BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Peoples Gas System, Inc.

DOCKET NO. 20250029-GU ORDER NO. PSC-2025-0413-S-GU ISSUED: October 31, 2025

The following Commissioners participated in the disposition of this matter:

MIKE LA ROSA, Chairman GARY F. CLARK ANDREW GILES FAY GABRIELLA PASSIDOMO

<u>FINAL ORDER APPROVING</u> 2025 STIPULATION AND SETTLEMENT AGREEMENT

APPEARANCES:

J. JEFFRY WAHLEN, MALCOLM MEANS, and VIRGINIA PONDER, ESQUIRES, Ausley McMullen, Post Office Box 391, Tallahassee, Florida 32302 On behalf of Peoples Gas System, Inc. (PGS).

WALT TRIERWEILER, ESQUIRE, Public Counsel; CHARLES REHWINKEL, ESQUIRE, Deputy Public Counsel, Office of Public Counsel, c/o The Florida Legislature, 111 West Madison Street, Suite 812, Tallahassee, Florida 32399. On behalf of the Office of Public Counsel (OPC).

JON C. MOYLE and KAREN PUTNAL, ESQUIRES, Moyle Law Firm, 118 North Gadsden Street, Tallahassee, Florida 32301 On behalf of Florida Industrial Power Users Group (FIPUG).

MAJOR THOMPSON, JACOB IMIG, and ZACHARY BLOOM, ESQUIRES, Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399.

On behalf of the Florida Public Service Commission (Staff).

MARY ANNE HELTON, ESQUIRE, Deputy General Counsel, Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399. Advisor to the Florida Public Service Commission.

ADRIA E. HARPER, ESQUIRE, General Counsel, Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399. Florida Public Service Commission General Counsel.

BY THE COMMISSION:

Background

On March 31, 2025, Peoples Gas System, Inc. (PGS or Company) filed a Petition for Rate Increase (Petition), minimum filing requirements (MFRs), and supporting testimony based on a projected test year from January 1 to December 31, 2026. PGS is a natural gas distribution company providing sales and transportation of natural gas, and is a public utility subject to our regulatory jurisdiction under Chapter 366, Florida Statutes (F.S.). By Order No. PSC-2025-0123-PCO-GU, issued April 14, 2025, a final administrative hearing was scheduled for September 8 – 11, 2025.

Intervention by the Citizens of the State of Florida through the Office of Public Counsel (OPC) was acknowledged by Order No. PSC-2025-0036-PCO-GU. Intervention was granted to the Florida Industrial Power Users Group (FIPUG) by Order No. PSC-2025-0146-PCO-GU. No other parties intervened.

The parties engaged in extensive discovery.² We conducted one virtual and two in-person customer service hearings in July 2025. Over the course of these hearings, we heard testimony from four customers. Of these customers, three expressed disapproval for a general rate increase and one customer spoke in favor of the Company's petition. No customer complained about PGS's quality of service.

On August 13, 2025, PGS filed its Motion to Approve 2025 Stipulation and Settlement Agreement (Motion) with a copy of the 2025 Stipulation and Settlement Agreement (Settlement) appended thereto as Attachment 1. The Settlement was agreed to unanimously by PGS, OPC, and FIPUG (collectively, the Parties). By Order No. PSC-2025-0313-PCO-GU, the Prehearing Officer issued a Second Order Revising Order Establishing Procedure on August 20, 2025, and scheduled a final hearing on the Motion for October 7, 2025.

At the final hearing on October 7, 2025, we admitted the testimony of PGS witnesses Helen Wesley, Rebecca Washington, Timothy O'Connor, Christian Richard, Donna Bluestone, Eric Fox, Dylan D'Ascendis, Jeff Chronister, Andrew Nichols, John Taylor, Luke Buzard; OPC witnesses Lane Kollen and David Garrett; FIPUG witness Jeffry Pollock; and Commission Staff witnesses Angela Calhoun and Wesley Thurmond.

PGS witnesses Luke Buzard and Andrew Nichols presented in-person testimony at the final hearing and were made available as a panel for cross-examination. Following questions posed to the panel from our staff and ourselves, the record in this proceeding was closed. The Parties waived filing post hearing briefs, and a bench vote was taken approving the Settlement.

¹ As amended by Order No. PSC-2025-0123A-PCO-GU and Order No. PSC-2025-0123B-PCO-GU.

² OPC, FIPUG, and Commission staff together served 373 interrogatories and 91 document requests on PGS, resulting in over 18,000 pages of discovery, and conducted 13 depositions.

This Order addresses our approval of the Settlement, attached to this Order as Attachment A. We have jurisdiction over this matter pursuant to the provisions of Chapter 120 and Sections 366.04, 366.05, and 366.06, F.S.

Standard of Review

In reviewing a settlement agreement, we first "make [] factual findings based on the evidence presented by the parties." As the finder of fact, we must "consider all the evidence presented, resolve conflicts, judge credibility of witnesses, draw permissible inferences from the evidence, and reach ultimate findings of fact based on competent substantial evidence." Each of those ultimate findings of fact must be supported by a preponderance of the record evidence. The Florida Supreme Court defines "preponderance of the evidence" as follows:

The greater weight of the evidence, not necessarily established by the greater number of witnesses testifying to a fact but by evidence that has the most convincing force; superior evidentiary weight that, though not sufficient to free the mind wholly from all reasonable doubt, is still sufficient to incline a fair and impartial mind to one side of the issue rather than the other.⁶

After making factual findings, the second step in our analysis of a settlement agreement is for us to "decide[] whether the settlement agreement, in light of [our] findings of fact, is in the public interest and results in rates that are fair, just, and reasonable." We review settlement agreements as a whole to determine whether approving them is in the public interest.

The Florida Supreme Court has identified the factors that we must consider when making a determination of whether a settlement agreement is in the public interest:

The Legislature has provided that the Commission, in "fixing fair, just, and reasonable rates for each customer class, . . . shall, to the extent practicable, consider the cost of providing service to the class, as well as the rate history, value of service, and experience of the public utility; the consumption and load characteristics of the various classes of customers; and public acceptance of rate structures." § 366.06(1). The Commission "shall also consider the performance of each utility pursuant to [the Florida Energy Efficiency and Conservation Act] when establishing rates for those utilities over which the commission has ratesetting authority." § 366.82(10), Fla. Stat. (2021). A reasonably explained decision from the Commission must reflect that those factors have been considered to the extent practicable.⁹

³ Floridians Against Increased Rates, Inc. v. Clark, 371 So. 3d 905, 910 (Fla. 2023) (referred to hereafter as FAIR).

⁴ Martuccio v. Dep't of Pro. Regul., Bd. of Optometry, 622 So. 2d 607, 609 (Fla. 1st DCA 1993) (citation omitted).

⁵ Section 120.57(1)(j), F.S.

⁶ S. Fla. Water Mgmt. v. RLI Live Oak, LLC, 139 So. 3d 869, 872 n.1 (Fla. 2014).

⁷ FAIR, 371 So. 3d at 910.

⁸ See Sierra Club v. Brown, 243 So. 3d 903, 909 (Fla. 2018).

⁹ FAIR, 371 So. 3d at 912.

The Court also noted additional factors that we may consider in appropriate circumstances at our discretion:

[T]he Commission can consider "the efficiency, sufficiency, and adequacy of the facilities provided and the services rendered; the cost of providing such service and the value of such service to the public; the ability of the utility to improve such service and facilities; and energy conservation and the efficient use of alternative energy resources." § 366.041(1), Fla. Stat. (2021). And the Legislature has made clear that "it is in the public interest to promote the development of renewable energy resources in this state." § 366.91(1), Fla. Stat. (2021). Evidence that these factors have been considered—where they are germane to determining whether the settlement agreement is in the public interest and results in rates that are fair, just, and reasonable—permits meaningful judicial review of the Commission's conclusions.

The Commission can also consider non-statutory factors if it explains why they are relevant and how they relate to the Commission's "historical and statutory role." ¹⁰

Executive Summary

The general terms of the Settlement are as follows:

- The term begins on January 1, 2026, and continues until, at a minimum, December 31, 2028.
- PGS's authorized return on equity (ROE) midpoint is set at 10.30 percent (with a range of 9.30 to 11.30 percent).
- PGS is authorized to implement a net annual base rate revenue increase of \$60 million for 2026 and an additional \$25 million for 2027.
- PGS shall maintain its existing storm reserve target and accrual.
- PGS shall maintain its existing depreciation and amortization accrual rates except as relates to the Work and Asset Management (WAM) software.
- PGS shall be authorized to proceed with an Advanced Metering Infrastructure (AMI) Pilot project.
- PGS shall be authorized to implement its non-rate related tariff modifications.

As already discussed, the Parties and our staff engaged in extensive and voluminous discovery, totaling more than 18,000 pages. Typically, natural gas utility rate cases of this magnitude involve dozens of issues to be resolved at hearing. However, the Florida Supreme Court has held that:

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¹⁰ Sierra Club, 243 So. 3d at 911.

[W]hile the Commission need not "resolve every issue independently" in its final order when it is reviewing a settlement agreement, it must nonetheless "discuss[] the major elements of the settlement agreement and explain[] why it [is] in the public interest."¹¹

We reviewed the Settlement and determined that it contains the following 13 major elements: (1) cost of capital; (2) 2026 test year revenue increase; (3) 2027 subsequent year adjustment; (4) 2028 pressure & capacity improvements base rate increase; (5) revenue allocation and rate design; (6) cast iron/bare steel rider; (7) storm accrual, reserve, and damage cost recovery; (8) depreciation; (9) federal and/or state corporate income tax changes; (10) natural gas facilities relocation cost removal; (11) AMI Pilot; (12) economic development expenses; and (13) other accounting treatments. Lach element is discussed in detail below and analyzed based on the record evidence and applicable law.

While the remaining issues previously identified in this case prior to the filing of the Settlement are not specifically addressed in this Order, the witness testimony and evidence on those issues were admitted into this record and serve as a foundational evidentiary basis for the Settlement.

Decision

We considered the Settlement as a whole in making our ultimate determination of whether to approve it as being in the public interest and establishing rates that are fair, just, and reasonable. Consistent with the Supreme Court's direction in *FAIR*, we first examine the major elements of the Settlement to determine whether and how each one impacts rates and the public interest in the context of the overall settlement.

1. Cost of Capital

The Settlement includes a mid-point ROE of 10.30 percent, with a range of 9.30 percent to 11.30 percent, and an investor supplied equity ratio of 54.70 percent. In its initial filing, PGS requested a ROE of 11.10 percent for the 2026 projected test year. In its direct testimony in opposition, OPC recommended a 9.00 percent ROE. The negotiated ROE of 10.30 percent is within the range of 9.00 percent to 11.10 percent as advocated by the Parties and is a substantial reduction to PGS's requested ROE of 11.10 percent.

PGS's current ROE of 10.15 percent was approved on December 27, 2023, by Order No. PSC-2023-0388-FOF-GU.¹³ In that Order, we recognized that the 30-year U.S. Treasury Bond Yield was 3.80 percent at the time of the hearing as testified to by the ROE witnesses.¹⁴ The 30-year U.S. Treasury Bond Yield at the time of PGS's rebuttal testimony in the current case was

¹¹ FAIR, 371 So. 3d at 912.

¹² Order No. PSC-2025-0313-PCO-GU at p. 5.

¹³ Order No. PSC-2023-0388-FOF-GU, issued December 27, 2023, in Docket No. 20230023-GU, *In re: Petition for Rate Increase by Peoples Gas System, Inc.*

¹⁴ Order No. PSC-2023-0388-FOF-GU.

4.80 percent. The 10.30 percent ROE agreed upon by the Parties is 15 basis points higher than PGS's currently approved ROE of 10.15 percent, which we find is reasonable considering the increase in the U.S. Treasury Bond Yield interest rates of 100 basis points.

The Parties also agreed to maintain PGS's equity ratio of 54.70 percent based on investor sources. PGS's proposed equity ratio is consistent with the equity ratio we approved in the Company's last three rate cases. When combined with an ROE of 10.30 percent, an investor supplied equity ratio of 54.70 percent provides PGS a reasonable return on common equity and allows PGS the opportunity to maintain its financial integrity and creditworthiness through a strong financial position. This strong financial position will allow the Company to attract capital on reasonable terms and provide a safe and reliable natural gas system for its customers.

The evidence supports that the agreed upon weighted average cost of capital (WACC) of 7.18 percent during the term of the Settlement is a significant reduction to PGS's originally proposed WACC of 7.57 percent. Further, the evidence supports that the reduction in ROE from 11.10 percent, as initially requested, to 10.30 percent, as settled, contributes to a revenue requirement reduction of approximately \$36,857,794 for the 2026 projected test year and \$110,573,382 over the term. The significant reduction in revenue requirement benefits customers and helps to make PGS's gas service costs more affordable.

In fixing a reasonable rate of return within the range of 9.30 percent to 11.30 percent, we are guided by the long-established standard set by Fed. Power Comm'n v. Hope Natural Gas Co., 320 U.S. 591 (1944) and Bluefield Water Works & Improvement Co. v. Pub. Serv. Comm'n, 262 U.S. 679 (1923). Under this standard, a reasonable return is one that is commensurate with the return investors would expect from like investments of comparable risk, is reasonably sufficient to assure investor confidence that the utility is financially sound, and is adequate to attract capital on reasonable terms. We believe a just and reasonable ROE is integral in meeting sound regulatory economics and the standards set forth by the U.S. Supreme Court. The Bluefield case set the standard against which just and reasonable rates are measured:

A public utility is entitled to such rates as will permit it to earn a return on the value of the property which it employs for the convenience of the public equal to that generally being made at the same time and in the same general part of the country on investments in other business undertakings which are attended by corresponding risks and uncertainties. . . . The return should be reasonably sufficient to assure confidence in the financial soundness of the utility and should be adequate, under efficient and economical management, to maintain and support its credit and enable it to raise money necessary for the proper discharge of its public duties. ¹⁵

The *Hope* case expanded on the guidelines as to a reasonable ROE, reemphasizing the findings in *Bluefield* and establishing that the rate-setting process must produce an end result that allows the utility a reasonable opportunity to cover its capital costs. The Supreme Court stated:

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¹⁵ Bluefield, 262 U.S. at 692.

From the investor or company point of view it is important that there be enough revenue not only for operating expenses but also for the capital costs of the business. These include service on the debt and dividends on the stock. By that standard[,] the return to the equity owner should be commensurate with returns on investments in other enterprises having corresponding risks. That return, moreover, should be sufficient to assure confidence in the financial integrity of the enterprise, so as to maintain credit and attract capital.¹⁶

Regarding comparable risk, the preponderance of the evidence demonstrates that PGS's risk profile is comparable to the group of natural gas companies used by the ROE witnesses to develop their respective ROE recommendations. PGS's equity ratio of 54.70 percent is also comparable to PGS witness D'Ascendis's gas proxy group average equity ratio of 51.27 percent for the operating companies owned by the gas companies that comprise the proxy group used to develop the recommended ROEs. PGS provided evidence for a 54.70 percent equity ratio, based on investor sources, in its original filing. The preponderance of the evidence demonstrates that the Company's capital structure has positively contributed to its ability to provide reliable service at reasonable rates. We further note that a strong capital structure can assure investors that the utility is financially sound, which in turn benefits all customers by attracting capital on reasonable terms. Furthermore, the agreed-upon mid-point ROE of 10.30 percent is at or near the mid-points approved by us in December 2024 and February 2025, in which an ROE of 10.30 percent and 10.50 percent were approved for Duke Energy Florida, LLC, and Tampa Electric Company, respectively.¹⁷

Based on the evidence in the record, an ROE of 10.30 percent, with a range of 9.30 percent to 11.30 percent, combined with a capital structure that includes an investor-supplied equity ratio of 54.70 percent, as set forth in the Settlement, meets the *Hope* and *Bluefield* standards.

2. 2026 Test Year Revenue Increase

In PGS's petition, it requested a revenue increase for the 2026 test year of \$103.6 million, effective with the first billing cycle of 2026. This amount included \$6.7 million of revenue currently being recovered via the Company's Cast Iron/Bare Steel Replacement Rider (CI/BSR). After accounting for the CI/BSR transfer, the net revenue requirement increase requested was \$96.9 million.

In his direct testimony, OPC witness Kollen opposed the requested increase of \$103.6 million, recommending a reduction of \$73.8 million, which would result in a revenue increase of \$29.8 million. In rebuttal testimony, PGS witness Nichols accepted certain adjustments proposed by OPC and other parties, reducing the Company's requested increase by \$10.4 million and resulting in a revised net revenue increase request of \$86.4 million.

¹⁶ Hope, 320 U.S. at 603 (internal citations omitted).

¹⁷ Order No. PSC-2024-0472-AS-EI, issued November 12, 2024, in Docket No. 20240025-EI, *In re: Petition for rate increase by Duke Energy Florida, LLC.*, and Order No. PSC-2025-0038-FOF-EI, issued February 3, 2025, in Docket No. 20240026-EI, *In re: Petition for rate increase by Tampa Electric Company.*

In Paragraph 3(a) of the Settlement, the Parties agreed to a net annual base rate revenue increase of \$60 million, in addition to the \$6.7 million currently recovered through the CI/BSR, for a total increase of \$66.7 million. The new rates will become effective with the first billing cycle in January 2026. This negotiated outcome also incorporates the agreed-upon 50/50 On-System Sales (OSS) sharing mechanism, the removal of natural gas facility relocation costs from base rates, and represents the overall balance of compromises among the Parties. This amount was negotiated among the Parties and it is within the range of total increases we have approved in recently litigated and settled electric and gas rate cases. Additionally, the revenue increase approved in the Settlement results in lower rates for customers than what was initially proposed in PGS's rate case. Therefore, we find that the \$66.7 million total revenue increase, beginning January 1, 2026, is reasonable and appropriate when considered in the context of the comprehensive Settlement.

3. <u>2027 Subsequent Year Adjustment (SYA)</u>

In PGS's petition, it requested approval of an SYA of \$26.7 million, to be effective with the first billing cycle in January 2027. An SYA captures the incremental increase to the revenue requirement in the year following the test year, in order to account for substantial known and measurable changes, such as the impact of capital projects. PGS requested an SYA to address the additional annualized costs of capital investments made during the 2026 test year that are not reflected in the requested 2026 revenue requirements.

In its direct testimony, OPC recommended a lower SYA amount of \$14.3 million, representing a \$12.4 million reduction from the Company's proposal. OPC witness Kollen's recommendation included various adjustments for additional revenue due to customer growth, accumulated depreciation on 2026 plant additions, removal of excessive property tax expenses, and adjustments to the rate of return. Witness Kollen also testified to the limitations of PGS's proposed 2027 SYA, including the exclusions of projected 2027 capital expenditures and incremental operations and maintenance (O&M) expenses, as well as not being based on a fully projected test year.

In Paragraph 3(b) of the Settlement, the Parties agreed to a 2027 SYA in the amount of \$25 million, to be effective the first billing cycle of January 2027. This amount was negotiated among the Parties and we note that it is within the range of total increases we have approved in recently litigated and settled electric and gas cases. Additionally, the SYA approved in the Settlement results in lower rates for customers. Therefore, we find the \$25 million annual revenue increase beginning January 1, 2027, is reasonable when considered in the totality of the whole Settlement.

4. 2028 Pressure & Capacity Improvements Base Rate Increase

In PGS witness Richard's direct testimony, he indicated that PGS had experienced system capacity issues due to increased customer-owned natural gas back-up generator use, which PGS became aware of following Hurricanes Helene and Milton. During these events, PGS did not anticipate the load from these generators and as a result, the Company's system was

not able to keep up with the demand in parts of its service area. This resulted in numerous customers contacting PGS to express concern with their natural gas service. As a result, PGS began working to determine the number, size, and location of home generators that are currently on its system to determine which areas of the system are a concern, and design and construct a solution specific to each affected area. In addition, PGS began developing a comprehensive plan to outline system capacity issues for each of its 14 service areas, propose prioritized solutions based on risk, develop a projected timeline to address those issues, and prepare a detailed implementation strategy. Witness Richard indicated that PGS would also prepare a multi-year capital plan to address system resiliency concerns caused by generators.

The Settlement establishes a minimum term through December 2028, with a limited stayout exception to address the system capacity issues described above. This Settlement term allows
PGS to file a petition for a limited proceeding no earlier than January 1, 2028, to request an
annual base rate increase of up to \$5 million to address these issues subject to the following
conditions: (1) the request is supported by a capacity improvement capital plan based on a
detailed engineering/hydraulic study; (2) the timing of the request corresponds with the period
that PGS has incurred engineering and design costs; and (3) the revenue requirement of the
requested projects is calculated using the WACC specified in the Settlement, PGS's approved
depreciation rates, the federal and state income tax rates existing at that time, and reasonable
estimates of O&M and property tax expenses. We find this provision balances PGS's need to
recover the costs associated with resolving its system capacity challenges with customers' need
for rate predictability and safe and reliable natural gas service.

5. Revenue Allocation and Rate Design

In its petition, PGS proposed a new customer/demand cost of service study and revenue allocation for small diameter mains, while medium and large diameter mains would be allocated using the traditional peak and average capacity allocation. FIPUG witness Pollock argued in direct testimony that PGS should classify a portion of all distribution mains as a customer-related cost as there is no reason to not apply the same treatment to medium and large diameter mains. Additionally, as part of its petition, PGS proposed to make changes to miscellaneous service charges, proposed to close one of the three residential rate classes, and proposed for 2027 tariffs to be filed in September 2026 for our approval to be effective January 2027.

In this Settlement, PGS shall allocate its net annual revenue increase as shown in Exhibit B of the Settlement. The Parties did not agree on a specific cost of service methodology, nor did they outline how the allocation would differ for various sizes of mains. The Parties agreed to the miscellaneous service charges as proposed in the direct testimony of PGS witness Buzard. Pursuant to Paragraph 4(b) of the Settlement, the Company shall file its proposed tariffs to implement the 2027 increase and supporting schedules no later than July 31, 2026. The Parties additionally agreed to implement PGS's proposal to move from three residential rate classes to two effective with the first billing cycle of 2026. At hearing, witness Buzard testified that the rate structure in the Settlement moves all customer classes closer to parity. Therefore, we find that the rate structure in the Settlement is reasonable.

6. Cast Iron/Bare Steel Rider

In its petition, PGS stated that it will continue the implementation of the CI/BSR. This is reflected in PGS's MFR schedules and the testimony and an exhibit sponsored by witness Nichols. Witness Nichols stated in direct testimony that the CI/BSR will continue until all eligible infrastructure replacements have been made.

Pursuant to Paragraph 5(b) of the Settlement, PGS will continue the implementation of the CI/BSR and will not seek to add new categories of costs for recovery under its CI/BSR during the term of the Settlement period. For the Settlement period, PGS will not transfer CI/BSR revenue requirements into base rates, outside of the current revenue adjustment, until its next general base rate case. In addition, PGS will not seek recovery of any problematic plastic pipe (PPP) costs associated with the Tampa Downtown project or any other PPP costs included for recovery in its initial rate case filing through its CI/BSR. The CI/BSR provisions contained in the Settlement provide a reasonable approach agreed upon by the parties to continue the replacement of cast iron and bare steel infrastructure.

7. <u>Storm Accrual, Reserve, and Damage Cost Recovery</u>

In its petition, PGS requested to continue its current annual storm reserve accrual of \$380,000 and storm reserve target of \$3.8 million as previously approved in Order No. PSC-2020-0485-FOF-GU. PGS witness Nichols testified that the existing annual accrual is still supported by its 10-year history of Incremental Cost and Capitalization Approach methodology storm costs and the 2022 Storm Damage Self-Insurance Reserve Study, and is therefore still reasonable as both indicate expected annual storm costs to be below \$380,000. The Settlement maintains the Company's request from its petition to continue its existing storm reserve accrual and target. It also adds that recovery of storm costs from customers will begin on an interim basis sixty days following the Company filing a cost recovery petition and tariff with us.

Because the Settlement maintains the Company's current treatment for storm reserve accrual and the storm reserve target, which is reasonable, we approve the PGS storm reserve accrual and storm reserve target remaining at \$380,000 and \$3.8 million, respectively. Furthermore, because the storm damage cost recovery surcharge process allows PGS to avoid regulatory lag by recovering costs due to storm damage quickly and effectively, subject to refund, it allows for the opportunity to review all costs.

8. Depreciation

For the Settlement period, PGS's depreciation rates and amortization periods are those that were included in the Company's initial filing for the 2026 test year, which are the same as the depreciation rates and amortization periods currently in effect. In addition, PGS will establish a new sub-account for recording the amortization expense for the Company's Work & Asset Management (WAM) system. This newly established sub-account will reflect a 20-year service

¹⁸ Order No. PSC-2020-0485-FOF-GU, issued December 10, 2020, in Docket No. 20200051-GU, *In re: Petition for rate increase by Peoples Gas System*.

life, with a 5.0 percent annual amortization rate. This represents an extension from the 15-year service life that we previously approved in the Company's last rate case for the WAM system.¹⁹ This plant asset classification and the associated amortization rate are consistent with our prior orders for two other Florida utilities.²⁰ During the term of the Settlement, PGS is not required to file any depreciation study. However, the Company shall file a depreciation study synchronized with the Company's next general base rate increase request. This provision is an element of a comprehensive agreement that identifies an alternative timeframe required for the utility to file an updated depreciation study as contemplated in our rule while also facilitating plant cost recovery assumptions within the Settlement term. As such, we find that this element is reasonable.

9. Federal and/or State Corporate Income Tax Changes

The Corporate Income Tax Change provision, stated in Paragraph 9 of the Settlement, provides PGS with the ability to implement changes to federal and state corporate income tax. While there are no anticipated tax changes currently, future reforms might occur during the Settlement term. The impact of tax changes on base revenue requirements - up or down - will be reflected in PGS's general base rates and charges through a prospective adjustment to those rates. These tax charges will be effective within either 180 days from the date when tax changes become law or the effective date of tax changes, whichever is later. Any effect of tax changes on retail revenue requirements from the effective date through the date of the general base rate adjustments discussed above shall flow back to, or be collected from, customers through the Natural Gas Conservation Cost Recovery Clause.

Concerning the provisions of the Settlement regarding potential prospective tax law changes, we find, as we have similarly in other settlements, the ability of PGS to adjust service rates due to changes in corporate income tax law is a reasonable method to pass savings or recover costs to/from its customers.²¹ Overall, the Corporate Income Tax Change provisions contained in the Settlement help protect PGS and its customers when there are unexpected tax changes.

¹⁹ Order No. PSC-2023-0388-FOF-GU, issued on December 27, 2023, in Docket No. 20230023-GU, *In re: Petition for rate increase by Peoples Gas System, Inc.*

²⁰ See Order No. PSC-2024-0366-PAA-GU, issued on August 19, 2024, in Docket No. 20240060-GU, In re: Petition for approval to establish new regulatory subaccounts, amortization rates, and reclass fication of associated investment and reserve balances, by Florida Public Utilities Company; Order No. PSC-2020-0489-PAA-GU, issued December 11, 2020, in Docket No. 20200191-GU, In re: Petition for approval of amortization rate for Starnik customer information system and other software accounting adjustments, by Florida City Gas.

²¹ Order No. PSC-2024-0078-FOF-EI, issued March 25, 2024, in Docket No. 20210015-EI, *In re: Petition for rate increase by Florida Power & Light Company*; and Order No. PSC-2024-0472-AS-EI, issued November 12, 2024, in Docket No. 20240025-EI, *In re: Petition for rate increase by Duke Energy Florida, LLC*.

10. Natural Gas Facilities Relocation Cost Removal

We adopted Rule 25-7.150, Florida Administrative Code (F.A.C.), which became effective April 24, 2025, to implement Section 366.99, F.S.²² This rule sets forth the process and requirements for a utility petition for recovery of natural gas facilities relocation costs through the new annual Natural Gas Facilities Relocation Cost Recovery Clause (NGFRCRC), which allows a natural gas utility to recover "natural gas facility relocation costs" incurred through a charge separate and apart from base rates.

PGS proposed to adjust the Company's 2026 revenue requirement downward to reflect the removal of natural gas facilities relocation costs for recovery in the NGFRCRC. PGS proposed to remove the revenue requirements in 2026 related to natural gas facility relocation costs, which includes a return on \$44,578,889 of 13-month average rate base, \$588,597 of Property Tax expense, and \$1,050,742 of Depreciation expense. After grossing up for regulatory assessment fees and bad debt expense, the adjustments in Property Tax and Depreciation expense result in a \$1,652,290 reduction to 2026 test year revenue requirements. The 13-month average rate base reduction is the result of a decrease in Plant in Service of \$44,255,550, a decrease in Construction Work in Progress of \$1,403,233, and a decrease in Accumulated Depreciation of \$1,079,894. The rate base reduction effect on 2026 revenue requirements is \$4,205,920.

In the Settlement, the Parties agreed to the Company's proposal to remove recovery of natural gas facilities relocation costs from base rates which reduces the overall revenue requirement. The Parties further agree that this adjustment has been reflected in the annual revenue increase specified in Paragraph 3(a) of the Settlement. Consistent with Paragraph 5, the Company will ensure that any filing it makes for cost recovery under the new NGFRCRC will not include costs that otherwise have been included in the base rates.

11. AMI Pilot

In its petition, PGS requested to modify and continue the delayed AMI Pilot program that we initially approved in PGS's 2023 rate case in Docket No. 20230023-GU.²³ PGS originally intended to begin implementation of the AMI Pilot in 2024. However, PGS indicated that in 2024, the Company learned that Tampa Electric Company (TECO) would be upgrading its AMI Network, which PGS intends to utilize for the AMI Pilot, to Itron's GenX platform. As a result and to minimize duplicative costs, PGS opted to delay the AMI Pilot launch until the third quarter of 2025 to align the pilot launch with completion of the platform upgrades.

Under the AMI Pilot, PGS will continue to collect data on the durability of the smart meters, especially with regard to corrosion, and usage of two-way communications for central control of meter functions, such as remote connects and disconnects, and improved customer information on usage. In addition, PGS will continue to use the AMI Pilot to determine whether

²² Order No. 2025-0112-FOF-GU, issued April 4, 2025, in Docket No. 20250020-GU, *In re: Adoption of new Rule 25-7.150, F.A.C., Natural Gas Facilities Relocation Cost Recovery Clause.*

²³ Order No. PSC-2023-0388-FOF-GU, issued December 27, 2023, in Docket No. 20230023-GU, *In re: Petition for rate increase by Peoples Gas System, Inc.*

deploying AMI technology could result in cost reductions through remote meter reading, leak and outage detection, and disconnection capabilities, and to evaluate improvements regarding billing accuracy. In its 2023 rate case, PGS indicated that the AMI Pilot would be conducted over a four-year period, with one year of installation and three years of operation, and consist of 5,000 smart meters with related back-office technology support installed in the Hillsborough County area where PGS can connect to TECO's existing AMI network. PGS estimated a total cost for the AMI Pilot of \$2.2 million at that time. Under the modified AMI Pilot in the instant docket, PGS will still install 5,000 smart meters in Hillsborough County and connect to TECO's existing AMI network. However, PGS now expects that the AMI Pilot will be conducted over a three and a half year period and intends to install 1,400 smart meters during the first year, and the remaining meters in the following 24 months. In addition, the pilot evaluation period will occur concurrently with meter installation and end six months following the conclusion of meter installation (i.e., the end of the pilot term). Regarding program costs, PGS now estimates that the program will cost approximately \$6.2 million, with the \$4 million increase supporting the multiyear smart meter installations, including materials, outside services, and labor costs.

The Settlement maintains PGS's modified AMI Pilot program as proposed in its initial base rate increase request. Traditionally, it has been our practice for pilot programs to serve as vehicles for utilities to explore new technologies or processes, and assess the benefits using a sample prior to permanent implementation.²⁴ No gas utility in Florida has implemented systemwide deployment of AMI technology. As such, we find that the benefits of such implementation need to first be assessed, and a pilot program provides the means to do so. Therefore, based on the foregoing and the record, we find that customers and PGS benefit from implementation of AMI technology due to the potential reduced costs for the Company, and, as a result, for the customers.

12. <u>Economic Development Expenses</u>

In its petition, PGS requested approval of \$388,740 for economic development expenses in the 2026 projected test year. For subsequent years, the Company proposed that economic development expenses be calculated as the greater of (1) \$388,740 adjusted for customer growth since 2026, or (2) 95 percent of the expenses incurred during the reporting period, provided that the amount does not exceed the lesser of 0.15 percent of gross annual revenues or \$3 million. PGS witness Nichols sponsored the proposed expense levels in his direct testimony, and PGS witness Buzard testified that the proposed level of economic development spending is consistent with Rule 25-7.042, F.A.C.

In Paragraph 10(c) of the Settlement, the Parties agreed to maintain the \$388,740 amount for the 2026 test year and to apply PGS's proposed calculation methodology for subsequent years. The economic development expense allowed to be recovered by the Company pursuant to Rule 25-7.042, F.A.C., is calculated as 95 percent of the 2026 forecasted amount of \$409,200.

²⁴ Order No. PSC-2021-0237-PAA-EI, issued June 30, 2021, in Docket No. 20200234-EI, *In re: Petition for approval of direct current microgrid pilot program and for variance from or waiver of Rule 25-6.065, F.A.C., by Tampa Electric Company.*

We find the level of economic development expense and the proposed methodology to be appropriate and consistent with Rule 25-7.042.

13. Other Accounting Treatments (Parent Debt Adjustment, MGP, TIMP, Software)

In his direct testimony, PGS witness Nichols outlined several accounting treatments originally approved in the 2020 Agreement, reaffirmed in the 2023 rate case, and proposed for continuation in this proceeding.²⁵ These include the Parent Debt Adjustment, annual amortization of Manufactured Gas Plant (MGP) environmental remediation costs, reserve accounting for the Transmission Integrity Management Program (TIMP), and the amortization of non-capitalizable software implementation costs.

Parent Debt Adjustment

Paragraph 10(d) of the Settlement details an adjustment to reduce income tax expense by \$2.967 million as a result of the parent debt adjustment pursuant to Rule 25-14.004, F.A.C. In MFR Schedule C-26, PGS presented its calculation of \$2.967 million pursuant to Rule 25-14.004, F.A.C. PGS witness Nichols testified that the parent debt adjustment decreased the Company's revenue requirement by approximately \$4.0 million. The parent debt adjustment agreed upon by the Parties is calculated in accordance with Rule 25-14.004, F.A.C., and based on PGS's parent company, Emera Inc.'s projected test year average capital structure ending December 31, 2026. Because there is witness testimony and evidence supporting the parent debt adjustment, it is reasonable.

MGP Environmental Remediation Costs

Paragraph 10(e) of the Settlement noted an annual amortization expense of \$1.0 million for MGP environmental remediation, which we previously approved in both the 2020 and 2023 rate cases. As stated in witness Nichols' testimony, this amount is appropriate to recover remaining remediation and related expenditures not yet reflected in base rates. The projected balance of MGP-related regulatory assets as of January 1, 2026, is \$17.7 million. In this case, the Company proposed to continue the \$1.0 million annual amortization for MGP costs, as reflected in MFR Schedule G-2, page 1, line 7. Thus, the Settlement includes the Company's original request which is supported by evidence in the record, and, thus, we find it appropriate again.

TIMP Reserve Accounting

Paragraph 10(f) of the Settlement discussed the continuance of reserve accounting for TIMP expenditures and to record a levelized annual expense. As stated in witness Nichols' testimony, this treatment was adopted to mitigate annual fluctuations in TIMP costs, which vary based on the timing of required transmission pipeline inspections. For the 2026 projected test year, the Company proposed a levelized accrual expense of \$2.7 million, derived from total

²⁵ Order No. PSC-2020-0485-FOF-GU, issued December 10, 2020, in Docket Nos. 20200178-GU, 20200051-GU, and 20200166-GU, *In re: Petition for rate increase by Peoples Gas System*.

projected TIMP costs of \$8.2 million. The \$8.2 million total included \$4.7 million in projected TIMP expenditures over the 2026–2028 period and a \$3.5 million projected regulatory asset balance as of January 1, 2026, amortized over three years. In order to preserve a levelized annual expense for the customers, we find that this accounting treatment is appropriate for the Company to continue for the term of the Settlement.

Non-Capitalizable Software Implementation

Paragraph 10(g) of the Settlement detailed the continuation of the Company recording non-capitalizable software implementation costs as regulatory assets and amortizing those costs over a five-year period. In witness Nichols' testimony, he proposed that the Company be allowed to continue this accounting treatment for the projected test year, with amortization of the associated regulatory asset over the approved five-year period. This accounting treatment is consistent with our decisions in the Company's last two rate cases. Thus, we find the accounting treatment regarding non-capitalizable software implementation for the term of the Settlement to be reasonable.

Conclusion

All Parties to the Settlement agreed to all of the above mentioned accounting treatments. The Parties determined that these treatments are fair and reasonable to customers and should be applied for purposes of calculating the Company's net operating income. We agree that these accounting treatments are appropriate and reasonable.

The Public Interest

We now turn to our ultimate determination: "whether the settlement agreement, in light of [our] findings of fact, is in the public interest and results in rates that are fair, just, and reasonable." We make this determination based upon review of the Settlement as a whole. The statutory guidance for determining whether a settlement agreement is in the public interest is found primarily in Section 366.06(1), F.S., which provides in pertinent part as follows:

In fixing fair, just, and reasonable rates for each customer class, the commission shall, to the extent practicable, consider the cost of providing service to the class, as well as the rate history, value of service, and experience of the public utility; the consumption and load characteristics of the various classes of customers; and public acceptance of rate structures.²⁸

The unanimous Settlement as a whole results in fair, just, and reasonable rates. The authorized ROE range of 9.3 to 11.3 percent, with a midpoint of 10.3 percent, is consistent with the record evidence, and a modest increase from the existing, approved ROE. Coupled with the

²⁶ FAIR, 371 So. 3d at 910.

²⁷ See Sierra Club, 243 So.3d at 909.

²⁸ FAIR, 371 So. 3d at 912 (stating "A reasonably explained decision from the Commission must reflect that those factors have been considered to the extent practicable.").

54.70 percent equity ratio, this ROE will allow PGS to maintain its credit rating and financial health and provide investors with a reasonable return. This stability will allow PGS to continue to invest in the resiliency and reliability of its gas distribution system and to support the growing demand for energy in Florida.

Several aspects of the Settlement are particularly noteworthy in their rate impact. The Parties agreed to reduce the increase to the annual revenue requirement for all rate classes and further agreed to the miscellaneous service charges as proposed in the direct testimony of witness Buzard. The result is a total base rate revenue reduction from the original rate request of approximately \$103.6 million to the Settlement amount of approximately \$66.7 million, a \$36.9 million decrease for 2026 projected test year and \$110.7 million over the three-year period. The significant reduction in revenue requirement benefits customers and helps make PGS's gas service more affordable. This negotiated outcome also incorporates the agreed-upon 50/50 OSS sharing mechanism, the removal of natural gas facility relocation costs from base rates, and represents the overall balance of compromises among the Parties.

We held service hearings in July and read numerous customer emails and letters that were filed in this docket. Many of the customers expressed disapproval of a general rate increase. As discussed above, PGS substantially reduced its proposed rate increase in the Settlement. None of the organizations representing the ratepayers who commented negatively on the originally proposed rates opposed the Settlement. There has been no unfavorable written correspondence regarding the proposed rate increase since the filing of the Settlement.

As discussed above, the cost of capital structure in the Settlement ensures that PGS will have the resources it needs to add generation, strengthen its transmission and distribution system, and otherwise maintain and improve the resiliency of the system. Equally important as planning for known needs is establishing processes for the anticipated yet unknown impacts of storms. To that end, the Settlement continues PGS's storm cost recovery mechanism, which includes the storm reserve accrual remaining at \$380,000 and the storm reserve target remaining at \$3.8 million. This mechanism has been and will continue to be used by PGS for timely cost recovery after a storm event, which avoids regulatory lag and benefits the ratepayers by assisting swift storm response efforts.

We next turn to Section 366.82(10), F.S. – a provision within the Florida Energy Efficiency and Conservation Act (FEECA) – that requires us to consider the performance of each utility pursuant to FEECA when establishing rates.²⁹ FEECA requires that we adopt appropriate goals to increase the development of demand-side renewable energy systems. We review the goals of each utility subject to FEECA at least every five years in a goalsetting docket.³⁰

We opened Docket No. 20240018-EI, the FEECA goal-setting docket for PGS, in January 2024. We approved PGS's numeric conservation goals in Order No PSC-2024-0280-PAA-EG. On October 28, 2024, PGS filed its updated Demand-Side Management Plan to reflect

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²⁹ *Id.* (stating "A reasonably explained decision from the Commission must reflect that those factors have been considered to the extent practicable.").

³⁰ Section 366.82(6), F.S.

the approved conservation goals. PGS's Demand-Side Management Plan was approved in Order No. PSC-2025-0054-PAA-EG. We have reviewed and considered the record evidence regarding PGS's performance under FEECA and find that PGS is offering its customers programs approved in its Demand-Side Management Plan and is making reasonable progress toward meeting the goals.

In determining whether the Settlement is in the public interest, we have also considered "the efficiency, sufficiency, and adequacy of the facilities provided and the services rendered; the cost of providing such service and the value of such service to the public; the ability of the utility to improve such service and facilities; and energy conservation and the efficient use of alternative energy resources." As noted above, PGS has committed to the AMI Pilot program which could benefit customers and PGS due to the potential reduced costs for PGS. Further, throughout the pendency of this case, we have received no complaints at all related to the facilities provided or services rendered.

The Settlement before us results in rates that are materially less than requested in the initial petition by PGS. As previously noted, the Settlement is unanimous, promotes rate stability, and limits the Company to only the base rate increases set forth in the Settlement during that period. Ultimately, we find that the Settlement is fair, just, and reasonable and is in the public interest. It is therefore approved.

Based on the foregoing, it is

ORDERED by the Florida Public Service Commission that the Motion to Approve the 2025 Stipulation and Settlement Agreement is hereby granted. It is further

ORDERED that the 2025 Stipulation and Settlement Agreement, as attached to this Order, is approved. It is further

ORDERED that Peoples Gas System, Inc., shall file tariff sheets that are consistent with this Final Order. It is further

ORDERED that our staff shall have administrative authority to review the tariff sheets to ensure that they are complete and consistent with this Order. It is further

ORDERED that this docket shall be closed upon our staff's verification that the tariffs submitted by Peoples Gas System, Inc., are complete and consistent with this Order.

³¹ Section 366.041(1), F.S.

By ORDER of the Florida Public Service Commission, this 31st day of October, 2025.

ADAM J. TEITZMAN

Commission Clerk

Florida Public Service Commission 2540 Shumard Oak Boulevard

Tallahassee, Florida 32399

(850) 413-6770

www.floridapsc.com

Copies furnished: A copy of this document is provided to the parties of record at the time of issuance and, if applicable, interested persons.

MRT/jdi/zab

NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.569(1), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

Mediation may be available on a case-by-case basis. If mediation is conducted, it does not affect a substantially interested person's right to a hearing.

Any party adversely affected by this order, which is preliminary, procedural or intermediate in nature, may request: (1) reconsideration within 10 days pursuant to Rule 25-22.0376, Florida Administrative Code; or (2) judicial review by the Florida Supreme Court, in the case of an electric, gas or telephone utility, or the First District Court of Appeal, in the case of a water or wastewater utility. A motion for reconsideration shall be filed with the Office of Commission Clerk, in the form prescribed by Rule 25-22.0376, Florida Administrative Code. Judicial review of a preliminary, procedural or intermediate ruling or order is available if review of the final action will not provide an adequate remedy. Such review may be requested from the appropriate court, as described above, pursuant to Rule 9.100, Florida Rules of Appellate Procedure.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for Rate Increase by Peoples Gas System, Inc.

DOCKET NO. 20250029-GU

DATED: August 13, 2025

2025 STIPULATION AND SETTLEMENT AGREEMENT

THIS AGREEMENT is dated this 13th day of August, 2025 and is by and between Peoples Gas System, Inc. ("Peoples" or the "company"), the Office of Public Counsel ("OPC" or "Citizens"), and the Florida Industrial Power Users Group ("FIPUG"). Collectively, Peoples, OPC, and FIPUG shall be referred to herein as the "Parties" and the term "Party" shall be the singular form of the term "Parties." OPC and FIPUG will be referred to herein as the "Consumer Parties." This agreement, including the Exhibits appended hereto, shall be referred to as the "2025 Agreement."

Background

On March 31, 2025, Peoples filed a Petition for Rate Increase ("Petition") with the Florida Public Service Commission ("Commission" or "FPSC"), along with Minimum Filing Requirement schedules ("MFRs") and pre-filed direct testimony and exhibits of 11 expert witnesses in support of its Petition (collectively "Initial Rate Case Filing").

OPC and FIPUG intervened in the docket and have engaged in comprehensive and extensive discovery, including written discovery and depositions. OPC and FIPUG filed expert witness testimony challenging the merits of the company's Petition. The Commission held customer service hearings on July 14, 16, and 17, 2025, providing a platform for public input. On July 28, 2025, Peoples filed rebuttal testimony and exhibits of seven expert witnesses.

In its Petition, Peoples requested final approval for a \$103,591,089 permanent annual increase in general base rates and charges effective with the first billing cycle of January 2026. This amount included \$6,733,295 of revenue currently being recovered via the company's Cast Iron/Bare Steel Replacement Rider ("Rider CI/BSR"). It also requested final approval for approval of a subsequent year adjustment of \$26,709,076 to be effective with the first billing cycle in January 2027 ("2027 SYA"). The company's Petition requested that the Commission approve a return on equity of 11.1 percent, an equity ratio of 54.7 percent, and certain cost-of-service and rate design modifications and tariff wording changes.

Peoples responded to hundreds of interrogatories and produced over 18,000 pages of documents to assist the FPSC Staff and Consumer Parties in their thorough evaluation of the company's proposals. The FPSC Staff conducted an audit of the company's Rate Case filing and experts of the Parties exchanged information and conducted extensive discovery, including over 13 depositions. As a result of these activities, the Consumer Parties and Peoples are well informed about the issues presented in the company's Initial Rate Case Filing and the risks and costs associated with further litigation.

Accordingly, the Parties have undertaken to resolve by agreement to settle the issues presented by the company's Petition to maintain predictability with respect to Peoples' base rates and charges and to avoid the inherent risks, uncertainties, dedication of resources, and costs of further litigation. The Parties have entered into this 2025 Agreement in compromise of positions in accordance with their rights and interests under Chapters 120, 350, and 366, Florida Statutes, as applicable, and believe that this 2025 Agreement completely and fairly resolves all of the issues presented and is in the public interest. As part of a negotiated exchange of consideration among the Parties to this 2025 Agreement, each Party has agreed to concessions to the others with the

expectation, intent, and understanding such that all provisions of the 2025 Agreement, upon approval by the Commission, will be enforced by the Commission as to all matters addressed herein with respect to all Parties.

NOW, THEREFORE, in consideration of the foregoing, and the mutual covenants contained herein, which the Parties agree and acknowledge constitute good and valuable consideration, the Parties hereby stipulate and agree as follows:

Terms

1. Term.

This 2025 Agreement will become effective upon the date of the Commission's vote approving it ("Effective Date") and, except as specified otherwise herein, shall continue through and including December 31, 2028, such that, except as specified in this 2025 Agreement, no base rates, charges, or credits or rate design methodologies will be changed with an effective date before January 1, 2029. The period from the Effective Date through December 31, 2028 (subject to Paragraph 8) shall be referred to herein as the "Term." The Parties retain all rights unless such rights are expressly waived, expressly limited, or expressly eliminated by the terms of this 2025 Agreement. Upon expiration of the Term or termination of the 2025 Agreement pursuant to Paragraph 8, the provisions of this 2025 Agreement shall terminate or remain in effect as specified herein.

2. Return on Equity and Equity Ratio.

Beginning January 1, 2026, Peoples' authorized return on common equity ("ROE") shall be within a range of 9.3 percent to 11.30 percent ("ROE range"), with a mid-point of 10.30 percent ("mid-point") and its equity ratio (investor sources with any difference to actual equity ratio spread ratably over long-term debt and short-term debt) shall be 54.7 percent. This midpoint return on

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equity and equity ratio shall be used for all regulatory purposes from January 1, 2026 to the end of the Term (and thereafter until the company's general base rates and charges are revised by a future agreement of the Parties approved by a Final Order of the Commission or a Final Order of the Commission issued as the result of the next subsequent general base rate proceeding), including, but not limited to, cost recovery clauses, riders, recovery mechanism(s), earnings surveillance reporting, authorizing a potential exit from this 2025 Agreement pursuant to Paragraph 8, calculating the company's Allowance for Funds Used During Construction ("AFUDC"), and calculating interim rates to the extent allowed herein. The Parties agree that the company's weighted average cost of capital ("WACC") during the term of this 2025 Agreement shall be 7.18 percent as shown on Exhibit A.

3. <u>Annual Revenue Increases</u>.

- (a) 2026 Increase. The Parties agree that Peoples shall be authorized to change its base rates and charges for a net annual revenue increase amount of \$60,000,000 in addition to the \$6,733,295 of revenue currently being recovered from customers via the Rider CI/BSR for a total of \$66,733,295 ("2026 Increase"), effective with the first billing cycle of January 2026. This is a negotiated amount that reflects, for example, the Commission's approval of the company's proposal to adjust the OSS sharing percentage to 50-50 and the company's proposal to remove natural gas facility relocation costs from base rates and is the result of give and take among the parties based on their thoughtful consideration of the positions they took in the case. The 2026 Increase shall be reflected in customer bills using the revenue allocations, billing determinants, rate design considerations, and tariff provisions specified in Paragraph 4, below.
- (b) 2027 Increase. The Parties agree that Peoples shall be authorized to change its base rates and charges for an additional annual revenue increase amount of \$25,000,000 ("2027)

Increase") effective with the first billing cycle of January 2027. This is a negotiated amount that does not include any Rider CS/BSR roll-over and that reflects give and take among the parties based on their evaluation of the risks of litigation and the positions they took in the case. The 2027 Increase shall be reflected in customer bills using the cost-of-service principles, billing determinants, rate design considerations, and tariff provisions specified in Paragraph 4, below.

- (c) Pressure and Capacity Improvements Base Rate Increase. The Parties acknowledge that the addition of natural gas-fired standby electric generators, especially in some areas of the company's natural gas distribution system, has presented operating challenges during electric outages. This is particularly relevant when the demand caused by natural gas-fired standby electric generators peaks at levels higher than anticipated when the Peoples' system was originally designed and placed in service. Recognizing the importance of natural gas-fired standby electric generators to customer service and fortifying Florida's energy resilience, the Parties agree that, as a specific exception to the general base rate freeze in Paragraph 5 of this 2025 Agreement, the company may file a limited-proceeding petition with the Commission for an annual base rate increase of up to \$5 million to be effective in calendar year 2028 ("Pressure and Capacity Improvements Base Rate Increase") subject to the following conditions:
- (i) the proposed Pressure and Capacity Improvement Base Rate Increase must be supported by a capacity improvement capital plan ("Capacity Plan") based on a comprehensive and well-defined engineering/hydraulic study that specifies the system improvements to be made, any proposed phasing of the work, the associated costs, and the anticipated in-service dates for the improvements;
- (ii) the timing of the effective date of the Pressure and Capacity Improvement Base Rate Increase must reasonably correspond with the period in which the company demonstrates that

it has incurred engineering and design expenses such that the project is at a CLASS 3 level of design/cost estimate and has received the requisite budget and expenditure authorization necessary to implement the Capacity Plan beginning in and throughout the portion of 2028 (and thereafter) for which the optional 2028 Pressure and Capacity Improvements Base Rate Increase will be in effect; and

- (iii) the revenue requirement for the capacity improvement capital project(s) shall be calculated using the weighted average cost of capital specified in this agreement, the company's approved depreciation rates, the then existing federal and state income tax rates, and reasonable estimates of related operations and maintenance and property tax expenses. Any proceeding conducted pursuant to this subparagraph shall be a limited proceeding and shall not expand into a "base rate case" type inquiry into the operations, investments, and finances of the company.
- 4. Class Revenue Allocations, Billing Determinants, Rate Design, and Customer Rates.
- (a) 2026 Increase. Effective with the first billing cycle in January 2026, the company shall be authorized to change its base rates and charges for a net annual revenue increase amount of approximately \$66,733,295 based on the 2026 billing determinants reflected in the company's Initial Rate Case Filing in this proceeding and the cost recovery revenue allocation shown on Exhibit B. Clean and redline versions of the updated and agreed-to tariffs reflecting the customer rates and charges and other terms and conditions of service specified herein to become effective with the first billing cycle in January 2026 are attached to this 2025 Agreement as Exhibit C. In addition to the rates reflected in them, the Parties agree to the Miscellaneous Service Charges as proposed in the prepared direct testimony of Luke Buzard and to the non-rate related wording changes reflected in Exhibit C. Approval of this 2025 Agreement by the Commission shall

constitute approval of the attached tariffs. The parties agree that the file and suspend provisions in Section 366.06, Florida Statutes, referenced in this subparagraph, to the extent applicable, have been satisfied by the company's Initial Rate Case Filing and related Commission action, including approval of the 2025 Agreement, in this docket.

- (b) 2027 Increase. Effective with the first billing cycle in January 2027, the company shall be authorized to change its base rates and charges for an additional net annual revenue increase amount of \$25,000,000. The company shall develop the base rates and charges for this increase using the cost recovery revenue allocation shown on Exhibit B and the billing determinants for 2027 that the company will use to develop its cost recovery clause and rider factors for 2027. The company shall file its proposed tariffs to implement the 2027 Increase and supporting schedules no later than July 31, 2026, to enable the Commission to consider and approve the tariffs such that the company may provide timely notice to customers and to implement the new tariffs effective with the first billing cycle of 2027. The parties agree that the file and suspend provisions in Section 366.06, Florida Statutes, referenced in this subparagraph, to the extent applicable, have been satisfied by the company's Initial Rate Case Filing and related Commission action, including approval of the 2025 Agreement, in this docket.
- (c) Pressure and Capacity Improvements. If the company satisfies the conditions in subparagraph 3(c) and elects to make the change authorized therein, the company shall be authorized to petition the Commission to change its base rates and charges for an additional net annual revenue increase amount of up to \$5,000,000, effective no earlier than the first billing cycle in January 2028. The company shall develop the base rates and charges for this increase using the cost recovery revenue allocation shown on Exhibit B and the billing determinants for 2028 that the company will use to develop its cost recovery clauses and rider factors for 2028. The company

shall file its petition, proposed tariffs, and supporting documentation to implement subparagraph 3(c) on a time schedule that will allow the Commission, Consumer Parties, and any other intervenors adequate time to evaluate and act on the company's proposal such that the proposed tariffs can be implemented on the company's proposed effective date. The parties agree that a proceeding filed pursuant to subparagraph 3(c) shall be a limited proceeding under Section 366.076, Florida Statutes, and that the application of the file and suspend provisions in Section 366.06, Florida Statutes, to the tariffs referenced in this subparagraph, will be consistent with Commission precedent and policy.

- (d) Except as specified in this 2025 Agreement, the company's general base rates, charges, credits, and rate design methodologies for gas distribution services specified in this paragraph shall remain in effect for billing cycles through and including December 31, 2028, and thereafter until revised by a future agreement of the Parties approved by a Final Order of the Commission or a Final Order of the Commission issued as the result of the company's next subsequent general base rate proceeding; however, nothing in this 2025 Agreement shall limit the ability of the company to begin collecting proposed new base rates and charges or a portion thereof subject to refund effective after the first billing cycle in January 2029 if the eight-month period of withheld consent specified in Section 366.06(3), Florida Statutes, for a general base rate case petition filed after January 1, 2028, has expired.
- (e) With respect to cost recovery clauses and riders that recover plant investment costs, for rates that will first go into effect after January 1, 2026, it is the intent of the Parties that the company shall use the midpoint return on equity, equity ratio, and WACC specified in Exhibit A and the company shall allocate among its respective rate schedules the annual cost recovery amounts to be recovered by applying the cost recovery revenue distribution shown on Exhibit B,

and that the midpoint return on equity, equity ratio, and WACC shown in Exhibit A and the revenue distribution in Exhibit B shall be used in cost recovery clauses and riders that recover plant investment costs until the company's general base rates and charges are revised by a future agreement of the Parties approved by a Final Order of the Commission or a Final Order of the Commission issued as the result of the next subsequent general base rate proceeding.

- (f) The company may implement its proposal to move from three residential rate classes to two (as reflected in the company's Petition and the prepared direct testimony of Luke Buzard), effective with the first billing cycle of January 2026.
 - 5. Base Rate Freeze and Other Cost Recovery.
- (a) Except as expressly provided in this 2025 Agreement, and as part of the base rate freeze, the general base rates, charges, credits, cost allocation or rate design methodologies for gas service shall not be changed with an effective date for any such changes earlier than January 1, 2029.
- (b) The company may continue to implement the Rider CI/BSR during the term of this agreement, will not seek to add new categories of costs for recovery under its Rider CI/BSR as authorized by Orders No. PSC-2012-0476-TRF-GU and PSC-2017-0066-AS-GU, during the term of the agreement, and, except as specified in Paragraph 3(a), will not roll-over Rider CI/BSR revenues into base rates until its next general base rate case. To the extent there are any, the company will not seek recovery of any problematic plastic pipe ("PPP") costs associated with the Tampa Downtown project or any other PPP costs included for recovery in its Initial Rate Case Filing in the company's filing through its Rider CI/BSR.
- (c) Nothing in this 2025 Agreement shall preclude the company from requesting the Commission to approve the recovery of costs that are: (i) of a type which traditionally or

historically would be, have been, or are presently recovered through existing or newly enacted cost recovery clauses or riders, or (ii) incremental costs not currently recovered in base rates which the Legislature expressly requires shall be clause recoverable.

- (d) Except as specified in this 2025 Agreement, the company shall not seek to recover, nor shall the company be allowed to recover, through any cost recovery clause or charge, or through the functional equivalent of such cost recovery clauses and charges, costs of any type or category that have historically or traditionally been recovered in base rates, unless such costs are: (i) the direct and unavoidable result of new governmental impositions or requirements such as, for example and without limitation, new natural gas safety requirements; or (ii) new or atypical costs that have not been litigated before the Commission because they were unforeseeable (in contrast to, for instance, pandemic costs) and could not have been contemplated by the Parties resulting from significantly changed industry-wide circumstances directly affecting the company's operations.
- (e) The company will not seek Commission approval to defer for later recovery in rates, any costs incurred or reasonably expected to be incurred (such as those which have been litigated before the Commission (e.g. pandemic costs)), from the Effective Date through and including December 31, 2028, which are of the type which historically or traditionally have been or would be recovered in base rates, unless such deferral and subsequent recovery is expressly authorized herein or otherwise agreed to in writing signed by each of the Parties.
- (f) The Consumer Parties are not precluded from participating in any proceedings pursuant to Paragraph 6 on storm costs, nor is any Party precluded from raising any issues pertinent to any such proceedings or the enforcement of this 2025 Agreement. This Paragraph 5 shall expire at the end of the Term or upon termination of the 2025 Agreement pursuant to Paragraph 8.

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- 6. Storm Accrual, Reserve, and Damage Cost Recovery.
- (a) The company shall maintain its annual storm reserve accrual at the current level of \$380,000 and its existing storm reserve target of \$3.8 million
- (b) Nothing in this 2025 Agreement shall preclude the company from petitioning the Commission to seek recovery of costs associated with any tropical systems named by the National Hurricane Center or its successor without the application of any form of earnings test or measure and irrespective of previous or current base rate earnings.
- (c) Consistent with the rate design and cost allocation methods approved in this 2025 Agreement, the Parties agree that recovery of storm costs, incurred after the Effective Date, from customers will begin on an interim basis (subject to refund following a hearing or a full opportunity for a formal proceeding) sixty days following the filing by the company of a cost recovery petition and tariff with the Commission.
- (d) All storm related costs for recovery under this paragraph shall be calculated and disposed of pursuant to Rule 25-7.0413, Florida Administrative Code, and shall be limited to: (i) costs resulting from such tropical system named by the National Hurricane Center or its successor; (ii) the estimate of incremental storm restoration costs above the level of storm reserve prior to the storm; and (iii) the replenishment of the storm reserve to the \$3.8 million target amount.
- (e) The Consumer Parties are not precluded from participating in any storm cost recovery proceeding or opposing the amount of Peoples' claimed costs (for example, and without limitation, on grounds that such claimed costs were not reasonable or were not prudently incurred) or whether the proposed recovery is consistent with Paragraph 6.
- (f) The Parties expressly agree that any proceeding to recover costs associated with any storm shall not be a vehicle for a "rate case" type inquiry concerning the expenses, investment,

or financial results of operations of Peoples and shall not apply any form of earnings test or measure or consider previous or current base rate earnings. Such issues may be fully addressed in any subsequent Peoples base rate case.

(g) The provisions of this Paragraph 6 shall remain in effect during the Term except as otherwise permitted or provided for in this 2025 Agreement and shall continue in effect until the company's base rates are next reset by the Commission. For clarity, this means that if this 2025 Agreement is terminated pursuant to Paragraph 8 hereof, the company's rights regarding storm cost recovery under this 2025 Agreement are terminated at the same time, except that any Commission-approved surcharge then in effect shall remain in effect until the costs subject to that surcharge are fully recovered. A storm surcharge in effect without approval of the Commission shall be terminated at the time this 2025 Agreement is terminated pursuant to Paragraph 8 hereof.

7. <u>Depreciation.</u>

- (a) The Parties agree and intend that, notwithstanding any requirements of Rule 25-7.045, Florida Administrative Code, the company shall not be required during the Term of this 2025 Agreement to file any depreciation study. The depreciation and amortization accrual rates included in the company's initial filing for the 2026 test year shall remain in effect during the Term or until the company's next depreciation study and resulting depreciation rates, whichever is later. Without limiting the generality of this provision, the amortization period for the company's work and asset management ("WAM") system software shall be 20 years effective January 1, 2026, and the company shall create its proposed new WAM subaccount effective January 1, 2026.
- (b) Notwithstanding the provisions of subparagraph 7(a) above, the company shall file a depreciation study no more than one year, nor less than 60 days, before the filing of its next general base rate proceeding. The depreciation study period shall complement the test year in the

MFRs accompanying the general base rate case filed in accordance with this subparagraph, with all supporting data in electronic format with links, cells, and formulae intact and functional, and shall be timely served upon all Consumer Parties and all intervenors in such subsequent rate case.

8. Earnings.

- Notwithstanding Paragraph 2, if the company's earned return on common equity (a) falls below 9.30 percent during the Term on a compliant monthly earnings surveillance report stated on an actual Commission thirteen-month average adjusted basis, Peoples may petition the Commission to amend its base rates either through a general rate proceeding under Sections 366.06 and 366.07, Florida Statutes, or through a limited proceeding under Section 366.076, Florida Statutes. Nothing in this 2025 Agreement shall be construed as an agreement by the Consumer Parties that a limited proceeding would be appropriate, and Peoples acknowledges and agrees that the Parties reserve and retain all rights to challenge the propriety of any limited proceeding or to assert that any request for base rate changes should properly be addressed through a general base rate case, as well as to challenge any substantive proposals to change the company's rates in any such future proceeding. For purposes of this 2025 Agreement, the terms "Commission actual adjusted basis" and "actual adjusted earned return" shall mean results reflecting all adjustments to Peoples' books required by the Commission by rule or order, excluding pro forma adjustments. No Consumer Party shall be precluded from participating in any proceeding initiated by Peoples to increase base rates pursuant to this Paragraph 8, and no Consumer Party is precluded from opposing or seeking to modify Peoples' request.
- (b) Notwithstanding Paragraph 2, if Peoples' earned return on common equity exceeds

 11.30 percent during the Term on a compliant monthly earnings surveillance report stated on an

actual Commission thirteen-month average adjusted basis, no Party shall be precluded from petitioning the Commission for a review of Peoples' base rates and charges.

- (c) Notwithstanding Paragraph 1, this 2025 Agreement shall terminate upon the effective date of any Final Order of the Commission issued in any proceeding initiated pursuant to this Paragraph 8 that changes Peoples' base rates prior to the last billing cycle of December 2028.
- (d) This Paragraph 8 shall not: (i) be construed to bar Peoples from requesting any recovery of costs otherwise contemplated by this 2025 Agreement; (ii) apply to any request to change Peoples' base rates that would become effective after the expiration of the Term of this 2025 Agreement; or (iii) limit any Party's rights in proceedings concerning changes to base rates that would become effective subsequent to the Term of this 2025 Agreement to argue that Peoples' authorized ROE range should be different than as set forth in this 2025 Agreement.
- (e) Notwithstanding any other provision of this 2025 Agreement, the Parties fully and completely reserve all rights available to them under the law to challenge the level or rate structure (or the cost-of-service or cost allocation methodologies underlying them) of Peoples' base rates, charges, credits, and rate design methodologies effective as of January 1, 2029, or thereafter.

9. Corporate Income Tax Changes.

(a) Changes to federal and state corporate income tax rules after the Effective Date of this 2025 Agreement ("Tax Changes") can take many forms, including changes to corporate income tax rates, deductibility of costs, and the timing of deductibility of certain costs. It can also affect the availability of existing or new tax credits. Tax Changes can impact the effective corporate income tax rate used by a utility to (1) calculate and report FPSC adjusted net operating income and (2) measure existing and prospective deferred income tax assets and liabilities in the FPSC adjusted capital structure. Corporate income tax rate decreases will decrease the statutory

tax rate used to calculate net operating income and generate excess accumulated deferred income tax ("ADIT") excesses. Corporate income tax rate increases will increase the statutory tax rate used to calculate net operating income and create ADIT deficiencies.

- (b) If Tax Changes are enacted and become effective after this 2025 Agreement has been executed by the Parties and during the Term, the following provisions shall apply:
- (i) The company will quantify the impact of Tax Changes on its Florida Jurisdictional base revenue requirement as projected in its forecasted earnings surveillance report for the calendar year that includes the period in which Tax Changes are effective.
- (ii) ADIT Generally. Any excess ADIT or ADIT deficiencies arising from Tax Changes shall be deferred to a regulatory asset or liability which shall be included in the FPSC adjusted capital structure and flowed back to or collected from customers over a term consistent with law and the terms of this proposal.
- (iii) Deferred Taxes Depreciation-related method and life differences ("protected") deferred taxes. If the law causing the Tax Changes contains requirements governing the remeasurement of depreciation-related method and life differences/protected deferred taxes at the new corporate income tax rate up or down the company will follow those requirements. If the Tax Changes law does not contain requirements for depreciation-related method and life differences/protected deferred taxes, the company shall remeasure the ADIT arising from depreciation-related method and life differences up or down and adjust them up or down ratably over the total average remaining book life of the assets associated with the depreciation-related method and life differences.
- (iv) Unprotected Deferred Taxes or Deferred Taxes not governed by (iii). If the Tax Changes law does not contain requirements governing the remeasurement of the kinds of ADIT

that are currently not considered "protected" and the corporate income tax rate goes up or down, the company shall net any amount of unamortized excess ADIT remaining on its books as of the effective date of Tax Changes against the total unprotected ADIT excess or deficiency arising from Tax Changes and there shall be a rebuttable presumption that the company shall amortize the resulting net ADIT excess or deficiency ratably as follows: (I) if the cumulative net regulatory asset or liability is equal to or less than \$10 million, the flow-back period shall be five years or (II) if the cumulative net regulatory asset or liability is more than \$10 million, the flow-back period shall be ten years The company reserves the right to demonstrate by clear and convincing evidence that such five or ten year maximum period (as applicable) is not in the best interests of the company's customers and should be increased to no more than 50 percent of the remaining life of the assets associated with the Excess or Deficient Deferred Taxes ("Fifty Percent Rule"). The relevant factors to support the company's demonstration include, but are not limited to, the impact the flow-back period would have on the company's cash flows and credit metrics or the optimal capitalization of the company's regulated operations in Florida. If the company demonstrate, by clear and convincing evidence, that limiting the flow back period to the 50 Percent Rule, in conjunction with other Tax Reform provisions related to deferred taxes will be the sole basis causing a full notch credit downgrade by each major rating agency that rates the company's debt, as expressly reflected in publicly available reports, the company may seek a longer flow-back period.

(v) The impacts of Tax Changes, including, without limitation, rate changes, the remeasurement of deferred taxes to reflect new tax rates, and changes to the availability of existing and new tax credits and other similar tax benefits on a normalized basis (when the Internal Revenue Code or regulations require normalization) on base revenue requirements – up or down – will be

reflected in the company's general base rates and charges through a prospective adjustment to those rates and charges to be effective within the later of: (a) 180 days from the date when Tax Changes become law or (b) the effective date of Tax Changes. This prospective adjustment to base rates and charges shall be accomplished through an equal percentage change – up or down – to customer and distribution base rate charges as applicable for all customer billing classes.

- (vi) Any effects of Tax Changes on retail revenue requirements from the effective date through the date of the base rate adjustment shall be flowed back to or collected from customers through the Natural Gas Conservation Cost Recovery Clause on the same basis as used in any base rate adjustment under this 2025 Agreement.
- (d) The action contemplated in this Paragraph 9 shall be accomplished in a limited proceeding initiated by the company and, except as required to perform the calculation in subparagraph 9(b)(i), without regard to the actual or projected earnings levels of the company and without a "base rate case" type inquiry into the operations, investments, and finances of the company. Nothing in this 2025 Agreement shall preclude any Party or any other lawful party from participating, consistent with the full rights of an intervenor, in any proceeding that addresses any matter or issue concerning the Tax Change provisions of this 2025 Agreement.
- (e) This Paragraph 9 shall expire at the end of the Term or upon termination of the 2025 Agreement pursuant to Paragraph 8.
 - 10. Other.
- (a) Natural Gas Facilities Relocation Cost Recovery Clause. The Parties agree to the company's proposal to remove recovery of natural gas facilities relocation costs from the base rates as proposed in the rebuttal testimony of Luke Buzard so that those costs may earn a return and be recovered through the Natural Gas Facilities Relocation Cost Recovery Clause and further

agree that this change as shown in Document No. 3 of Exhibit AN-2 to Andrew Nichols' rebuttal testimony has been reflected in the annual revenue increase specified in Paragraph 3(a). Consistent with Paragraph 5, the company will ensure that any filing it makes for cost recovery under the new Natural Gas Facilities Relocation Cost Recovery Clause will not include costs that otherwise have been included in the base rates approved in this 2025 Agreement.

- (b) AMI. The Parties agree that the company shall be authorized to, and the company agrees to, proceed with the AMI pilot as proposed by the company and as reflected on pages 34 and 35 of the prepared direct testimony of Timothy O'Connor.
- (c) Economic Development Expenses. The company may incur and recover through base rates and charges the net amount of \$388,740 (95 percent of the 2026 forecasted amount of \$409,200) for qualifying economic development expenses for its projected 2026 test year. In accordance with Rule 25-7.042, Florida Administrative Code, Peoples' economic development expense amounts reported for surveillance reports and earnings review calculations in 2026 and subsequent years shall be limited to the greater of: (a) \$388,740 escalated for customer growth since 2026 or (b) 95 percent of the expenses incurred for the reporting period, so long as such amount does not exceed the lesser of 0.15 percent of gross annual revenues or \$3 million (approximately \$1.2 million for 2026).
- (d) Parent Debt Acjustment. Peoples shall reflect a parent debt adjustment in the amount of \$2.967 million in determining its FPSC adjusted net operating income that is reported to the Commission in its quarterly earnings surveillance reports.
- (e) MGP Amortization. The company shall continue to annually record \$1.0 million of MGP amortization expense as shown on MFR Schedule G-2, page 1, line 7.

- (f) TIMP. Peoples shall continue to use reserve accounting treatment for its Transmission Integrity Management Program ("TIMP"), to accrue a levelized TIMP expense of \$2.7 million effective January 1, 2026, to address expected continuing volatility in TIMP spending, and to reflect any difference between the actual cumulative spending and cumulative expense accrual as a regulatory asset or liability.
- (g) Non-Capitalizable Seftware Implementation Costs. Peoples may continue its existing accounting treatment for non-capitalizable software implementation costs and may amortize the associated regulatory asset over the authorized five-year period.
- (h) Rate Case Expenses. The company shall account for rate case expenses as proposed on pages 63 and 64 of the prepared direct testimony of Andrew Nichols.
- (i) 2027 Meeting. The parties shall meet during the first half of 2027 to discuss, in good faith, rate design and other regulatory options for evaluating the allocation of growth's impact on customers.
- 11. New Tariffs. Nothing in this 2025 Agreement shall preclude Peoples from filing and the Commission from approving any new or revised tariff provisions or rate schedules required by law or FPSC rule changes. Likewise, nothing in this 2025 Agreement shall preclude Peoples from filing and the Commission from approving any new or revised tariff provisions or rate schedules as requested by Peoples, provided that any such tariff request does not (i) recover any of the same costs previously collected under base rates or another tariff provision and (ii) increase any existing base rate component of a tariff or rate schedule, or any other charge imposed on customers during the Term unless the application of such new or revised tariff, rate schedule, or charge is optional to Peoples' customers. This Paragraph 11 shall expire at the end of the Term or upon termination of the 2025 Agreement pursuant to Paragraph 8.

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12. Application of 2025 Agreement. No Party to this 2025 Agreement will request, support, or seek to impose a change to any term or provision of this 2025 Agreement. Except as specifically provided in this 2025 Agreement, no Party will either seek or support any reduction in Peoples' base rate charges, or credits, including limited, limited-scope, interim, or any other rate decreases, or changes to rate design methodologies, that would take effect prior to the first billing cycle for January 2029, except for any reductions in base rates or charges (but not customer credits) requested by Peoples or as otherwise provided for in this 2025 Agreement. Peoples shall not seek interim, limited, or general base rate relief during the Term except as provided for in this 2025 Agreement. Peoples is not precluded from seeking interim, limited, or general base rate relief that would be effective during or after the first billing cycle in January 2029, nor are the Consumer Parties precluded from opposing such relief.

13. <u>Commission Approval</u>.

- (a) The provisions of this 2025 Agreement are contingent on approval of this 2025 Agreement in its entirety by the Commission without modification. The Parties further agree and will support the company in asking that the Commission find that (a) this 2025 Agreement is in the public interest and (b) results in base rates and charges that are fair, just, and reasonable during the Term. The Parties further agree that they will support this 2025 Agreement, and that they will not request or support any order, relief, outcome, or result in conflict with the terms of this 2025 Agreement in any administrative or judicial proceeding relating to, reviewing, or challenging the establishment, approval, adoption, or implementation of this 2025 Agreement or the subject matter hereof.
- (b) No Party will assert in any proceeding before the Commission or before any court that this 2025 Agreement or any of the terms in the 2025 Agreement shall have any precedential

value. The Parties' agreement to the terms in the 2025 Agreement shall be without prejudice to any Party's ability to advocate a different position in future proceedings not involving this 2025 Agreement. The Parties further expressly agree that no individual provision, by itself, necessarily represents a position of any Party in any future proceeding, and the Parties further agree that no Party shall assert or represent in any future proceeding in any forum that another Party endorses any specific provision of this 2025 Agreement by virtue of that Party's signature on, or participation in, this 2025 Agreement. It is the intent of the Parties to this 2025 Agreement that the Commission's approval of all the terms and provisions of this 2025 Agreement is an express recognition that no individual term or provision, by itself, necessarily represents a position, in isolation, of any Party or that a Party to this 2025 Agreement endorses a specific provision, in isolation, of this 2025 Agreement by virtue of that Party's signature on, or participation in, this 2025 Agreement.

- (c) The Parties intend and agree to request that the Commission's final order approving this 2025 Agreement find that approval of this 2025 Agreement in its entirety is in the public interest and fairly resolves all matters in Docket No. 20250029-GU pursuant to and in accordance with Section 120.57(4), Florida Statutes, and that the Docket will be closed effective on the date the Commission's order approving this 2025 Agreement becomes final.
- (d) No Party shall seek appellate review of any Commission order approving this 2025Agreement.
- (e) This Paragraph 13 shall survive the end of the Term or termination of the 2025 Agreement pursuant to Paragraph 8.
- 14. <u>Disputes</u>. To the extent a dispute arises among the Parties about the provisions, interpretation, or application of this 2025 Agreement, the Parties agree to meet and confer to

ORDER NO. PSC-2025-0413-S-GU **DOCKET NO. 20250029-GU**

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resolve the dispute. To the extent that the Parties cannot resolve any dispute within 30 days, the

matter may be submitted to the Commission for resolution. This Paragraph 14 shall survive the

end of the Term or termination of the 2025 Agreement pursuant to Paragraph 8.

15. Execution. This 2025 Agreement may be executed in counterpart originals, and a

facsimile or electronic scan of an original signature shall be deemed an original.

IN WITNESS WHEREOF, the Parties evidence their acceptance and agreement with the

provisions of this 2025 Agreement by their signature(s):

Peoples Gas System, Inc. 3600 Midtown Drive

Tampa, I/L 33607

Helen Wesley, President and Chief Executive Officer

Signature Page to 2025 Agreement

Office of Public Counsel

Walt Trierweiler, Public Counsel Charles Rehwinkel, Deputy Public Counsel c/o The Florida Legislature 111 West Madison Street, Room 812 Tallahassee, FL 32399-1400

Walt Trierweiler, Public Counsel

Signature Page to 2025 Agreement

August 13, 2025 PGS NATE CASE

The Florida Industrial Power Users Group

Jon C. Moyle, Jr., Esquire Moyle Law Firm The Perkins House 118 North Gadsden Street Tallahassee, FL 32301

Jon C Moyle, Jr.

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DOCKET NO. 20250029-GU EXHIBIT A TO 2025 AGREEMENT PAGE 1 OF 1 FILED: AUGUST 13, 2025

Weighted Average Cost of Capital					
LINE NO.	DESCRIPTION	As Filed*	RATIO	COST RATE	WEIGHTED COST
1	COMMON EQUITY	\$1,420,982,244	48.10%	10.30%	4.95%
2	LONG TERM DEBT	\$1,082,595,581	36.64%	5.64%	2.07%
3	SHORT TERM DEBT	\$93,604,452	3.17%	4.24%	0.13%
4	CUSTOMER DEPOSITS	\$29,475,164	1.00%	2.52%	0.03%
5	DEFERRED TAXES	\$327,784,194	11.09%	0.00%	0.00%
6	TAX CREDIT - WEIGHTED	0	0.00%	0.00%	0.00%
7	TOTAL	\$2,954,441,635	100.00%		7.18%

^{*}Per MFR G3, pg 2

Note: The agreed WACC of 7.18% is calculated as shown, using the as-filed capital structure (which already contained the agreed-upon equity ratio of 54.7%) and updated for the agreed 10.3% ROE midpoint, reconciled to the as-filed rate base (shown here for illustrative purposes).

Totals may be affected due to rounding

DOCKET NO. 20250029-GU EXHIBIT B TO 2025 AGREEMENT PAGE 1 OF 1 FILED: AUGUST 13, 2025 REVISED: AUGUST 14, 2025

Revenue Apportionment

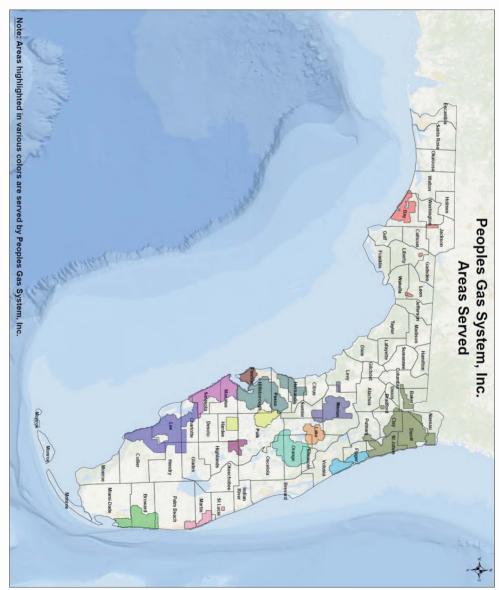
Line No.	Customer Class	enue Change er Settlement
1	Residential	\$ 34,454,068
2	Residential Standby Generators	\$ 182,704
3	Residential Heat Pump	\$ 388
4	Commercial Heat Pump	\$ 749
5	Commercial Street Lighting	\$ 10,143
6	Small General Service	\$ 3,057,132
7	General Service - 1	\$ 3,009,169
8	General Service - 2	\$ 8,126,690
9	General Service - 3	\$ 4,468,926
10	General Service - 4	\$ 2,407,005
11	General Service - 5	\$ 6,869,884
12	Commercial Standby Generators	\$ 301,991
13	CNG/RNG	\$ -
14	Small Interruptible Service	\$ 1,081,107
15	Interruptible Service	\$ 1,555,731
16	Interruptible Service Large Volume	\$ -
17	CNG -Service	\$ -
18	Wholesale	\$ 131,547
19	Special Contract	\$ 46,242
20	Total 2026 Base Rate Revenues	\$ 65,703,477

Note:

The difference between the \$65,703,477 on line 20 and the \$66,700,000 2026 increase authorized in paragraphs 3(a) and 4(a) is the \$996,523 of miscellaneous service charge revenue; miscellaneous service charges will not be adjusted in 2027 and 2028, so the relationship between 2026 class revenues and \$65,703,477 will be used to allocate increases for 2027 and 2028.

Fifth Revised Sheet No. 3.000 Cancels Fourth Revised Sheet No. 3.000

Peoples Gas System, Inc.



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.

Sixth Revised Sheet No. 5.101 Cancels Fifth Revised Sheet No. 5.101

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)	\$31.00	\$31.00
METER TURN ON / SERVICE INITIATION CHARGE (applies where service is inactive)	\$94.00 for initial unit or meter \$36.00 for each additional unit or meter	\$121.00 for initial unit or meter \$54.00 for each additional unit or meter

Ninth Revised Sheet No. 5.101-1 Cancels Eighth Revised Sheet No. 5.101-1

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)	\$100.00 for initial unit or meter \$33.00 for each additional unit or meter	\$115.00 for initial unit or meter \$43.00 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)	\$31.00	\$31.00
TEMPORARY METER TURN-OFF CHARGE (applies when Company's employee, agent or representative, turns off Customers' meter temporarily at Customer's request)	\$33.00 per meter	\$33.00 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. Same day service is offered on an as-available basis.

Sixth Revised Sheet No. 5.101-2 Cancels Fifth Revised Sheet No. 5.101-2

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.

Cut and Cap

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 for any reason 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.

Sixth Revised Sheet No. 5.201 Cancels Fifth Revised Sheet No. 5.201

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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. The Company shall not be responsible for the installation and maintenance of carbon monoxide or methane gas detectors within the Customer's premises.

The Customer's piping, appliances, equipment and apparatus shall be installed and maintained in accordance with standard practice, and in full compliance with all applicable laws, codes and governmental and Company regulations. The Customer expressly agrees to utilize no apparatus or device which is not properly constructed, controlled, and protected, or which may adversely affect service to others, and the Company reserves the right to discontinue or withhold service for such apparatus or device.

Customer shall give immediate notice to the Company when any leakage of Gas is detected, discovered, or suspected. Whenever a leakage of Gas is suspected, detected, or discovered, Customer agrees not to use any potential source of ignition, such as flame, electrical source, or other igniting medium in the proximity of escaping Gas, which could ignite such Gas.

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.

Third Revised Sheet No. 5.301-3 Cancels Second Revised Sheet No. 5.301-3

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DEPOSITS (Continued)

- 2. a. tampered with the Gas Meter; or
 - b. used service in a fraudulent or unauthorized manner.

G. REFUND OF DEPOSIT WHEN GAS SERVICE IS DISCONNECTED

Upon termination of Gas Service, a cash deposit and accrued interest may be credited against the final account and the balance, if any, shall be returned promptly (in no event later than fifteen (15) days after Gas Service is discontinued) to the Customer or agency.

H. RETURNED CHECKS

If the Customer's check for Gas Service is returned to the Company and not paid by the drawer's bank, the Company will follow the procedures set forth in Section 832.07, Florida Statutes. Termination of Gas Service shall not be made for failure to pay such returned check charge.

Fifth Revised Sheet No. 5.401 Cancels Fourth Revised Sheet No. 5.401

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 or by any other delivery method expressly agreed to by both the Company and Customer to reach and bill the Customer.

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.

Third Revised Sheet No. 5.401-2 Cancels Second Revised Sheet No. 5.401-2

BILLING (Continued)

Essential Service Customer of the scheduled disconnect date. The Company may thereafter discontinue Gas Service to the Medically Essential Service Customer on the scheduled disconnect date if payment is not made on or before such date.

During the period that Gas Service is continued under the provisions of this section, the Customer shall continue to be responsible for the cost of the residential Gas Service.

H. ADJUSTMENT OF BILLS FOR METER ERROR

Whenever a Meter is found to have an average error as defined in Commission Rule 25-7.062, FAC, of more than two percent (2%) fast, Company will refund to Customer the amount billed in error for one-half the period since the last Meter test. This one-half period will not exceed twelve (12) months unless it can be shown that the error was due to some cause, the date of which can be fixed, in which case the overcharge will be computed back to, but not beyond, such date, based upon available records. If the Meter has not been tested in accordance with Commission Rule 25-7.064, FAC, the period for which it has been in service beyond the regular test period will be added to the twelve (12) months in computing the refund. The refund will not include any part of any minimum or Customer charge.

Except as provided by this subsection, Company may back bill Customer in the event that a Meter is found to be slow, non-registering or partially registering. Company may not back bill for any period greater than twelve (12) months from the date it removes the Meter of a Customer, which Meter is later found by Company to be slow, non-registering or partially registering. If it can be ascertained that the Meter was slow, non-registering or partially registering for less than twelve (12) months prior to removal, then Company may back bill only for the lesser period of time. In any event, Customer may extend the payments of the back bill over the same amount of time for which Company issued the back bill.

- 1. Whenever a Meter tested is found to have an average error of more than two percent (2%) slow, Company may bill Customer an amount equal to the unbilled error in accordance with this subsection. If Company has required a Meter test deposit as permitted under Commission Rule 25-7.065(2), FAC, Customer may be billed only for the portion of the unbilled error which is in excess of the deposit retained by Company.
- 2. In the event of a non-registering or a partially registering Meter, unless the provisions of subsection (3) of this rule apply, Customer may be billed on an estimate based on previous bills for similar usage.
- 3. It shall be understood that when a Meter is found to be in error in excess of the prescribed limits of two percent (2%) fast or slow, the figure to be used for calculating the amount of refund or charge shall be that percentage of error as determined by the test.
- In the event of unauthorized use, Customer may be billed on a reasonable estimate of the Gas consumed.

Fourth Revised Sheet No. 5.401-3 Cancels Third Revised Sheet No. 5.401-3

BILLING (Continued)

I. BUDGET BILLING PLAN (optional)

Residential Customers (RS) and non-Residential Customers served under Rate Schedules SGS, CS-GHP, GS-1, GS-2, and GS-3 may elect to make budgeted monthly payments of amounts due the Company to help stabilize their monthly payments. To qualify for the Budget Billing Plan, a customer must be in good financial standing. In determining whether a Customer is in good financial standing, the Company will consider such factors as whether the Customer has an overdue balance, whether the Customer has a pending service disconnection for non-payment, whether the Customer has a history of late payment or returned payments for insufficient funds, or other similar factors. The Company shall have 30 days following a Customer's request to participate in the Budget Billing Plan to deny or implement participation in the program. The Company retains the option to remove customers from the program if customers do not remain in good financial standing.

If a Customer requests to participate in the program, the initial budgeted payment amount will be based on an average of the previous twelve (12) months consumption. If the Customer has not received Gas Service from the Company at the requesting location for the preceding twelve (12) months, the Company may deny enrollment. After the Customer's budgeted monthly payment amount has been initially established, the Company may recalculate the payment from time to time, and the Company may begin charging the recalculated amount on the Customer's next successive bill. The Company will perform periodic reviews.

Any current and total deferred balance will be shown on the Customer's bill. When a Customer's budgeted payment amount is recalculated, any deferred credit balance will be credited to the Customer's account only during an annual true-up period; any deferred debit balance will be embedded into the Customer's budgeted monthly payment amount.

An electing Customer's participation in the Budget Billing Plan will be continuous unless the customer requests that participation in the plan be terminated, Gas Service is terminated, or the Company elects to terminate the customer from participating in the program. At that time of termination, the Customer shall settle their account with the Company in full; customers who remain a Customer of the Company shall pay any deferred debit balance with their next regular monthly bill, and any deferred credit balance shall be used to reduce the amount due for the next regular monthly bill. An electing customer may request that participation be terminated at any time. Any Customer terminated from the program by the Company or any Customer who voluntarily terminates participation in the program may not rejoin the program for at least twelve (12) months.

Second Revised Sheet No. 5.401-4 Cancels First Revised Sheet No. 5.401-4

BILLING (Continued)

J. SUMMARY BILLING PLAN (optional)

A Customer with ten (10) or more Company accounts and no bill in arrears may request a single statement for the billing and payment of those accounts under this Summary Billing Plan. With Summary Billing, the Customer designates which accounts are to be included in the plan. Those accounts may be separated into groups each of which will be billed once a month on cycle billing days as designated by the Company.

The Company will read each meter and calculate a billing amount for each account separately. The billing amount for each of the designated accounts will be totaled on a Summary Billing statement, with each of the individual account bills attached as backup, and a single totaled bill will be included for remittance. Summary bills are due when rendered. If the summary bill is not paid in full within ten (10) days after mailing or other delivery method used by the Company to reach the Customer, the Customer may be removed from the Summary Billing Plan.

Fifth Revised Sheet No. 5.501 Cancels Fourth Revised Sheet No. 5.501

V

MEASUREMENT

A. METERS

Company will own, operate and maintain the Meters and regulating equipment needed to accurately measure Gas Service provided to Customer.

Customer will provide a convenient, accessible, and safe location, satisfactory to Company, for installation of necessary Meters, regulators, and ancillary equipment.

Customer will safeguard Company's facilities on Customer's property and will not permit unauthorized persons to tamper with such facilities or otherwise operate or alter them in any manner.

If changes in conditions not caused by the Company on Customer's premises adversely affect the convenience, accessibility, or safety of the Meter location, the Customer shall be responsible for the cost of relocating the Meter, its appurtenances, and related piping.

All Gas delivered to Customers shall be measured by commercially acceptable measuring devices owned and maintained by the Company, except where it is impractical to Meter loads, such as street lighting, and temporary or special installations, in which case the consumption may be calculated or billed on a rate or as provided in the Company's filed Tariff.

B. TYPE OF METERING PROVIDED

- Except as provided in paragraph (2) below, each separate occupancy unit (as defined in Commission Rule 25-7.071, FAC) for which construction commenced after January 1, 1987, shall be individually metered.
- Individual Meters shall not be required, and master metering is permitted, for separate occupancy units where dimensions or physical configurations of the units are subject to alteration; where Gas is used in central heating, water heating, ventilating and air conditioning systems, or Gas back up service to storage heating and cooling systems; in specialized-use housing accommodations such as hospitals and other health care facilities specified in Commission Rule 25-7.071, FAC, college dormitories, convents, sorority or fraternity houses, motels, hotels and similar facilities; in specially designated areas for overnight occupancy at trailer, mobile home and recreational vehicle parks where permanent residency is not established; in marinas where living aboard is prohibited by permanent means; or where individual Gas Service would otherwise be required above the second story, in accordance with Commission Rule 25-7.071, FAC.
- 3. When individual metering is not required and master metering is used, submeters may be purchased and installed at Customer's request and expense, for use in allocating solely the cost of Gas billed by Company for Gas Service at the master Meter.

C. METER ACCURACY AT INSTALLATION

All Meters, when installed, shall be not more than 1 percent fast or 1 percent slow and will have been tested not more than twelve (12) months prior to being installed.

Fourth Revised Sheet No. 5.501-1 Cancels Third Revised Sheet No. 5.501-1

MEASUREMENT (Continued)

D. METER TESTS

Company will periodically test Meters to ensure they properly and accurately measure the Gas Service provided to Customer.

E. METER TEST BY REQUEST

- Upon written request of a Customer, the Company shall, without charge, make a test of the
 accuracy of the Meter in use at the Customer's premises; provided, first, that the Meter has
 not been tested by Company or by the Commission within twelve (12) months previous to
 such request and, second, that Customer agrees to accept the results of such test as the
 basis for the adjustment of disputed charges.
- 2. Should the Customer request a Meter test more frequently than once a year, the Company may require a deposit to defray the cost of testing in accordance with Commission Rule 25-7.065(2), FAC, and such deposit not to exceed the following for each test: (a) Meters with a capacity rating of 250 cfh or less \$34.00 dollars; (b) Meters with a capacity rating of over 250 cfh through 2500 cfh \$85.00 dollars; (c) Meters with a capacity rating over 2500 cfh \$129.00 dollars. If the Meter is found to be more than two percent fast, the deposit shall be refunded, but if below this accuracy limit, the deposit may be retained by Company as a service charge for conducting the test.
- 3. If Customer so desires, he or his authorized representative may witness the test. A written report, giving the results of the test, shall be furnished to Customer upon request.
- 4. At the request of the Customer, the Company shall make arrangements for a meter test to be conducted by an independent meter testing facility of the Customer's choosing. Where appropriate, the meter may be field tested. The Customer shall be responsible for all the costs to the Company associated with a meter test by an independent meter testing facility. The Company shall provide a detailed estimate of such costs and may require payment of such costs prior to the actual meter test. If the meter is found to be running fast in excess of the limits established by these rules, such costs shall be refunded, but if within the allowable limits, the Company may retain the costs.

F. METER TEST - REFEREE

- 1. Upon written application to the Commission by a Customer, a test of the Customer's Meter will be made or supervised as soon as practicable by a representative of the Commission.
- 2. A Meter shall not be disturbed after Company has received notice that application has been made for such referee test unless a representative of the Commission is present or unless authority to do so is first given in writing by the Commission or by Customer.
- 3. A written report of the results of the test will be made by the Commission to Customer.

Eighth Revised Sheet No. 5.701 Cancels Seventh Revised Sheet No. 5.701

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 fittings, appliances and apparatus of any other type on Customer's premises, including, but not limited to, defects or failure of Customer to maintain Customer's premises which allow Gas leakage. 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. The Company shall not be liable for any loss or damage caused by variation in Gas pressure, defects in pipes, connections and appliances, escape or leakage of Gas, sticking of valves or regulators, or for any other loss or damage not caused by the Company's negligence arising out of or incident to the furnishing of Gas to any 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 Gas leakage, 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.

ΙX

LIMITATION ON CONSEQUENTIAL DAMAGES

To the fullest extent permitted by law, neither the Company, nor their respective officers, directors, agents, employees, members, parents, subsidiaries or affiliates, successors or assigns, or their respective officers, directors, agents, employees, members, parents, subsidiaries or affiliates, successors or assigns, shall be liable to the Customer or any other party or their respective officers, directors, agents, employees, members, parents, subsidiaries or affiliates, successors or assigns, for (i) claims, suits, actions or causes of action for incidental, indirect, special, punitive, unforeseen, multiple or consequential damages connected with or resulting from Company's performance or non-performance (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, costs to repair or demolish property, governmental fines, penalties or charges, diminution in value of real property, or expenses to restore operations, or loss of goods or products), or (ii) any actions undertaken in connection with or related to service under this Tariff, including without limitation, actions which are based upon causes of action for breach of contract, tort (including negligence and misrepresentation), breach of warranty, strict liability, statute, operation of law, under any indemnity provision or any other theory of recovery.

Sixth Revised Sheet No. 5.801 Cancels Fifth Revised Sheet No. 5.801

X

INDEMNITY TO COMPANY

- A. General. 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, including the contributory or concurrent negligence of the Company or in any manner directly or indirectly connected with or arising out of the Customer's acts or omissions.
- B. Governmental. Notwithstanding anything to the contrary in the Company's Tariff, including these Rules and Regulations, the Rate Schedules, and Standard Forms, any obligation of indemnification therein required of a Customer that is a governmental entity of the State of Florida or political subdivision thereof ("governmental entity"), shall be read to include the condition "to the extent permitted by applicable law."

ΧI

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.

Fifth Revised Sheet No. 6.101 Cancels Fourth Revised Sheet No. 6.101

COUNTIES AND COMMUNITIES SERVED

COUNTIES COMMUNITIES

Glen St. Mary **Baker County** Macclenny

Sanderson

Unincorporated Baker County

Bay Callaway

Lynn Haven Panama City¹ Panama City Beach Parker

Springfield

Tyndall Air Force Base Unincorporated Bay County

Bradford

Unincorporated Bradford County

Broward Coconut Creek

Cooper City Coral Springs Dania Dania Beach Davie Deerfield Beach Fort Lauderdale Hallandale 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

Tamarac Weston Wilton Manors

Unincorporated Broward County

Peoples Gas System, Inc. 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

¹Designates location of Local Operations Center

Fifth Revised Sheet No. 6.101-1 Cancels Fourth Revised Sheet No. 6.101-1

COUNTIES AND COMMUNITIES SERVED (Continued)

<u>COUNTIES</u> <u>COMMUNITIES</u>

Charlotte Babcock Ranch Englewood

North Port 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

Desoto Unincorporated Desoto County

Duval Atlantic Beach

Baldwin Jacksonville¹ Jacksonville Beach Neptune Beach

Unincorporated Duval County

Flagler Bunnell

Flagler Beach Palm Coast

Unincorporated Flagler County

Hardee Zolfo Springs

Unincorporated Hardee County

Hendry Labelle

Unincorporated Hendry County

Hernando Brooksville Spring Hill

Weeki Wachee

Unincorporated Hernando County

¹Designates location of Local Operations Center

Peoples Gas System, Inc. 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

Sixth Revised Sheet No. 6.101-4 Cancels Fifth Revised Sheet No. 6.101-4

COUNTIES AND COMMUNITIES SERVED (Continued)

<u>COUNTIES</u> <u>COMMUNITIES</u>

Miami-Dade

Aventura
Bal Harbour
Bay Harbor Islands
Biscayne Park
El Portal

Golden Beach Indian Creek Village Miami¹

Miami Beach Miami Gardens Miami Shores North Bay Village North Miami North Miami Beach Sunny Isles Beach

Surfside

Apopka

Unincorporated Miami-Dade County

Nassau Bryceville

Fernandina Beach

Unincorporated Nassau County

Okeechobee Unincorporated Okeechobee County

·

Belle Isle Edgewood Golden Oak Lake Buena Vista Maitland Orlando¹

Orlando¹
Pine Castle
Tangerine
Winter Garden
Winter Park

Zellwood

Unincorporated Orange County

Orange

Peoples Gas System, Inc. 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

¹Designates location of Local Operations Center

First Revised Sheet No. 6.101-7 Cancels Original Sheet No. 6.101-7

COUNTIES AND COMMUNITIES SERVED (Continued)

<u>COUNTIES</u> <u>COMMUNITIES</u>

Union Unincorporated Union County

Volusia Daytona Beach
Daytona Beach Shores

Holly Hill¹
Ormond Beach
Port Orange
South Daytona

Unincorporated Volusia County

Wakulla Crawfordville

Unincorporated Wakulla County

Peoples Gas System, Inc. 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

¹ Designated location of Local Operations Center

Fourteenth Revised Sheet No. 7.201 Cancels Thirteenth Revised Sheet No. 7.201

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.
- 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.
- 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
K9-1	u – 99° i nerms
RS-2	0 – 1,999* Therms
RS-GHP	All Therms

Monthly Rate:

Billing Class	Customer Charge
RS-1	\$23.00 per month
RS-2	\$32.00 per month
RS-GHP	\$56.00 per month

Distribution Charge: \$0.41465 per Therm for RS-1 and RS-2

\$0.10046 per Therm for RS-GHP

Minimum Bill: The Customer charge.

^{*}As of January 1, 2026, Billing Class RS-1 is closed to new customers, and Billing Classes RS-2 and RS-3 are combined into a single Billing Class RS-2.

Tenth Revised Sheet No. 7.201-1 Cancels Ninth Revised Sheet No. 7.201-1

RESIDENTIAL SERVICE (Continued)

<u>Note 1</u> – Company's Budget Billing Plan is available to eligible Customers receiving Gas Service pursuant to this rate schedule (See Sheet No. 5.401-3).

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

Special Conditions:

- The rates set forth under this schedule shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2.
- 2. Service under this schedule shall be subject to the Rules and Regulations set forth in this Tariff.
- Service under this schedule for the RS-1 Billing Class is subject to an annual volume review by the Company. If reclassification to another billing class is appropriate such classification will be prospective.
 - a) Each year, the Company will review active residential Gas Service consumption for Billing Class RS-1 to determine whether the prior 12 months of consumption was within that class's consumption band.
 - b) If consumption is 10 percent or more over the consumption parameters for the RS-1 Billing Class ("10 percent band"), the Company will re-assign the Customer to the RS-2 Billing Class.
 - c) If the Customer's consumption exceeds the consumption parameters for the RS-1 Billing Class but is less than the 10 percent band for the RS-1 Billing Class for the most recent 12 months of consumption, the Customer will remain on the assigned RS-1 Billing Class. If the same result occurs for two consecutive annual volume review cycles, the Company will re-assign the Customer to the RS-2 Billing Class.
 - d) Once a Customer is classified or reclassified to the RS-2 Billing Class, no further annual reclassification will occur, and the Customer shall remain in the RS-2 Billing Class regardless of annual consumption.
 - e) All new customers, or customers without 12 months of usage will automatically be placed in the RS-2 Billing Class.
- 4. 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.
- 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.
- 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.

Original Sheet No. 7.201-2

- A RS-GHP Customer with an annual consumption in excess of 1,999 Therms shall be eligible for transportation service under Rider NCTS.
- 8. 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.

Twelfth Revised Sheet No. 7.301 Cancels Eleventh Revised Sheet No. 7.301

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: \$63.00 per month

Distribution Charge: \$0.47253 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:

- 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.

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Peoples Gas System, Inc. Original Volume No. 3

Twelfth Revised Sheet No. 7.302 Cancels Eleventh Revised Sheet No. 7.302

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: \$81.00 per month

Distribution Charge: \$0.45657 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.

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Peoples Gas System, Inc. Original Volume No. 3

Twelfth Revised Sheet No. 7.303 Cancels Eleventh Revised Sheet No. 7.303

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: \$151.00 per month

Distribution Charge: \$0.43546 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.

Tenth Revised Sheet No. 7.303-2 Cancels Ninth Revised Sheet No. 7.303-2

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 249,999 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: \$615.00 per month

Distribution Charge: \$0.38000 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.
- 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.
- 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.
- 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.

Tenth Revised Sheet No. 7.303-4 Cancels Ninth Revised Sheet No. 7.303-4

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: \$1,272.00 per month

Distribution Charge: \$0.29811 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.
- 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.
- 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.

Fourteenth Revised Sheet No. 7.304 Cancels Thirteenth Revised Sheet No. 7.304

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: \$2,805.00 per month

Distribution Charge: \$0.20675 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.
- 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.

Eleventh Revised Sheet No. 7.306 Cancels Tenth Revised Sheet No. 7.306

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:

\$0.42612 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.
- 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.

Seventh Revised Sheet No. 7.402-1 Cancels Sixth Revised Sheet No. 7.402-1

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: \$41.00

Distribution Charge: \$0.58931 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 forth 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.
- 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.

Eighth Revised Sheet No. 7.403 Cancels Seventh Revised Sheet No. 7.403

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: \$70.00

Distribution Charge: \$0.38361 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, 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
- 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.
- 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.

Sixth Revised Sheet No. 7.405 Cancels Fifth Revised Sheet No. 7.405

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: \$64.00 per month
Distribution Charge: \$0.26394 per Therm
Minimum Bill: The Customer charge

Special Conditions:

- 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.
- 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.

Thirteenth Revised Sheet No. 7.501 Cancels Twelfth Revised Sheet No. 7.501

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: \$888.00 per month

Distribution Charge: \$0.26158 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:

- An executed contract for a period of at least one year is required as a condition precedent to service hereunder.
- 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.
- 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
- Service under this schedule shall be subject to the Rules and Regulations set forth in this Tariff.
- 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.
- 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.

Thirteenth Revised Sheet No. 7.601 Cancels Twelfth Revised Sheet No. 7.601

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: \$3,259.00 per month

Distribution Charge: \$0.11775 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:

- 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.
- 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.

Twelfth Revised Sheet No. 7.603 Cancels Eleventh Revised Sheet No. 7.603

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: \$3,652.00 per month

Distribution Charge: \$0.06173 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:

- 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.

Eleventh Revised Sheet No. 7.605 Cancels Tenth Revised Sheet No. 7.605

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: \$4,024.00 per month

Distribution Charge: \$0.01602 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:

- 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.

Sixth Revised Sheet No. 7.607 Cancels Fifth Revised Sheet No. 7.607

CONTRACT INTERRUPTIBLE SERVICE Rate Schedule CIS

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 100,000 Therms per year or more. 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: Equal to the otherwise applicable Customer Charge based

on annual consumption.

Distribution Charge:

An amount not less than \$.01 per Therm nor greater than 90 percent of the currently applicable firm rate; provided however, that at any time during which the cumulative surpluses determined for all prior determination periods under the Competitive Rate Adjustment Clause (Non-West Florida Region) (see Sheet No. 7.101-5) equal or exceed the cumulative shortfalls determined for all prior determination periods under such clause, the distribution charge shall not exceed the distribution charge established for service under Rate Schedule IS in Company's last base rate proceeding. Unless changed by Company pursuant to this Rate Schedule, the distribution charge shall be equal to the applicable interruptible rate.

The "currently applicable firm rate" as used herein means the distribution charge prescribed in the otherwise applicable rate schedule, adjusted pursuant to the Competitive Rate Adjustment Clause (Non-West Florida Region) set forth on Sheet No. 7.101-5.

The distribution charge to Customer shall be determined by Company based upon Company's evaluation of competitive conditions. Such conditions may include, but are not necessarily limited to: the cost of Gas which is available to serve Customer; the delivered price and availability of Customer's designated alternate fuel; bypass opportunities; economic development; and the nature of Customer's operations (such as load factor, fuel efficiency, alternate fuel capacity, etc.). Company may from time to time increase or reduce the distribution charge as it deems necessary or appropriate to meet competition

Sixth Revised Sheet No. 7.607-2 Cancels Fifth Revised Sheet No. 7.607-2

CONTRACT INTERRUPTIBLE SERVICE (Continued)

- 5. Service under this schedule shall be subject to the Rules and Regulations set forth in this Tariff.
- 6. In instances where the Customer is able to demonstrate the ability and intent to bypass the Company's distribution system and purchase Gas or another source of energy from an alternate supplier or for economic development purposes, the distribution charge shall, in the discretion of the Company, be the rate per Therm necessary to attract or retain the Customer on the Company's distribution system, provided that such rate is demonstrated to be in the long-term best interests of both the Company and its ratepayers.
- 7. The rates set forth in 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. Any applicability of the CIS tariff may not reduce an existing customer's currently applicable interruptible rate, unless the customer expands operations, agrees to a material increase in the annual therms to be purchased and extends the term of the agreement.

Sixth Revised Sheet No. 7.702 Cancels Fifth Revised Sheet No. 7.702

OFF-SYSTEM SERVICE Rate Schedule OSS

Availability:

Throughout the service areas of Company, and of any interstate or intrastate natural gas pipeline serving the Company (collectively, the "Pipelines").

Applicability:

Interruptible Gas delivered by Company through the facilities of a Pipeline, using Company's transportation capacity rights on such Pipeline, to any person not connected to Company's distribution system.

This Tariff is applicable to both bundled and unbundled gas service, i.e. interstate or intrastate Pipeline capacity only that is released by Company pursuant to Transporter's FERC gas tariff as well as interstate or intrastate Pipeline capacity that is bundled with natural gas supply and subsequently delivered by the Company to the Customer.

Monthly Rate:

Customer Charge: None

Transaction Charge: \$100.00 per transaction

Distribution Charge:

For all Scheduled Quantities (as such term is defined in Special Condition 5 below), an amount not less than \$.000 per Therm which Distribution Charge shall be established by agreement between Company and Customer prior to each transaction pursuant to this rate schedule.

The "currently applicable firm rate", as used herein, means the distribution charge prescribed in the firm rate schedule which would apply if the daily sales represented by a transaction under this rate schedule were annualized.

The Distribution Charge for service pursuant to this rate schedule shall be determined by Company based upon Company's evaluation of competitive conditions. Such conditions may include, but are not necessarily limited to: the cost of gas which is available to serve Customer; the delivered price and availability of Customer's designated alternate fuel; and the nature of Customer's operations (such as load factor, fuel efficiency, alternate fuel capacity, etc.). Company may from time to time increase or reduce the Distribution Charge as it deems necessary or appropriate to meet competition 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.

The bill for Therms billed at the above rates shall be increased by the cost per Therm of any Gas delivered to Customer pursuant to this rate schedule, including all variable costs incurred by Company for (or in connection with) Pipeline transportation.

Ninth Revised Sheet No. 7.803-3 Cancels Eighth Revised Sheet No. 7.803-3

NATURAL CHOICE TRANSPORTATION SERVICE (Continued)

- 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 \$62.00 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.

Sixth Revised Sheet No. 7.805 Cancels Fifth Revised Sheet No. 7.805

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 500,000 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-5, WHS, SIS, 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 \$313.80 per month per meter.

Special Conditions:

1. <u>Definitions</u>: 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).

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

<u>"Daily Imbalance Amount"</u> 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.

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

<u>"Gas Transportation Agreement"</u> 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.

Fifth Revised Sheet No. 8.102 Cancels Fourth Revised Sheet No. 8.102

Business Partner Na	ume (Customer)		Phone	Cell Phone		E-mail	
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TOT. Meter Size System Pressure Conversion Propane Tranchise Code	E PEAKHR A DEMAND CERT PYCE	NNUAL THERMS SENT ADDITIONAL A TO BE C BP* Premise# Meter#	Aid to Construction (Non-Parlimativity (Non-Parlima	ent Now Dur. (on)) (on)) (on)	f all# ect#	Gas Dep Tumo-on Ch	E ON FIRST HILL positi arge Other
TOT. Meter Size System Pressure Conversion Propane Franchise Code	AL Regulator Size Delivery Pressure	NNUAL THERMS SENT ADDITIONAL TO BE C BP# Premise# Meter# Route/Cycle# Notification#	Aid to Construction (Non-Parlimativity (Non-Parlima	ent NOW DEE On On On On On On ON CAN CAN CAN CAN CAN CAN CAN	f nll# ect# mection Ob	Gas Dep Turn-on Ch	E ON FIRST HILL positi arge Other

PGS CUSTOMER SERVICE CONTACT DURING INSTALLATION OF GAS SERVICE

Seventh Revised Sheet No. 8.102-1 Cancels Sixth Revised Sheet No. 8.102-1

Gas Service Agreement No. Page 2

NATURAL GAS SERVICE TERMS AND CONDITIONS:

The applicant named on the first page hereof ("Customer") makes application to Peoples Gas System, Inc. ("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. In the event of a conflict between this application and the Tariff shall control.

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, horeby 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 any term or obligation set forth herein.

A customer receiving gas service under the residential or commercial standby generator Tariff rate shall be obligated to remain on that schedule for a minimum of 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.

INDERGROUND 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, sower 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 hamless for any damages arising out of Customer's failure to do so.

GENERAL TERMS AND CONDITIONS APPLICABLE TO NATURAL GAS SERVICE:

To the extent that the Customer identified in this agreement is the State of Florida, one of its agencies, or one of its subdivisions, nothing herein shall be construed or interpreted as a waiver of sovereign immunity beyond the waiver provided in Section 768.28 Florida Statutes, or any successor statute.

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 PUNITVE DAMAGES, INCLUDING, BUT NOT LIMITED TO, LOSS OF USE OF ANY PROPERTY OR EQUIPMENT, LOSS OF PROFITS OR INCOME, LOSS OF PRODUCTION. REITAL 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.

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 gas line will not be scheduled until the required easement, if needed, is signed by the landowner and received by Peoples Gas System, Inc. ______ (customer initials)

Customer	Authorized Signature	
Name		
Title		

Sixth Revised Sheet No. 8.107-2 Cancels Fifth Revised Sheet No. 8.107-2

PGS Rev	8/02	NOTICE AND AFFIDAY	/IT¹
TO:	Peoples Gas System, Inc. P. O. Box 2562 Tampa, Florida 33601-2562		
	es") under Peoples' NaturalChoic		gas to the following Customer of Peoples Gas System, Inc Customer's non-payment of charges due Pool Manager, the
terrinia	ion of gas supply to be effective w	•	(Date)
		(name of custor (billing address (city, state, zip (telephone))
	Customer locations to	which service will be terminated. Include the	contract number and account number
	(list all)	, which colvide will be terminated. Include the	oshilasi nambor ana asseani nambor.
	, ,	gents of Peoples' Rider NCTS, the undersigne	ed Pool Manager also submits the following affidavit:
	in accordance with the requirem	ionio ori copies maer more, ine anacraigne	d 1 contratages also submits are following anidavit.
STATE	OF		
COUNT	Y OF		
		this day personally appeared	, who is personally known to me and who,
	I am over 18 years of age and o	of sound mind and the matters set forth herein	are personally known to me.
	I am employed by	("Poc	ol Manager") as
	Pool Manager has ma to Pool Manager, but	such Customer has failed to make the paym	(Title / Position) offorts to collect amounts due from the above named Custome ents due Pool Manager for a period of at least sixty (60) days Affidavit. Such documents/records are true and correct.
		Manager's intent to cease supplying gas to the tached to this Notice and Affidavit.	e above Customer has been sent to Customer, and a copy o
	FURTHER AFFIANT SAYETH	NOT.	
		Name: Title/Position:	
	o and subscribed before, _		
		[SEAL	.1
Notary I	Public - State of	•	•
My com	mission expires:	_	
1	A non-refundable terminatio Affidavit.	n fee in the amount of \$62.00 per accour	nt number must accompany this Notice and
2	This date must be at least fir Peoples Gas System, Inc.	ve (5) business days after the date on wh	nich this Notice and Affidavit is furnished to
Issue	ed By: Helen J. Wesle	y, President & CEO	Effective: January 1, 2026

Fifth Revised Sheet No. 8.111 Cancels Fourth Revised Sheet No. 8.111

ALTERNATE FUEL PRICE CERTIFICATION

	ALIERNATE	UEL F	KICE CER	HIFICA	HON			
TO:	PEOPLES GAS SYSTEM, INC. 3600 Midtown Drive Tampa, Florida 33607							
	P. O. Box 2562 Tampa, Florida 33601-2562							
	Attention:							
			as recei [.] ur purchase					
gallor	s/barrels of	for use	e by us at our	facility lo	cated at	l		
Florid Copy	a, delivery to commence on of the offer, which will expire	,	is attached he	_, at a pr reto.	ice of \$		_ per gal	lon/barrel.
\$	payable by us should we purchase per gallon/barrel. Transp would be \$	ortation of	costs for delive	rv of the I	to the fuel to o	attached ur facility a	offer,	would be
I here	eby certify on behalf ofete and correct, and that			tha	t the fo	regoing in	nformatio	n is true,
comp	ete and correct, and that	has	the facilities t	o utilize th	ne fuel s	pecified al	bove in th	ne amount
notify	ied above at its Peoples Gas System, Inc. at the end of ea	ach cont	ract year of th	racility le price a	t which	we are ab	certily to le to pur	chase the
	ate fuel referred to above, and will furthe ned herein.	r notify	Peoples at ar	ny time th	nere is	a change	in the in	nformation
I here	by certify that unless such		_ will cease t	aking gas	s from F	Peoples G	as Syster	m, Inc. on
as pro	unless such ovided in Peoples' Rate Schedule CIS.	gas is	priced at less	than the a	applicab	le interrup	tible rate	per therm
		_		(Custome	er Name	•)		
		Ву:	(Signati	ure of Cor	porate C	Officer)		
			(3					
	E OF			(Title)				
SWO	RN TO AND SUBSCRIBED before me this _		_day of		, 20			
Му сс	mmission expires:							
		EPTANO	 <u></u>	Nota	ry Public	;		
	d upon the foregoing information, and in acco							
accep	on and a tance may be revoked or modified by People	after es Gas S	System, Inc., in	shall its sole d	l be \$_ liscretion	n, at any tir	per the ne.	rm. This
			PEOPL	ES GAS S	SYSTEM	I, INC.		
		Ву	:					
					Title)			
				(Title)			
Issu	ed By: Helen J. Wesley, President 8	CEO		ı	Effecti	ve: Janu	ary 1, 2	026

Fourth Revised Sheet No. 8.114-1 Cancels Third Revised Sheet No. 8.114-1

"Supplier(s)" means person(s) (other than PGS) from which Shipper purchases Gas transported hereunder.

"Transporter" means any upstream intrastate or interstate transport service provider.

ARTICLE II - TERM

This Agreement is effective on the date first written above. The term shall commence at the beginning of the Day commencing on _____ and continue until the beginning of the Day commencing on (the "Termination Date") (the "Initial Term"). [PROVISIONS AGREEABLE TO PGS AND SHIPPER WITH RESPECT TO ANY EXTENDED OR "SECONDARY" TERM]

ARTICLE III - SALES AND TRANSPORTATION SERVICE

Section 3.1 <u>Services</u>. PGS desires to sell and Shipper desires to purchase from PGS, from time to time, for use in the Facility (but not for resale), Gas in quantities which, at Shipper's request, PGS may, in its sole discretion exercised in a not unduly discriminatory manner, agree to sell to Shipper. Shipper also engages PGS, and PGS accepts such engagement, to receive Gas for Shipper's account, up to the MTQ, at the PGS Receipt Point(s), and to cause an equivalent quantity, less the Retainage, to be redelivered to Shipper. Such sales and transportation shall be governed by PGS's FPSC Tariff and this Agreement. If there is a conflict between the Tariff and this Agreement, the Tariff shall control. Sales and transportation hereunder are provided in accordance with PGS's FPSC Tariff and curtailment plan. If Shipper's service is interruptible, Shipper may select one or more of the options described in Appendix D, which may enable Shipper to continue receiving delivery of Gas during periods of curtailment or interruption. PGS shall have no obligation to make sales to Shipper in lieu of the transportation of Gas contemplated by this Agreement.

Section 3.2 <u>Required Equipment</u>. Equipment that PGS must install to provide natural gas transportation service hereunder (the "Equipment"), if any, shall be determined solely by PGS. Unless the parties agree otherwise, all facilities used to provide service to Shipper hereunder (including without limitation the Equipment) shall be installed, owned, operated and maintained by PGS.

Section 3.3 Telemetry Equipment. Equipment which PGS must install to provide transmission of measurement data hereunder (the "Telemetry Equipment"), if any, and the anticipated cost thereof, are listed in Appendix C. Shipper shall reimburse PGS for all costs incurred for the Telemetry Equipment on receipt of PGS's invoice therefor. Shipper shall be responsible for securing access to the gas measurement data transmission network as required by PGS for the proper functioning of Telemetry Equipment.

ARTICLE IV - NOMINATIONS

Section 4.1 General. For each Day Shipper desires service hereunder, Shipper shall provide a Nomination to PGS pursuant to Sections 4.2 and/or 4.3 for each meter at the Facility. The total quantity for the Facility may be Nominated to a single meter, with "zero" Nominations being made for any additional meters located at the Facility. All Nominations shall be made to PGS at its web site (https://custactivitiespeoplesgas.com provided that, in an emergency, a Nomination may be delivered via facsimile using the form set forth in PGS's FPSC Tariff. Quantities confirmed by PGS for delivery shall be Scheduled Quantities. If requested by Shipper, PGS will allow increases or decreases in Scheduled Quantities after the Nomination deadlines set forth in this article, if the same can be confirmed by PGS, Transporters and Suppliers, and can be accomplished without detriment to services then scheduled on such Day for PGS and other shippers. The maximum quantity PGS shall be obligated to make available for delivery to Shipper on any Day (which shall not exceed the MDQ) is the sum of (a) the Transportation Quantity and (b) the Sales Quantity established pursuant to this article.

Sixth Revised Sheet No. 8.114-3 Cancels Fifth Revised Sheet No. 8.114-3

Section 4.4 Other Responsibilities. Shipper shall promptly notify PGS in writing of any change in the Sales Quantity or Transportation Quantity for any Day, and PGS will use commercially reasonable efforts to accept any such requested change as soon as practicable.

Section 4.5 <u>Confirmation</u>. If Transporter asks PGS to verify a nomination for Shipper's account, PGS shall confirm the lesser of such nomination, the Transportation Quantity or, in the case of non- or partial operation of the Facility, that quantity which in PGS's reasonable judgment (after consultation with Shipper) is likely to be consumed at the Facility. PGS has no obligation with respect to verification or rejection of quantities not requested by Shipper.

Section 4.6 <u>Mutually Beneficial Transactions</u>. Shipper recognizes that PGS maintains the operation and system integrity of the PGS distribution system on a daily basis, and that PGS, as the delivery point operator for its points of interconnection with interstate pipelines, is subject to the rules and regulations of such pipelines with regard to operational flow rates, pressures and penalties. As such, PGS may from time to time need Shipper to vary its Nominated quantities of Gas to be delivered at the PGS Receipt Point(s). On such occasions, PGS may in its sole discretion request, and Shipper may agree to, a change in the quantity of Gas to be delivered for the account of Shipper at the PGS Receipt Point(s). No such change in the quantity of Gas to be delivered shall be made pursuant to this section without the consent of Shipper. Terms and conditions of any such transaction will be agreed upon between the parties at the time of the transaction and will be recorded and confirmed in writing within two Business Days of the transaction.

ARTICLE V - TRANSPORTATION AND OTHER CHARGES

Section 5.1 <u>Transportation Charges</u>. Shipper shall pay PGS each Month for transportation service rendered by PGS, and, if applicable, for Gas purchased from PGS, in accordance with the then-applicable rate schedule in PGS's FPSC Tariff. At the time of execution of this Agreement, Rate Schedule ____ is applicable. In the event Rate Schedule, CIS or a fixed rate schedule is applicable, this Agreement will automatically renew following the Initial Term at the then applicable rate schedule unless Shipper and PGS have agreed at least 30 days prior to the expiration of the then current term that Rate Schedule CIS or another rate schedule shall apply.

Section 5.2 <u>Changes in Tariff.</u> If the applicable rates or rate schedules change or are amended or superseded, the newly applicable rates or rate schedules shall be applicable to service hereunder. Nothing contained herein shall prevent PGS from filing with the FPSC (or Shipper from opposing) changes to the rates and other provisions in PGS's FPSC Tariff.

ARTICLE VI - BILLING AND PAYMENT

Section 6.1 <u>Billing.</u> PGS will bill Shipper each Month for all Actual Takes during the preceding Month, and for any other amounts due hereunder. If, during the preceding Month, PGS has purchased Gas from Shipper pursuant to an interruption or curtailment order, such bill shall show a credit for the estimated amount due Shipper for such purchase(s). If the estimated amount owed by PGS to Shipper exceeds the amount Shipper owes PGS, PGS shall pay Shipper the net amount estimated to be due Shipper at the time PGS bills Shipper.

Fifth Revised Sheet No. 8.114-5 Cancels Fourth Revised Sheet No. 8.114-5

Section 8.2 Governing Law. This Agreement and any dispute arising hereunder shall be governed by and interpreted in accordance with the laws of Florida and shall be subject to all applicable laws, rules and orders of any Federal, state or local governmental authority having jurisdiction over the parties, their facilities or the transactions contemplated. Venue for any action, at law or in equity, commenced by either party against the other and arising out of or in connection with this Agreement shall be in a court, located within the State of Florida, having jurisdiction.

Section 8.3 Severability. If any provision hereof becomes or is declared by a court of competent jurisdiction to be illegal, unenforceable or void, this Agreement shall continue in full force and effect without said provision.

Section 8.4 Entire Agreement; Appendices. This Agreement sets forth the complete understanding of the parties as of the date first written above, and supersedes any and all prior negotiations, agreements and understandings with respect to the subject matter hereof. The appendices attached hereto are an integral part hereof. All capitalized terms used and not otherwise defined in the appendices shall have the meanings given to such terms herein.

Section 8.5 <u>Waiver</u>. No waiver of any of the provisions hereof shall be deemed to be a waiver of any other provision whether similar or not. No waiver shall constitute a continuing waiver. No waiver shall be binding on a party unless executed in writing by that party.

Section 8.6 Notices. (a) All notices and other communications hereunder shall be in writing and be deemed duly given on the date of delivery if delivered personally or by a recognized overnight delivery service or on the fifth day after mailing if malled by first class United States mail, registered or certified, return receipt requested, postage prepaid, and properly addressed to the party as set forth below.

; Facsimile: (813)

PGS:

Administrative Matters: Peoples Gas System, Inc. 3600 Midtown Drive Tampa, Florida 33607

P. O. Box 2562 Tampa, Florida 33601-2562 Attention:

Telephone: (813)

Payment: Peoples Gas System, Inc. 3600 Midtown Drive Tampa, FL 33607

P. O. Box 2562 Tampa, Florida 33601-2562 Attention:

Telephone: (813) ; Facsimile: (813)

Fifth Revised Sheet No. 8.114-7 Cancels Fourth Revised Sheet No. 8.114-7

Original Volume No. 3	Cancels Fourth Revised Sheet No. 8.114-7
APPENDIX A -	GAS TRANSPORTATION AGREEMENT
	PGS RECEIPT POINT(S)
Maximum Transportation Quantity	: MMBtu per Day plus the Retainage
PGS will accept Gas from Shipper the following point(s):	, or for its account, for transportation pursuant to this Agreement at
The above point(s) may be changed by Pe	GS from time to time on written notice to Shipper.
APPENDIX B -	GAS TRANSPORTATION AGREEMENT
F	PGS DELIVERY POINT(S)
Gas transported or sold pursuant following point(s):	t to this Agreement shall be delivered by PGS to Shipper at the
NAME PGS METER Meter at	R# MAXIMUM DELIVERY QUANTITY
the Facility	MMBtu per Day
APPENDIX C -	GAS TRANSPORTATION AGREEMENT
	EQUIPMENT
	APPENDIX D - RANSPORTATION AGREEMENT E TO INTERRUPTIBLE CUSTOMERS)
ALTERNATIVES DURING PERIO	DS OF INTERRUPTION OR CURTAILMENT
If Shipper is an interruptible Custo to or during a period of interruption or continue deliveries during such a period.	mer, it may select one or more of the "options" set forth below prior curtailment. These options describe how PGS would attempt to
PGS will notify Shipper about such interru of the interruption or curtailment and the	curtail deliveries to Shipper for reasons other than Force Majeure, uption or curtailment. The notice will include the estimated duration estimated cost of gas required for PGS to continue deliveries to ng within two (2) hours after receipt of PGS's notice of interruption

Issued By: Helen J. Wesley, President & CEO Effective: January 1, 2026

or curtailment of the option (from Options A through C below) Shipper elects.

Effective: January 1, 2026

Peoples Gas System, Inc. Fifth Revised Sheet No. 8.114-8 Original Volume No. 3 Cancels Fourth Revised Sheet No. 8.114-8 If Shipper fails to make any election in a timely manner, it shall be conclusively presumed that Shipper has elected Option D below. The Options are as follows: Option A (PGS Receipt Point/Shipper's Own Arrangement): Shipper desires PGS to continue deliveries during the period of interruption or curtailment and Shipper agrees to all arrangements necessary to cause the delivery of (1) additional quantities of Gas equal to those quantities which PGS is entitled to interrupt or curtail (2) at the PGS Receipt Point(s). Option B (Pipeline Release Point/Capacity Release): Shipper desires PGS to continue deliveries during the period of interruption and agrees to all arrangements necessary to cause the delivery of (1) additional quantities of Gas (including the Retainage) equal to those quantities PGS is entitled to interrupt to curtail (2) at the applicable point(s) of receipt into [_____] pipeline system. In addition Shipper desires PGS to release to Shipper (or to a Supplier designated by Shipper), for the duration of the period of interruption or curtailment and at the maximum rate applicable to the capacity released, primary firm capacity] sufficient to transport such additional quantities of Gas to the PGS Receipt Point(s). By election of this Option B, Shipper agrees to be responsible for the payment of all charges imposed by with respect to the capacity so released by PGS to Shipper (or Shipper's Supplier), or the use of such capacity, for the period during which such release is effective. If Shipper elects to continue deliveries during the period of interruption pursuant to this Option B, PGS agrees to release the capacity requested by Shipper if PGS determines in its sole discretion that (i) such capacity is available for release to Shipper during the period of interruption or curtailment, (ii) such release can be accomplished readily and without detriment to PGS's system operations, and (iii) such release is practicable within the time constraints and requirements of [] FERC Tariff and the ready availability of PGS staff and resources. Option C PGS as Temporary Agent): Shipper desires PGS to continue deliveries during the period of interruption or curtailment, appoints PGS as its agent to acquire (at the PGS Receipt Point(s)) additional quantities of Gas at market-based price, equal to those quantities which PGS is entitled to interrupt or curtail, to be used by Shipper during the period of interruption or curtailment, and agrees to reimburse PGS, in addition to all amounts otherwise payable for Gas pursuant to this Agreement, for the incremental additional per-Therm costs incurred by PGS (as Shipper's agent) to acquire for the account of Shipper, at the PGS Receipt Point(s), Gas to be used by Shipper during the period of interruption or curtailment. As used in this Option C, "incremental additional costs" shall mean the weighted average per-Therm costs incurred by PGS to acquire, for the accounts of Shipper and other interruptible customers of PGS who have elected this Option C during a particular period of interruption, the additional quantities of Gas mentioned above to be used by Shipper and such other interruptible customers of PGS during such period of interruption or curtailment, including but not limited to commodity, transportation, storage and other charges incurred by PGS. Option D (No Action by Shipper): Shipper agrees to cease taking Gas pursuant to PGS's notice during the period of interruption. If Shipper has elected to continue deliveries pursuant to one of Options A, B or C, PGS will, in implementing its interruption or curtailment notice, take and pay for Shipper's Gas as provided in PGS's FPSC Tariff, but will not discontinue deliveries to Shipper unless (i) if Shipper has elected Option A, Shipper fails to make additional Gas available at the PGS Receipt Point(s), or (ii) if Shipper has elected Option B, either (a) PGS has no primary firm capacity on [_____] available for

Issued By: Helen J. Wesley, President & CEO

ORDER NO. PSC-2025-0413-S-GU DOCKET NO. 20250029-GU PAGE 94 Attachment A Page 76 of 167

Peoples Gas System, Inc. Original Volume No. 3 Fourth Revised Sheet No. 8.114-9 Cancels Third Revised Sheet No. 8.114-9

release to Shipper (or Shipper's Supplier) during the period of interruption or curtailment without detriment to service required by PGS's customers in a curtailment category having a higher priority than Shipper's curtailment category under PGS's curtailment plan, or (b) PGS determines either that the release of capacity contemplated by Option B would not result in Shipper's (or Shipper's Supplier's) being able to make the additional quantities of Gas available at the PGS Receipt Point(s) for delivery to Shipper during the period of interruption or curtailment or that the release of capacity cannot be made pursuant to Option B, or (iii) if Shipper has elected Option C, PGS, having exercised commercially reasonable efforts, is unable to acquire for Shipper's account, at the PGS Receipt Point(s), additional Gas for delivery to Shipper during the period of interruption or curtailment. In the event of the occurrence of any of the circumstances described in items (i) through (iii), PGS will provide Shipper with not less than two (2) hours' notice to cease taking Gas during the period of interruption or curtailment, and Shipper shall not have the benefit of Options A through C above.

THE NEXT SHEET IS NO. 8.115

Ninth Revised Sheet No. 8.119-2 Cancels Eighth Revised Sheet No. 8.119-2

"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 <u>Term.</u> 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 <u>Program Changes</u>. 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 \$62.00.

Second Revised Sheet No. 8.119-10 Cancels First Revised Sheet No. 8.119-10

Performance of this Agreement and the interpretation thereof shall be in accordance with the laws of the State of Florida.

Venue for any action between the parties hereto arising out of this Agreement shall be in a court, located in the State of Florida, having jurisdiction. In any such action, the reasonable attorneys' fees and costs of the party prevailing in such action shall be recovered by such party from the other party. Neither PGS nor Pool Manager shall be liable to the other or to any person claiming through the other for special, indirect, punitive or consequential damages, lost profits or lost opportunity costs relating to any matter covered by this Agreement.

Any notice concerning this Agreement, except for those specifically required or permitted to be provided by facsimile, shall be given in writing and mailed by first-class mail to the party being notified at the address for such party stated below:

If to PGS:

Peoples Gas System, Inc. 3600 Midtown Drive Tampa, FL 33607

P. O. Box 2562 Tampa, Florida 33601-2562 Attention: NCTS Administrator

If to Po	ol Manager:

Pool Manager shall keep confidential and will not use, or disclose to any person not a party hereto, the information received from PGS or any Customer during the performance of this Agreement, except to the extent such disclosure is necessary for the Pool Manager's performance hereunder or is required by law. In the case of any disclosure required by law to be made, Pool Manager shall, prior to making such disclosure, provide written notice to PGS of the disclosure to be made in order that PGS may seek a protective order or other means of protecting the confidentiality of the information to be disclosed. The parties' obligations under this paragraph shall expire two (2) years from the date of termination of this Agreement.

Second Revised Sheet No. 8.123 Cancels First Revised Sheet No. 8.123

ITS AGENT AGREEMENT

	TIO PROBATI AND INTERNAL TO THE PROBATION OF THE PROBATIO
mai	undersigned Shipper hereby designates the undersigned Agent as its Agent to perform the following identified (i.e., ked with an "X") obligations of Shipper under Shipper's Gas Transportation Agreement(s) with Peoples Gas System, Inc. GS"):
	☐ Invoicing/Payment
	□ Nominations
	☐ Monthly Imbalance Resolution
	☐ Alert Day Volume Aggregation and Alert Day Penalty Responsibility
Shi	pper. Agent and PGS hereby agree, for all purposes relating to the functions identified above, that:
1.	The designation by Shipper of Agent as Shipper's Agent shall be effective as of the beginning of the Day commencing oninsert date.
2.	Shipper agrees that it may designate only one agent however, that agent may perform one or several of the functions listed above.
3.	PGS has the right to rely on any written or verbal communication from Agent, and any communications by PGS to Agent shall be deemed notice to Shipper.
4.	Agent shall perform the functions identified above in a manner consistent with PGS's Natural Gas Tariff on file with the Florida Public Service Commission, as the same may be amended from time to time.
5.	Alert Day penalties imposed on the ITS Customer Pool of which Shipper is a part shall be paid by Agent; provided, however, that if Agent fails to pay such penalties within sixty (60) days after the date on which they are imposed by PGS, Shipper shall be responsible for, and pay to PGS, such Alert Day penalties (if any) as would have been payable by Shipper for such Alert Day in the absence of this Agreement.
6.	Shipper shall remain liable to PGS (a) with respect to any act or omission of Agent in the performance of the functions identified above and, (b) to the extent not paid by Agent for the ITS Customer Pool of which Shipper is a part, all charges arising under the Gas Transportation Agreement(s) between PGS and Shipper. Shipper shall indemnify, hold harmless and defend PGS from and against any and all acts or omissions of Agent. To the extent that Shipper is the State of Florida, one of its agencies, or one of its subdivisions, nothing herein shall be construed or interpreted as a waiver of sovereign immunity beyond the waiver provided in Section 768.28. Florida Statutes, or any successor statute.

Original Sheet No. 8.123-1

SHIPPER INFORMATION (Full Company Legal Name)	AGENT INFORMATION (Full Company Legal Name)
SHIPPER:	AGEN1)
DUNS NO:	DUNS NO:
PG8 ACCOUNT NO:	PG8 ACCOUNT NO:
MAILING ADDRESS:	MAILING ADDRESS:
CITY:	CHY:
STATE AND ZIP CODE:	STATE AND ZIP CODE:
CONTACT PERSON:	CONTACT PERSON:
TELEPTIONE NO:	TELEPHONE NO:
FAX NO:	FAX NO:
E-MAIL:	R-MAIL:
SIGNED BY:	SIGNED BY:
TITLE:	TITLE:
ACCEPTED FOR PGS BY:	DATE:

ORDER NO. PSC-2025-0413-S-GU DOCKET NO. 20250029-GU PAGE 99 Attachment A Page 81 of 167

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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's 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. To the extent that the Subscriber is the State of Florida, one of its agencies, or one of its subdivisions, nothing herein shall be construed or interpreted as a waiver of sovereign immunity beyond the waiver provided in Section 768.28, Florida Statutes, or any successor statute.

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, INC.	NAME OF SUBSCRIBER		
Ву:	By:		
Name:	Name:		
Title:	Title:		
Date:	Date:		

First Revised Sheet No. 8.126 Cancels Original Sheet No. 8.126

MINIMUM VOLUME COMMITMENT GAS TRANSPORTATION AGREEMENT

lssued F	By: Helen J. Wesley, President & CEO Effective: January 1, 2026
	at the facility agreed to by Shipper and set forth in Article VI.
	"Minimum Annual Take" or "MAT" means the quantity of minimum annual delivery of natural gas
	"Maximum Transportation Quantity" or "MTQ" means the maximum amount of Gas that PGS shall be obligated to receive pursuant to this Agreement on any Day at the PGS Receip Point(s), and is stated in Appendix A.
	"Maximum Delivery Quantity" or "MDQ" means the maximum amount of Gas that PGS is obligated to cause to be delivered for Shipper's account pursuant to this Agreement on any Day at the PGS Delivery Point(s) and is stated in Appendix B.
	"MAT Deficiency Charge" means the difference between the applicable MAT set forth in Article VI and the actual quantity of Gas delivered during the twelve-month delivery period, multiplied by the applicable rate schedule in effect at the end of the twelve-month delivery period.
	"Gas Service" shall have the same meaning as given for such term in PGS's FPSC Tariff.
	"Gas" shall have the same meaning as given for such term in PGS's FPSC Tariff.
	"FPSC" means the Florida Public Service Commission or any successor agency.
	" <u>Facility</u> " means Shipper's facility located in, Florida.
	<u>"Day"</u> means the period of 24 consecutive hours beginning and ending at 9:00 a.m. Centra Clock Time.
	<u>"Business Day"</u> means the Days Monday through Friday (excluding any federal banking holiday falling on any such Day).
	<u>"Actual Takes"</u> means, for a specified period, the quantity of Gas passing through the meter(s of the Customer Accounts during that period.
	Capitalized terms used herein, but not defined below, have the meanings given for such terms in PGS's FPSC Tariff.
	ARTICLE I - DEFINITIONS As used herein, the following terms shall have the meanings set forth below.
agree	as follows:
entere Florid	is Minimum Volume Commitment Gas Transportation Agreement (the "Agreement") is made and ed into as of the day of, 20, by and between Peoples Gas System, Inc., a a corporation ("PGS"), and, a ("Shipper"), who hereby

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"Minimum Delivery Obligation" means the sum of Shipper's total Gas requirements over the Term of this agreement as set forth in Article VI.

"Nomination" means a notice delivered by Shipper to PGS in the form specified in PGS's FPSC Tariff, specifying (in MMBtu) the quantity of Gas the Shipper desires to purchase or to have PGS receive, transport, and deliver at the PGS Delivery Point(s).

"Nominate" means to deliver a completed Nomination.

"PGS Delivery Point(s)" means the point(s) listed in Appendix B.

"PGS Receipt Point(s)" means the point(s) of physical interconnection between Transporter and PGS, or between Shipper and PGS listed in Appendix A.

<u>"Retainage"</u> means 0.35% of Gas received by PGS for the account of the 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.

"Supplier(s)" means person(s) (other than PGS) from which Shipper purchases Gas transported hereunder.

"Transporter" means any upstream intrastate or interstate transport service provider.

"Twelve-Month Delivery Period" means each twelve-month period commencing on the date of Gas Service is available to the Facility and continues on an annual basis throughout the Term of this Agreement.

ARTICLE II - TERM

This Agreement is effective on the date first written above. The term shall commence upon the initiation of Gas Service and continue until the last day of the Twelve-Month Delivery Period or when the Minimum Delivery Obligation is satisfied. (the "Termination Date") (the "Term"). The Term shall reflect the recovery period for the extension of Gas Service. In no instance will the Term exceed (10) years. At the end of the Term, the Customer will be placed in the applicable rate schedule.

ARTICLE III - SALES AND TRANSPORTATION SERVICE

Section 3.1 <u>Services</u>. PGS desires to sell and Shipper desires to purchase from PGS, from time to time, for use in the Facility (but not for resale), Gas in quantities which, at Shipper's request, PGS may, in its sole discretion exercised in a not unduly discriminatory manner, agree to sell to Shipper. Shipper also engages PGS, and PGS accepts such engagement, to receive Gas for Shipper's account, up to the MTQ, at the PGS Receipt Point(s), and to cause an equivalent quantity, less the Retainage, to be redelivered to Shipper. Such sales and transportation shall be governed by PGS's FPSC Tariff and this Agreement. If there is a conflict between the Tariff and this Agreement, the Tariff shall control. Sales and transportation hereunder are provided in accordance with PGS's FPSC Tariff and PGS's curtailment plan. If Shipper's service is interruptible, Shipper may select one or more of the options described in Appendix D, which may enable Shipper to continue receiving delivery of Gas during periods of curtailment or interruption.

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PGS shall have no obligation to make sales to Shipper in lieu of the transportation of Gas contemplated by this Agreement.

Section 3.2 Required Equipment. All items that PGS must install to provide natural gas transportation service hereunder (the "Equipment"), if any, shall be determined solely by PGS. Unless the parties agree otherwise, all facilities used to provide service to Shipper hereunder (including without limitation the Equipment) shall be installed, owned, operated and maintained by PGS.

Section 3.3 <u>Telemetry Equipment</u>. Equipment which PGS must install to provide transmission of measurement data hereunder (the "Telemetry Equipment"), if any, and the anticipated cost thereof, are listed in Appendix C. Shipper shall reimburse PGS for all costs incurred for the Telemetry Equipment on receipt of PGS's invoice therefor. Shipper shall be responsible for securing access to the gas measurement data transmission network as required by PGS for the proper functioning of Telemetry Equipment.

ARTICLE IV - NOMINATIONS

Section 4.1 General. For each Day Shipper desires service hereunder, Shipper shall provide a Nomination to PGS pursuant to Sections 4.2 and/or 4.3 for each meter at the Facility. The total quantity for the Facility may be Nominated to a single meter, with "zero" Nominations being made for any additional meters located at the Facility. All Nominations shall be made to PGS at its website (https://custactivitiespeoplesgas.com) provided that, in an emergency, a Nomination may be delivered via facsimile using the form set forth in PGS's FPSC Tariff. Quantities confirmed by PGS for delivery shall be Scheduled Quantities. If requested by Shipper, PGS will allow increases or decreases in Scheduled Quantities after the Nomination deadlines are forth in this article, if the same can be confirmed by PGS, Transporters and Suppliers, and can be accomplished without detriment to services then scheduled on such Day for PGS and other shippers. The maximum quantity PGS shall be obligated to make available for delivery to Shipper on any Day (which shall not exceed the MDQ) is the sum of (a) the Transportation Quantity and (b) the Sales Quantity established pursuant to this article.

Section 4.2 <u>Nomination for Purchase</u>. Unless otherwise agreed, Shipper shall Nominate Gas for purchase hereunder not less than seven (7) Business Days prior to the first Day of any Month in which Shipper desires to purchase Gas. Daily notices shall be given to PGS at least two (2) Business Days (but not less than forty-eight (48) hours) prior to the commencement of the Day on which Shipper desires delivery of the Gas. If Shipper has timely Nominated a quantity for a particular Month, PGS shall confirm to Shipper the quantity PGS will tender for purchase by Shipper (the "Sales Quantity," which shall also be a "Scheduled Quantity") no later than 5:00 p.m. Eastern Time on the Business Day immediately preceding each Day during such Month.

Section 4.3 <u>Nomination for Transportation</u>. Unless otherwise agreed, Shipper shall, for each Month, and each Day during such Month that Shipper seeks to change any aspect of any prior Nomination, notify PGS by providing a completed Nomination. Shipper's Nomination for Gas to be to be made available for delivery on the first Day of any Month shall be given by 10 a.m. on the second Business Day prior to the Day on which a nomination must be delivered to Transporter for receipt of deliveries at the PGS Receipt Point(s) on such Day. Daily Nominations for Gas to be made available for delivery other than on the first Day of a Month shall be given to PGS by 10 a.m. on the Business Day prior to the Day on which a nomination must be delivered to Transporter for the receipt of deliveries at the PGS Receipt Point(s) on such Day. The following nomination information is required for a valid nomination:

a. The Shipper's account number under which service is being nominated;

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- The receipt point location including applicable DRN and upstream pipeline name, upstream pipeline package ID, including Shipper's PGS account number, and quantity in Therms of Gas to be tendered at each PGS receipt point;
- c. The downstream delivery facility name, and quantity in Therms of Gas to be delivered for each PGS Shipper account:
- d. A beginning and ending date for each nomination;
- e. The upstream contract identifier.

Only nominations with clearly matching upstream Transporter identifiers (including Shipper's package ID and PGS account number) and downstream (PGS) identifiers will be scheduled. If Shipper or Shipper's Agent fails to comply with provisions (a) through (e) of this section, PGS may not schedule commencement of service or change a prior nomination.

Shipper understands that PGS is subject to FERC regulations that may require PGS to post certain Shipper information on a publicly accessible website. The submission by Shipper or Shipper's Agent of a required nomination shall constitute Shipper's authorization to PGS to publicly disclose any information (including but not limited to the information provided in such nomination) required by applicable law or regulation to be disclosed by PGS.

PGS shall confirm to Shipper the quantity PGS will make available for redelivery on such Day (the "Transportation Quantity," which shall also be a "Scheduled Quantity") no later than 5:00 p.m. Eastern Time on the Business Day immediately preceding such Day. PGS has no obligation to confirm a quantity Nominated by Shipper pursuant to this section greater than the quantity which, in PGS's reasonable judgment, equals the Facility's likely consumption for a Day plus Retainage, less any Sales Quantities confirmed for delivery on such Day.

Section 4.4 <u>Mutually Beneficial Transactions</u>. Shipper recognizes that PGS maintains the operation and system integrity of the PGS distribution system on a daily basis, and that PGS, as the delivery point operator for its points of interconnection with interstate pipelines, is subject to the rules and regulations of such pipelines with regard to operational flow rates, pressures and penalties. As such, PGS may from time to time need Shipper to vary its Nominated quantities of Gas to be delivered at the PGS Receipt Point(s). On such occasions, PGS may in its sole discretion request, and Shipper may agree to, a change in the quantity of Gas to be delivered for the account of Shipper at the PGS Receipt Point(s). No such change in the quantity of Gas to be delivered shall be made pursuant to this section without the consent of Shipper. Terms and conditions of any such transaction will be agreed upon between the parties at the time of the transaction and will be recorded and confirmed in writing within two Business Days of the transaction.

ARTICLE-V - TRANSPORTATION AND OTHER CHARGES

Section 5.1 <u>Transportation Charges</u>. Shipper shall pay PGS each Month for transportation service rendered by PGS, and, if applicable, for Gas purchased from PGS, in accordance with the thenapplicable rate schedule in PGS's FPSC Tariff. At the time of execution of this Agreement, Rate Schedule ____ is applicable. In the event rate schedule, CIS or a fixed rate schedule is applicable, this Agreement will automatically renew following the Initial Term at the then applicable rate schedule unless Shipper and PGS have agreed at least thirty (30) days prior to the expiration of the then current term that Rate Schedule CIS or another rate schedule shall apply.

During the Term of this Agreement, Buyer agrees to a MAT of natural gas at the Facility which will follow the schedule outlined in Section 6.2.

First Revised Sheet No. 8.126-4 Cancels Original Sheet No. 8.126-4

Section 5.2 <u>Changes in Tariff.</u> If the applicable rates or rate schedules change or are amended or superseded, the newly applicable rates or rate schedules shall be applicable to service hereunder. Nothing contained herein shall prevent PGS from filing with the FPSC (or Shipper from opposing) changes to the rates and other provisions in PGS's FPSC Tariff.

ARTICLE VI - REQUIREMENTS

Section 6.1 Minimum Delivery Obligation. The sum of Shipper's total Gas requirements over the Term of this Agreement are estimated to be ______ Therms.

Section 6.2 Minimum Annual Take. PGS requires the following MAT for each Twelve-Month Delivery Period, or such Delivery Period as agreed upon by the Parties as applicable:

Period	Therms
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	

Section 6.3 Shortfall and MAT Deficiency Charge. If the Shipper fails to take delivery of the MAT in any Twelve-Month Delivery Period, the Shipper shall pay PGS a MAT Deficiency Charge calculated as follows: the difference between the applicable MAT and the actual quantity of Gas delivered during the Twelve-Month Delivery Period, multiplied by the rate schedule in effect at the end of the Twelve-Month Delivery Period. If, during any Twelve-Month Delivery Period, the actual quantity of Gas delivered to the Facility exceeds the applicable MAT, said excess shall be carried forward to the next Twelve-Month Delivery Period for purposes of offsetting any MAT Deficiency Charge hereunder.

Section 6.4 <u>Financial Guarantee.</u> Shipper shall furnish to PGS an irrevocable standby letter of credit issued by a bank acceptable to PGS or such other form of guarantee acceptable to PGS (the "Financial Guarantee") in an amount equal to [______]. PGS may adjust the amount required in the Financial Guarantee at the end of each Twelve-Month Delivery Period.

Shipper's failure to maintain the Financial Guarantee, which for the avoidance of doubt includes notice of termination of security without acceptable alternative Financial Guarantee being provided, shall constitute a default of this Agreement.

First Revised Sheet No. 8.126-5 Cancels Original Sheet No. 8.126-5

ARTICLE VII - BILLING AND PAYMENT

Section 7.1 <u>Billing.</u> PGS will bill Shipper each Month for all Actual Takes during the preceding Month, and for any other amounts due hereunder. If, during the preceding Month, PGS has purchased Gas from Shipper pursuant to an interruption or curtailment order, such bill shall show a credit for the estimated amount due Shipper for such purchase(s). If the estimated amount owed by PGS to Shipper exceeds the amount Shipper owes PGS, PGS shall pay Shipper the net amount estimated to be due Shipper at the time PGS bills Shipper.

Section 7.1.1 <u>Billing of MAT Deficiency Charge(s).</u> PGS will bill Shipper for the MAT Deficiency Charge no later than thirty (30) days after the end of each Twelve-Month Delivery Period.

Section 7.2 Payment. Shipper shall pay all such bills, minus any disputed amounts, at the address specified in the invoice by the 20th Day following the date of PGS's mailing (as signified by the postmark) or other delivery of the bill. All sums not so paid by Shipper (or credited or paid by PGS) shall be considered delinquent and subject to later payment schedules as set forth below.

Section 7.3 <u>Termination Payment</u>. If the Shipper terminates Gas Service hereunder after execution of this Agreement, Shipper shall pay PGS any MAT Deficiency Charge(s) applicable at the time of termination and any future MAT Deficiency Charge(s) pursuant to the schedule in Section 6.2. resulting from such termination (the "Termination Payment"). Shipper agrees that it will make any such Termination Payment to PGS within twenty (20) days after receipt of PGS' invoice.

Section 7.4 <u>Billing Disputes</u>. In the event of a bona fide billing dispute, Shipper or PGS, as the case may be, shall pay (or credit) to the other party all amounts not in dispute, and the parties shall negotiate in good faith to resolve the amount in dispute as soon as reasonably practicable. If a party has withheld payment (or credit) of a disputed amount, and the dispute is resolved, the non-prevailing party shall pay to the other party the amount determined to be due such other party, plus interest thereon at an annual rate equal to the prime interest rate of Citibank, N.A., New York, New York, plus one percent (1%), calculated on a daily basis from the date due until paid (or credited).

Section 7.5 <u>Errors or Estimates</u>. If an estimate is used to determine the amount due Shipper for purchases by PGS pursuant to an interruption or curtailment order, PGS shall make any adjustment necessary to reflect the actual amount due Shipper on account of such purchases in the next bill rendered to Shipper after determination of the actual amount due. An error in any bill, credit or payment shall be corrected in the next bill rendered after the error is confirmed by PGS.

Each party's performance obligation hereunder shall abate proportionately during a Force Majeure event and during any period that a party is unable to perform its obligations due to the other party's performance failure. The term of this Agreement shall be extended for a period equal to the length of any such abatement(s).

ARTICLE VIII - FAILURE TO MAKE PAYMENT

Section 8.1 <u>Late Payment Charge.</u> Charges for services due and rendered which are unpaid as of the past due date are subject to a Late Payment Charge of 1.5%, except the accounts of

First Revised Sheet No. 8.126-7 Cancels Original Sheet No. 8.126-7

mail, registered or certified, return receipt requested, postage prepaid, and properly addressed to the party as set forth below.

PGS:

Administrative Matters: Peoples Gas System, Inc. 3600 Midtown Drive Tampa, FL 33607

P. O. Box 2562 Tampa, Florida 33601-2562 Attention:

Telephone: (813)

; Facsimile: (813)

Payment:

Peoples Gas System, Inc. 702 Franklin Street P. O. Box 2562

Tampa, Florida 33601-2562

Attention:

Telephone: (813) ; Facsimile: (813)

<u>S</u>

Shipper:			
<u>Adm</u>	ninistrative Matters	:	
	Attention: Telephone: Facsimile:		
<u>Invoices</u> :			
	Attention:		

First Revised Sheet No. 8.126-9 Cancels Original Sheet No. 8.126-9

APPENDIX A - GAS TRANSPORTATION AGREEMENT

PGS RECEIPT POINT(S)
Maximum Transportation Quantity: MMBtu per Day plus the Retainage
PGS will accept Gas from Shipper, or for its account, for transportation pursuant to this Agreement at the following point(s):
The above point(s) may be changed by PGS from time to time on written notice to Shipper.
APPENDIX B - GAS TRANSPORTATION AGREEMENT
PGS DELIVERY POINT(S)
Gas transported or sold pursuant to this Agreement shall be delivered by PGS to Shipper at the following point(s):
NAME PGS METER# MAXIMUM DELIVERY QUANTITY Meter at MMBtu per Day
APPENDIX C - GAS TRANSPORTATION AGREEMENT TELEMETRY EQUIPMENT

APPENDIX D -**GAS TRANSPORTATION AGREEMENT** (APPLICABLE TO INTERRUPTIBLE CUSTOMERS)

ALTERNATIVES DURING PERIODS OF INTERRUPTION OR CURTAILMENT

If Shipper is an interruptible Customer, it may select one or more of the "options" set forth below prior to or during a period of interruption or curtailment. These options describe how PGS would attempt to continue deliveries during such a period.

If PGS is entitled to interrupt or curtail deliveries to Shipper for reasons other than Force Majeure, PGS will notify Shipper about such interruption or curtailment. The notice will include the estimated duration of the interruption or curtailment and the estimated cost of gas required for PGS to continue deliveries to Shipper. Shipper shall notify PGS in writing within two (2) hours after receipt of PGS's notice of interruption or curtailment of the option (from Options A through C below) Shipper elects.

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If Shipper fails to make *any* election in a timely manner, it shall be conclusively presumed that Shipper has elected Option D below.

has elected Option b below.
The Options are as follows:
Option A (PGS Receipt Point/Shipper's Own Arrangement): Shipper desires PGS to continue deliveries during the period of interruption or curtailment and Shipper agrees to make all arrangements necessary to cause the delivery of (1) additional quantities of Gas equal to those quantities which PGS is entitled to interrupt or curtail (2) at the PGS Receipt Point(s).
Option B (Pipeline Release Point/Capacity Release): Shipper desires PGS to continue deliveries during the period of interruption and agrees to make all arrangements necessary to cause the delivery of (1) additional quantities of Gas (including the Retainage) equal to those quantities which PGS is entitled to interrupt or curtail (2) at the applicable point(s) of receipt into [] pipeline system. In addition, Shipper desires PGS to release to Shipper (or to a Supplier designated by Shipper), for the duration of the period of interruption or curtailment and at the maximum rate applicable to the capacity released, primary firm capacity on sufficient to transport such additional quantities of Gas to the PGS Receipt Point(s). By election of this Option B, Shipper agrees to be responsible for the payment of all charges imposed by with respect to the capacity so released by PGS to Shipper (or Shipper's Supplier), or the use of such capacity, for the period during which such release is effective. If Shipper elects to continue deliveries during the period of interruption pursuant to this Option B, PGS agrees to release the capacity requested by Shipper if PGS determines in its sole discretion that (i) such capacity is available for release to Shipper during the period of interruption or curtailment, (ii) such release can be accomplished readily and without detriment to PGS's system operations, and (iii) such release is practicable within the time constraints and requirements of [] FERC Tariff and the ready availability of PGS staff and resources.
Option C (PGS as Temporary Agent): Shipper desires PGS to continue deliveries during the period of interruption or curtailment, appoints PGS as its agent to acquire (at the PGS Receipt Point(s)) additional quantities of Gas at market-based price, equal to those quantities which PGS is entitled to interrupt or curtail, to be used by Shipper during the period of interruption or curtailment, and agrees to reimburse PGS, in addition to all amounts otherwise payable for Gas pursuant to this Agreement, for the incremental additional per-Therm costs incurred by PGS (as Shipper's agent) to acquire for the account of Shipper, at the PGS Receipt Point(s), Gas to be used by Shipper during the period of interruption or curtailment. As used in this Option C, "incremental additional costs" shall mean the weighted average per-Therm costs incurred by PGS to acquire, for the accounts of Shipper and other interruptible customers of PGS who have elected this Option C during a particular period of interruption, the additional quantities of Gas mentioned above to be used by Shipper and such other interruptible customers of PGS during such period of interruption or curtailment, including but not limited to commodity, transportation, storage and other charges incurred by PGS.
Option D (No Action by Shipper): Shipper agrees to cease taking Gas pursuant to PGS's notice during the period of interruption.
If Shipper has elected to continue deliveries pursuant to one of Options A, B, or C, PGS will, in implementing its interruption or curtailment notice, take and pay for Shipper's Gas as provided in PGS's FPSC Tariff, but will not discontinue deliveries to Shipper unless (i) if Shipper has elected Option A, Shipper fails to make additional Gas available at the PGS Receipt Point(s), or (ii) if Shipper has elected Option B, either (a) PGS has no primary firm capacity on] available for release to Shipper (or Shipper's Supplier) during the period of interruption or curtailment without

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detriment to service required by PGS's customers in a curtailment category having a higher priority than Shipper's curtailment category under PGS's curtailment plan, or (b) PGS determines either that the release of capacity contemplated by Option B would not result in Shipper's (or Shipper's Supplier's) being able to make the additional quantities of Gas available at the PGS Recelpt Point(s) for delivery to Shipper during the period of interruption or curtailment or that the release of capacity cannot be made pursuant to Option B, or (iii) if Shipper has elected Option C, PGS, having exercised commercially reasonable efforts, is unable to acquire for Shipper's account, at the PGS Receipt Point(s), additional Gas for delivery to Shipper during the period of interruption or curtailment. In the event of the occurrence of any of the circumstances described in items (i) through (iii), PGS will provide Shipper with not less than two (2) hours' notice to cease taking Gas during the period of interruption or curtailment, and Shipper shall not have the benefit of Options A through C above.

Issued By: Helen J. Wesley, President & CEO Effective: January 1, 2026

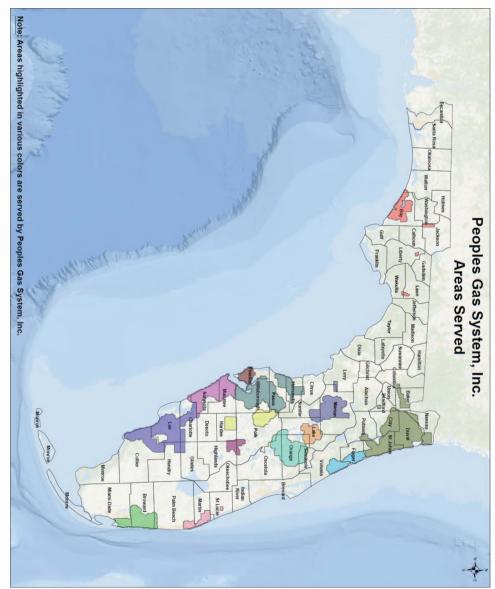
Fifth Fourth Revised Sheet No. 3.000 Cancels Fourth Third Revised Sheet No. 3.000

Effective Date: January 1,

Peoples Gas System, Inc. Peoples Gas System, Inc. Service Territory Ą 0 a S S Φ 7 Φ d W < U Φ 0 ple S 9 $\boldsymbol{\omega}$ S

Fifth Fourth Revised Sheet No. 3.000 Cancels Fourth Third Revised Sheet No. 3.000

Effective Date: January 1,



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.

Sixth Fifth Revised Sheet No. 5.101
Cancels Fifth Fourth Revised Sheet No. 5.101

RULES AND REGULATIONS

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INITIATION OF SERVICE

A. REQUEST FOR GAS SERVICE

Gas Service may be requested by a prospective Customer by:

- 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)	\$33 <u>1</u> .00	\$33 <u>1</u> .00
METER TURN ON / SERVICE INITIATION CHARGE (applies where service is inactive)	\$78 <u>94</u> .00 for initial unit or meter \$34 <u>36</u> .00 for each additional unit or meter	\$107 <u>121</u> .00 for initial unit or meter \$46 <u>54</u> .00 for each additional unit or meter

Issued By: Helen J. Wesley, President & CEO Effective Date: January 1.

Ninth Eighth Revised Sheet No. 5.101-1 Cancels Eighth Seventh Revised Sheet No. 5.101-1

Effective Date: January 1.

RULES AND REGULATIONS (Continued)

		REŞIDENTIAL	OTHER
1	METER RECONNECTION/ SERVICE RESTORATION CHARGE (applies where service has been turned off for cause and includes cost of turn-off)	\$104100.00 for initial unit or meter \$33.00 for each additional unit or meter	\$114 <u>5</u> .00 for initial unit or meter \$42 <u>3</u> .00 for each additional unit or meter
1	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)	\$2 <u>95</u> .00	\$2 <u>95</u> .00
1	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 <u>31</u> .00	\$25 <u>31</u> .00
	TEMPORARY METER TURN-OFF CHARGE (applies when Company's employee, agent or representative, turns off Customers' meter temporarily at Customer's request)	\$33.00 per meter	\$33.00 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. <u>Same day service is offered on an as-available basis.</u>

Issued By: Helen J. Wesley, President & CEO

Sixth Fifth Revised Sheet No. 5.101-2 Cancels Fifth Fourth Revised Sheet No. 5.101-2

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:

- 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.

Cut and Cap

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 for any reason 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.

Issued By: Helen J. Wesley, President & CEO Effective Date: January 1.

Sixth Fifth Revised Sheet No. 5.201
Cancels Fifth Fourth Revised Sheet No. 5.201

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. The Company shall not be responsible for the installation and maintenance of carbon monoxide or methane gas detectors within the Customer's premises.

The Customer's piping, appliances, equipment and apparatus shall be installed and maintained in accordance with standard practice, and in full compliance with all applicable laws, codes and governmental and Company regulations. The Customer expressly agrees to utilize no apparatus or device which is not properly constructed, controlled, and protected, or which may adversely affect service to others, and the Company reserves the right to discontinue or withhold service for such apparatus or device.

Customer shall give immediate notice to the Company when any leakage of Gas is detected, discovered, or suspected. Whenever a leakage of Gas is suspected, detected, or discovered, Customer agrees not to use any potential source of ignition, such as flame, electrical source, or other igniting medium in the proximity of escaping Gas, which could ignite such Gas.

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.

Issued By: Helen J. Wesley, President & CEO Effective Date: January 1.

Peoples Gas System, Inc. Original Volume No. 3

Third Second Revised Sheet No. 5.301-3
Cancels Second First Revised Sheet No. 5.301-3

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DEPOSITS (Continued)

- 2. a. tampered with the Gas Meter; or
 - b. used service in a fraudulent or unauthorized manner.

G. REFUND OF DEPOSIT WHEN GAS SERVICE IS DISCONNECTED

Upon termination of Gas Service, a cash deposit and accrued interest may be credited against the final account and the balance, if any, shall be returned promptly (in no event later than fifteen (15) days after Gas Service is discontinued) to the Customer or agency.

H. RETURNED CHECKS

If the Customer's check for Gas Service is returned to the Company and not paid by the drawer's bank, the Company will follow the procedures set forth in Section 832.07, Florida Statutes. Termination of Gas Service shall not be made for failure to pay such returned check charge.

Issued By: Helen J. Wesley, President & CEO Effective Date: January 1.

Fifth Fourth Revised Sheet No. 5.401
Cancels Fourth Third Revised Sheet No. 5.401

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 or by any other delivery method expressly agreed to by both the Company and Customer to reach and bill the Customer.

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.

Issued By: Helen J. Wesley, President & CEO Effective Date: <u>January 1.</u>

Third Second Revised Sheet No. 5.401-2
Cancels Second First Revised Sheet No. 5.401-2

BILLING (Continued)

Essential Service Customer of the scheduled disconnect date. The Company may thereafter discontinue Gas Service to the Medically Essential Service Customer on the scheduled disconnect date if payment is not made on or before such date.

During the period that Gas Service is continued under the provisions of this section, the Customer shall continue to be responsible for the cost of the residential Gas Service.

H. ADJUSTMENT OF BILLS FOR METER ERROR

Whenever a Meter is found to have an average error as defined in Commission Rule 25-7.062, FAC, of more than two percent (2%) fast, Company will refund to Customer the amount billed in error for one_half the period since the last Meter test. This one_half period will not exceed twelve (12) months unless it can be shown that the error was due to some cause, the date of which can be fixed, in which case the overcharge will be computed back to, but not beyond, such date, based upon available records. If the Meter has not been tested in accordance with Commission Rule 25-7.064, FAC, the period for which it has been in service beyond the regular test period will be added to the twelve (12) months in computing the refund. The refund will not include any part of any minimum or Customer charge.

Except as provided by this subsection. Company may back bill Customer in the event that if a Meter is found to be slow, non-registering or partially registering. Company may not backbillback bill for any period greater than twelve (12) months from the date it removes the Meter of a Customer, which Meter is later found by Company to be slow, non-registering or partially registering. If it can be ascertained that the Meter was slow, non-registering or partially registering for less than twelve (12) months prior to removal, then Company may backbillback bill only for the lesser period of time. In any event, Customer may extend the payments of the back_bill over the same amount of time for which Company issued the back bill.

- 1. Whenever a Meter tested is found to have an average error of more than two_-percent (2%) slow, Company may bill Customer an amount equal to the unbilled error in accordance with this subsection. If Company has required a Meter test deposit as permitted under Commission Rule 25-7.065(2). FAC, Customer may be billed only for the portion of the unbilled error which is in excess of the deposit retained by Company.
- 2. In the event of a non-registering or a partially registering Meter, unless the provisions of subsection (3) of this rule apply, Customer may be billed on an estimate based on previous bills for similar usage.
- It shall be understood that wWhen a Meter is found to be in error in excess of the prescribed limits of two percent (2%) fast or slow, the figure to be used for calculating the amount of refund or charge shall be that percentage of error as determined by the test.
- In the event of unauthorized use, Customer may be billed on a reasonable estimate of the Gas consumed.

Issued By: Helen J. Wesley, President & CEO Effective Date: January 1.

Fourth Third Revised Sheet No. 5.401-3 Cancels Third Second Revised Sheet No. 5.401-3

BILLING (Continued)

I. BUDGET BILLING PLAN (optional)

Residential Customers (RS) and non-Residential Small Commercial Customers (SGS) served under Rate Schedules SGS, CS-GHP, GS-1, GS-2, and GS-3 may elect to make budgeted monthly payments of amounts due the Company to help stabilize their monthly payments. To qualify for the Budget Billing Plan, a customer must be in good financial standing. In determining whether a Customer is in good financial standing, the Company will have-consider such factors as whether the Customer has nean overdue balance, whether the Customer has a er-pending service disconnection for non-payment, whether the Customer has a history of late payment or returned payments for insufficient funds, or other similar factors, when beginning the plan. The Company shall have 30 days following a Customer's request to participate in the Budget Billing Plan to deny or implement such participation in the program. The Company retains the option to remove customers from the program if customers do not remain in good financial standing.

If a Customer requests to participate in the programmake budgeted payments, the initial budgeted payment amount will be is based on an average of the previous twelve (12) months consumptionabilis due the Company, including all applicable fees and taxes. If the Customer has not received Gas Service from the Company at the requesting location for the preceding twelve (12) months, the Company may deny enrollmentwill use the best information available to calculate the initial monthly payment amount. After the Customer's budgeted monthly payment amount has been initially established, the Company may recalculate the payment from time to time, and the Company may begin charging the recalculated amount on the Customer's next successive bill. If the recalculated budgeted payment amount varies by fifteen (15) percent or more from the budgeted payment amount then in effect, the Company may begin charging the recalculated amount on Customer's next successive bill. The Company will perform periodic reviews.

Any current and total deferred balance will be shown on the __Customer's bill. When a The Customer's budgeted payment amount is will be recalculated, on each anniversary of the Customer's initial participation in the plan. On such recalculation, any deferred credit deferred balance will be credited refunded to the Customer's account only during an annual true-up period; and one-twelfth (1/12) of any deferred debit deferred balance will be embedded into the Customer's added to the following year's recalculated budgeted monthly payment amount.

An electing Customer's participation in the Budget Billing Plan will be continuous unless the customer requests that participation in the plan be terminated, Gas Service is terminated, or the Company elects to terminate the customer from participating in the program. Customer has had more than one arrears per year initiating field collection procedures. At that time of termination, the Customer's participation in the plan will be terminated and the Customer shall settle their his account with the Company in full;. If a Customer requests to terminate participation in the plan, customers who but remains a Customer of the Company, the Customer shall pay any deferred debit balance with their his next regular monthly bill, and any deferred credit balance shall be used to reduce the amount due for the next regular monthly bill. An electing customer may request that participation be terminated at any time. Any Customer who is disqualified terminated from the program by the Company because of collection action or any Customer who voluntarily terminates participation in the program may not rejoin the program for at least twelve (12) months.

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Attachment A Page 102 of 167

Peoples Gas System, Inc. Original Volume No. 3

Second First Revised Sheet No. 5.401-4
Cancels First Revised Original Sheet Sheet No. 5.401-4

BILLING (Continued)

J. SUMMARY BILLING PLAN (optional)

A Customer with ten (10) or more Company accounts and no bill in arrears may request a single statement for the billing and payment of those accounts under this Summary Billing Plan. With Summary Billing, the Customer designates which accounts are to be included in the plan. Those accounts may be separated into groups each of which will be billed once a month on cycle billing days as designated by the Company.

The Company will read each meter and calculate a billing amount for each account separately. The billing amount for each of the designated accounts will be totaled on a Summary Billing statement, with each of the individual account bills attached as backup, and a single totaled bill will be included for remittance. Summary bills are due when rendered. If the summary bill is not paid in full within ten (10) days after from the mailing or other delivery method used by the Company to reach the Customerdate, the Customer may be removed from the Summary Billing Plan.

Issued By: Helen J. Wesley, President & CEO Effective Date: January 1.

Fifth Fourth Revised Sheet No. 5.501
Cancels Fourth Third Revised Sheet No. 5.501

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MEASUREMENT

A. METERS

Company will own, operate and maintain the Meters and regulating equipment needed to accurately measure Gas Service provided to Customer.

Customer will provide a <u>convenient</u>, <u>accessible</u>, <u>and <u>safe</u> location, satisfactory to Company, for installation of necessary Meters, regulators, and ancillary equipment.</u>

Customer will safeguard Company's facilities on Customer's property and will not permit unauthorized persons to tamper with such facilities or otherwise operate or alter them in any manner.

If changes in conditions not caused by the Company on Customer's premises adversely affect the convenience, accessibility, or safety of the Meter location, the Customer shall be responsible for the cost of relocating the Meter, its appurtenances, and refated piping.

All Gas delivered to Customers shall be measured by commercially acceptable measuring devices cured and maintained by the Company, except where it is impractical to Meter loads, such as street lighting, and temporary or special installations, in which case the consumption may be calculated, or billed on a rate or as provided in the Company's filed Tariff.

B. TYPE OF METERING PROVIDED

- Except as provided in paragraph (2) below, each separate occupancy unit (as defined in Commission Rule 25-7.071, <u>FAC</u>) for which construction commenced after January 1, 1987, shall be individually metered.
- 2. Individual Meters shall not be required, and master metering is permitted, for separate occupancy units where dimensions or physical configurations of the units are subject to alteration; where Gas is used in central heating, water heating, ventilating and air conditioning systems, or Gas back up service to storage heating and cooling systems; in specialized-use housing accommodations such as hospitals and other health care facilities specified in Commission Rule 25-7.071, FAC, college dormitories, convents, sorority or fraternity houses, motels, hotels and similar facilities; in specially designated areas for overnight occupancy at trailer, mobile home and recreational vehicle parks where permanent residency is not established; in marinas where living aboard is prohibited by permanent means; or where individual Gas Service would otherwise be required above the second story, in accordance with Commission Rule 25-7.071, FAC.
- When individual metering is not required and master metering is used, submeters may be purchased and installed at Customer's request and expense, for use in allocating solely the cost of Gas billed by Company for Gas Service at the master Meter.

C. METER ACCURACY AT INSTALLATION

All Meters, when installed, shall be not more than 1 percent fast or 1 percent slow and will have been tested not more than twelve (12) months prior to being installed.

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Fourth Third Revised Sheet No. 5.501-1
Cancels Third Second Revised Sheet No. 5.501-1

MEASUREMENT (Continued)

D. METER TESTS

Company will periodically test Meters to ensure they properly and accurately measure the Gas Service provided to Customer.

E. METER TEST BY REQUEST

- 1. Upon written request of a Customer, the Company shall, without charge, make a test of the accuracy of the Meter in use at the Customer's premises; provided, first, that the Meter has not been tested by Company or by the Commission within twelve (12) months previous to such request and, second, that Customer agrees to accept the results of such test as the basis for the adjustment of disputed charges.
- 2. Should the Customer request a Meter test more frequently than once a year, the Company may require a deposit to defray the cost of testing in accordance with Commission Rule 25-7.065(2), FAC, and such deposit not to exceed the following for each test: (a) Meters with a capacity rating of 250 cfh or less \$34.00 dollars; (b) Meters with a capacity rating of over 250 cfh through 2500 cfh \$85.00 dollars; (c) Meters with a capacity rating over 2500 cfh \$129.00 dollars. If the Meter is found to be more than two percent fast, the deposit shall be refunded, but if below this accuracy limit, the deposit may be retained by Company as a service charge for conducting the test.
- 3. If Customer so desires, he or his authorized representative may witness the test. A written report, giving the results of the test, shall be furnished to Customer upon request.
- 4. At the request of the Customer, the Company shall make arrangements for a meter test to be conducted by an independent meter testing facility of the Customer's choosing. Where appropriate, the meter may be field tested. The Customer shall be responsible for all the costs to the Company associated with a meter test by an independent meter testing facility. The Company shall provide a detailed estimate of such costs and may require payment of such costs prior to the actual meter test. If the meter is found to be running fast in excess of the limits established by these rules, such costs shall be refunded, but if within the allowable limits, the Company may retain the costs.

F. METER TEST - REFEREE

- Upon written application to the Commission by a Customer, a test of the Customer's Meter will be made or supervised as soon as practicable by a representative of the Commission.
- A Meter shall not be disturbed after Company has received notice that application has been
 made for such referee test unless a representative of the Commission is present or unless
 authority to do so is first given in writing by the Commission or by Customer.
- A written report of the results of the test will be made by the Commission to Customer.

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Eighth Seventh Revised Sheet No. 5.701
Cancels Seventh Sixth Revised Sheet No. 5.701

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 other type of others on Customer's premises, including, but not limited to, defects or failure of Customer to maintain Customer's premises which allow Gas leakage. 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. The Company shall not be liable for any loss or damage caused by variation in Gas pressure, defects in pipes, connections and appliances, escape or leakage of Gas, sticking of valves or regulators, or for any other loss or damage not caused by the Company's negligence arising out of or incident to the furnishing of Gas to any 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 Gas leakage, 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

To the fullest extent permitted by law, neither the Company, nor their respective officers, directors, agents, employees, members, parents, subsidiaries or affiliates, successors or assigns, or their respective officers, directors, agents, employees, members, parents, subsidiaries or affiliates, successors or assigns, shall be liable to the Customer or any other party or their respective officers, directors, agents, employees, members, parents, subsidiaries or affiliates, successors or assigns, for (i) claims, suits, actions or causes of action for incidental, indirect, special, punitive, unforeseen, multiple or consequential damages connected with or resulting from Company's performance or non-performance (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, costs to repair or demolish property, governmental fines, penalties or charges, diminution in value of real property, or expenses to restore operations, or loss of goods or products), or (ii) any actions undertaken in connection with or related to service under this Tariff, including without limitation, actions which are based upon causes of action for breach of contract, tort (including negligence and

Issued By: Helen J. Wesley, President & CEO Effective Date: January 1.

Attachment A Page 106 of 167

Peoples Gas System, Inc. Original Volume No. 3 Eighth Seventh Revised Sheet No. 5.701 Cancels Seventh Sixth Revised Sheet No. 5.701

misrepresentation), breach of warranty, strict liability, statute, operation of law, under any indemnity provision or any other theory of recovery.

Issued By: Helen J. Wesley, President & CEO Effective Date: <u>January 1.</u>

Attachment A Page 107 of 167

Peoples Gas System, Inc. Original Volume No. 3

Sixth Fifth Revised Sheet No. 5.801
Cancels Fifth Fourth Revised Sheet No. 5.801

X

INDEMNITY TO COMPANY

- A. General. 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, including the contributory or concurrent negligence of the Company or in any manner directly or indirectly connected with or arising out of the Customer's acts or omissions.
- B. Governmental. Notwithstanding anything to the contrary in the Company's Tariff, including these Rules and Regulations, the Rate Schedules, and Standard Forms, any obligation of indemnification therein required of a Customer that is a governmental entity of the State of Florida or political subdivision thereof ("governmental entity"), shall be read to include the condition "to the extent permitted by applicable law."

ΧI

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.

Issued By: Helen J. Wesley, President & CEO Effective Date: January 1.

Fifth Fourth Revised Sheet No. 6.101 Cancels Fourth Third Revised Sheet No. 6.101

COUNTIES AND COMMUNITIES SERVED

COUNTIES COMMUNITIES

Baker County Glen St. Mary Macclenny

Sanderson

Unincorporated Baker County

Callaway Bay

Lynn Haven Panama City¹ Panama City Beach Parker

Springfield

Tyndall Air Force Base Unincorporated Bay County

Bradford

Unincorporated Bradford County

Broward Coconut Creek

Cooper City Coral Springs Dania Dania Beach Davie Deerfield Beach Fort Lauderdale Hallandale 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

Tamarac Weston Wilton Manors

Unincorporated Broward County

Designates location of Local Operations Center

Peoples Gas System, Inc. 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

Issued By: Helen J. Wesley, President & CEO 2026January 1, 2024

Effective Date: January 1.

Fifth Fourth Revised Sheet No. 6.101-1
Cancels Fourth Third Revised Sheet No. 6.101-1

COUNTIES AND COMMUNITIES SERVED (Continued)

<u>COUNTIES</u> <u>COMMUNITIES</u>

Charlotte Babcock Ranch
Englewood
North Port

North Port 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

<u>Desoto</u> <u>Unincorporated Desoto County</u>

Duval Atlantic Beach

Baldwin Jacksonville¹ Jacksonville Beach Neptune Beach

Unincorporated Duval County

Flagler Bunnell

Flagier Beach Palm Coast

Unincorporated Flagler County

Hardee Zolfo Springs

Unincorporated Hardee County

Hendry Labell

Unincorporated Hendry County

Hernando Brooksville

Spring Hill Weeki Wachee

Unincorporated Hernando County

Effective Date: January 1.

Designates location of Local Operations Center

Peoples Gas System, Inc. 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

Sixth Fifth Revised Sheet No. 6.101-4
Cancels Fifth Fourth Revised Sheet No. 6.101-4

COUNTIES AND COMMUNITIES SERVED (Continued)

<u>COUNTIES</u> <u>COMMUNITIES</u>

Miami-Dade

Aventura
Bal Harbour
Bay Harbor Islands
Biscayne Park
El Portal
Golden Beach

Indian Creek Village Miami¹ Miami Beach Miami Gardens

Miami Shores North Bay Village North Miami North Miami Beach Sunny Isles Beach

Surfside

Unincorporated Miami-Dade County

Nassau Bryceville

Fernandina Beach

Unincorporated Nassau County

Okeechobee Unincorporated Okeechobee County

Orange Apopka

Belle Isle Edgewood Golden Oak Lake Buena Vista Maitland Orlando

Pine Castle Tangerine Winter Garden Winter Park

Zellwood

Unincorporated Orange County

Effective Date: January 1.

Peoples Gas System, Inc. 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

Designates location of Local Operations Center

Attachment A Page 111 of 167

Peoples Gas System, Inc. Original Volume No. 3

<u>First Revised Original</u> Sheet No. 6.101-7 <u>Cancels Original Sheet No. 6.101-7</u>

COUNTIES AND COMMUNITIES SERVED (Continued)

COUNTIES

Union

Unincorporated Union County

Volusia

Daytona Beach
Daytona Beach Shores
Holly Hill¹
Ormond Beach
Port Orange

Unincorporated Volusia County

South Daytona

Wakulla Crawfordville

Unincorporated Wakulla County

Effective Date: January 1.

Peoples Gas System, Inc. 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

¹Designated location of Local Operations Center

Fourteenth Thirteenth Revised Sheet No. 7.201
Cancels Thirteenth Twelfth Revised Sheet No. 7.201

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

RS-1	0 – 99* Therms	
RS-2	0 - 1,999* Therms	
RS-GHP	All Therms	

Monthly Rate:

Billing Class	Customer Charge
RS-1	\$19.1023.00 per month
RS-2_	\$24.4132.00 per month
RS-3	\$31.54 per month
RS-GHP	\$31.54 <u>56.00</u> per month

Distribution Charge: \$0.3516541465 per Therm for RS-1 and, RS-2, and RS-3

\$0.100462395 per Therm for RS-GHP

Issued By: Helen J. Wesley, President & CEO Effective Date: <u>January 1.</u>

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Fourteenth Thirteenth Revised Sheet No. 7.201 Cancels Thirteenth Twelfth Revised Sheet No. 7.201

Minimum Bill: The Customer charge.

*As of January 1, 2026, Billing Class RS-1 is closed to new customers, and Billing Classes RS-2 and RS-3 are combined into a single Billing Class RS-2.

Issued By: Helen J. Wesley, President & CEO Effective Date: January 1.

Tenth Ninth Revised Sheet No. 7.201-1
Cancels Ninth Eighth Revised Sheet No. 7.201-1

RESIDENTIAL SERVICE (Continued)

<u>Note 1</u> – Company's Budget Billing Plan plan—is available to eligible Customers receiving Gas Service pursuant to this rate schedule (See Sheet No. 5.401-3).

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

Special Conditions:

- The rates set forth under this schedule shall be subject to the operation of the Energy_Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2.
- 2. Service under this schedule shall be subject to the Rules and Regulations set forth in this Tariff.
- Service under this schedule for the RS-1 Billing Class is subject to an annual volume review by the Company and one additional review each year at the Customer's request. If reclassification to another billing class is appropriate such classification will be prospective.
 - a) Each year, the Company will review active residential Gas Service consumption for Billing Class RS-1 to determine whether the prior 12 months of consumption_-was within the consumption band for that class's consumption band the Billing Class.
 - b) If consumption is 10 percent <u>or more</u> over <u>or below</u> the consumption parameters for the <u>RS-1</u> assigned Billing Class ("10 percent band"), the Company will re-assign the <u>Customer to</u> the RS-2 Billing Classapplicable level of consumption.
 - If the Customer's consumption exceeds over or below the consumption parameters for the RS-1Customer's Billing Class but is not more or less than the 10 percent band for the RS-1 assigned Billing Class for the most recent 12 months of consumption, the Customer will remain on the assigned RS-1 Billing Class. If the same result occurs in the same direction (over or below) for two consecutive annual volume review cycles, the Company will re-assign the Customer to the RS-2 appropriate Billing Class for the level of consumption.
 - d) Once a Customer is classified or reclassified to the RS-2 Billing Class, no further annual reclassification will occur, and the Customer shall remain in the RS-2 Billing Class regardless of annual consumption.
 - All new customers, or customers without 12 months of usage, will automatically be placed in the RS-2 Billing Class.
- 4. 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.
- 4-5. 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.
- 5-6. 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.

Issued By: Helen J. Wesley, President & CEO Effective Date: January 1.

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Peoples Gas System, Inc. Original Volume No. 3 Tenth Ninth Revised Sheet No. 7.201-1 Cancels Ninth Eighth Revised Sheet No. 7.201-1

- A RS-GHP Customer with an annual consumption in excess of 1,999 Therms shall be eligible for transportation service under Rider NCTS.
- 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.

Peoples Gas System, Inc.

Original Sheet No. 7.201-2

Original Volume No. 3

- A RS-GHP Customer with an annual consumption in excess of 1,999 Therms shall be eligible for transportation service under Rider NCTS.
- 8. 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.

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Peoples Gas System, Inc. Original Volume No. 3

Twelfth Eleventh Revised Sheet No. 7.301
Cancels Eleventh Tenth Revised Sheet No. 7.301

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: \$43.07 63.00 per month

Distribution Charge: \$0.49286 47253 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:

- 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.
- 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.

Issued By; Helen J. Wesley, President & CEO Effective Date; January 1.

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Peoples Gas System, Inc. Original Volume No. 3

Twelfth Eleventh Revised Sheet No. 7.302
Cancels Eleventh Tenth Revised Sheet No. 7.302

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: \$66.0581.00 per month

Distribution Charge: \$0.46423 45657 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:

- 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.
- 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.

Issued By; Helen J. Wesley, President & CEO Effective Date; January 1.

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Peoples Gas System, Inc. Original Volume No. 3

Twelfth Eleventh Revised Sheet No. 7.303
Cancels Eleventh Tenth Revised Sheet No. 7.303

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: \$123.47 151.00 per month

Distribution Charge: \$0.39723_43546_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:

- 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.

Issued By: Helen J. Wesley, President & CEO Effective Date: January 1.

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Peoples Gas System, Inc. Original Volume No. 3

Tenth Ninth Revised Sheet No. 7.303-2
Cancels Ninth Eighth Revised Sheet No. 7.303-2

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 249,000999 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: \$502.52615.00 per month

Distribution Charge: \$0.33980_38000_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:

- 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.
- 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.

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Peoples Gas System, Inc. Original Volume No. 3

Tenth Ninth Revised Sheet No. 7.303-4
Cancels Ninth Eighth Revised Sheet No. 7.303-4

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: \$952.391.272.00 per month

Distribution Charge: \$0.2632329811-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:

- 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.
- 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.
- 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.

Issued By; Helen J. Wesley, President & CEO Effective Date; January 1.

Fourteenth Thirteenth Revised Sheet No. 7.304
Cancels Thirteenth Twelfth Revised Sheet No. 7.304

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: \$2,101.002,805.00 per month

Distribution Charge: \$0.17898-20675 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:

- 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.
- 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.

Issued By: Helen J. Wesley, President & CEO Effective Date; January 1.

Eleventh Tenth Revised Sheet No. 7.306
Cancels Tenth Ninth Revised Sheet No. 7.306

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:

\$0.40680 42612 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:

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

Issued By; Helen J. Wesley, President & CEO Effective Date; January 1.

Seventh Sixth Revised Sheet No. 7.402-1 Cancels Sixth Fifth Revised Sheet No. 7.402-1

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: \$31.5441.00

Distribution Charge: \$0.28237_58931 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 forth on Sheet No. 7.101-1.

Special Conditions:

- 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.
- 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.
- 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: Helen J. Wesley, President & CEO Effective Date; January 1.

Eighth Seventh Revised Sheet No. 7.403 Cancels Seventh Sixth Revised Sheet No. 7.403

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: \$52.6470.00

Distribution Charge: \$0.28237-38361 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, 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
- 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.

Issued By; Helen J. Wesley, President & CEO Effective Date; January 1.

Sixth Fifth Revised Sheet No. 7.405
Cancels Fifth Fourth Revised Sheet No. 7.405

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: \$52.6464.00 per month
Distribution Charge: \$0.26323.26394 per Therm
Minimum Bill: The Customer charge

Special Conditions:

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

Issued By: Helen J. Wesley, President & CEO Effective Date; January 1.

Thirteenth Twelfth Revised Sheet No. 7.501
Cancels Twelfth Eleventh Revised Sheet No. 7.501

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: \$665.24888.00 per month

Distribution Charge: \$0.2197826158- 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:

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

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Peoples Gas System, Inc. Original Volume No. 3

Thirteenth Twelfth Revised Sheet No. 7.601
Cancels Twelfth Eleventh Revised Sheet No. 7.601

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: \$2,440.803,259.00 -per month

Distribution Charge: \$0.10074 11775 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:

- 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.
- 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.

Issued By; Helen J. Wesley, President & CEO Effective Date; January 1.

2026July 1, 2024

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Peoples Gas System, Inc. Original Volume No. 3

Twelfth Eleventh Revised Sheet No. 7.603
Cancels Eleventh Tenth Revised Sheet No. 7.603

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: \$2,823.663,652.00 per month

Distribution Charge: \$0.05219 06173 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:

- 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.

Issued By; Helen J. Wesley, President & CEO Effective Date; January 1.

2026July 1, 2024

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Peoples Gas System, Inc. Original Volume No. 3 Eleventh Tenth Revised Sheet No. 7.605 Cancels Tenth Ninth Revised Sheet No. 7.605

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: \$3,110.824,024.00 per month

Distribution Charge: \$0.01354-01602 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:

- 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.
- 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.

Issued By: Helen J. Wesley, President & CEO Effective Date: January 1.

2026July 1, 2024

Sixth Fifth Revised Sheet No. 7.607 Cancels Fifth Fourth Revised Sheet No. 7.607

CONTRACT INTERRUPTIBLE SERVICE Rate Schedule CIS

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 100,000 Therms per year or more. 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: Equal to the otherwise applicable Customer Charge based

on annual consumption.

Distribution Charge:

An amount not less than \$.01 per Therm nor greater than 90 percent of the currently applicable firm rate; provided however, that at any time during which the cumulative surpluses determined for all prior determination periods under the Competitive Rate Adjustment Clause (Non-West Florida Region) (see Sheet No. 7.101-5) equal or exceed the cumulative shortfalls determined for all prior determination periods under such clause, the distribution charge shall not exceed the distribution charge established for service under Rate Schedule IS in Company's last base rate proceeding. Unless changed by Company pursuant to this Rate Schedule, the distribution charge shall be equal to the applicable interruptible rate.

The "currently applicable firm rate" as used herein means the distribution charge prescribed in the otherwise applicable rate schedule, adjusted pursuant to the Competitive Rate Adjustment Clause (Non-West Florida Region) set forth on Sheet No. 7.101-5.

The distribution charge to Customer shall be determined by Company based upon Company's evaluation of competitive conditions. Such conditions may include, but are not necessarily limited to: the cost of Gas which is available to serve Customer; the delivered price and availability of Customer's designated alternate fuel; bypass opportunities; economic development; and the nature of Customer's operations (such as load factor, fuel efficiency, alternate fuel capacity, etc.). Company may from time to time increase or reduce the distribution charge as it deems necessary or appropriate to meet competition

Issued By: Helen J. Wesley, President & CEO Effective Date: January 1.

2026January 9, 2023

Attachment A Page 132 of 167

Peoples Gas System, Inc. Original Volume No. 3

Sixth Fifth Revised Sheet No. 7.607-2 Cancels Fifth Fourth Revised Sheet No. 7.607-2

CONTRACT INTERRUPTIBLE SERVICE (Continued)

- 5. Service under this schedule shall be subject to the Rules and Regulations set forth in this Tariff.
- 6. In instances where the Customer is able to demonstrate the ability and intent to bypass the Company's distribution system and purchase Gas or another source of energy from an alternate supplier, or for economic development purposes, the distribution charge shall, in the discretion of the Company, be the rate per Therm necessary to attract or retain the Customer on the Company's distribution system, provided that such rate is demonstrated to be in the long-term best interests of both the Company and its ratepayers.
- 7. The rates set forth in 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. Any applicability of the CIS tariff may not reduce an existing customer's currently applicable interruptible rate, unless the customer expands operations, agrees to a material increase in the annual therms to be purchased and extends the term of the agreement.

Issued By: Helen J. Wesley, President & CEO Effective Date: January 1.

Sixth Fifth Revised Sheet No. 7.702
Cancels Fifth Fourth Revised Sheet No. 7.702

OFF-SYSTEM SERVICE Rate Schedule OSS

Availability:

Throughout the service areas of Company, and of any interstate or intrastate natural gas pipeline serving the Company (collectively, the "Pipelines").

Applicability:

Interruptible Gas delivered by Company through the facilities of a Pipeline, using Company's transportation capacity rights on such Pipeline, to any person not connected to Company's distribution system.

This Tariff is applicable to both bundled and unbundled gas service, i.e. interstate or intrastate Pipeline capacity only that is released by Company pursuant to Transporter's FERC gas tariff as well as interstate or intrastate Pipeline capacity that is bundled with natural gas supply and subsequently delivered by the Company to the Customer.

Monthly Rate:

Customer Charge: None

Transaction Charge: \$100.00 per transaction

Distribution Charge:

For all Scheduled Quantities (as such term is defined in Special Condition 5 below), an amount not less than \$.000 per Therm nor greater than 90 percent of the currently applicable firm rate, which Distribution Charge shall be established by agreement between Company and Customer prior to each transaction pursuant to this rate schedule.

The "currently applicable firm rate", as used herein, means the distribution charge prescribed in the firm rate schedule which would apply if the daily sales represented by a transaction under this rate schedule were annualized.

The Distribution Charge for service pursuant to this rate schedule shall be determined by Company based upon Company's evaluation of competitive conditions. Such conditions may include, but are not necessarily limited to: the cost of gas which is available to serve Customer; the delivered price and availability of Customer's designated alternate fuel; and the nature of Customer's operations (such as load factor, fuel efficiency, alternate fuel capacity, etc.). Company may from time to time increase or reduce the Distribution Charge as it deems necessary or appropriate to meet competition 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.

The bill for Therms billed at the above rates shall be increased by the cost per Therm of any Gas delivered to Customer pursuant to this rate schedule, including all variable costs incurred by Company for (or in connection with) Pipeline transportation.

Issued By: Helen J. Wesley, President & CEO Effective Date: January 1.

Ninth Eighth Revised Sheet No. 7.803-3 Cancels Eighth Seventh Revised Sheet No. 7.803-3

NATURAL CHOICE TRANSPORTATION SERVICE (Continued)

- 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 \$5962.00 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.

Issued By: Helen J. Wesley, President & CEO Effective Date: January 1.

Sixth Fifth Revised Sheet No. 7.805
Cancels Fifth Fourth Revised Sheet No. 7.805

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 500,000 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-5, WHS, SIS, 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 \$216,00313.80 per month per meter.

Special Conditions:

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

<u>"Actual Takes"</u> 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).

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

<u>"Daily Imbalance Amount"</u> 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

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

<u>"Gas Transportation Agreement"</u> 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.

Issued By: Helen J. Wesley, President & CEO Effective Date; January 1.

2026

Fifth Fourth Revised Sheet No. 8.102 Cancels Fourth Third Revised Sheet No. 8.102

Effective Date: January 1,

lusiness Partner Na	me (Customer)		Phone	•	Cell P	hone		E-mail	
Service Address			City			State		Zip	
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failing Adduses			City			State		Zip	
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Contact Name			Phone		E-mai	1			
ederal ID		Tax Exempt (Yes or N	lo) Date	Service Line Requested		Date	Gas Servi	ce Requested	
ield Contact Name			Phone	e .		E-mai	1		
rold Contact Public			Takan				•		
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System Pressure	Delivery Pressure					Install#			
Conversion Propane	Company	Meter#				Project#			
REMARKS									
	I	have read all of the ter	ms and cond	itions on the second	page	and agree to	them.		
Business Partner/Custo	omer Signature			Sales Rep Signature				Sales Rep ID #	

Fifth Fourth Revised Sheet No. 8.102
Cancels Fourth Third Revised Sheet No. 8.102

Effective Date: January 1,

usiness Partner Na	me (Customer)			Phone		Cell 1	Phone	E-mail			
ervice Address				City			State	, 1,	Zip		
oing Business As (DBA)			City L	imits (Enter Yes or No)	County Name				
Jailing Address				City			State	1	Ζip		
ontact Name				Phone		E-ma	il				
ederal ID		Tax E	xempt (Yes or N	io) Date S	Service Line Requested		Date G	as Service Reque	sted		
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Business Parmer Customer Signature					Sales Rep Signature				Sales Rep ID #		

Attachment A Page 138 of 167

Peoples Gas System, Inc. Original Volume No. 3

Seventh Sixth Revised Sheet No. 8.102-1 Cancels Sixth Fifth Revised Sheet No. 8.102-1

Gas Service Agreement No.

Page 2

NATURAL GAS SERVICE TERMS AND CONDITIONS:

The applicant named on the first page hereof f"Customer") makes application to Peoples Gus System. Inc. o"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 Tantf approved by the Florida Public Service Commission. In the event of a contact hereveen this application and the Tariff, the Tariff shall control.

Gus is to be delivered to Customer at the order 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 liceated on Customer's property, the site freedom to be furnished free of charge by Customer.

The Company and its representatives are hereby authorized at enter upon and install on Customer's properly any required gas melor or meters and gas pipe for fundating gas to said address, and a diab, lay, or observine install pipe as is required anisate the building(s). The gas pipe from the Company's gas system at and individing said instance in instance in meters shall be owned, operated, and maintained by the Company with a perpetual right of ingress and eggess facted, hereby granted to the Company for such purposes. Installanton of Company's facilities may require that Company he granted at casement. All gas pipe, from the outler side of said meter or meters, shall be owned, operated, and maintained by Costomer at its side 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 any term-or obligation set forth benefit.

A customer receiving gas service under the residential or commercial standby generator Tariff rate shall be obligated to remain on that seasefule for a minimum of 12 months. This 12-month requirement shall be renewed at the end of each 12-month period intess Customer terminates gas service at the end of any 12-month period.

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

UNDERGROUND FACILITIES:

Prior to construction of gas pipeline, it is extremely important that the Company be made aware of existing underground obstacles, sprintder 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 frat may be on Customer's property frat do not belong to local utilities (Power, Telephone, Water, Cable TV compactics e.e.), and agrees a industrially and hald Company harmloss for any damages arising and of Customer's failure to do so.

GENERAL TERMS AND CONDITIONS APPLICABLE TO NATURAL GAS SERVICES

To the exent that the Customer identified in this agreement is the State of Florida, one of its agencies, or one of its subdivisions, nothing herein shall be construed or incorporated as a waiver of asvertien immunity beyond the waiver provided in Section 769L28 Florida Statutes, or any successor statute.

This agreement is not assignable or hansferable 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 FIABLE FOR ANY INCIDENTAL, INDIRECT, SPECIAL, CONSEQUENTIAL, EXPEMPLARY OR PUNTITUP DAMAGES, INCLUDING, BUT NOT LIMITED TO, LOSS OF USE OF ANY PROPERTY OF BIQUIPMENT, LOSS OF PROFFIS OR INCOME, LOSS OF PRODUCTION, RIGHTAL EXPENSES FOR REPLACEMENT PROPERTY OR BIQUIPMENT, DIMINICTION IN VALUE OF RIAL PROPERTY, EXPENSES TO RISTORE OPERATIONS, OR LOSS OF GOODS OR PRODUCTIONS, EVEN IT THE COMPANY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

Curromy understands and advantilelyer that the dealer of any) identified on the first page of this dominent ("Dealer") is not attilized in any way with the Company and has not been engaged by Lie Company as a constant or subconsistent. The Company assumes no respectibility what sever for any action omissions of or any action of or action of or action of or action of or action or action of or action of or action or

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 gas line will not be scheduled until the required easement, if needed, is signed by the landowner and received by Peoples Gas System, Inc. ______ (customer initials)

Effective Date: January 1.

Customer	Arthorized Signature	
Name		

Attachment A Page 139 of 167

	oples Gas System, Inc. ginal Volume No. 3	Seventh Sixth Revised Sheet No. 8.102-1 Cancels Sixth Fifth Revised Sheet No. 8.102-1
I	Title	

Sixth Fifth Revised Sheet No. 8.107-2 Cancels Fifth Fourth Revised Sheet No. 8.107-2

Effective Date: January 1.

PG3 Rev 8/12		NOTICE AND AFFIDAVIT ¹	
F	(Title) Peoples Gas System, Inc. P. O. Box 2562 Tampa, Florida 33601-2562		
("Peoples")	under Peoples' NaturalChoice Tran	ned Pool Manager will cease supplying gas to the following Customer reportation Service Program for such Customer's non-payment of cha- pect to the locations listed below on and after	
		(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 n	umber:
	(list all)		
ļ.	n accordance with the requirements of	of Peoples' Rider NCTS, the undersigned Pool Manager also submits the	e following affidavit:
STATE OF			
COUNTY	OF		
	AE, the undersigned authority, this day an oath, states as follows: (Name		nally known to me and who,
1	am over 18 years of age and of soun	d mind and the matters set forth herein are personally known to me.	
1	I. I am employed by	("Pool Manager") as(Title / Position)	-
2	 Pool Manager has made go to Pool Manager, but such it 	or Formaniager) of faith and commercially reasonable efforts to collect amounts due froi Customer has failed to make the payments due Pool Manager for a pe	m the above named Custome riod of at least sixty (60) days
\$	 Final notice of Pool Manage such final notice is attached 	er's intent to cease supplying gas to the above Customer has been set to this Notice and Affidavit.	nt to Customer, and a copy o
f	FURTHER AFFIANT SAYETH NOT.		
		Name: Title/Position:	
Sworn to a me this	nd subscribed before day of		
		[SEAL]	
-	lic - State of		
My commis	asion expires:		
	A non-refundable termination fee Affidavit.	in the amount of \$6259.00 per account number must accompan	y this Notice and
	This date must be at least five (5) Peoples Gas System, Inc.	business days after the date on which this Notice and Affidavit i	is furnished to

Fifth Fourth Revised Sheet No. 8.111 Cancels Fourth Third Revised Sheet No. 8.111

ALTERNATE FUEL PRICE CERTIFICATION

TO: PEOPLES GAS SYSTEM, INC. 702 Franklin St3600 Midtown Drive Tampa, Florida 33607

> P. O. Box 2562 Tampa, Florida 33601-2562

Attention:								_		_
	for							firm	offer	fron
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unless such	gas	s is pric	ed a	at less	than the	appl	licabl	e interrupti	ible rate	e per them
as provided in Peoples' Rate Schedule CIS.										
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			١	PEOPL	ES GAS	SYS	TEM	I, INC.		
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Issued By: Helen J. Wesley, President &	CE)				Effe	ctive	e Date: <u>J</u>	anuar	<u>v 1.</u>

Issued By: Helen J. Wesley, President & CEO

Attachment A Page 142 of 167

Peoples Gas System, Inc. Original Volume No. 3

Fourth Third Revised Sheet No. 8.114-1 Cancels Third Second Revised Sheet No. 8.114-1

"Supplier(s)" means person(s) (other than PGS) from which Shipper purchases Gas transported hereunder.

"Transporter" means any upstream intrastate or interstate transport service provider.

ARTICLE II - TERM

This Agreement is effective on the date first written above. The term shall commence at the beginning of the Day commencing on _____ and continue until the beginning of the Day commencing on (the "Termination Date") (the "Initial Term"). [PROVISIONS AGREEABLE TO PGS AND SHIPPER WITH RESPECT TO ANY EXTENDED OR "SECONDARY" TERM]

ARTICLE III - SALES AND TRANSPORTATION SERVICE

Section 3.1 <u>Services</u>. PGS desires to sell and Shipper desires to purchase from PGS, from time to time, for use in the Facility (but not for resale), Gas in quantities which, at Shipper's request, PGS may, in its sole discretion exercised in a not unduly discriminatory manner, agree to sell to Shipper. Shipper also engages PGS, and PGS accepts such engagement, to receive Gas for Shipper's account, up to the MTQ, at the PGS Receipt Point(s), and to cause an equivalent quantity, less the Retainage, to be redelivered to Shipper. Such sales and transportation shall be governed by PGS's FPSC Tariff and this Agreement. If there is a conflict between the Tariff and this Agreement, the Tariff shall control. Sales and transportation hereunder are provided interruptible in accordance with PGS's FPSC Tariff and curtailment plan. If Shipper's service is interruptible, Shipper may select one or more of the options described in Appendix D, which may enable Shipper to continue receiving delivery of Gas during periods of curtailment or interruption. PGS shall have no obligation to make sales to Shipper in lieu of the transportation of Gas contemplated by this Agreement.

Section 3.2 Telemetry and Other Required Equipment. Telemetry and other eEquipment which that PGS must install to provide natural gas transportation service hereunder (the "Equipment"), if any, shall be determined solely by PGSand the anticipated cost thereof, are listed in Appendix C. Shipper shall reimburse PGS for all costs incurred for the Equipment on receipt of PGS's invoice therefor. Unless the parties agree otherwise, all facilities used to provide service to Shipper hereunder (including without limitation the Equipment) shall be installed, owned, operated and maintained by PGS.

Section 3.3 Telemetry Equipment. Equipment which PGS must install to provide transmission of measurement data hereunder (the "Telemetry Equipment"), if any, and the anticipated cost thereof, are listed in Appendix C. Shipper shall reimburse PGS for all costs incurred for the Telemetry Equipment on receipt of PGS's invoice therefor. Shipper shall be responsible for securing access to the gas measurement data transmission network as required by PGS for the proper functioning of Telemetry Equipment.

ARTICLE IV - NOMINATIONS

Section 4.1 General. For each Day Shipper desires service hereunder, Shipper shall provide a Nomination to PGS pursuant to Sections 4.2 and/or 4.3 for each meter at the Facility. The total quantity for the Facility may be Nominated to a single meter, with "zero" Nominations being made for any additional meters located at the Facility. All Nominations shall be made to PGS at its web site (https://custactivitiespeoplesgas.com provided that, in an emergency, a Nomination may be delivered via facsimile using the form set forth in PGS's FPSC Tariff. Quantities confirmed by PGS for delivery shall be Scheduled Quantities. If requested by Shipper, PGS will allow increases or decreases in Scheduled Quantities after the Nomination deadlines set forth in this article, if the same can be confirmed by PGS, Transporters and Suppliers, and can be accomplished without detriment to services then scheduled on such Day for PGS and other shippers. The maximum quantity PGS shall be obligated to make available for delivery to Shipper on any Day (which shall not exceed the MDQ) is the sum of (a) the Transportation Quantity and (b) the Sales Quantity established pursuant to this article.

Issued By: Helen J. Wesley, President & CEO Effective Date; January 1.

Sixth Fifth Revised Sheet No. 8.114-3
Cancels Fifth Fourth Revised Sheet No. 8.114-3

Section 4.4 Other Responsibilities. Shipper shall promptly notify PGS in writing of any change in the Sales Quantity or Transportation Quantity for any Day, and PGS will use commercially reasonable efforts to accept any such requested change as soon as practicable.

Section 4.5 <u>Confirmation</u>. If Transporter asks PGS to verify a nomination for Shipper's account, PGS shall confirm the lesser of such nomination, the Transportation Quantity or, in the case of non- or partial operation of the Facility, that quantity which in PGS's reasonable judgment (after consultation with Shipper) is likely to be consumed at the Facility. PGS has no obligation with respect to verification or rejection of quantities not requested by Shipper.

Section 4.6 <u>Mutually Beneficial Transactions</u>. Shipper recognizes that PGS maintains the operation and system integrity of the PGS distribution system on a daily basis, and that PGS, as the delivery point operator for its points of interconnection with interstate pipelines, is subject to the rules and regulations of such pipelines with regard to operational flow rates, pressures and penalties. As such, PGS may from time to time need Shipper to vary its Nominated quantities of Gas to be delivered at the PGS Receipt Point(s). On such occasions, PGS may in its sole discretion request, and Shipper may agree to, a change in the quantity of Gas to be delivered for the account of Shipper at the PGS Receipt Point(s). No such change in the quantity of Gas to be delivered shall be made pursuant to this section without the consent of Shipper. Terms and conditions of any such transaction will be agreed upon between the parties at the time of the transaction and will be recorded and confirmed in writing within two Business Days of the transaction.

ARTICLE V - TRANSPORTATION AND OTHER CHARGES

Section 5.1 <u>Transportation Charges; Purchase Price.</u> Shipper shall pay PGS each Month for transportation service rendered by PGS, and, if applicable, for Gas purchased from PGS, in accordance with the then-applicable rate schedule in PGS's FPSC Tariff. At the time <u>of execution</u> of this Agreement, Rate Schedule ____ is applicable. In the event Rate Schedule, CIS or a fixed rate schedule is applicable, this Agreement will automatically renew following the Initial Term at the then applicable rate schedule, unless Shipper and PGS have agreed at least 30 days prior to the expiration of the then current term that Rate Schedule CIS or another rate schedule shall apply.

Section 5.2 Changes in Tariff. If the applicable rates or rate schedules change or are amended or superseded, the newly applicable rates or rate schedules shall be applicable to service hereunder. Nothing contained herein shall prevent PGS from filing with the FPSC (or Shipper from opposing) changes to the rates and other provisions in PGS's FPSC Tariff. PGS agrees to give Shipper reasonable notice of (a) all filings (except filings in FPSC Docket No. 000003 GU, In Re: Purchased Gas Adjustment (PGA) True Up, and successor dockets) which PGS makes with the FPSC and (b) all other FPSC proceedings of which PGS becomes aware, which PGS (in the exercise of reasonable judgment) determines would affect PGS's rates or the services to be performed by PGS under this Agreement.

ARTICLE VI - BILLING AND PAYMENT

Section 6.1 <u>Billing</u>. PGS will bill Shipper each Month for all Actual Takes during the preceding Month, and for any other amounts due hereunder. If, during the preceding Month, PGS has purchased Gas from Shipper pursuant to an interruption or curtailment order, such bill shall show a credit for the estimated amount due Shipper for such purchase(s). If the estimated amount owed by PGS to Shipper exceeds the amount Shipper owes PGS, PGS shall pay Shipper the net amount estimated to be due Shipper at the time PGS bills Shipper.

Issued By: Helen J. Wesley, President & CEO Effective Date; January 1.

Fifth Fourth Revised Sheet No. 8.114-5 Cancels Fourth Third Revised Sheet No. 8.114-5

Effective Date: January 1.

Section 8.2 Governing Law. This Agreement and any dispute arising hereunder shall be governed by and interpreted in accordance with the laws of Florida and shall be subject to all applicable laws, rules and orders of any Federal, state or local governmental authority having jurisdiction over the parties, their facilities or the transactions contemplated. Venue for any action, at law or in equity, commenced by either party against the other and arising out of or in connection with this Agreement shall be in a court, located within the State of Florida, having jurisdiction.

Section 8.3 Severability. If any provision hereof becomes or is declared by a court of competent jurisdiction to be illegal, unenforceable or void, this Agreement shall continue in full force and effect without said provision.

Section 8.4 Entire Agreement: Appendices. This Agreement sets forth the complete understanding of the parties as of the date first written above, and supersedes any and all prior negotiations, agreements and understandings with respect to the subject matter hereof. The appendices attached hereto are an integral part hereof. All capitalized terms used and not otherwise defined in the appendices shall have the meanings given to such terms herein.

Section 8.5 Waiver. No waiver of any of the provisions hereof shall be deemed to be a waiver of any other provision whether similar or not. No waiver shall constitute a continuing waiver. No waiver shall be binding on a party unless executed in writing by that party.

Section 8.6 Notices. (a) All notices and other communications hereunder shall be in writing and be deemed duly given on the date of delivery if delivered personally or by a recognized overnight delivery service or on the fifth day after mailing if mailed by first class United States mail, registered or certified, return receipt requested, postage prepaid, and properly addressed to the party as set forth below.

PGS:

Administrative Matters:

Peoples Gas System, Inc. 702 Franklin Street3600 Midtown Drive Tampa, Florida 33607

P. O. Box 2562 Tampa, Florida 33601-2562 Attention:

Telephone: (813)

; Facsimile: (813)

Payment:

Peoples Gas System, Inc.

702 Franklin Street3600 Midtown Drive

Tampa, FL 33607

P. O. Box 2562 Tampa, Florida 33601-2562

Attention:

Telephone: (813) ; Facsimile: (813)

Issued By: Helen J. Wesley, President & CEO 2026January 1, 2024

Fifth Fourth Revised Sheet No. 8.114-7 Cancels Fourth Third Revised Sheet No. 8.114-7

APPENDIX A - GAS TRANSPORTATION AGREEMENT

	PGS R	RECEIPT POINT(S)
Maximum Transp	ortation Quantity:	MMBtu per Day plus the Retainage
PGS will accept 0 the following point(s):	3as from Shipper, or for	r its account, for transportation pursuant to this Agreement at
The above point(s) may l	be changed by PGS from	m time to time on written notice to Shipper.
	APPENDIX B - GAS T	FRANSPORTATION AGREEMENT
	PGS DI	ELIVERY POINT(S)
Gas transported following point(s):	or sold pursuant to thi	is Agreement shall be delivered by PGS to Shipper at the
NAME	PGS METER#	MAXIMUM DELIVERY QUANTITY
Meter at the Facility		MMBtu per Day
	APPENDIX C - GAS T	TRANSPORTATION AGREEMENT
		EQUIPMENT
		APPENDIX D - PORTATION AGREEMENT

(APPLICABLE TO INTERRUPTIBLE CUSTOMERS)

ALTERNATIVES DURING PERIODS OF INTERRUPTION OR CURTAILMENT

If Shipper is an interruptible Customer, it may select one or more of the "Options" hereinafter described set forth below -prior to or during a period of interruption or curtailment or interruption. -These Options set forth below describe means through whichhow PGS willwould attempt to continue deliveries to Shipper during such a period if PGS can do so in a manner that is consistent with the order of priorities of service set forth in its curtailment plan and that will not prevent service to customers in higher priorities of service than Shipper

If PGS is entitled under this Agreement or PGS's FPSC Tariff to interrupt or curtail_deliveries to Shipper for reasons other than Force Majeure, PGS will notify Shipper to that effect, about such interruption or curtailment. The notice will to-include the estimated duration of the interruption or curtailment and the estimated cost of gas required for PGS to continue deliveries to Shipper during the period of interruption. Shipper shall notify PGS in writing within two (2) hours after receipt of PGS's notice of interruption or curtailment of the option (from Options A through C below) Shipper elects during the period of interruption.

Issued By: Helen J. Wesley, President & CEO Effective Date: January 1.

Fifth Fourth Revised Sheet No. 8.114-8
Cancels Fourth Third Revised Sheet No. 8.114-8

If Shipper fails to respond to PGS's notice within the aforesaid two-hour period, it shall be conclusively presumed that Shipper has elected the Option(s) (if any) previously selected by Shipper in writing. If Shipper has failsed to make any election in a timely manner, either prior to PGS's notice or during the two-hour period, it shall be conclusively presumed that Shipper has elected Option D_below. The Options are as follows:

The Options are as follows:

Option A: (PGS Receipt Point/Shipper's Own Arrangement): ——Shipper desires PGS to continue deliveries during the period of interruption or curtailment and Shipper agrees to make available for its account (i.e., to make all arrangements necessary to cause the delivery of) at the PGS Receipt Point(s)(1) -additional quantities of Gas equal to those quantities which PGS is entitled to interrupt or curtail (2) at the PGS Receipt Point(s).

Shipper desires PGS to continue Option B (Pipeline Release Point/Capacity Release): deliveries during the period of interruption and agrees to make available for its account (i.e., to make all arrangements necessary to cause the delivery of) (1) additional quantities of Gas (including the Retainage) equal to those quantities PGS is entitled to interrupt to curtail (2) at the applicable point(s) of receipt into pipeline system, additional quantities of Gas (including the Retainage) equal to those quantities which PGS is entitled to interrupt, In addition Shipper and desires PGS to release to Shipper (or to a Supplier designated by Shipper), for the duration of the period of interruption or curtailment and at the maximum rate applicable to the capacity released, primary firm capacity on [] sufficient to transport such additional quantities of Gas to the PGS Receipt Point(s). By election of this Option B, Shipper agrees to be responsible for the payment of all charges imposed by 1 with respect to the capacity so released by PGS to Shipper (or Shipper's Supplier), or the use of such capacity, for the period during which such release is effective. If Shipper elects to continue deliveries during the period of interruption pursuant to this Option B, PGS agrees to release the capacity requested by Shipper if PGS determines in its sole discretion that (i) such capacity is available for release to Shipper during the period of interruption or curtailment, (ii) such release can be accomplished readily and without detriment to PGS's system operations, and (iii) such release is practicable within the time constraints and requirements of] FERC Tariff and the ready availability of PGS staff and resources.

Option C PGS as Temporary Agent): ——Shipper desires PGS to continue deliveries during the period of interruption or curtailment, appoints PGS as its agent to acquire (at the PGS Receipt Point(s)) additional quantities of Gas at market-based price, equal to those quantities which PGS is entitled to interrupt or curtail, to be used by Shipper during the period of interruption or curtailment, and agrees to reimburse PGS, in addition to all amounts otherwise payable for Gas pursuant to this Agreement, for the incremental additional per-Therm costs incurred by PGS (as Shipper's agent) to acquire for the account of Shipper, at the PGS Receipt Point(s), Gas to be used by Shipper during the period of interruption or curtailment. -As used in this Option C, "incremental additional costs" shall mean the weighted average per-Therm costs incurred by PGS to acquire, for the accounts of Shipper and other interruptible customers of PGS who have elected this Option C during a particular period of interruption, the additional quantities of Gas mentioned above to be used by Shipper and such other interruptible customers of PGS during such period of interruption or curtailment, including but not limited to commodity, transportation, storage and other charges incurred by PGS.

Option D (No Action by Shipper):—Shipper agrees to cease taking Gas pursuant to PGS's notice during the period of interruption.

If Shipper has elected to continue deliveries pursuant to <u>one of Options</u> A, <u>Option</u>B or <u>Option</u>C, PGS will, in implementing its interruption <u>or curtailment</u> notice, take and pay for Shipper's Gas as provided in PGS's FPSC Tariff, but will not discontinue deliveries to Shipper unless (i) if Shipper has elected Option A,

Issued By: Helen J. Wesley, President & CEO Effective Date: January 1.

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Peoples Gas System, Inc.

Original Volume No. 3

Fifth Fourth Revised Sheet No. 8.114-8

Cancels Fourth Third Revised Sheet No. 8.114-8

Shipper fails to make additional Gas available at the PGS Receipt Point(s), or (ii) if Shipper has elected Option B, either (a) PGS has no primary firm capacity on _______ available for

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Peoples Gas System, Inc. Original Volume No. 3

Fourth Third Revised Sheet No. 8.114-9
Cancels Third Second Revised Sheet No. 8.114-9

release to Shipper (or Shipper's Supplier) during the period of interruption or curtailment without detriment to service required by PGS's customers in a curtailment category having a higher priority than Shipper's curtailment category under PGS's curtailment plan, or (b) PGS determines either that the release of capacity contemplated by Option B would not result in Shipper's (or Shipper's Supplier's) being able to make the additional quantities of Gas available at the PGS Receipt Point(s) for delivery to Shipper during the period of interruption or curtailment or that the release of capacity cannot be made pursuant to Option B, or (iii) if Shipper has elected Option C, PGS, having exercised commercially reasonable efforts, is unable to acquire for Shipper's account, at the PGS Receipt Point(s), additional Gas for delivery to Shipper during the period of interruption or curtailment. In the event of the occurrence of any of the circumstances described in items (i) through (iii), PGS will provide Shipper with not less than two (2) hours' notice to cease taking Gas during the period of interruption or curtailment, and Shipper shall not have the benefit of Options A through C above.

THE NEXT SHEET IS NO. 8.115

Issued By: Helen J. Wesley, President & CEO Effective Date: <u>January 1.</u>

2026January 9, 2023

Attachment A Page 149 of 167

Peoples Gas System, Inc. Original Volume No. 3

Ninth Eighth Revised Sheet No. 8.119-2
Cancels Eighth Seventh Revised Sheet No. 8.119-2

"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 <u>Term</u>. 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 <u>Program Changes</u>. 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 \$5962.00.

Issued By: Helen J. Wesley, President & CEO Effective Date: January 1.

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Peoples Gas System, Inc. Original Volume No. 3

Second First Revised Sheet No. 8.119-10 Cancels First Revised Original Sheet No. 8.119-10

Performance of this Agreement and the interpretation thereof shall be in accordance with the laws of the State of Florida.

Venue for any action between the parties hereto arising out of this Agreement shall be in a court, located in the State of Florida, having jurisdiction. In any such action, the reasonable attorneys' fees and costs of the party prevailing in such action shall be recovered by such party from the other party. Neither PGS nor Pool Manager shall be liable to the other or to any person claiming through the other for special, indirect, punitive or consequential damages, lost profits or lost opportunity costs relating to any matter covered by this Agreement.

Any notice concerning this Agreement, except for those specifically required or permitted to be provided by facsimile, shall be given in writing and mailed by first-class mail to the party being notified at the address for such party stated below:

If to PGS:

Peoples Gas System, Inc. 702 N. Franklin Street, 7th Floor3600 Midtown Drive Tampa, FL 33607

P. O. Box 2562 Tampa, Florida 33601-2562 Attention: NCTS Administrator

f to Po	to Pool Manager:						

Pool Manager shall keep confidential and will not use, or disclose to any person not a party hereto, the information received from PGS or any Customer during the performance of this Agreement, except to the extent such disclosure is necessary for the Pool Manager's performance hereunder or is required by law. In the case of any disclosure required by law to be made, Pool Manager shall, prior to making such disclosure, provide written notice to PGS of the disclosure to be made in order that PGS may seek a protective order or other means of protecting the confidentiality of the information to be disclosed. The parties' obligations under this paragraph shall expire two (2) years from the date of termination of this Agreement.

Issued By: Helen J. Wesley, President & CEO Effective Date: January 1.

2026January 9, 2023

Second First Revised Sheet No. 8.123
Cancels First Revised Original Sheet No. 8.123

ITS AGENT AGREEMENT

The undersigned	Shipper hereby	designates the	undersigned	Agent as its	s Agent to	perform the	following	identified (i.e.
marked with an ".	X") obligations o	of Shipper unde	r Shipper's G	as Transport	ation Agre	ement(s) with	Peoples G	as System,	Inc
("PGS");	-			-			-		

L	_ Invoicing/Payment
[Nommations
ſ	Monthly Imbalance Resolution
[Alert Day Volume Aggregation and Alert Day Penalty Responsibilit

Shipper, Agent and PGS hereby agree, for all purposes relating to the functions identified above, that:

- The designation by Shipper of Agent as Shipper's Agent shall be effective as of the beginning of the Day commencing on ←insert date.
- Shipper agrees that it may designate only one agent however, that agent may perform one or several of the functions listed above.
- PGS has the right to rely on any written or verbal communication from Agent, and any communications by PGS to Agent shall be deemed notice to Shipper.
- 4. Agent shall perform the functions identified above in a manner consistent with PGS's Natural Gas Tariff on file with the Florida Public Service Commission, as the same may be amended from time to time.
- 5. Alert Day penalties imposed on the ITS Customer Pool of which Shipper is a part shall be paid by Agent; provided, however, that if Agent fails to pay such penalties within sixty (60) days after the date on which they are imposed by PGS, Shipper shall be responsible for, and pay to PGS, such Alert Day penalties (if any) as would have been payable by Shipper for such Alert Day in the absence of this Agreement.
- 6. Shipper shall remain liable to PGS (a) with respect to any act or omission of Agent in the performance of the functions identified above and, (b) to the extent not paid by Agent for the ITS Customer Pool of which Shipper is a part, all charges arising under the Gas Transportation Agreement(s) between PGS and Shipper. Shipper shall indemnify, hold harmless and defend PGS from and against any and all acts or omissions of Agent. To the extent that Shipper is the State of Florida, one of its agencies, or one of its subdivisions, nothing herein shall be construed or interpreted as a waiver of sovereign immunity beyond the waiver provided in Section 768.28, Florida Statutes, or any successor statute.

SHIPPER INFORMATION (Full Company Legal Name)	AGENT INFORMATION (Full Company Legal Name)
SHIPPER:	AGENT:
DUNS NO:	DUNS NO:
PGS ACCOUNT NO:	PGS ACCOUNT YOU
MAILING ADDRESS:	MAILING-ADDRESS:
CHY	CHVi
STATE AND ZIP CODE:	STATE AND ZIP CODE:
CONTACT PERSON:	CONTACT PERSON:
TELEPHONE-NO:	TELEPHONE-NO:
FAX NO:	FAX NO:

Issued By: Helen J. Wesley, President & CEO Effective Date: January 1.

2026January 9, 2023

Peoples Gas System, Inc. Original Volume No. 3 Second First Revised Sheet No. 8.123
Cancels First Revised Original Sheet No. 8.123

Effective Date: January 1.

E-MAIL:	E-MAIL:
SIGNED BY:	SIGNED BY:
TITLE;	TITLE:
ACCEPTED FOR PGS BY:	DATE;

Peoples Gas System, Inc.	Original Sheet No. 8.123-7
Original Volume No. 3	

SHIPPER INFORMATION (Full Company Legal Name)	AGENT INFORMATION (Full Company Legal Name)
SHIPPER:	AGEN1:
DUNS NO:	DUNS NO:
PGS_ACCOUNT NO:	PGS ACCOUNT NO:
MAILING ADDRESS:	MAILING ADDRESS:
<u>CHY:</u>	CHY:
STATE AND ZIP CODE:	STATE AND ZIP CODE:
CONTACT PERSON:	CONTACT PERSON:
TELEPHONE NO:	TELEPHONE NO:
FAX NO:	FAX NO:
E-MAIL2	E-MAH2
SIGNED BY:	SIGNED BY:
TITLE:	TITLE:
ACCEPTED FOR PGS BY:	DATE:

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Peoples Gas System, Inc. Original Volume No. 3

Fourth Third Revised Sheet No. 8.124-1 Cancels Third Second Revised Sheet No. 8.124-1

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's 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. To the extent that the Subscriber is the State of Florida, one of its agencies, or one of its subdivisions, nothing herein shall be construed or interpreted as a waiver of sovereign immunity beyond the waiver provided in Section 768.28, Florida Statutes, or any successor statute.

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.

NAME OF SUBSCRIBER	
By:	
Name:	
Title:	
Date:	

Issued By: Helen J. Wesley, President & CEO Effective Date; January 1.

<u>First Revised Original</u> Sheet No. 8.126 <u>Cancels Original Sheet No. 8.126</u>

MINIMUM VOLUME COMMITMENT GAS TRANSPORTATION AGREEMENT

This Minimum Volume Commitment Gas Transportation Agreement (the "Agreement") is made and entered into as of the day of, 20, by and between Peoples Gas System, Inc., a Florida corporation ("PGS"), and, a ("Shipper"), who hereby agree as follows:
ARTICLE I - DEFINITIONS As used herein, the following terms shall have the meanings set forth below.
Capitalized terms used herein, but not defined below, have the meanings given for such terms in PGS's FPSC Tariff.
"Actual Takes" means, for a specified period, the quantity of Gas passing through the meter(s of the Customer Accounts during that period.
"Business Day" means the Days Monday through Friday (excluding any federal banking holidated falling on any such Day).
"Day" means the period of 24 consecutive hours beginning and ending at 9:00 a.m. Centra Clock Time.
" <u>Facility</u> " means Shipper's facility located in, Florida.
"FPSC" means the Florida Public Service Commission or any successor agency. "Gas" shall have the same meaning as given for such term in PGS's FPSC Tariff.
"Gas Service" shall have the same meaning as given for such term in PGS's FPSC Tariff.
"MAT Deficiency Charge" means the difference between the applicable MAT set forth in Article VI and the actual quantity of Gas delivered during the twelve-month delivery period, multiplied by the applicable rate schedule in effect at the end of the twelve-month delivery period.
"Maximum Delivery Quantity" or "MDQ" means the maximum amount of Gas that PGS is obligated to cause to be delivered for Shipper's account pursuant to this Agreement on any Day at the PGS Delivery Point(s) and is stated in Appendix B.
"Maximum Transportation Quantity" or "MTQ" means the maximum amount of Gas that PGS shall be obligated to receive pursuant to this Agreement on any Day at the PGS Receip Point(s), and is stated in Appendix A.
" <u>Minimum Annual Take"</u> or " <u>MAT</u> " means the quantity of minimum annual delivery of natural gas at the facility agreed to by Shipper and set forth in Article VI.
red Bv: Helen J. Wesley, President & CEO Effective Date: January 1.

Issued By: Helen J. Wesley, President & C 2026January 1, 2024

First Revised Original Sheet No. 8.126-1 Cancels Original Sheet No. 8.126-1

"Minimum Delivery Obligation" means the sum of Shipper's total Gas requirements over the Term of this agreement as set forth in Article VI.

"Nomination" means a notice delivered by Shipper to PGS in the form specified in PGS's ——FPSC Tariff, specifying (in MMBtu) the quantity of Gas the Shipper desires to purchase, or—to have PGS receive, transport, and deliver, at the PGS Delivery Point(s).

"Nominate" means to deliver a completed Nomination.

"PGS Delivery Point(s)" means the point(s) listed in Appendix B.

"PGS Receipt Point(s)" means the point(s) of physical interconnection between Transporter and PGS, or between Shipper and PGS listed in Appendix A.

<u>"Retainage"</u> means 0.35% of Gas received by PGS for the account of the 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.

"Supplier(s)" means person(s) (other than PGS) from which Shipper purchases Gas transported hereunder.

"Transporter" means any upstream intrastate or interstate transport service provider.

"Twelve-Month Delivery Period" means each twelve-month period commencing on the date of Gas Service is available to the Facility and continues on an annual basis throughout the Term of this Agreement.

ARTICLE II - TERM

This Agreement is effective on the date first written above. The term shall commence upon the initiation of Gas Service and continue until the last day of the Twelve-Month Delivery Period or when the Minimum Delivery Obligation is satisfied. (the "Termination Date") (the "Term"). The Term shall reflect the recovery period for the extension of Gas Service. In no instance will the Term exceed (10) years. At the end of the Term, the Customer will be placed in the applicable rate schedule.

ARTICLE III - SALES AND TRANSPORTATION SERVICE

Section 3.1 <u>Services</u>. PGS desires to sell and Shipper desires to purchase from PGS, from time to time, for use in the Facility (but not for resale), Gas in quantities which, at Shipper's request, PGS may, in its sole discretion exercised in a not unduly discriminatory manner, agree to sell to Shipper. Shipper also engages PGS, and PGS accepts such engagement, to receive Gas for Shipper's account, up to the MTQ, at the PGS Receipt Point(s), and to cause an equivalent quantity, less the Retainage, to be redelivered to Shipper. Such sales and transportation shall be governed by PGS's FPSC Tariff and this Agreement. If there is a conflict between the Tariff and this Agreement, the Tariff shall control. Sales and transportation hereunder are <u>provided interruptible</u> in accordance with PGS's FPSC Tariff and PGS's curtailment plan. If Shipper's service is interruptible, Shipper may select one or more of the options described in Appendix D, which may enable Shipper to continue receiving delivery of Gas during periods of curtailment or interruption.

Issued By: Helen J. Wesley, President & CEO Effective Date: January 1.

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Peoples Gas System, Inc. Original Volume No. 3

First Revised Original Sheet No. 8.126-2 Cancels Original Sheet No. 8.126-2

PGS shall have no obligation to make sales to Shipper in lieu of the transportation of Gas contemplated by this Agreement.

Section 3.2 Telemetry and Other Required Equipment. Telemetry and other equipment All items which that PGS must install to provide natural gas transportation service hereunder (the "Equipment"), if any, shall be determined solely by PGS, and the anticipated cost thereof, are listed in Appendix C. Shipper shall reimburse PGS for all costs incurred for the Equipment on receipt of PGS's invoice therefor. Unless the parties agree otherwise, all facilities used to provide service to Shipper hereunder (including without limitation the Equipment) shall be installed, owned, operated and maintained by PGS.

Section 3.3 Telemetry Equipment. Equipment which PGS must install to provide transmission of measurement data hereunder (the "Telemetry Equipment"), if any, and the anticipated cost thereof, are listed in Appendix C. Shipper shall reimburse PGS for all costs incurred for the Telemetry Equipment on receipt of PGS's invoice therefor. Shipper shall be responsible for securing access to the gas measurement data transmission network as required by PGS for the proper functioning of Telemetry Equipment.

ARTICLE IV - NOMINATIONS

Section 4.1 General. For each Day Shipper desires service hereunder, Shipper shall provide a Nomination to PGS pursuant to Sections 4.2 and/or 4.3 for each meter at the Facility. The total quantity for the Facility may be Nominated to a single meter, with "zero" Nominations being made for any additional meters located at the Facility. All Nominations shall be made to PGS at its website (https://custactivitiespeoplesgas.com) provided that, in an emergency, a Nomination may be delivered via facsimile using the form set forth in PGS's FPSC Tariff. Quantities confirmed by PGS for delivery shall be Scheduled Quantities. If requested by Shipper, PGS will allow increases or decreases in Scheduled Quantities after the Nomination deadlines set forth in this article, if the same can be confirmed by PGS, Transporters and Suppliers, and can be accomplished without detriment to services then scheduled on such Day for PGS and other shippers. The maximum quantity PGS shall be obligated to make available for delivery to Shipper on any Day (which shall not exceed the MDQ) is the sum of (a) the Transportation Quantity and (b) the Sales Quantity established pursuant to this article.

Section 4.2 Nomination for Purchase. Unless otherwise agreed, Shipper shall Nominate Gas for purchase hereunder not less than seven (7) Business Days prior to the first Day of any Month in which Shipper desires to purchase Gas. Daily notices shall be given to PGS at least two (2) Business Days (but not less than forty-eight (48) hours) prior to the commencement of the Day on which Shipper desires delivery of the Gas. If Shipper has timely Nominated a quantity for a particular Month, PGS shall confirm to Shipper the quantity PGS will tender for purchase by Shipper (the "Sales Quantity," which shall also be a "Scheduled Quantity") no later than 5:00 p.m. Eastern Time on the Business Day immediately preceding each Day during such Month.

Section 4.3 Nomination for Transportation. Unless otherwise agreed, Shipper shall, for each Month, and each Day during such Month that Shipper seeks to change any aspect of any prior Nomination, notify PGS by providing a completed Nomination. Shipper's Nomination for Gas to be to be made available for delivery on the first Day of any Month shall be given by 10 a.m. on the second Business Day prior to the Day on which a nomination must be delivered to Transporter for receipt of deliveries at the PGS Receipt Point(s) on such Day. Daily Nominations for Gas to be made available for delivery other than on the first Day of a Month shall be given to PGS by 10 a.m. on the Business Day prior to the Day on which a nomination must be delivered to Transporter for the receipt of deliveries at the PGS Receipt Point(s) on such Day. The following nomination information is required for a valid nomination:

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- a. The Shipper's account number under which service is being nominated;
- b. The receipt point location including applicable DRN and upstream pipeline name, upstream pipeline package ID, including Shipper's PGS account number, and quantity in Therms of Gas to be tendered at each PGS receipt poin

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- b. The receipt point location including applicable DRN and upstream pipeline name, upstream pipeline package ID, including Shipper's PGS account number, and quantity in Therms of Gas to be tendered at each PGS receipt point;
- c. The downstream delivery facility name, and quantity in Therms of Gas to be delivered for each PGS Shipper account:
- d. A beginning and ending date for each nomination;
- e. The upstream contract identifier.

Only nominations with clearly matching upstream Transporter identifiers (including Shipper's package ID and PGS account number) and downstream (PGS) identifiers will be scheduled. If Shipper or Shipper's Agent fails to comply with provisions (a) through (e) of this section, PGS may not schedule commencement of service or change a prior nomination.

Shipper understands that PGS is subject to FERC regulations that may require PGS to post certain Shipper information on a publicly accessible website. The submission by Shipper or Shipper's Agent of a required nomination shall constitute Shipper's authorization to PGS to publicly disclose any information (including but not limited to the information provided in such nomination) required by applicable law or regulation to be disclosed by PGS.

PGS shall confirm to Shipper the quantity PGS will make available for redelivery on such Day (the "Transportation Quantity," which shall also be a "Scheduled Quantity") no later than 5:00 p.m. Eastern Time on the Business Day immediately preceding such Day. PGS has no obligation to confirm a quantity Nominated by Shipper pursuant to this section greater than the quantity which, in PGS's reasonable judgment, equals the Facility's likely consumption for a Day plus Retainage, less any Sales Quantities confirmed for delivery on such Day.

Section 4.4 <u>Mutually Beneficial Transactions</u>. Shipper recognizes that PGS maintains the operation and system integrity of the PGS distribution system on a daily basis, and that PGS, as the delivery point operator for its points of interconnection with interstate pipelines, is subject to the rules and regulations of such pipelines with regard to operational flow rates, pressures and penalties. As such, PGS may from time to time need Shipper to vary its Nominated quantities of Gas to be delivered at the PGS Receipt Point(s). On such occasions, PGS may in its sole discretion request, and Shipper may agree to, a change in the quantity of Gas to be delivered for the account of Shipper at the PGS Receipt Point(s). No such change in the quantity of Gas to be delivered shall be made pursuant to this section without the consent of Shipper. Terms and conditions of any such transaction will be agreed upon between the parties at the time of the transaction and will be recorded and confirmed in writing within two Business Days of the transaction.

ARTICLE-V - TRANSPORTATION AND OTHER CHARGES

Section 5.1 <u>Transportation Charges: Purchase Price</u>. Shipper shall pay PGS each Month for transportation service rendered by PGS, and, if applicable, for Gas purchased from PGS, in accordance with the then-applicable rate schedule in PGS's FPSC Tariff. At the time of execution of this Agreement, Rate Schedule ___ is applicable. In the event rate schedule_CIS or a fixed rate schedule is applicable, this Agreement will automatically renew following the Initial Term at the then applicable rate schedule unless Shipper and PGS have agreed at least thirty (30) days prior to the expiration of the then current term that Rate Schedule CIS or another rate schedule shall apply.

During the Term of this Agreement, Buyer agrees to a MAT of natural gas at the Facility which will follow the schedule outlined in Section 6.2.

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Section 5.2 Changes in Tariff. If the applicable rates or rate schedules change or are amended or superseded, the newly applicable rates or rate schedules shall be applicable to service hereunder. Nothing contained herein shall prevent PGS from filing with the FPSC (or Shipper from opposing) changes to the rates and other provisions in PGS's FPSC Tariff. PGS agrees to give Shipper reasonable notice of (a) all filings (except filings in FPSC Docket No. 000003-GU, In Re: Purchased Gas Adjustment (PGA) True-Up, and successor dockets) which PGS makes with the FPSC and (b) all other FPSC proceedings of which PGS becomes aware, which PGS determines would affect PGS's rates or the services to be performed by PGS under this Agreement.

ARTICLE VI - REQUIREMENTS

Section 6.1 Minimum Delivery Obligation.	The sum of Shipper's total	Gas requirements over the
Term of this Agreement are estimated to be	Therms.	

Section 6.2 Minimum Annual Take. PGS requires the following MAT for each Twelve-Month Delivery Period, or such Delivery Period as agreed upon by the Parties as applicable:

Period	Therms
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	

Section 6.3 Shortfall and MAT Deficiency Charge. If the Shipper fails to take delivery of the MAT in any Twelve-Month Delivery Period, the Shipper shall pay PGS a MAT Deficiency Charge calculated as follows: the difference between the applicable MAT and the actual quantity of Gas delivered during the Twelve-Month Delivery Period, multiplied by the rate schedule in effect at the end of the Twelve-Month Delivery Period. If, during any Twelve-Month Delivery Period, the actual quantity of Gas delivered to the Facility exceeds the applicable MAT, said excess shall be carried forward to the next Twelve-Month Delivery Period for purposes of offsetting any MAT Deficiency Charge hereunder.

Section 6.4 <u>Financial Guarantee</u>. Shipper shall furnish to PGS an irrevocable standby letter of credit issued by a bank acceptable to PGS or such other form of guarantee acceptable to PGS (the "Financial Guarantee") in an amount equal to [______]. PGS may adjust the amount required in the Financial Guarantee at the end of each Twelve-Month Delivery Period.

Shipper's failure to maintain the Financial Guarantee, which for the avoidance of doubt includes notice of termination of security without acceptable alternative Financial Guarantee being provided, shall constitute a default of this Agreement.

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ARTICLE VII - BILLING AND PAYMENT

Section 7.1 <u>Billing</u>. PGS will bill Shipper each Month for all Actual Takes during the preceding Month, and for any other amounts due hereunder. If, during the preceding Month, PGS has purchased Gas from Shipper pursuant to an interruption or curtailment order, such bill shall show a credit for the estimated amount due Shipper for such purchase(s). If the estimated amount owed by PGS to Shipper exceeds the amount Shipper owes PGS, PGS shall pay Shipper the net amount estimated to be due Shipper at the time PGS bills Shipper.

Section 7.1.1 <u>Billing of MAT Deficiency Charge(s)</u>. PGS will bill Shipper for the MAT Deficiency Charge withinno later than thirty (30) days after the end of each Twelve-Month Delivery Period.

Section 7.2 <u>Payment</u>. Shipper shall pay all such bills, minus any disputed amounts, at the address specified in the invoice by the 20th Day following the date of PGS's mailing (as signified by the postmark) or other delivery of the bill. All sums not so paid by Shipper (or credited or paid by PGS) shall be considered delinquent and subject to later payment schedules as set forth below.

Section 7.3 <u>Termination Payment</u>. If the Shipper terminates Gas Service hereunder after execution of this Agreement, Shipper shall pay PGS any MAT Deficiency Charge(s) applicable at the time of termination and any future MAT Deficiency Charge(s) pursuant to the schedule in Section 6.2. resulting from such termination (the "Termination Payment"). Shipper agrees that it will make any such Termination Payment to PGS within twenty (20) days after receipt of PGS' invoice.

Section 7.4 <u>Billing Disputes</u>. In the event of a bona fide billing dispute, Shipper or PGS, as the case may be, shall pay (or credit) to the other party all amounts not in dispute, and the parties shall negotiate in good faith to resolve the amount in dispute as soon as reasonably practicable. If a party has withheld payment (or credit) of a disputed amount, and the dispute is resolved, the non-prevailing party shall pay to the other party the amount determined to be due such other party, plus interest thereon at an annual rate equal to the prime interest rate of Citibank, N.A., New York, New York, plus one percent (1%), calculated on a daily basis from the date due until paid (or credited).

Section 7.5 <u>Errors or Estimates</u>. If an estimate is used to determine the amount due Shipper for purchases by PGS pursuant to an interruption or curtailment order, PGS shall make any adjustment necessary to reflect the actual amount due Shipper on account of such purchases in the next bill rendered to Shipper after determination of the actual amount due. An error in any bill, credit or payment shall be corrected in the next bill rendered after the error is confirmed by PGS.

Each party's performance obligation hereunder shall abate proportionately during a Force Majeure event and during any period that a party is unable to perform its obligations due to the other party's performance failure. The term of this Agreement shall be extended for a period equal to the length of any such abatement(s).

ARTICLE VIII - FAILURE TO MAKE PAYMENT

Section 8.1 <u>Late Payment Charge</u>. Charges for services due and rendered which are unpaid as of the past due date are subject to a Late Payment Charge of 1.5%, except the accounts of

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mail, registered or certified, return receipt requested, postage prepaid, and properly addressed to the party as set forth below.

PGS:

Administrative Matters:
Peoples Gas System, Inc.
702 Franklin Street3600 Midtown Drive
Tampa, FL 33607

P. O. Box 2562 Tampa, Florida 33601-2562 Attention:

Telephone: (813)

; Facsimile: (813)

Payment: Peoples Gas System, Inc. 702 Franklin Street P. O. Box 2562

Tampa, Florida 33601-2562

Attention:

Telephone: (813) ; Facsimile: (813)

Shipper:

ompor.		
Adm	ninistrative Matters:	
	Attention:	_
	Telephone:	_
	Facsimile:	_
Invoices:		
		_
	Attention:	
	Telephone:	
	Facsimile:	

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APPENDIX A - GAS TRANSPORTATION AGREEMENT

	PGS REC	EIPT POINT(S)
Maximum Tran	sportation Quantity:	MMBtu per Day plus the Retainage
PGS will acce Agreement at the follo	•	for its account, for transportation pursuant to this
The above point(s) ma	y be changed by PGS from	time to time on written notice to Shipper.
	APPENDIX B - GAS TRA	NSPORTATION AGREEMENT
	PGS DELI	VERY POINT(S)
Gas transporte following point(s):	d or sold pursuant to this A	Agreement shall be delivered by PGS to Shipper at the
<u>NAME</u> Meter at the Facility	PGS METER#	MAXIMUM DELIVERY QUANTITY MMBtu per Day
		NSPORTATION AGREEMENT RY EQUIPMENT
	GAS TRANSPOR	ENDIX D - TATION AGREEMENT ERRUPTIBLE CUSTOMERS)

ALTERNATIVES DURING PERIODS OF INTERRUPTION OR CURTAILMENT

If Shipper is an interruptible Customer, it may select one or more of the "Options" hereinafter described set forth below prior to or during a period of interruption or curtailment or interruption. -These Options set forth below describe means through which how PGS will-would attempt to continue deliveries to Shipper during such a period if PGS can do so in a manner that is consistent with the order of priorities of service set forth in its curtailment plan and that will not prevent service to customers in higher priorities of service than Shipper.

If PGS is entitled under this Agreement or PGS's FPSC Tariff to interrupt or curtail deliveries to Shipper for reasons other than Force Majeure, PGS will notify Shipper—to that effect, about such interruption or curtailment. The notice te—will include the estimated duration of the interruption or curtailment and the estimated cost of gas required for PGS to continue deliveries to Shipper—during the period of interruption. Shipper shall notify PGS in writing within two (2) hours after receipt of PGS's

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notice of interruption or curtailment of the option (from Options A through C below) Shipper elects during the period of interruption.

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Shipper has elected the Option(s) (if any) previously selected by Shipper in writing. If Shipper has failed fails to make any election in a timely manner, either prior to PGS's notice or during the two-hour period, it shall be conclusively presumed that Shipper has elected Option D below.

The Options are as follows:

Option A (PGS Receipt Point/Shipper's Own Arrangement): Shipper desires PGS to continue deliveries during the period of interruption or curtailment and Shipper agrees to make available for its account (i.e., to make all arrangements necessary to cause the delivery of) at the PGS Receipt Point(s) (1) additional quantities of Gas equal to those quantities which PGS is entitled to interrupt or curtail (2) at the PGS Receipt Point(s).

Option B (Pipeline Release Point/Capacity Release): Shipper desires PGS to continue deliveries during the period of interruption and agrees to make available for its account (i.e., to make-all arrangements necessary to cause the delivery of 1 additional quantities of Gas (including the Retainage) equal to those quantities which PGS is entitled to interrupt or curtail (2) at the applicable pipeline system additional quantities of Gas (including the point(s) of receipt into [Retainage) equal to those quantities-which PGS is entitled to interrupt. In addition, Shipper, and desires PGS to release to Shipper (or to a Supplier designated by Shipper), for the duration of the period of interruption or curtailment and at the maximum rate applicable to the capacity released, primary firm capacity on [_____ I sufficient to transport such additional quantities of Gas to the PGS Receipt Point(s). By election of this Option B, Shipper agrees to be responsible for the payment of all charges imposed by [_____] with respect to the capacity so released by PGS to Shipper (or Shipper's Supplier), or the use of such capacity, for the period during which such release is effective. If Shipper elects to continue deliveries during the period of interruption pursuant to this Option B, PGS agrees to release the capacity requested by Shipper if PGS determines in its sole discretion that (i) such capacity is available for release to Shipper during the period of interruption or curtailment, (ii) such release can be accomplished readily and without detriment to PGS's system operations, and (iii) such release is practicable within the time constraints and requirements of FERC Tariff and the ready availability of PGS staff and resources.

Option C (PGS as Temporary Agent): Shipper desires PGS to continue deliveries during the period of interruption or curtailment, appoints PGS as its agent to acquire (at the PGS Receipt Point(s)) additional quantities of Gas at market-based price, equal to those quantities which PGS is entitled to interrupt or curtail, to be used by Shipper during the period of interruption or curtailment, and agrees to reimburse PGS, in addition to all amounts otherwise payable for Gas pursuant to this Agreement, for the incremental additional per-Therm costs incurred by PGS (as Shipper's agent) to acquire for the account of Shipper, at the PGS Receipt Point(s), Gas to be used by Shipper during the period of interruption or curtailment. As used in this Option C, "incremental additional costs" shall mean the weighted average per-Therm costs incurred by PGS to acquire, for the accounts of Shipper and other interruptible customers of PGS who have elected this Option C during a particular period of interruption, the additional quantities of Gas mentioned above to be used by Shipper and such other interruptible customers of PGS during such period of interruption or curtailment, including but not limited to commodity, transportation, storage and other charges incurred by PGS.

Option D (No Action by Shipper): Shipper agrees to cease taking Gas pursuant to PGS's notice during the period of interruption.

If Shipper has elected to continue deliveries pursuant to <u>one of</u> -Options A, Option B₁ or Option C, PGS will, in implementing its interruption or curtailment notice, take and pay for Shipper's Gas as

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provided in PGS's FPSC Tariff, but will not discontinue deliveries to Shipper unless (i) if Shipper has elected Option A, Shipper fails to make additional Gas available at the PGS Receipt Point(s), or (ii) if Shipper has elected Option B, either (a) PGS has no primary firm capacity on ______ available for release to Shipper (or Shipper's Supplier) during the period of interruption or curtailment without

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detriment to service required by PGS's customers in a curtailment category having a higher priority than Shipper's curtailment category under PGS's curtailment plan, or (b) PGS determines either that the release of capacity contemplated by Option B would not result in Shipper's (or Shipper's Supplier's) being able to make the additional quantities of Gas available at the PGS Receipt Point(s) for delivery to Shipper during the period of interruption or curtailment or that the release of capacity cannot be made pursuant to Option B, or (iii) if Shipper has elected Option C, PGS, having exercised commercially reasonable efforts, is unable to acquire for Shipper's account, at the PGS Receipt Point(s), additional Gas for delivery to Shipper during the period of interruption or curtailment. —In the event of the occurrence of any of the circumstances described in items (i) through (iii), PGS will provide Shipper with not less than two (2) hours' notice to cease taking Gas during the period of interruption or curtailment, and Shipper shall not have the benefit of Options A through C above.