,557,643	3,586,806	3,618,477	3,650,147	3,680,538	3,711,178	3,742,956	3,774,733	3,593,710
26	394.01	CNG STATION EQUIPMENT	5.1%	2,742,085	2,809,464	2,876,843	2,944,221	3,011,600	3,078,979	3,146,358	3,213,736	3,281,115	3,348,494	3,415,873	3,483,252	3,550,630	3,146,358
27	396	POWER OPERATED EQU PMENT	2.7%	1,926,552	1,933,760	1,935,272	1,936,067	1,943,016	1,950,555	1,950,262	1,958,004	1,965,747	1,973,169	1,980,920	1,988,671	1,996,422	1,956,801
28	397	COMMUNICATIONS EQU PMENT	4.0%	3,219,659	3,232,845	3,246,027	3,259,209	3,272,391	3,285,573	3,298,754	3,311,936	3,325,118	3,338,300	3,351,482	3,364,664	3,377,121	3,298,698
29	398	MISC EQU PMENT - GAS	4 9%	(86,156)	(83,854)	(82,211)	(83,606)	(79,997)	(76,387)	(75,901)	(72,145)	(68,389)	(64,632)	(61,132)	(57,364)	(53,596)	(72,721)
30	336	PUR FICATION EQU PMENT	3 5%	-	-	-	-	-	-	-	83,619	167,237	250,856	334,475	418,093	501,712	135,076
31	364	LNG PLANT	3 5%	-	-	-	-	-	-	-	61,128	123,081	185,105	247,199	309,293	371,388	99,784
32	377	COMPRESSOR STATION EQU PMENT	3.0%	-	39,646	81,388	124,453	167,517	210,582	253,647	296,711	339,776	382,840	425,905	468,970	512,034	254,113
33		DEPRECIATION RESERVE		779,242,414	782,000,536	784,216,033	787,206,749	790,402,311	793,527,063	796,719,210	799,656,500	802,708,231	805,483,743	808,614,940	811,667,514	811,603,858	$796,388,392
34	108.02	R.W.I.P		-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	108	TOTAL DEPRECIATION RESERVE		779,242,414	782,000,536	784,216,033	787,206,749	790,402,311	793,527,063	796,719,210	799,656,500	802,708,231	805,483,743	808,614,940	811,667,514	811,603,858	796,388,392
36		TOTAL AMORTIZATION RESERVE		24,573,487	24,879,681	25,186,242	25,493,169	25,800,280	26,107,437	26,414,654	26,721,899	27,029,252	27,336,660	27,644,171	27,951,726	28,259,425	26,415,237
37		TOTAL DEPR/AMORT RESERVE		##########	$806,880,217	$809,402,275	$812,699,918	$816,202,591	$819,634,501	$823,133,864	$826,378,399	$829,737,483	$832,820,402	$836,259,111	$839,619,239	$839,863,283	$ 822,803,629

SUPPORT NG SCHEDULES: G1-11, G1-14

RECAP SCHEDULES: G-1 p.7

SCHEDULE G-1 | AMORTIZATION / RECOVERY RESERVE BALANCES | PAGE 13 OF 28

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMORTIZATION/RECOVERY RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/20
WITNESS: S. HILLARY

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	13 MONTH AVERAGE
1	301	ORGANIZATION	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	302	FRANCHISES AND CONSENTS	$0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	303	MISC INTANGIBLE PLANT	$798,454	801,172	803,890	806,607	809,325	812,043	814,761	817,478	820,196	822,914	825,632	828,349	831,067	814,761
4	303.01	CUSTOMIZED SOFTWARE	$14,970,868	15,150,512	15,330,244	15,568,746	15,808,606	16,052,117	16,295,688	16,541,518	16,789,243	17,037,023	17,284,905	17,532,830	17,780,900	16,318,708
5	374.02	LAND RIGHTS / EASEMENTS	$872,648	877,273	881,898	886,522	891,147	895,771	900,396	905,021	909,645	914,270	918,894	923,519	928,144	900,396
6	390.02	STRUCTURES & IMPROVEMENTS - Leas	$23,393	23,673	23,952	24,232	24,511	24,791	25,070	25,350	25,629	25,909	26,188	26,468	26,747	25,070
7		SUBTOTAL	16,665,364	16,852,629	17,039,983	17,286,107	17,533,589	17,784,722	18,035,914	18,289,367	18,544,714	18,800,115	19,055,619	19,311,166	19,566,857	18,058,935
8	115.01	ACCUM PROV/AMORT-GP ACQ ADJ	4,857,484	4,869,912	4,882,341	4,894,770	4,907,199	4,919,628	4,932,057	4,944,485	4,956,914	4,969,343	4,981,772	4,994,201	5,006,630	4,932,057
9		TOTAL	$21,522,847	$21,722,542	$21,922,324	$22,180,877	$22,440,788	$22,704,350	$22,967,971	$23,233,852	$23,501,628	$23,769,458	$24,037,391	$24,305,367	$24,573,487	$22,990,992

SUPPORTING SCHEDULES: B10

RECAP SCHEDULES: G-1 p.5

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMORTIZATION/RECOVERY RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. HILLARY

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

L NE NO.	A/C NO.	DESCR PTION	DEC 2020	JAN 2021	FEB 2021	MAR 2021	APR 2021	MAY 2021	JUN 2021	JUL 2021	AUG 2021	SEP 2021	OCT 2021	NOV 2021	DEC 2021	13 MONTH AVERAGE
1	301	ORGANIZATION	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	302	FRANCHISES AND CONSENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	303	MISC NTANGIBLE PLANT	831,067	833,785	836,503	839,220	841,938	844,656	847,374	850,091	852,809	855,527	858,245	860,962	863,680	847,374
4	303.01	CUSTOMIZED SOFTWARE	17,780,900	18,067,054	18,353,576	18,640,463	18,927,534	19,214,653	19,501,830	19,789,035	20,076,349	20,363,717	20,651,189	20,938,704	21,226,364	19,502,413
5	374.02	LAND RIGHTS / EASEMENTS	928,144	932,768	937,393	942,018	946,642	951,267	955,891	960,516	965,141	969,765	974,390	979,014	983,639	955,891
6	390.02	STRUCTURES & MPROVEMENTS - L	26,747	27,015	27,284	27,552	27,820	28,089	28,357	28,625	28,894	29,162	29,430	29,699	29,967	28,357
7		SUBTOTAL	19,566,857	19,860,623	20,154,755	20,449,253	20,743,935	21,038,664	21,333,452	21,628,268	21,923,192	22,218,171	22,513,253	22,808,379	23,103,650	21,334,035
8	115.01	ACCUM PROV/AMORT-GP ACQ ADJ	5,006,630	5,019,058	5,031,487	5,043,916	5,056,345	5,068,774	5,081,202	5,093,631	5,106,060	5,118,489	5,130,918	5,143,347	5,155,775	5,081,202
9		TOTAL	$24,573,487	$24,879,681	$25,186,242	$25,493,169	$25,800,280	$26,107,437	$26,414,654	$26,721,899	$27,029,252	$27,336,660	$27,644,171	$27,951,726	$28,259,425	$26,415,237

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF COMMON PLANT WITH THE 13 MONTH AVERAGE OF THE HISTORIC BASE YEAR + 1 SEGREGATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED.

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/20
WITNESS: S. HILLARY

LINE NO.	A/C NO.	DESCRIPTION	Dec-2019	Jan-2020	Feb-2020	Mar-2020	Apr-2020	May-2020	Jun-2020	Jul-2020	Aug-2020	Sep-2020	Oct-2020	Nov-2020	Dec-2020	13 MONTH AVERAGE
1	303.01	CUSTOMIZED SOFTWARE	$32,175,007	$32,190,737	$42,716,855	$42,960,076	$43,613,924	$43,624,480	$44,029,394	$44,368,667	$44,378,379	$44,396,866	$44,404,504	$44,430,325	$48,733,613	$42,463,294
2	374.00	LAND AND LAND RIGHTS	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204
3	375	STRUCTURES AND IMPROVEMENTS	25,121,265	25,121,265	25,169,105	25,257,793	25,324,033	25,346,113	25,412,353	25,473,073	25,728,833	25,833,621	26,026,729	26,247,437	26,284,145	25,565,059
4	390.00	STRUCTURES AND IMPROVEMENTS	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184
5	390.02	STRUCTURES AND IMPROVEMENTS	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160
6	391	OFFICE & COMPUTER EQUIPMENT	8,456,253	8,456,253	11,324,855	11,485,575	11,649,255	11,801,415	11,801,415	11,801,415	11,801,415	11,801,415	11,801,415	11,801,415	11,801,415	11,214,116
7		TOTAL	$81,460,072	$81,475,802	$94,918,363	$95,410,992	$96,294,760	$96,479,556	$96,950,709	$97,350,702	$97,616,175	$97,739,449	$97,940,196	$98,186,725	$102,526,721	$94,950,017

			13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
8	303.01	CUSTOMIZED SOFTWARE	$42,463,294	0.1%	$24,013	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
9	374	LAND AND LAND RIGHTS	15,545,204	0.8%	$127,181	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
10	375	STRUCTURES AND IMPROVEMENTS	25,565,059	3.9%	$1,002,433	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
11	390	STRUCTURES AND IMPROVEMENTS	162,344	2.6%	$4,156	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
12	391	OFFICE & COMPUTER EQUIPMENT	11,214,116	1.5%	$164,580	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
13		TOTAL	$94,950,017		$1,322,363	

SUPPORTING SCHEDULES: B-5 p. 1, G-1 p.9, 16, G-6 p.1

RECAP SCHEDULES: G-1 p.1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR + 1. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/20
WITNESS: S. HILLARY

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT UTILITY	PLANT NON-UTILITY	PLANT TOTAL	ACCUMULATED DEPRECIATION/AMORTIZATION UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION NON-UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION TOTAL	METHOD OF ALLOCATION
1	374	01 - EASEMENT - GAS MAIN	$384,265	$0	$384,265	$0	$0	$0	BASED ON PERCENTAGE OF SQUARE FOOTAGE
2	374	01 - LAND - 15700 Biscayne Blvd, Miami, Fl 33160	2,310,652	0	2,310,652	0	0	0	OF NON-UTILIZED PROPERTY
3	374	01 - LAND-COCONUT CREEK REG STA, 100 W ATLANTIC BLVD,POMP,PAR# 4	12,413	0	12,413	0	0	0	
4	374	01 - LAND-FULFORD PLANT, 15779 W DIXIE HWY,N MIAMI BCH,PARCEL # 1	32,215	6,136	38,351	0	0	0	
5	374	01 - LAND-PLANTATION GATE STA, PETERS ROAD PARCEL # 5	22,954	0	22,954	0	0	0	
6	374	01 - PLANT SITE - NW 1ST AVE & NW 17TH ST, PARCEL # 1	32,270	0	32,270	0	0	0	
7	374	01 - PLANT SITE - PAVING ASSESSMENT	770	147	917	0	0	0	
8	374	01 - PLANT SITE - STORM SEWER & PAVING ASSESSMENT	5,994	0	5,994	0	0	0	
9	374	02 - EASEMENT-NEBRASKA AVE FROM BIRD ST SOUTH 432 FT	5,334	0	5,334	0	0	0	
10	374	02 - LAND - Channelside Dr & 2nd Ave - S&S Craftman	6,174,610	0	6,174,610	(44,760)	0	(44,760)	
11	374	02 - LAND - GATE STATION @ LITHIA PINECREST RD	8,000	0	8,000	0	0	0	
12	374	02 - LAND - NW Quadrant of McCoy St & Trask St - Purchased from TEC to bui	1	0	1	0	0	0	
13	374	02 - LAND - PROPERTY AT COUNTYLINE RD & CYPRESS CREEK RD - PASCO GATE S	265,983	0	265,983	0	0	0	
14	374	02 - LAND - Sun City - Gulfstream Gate Station - US Highway 301 (approx 1 m	1	0	1	0	0	0	
15	374	02 - LAND - Tampa Div Operations and Traning Facility	1,034,631	10,451	1,045,082	0	0	0	
16	374	02 - LAND IMPROVEMENTS	1,440,905	14,555	1,455,460	0	0	0	
17	374	02 - LAND RIGHTS-PURCHASE FOR NW GATE STATION	8,909	0	8,909	0	0	0	
18	374	02 - LAND-CSX RR PROPERTY W OF 13 ST @ FRANK ADAMO DR (SR 60)	7,960	0	7,960	0	0	0	
19	374	02 - LAND-PORT SUTTON GATE STATION,78TH & MADISON- PARCEL #3	4,939	0	4,939	0	0	0	
20	374	03 - LAND - DIVISION NEW OFFICE - 1920 9th Ave N	18,216	372	18,588	0	0	0	
21	374	03 - LAND-LOT N SIDE, 1800 9TH AVE N., ST PETE, PARCEL #2	18,013	368	18,381	0	0	0	
22	374	03 - LAND-MAIN GATE STATION, 77TH AVE & 18TH WAY, ST PETE, PAR #4	2,928	0	2,928	0	0	0	
23	374	03 - LAND-NORTH GATE STATION,13800 62 ST N., ST PETE, PARCEL #3	16,535	0	16,535	0	0	0	
24	374	03 - LAND-REG STATION, 3 AVE S & 16 STREET S, PARCEL #7	500	0	500	0	0	0	
25	374	03 - LAND-REG STATION, S SIDE 30 AVE N,WEST OF 16 ST N., PAR #6	3,000	0	3,000	0	0	0	
26	374	03 - LAND-REG STATION, S SIDE 30 AVE S,WEST OF 30 ST S., PAR #5	3,800	0	3,800	0	0	0	
27	374	03 - MDBH1020, MADIERA BEACH-EASEMENT @ 127 AVE TREASURE ISLAND	2,900	0	2,900	0	0	0	
28	374	04 - LAND-DIST YARD, 601 W. ROBINSON STREET, PARCEL # 2	39,249	2,066	41,315	0	0	0	
29	374	04 - LAND-FAIRVILLA SITE, US HWY 441,N OF SILVER STAR, PARCEL #3	1,997	0	1,997	0	0	0	
30	374	04 - LAND-PLANT SITE, 600 W. ROBINSON STREET, PARCEL # 1	47,209	2,485	49,693	0	0	0	
31	374	05 - LAND-DIVISION OFFICE SITE,1724 KURT ST,EUSTIS, PARCEL # 2	8,550	450	9,000	0	0	0	
32	374	05 - LAND-EUSTIS INDUSTRIAL PARK,MTR STA SITE, PARCEL # 1	500	0	500	0	0	0	
33	374	05 - LAND-MT. DORA GATE STATION,WOLF BRANCH RD.,PARCEL # 3	8,516	0	8,516	0	0	0	
34	374	06 - EASEMENTE PURCHASE - 13245 Atlantic Blvd - See WO File Attachment for	10,000	0	10,000	0	0	0	
35	374	06 - LAND - 43,599 SQ FT/SE & NE QUADRANT PARCEL # 3.1 @ COMMERCE LAKE DI	147,896	0	147,896	0	0	0	
36	374	06 - LAND - CAPPER ROAD GATE STATION, PARCEL # 16	22,989	0	22,989	0	0	0	
37	374	06 - LAND - JERICHO ROAD GATE STATION, PARCEL # 15	13,282	0	13,282	0	0	0	
38	374	06 - LAND - Purchase land at corner of Caca Road and US17/US100, Palatka, P	99,000	0	99,000	0	0	0	
39	374	06 - LAND FOR REGULATOR STATION - N Main Street and Zoo Parkway	9,294	0	9,294	0	0	0	
40	374	06 - LAND-CEDER HILLS GATE STATION SITE, PARCEL # 3	1,582	0	1,582	0	0	0	
41	374	06 - LAND-CHURCH STREET PLANT SITE, PARCEL # 1	38,583	787	39,371	0	0	0	
42	374	06 - LAND-KING STREET BET FORBES & POST ST,REG STA, PARCEL #8	200	0	200	0	0	0	
43	374	06 - LAND-MAGNOLIA & MCCOY STREETS,REG STA, PARCEL #11	986	0	986	0	0	0	
44	374	06 - LAND-OAK STREET & EDISON AVE REG STA, PARCEL # 4	300	0	300	0	0	0	
45	374	06 - LAND-PART OF LOT 3 BL 138,NEWMAN BET STATE&ORANGE HAT,PAR#6	400	0	400	0	0	0	
46	374	06 - LAND-PART OF LOT 5 BL 12 ,11 ST WARRENS REPLAT,PARCEL #7	539	0	539	0	0	0	
47	374	06 - LAND-PEARL PLAZA SILVER & 24TH STREET,REG STA, PARCEL #9	1,000	0	1,000	0	0	0	
48	374	06 - LAND-PHILLIPS HWY PLANT PROPERTY, PARCEL #14	308,324	6,292	314,616	0	0	0	
49	374	06 - LAND-SOUTHSIDE REG STA,PIONESSA PROPERTY, PARCEL #13	12,947	0	12,947	0	0	0	
50	374	SUB TOTALS CONTINUED ON G-1 p. 16b	$12,592,041	$44,108	$12,636,149	($44,760)	$0	($44,760)	

SUPPORTING SCHEDULES: G-6 p.1

RECAP SCHEDULES: G-1 p.15

SCHEDULE G-1 | DETAIL OF COMMON PLANT | PAGE 16b OF 28

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR + 1. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/20
WITNESS: S. HILLARY

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT UTILITY	PLANT NON-UTILITY	PLANT TOTAL	ACCUMULATED DEPRECIATION/AMORTIZATION UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION NON-UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION TOTAL	METHOD OF ALLOCATION
1	374	SUB TOTALS FROM G1 p. 16a	$12,592,041	$44,108	$12,636,149	($44,760)	$0	($44,760)	BASED ON PERCENTAGE OF SQUARE FOOTAGE
1	374	06 - LAND-W 12 FT OF N 12 FT LOT 1 BL 32 DOTEN S/D,REG STA,PAR#5	538	0	538	0	0	0	OF NON-UTILIZED PROPERTY
2	374	08 - LAND - PEACHTREE PLANT SITE (PARCEL # 1)	919	0	919	0	0	0	
3	374	09 - LAND-1722 RIDGEWOOD AVE, HOLY HILL FL 32117	152,632	3,115	155,747	(15,066)	(398)	(15,464)	
4	374	09 - LAND-GATE STATION SITE, PARCEL # 3	2,196	0	2,196	0	0	0	
5	374	09 - LAND-REGULATOR STA SITE, PARCEL # 1 (INDUSTRIAL PARK-Fentress Bl)	477	0	477	0	0	0	
6	374	11 - 100' X 50' parcel of land purchase to compensate for land taken for ro	(21,805)	0	(21,805)	0	0	0	
7	374	11 - EASEMENT - LAND RIGHTS - Non exclusive easement (50' X50') from the pr	25,000	0	25,000	0	0	0	
8	374	11 - EASEMENT - LAND RIGHTS - North 10' of Ajax's Asphalt's property	10,000	0	10,000	0	0	0	
9	374	11 - LAND - 8261 VICO CT, SARASOTA/3 ACRES NEW BUILDING FOR SAR OPS-8261	201,204	6,223	207,427	0	0	0	
10	374	11 - LAND - GATE STATION, 12th & CENTRAL, SARASOTA	50,000	0	50,000	0	0	0	
11	374	13 - LAND - PBG OPERATIONS FACILITY/S 1/2 LOT 30 JUPITER PARK COMM @ 1363	224,013	6,928	230,941	0	0	0	
12	374	14 - LAND - 50' X 75' Parcel adjacent to Panama City Operations Office @ 37	86,973	3,624	90,597	0	0	0	
13	374	14 - LAND - Green Circle Gate Station	47,868	0	47,868	0	0	0	
14	374	14 - LAND - Parcel number 23214-000-000 - 0.041 Acres - Legal description 1	11,187	0	11,187	0	0	0	
15	374	14 - LAND - PC GATE STATION	35,065	0	35,065	0	0	0	
16	374	14 - LAND- DISTRIBUTION OFFICE - 3706 W 23rd St - Panama City, FL	763,626	31,818	795,444	0	0	0	
17	374	14 - LAND-GULF ASPHALT GATE STATION	23,645	0	23,645	0	0	0	
18	374	14 - LAND-MAPLE AVE GATE STATION	3,080	0	3,080	0	0	0	
19	374	15 - 2 Acre parcel adjacent to the operations center	248,276	21,589	269,866	0	0	0	
20	374	15 - APRAISAL - 8TH AVE & 16TH STREET	800	0	800	0	0	0	
21	374	15 - ENVIROMENTAL AUDIT - LAND	2,980	0	2,980	0	0	0	
22	374	15 - LAND - 316 SW 33RD AVE	60,904	5,296	66,200	0	0	0	
23	374	15 - LAND - LEVEY COUNTY GATE STATION. LOT 9 ONLY. LOTS 10 & 11 SOLD.	14,038	0	14,038	0	0	0	
24	374	15 - LAND - SILVER SPRINGS GATE STATION	28,038	0	28,038	0	0	0	
25	374	15 - LAND RIGHTS - RIGHT OF WAY / BASELINE RD	1,200	0	1,200	0	0	0	
26	374	15 - LEGAL FEES - RICHARD, BLINN & HALDEN	10,336	0	10,336	0	0	0	
27	374	15 - SURVEY - GATE STATION PROPERTY	250	0	250	0	0	0	
28	374	16 - LAND @ 5901 ENTERPRISE PKWY, FT MYERS FT MYERS LAND @ 5901 ENTERP	107,522	4,480	112,002	0	0	0	
29	374	90 - LAND - LAND RIGHTS	735,021	0	735,021	0	0	0	
30	374								
31	374								
32	374								
33	374								
34									
35	374	TOTAL 374	$15,418,023	$127,181	$15,545,204	($59,826)	($398)	($60,224)	
36	375	01 -000-00 MISCELLANEOUS	$157,498	$30,000	$187,498	$55,987	$10,664	$66,652	
37	375	01 -044-00 TRUCKS	1,900	362	2,262	513	98	611	
38	375	01 -046-00 OFFICE FURNITURE	9,697	0	9,697	1,599	0	1,599	
39	375	01 -047-00 GENERATOR	49,154	9,363	58,517	11,087	2,112	13,199	
40	375	01 -051-00 A R CONDITION EQUIP	117,234	22,330	139,564	23,598	4,495	28,093	
41	375	01 -051-00 BU LDING MPROVEMENTS	433,495	82,570	516,065	203,185	38,702	241,886	
42	375	01 -051-00 FENCE	35,317	6,727	42,044	9,539	1,817	11,356	
43	375	01 -051-00 IMPROVEMENTS TO PROPERTY	646,862	123,212	770,074	103,663	19,745	123,408	
44	375	01 -051-00 REMODELING	757,296	144,247	901,543	165,688	31,560	197,248	
45	375	01 -051-00 SECURITY	65,041	12,389	77,430	15,837	3,017	18,853	
46	375	02 -000-00 MISCELLANEOUS	54,348	0	54,348	(69,127)	0	(69,127)	
47	375	02 -051-00 A R CONDITION EQUIP	44,731	452	45,183	(4,899)	(49)	(4,948)	
48	375	SUB TOTALS CONTINUED ON G-1 p. 16c	$2,372,573	$431,651	$2,804,224	$516,671	$112,159	$628,830	

SUPPORTING SCHEDULES: G-6 p.1

RECAP SCHEDULES: G-1 p.15

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR + 1. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/20
WITNESS: S. HILLARY

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT UTILITY	PLANT NON-UTILITY	PLANT TOTAL	ACCUMULATED DEPRECIATION/AMORTIZATION UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION NON-UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION TOTAL	METHOD OF ALLOCATION
1	375	SUB TOTALS FROM G1 p. 16b	$2,372,573	$431,651	$2,804,224	$516,671	$112,159	$628,830	BASED ON PERCENTAGE OF SQUARE FOOTAGE
2	375	02 -051-00 BU LDING MPROVEMENTS	25,941	262	26,203	(3,315)	(33)	(3,349)	OF NON-UTILIZED PROPERTY
3	375	02 -051-00 DIVISION OFFICE	6,141,382	62,034	6,203,416	(1,144,061)	(11,556)	(1,155,617)	
4	375	02 -051-00 IMPROVEMENTS TO PROPERTY	157,912	1,595	159,507	(31,496)	(318)	(31,814)	
5	375	02 -051-00 SECURITY	(15,858)	(160)	(16,018)	13,724	139	13,862	
6	375	02 -074-00 LAND	20,079	0	20,079	(21,911)	0	(21,911)	
7	375	03 -000-00 MISCELLANEOUS	10,908	223	11,131	10,280	210	10,490	
8	375	03 -046-00 PANEL	2,877	0	2,877	1,984	0	1,984	
9	375	03 -047-00 SHELVING	13,077	0	13,077	2,464	0	2,464	
10	375	03 -051-00 A R CONDITION EQUIP	15,647	319	15,966	3,861	79	3,939	
11	375	03 -051-00 BU LDING MPROVEMENTS	209,671	4,279	213,950	85,853	1,752	87,605	
12	375	03 -051-00 DIVISION OFFICE	922,741	18,831	941,573	686,519	14,011	700,530	
13	375	03 -051-00 FENCE	18,514	0	18,514	14,903	0	14,903	
14	375	03 -051-00 IMPROVEMENTS TO PROPERTY	213,121	0	213,121	111,298	0	111,298	
15	375	03 -051-00 NEW LOGO SIGN	14,054	287	14,341	1,038	21	1,059	
16	375	03 -054-00 REGULATORS	2,760	0	2,760	2,711	0	2,711	
17	375	04 -000-00 MISCELLANEOUS	255,375	13,441	268,816	170,711	8,985	179,696	
18	375	04 -046-00 CAMERA	11,731	617	12,349	7,622	401	8,024	
19	375	04 -046-00 OFFICE FURNITURE	20,592	0	20,592	7,583	0	7,583	
20	375	04 -047-00 CARPORT	38,492	0	38,492	9,051	0	9,051	
21	375	04 -047-00 GENERATOR	69,110	3,637	72,747	10,689	563	11,252	
22	375	04 -051-00 A R CONDITION EQUIP	515,428	27,128	542,555	192,500	10,132	202,632	
23	375	04 -051-00 BU LDING MPROVEMENTS	520,342	27,386	547,729	346,156	18,219	364,375	
24	375	04 -051-00 FENCE	115,099	6,058	121,157	24,317	1,280	25,596	
25	375	04 -051-00 IMPROVEMENTS TO PROPERTY	274,416	14,443	288,859	204,666	10,772	215,438	
26	375	04 -051-00 NEW LOGO SIGN	2,519	133	2,652	256	13	270	
27	375	04 -051-00 REMODELING	158,258	8,329	166,588	46,252	2,434	48,687	
28	375	04 -051-00 SECURITY	7,799	410	8,209	4,531	238	4,770	
29	375	05 -000-00 MISCELLANEOUS	49,663	0	49,663	31,482	0	31,482	
30	375	05 -046-00 COMPUTER	1,343	0	1,343	835	0	835	
31	375	05 -047-00 GENERATOR	26,106	533	26,638	6,458	132	6,589	
32	375	05 -051-00 A R CONDITION EQUIP	12,022	245	12,267	1,140	23	1,164	
33	375	05 -051-00 BU LDING MPROVEMENTS	219,694	4,484	224,177	78,993	1,612	80,605	
34	375	05 -051-00 DIVISION OFFICE	276,438	5,642	282,080	156,255	3,189	159,444	
35	375	05 -051-00 FENCE	17,529	358	17,886	3,251	66	3,317	
36	375	05 -051-00 IMPROVEMENTS TO PROPERTY	50,339	1,027	51,367	7,670	157	7,827	
37	375	05 -051-00 NEW LOGO SIGN	6,446	132	6,578	463	9	472	
38	375	05 -051-00 REMODELING	92,972	1,897	94,869	22,998	469	23,467	
39	375								
40	375	SUB TOTALS CONTINUED ON G-1 p. 16d	12,867,110	635,222	13,502,332	1,584,403	175,157	1,759,560	

SUPPORTING SCHEDULES: G-6 p.1

RECAP SCHEDULES: G-1 p.15

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR + 1. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/20
WITNESS: S. HILLARY

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT UTILITY	PLANT NON-UTILITY	PLANT TOTAL	ACCUMULATED DEPRECIATION/AMORTIZATION UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION NON-UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION TOTAL	METHOD OF ALLOCATION
1	375	SUB TOTALS FROM G1 p. 16c	$12,867,110	$635,222	$13,502,332	$1,584,403	$175,157	$1,759,560	BASED ON PERCENTAGE OF SQUARE FOOTAGE
2	375	05 -051-00 SECURITY	9,041	185	9,226	4,428	90	4,519	OF NON-UTILIZED PROPERTY
3	375	05 -074-00 LAND	2,053	42	2,095	1,376	28	1,404	
4	375	06 -000-00 MISCELLANEOUS	577,158	11,779	588,937	445,497	9,092	454,589	
5	375	06 -046-00 PANEL	9,382	191	9,574	5,748	117	5,866	
6	375	06 -051-00 A R CONDITION EQUIP	796,632	16,258	812,890	356,558	7,277	363,835	
7	375	06 -051-00 BU LDING MPROVEMENTS	2,361,386	48,192	2,409,578	1,484,468	30,295	1,514,763	
8	375	06 -051-00 FENCE	41,053	0	41,053	31,535	0	31,535	
9	375	06 -051-00 IMPROVEMENTS TO PROPERTY	292,364	5,967	298,330	64,005	1,306	65,311	
10	375	06 -051-00 NEW LOGO SIGN	4,053	83	4,136	757	15	773	
11	375	06 -051-00 REMODELING	38,300	782	39,082	24,731	505	25,236	
12	375	06 -051-00 SECURITY	28,079	573	28,652	11,820	241	12,061	
13	375	06 -074-00 LAND	22,109	451	22,560	17,519	358	17,877	
14	375	08 -000-00 MISCELLANEOUS	82,933	3,456	86,388	61,663	2,569	64,233	
15	375	08 -046-00 CAMERA	2,051	85	2,136	983	41	1,024	
16	375	08 -047-00 GENERATOR	18,060	752	18,812	10,796	450	11,246	
17	375	08 -051-00 A R CONDITION EQUIP	114,915	4,788	119,703	35,726	1,489	37,214	
18	375	08 -051-00 BU LDING MPROVEMENTS	93,113	3,880	96,993	33,340	1,389	34,729	
19	375	08 -051-00 FENCE	54,589	2,275	56,864	17,485	729	18,213	
20	375	08 -051-00 IMPROVEMENTS TO PROPERTY	121,483	5,062	126,544	36,062	1,503	37,565	
21	375	08 -051-00 REMODELING	230,617	9,609	240,226	115,976	4,832	120,808	
22	375	08 -051-00 SECURITY	6,135	256	6,391	1,789	75	1,864	
23	375	09 -000-00 MISCELLANEOUS	10,929	0	10,929	8,041	0	8,041	
24	375	09 -047-00 GENERATOR	77,788	1,588	79,376	17,011	347	17,358	
25	375	09 -051-00 A R CONDITION EQUIP	6,283	128	6,412	1,145	23	1,168	
26	375	09 -051-00 BU LDING MPROVEMENTS	102,348	2,089	104,437	20,725	423	21,148	
27	375	09 -051-00 DIVISION OFFICE	345,292	7,047	352,339	151,108	3,084	154,192	
28	375	09 -051-00 FENCE	22,269	454	22,724	7,584	155	7,738	
29	375	09 -051-00 IMPROVEMENTS TO PROPERTY	47,108	961	48,069	9,754	199	9,953	
30	375	09 -051-00 NEW LOGO SIGN	6,489	132	6,621	2,840	58	2,898	
31	375	09 -051-00 SECURITY	1,456	30	1,485	610	12	623	
32	375	09 -061-00 GATE STATION	30,808	0	30,808	18,751	0	18,751	
33	375	10 -051-00 FENCE	1,174	0	1,174	1,452	0	1,452	
34	375	11 -051-00 A R CONDITION EQUIP	9,243	286	9,529	3,005	93	3,098	
35	375	11 -051-00 BU LDING MPROVEMENTS	32,637	1,009	33,647	8,762	271	9,033	
36	375	11 -051-00 DIVISION OFFICE	994,775	30,766	1,025,541	464,162	14,356	478,518	
37	375	11 -051-00 FENCE	7,418	229	7,647	3,461	107	3,568	
38	375	11 -051-00 IMPROVEMENTS TO PROPERTY	122,478	3,788	126,266	10,501	325	10,826	
39	375	11 -051-00 NEW LOGO SIGN	1,337	41	1,379	335	10	346	
40	375	11 -051-00 SECURITY	61,035	1,888	62,923	18,343	567	18,910	
41	375	13 -051-00 A R CONDITION EQUIP	8,956	277	9,233	1,170	36	1,206	
42	375	13 -051-00 BU LDING MPROVEMENTS	41,117	1,272	42,389	3,983	123	4,106	
43	375	13 -051-00 DIVISION OFFICE	740,362	22,898	763,259	353,202	10,924	364,126	
44	375	13 -051-00 FENCE	57,509	1,779	59,287	13,908	430	14,338	
45	375	14 -051-00 BU LDING MPROVEMENTS	102,744	4,281	107,025	23,861	994	24,855	
46	375	14 -051-00 DIVISION OFFICE	815,748	33,990	849,738	265,454	11,061	276,514	
47	375	14 -051-00 IMPROVEMENTS TO PROPERTY	19,900	829	20,729	3,584	149	3,733	
48	375	14 -051-00 NEW LOGO SIGN	1,329	55	1,384	(4)	(0)	(4)	
49	375	14 -051-00 SECURITY	51,474	2,145	53,618	17,120	713	17,834	
50	375								
51	375	SUB TOTALS CONTINUED ON G-1 p. 16e	21,492,622	867,847	22,360,469	5,776,533	282,019	6,058,552	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR + 1. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/20
WITNESS: S. HILLARY

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT UTILITY	PLANT NON-UTILITY	PLANT TOTAL	ACCUMULATED DEPRECIATION/AMORTIZATION UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION NON-UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION TOTAL	METHOD OF ALLOCATION
1	375	SUB TOTALS FROM G1 p. 16d	$21,492,622	$867,847	$22,360,469	$5,776,533	$282,019	$6,058,552	BASED ON PERCENTAGE OF SQUARE FOOTAGE
2	375	15 -000-00 MISCELLANEOUS	6,132	533	6,665	3,514	306	3,819	OF NON-UTILIZED PROPERTY
3	375	15 -045-00 TELEPHONE EQ	13,742	1,195	14,937	4,763	414	5,177	
4	375	15 -047-00 SHELVING	5,403	0	5,403	1,580	0	1,580	
5	375	15 -051-00 A R CONDITION EQUIP	28,777	2,502	31,279	6,062	527	6,589	
6	375	15 -051-00 BU LDING MPROVEMENTS	54,413	4,732	59,145	26,361	2,292	28,653	
7	375	15 -051-00 DIVISION OFFICE	173,632	15,098	188,730	121,752	10,587	132,339	
8	375	15 -051-00 FENCE	2,077	181	2,258	1,526	133	1,659	
9	375	15 -051-00 IMPROVEMENTS TO PROPERTY	332,457	28,909	361,367	35,820	3,115	38,935	
10	375	15 -051-00 REMODELING	89,157	7,753	96,910	35,806	3,114	38,919	
11	375	15 -051-00 SECURITY	8,089	703	8,792	2,803	244	3,047	
12	375	16 -047-00 GENERATOR	25,183	1,049	26,232	13,220	551	13,771	
13	375	16 -051-00 A R CONDITION EQUIP	10,965	457	11,422	1,539	64	1,603	
14	375	16 -051-00 BU LDING MPROVEMENTS	357,271	14,886	372,157	174,384	7,266	181,650	
15	375	16 -051-00 DIVISION OFFICE	458,383	19,099	477,483	240,634	10,026	250,661	
16	375	55 -051-00 IMPROVEMENTS TO PROPERTY	55,930	2,330	58,261	19,617	817	20,435	
17	375	55 -051-00 REMODELING	93,629	3,901	97,530	40,397	1,683	42,080	
18	375	90 -000-00 MISCELLANEOUS	48,714	0	48,714	(4,182)	0	(4,182)	
19	375	90 -047-00 CARPORT	22,858	0	22,858	(1,384)	0	(1,384)	
20	375	90 -051-00 BU LDING MPROVEMENTS	12,380	0	12,380	(1,325)	0	(1,325)	
21	375	90 -051-00 REMODELING	1,974	0	1,974	(106)	0	(106)	
22	375	90 -051-00 SECURITY	4,536	0	4,536	(528)	0	(528)	
23	375	13 -Need to replace old A.C. unit that cools the back portion of the Jupite	4,641	144	4,785	356	11	367	
24	375	90 -Pour slab and construct a storage building for the Measuring & Regulati	67,875	0	67,875	39	0	39	
25	375	90 -P7 Office Space Upgrades	1,234	0	1,234	1	0	1	
26	375	08 -Install room loop amplifier ET300 in Lakeland front conference room. In	738	31	769	(0)	(0)	(1)	
27	375	09 -AC Unit for Northeast end of building	3,510	72	3,582	787	16	803	
28	375	05 -Furnish & install Dehumidifier due to high humidity problem in building	4,365	89	4,454	707	14	722	
29	375	14 -New Gate Va10 Heavy duty slide operator to replace exsisting. Old gate	4,870	203	5,073	242	10	253	
30	375	01 -Replace existing 5 Ton AC unit with a new 5 Ton unit to include: remova	373	71	444	(0)	(0)	(0)	
31	375	05 -Replacing a portion of the Eustis building water lines due to leaks.	1,075	22	1,096	(1)	(0)	(1)	
32	375	09 -Gate Station Lighting - install new lighting at gate station for safety	9,064	0	9,064	2,031	0	2,031	
33	375	01 -Two A/C Units @ Dade/Broward Office	3,263	622	3,884	(2)	(0)	(2)	
34	375	09 -Relace leaking roof ot Daytona PGS Office at 1722 Ridgewood Ave, Dayton	17,259	352	17,611	847	17	864	
35	375	06 -Replace approx. 3,600 sq feet of asphalt in parking and travel areas of	16,881	345	17,226	(24)	(0)	(24)	
36	375	04 -Purchase and install 2 Phill by Fuelmaker CNG pumps	3,189	0	3,189	(2)	0	(2)	
37	375	02 -New Sun Shade Canopy for PGS OPS/Training Bldg for Golf Cart/Equipment/	5,350	54	5,404	1	0	1	
38	375	06 -Construct offices for engineering department and Regional Safety Adviso	21,212	0	21,212	(30)	0	(30)	
39	375	02 -Construct 5 Offices Palm River Ops	28,403	0	28,403	(2,770)	0	(2,770)	
40	375	03 -For the installation of a new GHP HVAC system at the St Pete gas operat	47,691	973	48,664	2,981	61	3,041	
41	375	02 -METAL FAB PAV LION 20X20 W/A 30'X30' CONCRETE SLAB. TO BE CONS	4,804	49	4,852	1	0	1	
42	375	16 -Fort Myers Division Office incurred Roof Damage due to Hurricane Irma.	40,304	1,679	41,983	3,110	130	3,240	
43	375	08 -To make certain improvements to the Lakeland Division Office as a resul	48,652	2,027	50,680	12,751	531	13,282	
44	375	01 -Roof, window and other improvements to manufactored gas building in the	21,632	0	21,632	(15)	0	(15)	
45	375	15 -Installation of a gas heatinig and air conditioning system at the Ocala	100,320	8,723	109,044	5,039	438	5,478	
46	375	08 -Card Key System and installation	16,522	688	17,210	981	41	1,022	
47	375	02 -$5k to complete some additional pipe installation in the training yard	739	0	739	0	0	0	
48	375	09 -Install new aluminum front office doors, 6' x 7' door pair, aluminum fr	1,686	34	1,720	(0)	(0)	(0)	
49	375	11 -Turnkey retrofit of the air conditioning system at the Sarasota PGS off	205,069	6,342	211,411	6,342	196	6,538	
50	375								
51	375	SUB TOTALS CONTINUED ON G-1 p. 16f	23,979,045	993,697	24,972,743	6,532,157	324,623	6,856,780	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR + 1. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/20
WITNESS: S. HILLARY

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT UTILITY	PLANT NON-UTILITY	PLANT TOTAL	ACCUMULATED DEPRECIATION/AMORTIZATION UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION NON-UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION TOTAL	METHOD OF ALLOCATION
1	375	SUB TOTALS FROM G1 p. 16e	$23,979,045	$993,697	$24,972,743	$6,532,157	$324,623	$6,856,780	BASED ON PERCENTAGE OF SQUARE FOOTAGE
2	375	05 -Update and remodel existing bathrooms inside main office building on Ku	12,686	259	12,944	336	7	343	OF NON-UTILIZED PROPERTY
3	375	04 -Install security gate to in clude concrete apron from the road to the p	22,006	1,158	23,164	748	39	787	
4	375	90 -051-00 IMPROVEMENTS TO PROPERTY	266,165	0	266,165	(14,252)	0	(14,252)	
5	375	08 -INSTALL NEW ROOF, WEATHER HEAD TO LAKELAND DIVISION OFFICE	86,557	3,607	90,164	2,929	122	3,051	
6	375	02 -For the construction of a new Pavilion and a Storage Building at the Ta	126,301	1,276	127,577	(9,315)	(94)	(9,409)	
7	375	14 -New Roof & Constr. for Building repairs after storm. Includes roof, si	49,809	2,075	51,885	3,003	125	3,128	
8	375	03 -have quote from TECO worforce planning to create 5 new work stations in	2,773	0	2,773	2,135	0	2,135	
9	375	06 -Replace office lighting fixtures from standard lighting to LED fixtures	4,205	86	4,291	509	10	519	
10	375	09 -Fire protection monitoring system for Daytona Office at 1722 Ridgewood	249	5	255	84	2	86	
11	375	02 -To consturct a gas valve training site at the PGS GasWorks training fac	4,077	0	4,077	(3,002)	0	(3,002)	
12	375	13 -Construct and install exterior sinage identifying Peoples Gas facility	4,488	139	4,627	5,076	157	5,233	
13	375	06 -Hire Johnson Controls to replace Jacksonville office building exhaust f	62	1	64	70	1	72	
14	375	13 -Install card key access with camera combo at front entrace and gate, pu	4,201	130	4,330	4,751	147	4,898	
15	375								
16	375								
17	375								
18	375								
19	375								
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50	375								
51	375	TOTAL 375	24,562,626	1,002,433	25,565,059	6,525,230	325,140	6,850,370	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR + 1. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/20
WITNESS: S. HILLARY

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT UTILITY	PLANT NON-UTILITY	PLANT TOTAL	ACCUMULATED DEPRECIATION/AMORTIZATION UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION NON-UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION TOTAL	METHOD OF ALLOCATION
1	391	01 -000-00 MISCELLANEOUS	$2,324	$443	$2,766	3,422	652	$4,074	BASED ON PERCENTAGE OF SQUARE FOOTAGE
2	391	01 -046-00 CHA RS	7,152	1,362	8,515	11,314	2,155	13,469	OF NON-UTILIZED PROPERTY
3	391	01 -046-00 COMPUTER	98,627	0	98,627	(104,464)	0	(104,464)	
4	391	01 -046-00 DESKS	48,060	0	48,060	78,694	0	78,694	
5	391	01 -046-00 FIL NG CAB NETS	6,371	0	6,371	9,383	0	9,383	
6	391	01 -046-00 OFFICE EQU PMENT	113,343	21,589	134,932	53,463	10,184	63,647	
7	391	01 -046-00 OFFICE FURNITURE	109,620	20,880	130,500	171,988	32,760	204,748	
8	391	01 -046-00 PR NTERS	38,885	7,407	46,292	(11,354)	(2,163)	(13,517)	
9	391	01 -046-00 PROJECTORS	3,125	595	3,721	2,805	534	3,339	
10	391	01 -046-00 SOFTWARE	19,877	0	19,877	(25,352)	0	(25,352)	
11	391	01 -046-00 TABLES	25,517	4,860	30,378	41,830	7,968	49,798	
12	391	01 -1 new Mob-lite machine for meter reaing for the Dade-Broward Division	15,884	0	15,884	(4,340)	0	(4,340)	
13	391	01 -10ea new laptops with docking stations and software.	2,323	0	2,323	0	0	0	
14	391	01 -A digital signage system with a 27-inch screen and/or 27-inch wall mounted iM	817	156	973	0	0	0	
15	391	01 -A digital signage system with a 27-inch screen and/or 27-inch wall mounted iM	204	39	243	0	0	0	
16	391	01 -Prop. purchase of two licenses to create MOTs for all proposed gas main and s	242	0	242	0	0	0	
17	391	01 -Purchase new Scanner/ Plotter for the Fort Lauderdale office (Eng. Dept.) to r	1,543	0	1,543	0	0	0	
18	391	02 -045-00 TELEMETERING EQ	3,485	0	3,485	3,485	0	3,485	
19	391	02 -046-00 COMPUTER	30,486	0	30,486	27,514	0	27,514	
20	391	02 -046-00 DESKS	5,408	0	5,408	5,868	0	5,868	
21	391	02 -046-00 FURNITURE	2,219	22	2,241	13,824	140	13,964	
22	391	02 -046-00 MONITOR	4,794	0	4,794	2,741	0	2,741	
23	391	02 -046-00 OFFICE EQU PMENT	479,056	4,839	483,895	161,761	1,634	163,395	
24	391	02 -046-00 PERSONAL COMPUTERS	15,923	0	15,923	15,009	0	15,009	
25	391	02 -046-00 PR NTERS	12,593	0	12,593	10,746	0	10,746	
26	391	02 -046-00 SOFTWARE	449	0	449	383	0	383	
27	391	02 -046-00 TERM NAL EQ	3,879	0	3,879	3,879	0	3,879	
28	391	02 -047-00 ICE MACH NE	4,595	46	4,642	4,595	46	4,642	
29	391	02 -APC Smart-UPS XL 3000VA 120V Tower/Rack Convertible at Channelside. T	614	6	621	0	0	0	
30	391	02 -AutoCad Map 3D 2010 New Slm with Autocad Map three year subscripton. Thi	230	0	230	0	0	0	
31	391	02 -Purchase new Elite 850 Laptop w/ software Auto CAD, Netmotion, Microsoft Li	561	0	561	0	0	0	
32	391	02 -This is to purchase additional furniture and artwork for the new Tampa Division	12,204	123	12,328	0	0	0	
33	391	03 -000-00 MISCELLANEOUS	1,652	34	1,686	2,442	50	2,492	
34	391	03 -046-00 COMPUTER	10,690	0	10,690	32,615	0	32,615	
35	391	03 -046-00 OFFICE EQU PMENT	41,146	840	41,985	21,014	429	21,443	
36	391	03 -046-00 OFFICE FURNITURE	53,515	1,092	54,607	104,805	2,139	106,944	
37	391	03 -046-00 PR NTERS	18,557	379	18,935	40,575	828	41,403	
38	391	03 -046-00 SOFTWARE	2,683	0	2,683	8,185	0	8,185	
39	391	03 -NONE	998	20	1,018	161	3	165	
40	391	04 -000-00 MISCELLANEOUS	34,020	0	34,020	(30,478)	0	(30,478)	
41	391	04 -046-00 COMPUTER	25,991	0	25,991	(28,056)	0	(28,056)	
42	391	04 -046-00 FIL NG CAB NETS	660	0	660	1,515	0	1,515	
43	391	04 -046-00 OFFICE EQU PMENT	48,085	0	48,085	(1,871)	0	(1,871)	
44	391	04 -046-00 OFFICE FURNITURE	58,851	3,097	61,948	121,364	6,388	127,752	
45	391	04 -046-00 PR NTERS	1,745	0	1,745	(441)	0	(441)	
46	391	04 -046-00 PROJECTORS	11,616	611	12,227	(3,051)	(161)	(3,212)	
47	391	04 -046-00 TABLES	3,178	167	3,345	7,296	384	7,680	
48	391	04 -Canon Imageprograph IPF825 MFP M40	484	25	510	0	0	0	
49	391	04 -One Elitebook 850G5 plus Software & Hardware	102	0	102	(755)	0	(755)	
50	391								
51	391	SUB TOTALS CONTINUED ON G-1 p. 16h	1,384,385	68,634	1,453,019	752,514	63,969	816,483	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR + 1. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/20
WITNESS: S. HILLARY

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT UTILITY	PLANT NON-UTILITY	PLANT TOTAL	ACCUMULATED DEPRECIATION/AMORTIZATION UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION NON-UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION TOTAL	METHOD OF ALLOCATION
1	391	SUB TOTALS FROM G1 p. 16g	$1,384,385	$68,634	$1,453,019	$752,514	$63,969	$816,483	BASED ON PERCENTAGE OF SQUARE FOOTAGE
2	391	05 -046-00 CAMERA	3,590	73	3,663	609	12	621	OF NON-UTILIZED PROPERTY
3	391	05 -046-00 COMPUTER	15,167	0	15,167	(1,609)	0	(1,609)	
4	391	05 -046-00 OFFICE EQU PMENT	9,421	0	9,421	6,654	0	6,654	
5	391	05 -046-00 SOFTWARE	2,117	43	2,161	(985)	(20)	(1,005)	
6	391	05 -046-00 STORAGE CABINET	2,819	0	2,819	5,144	0	5,144	
7	391	05 -047-00 ICE MACH NE	3,029	62	3,091	4,456	91	4,547	
8	391	05 -061-00 TELEM	5,991	0	5,991	(5,534)	0	(5,534)	
9	391	05 -QSEE 16 channel DVR with 8 indoor & outdoor color 40ft night vision cameras	163	3	167	0	0	0	
10	391	06 -046-00 COMPUTER	6,525	133	6,658	29,967	612	30,579	
11	391	06 -046-00 DESKS	6,305	0	6,305	69,786	0	69,786	
12	391	06 -046-00 FURNITURE	2,527	0	2,527	27,976	0	27,976	
13	391	06 -046-00 OFFICE EQU PMENT	27,996	0	27,996	10,583	0	10,583	
14	391	06 -046-00 OFFICE FURNITURE	3,983	81	4,064	43,035	878	43,913	
15	391	06 -046-00 PR NTERS	12,485	255	12,739	3,644	74	3,718	
16	391	06 -046-00 PROJECTORS	1,689	34	1,723	1,371	28	1,399	
17	391	06 -047-00 TOOLS, SHOP, AND GARAGE EQUI	12,717	0	12,717	(18,793)	0	(18,793)	
18	391	08 -046-00 COMPUTER	7,095	296	7,390	(3,920)	(163)	(4,084)	
19	391	08 -046-00 OFFICE EQU PMENT	22,457	0	22,457	(16,074)	0	(16,074)	
20	391	08 -046-00 OFFICE FURNITURE	1,446	0	1,446	926	0	926	
21	391	08 -046-00 PR NTERS	9,532	0	9,532	12,162	0	12,162	
22	391	08 -Display 65 inch HDMI, wall mount, 2 dongles	526	0	526	20,883	0	20,883	
23	391	08 -Purchase Canon Pro Plotter/Scanner	686	29	715	0	0	0	
24	391	08 -Purchase FC300 tron with accessories.	402	0	402	38,469	0	38,469	
25	391	09 -046-00 COMPUTER	23,492	0	23,492	(4,626)	0	(4,626)	
26	391	09 -046-00 OFFICE EQU PMENT	2,109	43	2,152	450	9	459	
27	391	09 -046-00 PROJECTORS	1,525	31	1,556	1,019	21	1,039	
28	391	09 -051-00 A R CONDITION EQUIP	6,888	141	7,028	2,079	42	2,122	
29	391	09 -HP DesignJet T830 36" multifunction printer/scanner	623	0	623	(7,186)	0	(7,186)	
30	391	10 -046-00 COMPUTER	1,164	0	1,164	19,155	0	19,155	
31	391	10 -046-00 OFFICE EQU PMENT	3,492	0	3,492	1,923	0	1,923	
32	391	11 -046-00 CAMERA	12,174	377	12,551	15,411	477	15,888	
33	391	11 -046-00 COMPUTER	57,228	0	57,228	73,330	0	73,330	
34	391	11 -046-00 OFFICE EQU PMENT	43,862	1,357	45,219	(7,293)	(226)	(7,518)	
35	391	11 -046-00 SOFTWARE	8,565	0	8,565	11,502	0	11,502	
36	391	13 -046-00 COMPUTER	8,781	0	8,781	(11,076)	0	(11,076)	
37	391	13 -046-00 MONITOR	2,080	64	2,144	743	23	766	
38	391	13 -046-00 OFFICE FURNITURE	3,706	0	3,706	17,024	0	17,024	
39	391	13 -046-00 PR NTERS	15,903	0	15,903	(98)	0	(98)	
40	391	13 -046-00 SOFTWARE	1,288	0	1,288	(1,464)	0	(1,464)	
41	391	14 -046-00 COMPUTER	9,113	380	9,493	158,061	6,586	164,647	
42	391	14 -046-00 FACS M LE MACH NE	1,372	57	1,429	1,372	57	1,429	
43	391	14 -046-00 OFFICE EQU PMENT	71,433	2,976	74,409	5,441	227	5,668	
44	391	14 -New HP EliteBook 850 GS w/Asset Tag:i5, 8GB for PC with NetMOtion Mobility	2,722	0	2,722	0	0	0	
45	391	15 -046-00 COMPUTER	11,820	0	11,820	38,846	0	38,846	
46	391	15 -046-00 COPY MACHINE	9,081	790	9,871	1,908	166	2,074	
47	391	15 -046-00 DESKS	1,679	0	1,679	2,467	0	2,467	
48	391	15 -046-00 OFFICE EQU PMENT	56,786	4,938	61,724	59,403	5,165	64,568	
49	391	15 -046-00 PROJECTORS	975	85	1,060	874	76	950	
50	391								
51	391	SUB TOTALS CONTINUED ON G-1 p. 16i	1,900,914	80,882	1,981,795	1,360,528	78,105	1,438,633	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

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TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/20
WITNESS: S. HILLARY

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT UTILITY	PLANT NON-UTILITY	PLANT TOTAL	ACCUMULATED DEPRECIATION/AMORTIZATION UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION NON-UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION TOTAL	METHOD OF ALLOCATION
1	391	SUB TOTALS FROM G1 p. 16h	$1,900,914	$80,882	$1,981,795	$1,360,528	$78,105	$1,438,633	BASED ON PERCENTAGE OF SQUARE FOOTAGE
2	391	15 -046-00 STORAGE UNIT	1,410	0	1,410	6,318	0	6,318	OF NON-UTILIZED PROPERTY
3	391	15 -047-00 TOOLS, SHOP, AND GARAGE EQUI	(530)	0	(530)	(1,864)	0	(1,864)	
4	391	15 -051-00 A R CONDITION EQUIP	4,170	363	4,533	2,688	234	2,921	
5	391	15 -New refrigerator needed per Brian Sims. Estimated cost of $1200.	112	10	122	344	30	374	
6	391	16 -046-00 COMPUTER	10,738	0	10,738	13,180	0	13,180	
7	391	16 -046-00 DESKS	69,231	0	69,231	100,778	0	100,778	
8	391	16 -046-00 OFFICE EQU PMENT	81,108	3,379	84,487	72,101	3,004	75,105	
9	391	16 -046-00 OFFICE FURNITURE	1,258	52	1,311	1,831	76	1,908	
10	391	16 -046-00 PR NTERS	34,456	1,436	35,892	21,005	875	21,881	
11	391	16 -046-00 PROJECTORS	1,460	61	1,520	1,425	59	1,484	
12	391	16 -046-00 TABLES	14,496	604	15,100	21,102	879	21,981	
13	391	55 -045-00 TELEPHONE EQ	2,783	28	2,811	1,799	18	1,817	
14	391	55 -046-00 CHA RS	50,037	9,531	59,567	32,050	6,105	38,155	
15	391	55 -046-00 COMPUTER	9,069	1,727	10,796	4,572	871	5,442	
16	391	55 -046-00 FURNITURE	2,032	387	2,419	1,710	326	2,036	
17	391	55 -046-00 HARD DRIVE	22,893	4,361	27,253	(311,286)	(59,293)	(370,578)	
18	391	55 -046-00 OFFICE EQU PMENT	9,365	1,784	11,149	6,167	1,175	7,341	
19	391	55 -046-00 OFFICE FURNITURE	230,349	43,876	274,225	157,498	30,000	187,497	
20	391	55 -Construction of workstations and purchasing equipment to add 6 PGS custom	6,131	0	6,131	0	0	0	
21	391	55 -PGS IVR Replacement Project Ben# 602	(0)	(0)	(0)	0	0	0	
22	391	90 -000-00 MISCELLANEOUS	39,827	0	39,827	(8,401)	0	(8,401)	
23	391	90 -046-00 CHA RS	598	0	598	(46)	0	(46)	
24	391	90 -046-00 COMPUTER	756,847	0	756,847	267,425	0	267,425	
25	391	90 -046-00 COPY MACHINE	319,680	3,229	322,909	163,687	1,653	165,341	
26	391	90 -046-00 DESKS	129,356	0	129,356	(51,372)	0	(51,372)	
27	391	90 -046-00 FILE SERVER	899,215	0	899,215	(169,088)	0	(169,088)	
28	391	90 -046-00 FURNITURE	9,635	0	9,635	(967)	0	(967)	
29	391	90 -046-00 HARD DRIVE	4,462	0	4,462	(1,786)	0	(1,786)	
30	391	90 -046-00 MONITOR	1,407	0	1,407	(563)	0	(563)	
31	391	90 -046-00 OFFICE EQU PMENT	342,678	0	342,678	76,833	0	76,833	
32	391	90 -046-00 OFFICE FURNITURE	352,133	3,557	355,690	(36,612)	(370)	(36,982)	
33	391	90 -046-00 PANEL	24,878	0	24,878	(8,257)	0	(8,257)	
34	391	90 -046-00 PR NTERS	151,189	1,527	152,717	(58,091)	(587)	(58,678)	
35	391	90 -046-00 PROJECTORS	67,053	677	67,731	66,637	673	67,310	
36	391	90 -046-00 SOFTWARE	4,615,856	0	4,615,856	(285,370)	0	(285,370)	
37	391	90 -046-00 TABLES	2,819	28	2,847	(1,196)	(12)	(1,209)	
38	391	90 -046-00 V DEO EQ	12,675	0	12,675	4,798	0	4,798	
39	391	90 -Additions. New hires. Two computer stations. Laptop w Operating systems. I	2,041	0	2,041	(6,124)	0	(6,124)	
40	391	90 -Construct a secure facility for PGS Gas Control SCADA disaster recovery. To	30,278	0	30,278	0	0	0	
41	391	90 -Construct Office PGS Real Estate	6,290	0	6,290	0	0	0	
42	391	90 -Hardware & Software. IT # 4891 - MVRS Replacment.	59,700	0	59,700	4,172,032	0	4,172,032	
43	391	90 -PGS Statewide Server Replacement at all 14 Gas Operations locations.	267,427	2,701	270,128	(105,800)	(1,069)	(106,869)	
44	391	90 -Plaza 7. Construct new work area for the newly formed PGS centralized dispa	66,684	0	66,684	(7,855)	0	(7,855)	
45	391	90 -Purchase and install 4ea TTVN units. PGS Orlando, Miami, Tampa, Ft Lauder	8,099	82	8,180	1,203	12	1,215	
46	391	90 -Purchase of a new computer work stations. Business Planning. Corp Account	1,025	0	1,025	12,289	0	12,289	
47	391	90 -Replacement for Copystar CS 3050ci	690	0	690	0	0	0	
48	391	90 -Video Conference equipment package including 70" - 80" displays, video confe	425,515	4,298	429,814	0	0	0	
49	391								
50	391								
51	391	TOTAL 391	11,049,535	164,580	11,214,116	5,515,321	62,765	5,578,086	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR + 1. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/20
WITNESS: S. HILLARY

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT UTILITY	PLANT NON-UTILITY	PLANT TOTAL	ACCUMULATED DEPRECIATION/AMORTIZATION UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION NON-UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION TOTAL	METHOD OF ALLOCATION
1	30301	01 -046-00 SOFTWARE	$3,867	$0	$3,867	$2,426	$0	$2,426	BASED ON PERCENTAGE OF SQUARE FOOTAGE
2	30301	01 -A digital signage system with a 27-inch screen and/or 27-inch wall moun	613	117	730	0	0	0	OF NON-UTILIZED PROPERTY
3	30301	01 -Prop. purchase of two licenses to create MOTs for all proposed gas main	727	0	727	0	0	0	
4	30301	01 -Purchase new Scanner/ Plotter for the Fort Lauderdale office (Eng. Dep	4,628	0	4,628	0	0	0	
5	30301	02 -046-00 SOFTWARE	11,945	0	11,945	(10,667)	0	(10,667)	
6	30301	02 -APC Smart-UPS XL 3000VA 120V Tower/Rack Convertible at Channelside. T	1,843	19	1,862	0	0	0	
7	30301	02 -AutoCad Map 3D 2010 New Slm with Autocad Map three year subscripton. Th	689	0	689	0	0	0	
8	30301	03 -046-00 SOFTWARE	2,161	0	2,161	385	0	385	
9	30301	04 -046-00 SOFTWARE	9,520	0	9,520	11,195	0	11,195	
10	30301	04 -Canon Imageprograph IPF825 MFP M40	1,529	0	1,529	0	0	0	
11	30301	05 -QSEE 16 channel DVR with 8 indoor & outdoor color 40ft night vision cam	485	15	500	263	8	271	
12	30301	08 -046-00 SOFTWARE	61,023	0	61,023	67,814	0	67,814	
13	30301	08 -Purchase Canon Pro Plotter/Scanner	2,145	0	2,145	0	0	0	
14	30301	11 -046-00 SOFTWARE	90,051	0	90,051	90,051	0	90,051	
15	30301	15 -046-00 SOFTWARE	1,072	0	1,072	152	0	152	
16	30301	55 -046-00 SOFTWARE	2,362,433	23,863	2,386,296	604,862	6,110	610,972	
17	30301	90 -046-00 SOFTWARE	37,563,428	0	37,563,428	15,200,179	0	15,200,179	
18	30301	90 -4796 ProcessMAP Functionality Enhancements. Peoples Gas uses an extern	37,760	0	37,760	0	0	0	
19	30301	90 -4867 PGS Load Demand Forecast Solution	323,324	0	323,324	0	0	0	
20	30301	90 -Create a new interface and design processes to allow for the flow of da	106,247	0	106,247	0	0	0	
21	30301	90 -Replace LlaDRS and Automate PGS24 and PGS24A Leak FormsAutomate en	848,150	0	848,150	0	0	0	
22	30301	90 -See the attached DOCS for scope and cost estimates.	293,060	0	293,060	0	0	0	
23	30301	90 -Software - GMS Upgrade - FUELS - Updates to Sunguard System	98,425	0	98,425	27,059	0	27,059	
24	30301	90 -Upgrade digital maps. Creation of digital drawings and mappings of our	95,718	0	95,718	0	0	0	
25	30301	90 -Upgrade existing software asset #35439406	37,198	0	37,198	0	0	0	
26	30301	90 -PragmaCAD Upgrade Project. See DOCS for full estimates (TEC and PGS).	380,542	0	380,542	72,334	0	72,334	
27	30301	90 -Upgrade to PCAD. Allows for the scanning of gas meters at customer pre	21,078	0	21,078	3,457	0	3,457	
28	30301	90 -Hardware & Software. IT # 4891 - MVRS Replacment.	79,620	0	79,620	243,079	0	243,079	
29	30301								
30	30301								
31	30301								
32	30301								
33	30301								
34	30301								
35	30301								
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48	30301								
49	30301								
50	30301								
51	30301	TOTAL 30301	42,439,281	24,013	42,463,294	16,312,590	6,118	16,318,708	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR + 1. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/20
WITNESS: S. HILLARY

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT UTILITY	PLANT NON-UTILITY	PLANT TOTAL	ACCUMULATED DEPRECIATION/AMORTIZATION UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION NON-UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION TOTAL	METHOD OF ALLOCATION
1	390	01 -051-00 SECURITY/ 39002	$1,948	$371	$2,319	$637	$121	$759	BASED ON PERCENTAGE OF SQUARE FOOTAGE
2	390	05 -051-00 BU LDING MPROVEMENTS/ 39000	3,308	68	3,375	23,296	475	23,771	OF NON-UTILIZED PROPERTY
3	390	05 -051-00 FENCE/ 39000	2,777	57	2,833	19,555	399	19,954	
4	390	08 -051-00 SECURITY/ 39000	11,898	496	12,394	1,165	49	1,214	
5	390	10 -052-00 IMPROVEMENTS TO LEASED PROPE/ 39002	8,404	350	8,754	(4,754)	(198)	(4,952)	
6	390	13 -051-00 A R CONDITION EQUIP/ 39000	9,295	287	9,582	(30,153)	(933)	(31,085)	
7	390	90 -052-00 IMPROVEMENTS TO LEASED PROPE/ 39002	59,903	0	59,903	18,104	0	18,104	
8	390	90 -051-00 IMPROVEMENTS TO PROPERTY/ 39002	60,657	2,527	63,184	10,713	446	11,159	
9	390								
10	390								
11	390								
12	390								
13	390								
14	390								
15	390								
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27	390								
28	390								
29	390								
30	390								
31	390								
32	390	TOTAL 390	$158,188	$4,156	$162,344	$38,564	$360	$38,924	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR + 1. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/20
WITNESS: S. HILLARY

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SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE G-1 | ALLOCATION OF COMMON PLANT | PAGE 18 OF 28

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF COMMON PLANT WITH THE 13 MONTH AVERAGE OF THE PROJECTED TEST YEAR SEGREGATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. HILLARY

LINE NO.	A/C NO.	DESCRIPTION	Dec-2020	Jan-2021	Feb-2021	Mar-2021	Apr-2021	May-2021	Jun-2021	Jul-2021	Aug-2021	Sep-2021	Oct-2021	Nov-2021	Dec-2021	13 MONTH AVERAGE
1	303.01	CUSTOMIZED SOFWARE	$48,733,613	$52,094,852	$52,161,357	$52,194,748	$52,203,308	$52,214,096	$52,219,118	$52,238,815	$52,248,741	$52,267,634	$52,275,441	$52,301,830	$53,250,030	$52,031,045
2	374.00	LAND AND LAND RIGHTS	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204	15,545,204
3	375	STRUCTURES AND IMPROVEMENTS	26,284,145	26,284,145	26,311,377	26,447,537	26,473,297	26,473,297	26,508,514	26,508,514	26,512,268	26,662,412	26,865,106	26,865,106	33,106,386	27,023,239
4	390	STRUCTURES AND IMPROVEMENTS	162,344	162,344	162,344	162,344	162,344	162,344	162,344	162,344	162,344	162,344	162,344	162,344	162,344	162,344
5	391	OFFICE & COMPUTER EQUIPMENT	11,801,415	8,456,252	8,456,252	8,456,252	8,456,252	8,456,252	8,456,252	8,456,252	8,456,252	8,456,252	8,456,252	8,456,252	8,456,252	8,713,572
6		TOTAL	$102,526,721	$102,542,797	$102,636,533	$102,806,084	$102,840,405	$102,851,193	$102,891,432	$102,911,129	$102,924,809	$103,093,846	$103,304,348	$103,330,737	$110,520,217	$103,475,404

			13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
7	303.01	CUSTOMIZED SOFTWARE	$52,031,045	0.05%	$24,013	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
8	374.00	LAND AND LAND RIGHTS	15,545,204	0.82%	127,181	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
9	375	STRUCTURES AND IMPROVEMENTS	27,023,239	3.93%	1,061,913	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
10	390	STRUCTURES AND IMPROVEMENTS	162,344	2.56%	4,156	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
11	391	OFFICE & COMPUTER EQUIPMENT	8,713,572	1.89%	164,580	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
12		TOTAL	$103,475,404		$1,381,843	

SUPPORTING SCHEDULES: G-1 p. 9, p.19, G-6 p.1

RECAP SCHEDULES: G-1 p.1, G-1 p.4

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. HILLARY

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT UTILITY	PLANT NON-UTILITY	PLANT TOTAL	ACCUMULATED DEPRECIATION/AMORTIZATION UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION NON-UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION TOTAL	METHOD OF ALLOCATION
1	374	01 - EASEMENT - GAS MAIN	$384,265	$0	$384,265	$0	$0	$0	BASED ON PERCENTAGE OF SQUARE FOOTAGE
2	374	01 - LAND - 15700 Biscayne Blvd, Miami, Fl 33160	2,310,652	0	2,310,652	0	0	0	OF NON-UTILIZED PROPERTY
3	374	01 - LAND-COCONUT CREEK REG STA, 100 W ATLANTIC BLVD,POMP,PAR# 4	12,413	0	12,413	0	0	0	
4	374	01 - LAND-FULFORD PLANT, 15779 W DIXIE HWY,N MIAMI BCH,PARCEL # 1	32,215	6,136	38,351	0	0	0	
5	374	01 - LAND-PLANTATION GATE STA, PETERS ROAD PARCEL # 5	22,954	0	22,954	0	0	0	
6	374	01 - PLANT SITE - NW 1ST AVE & NW 17TH ST, PARCEL # 1	32,270	0	32,270	0	0	0	
7	374	01 - PLANT SITE - PAVING ASSESSMENT	770	147	917	0	0	0	
8	374	01 - PLANT SITE - STORM SEWER & PAVING ASSESSMENT	5,994	0	5,994	0	0	0	
9	374	02 - EASEMENT-NEBRASKA AVE FROM BIRD ST SOUTH 432 FT	5,334	0	5,334	0	0	0	
10	374	02 - LAND - Channelside Dr & 2nd Ave - S&S Craftman	6,174,610	0	6,174,610	(44,760)	0	(44,760)	
11	374	02 - LAND - GATE STATION @ LITHIA PINECREST RD	8,000	0	8,000	0	0	0	
12	374	02 - LAND - NW Quadrant of McCoy St & Trask St - Purchased from TEC to bui	1	0	1	0	0	0	
13	374	02 - LAND - PROPERTY AT COUNTYLINE RD & CYPRESS CREEK RD - PASCO G	265,983	0	265,983	0	0	0	
14	374	02 - LAND - Sun City - Gulfstream Gate Station - US Highway 301 (approx 1 m	1	0	1	0	0	0	
15	374	02 - LAND - Tampa Div Operations and Traning Facility	1,034,631	10,451	1,045,082	0	0	0	
16	374	02 - LAND IMPROVEMENTS	1,440,905	14,555	1,455,460	0	0	0	
17	374	02 - LAND RIGHTS-PURCHASE FOR NW GATE STATION	8,909	0	8,909	0	0	0	
18	374	02 - LAND-CSX RR PROPERTY W OF 13 ST @ FRANK ADAMO DR (SR 60)	7,960	0	7,960	0	0	0	
19	374	02 - LAND-PORT SUTTON GATE STATION,78TH & MADISON- PARCEL #3	4,939	0	4,939	0	0	0	
20	374	03 - LAND - DIVISION NEW OFFICE - 1920 9th Ave N	18,216	372	18,588	0	0	0	
21	374	03 - LAND-LOT N SIDE, 1800 9TH AVE N., ST PETE, PARCEL #2	18,013	368	18,381	0	0	0	
22	374	03 - LAND-MAIN GATE STATION, 77TH AVE & 18TH WAY, ST PETE, PAR #4	2,928	0	2,928	0	0	0	
23	374	03 - LAND-NORTH GATE STATION,13800 62 ST N., ST PETE, PARCEL #3	16,535	0	16,535	0	0	0	
24	374	03 - LAND-REG STATION, 3 AVE S & 16 STREET S, PARCEL #7	500	0	500	0	0	0	
25	374	03 - LAND-REG STATION, S SIDE 30 AVE N,WEST OF 16 ST N., PAR #6	3,000	0	3,000	0	0	0	
26	374	03 - LAND-REG STATION, S SIDE 30 AVE S,WEST OF 30 ST S., PAR #5	3,800	0	3,800	0	0	0	
27	374	03 - MDBH1020, MADIERA BEACH-EASEMENT @ 127 AVE TREASURE ISLAND	2,900	0	2,900	0	0	0	
28	374	04 - LAND-DIST YARD, 601 W. ROBINSON STREET, PARCEL # 2	39,249	2,066	41,315	0	0	0	
29	374	04 - LAND-FAIRVILLA SITE, US HWY 441,N OF SILVER STAR, PARCEL #3	1,997	0	1,997	0	0	0	
30	374	04 - LAND-PLANT SITE, 600 W. ROBINSON STREET, PARCEL # 1	47,209	2,485	49,693	0	0	0	
31	374	05 - LAND-DIVISION OFFICE SITE,1724 KURT ST,EUSTIS, PARCEL # 2	8,550	450	9,000	0	0	0	
32	374	05 - LAND-EUSTIS INDUSTRIAL PARK,MTR STA SITE, PARCEL # 1	500	0	500	0	0	0	
33	374	05 - LAND-MT. DORA GATE STATION,WOLF BRANCH RD.,PARCEL # 3	8,516	0	8,516	0	0	0	
34	374	06 - EASEMENTE PURCHASE - 13245 Atlantic Blvd - See WO File Attachment for	10,000	0	10,000	0	0	0	
35	374	06 - LAND - 43,599 SQ FT/SE & NE QUADRANT PARCEL # 3.1 @ COMMERCE LAI	147,896	0	147,896	0	0	0	
36	374	06 - LAND - CAPPER ROAD GATE STATION, PARCEL # 16	22,989	0	22,989	0	0	0	
37	374	06 - LAND - JERICHO ROAD GATE STATION, PARCEL # 15	13,282	0	13,282	0	0	0	
38	374	06 - LAND - Purchase land at corner of Caca Road and US17/US100, Palatka, P	99,000	0	99,000	0	0	0	
39	374	06 - LAND FOR REGULATOR STATION - N Main Street and Zoo Parkway	9,294	0	9,294	0	0	0	
40	374	06 - LAND-CEDER HILLS GATE STATION SITE, PARCEL # 3	1,582	0	1,582	0	0	0	
41	374	06 - LAND-CHURCH STREET PLANT SITE, PARCEL # 1	38,583	787	39,371	0	0	0	
42	374	06 - LAND-KING STREET BET FORBES & POST ST,REG STA, PARCEL #8	200	0	200	0	0	0	
43	374	06 - LAND-MAGNOLIA & MCCOY STREETS,REG STA, PARCEL #11	986	0	986	0	0	0	
44	374	06 - LAND-OAK STREET & EDISON AVE REG STA, PARCEL # 4	300	0	300	0	0	0	
45	374	06 - LAND-PART OF LOT 3 BL 138,NEWMAN BET STATE&ORANGE HAT,PAR#6	400	0	400	0	0	0	
46	374	06 - LAND-PART OF LOT 5 BL 12 ,11 ST WARRENS REPLAT,PARCEL #7	539	0	539	0	0	0	
47	374	06 - LAND-PEARL PLAZA SILVER & 24TH STREET,REG STA, PARCEL #9	1,000	0	1,000	0	0	0	
48	374	06 - LAND-PHILLIPS HWY PLANT PROPERTY, PARCEL #14	308,324	6,292	314,616	0	0	0	
49	374	06 - LAND-SOUTHSIDE REG STA,PIONESSA PROPERTY, PARCEL #13	12,947	0	12,947	0	0	0	
50	374	SUB TOTALS CONT NUED ON G-1 p. 19b	$12,592,041	$44,108	$12,636,149	($44,760)	$0	($44,760)	

SUPPORTING SCHEDULES: G-6 p.1

RECAP SCHEDULES: G-1 p.18

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. HILLARY

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT UTILITY	PLANT NON-UTILITY	PLANT TOTAL	ACCUMULATED DEPRECIATION/AMORTIZATION UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION NON-UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION TOTAL	METHOD OF ALLOCATION
1	374	SUB TOTALS FROM G1 p. 19a	$12,592,041	$44,108	$12,636,149	($44,760)	$0	($44,760)	BASED ON PERCENTAGE OF SQUARE FOOTAGE
2	374	06 - LAND-W 12 FT OF N 12 FT LOT 1 BL 32 DOTEN S/D,REG STA,PAR#5	538	0	538	0	0	0	OF NON-UTILIZED PROPERTY
3	374	08 - LAND - PEACHTREE PLANT SITE (PARCEL # 1)	919	0	919	0	0	0	
4	374	09 - LAND-1722 RIDGEWOOD AVE, HOLY HILL FL 32117	152,632	3,115	155,747	(15,060)	(404)	(15,464)	
5	374	09 - LAND-GATE STATION SITE, PARCEL # 3	2,196	0	2,196	0	0	0	
6	374	09 - LAND-REGULATOR STA SITE, PARCEL # 1 (INDUSTRIAL PARK-Fentress Bl)	477	0	477	0	0	0	
7	374	11 - 100' X 50' parcel of land purchase to compensate for land taken for ro	(21,805)	0	(21,805)	0	0	0	
8	374	11 - EASEMENT - LAND RIGHTS - Non exclusive easement (50' X50') from the pr	25,000	0	25,000	0	0	0	
9	374	11 - EASEMENT - LAND RIGHTS - North 10' of Ajax's Asphalt's property	10,000	0	10,000	0	0	0	
10	374	11 - LAND - 8261 VICO CT, SARASOTA/3 ACRES NEW BUILDING FOR SAR OPS-I	201,204	6,223	207,427	0	0	0	
11	374	11 - LAND - GATE STATION, 12th & CENTRAL, SARASOTA	50,000	0	50,000	0	0	0	
12	374	13 - LAND - PBG OPERATIONS FACILITY/S 1/2 LOT 30 JUPITER PARK COMM @	224,013	6,928	230,941	0	0	0	
13	374	14 - LAND - 50' X 75' Parcel adjacent to Panama City Operations Office @ 37	86,973	3,624	90,597	0	0	0	
14	374	14 - LAND - Green Circle Gate Station	47,868	0	47,868	0	0	0	
15	374	14 - LAND - Parcel number 23214-000-000 - 0.041 Acres - Legal description 1	11,187	0	11,187	0	0	0	
16	374	14 - LAND - PC GATE STATION	35,065	0	35,065	0	0	0	
17	374	14 - LAND- DISTRIBUTION OFFICE - 3706 W 23rd St - Panama City, FL	763,626	31,818	795,444	0	0	0	
18	374	14 - LAND-GULF ASPHALT GATE STATION	23,645	0	23,645	0	0	0	
19	374	14 - LAND-MAPLE AVE GATE STATION	3,080	0	3,080	0	0	0	
20	374	15 - 2 Acre parcel adjacent to the operations center	248,276	21,589	269,866	0	0	0	
21	374	15 - APRAISAL - 8TH AVE & 16TH STREET	800	0	800	0	0	0	
22	374	15 - ENVIROMENTAL AUDIT - LAND	2,980	0	2,980	0	0	0	
23	374	15 - LAND - 316 SW 33RD AVE	60,904	5,296	66,200	0	0	0	
24	374	15 - LAND - LEVEY COUNTY GATE STATION. LOT 9 ONLY. LOTS 10 & 11 SOLD.	14,038	0	14,038	0	0	0	
25	374	15 - LAND - SILVER SPRINGS GATE STATION	28,038	0	28,038	0	0	0	
26	374	15 - LAND RIGHTS - RIGHT OF WAY / BASELINE RD	1,200	0	1,200	0	0	0	
27	374	15 - LEGAL FEES - RICHARD, BLINN & HALDEN	10,336	0	10,336	0	0	0	
28	374	15 - SURVEY - GATE STATION PROPERTY	250	0	250	0	0	0	
29	374	16 - LAND @ 5901 ENTERPRISE PKWY, FT MYERS FT MYERS LAND @ 5901 EN	107,522	4,480	112,002	0	0	0	
30	374	90 - LAND - LAND RIGHTS	735,021	0	735,021	0	0	0	
31	374								
32	374								
33	374								
34	374								
35									
36	374	TOTAL 374	$15,418,023	$127,181	$15,545,204	($59,820)	($404)	($60,224)	
36	375	01 -000-00 MISCELLANEOUS	$157,498	$30,000	$187,498	$61,342	$11,684	$73,026	
37	375	01 -044-00 TRUCKS	1,900	362	2,262	559	106	665	
38	375	01 -046-00 OFFICE FURNITURE	9,697	0	9,697	1,757	0	1,757	
39	375	01 -047-00 GENERATOR	49,154	9,363	58,517	12,051	2,296	14,347	
40	375	01 -051-00 AIR CONDITION EQUIP	117,234	22,330	139,564	25,852	4,924	30,776	
41	375	01 -051-00 BUILDING IMPROVEMENTS	433,495	82,570	516,065	218,799	41,676	260,475	
42	375	01 -051-00 FENCE	35,317	6,727	42,044	10,383	1,978	12,361	
43	375	01 -051-00 IMPROVEMENTS TO PROPERTY	646,862	123,212	770,074	112,750	21,476	134,226	
44	375	01 -051-00 REMODELING	757,296	144,247	901,543	180,116	34,308	214,424	
45	375	01 -051-00 SECURITY	65,041	12,389	77,430	17,232	3,282	20,514	
46	375	02 -000-00 MISCELLANEOUS	54,348	0	54,348	(38,073)	0	(38,073)	
47	375	02 -051-00 AIR CONDITION EQUIP	44,731	452	45,183	(6,130)	(62)	(6,192)	
48	375	SUB TOTALS CONT NUED ON G-1 p. 19c	$2,372,573	$431,651	$2,804,224	$596,637	$121,668	$718,305	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. HILLARY

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT UTILITY	PLANT NON-UTILITY	PLANT TOTAL	ACCUMULATED DEPRECIATION/AMORTIZATION UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION NON-UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION TOTAL	METHOD OF ALLOCATION
1	375	SUB TOTALS FROM G1 p. 19b	$2,372,573	$431,651	$2,804,224	$596,637	$121,668	$718,305	BASED ON PERCENTAGE OF SQUARE FOOTAGE
2	375	02 -051-00 BUILDING IMPROVEMENTS	25,941	262	26,203	(3,950)	(40)	(3,989)	OF NON-UTILIZED PROPERTY
3	375	02 -051-00 DIVISION OFFICE	6,141,382	62,034	6,203,416	(1,018,319)	(10,286)	(1,028,605)	
4	375	02 -051-00 IMPROVEMENTS TO PROPERTY	304,567	3,076	307,644	(31,278)	(316)	(31,593)	
5	375	02 -051-00 SECURITY	(15,858)	(160)	(16,018)	7,934	80	8,014	
6	375	02 -074-00 LAND	20,079	0	20,079	(12,279)	0	(12,279)	
7	375	03 -000-00 MISCELLANEOUS	10,908	223	11,131	10,345	211	10,556	
8	375	03 -046-00 PANEL	2,877	0	2,877	2,079	0	2,079	
9	375	03 -047-00 SHELVING	13,077	0	13,077	3,075	0	3,075	
10	375	03 -051-00 AIR CONDITION EQUIP	15,647	319	15,966	4,544	93	4,637	
11	375	03 -051-00 BUILDING IMPROVEMENTS	209,671	4,279	213,950	92,938	1,897	94,834	
12	375	03 -051-00 DIVISION OFFICE	922,741	18,831	941,573	710,283	14,496	724,779	
13	375	03 -051-00 FENCE	18,514	0	18,514	15,215	0	15,215	
14	375	03 -051-00 IMPROVEMENTS TO PROPERTY	235,342	0	235,342	112,146	0	112,146	
15	375	03 -051-00 NEW LOGO SIGN	14,054	287	14,341	1,605	33	1,638	
16	375	03 -054-00 REGULATORS	2,760	0	2,760	2,706	0	2,706	
17	375	04 -000-00 MISCELLANEOUS	255,375	13,441	268,816	178,336	9,386	187,722	
18	375	04 -046-00 CAMERA	11,731	617	12,349	7,982	420	8,402	
19	375	04 -046-00 OFFICE FURNITURE	20,592	0	20,592	8,232	0	8,232	
20	375	04 -047-00 CARPORT	38,492	0	38,492	10,193	0	10,193	
21	375	04 -047-00 GENERATOR	69,110	3,637	72,747	12,628	665	13,293	
22	375	04 -051-00 AIR CONDITION EQUIP	515,428	27,128	542,555	208,097	10,952	219,049	
23	375	04 -051-00 BUILDING IMPROVEMENTS	520,342	27,386	547,729	360,937	18,997	379,933	
24	375	04 -051-00 FENCE	115,099	6,058	121,157	27,617	1,454	29,071	
25	375	04 -051-00 IMPROVEMENTS TO PROPERTY	323,671	17,035	340,707	205,643	10,823	216,467	
26	375	04 -051-00 NEW LOGO SIGN	2,519	133	2,652	324	17	341	
27	375	04 -051-00 REMODELING	158,258	8,329	166,588	51,063	2,688	53,750	
28	375	04 -051-00 SECURITY	7,799	410	8,209	4,749	250	4,999	
29	375	05 -000-00 MISCELLANEOUS	49,663	0	49,663	32,985	0	32,985	
30	375	05 -046-00 COMPUTER	1,343	0	1,343	877	0	877	
31	375	05 -047-00 GENERATOR	26,106	533	26,638	7,124	145	7,269	
32	375	05 -051-00 AIR CONDITION EQUIP	12,022	245	12,267	1,429	29	1,458	
33	375	05 -051-00 BUILDING IMPROVEMENTS	219,694	4,484	224,177	84,322	1,721	86,043	
34	375	05 -051-00 DIVISION OFFICE	276,438	5,642	282,080	164,828	3,364	168,191	
35	375	05 -051-00 FENCE	17,529	358	17,886	3,681	75	3,756	
36	375	05 -051-00 IMPROVEMENTS TO PROPERTY	72,551	1,481	74,032	7,160	146	7,306	
37	375	05 -051-00 NEW LOGO SIGN	6,446	132	6,578	618	13	630	
38	375	05 -051-00 REMODELING	92,972	1,897	94,869	25,371	518	25,889	
39	375								
40	375	SUB TOTALS CONT NUED ON G-1 p. 19d	13,107,453	639,749	13,747,201	1,897,876	189,498	2,087,374	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

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TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. HILLARY

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT UTILITY	PLANT NON-UTILITY	PLANT TOTAL	ACCUMULATED DEPRECIATION/AMORTIZATION UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION NON-UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION TOTAL	METHOD OF ALLOCATION
1	375	SUB TOTALS FROM G1 p. 19c	$13,107,453	$639,749	$13,747,201	$1,897,876	$189,498	$2,087,374	BASED ON PERCENTAGE OF SQUARE FOOTAGE
2	375	05 -051-00 SECURITY	9,041	185	9,226	4,703	96	4,799	OF NON-UTILIZED PROPERTY
3	375	05 -074-00 LAND	2,053	42	2,095	1,439	29	1,468	
4	375	06 -000-00 MISCELLANEOUS	577,158	11,779	588,937	460,878	9,406	470,283	
5	375	06 -046-00 PANEL	9,382	191	9,574	6,042	123	6,165	
6	375	06 -051-00 AIR CONDITION EQUIP	796,632	16,258	812,890	379,867	7,752	387,619	
7	375	06 -051-00 BUILDING IMPROVEMENTS	2,361,386	48,192	2,409,578	1,551,986	31,673	1,583,660	
8	375	06 -051-00 FENCE	41,053	0	41,053	32,423	0	32,423	
9	375	06 -051-00 IMPROVEMENTS TO PROPERTY	588,518	12,011	600,528	48,343	987	49,330	
10	375	06 -051-00 NEW LOGO SIGN	4,053	83	4,136	882	18	900	
11	375	06 -051-00 REMODELING	38,300	782	39,082	26,562	542	27,104	
12	375	06 -051-00 SECURITY	28,079	573	28,652	12,715	259	12,974	
13	375	06 -074-00 LAND	22,109	451	22,560	18,092	369	18,462	
14	375	08 -000-00 MISCELLANEOUS	82,933	3,456	86,388	64,103	2,671	66,774	
15	375	08 -046-00 CAMERA	2,051	85	2,136	1,054	44	1,098	
16	375	08 -047-00 GENERATOR	18,060	752	18,812	11,449	477	11,926	
17	375	08 -051-00 AIR CONDITION EQUIP	114,915	4,788	119,703	38,879	1,620	40,499	
18	375	08 -051-00 BUILDING IMPROVEMENTS	93,113	3,880	96,993	36,086	1,504	37,590	
19	375	08 -051-00 FENCE	54,589	2,275	56,864	18,963	790	19,753	
20	375	08 -051-00 IMPROVEMENTS TO PROPERTY	221,030	9,210	230,240	31,317	1,305	32,622	
21	375	08 -051-00 REMODELING	230,617	9,609	240,226	123,837	5,160	128,997	
22	375	08 -051-00 SECURITY	6,135	256	6,391	1,955	81	2,036	
23	375	09 -000-00 MISCELLANEOUS	10,929	0	10,929	8,332	0	8,332	
24	375	09 -047-00 GENERATOR	77,788	1,588	79,376	18,983	387	19,370	
25	375	09 -051-00 AIR CONDITION EQUIP	6,283	128	6,412	1,295	26	1,322	
26	375	09 -051-00 BUILDING IMPROVEMENTS	102,348	2,089	104,437	23,295	475	23,770	
27	375	09 -051-00 DIVISION OFFICE	345,292	7,047	352,339	160,858	3,283	164,141	
28	375	09 -051-00 FENCE	22,269	454	22,724	8,139	166	8,305	
29	375	09 -051-00 IMPROVEMENTS TO PROPERTY	54,512	1,112	55,624	10,275	210	10,485	
30	375	09 -051-00 NEW LOGO SIGN	6,489	132	6,621	3,023	62	3,085	
31	375	09 -051-00 SECURITY	1,456	30	1,485	651	13	664	
32	375	09 -061-00 GATE STATION	30,808	0	30,808	19,617	0	19,617	
33	375	10 -051-00 FENCE	1,174	0	1,174	1,489	0	1,489	
34	375	11 -051-00 AIR CONDITION EQUIP	9,243	286	9,529	3,281	101	3,382	
35	375	11 -051-00 BUILDING IMPROVEMENTS	32,637	1,009	33,647	9,706	300	10,006	
36	375	11 -051-00 DIVISION OFFICE	994,775	30,766	1,025,541	495,324	15,319	510,643	
37	375	11 -051-00 FENCE	7,418	229	7,647	3,694	114	3,808	
38	375	11 -051-00 IMPROVEMENTS TO PROPERTY	194,324	6,010	200,334	7,061	218	7,280	
39	375	11 -051-00 NEW LOGO SIGN	1,337	41	1,379	374	12	385	
40	375	11 -051-00 SECURITY	61,035	1,888	62,923	20,141	623	20,764	
41	375	13 -051-00 AIR CONDITION EQUIP	8,956	277	9,233	1,400	43	1,444	
42	375	13 -051-00 BUILDING IMPROVEMENTS	41,117	1,272	42,389	4,020	124	4,144	
43	375	13 -051-00 DIVISION OFFICE	1,027,746	31,786	1,059,532	338,613	10,473	349,086	
44	375	13 -051-00 FENCE	57,509	1,779	59,287	15,164	469	15,633	
45	375	14 -051-00 BUILDING IMPROVEMENTS	102,744	4,281	107,025	26,720	1,113	27,833	
46	375	14 -051-00 DIVISION OFFICE	815,748	33,990	849,738	288,562	12,023	300,585	
47	375	14 -051-00 IMPROVEMENTS TO PROPERTY	23,526	980	24,506	3,838	160	3,998	
48	375	14 -051-00 NEW LOGO SIGN	1,329	55	1,384	0	0	0	
49	375	14 -051-00 SECURITY	51,474	2,145	53,618	18,609	775	19,384	
50	375								
51	375	SUB TOTALS CONT NUED ON G-1 p. 19e	22,498,926	893,978	23,392,905	6,261,915	300,897	6,562,812	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

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TYPE OF DATA SHOWN:
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WITNESS: S. HILLARY

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT UTILITY	PLANT NON-UTILITY	PLANT TOTAL	ACCUMULATED DEPRECIATION/AMORTIZATION UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION NON-UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION TOTAL	METHOD OF ALLOCATION
1	375	SUB TOTALS FROM G1 p. 19d	$22,498,926	$893,978	$23,392,905	$6,261,915	$300,897	$6,562,812	BASED ON PERCENTAGE OF SQUARE FOOTAGE
2	375	15 -000-00 MISCELLANEOUS	6,132	533	6,665	3,689	321	4,010	OF NON-UTILIZED PROPERTY
3	375	15 -045-00 TELEPHONE EQ	13,742	1,195	14,937	5,175	450	5,625	
4	375	15 -047-00 SHELVING	5,403	0	5,403	1,740	0	1,740	
5	375	15 -051-00 AIR CONDITION EQUIP	28,777	2,502	31,279	6,881	598	7,480	
6	375	15 -051-00 BUILDING IMPROVEMENTS	54,413	4,732	59,145	27,850	2,422	30,272	
7	375	15 -051-00 DIVISION OFFICE	173,632	15,098	188,730	126,109	10,966	137,074	
8	375	15 -051-00 FENCE	2,077	181	2,258	1,577	137	1,714	
9	375	15 -051-00 IMPROVEMENTS TO PROPERTY	707,787	61,547	769,334	14,258	1,240	15,498	
10	375	15 -051-00 REMODELING	89,157	7,753	96,910	38,430	3,342	41,772	
11	375	15 -051-00 SECURITY	8,089	703	8,792	3,046	265	3,311	
12	375	16 -047-00 GENERATOR	25,183	1,049	26,232	13,909	580	14,488	
13	375	16 -051-00 AIR CONDITION EQUIP	10,965	457	11,422	1,840	77	1,917	
14	375	16 -051-00 BUILDING IMPROVEMENTS	374,336	15,597	389,933	183,035	7,626	190,661	
15	375	16 -051-00 DIVISION OFFICE	458,383	19,099	477,483	253,168	10,549	263,717	
16	375	55 -051-00 IMPROVEMENTS TO PROPERTY	55,930	2,330	58,261	21,169	882	22,051	
17	375	55 -051-00 REMODELING	93,629	3,901	97,530	42,891	1,787	44,678	
18	375	90 -000-00 MISCELLANEOUS	48,714	0	48,714	(1,697)	0	(1,697)	
19	375	90 -047-00 CARPORT	22,858	0	22,858	86	0	86	
20	375	90 -051-00 BUILDING IMPROVEMENTS	12,380	0	12,380	400	0	400	
21	375	90 -051-00 REMODELING	1,974	0	1,974	(43)	0	(43)	
22	375	90 -051-00 SECURITY	4,536	0	4,536	173	0	173	
23	375	13 -Need to replace old A.C. unit that cools the back portion of the Jupite	4,641	144	4,785	478	15	492	
24	375	90 -Pour slab and construct a storage building for the Measuring & Regulati	67,875	0	67,875	0	0	0	
25	375	90 -P7 Office Space Upgrades	1,234	0	1,234	0	0	0	
26	375	08 -Install room loop amplifier ET300 in Lakeland front conference room. In	738	31	769	0	0	0	
27	375	09 -AC Unit for Northeast end of building	3,510	72	3,582	872	18	890	
28	375	05 -Furnish & install Dehumidifier due to high humidity problem in building	4,365	89	4,454	814	17	830	
29	375	14 -New Gate Va10 Heavy duty slide operator to replace existing. Old gate	4,870	203	5,073	366	15	381	
30	375	01 -Replace existing 5 Ton AC unit with a new 5 Ton unit to include: remova	373	71	444	0	0	0	
31	375	05 -Replacing a portion of the Eustis building water lines due to leaks.	1,075	22	1,096	0	0	0	
32	375	09 -Gate Station Lighting - install new lighting at gate station for safety	9,064	0	9,064	2,252	0	2,252	
33	375	01 -Two A/C Units @ Dade/Broward Office	3,263	622	3,884	0	0	0	
34	375	09 -Relace leaking roof ot Daytona PGS Office at 1722 Ridgewood Ave, Dayton	17,259	352	17,611	1,271	26	1,296	
35	375	06 -Replace approx. 3,600 sq feet of asphalt in parking and travel areas of	16,881	345	17,226	0	0	0	
36	375	04 -Purchase and install 2 Phill by Fuelmaker CNG pumps	3,189	0	3,189	0	0	0	
37	375	02 -New Sun Shade Canopy for PGS OPS/Training Bldg for Golf Cart/Equipment/	5,350	54	5,404	0	0	0	
38	375	06 -Construct offices for engineering department and Regional Safety Adviso	21,212	0	21,212	0	0	0	
39	375	02 -Construct 5 Offices Palm River Ops	28,403	0	28,403	(3,468)	0	(3,468)	
40	375	03 -For the installation of a new GHP HVAC system at the St Pete gas operat	47,691	973	48,664	4,614	94	4,708	
41	375	02 -METAL FAB PAVILION 20X20 W/A 30'X30' CONCRETE SLAB. TO BE CONSTR	4,804	49	4,852	0	0	0	
42	375	16 -Fort Myers Division Office incurred Roof Damage due to Hurricane Irma.	40,304	1,679	41,983	4,192	175	4,366	
43	375	08 -To make certain improvements to the Lakeland Division Office as a resul	48,652	2,027	50,680	13,983	583	14,566	
44	375	01 -Roof, window and other improvements to manufactored gas building in the	21,632	0	21,632	0	0	0	
45	375	15 -Installation of a gas heatinig and air conditioning system at the Ocala	100,320	8,723	109,044	7,614	662	8,276	
46	375	08 -Card Key System and installation	16,522	688	17,210	1,468	61	1,529	
47	375	02 -$5k to complete some additional pipe installation in the training yard	739	0	739	0	0	0	
48	375	09 -Install new aluminum front office doors, 6' x 7' door pair, aluminum fr	1,686	34	1,720	0	0	0	
49	375	11 -Turnkey retrofit of the air conditioning system at the Sarasota PGS off	205,069	6,342	211,411	10,594	328	10,922	
50	375								
51	375	SUB TOTALS CONTINUED ON G-1 p. 19f	25,377,745	1,053,177	26,430,922	7,050,648	344,130	7,394,779	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. HILLARY

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT UTILITY	PLANT NON-UTILITY	PLANT TOTAL	ACCUMULATED DEPRECIATION/AMORTIZATION UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION NON-UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION TOTAL	METHOD OF ALLOCATION
1	375	SUB TOTALS FROM G1 p. 19e	$25,377,745	$1,053,177	$26,430,922	$7,050,648	$344,130	$7,394,779	BASED ON PERCENTAGE OF SQUARE FOOTAGE
2	375	05 -Update and remodel existing bathrooms inside main office building on Ku	12,686	259	12,944	560	11	572	OF NON-UTILIZED PROPERTY
3	375	04 -Install security gate to in clude concrete apron from the road to the p	22,006	1,158	23,164	1,250	66	1,316	
4	375	90 -051-00 IMPROVEMENTS TO PROPERTY	266,165	0	266,165	(5,796)	0	(5,796)	
5	375	08 -INSTALL NEW ROOF, WEATHER HEAD TO LAKELAND DIVISION OFFICE	86,557	3,607	90,164	4,880	203	5,083	
6	375	02 -For the construction of a new Pavilion and a Storage Building at the Ta	126,301	1,276	127,577	(13,783)	(139)	(13,922)	
7	375	14 -New Roof & Constr. for Building repairs after storm. Includes roof, si	49,809	2,075	51,885	5,016	209	5,225	
8	375	03 -have quote from TECO worforce planning to create 5 new work stations in	2,773	0	2,773	5,706	0	5,706	
9	375	06 -Replace office lighting fixtures from standard lighting to LED fixtures	4,205	86	4,291	850	17	867	
10	375	09 -Fire protection monitoring system for Daytona Office at 1722 Ridgewood	249	5	255	204	4	209	
11	375	02 -To consturct a gas valve training site at the PGS GasWorks training fac	4,077	0	4,077	(7,175)	0	(7,175)	
12	375	13 -Construct and install exterior sinage identifying Peoples Gas facility	4,488	139	4,627	13,779	426	14,205	
13	375	06 -Hire Johnson Controls to replace Jacksonville office building exhaust f	62	1	64	191	4	195	
14	375	13 -Install card key access with camera combo at front entrace and gate, pu	4,201	130	4,330	12,896	399	13,295	
15	375								
16	375								
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50	375								
51	375	TOTAL 375	25,961,326	1,061,913	27,023,239	7,069,226	345,331	7,414,557	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. HILLARY

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT UTILITY	PLANT NON-UTILITY	PLANT TOTAL	ACCUMULATED DEPRECIATION/AMORTIZATION UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION NON-UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION TOTAL	METHOD OF ALLOCATION
1	391	01 -000-00 MISCELLANEOUS	$2,324	$443	$2,766	$3,565	$679	$4,244	BASED ON PERCENTAGE OF SQUARE FOOTAGE
2	391	01 -046-00 CHAIRS	7,152	1,362	8,515	11,800	2,248	14,048	OF NON-UTILIZED PROPERTY
3	391	01 -046-00 COMPUTER	98,627	0	98,627	(89,474)	0	(89,474)	
4	391	01 -046-00 DESKS	48,060	0	48,060	82,115	0	82,115	
5	391	01 -046-00 FILING CABINETS	6,371	0	6,371	9,775	0	9,775	
6	391	01 -046-00 OFFICE EQUIPMENT	113,343	21,589	134,932	60,085	11,445	71,530	
7	391	01 -046-00 OFFICE FURNITURE	109,620	20,880	130,500	179,353	34,162	213,515	
8	391	01 -046-00 PRINTERS	38,885	7,407	46,292	(8,724)	(1,662)	(10,386)	
9	391	01 -046-00 PROJECTORS	3,125	595	3,721	3,810	726	4,536	
10	391	01 -046-00 SOFTWARE	19,877	0	19,877	(21,317)	0	(21,317)	
11	391	01 -046-00 TABLES	25,517	4,860	30,378	43,649	8,314	51,963	
12	391	01 -1 new Mob-lite machine for meter reaing for the Dade-Broward Division	15,884	0	15,884	(5,838)	0	(5,838)	
13	391	01 -10ea new laptops with docking stations and software.	2,323	0	2,323	0	0	0	
14	391	01 -A digital signage system with a 27-inch screen and/or 27-inch wall mounted iMac v	817	156	973	0	0	0	
15	391	01 -A digital signage system with a 27-inch screen and/or 27-inch wall mounted iMac v	204	39	243	0	0	0	
16	391	01 -Prop. purchase of two licenses to create MOTs for all proposed gas main and serv	242	0	242	0	0	0	
17	391	01 -Purchase new Scanner/ Plotter for the Fort Lauderdale office (Eng. Dept.) to repla	1,543	0	1,543	0	0	0	
18	391	02 -045-00 TELEMETERING EQ	3,485	0	3,485	3,485	0	3,485	
19	391	02 -046-00 COMPUTER	30,486	0	30,486	29,861	0	29,861	BASED ON PERCENTAGE OF SQUARE FOOTAGE
20	391	02 -046-00 DESKS	5,408	0	5,408	5,868	0	5,868	OF NON-UTILIZED PROPERTY
21	391	02 -046-00 FURNITURE	2,219	22	2,241	15,750	159	15,909	
22	391	02 -046-00 MONITOR	4,794	0	4,794	2,503	0	2,503	
23	391	02 -046-00 OFFICE EQUIPMENT	479,056	4,839	483,895	199,313	2,013	201,326	
24	391	02 -046-00 PERSONAL COMPUTERS	15,923	0	15,923	15,987	0	15,987	
25	391	02 -046-00 PRINTERS	12,593	0	12,593	12,118	0	12,118	
26	391	02 -046-00 SOFTWARE	449	0	449	432	0	432	
27	391	02 -046-00 TERMINAL EQ	3,879	0	3,879	3,879	0	3,879	
28	391	02 -047-00 ICE MACHINE	4,595	46	4,642	4,595	46	4,642	
29	391	02 -APC Smart-UPS XL 3000VA 120V Tower/Rack Convertible at Channelside. To su	614	6	621	0	0	0	
30	391	02 -AutoCad Map 3D 2010 New Slm with Autocad Map three year subscripton. This sc	230	0	230	0	0	0	
31	391	02 -Purchase new Elite 850 Laptop w/ software Auto CAD, Netmotion, Microsoft Licen	561	0	561	0	0	0	
32	391	02 -This is to purchase additional furniture and artwork for the new Tampa Division bu	12,204	123	12,328	0	0	0	
33	391	03 -000-00 MISCELLANEOUS	1,652	34	1,686	2,589	53	2,641	
34	391	03 -046-00 COMPUTER	10,690	0	10,690	33,677	0	33,677	
35	391	03 -046-00 OFFICE EQUIPMENT	41,146	840	41,985	23,464	479	23,943	
36	391	03 -046-00 OFFICE FURNITURE	53,515	1,092	54,607	108,386	2,212	110,598	
37	391	03 -046-00 PRINTERS	18,557	379	18,935	42,829	874	43,704	
38	391	03 -046-00 SOFTWARE	2,683	0	2,683	8,451	0	8,451	
39	391	03 -NONE	998	20	1,018	268	5	274	
40	391	04 -000-00 MISCELLANEOUS	34,020	0	34,020	(25,905)	0	(25,905)	
41	391	04 -046-00 COMPUTER	25,991	0	25,991	(23,064)	0	(23,064)	
42	391	04 -046-00 FILING CABINETS	660	0	660	1,559	0	1,559	
43	391	04 -046-00 OFFICE EQUIPMENT	48,085	0	48,085	(1,744)	0	(1,744)	
44	391	04 -046-00 OFFICE FURNITURE	58,851	3,097	61,948	125,311	6,595	131,907	
45	391	04 -046-00 PRINTERS	1,745	0	1,745	(297)	0	(297)	
46	391	04 -046-00 PROJECTORS	11,616	611	12,227	(2,038)	(107)	(2,145)	
47	391	04 -046-00 TABLES	3,178	167	3,345	7,505	395	7,900	
48	391	04 -Canon Imageprograph IPF825 MFP M40	484	25	510	0	0	0	
49	391	04 -One Elitebook 850G5 plus Software & Hardware	102	0	102	(2,048)	0	(2,048)	
50	391								
51	391	SUB TOTALS CONT NUED ON G-1 p. 19h	1,384,385	68,634	1,453,019	861,532	68,637	930,169	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. HILLARY

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT UTILITY	PLANT NON-UTILITY	PLANT TOTAL	ACCUMULATED DEPRECIATION/AMORTIZATION UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION NON-UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION TOTAL	METHOD OF ALLOCATION
1	391	SUB TOTALS FROM G1 p. 19g	$1,384,385	$68,634	$1,453,019	$861,532	$68,637	$930,169	BASED ON PERCENTAGE OF SQUARE FOOTAGE
2	391	05 -046-00 CAMERA	3,590	73	3,663	692	14	706	OF NON-UTILIZED PROPERTY
3	391	05 -046-00 COMPUTER	15,167	0	15,167	198	0	198	
4	391	05 -046-00 OFFICE EQUIPMENT	9,421	0	9,421	7,491	0	7,491	
5	391	05 -046-00 SOFTWARE	2,117	43	2,161	(978)	(20)	(998)	
6	391	05 -046-00 STORAGE CABINET	2,819	0	2,819	5,343	0	5,343	
7	391	05 -047-00 ICE MACHINE	3,029	62	3,091	4,654	95	4,749	
8	391	05 -061-00 TELEM	5,991	0	5,991	(4,789)	0	(4,789)	
9	391	05 -QSEE 16 channel DVR with 8 indoor & outdoor color 40ft night vision cameras hig	163	3	167	0	0	0	
10	391	06 -046-00 COMPUTER	6,525	133	6,658	30,870	630	31,500	
11	391	06 -046-00 DESKS	6,305	0	6,305	69,719	0	69,719	
12	391	06 -046-00 FURNITURE	2,527	0	2,527	27,949	0	27,949	
13	391	06 -046-00 OFFICE EQUIPMENT	27,996	0	27,996	10,555	0	10,555	
14	391	06 -046-00 OFFICE FURNITURE	3,983	81	4,064	43,056	879	43,934	
15	391	06 -046-00 PRINTERS	12,485	255	12,739	4,422	90	4,512	
16	391	06 -046-00 PROJECTORS	1,689	34	1,723	1,543	31	1,574	
17	391	06 -047-00 TOOLS, SHOP, AND GARAGE EQUI	12,717	0	12,717	(16,872)	0	(16,872)	
18	391	08 -046-00 COMPUTER	7,095	296	7,390	(36,534)	(1,522)	(38,056)	
19	391	08 -046-00 OFFICE EQUIPMENT	22,457	0	22,457	(82,007)	0	(82,007)	
20	391	08 -046-00 OFFICE FURNITURE	1,446	0	1,446	1,233	0	1,233	
21	391	08 -046-00 PRINTERS	9,532	0	9,532	12,781	0	12,781	
22	391	08 -Display 65 inch HDMI, wall mount, 2 dongles	526	0	526	56,684	0	56,684	
23	391	08 -Purchase Canon Pro Plotter/Scanner	686	29	715	0	0	0	
24	391	08 -Purchase FC300 Itron with accessories.	402	0	402	104,415	0	104,415	
25	391	09 -046-00 COMPUTER	23,492	0	23,492	10,042	0	10,042	
26	391	09 -046-00 OFFICE EQUIPMENT	2,109	43	2,152	562	11	573	
27	391	09 -046-00 PROJECTORS	1,525	31	1,556	1,207	25	1,232	
28	391	09 -051-00 AIR CONDITION EQUIP	6,888	141	7,028	2,484	51	2,535	
29	391	09 -HP DesignJet T830 36" multifunction printer/scanner	623	0	623	(19,506)	0	(19,506)	
30	391	10 -046-00 COMPUTER	1,164	0	1,164	19,298	0	19,298	
31	391	10 -046-00 OFFICE EQUIPMENT	3,492	0	3,492	2,157	0	2,157	
32	391	11 -046-00 CAMERA	12,174	377	12,551	16,827	520	17,347	
33	391	11 -046-00 COMPUTER	57,228	0	57,228	80,286	0	80,286	
34	391	11 -046-00 OFFICE EQUIPMENT	43,862	1,357	45,219	(4,354)	(135)	(4,489)	
35	391	11 -046-00 SOFTWARE	8,565	0	8,565	12,724	0	12,724	
36	391	13 -046-00 COMPUTER	8,781	0	8,781	(8,383)	0	(8,383)	
37	391	13 -046-00 MONITOR	2,080	64	2,144	1,021	32	1,053	
38	391	13 -046-00 OFFICE FURNITURE	3,706	0	3,706	17,272	0	17,272	
39	391	13 -046-00 PRINTERS	15,903	0	15,903	(318)	0	(318)	
40	391	13 -046-00 SOFTWARE	1,288	0	1,288	(1,131)	0	(1,131)	
41	391	14 -046-00 COMPUTER	9,113	380	9,493	159,683	6,653	166,336	
42	391	14 -046-00 FACSIMILE MACHINE	1,372	57	1,429	1,372	57	1,429	
43	391	14 -046-00 OFFICE EQUIPMENT	71,433	2,976	74,409	9,694	404	10,098	
44	391	14 -New HP EliteBook 850 GS w/Asset Tag:i5, 8GB for PC with NetMOtion Mobility C	2,722	0	2,722	0	0	0	
45	391	15 -046-00 COMPUTER	11,820	0	11,820	40,293	0	40,293	
46	391	15 -046-00 COPY MACHINE	9,081	790	9,871	2,544	221	2,766	
47	391	15 -046-00 DESKS	1,679	0	1,679	2,823	0	2,823	
48	391	15 -046-00 OFFICE EQUIPMENT	56,786	4,938	61,724	62,424	5,428	67,852	
49	391	15 -046-00 PROJECTORS	975	85	1,060	916	80	996	
50	391								
51	391	SUB TOTALS CONT NUED ON G-1 p. 19i	1,900,914	80,882	1,981,795	1,511,894	82,182	1,594,077	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

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TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. HILLARY

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT UTILITY	PLANT NON-UTILITY	PLANT TOTAL	ACCUMULATED DEPRECIATION/AMORTIZATION UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION NON-UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION TOTAL	METHOD OF ALLOCATION
1	391	SUB TOTALS FROM G1 p. 19h	$1,900,914	$80,882	$1,981,795	$1,511,894	$82,182	$1,594,077	BASED ON PERCENTAGE OF SQUARE FOOTAGE
2	391	15 -046-00 STORAGE UNIT	1,410	0	1,410	6,224	0	6,224	OF NON-UTILIZED PROPERTY
3	391	15 -047-00 TOOLS, SHOP, AND GARAGE EQUI	(530)	0	(530)	(1,923)	0	(1,923)	
4	391	15 -051-00 AIR CONDITION EQUIP	4,170	363	4,533	2,917	254	3,170	
5	391	15 -New refrigerator needed per Brian Sims. Estimated cost of $1200.	112	10	122	935	81	1,016	
6	391	16 -046-00 COMPUTER	10,738	0	10,738	13,681	0	13,681	
7	391	16 -046-00 DESKS	69,231	0	69,231	105,690	0	105,690	
8	391	16 -046-00 OFFICE EQUIPMENT	81,108	3,379	84,487	76,885	3,204	80,089	
9	391	16 -046-00 OFFICE FURNITURE	1,258	52	1,311	1,921	80	2,001	
10	391	16 -046-00 PRINTERS	34,456	1,436	35,892	25,134	1,047	26,181	
11	391	16 -046-00 PROJECTORS	1,460	61	1,520	1,492	62	1,554	
12	391	16 -046-00 TABLES	14,496	604	15,100	22,130	922	23,052	
13	391	55 -045-00 TELEPHONE EQ	2,783	28	2,811	1,997	20	2,017	
14	391	55 -046-00 CHAIRS	50,037	9,531	59,567	35,573	6,776	42,349	
15	391	55 -046-00 COMPUTER	9,069	1,727	10,796	5,240	998	6,238	
16	391	55 -046-00 FURNITURE	2,032	387	2,419	1,837	350	2,187	
17	391	55 -046-00 HARD DRIVE	22,893	4,361	27,253	(308,470)	(58,756)	(367,226)	
18	391	55 -046-00 OFFICE EQUIPMENT	9,365	1,784	11,149	6,840	1,303	8,143	
19	391	55 -046-00 OFFICE FURNITURE	230,349	43,876	274,225	172,998	32,952	205,950	
20	391	55 -Construction of workstations and purchasing equipment to add 6 PGS customer s	6,131	0	6,131	0	0	0	
21	391	55 -PGS IVR Replacement Project Ben# 602	(0)	(0)	(0)	0	0	0	
22	391	90 -000-00 MISCELLANEOUS	39,827	0	39,827	(55,832)	0	(55,832)	
23	391	90 -046-00 CHAIRS	598	0	598	(29)	0	(29)	
24	391	90 -046-00 COMPUTER	756,847	0	756,847	(647,360)	0	(647,360)	
25	391	90 -046-00 COPY MACHINE	319,680	3,229	322,909	190,898	1,928	192,826	
26	391	90 -046-00 DESKS	129,356	0	129,356	261	0	261	
27	391	90 -046-00 FILE SERVER	899,215	0	899,215	(2,305,696)	0	(2,305,696)	
28	391	90 -046-00 FURNITURE	9,635	0	9,635	(436)	0	(436)	
29	391	90 -046-00 HARD DRIVE	4,462	0	4,462	(14,282)	0	(14,282)	
30	391	90 -046-00 MONITOR	1,407	0	1,407	(4,503)	0	(4,503)	
31	391	90 -046-00 OFFICE EQUIPMENT	342,678	0	342,678	62,905	0	62,905	
32	391	90 -046-00 OFFICE FURNITURE	352,133	3,557	355,690	(16,064)	(162)	(16,226)	
33	391	90 -046-00 PANEL	24,878	0	24,878	(208)	0	(208)	
34	391	90 -046-00 PRINTERS	151,189	1,527	152,717	(476,091)	(4,809)	(480,900)	
35	391	90 -046-00 PROJECTORS	67,053	677	67,731	67,106	678	67,784	
36	391	90 -046-00 SOFTWARE	2,115,313	0	2,115,313	(2,687,492)	0	(2,687,492)	
37	391	90 -046-00 TABLES	2,819	28	2,847	18	0	18	
38	391	90 -046-00 VIDEO EQ	12,675	0	12,675	6,517	0	6,517	
39	391	90 -Additions. New hires. Two computer stations. Laptop w Operating systems. Doc	2,041	0	2,041	(31,956)	0	(31,956)	
40	391	90 -Construct a secure facility for PGS Gas Control SCADA disaster recovery. To be	30,278	0	30,278	0	0	0	
41	391	90 -Construct Office PGS Real Estate	6,290	0	6,290	0	0	0	
42	391	90 -Hardware & Software. IT # 4891 - MVRS Replacment.	59,700	0	59,700	11,324,087	0	11,324,087	
43	391	90 -PGS Statewide Server Replacement at all 14 Gas Operations locations.	267,427	2,701	270,128	(831,849)	(8,403)	(840,252)	
44	391	90 -Plaza 7. Construct new work area for the newly formed PGS centralized dispatchi	66,684	0	66,684	(14,179)	0	(14,179)	
45	391	90 -Purchase and install 4ea TTVN units. PGS Orlando, Miami, Tampa, Ft Lauderdal	8,099	82	8,180	1,836	19	1,855	
46	391	90 -Purchase of a new computer work stations. Business Planning. Corp Accounting.	1,025	0	1,025	27,242	0	27,242	
47	391	90 -Replacement for Copystar CS 3050ci	690	0	690	0	0	0	
48	391	90 -Video Conference equipment package including 70" - 80" displays, video conferen	425,515	4,298	429,814	0	0	0	
49	391			0					
50	391								
51	391	TOTAL 391	8,548,992	164,580	8,713,572	6,277,889	60,726	6,338,615	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. HILLARY

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT UTILITY	PLANT NON-UTILITY	PLANT TOTAL	ACCUMULATED DEPRECIATION/AMORTIZATION UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION NON-UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION TOTAL	METHOD OF ALLOCATION
1	30301	01 -046-00 SOFTWARE	$3,867	$0	$3,867	$2,685	0	$2,685	BASED ON PERCENTAGE OF SQUARE FOOTAGE
2	30301	01 -A digital signage system with a 27-inch screen and/or 27-inch wall moun	613	117	730	0	0	0	OF NON-UTILIZED PROPERTY
3	30301	01 -Prop. purchase of two licenses to create MOTs for all proposed gas main	727	0	727	0	0	0	
4	30301	01 -Purchase new Scanner/ Plotter for the Fort Lauderdale office (Eng. Dep	4,628	0	4,628	0	0	0	
5	30301	02 -046-00 SOFTWARE	11,945	0	11,945	(9,836)	0	(9,836)	
6	30301	02 -APC Smart-UPS XL 3000VA 120V Tower/Rack Convertible at Channelside. To	1,843	19	1,862	0	0	0	
7	30301	02 -AutoCad Map 3D 2010 New Slm with Autocad Map three year subscripton. Th	689	0	689	0	0	0	
8	30301	03 -046-00 SOFTWARE	2,161	0	2,161	530	0	530	
9	30301	04 -046-00 SOFTWARE	9,520	0	9,520	11,195	0	11,195	
10	30301	04 -Canon Imageprograph IPF825 MFP M40	1,529	0	1,529	0	0	0	
11	30301	05 -QSEE 16 channel DVR with 8 indoor & outdoor color 40ft night vision cam	485	15	500	263	8	271	
12	30301	08 -046-00 SOFTWARE	61,023	0	61,023	67,814	0	67,814	
13	30301	08 -Purchase Canon Pro Plotter/Scanner	2,145	0	2,145	0	0	0	
14	30301	11 -046-00 SOFTWARE	90,051	0	90,051	90,051	0	90,051	
15	30301	15 -046-00 SOFTWARE	1,072	0	1,072	224	0	224	
16	30301	55 -046-00 SOFTWARE	2,362,433	23,863	2,386,296	763,146	7,709	770,854	
17	30301	90 -046-00 SOFTWARE	47,131,179	0	47,131,179	17,744,543	0	17,744,543	
18	30301	90 -4796 ProcessMAP Functionality Enhancements. Peoples Gas uses an extern	37,760	0	37,760	0	0	0	
19	30301	90 -4867 PGS Load Demand Forecast Solution	323,324	0	323,324	0	0	0	
20	30301	90 -Create a new interface and design processes to allow for the flow of da	106,247	0	106,247	0	0	0	
21	30301	90 -Replace LIaDRS and Automate PGS24 and PGS24A Leak FormsAutomate entry	848,150	0	848,150	0	0	0	
22	30301	90 -See the attached DOCS for scope and cost estimates.	293,060	0	293,060	0	0	0	
23	30301	90 -Software - GMS Upgrade - FUELS - Updates to Sunguard System	98,425	0	98,425	33,593	0	33,593	
24	30301	90 -Upgrade digital maps. Creation of digital drawings and mappings of our	95,718	0	95,718	0	0	0	
25	30301	90 -Upgrade existing software asset #35439406	37,198	0	37,198	0	0	0	
26	30301	90 -PragmaCAD Upgrade Project. See DOCS for full estimates (TEC and PGS).	380,542	0	380,542	124,935	0	124,935	
27	30301	90 -Upgrade to PCAD. Allows for the scanning of gas meters at customer pre	21,078	0	21,078	5,766	0	5,766	
28	30301	90 -Hardware & Software. IT # 4891 - MVRS Replacment.	79,620	0	79,620	659,787	0	659,787	
29	30301								
30	30301								
31	30301								
32	30301								
33	30301								
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49	30301								
50	30301								
51	30301	TOTAL 30301	52,007,032	24,013	52,031,045	19,494,696	7,717	19,502,413	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. HILLARY

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT UTILITY	PLANT NON-UTILITY	PLANT TOTAL	ACCUMULATED DEPRECIATION/AMORTIZATION UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION NON-UTILITY	ACCUMULATED DEPRECIATION/AMORTIZATION TOTAL	METHOD OF ALLOCATION
1	390	01 -051-00 SECURITY/ 39002	$1,948	$371	2,319	$686	$131	$817	BASED ON PERCENTAGE OF SQUARE FOOTAGE
2	390	05 -051-00 BUILDING IMPROVEMENTS/ 39000	3,308	68	3,375	23,338	476	23,815	OF NON-UTILIZED PROPERTY
3	390	05 -051-00 FENCE/ 39000	2,777	57	2,833	19,585	400	19,985	
4	390	08 -051-00 SECURITY/ 39000	11,898	496	12,394	1,462	61	1,523	
5	390	10 -052-00 IMPROVEMENTS TO LEASED PROPE/ 39002	8,404	350	8,754	(4,544)	(189)	(4,733)	
6	390	13 -051-00 AIR CONDITION EQUIP/ 39000	9,295	287	9,582	(29,920)	(925)	(30,846)	
7	390	90 -052-00 IMPROVEMENTS TO LEASED PROPE/ 39002	59,903	0	59,903	19,634	0	19,634	
8	390	90 -051-00 IMPROVEMENTS TO PROPERTY/ 39002	60,657	2,527	63,184	12,198	508	12,706	
9	390								
10	390								
11	390								
12	390								
13	390								
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15	390								
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30	390								
31	390								
32	390	TOTAL 390	$158,188	$4,156	$162,344	$42,440	$461	$42,901	
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FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROV DE A SCHEDULE SHOW NG A DETAILED DESCR PTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. HILLARY

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SUPPORT NG SCHEDULES:

RECAP SCHEDULES:

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE SAME DATA AS REQU RED IN SCHEDULE G-1, PAGE 15 OF 28, FOR DEPRECIATION/AMORTIZATION RESERVE FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/20
WITNESS: S. H LLARY

L NE NO.	A/C NO.	DESCRIPTION	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	13 MONTH AVERAGE
1	303.01	CUSTOMIZED SOFTWARE	14,970,868	15,150,512	15,330,244	15,568,746	15,808,606	16,052,117	16,295,688	16,541,518	16,789,243	17,037,023	17,284,905	17,532,830	17,780,900	16,318,708
2	374.00	LAND AND LAND RIGHTS	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)
3	375	STRUCTURES AND MPROVEMENTS	6,572,394	6,624,730	6,672,906	6,717,630	6,764,490	6,815,329	6,862,373	6,910,036	6,940,864	6,985,354	7,022,382	7,057,413	7,108,903	6,850,370
4	390.00	STRUCTURES AND MPROVEMENTS	13,501	13,560	13,619	13,677	13,736	13,795	13,854	13,912	13,971	14,030	14,088	14,147	14,206	13,854
5	390.02	STRUCTURES & IMPROVEMENTS-Leasehold	23,393	23,673	23,952	24,232	24,511	24,791	25,070	25,350	25,629	25,909	26,188	26,468	26,747	25,070
6	391	OFFICE & COMPUTER EQU PMENT	5,170,514	5,238,443	5,306,371	5,374,300	5,442,229	5,510,157	5,578,086	5,646,015	5,713,944	5,781,872	5,849,801	5,917,730	5,985,658	5,578,086
7		TOTAL	26,690,446	26,990,693	27,286,867	27,638,360	27,993,348	28,355,965	28,714,846	29,076,606	29,423,427	29,783,963	30,137,140	30,488,363	30,856,189	28,725,863

			13 MONTH AVERAGE	NONUT LITY %	13 MONTH AVG NONUT LITY	METHOD OF ALLOCATION
8	303.01	CUSTOMIZED SOFTWARE	$16,318,708	0.04%	$6,118	DEPENDENT UPON THE APPLICATION, BASED ON A COMB NATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
9	374.00	LAND AND LAND RIGHTS	(60,225)	0.66%	(398)	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
10	375	STRUCTURES AND MPROVEMENTS	6,850,370	4.75%	325,140	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
11	390	STRUCTURES AND MPROVEMENTS	38,924	0.93%	360	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
12	391	OFFICE & COMPUTER EQU PMENT	5,578,086	1.13%	62,765	DEPENDENT UPON THE APPLICATION, BASED ON A COMB NATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF B LLS & NUMBER OF ASSETS
13		TOTAL	$28,725,863		$393,985	

SUPPORT NG SCHEDULES: B-5, p.1, G-1 p.11, 13

RECAP SCHEDULES: G-1 p.1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE SAME DATA AS REQUIRED IN SCHEDULE G-1, PAGE 18 OF 28, FOR DEPRECIATION/AMORTIZATION RESERVE BALANCES FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. HILLARY

LINE NO.	A/C NO.	DESCRIPTION	Dec-2020	Jan-2021	Feb-2021	Mar-2021	Apr-2021	May-2021	Jun-2021	Jul-2021	Aug-2021	Sep-2021	Oct-2021	Nov-2021	Dec-2021	13 MONTH AVERAGE
1	303.01	CUSTOMIZED SOFTWARE	17,780,900	18,067,054	18,353,576	18,640,463	18,927,534	19,214,653	19,501,830	19,789,035	20,076,349	20,363,717	20,651,189	20,938,704	21,226,364	19,502,413
2	374	LAND AND LAND RIGHTS	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)
3	375	STRUCTURES AND IMPROVEMENTS	7,108,903	7,170,232	7,229,194	7,278,747	7,338,218	7,399,989	7,458,698	7,520,551	7,582,078	7,630,884	7,675,471	7,738,156	7,258,121	7,414,557
4	390	STRUCTURES AND IMPROVEMENTS	40,953	41,278	41,602	41,927	42,252	42,576	42,901	43,226	43,550	43,875	44,200	44,525	44,849	42,901
5	391	OFFICE & COMPUTER EQUIPMENT	5,985,658	6,044,485	6,103,311	6,162,137	6,220,963	6,279,789	6,338,615	6,397,441	6,456,267	6,515,093	6,573,919	6,632,745	6,691,571	6,338,615
6		TOTAL	30,856,189	31,262,824	31,667,458	32,063,050	32,468,742	32,876,782	33,281,819	33,690,028	34,098,019	34,493,344	34,884,553	35,293,904	35,160,680	33,238,261

LINE NO.	A/C NO.	DESCRIPTION	13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
7	303.01	CUSTOMIZED SOFTWARE	$19,502,413	0.04%	$7,717	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
8	374.00	LAND AND LAND RIGHTS	(60,225)	0.67%	($404)	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
9	375	STRUCTURES AND IMPROVEMENTS	7,414,557	4.66%	$345,331	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
10	390	STRUCTURES AND IMPROVEMENTS	42,901	1.07%	$461	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
11	391	OFFICE & COMPUTER EQUIPMENT	6,338,615	0.96%	$60,726	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
12		TOTAL	$33,238,261		$413,831	

SUPPORTING SCHEDULES: G-1 p.12

RECAP SCHEDULES: G-1 p.1, G-1 p.4

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROV DE A DETA LED CONSTRUCTION BUDGET FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/20
WITNESS: S. HILLARY
R. WALL
T. O'CONNOR

LINE NO.	ACCT. NO.	DESCR PTION OF PROPOSED PURCHASES AND / OR CONSTRUCTION PROJECTS	DATE OF PROPOSED PURCHASE OR CONSTR. (12/31/20)	PURCHASE PRICE OR CONSTRUCTION COST	ADDITIONS TO PLANT N SERVICE	DATE OF RELATED RET REMENT (12/31/20)	RETIREMENT AMOUNT OF RELATED RETIREMENT	REMOVAL COSTS OF RELATED RET REMENT
1	303 01	CUSTOMIZED SOFTWARE	12 months ended 12/31/20	$12,964,354	$16,558,606	12 months ended 12/31/20	$0	
2	375	STRUCTURES AND IMPROVEMENTS	12 months ended 12/31/20	1,868,000	1,264,000	12 months ended 12/31/20	101,120	
3	376	MAINS - STEEL	12 months ended 12/31/20	97,497,050	63,509,049	12 months ended 12/31/20	6,349,403	697,340
4	376 02	MAINS - PLASTIC	12 months ended 12/31/20	116,645,311	86,639,759	12 months ended 12/31/20	6,931,181	6,022,845
5	378	M & R EQU PMENT - GENERAL	12 months ended 12/31/20	-	-	12 months ended 12/31/20	-	
6	379	M & R EQU PMENT - CITY	12 months ended 12/31/20	21,237,418	30,514,477	12 months ended 12/31/20	2,441,158	
7	380	SERVICE L NES -S TEEL	12 months ended 12/31/20	496,289	496,289	12 months ended 12/31/20	39,703	28,711
8	380 02	SERVICE L NES - PLASTIC	12 months ended 12/31/20	31,200,271	25,739,201	12 months ended 12/31/20	2,059,136	3,033,928
9	381	METERS	12 months ended 12/31/20	4,926,153	4,926,153	12 months ended 12/31/20	394,092	
10	382	METER INSTALLATIONS	12 months ended 12/31/20	8,277,124	7,665,840	12 months ended 12/31/20	613,267	396,934
11	383	REGULATORS	12 months ended 12/31/20	802,977	802,977	12 months ended 12/31/20	64,238	
12	384	REGULATOR NSTALL HOUSE	12 months ended 12/31/20	-	-	12 months ended 12/31/20	-	
13	385	M & R EQU PMENT - INDUSTRIAL	12 months ended 12/31/20	-	-	12 months ended 12/31/20	-	
14	387	OTHER EQUIPMENT	12 months ended 12/31/20	-	-	12 months ended 12/31/20	-	
15	390	STRUCTURES & IMPROVEMENTS	12 months ended 12/31/20	-	-	12 months ended 12/31/20	-	
16	390 02	STRUCTURES AND IMPROVEMENTS-Leasehold	12 months ended 12/31/20	-	-	12 months ended 12/31/20	-	
17	391	OFFICE FURNITURE	12 months ended 12/31/20	-	-	12 months ended 12/31/20	-	
18	391 01	COMPUTER EQUIPMENT	12 months ended 12/31/20	-	-	12 months ended 12/31/20	-	
19	391 02	OFFICE EQUIPMENT/MACHINES	12 months ended 12/31/20	-	-	12 months ended 12/31/20	-	
20	391 03	OFFICE FURNITURE	12 months ended 12/31/20	-	3,345,163	12 months ended 12/31/20	-	
21	392 01	AUTO & TRUCK LESS THAN 1/2 TON	12 months ended 12/31/20	4,942,757	3,954,206	12 months ended 12/31/20	-	(235,386)
22	392 02	AUTO & TRUCK 3/4 - 1 TON	12 months ended 12/31/20	-	-	12 months ended 12/31/20	-	
23	392 04	TRAILERS, OTHER	12 months ended 12/31/20	686,000	548,800	12 months ended 12/31/20	-	
24	392 05	TRUCKS OVER 1 TON	12 months ended 12/31/20	-	-	12 months ended 12/31/20	-	
25	393	STORES EQUIPMENT	12 months ended 12/31/20	-	-	12 months ended 12/31/20	-	-
26	394	TOOLS, SHOP, & GARAGE EQU PMENT	12 months ended 12/31/20	559,800	447,840	12 months ended 12/31/20	35,827	
27	394 01	CNG STATION EQU PMENT	12 months ended 12/31/20	3,205,000	3,000,000	12 months ended 12/31/20	-	
28	396	POWER OPERATED EQU PMENT	12 months ended 12/31/20	247,500	198,000	12 months ended 12/31/20	15,840	
29	397	COMMUNICATIONS EQUIPMENT	12 months ended 12/31/20	11,025	8,820	12 months ended 12/31/20	706	
30	398	MISC EQUIPMENT - GAS	12 months ended 12/31/20	726,573	581,258	12 months ended 12/31/20	46,501	272,727
31	377	COMPRESSOR STATION EQUIPMENT	12 months ended 12/31/20	18,344,078	15,858,487	12 months ended 12/31/20	-	
32	336	HILLSBOROUGH COUNTY RNG	12 months ended 12/31/20	14,340,000	-	12 months ended 12/31/20	-	
33	364	LNG PLANT	12 months ended 12/31/20	9,498,632	-	12 months ended 12/31/20	-	
34			TOTAL	348 476 313	266 058 925		19 092 172	10 217 099

SUPPORT NG SCHEDULES: G-1 p 24-25, G-6 p.1

RECAP SCHEDULES: G-1 p.9

SCHEDULE G-1 | MONTHLY PLANT ADDITIONS | PAGE 24 OF 28

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE MONTHLY PLANT ADDITIONS BY ACCOUNT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/20
WITNESS: S. P. H LLARY

LINE NO.	A/C NO.	DESCRIPTION	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	TOTAL
1	301	ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0	0	$0
2	303	MISC NTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	$0
3	303.01	CUSTOMIZED SOFTWARE	15,730	10,526,118	243,221	653,848	10,556	404,913	339,273	9,713	18,486	7,639	25,821	4,303,288	$16,558,606
4	374	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	$0
5	374.02	LAND RIGHTS / EASEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	$0
6	375	STRUCTURES AND MPROVEMENTS	0	52,000	96,400	72,000	24,000	72,000	66,000	278,000	113,900	209,900	239,900	39,900	$1,264,000
7	376	MAINS - STEEL	160,251	1,396,675	588,291	119,765	147,692	152,542	1,356,448	1,244,947	1,011,977	1,778,533	3,768,548	51,783,381	$63,509,049
8	376.02	MAINS - PLASTIC	8,787,915	8,417,174	8,359,660	5,825,089	6,541,582	7,731,270	6,521,532	5,531,814	8,743,151	4,397,742	6,084,907	9,697,923	$86,639,759
9	378	M & R EQU PMENT - GENERAL	0	0	0	0	0	0	0	0	0	0	0	0	$0
10	379	M & R EQU PMENT - CITY	159,680	392,890	3,777,533	5,563,737	456,537	248,410	3,488,854	5,213,860	12,854	5,427,451	4,815	5,767,857	$30,514,477
11	380	SERVICE L NES -S TEEL	0	0	0	0	0	496,289	0	0	0	0	0	0	$496,289
12	380.02	SERVICE L NES - PLASTIC	2,585,537	2,184,660	1,683,536	1,974,502	1,919,442	2,777,709	1,987,330	2,022,356	1,980,253	2,649,668	2,060,489	1,913,719	$25,739,201
13	381	METERS	144,337	267,706	1,609,379	210,913	327,667	275,450	446,111	247,314	229,520	580,629	383,587	203,540	$4,926,153
14	382	METER INSTALLATIONS	524,784	550,779	1,124,579	670,248	579,490	667,892	645,338	538,135	618,569	525,125	531,175	689,726	$7,665,840
15	383	REGULATORS	56,334	64,194	85,221	92,830	92,284	101,742	62,618	81,178	14,916	37,967	45,748	67,946	$802,977
16	384	REGULATOR INSTALL HOUSE	0	0	0	0	0	0	0	0	0	0	0	0	$0
17	385	M & R EQU PMENT - INDUSTRIAL	0	0	0	0	0	0	0	0	0	0	0	0	$0
18	387	OTHER EQU PMENT	0	0	0	0	0	0	0	0	0	0	0	0	$0
19	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	$0
20	390.02	STRUCTURES AND MPROVEMENTS-Lease	0	0	0	0	0	0	0	0	0	0	0	0	$0
21	391	OFFICE FURNITURE	0	0	0	0	0	0	0	0	0	0	0	0	$0
22	391.01	COMPUTER EQU PMENT	0	0	0	0	0	0	0	0	0	0	0	0	$0
23	391.02	OFFICE EQU PMENT/MACH NES	0	0	0	0	0	0	0	0	0	0	0	0	$0
24	391.03	OFFICE FURNITURE	0	2,868,603	160,720	163,680	152,160	0	0	0	0	0	0	0	$3,345,163
25	392.01	AUTO & TRUCK LESS THAN 1/2 TON	212,710	737,997	615,600	759,099	0	1,022,400	64,000	210,400	132,000	83,200	80,000	36,800	$3,954,206
26	392.02	AUTO & TRUCK 3/4 - 1 TON	0	0	0	0	0	0	0	0	0	0	0	0	$0
27	392.04	TRAILERS, OTHER	36,000	36,000	72,000	57,840	57,840	57,840	57,840	57,840	57,840	57,760	0	0	$548,800
28	392.05	TRUCKS OVER 1 TON	0	0	0	0	0	0	0	0	0	0	0	0	$0
29	393	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	$0
30	394	TOOLS, SHOP, & GARAGE EQU PMENT	36,000	110,400	79,840	83,840	26,400	36,000	0	26,400	48,960	0	0	0	$447,840
31	394.01	CNG STATION EQU PMENT	0	0	0	0	0	0	0	0	0	0	0	3,000,000	$3,000,000
32	396	POWER OPERATED EQUIPMENT	4,000	28,000	16,400	20,000	12,000	96,000	0	4,000	0	17,600	0	0	$198,000
33	397	COMMUNICATIONS EQUIPMENT	(49)	0	0	0	0	0	0	0	0	0	0	8,869	$8,820
34	398	MISC EQUIPMENT - GAS	25,600	403,818	77,840	0	28,000	20,000	0	4,800	0	5,200	0	16,000	$581,258
35	336	PURIFICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	$0
36	364	LNG PLANT	0	0	0	0	0	0	0	0	0	0	0	0	$0
37	377	COMPRESSOR STATION EQU PMENT	0	0	0	0	0	0	0	0	0	0	0	15,858,487	$15,858,487
38		TOTAL ADDITIONS	12,748,829	28,037,014	18,590,219	16,267,391	10,375,650	14,160,457	15,035,344	15,470,757	12,982,427	15,778,414	13,224,990	93,387,434	266,058,925

SUPPORT NG SCHEDULES: G-6 p.1

RECAP SCHEDULES: G-1 p.23

SCHEDULE G-1 | MONTHLY PLANT RETIREMENTS | PAGE 25 OF 28

FLOR DA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT RET REMENTS BY ACCOUNT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/20
WITNESS: S. P. HILLARY

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

L NE NO.	A/C NO.	DESCR PTION	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	TOTAL
1	301	ORGANIZATION	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	303	MISC NTANG BLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
3	303.01	CUSTOMIZED SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0
4	374	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
5	374.02	LAND RIGHTS / EASEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
6	375	STRUCTURES AND IMPROVEMENTS	0	4,160	7,712	5,760	1,920	5,760	5,280	22,240	9,112	16,792	19,192	3,192	101,120
7	376	MA NS - STEEL	12,820	111,734	47,063	9,581	11,815	12,203	108,516	99,596	80,958	142,283	301,484	5,411,349	6,349,403
8	376.02	MA NS - PLASTIC	703,033	673,374	668,773	466,007	523,327	618,502	521,723	442,545	699,452	351,819	486,793	775,834	6,931,181
9	378	M & R EQU PMENT - GENERAL	0	0	0	0	0	0	0	0	0	0	0	0	0
10	379	M & R EQU PMENT - CITY	12,774	31,431	302,203	445,099	36,523	19,873	279,108	417,109	1,028	434,196	385	461,429	2,441,158
11	380	SERVICE L NES -S TEEL	0	0	0	0	0	39,703	0	0	0	0	0	0	39,703
12	380.02	SERVICE L NES - PLASTIC	206,843	174,773	134,683	157,960	153,555	222,217	158,986	161,789	158,420	211,973	164,839	153,098	2,059,136
13	381	METERS	11,547	21,416	128,750	16,873	26,213	22,036	35,689	19,785	18,362	46,450	30,687	16,283	394,092
14	382	METER INSTALLATIONS	41,983	44,062	89,966	53,620	46,359	53,431	51,627	43,051	49,486	42,010	42,494	55,178	613,267
15	383	REGULATORS	4,507	5,136	6,818	7,426	7,383	8,139	5,009	6,494	1,193	3,037	3,660	5,436	64,238
16	384	REGULATOR NSTALL HOUSE	0	0	0	0	0	0	0	0	0	0	0	0	0
17	385	M & R EQU PMENT - INDUSTRIAL	0	0	0	0	0	0	0	0	0	0	0	0	0
18	387	OTHER EQU PMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
19	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
20	390.02	STRUCTURES AND IMPROVEMENTS-Lease	0	0	0	0	0	0	0	0	0	0	0	0	0
21	391	OFFICE FURNITURE	0	0	0	0	0	0	0	0	0	0	0	0	0
22	391	COMPUTER EQU PMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
23	391	OFFICE EQUIPMENT/MACH NES	0	0	0	0	0	0	0	0	0	0	0	0	0
24	391.03	OFFICE FURNITURE	0	0	0	0	0	0	0	0	0	0	0	0	0
25	392.01	AUTO & TRUCK LESS THAN 1/2 TON	0	0	0	0	0	0	0	0	0	0	0	0	0
26	392.02	AUTO & TRUCK 3/4 - 1 TON	0	0	0	0	0	0	0	0	0	0	0	0	0
27	392.04	TRA LERS, OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
28	392.05	TRUCKS OVER 1 TON	0	0	0	0	0	0	0	0	0	0	0	0	0
29	393	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
30	394	TOOLS, SHOP, & GARAGE EQUIPMENT	2,880	8,832	6,387	6,707	2,112	2,880	0	2,112	3,917	0	0	0	35,827
31	394.01	CNG STATION EQU PMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
32	396	POWER OPERATED EQU PMENT	320	2,240	1,312	1,600	960	7,680	0	320	0	1,408	0	0	15,840
33	397	COMMUNICATIONS EQUIPMENT	(4)	0	0	0	0	0	0	0	0	0	0	710	706
34	398	MISC EQU PMENT - GAS	2,048	32,305	6,227	0	2,240	1,600	0	384	0	416	0	1,280	46,501
35	336	PURIFICATION EQU PMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
36	364	LNG PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
37	377	COMPRESSOR STATION EQU PMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
38		TOTAL RETIREMENTS	998,751	1,109,464	1,399,894	1,170,634	812,407	1,014,024	1,165,938	1,215,424	1,021,928	1,250,385	1,049,534	6,883,788	19,092,172
39		REMOVAL COST	1,195,730	1,479,804	787,752	745,479	727,252	753,237	775,382	832,198	738,791	659,903	822,782	698,786	10,217,099
40		TOTAL RESERVE REDUCTION	$2,194,481	$2,589,268	$2,187,647	$1,916,113	$1,539,660	$1,767,262	$1,941,320	$2,047,623	$1,760,719	$1,910,288	$1,872,316	$7,582,574	$29,309,271

SUPPORT NG SCHEDULES: G-6 p.1

RECAP SCHEDULES: G-1 p 23

SCHEDULE G-1 | CALCULATION OF THE PROJECTED TEST YEAR - RATE BASE | PAGE 26 OF 28

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. HILLARY
R. WALL
T. O'CONNOR

LINE NO.	ACCT. NO.	DESCRIPTION OF PROPOSED PURCHASES AND / OR CONSTRUCTION PROJECTS	DATE OF PROPOSED PURCHASE OR CONSTR. (12/31/21)	PURCHASE PRICE OR CONSTRUCTION COST	ADDITIONS TO PLANT IN SERVICE	DATE OF RELATED RETIREMENT (12/31/21)	RETIREMENT AMOUNT OF RELATED RETIREMENT	REMOVAL COSTS OF RELATED RETIREMENT
1	303 01	CUSTOMIZED SOFTWARE	12 months ended 12/31/21	$14,125,297	$4,516,417	12 months ended 12/31/21	$0	
2	375	STRUCTURES AND IMPROVEMENTS	12 months ended 12/31/21	8,981,350	7,415,480	12 months ended 12/31/21	593,238	
3	376	MAINS - STEEL	12 months ended 12/31/21	41,111,586	36,477,677	12 months ended 12/31/21	2,918,214	
4	376 02	MAINS - PLASTIC	12 months ended 12/31/21	104,728,571	85,376,346	12 months ended 12/31/21	6,830,108	5,314,842
5	378	M & R EQUIPMENT - GENERAL	12 months ended 12/31/21	-	-	12 months ended 12/31/21	-	
6	379	M & R EQUIPMENT - CITY	12 months ended 12/31/21	9,659,495	7,851,174	12 months ended 12/31/21	628,094	
7	380	SERVICE LINES -S TEEL	12 months ended 12/31/21	-	-	12 months ended 12/31/21	-	
8	380 02	SERVICE LINES - PLASTIC	12 months ended 12/31/21	31,886,677	26,305,463	12 months ended 12/31/21	2,104,437	3,100,674
9	381	METERS	12 months ended 12/31/21	5,034,529	5,034,529	12 months ended 12/31/21	402,762	
10	382	METER INSTALLATIONS	12 months ended 12/31/21	8,199,100	7,277,027	12 months ended 12/31/21	582,162	353,642
11	383	REGULATORS	12 months ended 12/31/21	820,642	820,642	12 months ended 12/31/21	65,651	
12	384	REGULATOR INSTALL HOUSE	12 months ended 12/31/21	-	-	12 months ended 12/31/21	-	
13	385	M & R EQUIPMENT - INDUSTRIAL	12 months ended 12/31/21	-	-	12 months ended 12/31/21	-	
14	387	OTHER EQUIPMENT	12 months ended 12/31/21	-	-	12 months ended 12/31/21	-	
15	390	STRUCTURES & IMPROVEMENTS	12 months ended 12/31/21	-	-	12 months ended 12/31/21	-	
16	390 02	STRUCTURES AND IMPROVEMENTS-Leasehold	12 months ended 12/31/21	-	-	12 months ended 12/31/21	-	
17	391	OFFICE FURNITURE	12 months ended 12/31/21	-	-	12 months ended 12/31/21	-	
18	391 01	COMPUTER EQUIPMENT	12 months ended 12/31/21	-	-	12 months ended 12/31/21	-	
19	391 02	OFFICE EQUIPMENT/MACHINES	12 months ended 12/31/21	-	-	12 months ended 12/31/21	-	
20	391 03	OFFICE FURNITURE	12 months ended 12/31/21	-	(3,345,163)	12 months ended 12/31/21	-	
21	392 01	AUTO & TRUCK LESS THAN 1/2 TON	12 months ended 12/31/21	2,807,400	2,245,920	12 months ended 12/31/21	-	(222,380)
22	392 02	AUTO & TRUCK 3/4 - 1 TON	12 months ended 12/31/21	-	-	12 months ended 12/31/21	-	
23	392 04	TRAILERS, OTHER	12 months ended 12/31/21	500,000	400,000	12 months ended 12/31/21	-	
24	392 05	TRUCKS OVER 1 TON	12 months ended 12/31/21	-	-	12 months ended 12/31/21	-	
25	393	STORES EQUIPMENT	12 months ended 12/31/21	-	-	12 months ended 12/31/21	-	
26	394	TOOLS, SHOP, & GARAGE EQUIPMENT	12 months ended 12/31/21	436,076	348,861	12 months ended 12/31/21	27,909	
27	394 01	CNG STATION EQUIPMENT	12 months ended 12/31/21	210,125	-	12 months ended 12/31/21	-	
28	396	POWER OPERATED EQUIPMENT	12 months ended 12/31/21	327,900	262,320	12 months ended 12/31/21	20,986	
29	397	COMMUNICATIONS EQUIPMENT	12 months ended 12/31/21	11,268	9,014	12 months ended 12/31/21	721	
30	398	MISC EQUIPMENT - GAS	12 months ended 12/31/21	168,486	134,789	12 months ended 12/31/21	10,783	
31	336	PURIFICATION EQUIPMENT	12 months ended 12/31/21	13,460,000	28,669,262	12 months ended 12/31/21	-	
32	364	LNG PLANT	12 months ended 12/31/21	11,080,466	21,289,512	12 months ended 12/31/21	-	
33	377	COMPRESSOR STATION EQUIPMENT	12 months ended 12/31/21	1,709,188	1,367,350	12 months ended 12/31/21	-	
34			TOTAL	$255,258,155	$232,456,621		$14,185,066	$8,546,779

SUPPORTING SCHEDULES: G-1 p.27-28, G-6 p.1

RECAP SCHEDULES: G-1 p.10

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT ADDITIONS BY ACCOUNT FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. HILLARY

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

L NE NO.	A/C NO.	DESCRIPTION	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	TOTAL
1	301	ORGANIZATION	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	303	MISC INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
3	303.01	CUSTOMIZED SOFTWARE	3,361,239	66,504	33,391	8,560	10,788	5,021	19,697	9,926	18,893	7,807	26,389	948,200	4,516,417
4	374	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
5	374.02	LAND RIGHTS / EASEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
6	375	STRUCTURES AND IMPROVEMENTS	0	29,600	148,000	28,000	0	38,280	0	4,080	163,200	220,320	0	6,784,000	7,415,480
7	376	MA NS - STEEL	1,127,548	884,930	290,919	954,096	102,638	107,595	4,424,744	95,853	57,506	852,147	15,894	27,563,808	36,477,677
8	376.02	MA NS - PLASTIC	5,846,930	12,751,177	5,319,714	4,449,462	6,185,901	3,916,024	4,831,999	6,114,527	12,004,643	3,832,244	5,306,659	14,817,068	85,376,346
9	378	M & R EQUIPMENT - GENERAL	0	0	0	0	0	0	0	0	0	0	0	0	0
10	379	M & R EQUIPMENT - CITY	0	0	0	0	0	0	0	1,164,186	0	3,714,644	2,964,608	7,735	7,851,174
11	380	SERVICE LINES -S TEEL	0	0	0	0	0	0	0	0	0	0	0	0	0
12	380.02	SERVICE LINES - PLASTIC	2,642,419	2,232,722	1,720,574	2,017,941	1,961,670	2,838,818	2,031,052	2,066,848	2,023,819	2,707,961	2,105,820	1,955,821	26,305,463
13	381	METERS	147,512	273,595	1,644,786	215,553	334,876	281,510	455,925	252,755	234,570	593,403	392,026	208,018	5,034,529
14	382	METER INSTALLATIONS	536,329	562,896	591,859	684,993	592,238	682,585	659,536	549,974	632,178	536,678	542,861	704,900	7,277,027
15	383	REGULATORS	57,573	65,607	87,095	94,872	94,314	103,980	63,995	82,964	15,244	38,802	46,755	69,441	820,642
16	384	REGULATOR INSTALL HOUSE	0	0	0	0	0	0	0	0	0	0	0	0	0
17	385	M & R EQUIPMENT - INDUSTRIAL	0	0	0	0	0	0	0	0	0	0	0	0	0
18	387.00	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
19	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
20	390	STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
21	391	OFFICE FURNITURE	0	0	0	0	0	0	0	0	0	0	0	0	0
22	391.01	COMPUTER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
23	391.02	OFFICE EQUIPMENT/MACHINES	0	0	0	0	0	0	0	0	0	0	0	0	0
24	391.03	OFFICE FURNITURE	(3,345,163)	0	0	0	0	0	0	0	0	0	0	0	(3,345,163)
25	392.01	AUTO & TRUCK LESS THAN 1/2 TON	0	87,200	788,800	169,600	0	869,120	32,000	65,600	88,000	32,800	80,000	32,800	2,245,920
26	392.02	AUTO & TRUCK 3/4 - 1 TON	0	0	0	0	0	0	0	0	0	0	0	0	0
27	392.04	TRAILERS, OTHER	0	57,120	57,120	57,120	57,120	57,120	57,120	57,280	0	0	0	0	400,000
28	392.05	TRUCKS OVER 1 TON	0	0	0	0	0	0	0	0	0	0	0	0	0
29	393	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
30	394	TOOLS, SHOP, & GARAGE EQUIPME	8,000	24,000	163,021	94,240	0	30,000	0	0	16,000	13,600	0	0	348,861
31	394.01	CNG STATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
32	396	POWER OPERATED EQUIPMENT	0	71,200	82,000	7,200	0	97,920	0	0	4,000	0	0	0	262,320
33	397	COMMUNICATIONS EQU PMENT	(50)	0	0	0	0	0	0	0	0	0	0	9,064	9,014
34	398	MISC EQUIPMENT - GAS	12,000	20,800	59,749	0	0	39,040	0	0	0	3,200	0	0	134,789
35	336	PUR FICATION EQUIPMENT	0	0	0	0	0	28,669,262	0	0	0	0	0	0	28,669,262
36	364	LNG PLANT	0	0	0	0	0	20,958,254	282,686	24,286	24,286	0	0	0	21,289,512
37	377	COMPRESSOR STATION EQU PMEN	838,314	529,036	0	0	0	0	0	0	0	0	0	0	1,367,350
38		TOTAL ADDITIONS	$11,232,652	$17,656,387	$10,987,027	$8,781,638	$9,339,544	$58,694,530	$12,858,754	$10,488,279	$15,282,338	$12,553,606	$11,481,011	$53,100,854	$232,456,621

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT RETIREMENTS BY ACCOUNT FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. HILLARY

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	TOTAL
1	301	ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0	0	0
2	303	MISC INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
3	303.01	CUSTOMIZED SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	$0
4	374	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
5	374.02	LAND RIGHTS / EASEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
6	375	STRUCTURES AND IMPROVEMENTS	0	2,368	11,840	2,240	0	3,062	0	326	13,056	17,626	0	542,720	593,238
7	376	MAINS - STEEL	90,204	70,794	23,274	76,328	8,211	8,608	353,980	7,668	4,600	68,172	1,272	2,205,105	2,918,214
8	376.02	MAINS - PLASTIC	467,754	1,020,094	425,577	355,957	494,872	313,282	386,560	489,162	960,371	306,580	424,533	1,185,365	6,830,108
9	378	M & R EQU PMENT - GENERAL	0	0	0	0	0	0	0	0	0	0	0	0	0
10	379	M & R EQU PMENT - CITY	0	0	0	0	0	0	0	93,135	0	297,172	237,169	619	628,094
11	380	SERVICE L NES -S TEEL	0	0	0	0	0	0	0	0	0	0	0	0	0
12	380.02	SERVICE L NES - PLASTIC	211,394	178,618	137,646	161,435	156,934	227,105	162,484	165,348	161,906	216,637	168,466	156,466	2,104,437
13	381	METERS	11,801	21,888	131,583	17,244	26,790	22,521	36,474	20,220	18,766	47,472	31,362	16,641	402,762
14	382	METER NSTALLATIONS	42,906	45,032	47,349	54,799	47,379	54,607	52,763	43,998	50,574	42,934	43,429	56,392	582,162
15	383	REGULATORS	4,606	5,249	6,968	7,590	7,545	8,318	5,120	6,637	1,220	3,104	3,740	5,555	65,651
16	384	REGULATOR INSTALL HOUSE	0	0	0	0	0	0	0	0	0	0	0	0	0
17	385	M & R EQU PMENT - INDUSTRIAL	0	0	0	0	0	0	0	0	0	0	0	0	0
18	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
19	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
20	390	STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
21	391	OFFICE FURNITURE	0	0	0	0	0	0	0	0	0	0	0	0	0
22	391.01	COMPUTER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
23	391.02	OFFICE EQUIPMENT/MACHINES	0	0	0	0	0	0	0	0	0	0	0	0	0
24	391.03	OFFICE FURNITURE	0	0	0	0	0	0	0	0	0	0	0	0	0
25	392.01	AUTO & TRUCK LESS THAN 1/2 TON	0	0	0	0	0	0	0	0	0	0	0	0	0
26	392.02	AUTO & TRUCK 3/4 - 1 TON	0	0	0	0	0	0	0	0	0	0	0	0	0
27	392.04	TRAILERS, OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
28	392.05	TRUCKS OVER 1 TON	0	0	0	0	0	0	0	0	0	0	0	0	0
29	393	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
30	394	TOOLS, SHOP, & GARAGE EQU PME	640	1,920	13,042	7,539	0	2,400	0	0	1,280	1,088	0	0	27,909
31	394.01	CNG STATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
32	396	POWER OPERATED EQUIPMENT	0	5,696	6,560	576	0	7,834	0	0	320	0	0	0	20,986
33	397	COMMUNICATIONS EQUIPMENT	(4)	0	0	0	0	0	0	0	0	0	0	725	721
34	398	MISC EQUIPMENT - GAS	960	1,664	4,780	0	0	3,123	0	0	0	256	0	0	10,783
35	336	PURIFICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
36	364	LNG PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
37	377	COMPRESSOR STATION EQUIPMEN	0	0	0	0	0	0	0	0	0	0	0	0	0
38		TOTAL RET REMENTS	$ 830,261	$ 1,353,322	$ 808,617	$ 683,709	$ 741,731	$ 650,860	$ 997,380	$ 826,495	$ 1,212,093	$ 1,001,040	$ 909,970	$ 4,169,588	$ 14,185,066
39		REMOVAL COST	815,224	854,074	651,222	596,110	624,625	663,348	736,263	815,521	723,447	602,145	794,378	670,422	8,546,779
40		TOTAL RESERVE REDUCTION	$1,645,485	$2,207,396	$1,459,840	$1,279,819	$1,366,356	$1,314,208	$1,733,643	$1,642,016	$1,935,540	$1,603,185	$1,704,348	$4,840,010	$22,731,845

SUPPORTING SCHEDULES: G-6 p.1

RECAP SCHEDULES: G-1 p.26

SCHEDULE G-2 | CALCULATION OF THE PROJECTED TEST YEAR - NOI - SUMMARY | PAGE 1 OF 31

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE CALCULATION OF NET OPERATING NCOME PER BOOKS FOR THE HISTORIC BASE YEAR, THE PROJECTED NET OPERATING NCOME FOR THE HISTORIC BASE YEAR + 1, AND THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
HISTORIC BASE YEAR + 1: 12/31/20
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. H LLARY

LINE NO.		HISTORIC BASE YEAR PER BOOKS	COMPANY ADJUSTMENTS	HISTORIC BASE YEAR ADJUSTED	HISTORIC BASE YEAR + 1 2020	PROJECTED TEST YEAR 2021	PROJECTED TEST YEAR ADJUSTMENTS	PROJECTED TEST YEAR AS ADJUSTED
	OPERATING REVENUE:							
1	OPERATING REVENUES	$449,737,780	($217,175,598)	$232,562,182	$429,768,675	$422,233,795	($176,878,731)	$245,355,065
2	REVENUE RELIEF	$0	$0	$0	$0	$0	$0	$0
3	TOTAL REVENUES	$449,737,780	($217,175,598)	$232,562,182	$429,768,675	$422,233,795	($176,878,731)	$245,355,065
	OPERATING EXPENSES:							
4	COST OF GAS	$156,150,885	($156,150,885)	$0	$168,890,468	$170,637,521	($170,637,521)	$0
5	OPERATION & MAINTENANCE	$128,715,895	($21,675,410)	$107,040,486	$111,742,928	$125,003,369	($3,897,856)	$121,105,512
6	DEPRECIATION & AMORTIZATION	$41,269,583	($1,904,562)	$39,365,021	$45,659,137	$56,958,392	($342,458)	$56,615,935
7	AMORTIZATION - OTHER	$0	$0	$0	$0	$1,000,000	$0	$1,000,000
8	TAXES OTHER THAN INCOME	$41,229,532	($27,094,543)	$14,134,989	$19,283,166	$21,737,817	($633,400)	$21,104,417
9	NTEREST SYNCHRONIZATION	$0	$0	$0	$0	$0	$0	$0
10	NCOME TAXES FEDERAL	$5,100,264	($1,725,202)	$3,375,062	$4,471,212	($7,736,121)	($181,129)	($7,917,250)
11	NCOME TAXES - STATE	($336,687)	($383,324)	($720,011)	($185,245)	$14,412	($40,245)	($25,834)
12	DEFERRED TAXES - FEDERAL	$8,906,662	$0	$8,906,662	$8,414,407	$11,785,522	$0	$11,785,522
13	DEFERRED TAXES - STATE	$3,331,714	$0	$3,331,714	$3,000,287	$907,723	$0	$907,723
14	NVESTMENT TAX CREDITS	$0	$0	$0	$0	$0	$0	$0
15	GA N ON SALE OF PROPERTY	($2,140,586)	$0	($2,140,586)	($1,079,000)	$0	$0	$0
16	TOTAL OPERATING EXPENSES	$382,227,263	($208,933,926)	$173,293,336	$360,197,361	$380,308,635	($175,732,609)	$204,576,025
17	OPERATING INCOME	$67,510,517	($8,241,671)	$59,268,846	$69,571,314	$41,925,161	($1,146,122)	$40,779,039

Note: The above does not include revenues/expenses related to energy conservation, gross receipts or franchise fees for 2020 and 2021.

Totals may be affected due to rounding.

SUPPORT NG SCHEDULES: G-2, p.2-5, G-6 p 2-3

RECAP SCHEDULES: A-1, A-4

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO THE PROJECTED TEST YEAR. (FROM SCHEDULE G-2 PAGE 1)

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. HILLARY

LINE NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	REASON FOR ADJUSTMENT
	OPERATING REVENUE		
1	ENERGY CONSERVATION REVENUES	$0	
2	FUEL REVENUE ADJUSTMENT	(171,246,116)	
3	GROSS RECEIPTS & FRANCHISE FEE TAXE	0	
4	CAST IRON/BARE STEEL R DER (CIBSR)	(3,988,197)	
5	CAST IRON/BARE STEEL R DER (CIBSR) - R	(1,541,208)	
6	LEASE OF PHFFU	(103,210)	
7	TOTAL REVENUE ADJUSTMEMTS	($176,878,731)	
	COST OF GAS		
8	FUEL COST ADJUSTMENT	($170,637,521)	
9	TOTAL COST OF GAS ADJUSTMENTS	($170,637,521)	
	OPERATIONS & MAINTENANCE EXPENSE		
10	ENERGY CONSERVATION EXPENSES	$0	
11	CAST IRON/BARE STEEL R DER (CIBSR) EXPENSES	(3,711,527)	
12	EMPLOYEE ACTIVITIES	(86,278)	
13	LOBBYING NCLUDED IN DUES	0	
14	CIVIC / SOCIAL CLUB DUES	0	
15	ECONOMIC DEVELOPMENT ADJUSTMENT	(37,500)	
16	INTERCOMPANY ADJUSTMENT	0	
17	MAINTENANCE OF GENERAL PLANT	(55,364)	
18	MAINT. OF STRUCTURES AND IMPROVEMENTS	(7,187)	
19	TOTAL O & M ADJUSTMENTS	($3,897,856)	
	DEPRECIATION EXPENSE		
20	NON-UT LITY USE OF COMMON PLANT	($44,199)	
21	CAST IRON/BARE STEEL R DER (CIBSR) EXPENSES	(251,790)	
22	NON-REGULATED ASSETS (WFNG)	(46,469)	
23	TOTAL DEPRECIATION EXPENSE ADJS	($342,458)	

Totals may be affected due to rounding.

SUPPORTING SCHEDULES: G2-08, G2-09

RECAP SCHEDULES: G-1 p 2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO THE PROJECTED TEST YEAR. (FROM SCHEDULE G-2 PAGE 1)

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. HILLARY

LINE NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	REASON FOR ADJUSTMENT
	TAXES OTHER THAN INCOME		
1	REMOVE TAXES RELATED TO FUEL	($608,500)	REMOVE TAXES RELATED TO FUEL
2	GROSS RECEIPTS & FRANCHISE FEE TAXES	0	
3	CAST IRON/BARE STEEL RIDER (CIBSR) TAXES	(24,900)	REMOVE TAXES RELATED TO CAST IRON / BARE STEEL RIDER (CIBSR)
4	TOTAL TAXES OTHER THAN INCOME ADJS	($633,400)	
	INCOME TAXES - FEDERAL		
5	FEDERAL TAX FOR THE EFFECT ON ABOVE	($274,357)	ADJUST FEDERAL TAX FOR THE EFFECT ON ABOVE
6	FEDERAL TAX FOR INTEREST SYNCHRONIZATION	93,228	ADJUST FEDERAL TAX FOR INTEREST SYNCHRONIZATION
7	INVESTMENT TAX CREDITS	0	
8	TOTAL FEDERAL INCOME TAX ADJUSTMENTS	($181,129)	
	INCOME TAXES - STATE		
9	STATE TAX FOR THE EFFECT ON ABOVE	$0	ADJUST STATE TAX FOR THE EFFECT ON ABOVE
10	STATE TAX FOR INTEREST SYNCHRONIZATION	0	ADJUST STATE TAX FOR INTEREST SYNCHRONIZATION
11	TOTAL STATE INCOME TAX ADJUSTMENTS	$0	
	DEFERRED INCOME TAXES		
12	STATE	$0	
13	FEDERAL	0	
14	TOTAL DEFERRED TAX ADJUSTMENTS	$0	
15	GAIN ON SALE OF PROPERTY (NET)	$0	
16	TOTAL OF ALL ADJUSTMENTS	($1,186,367)	

Totals may be affected due to rounding.

SUPPORTING SCHEDULES: G2-02

RECAP SCHEDULES: G-2 p.1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROV DE AN NCOME STATEMENT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/20

COMPANY: PEOPLES GAS SYSTEM

WITNESS: S. HILLARY

DOCKET NO.: 20200051-GU

LINE NO.		JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	JUL 2020	AUG 2020	SEPT 2020	OCT 2020	NOV 2020	DEC 2020	12 MONTHS TOTAL
1	OPERAT NG REVENUE	$41,736,949	$40,179,740	$38,154,981	$34,865,433	$32,630,909	$32,036,119	$33,932,463	$32,590,329	$33,926,039	$33,410,770	$35,997,043	$40,307,898	$429,768,675
2	NET REVENUE	41,736,949	40,179,740	38,154,981	34,865,433	32,630,909	32,036,119	33,932,463	32,590,329	33,926,039	33,410,770	35,997,043	40,307,898	429,768,675
3	COST OF GAS	16,280,427	16,082,634	14,895,147	12,753,284	11,872,464	11,855,165	13,975,756	12,857,053	13,825,846	13,235,414	14,704,173	16,553,105	168,890,468
4	OPERATION & MAINTENANCE	9,671,608	8,759,392	9,662,248	9,008,111	8,770,949	9,741,856	9,117,502	8,796,019	9,556,377	9,085,389	9,101,631	10,471,847	111,742,928
5	DEPRECIATION EXPENSE	3,428,542	3,445,260	3,466,011	3,497,555	3,524,619	3,539,381	3,557,949	3,582,375	3,609,730	3,626,666	3,655,991	3,674,418	42,608,498
6	AMORT - LEASE IMPROVEMENTS	187,266	187,353	246,124	247,482	251,133	251,192	253,453	255,347	255,401	255,504	255,547	255,691	2,901,494
7	AMORT - ACQ. ADJUST.	12,429	12,429	12,429	12,429	12,429	12,429	12,429	12,429	12,429	12,429	12,429	12,429	149,146
8	AMORT - ENVIRONMENTAL	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TAXES OTHER THAN INCOME	1,625,083	1,587,073	1,606,565	1,590,090	1,566,907	1,570,927	1,590,311	1,565,655	1,578,416	1,597,200	1,599,621	1,805,319	19,283,166
10	INCOME TAX - STATE	155,863	(67,925)	94,521	68,434	(6,211)	(56,605)	(74,670)	(253,095)	(78,935)	(80,011)	12,102	101,286	(185,245)
11	INCOME TAX - FEDERAL	1,143,561	136,373	867,482	750,074	414,125	187,317	106,017	(697,010)	86,821	81,977	496,543	897,930	4,471,212
12	DEFERRED TAX - STATE	244,367	447,467	198,782	203,489	228,394	208,954	237,570	416,169	221,966	244,534	200,871	147,724	3,000,287
13	DEFERRED TAX - FEDERAL	675,741	1,589,820	470,581	491,763	603,854	516,358	645,152	1,448,958	574,921	676,490	479,981	240,787	8,414,407
14	INVESTMENT TAX CREDITS	0	0	0	0	0	0	0	0	0	0	0	0	0
15	GAIN ON SALE OF PROPERTY	(178,000)	(178,000)	(178,000)	(178,000)	(178,000)	(189,000)	0	0	0	0	0	0	(1,079,000)
16	TOTAL OPERAT NG EXPENSES	33,246,887	32,001,877	31,341,891	28,444,712	27,060,663	27,637,972	29,421,468	27,983,900	29,642,972	28,735,593	30,518,889	34,160,536	360,197,361
17	OPERAT NG INCOME	8,490,063	8,177,863	6,813,090	6,420,721	5,570,246	4,398,147	4,510,995	4,606,429	4,283,066	4,675,177	5,478,154	6,147,361	69,571,314
18	OTHER INCOME - NET	370,147	385,431	363,483	404,677	475,960	505,694	529,098	650,044	678,930	719,445	789,086	630,128	6,502,124
19	INTEREST CHARGES	1,598,045	1,654,336	1,663,484	1,684,975	1,679,511	1,680,250	1,812,002	1,898,610	1,909,349	1,940,805	1,921,630	1,986,129	21,429,128
20	NET NCOME	$7,262,164	$6,908,958	$5,513,090	$5,140,423	$4,366,695	$3,223,591	$3,228,092	$3,357,863	$3,052,647	$3,453,817	$4,345,610	$4,791,360	$54,644,310
21	DIVIDENDS DECLARED	$0	$11,887,700	$0	$0	$19,682,314	$0	$0	$12,730,169	$0	$0	$9,638,776	$0	$53,938,960
22	THERMS SOLD	163,884,273	149,006,674	158,338,123	158,764,340	161,729,777	155,788,170	158,137,578	148,006,830	146,539,887	143,277,081	141,057,795	159,245,812	1,843,776,339

Note: The above does not include revenues/expenses related to energy conservation, gross receipts and franchise fees.

SUPPORT NG SCHEDULES: G-2 p.26, G-6 p.2-2

RECAP SCHEDULES: G-2 p.1

SCHEDULE G-2 | CALCULATION OF THE PROJECTED TEST YEAR-NOI. | PAGE 5 OF 31

FLORIDA PUBLIC SERVICE COMMISSION | EXPLANATION: PROV DE AN INCOME STATEMENT FOR THE PROJECTED TEST YEAR. | TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/21

COMPANY: PEOPLES GAS SYSTEM | WITNESS: S. HILLARY

DOCKET NC 20200051-GU

LINE NO.		JAN 2021	FEB 2021	MAR 2021	APR 2021	MAY 2021	JUN 2021	JUL 2021	AUG 2021	SEPT 2021	OCT 2021	NOV 2021	DEC 2021	12 MONTHS TOTAL
1	OPERATING REVENUE	$41,242,735	$38,990,546	$37,238,448	$34,105,815	$31,981,264	$31,177,718	$33,357,815	$32,032,748	$33,464,253	$33,039,182	$35,628,738	$39,974,533	$422,233,795
2	NET REVENUE	41,242,735	38,990,546	37,238,448	34,105,815	31,981,264	31,177,718	33,357,815	32,032,748	33,464,253	33,039,182	35,628,738	39,974,533	422,233,795
3	COST OF GAS	16,426,020	16,228,225	15,040,736	12,898,873	12,018,052	12,000,754	14,121,343	13,002,638	13,971,431	13,380,997	14,849,755	16,698,697	170,637,521
4	O & M EXPENSE	10,535,926	9,616,570	10,796,751	10,152,025	9,943,899	10,921,822	10,230,860	9,916,394	10,654,852	10,219,159	10,269,587	11,745,523	125,003,369
5	DEPRECIATION EXPENSE	4,259,909	4,279,194	4,306,211	4,326,296	4,340,896	4,356,004	4,515,375	4,537,865	4,554,647	4,577,465	4,599,813	4,618,779	53,272,454
6	AMORT - LEASE IMPROVEMENTS	293,765	294,132	294,498	294,682	294,729	294,788	294,816	294,924	294,979	295,083	295,126	295,271	3,536,792
7	AMORT - ACQ. ADJUST.	12,429	12,429	12,429	12,429	12,429	12,429	12,429	12,429	12,429	12,429	12,429	12,429	149,146
8	AMORT - ENVIRONMENTAL	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	1,000,000
9	TAXES OTHER THAN NCOME	1,866,141	1,811,298	1,830,207	1,811,554	1,779,111	1,785,810	1,806,541	1,779,407	1,795,200	1,807,316	1,807,482	1,857,751	21,737,817
10	NCOME TAX - STATE	1,908	3,231	(1,723)	903	557	1,600	3,473	909	1,360	789	486	918	14,412
11	NCOME TAX - FEDERAL	411,919	(1,105,089)	(336,676)	(334,244)	(618,305)	(949,610)	(976,700)	(984,983)	(937,799)	(924,482)	(672,008)	(308,142)	(7,736,121)
12	DEFERRED TAX - STATE	252,548	201,483	117,448	101,316	59,735	(20,019)	1,029	9,057	(5,232)	19,636	65,335	105,387	907,723
13	DEFERRED TAX - FEDERAL	724,896	2,018,033	849,114	785,896	881,259	858,315	988,561	1,021,438	911,970	1,008,008	959,846	778,186	11,785,522
14	NVESTMENT TAX CREDITS	0	0	0	0	0	0	0	0	0	0	0	0	0
15	TOTAL OPERAT NG EXPENSES	34,868,794	33,442,839	32,992,328	30,133,063	28,795,696	29,345,225	31,081,059	29,673,411	31,337,170	30,479,733	32,271,184	35,888,133	380,308,635
16	OPERATING INCOME	6,373,941	5,547,707	4,246,120	3,972,752	3,185,568	1,832,493	2,276,755	2,359,337	2,127,083	2,559,450	3,357,554	4,086,400	41,925,161
17	OTHER INCOME - NET	389,940	415,105	394,123	447,161	511,480	426,475	272,068	362,089	372,717	394,191	449,407	475,279	4,910,034
18	NTEREST CHARGES	2,098,224	2,130,323	2,193,206	2,248,388	2,190,278	2,171,285	2,230,765	2,220,240	2,216,908	2,236,320	2,268,085	2,317,774	26,521,795
19	NET NCOME	$4,665,658	$3,832,490	$2,447,037	$2,171,525	$1,506,770	$87,682	$318,058	$501,186	$282,892	$717,321	$1,538,876	$2,243,905	$20,313,401
20	DIV DENDS DECLARED	$0	$12,589,451	$0	$0	$10,945,541	$0	$0	$3,764,816	$0	$0	$1,100,205	$0	$28,400,013
21	THERMS SOLD	193,478,149	169,847,268	188,435,693	178,220,081	193,694,591	192,004,165	196,667,901	191,547,434	198,788,764	203,928,227	174,880,473	201,181,934	2,282,674,678

Note: The above does not include revenues/expenses related to energy conservation, gross receipts or franchise fees.

SUPPORTING SCHEDULES: G-2 p.5, G-6 p.2-2 | RECAP SCHEDULES: G-2 p.1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR THE HISTORIC BASE YEAR + 1.

FOR THE YEAR ENDED 12/31/2020

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/20
WITNESS: L. CIFUENTES

LINE NO.	RATE CLASS	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	TOTAL
	RESIDENTIAL 1 <100													
1	RS 1 BILLS	101,056	101,508	101,947	102,264	102,436	102,607	100,796	100,958	101,114	101,350	101,668	102,147	1,219,851
2	RS 1 THERMS	1,113,562	928,299	816,928	702,226	491,115	421,538	360,340	372,121	416,780	434,856	561,048	849,111	7,467,925
3	CUSTOMER CHARGE	$1,152,034	$1,157,188	$1,162,191	$1,165,812	$1,167,776	$1,169,716	$1,149,077	$1,150,918	$1,152,704	$1,155,389	$1,159,016	$1,164,481	$13,906,301
4	ENERGY CHARGE	283,569	236,391	208,031	178,822	125,063	107,345	91,761	94,761	106,133	110,736	142,871	216,226	1,901,707
5	CIBSR	91,892	82,789	73,800	69,756	58,132	54,221	48,630	51,874	55,511	58,476	64,750	73,571	783,402
6	PGA	1,051,489	997,183	778,592	676,556	494,607	468,383	384,702	479,377	481,876	609,483	711,078	726,194	7,859,521
7	TOTAL	$2,578,985	$2,473,551	$2,222,614	$2,090,946	$1,845,577	$1,799,665	$1,674,169	$1,776,929	$1,796,224	$1,934,084	$2,077,715	$2,180,472	$24,450,931
	RESIDENTIAL 2 >99 <250													
8	RS 2 BILLS	172,398	173,114	173,826	174,330	174,611	174,910	181,824	182,017	182,272	182,637	183,181	183,947	2,139,066
9	RS 2 THERMS	4,979,413	4,431,994	3,041,856	2,310,608	1,862,838	1,754,424	1,688,367	1,622,842	1,789,330	1,807,116	2,136,702	3,664,846	31,090,337
10	CUSTOMER CHARGE	$2,456,678	$2,466,879	$2,477,015	$2,484,199	$2,488,201	$2,492,469	$2,590,992	$2,593,737	$2,597,381	$2,602,570	$2,610,332	$2,621,244	$30,481,697
11	ENERGY CHARGE	1,268,008	1,128,607	774,609	588,396	474,372	446,764	429,943	413,257	455,653	460,182	544,111	933,253	7,917,154
12	CIBSR	410,906	395,259	274,798	229,527	220,497	225,667	227,853	226,225	238,321	243,007	246,594	317,540	3,256,194
13	PGA	4,312,482	3,854,990	2,546,340	2,379,251	1,807,043	1,738,400	2,010,890	2,072,599	2,084,964	2,558,666	2,762,778	3,418,040	31,546,442
14	TOTAL	$8,448,073	$7,845,735	$6,072,762	$5,681,373	$4,990,112	$4,903,299	$5,259,678	$5,305,817	$5,376,320	$5,864,426	$6,163,815	$7,290,076	$73,201,487
	RESIDENTIAL 3 >249 <2,000													
15	RS 3 BILLS	91,386	91,829	92,277	92,620	92,846	93,091	88,667	88,821	89,014	89,252	89,591	90,033	1,089,427
16	RS 3 THERMS	6,338,960	5,490,481	4,377,323	3,255,056	2,102,032	1,670,376	1,598,013	1,550,898	1,754,860	1,880,773	2,747,739	4,719,042	37,485,552
17	CUSTOMER CHARGE	$1,737,239	$1,745,676	$1,754,195	$1,760,697	$1,765,006	$1,769,668	$1,685,558	$1,688,491	$1,692,148	$1,696,680	$1,703,120	$1,711,530	$20,710,009
18	ENERGY CHARGE	1,614,216	1,398,151	1,114,685	828,900	535,283	425,361	406,934	394,936	446,875	478,939	699,712	1,201,704	9,545,696
19	CIBSR	523,097	489,658	395,442	323,345	248,810	214,856	215,660	216,196	233,730	252,912	317,113	408,880	3,839,698
20	PGA	3,670,321	3,261,507	3,466,554	2,809,247	1,679,143	1,369,949	2,143,024	1,997,402	2,070,297	2,601,233	3,629,050	4,700,807	33,398,533
21	TOTAL	$7,544,873	$6,894,992	$6,730,877	$5,722,189	$4,228,242	$3,779,833	$4,451,176	$4,297,025	$4,443,051	$5,029,764	$6,348,994	$8,022,921	$67,493,936
	RESIDENTIAL GS1 >1,999 <10,000													
22	RGS 1 BILLS	1,428	1,434	1,441	1,446	1,449	1,452	1,467	1,470	1,472	1,476	1,481	1,488	17,503
23	RGS 1 THERMS	759,824	636,278	560,491	455,677	214,414	109,340	107,794	111,308	134,186	180,617	431,162	683,162	4,384,254
24	CUSTOMER CHARGE	$47,489	$47,700	$47,916	$48,083	$48,185	$48,297	$48,799	$48,890	$48,967	$49,091	$49,249	$49,475	$582,143
25	ENERGY CHARGE	193,512	162,047	142,746	116,052	54,607	27,847	27,453	28,348	34,174	45,999	109,808	173,988	1,116,582
26	CIBSR	22,238	20,126	17,958	16,054	9,001	4,988	5,159	5,503	6,339	8,614	17,648	20,994	154,623
27	PGA	480,746	488,231	591,778	419,091	183,657	122,921	116,330	135,080	154,343	209,352	519,898	641,513	4,062,941
28	TOTAL	$743,985	$718,104	$800,398	$599,280	$295,450	$204,053	$197,742	$217,822	$243,824	$313,057	$696,603	$885,969	$5,916,289
29	RST 1 BILLS	414	416	418	420	421	422	417	418	419	420	422	424	5,031
30	RST 1 THERMS	427,912	409,892	283,174	231,379	108,750	57,745	39,096	49,170	91,059	71,450	238,166	395,931	2,403,723
31	CUSTOMER CHARGE	$13,776	$13,839	$13,906	$13,958	$13,988	$14,025	$13,877	$13,910	$13,941	$13,980	$14,030	$14,106	$167,335
32	ENERGY CHARGE	108,981	104,391	72,119	58,928	27,696	14,706	9,957	12,523	23,191	18,197	60,656	100,836	612,180
33	CIBSR	12,524	12,965	9,073	8,152	4,565	2,634	1,871	2,431	4,301	3,408	9,749	12,167	83,840
34	PGA	7,479	7,536	5,407	4,721	3,246	2,015	1,029	999	1,268	1,166	2,159	5,284	42,310
33	TOTAL	$142,760	$138,732	$100,504	$85,759	$49,495	$33,380	$26,735	$29,863	$42,701	$36,750	$86,593	$132,392	$905,666
	RESIDENTIAL GS2 >9,999 <50,000													
34	RGS 2 BILLS	32	32	33	33	33	33	50	50	50	50	50	50	495
35	RGS 2 THERMS	103,277	120,338	80,620	56,434	39,167	27,090	29,151	25,582	26,701	39,898	67,025	80,425	695,708
36	CUSTOMER CHARGE	$1,535	$1,541	$1,547	$1,550	$1,551	$1,551	$2,371	$2,372	$2,371	$2,374	$2,378	$2,387	$23,528
37	ENERGY CHARGE	22,323	26,011	17,426	12,198	8,466	5,855	6,301	5,530	5,771	8,624	14,487	17,384	150,377
38	CIBSR	2,795	3,519	2,388	1,838	1,520	1,143	1,290	1,169	1,166	1,759	2,537	2,285	23,411
39	PGA	53,805	57,924	66,303	30,233	32,902	22,366	28,114	17,889	24,622	34,150	78,834	50,938	498,080
40	TOTAL	$80,458	$88,996	$87,664	$45,819	$44,439	$30,916	$38,075	$26,960	$33,931	$46,908	$98,236	$72,994	$695,397
41	RST 2 BILLS	265	266	267	267	267	267	290	290	290	290	290	292	3,342
42	RST 2 THERMS	898,413	828,766	691,385	593,670	428,727	321,387	265,778	279,282	287,630	367,348	586,777	837,654	6,386,816
43	CUSTOMER CHARGE	$12,602	$12,646	$12,686	$12,706	$12,710	$12,711	$13,775	$13,782	$13,771	$13,785	$13,802	$13,853	$158,829
44	ENERGY CHARGE	194,192	179,138	149,443	128,322	92,669	69,468	57,448	60,367	62,171	79,402	126,832	181,059	1,380,510
45	CIBSR	24,312	24,238	20,483	19,339	16,642	13,557	11,762	12,767	12,563	16,199	22,208	23,801	217,872
46	SWING	17,839	16,738	15,005	12,510	10,790	8,019	5,029	4,873	5,914	5,819	8,194	13,261	123,992
47	TOTAL	$248,945	$232,760	$197,616	$172,878	$132,812	$103,754	$88,015	$91,789	$94,420	$115,206	$171,035	$231,973	$1,881,204

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR THE HISTORIC BASE YEAR + 1.

FOR THE YEAR ENDED 12/31/2020

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/20
WITNESS: L. CIFUENTES

LINE NO.	RATE CLASS	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	TOTAL
	RESIDENTIAL GS3 >49,999 <250,000													
48	RGS 3 BILLS	19	19	19	19	19	19	32	32	32	32	33	33	308
49	RGS 3 THERMS	2,026	8,279	2,796	2,529	1,532	5,705	3,256	3,292	2,853	2,859	3,504	4,209	42,840
50	CUSTOMER CHARGE	$2,653	$2,669	$2,687	$2,702	$2,713	$2,726	$4,611	$4,615	$4,622	$4,633	$4,650	$4,669	$43,951
51	ENERGY CHARGE	379	1,547	523	473	286	1,066	609	615	533	534	655	787	8,007
52	CIBSR	48	212	73	72	52	211	126	132	109	111	116	105	1,369
53	PGA	2,775	7,182	12,645	7,713	7,619	(13,270)	4,179	76	228	97	450	1,034	30,727
52	TOTAL	$5,854	$11,611	$15,927	$10,960	$10,670	($9,266)	$9,525	$5,439	$5,492	$5,375	$5,871	$6,595	$84,053
53	RST 3 BILLS	46	46	46	47	47	47	51	51	51	51	51	51	585
54	RST 3 THERMS	368,760	460,213	355,750	348,871	277,668	239,227	202,391	208,067	210,785	246,489	298,191	371,967	3,588,379
55	CUSTOMER CHARGE	$6,587	$6,608	$6,625	$6,635	$6,635	$6,631	$7,295	$7,292	$7,275	$7,277	$7,276	$7,297	$83,434
56	ENERGY CHARGE	68,929	86,023	66,497	65,211	51,902	44,716	37,831	38,892	39,400	46,074	55,738	69,528	670,740
57	CIBSR	8,756	11,809	9,247	9,972	9,457	8,854	7,859	8,346	8,078	9,537	9,902	9,273	111,090
58	SWING	6,680	6,353	6,911	6,740	5,225	4,781	3,731	3,887	4,574	4,649	5,246	7,123	65,901
59	TOTAL	$90,952	$110,793	$89,280	$88,557	$73,218	$64,981	$56,715	$58,417	$59,328	$67,537	$78,163	$93,221	$931,164
	RESIDENTIAL GENERATORS													
60	RES SG BILLS	878	880	883	884	885	885	885	885	885	886	887	890	10,611
61	RES SG THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
62	CUSTOMER CHARGE	$16,626	$16,681	$16,732	$16,764	$16,774	$16,770	$16,780	$16,783	$16,778	$16,790	$16,807	$16,875	$201,160
63	ENERGY CHARGE	58	57	53	48	45	49	42	45	42	45	46	34	564
64	CIBSR	0	0	0	0	0	0	0	0	0	0	0	0	-
65	PGA	4,343	4,474	6,048	4,344	3,978	4,174	4,483	3,563	3,572	9,094	13,720	5,947	67,739
66	TOTAL	$21,027	$21,212	$22,832	$21,156	$20,797	$20,993	$21,305	$20,391	$20,391	$25,928	$30,573	$22,857	$269,463
	SGS COMMERCIAL <2,000													
67	SGS BILLS	7,248	7,264	7,286	7,289	7,288	7,301	7,151	7,159	7,165	7,181	7,198	7,224	86,755
68	SGS THERMS	559,789	537,896	421,816	380,095	315,639	309,598	268,532	267,960	305,754	300,643	351,196	433,185	4,452,103
69	CUSTOMER CHARGE	$172,223	$172,598	$173,113	$173,188	$173,170	$173,466	$169,912	$170,091	$170,229	$170,620	$171,029	$171,650	$2,061,291
70	ENERGY CHARGE	180,286	173,235	135,850	122,413	101,655	99,709	86,484	86,299	98,471	96,825	113,106	139,511	1,433,844
71	CIBSR	32,667	33,923	26,947	26,700	26,420	28,161	25,627	26,415	28,798	28,589	28,662	26,542	339,453
72	PGA	491,725	558,752	454,444	364,831	328,008	311,882	400,810	408,880	436,356	578,718	543,064	418,625	5,296,096
73	TOTAL	$876,900	$938,508	$790,355	$687,134	$629,253	$613,218	$682,833	$691,686	$733,854	$874,753	$855,862	$756,328	$9,130,683
74	SGT BILLS	4,472	4,485	4,500	4,503	4,505	4,513	4,467	4,473	4,479	4,492	4,503	4,520	53,913
75	SGT THERMS	584,049	527,496	398,239	439,732	337,445	331,182	252,800	268,954	335,107	323,663	383,571	478,443	4,660,681
76	CUSTOMER CHARGE	$106,254	$106,572	$106,920	$107,000	$107,037	$107,227	$106,145	$106,283	$106,420	$106,727	$106,988	$107,398	$1,280,971
77	ENERGY CHARGE	188,099	169,885	128,257	141,620	108,677	106,660	81,417	86,619	107,925	104,239	123,533	154,088	1,501,019
78	CIBSR	34,083	33,267	25,441	30,890	28,245	30,124	24,126	26,513	31,563	30,778	31,304	29,315	355,650
79	SWING	26,467	34,713	7,855	17,310	15,747	13,800	11,740	11,096	13,524	12,446	13,474	17,697	195,868
80	TOTAL	$354,903	$344,438	$268,473	$296,820	$259,707	$257,811	$223,427	$230,511	$259,431	$254,191	$275,299	$308,497	$3,333,508
	GS1 COMMERCIAL >1,999 <10,000													
81	GS 1 BILLS	3,242	3,250	3,260	3,262	3,264	3,270	2,982	2,986	2,989	2,996	3,003	3,013	37,516
82	GS 1 THERMS	1,352,209	1,328,386	1,233,962	1,111,791	962,032	1,063,468	797,121	845,577	896,254	894,451	990,743	1,347,241	12,823,235
83	CUSTOMER CHARGE	$107,827	$108,093	$108,413	$108,492	$108,562	$108,753	$99,197	$99,304	$99,404	$99,647	$99,865	$100,216	$1,247,774
84	ENERGY CHARGE	344,381	338,313	314,265	283,151	245,010	270,844	203,011	215,352	228,258	227,799	252,322	343,115	3,265,821
85	CIBSR	39,576	42,017	39,536	39,170	40,387	48,515	38,153	41,806	42,337	42,659	40,553	41,401	496,110
86	PGA	798,509	1,223,345	1,567,080	966,205	1,036,410	940,504	1,256,986	1,288,874	1,223,651	1,569,756	1,519,095	1,296,342	14,686,758
87	TOTAL	$1,290,293	$1,711,768	$2,029,295	$1,397,017	$1,430,369	$1,368,616	$1,597,348	$1,645,336	$1,593,651	$1,939,862	$1,911,835	$1,781,074	$19,696,463
88	GTS 1 BILLS	12,795	12,832	12,871	12,884	12,895	12,920	13,206	13,222	13,239	13,279	13,309	13,359	156,811
89	GTS 1 THERMS	7,252,095	6,509,377	6,504,612	6,253,696	5,399,621	5,230,064	5,128,114	4,967,409	5,295,640	5,039,206	5,670,133	6,647,827	69,897,794
90	CUSTOMER CHARGE	$425,573	$426,802	$428,083	$428,517	$428,884	$429,727	$439,225	$439,773	$440,333	$441,650	$442,654	$444,324	$5,215,545
91	ENERGY CHARGE	1,846,964	1,657,808	1,656,595	1,592,691	1,375,175	1,331,993	1,306,028	1,265,100	1,348,694	1,283,385	1,444,070	1,693,069	17,801,570
92	CIBSR	212,250	205,894	208,409	220,325	226,679	238,595	245,452	245,593	250,156	240,334	232,088	204,288	2,730,064
93	SWING	144,493	140,050	139,825	119,005	122,993	112,107	105,531	103,395	114,491	102,192	106,634	128,098	1,438,813
94	TOTAL	$2,629,280	$2,430,553	$2,432,911	$2,360,539	$2,153,732	$2,112,422	$2,096,235	$2,053,860	$2,153,674	$2,067,562	$2,225,445	$2,469,778	$27,185,992

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR THE HISTORIC BASE YEAR + 1.

FOR THE YEAR ENDED 12/31/2020

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/20
WITNESS: L. CIFUENTES

LINE NO.	RATE CLASS	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	TOTAL
	GS 2 COMMERCIAL >9,999 <50,000													
95	GS 2 BILLS	623	625	627	627	628	629	548	548	549	551	552	554	7,062
96	GS 2 THERMS	1,017,980	917,225	812,063	816,533	586,049	609,381	613,348	565,858	613,514	598,902	705,768	902,427	8,759,047
97	CUSTOMER CHARGE	$29,620	$29,700	$29,787	$29,816	$29,842	$29,905	$26,031	$26,064	$26,099	$26,168	$26,227	$26,322	$335,581
98	ENERGY CHARGE	220,036	198,258	175,527	176,494	126,675	131,718	132,575	122,310	132,611	129,453	152,552	195,060	1,893,268
99	CIBSR	27,548	26,826	24,058	26,599	22,748	25,705	27,145	25,868	26,797	26,411	26,711	25,642	312,057
100	PGA	746,031	814,935	855,890	618,751	691,749	651,238	799,721	777,130	782,887	934,056	978,730	951,538	9,602,658
101	TOTAL	$1,023,236	$1,069,719	$1,085,263	$851,660	$871,014	$838,565	$985,471	$951,372	$968,395	$1,116,088	$1,184,220	$1,198,562	$12,143,564
102	GTS 2 BILLS	6,896	6,915	6,936	6,942	6,949	6,963	7,226	7,235	7,244	7,264	7,279	7,306	85,155
103	GTS 2 THERMS	14,025,146	12,616,804	12,345,228	11,594,784	9,996,788	9,619,130	9,515,829	9,219,524	9,615,299	9,124,137	10,646,766	12,703,384	131,022,820
104	CUSTOMER CHARGE	$327,719	$328,610	$329,591	$329,891	$330,200	$330,865	$343,383	$343,809	$344,228	$345,175	$345,918	$347,190	$4,046,580
105	ENERGY CHARGE	3,031,535	2,727,122	2,668,421	2,506,213	2,160,806	2,079,175	2,056,847	1,992,800	2,078,347	1,972,182	2,301,298	2,745,836	28,320,583
106	CIBSR	379,543	368,996	365,732	377,711	388,042	405,750	421,138	421,467	419,977	402,360	402,945	360,954	4,714,614
107	SWING	275,854	264,084	267,005	229,588	229,296	208,112	198,698	192,903	210,623	186,024	199,794	243,568	2,705,547
108	TOTAL	$4,014,651	$3,688,812	$3,630,749	$3,443,403	$3,108,343	$3,023,901	$3,020,066	$2,950,979	$3,053,174	$2,905,741	$3,249,956	$3,697,548	$39,787,324
	GS 3 COMMERCIAL >49,999 <250,000													
109	GS 3 BILLS	42	42	42	42	42	42	44	44	44	45	45	45	519
110	GS 3 THERMS	387,626	297,979	285,191	287,382	254,245	270,739	245,152	194,715	226,430	256,169	250,980	313,745	3,270,352
111	CUSTOMER CHARGE	$5,947	$5,965	$5,982	$5,990	$5,990	$6,003	$6,312	$6,322	$6,333	$6,351	$6,366	$6,390	$73,952
112	ENERGY CHARGE	72,455	55,698	53,308	53,718	47,523	50,607	45,824	36,396	42,324	47,883	46,913	58,645	611,294
113	CIBSR	9,204	7,646	7,413	8,214	8,659	10,020	9,519	7,810	8,677	9,912	8,334	7,822	103,231
114	PGA	283,019	194,963	302,486	345,681	124,663	476,918	254,619	331,182	259,975	471,043	397,655	243,832	3,686,036
115	TOTAL	$370,625	$264,273	$369,190	$413,602	$186,835	$543,548	$316,274	$381,710	$317,309	$535,189	$459,269	$316,689	$4,474,513
116	GTS 3 BILLS	749	751	753	754	754	756	810	811	812	814	816	819	9,398
117	GTS 3 THERMS	8,616,995	7,914,152	7,670,966	7,276,385	6,166,602	5,875,206	5,871,610	5,675,180	5,623,564	6,041,802	6,619,304	7,920,753	81,272,518
118	CUSTOMER CHARGE	$106,771	$107,047	$107,366	$107,456	$107,538	$107,760	$115,430	$115,581	$115,721	$116,003	$116,263	$116,682	$1,339,616
119	ENERGY CHARGE	1,610,689	1,479,313	1,433,857	1,360,102	1,152,661	1,098,193	1,097,521	1,060,805	1,051,157	1,129,334	1,237,280	1,480,547	15,191,459
120	CIBSR	204,601	203,084	199,394	207,975	210,021	217,443	228,000	227,632	215,513	233,770	219,806	197,468	2,564,706
121	SWING	158,760	162,626	149,656	134,672	133,591	117,296	114,678	113,049	123,471	109,037	119,086	145,132	1,581,055
122	TOTAL	$2,080,821	$1,952,070	$1,890,273	$1,810,205	$1,603,811	$1,540,691	$1,555,629	$1,517,067	$1,505,861	$1,588,143	$1,692,436	$1,939,830	$20,676,837
	GS 4 COMMERCIAL >249,000 <500,000													
123	GS 4 BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
124	GS 4 THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
125	CUSTOMER CHARGE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
126	ENERGY CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	-
127	CIBSR	0	0	0	0	0	0	0	0	0	0	0	0	-
128	PGA	0	2,237	0	0	0	312	66,637	11,825	0	0	28,002	60,635	169,648
129	TOTAL	$0	$2,237	$0	$0	$0	$312	$66,637	$11,825	$0	$0	$28,002	$60,635	$169,648
130	GTS 4 BILLS	167	167	167	167	167	167	167	167	167	167	167	167	2,004
131	GTS 4 THERMS	6,071,705	5,725,855	5,979,736	5,639,396	5,615,741	5,609,059	5,558,248	5,733,853	6,056,437	5,619,162	5,399,071	5,916,907	68,925,168
132	CUSTOMER CHARGE	$39,676	$39,676	$39,676	$39,676	$39,676	$39,676	$39,676	$39,676	$39,676	$39,676	$39,676	$39,676	$476,110
133	ENERGY CHARGE	877,908	827,901	864,610	815,400	811,980	811,014	803,667	829,058	875,700	812,475	780,652	855,526	9,965,890
134	CIBSR	97,454	99,322	105,070	108,959	129,288	140,329	145,898	155,466	156,897	146,970	121,194	99,715	1,506,561
135	SWING	18,423	23,318	22,502	19,188	19,832	19,769	20,339	19,064	22,846	20,085	18,226	23,637	247,230
136	TOTAL	$1,033,461	$990,218	$1,031,858	$983,224	$1,000,776	$1,010,787	$1,009,580	$1,043,264	$1,095,119	$1,019,205	$959,748	$1,018,554	$12,195,792
	GS 5 COMMERCIAL >499,999 <1,000,000													
137	GS 5 BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
138	GS 5 THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
139	CUSTOMER CHARGE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
140	ENERGY CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	-
141	CIBSR	0	0	0	0	0	0	0	0	0	0	0	0	-
142	PGA	23,042	145,516	205,286	135,471	245,011	39,935	23,707	23,954	1,596	677	21,142	161,477	1,026,814
143	TOTAL	$23,042	$145,516	$205,286	$135,471	$245,011	$39,935	$23,707	$23,954	$1,596	$677	$21,142	$161,477	$1,026,814

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR THE HISTORIC BASE YEAR + 1.

FOR THE YEAR ENDED 12/31/2020

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/20
WITNESS: L. CIFUENTES

LINE NO.	RATE CLASS	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	TOTAL
144	GTS 5 BILLS	159	159	159	159	159	159	160	160	160	160	160	160	1,914
145	GTS 5 THERMS	12,535,029	11,761,715	12,710,672	11,915,933	11,886,910	11,354,516	11,323,592	11,509,727	11,220,857	11,896,459	12,260,714	12,841,506	143,217,629
146	CUSTOMER CHARGE	$44,474	$44,474	$44,474	$44,474	$44,474	$44,474	$44,759	$44,759	$44,759	$44,759	$44,759	$44,759	$535,399
147	ENERGY CHARGE	1,387,334	1,301,637	1,408,120	1,322,425	1,323,498	1,263,706	1,262,719	1,277,354	1,251,504	1,320,522	1,358,363	1,417,412	15,894,594
148	CIBSR	101,945	103,379	113,167	116,658	138,668	143,939	150,609	158,128	147,291	157,663	139,454	109,657	1,580,557
149	SWING	14,590	12,525	14,036	15,998	6,146	10,506	10,337	10,677	11,594	11,117	11,078	12,365	140,969
150	TOTAL	$1,548,343	$1,462,014	$1,579,797	$1,499,554	$1,512,786	$1,462,626	$1,468,425	$1,490,917	$1,455,148	$1,534,061	$1,553,654	$1,584,193	$18,151,519
	SIS SMALL INDUSTRIAL >999,999 <4,000,000													
151	SIS BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
152	SIS THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
153	CUSTOMER CHARGE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
154	ENERGY CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	-
155	PGA	0	0	0	0	0	0	0	0	0	0	0	0	-
156	TOTAL	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
157	SITS BILLS	23	23	23	23	23	23	23	23	23	23	23	23	276
158	SITS THERMS	3,679,000	3,439,840	3,654,549	3,365,239	3,214,585	3,066,376	3,120,679	3,222,633	2,990,497	3,277,106	3,295,558	3,531,754	39,857,816
159	CUSTOMER CHARGE	6,557	6,557	6,557	6,557	6,557	6,557	6,557	6,557	6,557	6,557	6,557	6,557	$78,685
160	ENERGY CHARGE	249,326	233,118	247,669	228,062	217,852	207,808	211,488	218,398	202,666	222,089	223,340	239,347	$2,701,164
161	TOTAL	$255,883	$239,675	$254,226	$234,619	$224,409	$214,365	$218,046	$224,955	$209,223	$228,647	$229,897	$245,904	$2,779,849
	IS - INDUSTRIAL >3,999,999 <50,000,000													
162	ITS BILLS	13	13	13	13	13	13	13	13	13	13	13	13	156
163	ITS THERMS	10,834,192	10,328,730	11,459,390	11,396,137	11,150,577	10,525,271	10,459,184	9,947,016	9,733,706	10,921,265	10,338,530	11,167,385	128,261,384
164	CUSTOMER CHARGE	5,868	5,868	5,868	5,868	5,868	5,868	5,868	5,868	5,868	5,868	5,868	5,868	$70,417
165	ENERGY CHARGE	359,478	342,707	380,223	378,124	369,976	349,229	347,036	330,042	322,964	362,368	343,032	370,534	$4,255,713
166	TOTAL	$365,347	$348,575	$386,091	$383,992	$375,844	$355,097	$352,904	$335,910	$328,832	$368,236	$348,900	$376,402	$4,326,130
	ISLV - LARGE INDUSTRIAL >50,000,000													
167	ITSLV BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
168	ITSLV THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
169	CUSTOMER CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	$0
170	ENERGY CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	$0
171	PGA	-	-	-	-	-	-	-	-	-	-	-	-	$0
172	TOTAL	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	WHS - WHOLESALE													
173	WHS BILLS	10	10	10	10	10	10	10	10	10	10	10	10	120
174	WHS THERMS	150,480	140,789	55,677	81,379	58,546	51,815	40,936	36,982	49,331	37,782	55,099	105,625	864,441
175	CUSTOMER CHARGE	$1,426	$1,426	$1,426	$1,426	$1,426	$1,426	$1,426	$1,426	$1,426	$1,426	$1,426	$1,426	$17,106
176	ENERGY CHARGE	21,356	19,981	7,902	11,549	8,309	7,354	5,810	5,249	7,001	5,362	7,820	14,990	122,682
177	CIBSR	1,517	1,534	614	987	846	814	675	630	802	621	777	1,118	10,934
178	PGA	137,890	147,517	120,291	99,121	93,312	82,051	90,724	16,525	59,351	76,621	3,261	235,428	1,162,092
179	TOTAL	$162,189	$170,457	$130,232	$113,083	$103,893	$91,644	$98,634	$23,829	$68,580	$84,029	$13,283	$252,962	$1,312,814
180	WHT BILLS	6	6	6	6	6	6	6	6	6	6	6	6	72
181	WHT THERMS	182,069	176,777	183,090	172,976	169,717	163,503	168,375	156,865	162,029	163,119	173,246	180,603	2,052,368
182	CUSTOMER CHARGE	$855	$855	$855	$855	$855	$855	$855	$855	$855	$855	$855	$855	$10,264
183	ENERGY CHARGE	25,839	25,088	25,984	24,549	24,086	23,204	23,896	22,262	22,995	23,150	24,587	25,631	291,272
184	CIBSR	1,835	1,926	2,020	2,099	2,454	2,569	2,775	2,671	2,636	2,679	2,442	1,911	28,015
185	TOTAL	$28,530	$27,869	$28,860	$27,503	$27,395	$26,628	$27,526	$25,788	$26,486	$26,684	$27,884	$28,398	$329,551

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR THE HISTORIC BASE YEAR + 1.

FOR THE YEAR ENDED 12/31/2020

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/20
WITNESS: L. CIFUENTES

LINE NO.	RATE CLASS	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	TOTAL
	COMMERCIAL GENERATORS													
186	CSG BILLS	856	858	861	868	873	880	897	897	897	897	897	897	10,578
187	CSG THERMS	48,396	41,748	49,121	46,627	45,802	51,082	142,609	142,609	142,609	142,609	142,609	142,609	1,138,430
188	CUSTOMER CHARGE	$28,471	$28,537	$28,637	$28,870	$29,036	$29,269	$29,834	$29,834	$29,834	$29,834	$29,834	$29,834	$351,824
189	ENERGY CHARGE	15,587	13,445	15,820	15,017	14,751	16,451	45,929	45,929	45,929	45,929	45,929	45,929	366,643
190	CIBSR	1,416	1,320	1,574	1,643	1,923	2,330	6,826	7,051	6,737	6,801	5,837	4,382	47,841
191	PGA	5,549	12,362	18,143	7,270	11,597	11,837	9,346	11,522	11,779	16,737	34,075	12,929	163,145
192	TOTAL	$51,023	$55,665	$64,173	$52,799	$57,306	$59,888	$91,935	$94,336	$94,278	$99,301	$115,675	$93,074	$929,453
193	CTG BILLS	138	144	144	143	143	146	148	148	148	148	148	148	1,746
194	CTG THERMS	12,611	11,476	12,495	10,352	10,638	10,491	11,801	11,801	11,801	11,801	11,801	11,801	138,867
195	CUSTOMER CHARGE	$4,590	$4,789	$4,789	$4,756	$4,756	$4,856	$4,922	$4,922	$4,922	$4,922	$4,922	$4,922	$58,072
196	ENERGY CHARGE	4,062	3,696	4,024	3,334	3,426	3,379	3,801	3,801	3,801	3,801	3,801	3,801	44,724
197	CIBSR	369	363	400	365	447	479	565	583	557	563	483	363	5,537
198	SWING	242	267	673	550	910	512	604	590	525	540	(411)	412	5,414
199	TOTAL	$9,262	$9,116	$9,887	$9,004	$9,539	$9,225	$9,892	$9,896	$9,805	$9,826	$8,795	$9,498	$113,746
	CSLS - STREET LIGHTING													
200	CSLS BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
201	CSLS THERMS	3,594	3,347	2,875	3,034	2,812	2,978	2,755	2,820	2,820	2,820	2,820	2,820	35,493
202	CUSTOMER CHARGE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
203	ENERGY CHARGE	644	600	515	544	504	534	494	505	505	505	505	505	6,361
204	CIBSR	149	150	131	152	168	193	187	198	189	191	164	123	1,995
205	PGA	1,810	1,884	3,629	2,128	2,562	2,492	4,027	4,397	3,952	4,644	4,948	3,232	39,703
206	TOTAL	$2,603	$2,634	$4,275	$2,823	$3,234	$3,219	$4,708	$5,100	$4,646	$5,340	$5,617	$3,860	$48,059
207	CTSLS BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
208	CTSLS THERMS	49,563	38,192	42,496	37,629	45,089	38,729	38,679	39,178	39,178	39,178	39,178	39,178	486,268
209	CUSTOMER CHARGE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
210	ENERGY CHARGE	8,883	6,845	7,616	6,744	8,081	6,941	6,932	7,022	7,022	7,022	7,022	7,022	87,149
211	CIBSR	2,059	1,715	1,933	1,882	2,687	2,508	2,628	2,750	2,628	2,653	2,277	1,709	27,430
212	SWING	416	328	321	292	323	328	316	(143)	326	281	315	299	3,402
213	TOTAL	$11,358	$8,888	$9,870	$8,918	$11,092	$9,778	$9,877	$9,629	$9,975	$9,956	$9,613	$9,029	$117,982
	NGVS - VEHICLE GAS SALES													
214	NGV BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
215	NGV THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
216	CUSTOMER CHARGE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
217	ENERGY CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
218	CIBSR	0	0	0	0	0	0	0	0	0	0	0	0	0
219	PGA	0	0	0	0	0	0	0	0	0	0	0	0	0
220	TOTAL	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
221	NTGV BILLS	4	4	4	4	4	4	4	4	4	4	4	4	48
222	NTGV THERMS	915	4,541	4,474	3,820	4,023	5,583	3,414	3,961	3,961	3,961	3,961	3,961	46,576
223	CUSTOMER CHARGE	$171	$171	$171	$171	$171	$171	$171	$171	$171	$171	$171	$171	$2,052
224	ENERGY CHARGE	160	794	782	668	703	976	597	692	692	692	692	692	8,141
225	CIBSR	63	335	335	314	394	595	382	457	437	441	379	284	4,416
226	SWING	161	181	220	168	192	209	208	203	239	231	189	173	2,374
227	TOTAL	$555	$1,481	$1,508	$1,321	$1,461	$1,950	$1,357	$1,523	$1,540	$1,536	$1,431	$1,321	$16,983

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR THE HISTORIC BASE YEAR + 1.

FOR THE YEAR ENDED 12/31/2020

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/20
WITNESS: L. CIFUENTES

LINE NO.	RATE CLASS	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	TOTAL
	SPECIAL CONTRACT													
228	S.C. BILLS	20	20	20	20	20	20	20	20	20	20	19	19	238
229	S.C. THERMS	72,770,577	64,390,047	76,202,944	81,769,867	88,847,025	84,582,448	86,024,269	79,278,095	74,686,800	75,853,733	69,243,264	75,398,741	929,047,810
230	S.C. CUST. CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	$0
231	S.C. ENERGY CHARGE	1,246,514	1,224,200	1,410,015	1,425,737	1,539,356	1,443,366	1,362,917	1,238,419	1,274,762	1,273,516	1,173,906	1,117,417	$15,730,124
196	S.C. PGA	(113,334)	(113,334)	(113,334)	(113,334)	(113,334)	(113,334)	(113,334)	(113,334)	(113,334)	(113,334)	(113,334)	(113,334)	($1,360,008)
197	TOTAL	$1,133,180	$1,110,866	$1,296,681	$1,312,403	$1,426,022	$1,330,032	$1,249,583	$1,125,085	$1,161,428	$1,160,182	$1,060,572	$1,004,083	$14,370,116
	OFF SYSTEM SALES													
198	OSS BILLS	10	10	10	10	10	10	10	10	10	10	10	10	120
199	OSS THERMS	8,758,105	8,979,760	8,098,205	8,205,102	11,133,647	12,410,722	14,256,345	11,693,550	13,814,115	7,697,709	7,403,169	7,549,570	120,000,000
200	CUSTOMER CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	$0
201	ENERGY CHARGE	56,173	57,594	51,940	52,626	71,409	79,600	91,437	75,000	88,601	49,372	47,482	48,421	$769,655
202	PGA	3,722,195	3,816,398	3,441,737	3,487,168	4,731,800	5,274,557	6,058,947	4,969,759	5,870,999	3,271,526	3,146,347	3,208,567	$51,000,000
202	TOTAL	$3,778,367	$3,873,993	$3,493,677	$3,539,794	$4,803,209	$5,354,156	$6,150,384	$5,044,759	$5,959,600	$3,320,898	$3,193,829	$3,256,989	$51,769,655
203	OTHER REVENUE	787,187.88	793,909.54	821,575.96	781,628.62	895,055.85	836,093.78	848,848.24	866,587.69	798,751.01	821,630.21	807,081.89	793,741.49	$9,852,092
204	TOTAL OPERATING REVENUE	$41,736,949	$40,179,740	$38,154,981	$34,865,433	$32,630,909	$32,036,119	$33,932,463	$32,590,329	$33,926,039	$33,410,770	$35,997,043	$40,307,898	$429,768,675
205	TOTAL CUSTOMERS	405,396	407,124	408,847	410,055	410,766	411,564	412,373	412,929	413,578	414,522	415,814	417,651	4,940,621
206	TOTAL THERMS	163,884,273	149,006,674	158,338,123	158,764,340	161,729,777	155,788,170	158,137,578	148,006,830	146,539,887	143,277,081	141,057,795	159,245,812	1,843,776,339

SUPPORTING SCHEDULES: G-6 p.2-2

RECAP SCHEDULES: E-1 p.2, G-2 p.1,

FLOR DA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR THE REVENUE AND COST OF GAS FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/20

COMPANY: PEOPLES GAS SYSTEM

WITNESS: S. HILLARY

DOCKET NO.: 20200051-GU

LINE NO.		JANUARY 2020	FEBRUARY 2020	MARCH 2020	APRIL 2020	MAY 2020	JUNE 2020	JULY 2020	AUGUST 2020	SEPTEMBER 2020	OCTOBER 2020	NOVEMBER 2020	DECEMBER 2020	TOTAL
	COST OF GAS													
1	FIRM THERMS SOLD	16,817,135	14,883,039	11,740,718	9,509,371	6,936,224	6,347,534	5,897,375	5,742,564	6,361,422	6,579,495	8,446,394	13,248,447	112,509,718
2	COST OF GAS-F RM	12,558,232	12,266,236	11,453,410	9,266,116	7,140,664	6,580,608	7,916,809	7,887,294	7,954,847	9,963,888	11,557,826	13,344,538	$117,890,468
3	OSS THERMS SOLD	8,758,105	8,979,760	8,098,205	8,205,102	11,133,647	12,410,722	14,256,345	11,693,550	13,814,115	7,697,709	7,403,169	7,549,570	120,000,000
4	COST OF GAS-OSS	$3,722,195	$3,816,398	$3,441,737	$3,487,168	$4,731,800	$5,274,557	$6,058,947	$4,969,759	$5,870,999	$3,271,526	$3,146,347	$3,208,567	$51,000,000
5	REVENUE RELATED TAXES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6	TOTAL COST OF GAS	16,280,427	$16,082,634	$14,895,147	$12,753,284	$11,872,464	$11,855,165	$13,975,756	$12,857,053	$13,825,846	$13,235,414	$14,704,173	$16,553,105	$168,890,468
7	NET REVENUES	$25,456,523	$24,097,106	$23,259,834	$22,112,149	$20,758,445	$20,180,955	$19,956,708	$19,733,276	$20,100,193	$20,175,356	$21,292,870	$23,754,793	$260,878,207

SUPPORTING SCHEDULES: G-6 p.1

RECAP SCHEDULES: G-2 p.1, G-2 p 2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR PROJECTED TEST YEAR

FOR THE YEAR ENDED 12/31/2021

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR 12/31/21
WITNESS: L. CIFUENTES

LINE NO.	RATE CLASS	Jan-2021	Feb-2021	Mar-2021	Apr-2021	May-2021	Jun-2021	Jul-2021	Aug-2021	Sep-2021	Oct-2021	Nov-2021	Dec-2021	TOTAL
	RESIDENTIAL 1 <100													
1	RS 1 BILLS	102,731	103,173	103,561	103,838	103,988	104,211	104,360	104,522	104,642	104,923	105,251	105,668	1,250,869
2	RS 1 THERMS	1,233,834	938,797	831,044	733,490	506,365	421,378	361,265	372,080	418,241	445,822	579,012	871,113	7,712,442
3	CUSTOMER CHARGE	$1,171,130	$1,176,168	$1,180,598	$1,183,752	$1,185,465	$1,188,004	$1,189,702	$1,191,556	$1,192,922	$1,196,128	$1,199,860	$1,204,619	$14,259,903
4	ENERGY CHARGE	314,196	239,065	211,625	186,783	128,946	107,304	91,996	94,750	106,505	113,529	147,445	221,829	1,963,973
5	CIBSR	19,771	17,647	16,914	16,520	13,142	11,858	11,053	12,174	13,548	14,935	17,177	20,141	184,880
6	PGA	811,003	744,250	781,265	670,148	486,880	419,126	466,768	492,802	500,294	644,136	754,848	841,496	7,613,016
7	TOTAL	$2,316,099	$2,177,130	$2,190,402	$2,057,204	$1,814,433	$1,726,292	$1,759,519	$1,791,282	$1,813,269	$1,968,727	$2,119,329	$2,288,086	$24,021,774
	RESIDENTIAL 2 >99 <250													
8	RS 2 BILLS	184,758	185,518	186,180	186,620	186,852	187,262	187,571	187,736	187,928	188,377	188,941	189,597	2,247,340
9	RS 2 THERMS	5,617,706	4,421,419	3,032,746	2,406,181	1,927,226	1,755,566	1,708,978	1,638,739	1,811,665	1,870,535	2,217,135	3,714,672	32,122,569
10	CUSTOMER CHARGE	$2,632,796	$2,643,634	$2,653,062	$2,659,341	$2,662,635	$2,668,479	$2,672,893	$2,675,237	$2,677,981	$2,684,377	$2,692,413	$2,701,753	$32,024,601
11	ENERGY CHARGE	1,430,549	1,125,914	772,289	612,734	490,768	447,055	435,191	417,305	461,341	476,332	564,593	945,941	8,180,012
12	CIBSR	90,017	83,112	61,724	54,193	50,019	49,405	52,288	53,617	58,684	62,663	65,772	85,889	767,384
13	PGA	3,692,250	3,505,031	2,850,971	2,198,259	1,853,010	1,746,134	2,207,913	2,170,399	2,167,089	2,702,641	2,890,659	3,588,388	31,572,745
14	TOTAL	$7,845,612	$7,357,692	$6,338,046	$5,524,527	$5,056,432	$4,911,073	$5,368,285	$5,316,558	$5,365,095	$5,926,013	$6,213,437	$7,321,972	$72,544,742
	RESIDENTIAL 3 >249 <2,000													
15	RS 3 BILLS	90,492	90,914	91,285	91,559	91,725	91,998	92,187	92,317	92,470	92,735	93,068	93,438	1,104,187
16	RS 3 THERMS	7,107,367	5,571,000	4,434,084	3,415,570	2,188,890	1,684,190	1,630,726	1,580,573	1,791,330	1,960,248	2,861,046	4,839,251	39,064,275
17	CUSTOMER CHARGE	$1,720,261	$1,728,269	$1,735,325	$1,740,536	$1,743,684	$1,748,882	$1,752,473	$1,754,939	$1,757,861	$1,762,890	$1,769,214	$1,776,257	$20,990,590
18	ENERGY CHARGE	1,809,891	1,418,655	1,129,139	869,775	557,401	428,879	415,264	402,493	456,162	499,177	728,565	1,232,315	9,947,718
19	CIBSR	113,887	104,722	90,245	76,928	56,810	47,397	49,894	51,714	58,026	65,668	84,874	111,891	912,054
20	PGA	4,671,387	4,416,273	4,168,270	3,120,479	2,104,579	1,675,164	2,106,846	2,093,365	2,142,768	2,832,273	3,730,150	4,674,777	37,736,330
21	TOTAL	$8,315,426	$7,667,919	$7,122,979	$5,807,717	$4,462,473	$3,900,321	$4,324,477	$4,302,511	$4,414,816	$5,160,009	$6,312,804	$7,795,240	$69,586,692
	RESIDENTIAL GS1 >1,999 <10,000													
22	RGS 1 BILLS	1,498	1,504	1,510	1,514	1,517	1,521	1,523	1,526	1,528	1,532	1,537	1,543	18,252
23	RGS 1 THERMS	830,115	638,121	565,072	466,413	216,736	106,889	107,226	109,921	133,619	183,029	436,852	696,851	4,490,843
24	CUSTOMER CHARGE	$49,809	$50,020	$50,216	$50,371	$50,459	$50,589	$50,660	$50,748	$50,815	$50,953	$51,109	$51,307	$607,056
25	ENERGY CHARGE	211,414	162,517	143,913	118,786	55,198	27,222	27,308	27,995	34,030	46,614	111,257	177,474	1,143,728
26	CIBSR	4,718	4,254	4,079	3,726	1,995	1,067	1,164	1,276	1,535	2,175	4,596	5,714	36,298
27	PGA	545,553	505,861	531,242	426,097	208,378	106,296	138,551	145,569	159,871	264,470	569,496	673,223	4,274,608
28	TOTAL	$811,493	$722,652	$729,450	$598,980	$316,030	$185,174	$217,683	$225,587	$246,251	$364,211	$736,459	$907,719	$6,061,690
29	RST 1 BILLS	427	429	430	432	432	433	434	435	436	437	438	440	5,204
30	RST 1 THERMS	473,012	411,936	282,493	235,556	108,767	54,853	38,987	48,494	86,882	72,452	240,165	403,369	2,456,967
31	CUSTOMER CHARGE	$14,197	$14,258	$14,316	$14,359	$14,380	$14,417	$14,432	$14,463	$14,488	$14,531	$14,582	$14,649	$173,073
32	ENERGY CHARGE	120,467	104,912	71,945	59,991	27,701	13,970	9,929	12,350	22,127	18,452	61,165	102,730	625,740
33	CIBSR	2,688	2,746	2,039	1,882	1,001	547	423	563	998	861	2,527	3,308	19,583
34	PGA	7,459	7,383	5,004	4,710	3,092	1,731	1,015	972	1,090	1,352	2,129	5,326	41,264
35	TOTAL	$144,811	$129,299	$93,304	$80,942	$46,175	$30,665	$25,800	$28,348	$38,703	$35,196	$80,404	$126,013	$859,660
	RESIDENTIAL GS2 >9,999 <50,000													
36	RGS 2 BILLS	51	51	51	51	51	51	51	51	51	51	51	51	612
37	RGS 2 THERMS	110,681	119,392	79,947	55,596	38,029	25,227	27,188	23,604	25,234	37,969	65,189	80,118	688,172
38	CUSTOMER CHARGE	$2,400	$2,409	$2,417	$2,421	$2,422	$2,424	$2,424	$2,426	$2,425	$2,428	$2,432	$2,440	$29,069
39	ENERGY CHARGE	23,924	25,807	17,281	12,017	8,220	5,453	5,877	5,102	5,454	8,207	14,091	17,317	148,748
40	CIBSR	582	736	534	411	324	233	273	253	268	417	634	607	5,271
41	PGA	72,773	94,640	75,207	50,829	36,578	25,060	35,161	31,293	30,208	54,897	84,986	77,403	669,035
42	TOTAL	$99,678	$123,592	$95,438	$65,677	$47,544	$33,169	$43,735	$39,074	$38,355	$65,950	$102,143	$97,768	$852,124
43	RST 2 BILLS	293	294	295	295	295	295	295	295	295	296	296	297	3,543
44	RST 2 THERMS	925,445	806,682	668,272	579,003	412,286	299,667	246,826	256,217	269,662	345,194	566,469	826,116	6,201,839
45	CUSTOMER CHARGE	$13,927	$13,976	$14,016	$14,036	$14,038	$14,041	$14,034	$14,042	$14,029	$14,046	$14,062	$14,107	$168,355
46	ENERGY CHARGE	200,035	174,364	144,447	125,151	89,116	64,773	53,352	55,381	58,288	74,614	122,442	178,565	1,340,527
47	CIBSR	4,863	4,973	4,460	4,277	3,509	2,766	2,477	2,749	2,865	3,792	5,511	6,264	48,504
48	SWING	17,913	17,601	13,381	12,987	9,672	6,994	5,568	5,334	6,164	6,305	7,700	13,010	122,628
49	TOTAL	$236,738	$210,914	$176,304	$156,450	$116,335	$88,574	$75,430	$77,506	$81,345	$98,757	$149,715	$211,946	$1,680,014

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR PROJECTED TEST YEAR
FOR THE YEAR ENDED 12/31/2021

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR 12/31/21
WITNESS: L. CIFUENTES

LINE NO.	RATE CLASS	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	TOTAL
	RESIDENTIAL GS3 >49,999 <250,000													
50	RGS 3 BILLS	33	33	33	33	33	34	34	34	34	34	34	34	403
51	RGS 3 THERMS	2,219	7,909	2,656	2,429	1,448	5,280	2,949	2,951	2,630	2,602	3,257	4,093	40,422
52	CUSTOMER CHARGE	$4,704	$4,729	$4,750	$4,763	$4,771	$4,784	$4,795	$4,798	$4,803	$4,817	$4,834	$4,850	$57,398
53	ENERGY CHARGE	415	1,478	496	454	271	987	551	552	491	486	609	765	7,555
54	CIBSR	10	43	16	16	11	43	26	28	25	25	28	27	296
55	PGA	1,465	6,317	2,451	2,253	1,378	5,229	3,795	3,941	3,176	3,732	4,215	3,922	41,874
54	TOTAL	$6,594	$12,567	$7,713	$7,486	$6,430	$11,043	$9,167	$9,318	$8,495	$9,060	$9,685	$9,564	$107,123
55	RST 3 BILLS	51	52	52	52	52	52	52	52	52	52	52	52	620
56	RST 3 THERMS	356,276	441,821	336,300	330,573	260,413	220,092	184,627	186,715	193,520	225,057	279,077	358,817	3,373,289
57	CUSTOMER CHARGE	$7,340	$7,362	$7,379	$7,385	$7,383	$7,375	$7,364	$7,364	$7,347	$7,350	$7,349	$7,368	$88,367
58	ENERGY CHARGE	66,595	82,585	62,861	61,791	48,676	41,140	34,511	34,901	36,173	42,068	52,165	67,070	630,535
59	CIBSR	1,643	2,390	1,969	2,142	1,945	1,782	1,625	1,758	1,804	2,169	2,382	2,387	23,996
60	SWING	8,876	8,774	7,175	7,155	6,399	5,313	4,373	4,141	4,870	5,298	5,154	7,415	74,942
61	TOTAL	$84,454	$101,111	$79,385	$78,473	$64,402	$55,610	$47,873	$48,163	$50,193	$56,885	$67,051	$84,240	$817,840
	RESIDENTIAL GENERATORS													
62	RES SG BILLS	894	897	899	900	900	900	900	901	900	901	902	904	10,797
63	RES SG THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
64	CUSTOMER CHARGE	$16,990	$17,043	$17,086	$17,107	$17,111	$17,115	$17,111	$17,120	$17,107	$17,126	$17,145	$17,192	$205,253
65	ENERGY CHARGE	0	(0)	0	0	0	(0)	0	0	(0)	0	(0)	0	0
66	CIBSR	0	0	0	0	0	0	0	0	0	0	0	0	0
67	PGA	0	0	0	0	0	0	0	0	0	0	0	0	-
68	TOTAL	$16,990	$17,043	$17,086	$17,107	$17,111	$17,115	$17,111	$17,120	$17,107	$17,126	$17,145	$17,192	$205,253
	SGS COMMERCIAL <2,000													
69	SGS BILLS	7,239	7,254	7,272	7,273	7,270	7,283	7,287	7,291	7,295	7,312	7,328	7,351	87,456
70	SGS THERMS	589,996	551,226	425,900	385,426	323,734	315,112	273,674	274,164	312,671	309,662	363,210	443,858	4,568,632
71	CUSTOMER CHARGE	$172,007	$172,359	$172,771	$172,807	$172,740	$173,053	$173,142	$173,239	$173,339	$173,722	$174,118	$174,664	$2,077,961
72	ENERGY CHARGE	190,014	177,528	137,165	124,130	104,262	101,485	88,139	88,297	100,699	99,730	116,976	142,949	1,471,374
73	CIBSR	6,685	7,327	6,130	6,139	5,942	6,271	5,921	6,343	7,162	7,336	7,619	7,257	80,134
74	PGA	387,797	436,967	400,326	352,107	311,292	313,404	353,542	363,073	374,039	447,428	473,574	428,724	4,642,272
75	TOTAL	$756,503	$794,181	$716,392	$655,183	$594,235	$594,212	$620,745	$630,953	$655,239	$728,216	$772,287	$753,594	$8,271,741
76	SGT BILLS	4,531	4,543	4,555	4,557	4,557	4,566	4,571	4,575	4,579	4,592	4,602	4,617	54,846
77	SGT THERMS	614,827	541,212	404,103	448,870	347,675	338,814	258,927	276,409	344,375	334,623	396,997	492,122	4,798,955
78	CUSTOMER CHARGE	$107,647	$107,953	$108,230	$108,284	$108,282	$108,494	$108,606	$108,692	$108,791	$109,096	$109,352	$109,705	$1,303,132
79	ENERGY CHARGE	198,011	174,303	130,145	144,563	111,972	109,119	83,390	89,020	110,909	107,769	127,857	158,493	1,545,551
80	CIBSR	6,967	7,194	5,816	7,149	6,381	6,743	5,602	6,395	7,888	7,927	8,328	8,046	84,438
81	SWING	21,626	21,399	17,812	17,293	15,528	14,640	11,452	15,439	7,804	12,020	13,348	16,759	185,120
82	TOTAL	$334,251	$310,849	$262,003	$277,289	$242,163	$238,996	$209,050	$219,547	$235,393	$236,812	$258,885	$293,004	$3,118,242
	GS1 COMMERCIAL >1,999 <10,000													
83	GS 1 BILLS	3,021	3,028	3,035	3,037	3,038	3,044	3,046	3,048	3,050	3,058	3,064	3,073	36,543
84	GS 1 THERMS	1,417,093	1,358,038	1,252,434	1,133,474	987,712	1,086,192	814,488	866,483	919,147	921,956	1,021,053	1,380,977	13,159,045
85	CUSTOMER CHARGE	$100,483	$100,718	$100,957	$101,007	$101,039	$101,231	$101,312	$101,383	$101,456	$101,702	$101,916	$102,224	$1,215,428
86	ENERGY CHARGE	360,905	345,865	318,970	288,673	251,550	276,631	207,434	220,676	234,088	234,804	260,042	351,707	3,351,346
87	CIBSR	8,054	9,054	9,041	9,054	9,092	10,841	8,838	10,055	10,560	10,954	10,743	11,325	117,610
88	PGA	931,396	1,076,564	1,177,357	1,035,503	949,650	1,080,366	1,052,261	1,147,553	1,099,501	1,332,072	1,331,179	1,334,025	13,547,429
89	TOTAL	$1,400,838	$1,532,201	$1,606,324	$1,434,238	$1,311,332	$1,469,070	$1,369,845	$1,479,667	$1,445,604	$1,679,532	$1,703,880	$1,799,281	$18,231,812
90	GTS 1 BILLS	13,388	13,426	13,458	13,468	13,474	13,503	13,518	13,529	13,540	13,580	13,610	13,653	162,146
91	GTS 1 THERMS	7,612,054	6,653,404	6,618,619	6,394,875	5,555,298	5,351,910	5,253,392	5,098,580	5,437,172	5,196,750	5,844,167	6,812,145	71,828,367
92	CUSTOMER CHARGE	$445,299	$446,551	$447,599	$447,937	$448,156	$449,110	$449,599	$449,959	$450,353	$451,669	$452,654	$454,091	$5,392,976
93	ENERGY CHARGE	1,938,638	1,694,489	1,685,630	1,628,647	1,414,823	1,363,025	1,337,934	1,298,506	1,384,739	1,323,508	1,488,392	1,734,917	18,293,248
94	CIBSR	43,260	44,358	47,776	51,082	51,136	53,418	57,007	59,164	62,465	61,744	61,488	55,863	648,761
95	SWING	141,908	140,612	131,007	130,842	120,860	112,888	105,210	102,110	116,223	101,167	106,726	124,969	1,434,521
96	TOTAL	$2,569,106	$2,326,010	$2,312,011	$2,258,508	$2,034,975	$1,978,441	$1,949,749	$1,909,739	$2,013,779	$1,938,088	$2,109,261	$2,369,840	$25,769,508

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR PROJECTED TEST YEAR

FOR THE YEAR ENDED 12/31/2021

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR 12/31/21
WITNESS: L. CIFUENTES

LINE NO.	RATE CLASS	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	TOTAL
	GS 2 COMMERCIAL >9,999 <50,000													
97	GS 2 BILLS	555	557	558	558	559	560	561	561	562	563	564	566	6,724
98	GS 2 THERMS	1,070,718	940,581	828,354	837,484	603,927	625,569	629,212	580,933	631,477	616,518	731,017	926,606	9,022,395
99	CUSTOMER CHARGE	$26,386	$26,456	$26,519	$26,539	$26,550	$26,610	$26,640	$26,664	$26,689	$26,760	$26,818	$26,900	$319,532
100	ENERGY CHARGE	231,436	203,307	179,049	181,022	130,539	135,217	136,004	125,569	136,494	133,260	158,009	200,286	1,950,191
101	CIBSR	5,626	5,798	5,529	6,186	5,140	5,773	6,313	6,233	6,708	6,773	7,112	7,026	74,217
102	PGA	703,797	745,680	778,702	765,137	580,633	622,216	812,875	769,414	755,360	890,732	953,072	895,103	9,272,723
103	TOTAL	$967,245	$981,241	$989,799	$978,883	$742,862	$789,817	$981,833	$927,879	$925,251	$1,057,526	$1,145,011	$1,129,315	$11,616,662
104	GTS 2 BILLS	7,324	7,343	7,360	7,365	7,370	7,385	7,393	7,399	7,405	7,425	7,440	7,464	88,673
105	GTS 2 THERMS	14,714,294	12,875,859	12,548,600	11,842,695	10,270,243	9,826,269	9,731,965	9,442,631	9,854,112	9,390,698	10,951,221	13,010,267	134,458,854
106	CUSTOMER CHARGE	$348,027	$348,946	$349,767	$350,008	$350,200	$350,954	$351,303	$351,589	$351,881	$352,840	$353,572	$354,670	$4,213,758
107	ENERGY CHARGE	3,180,495	2,783,117	2,712,380	2,559,799	2,219,913	2,123,948	2,103,564	2,041,025	2,129,966	2,029,799	2,367,107	2,812,169	29,063,281
108	CIBSR	77,321	79,373	83,754	87,470	87,412	90,685	97,647	101,315	104,677	103,165	106,537	98,649	1,118,003
109	SWING	272,577	272,771	244,232	239,692	225,699	202,824	196,455	189,209	214,000	186,903	199,353	238,463	2,682,180
110	TOTAL	$3,878,420	$3,484,206	$3,390,133	$3,236,969	$2,883,223	$2,768,410	$2,748,969	$2,683,137	$2,800,525	$2,672,708	$3,026,569	$3,503,951	$37,077,221
	GS 3 COMMERCIAL >49,999 <250,000													
111	GS 3 BILLS	45	45	45	45	45	45	45	46	46	46	46	46	546
112	GS 3 THERMS	391,242	305,296	292,374	297,361	263,235	279,637	252,487	201,728	234,046	264,977	258,883	323,599	3,364,865
113	CUSTOMER CHARGE	$6,414	$6,434	$6,450	$6,456	$6,459	$6,476	$6,486	$6,493	$6,502	$6,521	$6,536	$6,556	$77,783
114	ENERGY CHARGE	73,131	57,066	54,651	55,583	49,204	52,270	47,195	37,707	43,748	49,529	48,390	60,487	628,961
115	CIBSR	1,804	1,651	1,712	1,927	1,966	2,264	2,223	1,899	2,181	2,554	2,210	2,153	24,544
116	PGA	257,147	241,965	274,869	271,628	253,084	278,142	326,203	267,186	279,929	382,809	337,551	312,619	3,483,132
117	TOTAL	$338,496	$307,116	$337,681	$335,594	$310,712	$339,151	$382,107	$313,285	$332,360	$441,413	$394,687	$381,816	$4,214,419
118	GTS 3 BILLS	820	822	824	825	825	827	827	828	829	831	833	835	9,926
119	GTS 3 THERMS	9,029,883	8,070,901	7,789,127	7,438,437	6,331,190	5,999,654	6,004,484	5,816,170	5,751,998	6,223,671	6,814,894	8,088,471	83,358,878
120	CUSTOMER CHARGE	$116,907	$117,194	$117,467	$117,539	$117,581	$117,843	$117,955	$118,055	$118,158	$118,445	$118,699	$119,058	$1,414,899
121	ENERGY CHARGE	1,687,866	1,508,613	1,455,944	1,390,393	1,183,426	1,121,455	1,122,358	1,087,159	1,075,164	1,163,329	1,273,840	1,511,897	15,581,441
122	CIBSR	41,633	43,653	45,614	48,205	47,279	48,581	52,860	54,754	53,611	59,990	58,170	53,811	608,161
123	SWING	160,305	160,994	174,550	112,450	132,632	119,883	114,602	109,221	122,024	108,919	117,770	141,651	1,575,001
124	TOTAL	$2,006,710	$1,830,454	$1,793,574	$1,668,586	$1,480,918	$1,407,762	$1,407,776	$1,369,189	$1,368,956	$1,450,683	$1,568,478	$1,826,417	$19,179,504
	GS 4 COMMERCIAL >249,999 <500,000													
125	GS 4 BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
126	GS 4 THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
127	CUSTOMER CHARGE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
128	ENERGY CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
129	CIBSR	0	0	0	0	0	0	0	0	0	0	0	0	0
130	PGA	0	0	0	0	0	0	0	0	0	0	0	0	-
131	TOTAL	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
132	GTS 4 BILLS	168	168	168	168	168	168	168	168	168	168	168	168	2,016
133	GTS 4 THERMS	6,382,781	5,963,371	6,167,317	5,826,966	5,799,241	5,764,604	5,765,465	6,003,940	6,301,537	5,872,071	5,622,819	6,169,048	71,639,159
134	CUSTOMER CHARGE	$39,913	$39,913	$39,913	$39,913	$39,913	$39,913	$39,913	$39,913	$39,913	$39,913	$39,913	$39,913	$478,961
135	ENERGY CHARGE	922,886	862,244	891,732	842,521	838,512	833,504	833,629	868,110	911,139	849,043	813,003	891,983	10,358,306
136	CIBSR	19,893	21,803	24,414	25,526	29,275	31,554	34,310	38,208	39,702	38,261	32,443	27,743	363,133
137	SWING	27,091	25,679	23,270	22,772	21,054	21,600	22,932	23,375	25,729	17,368	20,922	31,112	282,904
138	TOTAL	$1,009,784	$949,639	$979,329	$930,732	$928,755	$926,571	$930,784	$969,606	$1,016,484	$944,585	$906,283	$990,752	$11,483,304
	GS 5 COMMERCIAL >499,999 <1,000,000													
139	GS 5 BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
140	GS 5 THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
141	CUSTOMER CHARGE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
142	ENERGY CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
143	CIBSR	0	0	0	0	0	0	0	0	0	0	0	0	0
144	PGA	0	0	0	0	0	0	0	0	0	0	0	0	-
145	TOTAL	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR PROJECTED TEST YEAR

FOR THE YEAR ENDED 12/31/2021

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR 12/31/21
WITNESS: L. CIFUENTES

LINE NO.	RATE CLASS	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	TOTAL
146	GTS 5 BILLS	165	165	165	165	165	165	165	165	165	165	165	165	1,980
147	GTS 5 THERMS	13,319,896	12,124,746	13,312,947	12,539,268	12,497,171	11,943,364	11,849,526	12,232,901	11,813,925	12,526,173	12,798,317	13,403,038	150,361,273
148	CUSTOMER CHARGE	$47,040	$47,040	$47,040	$47,040	$47,040	$47,040	$47,040	$47,040	$47,040	$47,040	$47,040	$47,040	$564,478
149	ENERGY CHARGE	1,432,954	1,304,380	1,432,207	1,348,974	1,344,446	1,284,867	1,274,772	1,316,016	1,270,942	1,347,566	1,376,843	1,441,899	16,175,866
150	CIBSR	21,035	22,462	26,704	27,834	31,966	33,125	35,731	39,446	37,715	41,356	37,418	30,542	385,334
151	SWING	12,972	12,813	12,242	12,297	12,660	10,860	9,936	10,142	10,707	13,621	10,212	17,619	146,080
152	TOTAL	$1,514,001	$1,386,695	$1,518,192	$1,436,145	$1,436,112	$1,375,892	$1,367,479	$1,412,643	$1,366,404	$1,449,583	$1,471,513	$1,537,100	$17,271,758
	SIS SMALL INDUSTRIAL >999,999 <4,000,000													
153	SIS BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
154	SIS THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
155	CUSTOMER CHARGE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
156	ENERGY CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	$0
157	PGA	0	0	0	0	0	0	0	0	0	0	0	0	$0
158	TOTAL	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
159	SITS BILLS	25	25	25	25	25	25	25	25	25	25	25	25	300
160	SITS THERMS	4,190,290	3,593,519	3,935,589	3,619,433	3,492,849	3,340,262	3,402,924	3,531,446	3,244,724	3,567,033	3,618,444	3,834,415	43,370,927
161	CUSTOMER CHARGE	$7,127	$7,127	$7,127	$7,127	$7,127	$7,127	$7,127	$7,127	$7,127	$7,127	$7,127	$7,127	$85,527
162	ENERGY CHARGE	283,976	243,533	266,715	245,289	236,710	226,370	230,616	239,326	219,895	241,738	245,222	259,858	$2,939,248
163	TOTAL	$291,103	$250,660	$273,842	$252,416	$243,838	$233,497	$237,743	$246,453	$227,022	$248,865	$252,349	$266,986	$3,024,775
	IS - INDUSTRIAL >3,999,999 <50,000,000													
164	ITS BILLS	13	13	13	13	13	13	13	13	13	13	13	13	156
165	ITS THERMS	11,141,949	10,204,875	11,459,390	11,396,137	11,150,577	10,525,271	10,459,184	10,016,660	9,814,039	10,998,233	10,403,778	11,253,248	128,823,343
166	CUSTOMER CHARGE	$5,868	$5,868	$5,868	$5,868	$5,868	$5,868	$5,868	$5,868	$5,868	$5,868	$5,868	$5,868	$70,417
167	ENERGY CHARGE	369,690	338,598	380,223	378,124	369,976	349,229	347,036	332,353	325,630	364,921	345,197	373,383	$4,274,359
														$0
168	TOTAL	$375,558	$344,466	$386,091	$383,992	$375,844	$355,097	$352,904	$338,221	$331,498	$370,789	$351,065	$379,251	$4,344,775
	ISLV - LARGE INDUSTRIAL >50,000,000													
169	ITSLV BILLS	1	1	1	1	1	1	1	1	1	1	1	1	12
170	ITSLV THERMS	4,875,440	4,560,877	4,596,410	4,410,205	4,321,675	4,717,805	4,827,485	4,329,197	3,897,827	4,055,753	4,624,357	5,305,356	54,522,387
171	CUSTOMER CHARGE	$451	$451	$451	$451	$451	$451	$451	$451	$451	$451	$451	$451	$5,417
172	ENERGY CHARGE	46,170	43,192	43,528	41,765	40,926	44,678	45,716	40,997	36,912	38,408	43,793	50,242	$516,327
173	TOTAL	$46,622	$43,643	$43,979	$42,216	$41,378	$45,129	$46,168	$41,449	$37,364	$38,859	$44,244	$50,693	$521,744
	WHS - WHOLESALE													
174	WHS BILLS	8	8	8	8	8	8	8	8	8	8	8	8	96
175	WHS THERMS	154,503	139,101	55,677	81,379	58,546	51,815	40,936	37,371	49,751	38,220	55,854	108,260	871,412
176	CUSTOMER CHARGE	$1,140	$1,140	$1,140	$1,140	$1,140	$1,140	$1,140	$1,140	$1,140	$1,140	$1,140	$1,140	$13,685
177	ENERGY CHARGE	21,927	19,741	7,902	11,549	8,309	7,354	5,810	5,304	7,061	5,424	7,927	15,364	123,671
178	CIBSR	302	319	138	224	186	178	153	149	197	156	202	306	2,511
179	PGA	101,589	110,255	52,367	74,351	56,279	51,522	52,896	49,527	59,487	55,192	72,796	104,599	840,859
180	TOTAL	$124,959	$131,456	$61,547	$87,264	$65,914	$60,194	$59,999	$56,121	$67,885	$61,913	$82,066	$121,409	$980,726
181	WHT BILLS	5	5	5	5	5	5	5	5	5	5	5	5	60
182	WHT THERMS	86,361	76,013	83,090	72,976	69,717	63,503	68,375	58,092	63,385	64,427	74,844	82,302	863,085
183	CUSTOMER CHARGE	$713	$713	$713	$713	$713	$713	$713	$713	$713	$713	$713	$713	$8,553
184	ENERGY CHARGE	12,256	10,788	11,792	10,357	9,894	9,012	9,704	8,244	8,996	9,143	10,622	11,680	$122,489
185	CIBSR	169	175	207	201	221	218	256	232	251	264	271	232	$2,696
186	TOTAL	$13,138	$11,675	$12,711	$11,270	$10,828	$9,943	$10,672	$9,189	$9,959	$10,120	$11,606	$12,625	$133,738

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR PROJECTED TEST YEAR

FOR THE YEAR ENDED 12/31/2021

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR 12/31/21
WITNESS: L. CIFUENTES

LINE NO.	RATE CLASS	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	TOTAL
	COMMERCIAL GENERATORS													
187	CSG BILLS	856	858	861	868	873	880	897	897	897	897	897	897	10,578
188	CSG THERMS	48,396	41,748	49,121	46,627	45,802	51,082	142,609	142,609	142,609	142,609	142,609	142,609	1,138,430
189	CUSTOMER CHARGE	$28,471	$28,537	$28,637	$28,870	$29,036	$29,269	$29,834	$29,834	$29,834	$29,834	$29,834	$29,834	$351,824
190	ENERGY CHARGE	15,587	13,445	15,820	15,017	14,751	16,451	45,929	45,929	45,929	45,929	45,929	45,929	366,643
191	CIBSR	275	278	355	372	422	510	1,548	1,655	1,638	1,694	1,500	1,169	11,417
192	PGA	31,869	33,136	46,127	42,628	44,018	50,821	184,244	188,838	170,560	206,037	185,921	137,809	1,322,007
193	TOTAL	$76,201	$75,397	$90,938	$86,887	$88,226	$97,051	$261,555	$266,256	$247,961	$283,494	$263,184	$214,741	$2,051,891
194	CTG BILLS	138	144	144	143	143	146	148	148	148	148	148	148	1,746
195	CTG THERMS	12,611	11,476	12,495	10,352	10,638	10,491	11,801	11,801	11,801	11,801	11,801	11,801	138,867
196	CUSTOMER CHARGE	$4,590	$4,789	$4,789	$4,756	$4,756	$4,856	$4,922	$4,922	$4,922	$4,922	$4,922	$4,922	$58,072
197	ENERGY CHARGE	4,062	3,696	4,024	3,334	3,426	3,379	3,801	3,801	3,801	3,801	3,801	3,801	44,724
198	CIBSR	72	77	90	83	98	105	128	137	136	140	124	97	1,285
199	SWING	262	241	258	213	219	219	246	249	316	181	213	293	2,909
200	TOTAL	$8,985	$8,803	$9,162	$8,386	$8,499	$8,558	$9,097	$9,109	$9,174	$9,045	$9,060	$9,112	$106,990
	CSLS - STREET LIGHTING													
201	CSLS BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
202	CSLS THERMS	3,692	3,347	2,875	3,034	2,812	2,978	2,755	2,820	2,820	2,820	2,820	2,820	35,591
203	CUSTOMER CHARGE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
204	ENERGY CHARGE	662	600	515	544	504	534	494	505	505	505	505	505	6,379
205	CIBSR	30	32	29	34	37	42	42	46	46	48	42	33	462
206	PGA	2,442	2,622	2,674	2,794	2,687	2,933	3,563	3,709	3,408	4,026	3,646	2,746	37,249
207	TOTAL	$3,133	$3,254	$3,219	$3,372	$3,227	$3,509	$4,099	$4,261	$3,959	$4,579	$4,193	$3,284	$44,089
208	CTSLS BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
209	CTSLS THERMS	48,821	38,192	42,496	37,629	45,089	38,729	38,679	39,178	39,178	39,178	39,178	39,178	485,527
210	CUSTOMER CHARGE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
211	ENERGY CHARGE	8,750	6,845	7,616	6,744	8,081	6,941	6,932	7,022	7,022	7,022	7,022	7,022	87,016
212	CIBSR	394	361	436	427	589	549	596	645	639	661	585	456	6,338
213	SWING	322	288	296	151	307	284	279	276	295	259	266	257	3,280
214	TOTAL	$9,466	$7,494	$8,347	$7,322	$8,977	$7,773	$7,806	$7,943	$7,956	$7,941	$7,873	$7,734	$96,634
	NGVS - VEHICLE GAS SALES													
215	NGV BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
216	NGV THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
217	CUSTOMER CHARGE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
218	ENERGY CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
219	CIBSR	0	0	0	0	0	0	0	0	0	0	0	0	0
220	PGA	0	0	0	0	0	0	0	0	0	0	0	0	
221	TOTAL	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
222	NTGV BILLS	4	4	4	4	4	4	4	4	4	4	4	4	48
223	NTGV THERMS	1,007	4,541	4,474	3,820	4,023	5,583	3,414	3,961	3,961	3,961	3,961	3,961	46,668
224	CUSTOMER CHARGE	$171	$171	$171	$171	$171	$171	$171	$171	$171	$171	$171	$171	$2,052
225	ENERGY CHARGE	176	794	782	668	703	976	597	692	692	692	692	692	8,157
226	CIBSR	13	71	75	71	86	130	87	107	106	110	97	76	1,031
227	SWING	87	160	183	174	175	219	170	129	168	191	174	185	2,015
228	TOTAL	$448	$1,196	$1,211	$1,084	$1,136	$1,496	$1,024	$1,100	$1,138	$1,164	$1,135	$1,124	$13,255

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR PROJECTED TEST YEAR

FOR THE YEAR ENDED 12/31/2021

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR 12/31/21
WITNESS: L. CIFUENTES

LINE NO.	RATE CLASS	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	TOTAL
	RESIDENTIAL GAS HEAT PUMP													
229	RGHP BILLS	5	5	5	5	5	5	5	5	5	5	5	5	60
230	RGHP THERMS	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000
231	CUSTOMER CHARGE	$95	$95	$95	$95	$95	$95	$95	$95	$95	$95	$95	$95	$1,141
232	ENERGY CHARGE	240	240	240	240	240	240	240	240	240	240	240	240	2,879
233	CIBSR	40	47	51	56	65	70	76	82	81	84	74	58	784
234	SWING	0	0	0	0	0	0	0	0	0	0	0	0	-
235	TOTAL	$375	$382	$386	$391	$400	$405	$411	$417	$416	$419	$409	$393	$4,804
	COMMERCIAL GAS HEAT PUMP													
236	CGHP BILLS	5	5	5	5	5	5	5	5	5	5	5	5	60
237	CGHP THERMS	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000
238	CUSTOMER CHARGE	$166	$166	$166	$166	$166	$166	$166	$166	$166	$166	$166	$166	$1,996
239	ENERGY CHARGE	490	490	490	490	490	490	490	490	490	490	490	490	5,882
240	CIBSR	14	17	18	20	23	25	27	29	29	30	26	21	278
241	SWING	0	0	0	0	0	0	0	0	0	0	0	0	-
242	TOTAL	$671	$673	$674	$676	$679	$681	$684	$685	$685	$686	$683	$677	$8,155
	SPECIAL CONTRACT													
243	S.C. BILLS	16	16	16	16	16	16	16	16	16	16	16	16	192
244	S.C. THERMS	87,086,649	79,032,869	95,569,476	89,925,262	103,666,518	112,875,051	118,717,275	112,749,508	110,531,768	115,636,305	91,373,486	105,894,043	1,223,058,210
245	S.C. CUST. CHARGE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
246	S.C. ENERGY CHARGE	1,175,304	1,150,337	1,355,713	1,350,252	1,486,140	1,340,145	1,272,762	1,147,035	1,241,642	1,223,792	1,177,109	1,127,515	15,047,746
247	PGA	(113,334)	(113,334)	(113,334)	(113,334)	(113,334)	(113,334)	(113,334)	(113,334)	(113,334)	(113,334)	(113,334)	(113,334)	(1,360,008)
248	TOTAL	$1,061,970	$1,037,003	$1,242,379	$1,236,918	$1,372,806	$1,226,811	$1,159,428	$1,033,701	$1,128,308	$1,110,458	$1,063,775	$1,014,181	$13,687,738
	OFF SYSTEM SALES													
249	OSS BILLS	10	4	7	8	10	13	11	10	12	10	7	4	106
250	OSS THERMS	14,023,990	9,394,000	12,747,210	13,238,560	22,181,760	14,212,330	13,805,070	15,606,560	24,648,660	22,562,880	12,473,560	11,654,410	186,548,990
251	CUSTOMER CHARGE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
252	ENERGY CHARGE	85,755	59,769	75,137	74,735	186,159	134,406	110,718	79,527	158,864	158,555	81,049	108,040	1,312,714
253	PGA	3,722,195	3,816,398	3,441,737	3,487,168	4,731,800	5,274,557	6,058,947	4,969,759	5,870,999	3,271,526	3,146,347	3,208,567	51,000,000
253	TOTAL	$3,807,950	$3,876,167	$3,516,875	$3,561,903	$4,917,959	$5,408,963	$6,169,665	$5,049,286	$6,029,863	$3,430,081	$3,227,396	$3,316,607	$52,312,714
254	OTHER REVENUE	768,906	775,767	831,538	815,023	928,900	871,251	1,179,147	1,197,446	1,127,438	1,159,688	1,144,675	1,130,907	$11,930,685
255	TOTAL OPERATING REVENUE	$41,242,735	$38,990,546	$37,238,448	$34,105,815	$31,981,264	$31,177,718	$33,357,815	$32,032,748	$33,464,253	$33,039,182	$35,628,738	$39,974,533	$422,233,795
256	TOTAL CUSTOMERS	419,570	421,303	422,830	423,858	424,425	425,425	426,126	426,614	427,114	428,213	429,524	431,094	5,106,095
257	TOTAL THERMS	193,478,149	169,847,268	188,435,693	178,220,081	193,694,591	192,004,165	196,667,901	191,547,434	198,788,764	203,928,227	174,880,473	201,181,934	2,282,674,678

SUPPORTING SCHEDULES: G-6 p.2-2

FLOR DA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR THE REVENUE AND COST OF GAS FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. HILLARY

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

LINE NO.		JAN 2021	FEB 2021	MAR 2021	APR 2021	MAY 2021	JUN 2021	JUL 2021	AUG 2021	SEP 2021	OCT 2021	NOV 2021	DEC 2021	TOTAL
	COST OF GAS													
1	FIRM THERMS SOLD	18,582,561.6	15,040,973.7	11,857,284.9	9,869,465.4	7,169,460.7	6,415,913.7	5,999,492.3	5,838,973.1	6,480,237.9	6,801,966.3	8,742,936.9	13,539,827.0	116,339,094
2	COST OF GAS-FIRM	12,703,825	12,411,827	11,598,999	9,411,705	7,286,252	6,726,197	8,062,396	8,032,879	8,100,432	10,109,471	11,703,408	13,490,130	$119,637,521
3	OSS THERMS SOLD	14,023,990	9,394,000	12,747,210	13,238,560	22,181,760	14,212,330	13,805,070	15,606,560	24,648,660	22,562,880	12,473,560	11,654,410	186,548,990
4	COST OF GAS - OSS	$3,722,195	$3,816,398	$3,441,737	$3,487,168	$4,731,800	$5,274,557	$6,058,947	$4,969,759	$5,870,999	$3,271,526	$3,146,347	$3,208,567	$51,000,000
5	REVENUE RELATED TAXES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6	TOTAL COST OF GAS	$16,426,020	$16,228,225	$15,040,736	$12,898,873	$12,018,052	$12,000,754	$14,121,343	$13,002,638	$13,971,431	$13,380,997	$14,849,755	$16,698,697	$170,637,521
7	NET REVENUES	$24,816,715	$22,762,321	$22,197,712	$21,206,942	$19,963,212	$19,176,965	$19,236,472	$19,030,110	$19,492,822	$19,658,185	$20,778,983	$23,275,836	$251,596,274

SUPPORT NG SCHEDULES: G-6 p.1

RECAP SCHEDULES: G-2 p.1, G-2 p 2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
HISTORIC BASE YR + 1: 12/31/20
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. HILLARY / R. WALL

	TREND RATES:	HISTORIC BASE YEAR + 1 12/31/2020	PROJECTED TEST YEAR 12/31/2021
#1	PAYROLL ONLY	3.00%	3.00%
#2	CUSTOMER GROWTH X PAY CHANGE (not used)	6.42%	6.46%
#3	CUSTOMER GROWTH X INFLATION	5.59%	5.63%
#4	INFLATION ONLY	2.20%	2.20%
	CUSTOMER GROWTH	3.32%	3.36%

LINE NO.	ACCOUNT		PGS BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE	
1	407	Payroll trended	0	0	0	0	0		
2		Other trended	0	65,001	65,001	0	0		
3		Payroll not trended	0	0	0	0	0		
4		Other not trended	4,960,498	(4,960,498)	0	0	0		
5		Total	4,960,498	(4,895,497)	65,001	0	0		
6	413	Payroll trended		0	0				
7		Other trended		0	0				
8		Payroll not trended		0	0				
9		Other not trended	914,674	0	914,674	1,011,238	1,033,485		
10		Total	914,674	0	914,674	1,011,238	1,033,485		
		OTHER STORAGE EXPENSE							
11	841	Payroll trended	0	0	0	0	0		
12		Other trended	0	0	0	0	0		
13		Payroll not trended	0	0	0	0	0		
14		Other not trended	0	0	0	0	25,000		
15		Total	0	0	0	0	25,000		
			0						
		DISTRIBUTION EXPENSE							
		OPERATION EXPENSE							
16	870	Payroll trended	890,972	0	890,972	917,701	945,232	1	
17		Other trended	258,214	0	258,214	272,648	287,998	3	
18		Payroll not trended	0	0	0	0	0		
19		Other not trended	0	0	0	0	350,000		
20		Total	1,149,186	0	1,149,186	1,190,349	1,583,231		
			0						
21	871	Payroll trended	392,262	0	392,262	404,030	416,151	1	
22		Other trended	58,266	0	58,266	61,523	64,986	3	
23		Payroll not trended	0	0	0	0	0		
24		Other not trended	0	0	0	0	0		
25		Total	450,528	0	450,528	465,553	481,137		
			0						
26	872	Payroll trended	18,310	0	18,310	18,859	19,425	1	
27		Other trended	1,932	0	1,932	2,040	2,155	3	
28		Payroll not trended	0	0	0	0	0		
29		Other not trended	0	0	0	0	0		
30		Total	20,242	0	20,242	20,899	21,580		
			0						
31	873	Payroll trended	93	0	93	96	99	1	
32		Other trended	6,821	0	6,821	7,202	7,608	3	
33		Payroll not trended	0	0	0	0	0		
34		Other not trended	0	0	0	0	0		
35		Total	6,914	0	6,914	7,298	7,707		
			0						
36	874	Payroll trended	6,132,228	0	6,132,228	6,316,195	6,505,681	1	
37		Other trended	3,480,955	0	3,480,955	3,675,541	3,882,473	3	
38		Payroll not trended	0	0	0	15,079	185,563	1	*Trended 2020 Base Year +1 payroll amount to determine a portion of Test Year payroll amount*
39		Other not trended	0	0	0	0	650,000		
40		Total	9,613,184	0	9,613,184	10,006,815	11,223,718		
			0						
41	875	Payroll trended	11,865	0	11,865	12,221	12,588	1	
42		Other trended	28,670	0	28,670	30,273	31,977	3	
43		Payroll not trended	0	0	0	0	0		
44		Other not trended	0	0	0	0	0		
45		Total	40,536	0	40,536	42,494	44,565		

SCHEDULE G-2 | CALCULATION OF THE PROJECTED TEST YEAR - NET OPERATING INCOME | PAGE 11 OF 31

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
HISTORIC BASE YR + 1: 12/31/20
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. HILLARY / R. WALL

LINE NO.	ACCOUNT		PGS BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE	
	OPERATION EXPENSE								
1	876	Payroll trended	213	0	213	219	226	1	
2		Other trended	1,951	0	1,951	1,994	2,038	4	
3		Payroll not trended	0	0	0	0	0		
4		Other not trended	0	0	0	0	0		
5		Total	2,164	0	2,164	2,213	2,263		
			0						
6	877	Payroll trended	59,897	0	59,897	61,694	63,545	1	
7		Other trended	25,499	0	25,499	26,924	28,440	3	
8		Payroll not trended	0	0	0	0	0		
9		Other not trended	0	0	0	0	0		
10		Total	85,396	0	85,396	88,618	91,985		
			0						
11	878	Payroll trended	3,343,021	0	3,343,021	3,443,312	3,546,611	1	
12		Other trended	1,713,439	0	1,713,439	1,809,220	1,911,080	3	
13		Payroll not trended	0	0	0	0	0		
14		Other not trended	0	0	0	0	0		
15		Total	5,056,460	0	5,056,460	5,252,532	5,457,691		
			0						
16	879	Payroll trended	1,950,017	0	1,950,017	2,008,518	2,068,773	1	
17		Other trended	445,197	0	445,197	470,083	496,549	3	
18		Payroll not trended	0	0	0	0	0		
19		Other not trended	0	0	0	0	0		
20		Total	2,395,214	0	2,395,214	2,478,601	2,565,322		
			0						
21	880	Payroll trended	1,980,613	0	1,980,613	2,040,031	2,101,232	1	
22		Other trended	1,374,899	0	1,374,899	1,451,756	1,533,490	3	
23		Payroll not trended	0	0	0	288,751	453,942	1	*Trended 2020 Base Year +1 payroll amount to determine a portion of Test Year payroll amount*
24		Other not trended	0	0	0	0	313,200		
25		Total	3,355,513	0	3,355,513	3,780,539	4,401,864		
			0						
26	881	Payroll trended	86	0	86	88	91	1	
27		Other trended	229,178	0	229,178	234,220	239,373	4	
28		Payroll not trended	0	0	0	0	0		
29		Other not trended	0	0	0	0	0		
30		Total	229,264	0	229,264	234,309	239,464		
			0						
31	TOTAL OPERATION EXPENSE		22,404,600	-	22,404,600	23,570,221	26,120,527		

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
HISTORIC BASE YR + 1: 12/31/20
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. HILLARY / R. WALL

LINE NO.	ACCOUNT		PGS BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE	
	MAINTENANCE EXPENSE								
1	885	Payroll trended	10,263	0	10,263	10,571	10,888	1	
2		Other trended	23,035	0	23,035	24,323	25,692	3	
3		Payroll not trended	0	0	0	0	0		
4		Other not trended	0	0	0	0	0		
5		Total	33,298	0	33,298	34,893	36,580		
			0						
6	886	Payroll trended	11,817	0	11,817	12,172	12,537	1	
7		Other trended	196,622	0	196,622	207,614	219,302	3	
8		Payroll not trended	0	0	0	0	0		
9		Other not trended	0	0	0	0	0		
10		Total	208,440	0	208,440	219,785	231,839		
11	887	Payroll trended	1,891,012	0	1,891,012	1,947,743	2,006,175	1	
12		Other trended	1,337,634	0	1,337,634	1,412,408	1,491,927	3	
13		Payroll not trended	0	0	0	78,031	80,372	1	*Trended 2020 Base Year +1 payroll amount to determine a portion of Test Year payroll amount*
14		Other not trended	112,961	0	112,961	292,500	2,107,400		
15		Total	3,341,608	0	3,341,608	3,730,682	5,685,874		
			0						
16	888	Payroll trended	53,421	0	53,421	55,024	56,675	1	
17		Other trended	38,301	0	38,301	40,442	42,718	3	
18		Payroll not trended	0	0	0	0	0		
19		Other not trended	0	0	0	0	0		
20		Total	91,722	0	91,722	95,465	99,393		
			0						
21	889	Payroll trended	429,435	0	429,435	442,318	455,588	1	
22		Other trended	242,103	0	242,103	255,636	270,029	3	
23		Payroll not trended	0	0	0	0	0		
24		Other not trended	0	0	0	0	0		
25		Total	671,538	0	671,538	697,955	725,616		
			0						
26	890	Payroll trended	451,816	0	451,816	465,371	479,332	1	
27		Other trended	196,124	0	196,124	200,438	204,848	4	
28		Payroll not trended	0	0	0	0	0		
29		Other not trended	0	0	0	0	0		
30		Total	647,940	0	647,940	665,809	684,180		
			0						

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
HISTORIC BASE YR + 1: 12/31/20
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. HILLARY / R. WALL

LINE NO.	ACCOUNT		PGS BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
	MAINTENANCE EXPENSE							
1	891	Payroll trended	960,220	0	960,220	989,026	1,018,697	1
2		Other trended	721,259	0	721,259	761,577	804,454	3
3		Payroll not trended	0	0	0	0	0	
4		Other not trended	0	0	0	0	0	
5		Total	1,681,479	0	1,681,479	1,750,604	1,823,151	
			0					
6	892	Payroll trended	1,073,204	0	1,073,204	1,105,400	1,138,562	1
7		Other trended	505,483	0	505,483	533,739	563,788	3
8		Payroll not trended	0	0	0	0	0	
9		Other not trended	40,126	0	40,126	157,500	52,500	
10		Total	1,618,812	0	1,618,812	1,796,639	1,754,850	
			0					
11	893	Payroll trended	368,311	0	368,311	379,360	390,741	1
12		Other trended	334,874	0	334,874	353,593	373,501	3
13		Payroll not trended	0	0	0	0	0	
14		Other not trended	0	0	0	0	0	
15		Total	703,185	0	703,185	732,954	764,242	
			0					
16	894	Payroll trended	9,938	0	9,938	10,236	10,543	1
17		Other trended	65,816	0	65,816	69,495	73,408	3
18		Payroll not trended	0	0	0	0	0	
19		Other not trended	0	0	0	0	0	
20		Total	75,754	0	75,754	79,731	83,951	
			0					
21	TOTAL MAINTENANCE EXPENSE		9,073,775	0	9,073,775	9,804,518	11,889,677	
	TOTAL DISTRIBUTION EXPENSE		31,478,374	0	31,478,374	33,374,738	38,010,204	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
HISTORIC BASE YR + 1: 12/31/20
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. HILLARY / M. WHITING

LINE NO.	ACCOUNT		PGS BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE	
	CUSTOMER ACCT. & COLLECT.								
1	901	Payroll trended	0	0	0	0	0		
2		Other trended	0	0	0	0	0		
3		Payroll not trended	0	0	0	0	0		
4		Other not trended	0	0	0	0	0		
5		Total	0	0	0	0	0		
			0						
6	902	Payroll trended	370,789	0	370,789	381,913	393,371	1	
7		Other trended	822,578	0	822,578	868,561	917,460	3	
8		Payroll not trended	0	0	0	0	0		
9		Other not trended	0	0	0	0	0		
10		Total	1,193,368	0	1,193,368	1,250,474	1,310,831		
			0						
11	903	Payroll trended	6,256,313	0	6,256,313	6,444,003	6,637,323	1	
12		Other trended	3,850,430	0	3,850,430	4,065,669	4,294,566	3	
13		Payroll not trended	0	0	0	301,578	310,625	1	*Trended 2020 Base Year +1 payroll amount to determine a portion of Test Year payroll amount*
14		Other not trended	2,093,744	0	2,093,744	2,232,127	2,426,866		
15		Total	12,200,487	0	12,200,487	13,043,377	13,669,381		
			0						
16	904	Payroll trended	0	0	0	0	0		
17		Other trended	0	0	0	0	0		
18		Payroll not trended	0	0	0	0	0		
19		Other not trended	1,264,196	0	1,264,196	1,508,035	1,312,803		
20		Total	1,264,196	0	1,264,196	1,508,035	1,312,803		
			0						
21	TOTAL CUSTOMER ACCT. & COLLECT.		14,658,051	0	14,658,051	15,801,885	16,293,015		

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
HISTORIC BASE YR + 1: 12/31/20
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. HILLARY

LINE NO.	ACCOUNT		PGS BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
	CUSTOMER SERVICE & INFO.							
1	907 thru 910	Payroll trended	337,589	(337,589)	0	0	0	
2		Other trended	16,281,747	(16,281,747)	0	0	0	
3		Payroll not trended	0	0	0	0	0	
4		Other not trended	0	0	0	0	0	
5		Total	16,619,336	(16,619,336)	0	0	0	
			0					
6	TOTAL CUSTOMER SERVICE & INFO.		16,619,336	(16,619,336)	0	0	0	

ENERGY CONSERVATION
EXPENSES RECOVERABLE
THROUGH CONSERVATION COST
RECOVERY MECHANISM

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
HISTORIC BASE YR + 1: 12/31/20
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. HILLARY

LINE NO.	ACCOUNT		PGS BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
	SALES PROMOTION EXPENSE							
1	912	Payroll trended	0	0	0	0	0	
2		Other trended	305,019	0	305,019	322,069	340,202	3
3		Payroll not trended	0	0	0	0	0	
4		Other not trended	7,650,107	0	7,650,107	7,541,619	7,694,410	
5		Total	7,955,126	0	7,955,126	7,863,688	8,034,612	
			0					
6	913	Payroll trended	0	0	0	0	0	
7		Other trended	390,106	0	390,106	398,688	407,459	4
8		Payroll not trended	0	0	0	0	0	
9		Other not trended	0	0	0	616,312	829,871	4
10		Total	390,106	0	390,106	1,015,000	1,237,330	
			0					
11	916	Payroll trended	0	0	0	0	0	
12		Other trended	55,425	0	55,425	58,523	61,818	3
13		Payroll not trended	0	0	0	0	0	
14		Other not trended	0	0	0	0	0	
15		Total	55,425	0	55,425	58,523	61,818	
			0					
16	TOTAL SALES PROMOTION EXPENSE		8,400,656	0	8,400,656	8,937,212	9,333,760	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
HISTORIC BASE YR + 1: 12/31/20
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. HILLARY / T. O'CONNOR
R. WALL / C. MCQUAID

LINE NO.	ACCOUNT		PGS BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE	
	ADMINISTRATIVE & GENERAL EXPENSE								
1	920	Payroll trended	5,963,487	0	5,963,487	6,142,391	6,326,663	1	
2		Other trended	(1,040)	0	(1,040)	0	0		
3		Payroll not trended	0	0	0	1,796,382	2,829,456	1	*Trended 2020 Base Year +1 payroll amount to determine a portion of Test Year payroll amount*
4		Other not trended	5,007,724	0	5,007,724	3,852,046	4,512,108		
5		Total	10,970,171	0	10,970,171	11,790,820	13,668,227		
			0						
6	921	Payroll trended	0	0	0	0	0		
7		Other trended	3,320,658	0	3,320,658	3,506,283	3,703,687	3	
8		Payroll not trended	0	0	0	0	0		
9		Other not trended	0	0	0	0	133,000		
10		Total	3,320,658	0	3,320,658	3,506,283	3,836,687		
			0						
11	922	Payroll trended	0	0	0	0	0		
12		Other trended	(381,000)	0	(381,000)	(389,382)	(397,948)	4	
13		Payroll not trended	0	0	0	0	0		
14		Other not trended	(8,000,000)	0	(8,000,000)	(8,000,000)	(8,000,000)		
15		Total	(8,381,000)	0	(8,381,000)	(8,389,382)	(8,397,948)		
			0						
16	923	Payroll trended	0	0	0	0	0		
17		Other trended	2,492,975	0	2,492,975	2,547,821	2,603,873	4	
18		Payroll not trended	0	0	0	0	0		
19		Other not trended	0	0	0	0	861,166		
20		Total	2,492,975	0	2,492,975	2,547,821	3,465,039		
			0						
21	924	Payroll trended	0	0	0	0	0		
22		Other trended	42,056	0	42,056	42,981	43,926	4	
23		Payroll not trended	0	0	0	0	0		
24		Other not trended	3,479,131	0	3,479,131	57,500	380,000		
25		Total	3,521,186	0	3,521,186	100,481	423,926		
			0						
26	925	Payroll trended	914,078	0	914,078	941,500	969,745	1	
27		Other trended	1,417,303	0	1,417,303	1,448,483	1,480,350	4	
28		Payroll not trended	0	0	0	149,662	422,296	1	*Trended 2020 Base Year +1 payroll amount to determine a portion of Test Year payroll amount*
29		Other not trended	4,627,137	0	4,627,137	3,349,237	4,160,710		
30		Total	6,958,517	0	6,958,517	5,888,882	7,033,100		
			0						

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
HISTORIC BASE YR + 1: 12/31/20
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. HILLARY / C. MCQUAID

LINE NO.	ACCOUNT		PGS BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
	ADMINISTRATIVE & GENERAL EXPENSE							
1	926	Payroll trended	0	0	0	0	0	
2		Other trended	353,344	0	353,344	373,096	394,101	3
3		Payroll not trended	0	0	0	0	0	
4		Other not trended	10,115,798	0	10,115,798	10,361,383	10,538,280	
5								
6		Total	10,469,141	0	10,469,141	10,734,479	10,932,381	
			0					
9	928	Payroll trended	0	0	0	0	0	
10		Other trended	0	0	0	0	0	
11		Payroll not trended	0	0	0	0	0	
12		Other not trended	0	0	0	0	552,333	
13		Total	0	0	0	0	552,333	
			0					
14	930.1	Payroll trended	0	0	0	0	0	
15		Other trended	907	0	907	927	947	4
16		Payroll not trended	0	0	0	0	0	
17		Other not trended	0	0	0	0	0	
18		Total	907	0	907	927	947	
			0					
19	930.2	Payroll trended	1,113,656	0	1,113,656	1,147,066	1,181,478	1
20		Other trended	19,285,043	0	19,285,043	19,709,314	20,142,919	4
21		Payroll not trended	0	0	0	0	0	
22		Other not trended	1,076,933	0	1,076,933	1,104,929	2,937,114	
23		Unreconciled budget items	0	0	0	122,645	(74,257)	
24		Total	21,475,633	0	21,475,633	22,083,953	24,187,254	
			0					
25	931	Payroll trended	0	0	0	0	0	
26		Other trended	457,198	0	457,198	467,257	477,536	4
27		Payroll not trended	0	0	0	0	0	
28		Other not trended	0	0	0	0	0	
29		Total	457,198	0	457,198	467,257	477,536	
30	932	Payroll trended	14,189	0	14,189	14,614	15,053	1
31		Other trended	384,729	0	384,729	393,193	401,844	4
32		Payroll not trended	0	0	0	0	0	
33		Other not trended	0	0	0	0	0	
34		Total	398,918	0	398,918	407,808	416,896	
			0					
35	935	Payroll trended	0	0	0	0	0	
36		Other trended	0	0	0	0	0	
37		Payroll not trended	0	0	0	0	0	
38		Other not trended	0	0	0	0	0	
39		Total	0	0	0	0	0	
			0					
40	TOTAL ADMIN & GENERAL EXPENSE		51,684,305	0	51,684,305	49,139,327	56,596,379	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
HISTORIC BASE YR + 1: 12/31/20
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. HILLARY

	TREND RATES:	HISTORIC BASE YEAR + 1 12/31/20	PROJECTED TEST YEAR 12/31/21
#1	PAYROLL ONLY	3.00%	3.00%
#2	CUSTOMER GROWTH X PAY CHANGE	6.42%	6.46%
#3	CUSTOMER GROWTH X INFLATION	5.59%	5.63%
#4	INFLATION ONLY	2.20%	2.20%
	CUSTOMER GROWTH	3.32%	3.36%

LINE NO.		PGS BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
	TOTAL EXPENSES						
1	Payroll trended	35,009,116	(337,589)	34,671,527	35,711,673	36,783,023	
2	Other trended	60,363,751	(16,216,746)	44,147,005	45,716,174	47,430,576	
3	Payroll not trended	0	0	0	2,629,483	4,282,254	
4	Other not trended	33,343,028	(4,960,498)	28,382,530	24,084,425	32,870,247	
5	Unreconciled budget items	0	0	0	122,645	(74,257)	
	TOTAL O&M EXPENSES	128,715,895	(21,514,833)	107,201,062	108,264,400	121,291,842	
	Cast Iron Bare Steel Rider FERC Account 407					3,711,527	
	O&M Per MFR Schedule G2, page 5					125,003,369	

RECAP SCHEDULES: G-2 pp.1, 4, 5, E-6

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO. 20200051-GU

EXPLANATION: PROVIDE THE CALCULATION FOR DEPRECIATION AND AMORTIZATION EXPENSE FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN
HISTORIC BASE YR + 1: 12/31/20
WITNESS: S. HILLARY

EST MATED DEPRECIATION AND AMORTIZATION EXPENSE FOR THE YEAR END NG 12/31/20

L NE NO.	A/C NO.	DESCRIPTION		Jan 2020	Feb 2020	Mar 2020	Apr 2020	May 2020	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	TOTAL EXPENSE
1	374	LAND AND LAND RIGHTS	0.0%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	375	STRUCTURES AND MPROVEMENTS	2.5%	52,336	52,336	52,436	52,620	52,758	52,804	52,942	53,069	53,602	53,820	54,222	54,682	637,628
3	376	MAINS - STEEL	1.8%	734,531	734,752	736,679	737,491	737,656	737,860	738,071	739,943	741,661	743,057	745,512	750,712	8,877,925
4	376.02	MAINS - PLASTIC	1.4%	676,348	685,780	694,814	703,787	710,039	717,061	725,359	732,359	738,296	747,680	752,401	758,932	8,642,856
5	378	M & R EQUIPMENT - GENERAL	3.3%	51,935	51,935	51,935	51,935	51,935	51,935	51,935	51,935	51,935	51,935	51,935	51,935	623,215
6	379	M & R EQUIPMENT - CITY	3.3%	188,238	188,642	189,636	199,194	213,270	214,425	215,053	223,880	237,071	237,104	250,835	250,847	2,608,197
7	380	SERVICE LINES -S TEEL	2.6%	120,244	120,244	120,244	120,244	120,244	120,244	121,233	121,233	121,233	121,233	121,233	121,233	1,448,864
8	380.02	SERVICE LINES - PLASTIC	2.3%	739,499	744,058	747,911	750,879	754,361	757,745	762,644	766,148	769,714	773,206	777,878	781,511	9,125,554
9	381	METERS	4.5%	278,167	278,665	279,589	285,141	285,869	286,999	287,949	289,488	290,342	291,133	293,137	294,460	3,440,938
10	382	METER INSTALLATIONS	2.8%	154,277	155,403	156,586	159,000	160,439	161,683	163,116	164,502	165,657	166,985	168,112	169,252	1,945,011
11	383	REGULATORS	3.6%	50,875	51,031	51,208	51,443	51,699	51,954	52,235	52,408	52,632	52,673	52,778	52,904	623,838
12	384	REGULATOR INSTALL HOUSE	4.4%	93,731	93,731	93,731	93,731	93,731	93,731	93,731	93,731	93,731	93,731	93,731	93,731	1,124,774
13	385	M & R EQUIPMENT - NDUSTRIAL	3.1%	31,504	31,504	31,504	31,504	31,504	31,504	31,504	31,504	31,504	31,504	31,504	31,504	378,044
14	387	OTHER EQU PMENT	6.3%	50,527	50,527	50,527	50,527	50,527	50,527	50,527	50,527	50,527	50,527	50,527	50,527	606,327
15	390	STRUCTURES & MPROVEMENTS	2.5%	59	59	59	59	59	59	59	59	59	59	59	59	705
16	391	OFFICE FURNITURE	6.7%	13,969	13,969	13,969	13,969	13,969	13,969	13,969	13,969	13,969	13,969	13,969	13,969	167,625
17	391.01	COMPUTER EQUIPMENT	12.3%	46,128	46,128	46,128	46,128	46,128	46,128	46,128	46,128	46,128	46,128	46,128	46,128	553,533
18	391.02	OFFICE EQU PMENT/MACHINES	6.7%	7,832	7,832	7,832	7,832	7,832	7,832	7,832	7,832	7,832	7,832	7,832	7,832	93,986
19	391.03	OFFICE FURNITURE	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
20	392.01	AUTO & TRUCK LESS THAN 1/2 TON	11.4%	-	-	-	-	-	-	-	-	-	-	-	-	-
21	392.02	AUTO & TRUCK 3/4 - 1 TON	13.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
22	392.04	TRA LERS, OTHER	4.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
23	392.05	TRUCKS OVER 1 TON	7.5%	-	-	-	-	-	-	-	-	-	-	-	-	-
24	393	STORES EQUIPMENT	3.9%	4	4	4	4	4	4	4	4	4	4	4	4	50
25	394	TOOLS, SHOP, & GARAGE EQUIPMENT	6.7%	39,363	39,548	40,115	40,525	40,956	41,091	41,276	41,276	41,412	41,663	41,663	41,663	490,550
26	394.01	CNG STATION EQUIPMENT	5.0%	54,826	54,826	54,826	54,826	54,826	54,826	54,826	54,826	54,826	54,826	54,826	54,826	657,913
27	396	POWER OPERATED EQUIPMENT	6.3%	15,862	15,881	16,016	16,096	16,192	16,250	16,714	16,714	16,733	16,733	16,818	16,818	196,828
28	397	COMMUNICATIONS EQUIPMENT	8.2%	26,968	26,967	26,967	26,967	26,967	26,967	26,967	26,967	26,967	26,967	26,967	26,967	323,610
29	398	MISC EQUIPMENT - GAS	6.0%	1,320	1,438	3,296	3,654	3,654	3,782	3,874	3,874	3,897	3,897	3,920	3,920	40,527
30	336	PURIFICATION EQUIPMENT	5.6%	-	-	-	-	-	-	-	-	-	-	-	-	-
31	364	LNG PLANT	2.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
32		TOTAL DEPRECIATION EXPENSE		3,428,542	3,445,260	3,466,011	3,497,555	3,524,619	3,539,381	3,557,949	3,582,375	3,609,730	3,626,666	3,655,991	3,674,418	42,608,498
33		AMORTIZATION EXPENSE		199,694	199,782	258,553	259,911	263,562	263,621	265,881	267,776	267,830	267,933	267,976	268,120	3,050,640
34		TOTAL AMORT & DEPR EXPENSE		$3,628,236	$3,645,043	$3,724,564	$3,757,466	$3,788,180	$3,803,002	$3,823,830	$3,850,151	$3,877,560	$3,894,599	$3,923,967	$3,942,538	$45,659,137

SUPPORT NG SCHEDULES: G-6 p.3

RECAP SCHEDULES: G-2 p.1, G-2 p.4

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROV DE A SCHEDULE FOR EACH AMORTIZATION/RECOVERY AMOUNT BY ACCOUNT OR SUB-ACCOUNT PROPOSED FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/20

COMPANY: PEOPLES GAS SYSTEM

WITNESS: S. HILLARY

DOCKET NO. 20200051-GU

LINE NO.	ACCT SUB-ACCT NO.	PLANT ACCOUNT TITLE	Jan 2020	Feb 2020	Mar 2020	Apr 2020	May 2020	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	TOTAL AMORT/REC EXPENSE
1	301	ORGANIZATION	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	302	FRANCHISES AND CONSENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	303	MISC INTANGIBLE PLANT	2,718	2,718	2,718	2,718	2,718	2,718	2,718	2,718	2,718	2,718	2,718	2,718	32,613
4	303.01	CUSTOMIZED SOFTWARE	179,644	179,732	238,502	239,860	243,511	243,570	245,831	247,725	247,779	247,882	247,925	248,069	2,810,031
5	374.02	LAND RIGHTS / EASEMENTS	4,625	4,625	4,625	4,625	4,625	4,625	4,625	4,625	4,625	4,625	4,625	4,625	55,495
6	390.02	STRUCTURES & MPROVEMENTS -	279	279	279	279	279	279	279	279	279	279	279	279	3,354
7		SUBTOTAL	$187,266	$187,353	$246,124	$247,482	$251,133	$251,192	$253,453	$255,347	$255,401	$255,504	$255,547	$255,691	$2,901,494
8	115.01	ACCUM PROV/AMORT-GP ACQ AD.	12,429	12,429	12,429	12,429	12,429	12,429	12,429	12,429	12,429	12,429	12,429	12,429	149,146
9		TOTAL	$199,694	$199,782	$258,553	$259,911	$263,562	$263,621	$265,881	$267,776	$267,830	$267,933	$267,976	$268,120	$3,050,640

SUPPORT NG SCHEDULES: G1-13

RECAP SCHEDULES: G-2 p.1, G-2 p.4

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROV DE A SCHEDULE SHOWING THE ALLOCATION OF DEPRECIATION AND AMORTIZATION EXPENSE FOR THE HISTORIC BASE YEAR + 1. THIS DATA SHOULD CORRESPOND TO THE DATA PRESENTED N SCHEDULE G-1 PAGE 15 OF 28

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/20
WITNESS: S. H LLARY

LINE NO.	A/C NO.	DESCRIPTION	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	12 Month Total
1	303.01	CUSTOMIZED SOFTWARE	179,644	179,732	238,502	239,860	243,511	243,570	245,831	247,725	247,779	247,882	247,925	248,069	2,810,031
2	374.00	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	375	STRUCTURES AND IMPROVEMENTS	52,336	52,336	52,436	52,620	52,758	52,804	52,942	53,069	53,602	53,820	54,222	54,682	637,628
4	390	STRUCTURES AND IMPROVEMENTS	338	338	338	338	338	338	338	338	338	338	338	338	4,059
5	391	OFFICE & COMPUTER EQU PMENT	67,929	67,929	67,929	67,929	67,929	67,929	67,929	67,929	67,929	67,929	67,929	67,929	815,145
6		TOTAL	300,247	300,335	359,205	360,748	364,536	364,641	367,040	369,061	369,648	369,969	370,414	371,018	4,266,863

			12 MONTH TOTAL	NONUTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION
7	303.01	CUSTOMIZED SOFTWARE	$2,810,031	0.1%	$1,589	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
8	374.00	LAND AND LAND RIGHTS	$0	0 8%	$0	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
9	375	STRUCTURES AND IMPROVEMENTS	$637,628	3 9%	$25,002	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
10	390	STRUCTURES AND IMPROVEMENTS	$4,059	2.6%	$104	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
11	391	COMPUTER EQUIPMENT	$815,145	1 5%	$11,963	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
12		TOTAL	$4,266,863		$38,658	

SUPPORTING SCHEDULES: B5 p. 1, G1 p. 15, G-2 p.1, G-2 p 23-24, G-6 p.3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO. : 20200051-GU

EXPLANATION: PROV DE THE CALCULATION FOR DEPRECIATION AND AMORTIZATION EXPENSE FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. H LLARY

ESTIMATED DEPRECIATION AND AMORTIZATION EXPENSE FOR THE YEAR END NG 12/31/21

LINE NO.	A/C NO.	DESCR PTION		Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Dec 2021	TOTAL EXPENSE
1	374	LAND AND LAND RIGHTS	0.0%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	375	STRUCTURES AND IMPROVEMENTS	2.8%	61,330	61,330	61,393	61,711	61,771	61,771	61,853	61,853	61,862	62,212	62,685	62,685	742,457
3	376	MAINS - STEEL	2.3%	1,048,123	1,050,111	1,051,672	1,052,185	1,053,867	1,054,048	1,054,238	1,062,040	1,062,209	1,062,311	1,063,813	1,063,841	12,678,458
4	376.02	MAINS - PLASTIC	1.7%	934,200	941,820	958,439	965,373	971,172	979,234	984,338	990,636	998,605	1,014,251	1,019,246	1,026,162	11,783,475
5	378	M & R EQUIPMENT - GENERAL	2.7%	42,492	42,492	42,492	42,492	42,492	42,492	42,492	42,492	42,492	42,492	42,492	42,492	509,903
6	379	M & R EQUIPMENT - CITY	2.1%	168,916	168,916	168,916	168,916	168,916	168,916	168,916	168,916	170,791	170,791	176,771	181,544	2,051,228
7	380	SERVICE LINES -S TEEL	4.7%	219,152	219,152	219,152	219,152	219,152	219,152	219,152	219,152	219,152	219,152	219,152	219,152	2,629,829
8	380.02	SERVICE LINES - PLASTIC	2.9%	989,639	995,514	1,000,478	1,004,303	1,008,790	1,013,151	1,019,463	1,023,979	1,028,574	1,033,073	1,039,094	1,043,776	12,199,833
9	381	METERS	5.0%	327,958	328,523	329,572	335,877	336,704	337,987	339,066	340,814	341,783	342,682	344,957	346,460	4,052,384
10	382	METER NSTALLATIONS	2.4%	146,342	147,329	148,365	149,454	150,714	151,804	153,060	154,274	155,286	156,449	157,436	158,435	1,828,949
11	383	REGULATORS	1.8%	26,546	26,625	26,716	26,836	26,967	27,097	27,240	27,329	27,443	27,464	27,518	27,582	325,363
12	384	REGULATOR INSTALL HOUSE	1.3%	27,693	27,693	27,693	27,693	27,693	27,693	27,693	27,693	27,693	27,693	27,693	27,693	332,320
13	385	M & R EQUIPMENT - INDUSTRIAL	2.3%	23,374	23,374	23,374	23,374	23,374	23,374	23,374	23,374	23,374	23,374	23,374	23,374	280,484
14	387	OTHER EQUIPMENT	3.0%	24,061	24,061	24,061	24,061	24,061	24,061	24,061	24,061	24,061	24,061	24,061	24,061	288,727
15	390	STRUCTURES & IMPROVEMENTS	2.4%	56	56	56	56	56	56	56	56	56	56	56	56	676
16	391	OFFICE FURNITURE	4.1%	8,548	8,548	8,548	8,548	8,548	8,548	8,548	8,548	8,548	8,548	8,548	8,548	102,577
17	391.01	COMPUTER EQUIPMENT	11.1%	41,627	41,627	41,627	41,627	41,627	41,627	41,627	41,627	41,627	41,627	41,627	41,627	499,530
18	391.02	OFFICE EQUIPMENT/MACH NES	7.4%	8,650	8,650	8,650	8,650	8,650	8,650	8,650	8,650	8,650	8,650	8,650	8,650	103,806
19	391.03	OFFICE FURNITURE	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	0
20	392.01	AUTO & TRUCK LESS THAN 1/2 TON	7.0%	-	-	-	-	-	-	-	-	-	-	-	-	0
21	392.02	AUTO & TRUCK 3/4 - 1 TON	5.6%	-	-	-	-	-	-	-	-	-	-	-	-	0
22	392.04	TRAILERS, OTHER	2.9%	-	-	-	-	-	-	-	-	-	-	-	-	0
23	392.05	TRUCKS OVER 1 TON	6.6%	-	-	-	-	-	-	-	-	-	-	-	-	0
24	393	STORES EQUIPMENT	3.6%	4	4	4	4	4	4	4	4	4	4	4	4	46
25	394	TOOLS, SHOP, & GARAGE EQUIPMENT	4.7%	29,226	29,255	29,342	29,929	30,269	30,269	30,377	30,377	30,377	30,434	30,483	30,483	360,822
26	394.01	CNG STATION EQUIPMENT	5.1%	68,673	68,673	68,673	68,673	68,673	68,673	68,673	68,673	68,673	68,673	68,673	68,673	824,071
27	396	POWER OPERATED EQUIPMENT	2.7%	7,208	7,208	7,355	7,525	7,540	7,540	7,743	7,743	7,743	7,751	7,751	7,751	90,855
28	397	COMMUNICATIONS EQU PMENT	4.0%	13,182	13,182	13,182	13,182	13,182	13,182	13,182	13,182	13,182	13,182	13,182	13,182	158,183
29	398	MISC EQU PMENT - GAS	4.9%	3,262	3,307	3,385	3,610	3,610	3,610	3,756	3,756	3,756	3,756	3,768	3,768	43,343
30	336	PURIFICATION EQUIPMENT	3.5%	-	-	-	-	-	-	83,619	83,619	83,619	83,619	83,619	83,619	501,712
31	364	LNG PLANT	3.5%	-	-	-	-	-	-	61,128	61,953	62,024	62,094	62,094	62,094	371,388
32	377	COMPRESSOR STATION EQU PMENT	3.0%	39,646	41,742	43,065	43,065	43,065	43,065	43,065	43,065	43,065	43,065	43,065	43,065	512,034
33		TOTAL DEPRECIATION EXPENSE		4,259,909	4,279,194	4,306,211	4,326,296	4,340,896	4,356,004	4,515,375	4,537,865	4,554,647	4,577,465	4,599,813	4,618,779	53,272,454
34		AMORTIZATION EXPENSE		306,194	306,561	306,927	307,111	307,158	307,217	307,245	307,353	307,408	307,511	307,554	307,700	3,685,938
35		TOTAL AMORT & DEPR EXPENSE		$4,566,103	$4,585,755	$4,613,138	$4,633,407	$4,648,054	$4,663,221	$4,822,619	$4,845,218	$4,862,055	$4,884,977	$4,907,368	$4,926,478	$56,958,392

SUPPORTING SCHEDULES: G-1 p.12, G-2 p. 24

RECAP SCHEDULES: G-2 p.1, G-2 p.5

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE FOR EACH AMORTIZATION/RECOVERY AMOUNT BY ACCOUNT OR SUB-ACCOUNT PROPOSED FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31

COMPANY: PEOPLES GAS SYSTEM

WITNESS: S. HILLARY

DOCKET NO.: 20200051-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Dec 2021	TOTAL
1	301	ORGANIZATION	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	302	FRANCHISES AND CONSENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303	MISC INTANGIBLE PLANT	2,718	2,718	2,718	2,718	2,718	2,718	2,718	2,718	2,718	2,718	2,718	2,718	32,613
4	303.01	CUSTOMIZED SOFTWARE	286,155	286,522	286,887	287,071	287,118	287,178	287,205	287,313	287,368	287,472	287,515	287,660	3,445,464
5	374.02	LAND RIGHTS / EASEMENTS	4,625	4,625	4,625	4,625	4,625	4,625	4,625	4,625	4,625	4,625	4,625	4,625	55,495
6	390.02	STRUCTURES & IMPROVEMENTS - L	268	268	268	268	268	268	268	268	268	268	268	268	3,220
7		SUBTOTAL	$293,765	$294,132	$294,498	$294,682	$294,729	$294,788	$294,816	$294,924	$294,979	$295,083	$295,126	$295,271	$3,536,792
8	115.01	ACCUM PROV/AMORT-GP ACQ AD	12,429	12,429	12,429	12,429	12,429	12,429	12,429	12,429	12,429	12,429	12,429	12,429	149,146
9		TOTAL	$306,194	$306,561	$306,927	$307,111	$307,158	$307,217	$307,245	$307,353	$307,408	$307,511	$307,554	$307,700	$3,685,938

SUPPORTING SCHEDULES: G-6 p.3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE ALLOCATION OF DEPRECIATION AND AMORTIZATION EXPENSE FOR THE PROJECTED TEST YEAR. THIS DATA SHOULD CORRESPOND TO THE DATA PRESENTED IN SCHEDULE G-1 PAGE 18 OF 28.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. HILLARY

LINE NO.	A/C NO.	DESCRIPTION	1/1/2021	2/1/2021	3/1/2021	4/1/2021	5/1/2021	6/1/2021	7/1/2021	8/1/2021	9/1/2021	10/1/2021	11/1/2021	12/1/2021	12 Month Total
1	303.01	CUSTOMIZED SOFTWARE	$286,155	$286,522	$286,887	$287,071	$287,118	$287,178	$287,205	$287,313	$287,368	$287,472	$287,515	$287,660	$3,445,464
2	374.00	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	375	STRUCTURES AND IMPROVEMENTS	61,330	61,330	61,393	61,711	61,771	61,771	61,853	61,853	61,862	62,212	62,685	62,685	742,457
4	390	STRUCTURES AND IMPROVEMENTS	325	325	325	325	325	325	325	325	325	325	325	325	3,896
5	391	OFFICE & COMPUTER EQUIPMENT	58,826	58,826	58,826	58,826	58,826	58,826	58,826	58,826	58,826	58,826	58,826	58,826	705,912
6		TOTAL	$406,635	$407,002	$407,431	$407,933	$408,040	$408,099	$408,209	$408,317	$408,381	$408,835	$409,351	$409,496	$4,897,729

			12 MONTH TOTAL	NONUTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION
7	303.01	CUSTOMIZED SOFTWARE	$3,445,464	0.05%	$1,590	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
8	374.00	LAND AND LAND RIGHTS	0	0.82%	0	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
9	375	STRUCTURES AND IMPROVEMENTS	742,457	3.93%	29,176	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
10	390	STRUCTURES AND IMPROVEMENTS	3,896	2.56%	100	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
11	391	COMPUTER EQUIPMENT	705,912	1.89%	13,333	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
12		TOTAL	$4,897,729		$44,199	

SUPPORTING SCHEDULES: B-5 p.1, G1-18, G-2 p.1, G-2 p.23-24, G-6 p.3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROV DE A RECONCILIATION BETWEEN THE TOTAL OPERAT NG NCOME TAX PROVISION AND THE CURRENT NCOME TAXES ON OPERAT NG NCOME FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/20
WITNESS: V. STRICKLAND

LINE NUMBER	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UT LITY ADJUSTMENTS	UTILITY ADJUSTED
1	CURRENT NCOME TAX EXPENSE	G-2-27	4,285,967	-	4,285,967
2	DEFERRED NCOME TAX EXPENSE	G-2-27	11,414,694	-	11,414,694
3	ITC REALIZED THIS YEAR	G-2-27	-	-	-
4	ITC AMORTIZATION	G-2-27	-	-	-
5	TOTAL NCOME TAX EXPENSE		15 700 661	-	15 700 661

SUPPORT NG SCHEDULES: G-2 p 27, G-6 p.3

RECAP SCHEDULES: G-2 p.1, G-2 p.4

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES FOR THE HISTORIC BASE YEAR + 1. PROVIDE DETAIL ON ADJUSTMENTS TO INCOME TAXES AND INVESTMENT TAX CREDITS.

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/20
WITNESS: V. STRICKLAND

LINE NUMBER	DESCRIPTION	AMOUNT	AMOUNT
1	NET UTILITY OPERATING INCOME		$ 69,569,528
2	ADD: AFUDC EQUITY		3,032,962
3	ADD INCOME TAX ACCOUNTS		15,700,661
4	LESS INTEREST CHARGES		21,429,128
5	TAXABLE INCOME PER BOOKS		66,874,023
6	LESS: NON-UTILITY INCOME		(1,158,543)
7	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)*		(44,609,241)
8	TAXABLE INCOME		21,106,239
9	STATE TIMING DIFFERENCES		(25,261,570)
10	STATE TAXABLE INCOME (LINE 8 - LINE 9)		(4,155,331)
11	INCOME TAX (4.458% OR APPLICABLE RATE OF LINE 10)	(185,245)	
12	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)*	0	
13	STATE TAX - CURRENT	(185,245)	
14	FEDERAL TAXABLE INCOME (LINE 8 - LINE 11)		21,291,485
15	FEDERAL INCOME TAX RATE (21% OR APPLICABLE RATE)		21%
16	FEDERAL INCOME TAX BEFORE CREDITS		4,471,212
17	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)*		-
18	FEDERAL TAX - CURRENT		$ 4,471,212
19	SUMMARY:		
20	FEDERAL TAX - CURRENT		4,471,212
21	STATE TAX - CURRENT		(185,245)
22	CURRENT YEAR DEFERRED TAX EXPENSE		11,414,694
23	LESS: ITC AMORTIZATION		-
24	TOTAL CURRENT INCOME TAX EXPENSE		$ 15,700,661

*DETAIL OF ADJUSTMENTS TO TAXABLE INCOME

	LINE 7	AMOUNT
1	MEALS & ENTERTAINMENT 50%	297,693
2	CLUB DUES	20,637
3	TRANSPORTATION FRINGE	28,680
4	LOBBYING	83,064
5	AFUDC EQUITY	(3,032,962)
6	AFUDC EQUITY - DEPR	33,268
7	ACCRUED BONUS	20,000
8	FAS 106	485,453
9	FAS 112	218,004
10	LONG TERM INCENTIVE	(856,521)
11	PENSION	(778,009)
12	RESTORATION PLAN	84,292
13	SERP	357,104
14	VACATION ACCRUAL	101,280
15	AMORT - CAPLIZED CUST ASSIST COSTS	5,081,308
16	BAD DEBT	45,265
17	CONTRACTOR DAMAGE RESERVE	(3,300)
18	DEFERRED REVENUE	(40,133)
19	ENERGY CONSERVATION REV	2,728,097
20	ENVIROMNTAL DISP COSTS NET	(11,188,000)
21	HEDGES	24,963
22	INSURANCE RESERVE	258,656
23	RATE CASE EXPENSE	(900,000)
24	STORM RESERVE	57,499
25	WHOLE PRICING INTEREST COMPONENT	523,764
26	WORKERS COMPENSATION	(86,518)
27	CI - BS REPLACEMENT	1,702,773
28	DEPRECIATION - BOOK TAX DIFF FED	(27,233,797)
29	ACQUISITION ADJUSTMENT	149,146
30	AIAC	(4,852,701)
31	CIAC	7,263,085
32	COST OF REMOVAL	(737,088)
33	G/L - SALE OF ASSETS	(1,070,293)
34	LEASE-PLANT	529,848
35	REPAIRS CAPITALIZED ON BOOKS	(17,786,177)
36	SEC 263A INTEREST CAP	5,249,924
37	SEC 263A INDIRECT COSTS	(1,387,546)
38	TOTAL ADJUSTMENTS	$ (44,609,241)

SUPPORTING SCHEDULES: G-6 p.3

RECAP SCHEDULES: G-2 p.26

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROV DE THE CALCULATION OF TOTAL DEFERRED INCOME TAXES FOR THE HISTORIC BASE YEAR + 1. PROVIDE DETAIL ON ITEMS RESULTING IN TAX DEFERRALS OTHER THAN ACCELERATED DEPRECIATION.

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/20
WITNESS: V. STRICKLAND

DEFERRED INCOME TAXES - YEAR ENDED 12/31/20

L NE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UT LITY ADJUSTMENTS	UTILITY ADJUSTED
	T M NG DIFFERENCES:			
1	DEPRECIATION - BOOK TAX D FF FED	($27,233,797)	$0	($27,233,797)
2	DEPRECIATION - BOOK TAX D FF STATE	(52,495,367)	0	(52,495,367)
3	DIFFERENCE	(25,261,570)	0	(25,261,570)
4	OTHER TIMING DIFFERENCES:			
5	ACCRUED BONUS	20,000	0	20,000
6	FAS 106	485,453	0	485,453
7	FAS 112	218,004	0	218,004
8	LONG TERM INCENTIVE	(856,521)	0	(856,521)
9	PENSION	(778,009)	0	(778,009)
10	RESTORATION PLAN	84,292	0	84,292
11	SERP	357,104	0	357,104
12	VACATION ACCRUAL	101,280	0	101,280
13	AMORT - CAPLIZED CUST ASSIST COSTS	5,081,308	0	5,081,308
14	BAD DEBT	45,265	0	45,265
15	CONTRACTOR DAMAGE RESERVE	(3,300)	0	(3,300)
16	DEFERRED REVENUE	(40,133)	0	(40,133)
17	ENERGY CONSERVATION REV	2,728,097	0	2,728,097
18	ENVIROMNTAL DISP COSTS NET	(11,188,000)	0	(11,188,000)
19	HEDGES	24,963	0	24,963
20	INSURANCE RESERVE	258,656	0	258,656
21	RATE CASE EXPENSE	(900,000)	0	(900,000)
22	STORM RESERVE	57,499	0	57,499
23	WHOLE PRICING INTEREST COMPONENT	523,764	0	523,764
24	WORKERS COMPENSATION	(86,518)	0	(86,518)
25	CI - BS REPLACEMENT	1,702,773	0	1,702,773
26	ACQUISITION ADJUSTMENT	149,146	0	149,146
27	AIAC	(4,852,701)	0	(4,852,701)
28	CIAC	7,263,085	0	7,263,085
29	COST OF REMOVAL	(737,088)	0	(737,088)
30	G/L - SALE OF ASSETS	(1,070,293)	0	(1,070,293)
31	LEASE-PLANT	529,848	0	529,848
32	REPA RS CAPITALIZED ON BOOKS	(17,786,177)	0	(17,786,177)
33	SEC 263A NTEREST CAP	5,249,924	0	5,249,924
34	SEC 263A ND RECT COSTS	(1,387,546)	0	(1,387,546)
35	TOTAL OTHER TIMING DIFFERENCES	(14,805,824)	0	(14,805,824)
36	TOTAL FEDERAL T M NG DIFFERENCE	(42,039,621)	0	(42,039,621)
37	TOTAL STATE TIMING D FFERENCE	(67,301,191)	0	(67,301,191)

SUPPORT NG SCHEDULES: G-6 p.3

RECAP SCHEDULES: G-2 p.26

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A RECONCILIATION BETWEEN THE TOTAL OPERATING INCOME TAX PROVISION AND THE CURRENT INCOME TAXES ON OPERATING NCOME FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: V. STRICKLAND

LINE NUMBER	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UT LITY ADJUSTMENTS	UTILITY ADJUSTED
1	CURRENT INCOME TAX EXPENSE	G-2-30, G-2-3	(7,721,710)	(335,316)	(8,057,026)
2	DEFERRED INCOME TAX EXPENSE	G-2-30, G-2-3	12,693,245	0	12,693,245
3	ITC REALIZED THIS YEAR	G-2-30	0	0	0
4	ITC AMORTIZATION	G-2-30, G-2-3	0	0	0
5	SYNCHRONIZATION (RECONCILIATION) ADJUSTMENT	G-2-3	0	113,942	113,942
6	TOTAL INCOME TAX EXPENSE		4,971,535	(221,374)	4,750,161

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES FOR THE PROJECTED TEST YEAR. PROVIDE DETAIL ON ADJUSTMENTS TO INCOME TAXES AND INVESTMENT TAX CREDITS.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: V. STRICKLAND

LINE NUMBER	DESCRIPTION	AMOUNT	AMOUNT
1	NET UTILITY OPERATING INCOME		$ 41,921,027
2	ADD: AFUDC EQUITY		1,456,638
3	ADD INCOME TAX ACCOUNTS		4,971,536
4	LESS INTEREST CHARGES		26,521,795
5	TAXABLE INCOME PER BOOKS		21,827,406
6	LESS: NON-UTILITY INCOME		(164,120)
7	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)*		(58,487,548)
8	TAXABLE INCOME		(36,824,262)
9	STATE TIMING DIFFERENCES		(20,957,839)
10	STATE TAXABLE INCOME (LINE 8 - LINE 9)		(57,782,101)
11	DEF SEP CO - EMERA FL NOL-PROTECTED		58,105,375
12	STATE TAXABLE INCOME AFTER OTHER ADJUSTMENTS		323,274
13	INCOME TAX (4.458% OR APPLICABLE RATE OF LINE 12)	14,412	
14	EMERGENCY EXCISE		
15	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)*	-	
16	STATE TAX - CURRENT	14,412	
17	FEDERAL TAXABLE INCOME (LINE 8 - LINE 13)		(36,838,674)
18	FEDERAL INCOME TAX RATE (21% OR APPLICABLE RATE)		21%
19	FEDERAL INCOME TAX BEFORE CREDITS		(7,736,122)
20	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)*		-
21	PLUS: ITC AMORTIZATION		-
22	FEDERAL TAX - CURRENT		$ (7,736,122)
23	SUMMARY:		
24	FEDERAL TAX - CURRENT		(7,736,122)
25	STATE TAX - CURRENT		14,412
26	CURRENT YEAR DEFERRED TAX EXPENSE		12,693,245
27	LESS: ITC AMORTIZATION		-
28	TOTAL CURRENT INCOME TAX EXPENSE		$ 4,971,535

*DETAIL OF ADJUSTMENTS TO TAXABLE INCOME

	LINE 7	AMOUNT
1	MEALS & ENTERTAINMENT 50%	316,742
2	CLUB DUES	21,091
3	TRANSPORTATION FRINGE	28,680
4	LOBBYING	37,729
5	AFUDC EQUITY	(1,456,638)
6	AFUDC EQUITY - DEPR	74,047
7	ACCRUED BONUS	736,284
8	FAS 106	(4,214)
9	FAS 112	32,852
10	LONG TERM INCENTIVE	(124,856)
11	PENSION	(1,000,009)
12	RESTORATION PLAN	132,960
13	SERP	126,588
14	VACATION ACCRUAL	101,203
15	AMORT - CAPLIZED CUST ASSIST COSTS	4,714,434
16	BAD DEBT	(87,500)
17	ENERGY CONSERVATION REV	731,222
18	ENVIROMENTAL DISP COSTS NET	(3,642,998)
19	HEDGES	24,963
20	RATE CASE EXPENSE	12,193
21	STORM RESERVE	380,004
22	WHOLE PRICING INTEREST COMPONENT	261,885
23	CI - BS REPLACEMENT	1,653,660
24	DEPRECIATION - BOOK TAX DIFF FED	(35,779,847)
25	ACQUISITION ADJUSTMENT	149,146
26	AIAC	3,600,000
27	CIAC	(1,843,646)
28	COST OF REMOVAL	2,933,497
29	LEASE-PLANT	529,848
30	REPAIRS CAPITALIZED ON BOOKS	(36,631,337)
31	SEC 263A INTEREST CAP	6,307,897
32	SEC 263A INDIRECT COSTS	(823,428)
33	TOTAL ADJUSTMENTS	$ (58,487,548)

SUPPORTING SCHEDULES: G-6 p.3

RECAP SCHEDULES: G-2 p.29

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROV DE THE CALCULATION OF TOTAL DEFERRED INCOME TAXES FOR THE PROJECTED TEST YEAR. PROVIDE DETAIL ON ITEMS RESULTING IN TAX DEFERRALS OTHER THAN ACCELERATED DEPRECIATION.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: V. STRICKLAND

DEFERRED NCOME TAXES - YEAR ENDED 12/31/21

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
	TIMING D FFERENCES:			
1	DEPRECIATION - BOOK TAX DIFF FED	($35,779,847)	$0	($35,779,847)
2	DEPRECIATION - BOOK TAX DIFF STATE	(56,737,687)	0	(56,737,687)
3	DIFFERENCE	(20,957,840)	0	(20,957,840)
4	OTHER TIMING DIFFERENCES:			
5	ACCRUED BONUS	736,284	0	736,284
6	FAS 106	(4,214)	0	(4,214)
7	FAS 112	32,852	0	32,852
8	LONG TERM INCENTIVE	(124,856)	0	(124,856)
9	PENSION	(1,000,009)	0	(1,000,009)
10	RESTORATION PLAN	132,960	0	132,960
11	SERP	126,588	0	126,588
12	VACATION ACCRUAL	101,203	0	101,203
13	AMORT - CAPLIZED CUST ASSIST COSTS	4,714,434	0	4,714,434
14	BAD DEBT	(87,500)	0	(87,500)
15	ENERGY CONSERVATION REV	731,222	0	731,222
16	ENVIROMENTAL DISP COSTS NET	(3,642,998)	0	(3,642,998)
17	HEDGES	24,963	0	24,963
18	RATE CASE EXPENSE	12,193	0	12,193
19	STORM RESERVE	380,004	0	380,004
20	WHOLE PRICING INTEREST COMPONENT	261,885	0	261,885
21	CI - BS REPLACEMENT	1,653,660	0	1,653,660
22	ACQUISITION ADJUSTMENT	149,146	0	149,146
23	AIAC	3,600,000	0	3,600,000
24	CIAC	(1,843,646)	0	(1,843,646)
25	COST OF REMOVAL	2,933,497	0	2,933,497
26	LEASE-PLANT	529,848	0	529,848
27	REPAIRS CAPITALIZED ON BOOKS	(36,631,337)	0	(36,631,337)
28	SEC 263A INTEREST CAP	6,307,897	0	6,307,897
29	SEC 263A INDIRECT COSTS	(823,428)	0	(823,428)
30	TOTAL OTHER TIMING DIFFERENCES	(21,729,352)	0	(21,729,352)
31	TOTAL FEDERAL TIMING D FFERENCE	(57,509,200)	0	(57,509,200)
32	TOTAL STATE TIMING DIFFERENCE	(78,467,039)	0	(78,467,039)

SUPPORT NG SCHEDULES: G-6 p.3

RECAP SCHEDULES: G-2 p.29

SCHEDULE G-3 | CALCULATION OF THE PROJECTED TEST YEAR - COST OF CAPITAL | PAGE 1 OF 11

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13 MONTH AVERAGE COST OF CAPITAL FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1 12/31/20
WITNESS: S. HILLARY

LINE NO.	DESCRIPTION	PER BOOKS	ADJUSTMENTS SPECIFIC	ADJUSTMENTS PRO RATA	ADJUSTED	RATIO	COST RATE	WEIGHTED COST
1	COMMON EQUITY	$621,014,697	($3,476,959)	($95,205,706)	$522,332,032	46.47%	10.75%	5 00%
2	LONG TERM DEBT	404,867,969	(3,311,859)	(61,907,849)	339,648,262	30.22%	4.62%	1.40%
3	SHORT TERM DEBT	110,167,886	0	(16,984,567)	93,183,319	8.29%	2.80%	0 23%
4	CUSTOMER DEPOSITS	26,436,105	0	(3,926,392)	22,509,713	2.00%	2.51%	0.05%
5	DEFERRED TAXES	216,883,838	(45,146,453)	(25,507,097)	146,230,287	13.01%	0.00%	0 00%
6	TAX CREDIT	0	0	0	0	0.00%	0.00%	0 00%
7	TOTAL	$1,379,370,495	($51,935,271)	($203,531,611)	$1,123,903,613	100.00%		6.68%

Totals may be affected due to rounding

SUPPORTING SCHEDULES: G-1 p 5-6, G-6 p.1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13 MONTH AVERAGE COST OF CAPITAL FOR THE PROJECTED TEST YEAR

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR 12/31/21
WITNESS: S. HILLARY

LINE NO.	DESCRIPTION	PER BOOKS	ADJUSTMENTS SPECIFIC	ADJUSTMENTS PRO RATA	ADJUSTED	RATIO	COST RATE	WEIGHTED COST
1	COMMON EQUITY	$756,486,523	(3,594,723)	($21,929,018)	$730,962,783	46.30%	10.75%	4.98%
2	LONG TERM DEBT	526,137,600	(4,621,788)	(15,189,871)	506,325,941	32.07%	4.47%	1.43%
3	SHORT TERM DEBT	103,252,578	(1,271,331)	(2,970,345)	99,010,902	6.27%	2.80%	0.18%
4	CUSTOMER DEPOSITS	26,697,946	0	(735,512)	25,962,434	1.64%	2.51%	0.04%
5	DEFERRED TAXES	229,743,823	(7,147,994)	(6,132,380)	216,463,449	13.71%	0.00%	0.00%
6	TAX CREDIT	0	0	0	0	0.00%	0.00%	0.00%
7	TOTAL	$1,642,318,471	($16,635,835)	($46,957,127)	$1,578,725,509	100.00%		6.63%

Totals may be affected due to rounding

SUPPORTING SCHEDULES: G-1 p.8, G-3 p.3-7

RECAP SCHEDULES: A-1, A-5

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROV DE ANALYSIS, AS SPEC F ED, OF EACH OUTSTAND NG ISSUE OF LONG-TERM DEBT, ON A 13 MONTH AVERAGE BASIS, FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR DATA: 12/31/21
WITNESS: S. HILLARY

L NE NO.	ISSUE (1)	ISSUE DATE (2)	MATURITY DATE (3)	13 MO. AVERAGE PRINC PAL 12/31/2021 (4)	(PREMIUM) DISCOUNT (5)	ISSU NG EXPENSE & OCI (6)	NET (5)+(6) (7)	L FE (YEARS) (8)	AMORTIZATION (7)/(8) (9)	INTEREST (10)	ANNUAL TOTAL COST (9)+(10) (11)
1	6.15% NOTES	5/25/2007	5/15/2037	$60,000,000	$340,200	$347,571	$687,771	30.0	$22,926	3,690,000	$3,712,926
2	5.40% NOTES	12/9/2010	5/15/2021	$17,986,415	$0	$0	$0	10.4	$0	946,985	$946,985
3	4.10% NOTES	6/5/2012	6/1/2042	$50,000,000	$138,000	$1,839,821	1,977,821	30.0	$65,927	2,050,000	$2,115,927
4	2.60%NOTES	9/28/2012	9/1/2022	$25,000,000	$30,500	$196,352	226,852	10.0	$22,685	650,000	$672,685
5	4 35% NOTES	5/15/2014	5/15/2044	$10,000,000	$6,700	$118,485	125,185	30	$4,173	435,000	$439,173
6	4 20% NOTES	5/20/2015	5/15/2045	$20,000,000	$37,200	($127,030)	(89,830)	30.0	($2,994)	840,000	$837,006
7	4 30% NOTES	6/7/2018	6/15/2048	$75,000,000	$402,000	$823,199	1,225,199	30	$40,840	3,225,000	$3,265,840
8	4.45% NOTES	10/4/2018	6/15/2049	$25,000,000	$127,750	$263,993	391,743	30.7	$12,774	1,112,500	$1,125,274
9	3.625% NOTES	7/22/2019	6/15/2050	$25,000,000	$306,500	$290,436	596,936	30 9	$19,308	906,250	$925,558
10	4 20% NOTES	7/15/2020	6/15/2050	$150,000,000	$0	$1,500,000	1,500,000	29 9	$50,139	6,300,000	$6,350,139
11	4 20% NOTES	3/15/2021	3/15/2051	$57,692,308	$0	$750,000	750,000	30.0	$20,833	2,493,750	$2,514,583
12	4 20% NOTES	11/15/2021	11/15/2051	$11,538,462	$0	$750,000	750,000	30.0	$4,167	393,750	$397,917
13	TOTAL			$527,217,185	$1,388,850	$6,752,827	$8,141,677		$260,778	$23,043,235	$23,304,013
14	UNAMORTIZED ISSUE EXPENSE			($4,208,856)							
15	UNAMORTIZED PREMIUM / DISCOUNT			($1,079,580)							
16	OCI			($655,953)							
17	NET			$521,272,796							
18	EMBEDDED COST OF LONG-TERM D (11)/(4)			4.47%							

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO: 20200051-GU

EXPLANATION: PROVIDE ANALYSIS OF SHORT TERM DEBT INCLUDING EACH OUTSTANDING ISSUE OF SHORT TERM DEBT ON 13 MONTH AVERAGE FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. HILLARY

OUTSTANDING SHORT TERM DEBT

LINE NO.	DESCRIPTION (1)	INTEREST EXPENSE (2)	MATURITY DATE (3)	AVERAGE AMOUNT OUTSTANDING PROJ. TEST YEAR (4)	EFFECTIVE COST RATE (5)
1	CREDIT FACILITIES	$2,928,889	DEMAND	$103,252,578	2.80%

Totals may be affected due to rounding

SUPPORTING SCHEDULES: G-1 p.8

RECAP SCHEDULES: A-1, A-5, G-3 p.2

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROV DE ANALYSIS, AS SPECIFIED, OF PREFERRED STOCK ON A 13 MONTH AVERAGE BASIS FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. H LLARY

LINE NO.	ISSUE (1)	PROJECTED ISSUE DATE (2)	CALL PROVISIONS OR SPECIAL RESTRICTIONS (3)	PRINC PAL AMOUNT OUTSTANDING (4)	DISCOUNT OR PREMIUM ASSOCIATED WITH (4) (5)	ISSUING EXPENSE ASSOCIATED WITH (4) (6)	NET PROCEEDS (4)+(5)-(6) (7)	COUPON RATE (8)	DOLLAR DIVIDENDS (8 X 4) (9)	EFFECTIVE COST RATE (9)/(7) (10)
1										
2				NOT APPLICABLE						
3										
4										
5										
6										
7										
8										
9										
TOTAL				$0	$0	$0	$0		$0	0.00%

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE ANALYSIS OF COMMON STOCK ISSUES, AS SPECIFIED, FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. HILLARY

LINE NO.	METHOD OF ISSUE (1)	PROJECTED PRICE PER SHARE (2)	PROJECTED SHARES TO BE ISSUED (3)	PROJECTED GROSS PROCEEDS (2)X(3) (4)	PROJECTED ISSUE EXPENSE (5)	PROJECTED NET PROCEEDS (4)-(5) (6)	NET PROCEEDS PER SHARE (6)/(3) (7)	PROJECTED TOTAL SHARES OUTSTANDING (8)
1	NONE							
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16	END OF YEAR BALANCE					$0	$0	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-5, A-5, G-3 p.2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE MONTHLY BALANCES, INTEREST RATES, AND INTEREST PAYMENTS ON CUSTOMER DEPOSITS FOR THE PROJECTED TEST YEAR. NDICATE THE COMPANY POLICY ON COLLECTING DEPOSITS, DEPOSIT SIZE, PAYMENT OF NTEREST, AND REFUNDS.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. HILLARY

LINE NO.	MONTH & YEAR (1)	POOL MGR CUSTOMER DEPOSITS @ 0.0% (2)	RES DENTIAL CUSTOMER DEPOSITS @ 2.0% (3)	COMMERCIAL CUSTOMER DEPOSITS @ 2.0% (4)	COMMERCIAL CUSTOMER DEPOSITS @ 3.0% (5)	NACTIVE CUSTOMER DEPOSITS @ 0.0% (6)	TOTAL CUSTOMER DEPOSITS (2)+(3)+(4)+(5)+(6) (7)		@ 0.0% NTEREST EXPENSE (2+6)*(0%/12) (8)	@ 2.0% NTEREST EXPENSE (3)*(2%/12) (9)	@ 2.0% INTEREST EXPENSE (4)*(2%/12) (10)	@ 3.0% INTEREST EXPENSE (5)*(3%/12) (11)	TOTAL INTEREST (8)+(9)+(10)+(11) (12)
1	Dec-20	605,000	5,858,800	5,317,300	14,786,600	$0	26,567,700	26,567,700	$0	$9,765	$8,862	$36,967	$55,594
2	Jan-21	605,000	5,863,700	5,321,700	14,799,000	0	26,589,400	26,589,400	0	9,773	8,870	36,998	55,641
3	Feb-21	605,000	5,868,600	5,326,100	14,811,300	0	26,611,000	26,611,000	0	9,781	8,877	37,028	55,686
4	Mar-21	605,000	5,873,400	5,330,600	14,823,700	0	26,632,700	26,632,700	0	9,789	8,884	37,059	55,732
5	Apr-21	605,000	5,878,300	5,335,000	14,836,100	0	26,654,400	26,654,400	0	9,797	8,892	37,090	55,779
6	May-21	605,000	5,883,200	5,339,500	14,848,400	0	26,676,100	26,676,100	0	9,805	8,899	37,121	55,825
7	Jun-21	605,000	5,888,100	5,343,900	14,860,800	0	26,697,800	26,697,800	0	9,814	8,907	37,152	55,873
8	Jul-21	605,000	5,893,000	5,348,400	14,873,200	0	26,719,600	26,719,600	0	9,822	8,914	37,183	55,919
9	Aug-21	605,000	5,898,000	5,352,800	14,885,500	0	26,741,300	26,741,300	0	9,830	8,921	37,214	55,965
10	Sep-21	605,000	5,902,800	5,357,300	14,898,000	0	26,763,100	26,763,100	0	9,838	8,929	37,245	56,012
11	Oct-21	605,000	5,907,800	5,361,700	14,910,400	0	26,784,900	26,784,900	0	9,846	8,936	37,276	56,058
12	Nov-21	605,000	5,912,700	5,366,200	14,922,800	0	26,806,700	26,806,700	0	9,855	8,944	37,307	56,106
13	Dec-21	605,000	5,917,700	5,370,700	14,935,200	0	26,828,600	26,828,600	0	9,863	8,951	37,338	56,152
14						13-MONTH AVG	$26,697,946	12-MONTH TOT	$0	$117,813	$106,924	$446,011	$670,748
15					EFFECTIVE NTEREST RATE		2 51%						

NARRATIVE DESCRIPTION: The Company's policy on collecting deposits, deposit size, payment of interest and refunds is contained in the Company's tariffs (sheet no. 5 301) which are on file with the Commission.

SUPPORTING SCHEDULES: G-1 p 8

RECAP SCHEDULES: A-1, A-5, G-3 p.2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROV DE THE INFORMATION, AS SPEC FIED, FOR FINANCING PLANS AND ASSUMPTIONS.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. HILLARY

			FOR BONDS			FOR STOCK				
LINE NO.	TYPE OF ISSUE (1)	DATE OF ISSUE (2)	CAPITALIZATION (3)	NTEREST RATE (4)	LIFE N YEARS (5)	NO. OF SHARES (6)	MARKET PRICE (7)	ISSUE COST (8)	PR NCIPAL AMOUNT (9)	OTHER ASSUMPTIONS (10)
1	Bond	7/15/2020	$150,000,000	4.20%	30			$1,500,000	$150,000,000	
2	Bond	3/15/2021	$75,000,000	4.20%	30			$750,000	$75,000,000	
3	Bond	11/15/2021	$75,000,000	4.20%	30			$750,000	$75,000,000	
4	Equity	Various				Equity infusions from TECO Energy of $180 million in 2020 and $96 milllion in 2021				
5										
6										
7										
8										
9										
10										

CAPITAL STRUCTURE OBJECTIVES:	COMPONENTS (11)	PERCENT OF TOTAL (12)
11	DEBT	45 30%
12	PREFERRED STOCK	N/A
13	COMMON EQUITY	54.70%
14	OTHER (EXPLA N)	

SUPPORTING SCHEDULES: G-6 p.1

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE CALCULATIONS FOR THE FOLLOWING - INTEREST COVERAGE RATIOS AND PREFERRED DIVIDEND COVERAGE (INCLUDING AND EXCLUDING AFUDC FOR EACH INDICATOR) FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. HILLARY

LINE NO.	INDICATOR	*YEAR ENDED 12/2021* PROJ. TEST YR. CURRENT RATES	PROJ. TEST YR. PROPOSED RATES
	INCLUDING ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION		
1	EARNINGS BEFORE INTEREST	46,835,195	110,694,417
2	DEBT PORTION OF AFUDC	467,600	467,600
3	INCOME TAXES	4,971,536	25,497,142
4	EARNINGS BEFORE INTEREST AND TAXES (1) + (2) + (3)	52,274,331	136,659,160
5	INTEREST (BEFORE DEDUCTING AFUDC)	26,989,395	26,989,395
6	PRE-TAX INTEREST COVERAGE RATIO (4) / (5)	1.94	5.06
7	EARNINGS AFTER INTEREST, AFTER TAXES (4) - (3) - (5)	20,313,401	84,172,623
8	PREFERRED DIVIDENDS	N/A	N/A
9	PREFERRED DIVIDENDS COVERAGE RATIO (7) / (8)	N/A	N/A
	EXCLUDING ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION		
10	EARNINGS BEFORE INTEREST	46,835,195	110,694,417
11	EQUITY PORTION OF AFUDC	1,456,500	1,456,500
12	INCOME TAXES	4,971,536	25,497,142
13	EARNINGS BEFORE INTEREST AND TAXES (10) - (11) + (12)	50,350,231	134,735,060
14	INTEREST (BEFORE DEDUCTING AFUDC)	26,989,395	26,989,395
15	PRE-TAX INTEREST COVERAGE RATIO (13) / (14)	1.87	4.99
16	EARNINGS AFTER INTEREST, AFTER TAXES (13) - (12) - (14)	18,389,301	82,248,523
17	PREFERRED DIVIDENDS	N/A	N/A
18	PREFERRED DIVIDEND COVERAGE RATIO (16) / (17)	N/A	N/A

Totals may be affected due to rounding

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE INFORMATION, AS SPECIFIED, USED TO CALCULATE THE PERCENTAGE OF CONSTRUCTION FUNDS TO BE GENERATED INTERNALLY.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. HILLARY

LINE NO.	INDICATOR FUNDS FROM CURRENT OPERATIONS	YEAR ENDED 12/2021 PROJECTED TEST YEAR CURRENT RATES	PROJECTED TEST YEAR PROPOSED RATES
1	NET INCOME	20,313,401	84,172,623
2	DEPRECIATION AND AMORTIZATION	57,958,392	57,958,392
3	ITC (NET)	0	0
4	DEFERRED TAXES (NET)	12,693,245	12,693,245
5	AFUDC	1,924,100	1,924,100
6	TOTAL FUNDS FROM CURRENT OPERATION (1) + (2) + (3) + (4) - (5)	89,040,938	152,900,160
7	RETIREMENTS AND REDEMPTIONS	-	-
8	DIVIDENDS (PREFERRED AND COMMON) (a)	28,400,000	76,294,417
9	TOTAL FUNDS GENERATED INTERNALLY (6) - (7) - (8)	60,640,938	76,605,744
10	CONSTRUCTION EXPENDITURES (EXCLUDING AFUDC)	263,804,933	263,804,933
11	PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY (9) / (10)	22.99%	29.04%

Totals may be affected due to rounding

SUPPORTING SCHEDULES: G2-5, G1-26

RECAP SCHEDULES: A-6

SCHEDULE G-3 | FINANCIAL INDICATORS - AFUDC AS PERCENTAGE OF INCOME AVAILABLE FOR COMMON | PAGE 11 OF 11

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: CALCULATE THE AFUDC AS A PERCENTAGE OF INCOME FOR COMMON FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. HILLARY

LINE NO.	INDICATOR AFUDC AS A PERCENT OF INCOME	YEAR ENDED 12/2021 PROJECTED TEST YEAR CURRENT RATES	PROJECTED TEST YEAR PROPOSED RATES
1	ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION	$1,924,100	$1,924,100
2	DEFERRED TAXES ON DEBT COMPONENT OF AFUDC	114,664	114,664
3	NET ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (1)-(2)	1,809,436	1,809,436
4	INCOME AVAILABLE FOR COMMON	$20,313,401	$84,172,623
5	AFUDC AS A PERCENTAGE OF INCOME AVAILABLE FOR COMMON (3)/(4)	8.91%	2.15%

Totals may be affected due to rounding

SUPPORTING SCHEDULES: G2-5

RECAP SCHEDULES: A-6

SCHEDULE G-4 | CALCULATION OF THE PROJECTED TEST YEAR - REVENUE EXPANSION FACTOR | PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF THE REVENUE EXPANSION FACTOR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. H LLARY

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

LINE NO.	DESCRIPTION	%
1	REVENUE REQU REMENT	100.0000%
2	GROSS RECEIPTS TAX RATE	0.0000%
3	REGULATORY ASSESSMENT RATE	0.5000%
4	BAD DEBT RATE	0.3423%
5	NET BEFORE INCOME TAXES (1)-(2)-(3)-(4)	99.1577%
6	STATE INCOME TAX RATE	4.4580%
7	STATE INCOME TAX (5 X 6)	4.42045%
8	NET BEFORE FEDERAL NCOME TAX (5)-(7)	94.7372%
9	FEDERAL INCOME TAX RATE	21.00000%
10	FEDERAL INCOME TAX (8 X 9)	19.8948%
11	REVENUE EXPANSION FACTOR (8)-(10)	74.8424%
12	NET OPERATING NCOME MULTIPL ER (100% / L NE 11)	1 3361

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-03, G-5

SCHEDULE G-5 | CALCULATION OF THE PROJECTED TEST YEAR - REVENUE DEFIC ENCY | PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROV DE THE CALCULATION OF THE REVENUE DEFIC ENCY FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. H LLARY

LINE NO.	DESCRIPTION	AMOUNT
1	ADJUSTED RATE BASE	$1,578,725,509
2	REQUESTED RATE OF RETURN	6.63%
3	N.O.I. REQUIREMENTS	104,638,261
4	LESS: ADJUSTED N.O.I.	40,779,039
5	N.O.I. DEFIC ENCY	$63,859,222
6	EXPANSION FACTOR	1 3361
7	REVENUE DEFICIENCY	$85 324 894

Totals may be affected due to rounding

SUPPORT NG SCHEDULES: G-1 p.1, G-2 p.1, G-3 p.1, G-4

RECAP SCHEDULES: A-1, A-2, H-1 p 5

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED TEST YEAR ENDING 12/31/21

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. H LLARY / L. C FUENTES / R. WALL
T. O'CONNOR / C. MCQUA D / M. WHITING

1 PLANT IN SERVICE:

A. Additions: Each month, an amount equal to the monthly recurring blanket capital expenditures related are assumed to be closed to Plant. Large specific projects are added based on their expected in-service date.

B. Retirements: Retirements were projected based on actual historical trends, adjusted for known or reasonably foreseeable events.

C. CWIP: CWIP is projected monthly based on the monthly capital expenditures and the additions moving to plant-in-service.

D. Plant Allocations: Based on historic base year plant allocations, adjusted to reflect anticipated changes in asset balances.

E. Plant Acquis. Adjust.: Based on current plant acquisition costs being amortized over 30 years.

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED TEST YEAR ENDING 12/31/21

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. H LLARY / L. C FUENTES / R. WALL
T. O'CONNOR / C. MCQUA D / M. WHITING

2 CURRENT AND ACCRUED ASSETS:

A. Cash:	Projected as a constant level during the test year.
B. Special Deposits:	Projected at a constant level during the test year.
C. Working Funds:	Projected at a constant level during the test year.
D. Accounts Receivable - Gas Customers:	Projected based on 3 years' average by month.
E. Prov. For Uncollectible Accounts - Gas:	Projected based on historical base year balances.
F. Receivable from Associated Companies:	Projected at a constant level during the test year.
G. Plant & Oper. Materials & Supplies:	Projected at a constant level during the test year.
H. Prepayments:	Projected increases and decreases based on historical experience for this account. 2% increase in prepaid expenses.
I. Unbilled Revenues:	Projected based on historical base year balances

3 DEFERRED CHARGES:

A. Unamortized D.D. & E.:	Based on scheduled amortization of debt issue costs including estimated issue costs (1% of issuance amount) to be incurred in he test year.
B. Misc. Deferred Debits:	Environmental portion based on estimated expenditures for testing and/or remediation at old gas plant sites, less currently authorized amortiza ion. FAS 158 asset por ion projected at a constant level during the test year. Remainder based on expected activity.
C. Unamortized Rate Case Expense:	Projected rate case expense being amortized over 3 years.
D. Unrecovered Gas Costs:	Projected increases and decreases based on historical experience for this account. Projection reflects Company's intention to have neither significant over or under-recovery in the test year.

4 COMMON EQUITY:

A. Common Stocks:	No anticipated change during the test year.
B. Additional Capital:	Projection includes equity from parent of $96 million during the test year to support the Company's ongoing expansion.
C. Unappropriated Retained Earnings:	Based on projected net income for the test year less dividends paid to parent.

D. Appropriate Cost of Equity is 10.75% (see testimony of Robert Hevert.)

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED TEST YEAR ENDING 12/31/21

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. H LLARY / L. C FUENTES / R. WALL
T. O'CONNOR / C. MCQUA D / M. WHITING

5 LONG-TERM DEBT

A. Projected based on scheduled retirements of exis ing debt. Assumed March ($75M) and November ($75M) issuance for test year.

6 CURRENT AND ACCRUED LIABILITIES:

A. Notes Payable:	Notes payable represents short-term borrowings under Tampa Electric Company's credit facilities which include a $400 million 5-year bank credit facility and a $150 million 1-year accounts receivable backed credit facility.
B. Accounts Payable:	Projected based on 3 years' average by month.
C. Accounts Payable to Associated Co's:	Projected at a constant level during the test year.
D. Tax Accrued - General:	Projected based on 3 years' average by month.
E. Tax Accrued - Income:	Projected based on projected taxable income less scheduled Federal and State income tax payments.
F. Interest Accrued:	Projected based on scheduled interest expense accruals and scheduled payments.
G. Tax Collections Payable:	Projected based on historical relationship between Tax Collections Payable and Operating Revenues and upon analysis of past 5 years' trends.
H. Misc. Current Liabilities:	Projected based on 3 years' average by month. Projected based on historical trends and projections available for certain items such as pension liability (accrual and funding). I&D balance projected at a constant level during the year.

7 DEFERRED CREDITS:

A. Pension and postretirement benefits reserves are based on actuarial estimates; all other deferred credits were projected based on historical trends.

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED TEST YEAR ENDING 12/31/21

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. H LLARY / L. C FUENTES / R. WALL
T. O'CONNOR / C. MCQUA D / M. WHITING

8 REVENUES:

A. General:

There were an average of 398,484 customers at the end of our base year, and we estimate there will be an average of 425,499 by the end of 2021. This is a net increase of 27,015 customers over two years.

For rate schedules in B through F below, the monthly per-customer consumption is developed using regression models for each 14 service areas. The monthly number of customers are also developed using regression models for each service area. The models' resulting forecasts for number of customers and per-customer herm consumption are multipled to get total projected therm consumption for each service area. The 2020 and 2021 average number of customers and annual therms is the result of the 14 service area models.
In addition, customers and therm projections for known or expected projects are layered in the forecasts.
Under section B below, the exceptions are Residential Heat Pump and Residential Generator. There were no Residential Heat Pump customers at the time the forecasts were developed, but customers are expected in 2021. The Residential Generater rate schedule projects zero therms because charges are only applied for therms above 20 and therms are not expected to exceed 20.

For rate schedules G, H, N-Q below, the projections of customers and therms are based on individual customer level analysis of recent trends and input from customers when necessary.
In addition, customer and therm projections for known or expected projects are layered in the forecast .

For rate schedules I - M below, the projections of customers and therms are based on historical trends and known or expected changes.

Rate Classificia ion	Minimum Annual Therms	Maximum Annual Therms
Residential (1)	-	< 100
Residential (2)	100	249
Residential (3)	250	1,999
Small General Service (SGS)	-	< 2,000
General Service 1 (GS 1)	2,000	9,999
General Service 2 (GS 2)	10,000	49,999
General Service 3 (GS 3)	50,000	249,999
General Service 4 (GS 4)	250,000	499,999
General Service 5 (GS 5)	> 500,000	-
Small Interruptible Service (SIS)	1,000,000	3,999,999
Interruptible Service (IS)	4,000,000	49,999,999
Large Interruptible Service (ISLV)	> 50,000,000	-

B. Residential (RS):

		Actual 2019	Projected 2020	Projected 2021	% change 2019 to 2021
Residential (1)	Average Number of Customers	95,980	101,654	104,239	8.61%
	Annual Therms	6,873,118	7,467,925	7,712,442	12.21%
Residential (2)	Average Number of Customers	169,003	178,256	187,278	10.81%
	Annual Therms	27,713,158	31,090,337	32,122,569	15.91%
Residential (3)	Average Number of Customers	93,401	90,786	92,016	-1.48%
	Annual Therms	35,311,460	37,485,552	39,064,275	10.63%
General Service (see below)	Average Number of Customers	-	-	-	0.00%
	Annual Therms	-	-	-	0.00%
Residential Heat Pump	Average Number of Customers	-	-	5	0.00%
	Annual Therms	-	-	30,000	0.00%
Residential Generator	Average Number of Customers	879	884	900	2.39%
	Annual Therms	55,265	-	-	-100.00%
	TOTAL RESIDENTIAL THERMS	69,953,001	76,043,814	78,929,286	12.83%

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED TEST YEAR ENDING 12/31/21

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. H LLARY / L. C FUENTES / R. WALL
T. O'CONNOR / C. MCQUA D / M. WHITING

C. Small General Service (SGS)

	Actual 2019	Projected 2020	Projected 2021	% change 2019 to 2021
Average Number of Customers	11,487	11,722	11,858	3.23%
Therms	9,392,472	9,112,783	9,367,587	-0.26%

D. General Service 1 (GS 1)

	Actual 2019	Projected 2020	Projected 2021	Rate Shift from NGV	Adjusted 2021	% change before shift 2019 to 2021
Average Number of Customers	17,736	18,072	18,512	3	18,515	4.37%
Therms	89,309,736	89,509,006	91,935,222	19,873	91,955,095	2.94%

E. General Service 2 (GS 2)

	Actual 2019	Projected 2020	Projected 2021	Rate Shift from NGV	Adjusted 2021	% change before shift 2019 to 2021
Average Number of Customers	7,711	8,005	8,296	1	8,297	7.59%
Therms	140,461,527	146,864,392	150,371,260	26,795	150,398,055	7.06%

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED TEST YEAR ENDING 12/31/21

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. H LLARY / L. C FUENTES / R. WALL
T. O'CONNOR / C. MCQUA D / M. WHITING

F. General Service 3 (GS 3)

	Actual 2019	Projected 2020	Projected 2021	% change 2019 to 2021
Average Number of Customers	853	901	958	12.27%
Therms	81,151,493	88,174,090	90,137,454	11.07%

G. General Service 4 (GS 4)

	Actual 2019	Projected 2020	Projected 2021	% change 2019 to 2021
Average Number of Customers	169	167	168	-0.40%
Therms	71,909,865	68,925,168	71,639,159	-0.38%

H. General Service 5 (GS 5)

	Actual 2019	Projected 2020	Projected 2021	% change 2019 to 2021
Average Number of Customers	149	160	165	10.92%
Therms	135,614,192	143,217,629	150,361,273	10.87%

I. Natural Gas Vehicle Sales (NGV)

	Actual 2019	Projected 2020	Projected 2021	Rate Shift to GS	Adjusted 2021	% change before shift 2019 to 2021
Average Number of Customers	4	4	4	(4)	-	0.00%
Annual Therms	46,989	46,576	46,668	(46,668)	-	-0.68%
Shifted to GS-1						
Number of Customers				(3)		
Therms				(19,873)		
Shifted to GS-2						
Number of Customers				(1)		
Therms				(26,795)		

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED TEST YEAR ENDING 12/31/21

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. H LLARY / L. C FUENTES / R. WALL
T. O'CONNOR / C. MCQUA D / M. WHITING

	Actual 2019	Projected 2020	Projected 2021	% change 2019 to 2021
J. Commercial Street Lighting (CSLS)				
Average Number of Customers	-	-	-	0.00%
Therms	502,806	521,761	521,118	3.64%
K. Wholesale (WHS)				
Average Number of Customers	11	16	13	13.87%
Annual Therms	4,037,904	2,916,810	1,734,498	-57.04%
L. Commercial Standby Generator				
Average Number of Customers	1,044	1,027	1,027	-1.60%
Annual Therms	284,164	1,277,298	1,277,298	349.49%
M. Commercial Heat Pump				
Average Number of Customers	1	-	5	566.67%
Annual Therms	17	-	30,000	180622.89%

N. Small Interruptible Service (SIS)

	Actual 2019	Projected 2020	Projected 2021	% change 2019 to 2021
Average Number of Customers	26	23	25	-2.28%
Therms	42,267,201	39,857,816	43,370,927	2.61%

O. Interruptible Service (IS)

	Actual 2019	Projected 2020	Projected 2021	% change 2019 to 2021
Average Number of Customers	13	13	13	2.63%
Therms	120,869,203	128,261,384	128,823,343	6.58%

P. Interruptible Service Large Volume (ISLV)

	Actual 2019	Projected 2020	Projected 2021	% change 2019 to 2021
Average Number of Customers	0	-	1	200.00%
Therms	4,906,710	-	54,522,387	1011.18%

Q. Special Contracts

	Actual 2019	Projected 2020	Projected 2021	% change 2019 to 2021
Average Number of Customers	17	20	16	-7.25%
Therms	1,114,343,308	929,047,810	1,223,058,210	9.76%

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED TEST YEAR ENDING 12/31/21

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. H LLARY / L. C FUENTES / R. WALL
T. O'CONNOR / C. MCQUA D / M. WHITING

9 COST OF GAS

A. Projected at $1.02835 per therm for residential and commercial gas service classes. For ratemaking purposes, all gas-related revenues and expenses are eliminated from the calculation of Net Operating Income.

10 OFF SYSTEM SALES

A. The $1.3 million amount reflects the Company's 25% share of the Off System Sales ("OSS") net revenues that is netted against the 2021 revenue requirement. This amount is consistent wi h 2019 actual net revenues results and reflects current market conditions and opportunities for OSS.

11 OPERATION AND MAINTENANCE EXPENSE:

A. Operation and maintenance expenses were projected in accordance with the methodology currently prescribed by the Commission Staff. On MFR Schedule G-2, pages 10-19, each FERC account is broken down into categories as appropriate: payroll trended, other trended, payroll not trended and other not trended. Trending factors used were payroll only, customer growth plus infla ion (CPI) and inflation only. The 2020 and 2021 Payroll is trended at 3.0%. The 2020 and 2021 Other not trended assumes a 2 2% inflation rates. Additionally, a detailed 2021 budget was prepared by resource type (normal company budgeting approach), and total O&M expense using this approach was reconciled to total O&M expense using Commission's trending methodology.

B. Certain items of expense were "not trended" where specific information was available as to future costs. The below items are further described in witness Hillary's testimony.
These items include:
- Impact of each employee addtion in 2020 and 2021 by FERC account
- CNG Station O&M (Acct. 413)
- Miami LNG Storage O&M (Acct. 841)
- Engineering Services - PHMSA PE requirement and Engineering Training (Acct. 870)
- Transmission Records Improvement Project and Standards Improvement Project (Acct. 874)
- Added Operations Employee Expenses and Materials and New Locate Ticket Management System Annual Fee (Acct. 880)
- TIMP - Pipeline Reassessments and Risk Analysis (Acct. 887)
- DIMP Risk Analysis and Planning (Acct. 892)
- CRMB Asset Usage Fee and Additional Customer Communica ions (Acct. 903)
- Bad Debt Expense (Acct. 904)
- TECO Partners Contract (Acct. 912)
- Additional Marketing to Promote Use and Benefits of Natural Gas (Acct. 913)
- Short-term Employee Incentive Compensation (Acct. 920)
- Added A&G Employee Expenses and Pipeline Safety Compliance Materials (Acct. 921)
- Capitalized A&G (Acct. 922)
- New Work Asset Management O&M Expense and LNG/RNG Consulting Services (Acct. 923)
- Storm Costs Recognized (Acct. 924)
- Insurance Premiums and Fees, I&D Reserve Balance Adjustments, Additional Pipeline Safety Awareness Program Adver ising and Non-recurring Legal Expenses (Acct. 925)
- Total Employee Pension and Benefits (Acct. 926)
- Rate Case Expense (Acct. 928)
- Non-CRB Portion of Asset Usage Fee, Information Technology Expense, Human Resources Expense, MMM Corporate Overhead Allocation, Other Shared Services Expenses, Economic Development Initiatives and Corporate Security Expense (Acct. 930.2)

12 CUSTOMER GROWTH

A. See "REVENUES"

13 DEPRECIATION AND AMORTIZATION

A. Depreciation was computed based on projected plant balances for the test year and using depreciation rates as proposed in the updated Depreciation Study supported by witness Dane Watson.

B. Amortiza ions are based on current amortization schedules and projected plant balances.

C. Acquisition adjustments are based on a 30-year amortization schedule.

D. Environmental costs are based on the Company's proposed adjustment to increase the Manufactured Gas Plant regulatory asset amortization to $1 million annually. See testimony of Company witness Hillary for fur her details.

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED TEST YEAR ENDING 12/31/21

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: S. H LLARY / L. C FUENTES / R. WALL
T. O'CONNOR / C. MCQUA D / M. WHITING

14 TAXES OTHER THAN INCOME:

A. Ad Valorem tax based on specific estimates by county using most recent information available. FPSC Assessment estimated based on revenue-related growth.
FICA, Unemployment taxes increased based on payroll trend factors and employee additions.
Gross Receipts / Franchise Fee taxes flat to historic base year + 1 (pass-through items eliminated for rate-making purposes).

15 INCOME TAXES:

A. Income taxes were calculated at the combined Federal and State statutory rate of 24.5218%.

16 INTEREST EXPENSE:

A. Long-Term Debt: Interest on existing long-term debt was calculated at the embedded cost rates. Assumed March ($75M) and November ($75M) issuance for test year at an interest rate of 4.2%.

B. Short-Term Debt: Interest on Notes Payable is assumed to be 2.8%.

C. DD&E Amortization: Interest based on scheduled amortization of debt issue costs including estimated issue costs to be incurred in the test year.

D. Customer Deposits: Interest on customer deposits were calculated at 2.0% for residential deposits.
Interest on customer deposits were calculated at 2.0% for commercial deposits up to he twenty-third (23) month and 3.0% after the twenty-third (23) month.
Interest on customer deposits were calculated at 0.0% for pool manager deposits.

PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU

MINIMUM FILING REQUIREMENTS
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PEOPLES GAS SYSTEM
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COST OF SERVICE

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: FULLY ALLOCATED
EMBEDDED COST OF SERVICE STUDY
SUMMARY

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

LINE NO.	SUMMARY	TOTAL	RESIDENTIAL (1 2 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3
1	RATE BASE	1,578,725,509	539,129,912	1,264,784	46,616	48,547	794,201	32,375,848	180,552,376	256,339,646	145,166,683
2	ATTRITION	0	0	0	0	0	0	0	0	0	0
3	O&M	121,397,580	58,951,918	129,546	3,807	3,033	40,175	2,897,520	11,655,535	14,043,237	7,505,733
4	DEPRECIATION	52,929,996	18,157,728	42,598	1,560	1,625	26,542	1,088,042	6,046,107	8,572,172	4,852,333
5	AMORTIZATION EXPENSES	4,685,938	624,167	1,464	157	157	2,989	61,180	557,873	910,205	536,880
6	TAXES OTHER THAN NCOME - OTHER	19,056,382	7,037,330	16,509	542	569	9,037	407,374	2,132,548	2,951,737	1,657,815
7	TAXES OTHER THAN NCOME - REV. RELATED	2,474,659	962,084	2,204	78	72	1,134	51,541	269,995	371,488	208,404
8	GA N ON SALE OF PROPERTY	0	0	0	0	0	0	0	0	0	0
9	RETURN	104,638,261	35,733,645	83,830	3,090	3,218	52,640	2,145,878	11,967,050	16,990,246	9,621,678
10	NCOME TAXES TOTAL	25,497,142	8,707,196	20,427	753	784	12,827	522,885	2,916,004	4,140,003	2,344,509
11	REVENUE CREDITED TO COS:	(14,495,547)	(7,249,751)	(15,038)	(84)	(226)	(442)	(589,077)	(1,048,137)	(514,440)	(99,819)
12	TOTAL COST - CUSTOMER	115,714,871	93,331,241	212,169	2,618	1,953	6,664	3,727,446	8,636,961	5,341,417	1,792,064
13	TOTAL COST - CAPACITY	197,994,882	28,630,993	67,168	7,207	7,207	137,102	2,806,356	25,590,018	41,751,743	24,627,065
14	TOTAL COST - COMMODITY	0	0	0	0	0	0	0	0	0	0
15	TOTAL COST - REVENUE	2,474,659	962,084	2,204	78	72	1,134	51,541	269,995	371,488	208,404
16	NO. OF CUSTOMERS	425,499	383,533	900	5	5	0	11,858	18,515	8,297	958
17	PEAK MONTH SALES	353,743,623	19,862,578	46,597	5,000	5,000	95,114	1,946,893	17,752,921	28,965,019	17,084,877
18	ANNUAL SALES	2,096,125,688	78,899,286	0	30,000	30,000	521,118	9,367,587	91,955,095	150,398,055	90,137,454

SUPPORTING SCHEDULES: E-2 p.1, E-3 p.1-6, H-1 p 2

RECAP SCHEDULES:

COST OF SERVICE

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: FULLY ALLOCATED
EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

SUMMARY

LINE NO.	SUMMARY	GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	CNG / RNG	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	DISCONTINUED VEHICLE GAS SALES	WHOLESALE	SPECIAL CONTRACTS
1	RATE BASE	103,406,575	139,236,687	3,225,158	37,192,127	43,152,471	54,315,717	690,316	0	3,189,489	38,598,356
2	ATTRITION	0	0	0	0	0	0	0	0	0	0
3	O&M	5,318,166	8,065,593	296,001	1,113,580	2,606,479	4,875,572	185,678	0	140,617	3,565,391
4	DEPRECIATION	3,456,006	4,653,678	108,457	1,242,940	1,442,649	1,815,550	23,143	0	106,608	1,292,260
5	AMORTIZATION EXPENSES	386,996	810,062	5,392	0	243,606	532,975	0	0	11,836	0
6	TAXES OTHER THAN INCOME - OTHER	1,177,980	1,587,266	41,033	423,183	494,330	620,266	8,323	0	36,398	454,142
7	TAXES OTHER THAN NCOME - REV. RELATED	148,714	207,509	5,173	10,391	65,479	97,020	2,148	0	4,328	66,898
8	GAIN ON SALE OF PROPERTY	0	0	0	0	0	0	0	0	0	0
9	RETURN	6,853,810	9,228,637	213,764	2,465,102	2,860,155	3,600,057	45,754	0	211,400	2,558,307
10	INCOME TAXES TOTAL	1,670,064	2,248,736	52,088	600,670	696,932	877,224	11,149	0	51,512	623,381
11	REVENUE CREDITED TO COS:	(10,687)	(288,238)	(60,917)	(4,528,224)	(43,431)	(22,584)	(1,737)	0	(9,768)	(12,948)
12	TOTAL COST - CUSTOMER	1,100,569	264,761	408,494	(4,528,224)	431,478	638,578	209,142	0	5,680	4,131,861
13	TOTAL COST - CAPACITY	17,751,765	26,040,972	247,324	5,845,475	7,869,242	11,660,482	63,168	0	542,922	4,348,672
14	TOTAL COST - COMMODITY	0	0	0	0	0	0	0	0	0	0
15	TOTAL COST - REVENUE	148,714	207,509	5,173	10,391	65,479	97,020	2,148	0	4,328	66,898
16	NO. OF CUSTOMERS	168	165	1,027	0	25	13	1	0	13	16
17	PEAK MONTH SALES	12,315,179	25,778,203	171,579	0	7,752,166	21,840,258	9,388,799	0	376,649	190,356,791
18	ANNUAL SALES	71,639,159	150,361,273	1,277,298	0	43,370,927	128,823,343	54,522,387	0	1,734,498	1,223,058,210

SUPPORT NG SCHEDULES: E-2 p.1, E-3 p.1-6, H-1 p.2

RECAP SCHEDULES:

COST OF SERVICE

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: FULLY ALLOCTION
EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

REVENUE DEFICIENCY (SCHEDULE D)

LINE NO.		TOTAL	RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3
1	CUSTOMER COSTS	115,714,871	93,331,241	212,169	2,618	1,953	6,664	3,727,446	8,636,961	5,341,417	1,792,064
2	CAPACITY COSTS	197,994,882	28,630,993	67,168	7,207	7,207	137,102	2,806,356	25,590,018	41,751,743	24,627,065
3	COMMODITY COSTS	0	0	0	0	0	0	0	0	0	0
4	REVENUE COSTS	2,474,659	962,084	2,204	78	72	1,134	51,541	269,995	371,488	208,404
5	TOTAL	316,184,412	122,924,317	281,540	9,903	9,232	144,900	6,585,343	34,496,974	47,464,649	26,627,533
6	less REVENUE AT PRESENT RATES	232,214,876	87,366,797	205,253	4,020	7,877	93,395	6,398,018	30,802,595	37,233,461	18,486,940
7	(in the projected test year)										
8	equals: GAS SALES REVENUE DEFIC ENCY	83,969,536	35,557,520	76,288	5,883	1,355	51,505	187,324	3,694,379	10,231,188	8,140,593
9	plus DEFIC ENCY IN OTHER OPER. REV.	1,355,358	1,225,164	2,874	16	16	0	36,765	57,403	25,723	2,970
10	equals:TOTAL BASE-REVENUE DEFIC ENCY	85,324,894	36,782,684	79,162	5,899	1,371	51,505	224,090	3,751,782	10,256,912	8,143,563
11	UNIT COSTS:										
12	Customer	22.663	20.279	19.651	43.633	32 544	0.000	26.194	38 874	53.648	155 915
13	Capacity	0.560	1.441	1.4415	1.4415	1.4415	1.441	1.441	1.441	1.441	1.441
14	Commodity	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

SUPPORTING SCHEDULES: E-2 p.1, E-3 p.1-6, H-1 p 2

RECAP SCHEDULES:

COST OF SERVICE

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: FULLY ALLOCTION
EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

REVENUE DEFIC ENCY (SCHEDULE D)

LINE NO.		GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	CNG / RNG	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	DISCONTINUED VEHICLE GAS SALES	WHOLESALE	SPECIAL CONTRACTS
1	CUSTOMER COSTS	1,100,569	264,761	408,494	(4,528,224)	431,478	638,578	209,142	0	5,680	4,131,861
2	CAPACITY COSTS	17,751,765	26,040,972	247,324	5,845,475	7,869,242	11,660,482	63,168	0	542,922	4,348,672
3	COMMODITY COSTS	0	0	0	0	0	0	0	0	0	0
4	REVENUE COSTS	148,714	207,509	5,173	10,391	65,479	97,020	2,148	0	4,328	66,898
5	TOTAL	19,001,048	26,513,243	660,991	1,327,641	8,366,200	12,396,079	274,458	0	552,930	8,547,431
6	less:REVENUE AT PRESENT RATES	10,837,267	16,740,344	821,263	0	3,024,775	4,344,775	521,744	10,209	268,398	15,047,746
7	(in the projected test year)										
8	equals: GAS SALES REVENUE DEFIC ENCY	8,163,781	9,772,899	(160,272)	1,327,641	5,341,425	8,051,303	(247,285)	(10,209)	284,533	(6,500,315)
9	plus:DEFICIENCY IN OTHER OPER. REV.	521	512	3,184	0	78	40	3	0	40	50
10	equals:TOTAL BASE-REVENUE DEFICIENCY	8,164,302	9,773,410	(157,088)	1,327,641	5,341,502	8,051,344	(247,282)	(10,209)	284,573	(6,500,265)
11	UNIT COSTS:										
12	Customer	545.917	133.718	33.146	0.000	1438.261	4093.447	17428.492	0.000	36.413	21520.110
13	Capacity	1.441	1.010	1.441	0.0000	1.015	0.534	0.007	0.000	1.441	0.023
14	Commodity	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.000	0.0000	0.0000

SUPPORT NG SCHEDULES: E-2 p.1, E-3 p.1-6, H-1 p.2

RECAP SCHEDULES:

COST OF SERVICE

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: FULLY ALLOCATED
EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

RATE OF RETURN BY CUSTOMER CLASS
SCHEDULE C, PAGE 1 OF 2: **PRESENT RATES**

LINE NO.		TOTAL	RESIDENTIAL (1 2 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3
1	REVENUES: (projected test year)										
2	Gas Sales	232,214,876	87,366,797	205,253	4,020	7,877	93,395	6,398,018	30,802,595	37,233,461	18,486,940
3	Other Operating Revenue	13,140,189	6,024,586	12,163	68	211	442	552,311	990,734	488,716	96,849
4	Total	245,355,065	93,391,384	217,416	4,088	8,088	93,837	6,950,330	31,793,329	37,722,177	18,583,789
5	EXPENSES:										
6	Purchased Gas Cost	0	0	0	0	0	0	0	0	0	0
7	O&M Expenses	121,397,580	58,951,918	129,546	3,807	3,033	40,175	2,897,520	11,655,535	14,043,237	7,505,733
8	Depreciation Expenses	52,929,996	18,157,728	42,598	1,560	1,625	26,542	1,088,042	6,046,107	8,572,172	4,852,333
9	Amortization Expenses	4,685,938	624,167	1,464	157	157	2,989	61,180	557,873	910,205	536,880
10	Taxes Other Than Income--Fixed	19,056,382	7,037,330	16,509	542	569	9,037	407,374	2,132,548	2,951,737	1,657,815
11	Taxes Other Than Income--Revenue	2,474,659	962,084	2,204	78	72	1,134	51,541	269,995	371,488	208,404
12	Gain on Sale of Property	0	0	0	0	0	0	0	0	0	0
13	Total Expenses excl. Income Taxes	200,544,556	85,733,227	192,321	6,144	5,457	79,876	4,505,657	20,662,057	26,848,839	14,761,164
14	NCOME TAXES:	4,750,161	1,622,166	3,806	140	146	2,390	97,414	543,257	771,290	436,786
15	**NET OPERATING INCOME**	**40,060,348**	**6,035,991**	**21,290**	**(2,196)**	**2,485**	**11,571**	**2,347,259**	**10,588,015**	**10,102,048**	**3,385,838**
16	**RATE BASE**	**1,578,725,509**	**539,129,912**	**1,264,784**	**46,616**	**48,547**	**794,201**	**32,375,848**	**180,552,376**	**256,339,646**	**145,166,683**
17	**RATE OF RETURN**	**2.54%**	**1.12%**	**1.68%**	**-4.71%**	**5.12%**	**1.46%**	**7.25%**	**5.86%**	**3.94%**	**2.33%**

SUPPORTING SCHEDULES: E-2 p.1, E-3 p.1-6, H-1 p 2

RECAP SCHEDULES:

COST OF SERVICE

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: FULLY ALLOCATED
EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

RATE OF RETURN BY CUSTOMER CLASS
SCHEDULE C, PAGE 1 OF 2: **PRESENT RATES**

LINE NO.		GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	CNG / RNG	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	DISCONTINUED VEHICLE GAS SALES	WHOLESALE	SPECIAL CONTRACTS
1	REVENUES: (projected test year)										
2	Gas Sales	10,837,267	16,740,344	821,263	0	3,024,775	4,344,775	521,744	10,209	268,398	15,047,746
3	Other Operating Revenue	10,166	287,726	57,733	4,528,224	43,353	22,544	1,734	0	9,727	12,899
4	Total	10,847,434	17,028,070	878,996	4,528,224	3,068,128	4,367,319	523,478	10,209	278,125	15,060,644
5	EXPENSES:										
6	Purchased Gas Cost	0	0	0	0	0	0	0	0	0	0
7	O&M Expenses	5,318,166	8,065,593	296,001	1,113,580	2,606,479	4,875,572	185,678	0	140,617	3,565,391
8	Depreciation Expenses	3,456,006	4,653,678	108,457	1,242,940	1,442,649	1,815,550	23,143	0	106,608	1,292,260
9	Amortization Expenses	386,996	810,062	5,392	0	243,606	532,975	0	0	11,836	0
10	Taxes Other Than Income--Fixed	1,177,980	1,587,266	41,033	423,183	494,330	620,266	8,323	0	36,398	454,142
11	Taxes Other Than Income--Revenue	148,714	207,509	5,173	10,391	65,479	97,020	2,148	0	4,328	66,898
12	Gain on Sale of Property	0	0	0	0	0	0	0	0	0	0
13	Total Expenses excl. Income Taxes	10,487,862	15,324,107	456,056	2,790,094	4,852,543	7,941,382	219,292	0	299,786	5,378,691
14	INCOME TAXES:	311,136	418,943	9,704	111,906	129,840	163,428	2,077	0	9,597	116,137
15	**NET OPERATING INCOME**	**48,436**	**1,285,020**	**413,236**	**1,626,225**	**(1,914,255)**	**(3,737,491)**	**302,108**	**10,209**	**(31,258)**	**9,565,817**
16	**RATE BASE**	**103,406,575**	**139,236,687**	**3,225,158**	**37,192,127**	**43,152,471**	**54,315,717**	**690,316**	**0**	**3,189,489**	**38,598,356**
17	**RATE OF RETURN**	**0.05%**	**0.92%**	**12.81%**	**4.37%**	**-4.44%**	**-6.88%**	**43.76%**	**0.00%**	**-0.98%**	**24.78%**

SUPPORT NG SCHEDULES: E-2 p.1, E-3 p.1-6, H-1 p.2

RECAP SCHEDULES:

COST OF SERVICE

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: FULLY ALLOCTED
EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

RATE OF RETURN BY CUSTOMER CLASS
SCHEDULE C, PAGE 2 OF 2: **PROPOSED RATES**

LINE NO.		TOTAL	RESIDENTIAL (1 2 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3
1	REVENUES:										
2	Gas Sales	316,184,240	119,528,240	299,511	4,451	8,762	157,206	8,703,366	42,126,190	52,411,364	26,727,532
3	Other Operating Revenue	14,495,547	7,249,751	15,038	84	226	442	589,077	1,048,137	514,440	99,819
4	Total	330,679,787	126,777,991	314,549	4,535	8,988	157,648	9,292,442	43,174,327	52,925,804	26,827,351
5	EXPENSES:										
6	Purchased Gas Cost	0	0	0	0	0	0	0	0	0	0
7	O&M Expenses	121,397,580	58,951,918	129,546	3,807	3,033	40,175	2,897,520	11,655,535	14,043,237	7,505,733
8	Depreciation Expenses	52,929,996	18,157,728	42,598	1,560	1,625	26,542	1,088,042	6,046,107	8,572,172	4,852,333
9	Amortization Expenses	4,685,938	624,167	1,464	157	157	2,989	61,180	557,873	910,205	536,880
10	Taxes Other Than Income--Fixed	19,056,382	7,037,330	16,509	542	569	9,037	407,374	2,132,548	2,951,737	1,657,815
11	Taxes Other Than Income--Revenue	2,474,659	962,084	2,204	78	72	1,134	51,541	269,995	371,488	208,404
12	Total Expenses excl. Income Taxes	200,544,556	85,733,227	192,321	6,144	5,457	79,876	4,505,657	20,662,057	26,848,839	14,761,164
13	PRE TAX NOI:	130,135,232	41,044,763	122,228	(1,609)	3,531	77,772	4,786,786	22,512,269	26,076,964	12,066,186
14	NCOME TAXES:	25,497,142	8,707,196	20,427	753	784	12,827	522,885	2,916,004	4,140,003	2,344,509
15	**NET OPERATING INCOME**	**104,638,089**	**32,337,567**	**101,801**	**(2,362)**	**2,747**	**64,945**	**4,263,901**	**19,596,266**	**21,936,961**	**9,721,678**
16	**RATE BASE**	**1,578,725,509**	**539,129,912**	**1,264,784**	**46,616**	**48,547**	**794,201**	**32,375,848**	**180,552,376**	**256,339,646**	**145,166,683**
17	**RATE OF RETURN**	**6.63%**	**6.00%**	**8.05%**	**-5.07%**	**5.66%**	**8.18%**	**13.17%**	**10.85%**	**8.56%**	**6.70%**

SUPPORTING SCHEDULES: E-2 p.1, E-3 p.1-6, H-1 p 2

RECAP SCHEDULES:

COST OF SERVICE

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: FULLY ALLOCTED
EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

RATE OF RETURN BY CUSTOMER CLASS
SCHEDULE C, PAGE 2 OF 2: **PROPOSED RATES**

LINE NO.		GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	CNG / RNG	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	DISCONTINUED VEHICLE GAS SALES	WHOLESALE	SPECIAL CONTRACTS
1	REVENUES:										
2	Gas Sales	15,473,494	22,627,904	1,267,715	0	4,412,751	6,338,723	652,693	0	396,593	15,047,746
3	Other Operating Revenue	10,687	288,238	60,917	4,528,224	43,431	22,584	1,737	0	9,768	12,948
4	Total	15,484,181	22,916,142	1,328,632	4,528,224	4,456,182	6,361,307	654,430	0	406,361	15,060,694
5	EXPENSES:										
6	Purchased Gas Cost	0	0	0	0	0	0	0	0	0	0
7	O&M Expenses	5,318,166	8,065,593	296,001	1,113,580	2,606,479	4,875,572	185,678	0	140,617	3,565,391
8	Depreciation Expenses	3,456,006	4,653,678	108,457	1,242,940	1,442,649	1,815,550	23,143	0	106,608	1,292,260
9	Amortization Expenses	386,996	810,062	5,392	0	243,606	532,975	0	0	11,836	0
10	Taxes Other Than Income--Fixed	1,177,980	1,587,266	41,033	423,183	494,330	620,266	8,323	0	36,398	454,142
11	Taxes Other Than Income--Revenue	148,714	207,509	5,173	10,391	65,479	97,020	2,148	0	4,328	66,898
12	Total Expenses excl. Income Taxes	10,487,862	15,324,107	456,056	2,790,094	4,852,543	7,941,382	219,292	0	299,786	5,378,691
13	PRE TAX NOI:	4,996,319	7,592,035	872,576	1,738,131	(396,362)	(1,580,075)	435,137	(0)	106,574	9,682,003
14	INCOME TAXES:	1,670,064	2,248,736	52,088	600,670	696,932	877,224	11,149	0	51,512	623,381
15	**NET OPERATING INCOME**	**3,326,256**	**5,343,299**	**820,488**	**1,137,461**	**(1,093,294)**	**(2,457,299)**	**423,989**	**(0)**	**55,063**	**9,058,622**
16	**RATE BASE**	**103,406,575**	**139,236,687**	**3,225,158**	**37,192,127**	**43,152,471**	**54,315,717**	**690,316**	**0**	**3,189,489**	**38,598,356**
17	**RATE OF RETURN**	**3.22%**	**3.84%**	**25.44%**	**3.06%**	**-2.53%**	**-4.52%**	**61.42%**	**0.00%**	**1.73%**	**23.47%**

SUPPORT NG SCHEDULES: E-2 p.1, E-3 p.1-6, H-1 p.2

RECAP SCHEDULES:

COST OF SERVICE

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: FULLY ALLOCATED
EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

SUMMARY

LINE NO.		TOTAL	RESIDENTIAL (1 2 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3
1	**PRESENT RATES (Projected Test Year)**										
2	GAS SALES	232,214,876	87,366,797	205,253	4,020	7,877	93,395	6,398,018	30,802,595	37,233,461	18,486,940
3	OTHER OPERATING REVENUE	13,140,189	6,024,586	12,163	68	211	442	552,311	990,734	488,716	96,849
4	TOTAL	245,355,065	93,391,384	217,416	4,088	8,088	93,837	6,950,330	31,793,329	37,722,177	18,583,789
5	RATE OF RETURN	2.54%	1.12%	1.68%	-4.71%	5.12%	1.46%	7 25%	5 86%	3.94%	2 33%
6	NDEX	1.00	0.44	0.66	-1 86	2.02	0 57	2.86	2.31	1 55	0.92
7	**PROPOSED RATES**										
8	GAS SALES	316,184,240	119,528,240	299,511	4,451	8,762	157,206	8,703,366	42,126,190	52,411,364	26,727,532
9	OTHER OPERATING REVENUE	14,495,547	7,249,751	15,038	84	226	442	589,077	1,048,137	514,440	99,819
10	TOTAL	330,679,787	126,777,991	314,549	4,535	8,988	157,648	9,292,442	43,174,327	52,925,804	26,827,351
11	**TOTAL REVENUE INCREASE**	**85,324,722**	**33,386,607**	**97,133**	**447**	**900**	**63,811**	**2,342,112**	**11,380,997**	**15,203,627**	**8,243,562**
12	PERCENT NCREASE	34.78%	35.75%	44.68%	10.94%	11.13%	68.00%	33.70%	35.80%	40.30%	44 36%
13	**RATE OF RETURN**	**6.63%**	**6.00%**	**8.05%**	**-5.07%**	**5.66%**	**8.18%**	**13.17%**	**10.85%**	**8.56%**	**6.70%**
14	NDEX	100.00%	90.50%	121.44%	-76.43%	85 37%	123.38%	198.70%	163.75%	129.12%	101.04%

SUPPORTING SCHEDULES: E-2 p.1, E-3 p.1-6, H-1 p 2

RECAP SCHEDULES:

COST OF SERVICE

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: FULLY ALLOCATED
EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

SUMMARY

LINE NO.		GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	CNG / RNG	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	DISCONTINUED VEHICLE GAS SALES	WHOLESALE	SPECIAL CONTRACTS
1	**PRESENT RATES (Projected Test Year)**										
2	GAS SALES	10,837,267	16,740,344	821,263	0	3,024,775	4,344,775	521,744	10,209	268,398	15,047,746
3	OTHER OPERAT NG REVENUE	10,166	287,726	57,733	4,528,224	43,353	22,544	1,734	0	9,727	12,899
4	TOTAL	10,847,434	17,028,070	878,996	4,528,224	3,068,128	4,367,319	523,478	10,209	278,125	15,060,644
5	RATE OF RETURN	0.05%	0 92%	12 81%	4.37%	-4.44%	-6.88%	43.76%	0.00%	-0 98%	24.78%
6	INDEX	0.02	0.36	5.05	1.72	-1.75	-2.71	17.25	0.00	-0.39	9.77
7	**PROPOSED RATES**										
8	GAS SALES	15,473,494	22,627,904	1,267,715	0	4,412,751	6,338,723	652,693	0	396,593	15,047,746
9	OTHER OPERAT NG REVENUE	10,687	288,238	60,917	4,528,224	43,431	22,584	1,737	0	9,768	12,948
10	TOTAL	15,484,181	22,916,142	1,328,632	4,528,224	4,456,182	6,361,307	654,430	0	406,361	15,060,694
11	**TOTAL REVENUE INCREASE**	**4,636,748**	**5,888,072**	**449,636**	**0**	**1,388,054**	**1,993,988**	**130,952**	**(10,209)**	**128,236**	**50**
12	PERCENT INCREASE	42.75%	34 58%	51.15%	0.00%	45.24%	45.66%	25.02%	-100.00%	46.11%	0.00%
13	**RATE OF RETURN**	**3.22%**	**3.84%**	**25.44%**	**3.06%**	**-2.53%**	**-4.52%**	**61.42%**	**0.00%**	**1.73%**	**23.47%**
14	INDEX	48.53%	57 90%	383 83%	46.14%	-38.23%	-68.26%	926.67%	0.00%	26.05%	354.09%

SUPPORT NG SCHEDULES: E-2 p.1, E-3 p.1-6, H-1 p.2

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: FULLY ALLOCATED
EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

RATE DESIGN (SCHEDULE A)

LINE NO.		TOTAL	RESIDENTIAL (1 2 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3
1	**PROPOSED TOTAL TARGET REVENUES**	**330,679,959**	**126,778,151**	**314,483**	**4,535**	**8,988**	**157,646**	**9,292,486**	**43,174,709**	**52,925,993**	**26,827,560**
2	LESS:OTHER OPERATING REVENUE	14,495,547	7,249,751	15,038	84	226	442	589,077	1,048,137	514,440	99,819
3	LESS:CUSTOMER CHARGE REVENUES										
4	PROPOSED CUSTOMER CHARGES		(see lines 6-11 below)	$ 27.74	$ 26 20	$ 48.00	$ -	$ 32.50	$ 48.00	$ 92.00	$ 495.00
5	NUMBER OF B LLS	5,105,989	4,602,396	10,797	60	60	0	142,302	222,181	99,564	11,494
6	Residential Bills (0-99 annual therms)		1,250,869								
7	Residential Customer Charge (0-99 annual therms)		$ 16 20								
8	Residential Bills (100-249 annual therms)		2,247,340								
9	Residential Customer Charge (100-249 annual therms)		$ 19 20								
10	Residential Bills (250+ annual therms)		1,104,187								
11	Residential Customer Charge (250+ annual therms)		$ 26 20								
12	PRORATED PERCENTAGE OF BILLS		0.00%								
13	**CUST. CHARGE REV. BY RATE CLASS**	**129,242,345**	**92,342,702**	**299,511**	**1,572**	**2,880**	**0**	**4,624,812**	**10,664,674**	**9,159,892**	**5,689,450**
14	LESS:OTHER NON-THERM-RATE REV.	0	0	0	0	0	0	0	0	0	0
15	EQUALS:PER-THERM TARGET REVENUE	186,942,067	27,185,698	(66)	2,879	5,882	157,203	4,078,597	31,461,898	43,251,662	21,038,290
16	DIV DED BY:NUMBER OF THERMS	2,096,125,688	78,899,286	0	30,000	30,000	521,118	9,367,587	91,955,095	150,398,055	90,137,454
17	BASE RATE PER-THERM (UNROUNDED)		0.344562	0.000000	0.095980	0.196050	0.301666	0.435395	0 342144	0.287581	0 233402
18	**BASE RATE PER-THERM (ROUNDED)**		**0.34456**	**0.34456**	**0.09598**	**0.19605**	**0.30167**	**0.43539**	**0.34214**	**0.28758**	**0.23340**
19	PER-THERM-RATE REV.(RNDED RATES)	186,941,895	27,185,538	0	2,879	5,882	157,206	4,078,554	31,461,516	43,251,473	21,038,082
20	SUMMARY: **PROPOSED TARIFF RATES**										
21	CUSTOMER CHARGES		$16.20, $19.20, $26.20	$27.74	$26 20	$48.00	$0.00	$32.50	$48.00	$92.00	$495.00
22	ENERGY CHARGES										
23	NON-GAS (CENTS PER THERM)		34.456	34.456	9.598	19.605	30.167	43.539	34.214	28.758	23 340
24	PURCHASED GAS ADJUSTMENT		90.287	90 287	90.287	90 287	90.287	90 287	90 287	90.287	90 287
25	TOTAL (INCLUDING PGA)		124.743	124.743	99.885	109 892	120.454	133 826	124 501	119.045	113.627
26	SUMMARY: **PRESENT TARIFF RATES**		**RS 1**	**RSG**	**Res GHP**	**Com GHP**	**CSLS**	**SGS**	**GS 1**	**GS 2**	**GS 3**
27	CUSTOMER CHARGES		$11.40, $14.25, $19.01	$19.01	$19.01	$33.26	$0.00	$23.76	$33.26	$47 52	$142.55
28	ENERGY CHARGES										
29	NON-GAS (CENTS PER THERM)		0.254650	0 254650	0.095980	0.196050	0.179220	0 322060	0 254680	0.216150	0.186920
30	PURCHASED GAS ADJUSTMENT		90.287	90 287	90.287	90 287	90.287	90 287	90 287	90.287	90 287
31	TOTAL (INCLUDING PGA)		90.542	90 542	90.383	90.483	90.466	90.609	90 542	90.503	90.474

SUPPORTING SCHEDULES: E-2 p.1, E-3 p.1-6, H-1 p 2

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: FULLY ALLOCATED
EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

RATE DESIGN (SCHEDULE A)

LINE NO.		GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	CNG / RNG	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	DISCONTINUED VEHICLE GAS SALES	WHOLESALE	SPECIAL CONTRACTS
1	**PROPOSED TOTAL TARGET REVENUES**	**15,483,917**	**22,915,793**	**1,328,627**	**4,528,224**	**4,456,301**	**6,361,214**	**654,276**	**(0)**	**406,364**	**15,060,694**
2	LESS:OTHER OPERAT NG REVENUE	10,687	288,238	60,917	4,528,224	43,431	22,584	1,737	0	9,768	12,948
3	LESS:CUSTOMER CHARGE REVENUES										
4	PROPOSED CUSTOMER CHARGES	$ 795.00	$ 1,695.00	$ 48.00	$ -	$ 1,695.00	$ 1,895.00	$ 2,095.00	$ 62.00	$ 495.00	$ -
5	NUMBER OF BILLS	2,016	1,980	12,324	0	300	156	12	0	156	192
6	Residential Bills (0-99 annual therms)										
7	Residential Customer Charge (0-99 annual therms)										
8	Residential Bills (100-249 annual therms)										
9	Residential Customer Charge (100-249 annual therm:										
10	Residential Bills (250+ annual therms)										
11	Residential Customer Charge (250+ annual therms)										
12	PRORATED PERCENTAGE OF BILLS										
13	**CUST. CHARGE REV. BY RATE CLASS**	**1,602,720**	**3,356,100**	**591,552**	**0**	**508,500**	**295,620**	**25,140**	**0**	**77,220**	**0**
14	LESS:OTHER NON-THERM-RATE REV.	0	0	0	0	0	0	0	0	0	0
15	EQUALS:PER-THERM TARGET REVENUE	13,870,510	19,271,455	676,158	0	3,904,370	6,043,010	627,398	(0)	319,376	15,047,746
16	DIVIDED BY:NUMBER OF THERMS	71,639,159	150,361,273	1,277,298	0	43,370,927	128,823,343	54,522,387	0	1,734,498	1,223,058,210
17	BASE RATE PER-THERM (UNROUNDED)	0.193616	0.128168	0.529366	0.000000	0.090023	0.046909	0.011507	0.000000	0.184132	Negotiated
18	**BASE RATE PER-THERM (ROUNDED)**	**0.19362**	**0.12817**	**0.52937**	**0.00000**	**0.09002**	**0.04691**	**0.01151**	**0.00000**	**0.18413**	**Negotiated**
19	PER-THERM-RATE REV.(RNDED RATES)	13,870,774	19,271,804	676,163	0	3,904,251	6,043,103	627,553	0	319,373	15,047,746
20	SUMMARY: **PROPOSED TARIFF RATES**										
21	CUSTOMER CHARGES	$795.00	$1,695.00	$48.00	$0.00	$1,695.00	$1,895.00	$2,095.00	$62.00	$495.00	$0.00
22	ENERGY CHARGES										
23	NON-GAS (CENTS PER THERM)	19.362	12 817	52 937	0.000	9.002	4.691	1.151	0.000	18.413	0.000
24	PURCHASED GAS ADJUSTMENT	90.287	90 287	90 287	0.000	N/A	N/A	N/A	N/A	89 833	N/A
25	TOTAL (NCLUD NG PGA)	109.649	103.104	143 224	0.000	9.002	4.691	1.151	0.000	108 246	0.000
26	SUMMARY: **PRESENT TARIFF RATES**	**GS 4**	**GS 5**	**CSG**	**RNG**	**SIS**	**IS**	**ISLV**	**NGV**	**WHS**	**SC**
27	CUSTOMER CHARGES	$237 58	$285.09	$33.26	$0.00	$285.09	$451.39	$451.39	$42.76	$142.55	$0.00
28	ENERGY CHARGES										
29	NON-GAS (CENTS PER THERM)	0.144590	0.107580	0.322060	0.000000	0.067770	0.033180	0.009470	0.174780	0.141920	0.000000
30	PURCHASED GAS ADJUSTMENT	0.000	90 287	0.000	0.000	48.044	N/A	N/A	N/A	89 833	N/A
31	TOTAL (NCLUD NG PGA)	0.145	90 395	0 322	0.000	48.112	0.033	0.009	0.175	89 975	0.000

SUPPORT NG SCHEDULES: E-2 p.1, E-3 p.1-6, H-1 p.2

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: FULLY ALLOCATED
EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

SUMMARY

	SERVICE CHARGES - PGS	PRESENT REVENUE		PROPOSED REVENUE	
1					
2					
3	CONNECTION / RECONNECT CHARGE-RESIDENTIAL	$50.00	$3,102,944	$66.87	$4,149,710
4	CONNECTION / RECONNECT CHARGE-COMMERCIAL	$75.00	$323,820	$100.00	$431,760
5	TR P CHARGE	$20.00	$78,824	$25.00	$98,530
6	MISSED APPO NTMENT	$25.00	$0	$25.00	$0
7	ACCOUNT ACTIVATION ONLY (CHANGE OUT)	$28.00	$1,303,748	$24.00	$1,117,498
8	RETURN CHECK CHARGE	$10.00	$202,372	$10.00	$202,372
9	IT ADMINISTRATION CHARGE	$144.00	$584,064	$216.00	$756,864
10	POOL MANAGER CHARGES	$148.00	$372,240	$148.00	$372,240
11	FORFEITED DISCOUNTS	$142+$0.91 per acct	$1,182,468	$142+$0 91 pe	$1,182,468
12	OTHER REVENUE (RENT)	Varies	$96,616	Varies	$96,616
13	TEMPORARY DISCONNECT CHARGE	$20.00	$8,023	$30.00	$12,035
14	FAILED TR P CHARGE	$20.00	$76,100	$25.00	$95,125
15	AMORTIZATION / MAINTENANCE	$0.00	($215,568)	$0.00	($215,568)
16	MISCELLANEIOUS SERVICE REVENUES - OTHER	$15.00	$183,600	$29.00	$354,960
17	GAS PLANT LEASED TO OTHERS	$0.00	$4,528,224	$0.00	$4,528,224
18					
19	TOTAL		**$11,827,475**		**$13,182,833**

SUPPORTING SCHEDULES: E-2 p.1, E-3 p.1-6, H-1 p 2

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

COST OF SERVICE
EXPLANATION: FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY (SUMMARY)

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

L NE NO.	SUMMARY:	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE
1	ATTRITION	-	-	-	-	-
2	O&M	121,397,580	71,450,708	49,946,872	-	-
3	DEP.	52,929,996	15,272,676	37,657,321	-	-
4	AMORTIZATION OF OTHER GAS PLANT	3,536,792	-	3,536,792	-	-
5	AMORTIZATION OF ENVIRONMENTAL	1,000,000	-	1,000,000	-	-
6	AMORTIZATION OF LIMITED TERM NVESTMENT	-	-	-	-	-
7	AMORTIZATION OF ACQUISITION ADJUSTMENT	149,146	-	149,146	-	-
8	AMORTIZATION OF CONVERSION COSTS	-	-	-	-	-
9	TAXES OTHER THAN NCOME TAXES	21,531,041	6,235,224	12,821,158	-	2,474,659
10	GAIN ON SALE OF PROPERTY	-	-	-	-	-
11	RETURN	104,638,261	29,953,146	74,685,115	-	-
12	NCOME TAXES	25,497,142	7,298,665	18,198,477	-	-
13	REVENUE CREDITED TO COST OF SERVICE	(14,495,547)	(14,495,547)	-	-	-
14	TOTAL COST OF SERVICE	330,679,959	130,210,418	197,994,882	-	2,474,659
15	RATE BASE	1,578,725,509	451,916,870	1,126,808,639	-	-
16	KNOWN DIRECT & SPECIAL ASSIGNMENTS:					
17	RATE BASE ITEMS(PLANT-ACC.DEP):					
18	381-382 METERS	91,930,209	91,930,209	-	-	-
19	383-384 HOUSE REGULATORS	20,710,014	20,710,014	-	-	-
20	385 INDUSTRIAL MEAS & REG EQ.	5,112,589	5,112,589	-	-	-
21	376 MAINS	825,635,221	-	825,635,221	-	-
22	380 SERVICES	249,393,370	249,393,370	-	-	-
23	378 MEAS.& REG.STA EQ.-GEN.	14,309,911	-	14,309,911	-	-
24	336 PURIFICATION EQUIPMENT (RNG)	15,566,279	-	15,566,279	-	-
25	377 COMPRESSOR STAT. EQUIPMENT	16,825,848	-	16,825,848	-	-
		-	-	-	-	-
26	O & M ITEMS	-	-	-	-	-
27	892 MAINT. OF SERVICES	1,754,850	1,754,850	-	-	-
28	876 MEAS.& REG.STA EQ. ND.	2,263	2,263	-	-	-
29	878 METER & HOUSE REG.	5,457,691	5,457,691	-	-	-
30	890 MAINT.OF MEAS & REG.STA.EQ.-IND.	684,180	684,180	-	-	-
31	893 MAINT.OF METERS AND HOUSE REG.	764,242	764,242	-	-	-
32	874 MAINS AND SERVICES	11,223,718	3,132,776	8,090,942	-	-
33	887 MAINT. OF MAINS	5,685,874	-	5,685,874	-	-
34	413 GAS PLANT LEASED TO OTHERS	1,033,485	-	1,033,485	-	
35	904 UNCOLLECT BLE ACCOUNTS	1,604,870	1,604,870	-	-	-
36	911-916 SALES EXPENSE	9,333,760	9,333,760	-	-	-

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
COST OF SERVICE STUDY

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

DEVELOPMENT OF ALLOCATION FACTORS
SCHEDULE G

LINE NO.		TOTAL	(1 - 999) RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	(1 - 999) SMALL GENERAL SERVICE	(1,000 - 9,999) GENERAL SERVICE 1	(10,000 - 49,999) GENERAL SERVICE 2	(50,000 - 249,999) GENERAL SERVICE 3
1	**CUSTOMER COSTS**										
2	No. of Customers	425,499	383,533	900	5	5	-	11,858	18,515	8,297	958
3	Weighting	NA	1.00	1.00	1.00	1.40	0 59	1.40	1.79	1.79	2.69
4	Weighted No. of Customers	455,538	383,533	900	5	7	-	16,562	33,203	14,879	2,576
5	Allocation Factors	100.00%	84.19%	0 20%	0.00%	0.00%	0.00%	3.64%	7 29%	3.27%	0.57%
6	Weighted No. of Customers - (No Direct Assignment	454,882	383,533	900	5	7	-	16,562	33,203	14,879	2,576
7	Allocation Factor	100.00%	84.31%	0 20%	0.00%	0.00%	0.00%	3.64%	7 30%	3.27%	0.57%
8	**CAPACITY COSTS**										
9	Peak & Avg. Month Sales Vol.(therms)	353,743,623	19,862,578	46,597	5,000	5,000	95,114	1,946,893	17,752,921	28,965,019	17,084,877
10	Allocation Factors	100.00%	5.61%	0.01%	0.00%	0.00%	0.03%	0.55%	5.02%	8.19%	4.83%
11	Peak & Avg. Month Sales Vol. (Therms) - No Direct C	149,118,371	19,862,578	46,597	5,000	5,000	95,114	1,946,893	17,752,921	28,965,019	17,084,877
12	Allocation Factor	100.00%	13.32%	0.03%	0.00%	0.00%	0.06%	1.31%	11 91%	19.42%	11.46%
13	Small and Medium Customer Peak & Avg. Month Sale	132,157,775	19,862,578	46,597	5,000	5,000	95,114	1,946,893	17,752,921	28,965,019	17,084,877
14	Allocation Factor	100.00%	15.03%	0.04%	0.00%	0.00%	0.07%	1.47%	13.43%	21.92%	12.93%
14	Small Customer Peak & Avg. Month Sales Vol (therms	98,627,406	19,862,578	46,597	5,000	5,000	95,114	1,946,893	17,752,921	28,965,019	17,084,877
15	Allocation Factor	100.00%	20.14%	0.05%	0.01%	0.01%	0.10%	1.97%	18.00%	29.37%	17.32%
16	Industrial Measuring and Regulating	255,116,216	0	0	0	0	0	0	0	0	0
17	Allocation Factor	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
18	Existing Revenues	232,217,288	87,366,797	205,253	4,020	7,877	93,395	6,398,018	30,808,854	37,239,823	18,486,940
19	Allocation Factor	100.00%	37.62%	0.09%	0.00%	0.00%	0.04%	2.76%	13 27%	16.04%	7.96%
	Sales Expense	9,333,760	3,732,085	-	1,419	372	6,461	116,144	1,140,103	1,864,706	1,117,567
18	Allocation Factor	100.00%	39.98%	0.00%	0.02%	0.00%	0.07%	1.24%	12 21%	19.98%	11.97%
19	**COMMODITY COSTS**										
20	Annual Sales Vol (therms)	2,096,125,688	78,899,286	-	30,000	30,000	521,118	9,367,587	91,955,095	150,398,055	90,137,454
21	Allocation Factors	100.00%	3.76%	0.00%	0.00%	0.00%	0.02%	0.45%	4.39%	7.18%	4.30%
22	**REVENUE-RELATED COSTS**										
23	Revenue Assessments	1,577,960	613,470	1,405	49	46	723	32,865	172,162	236,879	132,888
24	Allocation Factors	100.00%	38.88%	0.09%	0.00%	0.00%	0.05%	2.08%	10 91%	15.01%	8.42%
25	Allocation Factors excl. Direct Assign										

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
COST OF SERVICE STUDY

FLOR DA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

DEVELOPMENT OF ALLOCATION FACTORS
SCHEDULE G

L NE NO.		(250,000 - 499,999) GENERAL SERVICE 4	(500,000 +) GENERAL SERVICE 5	COMMERCIAL GENERATORS	RNG / CNG	(1,000,000 - 3,999,999) SMALL NTERRUPTIBLE SERVIC	(4,000,000 - 50,000,000) INTERRUPTIBLE SERVICE	(50,000,000 +) INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL CONTRACTS
1	**CUSTOMER COSTS**									
2	No. of Customers	168	165	1,027	-	25	13	1	13	16
3	Weighting	3.51	4.48	1.79	-	10.89	10.89	14 25	3.51	14.25
4	Weighted No. of Customers	590	739	1,842	-	272	142	14	46	228
5	Allocation Factors	0.13%	0.16%	0.40%	0.00%	0.06%	0.03%	0.00%	0.01%	0.05%
6	Weighted No. of Customers - (No Direct Assignment	590	739	1,842	-	-	-	-	46	-
7	Allocation Factor	0.13%	0.16%	0.40%	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%
8	**CAPACITY COSTS**									
9	Peak & Avg. Month Sales Vol.(therms)	12,315,179	25,778,203	171,579	-	7,752,166	21,840,258	9,388,799	376,649	190,356,791
10	Allocation Factors	3.48%	7.29%	0.05%	0.00%	2.19%	6.17%	2.65%	0.11%	53.81%
11	Peak & Avg. Month Sales Vol. (Therms) - No Direct C	12,315,179	25,778,203	171,579	-	7,752,166	16,960,596	-	376,649	-
12	Allocation Factor	8 26%	17.29%	0.12%	0.00%	5.20%	11.37%	0.00%	0.25%	0.00%
13	Small and Medium Customer Peak & Avg. Month Sale	12,315,179	25,778,203	171,579	-	7,752,166	0	0	376,649	-
14	Allocation Factor	9 32%	19.51%	0.13%	0.00%	5.87%	0.00%	0.00%	0.28%	0.00%
14	Small Customer Peak & Avg. Month Sales Vol (therms	12,315,179	-	171,579	-	-	-	-	376,649	-
15	Allocation Factor	12.49%	0.00%	0.17%	0.00%	0.00%	0.00%	0.00%	0.38%	0.00%
16	Industrial Measuring and Regulating	0	25,778,203	0	0	7,752,166	21,840,258	9,388,799	0	190,356,791
17	Allocation Factor	0.00%	10.10%	0.00%	0.00%	3.04%	8.56%	3.68%	0.00%	74.62%
18	Existing Revenues	10,837,267	16,740,344	821,263	-	3,024,775	4,344,775	521,744	268,398	15,047,746
19	Allocation Factor	4.67%	7.21%	0 35%	0.00%	1.30%	1.87%	0 22%	0.12%	6.48%
	Sales Expense	888,216	184,619	1,568	-	53,252	158,174	66,945	2,130	0
18	Allocation Factor	9 52%	1.98%	0.02%	0.00%	0.57%	1.69%	0.72%	0.02%	0.00%
19	**COMMODITY COSTS**									
20	Annual Sales Vol.(therms)	71,639,159	150,361,273	1,277,298	-	43,370,927	128,823,343	54,522,387	1,734,498	1,223,058,210
21	Allocation Factors	3.42%	7.17%	0.06%	0.00%	2.07%	6.15%	2.60%	0.08%	58.35%
22	**REVENUE-RELATED COSTS**									
23	Revenue Assessments	94,827	132,318	3,299	6,626	41,753	61,864	1,370	2,759	42,657
24	Allocation Factors	6.01%	8.39%	0 21%	0.42%	2.65%	3.92%	0.09%	0.17%	2.70%
25	Allocation Factors excl. Direct Assign									

EXPLANATION: FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

ALLOCATION OF RATE BASE TO CUSTOMER CLASSES
SCHEDULE F

L NE NO.		TOTAL	RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3
	RATE BASE BY CUSTOMER CLASS										
1	DIRECT AND SPECIAL ASSIGNMENTS:										
2	**Customer**										
3	Meters	90,180,247	76,035,267	178,377	991	1,384	-	3,283,438	6,582,478	2,949,753	510,787
4	Meters - Direct	1,749,962	-	-	-	-	-	-	-	-	-
5	House Regulators	20,710,014	17,461,601	40,964	228	318	-	754,046	1,511,675	677,415	117,303
6	Industrial Meas.& Reg. Sta. Eq.	5,112,589	-	-	-	-	-	-	-	-	-
7	Services	247,179,504	208,408,828	488,922	2,717	3,795	-	8,999,737	18,042,241	8,085,123	1,400,040
8	Services - Direct	2,213,866	-	-	-	-	-	-	-	-	-
9	All Other	84,770,688	71,371,260	167,435	930	1,300	-	3,082,032	6,178,709	2,768,815	479,455
10	Total	451,916,870	373,276,955	875,698	4,866	6,797	-	16,119,253	32,315,103	14,481,105	2,507,585
11	**Capacity**										
12	Industrial Meas.& Reg. Sta. Eq.	-	-	-	-	-	-	-	-	-	-
13	Meas &Reg.Sta.Eq.-Gen.	229,668	30,592	72	8	8	146	2,999	27,343	44,611	26,314
14	Meas &Reg.Sta.Eq.-Gen. - Direct	14,080,243									
15	Mains - Large Diameter	167,770,591	22,347,055	52,426	5,625	5,625	107,011	2,190,416	19,973,515	32,588,060	19,221,911
16	Mains - Medium Diameter	342,661,233	51,500,076	120,818	12,964	12,964	246,612	5,047,941	46,030,115	75,101,062	44,298,000
17	Mains - Small Diameter	295,550,745	59,520,978	139,635	14,983	14,983	285,021	5,834,134	53,199,096	86,797,710	51,197,212
18	Mains - Direct Assignment	19,652,652	-	-	-	-	-	-	-	-	-
19	Purification - Direct (336 acct)	15,566,279	-	-	-	-	-	-	-	-	-
20	Comp Station Equip. - Direct (377 acct)	16,825,848	-	-	-	-	-	-	-	-	-
21	General Plant	18,706,580	1,050,368	2,464	264	264	5,030	102,955	938,805	1,531,721	903,478
22	All Other	235,764,800	31,403,889	73,673	7,905	7,905	150,380	3,078,150	28,068,398	45,795,377	27,012,183
23	Total	1,126,808,639	165,852,958	389,087	41,750	41,750	794,201	16,256,595	148,237,272	241,858,541	142,659,098
24	**Commodity**										
25	Account #	-									
26	Account #	-									
27	Account #	-									
28	All Other	-	-	-	-	-	-	-	-	-	-
29	Total	-	-	-	-	-	-	-	-	-	-
30	TOTAL	1,578,725,509	539,129,912	1,264,784	46,616	48,547	794,201	32,375,848	180,552,376	256,339,646	145,166,683
31	Customer Related Rate Base	100.00%	82.60%	0.19%	0.00%	0.00%	0.00%	3.57%	7.15%	3.20%	0.55%
32	Capacity Related Rate Base	100.00%	14.72%	0.03%	0.00%	0.00%	0.07%	1.44%	13.16%	21.46%	12.66%
33	Commodity Related Rate Base	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

EXPLANATION: FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY

FLOR DA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

ALLOCATION OF RATE BASE TO CUSTOMER CLASSES
SCHEDULE F

L NE NO.		GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	RNG / CNG	SMALL NTERRUPTIBLE SERVIC	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL CONTRACTS
	RATE BASE BY CUSTOMER CLASS									
1	DIRECT AND SPECIAL ASSIGNMENTS:									
2	**Customer**									
3	Meters	117,036	146,561	365,119	-	-	-	-	9,056	-
4	Meters - Direct	-	-	-	-	134,425	112,939	812	-	1,501,786
5	House Regulators	26,877	33,658	83,850	-	-	-	-	2,080	-
6	Industrial Meas.& Reg. Sta. Eq.	-	516,601	-	-	155,355	437,684	188,154	-	3,814,795
7	Services	320,790	401,716	1,000,774	-	-	-	-	24,823	-
8	Services - Direct	-	-	-	-	1,035,507	351,422	2,203	-	824,734
9	All Other	109,857	137,571	342,723	-	50,681	26,354	2,651	8,501	42,416
10	Total	574,560	1,236,106	1,792,466	-	1,375,968	928,399	193,820	44,460	6,183,731
11	**Capacity**									
12	Industrial Meas.& Reg. Sta. Eq.	-	-	-	-	-	-	-	-	-
13	Meas &Reg.Sta.Eq.-Gen.	18,967	39,703	264	-	11,940	26,122	-	580	-
14	Meas &Reg.Sta.Eq.-Gen. - Direct					101,482	5,091,308	-		8,887,453
15	Mains - Large Diameter	13,855,603	29,002,626	193,041	-	8,721,832	19,082,084	-	423,762	-
16	Mains - Medium Diameter	31,931,035	66,838,222	444,874	-	20,099,965	-	-	976,583	-
17	Mains - Small Diameter	36,904,148	-	514,162	-	-	-	-	1,128,682	-
18	Mains - Direct Assignment	-	-	-	4,800,000	174,712	1,217,167	-	-	13,460,773
19	Purification - Direct (336 acct)	-	-	-	15,566,279	-	-	-	-	-
20	Comp Station Equip. - Direct (377 acct)	-	-	-	16,825,848	-	-	-	-	-
21	General Plant	651,248	1,363,196	9,073	-	409,948	1,154,951	496,496	19,918	10,066,399
22	All Other	19,471,013	40,756,835	271,277	-	12,256,624	26,815,687	-	595,504	-
23	Total	102,832,015	138,000,581	1,432,692	37,192,127	41,776,503	53,387,318	496,496	3,145,029	32,414,625
24	**Commodity**									
25	Account #									
26	Account #									
27	Account #									
28	All Other	-	-	-	-	-	-	-	-	-
29	Total	-	-	-	-	-	-	-	-	-
30	TOTAL	103,406,575	139,236,687	3,225,158	37,192,127	43,152,471	54,315,717	690,316	3,189,489	38,598,356
31	Customer Related Rate Base	0.13%	0.27%	0.40%	0.00%	0.30%	0.21%	0.04%	0.01%	1.37%
32	Capacity Related Rate Base	9.13%	12.25%	0.13%	3.30%	3.71%	4.74%	0.04%	0.28%	2.88%
33	Commodity Related Rate Base	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

EXPLANATION: FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

ALLOCATION OF COST OF SERVICE
TO CUSTOMER CLASSES
SCHEDULE E 1 OF 2

L NE NO.		TOTAL	RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3
1	**OPERATIONS AND MAINTENANCE EXPENSE**										
2	DIRECT AND SPECIAL ASSIGNMENTS:										
3	**Customer**										
4	878 Meters and House Regulators	5,457,691	4,601,639	10,795	60	84	-	198,713	398,370	178,518	30,913
5	893 Maint. of Meters & House Reg.	764,242	644,369	1,512	8	12	-	27,826	55,784	24,998	4,329
6	876, 890 Ind Meas and Regulating	3,816,956	-	-	-	-	-	-	-	-	-
7	874 Mains & Services	3,132,776	2,617,945	6,142	34	48	-	113,051	226,639	101,562	17,587
8	892 Maint. of Services	1,754,850	1,466,464	3,440	19	27	-	63,326	126,954	56,891	9,851
9	904 Uncollectible Accounts	1,604,870	603,798	1,419	28	54	645	44,217	212,922	257,367	127,765
10	911-916 Sales Expense	9,333,760	3,732,085	-	1,419	372	6,461	116,144	1,140,103	1,864,706	1,117,567
11	All Other	45,585,563	38,380,001	90,038	500	699	-	1,657,367	3,322,610	1,488,934	257,828
12	Total	71,450,708	52,046,301	113,346	2,069	1,295	7,107	2,220,644	5,483,382	3,972,976	1,565,838
13	**Capacity**										
14	876 Measuring & Reg. Sta. Eq.- I	-	-	-	-	-	-	-	-	-	-
15	890 Maint. of Meas.& Reg.Sta.Eq.-I	-	-	-	-	-	-	-	-	-	-
16	874 Mains and Services	8,090,942	1,306,962	3,066	329	329	6,258	128,106	1,168,146	1,905,904	1,124,188
17	887 Maint. of Mains	5,685,874	918,462	2,155	231	231	4,398	90,026	820,909	1,339,366	790,019
18	413 Gas Plant Leased to Others - Direct	1,033,485	-	-	-	-	-	-	-	-	-
19	All Other	35,136,571	4,680,194	10,980	1,178	1,178	22,412	458,744	4,183,098	6,824,990	4,025,688
20	Total	49,946,872	6,905,617	16,200	1,738	1,738	33,068	676,876	6,172,153	10,070,261	5,939,895
21	**Commodity**										
22	Account #	0									
23	Account #	0									
24	Account #	0									
25	All Other	0	0	0	0	0	0	0	0	0	0
26	Total	0	0	0	0	0	0	0	0	0	0
23	TOTAL O&M	121,397,580	58,951,918	129,546	3,807	3,033	40,175	2,897,520	11,655,535	14,043,237	7,505,733
24	**DEPRECIATION EXPENSE**										
25	Customer	15,272,676	12,615,014	29,594	164	230	0	544,755	1,092,099	489,394	84,745
26	Capacity	37,657,321	5,542,714	13,003	1,395	1,395	26,542	543,286	4,954,008	8,082,779	4,767,588
27	Total	52,929,996	18,157,728	42,598	1,560	1,625	26,542	1,088,042	6,046,107	8,572,172	4,852,333
28	**AMORT. OF LEASEHOLD / OTHER**										
29	Capacity	3,536,792	471,101	1,105	119	119	2,256	46,176	421,064	686,993	405,219
30	**AMORT. OF ENVIRONMENTAL**										
31	Capacity	1,000,000	133,200	312	34	34	638	13,056	119,053	194,242	114,573
34	**AMORT. OF ACQUISITION ADJ.**										
35	Customer	0	0	0	0	0	0	0	0	0	0
36	Capacity	149 146	19 866	47	5	5	95	1 947	17 756	28 970	17 088
37	Total	149,146	19,866	47	5	5	95	1,947	17,756	28,970	17,088
38	**AMORT. OF CONVERSION COSTS**										
39	Commodity	0	0	0	0	0	0	0	0	0	0

EXPLANATION: FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY

FLOR DA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

ALLOCATION OF COST OF SERVICE
TO CUSTOMER CLASSES
SCHEDULE E 1 OF 2

L NE NO.		GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	RNG / CNG	SMALL NTERRUPTIBLE SERVIC	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL CONTRACTS
1	**OPERATIONS AND MAINTENANCE EXPENSE**									
2	DIRECT AND SPECIAL ASSIGNMENTS:									
3	**Customer**									
4	878 Meters and House Regulators	7,083	8,870	22,097	-	-	-	-	548	-
5	893 Maint. of Meters & House Reg.	992	1,242	3,094	-	-	-	-	77	-
6	876, 890 Ind Meas and Regulating	-	-	-	-	174,297	331,188	113,659	-	3,197,812
7	874 Mains & Services	4,030	5,046	12,571	-	13,008	4,414	28	312	10,360
8	892 Maint. of Services	2,257	2,827	7,042	-	7,286	2,473	16	175	5,803
9	904 Uncollectible Accounts	74,897	115,694	5,676	-	20,904	30,027	3,606	1,855	103,996
10	911-916 Sales Expense	888,216	184,619	1,568	-	53,252	158,174	66,945	2,130	-
11	All Other	59,076	73,979	184,300	-	27,254	14,172	1,426	4,571	22,809
12	Total	1,036,551	392,276	236,348	-	296,001	540,448	185,678	9,667	3,340,781
13	**Capacity**									
14	876 Measuring & Reg. Sta. Eq.- I	-	-	-	-	-	-	-	-	-
15	890 Maint. of Meas.& Reg.Sta.Eq.-I	-	-	-	-	-	-	-	-	-
16	874 Mains and Services	810,341	939,207	11,290	47,038	284,156	198,926	-	24,784	131,911
17	887 Maint. of Mains	569,464	660,024	7,934	33,056	199,689	139,794	-	17,417	92,700
18	413 Gas Plant Leased to Others - Direct	-	-	-	1,033,485	-	-	-	-	-
19	All Other	2,901,810	6,074,085	40,429	-	1,826,633	3,996,404	-	88,749	-
20	Total	4,281,615	7,673,316	59,653	1,113,580	2,310,478	4,335,123	-	130,950	224,611
21	**Commodity**									
22	Account #									
23	Account #									
24	Account #									
25	All Other	0	0	0	0	0	0	0	0	0
26	Total	0	0	0	0	0	0	0	0	0
23	TOTAL O&M	5,318,166	8,065,593	296,001	1,113,580	2,606,479	4,875,572	185,678	140,617	3,565,391
24	**DEPRECIATION EXPENSE**									
25	Customer	19,417	41,775	60,577	0	46,501	31,376	6,550	1,503	208,981
26	Capacity	3,436,589	4,611,903	47,880	1,242,940	1,396,148	1,784,175	16,593	105,105	1,083,279
27	Total	3,456,006	4,653,678	108,457	1,242,940	1,442,649	1,815,550	23,143	106,608	1,292,260
28	**AMORT. OF LEASEHOLD / OTHER**									
29	Capacity	292,092	611,408	4,070	0	183,866	402,272	0	8,933	0
30	**AMORT. OF ENVIRONMENTAL**									
31	Capacity	82,587	172,871	1,151	0	51,987	113,739	0	2,526	0
34	**AMORT. OF ACQUISITION ADJ.**									
35	Customer	0	0	0	0	0	0	0	0	0
36	Capacity	12 317	25 783	172	0	7 754	16 964	0	377	0
37	Total	12,317	25,783	172	0	7,754	16,964	0	377	0
38	**AMORT. OF CONVERSION COSTS**									
39	Commodity	0	0	0	0	0	0	0	0	0

EXPLANATION: FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

ALLOCATION OF COST OF SERVICE
TO CUSTOMER CLASSES
SCHEDULE E 2 OF 2

LINE NO.		TOTAL	RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3
1	**TAXES OTHER THAN INCOME TAXES**										
2	Customer	6,235,224	5,150,207	12,082	67	94	-	222,402	445,861	199,800	34,598
3	Capacity	12 821 158	1 887 123	4 427	475	475	9 037	184 972	1 686 687	2 751 937	1 623 217
4	Subtotal	19,056,382	7,037,330	16,509	542	569	9,037	407,374	2,132,548	2,951,737	1,657,815
5	Revenue	2 474 659	962 084	2 204	78	72	1 134	51 541	269 995	371 488	208 404
6	Total	21,531,041	7,999,414	18,713	620	641	10,171	458,915	2,402,543	3,323,225	1,866,219
7	**GAIN ON SALE OF PROPERTY**										
8	Customer	-	-	-	-	-	-	-	-	-	-
9	Capacity	-	-	-	-	-	-	-	-	-	-
10	Commodity	-	-	-	-	-	-	-	-	-	-
11	Total	-	-	-	-	-	-	-	-	-	-
12	**RETURN (NOI)**										
13	Customer	29,953,146	24,740,876	58,041	323	450	-	1,068,387	2,141,852	959,811	166,203
14	Capacity	74,685,115	10,992,769	25,789	2,767	2,767	52,640	1,077,491	9,825,198	16,030,435	9,455,475
15	Commodity	-	-	-	-	-	-	-	-	-	-
16	Total	104,638,261	35,733,645	83,830	3,090	3,218	52,640	2,145,878	11,967,050	16,990,246	9,621,678
17	**INCOME TAXES**										
18	Customer	7,298,665	6,028,594	14,143	79	110	-	260,333	521,904	233,877	40,499
19	Capacity	18,198,477	2,678,601	6,284	674	674	12,827	262,551	2,394,100	3,906,127	2,304,010
20	Commodity	-	-	-	-	-	-	-	-	-	-
21	Total	25,497,142	8,707,196	20,427	753	784	12,827	522,885	2,916,004	4,140,003	2,344,509
22	**REVENUE CREDITED TO COS**										
23	Customer	(14,495,547)	(7,249,751)	(15,038)	(84)	(226)	(442)	(589,077)	(1,048,137)	(514,440)	(99,819)
24	**TOTAL COST OF SERVICE**										
25	Customer	115,714,871	93,331,241	212,169	2,618	1,953	6,664	3,727,446	8,636,961	5,341,417	1,792,064
26	Capacity	197,994,882	28,630,993	67,168	7,207	7,207	137,102	2,806,356	25,590,018	41,751,743	24,627,065
27	Commodity	-	-	-	-	-	-	-	-	-	-
28	Subtotal	313,709,753	121,962,234	279,337	9,825	9,160	143,766	6,533,802	34,226,979	47,093,160	26,419,129
29	Revenue	2,474,659	962,084	2,204	78	72	1,134	51,541	269,995	371,488	208,404
30	Total	316,184,412	122,924,317	281,540	9,903	9,232	144,900	6,585,343	34,496,974	47,464,649	26,627,533

EXPLANATION: FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY

FLOR DA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

ALLOCATION OF COST OF SERVICE
TO CUSTOMER CLASSES
SCHEDULE E 2 OF 2

L NE NO.		GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	RNG / CNG	SMALL NTERRUPTIBLE SERVIC	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL CONTRACTS
1	**TAXES OTHER THAN INCOME TAXES**									
2	Customer	7,927	17,055	24,731	-	18,985	12,809	2,674	613	85,319
3	Capacity	1 170 053	1 570 211	16 302	423 183	475 345	607 457	5 649	35 785	368 823
4	Subtotal	1,177,980	1,587,266	41,033	423,183	494,330	620,266	8,323	36,398	454,142
5	Revenue	148 714	207 509	5 173	10 391	65 479	97 020	2 148	4 328	66 898
6	Total	1,326,694	1,794,775	46,206	433,574	559,809	717,285	10,472	40,726	521,039
7	**GAIN ON SALE OF PROPERTY**									
8	Customer	-	-	-	-	-	-	-	-	-
9	Capacity	-	-	-	-	-	-	-	-	-
10	Commodity	-	-	-	-	-	-	-	-	-
11	Total	-	-	-	-	-	-	-	-	-
12	**RETURN (NOI)**									
13	Customer	38,082	81,929	118,805	-	91,199	61,534	12,846	2,947	409,859
14	Capacity	6,815,728	9,146,708	94,959	2,465,102	2,768,955	3,538,523	32,908	208,453	2,148,448
15	Commodity	-	-	-	-	-	-	-	-	-
16	Total	6,853,810	9,228,637	213,764	2,465,102	2,860,155	3,600,057	45,754	211,400	2,558,307
17	**INCOME TAXES**									
18	Customer	9,279	19,964	28,949	-	22,223	14,994	3,130	718	99,870
19	Capacity	1,660,784	2,228,773	23,139	600,670	674,710	862,230	8,019	50,794	523,511
20	Commodity	-	-	-	-	-	-	-	-	-
21	Total	1,670,064	2,248,736	52,088	600,670	696,932	877,224	11,149	51,512	623,381
22	**REVENUE CREDITED TO COS**									
23	Customer	(10,687)	(288,238)	(60,917)	(4,528,224)	(43,431)	(22,584)	(1,737)	(9,768)	(12,948)
24	**TOTAL COST OF SERVICE**									
25	Customer	1,100,569	264,761	408,494	(4,528,224)	431,478	638,578	209,142	5,680	4,131,861
26	Capacity	17,751,765	26,040,972	247,324	5,845,475	7,869,242	11,660,482	63,168	542,922	4,348,672
27	Commodity	-	-	-	-	-	-	-	-	-
28	Subtotal	18,852,334	26,305,733	655,818	1,317,250	8,300,721	12,299,059	272,310	548,603	8,480,533
29	Revenue	148,714	207,509	5,173	10,391	65,479	97,020	2,148	4,328	66,898
30	Total	19,001,048	26,513,243	660,991	1,327,641	8,366,200	12,396,079	274,458	552,930	8,547,431

EXPLANATION: FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY (SUMMARY)

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

L NE NO.	SUMMARY	TOTAL	RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3
1	RB	1,578,725,509	539,129,912	1,264,784	46,616	48,547	794,201	32,375,848	180,552,376	256,339,646	145,166,683
2	ATTRITION	0	0	0	0	0	0	0	0	0	0
3	O&M	121,397,580	58,951,918	129,546	3,807	3,033	40,175	2,897,520	11,655,535	14,043,237	7,505,733
4	DEPRECIATION	52,929,996	18,157,728	42,598	1,560	1,625	26,542	1,088,042	6,046,107	8,572,172	4,852,333
5	AMORTIZATION EXPENSES	4,685,938	624,167	1,464	157	157	2,989	61,180	557,873	910,205	536,880
6	TAXES OTHER THAN NCOME - OTHER	19,056,382	7,037,330	16,509	542	569	9,037	407,374	2,132,548	2,951,737	1,657,815
7	TAXES OTHER THAN NCOME - REV. RELATED	2,474,659	962,084	2,204	78	72	1,134	51,541	269,995	371,488	208,404
8	GAIN ON SALE OF PROPERTY	-	-	-	-	-	-	-	-	-	-
9	RETURN	104,638,261	35,733,645	83,830	3,090	3,218	52,640	2,145,878	11,967,050	16,990,246	9,621,678
10	NCOME TAXES TOTAL	25,497,142	8,707,196	20,427	753	784	12,827	522,885	2,916,004	4,140,003	2,344,509
11	REVENUE CREDITED TO COS:	(14,495,547)	(7,249,751)	(15,038)	(84)	(226)	(442)	(589,077)	(1,048,137)	-514,440	(99,819)
12	TOTAL COST - CUSTOMER	115,714,871	93,331,241	212,169	2,618	1,953	6,664	3,727,446	8,636,961	5,341,417	1,792,064
13	TOTAL COST - CAPACITY	197,994,882	28,630,993	67,168	7,207	7,207	137,102	2,806,356	25,590,018	41,751,743	24,627,065
14	TOTAL COST - COMMODITY	0	0	0	0	0	0	0	0	0	0
15	TOTAL COST - REVENUE	2,474,659	962,084	2,204	78	72	1,134	51,541	269,995	371,488	208,404
16	NO. OF CUSTOMERS	425,499	383,533	900	5	5	0	11,858	18,515	8,297	958
17	PEAK MONTH SALES	353,743,623	19,862,578	46,597	5,000	5,000	95,114	1,946,893	17,752,921	28,965,019	17,084,877
18	ANNUAL SALES	2,096,125,688	78,899,286	0	30,000	30,000	521,118	9,367,587	91,955,095	150,398,055	90,137,454

SUPPORTING SCHEDULES: H-2 p.2-5

RECAP SCHEDULES: H-2 p.1

EXPLANATION: FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY (SUMMARY)

FLOR DA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

L NE NO.	SUMMARY	GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	RNG / CNG	SMALL NTERRUPTIBLE SERVIC	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL CONTRACTS
1	RB	103,406,575	139,236,687	3,225,158	37,192,127	43,152,471	54,315,717	690,316	3,189,489	38,598,356
2	ATTRITION	0	0	0	0	0	0	0	0	0
3	O&M	5,318,166	8,065,593	296,001	1,113,580	2,606,479	4,875,572	185,678	140,617	3,565,391
4	DEPRECIATION	3,456,006	4,653,678	108,457	1,242,940	1,442,649	1,815,550	23,143	106,608	1,292,260
5	AMORTIZATION EXPENSES	386,996	810,062	5,392	0	243,606	532,975	0	11,836	0
6	TAXES OTHER THAN NCOME - OTHER	1,177,980	1,587,266	41,033	423,183	494,330	620,266	8,323	36,398	454,142
7	TAXES OTHER THAN INCOME - REV. RELATED	148,714	207,509	5,173	10,391	65,479	97,020	2,148	4,328	66,898
8	GAIN ON SALE OF PROPERTY	-	-	-	-	-	-	-	-	-
9	RETURN	6,853,810	9,228,637	213,764	2,465,102	2,860,155	3,600,057	45,754	211,400	2,558,307
10	NCOME TAXES TOTAL	1,670,064	2,248,736	52,088	600,670	696,932	877,224	11,149	51,512	623,381
11	REVENUE CREDITED TO COS:	(10,687)	-288,238	-60,917	-4,528,224	-43,431	-22,584	-1,737	-9,768	-12,948
12	TOTAL COST - CUSTOMER	1,100,569	264,761	408,494	-4,528,224	431,478	638,578	209,142	5,680	4,131,861
13	TOTAL COST - CAPACITY	17,751,765	26,040,972	247,324	5,845,475	7,869,242	11,660,482	63,168	542,922	4,348,672
14	TOTAL COST - COMMODITY	0	0	0	0	0	0	0	0	0
15	TOTAL COST - REVENUE	148,714	207,509	5,173	10,391	65,479	97,020	2,148	4,328	66,898
16	NO. OF CUSTOMERS	168	165	1,027	0	25	13	1	13	16
17	PEAK MONTH SALES	12,315,179	25,778,203	171,579	0	7,752,166	21,840,258	9,388,799	376,649	190,356,791
18	ANNUAL SALES	71,639,159	150,361,273	1,277,298	0	43,370,927	128,823,343	54,522,387	1,734,498	1,223,058,210

SUPPORTING SCHEDULES: H-2 p.2-5 RECAP SCHEDULES: H-2 p.1

FLOR DA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

CLASSIFICATION OF RATE BASE - PLANT
SCHEDULE I: PAGE 1 OF 2

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
1	LOCAL STORAGE PLANT	11,432,498		11,432,498		100% capacity
2	NTANG BLE PLANT:	52,834,977		52,834,977		100% capacity
3	336 PURIFICATION EQUIPMENT (RNG)	15,701,355		15,701,355		100% capacity
4	DISTR BUTION PLANT:					
5	374 Land and Land Rights	19,686,895		19,686,895		100% capacity
6	375 Structures and Improvements	25,961,326		25,961,326		100% capacity
7	376 Mains	1,233,587,432		1,233,587,432		100% capacity
8	377 Comp.Sta.Eq.	17,079,961		17,079,961		100% capacity
9	378 Meas & Reg.Sta.Eq.-Gen	18,885,293		18,885,293		100% capacity
10	379 Meas & Reg.Sta.Eq.-CG	98,144,407		98,144,407		100% capacity
11	380 Services	477,639,468	477,639,468			100% customer
12	381-382 Meters	157,711,883	157,711,883			100% customer
13	383-384 House Regulators	43,667,730	43,667,730			100% customer
14	385 Industrial Meas.& Reg.Eq.	12,194,965	12,194,965	-		100% customer
15	386 Property on Customer Premises	-	-			
16	387 Other Equipment	9,624,238	3,160,951	6,463,287		Accts 374-386
17	106 Other Not Yet Classified	-	-	-		50% customer, 50% capacity
18	Total Distribution Plant	2,114,183,598	694,374,996	1,419,808,602	-	
19	GENERAL PLANT:	70,774,159	35,387,080	35,387,080		50% customer, 50% capacity
20	PLANT ACQUISITIONS:	2,084,900		2,084,900		100% capacity
21	GAS PLANT FOR FUTURE USE:	-		-		
22	CWIP:	154,563,081	77,281,541	77,281,541		50% customer, 50% capacity
23	TOTAL PLANT	2,421,574,568	807,043,616	1,614,530,952	-	

SUPPORTING SCHEDULES: G-1 p.1, G-1 p.4, G-1 p.10

RECAP SCHEDULES: H-3 p.1

FLOR DA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

CLASSIFICATION OF RATE BASE
ACCUMULATED DEPRECIATION
SCHEDULE I: PAGE 2 OF 2

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
1	LOCAL STORAGE PLANT:	(99,784)		(99,784)		Related Plant Account
2	NTANG BLE PLANT:	(20,342,070)		(20,342,070)		Related Plant Account
3	PURIFICATION EQUIPMENT (RNG)	(135,076)		(135,076)		Related Plant Account
4	DISTR BUTION PLANT:					
5	374 Land and Land Rights	59,820		59,820		Related Plant Account
6	375 Structures and Improvements	(7,069,226)		(7,069,226)		Related Plant Account
7	376 Mains	(407,952,211)		(407,952,211)		Related Plant Account
8	377 Compressor Sta. Eq.	(254,113)		(254,113)		Related Plant Account
9	378 Meas & Reg.Sta. Eq.-Gen	(4,575,382)		(4,575,382)		Related Plant Account
10	379 Meas & Reg.Sta. Eq.-CG	(13,682,742)		(13,682,742)		Related Plant Account
11	380 Services	(228,246,097)	(228,246,097)			Related Plant Account
12	381-382 Meters	(65,781,674)	(65,781,674)			Related Plant Account
13	383-384 House Regulators	(22,957,716)	(22,957,716)			Related Plant Account
14	385 Indust.Meas.& Reg.Sta.Eq.	(7,082,376)	(7,082,376)	-		Related Plant Account
15	386 Property on Customer Premises	-		-		Related Plant Account
16	387 Other Equipment	(4,788,861)	(1,572,837)	(3,216,025)		Related Plant Account
17	Total A.D. on Dist. Plant	(762,330,578)	(325,640,699)	(436,689,879)	-	
18	GENERAL PLANT:	(33,360,999)	(16,680,500)	(16,680,500)		50% customer, 50% capacity
19	RWIP:	-	-	-		Distribution Plant
20	AMORT. ACQ. ADJUSTMENT	(2,148,582)		(2,148,582)		100% capacity
21	AMORT. OTHER UT LITY PLANT	(955,891)		(955,891)		100% capacity
22	PRODUCTION PLANT	-				
23	CUST. ADV. FOR CONSTRUCITON	(11,423,077)	(5,711,538)	(5,711,538)		50% customer 50% capacity
24	TOTAL ACCUMULATED DEPRECIATION	(830 796 058)	(348 032 737)	(482 763 320)	-	
25	NET PLANT (Plant less Accum.Dep.)	1,590,778,510	459,010,879	1,131,767,631		
26	plus:WORK NG CAPITAL	(12,053,001)	(7,094,008)	(4,958,993)	-	O&M Expense
27	equals:TOTAL RATE BASE	1,578,725,509	451,916,870	1,126,808,639	-	

SUPPORTING SCHEDULES: G-1 p.1, G-1 p.4, G-1 p.12

RECAP SCHEDULES: H-3 p.1

FLOR DA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

CLASS FICATION OF EXPENSES AND
DERIVATION OF COST OF SERVICE BY COST CLASSIFICATION
SCHEDULE H: PAGE 1 OF 2

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
1	OPERATIONS AND MAINTENANCE EXPENSES					
2	413 GAS PLANT LEASED TO OTHERS	1,033,485		1,033,485		100% capacity
3	740-848 LOCAL STORAGE PLANT:	25,000		25,000		100% capacity
4	PRODUCTION PLANT					
5	DISTR BUTION:					
6	870 Operation Supervision & Eng.	1,583,231	887,907	695,324		Accts 871-879
7	871 Dist.Load Dispatch	481,137		481,137		100% capacity
8	872 Compr.Sta Lab. & Ex.	21,580		21,580		100% capacity
9	873 Compr.Sta Fuel & Power	7,707		7,707		100% capacity
10	874 Mains and Services	11,223,718	3,132,776	8,090,942		Accts 376, 380
11	875 Meas & Reg. Sta.Eq.-Gen	44,565	-	44,565		Acct 378
12	876 Meas & Reg. Sta.Eq.-Ind.	2,263	2,263	-		Acct 385
13	877 Meas & Reg. Sta.Eq.-CG	91,985	-	91,985		Acct 379
14	878 Meter and House Reg.	5,457,691	5,457,691	-		Accts 381-384
15	879 Customer Instal.	2,565,322	2,565,322	-		100% Customer
16	880 Other Expenses	4,401,864	2,002,620	2,399,244		Accts 870-879, 881-894
17	881 Rents	239,464		239,464		100% capacity
18	885 Maintenance Supervision	36,580	9,977	26,603		Accts 886-894
19	886 Maint. of Struct. and Improv.	224,652		224,652		Acct 375
20	887 Maintenance of Mains	5,685,874		5,685,874		Acct 376
21	888 Maint. of Comp.Sta.Eq.	99,393	-	99,393		Acct 377
22	889 Maint. of Meas.& Reg. Sta.Eq.-Gen	725,616		725,616		Acct 378
23	890 Maint. of Meas.& Reg. Sta.Eq.-Ind.	684,180	684,180	-		Acct 385
24	891 Maint. of Meas.& Reg.Sta.Eq.-CG	1,823,151	-	1,823,151		Acct 379
25	892 Maintenance of Services	1,754,850	1,754,850	-		Acct 380
26	893 Maint. of Meters and House Reg.	764,242	764,242	-		Accts 381-383
27	894 Maint. of Other Equipment	83,951	27,572	56,378		Accts 885-894
28	Total Distribution Expenses	38,003,016	17,289,401	20,713,616	-	
29	CUSTOMER ACCOUNTS:					
30	901 Supervision	-	-			
31	902 Meter-Reading Expense	1,310,831	1,310,831			100% customer
32	903 Records and Collection Exp.	13,669,381	13,669,381			100% customer
33	904 Uncollectible Accounts	1,604,870	1,604,870			100% customer
34	905 Misc. Expenses	-				100% customer
35	Total Customer Accounts	16,585,082	16,585,082	-	-	
36	907-910 Customer Serv.& Info. Exp.	-	-			
37	911-916 Sales Expense	9,333,760	9,333,760			100% customer
38	932 Maint. Of General Plant	56,055,704	28,027,852	28,027,852		General Plant
39	920-931 Administration & General	361,533	214,613	146,919	-	O&M excl. A&G
40	TOTAL O&M EXPENSE	121,397,580	71,450,708	49,946,872	-	

SUPPORTING SCHEDULES: G- 2 p.10-19

RECAP SCHEDULES: H-3 p.1

FLOR DA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

CLASSIFICATION OF EXPENSES AND DERIVATION
OF COST OF SERVICE BY COST CLASSIFICATION
SCHEDULE H: PAGE 2 OF 2

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE	CLASS FIER
1	DEPRECIATION AND AMORTIZATION EXPENSE:						
2	Depreciation Expense	52,929,996	15,272,676	37,657,321			Net Plant
3	Amort. Of Environmental	1,000,000	-	1,000,000			100% capacity
4	Amort. Of Conversion Costs	-	-	-			100% capacity
5	Amort. Of Acquisition Adj.	149,146	-	149,146			Intangible plant
6	Amort. Of Lease Improvements/Other	3,536,792	-	3,536,792			100% capacity
7							
8	Total Deprec. and Amort. Expense	57,615,935	15,272,676	42,343,259			
9	TAXES OTHER THAN INCOME TAXES:						
10	Revenue Related	2,474,659				2,474,659	100% revenue
11	O&M - Related	2,455,158	1,445,027	1,010,131			O&M
12	Other	16,601,224	4,790,197	11,811,027			net plant
13	Total Taxes other than Income Taxes	21,531,041	6,235,224	12,821,158	-	2,474,659	
14	GAIN ON SALE OF PROPERTY	-	-				100% customer
15	RETURN (REQUIRED NOI)	104,638,261	29,953,146	74,685,115			Rate Base
16	NCOME TAXES	25,497,142	7,298,665	18,198,477	-		Return
17	TOTAL OVERALL COST OF SERVICE	330,679,959	130,210,418	197,994,882	-	2,474,659	
18	REVENUE CREDIT TO COS	(14,495,547)	(14,495,547)	-	-	-	100% customer

SUPPORTING SCHEDULES: E-1 p.3, G-2 p.1, G-2 p.23

RECAP SCHEDULES: H-3 p.1

FLOR DA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY (SUMMARY)

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: D. YARDLEY

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE
1	SUMMARY:					
2	ATTRITION	-	-	-	-	-
3	O&M	121,397,580	71,450,708	49,946,872	-	
4	DEP.	52,929,996	15,272,676	37,657,321		
5	AMORTIZATION OF OTHER GAS PLANT	3,536,792	-	3,536,792		
6	AMORTIZATION OF ENVIRONMENTAL	1,000,000	-	1,000,000		
7	AMORTIZATION OF LIMITED TERM INVESTMENT	-	-	-		
8	AMORTIZATION OF ACQUISITION ADJUSTMENT	149,146	-	149,146		
9	AMORTIZATION OF CONVERSION COSTS	-	-	-		
10	TOTAL TAXES OTHER THAN NCOME	21,531,041	6,235,224	12,821,158		2,474,659
11	GAIN ON SALE OF PROPERTY	-	-	-	-	-
12	RETURN	104,638,261	29,953,146	74,685,115	-	
13	NCOME TAXES	25,497,142	7,298,665	18,198,477	-	
14	REVENUES CREDITED TO COST OF SERVICE	(14,495,547)	(14,495,547)			
15	TOTAL COST	330,679,959	130,210,418	197,994,882	-	2,474,659
16	RATE BASE	1,578,725,509	451,916,870	1,126,808,639	-	
17	KNOWN DIRECT & SPECIAL ASSIGNMENTS:					
18	RATE BASE ITEMS(PLANT-ACC.DEP):					
19	381-382 METERS	91,930,209	91,930,209			
20	383-384 HOUSE REGULATORS	20,710,014	20,710,014			
21	385 INDUSTRIAL MEAS.& REG EQ.	5,112,589	5,112,589	-		
22	376 MAINS	825,635,221	-	825,635,221	-	
23	380 SERVICES	249,393,370	249,393,370			
24	378 MEAS & REG.STA.EQ.-GEN.	14,309,911	-	14,309,911	-	
25	336 PURIFICATION EQUIPMENT (RNG)	15,566,279	-	15,566,279		
26	377 COMPRESSOR STAT. EQUIPMENT	16,825,848	-	16,825,848		
27	O&M ITEMS					
28	892 MAINT. OF SERVICES	1,754,850	1,754,850	-	-	-
29	876 MEAS & REG.STA.EQ.IND.	2,263	2,263	-	-	-
30	878 METER & HOUSE REG.	5,457,691	5,457,691	-	-	
31	890 MAINT.OF MEAS & REG.STA.EQ.-IND.	684,180	684,180	-		
32	893 MAINT.OF METERS AND HOUSE REG.	764,242	764,242	-	-	
33	874 MAINS AND SERVICES	11,223,718	3,132,776	8,090,942	-	
34	887 MAINT. OF MAINS	5,685,874	-	5,685,874	-	
35	413 GAS PLANT LEASED TO OTHERS	1,033,485	-	1,033,485	-	
36	904 UNCOLLECTIBLE ACCOUNTS	1,604,870	1,604,870	-	-	-
37	911-916 SALES EXPENSE	9,333,760	9,333,760	-	-	-

PEOPLES GAS SYSTEM
DOCKET NO. 20200051-GU

MINIMUM FILING REQUIREMENTS
INDEX

SCHEDULE I - ENGINEERING SCHEDULES

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SCHEDULE I-1 | CUSTOMER SERVICE - INTERRUPTIONS | PAGE 1 OF 1

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A LIST OF ANY NTERRUPTIONS IN SERVICES AFFECT NG THE LESSER OF TEN PERCENT OR 500 OR MORE OF DIVISION METERS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: M. WHITAKER

DESCRIPTION	CAUSE	DATE	DURATION

THERE WERE NO NTERRUPTIONS AFFECTING EITHER TEN PERCENT OR 500 METERS DURING THE HISTORIC TEST YEAR END NG 12/31/19.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE I-2 | NOT FICATION OF COMMISSION RULE VIOLATIONS | PAGE 1 OF 2

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SUMMARY OF NOTICES RECEIVED BACK TO TO THE LAST RATE CASE NOT TO EXCEED FIVE YEARS

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
HIS. YR. LAST RATE CASE: 12/31/08
WITNESS: M. WHITAKER

L NE NO.	DATE & NOTICE NUMBER	SUMMARY	CURRENT STATUS
1	2015 PGSTA GS -1326 Dated July 21, 2015	Failure to demonstrate odorant readings witin the range requirements	Closed out December 28, 2015
2		Failure to complete odorant sampling within required time frame.	
3		Failure to complete annual leak surveys within required time frame.	
4		Failure to complete three-year leak surveys within required time frame.	
5		Failure to complete atmospheric surveys within required time frame.	
6		Failure to take remedial action to apply cathodic protection for active corrosion.	
7		Failure to provide records to demonstrate patrolling of pipelines within required time frame.	
8		Failure to complete patrolling of pipelines within required time frame.	
9		Cathodic protection deficiency.	
10		Failure to document exposed pipe conditions	
11		Failure to complete CP monitoring within required time frame.	
12		Failure to ensure facility identification on meters	
13		Failure to provide adequate lockup for pressure relief device..	
14		Failure to physically disconnect service lines that have been inactive for more than five years.	
15		Failure to physically disconnect service lines that have been inactive for more than ten years.	
16		Failure to provide adequate line markers	
17		Failure to follow written procedures	
18		Failure to update emergency plans with appropriate fire, police and other public officials.	
19		Failure to keep map records up to date.	
20		Failure to keep general records up to date.	
21	2015- GS-1324-PGSEU Dated June 29, 2015	Failure to document internal corrosion pipe conditions	
22		Failure to document exposed pipe conditions	Closed out December 18, 2015
23		Failure to keep general records up to date.	
24		Cathodic protection records deficiency.	
25		Failure to provide records to demonstrate patrolling of pipelines within required time frame.	
26	2015 PGSMI GS - 1312 Dated April 20, 2015	Failure to physically disconnect service lines that have been inactive for more than five years.	Closed out in 2015
27		Failure to physically disconnect service lines that have been inactive for more than ten years.	
28		Failure to repair leaks within the required time frame.	
29		Failure to complete five-year leak surveys within required time frame.	
30	2015 PGSBS GS -1299 Dated February 4, 2015	Failure to complete odorant sampling within required time frame.	Closed out in 2015
31	2015 PGSSP GS-1350 Dated December 3, 2015	Failure to provide line locating marking of pipelines	Closed out October 31, 2016
32		Failure to complete annual leak surveys within required time frame.	
33	2015 PGSSA GS-1346 Dated November 16, 2015	Failure to complete atmospheric surveys within required time frame.	Closed out October 24, 2016
34		Failure to properly identify system valves	
35	2015 PGSOD GS-1313 Dated May 8, 2015	Failure to physically disconnect service lines that have been inactive for more than five years.	Closed out November 17, 2016
36		Failure to physically disconnect service lines that have been inactive for more than ten years.	
37		Failure to complete annual leak surveys within required time frame.	
38		Failure to complete five-year leak surveys within required time frame.	
39		Failure to provide qualification records for CP	
40		Failure to provide records to demonstrate patrolling of pipelines within required time frame.	
41		Failure to document exposed pipe conditions	
42	2015- GS-1314-PGSOC Dated May 11, 2015	Cathodic protection records deficiency.	Closed out July 15, 2015
43		Failure to properly identify system valves	
44		Failure to provide line locating marking of pipelines	
45	2015 PGSJU GS -1317 Dated May 26, 2015	Failure to provide line locating marking of pipelines	
46		Failure to keep map records up to date.	Closed out in 2015
47	2015 PGSFM GS -1329 Dated August 4, 2015	Failure to complete atmospheric surveys within required time frame.	Closed out in 2015
48		Failure to provide written notice of all major construction or alteration of pipeline facilities.	

SUPPORT NG SCHEDULES:

RECAP SCHEDULES:

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A SUMMARY OF NOTICES RECEIVED BACK TO TO THE LAST RATE CASE NOT TO EXCEED FIVE YEARS

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
HIS. YR. LAST RATE CASE: 12/31/08
WITNESS: M. WHITAKER

L NE NO.	DATE & NOTICE NUMBER	SUMMARY	CURRENT STATUS
49	2015 PGSDD GS-1352 Dated December 30, 2015	Failure to physically disconnect service lines that have been inactive for more than five years.	Closed out in 2016
50	2016 GS-1367-PGSOC Dated May 12, 2016	Failure to update emergency plans with appropriate fire, police and other public officials.	Closed out June 9, 2016
51	2016 GS-1379-PGSJU Dated August 25, 2016	Failure to provide proper testing of plactic fusion samples	Closed out December 1, 2016
52	2016 GS-1387-PGSOD Dated November 17, 2016	Failure to take remedial action for low CP readings within the required time frame.	Closed out February 10, 2017
53		Failure to provide CP seperation between casing and carrier pipelines	
54		Failure to complete annual leak surveys within required time frame.	
55		Failure to complete five-year leak surveys within required time frame.	
56		Failure to keep general records up to date.	
57	2016 GS-1381-PGSTA Dated November 17, 2016	Failure to operate system valves within the required time frame	Closed out March 31, 2017
58		Failure to complete annual leak surveys within required time frame.	
59		Failure to complete three and five year leak surveys within required time frame.	
60		Failure to keep general records up to date.	
61	2017 PGSMI GS-1405 Dated May 26, 2017	Failing to mark an underground service stub that was subsequently hit by an excavator.	Closed out July 11, 2017
62	2017 PGSMI GS-1406 Dated May 26, 2017	Failure to complete atmospheric surveys within required time frame.	Closed out August 15, 2017
63	2017 GS-1403 PGSLD Dated May 17, 2017	Failure to provide CP seperation between casing and carrier pipelines	Closed out November 27, 2017
64	2017 PGSFM GS-1410 Dated July 27, 2017	Failure to complete five-year leak surveys within required time frame.	Closed out September 6, 2017
65	2018 PGSJU GS-1422 Dated June 14, 2018	Failure to complete odorant sampling within required time frame.	Closed out July 26, 2017
66	2018 PGSFP GS-1427 Dated August 28, 2018	Failure to perform transmission main baseline assessement within the required time frame	Closed out September 28, 2017
	2019 - No Violations Received		

SUPPORT NG SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: OF THOSE METERS WITH A RATED CAPACITY OF 250 cfh OR LESS AND NOT INCLUDED IN AN APPROVED STATISTICAL SAMPLING PLAN, PROVIDE A LIST OF ALL METERS THAT HAVE NOT BEEN TESTED FOR ACCURACY WITHIN 120 MONTHS. (AS OF TEST YEAR END)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: M. WHITAKER

All meters with a rated capacity of 250 cfh or less have been included in the approved statistical sampling plan.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: OF THOSE METERS WITH A RATED CAPACITY OF 251 cfh THRU 2500 cfh THAT HAVE NOT BEEN TESTED FOR ACCURACY WITHIN 120 MONTHS. (AS OF TEST YEAR END)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: M. WHITAKER

METER NO.	TYPE	STATUS AS OF 3/1/20	METER NO.	TYPE	STATUS AS OF 3/1/20	METER NO.	TYPE	STATUS AS OF 3/1/20
AKQ03058	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07172	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALX06428	AC630 SERIES REFURBISHED METERS	REMOVED
AKQ03446	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07175	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALX06439	AC630 SERIES REFURBISHED METERS	REMOVED
AKQ03533	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07182	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALX06453	AC630 SERIES REFURBISHED METERS	REMOVED
AKQ03569	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07183	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALX06454	AC630 SERIES REFURBISHED METERS	REMOVED
AKQ03637	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07185	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALX06456	AC630 SERIES REFURBISHED METERS	REMOVED
AKQ03864	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07186	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALX06482	AC630 SERIES REFURBISHED METERS	REMOVED
AKQ03901	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07187	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RLO76196	METER, AC-630 AMERICAN W/ ERT	REMOVED
AKQ03918	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07194	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ05447	METER, AC-630 AMERICAN W/ ERT	REMOVED
AKQ03932	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07195	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALE34774	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ03936	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07196	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALE95129	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ03941	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07197	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALE98597	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ03971	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07199	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ00751	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ03976	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07201	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ00755	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ05030	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07203	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ00974	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ05149	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07208	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01264	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ05370	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07209	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01267	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ05458	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07212	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01274	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ05465	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07213	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01275	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ05472	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07214	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01280	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ05486	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07215	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01282	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ05512	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07216	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01289	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ05537	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07219	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01303	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ05544	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07222	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01305	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ07221	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07223	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01316	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ07846	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07225	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01318	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ07849	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07226	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01631	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ07857	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07227	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01634	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ07878	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07230	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01635	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ07884	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07705	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01636	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ07905	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07763	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01646	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ07918	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07832	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01650	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ07945	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07838	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01653	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ07947	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07840	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01656	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ08183	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07841	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01658	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ08187	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07842	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01659	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ08202	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07844	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01660	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ08216	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07847	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01663	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ08218	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07848	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01664	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ08353	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07853	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01666	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ08551	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07854	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01667	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ08564	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07861	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01668	METER, AC-630 AMERICAN W/ ERT	NOT TESTED

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: OF THOSE METERS WITH A RATED CAPACITY OF 251 cfh THRU 2500 cfh THAT HAVE NOT BEEN TESTED FOR ACCURACY WITHIN 120 MONTHS. (AS OF TEST YEAR END)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: M. WHITAKER

METER NO.	TYPE	STATUS AS OF 3/1/20	METER NO.	TYPE	STATUS AS OF 3/1/20	METER NO.	TYPE	STATUS AS OF 3/1/20
AKQ08574	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07868	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01670	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ08612	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07870	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01673	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ08871	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07872	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01675	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ08973	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07873	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01678	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ08974	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07875	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01680	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ08975	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07876	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01681	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ08980	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07877	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01682	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ08984	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07879	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01683	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ08999	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07882	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01684	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ09007	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07889	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01694	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ09013	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07892	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01695	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ09015	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07893	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01698	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ09018	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07894	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01699	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ09025	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07895	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01701	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ09041	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07897	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01702	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ09071	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07898	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01703	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ09086	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07899	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01704	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ09088	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07909	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01708	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ09251	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07910	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01709	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ09370	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07911	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ02126	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ09571	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07913	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ02127	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ09574	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07916	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ02129	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ09575	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07919	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ02137	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ09581	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07920	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ02139	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ09589	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07922	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ02140	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ09616	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07923	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ02142	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ09623	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07924	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ02146	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ09624	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07925	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ02150	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ09626	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07926	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ02156	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ09628	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07927	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ02164	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ09630	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07932	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ02165	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ09637	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07934	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ02167	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ09735	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07936	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ02173	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ09851	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07937	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ02174	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ09875	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07938	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ02177	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ09890	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07939	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ02179	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ09927	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07940	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ02182	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ09944	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07942	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ02183	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ09960	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07944	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ02187	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ09978	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07946	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ02777	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10113	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ07948	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ02818	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10117	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ08178	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ02823	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10118	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ08179	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ02824	METER, AC-630 AMERICAN W/ ERT	NOT TESTED

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: OF THOSE METERS WITH A RATED CAPACITY OF 251 cfh THRU 2500 cfh THAT HAVE NOT BEEN TESTED FOR ACCURACY WITHIN 120 MONTHS. (AS OF TEST YEAR END)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: M. WHITAKER

METER NO.	TYPE	STATUS AS OF 3/1/20	METER NO.	TYPE	STATUS AS OF 3/1/20	METER NO.	TYPE	STATUS AS OF 3/1/20
AKQ10119	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ08182	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ02825	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10128	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ08184	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ02826	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10140	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ08189	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ02869	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10141	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ08190	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ02871	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10146	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ08194	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ02873	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10150	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ08196	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ02877	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10151	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ08197	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ03115	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10153	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ08198	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ03116	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10179	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ08203	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ03123	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10183	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ08204	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ03125	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10188	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ08212	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ03127	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10200	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ08213	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ03130	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10210	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ08217	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ03171	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10212	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ08219	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ03399	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10214	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ08222	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ03400	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10223	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ08223	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ03602	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10225	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ08224	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ03728	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10230	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ08287	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ03729	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10233	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ08295	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ03730	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10234	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ08570	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ03734	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10238	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ08869	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ03736	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10240	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ08870	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ03737	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10242	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ08880	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ03739	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10245	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ08979	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ03740	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10246	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ08985	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ03743	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10247	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ08989	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ03744	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10248	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ09008	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ03745	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10249	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ09014	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ03746	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10250	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ09016	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ03751	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10258	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ09017	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ03752	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10260	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ09059	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ03754	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10266	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ09068	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ03757	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10267	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ09079	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ03761	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10270	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ09085	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ03762	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10271	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ09090	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ03763	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10272	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ09367	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ03769	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10274	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ09422	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ03770	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10275	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ09438	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ03775	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10278	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ09458	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ03776	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10281	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ09483	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ03777	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10282	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ09486	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ03781	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10284	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ09576	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ03815	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10288	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ09580	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ03927	METER, AC-630 AMERICAN W/ ERT	NOT TESTED

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: OF THOSE METERS WITH A RATED CAPACITY OF 251 cfh THRU 2500 cfh THAT HAVE NOT BEEN TESTED FOR ACCURACY WITHIN 120 MONTHS. (AS OF TEST YEAR END)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: M. WHITAKER

METER NO.	TYPE	STATUS AS OF 3/1/20	METER NO.	TYPE	STATUS AS OF 3/1/20	METER NO.	TYPE	STATUS AS OF 3/1/20
AKQ10293	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ09582	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ03928	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10299	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ09607	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ04037	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10301	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ09608	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ04091	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10307	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ09612	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ04204	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10314	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ09936	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ04250	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10315	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10111	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ04257	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10327	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10114	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ04270	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10330	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10115	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ04294	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10365	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10120	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ04300	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10383	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10130	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ04422	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10406	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10134	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ04438	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10428	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10138	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ04439	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10452	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10139	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ04445	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10499	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10144	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ04447	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10501	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10145	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ04456	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10502	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10181	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ04482	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10506	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10189	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ04484	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10517	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10190	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ04489	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10518	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10191	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ04501	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10543	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10192	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ04592	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10563	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10201	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ04666	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10581	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10203	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ04675	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10585	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10204	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ04676	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10591	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10205	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ04684	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10604	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10208	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ04685	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10607	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10220	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ04771	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10634	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10237	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ04772	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10644	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10256	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ04872	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10817	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10262	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ04877	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10828	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10287	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ04879	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10844	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10297	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ04921	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10845	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10308	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ04926	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10871	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10309	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ04927	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10874	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10310	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ04951	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10878	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10316	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ04955	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10885	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10318	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ04958	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10890	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10319	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ05104	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10894	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10322	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ05113	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10903	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10323	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ05130	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10909	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10324	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ05134	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10921	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10325	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ05154	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10934	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10326	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ05164	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10937	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10328	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ05181	METER, AC-630 AMERICAN W/ ERT	NOT TESTED

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: OF THOSE METERS WITH A RATED CAPACITY OF 251 cfh THRU 2500 cfh THAT HAVE NOT BEEN TESTED FOR ACCURACY WITHIN 120 MONTHS. (AS OF TEST YEAR END)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: M. WHITAKER

METER NO.	TYPE	STATUS AS OF 3/1/20	METER NO.	TYPE	STATUS AS OF 3/1/20	METER NO.	TYPE	STATUS AS OF 3/1/20
AKQ10977	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10329	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ05185	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10987	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10331	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ05187	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ10988	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10332	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ05190	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ11000	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10333	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ05205	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ11020	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10336	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ05250	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ11025	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10337	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ05257	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ11044	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10343	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ05262	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ11096	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10344	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ05267	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ11102	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10346	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ05271	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ11114	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10347	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ05275	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ11117	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10367	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ05287	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ11122	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10368	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ05291	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ11127	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10369	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ05293	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ11134	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10370	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ05294	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ11138	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10372	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ05335	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ11139	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10373	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ05343	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ11171	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10374	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ05348	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKQ11183	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	REMOVED	AKQ10376	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ05358	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKX00267	AL425 SERIES REFURBISHED METERS	REMOVED	AKQ10378	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ05362	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKX00268	AL425 SERIES REFURBISHED METERS	REMOVED	AKQ10380	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ05376	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKX00325	AL425 SERIES REFURBISHED METERS	REMOVED	AKQ10381	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ05383	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKX00400	AL425 SERIES REFURBISHED METERS	REMOVED	AKQ10386	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ05384	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKX00406	AL425 SERIES REFURBISHED METERS	REMOVED	AKQ10389	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ05411	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKX00407	AL425 SERIES REFURBISHED METERS	REMOVED	AKQ10390	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ05415	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKX00413	AL425 SERIES REFURBISHED METERS	REMOVED	AKQ10391	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ05416	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKX00416	AL425 SERIES REFURBISHED METERS	REMOVED	AKQ10392	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ05420	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKX00420	AL425 SERIES REFURBISHED METERS	REMOVED	AKQ10393	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ05426	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKX00431	AL425 SERIES REFURBISHED METERS	REMOVED	AKQ10395	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ05440	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKX00434	AL425 SERIES REFURBISHED METERS	REMOVED	AKQ10396	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ05441	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKX00437	AL425 SERIES REFURBISHED METERS	REMOVED	AKQ10397	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ05444	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKX00439	AL425 SERIES REFURBISHED METERS	REMOVED	AKQ10398	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ05448	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKX00445	AL425 SERIES REFURBISHED METERS	REMOVED	AKQ10400	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ05453	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKX00450	AL425 SERIES REFURBISHED METERS	REMOVED	AKQ10401	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ20348	METER, AC-630 AMERICAN W/ ERT	NOT TESTED
AKX00458	AL425 SERIES REFURBISHED METERS	REMOVED	AKQ10402	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALX06060	AC630 SERIES REFURBISHED METERS	NOT TESTED
AKX00463	AL425 SERIES REFURBISHED METERS	REMOVED	AKQ10403	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALX06065	AC630 SERIES REFURBISHED METERS	NOT TESTED
AKX00483	AL425 SERIES REFURBISHED METERS	REMOVED	AKQ10405	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALX06101	AC630 SERIES REFURBISHED METERS	NOT TESTED
RKC86948	R-415 SERIES REFURBISHED METERS	REMOVED	AKQ10408	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALX06112	AC630 SERIES REFURBISHED METERS	NOT TESTED
RKC87062	R-415 SERIES REFURBISHED METERS	REMOVED	AKQ10409	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALX06113	AC630 SERIES REFURBISHED METERS	NOT TESTED
RKE06550	R-415 SERIES REFURBISHED METERS	REMOVED	AKQ10411	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALX06301	AC630 SERIES REFURBISHED METERS	NOT TESTED
RKE07319	R-415 SERIES REFURBISHED METERS	REMOVED	AKQ10412	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALX06303	AC630 SERIES REFURBISHED METERS	NOT TESTED
RKE18543	R-415 SERIES REFURBISHED METERS	REMOVED	AKQ10413	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALX06367	AC630 SERIES REFURBISHED METERS	NOT TESTED
RKE18555	R-415 SERIES REFURBISHED METERS	REMOVED	AKQ10414	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALX06429	AC630 SERIES REFURBISHED METERS	NOT TESTED
RKE18816	R-415 SERIES REFURBISHED METERS	REMOVED	AKQ10415	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALX06430	AC630 SERIES REFURBISHED METERS	NOT TESTED

Explanation: Two service areas, Orlando and Miami, with recruiting and staffing challenges,including Hurricane Michael recovery support, fell behind schedule in 2019 and did not complete 1,256 periodic tests by year end in this meter category. Since December 2019 added contractor staff have been supplied to both areas with a focus on changing out these meters for testing. Of the 1,256 meters that were outstanding as of 12/31/2019, 819 are still pending removal and testing as of 3/1/2019.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: OF THOSE METERS WITH A RATED CAPACITY OF OVER 2500 cfh THAT HAVE NOT BEEN TESTED FOR ACCURACY WITHIN 120 MONTHS. (AS OF TEST YEAR END)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: M. WHITAKER

METER NO.	TYPE	STATUS AS OF 3/1/20	METER NO.	TYPE	STATUS AS OF 3/1/20	METER NO.	TYPE	STATUS AS OF 3/1/20
RKE18896	R-415 SERIES REFURBISHED METERS	REMOVED	AKQ10417	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALX06437	AC630 SERIES REFURBISHED METERS	NOT TESTED
RKE18912	R-415 SERIES REFURBISHED METERS	REMOVED	AKQ10418	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALX06447	AC630 SERIES REFURBISHED METERS	NOT TESTED
RKE25576	R-415 SERIES REFURBISHED METERS	REMOVED	AKQ10419	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RLE32282	AC630 SERIES REFURBISHED METERS	NOT TESTED
RKE34281	R-415 SERIES REFURBISHED METERS	REMOVED	AKQ10420	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RLM02318	AC630 SERIES REFURBISHED METERS	NOT TESTED
RKE34288	R-415 SERIES REFURBISHED METERS	REMOVED	AKQ10421	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RLM02337	AC630 SERIES REFURBISHED METERS	NOT TESTED
RKE34441	R-415 SERIES REFURBISHED METERS	REMOVED	AKQ10422	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RLO46077	AC630 SERIES REFURBISHED METERS	NOT TESTED
RKE75087	R-415 SERIES REFURBISHED METERS	REMOVED	AKQ10424	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RLO77873	AC630 SERIES REFURBISHED METERS	NOT TESTED
RKX00015	R-415 SERIES REFURBISHED METERS	REMOVED	AKQ10425	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	AMX00971	aL800 SERIES REFURBISHED METERS	REMOVED
RKX00420	R-415 SERIES REFURBISHED METERS	REMOVED	AKQ10432	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	AMX00974	aL800 SERIES REFURBISHED METERS	REMOVED
RKX01299	R-415 SERIES REFURBISHED METERS	REMOVED	AKQ10434	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	AMX00184	aL800 SERIES REFURBISHED METERS	NOT TESTED
RKX01462	R-415 SERIES REFURBISHED METERS	REMOVED	AKQ10541	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	AMX00976	aL800 SERIES REFURBISHED METERS	NOT TESTED
RKX01605	R-415 SERIES REFURBISHED METERS	REMOVED	AKQ10605	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ZMM09948	8C175, 800 SCFH, 175 PSI MAX PRESSURE	NOT TESTED
RKX03479	R-415 SERIES REFURBISHED METERS	REMOVED	AKQ10608	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ZMQ00003	8C175, 800 SCFH, 175 PSI MAX PRESSURE	NOT TESTED
RKX03744	R-415 SERIES REFURBISHED METERS	REMOVED	AKQ10611	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ANC00171	AL1000 SERIES REFURBISHED METERS	REMOVED
RKX04190	R-415 SERIES REFURBISHED METERS	REMOVED	AKQ10612	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ANX00738	AL1000 SERIES REFURBISHED METERS	REMOVED
RKX04405	R-415 SERIES REFURBISHED METERS	REMOVED	AKQ10614	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ANX00797	AL1000 SERIES REFURBISHED METERS	REMOVED
RKX04409	R-415 SERIES REFURBISHED METERS	REMOVED	AKQ10616	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ANX01006	AL1000 SERIES REFURBISHED METERS	REMOVED
RKX04410	R-415 SERIES REFURBISHED METERS	REMOVED	AKQ10618	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ANX01029	AL1000 SERIES REFURBISHED METERS	REMOVED
RKX04412	R-415 SERIES REFURBISHED METERS	REMOVED	AKQ10624	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ANX01035	AL1000 SERIES REFURBISHED METERS	REMOVED
RKX04431	R-415 SERIES REFURBISHED METERS	REMOVED	AKQ10629	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ANX01093	AL1000 SERIES REFURBISHED METERS	REMOVED
RKX04433	R-415 SERIES REFURBISHED METERS	REMOVED	AKQ10635	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ANX01094	AL1000 SERIES REFURBISHED METERS	REMOVED
RKX04435	R-415 SERIES REFURBISHED METERS	REMOVED	AKQ10639	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ANX01104	AL1000 SERIES REFURBISHED METERS	REMOVED
RKX04437	R-415 SERIES REFURBISHED METERS	REMOVED	AKQ10641	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ANX01129	AL1000 SERIES REFURBISHED METERS	REMOVED
RKX04438	R-415 SERIES REFURBISHED METERS	REMOVED	AKQ10643	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ANX01144	AL1000 SERIES REFURBISHED METERS	REMOVED
RKX04445	R-415 SERIES REFURBISHED METERS	REMOVED	AKQ10879	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ANX01146	AL1000 SERIES REFURBISHED METERS	REMOVED
RKX04449	R-415 SERIES REFURBISHED METERS	REMOVED	AKQ11081	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ANX01150	AL1000 SERIES REFURBISHED METERS	REMOVED
RKX04460	R-415 SERIES REFURBISHED METERS	REMOVED	AKQ11082	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	SNQ00320	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
RKX04461	R-415 SERIES REFURBISHED METERS	REMOVED	AKQ11085	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	SNQ00591	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
RKX04520	R-415 SERIES REFURBISHED METERS	REMOVED	AKQ11086	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	SNQ01082	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
RKX04521	R-415 SERIES REFURBISHED METERS	REMOVED	AKQ11088	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	SNQ01088	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
RKX04527	R-415 SERIES REFURBISHED METERS	REMOVED	AKQ11089	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	SNQ01402	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
RKX04529	R-415 SERIES REFURBISHED METERS	REMOVED	AKQ11091	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	SNQ01903	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
RKX04533	R-415 SERIES REFURBISHED METERS	REMOVED	AKQ11111	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	SNQ02348	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
RKX04534	R-415 SERIES REFURBISHED METERS	REMOVED	AKQ11112	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	SNQ02916	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ01056	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	AKQ11115	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	SNQ03045	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ01856	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	AKQ11121	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	SNQ03113	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ02482	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	AKQ11124	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	SNQ03121	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ02779	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	AKQ11126	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	SNQ03189	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ02791	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	AKQ11128	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	SNQ03236	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ02979	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	AKQ11136	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	SNQ03247	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ03041	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	AKQ11237	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	SNQ03274	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ03444	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	AKQ11239	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	SNQ03277	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: OF THOSE METERS WITH A RATED CAPACITY OF OVER 2500 cfh THAT HAVE NOT BEEN TESTED FOR ACCURACY WITHIN 120 MONTHS. (AS OF TEST YEAR END)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: M. WHITAKER

METER NO.	TYPE	STATUS AS OF 3/1/20	METER NO.	TYPE	STATUS AS OF 3/1/20	METER NO.	TYPE	STATUS AS OF 3/1/20
AKQ03452	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	AKQ11241	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	SNQ03617	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ03456	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	AKQ11242	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	SNQ03706	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ03475	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	AKX00001	AL425 SERIES REFURBISHED METERS	NOT TESTED	SNQ03723	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ03479	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	AKX00052	AL425 SERIES REFURBISHED METERS	NOT TESTED	SNQ03754	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ03512	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	AKX00081	AL425 SERIES REFURBISHED METERS	NOT TESTED	SNQ03760	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ03525	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	AKX00215	AL425 SERIES REFURBISHED METERS	NOT TESTED	SNQ03765	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ03539	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	AKX00221	AL425 SERIES REFURBISHED METERS	NOT TESTED	SNQ03774	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ03543	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	AKX00224	AL425 SERIES REFURBISHED METERS	NOT TESTED	SNQ03933	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ03554	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	AKX00227	AL425 SERIES REFURBISHED METERS	NOT TESTED	SNQ04011	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ03560	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	AKX00350	AL425 SERIES REFURBISHED METERS	NOT TESTED	SNQ04082	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ03575	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	AKX00359	AL425 SERIES REFURBISHED METERS	NOT TESTED	SNQ04089	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ03625	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	AKX00397	AL425 SERIES REFURBISHED METERS	NOT TESTED	SNQ04190	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ03874	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	AKX00398	AL425 SERIES REFURBISHED METERS	NOT TESTED	SNQ04191	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ03899	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	AKX00401	AL425 SERIES REFURBISHED METERS	NOT TESTED	SNQ04200	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ03908	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	AKX00419	AL425 SERIES REFURBISHED METERS	NOT TESTED	SNQ04202	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ03911	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	AKX00422	AL425 SERIES REFURBISHED METERS	NOT TESTED	SNQ04375	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ03925	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	AKX00432	AL425 SERIES REFURBISHED METERS	NOT TESTED	SNQ04376	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ03926	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	AKX00441	AL425 SERIES REFURBISHED METERS	NOT TESTED	SNQ04379	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ03929	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	AKX00447	AL425 SERIES REFURBISHED METERS	NOT TESTED	SNQ04381	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ03930	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	AKX00453	AL425 SERIES REFURBISHED METERS	NOT TESTED	SNQ04386	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ03935	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	AKX00455	AL425 SERIES REFURBISHED METERS	NOT TESTED	SNQ04388	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ03938	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	AKX00480	AL425 SERIES REFURBISHED METERS	NOT TESTED	SNQ04396	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ03939	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	AKX00485	AL425 SERIES REFURBISHED METERS	NOT TESTED	SNQ04436	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ03943	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	AKX00487	AL425 SERIES REFURBISHED METERS	NOT TESTED	SNQ04438	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ03944	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKC25214	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ04465	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ03945	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKC86944	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ04473	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ03947	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKC93652	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ04527	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ03949	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKC93659	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ04567	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ03950	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKE06544	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ04613	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ03965	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKE18225	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ04615	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ03970	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKE18256	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ04616	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ03973	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKE18913	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ04622	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ03982	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKE25556	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ04660	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ03983	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKE25567	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ04666	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ04318	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKE36784	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ04669	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ04321	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKE57550	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ04819	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ04323	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKE80167	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ04824	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ04506	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKE80264	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ04855	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ04851	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKE87744	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ04869	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ04858	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKQ04506	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ04872	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ04859	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKQ04508	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ04875	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ04864	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKQ16324	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ04877	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: OF THOSE METERS WITH A RATED CAPACITY OF OVER 2500 cfh THAT HAVE NOT BEEN TESTED FOR ACCURACY WITHIN 120 MONTHS. (AS OF TEST YEAR END)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: M. WHITAKER

METER NO.	TYPE	STATUS AS OF 3/1/20	METER NO.	TYPE	STATUS AS OF 3/1/20	METER NO.	TYPE	STATUS AS OF 3/1/20
AKQ04865	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKQ19940	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ04878	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ05130	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKQ19992	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ04884	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ05142	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKQ27811	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ04896	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ05144	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX00017	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ04899	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ05157	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX00143	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ04907	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ05161	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX00160	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ04908	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ05164	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX00458	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ04917	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ05171	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX00465	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ04929	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ05178	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX00471	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ04935	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ05375	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX00614	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ04936	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	REMOVED
AKQ05381	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX00811	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNX00074	Itron 1000aet SERIES REFURBISHED METERS	REMOVED
AKQ05382	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX00858	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNX00076	Itron 1000aet SERIES REFURBISHED METERS	REMOVED
AKQ05384	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX00861	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNX00094	Itron 1000aet SERIES REFURBISHED METERS	REMOVED
AKQ05385	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX00862	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNX00100	Itron 1000aet SERIES REFURBISHED METERS	REMOVED
AKQ05388	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX00879	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNX00113	Itron 1000aet SERIES REFURBISHED METERS	REMOVED
AKQ05393	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX01082	R-415 SERIES REFURBISHED METERS	NOT TESTED	ANX01101	AL1000 SERIES REFURBISHED METERS	REMOVED
AKQ05396	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX01115	R-415 SERIES REFURBISHED METERS	NOT TESTED	ANE11467	AL1000 SERIES REFURBISHED METERS	NOT TESTED
AKQ05403	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX01300	R-415 SERIES REFURBISHED METERS	NOT TESTED	ANE54831	AL1000 SERIES REFURBISHED METERS	NOT TESTED
AKQ05421	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX01386	R-415 SERIES REFURBISHED METERS	NOT TESTED	ANX00469	AL1000 SERIES REFURBISHED METERS	NOT TESTED
AKQ05430	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX01394	R-415 SERIES REFURBISHED METERS	NOT TESTED	ANX00751	AL1000 SERIES REFURBISHED METERS	NOT TESTED
AKQ05438	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX01397	R-415 SERIES REFURBISHED METERS	NOT TESTED	ANX00875	AL1000 SERIES REFURBISHED METERS	NOT TESTED
AKQ05444	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX01601	R-415 SERIES REFURBISHED METERS	NOT TESTED	ANX00888	AL1000 SERIES REFURBISHED METERS	NOT TESTED
AKQ05452	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX01606	R-415 SERIES REFURBISHED METERS	NOT TESTED	ANX01026	AL1000 SERIES REFURBISHED METERS	NOT TESTED
AKQ05454	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX01614	R-415 SERIES REFURBISHED METERS	NOT TESTED	ANX01036	AL1000 SERIES REFURBISHED METERS	NOT TESTED
AKQ05456	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX02764	R-415 SERIES REFURBISHED METERS	NOT TESTED	ANX01037	AL1000 SERIES REFURBISHED METERS	NOT TESTED
AKQ05459	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX02769	R-415 SERIES REFURBISHED METERS	NOT TESTED	ANX01038	AL1000 SERIES REFURBISHED METERS	NOT TESTED
AKQ05483	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX03724	R-415 SERIES REFURBISHED METERS	NOT TESTED	ANX01096	AL1000 SERIES REFURBISHED METERS	NOT TESTED
AKQ05493	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX03733	R-415 SERIES REFURBISHED METERS	NOT TESTED	ANX08061	AL1000 SERIES REFURBISHED METERS	NOT TESTED
AKQ05495	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX03734	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ00082	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ05505	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX03737	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ00165	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ05509	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX03738	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ00328	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ05513	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX03739	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ00593	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ05517	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX03743	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ01206	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ05519	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX04100	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ01479	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ05524	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX04191	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ01689	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ05531	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX04403	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ01691	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ05536	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX04404	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ01881	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ05538	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX04407	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ01900	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ05540	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX04408	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ02083	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ05543	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX04416	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ02281	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ05545	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX04421	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ02303	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ05547	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX04424	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ02304	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: OF THOSE METERS WITH A RATED CAPACITY OF OVER 2500 cfh THAT HAVE NOT BEEN TESTED FOR ACCURACY WITHIN 120 MONTHS. (AS OF TEST YEAR END)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: M. WHITAKER

METER NO.	TYPE	STATUS AS OF 3/1/20	METER NO.	TYPE	STATUS AS OF 3/1/20	METER NO.	TYPE	STATUS AS OF 3/1/20
AKQ05548	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX04429	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ02309	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ06265	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX04432	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ02349	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ06479	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX04434	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ02350	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ06495	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX04439	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ02351	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ06578	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX04440	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ02352	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ06580	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX04447	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ02383	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ06583	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX04524	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ02388	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ06587	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	RKX04526	R-415 SERIES REFURBISHED METERS	NOT TESTED	SNQ02390	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ06593	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ00289	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ02577	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ06595	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01272	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ02597	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ06596	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01307	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ02601	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ06598	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01362	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ02605	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ06603	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01375	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ02833	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ06605	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01629	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ02838	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ06723	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01648	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ02912	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ06730	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01665	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ02915	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ06841	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01669	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ03003	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ06903	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ01686	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ03038	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ07136	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ02138	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ03041	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ07140	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ02144	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ03042	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ07141	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ02147	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ03097	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ07145	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ02162	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ03122	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ07146	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ02178	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ03235	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ07147	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ02181	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ03239	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ07149	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ02184	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ03254	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ07150	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ02615	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ03278	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ07151	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ02800	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ03281	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ07152	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ02863	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ03282	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ07153	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ02864	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ03293	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ07154	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ02867	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ03319	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ07155	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ02945	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ03322	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ07160	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ03188	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ03323	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ07163	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ03191	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ03418	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ07164	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ03249	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ03444	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ07166	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ03366	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ03445	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ07167	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ03487	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ03450	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
AKQ07169	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	NOT TESTED	ALQ03617	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ03624	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ03741	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ03744	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ03749	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ03762	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ03766	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ03771	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ03773	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ03775	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ03786	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ03845	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: OF THOSE METERS WITH A RATED CAPACITY OF OVER 2500 cfh THAT HAVE NOT BEEN TESTED FOR ACCURACY WITHIN 120 MONTHS. (AS OF TEST YEAR END)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: M. WHITAKER

METER NO.	TYPE	STATUS AS OF 3/1/20	METER NO.	TYPE	STATUS AS OF 3/1/20	METER NO.	TYPE	STATUS AS OF 3/1/20
			ALQ03791	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ03861	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ03795	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ03992	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ03823	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ03994	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ04115	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04019	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ04127	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04064	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ04229	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04068	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ04284	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04069	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ04298	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04092	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ04410	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04117	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ04413	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04187	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ04421	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04189	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ04437	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04204	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ04440	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04292	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ04449	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04294	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ04499	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04298	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ04693	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04299	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ04871	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04322	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ04878	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04331	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ04920	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04395	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ04924	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04435	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ04954	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04439	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ04994	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04445	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ05042	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04518	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ05076	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04521	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ05092	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04523	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ05109	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04595	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ05110	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04601	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ05118	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04614	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ05120	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04668	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ05124	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04671	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ05126	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04723	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ05127	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04748	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ05180	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04752	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ05182	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04807	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ05189	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04809	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ05199	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04810	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ05200	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04821	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ05259	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04826	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ05266	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04847	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ05273	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04865	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ05277	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04873	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ05278	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04882	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: OF THOSE METERS WITH A RATED CAPACITY OF OVER 2500 cfh THAT HAVE NOT BEEN TESTED FOR ACCURACY WITHIN 120 MONTHS. (AS OF TEST YEAR END)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: M. WHITAKER

METER NO.	TYPE	STATUS AS OF 3/1/20	METER NO.	TYPE	STATUS AS OF 3/1/20	METER NO.	TYPE	STATUS AS OF 3/1/20
			ALQ05282	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04891	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ05284	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04892	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ05295	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04894	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ05351	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04895	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ05365	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04904	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ05379	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04916	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ05381	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04930	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ05388	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04943	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ05419	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNQ04946	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	NOT TESTED
			ALQ05431	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNX00078	Itron 1000aet SERIES REFURBISHED METERS	NOT TESTED
			ALQ05433	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNX00079	Itron 1000aet SERIES REFURBISHED METERS	NOT TESTED
			ALQ05436	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNX00096	Itron 1000aet SERIES REFURBISHED METERS	NOT TESTED
			ALQ05438	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNX00101	Itron 1000aet SERIES REFURBISHED METERS	NOT TESTED
			ALQ05443	METER, AC-630 AMERICAN W/ ERT	REMOVED	SNX00114	Itron 1000aet SERIES REFURBISHED METERS	NOT TESTED
			ALX06302	AC630 SERIES REFURBISHED METERS	REMOVED	SNX00120	Itron 1000aet SERIES REFURBISHED METERS	NOT TESTED
			ALX06389	AC630 SERIES REFURBISHED METERS	REMOVED	SNX00121	Itron 1000aet SERIES REFURBISHED METERS	NOT TESTED
			ALX06421	AC630 SERIES REFURBISHED METERS	REMOVED	WND00562	Itron 1000aet SERIES REFURBISHED METERS	NOT TESTED

All meters with a rated capacity greater than 2500cfh have been tested within 120 months

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY ACCOUNTS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1	15-4018	FORD F-250 Super Cab 15-4018	$51,399	**ALL VEHICLES ARE USED 100% AT UTILITY**
2	90-3047	FORD F150 4X2 Crew Cab 90-3047	39,024	
3	90-3049	FORD F-150 Damage Prevent 90-3049	48,962	
4	YR 2018	Night Ray Light YR 2018	7,003	
5	13-3022	FORD F-250 Super Cab 4x2 13-3022	58,780	
6	01-3190	FORD F250 Super Cab 4x2 01-3190	60,658	
7	01-3192	FORD F250 Super Cab 4x2 01-3192	59,766	
8	01-3193	FORD F250 Super Cab 4x2 01-3193	60,663	
9	04-2083	2015 FORD Transit Connect 04-2083	32,549	
10	04-2084	2015 FORD Transit Connect 04-2084	33,293	
11	04-3129	FORD F-150 crew cab XLT 04-3129	41,021	
12	15-4015	FORD F-250 Super Cab 15-4015	44,789	
13	90-1136	2011 FORD FUSION DUAL FUEL 90-1136	36,121	
14	90-1138	2015 FORD Edge - Sullivan 90-1138	32,101	
15	02-3120	2013 FORD F-150 SuperCab 02-3120	30,995	
16	90-2047	2016 FORD Van 90-2047	39,227	
17	02-3138	FORD F-250 EXT CAB 4X4 02-3138	54,846	
18	14-4005	2007 FORD F250 CC 14-4005	28,033	
19	14-4005	Enclosed Truck Body 14-4005	2,175	
20	14-3031	2014 FORD F250 Ext Cab 14-3031	42,912	
21	14-3035	FORD F-250 Ford Ext Cab 14-3035	46,254	
22	15-4003	2006 FORD F550 C&C 15-4003	56,811	
23	03-4118	2015 FORD F-550 Truck 03-4118	102,694	
24	16-1001	2016 FORD Edge 16-1001	28,310	
25	06-4100	FORD F-250 Ext Cab 4X4 06-4100	51,344	
26	06-4106	FORD F-250 Extended Cab 06-4106	53,118	
27	06-4109	FORD F-250 Extended Cab 06-4109	51,227	
28	06-4116	FORD F-250 4x2 Super Cab 06-4116	53,601	
29	08-1066	2010 TOYOTA COROLLA 08-1066	17,814	
30	08-6007	Mini Backhoe	3,865	
31	056002	TRAILER-FERREE MDL# M-614	1,659	
32	04-6027	Hammerhead Trailer 04-6027	3,387	
33	02-6026	2012 Titan Trailer 02-6026	11,210	
34	02-6033	Towmaster T-10D Trailer 02-6033	7,829	
35	14-3024	2008 TOYOTA TACOMA QUAD14-3024	26,062	
36	14-3022	2007 FORD F-150 EC 14-3022	24,391	
37	90-4027	2011 FORD F-250 Long Bed 90-4027	36,120	
38	90-2045	2013 FORD E-250 Van 90-2045	27,890	
39	90-2046	2016 FORD F250 90-2046	49,065	
40	90-3040	FORD F-150 SuperCab 4X4 90-3040	46,854	
41	05-4033	Flat body for Vac Truck	5,733	
42	05-4039	FORD F-350 05-4039	60,003	
43	05-4042	FORD F-250 wi h utility bed 05-4042	61,904	
44	04-4068	2010 FORD F-250 04-4068	33,110	
45	04-3120	2013 Ford F-250 04-3120	35,488	
46		SUBTOTAL TO Pg 2	$1,700,062	

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY ACCOUNTS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 1	$1,700,062	**ALL VEHICLES ARE USED 100% AT UTILITY**
2	04-2090	FORD Transit Connect XL 04-2090	33,096	
3	04-4076	FORD F250 SUPER CAB 04-4076	54,764	
4	04-2093	FORD Transit Cargo Van 04-2093	35,291	
5	14-4006	2008 FORD F-250 SUPER 14-4006	23,967	
6	03-3074	2012 Ford F250 Truck 03-3074	35,397	
7	03-3081	2015 FORD F-250 03-3081	49,706	
8	03-4117	2015 FORD F-450 03-4117	101,021	
9	02-5026	FORD F-550 Crew Truck 02-5026	130,826	
10	11-3038	2010 Toyota Tacoma 11-3038	1,622	
11	11-3039	2010 Toyota Tacoma 11-3039	29,067	
12	06-3070	2010 TOYOTA TACOMA 06-3070	33,601	
13	06-4094	Purchase F-250 Regular Cab 06-4094	34,164	
14	06-3074	FORD F-150 Ext Cab 06-3074	40,361	
15	06-3080	FORD F-150 Super Crew 06-3080	38,339	
16	03-3075	2013 FORD F-150 Super Cab 03-3075	34,626	
17	90-6008	Trailers to transport CNG	3,011	
18	90-6502	3ea 40' CNG Trailers (no cab)	269,364	
19	90-6011	TRAILER Measrmnt Regul Dep 90-6011	3,695	
20	02-1066	2012 FORD Fusion SE 02-1066	23,475	
21	90-3026	2010 TOYOTA TACOMA 4dr 90-3026	30,242	
22	02-3128	FORD F-150 SUPER CAB 02-3128	40,054	
23	16-3024	2018 FORD F-250 SuperCabs 16-3024	54,306	
24	16-3025	2018 FORD F-150 SuperCab 16-3025	40,238	
25	13-3019	FORD F-250 13-3019	55,193	
26	14-6702	P.C. Emergency Trailer 14-6702	3,554	
27	146698	TRAILER - 2 WHEEL UTILITY HOMEMADE FOR WELDER	2,500	
28	01-3163	2011 Toyota Tacoma 01-3163	31,170	
29	01-2248	2013 FORD Transit Connect 01-2248	27,645	
30	01-3171	2013 FORD F250 Ext Cab 01-3171	39,702	
31	01-3165	2012 FORD F-150 01-3165	29,564	
32	01-1174	2018 FORD Escape 01-1174	27,649	
33	13-3017	FORD F-150 13-3017	33,461	
34	01-2221	2010 FORD E250 Van 01-2221	31,834	
35	01-3178	FORD F-250 Super Cab 01-3178	54,009	
36	01-2253	3/4 Ford Transit Cargo Van 01-2253	41,234	
37	01-5029	FORD F550 - Crew Truck 01-5029	110,392	
38	01-3185	FORD F-150 Super Cab 4x2 01-3185	58,341	
39	07-6020	U ility Trailer	1,358	
40	01-6025	Worksport Trailer 01-6025	3,048	
41	90-3048	FORD F-150 Damage Prevent 90-3048	49,537	
42	03-6013	FLEET - Dump Trailer 03-6013	9,583	
43	CNG-046	3 Bottle CNG Trailer 90-CNG-046	53,423	
44	04-1001	TOYOTA MATRIX 04-1001	(109)	
45	04-3115	2011 FORD F-150 Access Cab 04-3115	30,080	
46	04-3118	2012 Ford Reg. Cab F-250 04-3118	33,091	
47		SUBTOTAL TO Pg 3	$3,566,554	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY ACCOUNTS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 2	$3,566,554	**ALL VEHICLES ARE USED 100% AT UTILITY**
2	04-3119	2012 Ford F-150 XL 04-3119	30,493	
3	15-4005	2007 FORD F250 CC 15-4005	31,391	
4	15-4014	FORD F-250 Utility Body 15-4014	37,385	
5	08-3028	FORD F-250 TRUCK 08-3028	32,651	
6	90-1132	2010 FORD Edge SEL 90-1132	37,102	
7	NG-0004	2009 HONDA CIVIC NG-0004	28,955	
8	90-1142	FORD Explorer 4X2 XLT 90-1142	37,330	
9	90-3032	2015 FORD F-150 SuperCab 90-3032	31,668	
10	90-1139	2015 FORD Edge 90-1139	27,923	
11	01-1163	2010 Toyota Camry 01-1163	28,555	
12	11-4046	2013 FORD F-250 11-4046	42,984	
13	11-4047	2013 FORD F-250 11-4047	38,589	
14	1-4052	2017 Ford F-250 utility 11-4052	49,127	
15	10-3002	2011 FORD F-250 10-3002	31,800	
16	02-4058	2010 FORD F-250 02-4058	38,199	
17	02-3108	FORD F-250 SUPER CAB 02-3108	38,208	
18	02-3111	2012 Ford F250 02-3111	33,534	
19	02-2107	FORD 3/4 Transit Van 02-2107	47,244	
20	02-3133	FORD F-150 4x4 Truck 02-3133	42,269	
21	02-3131	FORD F-250 Work Body 02-3131	56,847	
22	02-3146	FORD F-250 4x2 Extend Cab 02-3146	56,308	
23	14-3033	FORD F-250 Ext Cab 14-3033	45,278	
24	09-2025	2013 FORD Transit Connect 09-2025	27,078	
25	09-3018	2013 FORD F-150 Ext Cab 09-3018	27,741	
26	09-4027	2010 FORD F-250 09-4027	37,252	
27	09-4027	2010 FORD F-250 09-4027	2,104	
28	06-4102	FORD F-250 Extended Cab 06-4102	46,550	
29	04-6028	Cargo/Emerg. Trailer 04-6028	4,739	
30	04-6014	TANDEM AXLE TRAILER 04-6014	3,244	
31	026013	TRAILER-SINGLE AXLE DIAMOND PLATE W/ PENTAL HOOK	1,672	
32	14-3027	2010 Toyota Tacoma EC 14-3027	31,300	
33	14-3032	FORD F150 Crew Cab 14-3032	37,489	
34	13-2004	FORD Transit Van 13-2004	43,179	
35	90-3035	2016 FORD F-250 90-3035	47,446	
36	02-3140	FORD F-150 SuperCrew 4X4 02-3140	44,168	
37	05-4036	2005 CHEV 3/4TON EC PU 05-4036	29,614	
38	05-4041	2015 FORD F-250 Super Duty 05-4041	45,797	
39	04-4067	2008 FORD F-250 04-4067	27,418	
40	04-4072	2015 FORD F-550 Quad Cap 04-4072	106,740	
41	03-3086	2018 FORD F-250 Super Cab 03-3086	52,534	
42	1004317	TRAILER-BUTLER TILT TRAILER MODEL TS610-D	1,578	
43	1494001	TRAILER-TERRA MITE BACKHOE, MODEL 94/CS514-5000	2,086	
44	06-6008	4X4 Polaris w trailer 06-6008	1,426	
45	21388	Vacuum Truck Support Hose	8,912	
46	11-3037	2009 TOYOTA TACOMA 11-3037	30,719	
47		SUBTOTAL TO Pg 4	$5,071,179	

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY ACCOUNTS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 3	$5,071,179	**ALL VEHICLES ARE USED 100% AT UTILITY**
2	11-3042	2012 Ford F-150 Super Cab 11-3042	32,365	
3	9530514	TRUCK,P/U-1998 CHEV C3500 1 TN C & C	28,108	
4	05-3011	2008 TOYOTA TACOMA 05-3011	23,911	
5	05-3013	2014 Ford F-150 Super Cab 05-3013	34,092	
6	0951212	TRAILER-CNG BUILT TO TRANSPORT CNG TO CUSTOMERS COMPANY WIDE	21,593	
7	906006	TRAILER-TRAILER 60" X 120" WITH CNG CYL (6 15"X84") MOD#1584	19,673	
8	90-6503	3ea 40' CNG Trailers (no cab)	269,364	
9	02-2099	YR 2014 Transit Connect 02-2099	33,611	
10	02-3095	2008 TOYOTA TACOMA 02-3095	23,984	
11	02-3115	2013 FORD F-250 Reg Cab 02-3115	36,819	
12	02-3112	Ford F150 Supercab 02-3112	25,568	
13	02-3113	2012 FORD F150 XLT Crew Cab 02-3113	30,009	
14	02-2097	YR 2014 Transit Connect 02-2097	32,186	
15	02-3124	2015 FORD F-150 02-3124	37,682	
16	02-1071	2017 FORD Escape 02-1071	26,538	
17	02-1072	2018 FORD Escape 02-1072	25,743	
18	14-6703	U ility Trailer for Small Exca	5,065	
19	01-1155	2009 TOYOTA COROLLA 01-1155	16,294	
20	01-3164	TOYOTA TACOMA 01-3164	31,248	
21	01-3169	2013 Ford F-150 XLT 01-3169	35,421	
22	01-1170	2016 FORD Escape 01-1170	27,148	
23	01-3177	FORD F-250 EXT Cab 01-3177	47,458	
24	01-3187	FORD F250 Super Cab 4x2 01-3187	59,344	
25	01-3183	FORD F-150 Super Cab 4x2 01-3183	54,775	
26	7TRT116	TRAILER-TARGET/PIPE	3,068	
27	95-5105	TRAILER-BUTLER MOD# TS-2500 TO BE USED W/ TRENCHER	8,112	
28	95-5151	TRAILER-BUTLER MOD# TS-2500 TO BE USED W/ TRENCHER	8,112	
29	03-3090	FORD F-250 03-3090	54,825	
30	CNG-034	20 Bottle CNG 90-CNG-034	83,884	
31	01-3191	FORD F250 Super Cab 4x2 01-3191	59,571	
32	01-2263	FORD Transit Cargo Van 01-2263	34,899	
33	01-2266	FORD Transit Cargo Van 01-2266	34,899	
34	04-3106	2010 TOYOTA TACOMA 04-3106	25,786	
35	04-1004	2015 Ford Escape SE 04-1004	27,581	
36	04-3131	FORD F-150 Ext Cab 04-3131	42,136	
37	04-2085	2015 FORD Transit Connect 04-2085	31,903	
38	04-1005	2018 FORD Escape Ops ENG 04-1005	25,915	
39	15-4004	2007 FORD F350 EC 15-4004	51,498	
40	90-3038	201X FORD F-150 Super Cab 90-3038	34,312	
41	11-4044	2012 Ford F-250 11-4044	38,479	
42	11-4050	2015 FORD F-250 Utility 11-4050	47,029	
43	11-4056	2018 Ford F-250 Utility 11-4056	60,204	
44	02-3125	2015 FORD F-250 02-3125	45,649	
45	02-3137	FORD F-250 EXT CAB 4X4 02-3137	55,599	
46	02-3145	FORD F-150 4x2 Extend Cab 02-3145	39,696	
47		SUBTOTAL TO Pg 5	$6,862,333	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY ACCOUNTS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 4	$6,862,333	**ALL VEHICLES ARE USED 100% AT UTILITY**
2	02-3142	FORD F-150 4x2 Extend Cab 02-3142	40,639	
3	14-3030	2013 F250 Super Cab 14-3030	37,455	
4	14-3029	2012 F250 SUPER CAB 14-3029	35,830	
5	14-3038	FORD F-250 Ford Ext Cab 14-3038	66,898	
6	14-3036	FORD F-250 Ford Ext Cab 14-3036	65,291	
7	15-1001	FORD Escape 15-1001	26,240	
8	09-4028	2010 FORD F-350 09-4028	63,268	
9	06-4110	FORD F-250 Ext Cab 4x2 06-4110	52,929	
10	06-4115	FORD F-250 4x2 Super Cab 06-4115	53,651	
11	06-3081	FORD F-150 Super Cab 4x4 06-3081	41,394	
12	045015	TRUCK,UTILITY-1993 FORD F600 MED DUTY C&C W/ LP	46,759	
13	13-6005	Trailer - First response 13-6005	17,106	
14	14-3026	2009 TOYOTA TACOMA 14-3026	31,120	
15	14-1005	2009 HONDA ELEMENT 14-1005	23,643	
16	14-3034	FORD F-150 SuperCab 14-3034	34,136	
17	90-4022	2011 FORD F-250 90-4022	43,424	
18	90-1143	FORD Edge 90-1143	29,111	
19	90-3043	FORD F-150 Super Cab 4x2 90-3043	37,283	
20	90-3044	FORD F-150 Super Crew 4x2 90-3044	39,314	
21	04-3112	FORD F-250 04-3112	34,944	
22	04-4071	2013 F-450 Crew Cab 04-4071	60,426	
23	04-4074	FORD F250 TRUCK 04-4074	54,025	
24	03-4112	2008 FORD F-250 XL 03-4112	27,249	
25	03-3085	2018 FORD F-250 Super Cab 03-3085	53,499	
26	106009	DIG-IT EXCAVATOR	3,155	
27	06-6011	TRAILER - Mini Excavator 06-6011	5,003	
28	90-4035	FORD F-250 Super Crew 4x4 90-4035	45,241	
29	02-5021	2006 Ford F750 Vac Trk 02-5021	11,074	
30	02-5021	2006 Ford F750 Vac Trk 02-5021	78,406	
31	11-3028	2002 FORD 1/2TON EC 11-3028	23,890	
32	06-2034	FORD Transit Connect 06-2034	31,341	
33	06-3071	2011 Toyota Tacoma 06-3071	33,335	
34	06-1060	FORD Escape 06-1060	26,361	
35	06-3075	FORD F-150 Ext Cab 06-3075	35,368	
36	06-4103	FORD F-250 Extra Cab 06-4103	54,317	
37	06-1061	FORD Escape 06-1061	26,928	
38	03-3070	TOYOTA Tacoma Ext. Cab 03-3070	28,950	
39	0930981	TRAILER-TRAILER WITH CNG CYLINDERS (36)BASKET W/REGU & VALVE	15,690	
40	06-4083	2001 FORD 1T0N HD C&C 06-4083	28,563	
41	02-2101	YR 2014 Transit Connect 02-2101	32,275	
42	02-3107	TOYOTA TACOMA EXT CAB 02-3107	31,120	
43	02-3116	2013 FORD F-250 Reg Cab 02-3116	41,246	
44	02-1070	2016 FORD Escape 02-1070	25,598	
45	02-1069	2015 FORD Edge 02-1069	27,289	
46	16-3013	2011 FORD F-250 Supercab 16-3013	33,250	
47		SUBTOTAL TO Pg 6	$8,516,366	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY ACCOUNTS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 5	$8,516,366	**ALL VEHICLES ARE USED 100% AT UTILITY**
2	16-3019	2016 FORD F-250 16-3019	45,752	
3	01-225078	2001 FORD RANGER P-UP TRUCK 2001 FORD RANGER P-UP 07-3078	17,443	
4	01-2244	2013 FORDTransit Connect 01-2244	25,936	
5	01-2229	2013 Ford Metro 01-2229	25,999	
6	01-2236	2013 Ford Metro 01-2236	27,042	
7	01-4088	Dodge RAM 2500 CNG 01-4088	51,314	
8	01-2218	2009 FORD E250 Van 01-2218	29,181	
9	11-4034	2007 FORD F-350 11-4034	33,905	
10	504615R	TRAILER-HORIZON MOD#HEQ4615R/4"X6" FOR DIST DEPT/TAG# UJP48L	830	
11	8393093	TRAILER-ANDERSON 5 x 10 TILT TRAILER	1,281	
12	14-3040	FORD F-250 Ford Ext Cab 14-3040	71,440	
13	09-4030	FORD F250 SUPER CAB 09-4030	50,999	
14	14-3039	FORD F-250 Ford Ext Cab 14-3039	70,483	
15	90-CNG	10ea 3-Bottle CNG Trailer Purchase	431,634	
16	01-2260	FORD Transit Cargo Van 01-2260	35,099	
17	04-3104	2008 TOYOTA TACOMA 04-3104	23,276	
18	04-2086	2015 FORD Transit Connect 04-2086	32,302	
19	04-3123	2015 FORD F-150 4X4 04-3123	37,146	
20	04-2087	2015 FORD Transit Van 04-2087	34,940	
21	04-3126	2016 F150 Super Cab 04-3126	32,586	
22	04-3127	2016 F150 Super Cab SWB 04-3127	34,312	
23	04-2088	2016 Ford Transit Connect 04-2088	34,120	
24	15-4013	FORD F-250 Utility Body 15-4013	37,385	
25	08-3029	FORD F-250 Reg Cab 08-3029	36,276	
26	08-3033	2016 FORD F-250 4X2 08-3033	50,739	
27	GPRS	41 - GPS Units & Inst l -	32,950	
28	NG-0003	2009 CNG HONDA CIVIC NG-0003	31,922	
29	90-4020	2006 FORD 3/4TON EC 90-4020	39,173	
30	90-3029	FORD F-150 Super Cab 90-3029	30,525	
31	0-9312	FORD F-150 CNG bi fuel 90-9312	59,204	
32	11-4049	2013 FORD F-250 11-4049	38,596	
33	10-3001	2011 FORD F-250 10-3001	32,468	
34	02-3109	2012 Ford F250 Regular Cab 02-3109	33,534	
35	02-3123	2015 FORD F-250 02-3123	46,062	
36	02-3129	FORD F-250 CREW CAB 02-3129	45,437	
37	02-4059	YR 2014 Ford F250 4x4 02-4059	49,626	
38	02-3132	FORD F-250 Work Body 02-3132	57,059	
39	02-3139	FORD F-250 EXT CAB 4X4 02-3139	55,758	
40	02-5025	FORD F-550 Crew Truck 02-5025	93,608	
41	02-3130	FORD F-250 Work Body 02-3130	56,932	
42	03-4115	2015 FORD F-550 03-4115	100,005	
43	16-3015	2012 Ford F-150 Ext. Cab 16-3015	33,384	
44	16-3018	2016 FORD F150 SuperCab 16-3018	38,492	
45	09-3013	2010 TOYOTA TACOMA 09-3013	1,635	
46	08-3032	2013 FORD F-150 Super Cab 08-3032	31,790	
47		SUBTOTAL TO Pg 7	$10,695,946	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY ACCOUNTS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 6	$10,695,946	**ALL VEHICLES ARE USED 100% AT UTILITY**
2	06-5018	FORD F-550 Crew Cab 06-5018	115,155	
3	06-4105	FORD F-250 Extended Cab 06-4105	53,526	
4	076003	TRAILER-WELLS FARGO UTILITY MDL VT-12	1,426	
5	04-5018	2006 GMC C5500 MD C&C 04-5018	63,423	
6	09-5007	TRUCK,DUMP-1995 GMC 2 TON LP CONVERSION	31,884	
7	026016	TRAILER-INTERSTATE MODEL 16BST, TWO AXILE TRAILER	4,914	
8	0980256	TRAILER-FLATBED 7000LB CAPACITY 5' X 10'	3,704	
9	90-3037	2016 FORD F-250 90-3037	47,156	
10	05-4033	2002 CHEV 3/4T W/UB 05-4033	25,946	
11	05-4038	2010 FORD F-250 Reg Cab 05-4038	1,271	
12	04-4070	FORD F-450 04-4070	54,852	
13	04-2092	FORD Transit Cargo Van 04-2092	46,941	
14	04-4080	FORD F250 SUPER CAB 04-4080	52,810	
15	04-2091	FORD Transit Connect XL 04-2091	33,325	
16	03-3078	2015 FORD F-250 03-3078	52,555	
17	03-3080	2015 FORD F-250 03-3080	53,042	
18	03-3077	2015 Ford F250 Super Cab 03-3077	45,584	
19	150669/	TRAILER - ECONO	1,055	
20	096019	TRAILER-1990 U-DUMP HYDRAULIC	3,624	
21	06-6007	Purchase Refrig. Trailer	3,920	
22	06-6010	Hydraulic Dump Trailer 06-6010	5,848	
23	03-6006	CNG TRAILER 03-6006	2,259	
24	90-5001	Tractor - CNG 90-5001	134,191	
25	14-4003	2006 GMC C5500 CREW CC 14-4003	71,335	
26	06-1058	2010 Honda Element 06-1058	29,439	
27	06-2033	Purchase Ford Transit 06-2033	31,331	
28	06-4097	2013 Ford F250 Reg 06-4097	35,634	
29	06-3072	FORD F 150 Super Crew 06-3072	39,432	
30	06-3073	2012 Ford F150 Ext Cab 06-3073	32,253	
31	06-3076	2015 FORD F-150 Ext Cab 06-3076	39,114	
32	01-2243	2013 Ford Metro 01-2243	25,360	
33	06-1063	FORD Escape 06-1063	26,685	
34	5-3012	2010 TOYOTA TACOMA 05-3012	33,002	
35	03-3069	2010 TOYOTA TACOMA 03-3069	28,561	
36	03-3071	TOYOTA Tacoma Ext. Cab 03-3071	30,177	
37	03-3083	2015 F150 Super Crew SWB 03-3083	38,363	
38	02-3100	2010 TOYOTA TACOMA EC 02-3100	30,683	
39	02-3101	FORD F-250 02-3101	41,360	
40	02-3119	2013 FORD F-250 Reg Cab 02-3119	40,650	
41	02-2100	YR 2014 Transit Connect 02-2100	32,154	
42	02-2105	2015 FORD Transit Van 02-2105	33,359	
43	02-3135	FORD F-150 EXT CAB 4X4 02-3135	39,686	
44	16-3014	2011 FORD F-250 Supercab 16-3014	33,250	
45	13-3020	FORD F-250 Super Cab 4x2 13-3020	55,181	
46	13-3018	FORD F-250 13-3018	49,494	
47		SUBTOTAL TO Pg 8	$12,350,858	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY ACCOUNTS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 7	$12,350,858	**ALL VEHICLES ARE USED 100% AT UTILITY**
2	14-0033	U ility Trailier	1,792	
3	01-3160	2009 TOYOTA TACOMA EC 01-3160	26,229	
4	01-2245	2013 FORDTransit Connect 01-2245	27,645	
5	01-3170	2013 FORD F-150 Ext Cab 01-3170	33,416	
6	01-3167	2012 FORD F-150 01-3167	29,564	
7	01-2258	FORD Transit Cargo Van 01-2258	41,411	
8	01-1173	2018 FORD Escape 01-1173	27,637	
9	01-5028	2012 FORD F-550 01-5028	59,113	
10	01-2226	2012 FORD E-250 Van 01-2226	30,577	
11	01-3176	FORD F-250 EXT Chassis Cab 01-3176	47,570	
12	01-3181	FORD F-150 Super Cab 4x2 01-3181	36,621	
13	01-2262	FORD Transit Cargo Van 01-2262	35,655	
14	01-6024	5 x 8 Storage Trailer	2,279	
15	01-6031	Built tilt trailer 01-6031	2,785	
16	016017	TRAILER - '93 GROSLEY MDL ME 610	533	
17	4LYBA22	Boat,Trailer,Inflatable-Bridge Insp	77,080	
18	04-3132	FORD F-150 SuperCab 04-3132	51,791	
19	90-3045	FORD F-150 Damage Prevent 90-3045	46,187	
20	04-4084	FORD F250 SUPER CAB 04-4084	58,762	
21	04-3109	TOYOTA TACOMA 04-3109	30,517	
22	04-2078	2013 Ford Transit Van 04-2078	25,088	
23	04-1003	2014 FORD Escape 04-1003	27,529	
24	15-4010	FORD F-250 - Utility Body 15-4010	33,728	
25	NG-0002	2009 CNG HONDA CIVIC NG-0002	32,722	
26	90-3028	FORD F-150 Super Cab 90-3028	28,596	
27	90-3030	2012 F-150 NGV Department 90-3030	116,279	
28	90-1145	FORD Edge AWD 90-1145	29,535	
29	90-1144	FORD Edge 90-1144	47,599	
30	11-4045	2013 FORD F-250 11-4045	42,984	
31	11-4048	2013 FORD F-250 11-4048	38,596	
32	11-4054	2017 Ford F-250 Utility 11-4054	57,175	
33	11-4051	2015 FORD F-250 11-4051	46,623	
34	11-4058	2018 Ford F-250 Utility 11-4058	61,263	
35	11-4057	2018 Ford F-250 Utility11-4057	60,119	
36	02-3110	2012 Ford F250 Regular Cab 02-3110	49,696	
37	02-3126	2015 FORD F-150 02-3126	35,580	
38	02-3136	FORD F-150 EXT CAB 4X2 02-3136	35,030	
39	14-4009	2011 FORD F-250 14-4009	36,595	
40	11-6007	Emergency Trailer 11-6007	7,252	
41	16-1002	2017 FORD Escape 16-1002	26,058	
42	01-2237	2013 Ford Metro 01-2237	27,103	
43	16-1003	2019 FORD Escape 16-1003	26,665	
44	15-3018	FORD F-150 Super Cab 15-3018	37,875	
45	9-3016	FORD F-250 Reg Cab 09-3016	37,592	
46	06-4107	FORD F-250 Extended Cab 06-4107	52,595	
47		SUBTOTAL TO Pg 9	$14,037,897	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

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HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 8	$14,037,897	**ALL VEHICLES ARE USED 100% AT UTILITY**
2	06-4112	FORD F-250 4x2 Super Cab 06-4112	53,536	
3	06-4114	FORD F-250 4x2 Super Cab 06-4114	53,949	
4	02-6032	Towmaster T-10D Trailer 02-6032	7,829	
5	08-5001	2005 FORD F550 SD C&C 08-5001	69,237	
6	90-4028	2013 FORD F250 SuperCab 90-4028	34,105	
7	90-3034	2016 FORD F-250 90-3034	47,446	
8	90-3036	2016 FORD F-250 90-3036	50,592	
9	S1S0709	Vacuum Excavation System	22,418	
10	05-4038	2010 FORD F-250 Reg Cab 05-4038	32,846	
11	04-4069	2010 FORD F-250 04-4069	1,305	
12	04-4069	2010 FORD F-250 04-4069	33,110	
13	3013687	TRAILER-WELL CARGO EXPRESS WAGON, MODEL EW 1622	6,253	
14	09-6024	BELSHE 12,000# TRAILER 09-6024	3,983	
15	02-5900	Emergency Response Vehicle 02-5900	576,414	
16	11-3027	2001 FORD 1/2TON P/UP 11-3027	19,312	
17	90-3023	2009 TOYOTA TACOMA 4X4 90-3023	31,591	
18	05-3009	2007 CHEVY COLORADO 05-3009	15,377	
19	0931084	TRAILER-TRAILER WITH CNG CYLINDERS, BASKET W/REGU & VALVE	15,690	
20	08-3026	2004 FORD 1/2T R/C P/U 08-3026	22,396	
21	02-2102	YR 2014 Transit Connect 02-2102	32,193	
22	02-1064	2010 Ford Edge 02-1064	33,785	
23	16-3016	2013 F-250 Reg Cab 16-3016	37,334	
24	16-2015	2012 Ford E250 Cargo Van 16-2015	27,307	
25	16-3023	2017 FORD F-250 Truck 16-3023	68,765	
26	13-3016	FORD F-250 13-3016	45,932	
27	01-3159	2007 Toyota Tacoma 01-3159	19,789	
28	01-3168	2012 FORD F-150 01-3168	29,564	
29	01-2235	2013 Ford Metro 01-2235	26,008	
30	01-1169	2015 FORD Edge 01-1169	27,349	
31	01-1171	2017 Ford Escape 01-1171	28,531	
32	01-2219	2009 FORD E250 Van 01-2219	29,191	
33	01-2249	2013 FORD E-250 Van 01-2249	29,630	
34	01-3166	2012 FORD F-250 01-3166	39,428	
35	01-3179	FORD F-250 Super Cab 4x2 01-3179	54,304	
36	01-2254	3/4 Ford Transit Cargo Van 01-2254	41,234	
37	2/11124	TRAILER-BELSHE MDL# T-8 11124	6,122	
38	016015	TRAILER-FOR BACKHOE/ EAGER BEAVER MODEL # B9DOW	6,535	
39	15-4019	FORD F-250 Super Cab 4x4 15-4019	56,560	
40	06-4117	FORD F-250 4x2 Super Cab 06-4117	50,662	
41	04-6029	Trailer - Backhoe 04-6029	5,739	
42	04-4085	FORD F250 SUPER CAB 04-4085	61,438	
43	90-4029	FORD F-550 Diesel 90-4029	145,409	
44	16-3029	FORD F-250 SuperCab 4x2 16-3029	53,202	
45	13-3021	FORD F-250 Super Cab 4x2 13-3021	58,276	
46	01-3189	FORD F250 Super Cab 4x2 01-3189	57,481	
47		SUBTOTAL TO Pg 10	$16,207,054	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

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HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 9	$16,207,054	**ALL VEHICLES ARE USED 100% AT UTILITY**
2	04-3114	2011 FORD F-150 Crew Cab 04-3114	34,896	
3	04-3130	FORD F-150 4X4 04-3130	39,052	
4	04-3110	TOYOTA TACOMA 04-3110	29,910	
5	04-3122	FORD F-150 Ext Cab 4 X 4 04-3122	37,108	
6	15-4011	FORD F-250 - Utility Body 15-4011	33,559	
7	15-4002	2002 FORD 3/4 TON P-UP 15-4002	24,235	
8	08-2010	Laminate wrap for Sprinter Van	2,786	
9	08-3031	2013 FORD F-250 Reg Cab 08-3031	37,748	
10	06-1052	2007 CHEVY EQUINOX 06-1052	25,710	
11	90-1137	2014 Chev Tahoe Dual Fuel 90-1137	71,268	
12	11-4053	2017 Ford F-250 Utility 11-4053	49,352	
13	02-3134	FORD F-150 Ext Cab 02-3134	39,242	
14	02-3143	FORD F-250 4x2 Extend Cab 02-3143	56,260	
15	14-3037	FORD F-250 Ford Ext Cab 14-3037	67,563	
16	15-3007	2002 CHEV 1/2TON P-UP 15-3007	18,765	
17	09-1019	2010 TOYOTA MATRIX 09-1019	1,262	
18	09-3014	TOYOTA Tacoma Double Cab 09-3014	31,031	
19	09-3022	2018 FORD F-150 4x4 09-3022	38,964	
20	09-3021	2017 FORD F-250 Utility 09-3021	57,448	
21	064079	99 F450 1.5 TON C&C 06-4079	28,304	
22	06-4111	FORD F-250 Ext Cab 4x2 06-4111	54,400	
23	06-5017	FORD F-550 Crew Cab 06-5017	103,248	
24	086002	TRAILER-BUTLER MDL# TS-610	928	
25	086005	TRAILER-10 TON EAGER BEAVER 10HDB	8,155	
26	02-6030	2013 Big Tex Trailer 02-6030	4,911	
27	13-3011	2005 FORD 1/2T E/C P/U 13-3011	22,426	
28	13-3018, 3016	Cargo Sliders - Truck Bed Install	5,921	
29	90-4026	2011 FORD F-250 90-4026	35,729	
30	90-3042	FORD F-150 SuperCrew 2x4 90-3042	40,092	
31	90-4036	FORD F-250 Super Crew 4x4 90-4036	46,433	
32	04-4068	2010 FORD F-250 04-4068	1,305	
33	04-4073	FORD F250 SUPER CAB C&C 04-4073	62,193	
34	04-4077	FORD F250 SUPER CAB 04-4077	55,293	
35	04-4079	FORD F250 SUPER CAB 04-4079	55,731	
36	04-2095	FORD Transit Cargo Van 04-2095	35,095	
37	04-4075	FORD F250 SUPER CAB 04-4075	54,930	
38	04-4078	FORD F250 SUPER CAB 04-4078	54,419	
39	03-2003	FORD Transit Connect XL 03-2003	33,120	
40	03-3089	2018 FORD F-250 Super Cab 03-3089	52,616	
41	HOLDING TANK	HOLDING TANK FOR VACUUM TRUCK	10,203	
42	02-5024	2013 FORD F-550 02-5024	67,793	
43	11-3044	2016 FORD F-150 Crew Cab 11-3044	39,135	
44	06-4095	Purchase F-250 Regular Cab 06-4095	35,534	
45	06-3077	2016 FORD F-150 Crew Cab 06-3077	34,012	
46	06-4104	FORD F250 Ext Cab 4X4 06-4104	49,646	
47		SUBTOTAL TO Pg 11	$17,894,782	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY ACCOUNTS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 10	$17,894,782	**ALL VEHICLES ARE USED 100% AT UTILITY**
2	TRUCK TOP	Truck Top	2,350	
3	03-1156	2010 TOYOTA MATRIX 03-1156	20,421	
4	90-6009	Trailers to transport CNG	3,011	
5	02-2103	YR 2014 Transit Connect 02-2103	32,220	
6	02-3099	2010 TOYOTA TACOMA EC 02-3099	30,893	
7	02-3102	FORD F-250 02-3102	41,508	
8	02-3105	TOYOTA TACOMA 02-3105	29,555	
9	02-1067	2015 FORD Edge 02-1067	28,483	
10	16-3021	2016 FORD F-250 16-3021	45,813	
11	13-2002	2010 Ford E-250 Van 13-2002	(1,287)	
12	146701	TRAILER - FOR BACKHOE INTERSTATE TRAILER MOD 18BST	5,645	
13	01-1150	2007 CHEVY IMPALA LS 01-1150	21,651	
14	01-3135	Truck Bed Cover for Truck 01-3135	1,697	
15	01-3162	2010 Toyota Tacoma SR5 01-3162	34,503	
16	01-2231	2013 Ford Metro 01-2231	26,449	
17	01-2256	FORD Transit Connect 01-2256	33,695	
18	11-3043	2015 FORD F150 EXT Crew Cab 11-3043	32,037	
19	01-3184	FORD F-150 Super Cab 4x2 01-3184	51,804	
20	01-2261	FORD Transit Cargo Van 01-2261	35,655	
21	01-5027	Ford F-550 Crew Cab 01-5027	65,792	
22	90-3050	FORD F-150 Damage Prevent 90-3050	48,983	
23	08-3035	FORD F-250 4x2 Ext Cab 08-3035	53,259	
24	04-4082	FORD F250 SUPER CAB 04-4082	55,019	
25	04-4083	FORD F250 SUPER CAB 04-4083	58,510	
26	03-3091	FORD F-250 03-3091	52,281	
27	01-3188	FORD F250 Super Cab 4x2 01-3188	59,246	
28	01-2259	FORD Transit Cargo Van 01-2259	34,809	
29	01-2265	FORD Transit Cargo Van 01-2265	34,881	
30	04-3107	TOYOTA TACOMA 04-3107	33,214	
31	04-3113	TOYOTA TACOMA Acess Cab 04-3113	32,884	
32	04-2077	2013 Ford Transit Van 04-2077	27,821	
33	04-3124	2015 F-150 04-3124	34,093	
34	04-2082	2014 Ford Transit Van 04-2082	31,302	
35	15-4012	FORD F-250 Utility Body 15-4012	37,385	
36	08-2010	2006 DODGE SPRINTER 08-2010	43,752	
37	08-3030	2013 FORD F-250 Reg Cab 08-3030	41,133	
38	08-3034	FORD F-250 4X2 Ext Cab 08-3034	52,457	
39	16-GPRS	41 - GPS Units & Inst l -	14,771	
40	NG-0001	2009 CNG HONDA CIVIC NG-0001	32,722	
41	90-1135	2011 TOYOTA COROLLA 90-1135	20,093	
42	90-3031	2013 FORD F-150 90-3031	36,999	
43	90-1140	2015 FORD Edge 90-1140	29,837	
44	90-1141	2015 FORD Edge SE 90-1141	28,397	
45	90-3033	2015 FORD F-150 SuperCab 90-3033	31,624	
46	11-4041	2010 FORD F-250 11-4041	32,343	
47		SUBTOTAL TO Pg 12	$19,394,489	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY ACCOUNTS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 11	$19,394,489	**ALL VEHICLES ARE USED 100% AT UTILITY**
2	11-2012	2006 CHEV 3/4TON VAN 11-2012	24,202	
3	02-2106	FORD 3/4 Transit Van 02-2106	47,895	
4	02-3144	FORD F-250 4x2 Extend Cab 02-3144	56,576	
5	14-4007	2008 FORD F-250 SUPER 14-4007	30,077	
6	14-4008	2010 FORD F-250 14-4008	32,330	
7	14-3028	2012 F250 SUPER CAB 14-3028	35,830	
8	02-1062	2008 TOYOTA CAMRY 02-1062	25,098	
9	16-3017	FORD F-150 16-3017	37,286	
10	16-2016	2016 FORD Transit Van 16-2016	33,276	
11	15-3011	2004 CHEV 1/2T E/C P/U 15-3011	24,609	
12	15-3012	2006 FORD 1/2T EC P/UP 15-3012	29,592	
13	15-3017	FORD F-150 Super Cab 15-3017	32,422	
14	09-3015	E250 Super Duty Van 09-3015	24,264	
15	09-3017	FORD F-250 w Utility Body 09-3017	38,886	
16	06-4096	Purchase F-350 DRW 06-4096	45,173	
17	06-4108	FORD F-250 Extended Cab 06-4108	51,374	
18	16-6001	Tandem Axle Utility Trailer 16-6001	2,115	
19	08-3027	2010 TOYOTA TACOMA 08-3027	30,836	
20	1028298	TRAILER-BELSHE WITH ELECTRIC BRAKES HEAVY DUTY DROP LEG JACK	2,690	
21	CNG 02-6028	CNG Trailer	43,822	
22	05-4043	FORD F-250 Super Cab 05-4043	54,927	
23	04-2073	FORD E-25O VAN 04-2073	29,251	
24	04-3111	2011 FORD F-250 04-3111	34,944	
25	04-4081	FORD F250 SUPER CAB 04-4081	52,556	
26	03-3072	2012 Ford F250 Truck 03-3072	34,878	
27	03-3076	2013 Ford F250 Super Cab 03-3076	42,842	
28	15-6002	purchase trailer 15-6002	4,392	
29	150655/	TRAILER - 6X10 U DUMP	2,410	
30	03-6011	U ility Trailer	3,077	
31	3-7010/	TRAILER-5' X 8' TUBE TRAILER W/PINTLE HITCH	4,636	
32	03-6010	Welder Trailer 03-6010	5,078	
33	02-5021	2006 Ford F750 Vac Trk 02-5021	55,149	
34	11-3033	2006 FORD CC P/UP 11-3033	35,121	
35	11-3040	TOYOTA TACOMA EXT CAB 11-3040	29,008	
36	11-1001	2017 Ford Escape 11-1001	26,919	
37	11-3041	2012 Ford F-150 Supercab 11-3041	37,273	
38	06-2032	2013 Ford Transit Connect 06-2032	25,420	
39	06-1062	FORD Escape 06-1062	26,456	
40	0982395	83" x 120 TRAILER 90-6007	2,759	
41	02-2096	YR 2014 Transit Connect 02-2096	32,007	
42	02-3104	TOYOTA TACOMA 02-3104	29,555	
43	02-3117	2013 FORD F-250 Reg Cab 02-3117	37,159	
44	13-4009	Ford F-250 Pick Up Truck (13-4009)	37,849	
45	02-4050	2006 FORD 1TON C&C 02-4050	44,652	
46	01-3161	2010 Toyota Tacoma 01-3161	33,878	
47		SUBTOTAL TO Pg 13	$20,765,036	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY ACCOUNTS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 12	$20,765,036	**ALL VEHICLES ARE USED 100% AT UTILITY**
2	01-3142	2004 FORD 1/2T E/C P/U 01-3142	27,525	
3	01-3174	FORD F-150 01-3174	37,300	
4	01-3175	FORD F-150 01-3175	37,300	
5	01-5030	FORD F550 - Crew Truck 01-5030	111,201	
6	01-3173	2015 FORD F-250 01-3173	45,820	
7	01-3194	FORD F150 Super Cab 4x2 01-3194	37,079	
8	1000348	TRAILER-2 AXEL 7000LB CAPACITY DUTY EQUIPMENT MOD# H831625	2,849	
9	01-6032	Dump trailor 01-6032	7,667	
10	4LYBA22	Boat,Trailer,Inflatable-Bridge Insp	5,524	
11	90-3051	FORD F-150 Super Crew 4x4 90-3051	47,247	
12	90-3046	FORD F-150 Damage Prevent 90-3046	47,488	
13	06-1064	FORD Escape 06-1064	27,823	
14	CNG-010	20 Bottle CNG 90-CNG-010	78,537	
15	CNG-045	20 Bottle CNG Trailer 90-CNG-045	60,171	
16	16-3027	FORD F-150 SuperCab 4x4 16-3027	45,670	
17	13-2005	FORD Transit Van 13-2005	35,096	
18	04-3096	2006 CHEV 1/2TON EC PU 04-3096	26,379	
19	01-2240	2013 Ford Metro 01-2240	25,360	
20	04-2081	2014 Ford Transit Van 04-2081	31,386	
21	04-2089	2017 Ford Transit Connect 04-2089	33,699	
22	04-1006	2019 FORD Escape Ops ENG 04-1006	27,683	
23	15-4008	2007 FORD F250 15-4008	30,856	
24	15-4016	FORD F-250 Super Cab 15-4016	44,545	
25	15-4017	FORD F-250 Super Cab 15-4017	46,578	
26	90-3039	FORD F-150 SuperCab 4X4 90-3039	40,353	
27	90-1146	FORD Edge 90-1146	30,590	
28	11-4032	2006 FORD 3/4TON C&C 11-4032	1	
29	1-4055	2018 Ford F-250 Utility 11-4055	60,840	
30	02-3114	2012 FORD F250 Regular Cab 02-3114	33,534	
31	11-6007	Gator Utility Trailer 11-6007	3,189	
32	09-3013	2010 TOYOTA TACOMA 09-3013	29,584	
33	09-3020	2016 FORD F-150 09-3020	34,340	
34	09-3019	2014 FORD F-250 09-3019	45,321	
35	09-4029	FORD F250 SUPER CAB 09-4029	55,657	
36	06-3079	FORD F-250 Super Cab 06-3079	53,067	
37	06-4098	FORD F-250 Ext Cab 06-4098	51,948	
38	06-4099	FORD F-250 Ext Cab 4X4 06-4099	50,140	
39	06-4101	FORD F-250 Extended Cab 06-4101	46,134	
40	06-4113	FORD F-250 4x2 Super Cab 06-4113	53,512	
41	05-6007	TRAILER (for backhoe) 05-6007	5,609	
42	02-6002	EZ-GO GOLF CART Tampa Ops 02-6002	11,720	
43	14-3025	2009 TOYOTA TACOMA 14-3025	33,023	
44	90-3024	2010 TOYOTA TACOMA 4dr 90-3024	29,078	
45	90-4025	2011 FORD F-250 90-4025	36,579	
46	90-2044	2013 FORD E-250 Van 90-2044	27,890	
47		SUBTOTAL TO Pg 14	$22,417,928	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY ACCOUNTS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 13	$22,417,928	**ALL VEHICLES ARE USED 100% AT UTILITY**
2	90-3041	FORD F-250 90-3041	47,112	
3	05-4040	2013 F250 Super Cab 05-4040	38,882	
4	04-4066	2008 FORD F-250 04-4066	19,863	
5	08-4030	2005 FORD 3/4TON C&C 08-4030	34,521	
6	04-3121	2013 FORD F-250 04-3121	35,598	
7	04-2094	FORD Transit Cargo Van 04-2094	35,240	
8	03-3073	2012 Ford F250 Truck 03-3073	34,878	
9	03-3087	2018 FORD F-250 Super Cab 03-3087	52,023	
10	03-3088	2018 FORD F-250 Super Cab 03-3088	54,557	
11	150703	TRAILER - 1995 CUSTOM FOR BACKHOE	2,306	
12	10-6010	Diamond Cargo Trailer 10-6010	2,783	
13	06-6009	Emergency Trailer 06-6009	4,642	
14	11-3039	2010 Toyota Tacoma 11-3039	1,622	
15	11-4042	FORD F-250 Super Duty 11-4042	35,000	
16	06-3078	FORD F-150 Ext Cab 4x4 06-3078	41,020	
17	06-1059	FORD Escape SE 06-1059	27,826	
18	6-2035	FORD Transit Connect 06-2035	78,128	
19	03-3065	2006 FORD 1/2T EC P/UP 03-3065	29,671	
20	03-3069	2010 TOYOTA TACOMA 03-3069	1,548	
21	03-3064	2006 FORD 1/2T EC P/UP 03-3064	28,300	
22	03-2001	2013 FORD Transit Van 03-2001	28,821	
23	03-3084	2015 FORD F-150 Double Cab 03-3084	32,730	
24	03-4116	2015 F150 Super Cab 4x4 SWB 03-4116	40,515	
25	90-6501	3ea 40' CNG Trailers (no cab)	269,364	
26	02-3098	2010 TOYOTA TACOMA EC 02-3098	30,791	
27	02-3103	TOYOTA TACOMA 02-3103	29,495	
28	02-1068	2015 FORD Escape 02-1068	26,755	
29	04-3128	FORD F-150 04-3128	34,746	
30	16-3020	2016 FORD F-250 16-3020	45,698	
31	16-3022	2017 FORD F250 Truck 16-3022	49,642	
32	16-3026	FORD F-250 SuperCab 16-3026	53,287	
33	14-6705	Hqdraulic Dump Tariler 5X10 14-6705	6,178	
34	01-1152	2008 Honda Element 01-1152	21,102	
35	01-2251	FORD Transit Connect SWB 01-2251	30,530	
36	01-2252	FORD Transit Connect SWB 01-2252	32,594	
37	01-1168	2015 FORD Escape 01-1168	27,152	
38	01-2228	2013 Ford Metro 01-2228	26,606	
39	01-1172	2017 FORD Edge 01-1172	29,821	
40	06-1053	Honda Element Eng Dept 06-1053	22,033	
41	01-2215	2008 FORD E-250 01-2215	26,211	
42	01-2223	FORD E-250 VAN 01-2223	29,787	
43	01-2220	2010 FORD E250 Van 01-2220	31,884	
44	01-3180	FORD F-250 Super Cab 01-3180	54,067	
45		TOTAL	$24,003,252	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY ACCOUNTS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/19
WITNESS: S. HILLARY

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 14	$24,003,252	**ALL VEHICLES ARE USED 100% AT UTILITY**
2	01-3182	FORD F-150 Super Cab 4x2 01-3182	55,554	
3	01-3172	2015 FORD F-250 01-3172	46,053	
4	01-3186	FORD F250 Super Cab 4x2 01-3186	59,129	
5	01-6028	TRAILER - Mini-Excavator 01-6028	3,873	
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45		TOTAL	$24,167,861	

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 20200051-GU



IN RE: PETITION FOR BASE RATE INCREASE BY PEOPLES GAS SYSTEM.

MINIMUM FILING REQUIREMENT

SCHEDULE E-9

(Proposed Tariff – Legislative Version)

FILED: 06/08/2020

SCHEDULE E-9 | COST STUDY - TARIFF SHEETS | PAGE 1 OF 1

FLOR DA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 20200051-GU

EXPLANATION: PROV DE COPIES OF PROPOSED TAR FF SHEETS N LEGISLATIVE FORMAT.

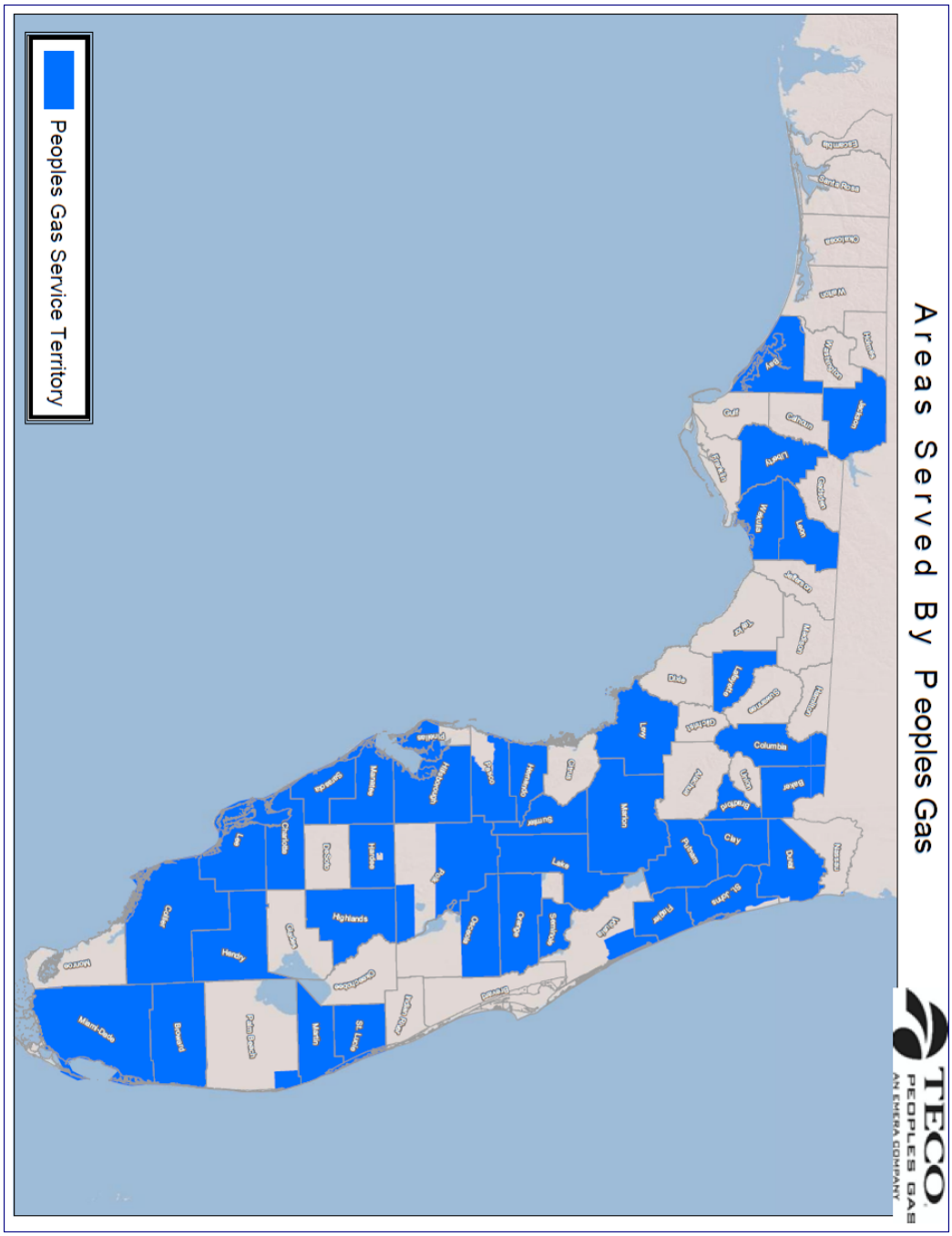
TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/21
WITNESS: L. BUZARD

See proposed tariff sheets (legislative version) bound separately.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

Peoples Gas System



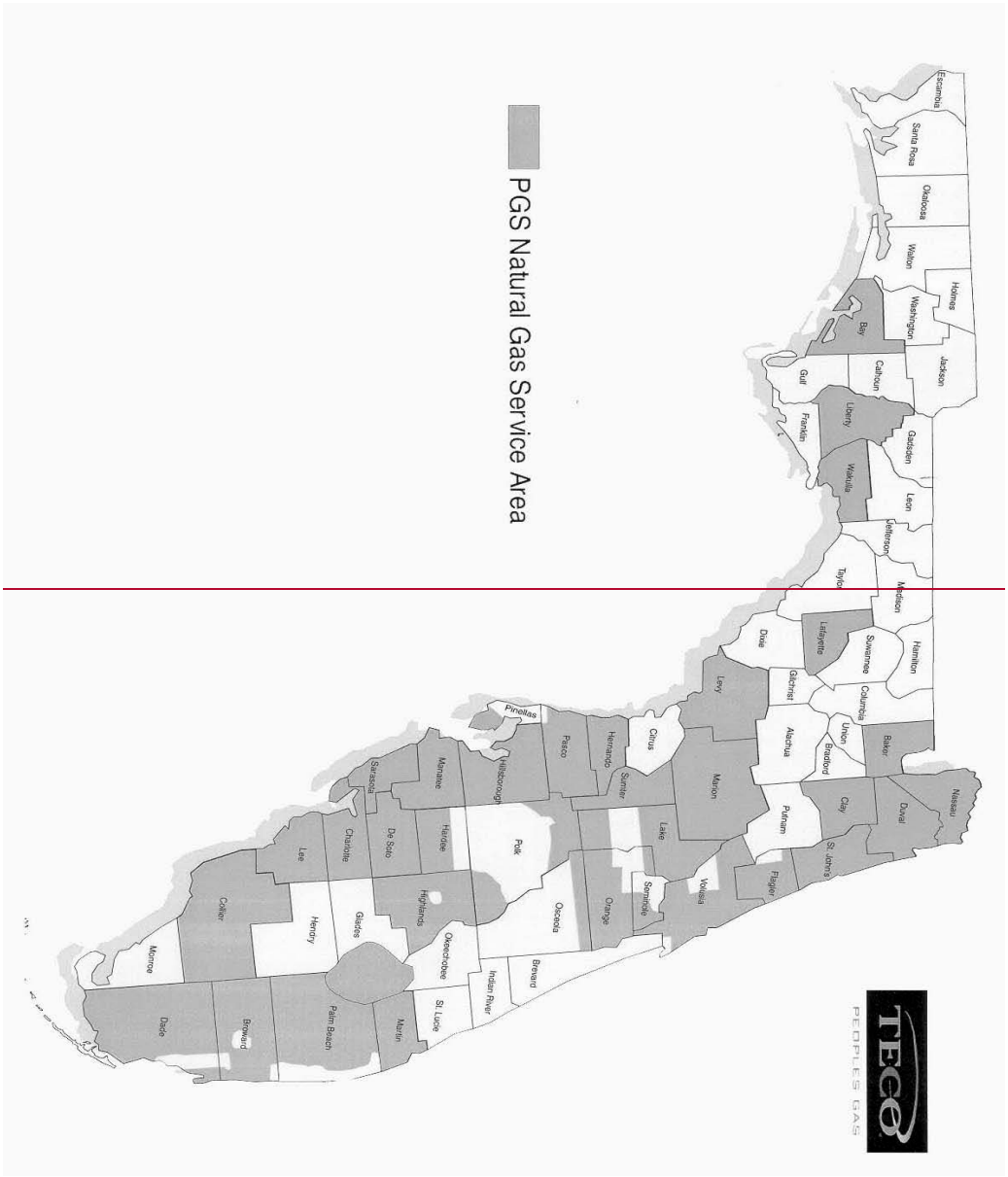
Service Territory

Peoples Gas System
a Division of Tampa Electric Company

~~First~~ Second Revised Sheet No. 3.000
Cancels ~~Original~~ First Revised Sheet No. 3.000

Original Volume No. 3

This map depicts the general service territory as it stands today. For more details, see the list of counties and communities served in Section 6.



Issued By: ~~William N. Cantrell~~T. J. Szelistowski, President
Issued On: ~~March 21, 2001~~

Effective: ~~April 23, 2001~~

RULES AND REGULATIONS

I

INITIATION OF SERVICE

A. REQUEST FOR GAS SERVICE

Gas Service may be requested by a prospective Customer by:

1. Verbal, telephonic or electronic request to a business office of the Company (in the case of residential Gas Service), or

2. By submission to Company of a completed Gas Service Agreement (in the case of Gas Service other than residential Gas Service).

B. ACCEPTANCE OF REQUEST FOR GAS SERVICE

A Gas Service Agreement shall be deemed to be accepted by the Company when Gas Service pursuant thereto is initiated.

C. OBLIGATION OF CUSTOMER AND COMPANY

The terms and conditions of the Customer's Gas Service Agreement, these Rules and Regulations, and the applicable Rate Schedules shall become binding upon the Customer and Company upon acceptance by the Company of the Customer's Gas Service Agreement.

D. MISCELLANEOUS SERVICE CHARGES

Whenever Gas Service is established or re-established at any location, the charges set forth below will be made:

	RESIDENTIAL	OTHER
ACCOUNT OPENING CHARGE (applies only where a change of Customer occurs and Gas Service is not shut off at the premises)	**$~~28.00~~24.00**	**$~~28.00~~24.00**
METER TURN ON / SERVICE INITIATION CHARGE (applies where service is inactive)	**$~~50.00~~63.00 for initial unit or meter $~~15.00~~29.00 for each additional unit or meter**	**$~~75.00~~100.00 for initial unit or meter $~~30.00~~34.00 for each additional unit or meter**

RULES AND REGULATIONS (Continued)

	RESIDENTIAL	OTHER
METER RECONNECTION/ SERVICE RESTORATION CHARGE (applies where service has been turned off for cause and includes cost of turn-off)	**$~~70.00~~87.00 for initial unit or meter $~~15.00~~28.00 for each additional unit or meter**	**$100.00 for initial unit or meter $~~20.00~~32.00 for each additional unit or meter**
TRIP CHARGE/COLLECTION AT CUSTOMER PREMISES (applies when Company's employee, agent, or representative makes a trip to Customer's premises for the purpose of terminating Gas Service or providing final notice of termination for nonpayment of bills)	**$~~20.00~~25.00**	**$~~20.00~~25.00**
FAILED TRIP CHARGE AT CUSTOMER PREMISES (applies when the Customer fails to keep a scheduled appointment with the Company's employee, agent or representative)	**$25.00**	**$25.00**
TEMPORARY METER TURN-OFF CHARGE (applies when Company's employee, agent or representative, turns off Customers' meter temporarily at Customer's request) **per meter**	**$~~20.00~~30.00 per meter**	**$~~20.00~~30.00**

Where Gas Service is established outside of normal business hours, by special appointment, or same day service the charges set forth above multiplied by 1.5.

RULES AND REGULATIONS (Continued)

E. WITHHOLDING OF GAS SERVICE

Company will refuse to establish Gas Service to any location where it finds that establishment of Gas Service will create an unsafe or hazardous condition on the Customer's premises or affecting the general public.

Company may discontinue Gas Service to an existing Customer or refuse to serve a prospective Customer where such Customer's use of Gas is or will be detrimental or hazardous to the Gas Service supplied to other Customers.

Company may discontinue service to an existing Customer or refuse to establish Gas Service for actions or threats made by a ~~customer~~Customer, or anyone on the ~~customer's~~ Customer's premises, which are reasonably perceived by a Company employee as violent or unsafe, after affording the ~~customer~~ Customer reasonable opportunity to cease from any further act of violence or unsafe condition.

Company will not establish Gas Service to any Customer where that Customer is in arrears for Gas Service at that location or another location in the Company's service area.

If a prospective Customer requests connection for Gas Service but denies the Company's employees and representatives access to the Customer's Installation for the purpose of inspecting the appliances prior to establishing Gas Service, the Company may refuse to provide Gas Service to the prospective Customer.

Fraudulent Use of Gas:
Company will discontinue Gas Service without notice:

a. In the event of tampering with regulators, valves, Meters or other facilities furnished and owned by Company, or

b. In the event of other fraudulent use of Gas Service.

Whenever Gas Service is discontinued for unauthorized or fraudulent use thereof, the Company, before restoring Gas Service, may require Customer to make, at Customer's expense, all changes in piping or equipment necessary to eliminate the fraudulent use and to pay an amount reasonably estimated as the deficiency (if any) in Company's revenue and all costs incurred by Company resulting from such unauthorized or fraudulent use.

As used herein, "costs incurred by Company" shall include the Company's cost to cut and cap the Customer's service line at the Main, together with the cost incurred by the Company to restore service to the Customer, in the event the Company, in order to discontinue service to the Customer pursuant to this section, has been required (after final notice to the Customer requesting payment, and the Customer's denial of access by Company to its meter for the purpose of discontinuing service) to cut and cap the Customer's service line at the Main. If a Customer whose service line has been cut and capped as aforesaid thereafter requests restoration of Gas Service, Company may require such Customer to pay (in addition to any other charges payable pursuant to these Rules and Regulations) all costs incurred by Company to effect the previous discontinuance of Gas Service to such Customer, as well as all costs incurred by Company to restore Gas Service to such Customer.

RULES AND REGULATIONS (Continued)

F. LIMITATION OF USE

Gas delivered to a Customer shall be for such Customer's own use and shall not be resold by such Customer, either by submetering or otherwise, unless such resale has been authorized by the Commission.

In case of any unauthorized submetering, sale, or disposition of Gas by a Customer, Gas Service to such Customer may be discontinued and, if discontinued, such Gas Service will not be restored until such unauthorized activities have ceased and all bills outstanding have been paid in full. Billings for Gas sold or disposed of by the Customer may be recalculated under appropriate rate schedules and, in addition, a bill may be rendered to the Customer for all expenses incurred by the Company ~~for~~ including but not limited to, clerical work, testing, and inspections in connection with such recalculation.

G. PRESSURE

Company shall make reasonable efforts to maintain its Standard Delivery Pressure at the point of delivery. Where delivery pressure higher than Standard Delivery Pressure is supplied, Company will make reasonable efforts to maintain that delivery pressure.

Prospective industrial and large commercial Customers who desire to utilize Gas at pressures higher than the Standard Delivery Pressure should inquire of the Company to determine the pressure that the Company can make available at any given location in its service territory before obtaining any equipment requiring pressures higher than the Standard Delivery Pressure.

II

CUSTOMER'S INSTALLATION

A. GENERAL

Customer's Installation shall be constructed, installed and maintained in accordance with standard practice as determined by local codes and ordinances applicable thereto, these Rules and Regulations and other applicable governmental requirements; provided, however, that Company shall have no responsibility whatsoever for determining whether any local code or ordinance or any other governmental requirement is applicable to Customer's Installation, or for enforcing or determining whether Customer's Installation is in compliance with any local code or ordinance or any other governmental requirement. A Customer installing a Gas fired electric generator shall also ensure that the installation and operation of such equipment complies with the tariff and ~~other~~ the requirements of the Customer's electric provider.~~utility from which the Customer receives electric service.~~

B. INSPECTION OF CUSTOMER'S INSTALLATION

Where governmental inspection of a Customer's Installation is required, Company will not supply Gas Service to such installation until the necessary inspections have been made and Company has been authorized to provide Gas Service.

Company may also inspect Customer's Installation prior to rendering Gas Service, and from time to time thereafter, but assumes no responsibility whatsoever as a result of having made such inspection. Company will not render (and may discontinue) Gas Service to any Customer Installation which Company finds to be hazardous. Customer has sole responsibility to insure that the hazardous condition has been corrected prior to initiation of Gas Service.

C. CHANGES IN CUSTOMER'S INSTALLATION

A Customer shall notify Company of any change in Customer's requirements for Gas Service and receive authorization from Company prior to making any such change so that the Company may be in a position to meet the Customer's requirements. A Customer will be liable for any damage resulting from violation of this rule.

D. RIGHT OF WAY

Customer shall grant to Company, without cost to Company, all rights, easements, permits and privileges which in Company's opinion are necessary for the rendering of Gas Service. Customer will furnish to Company, without charge, an acceptable location for Company's Meter.

CUSTOMER'S INSTALLATION (Continued)

E. PROTECTION OF COMPANY'S PROPERTY

All property of Company installed in or upon Customer's premises is placed there under Customer's protection. Customer shall exercise all reasonable care to prevent loss of or damage to such property, ordinary wear and tear ~~accepted~~excepted. Customer will be held liable for any such loss of property or damage thereto and shall pay to Company the cost of necessary repairs or replacements.

Customer will be held responsible for broken seals, tampering or interfering with Company's meter or meters or other equipment of Company installed on Customer's premises, and no one except employees of Company or Company agents will be allowed to make any repairs or adjustments to any meter or other piece of apparatus belonging to Company except in case of emergency.

F. ACCESS TO PREMISES

Customer shall give Company's employees and representatives access to Customer's property so that Company may operate, inspect and maintain its facilities on Customer's premises. Installation of the Company's facilities may require that Company be granted an easement.

G. OPERATION OF COMPANY'S FACILITIES

~~No Customer or other person shall, unless authorized by Company to do so, operate, change or tamper with any of the Company's facilities.~~No Customer or other person shall tamper with any of the Company's facilities. No Customer or other person shall, unless authorized by the Company to do so, operate or change any of the Company's facilities.

IV

BILLING

A. BILLING PERIODS

Bills for Gas Service will be rendered each month. Bills shall be considered received by Customer when mailed to the most recent billing address supplied by Customer to Company.

It is the Customer's (both sales service and transportation service Customers) obligation to make payments to the Company (or to an Authorized Payment Agent of the Company) of all bills rendered. Payment by a Customer to a third party (including a Third Party Gas Supplier) which has not been designated by Company as an Authorized Payment Agent will not satisfy the Customer's obligation to make payment of Company's bill for Gas Service.

B. INITIAL OR FINAL BILLS

When the period of Gas Service for which an initial or final bill is rendered is less than fifty (50) percent of the normal billing period, the Customer charge or minimum bill shall be one-half (1/2) of the charge per applicable rate schedule. When the period of Gas Service is fifty (50) percent or more of the normal Billing Period, there shall be no reduction in the Customer charge or minimum bill. The distribution charge for Gas consumed shall be at the applicable billing rate.

C. NON-RECEIPT OF BILLS

Failure of Customer to receive a bill shall not relieve Customer of its obligation to pay the bill.

D. METER READINGS NOT COMBINED

If a Customer takes Gas Service under more than one rate schedule at a single delivery point, the bill shall be calculated separately for the Gas Service provided under each such rate schedule.

If a Customer takes Gas Service under one or more rate schedules at two or more Points of Delivery, a bill shall be calculated separately for Gas Service provided under each rate schedule at each Point of Delivery.

If Company must, for reasons of its convenience, establish more than one Point of Delivery at a single premise, the readings of the Meters for like classes of service will be combined.

E. DELINQUENT BILLS

A bill shall be considered delinquent if payment thereof has not been received by Company (or an Authorized Payment Agent of the Company) upon the expiration of twenty (20) days from the date of Company's mailing or other delivery of such bill. Charges for services due and rendered which are unpaid as of the past due date may be~~are~~ subject to a Late Payment Charge of 1.5 percent, except the accounts of federal, state, and local governmental entities, agencies, and instrumentalities. A Late Payment Charge may~~shall~~ be applied to the accounts of federal, state, and local governmental entities, agencies, and instrumentalities at a rate no greater than allowed, and in a matter permitted by applicable law.

BILLING (Continued)

F. DISCONTINUANCE OF SERVICE AND/OR CHANGE OF OCCUPANCY

Unless otherwise provided in the specific rate schedule under which Customer receives Gas Service, a Customer intending to discontinue Gas Service shall furnish notice of such intent to Company not less than five (5) business days prior to the desired date of such discontinuation.

Customer shall be responsible for all Gas Service provided to the premises at which discontinuance is desired until the expiration of five (5) business days following Company's receipt of the notice required above.

Company will automatically terminate Gas Service to a Customer after acceptance by Company of a Gas Service Agreement from a succeeding occupant of the premises previously occupied by the Customer requesting termination of Gas Service.

G. DISCONTINUANCE OF SERVICE FOR NON-PAYMENT OF BILLS

Gas Service may~~will~~ be discontinued for non-payment of bills but only after Company has made a diligent attempt to have the Customer make payment, including at least five (5) business days' written notice to Customer, such notice being separate and apart from any bill for Gas Service, unless the controversy over the non-payment has been resolved through mutual agreement, or successfully disputed by Customer.

Notwithstanding the foregoing sentence, Company shall provide a limited extension of time, not to exceed thirty (30) days beyond the date Gas Service would normally be subject to discontinuance for non-payment of bills, to a residential Customer whose Gas Service is medically essential, as affirmed by the certificate of a medical doctor licensed to practice in Florida (a “Medically Essential Service Customer”). Gas Service is “medically essential” if the residential Customer has a medical dependence on Gas-powered equipment that must be operated continuously or as circumstances require to avoid the loss of life or immediate hospitalization of the Customer or another permanent resident of the premises where Gas Service is rendered. The physician’s certificate shall explain briefly and clearly, in non-medical terms, why continuance of Gas Service is medically essential. The Company shall provide the Medically Essential Service Customer with written notice specifying the date service will be discontinued based on the limited extension referenced above. The Medically Essential Service Customer shall be responsible for making mutually satisfactory arrangements to ensure payment within this additional extension of time for Gas Service rendered by Company and for which payment is past due, or making other arrangements for meeting the medically essential needs. No later than 12 noon one day prior to the scheduled disconnection of service to a Medically Essential Service Customer, the Company shall attempt to contact such customer by telephone in order to provide notice of the scheduled disconnect date. If the Medically Essential Service Customer does not have a telephone number listed on the account, or if the Company cannot reach such customer or other adult resident of the premises by telephone by the specified time, a Company field representative will be sent to the residence to attempt to contact the Medically Essential Service Customer, no later than 4 p.m. of the day prior to scheduled disconnection. If contact is not made, however, the Company may leave written notification at the residence advising the Medically

MEASUREMENT (Continued)

e. Unless determined to be otherwise by a gravity balance the specific gravity of the flowing Gas shall be assumed to be 0.6.

f. When sales or transportation volumes are metered at pressures of 10 p.s.i.g. (pounds per square inch gauge) and over, and where such volumes are also corrected for flowing temperatures other than assumed 60 degrees Fahrenheit, such volumes shall be corrected for deviations from Boyles Law by use of the appropriate supercompressibility factor.

3. Sales and Transportation Unit

a. The sales and transportation unit of the Gas shall be the Therm, being 100,000 BTUs. The number of Therms billed to a Customer shall be determined by multiplying the number of Cubic Feet of Gas delivered at the Standard Delivery Pressure and 60 degrees Fahrenheit, by the total heating value of such gas in BTUs per cubic foot and dividing the product by 100,000.

b. The total heating value of the Gas delivered to the Customer shall be determined as that reported monthly by the Company's Gas transporters, provided such value is applicable to the Gas delivered to the Customer, or such value shall be determined by the Company by use of a calorimeter or other instrument suitable for heating value determination. The total heating value shall be corrected to and expressed as that contained in the Unit of Sales and Transportation Volume defined above.

4. Quality

All Gas delivered or caused to be delivered into the Company's facilities shall conform to the Gas quality specifications set forth in the FERC or FPSC Tariff of the pipeline company that delivers such Gas to a Receipt~~Delivery~~ Point on the Company's system or in the event Gas is delivered to the Company's facilities other than by a pipeline company, such Gas shall be merchantable and

a. be free of objectionable liquids and solids and be commercially free from dust, gums, gum-forming constituents, or other liquid or solid matter which might become separated from the Gas in the course of transportation through the interstate or intrastate pipeline or the Company's system or which could cause inaccurate measurement;

b. be free from noxious and harmful fumes when burned in a properly designed and adjusted burner;

c. not contain more than 20 grains of total sulfur or 0.25 grains of hydrogen sulfide per 100 cubic feet of Gas;

d. not contain more than 3% by volume of carbon dioxide or nitrogen;

MEASUREMENT (Continued)

e. not contain more than 1% by volume of oxygen;

f. not contain more than 7 pounds of water per 1,000 MCF;

g. have a temperature of not more than 120 degrees Fahrenheit, nor less than 40 degrees Fahrenheit;

h. have a maximum Wobbe value of 1,396

i. have a gross heating value of at least 1,000 BTU per cubic foot of dry Gas but not higher than 1,075 BTU per cubic foot of dry Gas at 60 degrees Fahrenheit and at a pressure of 14.73 pounds per square inch absolute.

To the extent within its control, the Company shall deliver Gas which is free of dangerous or objectionable quantities of impurities such as hydrogen sulfide or other impurities which may cause excessive corrosion of Mains or piping or from noxious or harmful fumes when burned in a properly designed and adjusted burner. This provision is intended to protect the health and safety of the public and in no manner does it guarantee compatibility with the operation of delicate or sensitive machinery, instruments, or other types of apparatus which may be damaged by moisture, grit, chemicals or other foreign substances which may be present in the Gas but which are nevertheless within limits recognized as allowable in good practice.

~~Company, at its sole option, may refuse to accept any Gas or RNG tendered to Company by a Customer or for its account if such Gas or RNG does not meet the requirements of this paragraph 4 at the time of such tender.~~

Company may refuse to accept any Gas or RNG tendered to Company by a Customer or for its account which fails to conform with the Quality standards described above. Company, in its reasonable discretion, may waive the Quality standards for gas delivered into its pipeline system, provided such waiver will not affect Company's ability to maintain adequate service to its Customers. Such waiver must be in writing and duly executed by the Company.

VI

MAIN AND SERVICE EXTENSIONS

A. MAIN EXTENSIONS

Whenever a prospective Customer or other person, such as a real estate developer, municipality, township, county, or other authority ("Depositor"), requests Gas Service at a location where the Company does not have a Main, the Company will extend its Mains and Services to serve the prospective Customer or Customers under the following conditions (for provisions governing installation of service lines only, see VI.B):

1. The extension of Gas Service to the prospective Customer will not jeopardize Gas Service to existing Customers.

2. The maximum capital cost to be incurred by the Company for an extension of Main and Service facilities shall be defined as the Maximum Allowable Construction Cost. The Maximum Allowable Construction Cost shall equal ~~four~~ ten (~~4~~10) times the estimated annual revenue to be derived from the facilities less the cost of Gas. Where the Company, in its reasonable discretion, believes that there is significant uncertainty regarding the revenues to be derived from service provided through the requested extension of Main and Service facilities, the Company shall use reasonable efforts to calculate the MACC giving due consideration to such uncertainty.

3. Where the facilities to be installed will require an investment by the Company in excess of the Maximum Allowable Construction Cost, the Company will construct the necessary facilities provided the Customer or Depositor deposits with the Company an amount equal to the excess of the estimated construction cost over the Maximum Allowable Construction Cost. In this case, the Company and the Depositor will then enter into a Construction Deposit Agreement which will provide for either a) the receipt of the deposit by the Company and including terms and conditions for refund to the Depositor or b) a mutually agreeable pay arrangement that will provide for the guaranteed throughput/revenue for the prospective Customer or project. In consideration of the Company's having to use the deposit to finance the installation of facilities, the deposit made by the Depositor will be non-interest bearing.

4. Refund of Deposits: Deposits shall be refunded to Depositors in accordance with the following procedures.

   a. At the end of the first year following the date on which Gas Service to the Depositor is initiated by the Company, at the Customer's request the Company shall recalculate the Maximum Allowable Construction Cost. A re-estimation of the annual revenue (considering the actual revenue derived during the first year) shall be used in such recalculation. The Company shall refund

VII

LIMITS OF COMPANY'S RESPONSIBILITIES

The Company shall not be liable for any property damage, fatality, or personal injury sustained on the Customer's premises resulting from the Customer's Installation or the gas pipe, fittings, appliances and apparatus of any type of others on Customer's premises. The Company will not be responsible for the use, care or handling of Gas ~~delivered to Customer after it passes from the Company's lines on the Customer's side of the Point of Delivery~~ once the Gas passes the Point of Delivery. The Company shall not be liable to the Customer for naturally occurring or other impurities, regardless of the source, such as water, sand, black powder, sulfur, butane, or other chemicals or compounds in the Gas delivered to Customer.

Whenever Company deems an emergency or system operating condition warrants interruption, curtailment or other limitation of the Gas Service being rendered, such interruption, curtailment or other limitation shall not constitute a breach of contract and shall not render Company liable for damages suffered as a result of such interruption, curtailment or other limitation of Gas Service, or excuse Customer from continuing to fulfill its obligations to Company.

VIII

CONTINUITY OF SERVICE

The Company will use reasonable diligence at all times to provide regular, uninterrupted Gas Service, and shall not be liable to the Customer for any fatality, injury to person, or loss of or damage to property arising from causes beyond its control or from the ordinary negligence of the Company, its employees, servants or agents, including, but not limited to, damages for complete or partial failure or interruption of service, for initiation of or re-connection of service, for shutdown for repairs or adjustments, for fluctuations in Gas flow, for delay in providing or restoring Gas Service, for termination of Gas Service, or for failure, as the result of an emergency or a Force Majeure event, to warn of interruption of Gas Service.

IX

LIMITATION ON CONSEQUENTIAL DAMAGES

Customer shall not be entitled to recover from Company any consequential, indirect, unforeseen, incidental or special damages, such as loss of use of any property or equipment, loss of profits or income, loss of production, rental expenses for replacement property or equipment, diminution in value of real property, or expenses to restore operations, or loss of goods or products.

X

INDEMNITY TO COMPANY

The Customer shall indemnify, hold harmless, and defend the Company from and against any and all liability, proceedings, suits, cost or expense for loss or damage or injury to person or property or for fatality, in any manner directly or indirectly connected with or ~~growing~~ arising out of the transmission, distribution or use of Gas by the Customer at or on the Customer's side of the Point of Delivery or in any manner directly or indirectly connected with or arising out of the Customer's ~~negligent~~ acts or omissions.

XI

APPEALS TO THE COMMISSION

Whenever the application of these rules and regulations appear to be unjust or impractical either the Company or the Customer may request permission from the Commission for an exception.

Peoples Gas System **~~First~~ Second Revised Sheet No. 6.101**
a Division of Tampa Electric Company **Cancels ~~Original~~ First Revised Sheet No. 6.101**
Original Volume No. 3

COUNTIES AND COMMUNITIES SERVED

COUNTIES	COMMUNITIES
Baker County	Glen St. Mary
	Macclenny
	Sanderson
	Unincorporated Baker County
~~*~~Bay	~~*~~Callaway
	~~*Cedar Grove~~
	~~*~~Lynn Haven
	~~*~~Panama City[1]
	~~*~~Panama City Beach
	~~*~~Parker
	~~*Springfield~~
	~~*~~Tyndall Air Force Base
	~~*~~Unincorporated Bay County
Bradford	Starke
	Unincorporated Bradford County
Broward	Coconut Creek
	Cooper City
	Coral Springs
	Dania
	Dania Beach
	Davie
	Deerfield Beach
	Fort Lauderdale
	Hallandale
	~~Hallandale Beach~~
	~~Hillsboro Beach~~
	Hollywood
	Lauderdale-By-The-Sea
	Lauderdale Lakes
	Lauderhill
	Lighthouse Point
	Margate
	Miramar
	North Lauderdale
	Oakland Park
	Parkland
	Pembroke Park
	Pembroke Pines
	Plantation
	Pompano Beach
	~~Sea Ranch Lakes~~
	Southwest Ranches
	Sunrise
	Tamarac
	Weston
	Wilton Manors
	Unincorporated Broward County

Issued By: ~~William N. Cantrell~~T. J. Szelistowski, President **Effective:** ~~January 16, 2003~~
Issued On: ~~December 31, 2002~~

~~Charlotte Charlotte HarborPort Charlotte~~

~~Punta Gorda~~
~~Unincorporated Charlotte County~~

~~*Panama City Operating Area~~
[1]Designates location of Local Operations Center

Peoples Gas System may extend service to other areas pursuant to the terms and conditions set forth in this tariff. For further information regarding service areas, contact customer service at:
(877) TECO-PGS / (877) 932-6747

COUNTIES AND COMMUNITIES SERVED (Continued)

COUNTIES	COMMUNITIES
Charlotte	Englewood
	Port Charlotte
	Punta Gorda
	Unincorporated Charlotte County
Clay	Fleming Island
	Green Cove Springs
	Maxville
	Middleburg
	Orange Park
	Unincorporated Clay County
Collier	~~Bonita Shores~~
	~~Golden Gate~~
	Marco Island
	Naples
	~~Pelican Bay~~
	~~Vanderbilt~~
	~~Vanderbilt Beach~~
	Unincorporated Collier County
Columbia	Lake City
	Unincorporated Colombia County
~~Dade~~	~~Aventura~~
	~~Bal Harbour Village~~
	~~Bay Harbor Islands~~
	~~Biscayne Gardens~~
	~~Biscayne Park~~
	~~El Portal~~
	~~Golden Beach~~
	~~Indian Creek Village~~
	~~Miami~~
	~~Miami Beach~~
	~~Miami Shores~~
	~~North Bay Village~~
	~~North Miami[1]~~
	~~North Miami Beach~~
	~~Sunny Isles Beach~~
	~~Surfside~~
	~~Unincorporated Dade County~~
Duval	Atlantic Beach
	~~Baldwin~~
	Jacksonville[1]
	Jacksonville Beach
	Neptune Beach
	Unincorporated Duval County
~~°Gilchrist~~	~~Unincorporated Gilchrist County~~

Flagler	Bunnell
	Flagler Beach
	Palm Coast
	Unincorporated Flagler County
Hardee	Wauchula
	Zolfo Springs
	Unincorporated Hardee County
Hendry	Labelle
	Unincorporated Hendry County
Hernando	Brooksville
	Spring Hill
	Weeki Wachee
	Unincorporated Hernando County

~~[9]Ocala Operating Area~~
[1]Designates location of Local Operations Center
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(877) TECO-PGS / (877) 832-6747

COUNTIES AND COMMUNITIES SERVED (Continued)

COUNTIES	COMMUNITIES
Highlands	Avon Park[1] Sebring Unincorporated Highlands County
Hillsborough	Apollo Beach Brandon Gibsonton Lithia Lutz Plant City Riverview Rocky Point Ruskin Seffner Sun City Center Tampa[1] Temple Terrace ~~Thonotosassa~~ Valrico Wimauma Unincorporated Hillsborough County
Jackson	Alford Cottondale Unincorporated Jackson County
°Lafayette	Mayo Unincorporated Lafayette County
°Lake	Clermont Dona Vista Eustis[1] Grand Island Howey-in-the-Hills Lady Lake Leesburg ~~Lisbon~~ Mount Dora Sorrento Tavares The Villages Umatilla Unincorporated Lake County
~~Lee~~	~~Bonita Bay~~ ~~Bonita Beach~~ ~~Bonita Springs~~ ~~Cape Coral~~ ~~Estero~~ ~~Fort Myers[1]~~

	~~Fort Myers Beach~~
	~~Lehigh Acres~~
	~~North Fort Myers~~
	~~Snt Carlos Park~~
	~~Unincorporated Lee County~~
~~°Levy~~	~~Romeo~~
	~~Unincorporated Levy County~~
~~*Liberty~~	~~Unincorporated Liberty County~~

~~°Ocala Operating Area*Panama City Operating Area~~

[1]Designates location of Local Operations Center

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(877) TECO-PGS / (877) 932-6747

COUNTIES AND COMMUNITIES SERVED (Continued)

COUNTIES	COMMUNITIES
Lee	Alva
	Bonita Springs
	Cape Coral
	Estero
	Fort Myers[1]
	Fort Myers Beach
	Lehigh Acres
	Miromar Lakes
	North Fort Myers
	Unincorporated Lee County
Leon	Unincorporated Leon Country
Levy	Morriston
	Unincorporated Levy County
Liberty	Bristol
	Unincorporated Liberty County
Manatee	Bradenton
	Bradenton Beach
	Ellenton
	Homes Beach
	Lakewood Ranch
	Longboat Key
	~~Oneco~~
	Palmetto
	Parrish
	University Park
	Unincorporated Manatee County
~~o~~Marion	Belleview
	~~Candler~~
	Dunnellon
	Fort McCoy
	~~Lowell~~
	Ocala[1]
	~~Oklawaha~~
	Silver Springs
	~~Silver Springs Shores~~
	The Villages
	Summerfield
	Unincorporated Marion County
Martin	Hobe Sound
	Palm City
	Stuart
	Tequesta
	Unincorporated Martin County
~~Orange~~	~~Apopka~~
	~~Belle Isle~~
	~~Casselberry~~

	~~Edgewood~~
	~~Fern Park~~
	~~Lake Buena Vista~~
	~~Maitland~~
	~~Orlando[1]~~
	~~Pine Castle~~
	~~Winter Garden~~
	~~Winter Park~~
	~~Tangerine~~
	~~Zellwood~~
	~~Unincorporated Orange County~~
~~Osceola~~	~~Celebration City~~
	~~Kissimmee~~
	~~Unincorporated Osceola County~~
~~Palm Beach~~	~~Jupiter~~
	~~Lake Park~~
	~~Palm Beach Gardens[1]~~
	~~Juno Beach~~
	~~Unincorporated Palm Beach County~~

~~°Ocala Operating Area~~
~~*Panama City Operating Area~~
[1]Designates location of Local Operations Center
Peoples Gas System may extend service to other areas pursuant to the terms and conditions set forth in this tariff. For further information regarding service areas, contact customer service at:
(877) TECO-PGS / (877) 832-6747

COUNTIES AND COMMUNITIES SERVED (Continued)

COUNTIES	COMMUNITIES
Miami-Dade	Aventura
	Bal Harbour
	Bay Harbor Islands
	Biscayne Park
	El Portal
	Golden Beach
	Indian Creek Village
	Miami[1]
	Miami Beach
	Miami Shores
	North Bay Village
	North Miami
	North Miami Beach
	Sunny Isles Beach
	Surfside
	Unincorporated Miami-Dade County
Nassau	Bryceville
	Fernandina Beach
	Unincorporated Nassau Country
Orange	Apopka
	Belle Isle
	Casselberry
	Edgewood
	Fern Park
	Lake Buena Vista
	Maitland
	Orlando[1]
	Pine Castle
	Winter Garden
	Winter Park
	Tangerine
	Zellwood
	Unincorporated Orange County
Osceola	Celebration City
	Kissimmee
	Unincorporated Osceola County
Palm Beach	Jupiter
	Lake Park
	Palm Beach Gardens[1]
	Juno Beach
	Unincorporated Palm Beach County
~~Pasco~~	~~Crystal Springs~~
	~~Dade City~~
	~~Hudson~~
	~~Land of Lakes~~

	~~St. Leo~~
	~~San Antonio~~
	~~Wesley Chapel~~
	~~Zephyrhills~~
	~~Portions of Unincorporated Pasco County~~
~~Pinellas~~	~~Clearwater~~
	~~Gulfport~~
	~~Kenneth City~~
	~~Largo~~
	~~Madeira Beach~~
	~~Pinellas Park~~
	~~St. Pete Beach~~
	~~St. Petersburg[1]~~
	~~Seminole~~
	~~South Pasadena~~
	~~Treasure Island~~
	~~Unincorporated Pinellas County~~
~~Polk~~	~~Frostproof~~
	~~Kathleen~~
	~~Lakeland[1]~~
	~~Unincorporated Polk County~~
~~Sarasota~~	~~Longboat Key~~
	~~Nokomis~~
	~~North Port~~
	~~Osprey~~
	~~Sarasota[1]~~
	~~Venice~~
	~~Unincorporated Sarasota County~~
~~Seminole~~	~~Altamonte Springs~~
	~~Casselberry~~
	~~Golden Rod~~
	~~Longwood~~
	~~Oviedo~~
	~~Winter Springs~~
	~~Unincorporated Seminole County~~

[1]Designates location of Local Operations Center

Peoples Gas System may extend service to other areas pursuant to the terms and conditions set forth in this tariff. For further information regarding service areas, contact customer service at:
(877) TECO-PGS / (877) 832-6747

COUNTIES AND COMMUNITIES SERVED (Continued)

COUNTIES	COMMUNITIES
Pasco	Dade City
	Hudson
	Land of Lakes
	Lutz
	New Port Richey
	Odessa
	Port Richey
	St. Leo
	San Antonio
	Wesley Chapel
	Zephyrhills
	Unincorporated Pasco County
Pinellas	Bay Pines
	Clearwater
	Gulfport
	Kenneth City
	Largo
	Madeira Beach
	Pinellas Park
	St. Pete Beach
	St. Petersburg[1]
	Seminole
	South Pasadena
	Treasure Island
	Unincorporated Pinellas County
Polk	Davenport
	Eaton Park
	Frostproof
	Kissimmee
	Lakeland[1]
	Mulberry
	Unincorporated Polk County
Putman	Unincorporated Putman County
Sarasota	Englewood
	Longboat Key
	Nokomis
	North Port
	North Venice
	Osprey
	Sarasota[1]
	Venice
	Unincorporated Sarasota County
~~St. Johns~~	~~St. Augustine~~
	~~Unincorporated St. Johns County~~

~~Sumter~~	~~Oxford~~
	~~The Villages~~
	~~Unincorporated Sumter County~~
~~Volusia~~	~~Daytona Beach~~
	~~Daytona Beach Shores~~
	~~Holly Hill[1]~~
	~~Lake Helen~~
	~~Ormond Beach~~
	~~Port Orange~~
	~~South Daytona~~
	~~Unincorporated Volusia County~~
~~*Wakulla~~	~~Unincorporated Wakulla County~~
~~Union~~	~~Unincorporated Union County~~

~~Ocala Operating Area~~
~~*Panama City Operating Center~~[1]Designated location of Local Operations Center

Peoples Gas System may extend service to other areas pursuant to the terms and conditions set forth in this tariff. For further information regarding service areas, contact customer service at:
(877) TECO-PGS / (877) 832-6747

COUNTIES AND COMMUNITIES SERVED (Continued)

COUNTIES	COMMUNITIES
Seminole	Altamonte Springs
	Casselberry
	Golden Rod
	Longwood
	Oviedo
	Winter Springs
St. Johns	Elkton
	Ponte Verda
	Ponte Verda Beach
	St. Augustine
	St. Augustine Beach
	St. Johns
	Unincorporated St. Johns County
St. Lucie	Fort Pierce
	Unincorporated St. Lucie County
Sumter	Coleman
	Oxford
	Sumterville
	The Villages
	Wildwood
	Unincorporated Sumter County
Volusia	Daytona Beach
	Daytona Beach Shores
	Holly Hill[1]
	Ormond Beach
	Port Orange
	South Daytona
	Unincorporated Volusia County
Wakulla	Crawfordville
	Tallahassee
	Unincorporated Wakulla County

[1] Designated location of Local Operations Center

Peoples Gas System may extend service to other areas pursuant to the terms and conditions set forth in this tariff. For further information regarding service areas, contact customer service at: (877) TECO-PGS / (877) 832-6747

Peoples Gas System ~~Tenth~~ Eleventh **Revised Sheet No. 7.000**
a Division of Tampa Electric Company **Cancels** ~~Ninth~~ Tenth **Revised Sheet No. 7.000**
Original Volume No. 3

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Issued By: T. J. Szelistowski, President **Effective:** ~~August 1, 2019~~
Issued On: ~~May 24, 2019~~

* Pending the approval of the tariff sheets filed with the Peoples Gas System's petition on 3/16/2020, Docket No. 20200093-GU.

Peoples Gas System
a Division of Tampa Electric Company
Original Volume No. 3

~~Tenth~~ Eleventh Revised Sheet No. 7.000
Cancels ~~Ninth~~ Tenth Revised Sheet No. 7.000

Issued By: T. J. Szelistowski, President
Issued On: ~~May 24, 2019~~

Effective: ~~August 1, 2019~~

* Pending the approval of the tariff sheets filed with the Peoples Gas System's petition on 3/16/2020, Docket No. 20200093-GU.

~~E.~~

RESERVED FOR FUTURE USE

RESIDENTIAL SERVICE
Rate Schedule RS

Availability:

Throughout the service areas of the Company.

Applicability:

Gas Service for residential purposes in individually metered residences and separately metered apartments. Also, for Gas used in commonly owned facilities of condominium associations, cooperative apartments, and homeowners associations, (excluding any premise at which the only Gas-consuming appliance or equipment is a standby electric generator), subject to the following criteria:

1. 100% of the Gas is used exclusively for the co-owner's benefit.

2. None of the Gas is used in any endeavor which sells or rents a commodity or provides service for a fee.

3. Each Point of Delivery will be separately metered and billed.

4. A responsible legal entity is established as the Customer to whom the Company can render its bills for said services.

5. RS-GHP refers to any Residential Customer utilizing a gas heat pump ("GHP") for heating and cooling.

Customers receiving service under this schedule will be classified for billing purposes according to annual usage as follows:

Billing Class	Annual Consumption
RS-1	0 – 99 Therms
RS-2	100 – 249 Therms
RS-3	250 – 1,999 Therms
RS-GHP	All Therms

Monthly Rate:

Billing Class	Customer Charge
RS-1	$~~11.40~~16.20 per month
RS-2	$~~14.25~~19.20 per month
RS-3	$~~19.01~~26.20 per month
RS-GHP	$~~19.01~~26.20 per month

Distribution Charge: $0.~~25465~~ 34456 per Therm for RS-1, RS-2, and RS-3
$0.09598 per Therm for RS-GHP

Minimum Bill: The Customer charge.

Peoples Gas System **~~Seventh~~ Eighth Revised Sheet No. 7.301**
a Division of Tampa Electric Company **Cancels ~~Sixth~~ Seventh Revised Sheet No. 7.301**
Original Volume No. 3

SMALL GENERAL SERVICE
Rate Schedule SGS

Availability:

Throughout the service areas of the Company.

Applicability:

Gas delivered to any non-residential Customer (except a Customer whose only Gas-consuming appliance or equipment is a standby electric generator) using 0 through 1,999 Therms per year or less. A Customer eligible for service pursuant to this rate schedule is eligible for transportation service under Rider NCTS.

Monthly Rate:

Customer Charge:	$32.50~~23.76~~ per month
Distribution Charge:	$0.4353~~32206~~ per Therm

The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set forth on Sheet No. 7.101-1, unless Customer receives transportation service under the Company's Rider NCTS.

Minimum Bill: The Customer charge.

Special Conditions:

1. When the Customer receives transportation service under the Company's Natural Choice Transportation Service Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101-3.

2. The rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2.

3. A contract for an initial term of one year may be required as a condition precedent to service under this schedule, unless an extension of facilities is involved, in which case the term of the contract shall be the term required under the agreement for the facilities extension.

4. The rates set forth in this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth of Sheet No. 7.101-5.

GENERAL SERVICE - 1
Rate Schedule GS-1

Availability:

Throughout the service areas of the Company.

Applicability:

Gas delivered to any Customer (except a Customer whose only Gas-consuming appliance or equipment is a standby electric generator) using 2,000 through 9,999 Therms per year. A Customer eligible for service pursuant to this rate schedule is eligible for transportation service under Rider NCTS.

Monthly Rate:

Customer Charge:	$48.00~~33.26~~ per month
Distribution Charge:	$0.34214~~25468~~ per Therm

The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set forth on Sheet No. 7.101-1, unless Customer receives transportation service under the Company's Rider NCTS.

Minimum Bill: The Customer charge.

Special Conditions:

1. When the Customer receives service under the Company's Natural Choice Transportation Service Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101-3.

2. The rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2.

3. A contract for an initial term of one year may be required as a condition precedent to service under this schedule, unless an extension of facilities is involved, in which case the term of the contract shall be the term required under the agreement for the facilities extension.

4. The rates set forth in this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.

GENERAL SERVICE - 2
Rate Schedule GS-2

Availability:

Throughout the service areas of the Company.

Applicability:

Gas delivered to any Customer (except a Customer whose only Gas-consuming appliance or equipment is a standby electric generator) using 10,000 through 49,999 Therms per year. A Customer eligible for service pursuant to this rate schedule is eligible for transportation service under Rider NCTS.

Monthly Rate:

Customer Charge:	$92.00~~47.52~~ per month
Distribution Charge:	$0.28758~~21615~~ per Therm

The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set forth on Sheet No. 7.101-1, unless Customer receives transportation service under the Company's Rider NCTS.

Minimum Bill: The Customer charge.

Special Conditions:

1. When the Customer receives service under the Company's Natural Choice Transportation Service Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101-3.

2. The rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2.

3. A contract for an initial term of one year may be required as a condition precedent to service under this schedule, unless an extension of facilities is involved, in which case the term of the contract shall be the term required under the agreement for the facilities extension.

4. The rates set forth in this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.

GENERAL SERVICE - 3
Rate Schedule GS-3

Availability:

Throughout the service areas of the Company.

Applicability:

Gas delivered to any Customer (except a Customer whose only Gas-consuming appliance or equipment is a standby electric generator) using 50,000 through 249,000 Therms per year~~,~~ or~~and~~ RNG delivered into Company's system by any Customer delivering~~,~~ 50,000 through 249,999 Therms per year. A Customer eligible for service pursuant to this rate schedule is eligible for transportation service under Rider NCTS and may be eligible for transportation service under Rider ITS.

Monthly Rate:

Customer Charge:	$495.00~~142.55~~ per month
Distribution Charge:	$0.23340~~18692~~ per Therm

The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set forth on Sheet No. 7.101-1, unless Customer receives transportation service under the Company's Rider NCTS or Rider ITS. Company's Purchased Gas Adjustment Clause shall not apply to bills for Therms of RNG delivered into Company's system.

Minimum Bill: The Customer charge.

Special Conditions:

1. When the Customer receives service under the Company's Natural Choice Transportation Service Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101-3.

2. Except in the case of Therms of RNG delivered into the Company's system, the rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2.

3. A contract for an initial term of one year may be required as a condition precedent to service under this schedule, unless an extension of facilities is involved, in which case the term of the contract shall be the term required under the agreement for the facilities extension.

4. The rates set forth in this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.

Peoples Gas System **~~Fifth~~ Sixth Revised Sheet No. 7.303-4**
a Division of Tampa Electric Company **Cancels ~~Fourth~~ Fifth Revised Sheet No. 7.303-4**
Original Volume No. 3

GENERAL SERVICE - 4
Rate Schedule GS-4

Availability:

Throughout the service areas of the Company.

Applicability:

Gas delivered to any Customer (except a Customer whose only Gas-consuming appliance or equipment is a standby electric generator) using 250,000 through 499,999 Therms per year~~,~~ or ~~and~~ RNG delivered into Company's system by any Customer delivering~~,~~ 250,000 through 499,999 Therms per year. A Customer eligible for service pursuant to this rate schedule is eligible for transportation service under Rider NCTS or Rider ITS.

Monthly Rate:

Customer Charge:	$795.00~~237.58~~ per month
Distribution Charge:	$0.19362~~14459~~ per Therm

The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set forth on Sheet No. 7.101-1, unless Customer receives transportation service under the Company's Rider NCTS or Rider ITS. Company's Purchased Gas Adjustment Clause shall not apply to bills for Therms of RNG delivered into Company's system.

Minimum Bill: The Customer charge.

Special Conditions:

1. When the Customer receives service under the Company's Natural Choice Transportation Service Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101-3.

2. Except in the case of Therms of RNG delivered into the Company's system, the rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2.

3. A contract for an initial term of one year may be required as a condition precedent to service under this schedule, unless an extension of facilities is involved, in which case the term of the contract shall be the term required under the agreement for the facilities extension.

4. The rates set forth in this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.

GENERAL SERVICE - 5
Rate Schedule GS-5

Availability:

Throughout the service areas of the Company.

Applicability:

Gas delivered to any Customer (except a Customer whose only Gas-consuming appliance or equipment is a standby electric generator) using a minimum of 500,000 Therms per year or more at one billing location~~,~~ or~~and~~ RNG delivered into Company's system by any Customer delivering~~,~~ a minimum of 500,000 Therms per year or more at one billing location.

A Customer eligible for service under this rate schedule is eligible for transportation service under either Rider NCTS or Rider ITS.

Monthly Rate:

Customer Charge:	$1,695.00~~285.09~~ per month
Distribution Charge:	$0.12817~~10758~~ per Therm

The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set forth on Sheet No. 7.101-1, unless Customer receives transportation service under either the Company's Rider NCTS or Rider ITS. Company's Purchased Gas Adjustment Clause shall not apply to bills for Therms of RNG delivered into Company's system.

Minimum Bill: The Customer charge.

Special Conditions:

1. When the Customer receives service under the Company's Natural Choice Transportation Service Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101-3.

2. Except in the case of Therms of RNG delivered into the Company's system, the rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2.

3. A contract for an initial term of one year may be required as a condition precedent to service under this schedule, unless an extension of facilities is involved, in which case the term of the contract shall be the term required under the agreement for the facilities extension.

4. The rates set forth in this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.

COMMERCIAL STREET LIGHTING SERVICE
Rate Schedule CSLS

Availability:

Throughout the service areas of the Company.

Applicability:

Gas delivered for use in commercial street lighting devices for public or private use in common areas around subdivisions, complexes, streets, highways or roadway lighting. To qualify for this rate, Customer must have at least ten (10) Gas street lights or a total of forty (40) individual mantles installed and separately metered from other gas-using equipment. A Customer eligible for service under this rate schedule is eligible for transportation service under the Company's Rider NCTS.

Monthly Rate:

Distribution Charge: $0.30167~~17922~~ per Therm

The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set forth on Sheet No. 7.101-1, unless Customer receives transportation service under Rider NCTS.

Special Conditions:

1. When the Customer receives service under the Company's Natural Choice Transportation Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101-3.

2. The rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2.

3. A contract for an initial term of one year may be required as a condition precedent to service under this schedule, unless an extension of facilities is involved, in which case the term of the contract shall be the term required under the agreement for the facilities extension.

4. The rates set forth above shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.

5. Service under this schedule shall be subject to the Rules and Regulations set forth in this tariff.

6. Service under this schedule will require one street light to be metered per account. The metered volume multiplied by the number of lights will equal total Therm usage per month.

~~NATURAL GAS VEHICLE SERVICE 1~~
~~Rate Schedule NGVS 1~~

~~**Availability:**~~

~~Throughout the service areas of the Company.~~

~~**Applicability:**~~

~~Gas delivered to any Customer through a separate Meter for compression and delivery (through the use of equipment furnished by Customer) into motor vehicle fuel tanks or other transportation containers. A Customer eligible for service pursuant to this rate schedule is eligible for transportation service under either Rider NCTS or ITS Rider. Service under this rate schedule is only available to those Customers receiving service thereunder as of August 1, 2013. Customers seeking natural gas vehicle service after that date shall take service under Rate Schedule NGVS 2.~~

~~**Monthly Rate:**~~

~~Customer Charge: $42.76 per month~~

~~Distribution Charge: 0.17478 per Therm~~

~~The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set forth on Sheet No. 7.101 1, unless Customer receives transportation service under Rider NCTS and ITS Rider.~~

~~Minimum Bill: The Customer charge.~~

~~**Special Conditions:**~~

~~1. When the Customer receives service under the Company's Natural Choice Transportation Service Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101 3.~~

~~2. The rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth of Sheet No. 7.101 2.~~

~~3. A contract for an initial term of one year may be required as a condition precedent to service under this rate schedule, unless an extension of facilities or an agreement for payment of a Monthly Facilities Charge pursuant to Rate Schedule NGVS 2 is involved, in which case the term of the contract shall be the term required under the agreement for the facilities extension or the Monthly Facilities Charge.~~

~~4. The rates set forth above schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No 7.101 5.~~

~~5. Service under this schedule shall be subject to the Rules and Regulations set forth in this tariff.~~

RESERVED FOR FUTURE USE

Peoples Gas System
a Division of Tampa Electric Company
Original Volume No. 3

~~Sixth~~ Seventh Revised Sheet No. 7.401-1
Cancels ~~Fifth~~ Sixth Revised Sheet No. 7.401-1

~~NATURAL GAS VEHICLE SERVICE 1~~ (Continued)

~~6. The rates set forth under this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101 5.~~

~~7. The rates set forth under this schedule shall be subject to the operation of the Cast Iron Bare Steel Replacement Rider Surcharge set forth on Sheet Nos. 7.806 through 7.806 3.~~

RESERVED FOR FUTURE USE

Issued By: T. J. Szelistowski, President
Issued On: ~~March 16, 2020~~

Effective: ~~March 16, 2020~~

Peoples Gas System
a Division of Tampa Electric Company
Sheet No. 7.401-2
Original Volume No. 3

~~First~~ Second Revised Sheet No. 7.401-2
Cancels ~~Original~~ First Revised

NATURAL GAS VEHICLE SERVICE -2
Rate Schedule NGVS-2

Availability:

Throughout the service areas of the Company.

Applicability:

For compression service provided by Company for gas delivered to any Customer for compression and delivery into motor vehicle fuel tanks or other transportation containers ("NGV Service") pursuant to Rate Schedules RS, SGS, GS-1, GS-2, GS-3, GS-4, or GS-5.

Monthly ~~Rate~~ Services Charge:

NGV Service is available under the rate schedules referenced under "Applicability" above based on Customer's annual consumption in Therms as determined by Company. The charges, terms and conditions of the applicable rate schedule shall apply unless otherwise provided in this rate schedule. In addition to those charges provided by the rate schedule pursuant to which the Customer receives service from Company, Customer shall pay a Monthly Services Charge mutually agreed to by the parties ~~equal to 1.6% multiplied by the Company's Gross Investment in the facilities, as determined by the Company, required to provide NGV Service to the Customer. As used in this schedule, "Gross Investment" means the total installed cost of such facilities, as determined by the Company, necessary to provide reliable NGV Service~~. The Company's investment return requirements ~~1.6% factor is~~ are subject to adjustment if Customer makes a contribution in aid of construction and will be reduced based on as mutually agreed. ~~the percentage of Company provided Gross Investment to the total installed Gross Investment~~. The adjusted factor will be set forth in Company's agreement for NGV Service provided pursuant to this schedule. The agreement may require a commitment by a Customer to purchase NGV Service for a minimum period of time, to take or pay for a minimum amount of NGV Service, a contribution in aid of construction, a guarantee, such as a surety bond, letter of credit, other means of establishing credit, and/or other provisions as determined appropriate by the Company. In the case of multiple users of the facility each such user shall pay a mutually agreed Monthly Services Charge.

The Monthly Services Charge shall be billed by Company pursuant to the agreement with Customer, in addition to the other charges payable by Customer pursuant to the rate schedule pursuant to which Customer receives service from Company.

Company's provision and maintenance of the facilities required to provide NGV Service does not include the physical dispensing of compressed natural gas ("CNG") into vehicles, or the provision of electricity required to operate such facilities. The physical dispensing of CNG into vehicles, the collection and remittance of any federal, state or local tax imposed on CNG dispensed for use as a motor fuel, and the payment for electricity used to operate such facilities, shall be the sole responsibility of the Customer receiving NGV Service.

Peoples Gas System **~~Second~~ Third Revised Sheet No. 7.402-1**
a Division of Tampa Electric Company **Cancels ~~First~~ Second Revised Sheet No. 7.402-1**
Original Volume No. 3

RESIDENTIAL STANDBY GENERATOR SERVICE
Rate Schedule RS-SG

Availability:

Throughout the service areas of the Company.

Applicability:

Gas delivered to any Customer otherwise eligible to receive Gas Service under Rate Schedule RS whose only Gas-consuming appliance or equipment is a standby electric generator.

Monthly Rate:

Customer Charge:	$27.74~~19.01~~	
Distribution Charge:	0 – 20.0 therms	$.00000 per Therm
	In excess of 20.0 therms	$0.34456~~25465~~ per Therm
Minimum Monthly Bill:	The Customer charge ~~$19.01~~	

The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set for the on Sheet No. 7.101-1.

Special Conditions:

1. The rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2 and will apply to each Therm delivered to Customer during a Billing Period.

2. The rates set forth in this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5 and will apply to each Therm delivered to Customer during a Billing Period.

3. The rates set forth in this tariff shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5 and will apply to each Therm delivered to Customer during a Billing Period.

4. Subject to Special Condition 5 below, a Customer receiving Gas Service under this schedule shall remain obligated to remain on this schedule for 12 months. This 12-month requirement shall be renewed at the end of each 12-month period unless customer terminates Gas Service at the end of any 12-month period.
5. If Customer installs an additional Gas appliance at the premise at which service is provided hereunder, then Customer will be transferred to the otherwise applicable rate schedule.

Issued By: T. J. Szelistowski, President **Effective:** ~~January 1, 2019~~
Issued On: ~~August 8, 2018~~

COMMERCIAL STANDBY GENERATOR SERVICE
Rate Schedule CS-SG

Availability:

Throughout the service areas of the Company.

Applicability:

Gas delivered to any Customer eligible to receive Gas Service under Rate Schedule SGS, GS-1, GS-2, GS-3, GS-4 or GS-5 whose only Gas-consuming appliance or equipment is a standby electric generator.

Monthly Rate:

Customer Charge:	$48.00~~33.26~~	
Distribution Charge:	0 – 40.0 Therms	$0.00000 per Therm
	In excess of 40.0 Therms	$0.52937~~32206~~ per Therm
Minimum Monthly Bill:	The Customer charge ~~$33.26~~	

1. The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set for the on Sheet No. 7.101-1, unless Customer receives transportation service under the Company's Rider NCTS.

~~Minimum Bill: The Minimum Monthly Bill.~~

Special Conditions:

1. When the Customer receives transportation service under the Company's Natural Choice Transportation Service Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101-3

2. The rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2 and will apply to each Therm delivered to Customer during a Billing Period.

3. The rates set forth in this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.4 and will apply to each Therm delivered to Customer during a Billing Period.

4. The rates set forth in this tariff shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5 and will apply to each Therm delivered to Customer during a Billing Period.

RENEWABLE NATURAL GAS SERVICE
Rate Schedule RNGS

Availability:

Throughout the service areas of the Company.

Applicability:

Renewable Natural Gas Service ("RNG Service") is service to upgrade or condition biogas to RNG or to provide infrastructure for delivery of RNG to a pipeline system. RNG Service is available to any Customer: (1)~~For biogas~~ upgrading/conditioning~~/upgrading services~~ biogas to RNG ~~for RNG produced by eligible Customers,~~ to be utilized onsite by Customer; (2) interconnecting to an interstate or intrastate pipeline; or, (3) delivered into Company's distribution system for transportation and delivery. RNG delivering into Company's distribution system shall be subject to the applicable ~~pursuant to~~ Rate Schedules GS-3, GS-4 or GS-5. ~~to a compressed natural gas station or other point of delivery on Company's system. Renewable Natural Gas Service ("RNG Service")~~ The equipment included in the RNG Service as well as the design, location, construction, operation of such equipment under this Schedule is contingent on arrangements mutually satisfactory to the Customer and Company. ~~for the design, location, construction, and operation of conditioning facilities required for the Company's provision of RNG Service.~~

Monthly Services Charge:

RNG Service is available under the rate schedules referenced under "Applicability" above based on Customer's annual deliveries of RNG into Company's distribution system as determined by Company. The charges, terms and conditions of the applicable rate schedule shall apply unless otherwise provided in this rate schedule. In addition to those charges provided by the rate schedule pursuant to which the Customer delivers RNG to Company, Customer shall pay a Monthly Services Charge, which shall be ~~equal to~~ as mutually agreed ~~percentage multiplied by the Company's Gross Investment, as determined by the Company, in the facilities required to provide RNG Service to the Customer~~. In the case of multiple users of the facility each user will pay a mutually agreed facility fee. If a Customer desires to phase in its deliveries of RNG into Company's system over a period of years, the Monthly Services Charge may be phased in over the term of the agreement between Customer and Company. The Monthly Services Charge will recover the total installed cost of such facilities, as determined by the Company, including a reasonable rate of return on ~~As used in this schedule, "Gross Investment" means~~ the total installed cost of such facilities, as determined by Company, which facilities may include, but are not limited to, blowers, chillers, condensate removal equipment, compressors, heat exchangers, driers, digesters, gas constituent removal equipment, quality monitoring equipment, storage vessels, controls, piping, metering, propane injection, and any other related appurtenances including any redundancy necessary to provide reliable RNG Service, before any adjustment for accumulated depreciation, a contribution in aid of construction, etc. The agreement between Company and Customer may require a commitment by the Customer to purchase RNG Service for a minimum period of time, to take or pay for a minimum amount of RNG Service, to make a contribution in aid of construction, to furnish a guarantee, such as a surety bond, letter of credit, other means of establishing credit, and/or to comply with other provisions as determined appropriate by the Company.

The Company's provision of RNG Service does not include the provision of electricity, natural gas, or any other fuels required to operate the Company's facilities or to be added to the RNG produced by or transported for Customer. ~~Company provided RNG Service shall not include services related to the capturing or production of biogas or RNG. Ownership of RNG produced by Customer shall remain with Customer before, during and after Company's provision of RNG Service, and Customer shall remain solely responsible for determining the end user of such RNG.~~

~~RENEWABLE NATURAL GAS SERVICE (continued)~~

~~If a Customer desires to phase in its deliveries of RNG into Company's system over a period of years the Monthly Services Charge may, in the discretion of Company, be phased in over the term of the agreement between Customer and Company. The terms of any such phase in shall be included in the agreement between Customer and Company.~~

RESERVED FOR FUTURE USE

Peoples Gas System **~~First~~ Second Revised Sheet No. 7.405**
a Division of Tampa Electric Company **Cancels ~~Original~~ First Revised Sheet No. 7.405**
Original Volume No. 3

COMMERCIAL GAS HEAT PUMP SERVICE
RATE SCHEDULE CS-GHP

Availability:

Throughout the service areas of the Company.

Applicability:

Gas delivered to any Commercial Customer utilizing a Gas Heat Pump for heating and cooling.

Monthly Rate:

Customer Charge:	$48.00~~33.26~~ per month
Distribution Charge:	$0.19605 per Therm
Minimum Bill:	The Customer charge

Special Conditions:

1. The gas provided for GHP would be separately metered and would appear separately on Customer bills.

2. The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set forth on Sheet No. 7.101-1, unless the customer receives transportation service under the Company's Rider NCTS.

3. The rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth in Sheet No. 7.101-2.

4. When the Customer receives service under the Company's Natural Choice Transportation Service Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101-3.

5. The rates set forth under this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.

6. A contract for an initial term of one year may be required as a condition precedent to service under this schedule, unless an extension of facilities is involved, in which case the term of the contract shall be the term required under the agreement for the facilities extension.

7. The rates set forth in this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.

VIRTUAL PIPELINE NATURAL GAS SERVICE
Rate Schedule VPNGS

Availability:
This rate schedule is available to any Customer for the purchase of Virtual Pipeline Natural Gas ("VPNG") Service from Peoples Gas System throughout the service areas of the Company.

Applicability:
Applicable to Customers requesting virtual pipeline natural gas services through compressed natural gas or liquified natural gas that cannot be served by pipeline by Company for any reason, including without limitation, time to construct the pipeline, cost of constructing pipeline, remote location, reliability/resilience, and intermittent demand. Schedule is contingent upon arrangements mutually satisfactory to the Customer and Company for the design, location, construction, ownership and operation of facilities required for the Company's provision of VPNG Service.

Rate:
VPNG Service facilities installed under the provisions of this schedule shall be owned, operated, and maintained by the Company unless otherwise agreed to in an agreement for services between the parties. The rate for VPNG Service supplied hereunder shall consist of a Monthly Services Charge and the transportation and delivery of natural gas under the Company's applicable Rate Schedules for Residential Service, General Service, Interruptible Service or Wholesale Service.

Services Fee:
The Services Fee shall be set forth in an agreement between the Customer and Company and unless otherwise specified in the agreement shall be billed in monthly installments over the term of such Agreement. The Services Fee shall be designed to recover the cost of service required to provide VPNG Service to Customer including, but not limited, to depreciation, return on capital, taxes, fuel used to operate VPNG Service equipment, unloading time and operator costs and operational expenses. As used in this schedule, VPNG Service facility costs to be recovered means the total installed cost of such VPNG facilities, as determined by the Company, which may include but are not limited to trucks, trailers, vaporizers, gas heaters, storage equipment, compression equipment, decompression equipment, decant equipment, piping, metering, and transportation costs before any adjustment for accumulated depreciation, a contribution in aid of construction, etc. The agreement between Company and Customer may require a commitment by the Customer to purchase VPNG Service for a minimum period of time, to take or pay for a minimum amount of VPNG Service, to make a contribution in aid of construction, to furnish a guarantee, such as a surety bond, letter of credit, other means of establishing credit, and/or to comply with other provisions as determined appropriate by the Company.

Continued from Sheet No. 7.407

The Customer's monthly minimum charge under this Rate Schedule shall be the Services Charge.

Customer shall own, operate and maintain any and all equipment and facilities downstream of the VPNGS point of service delivery. The Company's provision of VPNG Services does not include the provision of electricity, natural gas or any other fuels required to operate the Company's facilities. Customer shall be solely responsible for electric, natural gas service and all electric and natural gas bills and costs, including natural gas and electricity to run the VPNG Service facilities on the Customer site during construction, and operating periods and all other required utility services.

Special Conditions:

1. All charges listed above are subject to applicable federal, state and local taxes.
2. The rates set forth under this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.
3. Service under this schedule (unless otherwise indicated herein) shall be subject to the Rules and Regulations set forth in this tariff.

Peoples Gas System **~~Eighth~~ Ninth Revised Sheet No. 7.501**
a Division of Tampa Electric Company **Cancels ~~Seventh~~ Eighth Revised Sheet No. 7.501**
Original Volume No. 3

WHOLESALE SERVICE - FIRM
Rate Schedule WHS

Availability:

For other Gas distribution or electric utility companies throughout service areas of the Company.

Applicability:

Service under this schedule will only be rendered when the Company has sufficient Gas and interstate pipeline capacity to meet all its other needs during the term of the sale under this schedule. Firm Gas Service for other Gas utility's residential or commercial resale or for use by an electric utility for its own consumption. A Customer eligible for service pursuant to this rate schedule is eligible for transportation service under Rider ITS.

Monthly Rate:

Customer Charge:	$495.00~~142.55~~ per month
Distribution Charge:	$0.18413~~14192~~ per Therm
Minimum Bill:	The Customer charge

The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set forth on Sheet No. 7.101-1, unless Customer receives transportation service under the Company's Rider ITS.

Special Conditions:

1. An executed contract for a period of at least one year is required as a condition precedent to service hereunder.

2. The rates set forth above shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.

3. If any facilities other than metering and regulating equipment are required to render service under this schedule, the Customer shall pay for these facilities prior to the commencement of service.

4. Service under this schedule shall be subject to the Rules and Regulations set forth in this tariff.

5. The rates set forth above shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.

6. The rates set forth under this schedule shall be subject to the operation of the Cast Iron Bare Steel Replacement Rider Surcharge set forth on Sheet Nos. 7.806 through 7.806-3.

Peoples Gas System **~~Eighth~~ Ninth Revised Sheet No. 7.601**
a Division of Tampa Electric Company **Cancels ~~Seventh~~ Eighth Revised Sheet No. 7.601**
Original Volume No. 3

SMALL INTERRUPTIBLE SERVICE
Rate Schedule SIS

Availability:

Throughout the service areas of the Company.

Applicability:

Interruptible Service for non-residential commercial or industrial service under this schedule is subject to interruption or curtailment at the sole discretion of the Company at any time and is available to Customers using 1,000,000 through 3,999,999 Therms per year. A Customer eligible for service pursuant to this rate schedule is eligible for transportation service under Rider ITS.

Service will be provided by the Company based on available pipeline capacity and the Customer delivering suitable Gas into the Company's distribution system.

Monthly Rate:

Customer Charge:	$1,695.00~~285.09~~ per month
Distribution Charge:	$0.09002~~06777~~ per Therm

The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set forth on Sheet No. 7.101-1, unless Customer receives transportation service under the Company's Rider ITS.

Minimum Bill: The Customer charge.

Special Conditions:

1. A service agreement accepted by the Company is a condition precedent for service under this schedule. The term of the agreement shall be set forth therein but shall not be less than one year.

2. If the Customer's requirements for Gas change, the Customer shall notify the Company so that the daily and annual quantities in the service agreement may be changed. If the Customer's usage indicates that the amounts set forth in the then existing agreement are not applicable, the Company may require that the daily and annual estimates be changed to reflect the existing conditions.

3. The rates set forth above shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.

SMALL INTERRUPTIBLE SERVICE (Continued)

4. Interruption and curtailment:
The Company may notify the Customer at any time to reduce or cease using Gas. The Company will endeavor to give as much notice as possible to the Customer.

Any gas taken in excess of the volume allocated to the Customer in an interruption or curtailment order shall be considered to be unauthorized overrun gas. Company may bill and Customer shall pay for such unauthorized overrun gas at the greater of (i) five (5) times the highest Gas Daily mid-point price for gas delivered to a Gulf Coast pipeline plus FGT's FTS-~~2~~3 reservation, usage, fuel and applicable surcharges or (ii) five (5) times the Gas Daily FGT Florida City gate price for gas for the calendar day on which such unauthorized overrun gas was taken.

5. Service under this schedule shall be subject to the Rules and Regulations set forth in this tariff.

6. As a condition for receiving service pursuant to this rate schedule, Customer agrees that it will give notice to Company at least 120 days prior to the effective date of any termination of service under this rate schedule which is to be followed by the Company's establishment of service to Customer under a rate schedule providing for firm service.

7. The rates set forth under this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.

8. The rates set forth under this schedule shall be subject to the operation of the Cast Iron Bare Steel Replacement Rider Surcharge set forth on Sheets Nos. 7.806 through 7.806-3.

INTERRUPTIBLE SERVICE
Rate Schedule IS

Availability:

Throughout the service areas of the Company.

Applicability:

Interruptible Gas for non-residential commercial or industrial use. Service under this schedule is subject to interruption or curtailment at the sole discretion of the Company at any time and is available to Customers using 4,000,000 through 49,999,999 Therms per year (see Special Condition 7). A Customer eligible for service pursuant to this rate schedule is also eligible for transportation service under Rider ITS.

Service will be provided by the Company based on available pipeline capacity and the Customer delivering suitable Gas into the Company's distribution system.

Monthly Rate:

Customer Charge:	$1,895.00~~451.39~~ per month
Distribution Charge:	$0.0469103318 per Therm

The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set forth on Sheet No. 7.101-1, unless Customer receives transportation service under the Company's Rider ITS.

Minimum Bill: The Customer charge.

Special Conditions:

1. A service agreement accepted by the Company is a condition precedent for service under this schedule. The term of the agreement shall be set forth therein but shall not be less than one year.

2. If the Customer's requirements for Gas change, the Customer shall notify the Company so that the daily and annual quantities in the service agreement may be changed. If the Customer's usage indicates that the amounts set forth in the then existing agreement are not applicable, the Company may require that the daily and annual estimates be changed to reflect the existing conditions.

INTERRUPTIBLE SERVICE (Continued)

3. Interruption and curtailment:
The Company may notify the Customer at any time to reduce or cease using Gas. The Company will endeavor to give as much notice as possible to the Customer.

Any Gas taken in excess of the volume allocated to the Customer in an interruption or curtailment order shall be considered to be unauthorized overrun Gas. Company may bill and Customer shall pay for such unauthorized overrun Gas at the greater of (i) five (5) times the highest Gas Daily mid-point price for gas delivered to a Gulf Coast pipeline plus FGT's FTS-~~2~~3 reservation, usage, fuel and applicable surcharges or (ii) five (5) times the Gas Daily FGT Florida City gate price for gas for the calendar day on which such unauthorized overrun gas was taken.

4. The rates set forth under this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.

5. Service under this schedule shall be subject to the Rules and Regulations set forth in this tariff.

6. A Customer which qualifies for service under this rate schedule shall continue to qualify for service hereunder if its usage is decreased below 4,000,000 Therms per year due solely to the Customer's taking thermal energy from a cogeneration facility to which the Company sells Gas or provides transportation service.

7. The rates set forth under this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.

8. The rates set forth under this schedule shall be subject to the operation of the Cast Iron Bare Steel Replacement Rider Surcharge set forth on Sheets Nos. 7.806 through 7.806-3.

INTERRUPTIBLE SERVICE - LARGE VOLUME
Rate Schedule ISLV

Availability:

Throughout the service areas of the Company.

Applicability:

Interruptible Gas for non-residential commercial or industrial use. Service under this schedule is subject to interruption or curtailment at the sole discretion of the Company at any time and is available to Customers using 50,000,000 Therms per year or more. A Customer eligible for service pursuant to this rate schedule is eligible for transportation service under Rider ITS.

Service will be provided by the Company based on available pipeline capacity and the Customer delivering suitable Gas into the Company's distribution system.

Monthly Rate:

Customer Charge: $2,095.00~~451.39~~ per month

Distribution Charge: $0.0115100~~947~~ per Therm

The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set forth on Sheet No. 7.101-1, unless Customer receives transportation service under Company's Rider ITS.

Minimum Bill: The Customer charge.

Special Conditions:

1. A service agreement accepted by the Company is a condition precedent for service under this schedule. The term of the agreement shall be set forth therein but not less than one year.

2. If the Customer's requirement for Gas change, the Customer shall notify the Company so that the daily and annual quantities in the service agreement may be changed. If the Customer's usage indicates that the amounts set forth in the then existing agreement are not applicable, the Company may require that the daily and annual estimates be changed to reflect the existing conditions.

INTERRUPTIBLE SERVICE - LARGE VOLUME (Continued)

3. Interruption and Curtailment:
The Company may notify the Customer at any time to reduce or cease using Gas. The Company will endeavor to give as much notice as possible to the Customer. Any Gas taken in excess of the volume allocated to the Customer in an interruption or curtailment order shall be considered to be unauthorized overrun Gas. Company may bill and Customer shall pay for such unauthorized overrun Gas at the greater of (i) five (5) times the highest Gas Daily mid-point price for gas delivered to a Gulf Coast pipeline plus FGT's FTS-~~2~~3 reservation, usage, fuel and applicable surcharges or (ii) five (5) times the Gas Daily FGT Florida City gate price for gas for the calendar day on which such unauthorized overrun gas was taken.

4. Service under this schedule shall be subject to the Rules and Regulations set forth in this tariff.

5. Service under this schedule is subject to annual volume review by the Company or any time at the Customer's request. If reclassification to another schedule is appropriate, such classification will be prospective.

6. The rates set forth under this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.

7. The rates set forth under this schedule shall be subject to the operation of the Cast Iron Bare Steel Replacement Rider Surcharge set forth on Sheets Nos. 7.806 through 7.806-3.

Peoples Gas System **~~Fourth~~ Fifth Revised Sheet No. 7.607-1**
a Division of Tampa Electric Company **Cancels ~~Third~~ Fourth Revised Sheet No. 7.607-1**
Original Volume No. 3

CONTRACT INTERRUPTIBLE SERVICE (Continued)

or remain competitive, but shall have no obligation to do so; provided, however, that the distribution charge shall at all times remain within the limits set forth above. Company will notify Customer at least 48 hours in advance of any change in the distribution charge under this rate schedule.

Customer may at any time request reduction in its distribution charge by completing the form which appears on Sheet No. 8.111 and submitting the same to Company.

The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set forth on Sheet No. 7.101-1, unless Customer receives transportation service under the Company's Rider ITS.

Minimum Bill: The Customer charge.

Special Conditions:

1. As a condition for receiving service pursuant to this rate schedule Customer must agree that, on termination of service hereunder, Customer will pay to Company the amount, if any, by which (A) Customer's consumption (in Therms) during the twelve (12) months immediately preceding the date on which service hereunder is terminated, times the applicable interruptible rate, exceeds (B) Customer's consumption (in Therms) during said period, times the distribution charges actually paid for such consumption by Customer.

2. A service agreement accepted by the Company is a condition precedent for service under this schedule. The term of such agreement shall be set forth therein but shall not be less than one year.

3. If the Customer's requirements for Gas change, the Customer shall notify the Company so that the daily and annual quantities in the service agreement may be changed. If the Customer's usage indicates that the amounts set forth in the then existing agreement are not applicable, the Company may require that the daily and annual estimates be changed to reflect the existing conditions.

4. Interruption and curtailment:
The Company may notify the Customer at any time to reduce or cease using Gas. The Company will endeavor to give as much notice as possible to the Customer. Any gas taken in excess of the volume allocated to the Customer in an interruption or curtailment order shall be considered unauthorized overrun gas. Company may bill and Customer shall pay for such unauthorized overrun gas at the greater of (i) five (5) times the highest Gas Daily mid-point price for gas delivered to a Gulf Coast pipeline plus FGT's FTS-~~2~~3 reservation, usage, fuel and applicable surcharges or (ii) five (5) times the Gas Daily FGT Florida City gate price for gas for the calendar day on which such unauthorized overrun gas was taken.

OFF-SYSTEM SERVICE (Continued)

Purchased Gas Adjustment Clause, Energy Conservation Cost Recovery Clause and Competitive Rate Adjustment Clause shall not apply to purchases of Gas made by Customer pursuant to this rate schedule.

Special Conditions:

1. Neither Customer nor Company shall have any obligation to the other for any specific minimum quantity of Gas or pipeline capacity on any day or during any month, and deliveries pursuant to this rate schedule shall be subject to curtailment or interruption at any time in the sole discretion of Company.

2. Amounts payable to Company pursuant to this rate schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-4.

3. Disposition of Net Revenues and Transaction Charges. For purposes of this paragraph 3, "net revenues" shall mean the total Distribution Charges received by Company for service pursuant to this rate schedule. Twenty-five percent (25%) of all net revenues shall be retained by Company above the line as regulated revenues, and the remaining seventy-five percent (75%) of such net revenues (and all Transaction Charges) shall be used to reduce Company's cost of Gas recovered through the Purchased Gas Adjustment Clause.

4. Interruption and Curtailment. Company may notify Customer at any time to reduce or cease using Gas. Company will endeavor to give as much notice as possible to Customer.

   Any gas taken in excess of the volume allocated to the Customer in an interruption or curtailment order shall be considered unauthorized overrun gas. Company may bill and Customer shall pay for such unauthorized overrun gas at the greater of (i) five (5) times the highest Gas Daily mid-point price for gas delivered to a Gulf Coast pipeline plus FGT's FTS-~~2~~3 reservation, usage, fuel and applicable surcharges or (ii) five (5) times the Gas Daily FGT Florida City gate price for gas for the calendar day on which such unauthorized overrun gas was taken.

5. For each day on which Customer desires to receive service pursuant to this rate schedule, Customer shall provide a nomination to Company specifying the quantity of Gas it desires to receive at the specified point of delivery pursuant to this Agreement. Following receipt of a timely and complete nomination from Customer, Company will confirm the quantities of Gas to be made available for delivery to Customer at such point of delivery. Quantities confirmed by PGS for delivery shall be "Scheduled Quantities".

6. The point of delivery for all Gas sold pursuant to this rate schedule shall be the delivery point of the delivering Pipeline specified by Customer.

7. Except as modified by the provisions set forth above, service under this rate schedule shall be subject to the Rules and Regulations set forth in this tariff.

NATURAL CHOICE TRANSPORTATION SERVICE (Continued)

9. Except as modified by the provisions set forth above, service under this Rider shall be subject to the Rules and Regulations set forth in this tariff.

10. If a Customer receiving service pursuant to this Rider has annual consumption greater than or equal to 500,000 therms annually, then the Company will install and maintain facilities for remote monitoring of the Customer's hourly gas flow. The Customer will reimburse the Company for the expense incurred for the investment in and installation of these facilities.

11. A Pool Manager may terminate Gas supply to a Customer pursuant to this Rider electronically via Company's website prior to the sixteenth day of the month as of which such termination will commence on the first day of the Customer's billing period of the next calendar month following receipt by the Company of the aforesaid electronic termination. In the event of non-payment by Customer for charges due, a Pool Manager may terminate Gas supply to a Customer by giving five business days written notice to Company prior to the first day of the month as of which such termination is to be effective. Any such notice shall be accompanied by (a) documentary evidence of the Customer's failure to make payment for a period of at least 60 days, (b) Pool Manager's affidavit that it has made commercially reasonable and good faith efforts to collect the amount due, and (c) a non-refundable termination fee of $52.00~~30.00~~ per account number. A Customer whose Gas supply is terminated by a Pool Manager pursuant to this special condition will automatically return to sales service provided by Company until such time as the Customer elects, subject to the conditions of this Rider, to receive service hereunder through a different Pool Manager. Additional deposit may be required from the Customer to return to sales service.

12. It is the Customer's obligation to make payments to the Company (or to an Authorized Payment Agent of the Company) of all bills rendered. Payment by a Customer to a third party (including a Third-Party Gas Supplier or Customer's Pool Manager) which has not been designated by Company as an Authorized Payment Agent will not satisfy the Customer's obligation to make payment of Company's bill for Gas Service.

INDIVIDUAL TRANSPORTATION SERVICE RIDER
RIDER ITS

Availability:

Throughout the service areas of the Company, subject to the Special Conditions set forth herein.

Applicability:

To firm or interruptible individual transportation service for any non-residential Customer who uses 182,500 therms per year or more and owns Gas that is made available for individual transportation service on the Company's system under Rate Schedules GS-3, GS-4, GS-5, NGVS, WHS, SIS, IS, ISLV, and CIS. ~~and each account receiving transportation service under Rider TA.~~

Monthly Rate:

The Monthly Rate set forth in the applicable rate schedule, based on the annual Therm usage of, and character of service elected by, the Customer, plus an Individual Transportation Administration Fee of $216.00~~144.00~~ per month per meter.

Special Conditions:

1. Definitions: As used in this Rider or in a Gas Transportation Agreement, the following terms have the meanings set forth below:

   "Actual Takes" means, for a specified period of time, the quantity of Gas passing through the meter(s) at the PGS Delivery Point(s) of Customer (as defined in the Customer's Gas Transportation Agreement).

   "Customer" means the person or entity which executes a Gas Transportation Agreement providing for individual transportation service hereunder.

   "Daily Imbalance Amount" means, for a Day, the positive or negative whole number determined by subtracting the Actual Takes for the Day from the Scheduled Quantities for the Day.

   "Day" means a period of 24 consecutive hours beginning and ending at 9:00 a.m. Central Clock Time.

   "FGT" means Florida Gas Transmission Company, a Delaware corporation, and its successors and assigns.

   "Gas Transportation Agreement" means an agreement between Company and an individual transportation Customer, the basic form of which is set forth on Sheets Nos. 8.114 through 8.114-8, which specifies the term for which it is effective and contains such reasonable provisions for termination as to which Company and Customer may agree.

INDIVIDUAL TRANSPORTATION SERVICE Rider ITS (Continued)

is otherwise unable to deliver Gas to Company; and provided further that, after receiving a Company curtailment or interruption notice, unless Company otherwise directs, Customer shall not cause or permit any of its Scheduled Quantities to be curtailed or redirected so as to reduce the quantities delivered at the PGS Receipt Point(s). For all Gas sold by Customer pursuant to this Special Condition 3(b), Company shall pay Customer an amount per MMBtu equal to, at Customer's election:

(1) the sum of (a) either (i) if the Gas was purchased by Customer pursuant to a contract with an initial term of five (5) or more years providing for firm purchases and sales of Gas, the price at which Customer purchased such Gas, or (ii) the price for spot Gas delivered to Transporter at FGT Zone 2, as reported in the "Daily Price Survey" in *Gas Daily* for the Day in which Company purchased the Gas, and (b) Company's Weighted Average Cost of Capacity for the Month in which Company purchased the Gas plus the FGT FTS-1 usage rate (including any applicable usage surcharges), or

(2) Customer's documented delivered cost of such Gas at the PGS Receipt Point(s).

(c) Excess Gas Taken by Customer During Interruption. Any Gas taken by Customer in excess of the volume of Gas allocated to it by Company during a period of curtailment or interruption under this Special Condition 3 shall be considered to be unauthorized overrun Gas. Company has the right to bill Customer for such unauthorized overrun Gas, in addition to all other charges payable by Customer under its Gas Transportation Agreement or this tariff, at a price equal to the greater of (i) five (5) times the highest Gas Daily mid-point price for gas delivered to a Gulf Coast pipeline plus FGT's FTS-~~2~~3 reservation, usage, fuel and applicable surcharges or (ii) five (5) times the Gas Daily FGT Florida City gate price for gas for the calendar day on which such unauthorized overrun gas was taken. Payment of an overrun penalty shall not give Customer the right to take unauthorized overrun Gas, nor shall it preclude or limit any other remedies available to Company for Customer's failure to comply with interruption or curtailment orders issued by Company.

(d) Company agrees to give Customer as much advance notice of a curtailment or interruption of service as is reasonably practicable, which notice shall, in non-emergency circumstances, be at least four (4) hours.

4. Customer's Responsibilities. Company has no responsibility in connection with Customer's arrangements with its supplier(s). Customer shall timely provide to Company (i) good faith estimates of the daily quantities it is likely to nominate for purchase or transportation as far in advance as reasonably practicable and (ii) all information requested by Company in order to comply with Transporter's FERC Tariff and determine Scheduled Quantities. Customer shall designate in writing an individual,

INDIVIDUAL TRANSPORTATION SERVICE Rider ITS (Continued)

8. Allocation Statements. Gas will be measured at the PGS Receipt Point(s) by the measuring devices of Transporter. Customer shall provide any measurement information it receives to Company within two (2) Business Days of Customer's receipt thereof. Company shall determine the quantity of Gas delivered to Company for Customer's account at the PGS Receipt Point(s), and will provide to Customer a copy of, or applicable excerpt from, each allocation statement received by Company from Transporter within two (2) Business Days of Company's receipt thereof. Final allocation statements provided by Customer's supplier(s) and Transporter shall be conclusive for all purposes under the Gas Transportation Agreement, including without limitation, determining daily quantities actually delivered at the PGS Receipt Point(s) for Customer's account; provided, however, that in the case of any discrepancy between allocation statements, Customer and Company will cooperate to determine which statement is correct; and provided further, however, that unless such discrepancy is resolved to the satisfaction of Company and Transporter, as between Company and Customer, Transporter's allocation statement shall control and shall provide the quantity to be used for all calculations and adjustments under the Gas Transportation Agreement.

9. Inspection. Both Customer and Company shall have the right during the term of the Gas Transportation Agreement and for a period of three (3) years thereafter, upon reasonable prior notice and during normal business hours, to examine the records and documents of the other party to such agreement to the extent necessary to verify the accuracy of any statement or charge made thereunder. Each party to such agreement shall keep each such record and document for a period of three (3) years from the date the same is created or any entry or adjustment thereto is made.

10. Nominations required by the Gas Transportation Agreement shall be submitted electronically in accordance with instructions furnished by the Company, or in the form set forth on Sheet No. 8.115.

11. If a Customer takes service under (a) an interruptible rate schedule or (b) this Rider, then the Company will install and maintain equipment for the monitoring of the Customer's hourly Gas flow. Customer shall reimburse the Company for the expense incurred for the investment in and installation of such equipment.

12. Allocations and Penalties. Company may, in its sole discretion and with at least 12 hours notice within a Day, post a notice on its Internet web site or give notice by e-mail to any ITS Agent or Customer receiving service pursuant to this Rider that the Alert Day provisions of this Special Condition 12 are in effect, whether the Alert Day is an Overage Alert Day or an Underage Alert Day, whether the notice applies system-wide, to an affected area, or to one or more individual ITS Agents or Customers, and the tolerance percentage applicable to the Alert Day; provided, however, that such tolerance percentage shall not be less than ~~6%~~4.17%. The following provisions of this Special Condition shall apply on any such Day.

INDIVIDUAL TRANSPORTATION SERVICE Rider ITS (Continued)

(a) On an Overage Alert Day, to the extent a Customer's Actual Takes or an ITS Customer Pool's aggregated Actual Takes exceed the Customer's Scheduled Quantities or the ITS Customer Pool's aggregated Scheduled Quantities, respectively, such overages shall be recorded in an Alert Day Account specific to the particular Alert Day and shall be subject to the Alert Day Charges set forth in paragraph (c) below.

(b) On an Underage Alert Day, to the extent a Customer's Actual Takes or an ITS Customer Pool's aggregated Actual Takes are less than the Customer's Scheduled Quantities or the ITS Customer Pool's aggregated Actual Takes, respectively, such underages shall be recorded in an Alert Day Account specific to the particular Alert Day and shall be subject to the Alert Day Charges set forth in paragraph (c) below.

(c) Alert Day Charges. For each Alert Day Account established during the preceding Month, Company shall bill to Customer or ITS Agent, and Customer or ITS Agent shall pay to Company, in addition to any other amounts payable pursuant to Customer's Gas Transportation Agreement or this tariff, an Alert Day Charge per MMBtu equal to the higher of (i) the highest Daily Midpoint price for Gas in any FGT Zone as published in *Gas Daily* for the Day on which the Alert Day Account was established, plus FGT's FTS-~~2~~3 100% load factor rate, or (ii) FGT's City Gate Delivered price for Gas as published in *Gas Daily* for the Day on which the Alert Day Account was established.

The Overage/Underage Level for each Customer's or ITS Customer Pool's Alert Day Account shall be calculated by dividing the Customer's overage or underage (as the case may be) or the ITS Customer Pool's aggregated overage or underage (as the case may be) for such Day by the Customer's Scheduled Quantities or ITS Customer Pool's aggregated Scheduled Quantities for the Day on which the Alert Day Account was established. A Customer's or ITS Agent's failure to receive notice pursuant to this Special Condition 12 shall not excuse Customer or ITS Agent from any Alert Day Charges assessed hereunder.

If an ITS Agent fails to pay any undisputed Alert Day charges imposed by the Company on the ITS Customer Pool within sixty (60) Days after the date on which they are imposed, Company will bill each individual Customer in the ITS Customer Pool and each such Customer will be responsible for, and pay to Company, such undisputed Alert Day charges (if any) as would have been payable by such Customer for such Alert Day in the absence of the ITS Agent Agreement.

(d) Revenues derived from Alert Day Charges imposed by Company pursuant to this Special Condition 12 on any Day shall be netted against any FGT penalty charges incurred by Company for the same Day. Any remaining revenue (less Regulatory Assessment Fees attributable thereto) shall be credited to the Purchased Gas Adjustment Clause.

Peoples Gas System **~~Seventh~~ Eighth Revised Sheet No. 8.000**
a Division of Tampa Electric Company **Cancels ~~Sixth~~ Seventh Revised Sheet No. 8.000**
Original Volume No. 3

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Gas Service Agreement No.

NATURAL GAS SERVICE TERMS AND CONDITIONS:

The applicant named on the first page hereof ("Customer") makes application to Peoples Gas System ("Company") for natural gas service under the rate classification indicated on the first page hereof according to the following terms and conditions in consideration of the Company's agreement to deliver natural gas to Customer pursuant to the applicable provisions of Company's tariff approved by the Florida Public Service Commission

Gas is to be delivered to Customer at the outlet side of the Company's gas meter serving the premises indicated on the first page hereof, such meter and service line there to be installed and operated by the Company, and, if located on Customer's property, the site therefor to be furnished free of charge by Customer

The Company and its representatives are hereby authorized to enter upon and install on Customer's property any required gas meter or meters and gas pipe for furnishing gas to said address, and to ditch, lay, or otherwise install pipe as is required outside the building(s) The gas pipe from the Company's gas system to and including said meter or meters shall be owned, operated, and maintained by the Company with a perpetual right of ingress and egress thereto, hereby granted to the Company for such purposes Installation of Company's facilities may require that Company be granted an easement All gas pipe, from the outlet side of said meter or meters, shall be owned, operated, and maintained by Customer at its sole cost and risk

Customer shall receive and pay for all gas delivered to Customer according to the applicable provisions of Company's Tariff and the applicable rules and regulations of the Florida Public Service Commission Any gas delivered to Customer at any other delivery point is also subject to the terms and conditions hereof No oral statement shall change the term of this obligation A customer receiving gas service under the residential or commercial standby generator tariff rate shall be obligated to remain on that schedule for 12 months This 12-month requirement shall be renewed at the end of each 12-month period unless Customer terminates gas service at the end of any 12-month period

If Customer fails or refuses to take gas service from the Company, Customer shall pay to the Company the actual cost incurred by the Company in constructing the facilities to have been used in providing service to the Customer Any deposits currently held by the Company shall be forfeited by Customer in payment or partial payment of these costs

UNDERGROUND FACILITIES:

Prior to construction of gas pipeline, it is extremely important that the Company be made aware of existing underground obstacles, sprinkler systems, septic tanks, sewer lines, or structures, etc , located on Customer's property which may be damaged as a result of installation of the gas pipeline Customer shall be responsible for marking and/or locating any underground facilities that may be on Customer's property that do not belong to local utilities (Power, Telephone, Water, Cable TV companies, etc), and agrees to indemnify and hold Company harmless for any damages arising out of Customer's failure to do so

GENERAL TERMS AND CONDITIONS APPLICABLE TO NATURAL GAS SERVICE:

This agreement is not assignable or transferable by Customer without prior written consent by the Company

IN NO EVENT SHALL THE COMPANY OR ITS AFFILIATED COMPANIES, OFFICERS, DIRECTORS, EMPLOYEES, AGENTS OR REPRESENTATIVES BE LIABLE FOR ANY INCIDENTAL, INDIRECT, SPECIAL, CONSEQUENTIAL, EXEMPLARY OR PUNITIVE DAMAGES, INCLUDING, BUT NOT LIMITED TO, LOSS OF USE OF ANY PROPERTY OR EQUIPMENT, LOSS OF PROFITS OR INCOME, LOSS OF PRODUCTION, RENTAL EXPENSES FOR REPLACEMENT PROPERTY OR EQUIPMENT, DIMINUTION IN VALUE OF REAL PROPERTY, EXPENSES TO RESTORE OPERATIONS, OR LOSS OF GOODS OR PRODUCTIONS, EVEN IF THE COMPANY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES

Customer understands and acknowledges that the dealer (if any) identified on the first page of this document ("Dealer") is not affiliated in any way with the Company and has not been engaged by the Company as a contractor or subcontractor The Company assumes no responsibility whatsoever for any acts or omissions of, or any services or goods provided by, such Dealer

This agreement may not be amended or modified except by an instrument in writing signed by the Company and Customer

This agreement shall be governed by the laws of the State of Florida without regard to principles of conflicts of laws

This agreement contains the entire understanding between the parties hereto and supersedes any written or oral, prior or contemporaneous agreement or understanding between the parties

NOTE: I acknowledge installation of the required gas line will not be scheduled until the required easement is signed by the landowner and received by Peoples Gas System. _____ (customer initials)

_____
Customer – Authorized Signature

_____
Name

_____
Title

_____

~~CONTRACT FOR INTERRUPTIBLE NATURAL GAS SERVICE~~

~~This Contract for Interruptible Natural Gas Service (this "Agreement") is made and entered into as of _____, 20___, by and between Peoples Gas System, a division of Tampa Electric Company, a Florida Corporation (PGS) hereinafter referred to as "Seller", and _____, hereinafter referred to as "Buyer" (Buyer and Seller are sometimes referred to hereinafter as a "party", or collectively as the "parties").~~

~~W I T N E S S E T H:~~

~~WHEREAS, Seller operates a natural gas distribution system in City of _____, Florida, and makes direct sales of gas for use of industrial and commercial customers; and~~

~~WHEREAS, Buyer is the owner and/or operator of certain industrial/commercial facilities, more particularly described as follows:~~

~~Facility Location~~

~~(hereinafter referred to as "Buyer's facility"), and desires to purchase gas from Seller pursuant to the terms and conditions hereinafter set forth.~~

~~NOW, THEREFORE, Seller and Buyer agree as follows:~~

~~ARTICLE I DEFINITIONS~~

~~As used herein, the following terms shall have the meanings set forth below:~~

~~"British thermal unit" or "BTU" shall mean the amount of heat required to raise the temperature of one (1) pound of water one (1) degree Fahrenheit (at 60 F).~~
~~"Cubic foot of gas" shall mean the amount of gas which occupies one (1) cubic foot of space when the gas is at an absolute pressure of 14.98 pounds per square inch and at a temperature of sixty degrees Fahrenheit (60 F).~~
~~"Day" shall mean a period of twenty-four (24) consecutive hours beginning and ending at 8:00 a.m. local time.~~
~~"EF" shall mean degree(s) Fahrenheit.~~
~~"FPSC" shall mean the Florida Public Service Commission and any successor agency.~~
~~"Gas" shall mean natural gas.~~
~~"MCF" shall mean one thousand (1,000) cubic feet of gas as defined above.~~
~~"MMBTU" shall mean one million (1,000,000) BTUs or ten (10) therms.~~
~~"Month" shall mean a period of time beginning at 8:00 a.m. local time on the first day of a calendar month and ending at 8:00 a.m. local time on the first day of the next succeeding calendar month.~~
~~"p.s.i.a." shall mean pounds per square inch absolute.~~
~~"Therm" shall mean a unit of heat equal to one hundred thousand (100,000) BTUs.~~

RESERVED FOR FUTURE USE

~~ARTICLE II TERM OF AGREEMENT~~

~~This agreement shall be effective as of the date first above written and the service hereunder (including the sales of gas by Seller to Buyer and the purchases thereof by Buyer from Seller, as contemplated hereunder) shall continue until _____ (the "Termination Date"), and from year to year thereafter unless either party terminates this Agreement by written notice to the other party at least ninety (90) days prior to the Termination Date or any anniversary thereof.~~

~~ARTICLE III QUANTITIES OF GAS~~

~~Seller desires to sell to Buyer, and Buyer desires to purchase from Seller, gas for Buyer's own use (and not for resale) in Buyer's facility. Buyer agrees to purchase and receive from Seller, and Seller agrees to sell and deliver to Buyer, subject to the terms and conditions herein contained, such quantity of gas as Buyer shall have nominated pursuant to the provisions of Article IV of this Agreement and as Seller may have available for delivery hereunder up to _____ therms per day (the "Maximum Daily Contract Quantity") and _____ therms per hour (the "Maximum Hourly Quantity").~~

~~If Buyer requests, and Seller consents to, the delivery of quantities of gas under this Agreement in excess of the Maximum Daily Contract Quantity, Buyer shall pay for such quantities so delivered at the then applicable rates and charges set forth in Seller's then effective tariff on file with the FPSC.~~

~~Buyer shall, on request, furnish Seller estimates of daily, monthly, and annual gas requirements, as far in advance as reasonably possible.~~

~~ARTICLE IV NOMINATIONS~~

~~Subject to the terms hereof and except as the parties may otherwise agree, Buyer shall nominate gas for purchase from Seller hereunder by notifying Seller in writing of the daily quantity of gas Buyer desires to purchase at the point of delivery, before 11 a.m. Eastern daylight time, not later than seven (7) business days prior to the first day of any month in which Buyer desires to purchase gas from Seller under this Agreement. Quantities nominated and scheduled shall be stated in MMBTU. Nominations shall include, at a minimum, the quantity in MMBTU of gas to be delivered by Seller and purchased by Buyer at the point of delivery, and the particular month for which the nomination is applicable.~~

~~After receiving Buyer's nomination of the quantity which Buyer desires to purchase, Seller shall advise Buyer of the quantity of gas it will tender for purchase by Buyer at the point of delivery on any day by not later than 5 P.M.~~

~~Eastern daylight time on the business day immediately preceding the day for which Buyer has nominated such quantity. Seller shall not change (except as provided in Article XI hereof) the quantity of gas it will tender for purchase by Buyer hereunder except upon four hours' prior notice to Buyer.~~

~~Buyer shall receive from Seller at the point of delivery, on a uniform daily basis, that quantity of gas that has been scheduled for purchase hereunder.~~

RESERVED FOR FUTURE USE

~~ARTICLE V PRICE~~

~~Buyer shall pay to Seller, for gas delivered hereunder, an amount determined in accordance with Seller's applicable interruptible rate schedule covering sales of gas, applicable to service rendered on and subsequent to the date hereof, and in accordance with the rules and regulations of Seller. The currently applicable rate schedule is attached hereto and made a part hereof. It is recognized by the parties hereto that such rate schedule may be revised, amended or superseded from time to time under authority granted by the FPSC and that any such amendments, revisions or superseding rate schedules will be applicable to the character of, and the rates and charges for, gas service provided hereunder.~~

~~ARTICLE VI BILLING AND PAYMENT~~

~~Seller shall render bills to Buyer on or before the tenth day of each billing period for all gas delivered hereunder during the preceding billing period, and Buyer shall pay the amount of each such bill to Seller, at its designated office, in accordance with the then applicable provisions of Seller's tariff. All sums not so paid by Buyer shall be considered delinquent. If any default in payment continues past the delinquent date, Seller, in addition to any other remedy it may have, may without damage and without terminating this Agreement, suspend further delivery of gas until such amount is paid.~~

~~ARTICLE VII QUALITY OF GAS~~

~~Seller shall deliver gas with a total heating value of not less than 950 BTU per cubic foot on a dry basis and which is free of dangerous or objectionable quantities of impurities such as hydrogen sulphide or other impurities (which may cause excessive corrosion of mains or piping) and from noxious or harmful fumes when burned in a properly designed and adjusted burner. This provision is intended to protect the health and safety of the public and in no manner does it guarantee the compatibility of gas delivered hereunder with delicate or sensitive machinery, instruments, or other types of apparatus which may be damaged by moisture, grit, chemicals or other foreign substances which may be present in the gas but which are nevertheless within limits recognized as allowable in good practice.~~

~~ARTICLE VIII MEASUREMENT AND MEASURING EQUIPMENT~~

~~The unit of volume for the purpose of measurement shall be one (1) cubic foot of gas at a base temperature of 60EF and at a pressure of 14.73 p.s.i.a. with correction for deviation from Boyle's Law. Subject to other provisions thereof, computation of such volumes shall be in accordance with the American Gas Association Gas Measurement Committee Report No. 3, as amended or superseded from time to time.~~

~~For purposes of billing computations a cubic foot of gas shall be that quantity of gas which, at a pressure of 14.98 p.s.i.a. and a temperature of 60EF occupies one cubic foot.~~

~~The sales unit of the gas shall be the therm. The number of therms billed to Buyer shall be determined by multiplying the number of cubic feet of gas delivered as the sales volume (at 14.98 p.s.i.a. and 60EF) by the total heating value of such gas (in BTUs), and dividing the product by 100,000.~~

RESERVED FOR FUTURE USE

~~Unless determined to be otherwise by a gravity balance, the specific gravity of the flowing gas shall be assumed to be 0.6.~~

~~The total heating value of the gas delivered to Buyer shall be determined as that reported monthly by Seller's gas supplier(s) provided such value is applicable to the gas delivered to Buyer, or such value shall be determined by Seller by use of a calorimeter or other instrument suitable for heating value determination. The total heating value shall be corrected to and expressed as that contained in the Unit of Sales Volume as defined above.~~

~~The average absolute atmospheric pressure for purposes of determining absolute static pressure for chart computations shall be assumed to be 14.73 p.s.i.a., irrespective of actual elevation or location of the point of delivery above sea level, or variations in such atmospheric pressure from time to time.~~

~~The temperature of the gas measured shall be determined by the continuous use of a recording thermometer or correcting indices or temperature compensating meters. Where recording or compensating devices are not installed at the point of delivery, the temperature of the gas shall be assumed to be the climatological 30-year average monthly temperature as established by the nearest National Oceanic and Atmospheric Administration Weather Bureau, and published by the Department of Commerce.~~

~~Seller shall maintain and operate, at or near the point of delivery hereunder, a measuring station properly equipped to measure the delivered volumes of gas.~~

~~Buyer may install, maintain and operate, at its expense, such operating equipment, pressure regulators and check measuring equipment as Buyer shall desire; provided, however, that such equipment shall not be installed or operated in a manner that would affect the accuracy or operation of Seller's measurement facility. Seller shall have access to such check measuring equipment at reasonable hours, but the reading, calibrating and adjusting thereof, and any changing of charts therefor, shall be done only by Buyer.~~

~~Measurements on Seller's meter or meters shall be conclusive on both parties except where the meter is defective or fails to register (in either of which cases Seller shall repair or replace the meter). If the meter is found defective or fails to register, the quantity of gas delivered while the meter was out of order or failed to register shall be estimated:~~

~~a. By using the registration of any check meter if installed and accurately registering, or, in the absence of (a);~~

~~b. By correcting the error if the percentage of error is ascertainable by calibration, test or mathematical calculation, or, in the absence of both (a) and (b), then;~~

~~c. By estimating the quantity of delivery from deliveries during periods under similar conditions when the meter was registering accurately.~~

RESERVED FOR FUTURE USE

~~An appropriate billing adjustment shall be made for such period during which Seller's meter was defective or failed to register.~~

~~Seller will maintain its meter or meters in good order and to this end will make periodic tests of its meter or meters at intervals of one (1) year or at such shorter intervals as Seller may desire. If Buyer is dissatisfied with the accuracy of a meter at any time, it may call upon Seller to have the meter tested, and if a test has not been made within one (1) year, Seller will make such test without charge. If the meter has been tested within one (1) year, Seller will nevertheless make the test required, but if the meter when tested is proved to be accurate within plus or minus two percent (±2%) or less, Buyer will pay Seller for the costs incurred in the conduct of such test.~~

~~ARTICLE IX – DELIVERY PRESSURES~~

~~Buyer and Seller agree that the pressure at which Seller shall be obligated to deliver the gas sold hereunder shall not exceed _____ pounds per square inch gauge.~~

~~ARTICLE X – DELIVERY POINT~~

~~The point of delivery shall be as set forth in Seller's tariff, as Seller shall determine (any meter or meters and other facilities of Seller, if located on property of Buyer, to be on an easement furnished to Seller by Buyer). Buyer shall install and maintain at its expense its facilities from the point of delivery of the gas delivered hereunder to the point of use in good condition at all times. Seller shall be deemed to be in control and possession of the gas up to such point of delivery, after which Buyer shall be deemed to be in control and possession thereof, and Seller shall have no responsibility with respect thereto or on account of said delivery, and Buyer shall indemnify and hold harmless Seller from any and all loss or damage in this connection. Buyer shall have no responsibility with respect thereto or on account of anything which may be done, happen or arise with respect to said gas before said delivery, and Seller shall indemnify and hold harmless Buyer from any and all loss or damage in this connection.~~

~~ARTICLE XI – CURTAILMENT AND/OR INTERRUPTION~~

~~It is specifically agreed that delivery of gas by Seller hereunder is subject to curtailment and/or interruption in accordance with Seller's tariff and Seller's curtailment plan on file with the FPSC. In the event the FPSC or other government agency or department having jurisdiction orders a change in Seller's curtailment plan or Seller changes the plan or its tariff, curtailment and/or interruption of service shall be made on whatever basis or priority is so ordered or established, and Seller shall be relieved from any and all liabilities, penalties, alternate fuel subsidies, price adjustments and claims of whatever kind or type, resulting from or arising out of Seller's interruption or curtailment of deliveries thereunder. Seller agrees to provide Buyer, if reasonably practicable, with at least two (2) hours' notice of curtailment or interruption of service, either orally or in writing, provided that Seller shall not be so obligated when interruption or curtailment of service is caused by conditions of force majeure.~~

~~Any gas taken by Buyer in excess of the volume allocated to Buyer in an interruption or curtailment order from Seller shall be considered to be unauthorized overrun gas. Seller shall bill and Buyer shall pay for such unauthorized overrun gas at a rate which is the greater of (i) five (5) times the highest Gas Daily mid-point price for gas delivered to a Gulf Coast pipeline plus FGT's FTS-2 reservation, usage, fuel and applicable surcharges or (ii) five (5) times the Gas Daily FGT Florida City gate price for gas for the calendar day on which such unauthorized overrun gas was taken.~~

RESERVED FOR FUTURE USE

~~ARTICLE XII FORCE MAJEURE~~

~~In the event of either party hereto being rendered unable, wholly or in part, by reason of force majeure, to carry out its obligations under this Agreement including, but not limited to, the inability of Buyer to use the gas as herein contemplated, other than to make payment then due hereunder, it is agreed that on such party giving written or telegraphic notice with full particulars of such force majeure event to the other party as soon as reasonably possible after the occurrence of the cause relied on, then the obligations of the party giving such notice, so far as they are affected by such force majeure event, shall be suspended during the continuance of any inability so caused but for no longer period, and such cause shall, as far as possible, be remedied with all reasonable dispatch.~~

~~The term "force majeure" as employed herein shall mean causes or events, whether of the kind herinafter enumerated, and whether occasioned by or happening on account of the act or omission of Seller or Buyer or any other person or concern, not reasonable within the control of the party claiming suspension and which, in any case, by the exercise of due diligence such party is unable to prevent or overcome, including, but not limited to, acts of God, strikes, lockouts or other industrial disturbances, acts of the public enemy, wars, blockades, insurrections, riots, epidemics, landslides, lightning, earthquakes, fires, storms, floods, washouts, arrests and restraints of governments and people, civil disturbances, explosions, breakage or accidents to machinery or lines of pipe, the necessity for making repairs or alterations to machinery or lines of pipe, freezing of wells or lines of pipe, temporary or permanent failure of source of supply, planned or unplanned outages on the Seller's system or on any pipeline system, or the inability of any such system to deliver Gas, and acts of civil or military authority (including, but not limited to, courts or administrative or regulatory agencies); such term shall likewise include (a) in those instances where either party hereto is required to obtain servitudes, rights of way, grants, permits or licenses to enable such party to fulfill its obligations hereunder, the inability of such party to acquire, or delays on the part of such party in acquiring, at reasonable cost and after the exercise of reasonable diligence, such servitudes, rights of way, grants, permits or licenses; and (b) in those instances where either party hereto is required to furnish materials and supplies for the purpose of constructing or maintaining facilities or is required to secure grants or permissions from any governmental agency to enable such party to fulfill its obligations hereunder, the inability of such party to acquire, or delays on the part of such party in acquiring, after the exercise of reasonable diligence, such materials and supplies, permits and permissions. It is understood and agreed that the settlement of strikes, lockouts or other labor difficulties shall be entirely within the discretion of the party having the difficulty, and the above requirement that any force majeure shall be remedied with all reasonable dispatch shall not require the settlement of strikes, lockouts or other labor difficulties by acceding to the demands of an opposing party when such course is inadvisable in the discretion of the party having the difficulty.~~

RESERVED FOR FUTURE USE

~~**ARTICLE XIII - EASEMENT**~~

~~Buyer hereby grants to Seller suitable rights-of-way and easements over, on, in or under Buyer's property, necessary for or incidental to the installation, maintenance and removal of gas distribution or supply lines, together with all appurtenances deemed necessary or desirable by Seller for the delivery of gas to Buyer.~~

~~**ARTICLE XIV - MISCELLANEOUS**~~

~~This Agreement, on the effective date hereof, replaces and supersedes in its entirety the Contract for Gas Service dated _____, 20___, between Buyer and Seller.~~

~~This Agreement shall be binding upon, and shall inure to the benefit of, the parties hereto and their respective successors and assigns; provided, however, that no assignment shall relieve either party of such party's obligations hereunder without the written consent of the other party.~~

~~IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their respective duly authorized officers as of the date first above written.~~

~~**PEOPLES GAS SYSTEM**~~

~~Attest: _____ By: _____~~
~~_____ Title: _____~~

~~Attest: _____ By: _____~~
~~_____ Title: _____~~

RESERVED FOR FUTURE USE

Form #349 Rev 01/2004

CONSTRUCTION DEPOSIT AGREEMENT

This CONSTRUCTION DEPOSIT AGREEMENT (the "Agreement"), dated as of _____, 20___, is entered into between PEOPLES GAS SYSTEM, a d~~D~~ivision of Tampa Electric Company, a Florida corporation (hereinafter called "COMPANY"), and _____(hereinafter called "APPLICANT") of _____ County, Florida. Company and Applicant, in consideration of the premises and of other valuable consideration, hereby agree as follows:

(1) That Company will extend its gas main and/or service as follows:

a total distance of _____ feet (hereinafter referred to as the "EXTENSION"). The route of said Extension is shown as Exhibit "A" hereto attached and hereby made a part hereof.

(2) Without any right to refund, except solely as provided in paragraphs (3) and (4) hereof, Applicant will pay to Company $_____ in advance of actual construction [said amount being the cost of the Extension, less the Maximum Allowable Construction Cost ("MACC") thereof (determined in accordance with Company's tariff on file with the Florida Public Service Commission), and less an allowance to Applicant of $_____ for _____ bona fide customer~~consumer~~(s) to be connected to said Extension].

(3) At the end of the first year following the date on which gas service to Applicant is initiated by Company, at the ~~Depositor's~~ Applicant's request the Company shall recalculate the MACC. A re-estimation of the annual revenue (considering the actual revenue derived during the first year) shall be used in such recalculation. If the MACC so re-calculated exceeds the MACC used to determine the amount paid by Applicant to Company pursuant to paragraph (2) hereof, Company shall refund to Applicant an amount equal to such excess.

(4) For each additional customer connected at any point on said Extension within a period of four years after the date of completion of said Extension, Company further agrees to refund to Applicant an amount by which the MACC for such additional customer exceeds the cost of connecting such customer, provided that an additional extension shall not have been necessary to serve such additional customer.

(5) The aggregate refund to Applicant made through the provisions of the foregoing paragraphs (3) and (4) shall at no time exceed the original deposit of Applicant.

(6) The Extension shall at all time be the property of Company. Any unrefunded portion of Applicant's deposit hereunder, at the end of four (4) years from the date of completion of the Extension covered by this Agreement, shall become the property of the Company.

Applicant acknowledges having read and understood the General Terms and Conditions on the reverse side hereof and agrees to said terms and conditions, which are made a part hereof.

DATED AND EXECUTED at _____, Florida, this _____ day of _____, 20____.

APPLICANT _____

By:_____

Title: _____

COMPLETION DATE: _____

G.S.A. NO. _____

Business Partner NO _____

Installation NO _____

PEOPLES GAS SYSTEM, a ~~D~~division of
TAMPA ELECTRIC COMPANY

By: _____

Title: _____

(Front Side)

Peoples Gas System
a Division of Tampa Electric Company
No. 8.104-1
Original Volume No. 3

~~First~~ Second Revised Sheet No. 8.104-1
Cancels ~~Original~~ First Revised Sheet No. 8.104-1

(Back Side)

GENERAL TERMS AND CONDITIONS

I. It is agreed that no refund or repayment will be made for any customer not connected directly to the Extension covered by this Agreement~~contract~~, and after the expiration of the periods of time provided in paragraphs (3) and (4) no further refunds or repayments shall be made by Company to Applicant.

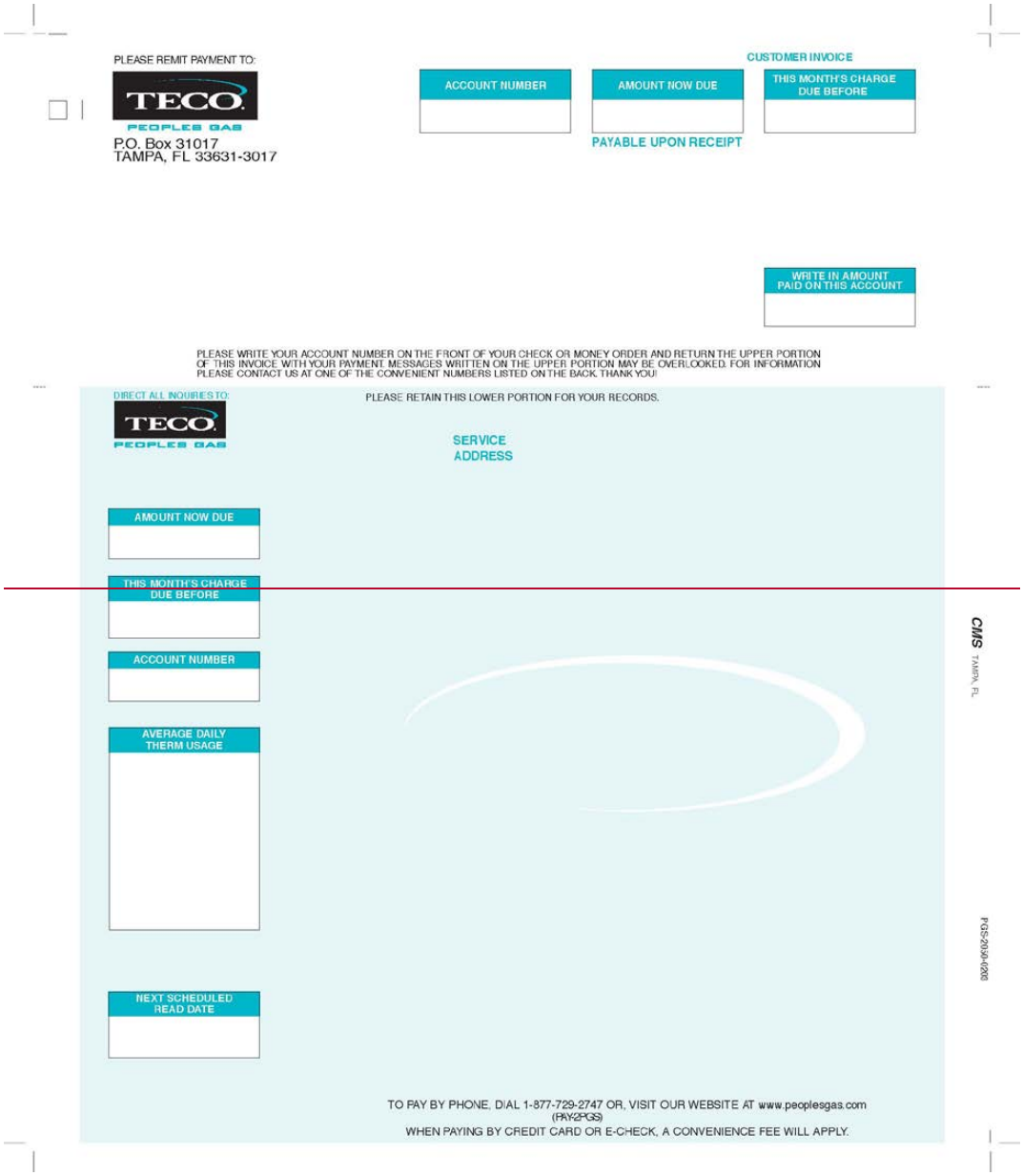
II. The Company's obligation to construct the Extension provided for herein will be carried out ~~with all reasonable expedition~~promptly, subject to an adequate supply of gas to serve the ~~consumer~~customer(s) to be connected to the Extension, and subject to applicable laws, rules and regulations of governmental authorities and to any delay occasioned by ~~force~~ Force ~~majeure~~ Majeure or events or conditions of whatsoever nature reasonably beyond the Company's control.

III. In the event the cost of construction contemplated herein is increased or decreased significantly, for any reason, prior to commencement of such construction, the amount of deposit provided for herein shall be increased or decreased by mutual agreement of Company and A~~a~~pplicant, with such agreement to be memorialized in a separate writing, or this Agreement~~contract~~ may be canceled by either party if no such agreement is reached.

IV. Applicant understands that Company shall not be obligated or required to construct the Extension contemplated by this ~~a~~Agreement in advance of and prior to the construction of Extensions covered by contracts and authorizations which were entered into by Company prior to the date of this Agreement, or Extensions required to be constructed by the provision of Company's franchise or construction required to maintain existing service.

V. Title to said Extension, including its pipes and appurtenances, connections thereto and extensions thereof, including the right to use, operate and maintain same, shall forever be and remain exclusively and unconditionally vested in Company, its successors and assigns.

GAS BILL


PLEASE REMIT PAYMENT TO:
TECO
PEOPLES GAS
P.O. Box 31017
TAMPA, FL 33631-3017
CUSTOMER INVOICE
ACCOUNT NUMBER
AMOUNT NOW DUE
THIS MONTH'S CHARGE DUE BEFORE
PAYABLE UPON RECEIPT
WRITE IN AMOUNT PAID ON THIS ACCOUNT
PLEASE WRITE YOUR ACCOUNT NUMBER ON THE FRONT OF YOUR CHECK OR MONEY ORDER AND RETURN THE UPPER PORTION OF THIS INVOICE WITH YOUR PAYMENT. MESSAGES WRITTEN ON THE UPPER PORTION MAY BE OVERLOOKED. FOR INFORMATION PLEASE CONTACT US AT ONE OF THE CONVENIENT NUMBERS LISTED ON THE BACK. THANK YOU!
DIRECT ALL INQUIRIES TO:
TECO
PEOPLES GAS
PLEASE RETAIN THIS LOWER PORTION FOR YOUR RECORDS.
SERVICE ADDRESS
AMOUNT NOW DUE
THIS MONTH'S CHARGE DUE BEFORE
ACCOUNT NUMBER
AVERAGE DAILY THERM USAGE
NEXT SCHEDULED READ DATE
TO PAY BY PHONE, DIAL 1-877-729-2747 OR, VISIT OUR WEBSITE AT www.peoplesgas.com
(PAY2PGS)
WHEN PAYING BY CREDIT CARD OR E-CHECK, A CONVENIENCE FEE WILL APPLY.
CMS TAMPA, FL
PGS-2004-0208

TECO PEOPLES GAS
AN EMERA COMPANY

ACCOUNT INVOICE

Account:
Statement Date:
Current month's charges due

VOID VOID VOID

Details of Current Month's Charges – Service from - to

Service for: 1234 Main Street, City, FL 31234 **Rate Schedule:**

Meter Number	Read Date	Current Reading	-	Previous Reading	=	Measured Volume	x	BTU	x	Conversion	=	Total Used	Billing Period

Customer Charge		$	
Distribution Charge	@ $	$	
PGA	@ $	$	
Florida Gross Receipts Tax		$	
Natural Gas Service Cost		**$**	
Franchise Fee		$	
Municipal Public Service Tax		$	
Total Natural Gas Cost, Local Fees and Taxes			**$**
Miscellaneous Charges			
CCHS Inside Line Protect	X $	$	
Total Miscellaneous Charges			**$**
Total Current Month's Charges			**$**

Peoples Gas Usage History

Therms Per Day (Average)

VOID VOID VOID

(Front Side)

GAS BILL (Continued)

PLEASE NOTE: If you choose to pay your bill at a location not listed on our website or provided by Peoples Gas, you are paying someone who is not authorized to act as a payment agent of Peoples Gas. You bear the risk that this unauthorized party will relay the payment to Peoples Gas and do so in a timely fashion. Peoples Gas is not responsible for payments made to an unauthorized agent, including their failure to deliver or timely deliver, the payments to us. Such failures may result in late payment charges to your account or service disconnection.

BILLING STATEMENT INFORMATION

CCF : HUNDRED CUBIC FEET - THE STANDARD UNIT OF GAS MEASUREMENT.

BTU : BRITISH THERMAL UNIT - A UNIT OF HEAT MEASUREMENT.

CONVERSION FACTOR : THIS FACTOR IS USED TO ADJUST FOR VARIATIONS FROM STANDARD DELIVERY PRESSURE AND STANDARD DELIVERY TEMPERATURE WHERE APPLICABLE.

THERM : A UNIT OF HEAT EQUAL TO ONE HUNDRED THOUSAND (100,000) BTUS.

RATE SCHEDULE : THE AMOUNT (RATE) YOU PAY FOR GAS DEPENDS ON YOUR CUSTOMER CATEGORY. THESE CATEGORIES INCLUDE:

RESIDENTIAL SERVICE	- RS
SMALL GENERAL SERVICE	- SGS
GENERAL SERVICE	- GS1
GENERAL SERVICE	- GS2
GENERAL SERVICE	- GS3
GENERAL SERVICE	- GS4
GENERAL SERVICE	- GS5
SMALL INTERRUPTIBLE SERVICE	- SIS
INTERRUPTIBLE SERVICE	- IL1
INTERRUPTIBLE SERVICE LG VOL	- IL2

CUSTOMER CHARGE : A FIXED MONTHLY AMOUNT TO COVER THE COST OF PROVIDING GAS SERVICE. THIS CHARGE IS BILLED MONTHLY REGARDLESS IF ANY GAS IS USED.

DISTRIBUTION CHARGE : COVERS THE COSTS OF MOVING GAS FROM ITS SOURCE TO YOUR PREMISE, OTHER THAN THE COST OF GAS ITSELF.

PGA : PURCHASED GAS ADJUSTMENT - THE COST OF GAS PURCHASED FOR YOU BY PEOPLES GAS AND DELIVERED TO YOUR PREMISE.

SWING CHARGE : COVERS THE COSTS THAT ARE INCURRED BY PEOPLES GAS TO BALANCE THE DIFFERENCE BETWEEN A CUSTOMER'S ACTUAL DAILY USAGE AND THE GAS DELIVERED DAILY BY THEIR GAS SUPPLIER (POOL MANAGER.)

FRANCHISE FEE : A FEE LEVIED BY A MUNICIPALITY FOR THE RIGHT TO UTILIZE PUBLIC PROPERTY FOR THE PURPOSE OF PROVIDING GAS SERVICE. LIKE TAXES, THE FEE IS COLLECTED BY PEOPLES GAS AND IS PAID TO THE MUNICIPALITY.

LOCAL TAX : IN ADDITION TO THE FRANCHISE FEE, MANY MUNICIPALITIES LEVY A TAX ON THE GAS YOU USE. IT IS COLLECTED BY PEOPLES GAS AND PAID TO THE MUNICIPALITY.

GROSS RECEIPTS TAX : A TAX LEVIED BY THE STATE OF FLORIDA ON YOUR PURCHASE OF NATURAL GAS. IT IS COLLECTED BY PEOPLES GAS AND REMITTED TO THE STATE IN ACCORDANCE WITH APPLICABLE LAWS.

ESTIMATED : IF WE WERE UNABLE TO READ YOUR GAS METER, "**EST**" WILL APPEAR. YOUR GAS USE HAS BEEN ESTIMATED BASED ON PREVIOUS USAGE. THE METER IS SCHEDULED TO BE READ NEXT MONTH AND ANY DIFFERENCE BETWEEN THE ESTIMATE AND ACTUAL USE WILL BE ADJUSTED ACCORDINGLY.

THIS MONTH'S CHARGE DUE : THIS MONTH'S CHARGES WILL BE PAST DUE AFTER THE DATE SHOWN. **THIS DATE DOES NOT EXTEND THE DATE ON ANY PREVIOUS BALANCE**. IT IS IMPORTANT THAT YOU PAY YOUR BILL BEFORE THIS DATE IN ORDER TO AVOID INTERRUPTION OF SERVICE.

BURIED PIPING NOTIFICATION : FEDERAL REGULATIONS REQUIRE THAT WE NOTIFY OUR CUSTOMERS WHO OWN BURIED PIPING OF THE FOLLOWING:
1) WHEN EXCAVATING NEAR BURIED GAS PIPING, THE PIPING SHOULD BE LOCATED IN ADVANCE; 2) THE GAS SUPPLIER DOES NOT OWN OR MAINTAIN THE CUSTOMER'S BURIED PIPING; 3) BURIED PIPING THAT IS NOT MAINTAINED MAY BE SUBJECT TO CORROSION AND/OR LEAKAGE. BURIED PIPING SHOULD BE INSPECTED PERIODICALLY AND ANY UNSAFE CONDITIONS REPAIRED. LICENSED PLUMBERS, HEATING AND AIR CONDITIONING CONTRACTORS, OR PEOPLES GAS CAN CONDUCT INSPECTIONS.

MAIN EXTENSION CHARGE : A FLAT MONTHLY FEE TO RECOVER THE COST OF EXTENDING MAINS TO A PARTICULAR AREA WHEN THE COST EXCEEDS THE MAXIMUM ALLOWABLE CONSTRUCTION COST.

FOR NATURAL GAS EMERGENCIES OR FOR INFORMATION CONCERNING YOUR STATEMENT CALL:

BROWARD: 954-453-0777	**ORLANDO: 407-425-4662**
JACKSONVILLE: 904-739-1211	**ST. PETERSBURG: 727-826-3333**
DADE: 305-940-0139	**TAMPA: 813-275-3700**
OCALA: 352-622-0111	**ALL OTHERS: 1-877-832-6747**

To Pay By Phone, Dial 1-877-729-2747 (PAY 2PGS)

Made with recycled paper

TECO PEOPLES GAS
AN EMERA COMPANY

Contact Information

Residential Customer Care
813-223-0800 (Tampa)
863-299-0800 (Lakeland)
352-622-0111 (Ocala)
954-453-0777 (Broward)
305-940-0139 (Miami)
727-826-3333 (St. Petersburg)
407-425-4662 (Orlando)
904-739-1211 (Jacksonville)
877-832-6747 (All other counties)

Commercial Customer Care
866-832-6249

Hearing Impaired/TTY
711

Natural Gas Outage
877-832-6747

Natural Gas Energy Conservation Rebates
877-832-6747

Mail Payments to
TECO
P.O. Box 31318
Tampa, FL 33631-3318

All Other Correspondence
Peoples Gas
P.O. Box 111
Tampa, FL 33601-0111

Understanding Your Natural Gas Charges

BTU – British thermal unit – a unit of heat measurement.

Budget Billing – Optional plan takes the highs and lows out of monthly natural gas bills. This "leveling" billing plan averages your last 12 monthly billing periods so you can pay about the same amount for your service each month.

Buried Piping Notification – Federal regulations require that Peoples Gas notify our customers who own buried piping of the following: 1) When excavating near buried gas piping, the piping should be located in advance; 2) The gas supplier does not own or maintain the customer's buried piping; 3) Buried piping that is not maintained may be subject to corrosion and/or leakage. Buried piping should be inspected periodically and any unsafe conditions repaired. Licensed plumbers, heating and air conditioning contractors, or Peoples Gas can conduct inspections.

Conversion Factor – This factor is used to adjust for variations from standard delivery pressure and standard delivery temperature where applicable.

Customer Charge – A fixed monthly amount to cover the cost of providing gas service. This charge is billed monthly regardless if any gas is used.

Distribution Charge – Covers the costs of moving gas from its source to your premise, other than the cost of gas itself.

Estimated – If Peoples Gas was unable to read your gas meter, "ESTIMATED" will appear. Your gas use has been estimated based on previous usage. The meter is scheduled to be read next month, and any difference between the estimate and actual use will be adjusted accordingly.

Florida Gross Receipts Tax – A tax is imposed on gross receipts from utility services that are delivered to retail customers in Florida, in accordance with Chapter 203 of the Florida Statutes. The tax is levied on utility companies, which collect the tax from all customers, unless exempt, and remit to the state.

Florida State Tax – A privilege tax imposed on every person who engages in the business of selling or renting tangible personal property at retail in the state, in accordance with Chapter 212 of the Florida Statutes.

Franchise Fee – A fee levied by a municipality for the right to utilize public property for the purpose of providing gas service. Like taxes, the fee is collected by Peoples Gas and is paid to the municipality.

Late Payment Charge – The late payment charge is 1.5% of the past due amount.

Main Extension Charge – A flat monthly fee to recover the cost of extending mains to a particular area when the cost exceeds the maximum allowable construction cost.

Measured Volume – Your natural gas usage in CCF (one hundred cubic feet) or MCF (one thousand cubic feet). These are the standard units of gas measurement.

Municipal Public Service Tax – In addition to the Franchise Fee, many municipalities levy a tax on the gas you use. It is collected by Peoples Gas and paid to the municipality.

PGA Charge – Purchased Gas Adjustment – the cost of gas purchased for you by Peoples Gas and delivered to your premises.

Rate Schedule – The amount (rate) you pay depends on your customer category. The cost of providing service varies with the customer group.

Share – A program co-sponsored by Peoples Gas and the Salvation Army where customers can help pay the energy bills of customers in need. A one-time contribution can be made, or your monthly elected contribution will appear on your bill. Your contribution is tax deductible and is matched by Peoples Gas.

Swing Charge – Covers the costs that are incurred by Peoples Gas to balance the difference between a customer's actual daily usage and the gas delivered by your gas supplier (pool manager).

Therm – A unit of heat equal to one hundred thousand (100,000) BTUs.

Total Amount Due – This month's charges will be past due after the date shown. THIS DATE DOES NOT EXTEND THE DATE ON ANY PREVIOUS BALANCE. It is important that you pay your bill before this date in order to avoid interruption of service.

For more information about your bill, please visit **peoplesgas.com**.

Your payment options are:
- Schedule free one-time or recurring payments at **peoplesgas.com** using a checking or savings account.
- Mail your payment in the enclosed envelope. Please allow sufficient time for delivery.
- Pay in person at a local payment agent. For a listing of authorized payment agents, visit **peoplesgas.com** or call Customer Care at the number listed above.
- Pay by credit or debit card using KUBRA EZ-PAY at **peoplesgas.com** or call **866-689-6469**. (A convenience fee will be charged to your bank account or credit card.)

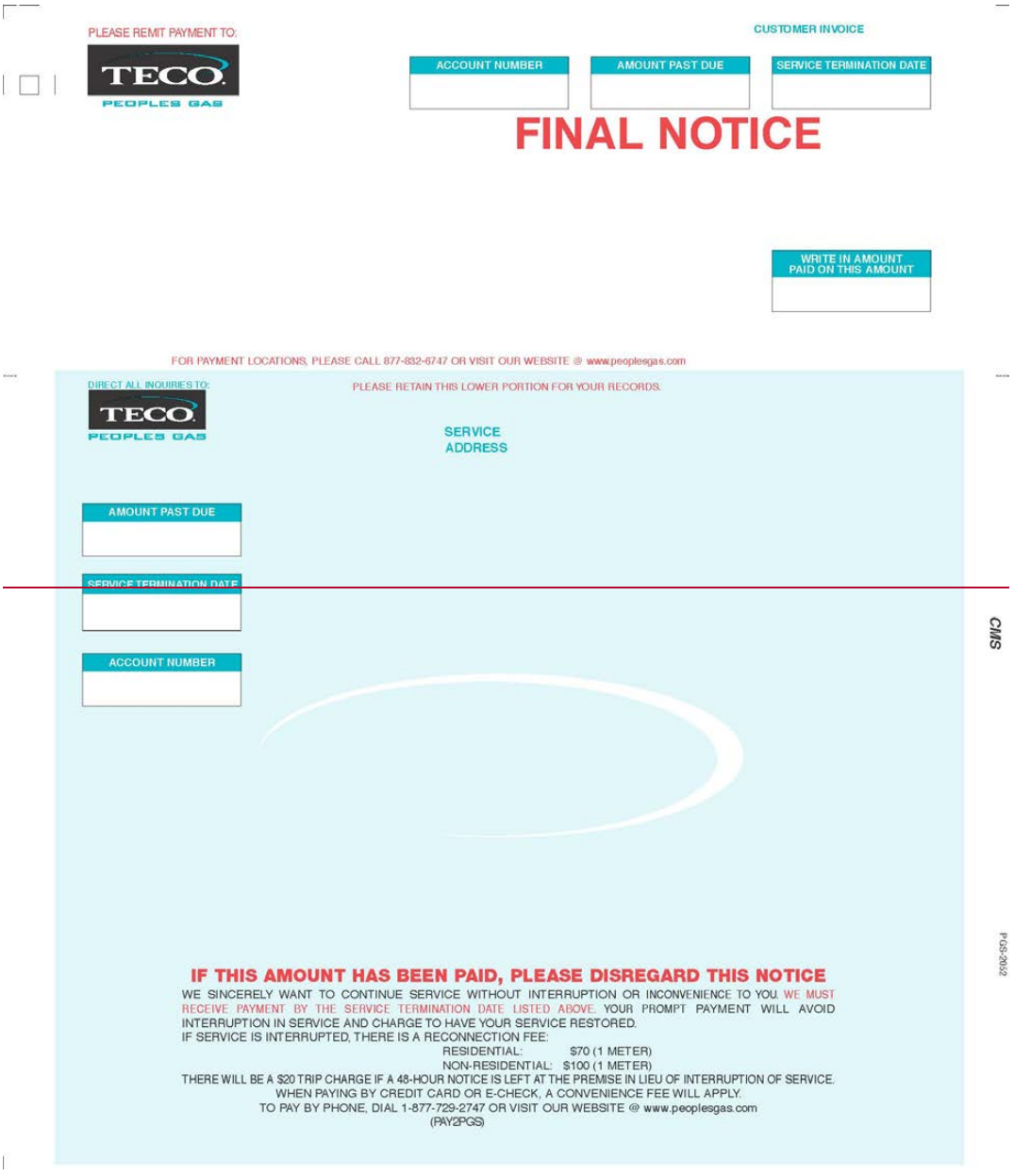
When making your payment, please have your bill or account number available.

Please note: If you choose to pay your bill at a location not listed on our website or provided by Peoples Gas, you are paying someone who is not authorized to act as a payment agent of Peoples Gas. You bear the risk that this unauthorized party will relay the payment to Peoples Gas and do so in a timely fashion. Peoples Gas is not responsible for payments made to unauthorized agents, including their failure to deliver or timely deliver the payment to us. Such failures may result in late payment charges to your account or service disconnection.

Por favor, visite **peoplesgas.com** para ver esta información en español.

(Back Side)

FINAL NOTICE



PLEASE REMIT PAYMENT TO:

TECO PEOPLES GAS

CUSTOMER INVOICE

ACCOUNT NUMBER	AMOUNT PAST DUE	SERVICE TERMINATION DATE

FINAL NOTICE

WRITE IN AMOUNT PAID ON THIS AMOUNT

FOR PAYMENT LOCATIONS, PLEASE CALL 877-832-6747 OR VISIT OUR WEBSITE @ www.peoplesgas.com

DIRECT ALL INQUIRIES TO:

TECO PEOPLES GAS

PLEASE RETAIN THIS LOWER PORTION FOR YOUR RECORDS.

SERVICE ADDRESS

AMOUNT PAST DUE

SERVICE TERMINATION DATE

ACCOUNT NUMBER

CMS

PGS-2052

IF THIS AMOUNT HAS BEEN PAID, PLEASE DISREGARD THIS NOTICE

WE SINCERELY WANT TO CONTINUE SERVICE WITHOUT INTERRUPTION OR INCONVENIENCE TO YOU. WE MUST RECEIVE PAYMENT BY THE SERVICE TERMINATION DATE LISTED ABOVE. YOUR PROMPT PAYMENT WILL AVOID INTERRUPTION IN SERVICE AND CHARGE TO HAVE YOUR SERVICE RESTORED.
IF SERVICE IS INTERRUPTED, THERE IS A RECONNECTION FEE:
RESIDENTIAL: $70 (1 METER)
NON-RESIDENTIAL: $100 (1 METER)
THERE WILL BE A $20 TRIP CHARGE IF A 48-HOUR NOTICE IS LEFT AT THE PREMISE IN LIEU OF INTERRUPTION OF SERVICE.
WHEN PAYING BY CREDIT CARD OR E-CHECK, A CONVENIENCE FEE WILL APPLY.
TO PAY BY PHONE, DIAL 1-877-729-2747 OR VISIT OUR WEBSITE @ www.peoplesgas.com
(PAY2PGS)

~~(Front Side)~~

Peoples Gas System **~~Second~~ Third Revised Sheet No. 8.106**
a Division of Tampa Electric Company **Cancels ~~First~~ Second Revised Sheet No. 8.106**
Original Volume No. 3

FINAL NOTICE

123456789123
NAME
ADDRESS
CITY, ST ZIP

TOTAL AMOUNT DUE $XX.XX

STATEMENT DATE
Xx XX, 20XX

To avoid having your natural gas service disconnected, full payment of **$XX.XX** is due by **XXX XX, 20XX**. This balance may not be eligible for a payment arrangement to extend the due date. If you have already paid this balance, thank you.

If full payment of **$XX.XX** is not received, your natural gas service will be scheduled for disconnection. Upon reconnection of your natural gas service, a reconnect fee of $XX.XX will be billed to your account. Or, if you request your natural gas service to be reconnected on the same day of full payment or outside of normal business hours, a charge of $XXX.XX will be billed to your account. If you have multiple meters, additional charges per meter will apply.

You can pay your final notice bill online at **peoplesgas.com**. If you pay at a payment agent, please allow three business days for the payment to post.

Please note, the due date on any new bill you receive will not extend this final notice amount or due date. Payments received may be applied to other past due items on this account, including deposits. Due to your payment history, this account may be subject to removal from certain billing and payment programs.

~~FINAL NOTICE (Continued)~~

PLEASE NOTE: If you choose to pay your bill at a location not listed on our website or provided by Peoples Gas, you are paying someone who is not authorized to act as a payment agent of Peoples Gas. You bear the risk that this unauthorized party will relay the payment to Peoples Gas and do so in a timely fashion. Peoples Gas is not responsible for payments made to an unauthorized agent, including their failure to deliver or timely deliver, the payments to us. Such failures may result in late payment charges to your account or service disconnection.

TO PAY BY PHONE, DIAL 1-877-729-2747.
(PAY 2PGS)
FOR A LIST OF OUR PAYMENT LOCATIONS, VISIT OUR WEBSITE AT www.peoplesgas.com OR CALL 1-877-832-6747.
WHEN PAYING BY CREDIT CARD OR E-CHECK, A CONVENIENCE FEE WILL APPLY.

FOR NATURAL GAS EMERGENCIES OR FOR INFORMATION CONCERNING YOUR STATEMENT CALL:

BROWARD: 954-453-0777
JACKSONVILLE: 904-739-1211
DADE: 305-940-0139
OCALA: 352-622-0111
ORLANDO: 407-425-4662
ST. PETERSBURG: 727-826-3333
TAMPA: 813-275-3700

ALL OTHERS: 1-877-832-6747

If you have a question about your bill or a problem with your service, please call your Peoples Gas Customer Service Representative at the above number. If our Customer Service Representative was unable to resolve your problem, please contact our **Customer Resolution Team** at **1-800-622-2017**. Should your concern still be unresolved you may wish to contact the Florida Public Service Commission at 1-800-342-3552.

Made with recycled paper

~~(Back Side)~~

RESERVED FOR FUTURE USE

PGS Rev 8/02

NOTICE AND AFFIDAVIT[1]

TO: _____ (Title)
Peoples Gas System
P. O. Box 2562
Tampa, Florida 33601-2562

Please take notice hat the undersigned Pool Manager will cease supplying gas to the following Customer of Peoples Gas System ("Peoples") under Peoples' NaturalChoice Transportation Service Program for such Customer's non-payment of charges due Pool Manager, the termination of gas supply to be effec ive with respect to the locations listed below on and after_____:[2]
(Date)

_____(name of customer)
_____(billing address)
_____(city, state, zip code)
_____(telephone)

Customer locations to which service will be terminated. Include the contract number and account number:

(list all)

In accordance wi h the requirements of Peoples' Rider NCTS, he undersigned Pool Manager also submits the following affidavit:

STATE OF _____

COUNTY OF _____

BEFORE ME, he undersigned authority, this day personally appeared_____, who is personally known to me and who, after taking an oath, states as follows: (Name of person signing affidavit)

I am over 18 years of age and of sound mind and he matters set forth herein are personally known to me.

1. I am employed by _____ ("Pool Manager") as _____.
(Name of Pool Manager) (Title / Position)
2. Pool Manager has made good faith and commercially reasonable efforts to collect amounts due from the above named Customer to Pool Manager, but such Customer has failed to make the payments due Pool Manager for a period of at least sixty (60) days as reflected by the documents/records attached to this Notice and Affidavit. Such documents/records are true and correct.
3. Final notice of Pool Manager's intent to cease supplying gas to the above Customer has been sent to Customer, and a copy of such final notice is attached to this Notice and Affidavit.

FURTHER AFFIANT SAYETH NOT.

_____
Name:
Ti le/Position:

Sworn to and subscribed before
me this _____ day of _____, ____.

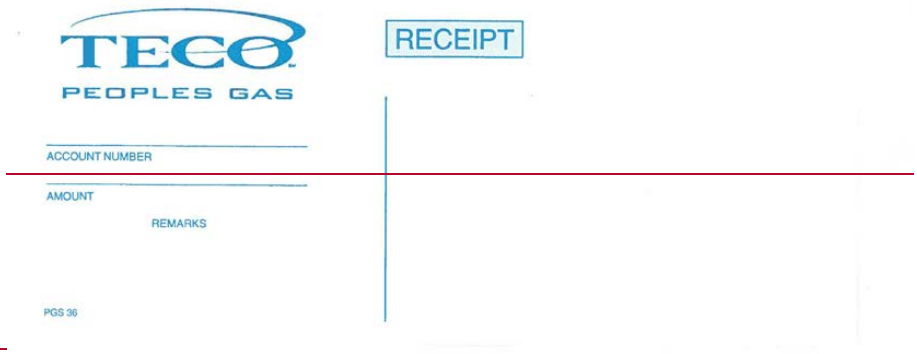
_____ [SEAL]
Notary Public - State of _____

My commission expires:_____

[1] A non-refundable termination fee in the amount of $~~30~~52.00 per account number must accompany this Notice and Affidavit.

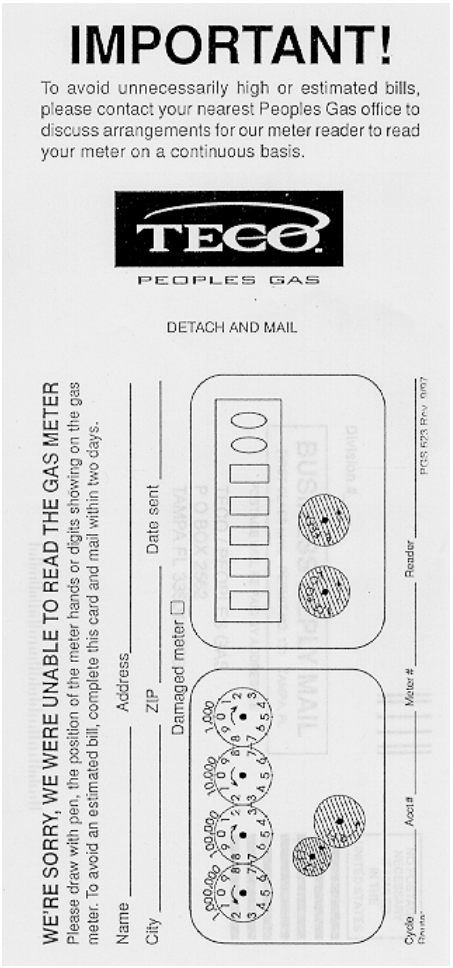
[2] This date must be at least five (5) business days after the date on which this Notice and Affidavit is furnished to Peoples Gas System.

~~MISCELLANEOUS RECEIPT~~



RESERVED FOR FUTURE USE

~~CUSTOMER'S METER READING CARD~~



~~(Front Side)~~



~~(Back Side)~~

RESERVED FOR FUTURE USE

~~CUSTOMER SERVICE ORDER~~

PGS 3P Rev 10/07

TECO PEOPLES GAS

Customer Service Order

Service Order Number	Schedule Date	Tech Name/ID	Contact Name
Account Number	Premise Number		Phone No.
Service Address			Tran Code
City & Zip			Tran Code
Customer Name			Tran Code
Instructions			

Current Meter Information	New Meter Information	Turn on Charge	Reconnect Charge	Total
Meter ID	Meter ID	Deposit Charge	Other Charge	Total Collected
ERT ID	ERT ID	Incomplete Reason		
Last Read		Reschedule / Dog / Refer to Other / Not at Home / COA / Unsafe Condition / Fence / CGI-Other		
New Read	New Read		Date Worked	
Kind Cd	Kind Cd		Time Dispatched	Time Arrived
Dials	Dials		Time Made Safe	Time Completed
Loc Cd	Loc Cd	**Leak Location** Inside ☐ Outside ☐	**Entered Home** Yes ☐ No ☐	
Pres Fact	Pres Fact	**Riser Left** On ☐ Off ☐ Locked/Tagged ☐	**Corrosion** Yes ☐ No ☐	
Comp Index	Comp Index	**Leak Test** Yes ☐ No ☐	**Odor Strength** Satisfactory ☐ Unsatisfactory ☐	

Appliance Information	# of Appliances	Onr	Off	RT	Stub	Appliance Information	# of Appliances	On	Off	RT	Stub
Boiler						Oven					
Conversion Burner						Pooler Heater					
Cooktop						Range					
Dryer						Space Heater					
Firelog						Tankless Water Heater					
Furnace						Water Heater					
Grill						Houseline					
Hydro Heating						Other (list)					

Remarks

CUSTOMER SERVICE ORDER

RESERVED FOR FUTURE USE

Peoples Gas System
a Division of Tampa Electric Company
Original Volume No. 3

~~First~~ Second Revised Sheet No. 8.113-7
Cancels ~~Original~~ First Revised Sheet No. 8.113-7

RESERVED FOR ~~FURUTE~~ FUTURE USE

NOMINATION FORM

TECO

Peoples Gas

NOMINATION FORM

ATTENTION: NOMINATIONS
TELEPHONE: (813) 228-4691
FACSIMILE: (813) 228-4742

PREPARED BY:	TELEPHONE:	FACSIMILE:	START DATE:	END DATE:	SHIPPER: (Customer)

DRN RECEIPT	POI PIPE	FACILITY DESCRIPTION	MARKETER PRODUCER	UPSTREAM CONTRACT #	CONFIRMATION CONTACT NAME/PHONE NUMBER	RECEIPTS FROM	RECEIPTS TO	PGS CONTRACT NUMBER
COMMENTS:					TOTAL RECEIPTS	0	0	
					PGS 0.35% FUEL (x 0.9965)	0	0	
					TOTAL NET RECEIVED	0	0	

DRN DELIVERY	FACILITY DESCRIPTION		CUSTOMER CONTACT NAME/PHONE NUMBER	RECEIPTS FROM	RECEIPTS TO	PGS CONTRACT NUMBER
				0	0	
			TOTAL DELIVERIES	0	0	



Nomination Form

TECO

Peoples Gas

(Nomination submission may be by electronic submission or general email)

ATTENTION: NOMINATIONS
FAX: (813) 228-1545
EMAIL: PGSGasTransportation@tecoenergy.com

Date Submitted: _____

Contact Data					
PREPARED BY:	Telephone #	Company Name	Svc Req #	Start Gas Day	End Gas Day

PNT Nominations							
Svc Req K (Customer Contract #)	Svc Req Name (Customer)	Rec Loc #	Rec Loc Name	Rec Qty (in therms)	Del Loc # (customer contract #)	Del Loc Name (customer name)	Nom Del Qty in therms (less PGS fuel)
			Total Rec Qty (in Therms)		TOTAL DEL QTY (in therms)		

Upstream					Downstream		
Up ID (duns #)	Up ID Name	UP K#	Rec Qty	Pipeline Name	Svc Req K (Customer Contract #)	Svc Req Name	Del Qty in Therms (less PGS Fuel)
		TOTAL REC QTY (in therms)				TOTAL DEL QTY (in therms)	

Peoples Gas System ~~First~~ Second **Revised Sheet No. 8.115-1**
a Division of Tampa Electric Company **Cancels** ~~Original~~ First Revised **Sheet No. 8.115-1**
Original Volume No. 3

THIS SHEET CANCELS
ORIGINAL SHEET NO. 8.115-1 THROUGH 8.115-7

THE NEXT SHEET IS NO. 8.116

"Capacity Release Agreement" means the Master Capacity Release Agreement between PGS and Pool Manager dated as of even date herewith, as the same may be amended from time to time.

"Contract Number" means Peoples Gas System transportation account identifier obtained by the third-party natural gas provider in the Quorum Gas Management online system or any successor system thereto.

"Customer" means the person or entity responsible for a Customer Account.

"Customer Account" means each account included in the Customer Pool.

"Customer Pool" means, collectively, the Customer Accounts identified by PGS pursuant to Section 4.1.

"Day" has the meaning given in the Capacity Release Agreement.

"FGT" means Florida Gas Transmission Company, a Delaware corporation, and its successors and assigns.

"FGT's FERC Tariff" means FGT's effective FERC Gas Tariff, as amended, supplemented or superseded from time to time.

"Firm" means: (i) with respect to the sale and purchase of Gas, that Pool Manager is obligated to sell and deliver and a Customer is obligated to purchase and receive the quantity of Gas specified, except as excused by an event of Force Majeure, and (ii) with respect to transportation, that Transporter of Gas is obligated to make available a quantity of pipeline capacity, without interruption except as excused by an event of force majeure under Transporter's Tariff, sufficient to enable Pool Manager to perform its obligations under this Agreement.

"Gas" means "Gas" as defined in Transporter's Tariff.

"Month" has the meaning given in the Capacity Release Agreement.

"Monthly Imbalance Amount" means, for a Month, the positive or negative whole number difference determined by subtracting the Actual Takes for such Month from the sum of the ADQs for such Month (less the Retainage).

"OFO" means an Operational Flow Order as defined in Transporter's Tariff.

"Primary Delivery Point(s)" means the Transporter Delivery Point(s) identified as the Primary Transporter Delivery Points in the Capacity Release Agreement, subject to modification by PGS from time to time.

"Retainage" means 0.35% of Gas received by PGS for the account of Customer at the Primary Delivery Point(s) to account for lost and unaccounted Gas between such point(s) and the meters of the Customer Accounts.

"Transporter" means, for purposes of this Agreement and the Capacity Release Agreement, individually or collectively as the context requires, any upstream pipeline(s) on which Firm

Peoples Gas System
a Division of Tampa Electric Company
Original Volume No. 3

~~Fourth~~ Fifth Revised Sheet No. 8.119-1
Cancels ~~Third~~ Fourth Revised Sheet No. 8.119-1

Transportation Capacity Rights are being temporarily released by PGS to Pool Manager pursuant to the Capacity Release Agreement for purposes of serving the Customer Pool.

Issued By: ~~Gordon L. Gillette~~T. J. Szelistowski, President
Effective: ~~October 11, 2016~~

Issued On: ~~July 15, 2016~~

"Transporter Agreement" means, for purposes of this Agreement and the Capacity Release Agreement, the applicable Service Agreements for Firm Transportation Service (however named or titled) between Transporter and PGS in effect from time to time, including (a) Transporter's currently effective applicable Rate Schedule(s) and (b) General Terms and Conditions filed with the FERC or the FPSC (and incorporated in each said agreement by reference), as such agreements, rate schedules and general terms and conditions may be amended from time to time, and any successor firm agreement(s), firm rate schedule(s) or general terms and conditions applicable thereto.

"Transporter's Tariff" means, for purposes of this Agreement and the Capacity Release Agreement, Transporter's effective FERC or FPSC gas tariff applicable to firm transportation service under the Transporter Agreement, as such tariff may be amended from time to time.

ARTICLE II - TERM; PROGRAM CHANGES

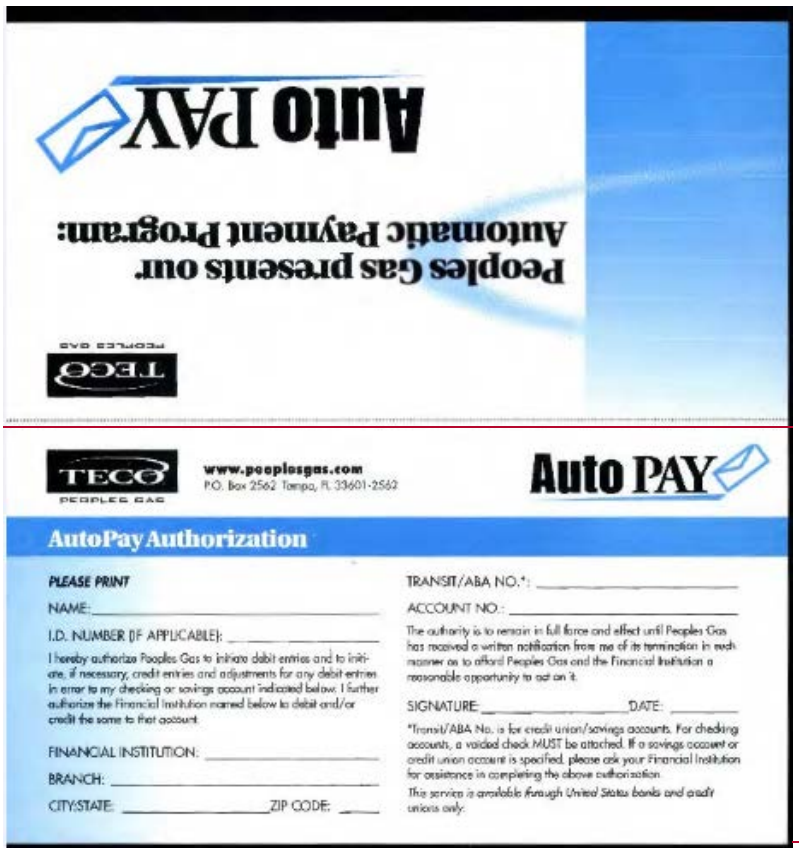
Section 2.1 Term. This Agreement shall be effective on the date first written above. The term of this Agreement shall commence on the first Day of the Month for which PGS first delivers to Pool Manager a list of Customer Accounts as required by Section 4.1(a) (the "Effective Date") and shall continue, unless earlier terminated pursuant to this Agreement, until the first anniversary of the Effective Date (the "Initial Term"). Thereafter, the term of this Agreement shall be extended for additional periods of one year unless either party gives written notice, not less than 90 days prior to the expiration of the Initial Term (or any subsequent period for which this Agreement has been extended) to the other party, of termination.

Section 2.2 Program Changes. Pool Manager understands that PGS is entering into this Agreement as part of a program approved by the FPSC. PGS reserves the right to file with the FPSC modifications to such program (including the terms and conditions of this Agreement). PGS shall give Pool Manager reasonable notice of any such filing. In the event the FPSC approves modifications to such program (including any terms or conditions set forth in this agreement), such modifications shall become binding on the parties hereto as of the date on which approval thereof by the FPSC becomes effective. Notwithstanding any other provision of this Agreement, PGS's obligations hereunder shall at all times be subject to the lawful orders, rules and regulations of the FPSC, and to the terms and conditions of PGS's FPSC Tariff.

ARTICLE III - NON-PAYMENT BY CUSTOMER

Pool Manager may terminate its obligation to deliver Gas hereunder for a Customer Account for non-payment of charges due Pool Manager by giving five days' written notice to PGS prior to the first Day of the Month as of which such termination is to be effective. Any such notice shall be accompanied by (i) documentary evidence of the Customer's failure to make payment for a period of at least 60 days, (ii) Pool Manager's affidavit that it has made commercially reasonable and good faith efforts to collect the amount due and (iii) a non-refundable termination fee of $~~30~~52.00.

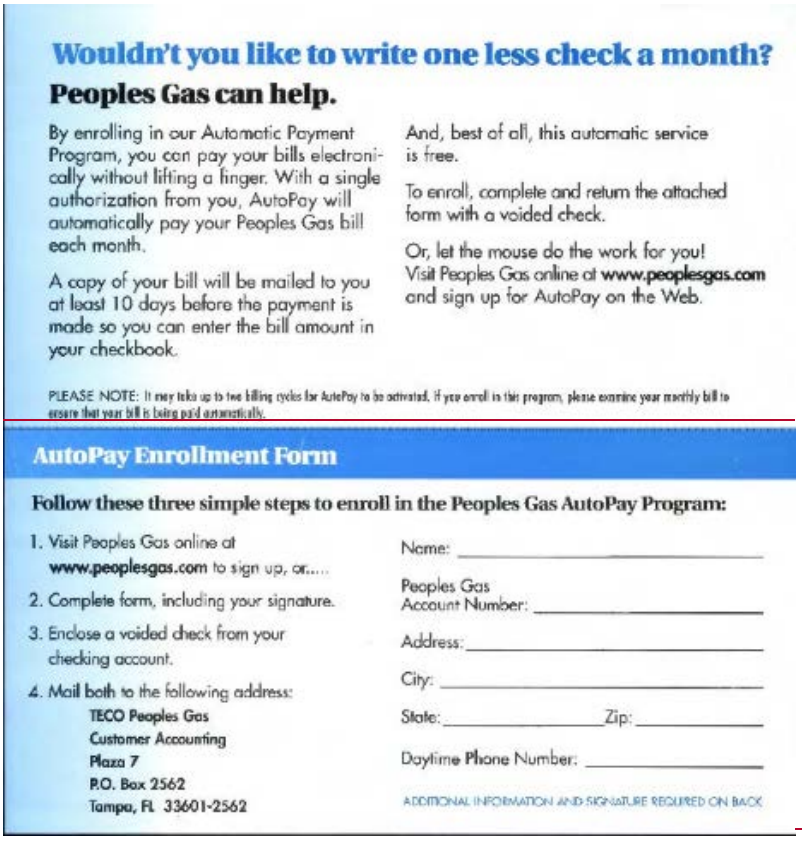
~~AUTO PAY~~



~~(Front & Back)~~

RESERVED FOR FUTURE USE

~~AUTO PAY (Continued)~~



Wouldn't you like to write one less check a month?

Peoples Gas can help.

By enrolling in our Automatic Payment Program, you can pay your bills electronically without lifting a finger. With a single authorization from you, AutoPay will automatically pay your Peoples Gas bill each month.

A copy of your bill will be mailed to you at least 10 days before the payment is made so you can enter the bill amount in your checkbook.

And, best of all, this automatic service is free.

To enroll, complete and return the attached form with a voided check.

Or, let the mouse do the work for you! Visit Peoples Gas online at **www.peoplesgas.com** and sign up for AutoPay on the Web.

PLEASE NOTE: It may take up to two billing cycles for AutoPay to be activated. If you enroll in this program, please examine your monthly bill to ensure that your bill is being paid automatically.

AutoPay Enrollment Form

Follow these three simple steps to enroll in the Peoples Gas AutoPay Program:

1. Visit Peoples Gas online at **www.peoplesgas.com** to sign up, or....
2. Complete form, including your signature.
3. Enclose a voided check from your checking account.
4. Mail both to the following address:

TECO Peoples Gas
Customer Accounting
Plaza 7
P.O. Box 2562
Tampa, FL 33601-2562

Name: _____

Peoples Gas Account Number: _____

Address: _____

City: _____

State: _____ Zip: _____

Daytime Phone Number: _____

ADDITIONAL INFORMATION AND SIGNATURE REQUIRED ON BACK

~~(Inside)~~

RESERVED FOR FUTURE USE

DATA ACCESS AGREEMENT

This Data Access Agreement ("Agreement") is made and entered into this _____ day of _____, 20_____ between **Peoples Gas System, a division of Tampa Electric Company, a Florida corporation** ("PGS"), and _____, a _____ ("Subscriber").

WITNESSETH

WHEREAS, PGS owns, operates and maintains natural gas measuring and regulating station facilities at _____ ("Facilities"); and,

WHEREAS, Subscriber is a customer of PGS, and wishes to receive electronically data regarding Subscriber's natural gas usage ("Data");

WHEREAS, PGS is willing, subject to the terms and conditions contained below, to install, on the Facilities, certain electronic data gathering devices, including, where necessary, lines for transmission of electric power and electronic data (collectively, "Devices") that will make it possible for Subscriber to receive the Data.

NOW, THEREFORE, PGS agrees, subject to the terms and conditions contained in this Agreement, to install, operate, maintain, repair, replace and remove the Devices at the Facilities. The Data drawn from the Devices will be made available at data ports or designated analog or discrete output (collectively, the "Ports"). All Data provided to Subscriber shall be used for the sole purpose of evaluating and managing its internal usage.

Subscriber shall, within thirty (30) days of receiving an invoice, reimburse PGS for all expenses incurred by PGS in connection with, or incidental to, the installation, operation, maintenance, repair, replacement or removal of the Devices. PGS is only providing the Devices; Subscriber shall be responsible for procuring, installing and maintaining, at its own cost and expense, all ~~expenses associated with the~~ computer hardware and software necessary for ~~the~~ its own receipt~~, assimilation and presentation~~ and use of the Data.

Agreement shall remain in force and effect until the first to occur of (i) ~~-~~discontinuation of Subscriber's status as a customer of PGS, or (ii) termination of this Agreement by PGS or Subscriber on thirty (30) days written notice to the other party. In addition, PGS shall have the right to suspend the transmission of Data, and/or disconnect the Facilities during any period in which, in PGS' sole judgment, the Devices pose a threat of interference with the operation of, ~~-~~or access to, the Facilities, or otherwise poses a risk to person or property.

Subscriber hereby grants to PGS such access as is reasonably necessary for the installation, operation, maintenance, repair, replacement or removal of the Devices.

PGS is installing the Devices at the Facilities as a convenience to Subscriber. **PGS MAKES NO WARRANTY AS TO THE OPERATION OF, OR ACCURACY OF THE DATA PROVIDED THROUGH, THE PORTS, AND TAKES NO RESPONSIBILITY FOR SUBSCRIBER'S USE OF THE PORT AND DATA SUPPLIED THEREFROM, SINCE THEY ARE BEING SUPPLIED FOR INFORMATIONAL PURPOSES ONLY, AT NO PROFIT AND AS AN ACCOMMODATION TO SUBSCRIBER. PGS DISCLAIMS ANY AND ALL WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WARRANTIES OF FITNESS FOR A PARTICULAR PURPOSE AND MERCHANTABILITY.**

PGS IS NOT LIABLE FOR, AND SUBSCRIBER HEREBY WAIVES ANY RIGHT TO, ANY AND ALL INDIRECT, INCIDENTAL AND CONSEQUENTIAL DAMAGES, INCLUDING, BUT NOT LIMITED TO, LOSS OF PROFITS, LOSS OF CAPITAL, LOSS OF DATA, COMPUTER DOWNTIME, AND COST OF SUBSTITUTE SERVICES. THE PARTIES AGREE THAT PGS SHALL NOT BE LIABLE FOR ANY COMPUTER PROBLEMS RESULTING FROM SUBSCRIBER'S ATTEMPTS TO RECEIVE OR PROCESS THE DATA, INCLUDING PROBLEMS RESULTING FROM THE USE OF ANY THIRD PARTY SOFTWARE OR FROM COMPUTER VIRUSES.

Subscriber shall not attempt, and shall not permit any third party to attempt, to adjust, modify or remove the ~~Facilities~~ Devices without the prior written approval of PGS. Subscriber agrees to protect, indemnify and hold PGS harmless from and against any and all liability, costs, damages and expenses in any way attributable to Subscriber's failure to comply with this Agreement or Subscriber's negligence or fault. This indemnification shall include, but is not limited to, (1) PGS' attorney's fee and court costs, and (2) any liability, costs, damages and expenses resulting from the use of the data signal from the Port. This indemnification provision is in addition to (and does not replace) similar provisions relating to the same subject matter in the Gas Transportation Agreement, if applicable.

Notwithstanding any provision of this Agreement to the contrary, measurement of gas delivered to or consumed by Subscriber shall be governed by the applicable provisions of PGS's natural gas tariff on file with the Florida Public Service Commission (or its successor) and in effect from time to time.

IN WITNESS WHEREOF, this AgreementDATA ACCESS AGREEMENT is executed as of the day and year first hereinabove written.

PEOPLES GAS SYSTEM, a division of TAMPA ELECTRIC COMPANY	**NAME OF SUBSCRIBER**
By: _____	By: _____
Name: _____	Name: _____
Title: _____	Title: _____
Date: _____	Date: _____



~~GTMS Access Form~~

	~~New User ID~~		~~Change User Password*~~		~~Delete User ID*~~

~~*If requesting change or delete, please supply your Peoples Gas User ID _____~~

~~Company Information~~

~~**Legal Name of Company:** _____~~

~~**Peoples Gas Account Number:** _____~~

~~User Information~~

~~**Name & Title:** _____~~

~~**Telephone Number:** _____ **Fax Number:** _____~~

~~**E mail Address:** _____~~

~~**Mailing Address** (include city, state & zip code)**:**~~

_____

~~Business Role~~

	~~Shipper~~		~~Agent~~		~~Other**~~

~~*If designee, specify for whom: Name:_____~~

~~Approved By~~

~~**Name & Title:** _____~~

~~**Telephone Number:** _____~~

~~**E mail Address:** _____~~



MyQuorum Peoples Gas Access Form

Peoples Gas System
a Division of Tampa Electric Company
Original Volume No. 3

~~Original~~ First Revised Sheet No. 8.125
Cancels Original Sheet No. 8.125

Please Check One:		New User ID		Delete User ID

Date:

Business Associate Name:

Peoples Gas System Account Number:

Duns Number:

Business Partner Information

Contact Person Name:

Contact Person Title:

Phone Number: Mobile Number:

E-mail Address: Fax Number:

Mailing Address (include city, state & zip code):

Business Partner Role

Check applicable role(s):

- ☐ **Shipper** (Submit & View Nominations, Imbalance Trading, and the Authorization to Post Imbalance)
- ☐ **Analyst** (NCTS Enrollment/De-Enrollment Submission and Update LOA Contact Information)
- ☐ **Designee** (Authorized Access to a Third-Party Natural Gas Supplier's PGS Records)

Approved by Business Partner Authorized Company Representative or Designee

Name:

Title:

Phone Number:

E-mail Address:

Please return this document to:
PGSGASTRANSPORTATION@TECOENERGY.COM