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April 4, 2023

ELECTRONIC FILING

Mr. Adam J. Teitzman, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Docket 20230023-GU, Petition for Rate Increase by Peoples Gas System, Inc.

Dear Mr. Teitzman:

Attached for filing on behalf of Peoples Gas System, Inc. in the above-referenced docket is the Direct Testimony of Rachel B. Parsons and Exhibit No. RBP-1

Thank you for your assistance in connection with this matter.

(Document 13 of 18)

Sincerely,

A handwritten signature in blue ink, appearing to read 'J. Jeffry Wahlen', written over a light blue circular stamp.

J. Jeffry Wahlen

cc: Charles J. Rehwinkel, Public Counsel
Jon Moyle, FIPUG
Major Thompson, OGC
Ryan Sandy, OGC

JJW/ne
Attachment



BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 20230023-GU

IN RE: PETITION FOR RATE INCREASE
BY PEOPLES GAS SYSTEM, INC.

PREPARED DIRECT TESTIMONY AND EXHIBIT
OF
RACHEL B. PARSONS

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OF
RACHEL B. PARSONS

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1 **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

2 **PREPARED DIRECT TESTIMONY**

3 **OF**

4 **RACHEL B. PARSONS**

5
6 **POSITION, QUALIFICATIONS, AND PURPOSE**

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

8
9 **A.** My name is Rachel B. Parsons. My business address is 702 North
10 Franklin Street, Tampa, Florida 33602. I am employed as the
11 Vice President, Finance and Planning of Peoples Gas System,
12 Inc. ("Peoples" or the "company").

13
14 **Q.** Please describe your duties and responsibilities in that
15 position.

16
17 **A.** I am responsible for maintaining the financial books and
18 records of the company and for determining and implementing
19 accounting policies and practices for Peoples, which includes
20 general accounting, regulatory accounting, and financial
21 reporting. I am also responsible for budgeting and
22 forecasting activities within the company, which includes
23 business planning and financial analytics.

24
25 **Q.** Please provide a brief outline of your educational background

1 and business experience.

2
3 **A.** I graduated from the University of South Florida in 2003 with
4 a Bachelor of Accounting degree and in 2005 with a Master of
5 Accountancy degree. Prior to joining TECO Energy, Inc. ("TECO
6 Energy"), I worked for Seminole Electric Cooperative, Inc. In
7 2006, I joined TECO Energy and have held various roles with
8 increasing responsibility including the Director, Business
9 Planning for Peoples. I am a Certified Public Accountant in
10 the State of Florida, and I have served in my current position
11 as Vice President, Finance and Planning of Peoples since June
12 2021.

13
14 **Q.** What are the purposes of your prepared direct testimony in
15 this proceeding?

16
17 **A.** The purposes of my prepared direct testimony are to:
18 (1) Support the company's proposal to use the 2024 projected
19 test year for ratemaking purposes.
20 (2) Support the calculation and adjustments used in
21 determining the company's test year revenue requirement. I
22 present the calculation of the test year revenue deficiency
23 and explain the primary factors since Peoples' last general
24 base rate proceeding necessitating a base rate increase.
25 (3) Support the methodology for transferring Cast Iron / Bare

1 Steel Replacement ("CI/BSR") rider revenue requirements to
2 base rates.

3 (4) Discuss the company's budget process used to develop the
4 financial projections for the test year.

5 (5) Support the calculation, accounting treatments and
6 adjustments used in determining the company's test year net
7 operating income. I describe provisions from the company's
8 Stipulation and Settlement Agreement approved by the Florida
9 Public Service Commission ("Commission") in Order No. PSC-
10 2020-0485-FOF-GU, issued December 10, 2020, in Docket Nos.
11 20200051-GU, 20200166-GU, and 20200178-GU ("2020 Agreement"),
12 included as Document No. 10 of my exhibit, and discuss the
13 company's proposals to continue abiding by those provisions
14 in this general base rate proceeding, including:

15 (a) regulatory accounting treatments and adjustments
16 impacting Peoples' revenue requirement calculation, including
17 a proposed increase to the company's annual storm expense
18 accrual; and

19 (b) the mechanism for addressing potential changes in
20 corporate income tax rates.

21 (6) Discuss the company's base revenue forecasts.

22 (7) Discuss the company's Operations and Maintenance ("O&M")
23 expense. I discuss how inflation and customer growth are
24 reflected in the company's O&M expense budget and for
25 computing the Commission's O&M Benchmark. I discuss

1 affiliate transactions and the reasonableness of costs
2 allocated from affiliates. I discuss trending factors
3 impacting O&M expense as well as expense drivers not trended.
4 I support the reasonableness of the 2024 projected test year
5 O&M expense.

6 (8) Support the calculation and adjustments used in
7 determining the company's 2024 projected test year rate base.

8 (9) Discuss the company's capital structure, cost-of-capital
9 and income taxes.

10 (10) Explain Peoples' proposed true up mechanism to
11 incorporate the company's actual cost of its inaugural long-
12 term debt issuances into a one-time true up of its approved
13 revenue requirements and base rates through a limited
14 proceeding.

15
16 **Q.** Please describe your exhibit supporting your prepared direct
17 testimony.

18
19 **A.** Exhibit No. RBP-1 was prepared under my direction and
20 supervision. The contents of my exhibit were derived from the
21 business records of the company and are true and correct to
22 the best of my information and belief. My exhibit consists of
23 10 documents, as follows:

24
25 Document No. 1 List of MFR schedules Sponsored or Co-

1
2
3
4
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25

Sponsored by Rachel B. Parsons

- Document No. 2 CI/BSR Revenue Requirements Transferred to Base Rates
- Document No. 3 Revenue Summary
- Document No. 4 Operations & Maintenance Expense Summary
- Document No. 5 2024 O&M Benchmark Comparison by Function
- Document No. 6 2023 and 2024 Capital Budget
- Document No. 7 Storm Reserve Analysis and 2022 Study
- Document No. 8 Calculation of Internal Revenue Code Required Deferred Income Tax Adjustment
- Document No. 9 2024 projected test year Reconciliation of Capital Structure to Rate Base
- Document No. 10 2020 Agreement

Q. Are you sponsoring any of Peoples' Minimum Filing Requirement ("MFR") Schedules?

A. Yes. I am sponsoring or co-sponsoring the MFR schedules listed in Document No. 1 of my exhibit. The contents of these MFR schedules were based on the business records of the company maintained in the ordinary course of business and are true and correct to the best of my information and belief.

PROJECTED TEST YEAR

Q. What test year does the company propose to use in this

1 proceeding?

2

3 **A.** The company has selected the twelve-month period ending
4 December 31, 2024, as the projected test year for Peoples'
5 petition to modify its base rates and charges. Calendar year
6 2024 is appropriate for use as the test year since it is
7 representative of Peoples' projected revenues and projected
8 cost of service, capital structure and rate base required to
9 provide safe, reliable, and cost-effective service to its
10 customers during the period when the company's new rates will
11 be in effect. The company's proposed 2024 projected test year
12 is more representative of the company's operations when its
13 proposed rate will be in effect than a historic test year.

14

15 **Q.** When does the company propose that its new base rates be
16 effective?

17

18 **A.** Peoples proposes the new base rates should be effective for
19 the first billing cycle of January 2024.

20

21 **Q.** What is the historic base year in this proceeding?

22

23 **A.** The historic base year is the 12-months ended December 31,
24 2022. All data related to this historical base year is
25 historical data taken from the books and records of the

1 company, which are kept in the regular course of the company's
2 business in accordance with Generally Accepted Accounting
3 Principles ("GAAP") and provisions of the Federal Energy
4 Regulatory Commission ("FERC") Uniform System of Accounts
5 prescribed by the Commission.

6
7 **2024 REVENUE REQUIREMENT**

8 **Q.** What is the base revenue increase requested by Peoples?
9

10 **A.** The company seeks a net incremental base revenue increase of
11 \$127.7 million. Additionally, the company seeks to transfer
12 approximately \$11.6 million of revenue requirements related
13 to CI/BSR investments into base rates and to reset the CI/BSR
14 surcharge, as discussed later in my testimony. The total
15 \$139.3 million revenue increase is necessary to allow Peoples
16 to: (i) continue to provide safe and reliable natural gas
17 distribution service at customer service levels the company's
18 customers have come to expect from Peoples; (ii) maintain the
19 company's financial integrity and access to reasonably priced
20 debt capital while funding the company's future investments
21 to serve customers; and (iii) have the opportunity to earn a
22 fair return on its investment. The company's proposed revenue
23 increase is based on a midpoint return on equity of 11.00
24 percent, with an overall return of 7.42 percent on its 2024
25 average rate base of approximately \$2,366.8 million.

1 Q. Why is Peoples seeking rate relief at this time?

2

3 A. By 2024, the company's existing base rates will not generate
4 sufficient revenues to allow the company to safely and
5 reliably serve its customers and provide an opportunity to
6 achieve a reasonable return on its capital investments.

7

8 Q. What was Peoples' earned return on equity ("ROE") for 2022
9 and what is its projected ROE for 2023?

10

11 A. The ROE reflected on the company's December 2022 Earnings
12 Surveillance Report was 9.25 percent and its projected ROE
13 for 2023 is 7.83 percent, which is below the 8.90 percent
14 bottom of the company's Commission-authorized ROE range.
15 Company witness Helen J. Wesley explains how the company has
16 prepared its 2023 budget and is managing its operations in
17 her prepared direct testimony.

18

19 Q. What is Peoples' projected ROE in the 2024 projected test
20 year without rate relief?

21

22 A. If the CI/BSR revenue requirement is not transferred from the
23 CI/BSR rider to base rates, the company projects to earn a
24 ROE of 2.53 percent in 2024. However, with the proposed
25 transfer of the CI/BSR revenue requirement, the company

1 projects an ROE of 1.85 percent. These returns are far below
2 both the Commission's approved 9.90 percent midpoint ROE from
3 the company's last general base rate proceeding and the
4 company's proposed 11.00 percent ROE for this proceeding, as
5 supported in the direct testimony of company witness Dylan W.
6 D'Ascendis.

7
8 **Q.** Can you explain the calculation for determining the December
9 31, 2024, projected test year revenue requirement and revenue
10 deficiency?

11
12 **A.** Yes. The derivation of the company's projected 2024 revenue
13 deficiency is summarized in MFR schedule G-5. The 2024 revenue
14 deficiency is determined by multiplying the projected test
15 year rate base by the proposed overall rate of return to
16 arrive at the net operating income ("NOI") required. The
17 difference between the required NOI and the forecasted
18 projected test year NOI results in the NOI deficiency. The
19 NOI deficiency is then multiplied by the NOI Multiplier, which
20 accounts for income tax gross ups, bad debt expense, and
21 regulatory assessment fees, to determine the forecasted base
22 revenue deficiency.

23
24 **Q.** What is the NOI Multiplier being used to determine the revenue
25 deficiency?

1 **A.** The NOI Multiplier proposed in this case is 1.3500 as shown
2 on MFR schedule G-4. The NOI Multiplier reflects the corporate
3 federal income tax rate of 21.0 percent and the Florida
4 corporate tax rate of 5.5 percent. In addition, the NOI
5 Multiplier incorporates a bad debt rate of 0.2805 percent and
6 the regulatory assessment fee rate of 0.5 percent.

7
8 **Q.** What are the primary drivers of the revenue deficiency in the
9 2024 projected test year relative to 2021, the test year used
10 for setting current base rates?

11
12 **A.** The primary causes of the revenue deficiency are summarized
13 as follows:

14 (1) capital investments supporting customer and associated
15 system growth, maintaining, and enhancing system reliability,
16 safety, and customer service;

17 (2) growth in O&M expenses;

18 (3) the change in weighted average cost of capital;

19 (4) taxes and other items; and

20 (5) revenue growth being outpaced by the increase in revenue
21 requirements.

22
23 These causes include CI/BSR revenue requirements being
24 transferred from rider to base rates.

25

1 The dollar amount associated with these causes are summarized
2 as follows:

3		
4	Increased Capital Revenue Requirements	\$92.9 million
5	Increased O&M Expense	\$35.3 million
6	Change in Weighted Average Cost of Capital	\$35.2 million
7	Taxes and Other	\$21.6 million
8	Growth in Revenue	<u>(\$45.7)million</u>
9	Total	\$139.3 million

10 Less:

11	Transfer of CI/BSR Revenue Requirements	<u>(\$11.6)million</u>
12	Total	\$127.7 million

13
14 **Q.** Please explain how the \$92.9 million of Increased Capital
15 Revenue Requirements was calculated.

16
17 **A.** The \$92.9 million Increased Capital Revenue Requirements
18 includes three components: (i) rate base return of \$49.2
19 million (\$830.0 million increase in average adjusted rate
20 base multiplied by the 5.93 percent cost of capital approved
21 by the Commission in 2021); (ii) depreciation expense of \$33.1
22 million (includes impact of new depreciation rates of \$7.8
23 million); and (iii) higher property taxes of \$10.6 million.
24 The \$830.0 million increase in average adjusted rate base is
25 the increase from the 2021 Commission-approved amount of

1 \$1,536.8 million to the \$2,366.8 million in the projected
2 2024 projected test year.

3

4 **Q.** Please explain how the \$35.3 million of increased O&M expense
5 was calculated.

6

7 **A.** This amount was calculated as the difference between the
8 company's 2021 adjusted O&M expense from \$115.5 million, as
9 reported in the company's December 2021 Earnings Surveillance
10 Report, and the projected 2024 O&M expense total of \$150.8
11 million as shown on MFR schedule G-2, page 1. I used the
12 December 2021 Earnings Surveillance Report adjusted O&M
13 expense of \$115.5 million in this calculation, because the
14 2020 Agreement only specified the approved 2021 required
15 return and not the components included in determining the
16 2021 adjusted NOI.

17

18 **Q.** Please explain how the \$35.2 million of Change in Weighted
19 Average Cost of Capital was calculated.

20

21 **A.** This amount was calculated as the company's 2024 13-month
22 average adjusted rate base of \$2,366.8 million multiplied by
23 1.49 percent, which is the difference between the 5.93 percent
24 overall rate of return in the cost of capital in the 2020
25 Agreement and the company's proposed overall rate of return

1 of 7.42 percent for the 2024 projected test year.

2
3 **Q.** Please explain how the \$21.6 million in the Taxes and Other
4 category was calculated.

5
6 **A.** The \$21.6 million in the Taxes and Other category includes
7 four components: (i) a reduction of \$16.1 million adjusted
8 income taxes; (ii) an increase of \$36.1 million to the NOI
9 multiplier; (iii) a \$2.9 million increase in taxes other than
10 income excluding property tax; and (iv) other changes (\$1.3
11 million reduction).

12
13 The \$16.1 million reduction in the adjusted income taxes is
14 the difference between the adjusted current and deferred
15 income taxes in the company's December 2021 Earnings
16 Surveillance Report (\$19.2 million) and the comparable amount
17 in the 2024 projected test year (\$3.1 million as shown on MFR
18 schedule G-2, page 1).

19
20 The \$36.1 million increase to the NOI multiplier is the
21 difference between the NOI Deficiency (\$103.2 million) and
22 the Revenue Deficiency (\$139.3 million) shown on MFR schedule
23 G-5.

24
25 The \$2.9 million increase in taxes other than income is the

1 difference between the adjusted taxes other than income
2 amount in 2021 (\$18.2 million) and the comparable amount in
3 the 2024 projected test year (\$31.7 million as shown on MFR
4 schedule G-2, page 1), less the \$10.6 million increase in
5 property taxes mentioned above.

6
7 The other changes reduction of \$1.3 million includes changes
8 in gains and losses on disposition of plant or property
9 included in adjusted NOI, and the difference in the December
10 2021 Earnings Surveillance report and the approved required
11 return included in the 2020 Agreement.

12
13 **Q.** Please explain how the \$45.7 million Growth in Revenue was
14 calculated.

15
16 **A.** This was calculated as the difference between adjusted
17 Operating Revenues of \$300.4 million in the company's
18 December 2021 Earnings Surveillance Report and adjusted
19 Operating Revenues of \$346.1 million in the projected 2024
20 projected test year (as shown on MFR schedule G-2, page 1).
21 Further detail regarding the 2021 and 2024 adjusted Operating
22 Revenues are shown on Document No. 3 of my exhibit. This \$45.7
23 million of revenue growth will not be sufficient to keep pace
24 with the other factors increasing the company's revenue
25 requirement.

1 **CAST IRON/ BARE STEEL REPLACEMENT RIDER PROPOSAL**

2 **Q.** Does the company propose to transfer the projected 2024 CI/BSR
3 revenue requirements to base rates?

4
5 **A.** Yes. The company proposes using the same methodology approved
6 by the Commission in the 2020 Agreement. Effective January
7 1, 2024, the company has reflected the transfer of gross
8 plant, accumulated depreciation, and construction work in
9 progress to rate base for the amounts related to the
10 cumulative CI/BSR eligible investments made from January 1,
11 2021 (the reset date from the company's prior rate proceeding)
12 through December 31, 2023. The net book value of the CI/BSR
13 investments accumulated in the rider during that period is
14 projected to be approximately \$93.3 million. In addition,
15 effective January 1, 2024, the company included the related
16 depreciation, property tax expense, and return on the rate
17 base in the calculation of the 2024 projected test year base
18 rate revenue requirement. As shown in Document No. 2 of my
19 exhibit, the amount of CI/BSR transferred revenue
20 requirements to base rates is \$11.6 million.

21
22 **Q.** Does the company's CI/BSR proposal in this case change the
23 basic operation of the CI/BSR program?

24
25 **A.** No. Although the company proposes to reset the CI/BSR

1 surcharge to zero, the CI/BSR program will continue until all
2 eligible infrastructure replacements have been made.
3 Therefore, eligible pipe replacement investments budgeted for
4 2024 and their related costs have been reflected as
5 recoverable through the reset CI/BSR in 2024. Consistent with
6 the terms of Commission Order No. PSC-2012-0476-TRF-GU,
7 issued on September 18, 2012, which established the program
8 for accelerating replacement of cast iron bare steel pipe,
9 the company has excluded the first \$1.0 million of capital
10 expenditures for replacements in 2024 from recovery through
11 the CI/BSR surcharge. Therefore, the first \$1.0 million has
12 been included in rate base for the 2024 projected test year.

13
14 **Q.** Does the company propose to maintain the true up process
15 articulated in the 2020 Agreement related to the transferred
16 CI/BSR revenue requirements?

17
18 **A.** Yes. Consistent with the Commission approved process in the
19 in the 2020 Agreement, the company proposes that any true up
20 be included in the company's subsequent normal CI/BSR annual
21 true-up filing in September 2024.

22
23 **BUDGET PROCESS**

24 **Q.** How did the company prepare the 2024 projected test year
25 financial data?

1 **A.** Peoples' 2024 projected test year was developed using the
2 same process used to develop the company's annual budgets,
3 including capital expenditure and income statement forecasts.
4 The generation of the budget is an integrated process that
5 results in a complete set of budgeted financial statements,
6 including income statement, balance sheet and statement of
7 cash flows. The 2024 balance sheet was budgeted by starting
8 with the December 31, 2022, actual balances. Balance sheet
9 accounts were then budgeted by either forecasting monthly
10 balances based on past trends or using the forecasted monthly
11 income statement activity, depending on the type of account.
12 Once the balance sheet and income statement were constructed,
13 the company generated a statement of cash flows. This
14 statement determined the company's capital structure funding
15 requirements by showing its needs from short-term debt draws,
16 long-term debt issuances and equity infusions.

17
18 **Q.** What are the major components of the projected 2024 budgeted
19 balance sheet?

20
21 **A.** The largest component of the 2024 budgeted balance sheet is
22 the net utility plant. Net plant balances reflect the
23 property, plant and equipment already invested as well as the
24 capital expenditures included in the company's 2023 and 2024
25 capital budget. The other major components of the 2024 balance

1 sheet and rate base are the accumulated provision for
2 depreciation of plant-in-service and the accounts that make
3 up the allowance for working capital. I will discuss rate
4 base and how these components make up the company's 2024
5 projected test year rate base later in my direct testimony.
6

7 **Q.** What are the major components of the company's projected 2024
8 budgeted income statement and what testimony supports these
9 budgeted components?
10

11 **A.** The major components of the income statement include
12 revenues, as well as O&M expense, depreciation, property tax
13 and income tax expenses.
14

15 The 2024 base revenues are primarily supported by input
16 provided by company witnesses Lew Rutkin Jr. and Eric Fox. I
17 explain how these inputs were used to calculate base revenues.
18 Witness Rutkin and I describe expected revenues related to
19 new Renewable Natural Gas ("RNG") facilities. Witness Rutkin
20 also supports the 2024 off-system sales margin. My direct
21 testimony summarizes total operating revenues included in the
22 2024 projected test year NOI.
23

24 The components of the company's 2024 O&M expenses are
25 supported by my direct testimony and the direct testimony of

1 company witnesses Timothy O'Connor, Christian C. Richard,
2 Donna L. Bluestone, and Karen K. Sparkman. My direct testimony
3 summarizes the total 2024 O&M expense.
4

5 I also explain how the company incorporated recommendations
6 from company witness Dane A. Watson's depreciation study in
7 determining the projected 2024 projected test year
8 depreciation expense.
9

10 Finally, I discuss how property tax expense and income taxes
11 were budgeted.
12

13 **Q.** How was the 2024 budgeted income statement developed?
14

15 **A.** The 2024 budgeted income statement was prepared by Peoples'
16 Finance department under my direction and supervision. The
17 Finance department assembled forecasted data prepared by
18 numerous team members and consultants who specialize in
19 different areas of operations. The company applied the same
20 accounting principles, methods and practices that the company
21 employs for its historical data to its forecasted data to
22 prepare the 2024 budgeted income statement.
23

24 The 2024 forecasted income statement was developed using all
25 forecasted revenues and other types of income, largely base

1 revenues and the revenues from the cost recovery clauses. The
2 2024 income statement also contains projections for off-
3 system sales and other operating revenues such as
4 miscellaneous service revenues and revenue related to
5 Compressed Natural Gas ("CNG") stations and RNG facilities.

6
7 To complete the income statement, all operating expenses were
8 accumulated including O&M expense, depreciation expense and
9 property taxes. Interest expense and interest income, as well
10 as all below-the-line items were also considered. Once all
11 pre-tax components were determined, income taxes were
12 calculated to determine final net income. The company's Board
13 of Directors approved Peoples' 2024 budget in March 2023.

14
15 **Q.** How did the company prepare the 2024 projected test year O&M
16 expense budget?

17
18 **A.** The company developed its 2024 projected test year O&M expense
19 budget using its detailed cost center level approach, which
20 covers all operational areas, corporate departments, and
21 intercompany O&M expense charges for shared services provided
22 by Tampa Electric Company ("Tampa Electric") and Emera
23 Incorporated. ("Emera"). The company budgeted O&M expenses
24 by resource type (payroll, benefits, materials and supplies,
25 outside services, etc.). The company budgeted payroll

1 expenses by position and allocated those payroll costs
2 between O&M, capital expenditures, clause recoverable and
3 charges to affiliates as appropriate. The company budgeted
4 other resource types by cost center based on projected
5 activity levels and requirements. To project O&M expense for
6 2024, the company applied a salary and wages increase to
7 payroll costs and a general inflation rate to other resource
8 types as appropriate along with expected customer growth. I
9 describe these trending factors later in my direct testimony.
10 As discussed in witness Bluestone's direct testimony, the
11 2024 cost projections for actuarial based items such as the
12 company's pension and post-retirement benefits expense were
13 provided by the company's external actuarial firm, Mercer.

14
15 Prior to finalizing the 2024 O&M budget, Peoples' senior
16 management team reviewed all new labor positions and non-
17 labor resource additions being proposed for alignment with
18 overall company objectives and strategic initiatives.

19
20 **Q.** Is the company proposing new depreciation rates in this
21 proceeding to be effective in the 2024 projected test year?

22
23 **A.** Yes, the 2020 Agreement directed the company to file a
24 depreciation study no more than one year nor less than 90
25 days before the filing of its next general rate proceeding,

1 such that the proposed depreciation rates can be considered
2 contemporaneously with the company's next general rate
3 proceeding. Peoples filed a depreciation study with the
4 Commission on December 28, 2022, in Docket No. 20220219-GU
5 and proposed the new depreciation rates be effective as of
6 January 1, 2024. The proposed new depreciation rates are
7 supported by the direct testimony of witness Watson.

8
9 **Q.** Were there any updates to the proposed rates in the
10 Depreciation Study filed on December 28, 2022?

11
12 **A.** Yes, as discussed in witness Watson's direct testimony, the
13 proposed depreciation rates included in the Depreciation
14 Study filed in December 2022 were subsequently updated to
15 reflect actual plant in service, retirements, and accumulated
16 depreciation balances as of December 31, 2022, and revised
17 forecast for 2023 and 2024 as reflected in the company's MFR's
18 ("Updated Study"). The Updated Study was necessary to align
19 the plant and accumulated depreciation balances in the study
20 with the 2024 projected test year rate base in this rate
21 proceeding. The difference between the 2024 projected test
22 year depreciation expense included in the company's MFR
23 schedules and the 2024 depreciation expense calculated using
24 the rates in the December 28 filing is approximately \$60,000,
25 which is small compared to the company's total proposed 2024

1 depreciation and amortization expense of \$91.2 million.

2
3 **Q.** How did the company forecast depreciation expense for the
4 2024 projected test year?

5
6 **A.** The company calculated the test year depreciation expense by
7 applying the Updated Study's new proposed depreciation rates
8 to the 2024 monthly balances of plant-in-service.

9
10 **Q.** Please discuss how 2024 property tax expense was budgeted.

11
12 **A.** Property tax expense represents payments made by the company
13 to county governments for ad valorem taxes. The projected
14 expense is a function of forecasted tax rates and the
15 projected values that will be used by the counties to assess
16 the company's plant assets. As investment in assets grows,
17 property tax expense also grows. As a result, the company
18 projects that ad valorem property taxes in its base rate
19 revenue requirements will grow from \$13.9 million in 2021
20 (actual) to roughly \$24.5 million in 2024.

21
22 **Q.** Please discuss how income taxes were budgeted.

23
24 **A.** Income tax expense for the test year was computed on a stand-
25 alone basis consistent with the company's last general base

1 rate proceeding and long-standing Commission practice.
2 Projected total income tax expense is a function of forecasted
3 taxable income coupled with the Internal Revenue Service
4 ("IRS") and Florida state tax rules expected to be in place
5 during the test year. As discussed later in my direct
6 testimony, all NOI and capital structure amounts reflect
7 reasonable budget projections, consistent regulatory
8 treatments, and compliance with the normalization
9 requirements of the Internal Revenue Code ("IRC").
10

11 **NET OPERATING INCOME**

12 **Q.** What is the company's projected test year 2024 NOI without
13 rate relief?
14

15 **A.** As shown on MFR schedule G-2, page 1, the company projects
16 its 2024 adjusted NOI to be approximately \$72.3 million.
17

18 **Q.** What accounting treatments or adjustments to the budgeted
19 income statement were made to determine the 2024 projected
20 test year NOI?
21

22 **A.** The company made adjustments consistent with the Commission's
23 rules and previous Commission directives and policies from
24 Peoples' prior base rate proceedings, including the 2020
25 Agreement.

1 **Q.** Please describe the 2020 Agreement accounting treatments and
2 adjustments the company believes continue to be fair to
3 customers and should be consistently applied to determine the
4 company's 2024 projected test year NOI.

5
6 **A.** First, the company agreed to a parent debt adjustment to its
7 income tax expense in the amount of \$2,099,000, which was
8 based on the capital structure of Emera. The company proposes
9 to follow the same methodology in the 2024 projected test
10 year. As reflected in MFR schedule C-26, the proposed parent
11 debt adjustment for 2024 projected test year is \$3,084,000.

12
13 Second, the company increased its Manufactured Gas Plant
14 ("MGP") environmental remediation annual amortization expense
15 to \$1.0 million. The \$1.0 million was determined to be an
16 appropriate amount to be included in annual revenue
17 requirements to accommodate the remaining environmental
18 remediation costs and related costs already expended but not
19 recovered from customers in base rates. As of January 1, 2024,
20 the expected balance of the MGP related regulatory assets is
21 \$18.2 million and the company proposes to continue the
22 inclusion of \$1.0 million of MGP amortization expense in its
23 2024 revenue requirements.

24
25 Third, the company increased its annual storm reserve accrual

1 to \$380,000, which was based on a 10-year history of actual
2 storm costs under the Incremental Cost and Capitalization
3 Approach ("ICCA") methodology. Although the accrual was
4 increased in 2021, the ICCA storm costs related to Hurricane
5 Ian and Hurricane Nicole have exhausted the company's storm
6 reserve. As of December 31, 2022, the storm reserve is
7 reflected on the company's books as a regulatory asset balance
8 of \$746,638. In lieu of requesting Commission approval for a
9 storm surcharge, as the company did with Hurricane Michael,
10 the company proposes to increase its annual storm reserve
11 accrual in this general rate proceeding to \$500,000.

12
13 Fourth, the company was allowed to use reserve accounting for
14 its Transmission Integrity Management Program ("TIMP")
15 spending and record a levelized annual expense in the amount
16 of \$1,437,475. Any difference between the actual cumulative
17 spending and cumulative expense accrual was to be reflected
18 as a regulatory asset or liability, as appropriate. The basis
19 for this adjustment was the projected volatility in annual
20 TIMP related spending from year to year depending on timing
21 of required transmission pipeline inspections. By January 1,
22 2024, the company projects that a regulatory asset of \$683,712
23 will be recorded on Peoples' books in accordance with the
24 2020 Agreement, reflecting cumulative TIMP costs from 2021 to
25 2023 of \$4,996,137 and cumulative accruals during that period

1 of \$4,312,425.

2
3 With TIMP spending volatility projected to continue, the
4 company proposes to continue reserve accounting treatment and
5 accrue a levelized TIMP expense, with any difference between
6 the actual cumulative spending and cumulative expense accrual
7 continuing to be reflected as a regulatory asset or liability.
8 Summing the \$2,312,000 of projected TIMP costs over the 2024-
9 2026 period and the projected regulatory asset balance of
10 \$683,712 as of January 1, 2024, results in a total of
11 \$2,995,712. Using the total of \$2,995,712 spread over a three-
12 year period, the company proposes a levelized accrual expense
13 of \$998,571 starting in the 2024 projected test year revenue
14 requirements, which is a decrease of \$438,904 from the 2020
15 Agreement.

16
17 Fifth, the company was allowed to record non-capitalizable
18 software implementation costs as a regulatory asset and
19 amortize the costs over a five-year period. As of December
20 31, 2022, the actual amount of non-capitalizable software
21 implementation costs recorded as a regulatory asset is
22 \$468,318. The projected cumulative amount of non-
23 capitalizable software implementation costs through 2024 is
24 \$773,018. In the 2024 projected test year, the company
25 proposes to continue the accounting treatment for non-

1 capitalizable software implementation costs and amortize the
2 associated regulatory asset over a five-year period. The 2024
3 projected test year reflects \$154,604 (\$773,018 over five
4 years) of annual amortization of the regulatory asset
5 associated with non-capitalizable software implementation
6 costs.

7
8 Sixth, the company was required to amortize its rate case
9 expense over a three-year period. In determining the 2024
10 projected test year NOI, the company also proposes to use a
11 three-year amortization period of rate case expense.

12
13 **Q.** Is an annual storm expense accrual of \$500,000 reasonable?

14
15 **A.** Yes. The proposed increase in the annual accrual to \$500,000
16 is based on (i) a 10-year history of ICCA storm costs updated
17 through 2022 as shown in Document No. 7 of my exhibit, which
18 is the same methodology used in determining the storm reserve
19 accrual included in the 2020 Agreement, and (ii) the 2022
20 Storm Damage Self-Insurance Reserve Study filed with the
21 Commission in 2022 ("2022 Study"), which is also included in
22 Document No. 7 to my exhibit.

23
24 The 2022 Study assumed the current annual reserve accrual of
25 \$380,000 and determined Peoples expected annual storm cost to

1 be \$364,000 with a 22 percent chance of exceeding \$400,000 in
2 any year. After completion of the 2022 Study, Peoples
3 distribution system was impacted by Hurricane Ian on
4 September 28, 2022, and Hurricane Nicole on November 10, 2022.
5 The 10-year analysis included in Document No. 7 of my exhibit
6 includes the 2022 ICCA cost of Hurricane Ian and Nicole that
7 are still under review.

8
9 **Q.** What level of rate case expense and amortization does the
10 company propose in this case?

11
12 **A.** As reflected in MFR schedule C-13, the company has projected
13 \$3.25 million of rate case expense. Using a proposed three-
14 year amortization period results in \$1,082,603 of annual
15 amortization expense. The estimated \$3.25 million of rate
16 costs reflects the assumption that the full general rate
17 proceeding process will be conducted, whereas in the
18 company's prior general rate proceeding a settlement was
19 reached before the Commission hearing, which saved the
20 company considerable rate case expense. The company believes
21 that this level of rate case expense is reasonable given the
22 size of the company, the complexity of this case, its need
23 for support from outside attorneys and consultants, and the
24 current legal uncertainty surrounding whether and how
25 contested cases can be settled and approved by the Commission.

1 **Q.** Please describe the Tax Reform provisions in the 2020
2 Agreement.

3
4 **A.** The 2020 Agreement included a provision to address potential
5 changes in the rate of taxation of corporate income -
6 increases or decreases - by federal or state taxing
7 authorities ("Tax Reform"). Section 8, paragraphs (a)-(f) of
8 the 2020 Agreement set forth processes that would go into
9 effect should Tax Reform be enacted that address: (1)
10 quantifying the impact of such Tax Reform on the company's
11 NOI; (2) impacts from a tax rate decrease; (3) impacts from
12 a tax rate increase; and (4) the treatment of excess
13 accumulated deferred income taxes ("ADIT").

14
15 **Q.** Is the company proposing to continue the Tax Reform provisions
16 of the 2020 Agreement as part of this base rate proceeding?

17
18 **A.** Yes. The company proposes that the Commission approve, as
19 part of this proceeding, the continued use of the Tax Reform
20 provisions contained in Section 8, paragraphs (a)-(f), of the
21 2020 Agreement. While the company does not have a specific
22 expectation that Tax Reform will occur after this proceeding
23 is complete, the company believes the processes outlined in
24 these provisions will allow the company and the Commission to
25 efficiently address Tax Reform should it occur and believes

1 that these provisions continue to be in the best interest of
2 the customers and the company.

3
4 **Q.** Was Tax Reform enacted following Commission approval of the
5 2020 Agreement?

6
7 **A.** Yes. The Florida corporate income tax rate changed from 4.458
8 percent to 3.535 percent for 2021 and then back to 5.5 percent
9 for taxable years beginning on or after January 1, 2022 (the
10 "State Tax Rate Change"). Peoples used the 2021 and 2022
11 Forecasted Earnings Surveillance Reports to calculate the
12 impact of the tax rate change and petitioned the Commission
13 to allow the adjusted NOI impacts on annual revenue
14 requirements to be offset and addressed in the company's
15 CI/BSR. In Order No. PSC-2022-0134-PAA-GU ("2022 State Tax
16 Order") issued on April 11, 2022 in Docket No. 20220018-GU,
17 the Commission approved the company's proposal to pass a net
18 revenue requirement increase of \$253,079 through the CI/BSR.

19
20 **Q.** How did the State Tax Rate Change impact the company in 2023?

21
22 **A.** For 2023, the NOI and revenue requirement is impacted by the
23 same tax rate increase that impacted its 2022 NOI. This tax
24 rate increase triggers Section (8), paragraph (d) of the 2020
25 Agreement, which requires the company to "defer the revenue

1 requirement impacts to a regulatory asset." Accordingly, the
2 company recorded a regulatory asset of approximately \$1.2
3 million for the 2023 revenue requirement impacts and is
4 seeking recovery of this regulatory asset in this general
5 base rate proceeding. The company's calculation of the 2023
6 NOI impact is consistent with the 2021 and 2022 NOI impact
7 calculations contained within the 2022 State Tax Order.

8
9 **Q.** Over what period is the company proposing to amortize the
10 \$1.2 million regulatory asset related to the 2023 NOI impact?

11
12 **A.** The company proposes to amortize the \$1.2 million regulatory
13 asset over a three-year period, resulting in a 2024 projected
14 test year revenue requirement increase of approximately
15 \$400,000. Section 8, paragraph (d) of the 2020 Agreement
16 provides that such regulatory asset may be considered for
17 "prospective recovery" in the company's next base rate
18 proceeding, and the proposed three-year recovery period is
19 consistent with the length of term of the 2020 Agreement.

20
21 **Q.** How did the State Tax Rate Change impact the company's ADIT?

22
23 **A.** As a result of the 5.5 percent state tax rate increase, and
24 in accordance with Rule 25-14.013(4), Florida Administrative
25 Code, the company performed the required revaluation of its

1 ADIT. This reevaluation created deficient deferred taxes of
2 approximately \$4.6 million, which Peoples recorded as a
3 credit to ADIT with a corresponding debit to a regulatory
4 asset. Establishing a regulatory asset related to the tax
5 reform revaluation of ADIT and resulting "Excess or Deficient
6 Deferred Taxes" conforms with Section 8 of the 2020 Agreement.
7

8 **Q.** Does the company seek to recover the \$4.6 million regulatory
9 asset related to the deficient deferred taxes in this base
10 rate proceeding?
11

12 **A.** Yes. Section 8, paragraph (e) of the 2020 Agreement provides
13 that "if the cumulative net regulatory asset or liability is
14 less than \$10 million, the flow-back period will be five
15 years." Thus, the company seeks recovery of the \$4.6 million
16 regulatory asset over a five-year period in conformity with
17 the 2020 Agreement. The 2024 projected test year revenue
18 requirement is increased by approximately \$900,000 due to the
19 flow back to customers of the deficient deferred tax.
20

21 **Q.** What impact does the proposed depreciation rates in the
22 Updated Study supported by Watson have on the 2024 projected
23 test year depreciation expense?
24

25 **A.** The company proposes that its new depreciation rates be placed

1 in effect as of January 1, 2024, consistent with its proposal
2 for the effective date of the new customer rates and charges
3 resulting from this case. Based on this proposal, the impact
4 of the new depreciation rates on the 2024 projected test year
5 NOI is an increase in depreciation expense of approximately
6 \$7.8 million. This amount excludes the impact of vehicle
7 related depreciation that is charged through a transportation
8 cost allocation to O&M expense and capital expenditures,
9 which is an additional \$0.8 million.

10
11 **Q.** Has the company had any gains or losses on the disposition of
12 plant or property that is being amortized in the 2024
13 projected test year?

14
15 **A.** Yes. As shown on MFR schedule C-16, the company had three
16 transactions resulting in a net gain on disposition of plant
17 or property. As shown on MFR schedule G-2, page 1, the
18 company has included \$495,917 of amortized net gain on sale
19 in the 2024 projected test year. The net gain on sale of plant
20 or property is being amortized over a four-year period in
21 accordance with page 7 of Commission Order No. 2003-0038-FOF-
22 GU, issued on January 6, 2003, in Docket No. 20020384-GU.

23
24 **Q.** What amount of off-system sales margin did the company include
25 in the 2024 projected test year to determine NOI?

1 **A.** As supported by company witness Rutkin, the company has
2 budgeted approximately \$2.5 million of off-system sales
3 ("OSS") net revenues in 2024. This assumes retaining the
4 sharing mechanism that has been in place since its 2008 base
5 rate proceeding, with 25 percent of OSS net revenues being
6 retained by the company and 75 percent going to offset
7 expenses recovered through the Purchased Gas Adjustment
8 ("PGA") clause.

9
10 **Q.** Does the company have any other new sources of operating
11 revenue included in the 2024 projected test year?

12
13 **A.** Yes. As explained in the direct testimony of witness Rutkin,
14 Peoples has invested in the Alliance Dairies RNG project that
15 creates environmental credits that can be sold to third
16 parties. The projected environmental credits of \$5.7 million
17 from the Alliance Dairies RNG project have been included as
18 a source of Other Revenue for the company and are included in
19 MFR schedule G-2, page 8, line number 256. In addition, the
20 Alliance Dairies RNG project assets have been included in the
21 projected 2024 projected test year rate base and the related
22 operating expenses have been included in the determination of
23 NOI.

24
25 **Q.** Does the company expect that the Alliance Dairies RNG project

1 operating revenues will support the related revenue
2 requirements?

3

4 **A.** Yes. The Alliance Dairies RNG project related operating
5 revenues included in the 2024 projected test year do support
6 the related 2024 revenue requirements.

7

8 **Q.** Are there any other RNG facility related revenues included in
9 Other Revenue in MFR schedule G-2, page 8?

10

11 **A.** Yes. There is approximately \$4.0 million of RNG tariff revenue
12 included in Other Revenue on MFR schedule G-2, page 8 that is
13 related to the Brightmark RNG facility, which is discussed in
14 the direct testimony of witness Rutkin. This RNG facility is
15 effectively being leased to Brightmark under the company's
16 RNG tariff over a 15-year term starting in 2023 and the
17 related revenues are being recorded in FERC Account 412,
18 Revenues from gas plant leased to others. On December 15,
19 2022, the company petitioned the Commission to establish a
20 depreciation rate with a 15-year life for the Brightmark
21 assets. That petition was assigned Docket No. 20220212-GU.
22 Witness Watson explains why the company's proposed
23 depreciation rate for the Brightmark assets is reasonable in
24 his prepared direct testimony.

25

1 **BASE REVENUE**

2 **Q.** How did the company develop the 2024 base revenue forecasts
3 for residential and small commercial customer classes?

4
5 **A.** The base revenues were developed using a model with inputs
6 from witness Fox. The inputs to this model were:

- 7
8 1. The most recent approved tariff rate schedules of customer
9 charges and per-therm distribution charges;
10 2. Forecasted customers from the regression models discussed
11 in witness Fox's prepared direct testimony;
12 3. Forecasted therms-per-customer from the regression models
13 discussed in witness Fox's prepared direct testimony;
14 4. Forecasted customers and therms from non-regression
15 techniques discussed in witness Fox's prepared direct
16 testimony; and
17 5. Billing determinate allocation factors.

18
19 The revenue model inputs one through four are discussed
20 further in witness Fox's direct testimony. The fifth input,
21 the billing determinant factors, represent the percentage of
22 customers and therms to allocate to each rate schedules.

23
24 The Residential class has 10 rates schedules: Residential
25 Service (RS) 1-3; Residential General Service (RGS) 1-3;

1 Natural Choice Transportation Residential General Service
2 (GST) 1-3; and Residential Standby Generator (RS-SG). The
3 Small Commercial class has eight rates schedules: Small
4 General Service (SGS); Natural Choice Transportation Small
5 General Service (SGTS); General Service (GS) 1-3; and Natural
6 Choice Transportation General Service (GST) 1-3.

7
8 Once the customers and therm consumption were allocated to
9 all the rate schedules, the customer charges and distribution
10 per-therm charges were applied and totaled to arrive at base
11 revenues.

12
13 **Q.** How did the company develop billing determinant allocation
14 factors for each service area?

15
16 **A.** The first step was to calculate the historical factors (e.g.,
17 the percentage of total residential class customers that are
18 in the RS1 rate schedule, RS2, etc.).

19
20 Next, the trend in these percentages was analyzed for each
21 rate schedule in each service area. The trend was extended
22 into the future based on average change rates. For example,
23 if the historical trend was declining percentages, the
24 projected year continued the decline based on the historical
25 rate of change.

1 **Q.** How did the company develop the 2024 base revenue forecasts
2 for larger commercial and industrial classes?

3
4 **A.** Revenues for the larger commercial and industrial classes
5 were forecasted at the customer level as discussed in witness
6 Rutkin's prepared direct testimony.

7
8 **Q.** What are total base revenues in the 2024 projected test year
9 based on current rates?

10
11 **A.** Based on current rates, base revenues are expected to be
12 approximately \$325.0 million in the 2024 projected test year.
13 Document No. 3 of my exhibit shows base revenues by customer
14 class, OSS margin and other operating revenues included in
15 adjusted NOI for years 2021 through 2024.

16
17 **Q.** Are the company's forecasts of 2024 base revenues are
18 appropriate and reasonable?

19
20 **A.** Yes. The customer and them forecasts for residential and
21 small commercial customers are reasonable as discussed in
22 witness Fox's prepared direct testimony. The residential and
23 small commercial billing determinates are reasonable and the
24 tariff rates are accurately applied in the revenue model. The
25 customer specific usage and revenue forecasts for the larger

1 commercial and industrial customers are based on customer
2 specific evaluations and are reasonable. Therefore, the
3 forecasts of base revenues in the 2024 projected test year
4 are appropriate and reasonable.

5
6 **OPERATIONS & MAINTENANCE EXPENSE**

7 **Q.** What functions comprise Peoples' O&M expense and what
8 witnesses are supporting the company's O&M expense?

9
10 **A.** Peoples classifies its O&M expense into FERC designated
11 functions including Distribution, Customer Accounts, Sales
12 and Administrative and General ("A&G") Expense. In addition,
13 the company has O&M expenses related to FERC accounts 413 and
14 407 that the company designates as "Other" O&M expense.

15
16 Peoples' Distribution and other O&M expense related to its
17 leased CNG station and Alliance Dairies RNG project plus a
18 portion of A&G expenses are supported by direct testimony
19 from witnesses O'Connor and Richard.

20
21 Customer Accounts and Sales O&M expense is supported by direct
22 testimony from witness Sparkman.

23
24 A&G costs classified in FERC account 926 (Employee pension
25 and benefits) and FERC Account 920 (Administrative & General

1 Salaries) are supported by witness Bluestone in her direct
2 testimony.

3
4 My direct testimony primarily supports the company's
5 remaining A&G O&M expenses (including affiliate charges), bad
6 debt expense and FERC account 407 regulatory debits and
7 credits.

8
9 **Q.** Has Peoples analyzed overall O&M expense since the last
10 general base rate proceeding in comparison to the 2022
11 historical base year?

12
13 **A.** Yes, we have analyzed the company's 2022 historical base year
14 O&M expense using the "O&M benchmark" approach the Commission
15 uses to analyze the growth of adjusted O&M expense as compared
16 to customer-growth and the CPI inflationary measures
17 published by the U.S. Bureau of Labor Statistics.

18
19 The adjusted O&M expense for the 2022 historic base year was
20 \$122.4 million, which is \$18.2 million below a calculated
21 benchmark of \$140.6 million. The favorable variance amounts
22 by functional area are detailed on MFR schedule C-34. The
23 favorable variance compared to the benchmark reflects the
24 company's efforts in 2022 to contain costs and slow the
25 decline of its ROE in an environment that included 40-year

1 high inflation and strong demand for natural gas service with
2 customer growth at nearly 5 percent. I demonstrate that the
3 company's proposed 2024 O&M expense levels are below the 2024
4 benchmark later in my direct testimony.

5
6 **Q.** How did Peoples develop its 2023 and 2024 O&M expense budget?
7

8 **A.** The company prepared its 2023 and 2024 O&M expense budgets
9 using the detailed annual income statement budget process I
10 described earlier in my direct testimony. In addition to its
11 detailed O&M expense budget, and as shown in MFR schedule G-
12 2, pages 12 through 19, the company calculated 2023 and 2024
13 O&M expenses by FERC account using the "trending methodology"
14 prescribed by the Commission, adjusting for certain items
15 where trend factors did not capture the projected changes in
16 O&M expense. The comparison of the two O&M methodologies is
17 shown on Document No. 4 of my exhibit.
18

19 **Q.** How does the detailed 2023 and 2024 O&M budget compare with
20 the trended FERC O&M budget data on MFR schedule G-2, pages
21 12-19?
22

23 **A.** There are only small differences. As shown in Document No. 4
24 of my exhibit, the difference or unreconciled amount between
25 the detailed 2023 and 2024 O&M budgets and the 2023 and 2024

1 FERC O&M budget data on MFR schedule G-2, page 18b is
2 approximately \$48,000 and \$11,000, respectively. Relative to
3 total 2024 O&M expense of \$151.0 million, this is a difference
4 of less than 0.1 percent. The differences are reflected as a
5 line item labeled "Unreconciled budget items" in FERC Account
6 930.2 on MFR schedule G-2, page 18a. As a result of reflecting
7 the small unreconciled budget items in FERC account 930.2,
8 the total FERC O&M calculated using trending on MFR schedule
9 G-2 for 2023 and 2024 equals the detailed 2023 and 2024 O&M
10 budgets, or approximately \$130.0 million for 2023 and \$151.0
11 million for 2024.

12
13 **Q.** What trending factors were used in Schedule G-2, pages 12-19
14 to develop the 2023 and 2024 O&M expense amounts?

15
16 **A.** Consistent with the company's prior rate proceedings, Peoples
17 used the trending factors of payroll only, customer-growth
18 plus inflation, and inflation only. For inflation, the
19 company used Moody's Analytics 2023 and 2024 forecast for the
20 CPI-U, which was 2.8 percent and 2.2 percent for 2023 and
21 2024, respectively, as compared to the 40-year high inflation
22 rate experienced in 2022 of 8.0 percent as shown on MFR
23 schedule C-37. In addition, as discussed in the direct
24 testimony of company witness Dr. Richard K. Harper, inflation
25 has been persistently high, and the labor market has remained

1 very tight despite the Federal Reserve's efforts to moderate
2 them by raising interest rates. The company used a 5.0 percent
3 annual increase for 2023 and 2024 payroll or labor cost
4 trending, which is supported by the direct testimony of
5 witness Bluestone.

6
7 **Q.** What inflation assumptions were used to forecast O&M expenses
8 for 2023 and 2024?

9
10 **A.** The company used Moody's inflation forecast of 2.8 percent
11 and 2.2 percent for 2023 and 2024, respectively.

12
13 **Q.** Did Moody's change its inflation forecast for 2023 and 2024
14 since Peoples prepared its 2023 and 2024 budgets?

15
16 **A.** Yes. Moody's most recent projections for CPI-U for 2023 and
17 2024 have increased to 3.6 percent and 2.4 percent,
18 respectively. Consistent with Moody's recent increase in its
19 CPI-U forecast, the State's National Economic Estimating
20 Conference recently increased their 2023 and 2024 CPI-U
21 forecast from 3.3 percent and 1.9 percent (July 2022) to 4.0
22 percent and 2.3 percent (February 2023), respectively.
23 Peoples has not updated its 2023 and 2024 O&M expense budgets
24 to reflect these higher inflation indices, so the lower
25 inflation indices used by Peoples for 2023 and 2024, and the

1 expense levels trended using the lower indices, can be
2 considered conservative.

3
4 **Q.** Does Peoples' 2023 and 2024 O&M expenses include affiliate
5 charges from Tampa Electric and Emera?

6
7 **A.** Yes. Peoples' O&M expense includes charges for various shared
8 services provided by Tampa Electric. These shared service
9 costs are included in A&G FERC account 930.2 on MFR schedule
10 G-2, page 18a. The services received are primarily corporate
11 shared services consisting of information technology,
12 telecommunications, payroll processing, team member benefits,
13 treasury, tax support, legal services, risk management, real
14 estate, regulatory support, procurement, facility services
15 and rent. Expenses are charged to Peoples at cost pursuant to
16 the TECO Energy Cost Allocation Manual.

17
18 Costs are either charged as direct costs charged to an
19 affiliate ("Direct Charges"); indirect costs for services
20 assessed to more than one affiliate using one or more formulas
21 for assessment ("Assessed Charges"); or allocated to multiple
22 affiliates ("Allocated Charges") using a variant of the
23 Modified Massachusetts Method ("MMM"). This MMM for Allocated
24 Charges has been consistently applied since Peoples became
25 part of TECO Energy in 1997 and is consistent with the

1 methodology employed during the company's last several base
2 rate proceedings. No cost is allocated or assessed twice to
3 any affiliate. The methodology for allocating the costs for
4 shared services to Peoples in the 2023 and 2024 budgets is
5 consistent with the methodology used in 2022 actual costs.

6
7 **Q.** What are the amounts of MMM Allocated Charges received by
8 Peoples in the 2022 historical base year and 2024 budget?

9
10 **A.** As shown in Document No. 4 of my exhibit, Peoples received
11 \$4.06 million of MMM Allocated Charges in 2022, as compared
12 to \$4.18 million MMM Allocated Charges budgeted for 2024,
13 which is an increase reflecting the company's 2023 and 2024
14 budget inflation assumptions discussed earlier in my direct
15 testimony. The 2024 amount is a small increase over the 2022
16 amount and is reasonable.

17
18 **Q.** Are there any other charges received from Tampa Electric?

19
20 **A.** Yes. Peoples is charged a fee related to the depreciation
21 expense allocated from Tampa Electric for usage of shared
22 software systems. The charge is reflected in the accounting
23 records of Peoples as an O&M "asset-usage fee".

24
25 The largest asset usage fee received from Tampa Electric is

1 the company's shared SAP customer relationship management and
2 billing system ("CRMB"). Although the CRMB system is shared
3 with Tampa Electric, all of the asset is recorded on Tampa
4 Electric's books and Peoples is charged an asset-usage fee
5 for using the system to manage Peoples' customer accounts.
6 Peoples' portion of the depreciation expenses is based on the
7 approximate ratio of Peoples customers to the total Peoples
8 and Tampa Electric combined customers.

9
10 The asset-usage fee related to the CRMB system is charged to
11 FERC account 903. The CRMB asset-usage fee was approximately
12 \$2.2 million in 2022 and is budgeted to be approximately \$2.3
13 million in 2024. Asset-usage fees related to shared systems
14 other than CRMB are charged to A&G FERC account 930.2 and are
15 projected to increase from \$0.9 million in 2022 to \$1.2
16 million in 2024. The asset usage fees for 2024 from Tampa
17 Electric are only slightly higher than the actual amounts in
18 2022 and are reasonable.

19
20 **Q.** Does the company receive charges from its indirect owner,
21 Emera?

22
23 **A.** Yes. The company directly receives Assessed Charges from
24 Emera for certain corporate and strategic support services,
25 shared subscriptions, shared software license fees, and

1 charges for certain Emera executives' participation on the
2 company's Board of Directors. The corporate support includes
3 Sarbanes-Oxley compliance oversight, safety oversight, cyber
4 & general security oversight, environmental policy and
5 programs governance, and corporate-wide human resource and
6 health promotion initiatives. In addition to the direct
7 Assessed Charges from Emera, Peoples receives Allocated
8 Charges from Emera for corporate governance and strategic
9 support. Charges are also received from Emera for seconded
10 team members working directly for Peoples.

11
12 **Q.** What are the total Assessed Charges and Allocated Charges
13 received from Emera in the 2022 historical base year and the
14 2024 projected test year?

15
16 **A.** The amount of Assessed Charges and Allocated Charges from
17 Emera is approximately \$0.7 million in both the 2022
18 historical base year and the 2024 projected test year. All
19 costs received by Peoples from Emera are included in A&G FERC
20 account 930.2 on MFR schedule G-2, page 18a. The 2024
21 projected amount is reasonable.

22
23 **Q.** Will the 2023 Transaction described in the direct testimony
24 of witness Wesley have a material impact on the level of
25 affiliate and parent costs allocated or otherwise assigned to

1 Peoples in the 2024 projected test year?

2

3 **A.** Except for a slight increase in independent auditor expenses,
4 Peoples does not expect the 2023 Transaction to have a
5 material impact on the level of affiliate and parent costs
6 allocated or otherwise assigned to Peoples in the 2024
7 projected test year.

8

9 **Q.** Did Peoples make an adjustment to allocate Peoples' A&G
10 expenses for 2024 between the utility and any non-utility
11 affiliates?

12

13 **A.** Yes. Consistent with the company's prior base rate
14 proceeding, Peoples charges a portion of its corporate A&G
15 expenses to its non-utility affiliates. The A&G charges from
16 Peoples to the non-utility affiliates are based on budgeted
17 expense for the year and are determined based on an allocation
18 methodology using net revenues, payroll, and gross plant in
19 service, in order to calculate a weighted average allocation
20 factor for each entity. Because the A&G charges to the non-
21 utility affiliates are reflected as credits in the actual
22 per-books expenses, no further adjustment is required. MFR
23 schedule C-6 shows the amount of A&G (and other) expenses
24 that have been allocated.

25

1 **Q.** You mentioned that certain O&M expense items were not
2 projected using the trending factors. How are those items
3 reflected on Schedule G-2, pages 12-19?
4

5 **A.** Replacement of vacant positions and adding new positions are
6 reflected on "Payroll not trended" lines on MFR schedule G-
7 2, pages 12-19. In addition, certain non-payroll related O&M
8 expense items do not follow the inflation and customer growth
9 trend factors. In those cases, the company used the "Other
10 not trended" lines on MFR schedule G-2, pages 12-19 to reflect
11 O&M expense amounts for items that were not calculated using
12 a trending factor.
13

14 **Q.** What is the impact on 2023 and 2024 O&M expenses from adding
15 replacement and new payroll positions at Peoples?
16

17 **A.** As shown on MFR schedule G-2, page 18b, the "Payroll not
18 trended" total O&M expense that reflects the replacement and
19 added PGS payroll positions in 2023 and 2024 is approximately
20 \$1.55 million and \$7.66 million, respectively. As reflected
21 in the detail by FERC account on MFR schedule G-2, pages 19c-
22 19e, this represents 90 positions to be filled by the end of
23 2023, largely in November, and another 64 positions to be
24 filled in 2024. The payroll costs for many of these positions
25 are not all charged to O&M expense and the O&M expense impact

1 per headcount added can vary greatly depending on the
2 position. These positions are discussed further by the
3 witnesses indicated on MFR schedule G-2, pages 19c-19e.
4

5 **Q.** Does filling some of these payroll positions at Peoples have
6 any offsetting reductions in 2024 O&M expense levels?
7

8 **A.** Yes. As an example, the new supply chain related positions at
9 Peoples replace some of the procurement services previously
10 provided by Tampa Electric. In the 2024 projected test year,
11 the procurement allocation from Tampa Electric is budgeted to
12 decrease by over \$450,000 from 2022 historical base year
13 costs, which is reflected in the Other not trended amount for
14 FERC account 930.2 and discussed in direct testimony of
15 witness Richard. In addition, in the distribution operations
16 area, some of the new positions added will offset contractor
17 costs, which is reflected in the Other not trended amount for
18 FERC account 874 and discussed in direct testimony of witness
19 O'Connor.
20

21 **Q.** Has the company included a listing of the "Other not trended"
22 items included in MFR schedule G-2, pages 12-19?
23

24 **A.** Yes. Consistent with the listing of Payroll not trended items,
25 the company has included a listing of the Other not trended

1 items by account in MFR schedule G-2, page 19b. The name of
2 the witnesses supporting each Other not trended item in direct
3 testimony is indicated on MFR schedule G-2, page 19b.

4
5 **Q.** Please summarize the components of the O&M expense increase
6 from the adjusted 2022 base year to 2024 projected test year
7 reflected on MFR schedule G-2, pages 12-19.

8
9 **A.** The primary components of the \$28.4 million increase in O&M
10 expense from the adjusted 2022 base year to the 2024 projected
11 test year on MFR schedule G-2, pages 12-19 are as follows:

12		
13	Payroll	
14	(trended 5.0 percent/5.0 percent)	\$4.6 million
15	Inflation	
16	(trended 2.80 percent/2.20 percent)	2.5 million
17	Customer Growth	
18	(trended 3.81 percent/3.23 percent)	2.0 million
19	Position replacements and additions	7.7 million
20	Alliance RNG Project (direct budget)	4.0 million
21	Other not trended (direct budget)	<u>7.5 million</u>
22	Total	\$28.4 million
23		

24 **Q.** Please explain the "not trended" O&M expense items on MFR
25 schedule G-2, pages 19b-19e that are assigned to you.

1 **A.** Below is a description by FERC account of the not trended O&M
2 expense items I am supporting.

3
4 FERC Account 904 - Uncollectible Accounts - The 2024 bad debt
5 expense of approximately \$1.6 million was based on the four-
6 year average write-off percentage. This approach is
7 consistent with that used in the company's last general base
8 rate proceedings.

9
10 FERC Account 912 - Demonstrating and Selling Expenses - The
11 Other not-trended amount reflects the cost of marketing
12 services provided to Peoples by its subsidiary TECO Partners,
13 Inc.

14
15 FERC Account 920 - Administrative and General Salaries - As
16 shown on MFR schedule G-2, page 19e, eight positions and
17 approximately \$770,000 of O&M expense are related to
18 additional labor resources needed in the finance area. Three
19 of the eight positions fill vacancies. The Treasury Analyst
20 position is needed to support new requirements related to
21 Peoples' independent financings that are discussed in witness
22 Kenneth D. McOnie's direct testimony. The Manager, Commercial
23 Investments and Analyst positions are needed to provide
24 financial and project evaluation support to the opportunities
25 being explored by the company's Gas Supply and Development

1 team to add large customers to the system and increase RNG
2 and LNG related revenues. The two Co-Op positions provide the
3 company a potential pipeline of talent for filling entry level
4 finance positions and developing future leaders.

5
6 FERC Account 921 - Office Supplies and Expense - The not
7 trended increases in this account from 2022 to the 2024
8 projected test year of approximately \$1.15 million is related
9 to expected increases in team member expenses and office
10 supplies expense related to the additional positions listed
11 on MFR schedule G-2, page 19c-19e.

12
13 FERC Account 922 - Administrative expense transferred - The
14 budgeted amount of A&G expense transferred to construction
15 costs in 2024 is equal to the \$11.0 million transferred in
16 2022.

17
18 FERC Account 923 - Outside Service Employed - The Other not
19 trended decrease in this account from 2022 to 2024 of about
20 \$270,000 is primarily driven by \$772,000 of legal expenses
21 incurred in 2022 that are not expected to be incurred in 2024
22 and lower strategy consulting costs in 2024 compared to 2022.
23 These decreases are partially offset by increased financial
24 statement audit fees associated with Peoples' independent
25 financing efforts discussed in witness McOnie's direct

1 testimony, and higher information technology ("IT")
2 contractor costs in 2024 related to Peoples' work and asset
3 management system discussed in witness Richard's direct
4 testimony.

5
6 FERC Account 924 - Property Insurance - The Other not trended
7 for this account includes the expense recognition for storm
8 costs. As discussed earlier in my direct testimony, the
9 company is proposing to increase the annual accrual for the
10 storm reserve from \$380,000 to \$500,000 in the 2024 projected
11 test year.

12
13 FERC Account 925 - Injuries and Damages - Injuries and Damages
14 ("I&D") expense includes the liability insurance premium
15 costs and the self-insured or deductible component of legal
16 claims, including adjustments to the I&D reserve for the self-
17 insured portion of claims incurred but not paid. Legal fees
18 related to claims and a portion of the company's damage
19 prevention efforts are also included in FERC account 925.
20 Regarding general-liability exposure, the company maintains
21 a \$1 million self-insurance or deductible limit.

22
23 To determine the claims and related legal expenses in the
24 2023 and 2024 budgets, the company factored in the past five
25 years' actual I&D-related expense activity included in FERC

1 account 925. Over this period, the dollar value of claims
2 incurred, legal expenses and I&D reserve adjustments have
3 fluctuated significantly, so an approximate average over the
4 five-year period was determined. The 2024 budget for I&D-
5 related expense is approximately \$0.5 million lower than 2022
6 actuals due to a higher-than-average amount of expense
7 recognition in 2022, which was primarily due to settlement of
8 I&D claims recognized in legal expenses are offset by
9 associated reductions in the I&D reserve.

10
11 The 2024 budgeted insurance costs included in FERC account
12 925 were based on premium estimates from the company's outside
13 insurance broker, Marsh. Marsh's estimates reflect continued
14 increases in insurance premiums due to tight insurance market
15 conditions resulting from deteriorating industry claims
16 experience and Peoples' own claims experience. In December
17 2021, the company increased its total liability insurance
18 limits of coverage from \$355 million to \$400 million. This
19 increase and other prior increases in coverage limits have
20 been made in response to the higher frequency of severe
21 industry loss events. Marsh's estimates for total insurance
22 premiums and fees reflects an increase from approximately
23 \$6.0 million in 2022 to \$7.0 million and \$7.9 million in 2023
24 and 2024, respectively.

1 FERC Account 928 - Regulatory Commission Expense - The non-
2 trended increases in this account from 2022 to the 2024
3 projected test year of approximately \$0.7 million is related
4 to the higher rate case expense projected for this general
5 base rate proceeding as compared to the lower amount related
6 to the settled prior base rate proceeding, which I discussed
7 earlier in my direct testimony.

8
9 FERC Account 930.2 - Miscellaneous General Expense - This
10 account includes the cost of labor and expenses incurred in
11 connection with the general management of the utility not
12 provided for elsewhere, including general expenses which
13 apply to the utility as a whole. As previously mentioned,
14 this includes shared services and overhead allocations from
15 Tampa Electric and Emera.

16
17 The increase in account 930.2 Other not trended of
18 approximately \$4.6 million is primarily due to the addition
19 of \$4.0 million of O&M expense related to the Alliance Dairies
20 RNG project discussed in the direct testimony of witness
21 O'Connor, and higher software maintenance costs discussed in
22 witness Richard's direct testimony. The remaining Other not
23 trended increases from 2022 to 2024 relate to (i) increased
24 financial credit rating fees associated with Peoples'
25 independent financing efforts discussed in direct testimony

1 of witness McOnie, (ii) amortization of the previously
2 discussed non-capitalizable software implementation cost
3 related regulatory asset authorized by the Commission in the
4 2020 Agreement, and (iii) higher non-CRMB asset usage fees.
5 These increases are partially offset by lower legal expenses
6 expected in 2024 as compared to 2022 and decreases in
7 procurement shared services costs from Tampa Electric, which
8 witness Richard also explains in his direct testimony.

9
10 FERC Account 407 - Regulatory Debits and Credits - As
11 discussed earlier in my direct testimony, the state Tax Reform
12 impacted Peoples' NOI in 2022 and 2023. The company used
13 account 407.4 Regulatory Credits in those years to neutralize
14 the state Tax Reform impacts on NOI. Starting in 2024, the
15 company proposes to recover the approximate \$1.2 million
16 regulatory asset related to 2023. The NOI impact of the state
17 Tax Reform over three years is reflected in account 407.3
18 Regulatory Debits. The FERC account 407 amounts related to
19 state Tax Reform are reflected as an "Other Expense" in O&M
20 and are included in determining the company's NOI.

21
22 **Q.** Have you performed any analysis to support the reasonableness
23 of the 2024 projected test year O&M expense?

24
25 **A.** Yes. As shown in Document No. 5 of my exhibit, I have

1 calculated an O&M benchmark comparison by function for 2024
2 using the Commissions methodology applied on MFR schedules C-
3 34 and C-37 that consider customer growth and inflation. In
4 other words, I performed the same calculations as those MFR
5 schedules, but I did so through 2024 using the company's 2023
6 and 2024 budget assumptions for customer growth and
7 inflation. The resulting O&M compound multiplier through 2024
8 is 1.4792 and the 2024 O&M benchmark is \$158.4 million, which
9 is \$7.4 million higher than the company's 2024 adjusted O&M
10 of \$151.0 million. This supports that the company's 2024 O&M
11 expense levels are reasonable.

12
13 **RATE BASE**

14 **Q.** What is the company's 2024 projected test year 13-month
15 average adjusted rate base?

16
17 **A.** Peoples' 13-month average adjusted rate base for the 2024
18 projected test year is projected to be \$2,366.8 million as
19 detailed on page 1 of MFR schedule G-1. This amount reflects
20 the transfer of approximately \$93.3 million of projected net
21 CI/BSR investments as of December 31, 2023, into rate base
22 effective January 1, 2024.

23
24 **Q.** How did the company forecast the 2024 projected test year
25 balances for utility plant and CWIP?

1 **A.** The company began with December 31, 2022 actual balances and
2 projected forward using the company's detailed 2023 and 2024
3 capital expenditures budget. The company forecasted plant
4 retirements and removal costs were projected based on
5 historical trends.

6
7 **Q.** Please explain how Peoples determines its capital expenditure
8 budgets.

9
10 **A.** Peoples generally separates its capital into two categories:
11 (1) specific major projects and (2) recurring expenditures.
12 Normal recurring expenditures are those routine capital costs
13 required to provide service to new customers as well as costs
14 associated with the replacement and/or relocation of existing
15 facilities and equipment. Specific projects generally
16 represent major projects with costs in excess of \$500,000.

17
18 As discussed in the direct testimony of witness Richard,
19 recurring capital expenditures related to adding customers to
20 the system are budgeted based on projected customer growth
21 and recent cost per unit trends. This includes projected
22 capital spending for items such as new revenue mains, meter
23 sets and services lines. Recurring capital expenditures for
24 routine maintenance capital and recurring general plant
25 additions are trended using recent actual spending data.

1 **Q.** Does the company classify the capital spending based on the
2 objective?

3
4 **A.** Yes. Peoples classifies capital spending as (1) growth, (2)
5 reliability, resiliency, and efficiency ("RRE"), or (3)
6 legacy integrity projects. In addition, with the approval by
7 the Commission to accrue Allowance for Funds Used During
8 Construction ("AFUDC") starting in 2019, the company also
9 identifies AFUDC-eligible projects.

10
11 **Q.** Did the company's Board of Directors approve the capital
12 expenditure budgets?

13
14 **A.** Yes. The company's 2023 and 2024 capital budgets were approved
15 by the company's Board of Directors in March 2023.

16
17 **Q.** What is the amount of the company's 2023 and 2024 capital
18 budgets used to produce the 2024 projected test year rate
19 base?

20
21 **A.** The \$397.1 million 2023 capital budget is reflected on MFR
22 schedule G-1, page 23, as the sum of the total Construction
23 Costs of \$384.1 million and Cost of Removal of \$13.0 million.

24
25 The \$362.4 million 2024 capital budget is reflected on MFR

1 schedule G-1, page 26, as the sum of the total Construction
2 Costs of \$349.4 million and Cost of Removal of \$13.0 million.

3
4 A summary of the 2023 and 2024 capital budgets is shown in
5 Document No. 6 of my exhibit. These capital budgets are
6 explained and supported in the direct testimony witnesses
7 O'Connor, Richard, Rutkin and Sparkman. Including the 2022
8 base year capital investment of approximately \$325 million
9 and the 2023 and 2024 capital budgets, Peoples expects to
10 make over \$1.0 billion in capital expenditures since its last
11 general rate proceeding in 2020.

12
13 **Q.** Have there been any major changes in large projects since the
14 2023 and 2024 capital expenditure budgets were prepared?

15
16 **A.** Yes. When the budget was prepared there was uncertainty around
17 timing of the FGT to Jacksonville Export Facility project,
18 which was budgeted to be under construction starting in 2023
19 and going into service in 2025. As discussed in direct
20 testimony of witness Rutkin, this complex project will not be
21 constructed as described above. As shown on Document No. 6 of
22 my exhibit, this very large project is AFUDC eligible. Since
23 it is AFUDC eligible and will go into service after the 2024
24 projected test year, this project is not included in adjusted
25 rate base, as discussed later in my direct testimony, and

1 does not impact our projected 2024 adjusted NOI.

2
3 **Q.** How did the company project the test year balances for
4 accumulated depreciation in 2023 and 2024?

5
6 **A.** The company started with the actual accumulated provision for
7 depreciation balances as of December 31, 2022. The projected
8 provision for depreciation expense was added and projected
9 retirements and costs of removal were subtracted from the
10 starting accumulated provision for depreciation balances. The
11 projected provision for depreciation expense through December
12 31, 2023, is based on the company's current depreciation rates
13 approved by the Commission in the 2020 Agreement. The
14 projected provision for depreciation expense from January 1,
15 2024 through December 31, 2024 is based on the company's
16 proposed depreciation rates determined in the updated
17 depreciation study supported by company witness Watson. The
18 projected retirements from plant-in-service, and costs of
19 removal are based on the forecast amount for 2023 and 2024
20 based on historical trends. The test year accumulated
21 depreciation reflects recognition of \$34 million of
22 theoretical excess depreciation reserves as permitted by the
23 2020 Agreement. In 2022, the company recognized \$14.4 million
24 as a credit and the remaining \$19.6 million is projected to
25 be credited in 2023.

- 1 **Q.** What amount of working capital allowance did the company
2 include in rate base for the 2024 projected test year?
3
- 4 **A.** As shown on MFR schedule G-1, Page 1, the company request a
5 net negative \$28.0 million in working capital allowance for
6 the 2024 projected test year.
7
- 8 **Q.** What methodology did the company use to calculate this level
9 of working capital?
10
- 11 **A.** Working capital was developed using the balance sheet method
12 which has been accepted by the Commission for many years. The
13 various components that make up working capital were
14 projected using a variety of methods described in MFR schedule
15 G-6, pages 2 and 3.
16
- 17 **Q.** Please describe how the company prepared the 2024 projected
18 test year balance sheet.
19
- 20 **A.** The company employed the same process used in developing its
21 annual budgeted balance sheet. These methods are described on
22 an account-by-account basis in MFR schedule G-6. The company
23 began with actual December 31, 2022, account balances and
24 projected individual line items through the projected test
25 year. The company trended balance sheet accounts, including

1 Accounts Receivable, Accounts Payable, and Unbilled Revenues,
2 using known patterns of activity that occur in the normal
3 course of business.

4
5 **Q.** How did the company forecast regulatory clause accounts -
6 Unrecovered Gas Costs, CI/BSR, and Conservation Cost Recovery
7 - for the 2024 projected test year?

8
9 **A.** The company forecasted the 2024 13-month average balances by
10 rolling forward the detailed projections for the 2023
11 balances and targeting near zero balances by year-end 2024.
12 The 2023 detailed projections reflect the company's updated
13 cost projections and Commission approved rates.

14
15 **Q.** How did the company treat clause over/under recoveries in
16 calculating the projected 2024 allowance for working capital?

17
18 **A.** The company's energy conservation cost recovery clause and
19 competitive rate adjustment are projected to be under-
20 recovered during 2024. In accordance with Commission
21 guidelines, the under-recovery was deducted from working
22 capital as an adjustment. The company's PGA clause and CI/BSR
23 were projected to have no under or over-recovery in the test
24 year.

25

1 Q. Are there any other noteworthy adjustments being made to the
2 company's balance sheet to determine adjusted rate base?

3

4 A. Yes. The company has removed from rate base CWIP balances
5 that earn AFUDC.

6

7 **CAPITAL STRUCTURE, COST-OF-CAPITAL AND INCOME TAXES**

8 Q. What are the components of the company's capital structure?

9

10 A. The components of the company's total capital structure are
11 equity, short- and long-term debt, customer deposits, ADIT,
12 and investment tax credits ("ITC"). As discussed later in my
13 direct testimony, beginning in 2023, ITCs are a new component
14 of the company's capital structure because the company has
15 invested in a qualified RNG facility.

16

17 Q. What is the company's 2024 proposed cost-of-capital?

18

19 A. As detailed in MFR schedule G-3, page 2, the company's
20 proposed cost-of-capital is 7.42 percent. The 7.42 percent
21 proposed cost-of-capital is based on a return on equity of
22 11.00 percent, which is supported by witness D'Ascendis and
23 investor sources' capital structure ratio of 54.7 percent
24 equity and 45.3 percent total debt. The proposed cost-of-
25 capital reflects short-term debt costs of 4.85 percent and

1 long-term debt costs of 5.54 percent, which are supported by
2 company witness McOnie. The proposed cost-of-capital also
3 includes customer deposits at a cost of 2.53 percent, ADIT at
4 zero cost and ITC at weighted cost of investor sources of
5 capital of 8.49 percent.

6
7 **Q.** How does the company's proposed 54.7 percent equity ratio
8 compare with the allowed capital structure in Peoples' last
9 general base rate proceeding?

10
11 **A.** The proposed capital structure equity ratio of 54.7 percent
12 from investor sources is consistent with the Commission
13 approved capital structure in Peoples last general base rate
14 proceeding in 2020. The company proposes to continue the terms
15 of the 2020 Agreement stating that a 54.7 percent equity ratio
16 (investor sources with any difference to actual equity ratio
17 spread ratably over long-term and short-term debt) shall be
18 used for all purposes, including cost recovery clauses,
19 earnings surveillance reporting, and the calculation of the
20 company's AFUDC rate and associated amounts of AFUDC.

21
22 **Q.** Given the company's proposed capital structure of 54.7
23 percent equity, what equity infusions from TECO Energy will
24 be necessary in 2023 and 2024?

25

1 **A.** The company's 2023 and 2024 budgeted equity infusions are
2 \$135.0 million and \$140.0 million, respectively. These equity
3 infusions are the result of the company's planned capital
4 structure needs based on its expenditures and business
5 requirements and maintaining the targeted equity ratio of
6 54.7 percent, as discussed in witness McOnie's direct
7 testimony.

8
9 **Q.** What debt issuances are forecasted to occur in 2023 and 2024?
10

11 **A.** As discussed in witness McOnie's direct testimony, the
12 company's forecasted debt issuances are \$825 million and \$100
13 million for 2023 and 2024, respectively. In addition to
14 issuing its first independent long-term debt, the 2023 budget
15 assumes Peoples will establish its own short-term revolving
16 credit facility on September 30, 2023. With the debt issuance
17 and new credit facility, Peoples forecasts that it will repay
18 the intercompany debt with Tampa Electric that is discussed
19 in witness McOnie's direct testimony. The intercompany debt
20 agreement with Tampa Electric was entered into on January 1,
21 2023, with interest rates based on the same rates included in
22 the \$570 million allocation of Tampa Electric long-term debt
23 as of December 31, 2022 (including unamortized discounts) and
24 Tampa Electric's prevailing short-term debt interest rates
25 during 2023. Peoples' accounting for the components of the

1 intercompany debt with Tampa Electric will be recorded in
2 FERC account 223 Advances from Associated Companies, account
3 226 Unamortized Discount on Long-Term Debt, and account 233
4 Notes Payable to Associated Companies.

5
6 **Q.** How did the company reconcile the 2024 projected test year
7 capital structure to 2024 projected test year rate base?

8
9 **A.** The reconciliation of the 2024 projected test year rate base
10 to the 2024 projected test year capital structure is shown on
11 Document No. 9 of my exhibit. Rate base adjustments discussed
12 earlier require associated adjustments to capital structure
13 to keep the two in sync.

14
15 First, the company adjusted certain rate base items to
16 specific capital structure items to which they are
17 specifically related. These "specific adjustments" include
18 property held for future use, investments in subsidiaries and
19 non-utility adjustments to rate base (each a specific
20 adjustment to equity).

21
22 Second, some items were first specifically adjusted to ADIT
23 for direct impacts and the remainder were adjusted over
24 investor sources of capital or pro-rata over all sources of
25 capital. Specific adjustments to ADIT were made for the

1 competitive rate adjustment receivable and unamortized rate
2 case expense due to their immediate deferred income tax
3 impacts. The company used the same approach for CI/BSR assets
4 because the replacement of legacy pipe is a deductible repair
5 and maintenance cost when placed in service under IRC Section
6 162.

7
8 Third, the under-recovery balance related to energy
9 conservation was removed from short-term debt because this is
10 the component of the capital structure that is impacted by
11 the shortfall between the conservation expense incurred and
12 the conservation revenues collected.

13
14 Fourth, the CWIP on projects deemed eligible to accrue AFUDC
15 was excluded from rate base and was adjusted on a pro-rata
16 basis over all sources of capital.

17
18 Finally, the remaining items were adjusted on a pro-rata basis
19 over investor sources.

20
21 **Q.** Did the company make any capital structure adjustment to
22 Deferred Taxes to comply with the Internal Revenue Code
23 ("IRC")?

24
25 **A.** Yes. The company adjusted deferred income taxes in the capital

1 structure to reflect the IRC normalization adjustment
2 required when a utility taxpayer uses a projected test period
3 for ratemaking purposes. This adjustment reduced ADIT with an
4 offset applied to investor sources of capital on a pro-rata
5 basis. This adjustment is necessary to state the projected
6 2024 ADIT balance, which is treated as a zero-cost capital
7 source, at the level required to comply with the forecast
8 test period requirements as set forth in U.S. Treasury
9 Regulation Section 1.167(1)-1.

10
11 The ADIT balances on MFR schedule G-1, page 8 are based on a
12 13-month average of projected balances. However, the IRC
13 requirements in this situation require a specific computation
14 to determine the maximum amount of ADIT to be treated as zero-
15 cost capital in the cost of capital calculation. The specific
16 computation is shown on Document No. 8 of my exhibit as a
17 reduction to deferred taxes in the amount of \$2,619,279, which
18 is included in the specific adjustment on MFR schedule G-3,
19 page 2. This adjustment is only required for accumulated
20 deferred income taxes recorded in Account 282, net of the FAS
21 109 component, because this account includes the deferred
22 taxes governed by the IRS normalization rules.

23
24 **Q.** Please explain the new ITC element of the company's 2023 and
25 2024 capital structure.

1 **A.** The Inflation Reduction Act of 2022 ("IRA") was signed into
2 law on August 16, 2022. The IRA expanded the definition of
3 qualified energy property to include, among others, qualified
4 biogas property. Peoples' investment in the Alliance Dairies
5 RNG project meets the definition of a qualified biogas
6 property so it is eligible for a 30 percent ITC. The dollar
7 amount of the ITC projected for 2023 when the project goes in
8 service is approximately \$3.3 million. Generally, the ITC
9 would be amortized over the regulatory life of the asset,
10 however, due to the company's projected taxable loss
11 positions in 2023 and 2024, and under the IRS normalization
12 rules, the ITC amortization is deferred until the company can
13 offset its tax payable with the credit.

14
15 **Q.** Do these adjustments to rate base and capital structure impact
16 NOI?

17
18 **A.** Yes. After all these adjustments were made, income tax expense
19 was adjusted to reflect the appropriate amount of interest
20 expense based on the amount and cost of debt in the capital
21 structure that was synchronized to the rate base. This
22 interest synchronization adjustment is shown on Document No.
23 9 of my exhibit.

24
25 **Q.** Please explain how the company calculated income tax expense

1 and deferred taxes for the 2024 projected test year.

2
3 **A.** Consistent with the company's prior rate proceedings and
4 long-standing Commission precedent, the company computed its
5 2024 projected test year income tax expense on a stand-alone
6 basis. Peoples projected total income tax expense was based
7 on its projected taxable income and the federal and state
8 income tax laws, regulations, and rules expected to be in
9 place during the 2024 projected test year.

10
11 As shown in MFR schedule G-2, page 30, income tax expense was
12 calculated using the federal and state rates expected to be
13 in effect for the 2024 projected test year of 21 percent and
14 5.5 percent, respectively. As previously discussed, we
15 computed all NOI and capital structure amounts using
16 consistent regulatory treatments and in compliance with the
17 normalization requirements of the IRC.

18
19 The company computed deferred taxes and the related
20 accumulated deferred income tax based on the projected book-
21 tax temporary differences for the 2024 forecasted period. We
22 also included the forecasted flow back of excess and deficient
23 deferred taxes in our tax expense calculation and calculated
24 the flow-back period consistent with the company's last
25 general base rate proceeding and the terms of the 2020

1 Agreement.

2
3 **Q.** Does Peoples file a consolidated United States income tax
4 return with other Emera companies?

5
6 **A.** Yes. Peoples Gas System, Inc. is a wholly owned subsidiary of
7 TECO Gas Operations, Inc., which is a wholly owned subsidiary
8 of TECO Energy, Inc., which is a wholly owned subsidiary of
9 Emera United States Holdings, Inc. ("EUSHI"), which is a
10 wholly owned subsidiary of Emera Incorporated. Peoples and
11 other TECO Energy companies file United States income tax
12 returns on a consolidated basis with EUSHI. Peoples does not
13 expect being included in a consolidated tax return will cause
14 any benefit or detriment to Peoples or its customers in the
15 2024 projected test year.

16
17 **Q.** Did Peoples make a parent company debt adjustment in
18 determining its 2024 revenue requirement as contemplated in
19 Rule 25-14.004 (F.A.C.)?

20
21 **A.** Yes. As shown in MFR schedule C-26, Peoples calculated a
22 parent debt adjustment of approximately \$3.1 million using
23 the capital structure of Emera. The company calculated this
24 adjustment consistent with the methodology used in the 2020
25 Agreement. This adjustment decreased the company's 2024

1 revenue requirement.

2
3 **LONG-TERM DEBT RATE TRUE-UP MECHANISM**

4 **Q.** Please summarize the Long-Term Debt Rate True-Up ("LTDR True-
5 Up") mechanism being proposed by the company.

6
7 **A.** As discussed in the direct testimony of witness McOnie,
8 Peoples will be seeking its own financing based on its own
9 business risk profile and credit rating. Subject to market
10 conditions and the credit rating process, the timing of the
11 inaugural long-term financings is expected to occur in 2023
12 but may be completed after the Commission has rendered its
13 decision on this general rate proceeding. With the potential
14 uncertainty surrounding the cost of Peoples' inaugural long-
15 term debt and the significance it has in determining the test-
16 year required rate of return, the company proposes a true-up
17 mechanism to allow for a one-time adjustment to base rates
18 reflecting its actual inaugural long-term debt cost in
19 determining the 2024 projected test year revenue
20 requirements. If needed, this mechanism would provide
21 assurance that the new 2024 base rates would be adjusted to
22 reflect the appropriate required rate of return, which is
23 fair to both customers and the company. For example, if
24 interest rates end up being lower, then this mechanism would
25 allow for a prompt and efficient reduction to customers'

1 bills.

2
3 **Q.** How would the LTDR True-Up be calculated?
4

5 **A.** First, if Peoples completes its expected inaugural long-term
6 financings ("Inaugural Debt Issuance") prior to the final
7 hearing in this case, the company will be able to update its
8 proposed debt rate with the actual. If the Inaugural Debt
9 Issuance occurs after the final hearing, then a new 13-month
10 average long-term cost rate would be calculated as shown in
11 MFR schedule G-3, page 3. As shown on MFR schedule G-3, page
12 3, Peoples budget projects that the Inaugural Debt Issuance
13 will be an \$825 million issuance on September 30, 2023. The
14 new calculation of 2024 projected test year average long-term
15 debt cost rate would be updated to reflect the Inaugural Debt
16 Issuance principal and components of annual cost. Any change
17 in the Inaugural Debt Issuance principal amount assumed in
18 the Commission approved cost of long-term debt would be offset
19 by an adjustment to the assumed Commission approved 2024 debt
20 issuance such that the 2024 total 13-month average principal
21 amount does not change.
22

23 Second, an adjustment would be made to replace the Commission
24 approved long-term debt cost rate used in determining the
25 company's approved weighted cost of capital (as calculated in

1 MFR schedule G-3, page 2) with the new weighted average long-
2 term cost rate factoring in the known Inaugural Debt Issuance
3 principal and cost components. The resulting adjusted
4 weighted cost of capital (also referred to as required rate
5 of return) would then be carried over to update the Commission
6 approved calculation of the test year revenue deficiency, as
7 calculated in MFR schedule G-5. Finally, the resulting
8 adjusted revenue deficiency would be compared to the
9 Commission approved revenue deficiency. The decrease or
10 increase in the revenue deficiency would be passed on to
11 customers through a limited-proceeding filing.

12
13 **Q.** How soon after the Inaugural Debt Issuance would the one-time
14 LTDR True-Up adjustment to base rates be applied?

15
16 **A.** Peoples would quantify the LTDR True-Up impact to revenue
17 requirements as described above and neutralize the impact
18 through a one-time adjustment to base rates within 120 days
19 after the company completes the Inaugural Debt Issuance. For
20 the time period between Commission approved new base rates
21 going into effect (first billing cycle in January 2024) and
22 implementation of the LTDR True-Up adjusted base rates, the
23 company will defer the impact of the LTDR True-Up to the
24 balance sheet for refund or collection through the CI/BSR in
25 the subsequent year.

1 Q. After determining the amount of the LTDR True-Up, how does
2 the company propose to change base rates?

3
4 A. The company proposes to ratably change base rates across all
5 customer classes consistent with the method approved by the
6 Commission in Order No. PSC-2018-0501-S-GU, issued on October
7 18, 2018 in Docket No. 20180044-GU, which changed Peoples'
8 base rates due to impacts of the Tax Cuts and Jobs Act of
9 2017.

10
11 Q. If the LTDR True-Up is not a significant amount, does the
12 company have an alternative proposal for flowing the change
13 to customers?

14
15 A. Yes, if the annual amount of the LTDR True-Up is less than
16 \$500,000, then the company will defer the impact of the LTDR
17 True-Up to the balance sheet for collection or refund through
18 the CI/BSR in the subsequent year and will continue that
19 process annually until the company's next subsequent base
20 rate proceeding or other base rate adjustment being made
21 through a limited proceeding.

22
23 **SUMMARY**

24 Q. Please summarize your prepared direct testimony.
25

1 **A.** I have discussed the company's decision to use a 2024
2 projected test year. I presented the calculation and
3 adjustments used in determining the company's 2024 projected
4 test year revenue requirement, as well as the methodology for
5 transferring CI/BSR revenue requirements to base rates. I
6 discussed the 2023 and 2024 budgeting process used to develop
7 the operating and capital expenditures necessary to safely
8 and reliably serve Peoples' customers. I supported and
9 discussed the company's Net Operating Income, Base Revenue,
10 O&M Expense, Rate Base, Capital Structure, Cost-Of-Capital
11 and Income Taxes. I also explained Peoples' proposed true up
12 mechanism to incorporate the company's actual cost of its
13 inaugural long-term debt issuances. In explaining the
14 calculation of the company's 2024 projected test year revenue
15 requirements, I discussed the adjustments and regulatory
16 accounting treatments being carried forward from the 2020
17 Agreement and prior rate proceedings.

18
19 There is a significant revenue deficiency in the 2024
20 projected test year due to projected revenue levels, combined
21 with a 40-year high inflation environment, continued
22 investments in the gas distribution system to respond to
23 statewide growth and construction as well as to maintain
24 reliability, resiliency and meet strong demand for natural
25 gas, and the expiring ability under the 2020 Agreement to

1 defer depreciation costs.

2
3 Without rate relief, the company's ROE and financial
4 integrity will weaken to unsustainable levels. For 2024,
5 without rate relief the company's ROE would be 1.85 percent.
6 This is significantly below the bottom of Peoples' current
7 allowed ROE range.

8
9 Therefore, Peoples is requesting a base revenue increase of
10 \$139.3 million or an incremental amount of \$127.7 million
11 after considering the transfer of \$11.6 million related to
12 CI/BSR. The financial basis for this revenue requirement is
13 a weighted average cost-of-capital of 7.42 percent, which
14 includes an 11.00 percent ROE and a financial equity ratio of
15 54.7 percent. The requested base revenue increase is
16 critically important to enable the company to maintain its
17 financial integrity and support the growth of Florida while
18 continuing to provide safe, reliable, responsible, and
19 efficient service and to meet customer expectations.

20
21 **Q.** Does this conclude your prepared direct testimony?

22
23 **A.** Yes, it does.

EXHIBIT

OF

RACHEL B. PARSONS

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Peoples Gas System
Cast Iron/Bare Steel Replacement (C/BSR) Revenue Requirement Transferred to Base Rates
January 2024 to December 2024 Revenue Requirements
Return on Capital Investments, Depreciation and Taxes for Year End 2023 Cumulative Investments

Line	Description	Beginning of Period Amount	Budget January	Budget February	Budget March	Budget April	Budget May	Budget June	Budget July	Budget August	Budget September	Budget October	Budget November	Budget December	End of Period Total
1.	Investments														
	a. Eligible Replacements - Mains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	b. Eligible Replacements - Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	c. Eligible Replacements - Regulators	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	d. Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	e. Clearings to Plant	\$ 702,194	\$ 526,646	\$ 394,984	\$ 296,238	\$ 222,179	\$ 166,634	\$ 124,975	\$ 93,732	\$ 70,299	\$ 52,724	\$ 39,543	\$ 29,657	\$ 29,657	\$ 2,719,804
2.	Gross Plant-in-Service/Depreciation Base	\$ 91,733,660.18	\$ 92,435,854	\$ 92,962,500	\$ 93,357,484	\$ 93,653,722	\$ 93,875,901	\$ 94,042,535	\$ 94,167,510	\$ 94,261,242	\$ 94,331,540	\$ 94,384,264	\$ 94,423,807	\$ 94,453,465	
3.	Less: Accumulated Depreciation	\$ (1,273,989.61)	\$ (1,412,680)	\$ (1,552,423)	\$ (1,692,956)	\$ (1,834,082)	\$ (1,975,652)	\$ (2,117,555)	\$ (2,259,708)	\$ (2,402,049)	\$ (2,544,530)	\$ (2,687,117)	\$ (2,829,782)	\$ (2,972,508)	
4.	CWIP - Noninterest Bearing	\$ 2,808,776.26	\$ 2,106,582	\$ 1,579,937	\$ 1,184,952	\$ 888,714	\$ 666,536	\$ 499,902	\$ 374,926	\$ 281,195	\$ 210,896	\$ 158,172	\$ 118,629	\$ 88,972	
5.	Net Book Value (Lines 2 + 3 + 4)	\$ 93,268,446.63	\$ 93,129,757	\$ 92,990,014	\$ 92,849,480	\$ 92,708,355	\$ 92,566,785	\$ 92,424,882	\$ 92,282,728	\$ 92,140,388	\$ 91,997,906	\$ 91,855,320	\$ 91,712,654	\$ 91,569,929	
6.	Average Net Book Value	\$ 93,199,101	\$ 93,059,885	\$ 92,919,747	\$ 92,778,917	\$ 92,637,570	\$ 92,495,833	\$ 92,353,804	\$ 92,211,558	\$ 92,069,147	\$ 91,926,614	\$ 91,783,987	\$ 91,641,292		
7.	Return on Average Net Book Value														
	a. Equity component Grossed up for taxes (A)	\$ 548,384	\$ 547,565	\$ 546,740	\$ 545,911	\$ 545,079	\$ 544,246	\$ 543,410	\$ 542,572	\$ 541,735	\$ 540,896	\$ 540,056	\$ 539,218	\$ 538,383	\$ 6,525,813
	b. Debt component (B)	\$ 169,783	\$ 169,530	\$ 169,275	\$ 169,019	\$ 168,761	\$ 168,503	\$ 168,244	\$ 167,985	\$ 167,726	\$ 167,465	\$ 167,206	\$ 166,946	\$ 166,687	\$ 2,020,443
		\$ 718,167	\$ 717,095	\$ 716,015	\$ 714,930	\$ 713,840	\$ 712,749	\$ 711,654	\$ 710,557	\$ 709,461	\$ 708,361	\$ 707,263	\$ 706,164	\$ 705,065	\$ 8,546,256
8.	Investment Expenses														
	a. Depreciation (C)	\$ 138,690	\$ 139,743	\$ 140,533	\$ 141,126	\$ 141,570	\$ 141,903	\$ 142,153	\$ 142,341	\$ 142,481	\$ 142,587	\$ 142,666	\$ 142,725	\$ 142,775	\$ 1,698,518
	b. Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	c. Property Taxes (D)	\$ 116,919	\$ 116,919	\$ 116,919	\$ 116,919	\$ 116,919	\$ 116,919	\$ 116,919	\$ 116,919	\$ 116,919	\$ 116,919	\$ 116,919	\$ 116,919	\$ 116,921	\$ 1,403,030
9.	Revenue Requirements (Lines 7 + 8)	\$ 973,776	\$ 973,757	\$ 973,467	\$ 972,975	\$ 972,329	\$ 971,571	\$ 970,726	\$ 969,817	\$ 968,861	\$ 967,867	\$ 966,848	\$ 965,810	\$ 964,775	\$ 11,647,804

Notes:
(A) Line 7a = Line 6 x 7.0608% x 1/12 . Based on 2024 proposed ROE of 11.0% and weighted income tax rate of 25.345%, Net Operating Income Multiplier of 1.3500
(B) Line 7b = Line 6 x 2.1861% x 1/12 (per 2024 proposed Cost of Debt)
(C) Depreciation rates: 1.8% Mains Plastic, 2.4% Mains Steel, 3.1% Services Plastic, 4.3% Services Steel, 3.0% Regulator Station
(D) Ad Valorem Tax Rate is 1.551%

Peoples Gas System
Revenue Summary
Years 2021 to 2024

NUMBER OF CUSTOMERS					
	Residential ⁽¹⁾	Commercial ⁽²⁾	Industrial ⁽³⁾	Off System Sales	Total
Actual 2021	398,214	38,292	56	3	436,565
Actual 2022	418,218	39,073	55	5	457,351
Budget 2023	434,945	39,780	62	4	474,790
Budget 2024	449,662	40,398	62	3	490,125

TOTAL THERMS (X 1000)*					
	Residential ⁽¹⁾	Commercial ⁽²⁾	Industrial ⁽³⁾	Off System Sales	Total
Actual 2021	100,035	517,909	1,271,577	47,805	1,937,326
Actual 2022	98,445	528,963	1,251,169	108,760	1,987,337
Budget 2023	109,441	542,109	1,042,061	64,782	1,758,393
Budget 2024	112,039	558,833	1,043,044	50,000	1,763,916

TOTAL BASE REVENUES, OSS AND OTHER OPERATING REVENUE (\$ in 000s)*						
	Residential ⁽¹⁾	Commercial ⁽²⁾	Industrial ⁽³⁾	Off System Sales Margin	Other Operating Revenue ⁽⁴⁾	Total ⁽⁵⁾
Actual 2021	\$121,738	\$142,521	\$25,399	\$1,021	\$9,677	\$300,356
Actual 2022	\$125,067	\$143,428	\$30,283	\$4,460	\$9,776	\$313,014
Budget 2023	\$130,833	\$146,906	\$38,793	\$3,904	\$15,574	\$336,010
Budget 2024	\$135,098	\$151,552	\$38,386	\$2,500	\$18,531	\$346,067

* Includes unbilled

(1) Includes rate schedules Residential Service 1-3 (RS1-3), Residential General Service 1-3 (GS1-3), Residential Standby Generator (RS-SG) and Residential Gas Heat Pump (RS-GHP)

(2) Includes rates schedules Small General Service (SGS), General Service 1-5 (GS1-5), Commercial Standby Generator (CS-SG), Natural Gas Vehicle (NGVS), Commercial Street Lighting (CSLS), Wholesale (WHS) and Commercial Heat Pump (CS-GHP)

(3) Includes rate schedules Small Interruptible Service (SIS), Interruptible Service (IS) and Large Volume Interruptible Service (ISLV) and Special Contracts

(4) Includes miscellaneous service revenue, late fees, revenues from gas plant leased to others, Alliance RNG project environmental credits, rent and other revenue. Excludes rent revenue related to Property Held for Future Use

(5) Reflects Operating Revenues included in adjusted Net Operating Income that excludes clause and rider revenue, franchise fees and gross receipts tax

Peoples Gas System
Operating & Maintenance Expense Summary
(\$ in 000s)

	Actual 2022	Budget 2023	Budget 2024
1 Operations	\$ 51,732	\$ 54,341	\$ 62,460
2 Engineering	9,576	10,184	11,081
3 Pipeline Safety and Operational Services	4,748	5,356	6,564
4 Customer Experience	11,836	11,696	12,293
5 Marketing	7,886	7,605	9,041
6 Commercial Development and Fuels	2,574	2,758	3,611
7 Information Technology and Technology Support	13,428	15,925	16,913
8 Corporate / Support	24,200	26,661	34,366
9 Modified Massachusetts Methodology ("MMM") Allocation	4,059	4,089	4,179
10 Benefits and Incentive Compensation	23,384	24,921	28,139
11 Less: A&G Capitalized	(11,000)	(11,000)	(11,000)
12 Less: Benefits & Payroll Tax Loading of Labor in Cost Centers	(19,880)	(22,559)	(26,688)
13 Total O&M expense per detailed budget *	\$ 122,543	\$ 129,977	\$ 150,959
14 Difference or "Unreconciled budget items" **	-	48	11
15 Total O&M expense calculated on MFR Schedule G-2, pages 12-19, excluding "Unreconciled budget items"	\$ 122,543	\$ 130,025	\$ 150,970
16 % Difference - MFR calculation and detail budget	-	0.037%	0.01%

* Excludes pass through energy conservation clause O&M expense . Data is before surveillance adjustments.

** The "Unreconciled budget items" represents the difference between the detailed budget and the trended FERC O&M calculated on MFR Schedule G-2, pages 10-19. The Unreconciled budget items are included in FERC account 930.2 on MFR Schedule G-2, page 18, to tie to the detail O&M budgets.

2024 O&M BENCHMARK COMPARISON BY FUNCTION
2019 PRIOR HISTORICAL BASE YEAR TO 2024 TEST YEAR
 Continuation of MFR Schedule C-34 calculations through 2024*

LINE NO.	FUNCTION	COL 1	COL 2	COL 3	COL 4	COL 5
		ADJUSTED 2024 TEST YEAR O & M (MFR G-2, p 19) (CURRENT CASE)	12/31/2019 BASE YEAR ADJUSTED O & M (MFR C-36) (PRIOR CASE)	COMPOUND MULTIPLIER THRU 2024*	HISTORIC BASE YEAR BENCHMARK (COL 2 X 3)	BENCHMARK VARIANCE (MFR C-38) (COL 4 - 2)
1	DISTRIBUTION	\$47,957,361	\$31,478,374	1.4792	\$46,563,075	(\$1,394,286)
2	CUSTOMER ACCT. & COLLECT.	18,164,076	14,658,051	1.4792	21,682,312	3,518,236
3	CUSTOMER SVCE & INFORMATION	-	-	1.4792	-	-
4	SALES PROMOTION EXPENSE	9,422,896	8,400,656	1.4792	12,426,321	3,003,425
5	ADMINISTRATIVE & GENERAL	75,000,367	51,523,729	1.4792	76,214,331	1,213,964 **
6	OTHER EXPENSES	414,486	979,675	1.4792	1,449,143	1,034,657
7	TOTAL	\$150,959,186	\$107,040,486		\$158,335,182	\$7,375,996 **

Totals may be affected due to rounding.

* See page 2 calculation of O&M Multiplier through 2024 using company's budget assumptions.

** Excluding Alliance Dairies RNG project, which is revenue backed, added O&M of \$3,957,000 included in account 930.2, favorable variance for A&G and total O&M would increase to \$5,170,964 and \$11,332,996, respectively.

PEOPLES GAS SYSTEM, INC.
 DOCKET NO. 20230023-GU
 EXHIBIT NO. RBP-1
 WITNESS: PARSONS
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**2024 O&M BENCHMARK COMPARISON BY FUNCTION
O&M COMPOUND MULTIPLIER CALCULATION
2019 PRIOR HISTORICAL BASE YEAR TO 2024 TEST YEAR
Continuation of MFR Schedule C-37 calculations through 2024***

LINE NO.	TOTAL CUSTOMERS (AVERAGE)			AVERAGE CPI			INFLATION & GROWTH COMPOUND MULTIPLIER	
	YEAR	AMOUNT	% INCREASE	A COMPOUND MULTIPLIER	AMOUNT	% INCREASE	B COMPOUND MULTIPLIER	(A X B)
1	2019	398,492		1.0000	255.7		1.0000	
2	2020	416,346	4.48%	1.0448	258.8	1.23%	1.0123	1.0577
3	2021	436,565	4.86%	1.0955	271.0	4.70%	1.0599	1.1612
4	2022	457,351	4.76%	1.1477	292.7	8.00%	1.1447	1.3138
5	2023 Budget**	474,790	3.81%	1.1915	<i>Budget Assumption</i>	2.80%	1.1768	1.4021
6	2024 Budget**	490,125	3.23%	1.2299	<i>Budget Assumption</i>	2.20%	1.2027	1.4792

* Data for 2019 to 2022 per MFR Schedule C-37.

** 2023 and 2024 customer growth and inflation are based on budget assumptions used for base revenue and O&M. If Moody's Analytics updated forecast for 2023 and 2024 of 3.6% and 2.4%, respectively, were used, then the O&M Compound Multiplier would increase to 1.4936 and the benchmark on page 1 would be \$159.9 million.

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PEOPLES GAS SYSTEM
2023 AND 2024 CAPITAL BUDGET
(\$ in 000s)

	2023 Budget	2024 Budget	Witness
Growth	149,278	146,980	
Gas Heat Pump (GHP)	500	125	Richard
Measuring and Regulation Station Equipment	4,840	7,510	Richard
Meters and Regulators	23,310	23,643	Richard
New Revenue Mains	57,888	55,462	Richard
New Revenue Services	62,740	60,240	Richard
Reliability, Resiliency and Efficiency	76,298	100,229	
Cathodic Protection	2,455	2,641	O'Connor
Distribution System Improvements	16,503	19,292	O'Connor/ Richard
Main Replacements	20,523	20,073	O'Connor/ Richard
Measuring and Regulation Improvements	718	-	Richard
Measuring and Regulation Station Equipment	-	737	Richard
Municipal Improvements	10,835	11,492	Richard
Non-Construction	4,713	14,817	O'Connor/ Richard
Service Line Replacements	6,785	7,748	O'Connor
Technology Projects	9,008	15,129	O'Connor/ Richard / Estrada
Transportation Vehicles	4,758	8,300	O'Connor
Legacy	27,340	20,845	
Cast Iron/Bare Steel Main Repl	6,198	-	Richard
PPP Main Replace	21,142	20,845	Richard
AFUDC Large Projects*	144,153	94,351	
Expansion Projects	47,618	17,928	
FGT to Big Bend Laterals	(500)	-	Richard
Sumterville Dade City Connector	46,943	40	Richard
Tampa City Distribution Trunk	120	7,139	Richard
Tampa Downtown Main	1,055	10,749	Richard
Improvements to Property	19,046	28,174	
PGS Project Tampa	19,046	28,174	Richard
IT Projects	9,946	-	
PGS Work and Asset Management Solution	9,946	-	Richard
LNG/RNG Projects	67,543	48,249	
FGT to Jacksonville Export Facility	32,649	48,249	Rutkin
RNG Alliance	693	-	Rutkin
RNG Brightmark	34,201	-	Rutkin
Grand Total	397,069	362,405	

* Excludes AFUDC charges.

**Peoples Gas System
Storm Reserve Analysis**

**Account 228.1 Storm Reserve
Debit/(Credit)**

Year Ending	Accrual	Incremental (ICCA methodology) Storm Costs							Recovery Surcharge Michael	Ending Balance
		Mathew	Irma	Michael	Dorian	Ian ¹	Nicole	Total		
2009	\$ (33,542)									\$ (33,542)
2010	(57,500)									(91,042)
2011	(57,500)									(148,542)
2012	(57,500)									(206,042)
2013	(57,500)									(263,542)
2014	(57,500)									(321,042)
2015	(57,500)									(378,542)
2016	(57,500)	103,023						103,023		(333,019)
2017	(57,500)		354,520					354,520		(35,999)
2018	(57,500)			3,132,023				3,132,023		3,038,523
2019	(57,500)			148,676	66,644			215,320	(3,280,699)	\$ (84,356)
2020	(57,500)							-		\$ (141,856)
2021	(380,000)							-		\$ (521,856)
2022	(380,000)					1,590,244	58,250	1,648,493		\$ 746,638
Total	\$ (1,426,042)	\$ 103,023	\$ 354,520	\$ 3,280,699	\$ 66,644	\$ 1,590,244	\$ 58,250	\$ 5,453,379	\$ (3,280,699)	
								Average annual storm cost over 10-year period	\$ 545,338 ²	
								Average rounded down	\$ 500,000 ³	

¹ Additional Hurricane Ian incremental labor costs to replace and remove damaged meter installations due to salt water are expected in 2023. Labor costs to replace existing meters, regulators and other components of existing meter installations are not capitalized, therefore these costs are incremental non-capitalizable costs under the ICCA methodology. In addition, Hurricane Ian ICCA costs incurred in 2022 are still being reviewed.

² Ten-year average of costs using nominal dollars is 44% higher than current \$380,000 storm reserve accrual and 50% higher than 2022 Study expected costs of \$364,000.

³ Company proposal is to conservatively round down from the calculated ten-year average costs to \$500,000.



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January 14, 2022

VIA E-PORTAL FILING

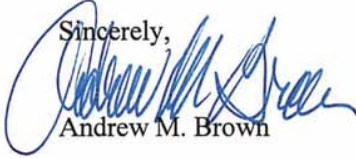
Mr. Adam J. Teitzman
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

**Re: Storm Damage Self-Insurance Reserve Study
Undocketed: 20220000-OT**

Dear Mr. Teitzman:

Attached for electronic filing in the above docket, on behalf of Peoples Gas System, please find its Storm Damage Self-Insurance Reserve Study pursuant to the new requirement under F.A.C. 25-7.0143(1)(l).

Your assistance in this matter is greatly appreciated.

Sincerely,

Andrew M. Brown

AB/plb
Attachment

cc: Ms. Paula K. Brown
Ms. Kandi M. Floyd
Mr. Derrick S. MacDonald



Peoples Gas System

Hurricane Cost and Reserve Performance Analyses



Executive Summary

The Peoples Gas System (PGS) system is exposed to and in the past has incurred significant costs from hurricanes. After hurricane events, PGS is required to respond to reported safety hazards such as gas leaks and blowing gas lines, and to perform damage assessments of the PGS system. The exposure to these potential hurricane costs are modeled and quantified.

Two analyses were performed. A Hurricane Cost Analysis ("Cost Analysis") was performed using a computer catastrophe simulation model that estimates the average annual costs from hurricane perils. A Reserve Performance Analysis was performed using a dynamic financial simulation model to estimate the performance of the reserve subject to the annual hurricane cost probabilities determined in the Cost Analysis

The hurricane exposure is analyzed from a probabilistic approach. The model simulates a large number of hurricane events, covering the full range of potential hurricane characteristics, and determines their corresponding costs. Factors considered in the analysis include the location of PGS's customers, the probability of hurricanes of different intensities and landfall points impacting those customers, the vulnerability of those customers to hurricane damage, and the costs to perform post hurricane inspection assessment activities.

The frequencies and computed costs for a large set of simulated hurricanes are combined to calculate the expected annual cost and the annual aggregate exceedance relations. The expected annual cost represents the average of all hurricane years over a long period of time.

There is an approximate 10% probability that inspection costs from all hurricanes in one year could exceed \$1,000,000, and a 1% probability that costs could exceed \$4,400,000.

The Reserve Performance Analysis simulates the performance of PGS's reserve fund over a five-year prospective period and is based on the probabilistic derived costs and frequencies of occurrence of hurricanes as determined in the Cost Analysis.

The analysis provides two cases with assumptions on when negative reserve balances, due to hurricane costs, are recovered:

1. In years with negative balances, the costs are not recovered within the five-year simulation, and
2. In years with negative balances, the costs are recovered in one (1) year after the loss.

2022 Hurricane Cost and Reserve Performance Analyses

Executive Summary

The analysis case with no recoveries of negative reserve balances shows the reserve fund balance is expected to decline from the initial \$522,000 to \$302,000 at the end of five years. There is a 40.8% probability that the reserve could have inadequate funds to cover hurricane costs in one or more years of the five-year simulation.

The analysis case with one (1) year recovery of negative reserve balances shows the reserve fund balance is expected to increase from the initial \$522,000 to a \$934,000 at the end of five years. There is a 40.6% probability that the reserve could have inadequate funds to cover hurricane costs in one or more years of the five-year simulation.

A summary of the analyses performed of PGS's hurricane cost exposure and reserve performance are provided in the risk profile shown in Table E-1 below.

Table E-1
Peoples Gas System Risk Profile

OWNER	Peoples Gas System	
COSTS	"Make Safe" customer service inspections, damage assessments of the PGS system, and repairs.	
LOCATION	All located within the State of Florida	
PERILS	Hurricanes, Category 1 to 5	
Hurricane Cost Analysis		
EXPECTED ANNUAL COST	\$364,000	
1% AGGREGATE COST EXCEEDANCE VALUE	\$4,400,000	
Reserve Performance Analyses		
\$522,000 Initial Balance, and Annual accrual of \$380,000	Mean (Expected) Balance at 5 years	5 th Percentile Balance at 5 years
No Recovery of Negative Reserve Balances	\$302,000	Negative (\$4,148,000)
One (1) Year Recovery of Negative Reserve Balances	\$934,000	Negative (\$1,541,000)

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1. Hurricane Cost Analysis

The Peoples Gas System (PGS) is exposed to and in the past has incurred significant costs from hurricanes. After hurricane events, PGS is required to respond to reported safety hazards such as gas leaks and blowing gas lines, and to perform damage assessments of the PGS system. The exposure to these potential hurricane costs are quantified. The Cost Analysis was performed using the CoreLogic computer model simulation program *Risk, Quantification and Engineering (RQE®)* as well as the portfolio data of customer locations provided by PGS.

Hurricane exposure is analyzed using a probabilistic approach, which considers the full range of potential hurricane characteristics and corresponding costs. Probabilistic analyses identify the probability of damage to customer premises and the cost of performing “Make Safe” inspections.

Probabilistic annual costs are computed using the results of over 110,000 hurricanes events. Annual cost estimates are developed for each simulated hurricane due to damage at individual customer premise locations and aggregated to provide overall portfolio cost amounts.

Factors considered in the analyses include the location of PGS’s customers, the probability of hurricanes of different intensities and/or landfall points impacting those assets, the vulnerability of those customer premises to hurricane damage, and the costs to inspect customers’ and PGS system assets.

Hurricane Estimation Methodology

The basic components of the hurricane risk analysis include:

- **Customer Locations at Risk:** Define and locate
- **Hurricane Hazard:** Apply a probabilistic hurricane model for the region
- **Customer Vulnerabilities:** Severity (wind speed/storm surge) versus damage and inspection cost
- **Portfolio Analysis:** Probabilistic analysis – based on aggregate inspections and associated costs

These analysis components are summarized herein.

2. Post Hurricane Customer Service, and System Inspection Costs

Customer Locations at risk

After hurricane events, PGS is required to respond to reported safety hazards such as gas leaks and blowing gas lines. These emergency leak orders require PGS to conduct leak surveys, disconnect and reconnect customers, cut and cap service lines, remove meters, and replace damaged facilities. PGS field staff also performs damage assessments of the PGS system after significant hurricane events.

PGS's customer premises are distributed unevenly across its Florida service territory. PGS provides service to approximately 442,000 customers' premises in over 30 Florida counties. A large portion of these customers are located in Hillsborough, Orange, Broward, Miami-Dade, Manatee, and Pinellas Counties. The PGS customer premises are geo-located in the RQE hurricane model to capture the spatial distribution and concentration of these customer premises and their vulnerability to hurricane and storm surge risk.

3. Hurricane Hazard in Florida

The historical record for hurricanes on the Gulf and Atlantic coasts of the United States consists of over 100 years for which reasonably accurate information is available. Historically approximately 500 tropical or subtropical cyclones have affected the state of Florida. Since 1900, there have been 29 hurricanes of Saffir-Simpson Intensity (SSI) 3 or greater (see Table 3-1 for description of the Saffir-Simpson Intensity scale) which have made landfall in the state of Florida. Going back further, written descriptions of hurricanes are available, but it becomes increasingly difficult to estimate actual hurricane intensities and track locations in a reliable manner consistent with the later data. For this reason all hypothetical hurricanes used in this analysis, as well as their corresponding frequencies, have been based only on hurricanes that have occurred since 1900.

Since the historical record is too sparse to simply extrapolate future hurricane landfall probabilities, a series of hypothetical hurricanes was generated in the RQE probabilistic hurricane data base, essentially "filling in" the gaps in the historical data. This provides an estimate of future potential hurricane locations (landfall), track, severity and frequency consistent with the observed historical data.

The hurricane model was developed (Reference 1), using the National Oceanic and Atmospheric Administration (NOAA) model as the base, to determine individual hurricane wind speeds. The NOAA model was designed to model only a few specific types of hurricanes. While the eye of the hurricane follows the selected track, the model uses up to a dozen different hurricane parameters to estimate wind speeds at all distances away from the eye. RQE is based in part on the Florida Commission on Hurricane Loss Projection Methodology's Official Storm Set, which includes hurricanes affecting Florida during the period of 1900 to 2017.

The hurricane intensities used for the analyses conform to basic NOAA information regarding hurricane intensity recurrence relationships corresponding to locations along the coast. Much of PGS's service territory includes coastal areas where these hurricanes have made landfall.

3. Hurricane Hazard in Florida

The historical annual frequency of hurricanes has varied significantly over time. There are many causes for the temporal variability in hurricane formation. One of the primary climate cycles having a significant correlation with hurricane activity is the Atlantic Multidecadal Oscillation (AMO). It has been suggested that the formation of hurricanes in the Atlantic Ocean off the coast of Africa is related to the amount of rainfall in the Western African Sahel region. Years in which rainfall is heavy have been associated with the formation of a greater number of hurricanes. The AMO cycle consists of a warm phase, during which the tropical and sub-tropical North Atlantic basins have warmer than average temperatures at the surface and in the upper portion relevant to hurricane activity, and a cool phase, during which these regions of the ocean have cooler than average temperatures. In the period of 1900 to the present, the AMO has gone through the following phases:

1900 to 1925	Cool	(Decreased Hurricane Activity)
1926 to 1969	Warm	(Increased Hurricane Activity)
1970 to 1994	Cool	(Decreased Hurricane Activity)
1995 to the Present	Warm	(Increased Hurricane Activity)

These AMO phases are illustrated by the plot of Sea Surface Temperature (SST) Anomalies (deviation from the mean) in the Atlantic Basin over the past 150 years in Figure 3-1.

The NOAA believes that we entered a warm phase of AMO around the mid-1990s which can be expected to continue for at least several years. Historically, each phase of AMO has lasted approximately 20 to 40 years.

Probabilistic Annual Cost is computed using the results of thousands of random variable hurricanes considering the current Near-Term warm period of hurricane hazard.

3. Hurricane Hazard in Florida

Table 3-1
The Saffir-Simpson Intensity Scale (SSI)
(Note That Windspeeds Given Are 1-Minute Sustained)

SSI	Central Pressure (mb)	Maximum Sustained Winds (mph)	Storm-Surge Height (ft)	Damage
1	≥ 980	74-95	4-5	Damage mainly to trees, shrubbery, and unanchored mobile homes
2	965-979	96-110	6-8	Some trees blown down; major damage to exposed mobile homes; some damage to roofs of buildings
3	945-964	111-130	9-12	Foliage removed from trees; large trees blown down; mobile homes destroyed; some structural damage to small buildings
4	920-944	131-155	13-18	All signs blown down; extensive damage to roofs, windows, and doors; complete destruction of mobile homes; flooding inland as far as 6 mi.; major damage to lower floors of structures near shore
5	< 920	> 155	> 18	Severe damage to windows and doors; extensive damage to roofs of homes and industrial buildings; small buildings overturned and blown away; major damage to lower floors of all structures less than 15 ft. above sea level within 500m of shore

Monthly values for the AMO index, 1856 -2013

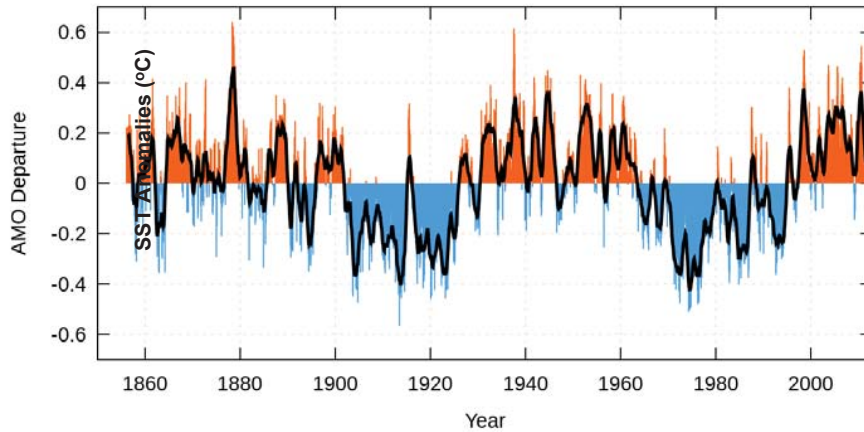


Figure 3-1: Atlantic Multidecadal Oscillation index computed as the linearly detrended North Atlantic sea surface temperature anomalies 1856-2013.

Storm Surge Analyses

The storm surge hazard model is supported by the same stochastic hazard event set within RQE to develop wind field and hurricane parameter descriptions, and is additionally integrated with bathymetry data at the Atlantic coastline of the United States from Canada to Mexico.

The phenomenon of storm surge is mainly caused by the wind stress towards the coastline from an approaching tropical cyclone and the atmospheric pressure depression. The main parameters inducing storm surge along the coast are peak gust wind, bathymetry (shallowness), rotation of the earth (Coriolis force), waves and pressure gradient developed in the Tropical Cyclone.

In surge phenomenon, the wind stress coefficient has been identified as the dominant parameter among various model and shelf parameters, because of the stress from the tangential component of the wind, which provides the main driving force for the surge.

The US coast is divided into five zones and bathymetry data has been digitized from coastal Texas to Maine. Grids have been constructed all along the coast in the ocean shelf. The important inputs to the model are the bathymetry of the region at these grid points and cyclone data. The model uses the finite element method to simulate the surge flow by solving vertically an integrated form of shallow water gravity equations. The surge model provides a best estimate of the height of storm surge at the coastal interface.

The model solves the equations of motion for the near-shore sea water, including the wind stress from the standard RQE wind field model and the bottom stress as boundary conditions. The bathymetry (ocean depth) is defined on a grid, and the equations of motion are numerically solved at each nodal point of the grid, resulting in the peak storm surge height at a series of coastal boundary points.

For each hurricane event, the probabilistic distribution of storm surge inundation depth is calculated for each location in the portfolio, using the probabilistic distributions of all important storm and location parameters. Inundation is modeled in two zones: the high-velocity zone (typically the first few hundred meters from the coast), where wave action and debris can severely damage structures, and farther inland, where the main problem is flooding as opposed to structural damage. For each hurricane event, the width of the high-velocity zone is calculated at each coastal boundary point using a run-up model. The elevation of the storm surge water surface farther inland is a function of the surge height at the coast and the local distance to the coast.

The storm surge model is run for the probabilistic event set to compute the storm surge at the portfolio asset location. The frequency of each event with the storm surge is calculated.

4. Customer Vulnerabilities

Structures have suffered damage in past hurricanes. Structure damage patterns tend to be most severe in coastal areas where buildings can be exposed to both wind and storm surge perils. Damage at inland locations tends to be less severe with contributions to damage from only wind perils. Structure damage varies with hurricane wind speeds and depths of storm surge. Damage to structures has in past hurricanes resulted in damage to gas lines, meters, and to other equipment that has required PGS inspection to ensure safe conditions.

Vulnerability of customer premises is based upon typical Florida construction, modeled wind speeds, and storm surge from simulated hurricanes. PGS data on the cost of "Make Safe" inspections and costs to inspect system assets are utilized in the modeling of hurricane costs. PGS's cost data from the 2016 Hurricane Matthew, 2017 Hurricane Irma, and 2018 Hurricane Michael provide data on recent hurricane costs from moderate to extreme intensity events. These hurricane cost experiences include the effects of many factors, including the post hurricane costs of labor, fleet equipment, and accommodations associated with the hurricane inspection processes utilized by PGS.

5. Hurricane Cost Analysis Results

PGS's customer premise locations were analyzed using the proprietary computer program, *RQE* subject to a suite of probabilistic hurricanes. The probabilistic hurricane analyses provide the expected annual costs, and non-exceedance probabilities over a range of cost levels.

Storm Probabilistic Analysis

The probabilistic cost analysis is performed using *RQE*. The hurricane hazard uses the *RQE* probabilistic stochastic hurricane database which contains approximately 110,000 simulations of possible hurricanes affecting the eastern United States, along both the Gulf and the Atlantic coasts. Each hurricane in the database has been defined by associating a central pressure with a unique hurricane track. In addition, each hurricane is assigned an annual frequency of occurrence, which depends on the hurricane track location and the hurricane intensity as measured by central pressure. For each customer location in the portfolio, the wind speed is calculated, the degree of structure damage and the inspection cost is estimated. The sum of the cost for each customer location is an estimate of the mean cost for each hurricane simulation.

Aggregate Cost Exceedance and Expected Annual Cost

Aggregate cost exceedance calculations are developed by keeping a running total of costs from all possible events in a year. At the end of each year, the aggregate cost for all events is then determined by probabilistically summing the cost distribution from each event, taking into account the event frequency. The process considers the probability of having zero events, one event, two events, etc. during a year.

A series of probabilistic analyses were performed, using the vulnerability curves derived for PGS's customer premises in *RQE*. A summary of the analysis is presented in Table 5-1, which shows the aggregate cost exceedance probability for cost layers between \$0 and more than \$4,400,000.

5. Hurricane Cost Analysis Results

For each cost layer shown, the probability of cost exceeding a specified value is shown. For example, the probability of costs exceeding \$400,000 in one year is 22.0%. The analysis calculates the probability of costs from all hurricanes and aggregates the total cost and exceedance probabilities.

The expected annual cost (EAC) from hurricanes is \$364,000. This value represents the average cost from all simulated hurricanes. The EAC is not expected to occur every year. Some years will have no costs from hurricanes, some years will have small costs and a few years will have large costs. The EAC represents the average of all hurricane years over a long period of time.

5. Hurricane Cost Analysis Results

Table 5-1
**PEOPLES GAS SYSTEM
AGGREGATE COST EXCEEDANCE PROBABILITIES**

Damage Layer (\$x1,000)	1 Year Exceedance Probability
> 200	30.4%
400	22.0%
600	16.9%
800	13.4%
1,000	11.1%
1,200	9.10%
1,400	7.68%
1,600	6.61%
1,800	5.69%
2,000	4.92%
2,200	4.31%
2,400	3.76%
2,600	3.26%
2,800	2.87%
3,000	2.56%
3,200	2.25%
3,400	1.97%
3,600	1.79%
3,800	1.62%
4,000	1.44%
4,200	1.27%
4,400	1.10%

6. Reserve Performance Analysis

A dynamic financial analysis of potential costs from hurricanes was performed to determine their impact on the performance of PGS's reserve. The analysis included the costs from all simulated hurricane events.

The expected annual cost from the hurricane Cost Analysis is \$364,000. The expected annual cost estimate represents the average annual cost associated with hurricane inspections for service restoration over a long period of time.

Analysis

The Reserve performance analysis consisted of performing 10,000 iterations of hurricane cost simulations within the PGS service area, each covering a 5-year period, to determine the effect of the costs on the PGS Reserve. Monte Carlo simulations were used to generate cost samples for the analysis. The analysis provides an estimate of the Reserve assets in each year of the simulation, accounting for the annual accrual, borrowing costs when fund balances are negative, and hurricane costs, as determined in the Cost Analysis, using a dynamic financial model.

The analysis provides estimates of the fifth percentile and ninety-fifth percentile reserve balances. At the fifth percentile reserve balance, only five percent of the simulated outcomes have smaller values. Similarly, for the ninety-fifth percentile reserve balance, only five percent of simulated outcomes have values which would be greater than that value. The fifth percentile represents an extremely adverse five years of hurricane experience where costs would far exceed the reserve funds available.

Assumptions

The analysis performed included the following assumptions:

- An initial Reserve balance of \$521,856.
- Expected Annual Cost from hurricane hazard is \$364,000.
- An annual accrual of \$380,000 each year.
- The Reserve balance has a maximum balance of \$3,800,000.

6. Reserve Performance Analysis

- Two cost recovery cases for negative reserve balances were analyzed:
 - No cost recovery within the five (5) year simulation, and
 - A one (1) year recovery period for negative reserve balances.
- Hurricane costs were assumed to increase by 6.82% per year; 3% per year due to inflation, and 3.82% per year due to system growth.
- Negative reserve balances were assumed to be financed with an unlimited line of credit costing 2.5%.

Analysis Results

Reserve analyses were performed for two cases. The results show the annual reserve accrual amount, the mean (expected) reserve fund balance as well as the probability that the reserve fund balance will be negative in any one or more of the five years of the simulated time horizon.

The analysis case with no recoveries of negative reserve balances shows that the reserve fund balance is expected to decline from the initial \$522,000 to \$302,000 at the end of five years. There is a 40.8% probability that the reserve could have inadequate funds to cover hurricane costs in one or more years of the five-year simulation.

The analysis case with one (1) year recovery of negative reserve balances shows the reserve fund balance is expected to increase from the initial \$522,000 to a \$934,000 at the end of five years. There is a 40.6% probability that the reserve could have inadequate funds to cover hurricane costs in one or more years of the five-year simulation.

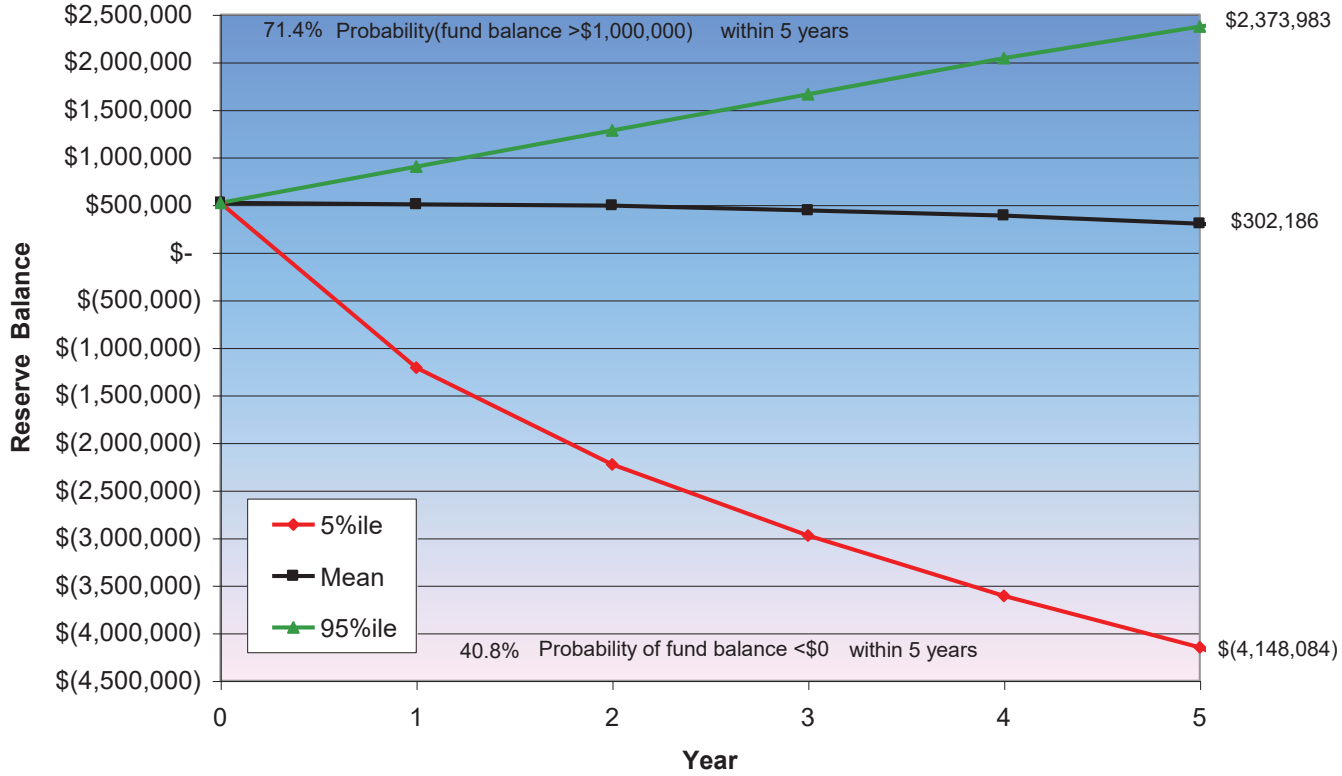


Figure 6-1: Reserve Performance Analysis: \$521,856 Initial Balance, No Recovery of Negative Balances

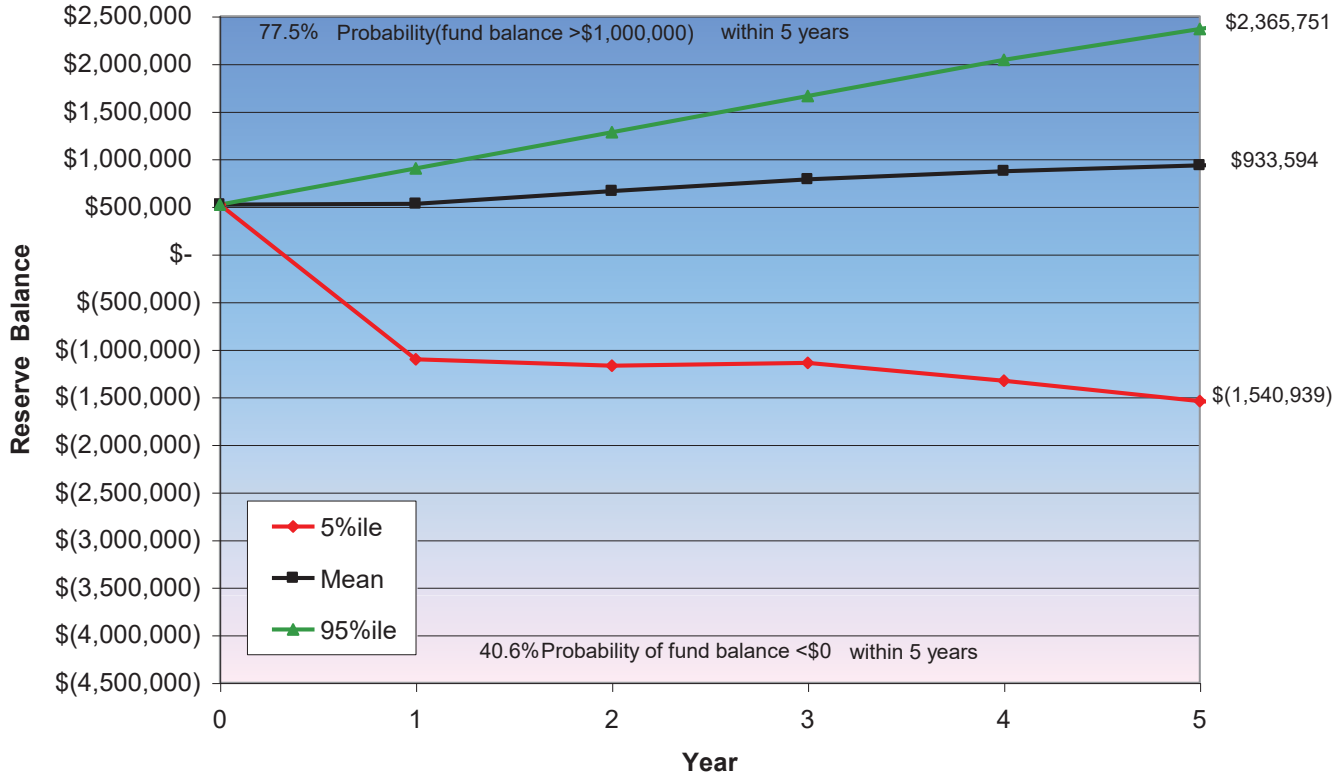


Figure 6-2: Reserve Performance Analysis: \$521,856 Initial Balance, A One (1) Year Recovery of Negative Balances

7. References

1. "Florida Commission on Hurricane Loss Projection Methodology, CoreLogic North Atlantic Hurricane Model in Risk Quantification and Engineering™ November 2020 Submission, April 30, 2021 Version"

2022 Hurricane Cost and Reserve Performance Analyses

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INTERNET

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found at www.abs-group.com

Peoples Gas System
 IRS Pro-Rata Requirement
 Account 282 (Method/Life)
 Effective Date of Rate Change
 1/1/2024

Month	Account	Year 2024 Monthly Change	Days To Prorate	Calendar Days In Future Test Period	Account 282 Prorated	Cumulative Prorated Balance	MFR 13 month Average	Prorata Adjustment
Annual Increase	282	(\$13,610,338)						
1/31/2024		(\$1,134,195)	336	366	(1,041,228)	(1,041,228)	(1,134,195)	
2/29/2024		(\$1,134,195)	307	366	(951,360)	(1,992,588)	(2,268,390)	
3/31/2024		(\$1,134,195)	276	366	(855,294)	(2,847,883)	(3,402,584)	
4/30/2024		(\$1,134,195)	246	366	(762,328)	(3,610,210)	(4,536,779)	
5/31/2024		(\$1,134,195)	215	366	(666,262)	(4,276,472)	(5,670,974)	
6/30/2024		(\$1,134,195)	185	366	(573,295)	(4,849,767)	(6,805,169)	
7/31/2024		(\$1,134,195)	154	366	(477,230)	(5,326,997)	(7,939,364)	
8/31/2024		(\$1,134,195)	123	366	(381,164)	(5,708,161)	(9,073,558)	
9/30/2024		(\$1,134,195)	93	366	(288,197)	(5,996,358)	(10,207,753)	
10/31/2024		(\$1,134,195)	62	366	(192,131)	(6,188,489)	(11,341,948)	
11/30/2024		(\$1,134,190)	32	366	(99,164)	(6,287,653)	(12,476,138)	
12/31/2024		(\$1,134,200)	1	366	(3,099)	(6,290,752)	(13,610,338)	
Total		\$ (13,610,338)			\$ (6,290,752)	\$ (54,416,559)	\$ (88,467,190)	
					Months	13	13	
					13 Month Average	(4,185,889)	(6,805,168)	2,619,279

For the purpose of determining the maximum amount of Accumulated Deferred Income Taxes to be excluded from the rate base, or to be included as no-cost capital, Treasury Regulation 1.167(l)-1 requires the ADIT balance at the beginning of the future test period be adjusted by the pro rata portion of any projected monthly increase or decrease charged to this reserve. Per certain Private Letter Rulings, the pro ration begins in the month of the test year that the new rates are expected to take effect. The rulings also set forth a model for calculation of the adjustment. Failure to follow the normalization requirements under IRC section 167(l) for public utility property may result in the forfeiture of accelerated depreciation tax deductions.

PEOPLES GAS SYSTEM, INC.
 DOCKET NO. 20230023-GU
 EXHIBIT NO. RBP-1
 WITNESS: PARSONS
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 PAGE 1 OF 1
 FILED: 04/04/2023

Peoples Gas System
2024 Test Year Reconciliation of Capital Structure to Rate Base
13-Month Average December 2024
(\$ in 000s)

DESCRIPTION	Adjustments						NET	
	L.T.DEBT	S.T.DEBT	DEPOSITS	EQUITY	DEF. TAX	All PRORATA		Investor PRORATA
AVERAGE CAPITAL STRUCTURE (PER BOOKS)								\$ 2,509,268
RECONCILING ITEMS:								
Investment in Subsidiaries				(1,249)				(1,249)
Temporary Cash Investments							(3)	(3)
Other Accounts Receivable							(737)	(737)
Accounts Receivable Associated Companies							(10,135)	(10,135)
Unamortized Debt Discount and Expense	-							-
Unamortized Rate Case Expense					(673)		(1,981)	(2,654)
Competitive Rate Adjustment					(864)		(2,544)	(3,408)
Dividends Declared				-				-
AFUDC - Eligible CWIP						(110,124)		(110,124)
Cast Iron/Bare Steel Rider (CI/BSR)					(2,639)	(7,771)		(10,410)
CI/BSR True-up		-						-
Unrecovered Gas Costs		-						-
Conservation True-Up		(760)						(760)
Property Held For Future Use				(1,940)				(1,940)
Non-utility adjustments to rate base				(791)	(269)			(1,060)
Deferred Tax Normalization					(2,619)		2,619	-
TOTAL RECONCILING ITEMS	-	(760)	-	(3,980)	(7,064)	(117,895)	(12,781)	(142,480)
AVERAGE RATE BASE (ADJUSTED)								\$ 2,366,788

PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20230023-GU
EXHIBIT NO. RBP-1
WITNESS: PARSONS
DOCUMENT NO. 9
PAGE 1 OF 1
FILED: 04/04/2023

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Peoples Gas System.	DOCKET NO. 20200051-GU
In re: Petition for approval of 2020 depreciation study by Peoples Gas System.	DOCKET NO. 20200166-GU
In re: Petition for approval to track, record as a regulatory asset, and defer incremental costs resulting from the COVID-19 pandemic, by Peoples Gas System.	DOCKET NO. 20200178-GU ORDER NO. PSC-2020-0485-FOF-GU ISSUED: December 10, 2020

The following Commissioners participated in the disposition of this matter:

GARY F. CLARK, Chairman
ART GRAHAM
JULIE I. BROWN
DONALD J. POLMANN
ANDREW GILES FAY

APPEARANCES:

ANDREW M. BROWN and THOMAS R. FARRIOR, ESQUIRES, Macfarlane Ferguson & McMullen, P.O. Box 1531, Tampa, Florida 33601
On behalf of Peoples Gas System

J.R. KELLY, Public Counsel, CHARLES REHWINKLE and A. MIREILLE FALL-FRY, ESQUIRES, Office of Public Counsel, c/o The Florida Legislature, 111 West Madison Street, Room 812, Tallahassee, Florida 32399-1400
On behalf of the Citizens of the State of Florida

JON MOYLE and KAREN PUTNAL, ESQUIRES, Moyle Law Firm, The Perkins House, 118 North Gadsden Street, Tallahassee, Florida 32301.
On behalf of The Florida Industrial Power Users Group

KURT M. SCHRADER and BIANCA LHERISSON, ESQUIRES, Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850
On behalf of the Florida Public Service Commission

ORDER NO. PSC-2020-0485-FOF-GU
DOCKET NOS. 20200051-GU, 20200166-GU, 20200178-GU
PAGE 2

MARY ANNE HELTON, ESQUIRE, Deputy General Counsel, Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850

Advisor to the Florida Public Service Commission

KEITH C. HETRICK, ESQUIRE, General Counsel, Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850

Florida Public Service Commission General Counsel

FINAL ORDER

BY THE COMMISSION:

I. Background

On June 8, 2020, Peoples Gas System (PGS) filed a Petition for Rate Increase, along with its minimum filing requirements and supporting testimony, in Docket No. 20200051-GU (Rate Case Petition). Also, on June 8, 2020, in Docket No. 20200166-GU, Peoples filed a Petition for Approval of its 2020 Depreciation Study, pursuant to Rule 25-7.045, Florida Administrative Code (F.A.C.). By Order No. PSC-2020-0198-PCO-GU, issued on June 22, 2020, Docket Nos. 20200051-GU and 20200166-GU were consolidated for the purpose of hearing. The Office of Public Counsel (OPC) and the Florida Industrial Power Users Group (FIPUG) intervened in the consolidated dockets.

On October 22, 2020, all parties (PGS, OPC, and FIPUG) to the consolidated dockets filed a Joint Motion for Approval of Settlement Agreement. In addition to resolving all matters in the consolidated dockets (Docket Nos. 20200051-GU and 20200166-GU), the Settlement Agreement (Agreement) also included a provision for PGS to withdraw its petition in Docket No. 20200178-GU and to not file any other petition seeking deferral of COVID-19 costs during the term of the Agreement.

Docket No. 20200178-GU involves a petition by PGS for our approval to establish a regulatory asset to record costs incurred due to Coronavirus Disease 2019 (COVID-19). As part of that docket, PGS requested deferral of incremental bad debt expense and safety-related costs attributable to COVID-19. On October 27, 2020, we issued PAA Order No. PSC-2020-0408-PAA-GU (COVID-19 PAA Order) in which we approved PGS's petition to track, record as a regulatory asset, and defer incremental costs resulting from the COVID-19 pandemic. On November 17, 2020, OPC filed a petition protesting the COVID-19 PAA Order.

On November 19, 2020, we conducted a hearing to consider the Agreement, a copy of which is attached hereto as Attachment A. At this hearing, the direct testimony of PGS witnesses T.J. Szelistowski, Karen Sparkman (adopting testimony of Monica A. Whiting), Richard F. Wall, Timothy O'Connor, Richard K. Harper, PhD., Dylan D'Ascendis (adopting testimony of Robert B. Hevert), Sean P. Hillary, Valerie Strickland, Charlene M. McQuaid, Lorraine L. Cifuentes,

ORDER NO. PSC-2020-0485-FOF-GU
DOCKET NOS. 20200051-GU, 20200166-GU, 20200178-GU
PAGE 3

Daniel Yardley, T. Mark Whitaker, Luke Buzard, and Dane Watson; OPC witnesses David J. Garrett and Andrea Crane; and Commission Staff witnesses Intesar Terkawi and Rhonda L. Hicks were entered into the record as though read. The stipulated Comprehensive Exhibit List and corresponding exhibits were also entered into the record. Subsequently, counsel for PGS, OPC, and FIPUG made opening statements in support of the Agreement. At the conclusion of the evidentiary portion of the hearing, the Parties indicated that they were willing to waive the filing of post-hearing briefs, and we approved the Agreement, as set forth herein, by bench vote.

We have jurisdiction over this matter pursuant to Sections 366.03, 366.05, and 366.06, Florida Statutes.

II. Decision

a. Settlement Agreement Provisions

The Parties contend that the Agreement resolves all matters contained in Docket Nos. 20200051-GU, 20200166-GU, and 20200178-GU. The term of the Agreement is the three years from January 2021 through the last billing cycle of December 2023. The key terms of the Agreement, as they pertain to the issues in Docket Nos. 20200051-GU and 20200166-GU, are as follows:

- The rates proposed in the Agreement shall continue beyond December 2023, unless those rates are changed by Commission Order.
- The Agreement sets a revenue requirement increase of \$58.0 million, of which \$23.6 million is a transfer of the Cast Iron Bare Steel Rider surcharge into base rate recovery.
- The Agreement sets a return on equity midpoint of 9.90%, with a range of 8.90% to 11.00%. PGS is also allowed an equity ratio of 54.7% as a percentage of investor sources of capital.
- PGS proposes to flow back excess state accumulated deferred income taxes of approximately \$940,000 over the term of the agreement, in annual amounts determined at PGS's discretion, provided that PGS flows back the full amount by December 31, 2023.
- PGS's annual storm reserve accrual will be \$380,000 and its storm reserve target will be \$3.8 million.
- The Agreement sets new depreciation rates, effective January 1, 2021. PGS shall amortize a cumulative amount of \$34.0 million of the depreciation reserve surplus as a credit to depreciation expense, in annual amounts up to PGS's discretion, for 2020-2023.
- PGS's actual rate case expenses of no more than \$1,657,000 shall be amortized as proposed in the Rate Case Petition (3 years).

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- Nothing in the Agreement precludes PGS from filing new or revised tariffs while the Agreement is in effect, provided such requests do not increase any existing base rates or charges, with the exceptions of optional tariffs.
- PGS shall implement the cost of service study, miscellaneous service charges, new optional tariffs, and modifications to existing tariffs, as proposed in its Rate Case Petition.

Also, as part of the Agreement, PGS agreed to withdraw its petition in Docket No. 20200178-GU upon our approval of the Agreement. PGS also agreed to not file any other petition seeking deferral of COVID-19 costs during the term of the Agreement.

b. Approval of Settlement Agreement

The standard for approval of a settlement agreement is whether it is in the public interest.¹ A determination of whether a settlement is in the public interest requires a case-specific analysis based on consideration of the proposed settlement taken as a whole.²

Having carefully reviewed the Agreement, the Parties' statements at hearing, and the testimony and exhibits entered into the record, we find that, taken as a whole, the Agreement provides a reasonable resolution of the issues, provides rate certainty and stability to customers, and establishes fair, just, and reasonable rates. We also note that the revenue requirement approved herein is less than was initially requested by the utility, and that the increase to the storm reserve should help promote greater reliability to PGS's service area. We find, therefore, that the Agreement, provided as Attachment A hereto, is in the public interest, and we hereby approve it.

c. Vacating of Order in Docket No. 20200178-GU

The Agreement contains a provision that, upon our approval of said Agreement, PGS shall withdraw its petition in Docket No. 20200178-GU. In order to effectuate this provision of the Agreement, the COVID-19 PAA Order needs to be vacated. At the time of the November 19, 2020, hearing in this matter, the COVID-19 PAA Order had a pending protest filed by OPC.

¹ Sierra Club v. Brown, 243 So. 3d 903, 910-913 (Fla. 2018); Order No. PSC-13-0023-S-EI, issued on January 14, 2013, in Docket No. 120015-EI, In re: Petition for increase in rates by Florida Power & Light Company; Order No. PSC-11-0089-S-EI, issued February 1, 2011, in Docket Nos. 080677-EI and 090130-EI, In re: Petition for increase in rates by Florida Power & Light Company and In re: 2009 depreciation and dismantlement study by Florida Power & Light Company; Order No. PSC-10-0398-S-EI, issued June 18, 2010, in Docket Nos. 090079-EI, 090144-EI, 090145-EI, and 100136-EI, In re: Petition for increase in rates by Progress Energy Florida, Inc., In re: Petition for limited proceeding to include Bartow repowering project in base rates, by Progress Energy Florida, Inc., In re: Petition for expedited approval of the deferral of pension expenses, authorization to charge storm hardening expenses to the storm damage reserve, and variance from or waiver of Rule 25-6.0143(1)(c), (d), and (f), F.A.C., by Progress Energy Florida, Inc., and In re: Petition for approval of an accounting order to record a depreciation expense credit, by Progress Energy Florida, Inc.; Order No. PSC-05-0945-S-EI, issued September 28, 2005, in Docket No. 050078-EI, In re: Petition for rate increase by Progress Energy Florida, Inc.

² Order No. PSC-13-0023-S-EI, at p. 7.

ORDER NO. PSC-2020-0485-FOF-GU
DOCKET NOS. 20200051-GU, 20200166-GU, 20200178-GU
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Therefore, a consummating order has not been issued in that docket and the COVID-19 PAA Order has not become final.

Given the above, we hereby vacate the COVID-19 PAA Order and, with our vacation of said Order, OPC's protest is now moot. PGS's withdrawal of its petition, as provided for in the Agreement, resolves all outstanding issues in Docket No. 20200178-GU. Therefore, upon PGS filing notice of such withdrawal, Commission staff is authorized to close Docket No. 20200178-GU administratively.

Based on the foregoing, it is

ORDERED by the Florida Public Service Commission that the Joint Motion for Approval of Settlement Agreement, submitted by Peoples Gas System, the Office of Public Counsel, and the Florida Industrial Power Users Group, is hereby approved, as is the Settlement Agreement attached hereto as Attachment A. It is further

ORDERED that the stipulations, findings, and rulings herein are hereby approved. It is further

ORDERED that Docket Nos. 20200051-GU and 20200166-GU shall be closed. It is further

ORDERED that Docket No. 20200178-GU shall remain open pending PGS's withdrawal of its petition in that docket, as provided for in the Agreement. Upon such withdrawal, Commission staff is authorized to close Docket No. 20200178-GU administratively.

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DOCKET NOS. 20200051-GU, 20200166-GU, 20200178-GU
PAGE 6

By ORDER of the Florida Public Service Commission this 10th day of December, 2020.



ADAM J. TEITZMAN
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399
(850) 413-6770
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Copies furnished: A copy of this document is provided to the parties of record at the time of issuance and, if applicable, interested persons.

BYL

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.

Any party adversely affected by the Commission's final action in this matter may request: 1) reconsideration of the decision by filing a motion for reconsideration with the Office of Commission Clerk, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850, within fifteen (15) days of the issuance of this order in the form prescribed by Rule 25-22.060, 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 and/or wastewater utility by filing a notice of appeal with the Office of Commission Clerk, and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days after the issuance of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900(a), Florida Rules of Appellate Procedure.

ORDER NO. PSC-2020-0485-FOF-GU
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Attachment A

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Peoples Gas System. Docket No. 20200051-GU

In re: Petition for approval of 2020 Depreciation study by Peoples Gas System. Docket No. 20200166-GU

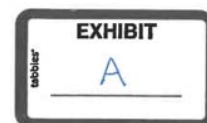
STIPULATION AND SETTLEMENT AGREEMENT

THIS AGREEMENT is entered into as of the effective date by and between Peoples Gas System ("Peoples" or "the Company"), the Office of Public Counsel ("OPC"), and the Florida Industrial Power Users Group ("FIPUG"). Collectively, Peoples, OPC and FIPUG shall be referred to as the "Parties" and the term "Party" shall be the singular form of Parties. The term "Consumer Parties" shall refer collectively to OPC and FIPUG. This Stipulation and Settlement Agreement shall be referred to as the "Agreement" or the "2020 Agreement."

Recitals

On June 8, 2020, Peoples petitioned the Florida Public Service Commission ("the Commission") for an increase in its base rates and miscellaneous service charges of approximately \$85.3 million based on a 2021 projected test year. This \$85.3 million proposed rate increase included \$23.6 million of 2021 revenue requirements related to Peoples moving \$200.7 million of Cast Iron Bare Steel Rider ("CS/BSR") investments made through December 31, 2020, into rate base to be recovered through base rates and charges. The Commission assigned the rate increase petition to Docket No. 20200051-GU.

When it filed its petition for a base rate increase, Peoples also filed a Petition for



ORDER NO. PSC-2020-0485-FOF-GU
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Attachment A

Approval of its 2020 Depreciation Study and its Depreciation Rate Study as of December 31, 2020. The Commission assigned the depreciation petition to Docket No. 20200166-GU.

The Commission consolidated Docket Nos. 20200051-GU and 20200166-GU on June 22, 2020, by Order No. PSC-2020-0198-PCO-GU.

OPC and FIPUG intervened in both dockets and opposed the proposed rate increase by conducting discovery, sponsoring witnesses and by other means. The Parties have filed voluminous prepared testimonies with accompanying exhibits and conducted extensive discovery.

The Parties have undertaken to resolve the issues raised in this proceeding so as to maintain a degree of stability and predictability with respect to Peoples' base rates and charges and to avoid the inherent risks, uncertainties and costs of further litigation.

The Parties have entered into this Agreement in compromise of positions taken in accord with their rights and interests under Chapters 350, 366 and 120, Florida Statutes, as applicable, and as part of a negotiated exchange of consideration among the Parties to this Agreement, each Party has agreed to concessions to the others with the expectation, intent, and understanding such that all provisions of the 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 as constituting good and valuable consideration, the Parties hereby stipulate and agree as follows:

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1. Term.

(a) This Agreement will become effective upon Commission approval and new base rates and new charges shall be implemented on the date of the meter reading for the first billing cycle of January 2021 ("the Implementation Date") and continue at least through the date of the last billing cycle in December 2023. Except as expressly provided in paragraph 7(c), these base rates, charges and credits in effect on December 31, 2023, shall continue beyond December 2023 until otherwise changed by Commission Order. The period from the Implementation Date through the last billing cycle in December 2023 shall be referred to herein as the "Term". The Term shall be deemed extended to the extent the Company opts not to seek new base rates or elects to request new base rates, charges and credits to be effective after the date of the first billing cycle of 2024 and shall end on the date of the first billing cycle implementing rates contained in a Commission Order approving such new base rates, charges and credits. The Consumer Parties are not precluded from seeking a change in base rates, charges, and credits to be effective after the first billing cycle January 1, 2024.

(b) The Parties reserve all rights, unless such rights are expressly waived or released, under the terms of this Agreement.

2. Return on Equity, Equity Ratio and other Revenue Requirement Issues.

(a) Peoples' authorized return on common equity ("ROE") shall be within a range of 8.90% to 11.0%, with a mid-point of 9.90%. A 54.7% equity ratio from investor sources was assumed in establishing the overall rate of return shown in Section 2.(b) of this Agreement. As specifically provided in this Agreement, Peoples' authorized ROE range and mid-point using a 54.7% equity ratio (investor sources with any difference to

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actual equity ratio spread ratably over long-term and short-term debt) shall be used for all purposes during the Term, including cost recovery clauses and riders, earnings surveillance reporting, and the calculation of the Company's Allowance for Funds Used During Construction ("AFUDC") rate and associated amounts of AFUDC.

(b) The calculation of the overall rate of return used to calculate the base rate increase in this Agreement is:

	ADJUSTED AVERAGE BALANCE (\$000s)	RATIO (%)	AVERAGE COST RATE	WEIGHTED COST
LONG TERM DEBT	\$ 502,960	32.73%	3.85	1.26
SHORT TERM DEBT	\$ 83,783	5.45%	1.15	0.06
CUSTOMER DEPOSITS	\$ 24,966	1.62%	2.54	0.04
INACTIVE DEPOSITS	\$ 132	0.01%		0.00
COMMON EQUITY	\$ 708,454	46.10%	9.90	4.57
DEFERRED INCOME TAX	\$ 216,521	14.09%		-
TAX CREDITS	\$ -	0.00%		-
TOTAL	\$ 1,536,816	100.00%		5.93

(c) The following calculation of the Company's 2021 Annual Revenue Requirement and Annual Base Revenue increase is agreed to by the Parties:

Pro Forma Rate Base	\$1,536,815,825
Required Cost of Capital	5.93%
Required Return	\$91,181,527
Operating Income at Present Rates	\$47,771,603
Operating Income Deficiency	\$43,409,924
Revenue Multiplier	1.3361
Required Revenue Increase	\$58,000,000
Roll in CI/BS	\$23,608,583
Net Revenue Increase	\$34,391,417

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(d) The Return on Equity specified in this paragraph 2 shall continue in effect until return on equity is next reset upon the conclusion of the Term, including as it may be extended pursuant to paragraph 1(a), by the Commission whether by operation of paragraph 7 or otherwise.

(e) The following provisions relevant to the Company's revenue requirement and calculation of regulated earnings for surveillance reporting purposes are agreed to by the Parties and have been reflected in the calculation of the \$58 million base rate increase as appropriate:

(i) The depreciation rates, depreciation expense and \$34 million depreciation reserve surplus amortization credit specified in paragraph 4, below.

(ii) The parent debt adjustment specified in paragraph 8 (g) below, offset by a \$2 million reduction to miscellaneous revenues.

(iii) \$200,687,200 of Cast Iron Bare Steel Rider ("CI/BSR") net book value of assets shall be rolled into adjusted rate base as of January 1, 2021, and shall be recovered through the base rate increase provided for in this Agreement. Any difference between the \$200,687,200 amount and the actual CI/BSR net book value of assets as of December 31, 2020, will be reflected as a debit or credit balance in the beginning of period amount for the January 2021 to December 2021 period in determining the year 2021 CI/BSR return on capital investments, depreciation and taxes for eligible replacements. This true up process will be completed through the Company's normal CI/BSR annual filing expected to be completed in September 2021.

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(iv) Storm cost recovery payroll expense shall be recorded in accordance with the final Gas Utility storm cost recovery rule, 25-7.0413, Florida Administrative Code, and the incremental cost methodology addendum Peoples and OPC agreed to in the storm cost settlement agreement reached in Docket No. 20190109-GU.

(v) Manufactured Gas Plant environmental remediation annual amortization expense shall be \$1.0 million.

(vi) The Company's annual storm reserve accrual shall be \$380,000 and its storm reserve target shall be \$3.8 million.

(vii) The Company shall use reserve accounting treatment for Transmission Integrity Management Program ("TIMP") costs and record an annual expense accrual of \$1,437,475. Any difference between the actual cumulative spending and cumulative expense accrual will be reflected as a regulatory asset or liability, as appropriate.

(viii) The Company shall record non-capitalizable software implementation costs as a regulatory asset and amortize the costs over a five-year period.

(ix) The Company may flowback excess state accumulated deferred income taxes of approximately \$940,000 over the Term of the Agreement in annual amounts determined at the discretion of Peoples as long as the full amount is flowed back by end of Term.

3. Customer Rates.

(a) Upon the Implementation Date and effective with the date of the first meter

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reading for the first billing cycle of January 2021, Peoples shall be authorized to increase its base rates and service charges by \$58.0 million of annual revenues, including the revenue requirement of \$23,608,583 for the CI/BSR projects that are currently being recovered from customers, for a net increase of \$34,391,417. The new base rates and charges authorized in this Agreement shall be calculated using the cost of service study, revenue class allocations and rate design methodology as filed by the Company on June 8, 2020, and based on the projected 2021 test year billing determinants reflected in the Minimum Filing Requirements ("MFRs") filed with the company's June 8, 2020, petition in this proceeding. A summary of the new customer and per therm charges authorized by this Agreement are shown on Exhibit A.

(b) In addition to the new base rates and charges specified herein, the following additional tariff items are agreed to by the Parties and shall be reflected as filed by the company on June 8, 2020, in the company's revised tariffs:

- (i) The Company's proposed miscellaneous service charges. (Issue 62)
- (ii) The Company's proposed revisions to the MACC. (Issue 63)
- (iii) The Company's proposed revisions to its counties and communities tariff maps. (Issue 64)
- (iv) The Company's proposed revisions to its Renewable Natural Gas (RNG) rate schedules. (Issue 66b)
- (v) Deletion of the Company's NGVS-1 rate schedule. (Issue 67).
- (vi) The Company's proposed revision to its NGVS-2 rate schedule. (Issue 68)
- (vii) The Company's proposed revisions to its Individual Transportation

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Service Rider (Rider ITS). (Issue 69)

(viii) The miscellaneous tariff wording changes included in the proposed tariffs included with the Company's initial filing.

(c) The clean and red-line versions of the tariff sheets attached hereto as **Exhibit B** have been prepared in accordance with paragraphs 3(a) and 3(b) and shall become effective for meters read for the first billing cycle in January 2021.

(d) The base rates, charges and credits set in accordance with this Agreement shall not be changed during the Term except as otherwise expressly permitted or provided for in this Agreement and shall continue in effect until next reset by the Commission.

(e) To the extent that any of Peoples' cost recovery clauses or riders are impacted by changes in rate design, billing determinants, or Authorized Return on Equity during the Term, such changes shall be reflected in the affected clauses or riders as of the date of the meter readings for the first billing cycle of January in the year following the year in which the change occurs.

(f) The provisions of this paragraph 3 shall remain in effect during the Term except as otherwise expressly permitted or provided for in this Agreement and shall continue in effect until the Company's base rates are next reset by the Commission.

4. Depreciation Rates, Depreciation Expense, and \$34 million Depreciation Reserve Surplus Amortization Credit.

(a) The Company's new depreciation rates shall be as shown on **Exhibit C** to this Agreement, shall become effective on January 1, 2021, and shall remain in effect until changed by the Commission. Peoples may not propose changes to the depreciation

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rates shown on **Exhibit C** during the Term of this Agreement without the consent of the other Parties to this Agreement.

(b) As shown on **Exhibit D**, the calculated amount of depreciation expense using the new depreciation rates authorized in this Agreement and the company's projected December 31, 2020, plant balance of \$2,154,267,969 included in the depreciation study is \$52,495,216.

(c) The Company's proposed depreciation study reflected a theoretical accumulated depreciation reserve surplus of approximately \$245 million as of December 31, 2020. Beginning with the effective date of this Agreement, Peoples may amortize up to \$34 million of the theoretical excess depreciation reserve reflected in its depreciation study as a credit to depreciation expense in annual amounts at its discretion for calendar years 2020, 2021, 2022 and 2023, subject to the following conditions:

(i) The Company may not replenish the reserve after the credits have been recorded on the income statement.

(ii) \$8 million of the available \$34 million credit may not be credited to depreciation expense unless and until the Company's Dade City Connector Project is in-service.

(iii) \$4 million of the available \$34 million credit may not be credited to depreciation expense unless and until the Company's Work and Asset Management Project is in-service.

(iv) The amortization permitted under this paragraph 4 is not intended to be used to recover any storm damage recovery costs (including replenishment of the storm reserve) for which the Company would otherwise petition for cost

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recovery pursuant to paragraph 6.

(d) The Company shall file a depreciation study no more than one year nor less than 90 days before the filing of its next general rate proceeding under Sections 366.06 and 366.07, Florida Statutes, such that there is a reasonable opportunity for the Consumer Parties to review, analyze and potentially rebut depreciation rates or other aspects of such depreciation study contemporaneously with the company's next general rate proceeding. The depreciation study period shall match the test year in the company's MFRs, with all supporting data in electronic format with links, cells and formulae intact and functional, and shall be served upon all Consumer Parties and all intervenors in such subsequent rate case.

5. Other Cost Recovery. Nothing in this Agreement shall preclude the Company from requesting the Commission to approve the recovery of costs that are: (a) of a type which traditionally or historically would be, have been, or are presently recovered through cost recovery clauses, riders or surcharges, or (b) incremental costs not currently recovered in base rates which the Legislature expressly requires shall be clause recoverable subsequent to the approval of this Agreement. It is the intent of the Parties that, in conjunction with the provisions of subparagraph 3(a), 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; or (ii) new or atypical costs that were unforeseeable and could not have been contemplated by the Parties resulting from

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significantly changed industry-wide circumstances directly affecting the Company's operations. Nothing in this Agreement precludes the Company from petitioning the Commission for recovery through the existing CI/BSR of any future, new, material Federal safety regulation of nation-wide, industry-wide applicability that is similar in scale and scope to the regulations and resulting impact that gave rise to the ongoing recovery of cast iron, bare steel and problematic plastic pipe replacement. As a part of the base rate freeze agreed to herein, the Company will not seek Commission approval to defer for later recovery in rates, any costs incurred or reasonably expected to be incurred from the Effective Date through and including December 31, 2023, 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 by each of the Parties. The Parties are not precluded from participating in any proceedings pursuant to this paragraph 5, nor is any Party precluded from raising any issues pertinent to any such proceedings.

Notwithstanding the foregoing, Peoples agrees that upon formal approval of this Agreement by the Commission, it will dismiss with prejudice its COVID-19 Petition (Docket No. 20200178-GU) and will not file any other petition seeking deferral of COVID-19 costs during the Term of this Agreement.

6. Storm Damage

(a) Nothing in this Agreement shall preclude Peoples 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.

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(b) All storm related costs shall be calculated and determined pursuant to the final Gas Utility storm cost recovery rule, 25-7.0413, Florida Administrative Code, and the storm cost settlement agreement approved by the Commission in Docket No. 20190109-GU.

(c) The Consumer Parties to this Agreement are not precluded from participating in any such proceedings and opposing the amount(s) of Peoples' claimed costs or whether the proposed recovery is consistent with paragraph 6.

(d) The provisions of this paragraph 6 shall remain in effect during the Term except as otherwise permitted or provided for in this Agreement and shall continue in effect until the Company's base rates are next reset by the Commission.

7. Earnings.

(a) Notwithstanding paragraph 2, if Peoples' earned return on common equity falls below 8.90% during the Term on a Peoples quarterly earnings surveillance report stated on an actual Commission thirteen-month average adjusted basis, Peoples may petition the Commission to amend its base rates either as a general rate proceeding under Sections 366.06 and 366.07, Florida Statutes, and/or as a limited proceeding under Section 366.076, Florida Statutes, but shall not seek interim rates to be effective before January 1, 2024. Nothing in this 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 Consumer 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

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proceeding. Throughout this Agreement, "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 weather adjustments. The Consumer Parties to this Agreement shall be entitled to participate in any proceeding initiated by Peoples to increase base rates pursuant to this paragraph, and may oppose Peoples' request.

(b) Notwithstanding paragraph 2, if Peoples' earned return on common equity exceeds 11.00% during the Term on a Peoples quarterly earnings surveillance report stated on an actual Commission thirteen-month average adjusted basis, any Consumer Party shall be entitled to petition the Commission for a review of Peoples' base rates. In any case initiated by Peoples or any other Party pursuant to paragraph 7, all Parties will have full rights conferred by law.

(c) Notwithstanding paragraph 1, this Agreement shall terminate upon the effective date of any final order issued in any such proceeding pursuant to paragraph 7 that changes Peoples' base rates prior to the last billing cycle of December 2023.

(d) This paragraph 7 shall not (i) be construed to bar Peoples from requesting any recovery of costs otherwise contemplated by this Agreement; (ii) apply to any request to change Peoples' base rates that would become effective after the expiration of the Term of this 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 Agreement to argue that Peoples' authorized ROE range should be different than as set forth in this Agreement, subject to paragraph 1(a).

(e) Notwithstanding any other provision of the Agreement, the Consumer

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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 methodologies underlying them) of Peoples' proposed base rates, charges and credits effective as of January 1, 2024, or thereafter. It is specifically understood and agreed that this Agreement does not preclude any Consumer Party from filing before January 1, 2024, an action to challenge the level or rate structure (or the cost of service methodologies underlying them) of Peoples' base rates, charges and credits effective as of January 1, 2024, or thereafter.

8. Tax Reform and Parent Debt Adjustment

(a) Changes in the rate of taxation of corporate income — increases or decreases — by federal or state taxing authorities ("Tax Reform") could impact the effective tax rate recognized by the Company in FPSC adjusted reported net operating income and in the measurement of existing and prospective deferred federal income tax assets and liabilities reflected in the FPSC adjusted capital structure. When Congress has previously reduced the maximum federal corporate income tax rate, it has provided a transition rule that, as an eligibility requirement for using accelerated depreciation with respect to public utility property, provided guidance regarding returning to customers the portion of the resulting excess deferred income taxes attributable to the use of accelerated depreciation. To the extent Tax Reform that becomes effective during the Term includes a transition rule applicable to excess or deficient deferred federal or state income tax assets and liabilities ("Excess or Deficient Deferred Taxes"), defined as those that arise from the re-measurement of those deferred federal income tax assets and liabilities at the new applicable corporate tax rate(s), those Excess or Deficient Deferred Taxes will be governed by the Tax Reform transition rule, as applied to most promptly

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and effectively reduce the Company's rates consistent with the Tax Reform rules and normalization requirements.

(b) If Tax Reform is enacted before the Company's next general base rate proceeding, the Company will quantify the impact of Tax Reform on its Florida retail jurisdictional net operating income thereby neutralizing the FPSC adjusted net operating income of the Tax Reform to a net zero. The Company's forecasted earnings surveillance report for the calendar year that includes the period in which Tax Reform is effective will be the basis for determination of the impact of Tax Reform.

(c) If Tax reform involves a tax rate decrease, the impacts of Tax Reform on base revenue requirements will be flowed back to retail customers within 120 days of when the Tax Reform becomes law, through a one-time adjustment to base rates upon a thorough review of the effects of the Tax Reform on base revenue requirements consistent with subparagraph 9(a). This adjustment shall be accomplished through a uniform percentage decrease to all base rates and charges for all customer classes. Any effects of Tax Reform involving a tax rate decrease on retail revenue requirements from the Effective Date through the date of the one-time base rate adjustment shall be flowed back to customers through the CI/BSR on the same basis as used in any base rate adjustment.

(d) If Tax Reform involves a tax rate increase and results in an increase in base revenue requirements, the Company will utilize deferral accounting as permitted by the Commission, thereby neutralizing the FPSC adjusted net operating income impact of the Tax Reform to a net zero, through the Term. In this situation, the Company shall defer the revenue requirement impacts to a regulatory asset to be considered for prospective

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recovery in a change to base rates to be addressed in the Company's next base rate proceeding or in a limited scope proceeding before the Commission no sooner than the end of the Term.

(e) All Excess Deferred Taxes shall be deferred to a regulatory asset or liability which shall be included in FPSC adjusted capital structure and flowed back to customers over a term consistent with law. If the Tax Reform law or act is silent on the flow-back period, and there are no other statutes or rules that govern the flow-back period, then there shall be a rebuttable presumption that the following flow-back period(s) will apply: (1) if the cumulative net regulatory asset or liability is less than \$10 million, the flow-back period will be five years; or (2) if the cumulative net regulatory asset or liability is greater than \$10 million, the flow-back period will be ten years.

(f) 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 interest of the Company's customers and should be increased to no greater than 50 percent of the remaining life of the assets associated with the Excess or Deficient Deferred Taxes ("50 Percent Period"). 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 flow and credit metrics or the optimal capitalization of the Company's jurisdictional operations in Florida. If the Company can demonstrate, by clear and convincing evidence, that limiting the flow-back period to the 50 Percent Period, in conjunction with the other Tax Reform provisions related to deferred taxes within this Agreement, will be the sole basis for causing a full notch credit downgrade by each of the major rating agencies (i.e. Standard & Poor's and Moody's), as expressly reflected in a

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publicly available report of the agencies, it may file to seek a longer flow-back period.

(g) The Company shall reflect a parent debt adjustment in the amount of \$2,099,000 in determining its FPSC adjusted net operating income that is reported to the Commission in its quarterly earnings surveillance reports.

9. New Tariffs. Nothing in this Agreement shall preclude Peoples from filing and the Commission from approving any new or revised tariff provisions or rate schedules requested by Peoples, provided that such tariff request does not increase any existing base rate component of a tariff or rate schedule during the Term unless the application of such new or revised tariff or rate schedule is optional to Peoples' customers. Nothing in the Agreement shall be construed as approval of, disapproval of, support for or opposition to the Company's LNG tariff pending approval on October 22, 2020; the Parties shall be free to advocate for or against the proposed LNG tariff as they choose in their sole discretion. This Agreement shall have no impact on the ability of the Parties to advocate for or against the LNG tariff and likewise shall create no presumptions or inferences in favor of or opposed to approval of the LNG tariff.

10. Procedural Issues.

(a) The Parties agree that pre-filed testimony filed by the Parties in the consolidated dockets should be admitted into the evidentiary record in the consolidated dockets and waive cross-examination of the witnesses sponsoring that testimony.

(b) The Parties agree that the exhibits reflected on the comprehensive exhibit list prepared by the Staff of the Commission as stipulated by the Consumer Parties should be admitted into the evidentiary record in the consolidated dockets and consent to their admission.

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(c) The Company's actual rate case expenses in an amount not to exceed \$1,657,000 shall be amortized as proposed in the Company's initial filing on June 8, 2020.

11. Application of Agreement. No Party to this Agreement will request, support or seek to impose a change in the application of any provision of this Agreement. Except as provided in paragraph 7, a Party to this Agreement will neither seek nor support any reduction in Peoples' base rates, including limited, interim or any other rate decreases, that would take effect prior to the first billing cycle for January 2024, except for any such reduction requested by Peoples or as otherwise provided for in this Agreement. Peoples shall not seek limited or general base rate relief during the Term except as provided for in paragraph 7 of this 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 2024, nor are the Parties precluded from opposing such relief. Such interim relief may be based on time periods before January 1, 2024, consistent with Section 366.071, Florida Statutes, and calculated without regard to the provisions of this Agreement.

12. Commission Approval.

(a) The provisions of this Agreement are contingent on approval of this Agreement in its entirety by the Commission without modification. The Parties further agree that this Agreement is in the public interest, that they will support this Agreement and that they will not request or support any order, relief, outcome, or result in conflict with the terms of this Agreement in any administrative or judicial proceeding relating to, reviewing, or challenging the establishment, approval, adoption, or implementation of this Agreement or the subject matter hereof.

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(b) No Party will assert in any proceeding before the Commission that this Agreement or any of the terms in the Agreement shall have any precedential value. The Parties' agreement to the terms in the Agreement shall be without prejudice to any Party's ability to advocate a different position in future proceedings not involving this 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 Agreement by virtue of that Party's signature on, or participation in, this Agreement. It is the intent of the Parties to this Agreement that the Commission's approval of all the terms and provisions of this 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 Agreement endorses a specific provision, in isolation, of this Agreement by virtue of that Party's signature on, or participation in, this Agreement.

(c) Approval of this Agreement in its entirety will resolve all matters in Docket Nos. 20200051-GU, 20200166-GU and 20200178-GU pursuant to and in accordance with Section 120.57(4), Florida Statutes. These dockets will be closed effective on the date the Commission Order approving this Agreement is final or upon the filing of the dismissal in Docket No. 20200178-GU, as applicable, and no Party shall seek appellate review of the Final Order approving this Agreement.

13. Disputes. To the extent a dispute arises among the Parties about the provisions, interpretation, or application of this Agreement, the Parties agree to meet and confer in an effort to resolve the dispute. To the extent that the Parties cannot resolve

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any dispute, the matter may be submitted to the Commission for resolution.

14. Execution. This Agreement is dated as of October 22, 2020. It may be executed in counterpart originals and a facsimile of an original signature shall be deemed an original. Peoples is authorized to compile signature pages from the Parties to create the final executed Agreement.

IN WITNESS WHEREOF, the Parties evidence their acceptance and agreement with the provisions of this Agreement by their signature(s):

Peoples Gas System
702 N. Franklin Street
Tampa, FL 33601

By 
T.J. Szellstowski, President

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Signature Page to Peoples 2020 Agreement

Office of Public Counsel
J. R. Kelly, Esquire
Public Counsel
Charles Rehwinkel, Esquire
Deputy Public Counsel
A. Mireille Fall-Fry
Associate Public Counsel
c/o The Florida Legislature
111 West Madison Street, Room 812
Tallahassee, FL 32399-1400

By  _____
J.R. Kelly

PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20230023-GU
EXHIBIT NO. RBP-1
WITNESS: PARSONS
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Signature Page to Peoples 2020 Agreement

Florida Industrial Power Users Group
Jon C. Moyle, Jr., Esquire
Moyle Law Firm
The Perkins House
118 North Gadsden Street
Tallahassee, FL 32301

By: 
Jon C. Moyle, Jr.

Oct. 22, 2020

PEOPLES GAS SYSTEM, INC.
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**Peoples Gas System
Present and Proposed Base Rates**

<u>Current Rate</u>	<u>Current Charge</u>	<u>Proposed Charge</u>
Residential Service (RS)		
RS-1 Customer Charge	\$ 11.40	\$ 15.10
RS-2 Customer Charge	\$ 14.25	\$ 18.10
RS-3 Customer Charge	\$ 19.01	\$ 24.60
Distribution Charge	\$ 0.25465	\$ 0.27011
Residential Standby Generator (RS-SG)		
Customer Charge	\$ 19.01	\$ 23.91
Distribution Charge	\$ 0.25465	\$ 0.27011
Residential Gas Heat Pump (RS-GHP)		
Customer Charge	\$ 19.01	\$ 24.60
Distribution Charge	\$ 0.09598	\$ 0.09598
Small General Service (SGS)		
Customer Charge	\$ 23.76	\$ 30.60
Distribution Charge	\$ 0.32206	\$ 0.38897
General Service - 1 (GS-1)		
Customer Charge	\$ 33.26	\$ 45.00
Distribution Charge	\$ 0.25468	\$ 0.31190

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Peoples Gas System
Present and Proposed Base Rates

<u>Current Rate</u>	<u>Current Charge</u>	<u>Proposed Charge</u>
General Service - 2 (GS-2)		
Customer Charge	\$ 47.52	\$ 82.00
Distribution Charge	\$ 0.21615	\$ 0.26631
General Service - 3 (GS-3)		
Customer Charge	\$ 142.55	\$ 420.00
Distribution Charge	\$ 0.18692	\$ 0.21781
General Service - 4 (GS-4)		
Customer Charge	\$ 237.58	\$ 670.00
Distribution Charge	\$ 0.14459	\$ 0.17785
General Service - 5 (GS-5)		
Customer Charge	\$ 285.09	\$ 1,380.00
Distribution Charge	\$ 0.10758	\$ 0.11880
Commercial Standby Generator (CS-SG)		
Customer Charge	\$ 33.26	\$ 45.00
Distribution Charge	\$ 0.32206	\$ 0.42315
Commercial Heat Pump (CS-GHP)		
Customer Charge	\$ 33.26	\$ 45.00
Distribution Charge	\$ 0.19605	\$ 0.19605

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Peoples Gas System
Present and Proposed Base Rates

	<u>Current Rate</u>	<u>Current Charge</u>	<u>Proposed Charge</u>
Commercial Street Lighting (CSLS)			
Customer Charge		\$ -	\$ -
Distribution Charge		\$ 0.17922	\$ 0.27513
Small Interruptible Service (SIS)			
Customer Charge		\$ 285.09	\$ 1,380.00
Distribution Charge		\$ 0.06777	\$ 0.07817
Interruptible Service (IS)			
Customer Charge		\$ 451.39	\$ 1,580.00
Distribution Charge		\$ 0.03318	\$ 0.04050
Interruptible Service - Large Volume (ISLV)			
Customer Charge		\$ 451.39	\$ 1,720.00
Distribution Charge		\$ 0.00947	\$ 0.01050
Wholesale Service - Firm (WHS)			
Customer Charge		\$ 142.55	\$ 420.00
Distribution Charge		\$ 0.14192	\$ 0.17054

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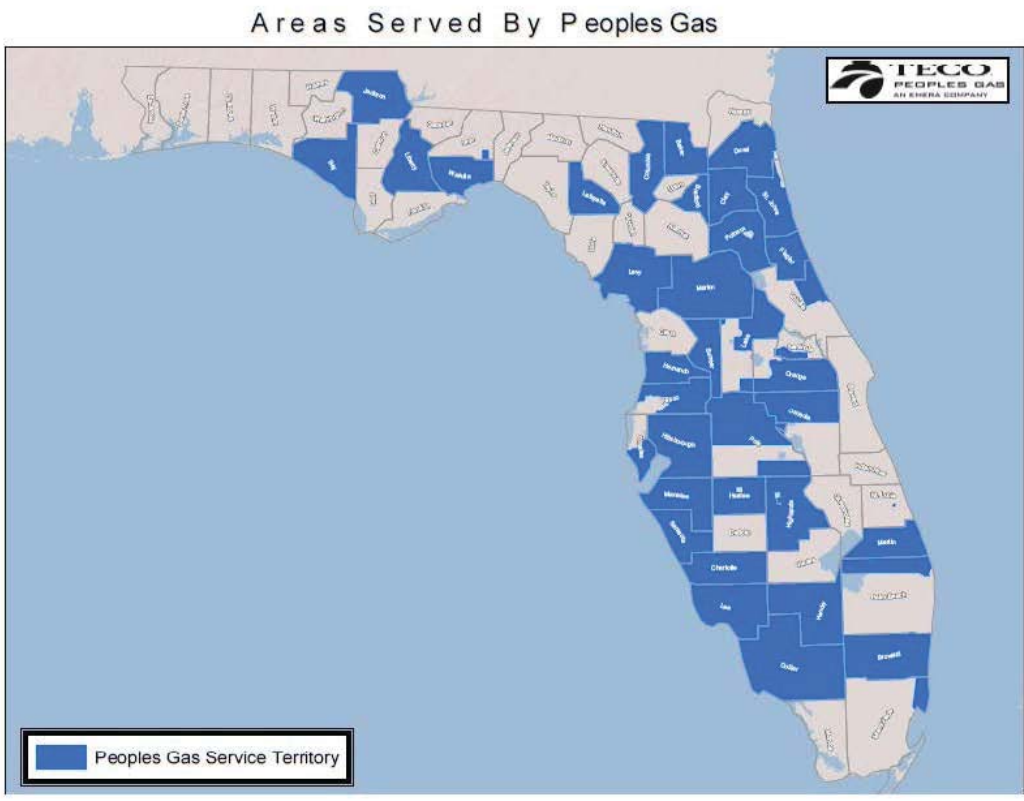
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EXHIBIT B

PEOPLES GAS SYSTEM, INC.
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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.

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Third Revised Sheet No. 5.101
Cancels Second 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)	\$24.00	\$24.00
METER TURN ON / SERVICE INITIATION CHARGE (applies where service is inactive)	\$63.00 for initial unit or meter \$29.00 for each additional unit or meter	\$100.00 for initial unit or meter \$34.00 for each additional unit or meter

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RULES AND REGULATIONS (Continued)

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

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

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Fourth Revised Sheet No. 5.101-2
Cancels Third 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.

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

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Cancels First Revised Sheet No. 5.101-3

RULES AND REGULATIONS (Continued)

F. LIMITATION OF USE

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

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

G. PRESSURE

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

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

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Third Revised Sheet No. 5.201
Cancels Second 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.

B. INSPECTION OF CUSTOMER'S INSTALLATION

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

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

C. CHANGES IN CUSTOMER'S INSTALLATION

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

D. RIGHT OF WAY

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

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Cancels Second Revised Sheet No. 5.201-1

CUSTOMER'S INSTALLATION (Continued)

E. PROTECTION OF COMPANY'S PROPERTY

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

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

F. ACCESS TO PREMISES

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

G. OPERATION OF COMPANY'S FACILITIES

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

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Third Revised Sheet No. 5.401
Cancels Second 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.

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.

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BILLING (Continued)

F. DISCONTINUANCE OF SERVICE AND/OR CHANGE OF OCCUPANCY

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

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

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

G. DISCONTINUANCE OF SERVICE FOR NON-PAYMENT OF BILLS

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

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

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Cancels Third Revised Sheet No. 5.501-3

MEASUREMENT (Continued)

- e. Unless determined to be otherwise by a gravity balance the specific gravity of the flowing Gas shall be assumed to be 0.6.
 - f. When sales or transportation volumes are metered at pressures of 10 p.s.i.g. (pounds per square inch gauge) and over, and where such volumes are also corrected for flowing temperatures other than assumed 60 degrees Fahrenheit, such volumes shall be corrected for deviations from Boyles Law by use of the appropriate supercompressibility factor.
3. Sales and Transportation Unit
- a. The sales and transportation unit of the Gas shall be the Therm, being 100,000 BTUs. The number of Therms billed to a Customer shall be determined by multiplying the number of Cubic Feet of Gas delivered at the Standard Delivery Pressure and 60 degrees Fahrenheit, by the total heating value of such gas in BTUs per cubic foot and dividing the product by 100,000.
 - b. The total heating value of the Gas delivered to the Customer shall be determined as that reported monthly by the Company's Gas transporters, provided such value is applicable to the Gas delivered to the Customer, or such value shall be determined by the Company by use of a calorimeter or other instrument suitable for heating value determination. The total heating value shall be corrected to and expressed as that contained in the Unit of Sales and Transportation Volume defined above.
4. Quality
- All Gas delivered or caused to be delivered into the Company's facilities shall conform to the Gas quality specifications set forth in the FERC or FPSC Tariff of the pipeline company that delivers such Gas to a Receipt Point on the Company's system or in the event Gas is delivered to the Company's facilities other than by a pipeline company, such Gas shall be merchantable and
- a. be free of objectionable liquids and solids and be commercially free from dust, gums, gum-forming constituents, or other liquid or solid matter which might become separated from the Gas in the course of transportation through the interstate or intrastate pipeline or the Company's system or which could cause inaccurate measurement;
 - b. be free from noxious and harmful fumes when burned in a properly designed and adjusted burner;
 - c. not contain more than 20 grains of total sulfur or 0.25 grains of hydrogen sulfide per 100 cubic feet of Gas;
 - d. not contain more than 3% by volume of carbon dioxide or nitrogen;

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Cancels First Revised Sheet No. 5.501-4

MEASUREMENT (Continued)

- e. not contain more than 1% by volume of oxygen;
- f. not contain more than 7 pounds of water per 1,000 MCF;
- g. have a temperature of not more than 120 degrees Fahrenheit, nor less than 40 degrees Fahrenheit;
- h. have a maximum Wobbe value of 1,396
- i. have a gross heating value of at least 1,000 BTU per cubic foot of dry Gas but not higher than 1,075 BTU per cubic foot of dry Gas at 60 degrees Fahrenheit and at a pressure of 14.73 pounds per square inch absolute.

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

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

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Cancels Fourth Revised Sheet No. 5.601

VI

MAIN AND SERVICE EXTENSIONS

A. MAIN EXTENSIONS

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

1. The extension of Gas Service to the prospective Customer will not jeopardize Gas Service to existing Customers.
2. The maximum capital cost to be incurred by the Company for an extension of Main and Service facilities shall be defined as the Maximum Allowable Construction Cost. The Maximum Allowable Construction Cost shall equal ten (10) times the estimated annual revenue to be derived from the facilities less the cost of Gas. Where the Company, in its reasonable discretion, believes that there is significant uncertainty regarding the revenues to be derived from service provided through the requested extension of Main and Service facilities, the Company shall use reasonable efforts to calculate the MACC giving due consideration to such uncertainty.
3. Where the facilities to be installed will require an investment by the Company in excess of the Maximum Allowable Construction Cost, the Company will construct the necessary facilities provided the Customer or Depositor deposits with the Company an amount equal to the excess of the estimated construction cost over the Maximum Allowable Construction Cost. In this case, the Company and the Depositor will then enter into a Construction Deposit Agreement which will provide for either a) the receipt of the deposit by the Company and including terms and conditions for refund to the Depositor or b) a mutually agreeable pay arrangement that will provide for the guaranteed throughput/revenue for the prospective Customer or project. In consideration of the Company's having to use the deposit to finance the installation of facilities, the deposit made by the Depositor will be non-interest bearing.
4. Refund of Deposits: Deposits shall be refunded to Depositors in accordance with the following procedures.
 - a. At the end of the first year following the date on which Gas Service to the Depositor is initiated by the Company, at the Customer's request the Company shall recalculate the Maximum Allowable Construction Cost. A re-estimation of the annual revenue (considering the actual revenue derived during the first year) shall be used in such recalculation. The Company shall refund

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Cancels Fourth 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 type of others on Customer's premises. The Company will not be responsible for the use, care or handling of Gas once the Gas passes the Point of Delivery. The Company shall not be liable to the Customer for naturally occurring or other impurities, regardless of the source, such as water, sand, black powder, sulfur, butane, or other chemicals or compounds in the Gas delivered to Customer.

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

VIII

CONTINUITY OF SERVICE

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

IX

LIMITATION ON CONSEQUENTIAL DAMAGES

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

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Cancels Second Revised Sheet No. 5.801

X

INDEMNITY TO COMPANY

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

XI

APPEALS TO THE COMMISSION

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

Issued By: T. J. Szelistowski, President
Issued On:

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

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

COUNTIES AND COMMUNITIES SERVED

COUNTIES

COMMUNITIES

Baker County	Glen St. Mary Macclenny Sanderson Unincorporated Baker County
Bay	Callaway Lynn Haven Panama City ¹ Panama City Beach Parker 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 Southwest Ranches Tamarac Weston Wilton Manors Unincorporated Broward County

¹Designates location of Local Operations Center

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

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

Second Revised Sheet No. 6.101-1
 Cancels First Revised Sheet No. 6.101-1

COUNTIES AND COMMUNITIES SERVED (Continued)

<u>COUNTIES</u>	<u>COMMUNITIES</u>
Charlotte	Englewood Port Charlotte Punta Gorda Unincorporated Charlotte County
Clay	Fleming Island Green Cove Springs Maxville Middleburg Orange Park Unincorporated Clay County
Collier	Marco Island Naples Unincorporated Collier County
Columbia	Unincorporated Colombia County
Duval	Atlantic Beach Jacksonville ¹ Jacksonville Beach Neptune Beach Unincorporated Duval County
Flagler	Bunnell Flagler Beach Palm Coast Unincorporated Flagler County
Hardee	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
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 (877) TECO-PGS / (877) 832-6747

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

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

COUNTIES AND COMMUNITIES SERVED (Continued)

COUNTIES

COMMUNITIES

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

¹Designates location of Local Operations Center
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Peoples Gas System
a Division of Tampa Electric Company
Original Volume No. 3

Second Revised Sheet No. 6.101-3
Cancels First Revised Sheet No. 6.101-3

COUNTIES AND COMMUNITIES SERVED (Continued)	
<u>COUNTIES</u>	<u>COMMUNITIES</u>
Lee	Alva Bonita Springs Cape Coral Estero Fort Myers ¹ Fort Myers Beach Lehigh Acres Miromar Lakes North Fort Myers Unincorporated Lee County
Leon	Unincorporated Leon County
Levy	Morriston Unincorporated Levy County
Liberty	Bristol Unincorporated Liberty County
Manatee	Bradenton Bradenton Beach Ellenton Holmes Beach Lakewood Ranch Longboat Key Palmetto Parrish University Park Unincorporated Manatee County
Marion	Belleview Dunnellon Fort McCoy Ocala ¹ Silver Springs The Villages Summerfield Unincorporated Marion County
Martin	Hobe Sound Palm City Stuart Tequesta Unincorporated Martin County

¹Designates location of Local Operations Center
Peoples Gas System may extend service to other areas pursuant to the terms and conditions set forth in this tariff. For further information regarding service areas, contact customer service at: (877) TECO-PGS / (877) 832-6747

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

Third Revised Sheet No. 6.101-4
Cancels Second 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 Miami ¹ Miami Beach Miami Shores North Bay Village North Miami North Miami Beach Sunny Isles Beach Surfside Unincorporated Miami-Dade County
Nassau	Fernandina Beach Unincorporated Nassau County
Orange	Apopka Belle Isle Casselberry Edgewood Fern Park Lake Buena Vista Maitland Orlando ¹ Pine Castle Winter Garden Winter Park Tangerine Zellwood Unincorporated Orange County
Osceola	Celebration City Kissimmee Unincorporated Osceola County
Palm Beach	Jupiter Lake Park Palm Beach Gardens ¹ Juno Beach Unincorporated Palm Beach County

¹Designates location of Local Operations Center

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

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

Second Revised Sheet No. 6.101-5
Cancels First Revised Sheet No. 6.101-5

COUNTIES AND COMMUNITIES SERVED (Continued)

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

¹Designated location of Local Operations Center
Peoples Gas System may extend service to other areas pursuant to the terms and conditions set forth in this tariff. For further information regarding service areas, contact customer service at:
(877) TECO-PGS / (877) 832-6747

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Peoples Gas System
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Original Sheet No. 6.101-6

COUNTIES AND COMMUNITIES SERVED (Continued)

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

¹ Designated location of Local Operations Center
Peoples Gas System may extend service to other areas pursuant to the terms and conditions set forth in this tariff. For further information regarding service areas, contact customer service at: (877) TECO-PGS / (877) 832-6747

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Eleventh Revised Sheet No. 7.000
Cancels Tenth Revised Sheet No. 7.000

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Fifth Revised Sheet No. 7.101-4
Cancels Fourth Revised Sheet No. 7.101-4

RESERVED FOR FUTURE USE

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Peoples Gas System
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Tenth Revised Sheet No. 7.201
Cancels Ninth 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.
2. None of the Gas is used in any endeavor which sells or rents a commodity or provides service for a fee.
3. Each Point of Delivery will be separately metered and billed.
4. A responsible legal entity is established as the Customer to whom the Company can render its bills for said services.
5. RS-GHP refers to any Residential Customer utilizing a gas heat pump ("GHP") for heating and cooling.

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

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

Monthly Rate:

<u>Billing Class</u>	<u>Customer Charge</u>
RS-1	\$15.10 per month
RS-2	\$18.10 per month
RS-3	\$24.60 per month
RS-GHP	\$24.60 per month

Distribution Charge: \$0.27011 per Therm for RS-1, RS-2, and RS-3
\$0.09598 per Therm for RS-GHP

Minimum Bill: The Customer charge.

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

Eighth Revised Sheet No. 7.301
Cancels Seventh 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: \$30.60 per month
Distribution Charge: \$0.38897 per Therm

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

Minimum Bill: The Customer charge.

Special Conditions:

1. When the Customer receives transportation service under the Company's Natural Choice Transportation Service Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101-3.
2. The rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2.
3. A contract for an initial term of one year may be required as a condition precedent to service under this schedule, unless an extension of facilities is involved, in which case the term of the contract shall be the term required under the agreement for the facilities extension.
4. The rates set forth in this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth of Sheet No. 7.101-5.

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

Eighth Revised Sheet No. 7.302
Cancels Seventh 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: \$45.00 per month

Distribution Charge: \$0.31190 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
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Eighth Revised Sheet No. 7.303
Cancels Seventh 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: \$82.00 per month
Distribution Charge: \$0.26631 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
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Sixth Revised Sheet No. 7.303-2
Cancels Fifth 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 249,000 Therms per year or RNG delivered into Company's system by any Customer delivering 50,000 through 249,999 Therms per year. A Customer eligible for service pursuant to this rate schedule is eligible for transportation service under Rider NCTS and may be eligible for transportation service under Rider ITS.

Monthly Rate:

Customer Charge: \$420.00 per month
Distribution Charge: \$0.21781 per Therm

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

Minimum Bill: The Customer charge.

Special Conditions:

1. When the Customer receives service under the Company's Natural Choice Transportation Service Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101-3.
2. Except in the case of Therms of RNG delivered into the Company's system, the rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2.
3. A contract for an initial term of one year may be required as a condition precedent to service under this schedule, unless an extension of facilities is involved, in which case the term of the contract shall be the term required under the agreement for the facilities extension.
4. The rates set forth in this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.

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Peoples Gas System
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Sixth Revised Sheet No. 7.303-4
Cancels Fifth 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: \$670.00 per month
Distribution Charge: \$0.17785 per Therm

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

Minimum Bill: The Customer charge.

Special Conditions:

1. When the Customer receives service under the Company's Natural Choice Transportation Service Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101-3.
2. Except in the case of Therms of RNG delivered into the Company's system, the rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2.
3. A contract for an initial term of one year may be required as a condition precedent to service under this schedule, unless an extension of facilities is involved, in which case the term of the contract shall be the term required under the agreement for the facilities extension.
4. The rates set forth in this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.

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Peoples Gas System
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Tenth Revised Sheet No. 7.304
Cancels Ninth 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:	\$1,380.00 per month
Distribution Charge:	\$0.1188 per Therm

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

Minimum Bill: The Customer charge.

Special Conditions:

1. When the Customer receives service under the Company's Natural Choice Transportation Service Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101-3.
2. Except in the case of Therms of RNG delivered into the Company's system, the rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2.
3. A contract for an initial term of one year may be required as a condition precedent to service under this schedule, unless an extension of facilities is involved, in which case the term of the contract shall be the term required under the agreement for the facilities extension.
4. The rates set forth in this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.

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Peoples Gas System
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Seventh Revised Sheet No. 7.306
Cancels Sixth 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: \$0.27513 per Therm

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

Special Conditions:

1. When the Customer receives service under the Company's Natural Choice Transportation Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101-3.
2. The rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2.
3. A contract for an initial term of one year may be required as a condition precedent to service under this schedule, unless an extension of facilities is involved, in which case the term of the contract shall be the term required under the agreement for the facilities extension.
4. The rates set forth above shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.
5. Service under this schedule shall be subject to the Rules and Regulations set forth in this tariff.
6. Service under this schedule will require one street light to be metered per account. The metered volume multiplied by the number of lights will equal total Therm usage per month.

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

Eighth Revised Sheet No. 7.401
Cancels Seventh Revised Sheet No. 7.401

RESERVED FOR FUTURE USE

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

Seventh Revised Sheet No. 7.401-1
Cancels Sixth Revised Sheet No. 7.401-1

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Peoples Gas System
a Division of Tampa Electric Company
7.401-2
Original Volume No. 3

Second Revised Sheet No. 7.401-2
Cancels First Revised Sheet No.

NATURAL GAS VEHICLE SERVICE -2
Rate Schedule NGVS-2

Availability:

Throughout the service areas of the Company.

Applicability:

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

Monthly Services Charge:

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

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

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

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Peoples Gas System
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Original Volume No. 3

Third Revised Sheet No. 7.402-1
Cancels Second 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:	\$23.91	
Distribution Charge:	0 – 20.0 therms	\$0.00000 per Therm
	In excess of 20.0 therms	\$0.27011 per Therm
Minimum Monthly Bill:	The Customer charge	

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

Special Conditions:

1. The rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2 and will apply to each Therm delivered to Customer during a Billing Period.
2. The rates set forth in this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5 and will apply to each Therm delivered to Customer during a Billing Period.
3. The rates set forth in this tariff shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5 and will apply to each Therm delivered to Customer during a Billing Period.
4. Subject to Special Condition 5 below, a Customer receiving Gas Service under this schedule shall remain obligated to remain on this schedule for 12 months. This 12-month requirement shall be renewed at the end of each 12-month period unless customer terminates Gas Service at the end of any 12-month period.
5. If Customer installs an additional Gas appliance at the premise at which service is provided hereunder, then Customer will be transferred to the otherwise applicable rate schedule.

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

Fourth Revised Sheet No. 7.403
Cancels Third 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:	\$45.00
Distribution Charge:	0 – 40.0 Therms \$0.00000 per Therm In excess of 40.0 Therms \$0.42315 per Therm
Minimum Monthly Bill:	The Customer charge

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

Special Conditions:

1. When the Customer receives transportation service under the Company's Natural Choice Transportation Service Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101-3
2. The rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2 and will apply to each Therm delivered to Customer during a Billing Period.
3. The rates set forth in this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.4 and will apply to each Therm delivered to Customer during a Billing Period.
4. The rates set forth in this tariff shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5 and will apply to each Therm delivered to Customer during a Billing Period.

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

First Revised Sheet No. 7.404
Cancels Original Sheet No. 7.404

**RENEWABLE NATURAL GAS SERVICE
Rate Schedule RNGS**

Availability:

Throughout the service areas of the Company.

Applicability:

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

Monthly Services Charge:

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

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

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Peoples Gas System
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Original Volume No. 3

First Revised Sheet No. 7.404-1
Cancels Original Sheet No. 7.404-1

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

Second Revised Sheet No. 7.405
Cancels First 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:	\$45.00 per month
Distribution Charge:	\$0.19605 per Therm
Minimum Bill:	The Customer charge

Special Conditions:

1. The gas provided for GHP would be separately metered and would appear separately on Customer bills.
2. The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set forth on Sheet No. 7.101-1, unless the customer receives transportation service under the Company's Rider NCTS.
3. The rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth in Sheet No. 7.101-2.
4. When the Customer receives service under the Company's Natural Choice Transportation Service Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101-3.
5. The rates set forth under this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.
6. A contract for an initial term of one year may be required as a condition precedent to service under this schedule, unless an extension of facilities is involved, in which case the term of the contract shall be the term required under the agreement for the facilities extension.
7. The rates set forth in this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.

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

Ninth Revised Sheet No. 7.501
Cancels Eighth 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:	\$420.00 per month
Distribution Charge:	\$0.17054 per Therm
Minimum Bill:	The Customer charge

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

Special Conditions:

1. An executed contract for a period of at least one year is required as a condition precedent to service hereunder.
2. The rates set forth above shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.
3. If any facilities other than metering and regulating equipment are required to render service under this schedule, the Customer shall pay for these facilities prior to the commencement of service.
4. Service under this schedule shall be subject to the Rules and Regulations set forth in this tariff.
5. The rates set forth above shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.
6. The rates set forth under this schedule shall be subject to the operation of the Cast Iron Bare Steel Replacement Rider Surcharge set forth on Sheet Nos. 7.806 through 7.806-3.

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Peoples Gas System
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Original Volume No. 3

Ninth Revised Sheet No. 7.601
Cancels Eighth 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: \$1,380.00 per month
Distribution Charge: \$0.07817 per Therm

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

Minimum Bill: The Customer charge.

Special Conditions:

1. A service agreement accepted by the Company is a condition precedent for service under this schedule. The term of the agreement shall be set forth therein but shall not be less than one year.
2. If the Customer's requirements for Gas change, the Customer shall notify the Company so that the daily and annual quantities in the service agreement may be changed. If the Customer's usage indicates that the amounts set forth in the then existing agreement are not applicable, the Company may require that the daily and annual estimates be changed to reflect the existing conditions.
3. The rates set forth above shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.

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Peoples Gas System
a Division of Tampa Electric Company
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Sixth Revised Sheet No. 7.601-1
Cancels Fifth Revised Sheet No. 7.601-1

SMALL INTERRUPTIBLE SERVICE (Continued)

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

Any gas taken in excess of the volume allocated to the Customer in an interruption or curtailment order shall be considered to be unauthorized overrun gas. Company may bill and Customer shall pay for such unauthorized overrun gas at the greater of (i) five (5) times the highest Gas Daily mid-point price for gas delivered to a Gulf Coast pipeline plus FGT's FTS-3 reservation, usage, fuel and applicable surcharges or (ii) five (5) times the Gas Daily FGT Florida City gate price for gas for the calendar day on which such unauthorized overrun gas was taken.
5. Service under this schedule shall be subject to the Rules and Regulations set forth in this tariff.
6. As a condition for receiving service pursuant to this rate schedule, Customer agrees that it will give notice to Company at least 120 days prior to the effective date of any termination of service under this rate schedule which is to be followed by the Company's establishment of service to Customer under a rate schedule providing for firm service.
7. The rates set forth under this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.

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

Eighth Revised Sheet No. 7.603
Cancels Seventh 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: \$1,580.00 per month
Distribution Charge: \$0.04050 per Therm

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

Minimum Bill: The Customer charge.

Special Conditions:

1. A service agreement accepted by the Company is a condition precedent for service under this schedule. The term of the agreement shall be set forth therein but shall not be less than one year.
2. If the Customer's requirements for Gas change, the Customer shall notify the Company so that the daily and annual quantities in the service agreement may be changed. If the Customer's usage indicates that the amounts set forth in the then existing agreement are not applicable, the Company may require that the daily and annual estimates be changed to reflect the existing conditions.

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Peoples Gas System
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Sixth Revised Sheet No. 7.603-1
Cancels Fifth Revised Sheet No. 7.603-1

INTERRUPTIBLE SERVICE (Continued)

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

Any Gas taken in excess of the volume allocated to the Customer in an interruption or curtailment order shall be considered to be unauthorized overrun Gas. Company may bill and Customer shall pay for such unauthorized overrun Gas at the greater of (i) five (5) times the highest Gas Daily mid-point price for gas delivered to a Gulf Coast pipeline plus FGT's FTS-3 reservation, usage, fuel and applicable surcharges or (ii) five (5) times the Gas Daily FGT Florida City gate price for gas for the calendar day on which such unauthorized overrun gas was taken.
4. The rates set forth under this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.
5. Service under this schedule shall be subject to the Rules and Regulations set forth in this tariff.
6. A Customer which qualifies for service under this rate schedule shall continue to qualify for service hereunder if its usage is decreased below 4,000,000 Therms per year due solely to the Customer's taking thermal energy from a cogeneration facility to which the Company sells Gas or provides transportation service.
7. The rates set forth under this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.

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Peoples Gas System
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Seventh Revised Sheet No. 7.605
Cancels Sixth 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: \$1,720.00 per month

Distribution Charge: \$0.01050 per Therm

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

Minimum Bill: The Customer charge.

Special Conditions:

1. A service agreement accepted by the Company is a condition precedent for service under this schedule. The term of the agreement shall be set forth therein but not less than one year.
2. If the Customer's requirement for Gas change, the Customer shall notify the Company so that the daily and annual quantities in the service agreement may be changed. If the Customer's usage indicates that the amounts set forth in the then existing agreement are not applicable, the Company may require that the daily and annual estimates be changed to reflect the existing conditions.

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Peoples Gas System
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Fourth Revised Sheet No. 7.605-1
Cancels Third Revised Sheet No. 7.605-1

INTERRUPTIBLE SERVICE - LARGE VOLUME (Continued)

3. Interruption and Curtailment:
The Company may notify the Customer at any time to reduce or cease using Gas. The Company will endeavor to give as much notice as possible to the Customer. Any Gas taken in excess of the volume allocated to the Customer in an interruption or curtailment order shall be considered to be unauthorized overrun Gas. Company may bill and Customer shall pay for such unauthorized overrun Gas at the greater of (i) five (5) times the highest Gas Daily mid-point price for gas delivered to a Gulf Coast pipeline plus FGT's FTS-3 reservation, usage, fuel and applicable surcharges or (ii) five (5) times the Gas Daily FGT Florida City gate price for gas for the calendar day on which such unauthorized overrun gas was taken.
4. Service under this schedule shall be subject to the Rules and Regulations set forth in this tariff.
5. Service under this schedule is subject to annual volume review by the Company or any time at the Customer's request. If reclassification to another schedule is appropriate, such classification will be prospective.
6. The rates set forth under this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.

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Peoples Gas System
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Fifth Revised Sheet No. 7.607-1
Cancels Fourth Revised Sheet No. 7.607-1

CONTRACT INTERRUPTIBLE SERVICE (Continued)

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

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

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

Minimum Bill: The Customer charge.

Special Conditions:

1. As a condition for receiving service pursuant to this rate schedule Customer must agree that, on termination of service hereunder, Customer will pay to Company the amount, if any, by which (A) Customer's consumption (in Therms) during the twelve (12) months immediately preceding the date on which service hereunder is terminated, times the applicable interruptible rate, exceeds (B) Customer's consumption (in Therms) during said period, times the distribution charges actually paid for such consumption by Customer.
2. A service agreement accepted by the Company is a condition precedent for service under this schedule. The term of such agreement shall be set forth therein but shall not be less than one year.
3. If the Customer's requirements for Gas change, the Customer shall notify the Company so that the daily and annual quantities in the service agreement may be changed. If the Customer's usage indicates that the amounts set forth in the then existing agreement are not applicable, the Company may require that the daily and annual estimates be changed to reflect the existing conditions.
4. Interruption and curtailment:
The Company may notify the Customer at any time to reduce or cease using Gas. The Company will endeavor to give as much notice as possible to the Customer. Any gas taken in excess of the volume allocated to the Customer in an interruption or curtailment order shall be considered unauthorized overrun gas. Company may bill and Customer shall pay for such unauthorized overrun gas at the greater of (i) five (5) times the highest Gas Daily mid-point price for gas delivered to a Gulf Coast pipeline plus FGT's FTS-3 reservation, usage, fuel and applicable surcharges or (ii) five (5) times the Gas Daily FGT Florida City gate price for gas for the calendar day on which such unauthorized overrun gas was taken.

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Fourth Revised Sheet No. 7.702-1
Cancels Third Revised Sheet No. 7.702-1

OFF-SYSTEM SERVICE (Continued)

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

Special Conditions:

1. Neither Customer nor Company shall have any obligation to the other for any specific minimum quantity of Gas or pipeline capacity on any day or during any month, and deliveries pursuant to this rate schedule shall be subject to curtailment or interruption at any time in the sole discretion of Company.
2. Amounts payable to Company pursuant to this rate schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-4.
3. Disposition of Net Revenues and Transaction Charges. For purposes of this paragraph 3, "net revenues" shall mean the total Distribution Charges received by Company for service pursuant to this rate schedule. Twenty-five percent (25%) of all net revenues shall be retained by Company above the line as regulated revenues, and the remaining seventy-five percent (75%) of such net revenues (and all Transaction Charges) shall be used to reduce Company's cost of Gas recovered through the Purchased Gas Adjustment Clause.
4. Interruption and Curtailment. Company may notify Customer at any time to reduce or cease using Gas. Company will endeavor to give as much notice as possible to Customer.

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

5. For each day on which Customer desires to receive service pursuant to this rate schedule, Customer shall provide a nomination to Company specifying the quantity of Gas it desires to receive at the specified point of delivery pursuant to this Agreement. Following receipt of a timely and complete nomination from Customer, Company will confirm the quantities of Gas to be made available for delivery to Customer at such point of delivery. Quantities confirmed by PGS for delivery shall be "Scheduled Quantities".
6. The point of delivery for all Gas sold pursuant to this rate schedule shall be the delivery point of the delivering Pipeline specified by Customer.
7. Except as modified by the provisions set forth above, service under this rate schedule shall be subject to the Rules and Regulations set forth in this tariff.

Issued By: T. J. Szelistowski, President
Issued On:

Effective:

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Attachment A

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

Sixth Revised Sheet No. 7.803-3
Cancels Fifth Revised Sheet No. 7.803-3

NATURAL CHOICE TRANSPORTATION SERVICE (Continued)

9. Except as modified by the provisions set forth above, service under this Rider shall be subject to the Rules and Regulations set forth in this tariff.
10. If a Customer receiving service pursuant to this Rider has annual consumption greater than or equal to 500,000 therms annually, then the Company will install and maintain facilities for remote monitoring of the Customer's hourly gas flow. The Customer will reimburse the Company for the expense incurred for the investment in and installation of these facilities.
11. A Pool Manager may terminate Gas supply to a Customer pursuant to this Rider electronically via Company's website prior to the sixteenth day of the month as of which such termination will commence on the first day of the Customer's billing period of the next calendar month following receipt by the Company of the aforesaid electronic termination. In the event of non-payment by Customer for charges due, a Pool Manager may terminate Gas supply to a Customer by giving five business days written notice to Company prior to the first day of the month as of which such termination is to be effective. Any such notice shall be accompanied by (a) documentary evidence of the Customer's failure to make payment for a period of at least 60 days, (b) Pool Manager's affidavit that it has made commercially reasonable and good faith efforts to collect the amount due, and (c) a non-refundable termination fee of \$52.00 per account number. A Customer whose Gas supply is terminated by a Pool Manager pursuant to this special condition will automatically return to sales service provided by Company until such time as the Customer elects, subject to the conditions of this Rider, to receive service hereunder through a different Pool Manager. Additional deposit may be required from the Customer to return to sales service.
12. It is the Customer's obligation to make payments to the Company (or to an Authorized Payment Agent of the Company) of all bills rendered. Payment by a Customer to a third party (including a Third-Party Gas Supplier or Customer's Pool Manager) which has not been designated by Company as an Authorized Payment Agent will not satisfy the Customer's obligation to make payment of Company's bill for Gas Service.

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

Third Revised Sheet No. 7.805
Cancels Second 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 182,500 therms per year or more and owns Gas that is made available for individual transportation service on the Company's system under Rate Schedules GS-3, GS-4, GS-5, NGVS, WHS, SIS, IS, ISLV, and CIS.

Monthly Rate:

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

Special Conditions:

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

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

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

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

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

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

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

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

Fourth Revised Sheet No. 7.805-3
Cancels Third Revised Sheet No. 7.805-3

INDIVIDUAL TRANSPORTATION SERVICE Rider ITS (Continued)

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

- (1) the sum of (a) either (i) if the Gas was purchased by Customer pursuant to a contract with an initial term of five (5) or more years providing for firm purchases and sales of Gas, the price at which Customer purchased such Gas, or (ii) the price for spot Gas delivered to Transporter at FGT Zone 2, as reported in the "Daily Price Survey" in *Gas Daily* for the Day in which Company purchased the Gas, and (b) Company's Weighted Average Cost of Capacity for the Month in which Company purchased the Gas plus the FGT FTS-1 usage rate (including any applicable usage surcharges), or
- (2) Customer's documented delivered cost of such Gas at the PGS Receipt Point(s).
- (c) Excess Gas Taken by Customer During Interruption. Any Gas taken by Customer in excess of the volume of Gas allocated to it by Company during a period of curtailment or interruption under this Special Condition 3 shall be considered to be unauthorized overrun Gas. Company has the right to bill Customer for such unauthorized overrun Gas, in addition to all other charges payable by Customer under its Gas Transportation Agreement or this tariff, at a price equal to the greater of (i) five (5) times the highest Gas Daily mid-point price for gas delivered to a Gulf Coast pipeline plus FGT's FTS-3 reservation, usage, fuel and applicable surcharges or (ii) five (5) times the Gas Daily FGT Florida City gate price for gas for the calendar day on which such unauthorized overrun gas was taken. Payment of an overrun penalty shall not give Customer the right to take unauthorized overrun Gas, nor shall it preclude or limit any other remedies available to Company for Customer's failure to comply with interruption or curtailment orders issued by Company.
- (d) Company agrees to give Customer as much advance notice of a curtailment or interruption of service as is reasonably practicable, which notice shall, in non-emergency circumstances, be at least four (4) hours.
4. Customer's Responsibilities. Company has no responsibility in connection with Customer's arrangements with its supplier(s). Customer shall timely provide to Company (i) good faith estimates of the daily quantities it is likely to nominate for purchase or transportation as far in advance as reasonably practicable and (ii) all information requested by Company in order to comply with Transporter's FERC Tariff and determine Scheduled Quantities. Customer shall designate in writing an individual,

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Issued On:

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Peoples Gas System
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Original Volume No. 3

Fifth Revised Sheet No. 7.805-7
Cancels Fourth Revised Sheet No. 7.805-7

INDIVIDUAL TRANSPORTATION SERVICE Rider ITS (Continued)

8. Allocation Statements. Gas will be measured at the PGS Receipt Point(s) by the measuring devices of Transporter. Customer shall provide any measurement information it receives to Company within two (2) Business Days of Customer's receipt thereof. Company shall determine the quantity of Gas delivered to Company for Customer's account at the PGS Receipt Point(s), and will provide to Customer a copy of, or applicable excerpt from, each allocation statement received by Company from Transporter within two (2) Business Days of Company's receipt thereof. Final allocation statements provided by Customer's supplier(s) and Transporter shall be conclusive for all purposes under the Gas Transportation Agreement, including without limitation, determining daily quantities actually delivered at the PGS Receipt Point(s) for Customer's account; provided, however, that in the case of any discrepancy between allocation statements, Customer and Company will cooperate to determine which statement is correct; and provided further, however, that unless such discrepancy is resolved to the satisfaction of Company and Transporter, as between Company and Customer, Transporter's allocation statement shall control and shall provide the quantity to be used for all calculations and adjustments under the Gas Transportation Agreement.
9. Inspection. Both Customer and Company shall have the right during the term of the Gas Transportation Agreement and for a period of three (3) years thereafter, upon reasonable prior notice and during normal business hours, to examine the records and documents of the other party to such agreement to the extent necessary to verify the accuracy of any statement or charge made thereunder. Each party to such agreement shall keep each such record and document for a period of three (3) years from the date the same is created or any entry or adjustment thereto is made.
10. Nominations required by the Gas Transportation Agreement shall be submitted electronically in accordance with instructions furnished by the Company, or in the form set forth on Sheet No. 8.115.
11. If a Customer takes service under (a) an interruptible rate schedule or (b) this Rider, then the Company will install and maintain equipment for the monitoring of the Customer's hourly Gas flow. Customer shall reimburse the Company for the expense incurred for the investment in and installation of such equipment.
12. Allocations and Penalties. Company may, in its sole discretion and with at least 12 hours notice within a Day, post a notice on its Internet web site or give notice by e-mail to any ITS Agent or Customer receiving service pursuant to this Rider that the Alert Day provisions of this Special Condition 12 are in effect, whether the Alert Day is an Overage Alert Day or an Underage Alert Day, whether the notice applies system-wide, to an affected area, or to one or more individual ITS Agents or Customers, and the tolerance percentage applicable to the Alert Day; provided, however, that such tolerance percentage shall not be less than 4%. The following provisions of this Special Condition shall apply on any such Day.

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

Sixth Revised Sheet No. 7.805-8
Cancels Fifth Revised Sheet No. 7.805-8

INDIVIDUAL TRANSPORTATION SERVICE Rider ITS (Continued)

- (a) On an Overage Alert Day, to the extent a Customer's Actual Takes or an ITS Customer Pool's aggregated Actual Takes exceed the Customer's Scheduled Quantities or the ITS Customer Pool's aggregated Scheduled Quantities, respectively, such overages shall be recorded in an Alert Day Account specific to the particular Alert Day and shall be subject to the Alert Day Charges set forth in paragraph (c) below.
- (b) On an Underage Alert Day, to the extent a Customer's Actual Takes or an ITS Customer Pool's aggregated Actual Takes are less than the Customer's Scheduled Quantities or the ITS Customer Pool's aggregated Actual Takes, respectively, such underages shall be recorded in an Alert Day Account specific to the particular Alert Day and shall be subject to the Alert Day Charges set forth in paragraph (c) below.
- (c) Alert Day Charges. For each Alert Day Account established during the preceding Month, Company shall bill to Customer or ITS Agent, and Customer or ITS Agent shall pay to Company, in addition to any other amounts payable pursuant to Customer's Gas Transportation Agreement or this tariff, an Alert Day Charge per MMBtu equal to the higher of (i) the highest Daily Midpoint price for Gas in any FGT Zone as published in *Gas Daily* for the Day on which the Alert Day Account was established, plus FGT's FTS-3 100% load factor rate, or (ii) FGT's City Gate Delivered price for Gas as published in *Gas Daily* for the Day on which the Alert Day Account was established.

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

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

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

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Peoples Gas System
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Original Volume No. 3

Eighth Revised Sheet No. 8.000
Cancels Seventh Revised Sheet No. 8.000

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Peoples Gas System
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Original Volume No. 3

Fourth Revised Sheet No. 8.102-1
Cancels Third 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 ("Company") for natural gas service under the rate classification indicated on the first page hereof according to the following terms and conditions in consideration of the Company's agreement to deliver natural gas to Customer pursuant to the applicable provisions of Company's tariff approved by the Florida Public Service Commission.

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

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

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

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

UNDERGROUND FACILITIES:

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

GENERAL TERMS AND CONDITIONS APPLICABLE TO NATURAL GAS SERVICE:

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

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

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

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

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

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

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

Customer - Authorized Signature

Name

Title

Issued by: T. J. Szelistowski, President
Issued On:

Effective:

PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20230023-GU
EXHIBIT NO. RBP-1
WITNESS: PARSONS
DOCUMENT NO. 10
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FILED: 04/04/2023

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Peoples Gas System
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Original Volume No. 3

First Revised Sheet No. 8.103
Cancels Original Sheet No. 8.103

RESERVED FOR FUTURE USE

Issued By: T. J. Szelistowski, President
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Peoples Gas System
a Division of Tampa Electric Company
Original Volume No. 3

First Revised Sheet No. 8.103-1
Cancels Original Sheet No. 8.103-1

RESERVED FOR FUTURE USE

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Peoples Gas System
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First Revised Sheet No. 8.103-2
Cancels Original Sheet No. 8.103-2

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First Revised Sheet No. 8.103-3
Cancels Original Sheet No. 8.103-3

RESERVED FOR FUTURE USE

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Peoples Gas System
a Division of Tampa Electric Company
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Second Revised Sheet No. 8.103-4
Cancels First Revised Sheet No. 8.103-4

RESERVED FOR FUTURE USE

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Peoples Gas System
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Third Revised Sheet No. 8.103-5
Cancels Second Revised Sheet No. 8.103-5

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Peoples Gas System
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Original Volume No. 3

First Revised Sheet No. 8.103-6
Cancels Original Sheet No. 8.103-6

RESERVED FOR FUTURE USE

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ORDER NO. PSC-2020-0485-FOF-GU
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Peoples Gas System
a Division of Tampa Electric Company
Original Volume No. 3

Fifth Revised Sheet No. 8.104
Cancels Fourth Revised Sheet No. 8.104

Form #349 Rev 01/2004

CONSTRUCTION DEPOSIT AGREEMENT

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

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

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

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

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

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

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

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

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

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

APPLICANT _____

PEOPLES GAS SYSTEM, a division of
TAMPA ELECTRIC COMPANY

By: _____

By: _____

Title: _____

Title: _____

COMPLETION DATE: _____

G.S.A. NO. _____

Business Partner NO _____

Installation NO _____

(Front Side)

Issued By: T. J. Szelistowski, President
Issued On:

Effective:

ORDER NO. PSC-2020-0485-FOF-GU
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Peoples Gas System
a Division of Tampa Electric Company
8.104-1
Original Volume No. 3

Second Revised Sheet No. 8.104-1
Cancels First Revised Sheet No.
8.104-1

(Back Side)

GENERAL TERMS AND CONDITIONS

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

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

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

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

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

Issued By: T. J. Szelistowski, President
Issued On:

Effective:


ORDER NO. PSC-2020-0485-FOF-GU
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Peoples Gas System
a Division of Tampa Electric Company
Original Volume No. 3

Third Revised Sheet No. 8.105
Cancels Second Revised Sheet No. 8.105

GAS BILL



ACCOUNT INVOICE

[f](#) [t](#) [p](#) [s](#) [in](#)

Account:
Statement Date:
Current month's charges due

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

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

Meter Number	Read Date	Current Reading	Previous Reading	=	Measured Volume	x	BTU	x	Conversion	=	Total Used	Billing Period	
Customer Charge												\$	Peoples Gas Usage History Terms Per Day (Average)
Distribution Charge												@ \$	
PGA												@ \$	
Florida Gross Receipts Tax												\$	
Natural Gas Service Cost												\$	
Franchise Fee												\$	
Municipal Public Service Tax												\$	
Total Natural Gas Cost, Local Fees and Taxes												\$	
Miscellaneous Charges													
CCHS Inside Line Protect												X \$	
Total Miscellaneous Charges												\$	
Total Current Month's Charges												\$	

(Front Side)

Issued By: T. J. Szelistowski, President
Issued On:

Effective:


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Original Volume No. 3

Third Revised Sheet No. 8.105-1
Cancels Second Revised Sheet No. 8.105-1

GAS BILL (Continued)



TECO
PEOPLES GAS
AN EMERA COMPANY

Contact Information

<p>Residential Customer Care 813-223-0800 (Tampa) 863-299-0800 (Lakeland) 352-622-0111 (Ocala) 954-453-0777 (Broward) 305-940-0139 (Miami) 727-826-3333 (St. Petersburg) 407-425-4662 (Orlando) 904-739-1211 (Jacksonville) 877-832-6747 (All other counties)</p>	<p>Commercial Customer Care 866-832-6249</p> <p>Hearing Impaired/TTY 711</p> <p>Natural Gas Outage 877-832-6747</p> <p>Natural Gas Energy Conservation Rebates 877-832-6747</p>	<p>Mail Payments to TECO P.O. Box 31318 Tampa, FL 33631-3318</p> <p>All Other Correspondence Peoples Gas P.O. Box 111 Tampa, FL 33601-0111</p>
--	---	--

Understanding Your Natural Gas Charges

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

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

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

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

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

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

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

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

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

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

Your payment options are:

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

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

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

For favor, visit peoplesgas.com para ver esta información en español.

(Back Side)

Issued By: T. J. Szelistowski, President
Issued On:

Effective:

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

Third Revised Sheet No. 8.106
Cancels Second Revised Sheet No. 8.106

FINAL NOTICE

FINAL NOTICE	
123456789123	TOTAL AMOUNT DUE \$XX.XX
NAME	STATEMENT DATE
ADDRESS	Xx XX, 20XX
CITY, ST ZIP	
To avoid having your natural gas service disconnected, full payment of \$XX.XX is due by XXX XX, 20XX. This balance may not be eligible for a payment arrangement to extend the due date. If you have already paid this balance, thank you.	
If full payment of \$XX.XX is not received, your natural gas service will be scheduled for disconnection. Upon reconnection of your natural gas service, a reconnect fee of \$XX.XX will be billed to your account. Or, if you request your natural gas service to be reconnected on the same day of full payment or outside of normal business hours, a charge of \$XXX.XX will be billed to your account. If you have multiple meters, additional charges per meter will apply.	
You can pay your final notice bill online at peoplesgas.com . If you pay at a payment agent, please allow three business days for the payment to post.	
Please note, the due date on any new bill you receive will not extend this final notice amount or due date. Payments received may be applied to other past due items on this account, including deposits. Due to your payment history, this account may be subject to removal from certain billing and payment programs.	

Issued By: T. J. Szelistowski, President
Issued On:

Effective:

PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20230023-GU
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WITNESS: PARSONS
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Peoples Gas System
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Third Revised Sheet No. 8.106-1
Cancels Second Revised Sheet No. 8.106-1

RESERVED FOR FUTURE USE

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Peoples Gas System
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Original Volume No. 3

Third Revised Sheet No. 8.107-2
Cancels Second Revised Sheet No. 8.107-2

PGS Rev. 8/02

NOTICE AND AFFIDAVIT¹

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

Please take notice that the undersigned Pool Manager will cease supplying gas to the following Customer of Peoples Gas System ("Peoples") under Peoples' NaturalChoice Transportation Service Program for such Customer's non-payment of charges due Pool Manager, the termination of gas supply to be effective with respect to the locations listed below on and after _____²
(Date)

(name of customer)

(billing address)

(city, state, zip code)

(telephone)

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

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

STATE OF _____
COUNTY OF _____

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

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

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

FURTHER AFFIANT SAYETH NOT.

Name:
Title/Position:

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

Notary Public - State of _____
My commission expires: _____

[SEAL]

¹ A non-refundable termination fee in the amount of \$52.00 per account number must accompany this Notice and Affidavit.
² This date must be at least five (5) business days after the date on which this Notice and Affidavit is furnished to Peoples Gas System.

Issued By: T. J. Szelistowski, President
Issued On: _____ Effective: _____

PEOPLES GAS SYSTEM, INC.
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Peoples Gas System
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Original Volume No. 3

Second Revised Sheet No. 8.108
Cancels First Revised Sheet No. 8.108

RESERVED FOR FUTURE USE

Issued By: T. J. Szelistowski, President
Issued On:

Effective:

PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20230023-GU
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Peoples Gas System
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First Revised Sheet No. 8.110
Cancels Original Sheet No. 8.110

RESERVED FOR FUTURE USE

Issued By: T. J. Szelistowski, President
Issued On:

Effective:

PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20230023-GU
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Peoples Gas System
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Original Volume No. 3

Third Revised Sheet No. 8.112
Cancels Second Revised Sheet No. 8.112

RESERVED FOR FUTURE USE

Issued By: T. J. Szelistowski, President
Issued On:

Effective:

PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20230023-GU
EXHIBIT NO. RBP-1
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Peoples Gas System
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Second Revised Sheet No. 8.113-7
Cancels First Revised Sheet No. 8.113-7

RESERVED FOR FUTURE USE

Issued By: T. J. Szelistowski, President
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Peoples Gas System
a Division of Tampa Electric Company
Original Volume No. 3

Third Revised Sheet No. 8.115
Cancels Second Revised Sheet No. 8.115

NOMINATION FORM



Nomination Form
TECO
Peoples Gas

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

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

Date Submitted: _____

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

PNT Nominations							
Svc Req # <small>(Customer Contract #)</small>	Svc Req Name <small>(Contract)</small>	Rec Loc #	Rec Loc Name	Rec Qty <small>(in Therms)</small>	Del Loc # <small>(Customer Contract #)</small>	Del Loc Name <small>(Contract Name)</small>	Norm Del Qty in Therms <small>(From PNT file)</small>
TOTAL REC QTY (in Therms)					TOTAL DEL QTY (in Therms)		

Upstream				Downstream			
Up ID <small>(in Therms)</small>	Up ID Name	UP KE	Rec Qty	Pipeline Name	Svc Req # <small>(Customer Contract #)</small>	Svc Req Name	Del Qty in Therms <small>(From PNT file)</small>
TOTAL REC QTY (in Therms)					TOTAL DEL QTY (in Therms)		

Issued By: T.J. Szelistowski, President
Issued On: _____

Effective: _____

PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20230023-GU
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Peoples Gas System
a Division of Tampa Electric Company
Original Volume No. 3

Second Revised Sheet No. 8.115-1
Cancels First Revised Sheet No. 8.115-1

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

THE NEXT SHEET IS NO. 8.116

Issued By: T. J. Szelistowski, President
Issued On:

Effective:

ORDER NO. PSC-2020-0485-FOF-GU
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Peoples Gas System
a Division of Tampa Electric Company
Original Volume No. 3

Fifth Revised Sheet No. 8.119-1
Cancels Fourth Revised Sheet No. 8.119-1

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Issued By: T. J. Szelistowski, President
Issued On:

Effective:

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

Sixth Revised Sheet No. 8.119-2
Cancels Fifth 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 Term. This Agreement shall be effective on the date first written above. The term of this Agreement shall commence on the first Day of the Month for which PGS first delivers to Pool Manager a list of Customer Accounts as required by Section 4.1(a) (the "Effective Date") and shall continue, unless earlier terminated pursuant to this Agreement, until the first anniversary of the Effective Date (the "Initial Term"). Thereafter, the term of this Agreement shall be extended for additional periods of one year unless either party gives written notice, not less than 90 days prior to the expiration of the Initial Term (or any subsequent period for which this Agreement has been extended) to the other party, of termination.

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

ARTICLE III - NON-PAYMENT BY CUSTOMER

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

Issued By: T. J. Szelistowski, President
Issued On:

Effective:

PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20230023-GU
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Second Revised Sheet No. 8.122
Cancels First Revised Sheet No. 8.122

RESERVED FOR FUTURE USE

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PEOPLES GAS SYSTEM, INC.
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WITNESS: PARSONS
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First Revised Sheet No. 8.122-1
Cancels Original Sheet No. 8.122-1

RESERVED FOR FUTURE USE

Issued By: T. J. Szelistowski, President
Issued On:

Effective:

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

First Revised Sheet No. 8.124
Cancels Original Sheet No. 8.124

DATA ACCESS AGREEMENT

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

WITNESSETH

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

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

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

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

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

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

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

Issued By: T. J. Szelistowski, President
Issued On:

Effective:

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Peoples Gas System
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Original Volume No. 3

First Revised Sheet No. 8.124-1
Cancels Original 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' attorney's fee and court costs, and (2) any liability, costs, damages and expenses resulting from the use of the data signal from the Port. This indemnification provision is in addition to (and does not replace) similar provisions relating to the same subject matter in the Gas Transportation Agreement, if applicable.

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

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

**PEOPLES GAS SYSTEM, a division
of TAMPA ELECTRIC COMPANY**

NAME OF SUBSCRIBER

By: _____
Name: _____
Title: _____
Date: _____

By: _____
Name: _____
Title: _____
Date: _____

Issued By: T. J. Szelistowski, President
Issued On:

Effective:

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

First Revised Sheet No. 8.125
Cancels Original Sheet No. 8.125



MyQuorum Peoples Gas Access Form

Please Check One: New User ID Delete User ID

Date: _____

Business Associate Name: _____

Peoples Gas System Account Number: _____

Duns Number: _____

Business Partner Information

Contact Person Name: _____

Contact Person Title: _____

Phone Number: _____ Mobile Number: _____

E-mail Address: _____ Fax Number: _____

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

Business Partner Role

Check applicable role(s):

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

Approved by Business Partner Authorized Company Representative or Designee

Name: _____

Title: _____

Phone Number: _____

E-mail Address: _____

Please return this document to:
PGSGASTRANSPORTATION@TECOENERGY.COM

Issued By: T.J. Szelistowski, President
Issued On: _____

Effective: _____

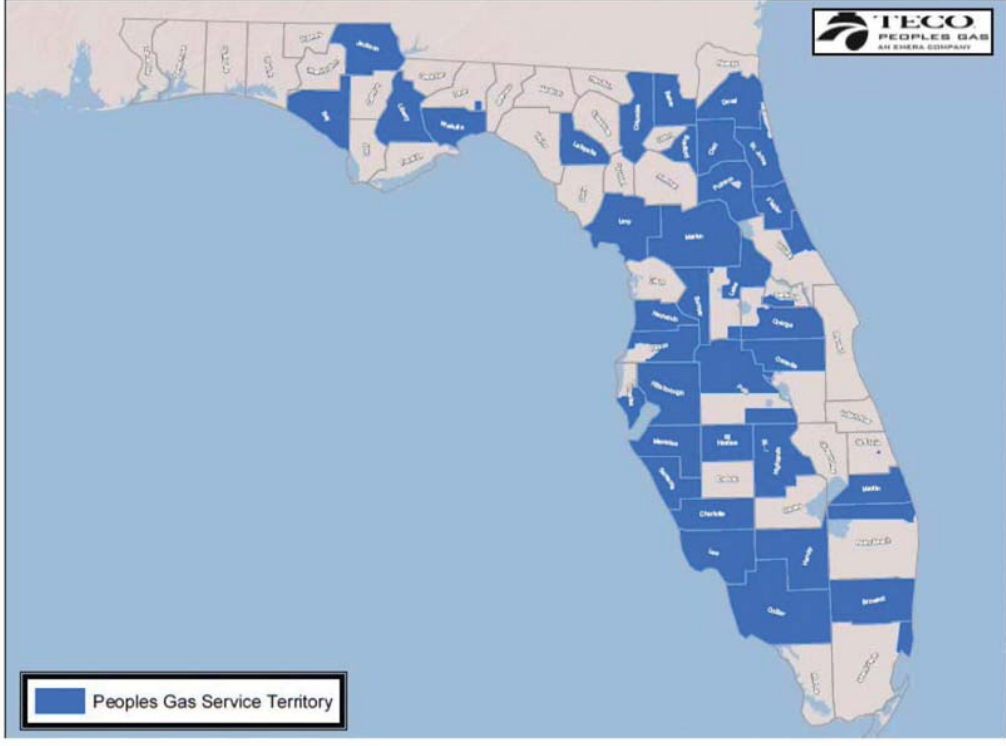
ORDER NO. PSC-2020-0485-FOF-GU
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Peoples Gas System
a Division of Tampa Electric Company

Original Volume No. 3

First-Second Revised Sheet No. 3.000
Cancels ~~Original-First Revised~~
Sheet No. 3.000

Peoples Gas System



Service Territory

Issued By: William N. Cantrell, J. Szellistowski, President
Issued On: March 21, 2004
Effective: April 23, 2004

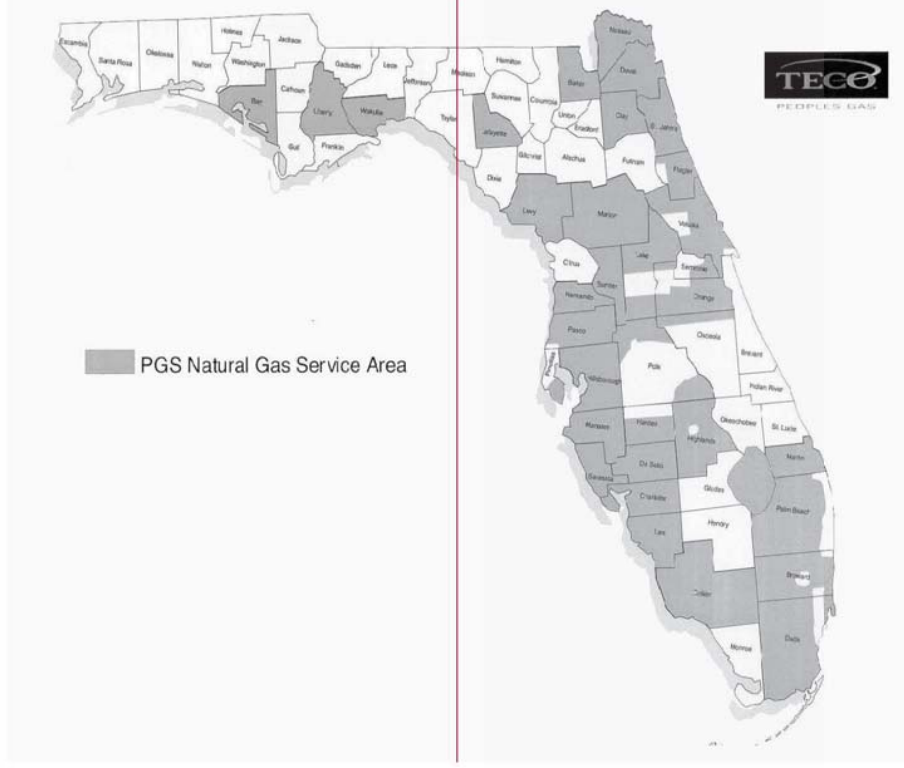
ORDER NO. PSC-2020-0485-FOF-GU
DOCKET NOS. 20200051-GU, 20200166-GU, 20200178-GU
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Peoples Gas System
a Division of Tampa Electric Company

First-Second Revised Sheet No. 3.000
Cancels ~~Original-First Revised~~
Sheet No. 3.000

Original Volume No. 3

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



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Issued On: ~~March 21, 2004~~

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~~Second-Third~~ Revised Sheet No. 5.101
Cancels ~~First-Second~~ 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)	\$28.00 <u>\$24.00</u>	\$28.00 <u>\$24.00</u>
METER TURN ON / SERVICE INITIATION CHARGE (applies where service is inactive) for initial	\$60.00 <u>\$3.00</u> for initial	\$75.00 <u>\$100.00</u>
	unit or meter \$46.00 <u>\$29.00</u> for each additional unit	unit or meter \$30.00 <u>\$34.00</u> for each additional unit

Issued By: ~~William N. Cantrell~~T. J. Szelistowski, President
Issued On: ~~May 19, 2009~~

Effective: ~~June 18, 2009~~

PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20230023-GU
EXHIBIT NO. RBP-1
WITNESS: PARSONS
DOCUMENT NO. 10
PAGE 119 OF 217
FILED: 04/04/2023

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~~Second-Third~~ Revised Sheet No. 5.101
Cancels ~~First-Second~~ Sheet No. 5.101

or meter

or meter

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Issued On: ~~May 19, 2009~~

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a Division of Tampa Electric Company Cancels ~~Fourth-Fifth~~ Revised Sheet No. 5.101-1
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RULES AND REGULATIONS (Continued)

	RESIDENTIAL	OTHER
METER RECONNECTION/ SERVICE RESTORATION CHARGE (applies where service		
initial has been turned off for cause and includes cost of turn-off)	\$70.00 <u>\$7.00</u> for initial unit or meter	\$100.00 for unit or meter
	\$45.00 <u>\$28.00</u> for each additional unit or meter	\$20.00 <u>\$32.00</u> for each additional unit or meter
TRIP CHARGE/COLLECTION AT CUSTOMER PREMISES (applies when Company's employee, agent, or representative makes a trip to Customer's premises for the purpose of terminating Gas Service or providing final notice of termination for nonpayment of bills)	\$20.00 <u>\$25.00</u>	\$20.00 <u>\$25.00</u>
FAILED TRIP CHARGE AT CUSTOMER PREMISES (applies when the Customer fails to keep a scheduled appointment with the Company's employee, agent or representative)	\$25.00	\$25.00
TEMPORARY METER TURN-OFF CHARGE (applies when Company's employee, agent or representative, turns off Customers' meter temporarily at Customer's request)	\$20.00 <u>\$30.00</u> per meter	\$20.00 <u>\$30.00</u>

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.

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Peoples Gas System ~~Third-Fourth~~ Revised Sheet No. 5.101-2
a Division of Tampa Electric Company Cancels ~~Second-Third~~ Revised Sheet No. 5.101-2
Original Volume No. 3

RULES AND REGULATIONS (Continued)

E. WITHHOLDING OF GAS SERVICE

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

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

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

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

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

Fraudulent Use of Gas:

Company will discontinue Gas Service without notice:

- a. In the event of tampering with regulators, valves, Meters or other facilities furnished and owned by Company, or
- b. In the event of other fraudulent use of Gas Service.

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

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

Issued By: T. J. Szelistowski, President
Issued On: ~~October 2, 2018~~

Effective: ~~December 11, 2018~~

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Peoples Gas System ~~First-Second Revised Sheet No. 5.101-3~~
a Division of Tampa Electric Company Cancels ~~Original-First Revised Sheet No. 5.101-3~~
Original Volume No. 3

RULES AND REGULATIONS (Continued)

F. LIMITATION OF USE

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

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

G. PRESSURE

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

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

Issued By: ~~G. L. Gillette~~ T. J. Szelistowski, President
Issued On: ~~October 19, 2014~~

Effective: ~~March 13, 2012~~

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DOCKET NOS. 20200051-GU, 20200166-GU, 20200178-GU
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Peoples Gas System
a Division of Tampa Electric Company System
Original Volume No. 3

~~Second-Third~~ Revised Sheet No. 5.201
Cancels ~~First-Second~~ 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.

B. INSPECTION OF CUSTOMER'S INSTALLATION

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

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

C. CHANGES IN CUSTOMER'S INSTALLATION

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

D. RIGHT OF WAY

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

Issued By: ~~William N. Cantrell~~ T. J. Szelistowski, President

Effective:

~~June 5, 2007~~

Issued On: ~~April 11, 2007~~

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Peoples Gas System ~~Second-Third~~ Revised Sheet No. 5.201-1
a Division of Tampa Electric Company Cancels ~~First-Second~~ Revised Sheet No. 5.201-1
Original Volume No. 3

CUSTOMER'S INSTALLATION (Continued)

E. PROTECTION OF COMPANY'S PROPERTY

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

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

F. ACCESS TO PREMISES

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

G. OPERATION OF COMPANY'S FACILITIES

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

Issued By: ~~G. L. Gillette~~ T. J. Szelistowski, President
Issued On: ~~October 19, 2014~~

Effective: ~~March 13, 2012~~

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

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

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~~ shall be applied to the accounts of federal, state, and local governmental entities, agencies, and instrumentalities at a rate no greater than allowed, and in a matter permitted by applicable law.

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Issued On: ~~October 19, 2014~~

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Peoples Gas System
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Original Volume No. 3

~~Second-Third~~ Revised Sheet No. 5.401-1
Cancels ~~First-Second~~ Sheet No. 5.401-1

BILLING (Continued)

F. DISCONTINUANCE OF SERVICE AND/OR CHANGE OF OCCUPANCY

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

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

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

G. DISCONTINUANCE OF SERVICE FOR NON-PAYMENT OF BILLS

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

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

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Effective:

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~~August 17, 2010~~

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DOCKET NOS. 20200051-GU, 20200166-GU, 20200178-GU
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Peoples Gas System ~~Third-Fourth~~ Revised Sheet No. 5.501-3
a Division of Tampa Electric Company Cancels ~~Second-Third~~ Revised Sheet No. 5.501-3
Original Volume No. 3

MEASUREMENT (Continued)

- e. Unless determined to be otherwise by a gravity balance the specific gravity of the flowing Gas shall be assumed to be 0.6.
 - f. When sales or transportation volumes are metered at pressures of 10 p.s.i.g. (pounds per square inch gauge) and over, and where such volumes are also corrected for flowing temperatures other than assumed 60 degrees Fahrenheit, such volumes shall be corrected for deviations from Boyles Law by use of the appropriate supercompressibility factor.
3. Sales and Transportation Unit
- a. The sales and transportation unit of the Gas shall be the Therm, being 100,000 BTUs. The number of Therms billed to a Customer shall be determined by multiplying the number of Cubic Feet of Gas delivered at the Standard Delivery Pressure and 60 degrees Fahrenheit, by the total heating value of such gas in BTUs per cubic foot and dividing the product by 100,000.
 - b. The total heating value of the Gas delivered to the Customer shall be determined as that reported monthly by the Company's Gas transporters, provided such value is applicable to the Gas delivered to the Customer, or such value shall be determined by the Company by use of a calorimeter or other instrument suitable for heating value determination. The total heating value shall be corrected to and expressed as that contained in the Unit of Sales and Transportation Volume defined above.
4. Quality
- All Gas delivered or caused to be delivered into the Company's facilities shall conform to the Gas quality specifications set forth in the FERC or FPSC Tariff of the pipeline company that delivers such Gas to a Receipt/Delivery Point on the Company's system or in the event Gas is delivered to the Company's facilities other than by a pipeline company, such Gas shall be merchantable and
- a. be free of objectionable liquids and solids and be commercially free from dust, gums, gum-forming constituents, or other liquid or solid matter which might become separated from the Gas in the course of transportation through the interstate or intrastate pipeline or the Company's system or which could cause inaccurate measurement;
 - b. be free from noxious and harmful fumes when burned in a properly designed and adjusted burner;
 - c. not contain more than 20 grains of total sulfur or 0.25 grains of hydrogen sulfide per 100 cubic feet of Gas;
 - d. not contain more than 3% by volume of carbon dioxide or nitrogen;

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Issued On: ~~September 19, 2017~~

Effective: ~~December 12, 2017~~

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Peoples Gas System ~~First-Second Revised~~ Sheet No. 5.501-4
a Division of Tampa Electric Company Cancels ~~Original-First Revised~~ Sheet No. 5.501-4
Original Volume No. 3

MEASUREMENT (Continued)

- e. not contain more than 1% by volume of oxygen;
- f. not contain more than 7 pounds of water per 1,000 MCF;
- g. have a temperature of not more than 120 degrees Fahrenheit, nor less than 40 degrees Fahrenheit;
- h. have a maximum Wobbe value of 1,396
- i. have a gross heating value of at least 1,000 BTU per cubic foot of dry Gas but not higher than 1,075 BTU per cubic foot of dry Gas at 60 degrees Fahrenheit and at a pressure of 14.73 pounds per square inch absolute.

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

~~Company, at its sole option, may refuse to accept any Gas or RNG tendered to Company by a Customer or for its account if such Gas or RNG does not meet the requirements of this paragraph 4 at the time of such tender.~~

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

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Effective: ~~December 12, 2017~~

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Peoples Gas System **Fourth-Fifth Revised Sheet No. 5.601**
a Division of Tampa Electric Company Cancels ~~Third-Fourth~~ Revised Sheet No. 5.601
Original Volume No. 3

VI

MAIN AND SERVICE EXTENSIONS

A. MAIN EXTENSIONS

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

1. The extension of Gas Service to the prospective Customer will not jeopardize Gas Service to existing Customers.
2. The maximum capital cost to be incurred by the Company for an extension of Main and Service facilities shall be defined as the Maximum Allowable Construction Cost. The Maximum Allowable Construction Cost shall equal ~~four~~^{ten} (410) times the estimated annual revenue to be derived from the facilities less the cost of Gas. Where the Company, in its reasonable discretion, believes that there is significant uncertainty regarding the revenues to be derived from service provided through the requested extension of Main and Service facilities, the Company shall use reasonable efforts to calculate the MACC giving due consideration to such uncertainty.
3. Where the facilities to be installed will require an investment by the Company in excess of the Maximum Allowable Construction Cost, the Company will construct the necessary facilities provided the Customer or Depositor deposits with the Company an amount equal to the excess of the estimated construction cost over the Maximum Allowable Construction Cost. In this case, the Company and the Depositor will then enter into a Construction Deposit Agreement which will provide for either a) the receipt of the deposit by the Company and including terms and conditions for refund to the Depositor or b) a mutually agreeable pay arrangement that will provide for the guaranteed throughput/revenue for the prospective Customer or project. In consideration of the Company's having to use the deposit to finance the installation of facilities, the deposit made by the Depositor will be non-interest bearing.
4. Refund of Deposits: Deposits shall be refunded to Depositors in accordance with the following procedures.
 - a. At the end of the first year following the date on which Gas Service to the Depositor is initiated by the Company, at the Customer's request the Company shall recalculate the Maximum Allowable Construction Cost. A re-estimation of the annual revenue (considering the actual revenue derived during the first year) shall be used in such recalculation. The Company shall refund

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~~Fourth-Fifth~~ Revised Sheet No. 5.701
Cancels ~~Third-Fourth~~ 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 type of others on Customer's premises. The Company will not be responsible for the use, care or handling of Gas ~~delivered to Customer after it passes from the Company's lines on the Customer's side of the Point of Delivery once the Gas passes the Point of Delivery~~. The Company shall not be liable to the Customer for naturally occurring or other impurities, regardless of the source, such as water, sand, black powder, sulfur, butane, or other chemicals or compounds in the Gas delivered to Customer.

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

VIII

CONTINUITY OF SERVICE

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

IX

LIMITATION ON CONSEQUENTIAL DAMAGES

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

Issued By: G. L. Gillette, T. J. Szelistowski, President
Issued On: January 18, 2012

Effective: March 13, 2012

ORDER NO. PSC-2020-0485-FOF-GU
DOCKET NOS. 20200051-GU, 20200166-GU, 20200178-GU
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Peoples Gas System ~~Second-Third~~ Revised Sheet No. 5.801
a Division of Tampa Electric Company Cancels ~~First-Second~~ Revised Sheet No. 5.801
Original Volume No. 3

X

INDEMNITY TO COMPANY

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

XI

APPEALS TO THE COMMISSION

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

Issued By: ~~G.L. Gillette~~ T.J. Szelistowski, President
Issued On: ~~October 19, 2014~~

Effective: ~~March 13, 2012~~

ORDER NO. PSC-2020-0485-FOF-GU
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Attachment A

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

~~First-Second~~ Revised Sheet No. 6.101
Cancels ~~Original-First Revised~~ Sheet No. 6.101

COUNTIES AND COMMUNITIES SERVED

COUNTIES

COMMUNITIES

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

Issued By: ~~William N. Cantrell~~ T. J. Szelistowski, President Effective: ~~January 16, 2003~~
Issued On: ~~December 31, 2002~~

ORDER NO. PSC-2020-0485-FOF-GU
DOCKET NOS. 20200051-GU, 20200166-GU, 20200178-GU
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Peoples Gas System
a Division of Tampa Electric Company
Original Volume No. 3

~~First-Second Revised Sheet No. 6.101~~
Cancels ~~Original-First Revised Sheet No. 6.101~~

~~Punta Gorda
Unincorporated Charlotte County~~

~~*Panama City Operating Area~~
*Designates location of Local Operations Center

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

Issued By: ~~William N. Cantrell~~ T. J. Szelistowski, President
Issued On: ~~December 31, 2002~~

Effective: ~~January 16, 2003~~

ORDER NO. PSC-2020-0485-FOF-GU
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Peoples Gas System First-Second Revised Sheet No. 6.101-1
a Division of Tampa Electric Company Cancels Original-First Revised Sheet No. 6.101-1
Original Volume No. 3

COUNTIES AND COMMUNITIES SERVED (Continued)

<u>COUNTIES</u>	<u>COMMUNITIES</u>
<u>Charlotte</u>	<u>Englewood</u> <u>Port Charlotte</u> <u>Punta Gorda</u> <u>Unincorporated Charlotte County</u>
<u>Clay</u>	<u>Fleming Island</u> <u>Green Cove Springs</u> <u>Maxville</u> <u>Middleburg</u> <u>Orange Park</u> <u>Unincorporated Clay County</u>
<u>Collier</u>	<u>Bonita Shores</u> <u>Golden Gate</u> <u>Marco Island</u> <u>Naples</u> <u>Pelican Bay</u> <u>Vanderbilt</u> <u>Vanderbilt Beach</u> <u>Unincorporated Collier County</u>
<u>Columbia</u>	<u>Unincorporated Columbia County</u>
<u>Dade</u>	<u>Aventura</u> <u>Bal Harbour Village</u> <u>Bay Harbor Islands</u> <u>Biscayne Gardens</u> <u>Biscayne Park</u> <u>El Portal</u> <u>Golden Beach</u> <u>Indian Creek Village</u> <u>Miami</u> <u>Miami Beach</u> <u>Miami Shores</u> <u>North Bay Village</u> <u>North Miami*</u> <u>North Miami Beach</u> <u>Sunny Isles Beach</u> <u>Surfside</u> <u>Unincorporated Dade County</u>
<u>Duval</u>	<u>Atlantic Beach</u> <u>Baldwin</u> <u>Jacksonville¹</u> <u>Jacksonville Beach</u> <u>Neptune Beach</u> <u>Unincorporated Duval County</u>
<u>²Gilchrist</u>	<u>Unincorporated Gilchrist County</u>

Issued By: William N. Cantrell, T. J. Szelistowski, President Effective: January 16, 2003
Issued On: December 31, 2002

ORDER NO. PSC-2020-0485-FOF-GU
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Peoples Gas System ~~Original-First Revised~~ Sheet No. 6.101-1
a Division of Tampa Electric Company Cancels ~~Original-First Revised~~ Sheet No. 6.101-1
Original Volume No. 3

<u>Flagler</u>	<u>Bunnell</u>
	<u>Flagler Beach</u>
	<u>Palm Coast</u>
	<u>Unincorporated Flagler County</u>
<u>Hardee</u>	<u>Zolfo Springs</u>
	<u>Unincorporated Hardee County</u>
<u>Hendry</u>	<u>Labelle</u>
	<u>Unincorporated Hendry County</u>
<u>Hernando</u>	<u>Brooksville</u>
	<u>Spring Hill</u>
	<u>Weeki Wachee</u>
	<u>Unincorporated Hernando County</u>

²Ocala Operating Area

¹Designates location of Local Operations Center

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

Issued By: ~~William N. Cantrell~~ T. J. Szelistowski, President
Issued On: ~~December 31, 2002~~

Effective: ~~January 16, 2003~~

ORDER NO. PSC-2020-0485-FOF-GU
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Peoples Gas System First-Second Revised Sheet No. 6.101-2
a Division of Tampa Electric Company Cancels Original-First Revised Sheet No. 6.101-2
Original Volume No. 3

COUNTIES AND COMMUNITIES SERVED (Continued)

COUNTIES

COMMUNITIES

Highlands Avon Park¹
Sebring
Unincorporated Highlands County

Hillsborough Apollo Beach
Brandon
Gibsonton
Lithia
Lutz
Plant City
Riverview
Rocky Point
Ruskin
Seffner
Sun City Center
Tampa¹
Temple Terrace
Thonotosassa
Valrico
Wimauma
Unincorporated Hillsborough County

Jackson Alford
Coltondale
Unincorporated Jackson County

Lafayette Unincorporated Lafayette County

Lake Clermont
Dona Vista
Eustis¹
Grand Island
Howey-in-the-Hills
Lady Lake
Lisbon
Mount Dora
Sorrento
Tavares
The Villages
Umatilla
Unincorporated Lake County

Lee Bonita Bay
Bonita Beach
Bonita Springs
Cape Coral
Estero
Fort Myers¹
Fort Myers Beach
Lehigh Aeres

Issued By: William N. Cantrell, T. J. Szelistowski, President Effective: January 16, 2003
Issued On: December 31, 2002

ORDER NO. PSC-2020-0485-FOF-GU
DOCKET NOS. 20200051-GU, 20200166-GU, 20200178-GU
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Peoples Gas System ~~Original~~ **First-Second Revised** Sheet No. 6.101-2
a Division of Tampa Electric Company Cancels ~~Original-First Revised~~ Sheet No. 6.101-2
Original Volume No. 3

North Fort Myers
Srt Carlos Park
Unincorporated Lee County

²Levy Romeo
Unincorporated Levy County

^{*}Liberty Unincorporated Liberty County

~~Coala Operating Area~~ Panama City Operating Area
¹Designates location of Local Operations Center
Peoples Gas System may extend service to other areas pursuant to the terms and conditions set forth in
this tariff. For further information regarding service areas, contact customer service at:
(877) TECO-PGS / (877) 932-6747

Issued By: ~~William N. Cantrell~~ **T. J. Szelistowski**, President Effective: ~~January 16, 2003~~
Issued On: ~~December 31, 2002~~

ORDER NO. PSC-2020-0485-FOF-GU
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Peoples Gas System First-Second Revised Sheet No. 6.101-3
a Division of Tampa Electric Company Cancels Original-First Revised Sheet No. 6.101-3
Original Volume No. 3

COUNTIES AND COMMUNITIES SERVED (Continued)

<u>COUNTIES</u>	<u>COMMUNITIES</u>
Lee	Alva Bonita Springs Cape Coral Estero Fort Myers ¹ Fort Myers Beach Lehigh Acres Miramar Lakes North Fort Myers Unincorporated Lee County
Leon	Unincorporated Leon County
Levy	Morriston Unincorporated Levy County
Liberty	Bristol Unincorporated Liberty County
Manatee	Bradenton Bradenton Beach Ellenton Holmes Beach Lakewood Ranch Longboat Key Orlando Palmetto Parrish University Park Unincorporated Manatee County
² Marion	Belleview Candler Dunnellon Fort McCoy Lowell Ocala ¹ Oklawaha Silver Springs Silver Springs Shores The Villages Summerfield Unincorporated Marion County
Martin	Hobe Sound Palm City Stuart Tequesta Unincorporated Martin County
Orange	Apopka Belle Isle Casselberry

Issued By: ~~William N. Cantrell~~ T. J. Szelistowski, President Effective: January 16, 2003
Issued On: December 31, 2002

ORDER NO. PSC-2020-0485-FOF-GU
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Peoples Gas System ~~First-Second~~ Revised Sheet No. 6.101-3
a Division of Tampa Electric Company Cancels ~~Original-First Revised~~ Sheet No. 6.101-3
Original Volume No. 3

	Edgewood
	Fern Park
	Lake Buena Vista
	Maitland
	Orlando ¹
	Pine Castle
	Winter Garden
	Winter Park
	Tangerine
	Zellwood
	Unincorporated Orange County
Osceola	Celebration City
	Kissimmee
	Unincorporated Osceola County
Palm Beach	Jupiter
	Lake Park
	Palm Beach Gardens ¹
	June Beach
	Unincorporated Palm Beach County

²Ocala Operating Area

³Panama City Operating Area

¹Designates location of Local Operations Center

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

Issued By: ~~William N. Cantrell~~ T. J. Szelistowski, President
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ORDER NO. PSC-2020-0485-FOF-GU
DOCKET NOS. 20200051-GU, 20200166-GU, 20200178-GU
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Peoples Gas System Second-Third Revised Sheet No. 6.101-4
a Division of Tampa Electric Company Cancels First-Second Revised Sheet No. 6.101-4
Original Volume No. 3

COUNTIES AND COMMUNITIES SERVED (Continued)

<u>COUNTIES</u>	<u>COMMUNITIES</u>
<u>Miami-Dade</u>	<u>Aventura</u>
	<u>Bal Harbour</u>
	<u>Bay Harbor Islands</u>
	<u>Biscayne Park</u>
	<u>El Portal</u>
	<u>Golden Beach</u>
	<u>Indian Creek Village</u>
	<u>Miami¹</u>
	<u>Miami Beach</u>
	<u>Miami Shores</u>
	<u>North Bay Village</u>
	<u>North Miami</u>
	<u>North Miami Beach</u>
	<u>Sunny Isles Beach</u>
	<u>Surfside</u>
	<u>Unincorporated Miami-Dade County</u>
<u>Nassau</u>	<u>Fernandina Beach</u>
	<u>Unincorporated Nassau County</u>
<u>Orange</u>	<u>Apopka</u>
	<u>Belle Isle</u>
	<u>Casselberry</u>
	<u>Edgewood</u>
	<u>Fern Park</u>
	<u>Lake Buena Vista</u>
	<u>Maitland</u>
	<u>Orlando¹</u>
	<u>Pine Castle</u>
	<u>Winter Garden</u>
	<u>Winter Park</u>
	<u>Tangerine</u>
	<u>Zellwood</u>
	<u>Unincorporated Orange County</u>
<u>Osceola</u>	<u>Celebration City</u>
	<u>Kissimmee</u>
	<u>Unincorporated Osceola County</u>
<u>Palm Beach</u>	<u>Jupiter</u>
	<u>Lake Park</u>
	<u>Palm Beach Gardens¹</u>
	<u>Juno Beach</u>
	<u>Unincorporated Palm Beach County</u>
<u>Pasco</u>	<u>Crystal Springs</u>
	<u>Dade City</u>
	<u>Hudson</u>
	<u>Land of Lakes</u>
	<u>St Leo</u>

Issued By: William N. Cantrell, T. J. Szelistowski, President
December 31, 2007
Issued On: December 31, 2007

Effective:

ORDER NO. PSC-2020-0485-FOF-GU
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Peoples Gas System Second-Third Revised Sheet No. 6.101-4
a Division of Tampa Electric Company Cancels First-Second Revised Sheet No. 6.101-4
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	San Antonio
	Wesley Chapel
	Zephyrhills
	Portions of Unincorporated Pasco County
Pinellas	Clearwater
	Gulfport
	Kenneth City
	Large
	Madeira Beach
	Pinellas Park
	St. Pete Beach
	St. Petersburg ¹
	Seminole
	South Pasadena
	Treasure Island
	Unincorporated Pinellas County
Polk	Frostproof
	Kathleen
	Lakeland ¹
	Unincorporated Polk County
Sarasota	Longboat Key
	Nokomis
	North Port
	Ozpey
	Sarasota ¹
	Venice
	Unincorporated Sarasota County
Seminole	Altamonte Springs
	Casselberry
	Golden-Rod
	Longwood
	Oviedo
	Winter Springs
	Unincorporated Seminole County

¹Designates location of Local Operations Center

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

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a Division of Tampa Electric Company Cancels Original-First Revised Sheet No. 6.101-5
Original Volume No. 3

COUNTIES AND COMMUNITIES SERVED (Continued)

<u>COUNTIES</u>	<u>COMMUNITIES</u>
<u>Pasco</u>	<u>Dade City</u>
	<u>Hudson</u>
	<u>Land of Lakes</u>
	<u>Lutz</u>
	<u>Odessa</u>
	<u>Port Richey</u>
	<u>St. Leo</u>
	<u>San Antonio</u>
	<u>Wesley Chapel</u>
	<u>Zephyrhills</u>
	<u>Unincorporated Pasco County</u>
<u>Pinellas</u>	<u>Bay Pines</u>
	<u>Clearwater</u>
	<u>Gulfport</u>
	<u>Kenneth City</u>
	<u>Largo</u>
	<u>Madeira Beach</u>
	<u>Pinellas Park</u>
	<u>St. Pete Beach</u>
	<u>St. Petersburg¹</u>
	<u>Seminole</u>
	<u>South Pasadena</u>
	<u>Treasure Island</u>
	<u>Unincorporated Pinellas County</u>
<u>Polk</u>	<u>Davenport</u>
	<u>Eaton Park</u>
	<u>Frostproof</u>
	<u>Lakeland¹</u>
	<u>Mulberry</u>
	<u>Unincorporated Polk County</u>
<u>Putnam</u>	<u>Unincorporated Putnam County</u>
<u>Sarasota</u>	<u>Englewood</u>
	<u>Longboat Key</u>
	<u>Nokomis</u>
	<u>North Port</u>
	<u>Osprey</u>
	<u>Sarasota¹</u>
	<u>Venice</u>
	<u>Unincorporated Sarasota County</u>
<u>St. Johns</u>	<u>St. Augustine</u>
	<u>Unincorporated St. Johns County</u>
<u>Sumter</u>	<u>Oxford</u>
	<u>The Villages</u>
	<u>Unincorporated Sumter County</u>

Issued By: William N. Cantrell, T. J. Szelistowski, President Effective: January 16, 2003
Issued On: December 31, 2002

ORDER NO. PSC-2020-0485-FOF-GU
DOCKET NOS. 20200051-GU, 20200166-GU, 20200178-GU
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Peoples Gas System ~~First-Second Revised Sheet No. 6.101-5~~
a Division of Tampa Electric Company Cancels ~~Original-First Revised Sheet No. 6.101-5~~
Original Volume No. 3

Volusia	Daytona Beach
_____	Daytona Beach Shores
_____	Holly Hill¹
_____	Lake Helen
_____	Ormond Beach
_____	Port Orange
_____	South Daytona
_____	Unincorporated Volusia County
²Wakulla	Unincorporated Wakulla County
²Union	Unincorporated Union County

~~²Ocala Operating Area~~

~~²Panama City Operating Center~~ Designated location of Local Operations Center

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

Issued By: ~~William N. Cantrell~~ T. J. Szelistowski, President
Issued On: ~~December 31, 2002~~

Effective: ~~January 16, 2003~~

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DOCKET NOS. 20200051-GU, 20200166-GU, 20200178-GU
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Peoples Gas System Original Sheet No. 6.101-6
a Division of Tampa Electric Company
Original Volume No. 3

COUNTIES AND COMMUNITIES SERVED (Continued)

<u>COUNTIES</u>	<u>COMMUNITIES</u>
<u>Seminole</u>	<u>Altamonte Springs</u> <u>Casselberry</u> <u>Golden Rod</u> <u>Longwood</u> <u>Oviedo</u> <u>Winter Springs</u>
<u>St. Johns</u>	<u>Elkton</u> <u>Ponte Vedra</u> <u>St. Augustine</u> <u>St. Augustine Beach</u> <u>Unincorporated St. Johns County</u>
<u>St. Lucie</u>	<u>Fort Pierce</u> <u>Unincorporated St. Lucie County</u>
<u>Sumter</u>	<u>Coleman</u> <u>Oxford</u> <u>Sumterville</u> <u>The Villages</u> <u>Wildwood</u> <u>Unincorporated Sumter County</u>
<u>Volusia</u>	<u>Daytona Beach</u> <u>Daytona Beach Shores</u> <u>Holly Hill¹</u> <u>Ormond Beach</u> <u>Port Orange</u> <u>South Daytona</u> <u>Unincorporated Volusia County</u>
<u>Wakulla</u>	<u>Crawfordville</u> <u>Unincorporated Wakulla County</u>

¹ Designated location of Local Operations Center
Peoples Gas System may extend service to other areas pursuant to the terms and conditions set forth in this
tariff. For further information regarding service areas, contact customer service at:
(877) TECO-PGS / (877) 832-6747

Issued By: T. J. Szelistowski, President Effective:
Issued On:

ORDER NO. PSC-2020-0485-FOF-GU
DOCKET NOS. 20200051-GU, 20200166-GU, 20200178-GU
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Peoples Gas System ~~Tenth-Eleventh~~ Revised Sheet No. 7.000
a Division of Tampa Electric Company Cancels ~~Ninth-Tenth~~ Revised Sheet No. 7.000
Original Volume No. 3

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Issued By: T. J. Szelistowski, President
Issued On: ~~May-24, 2019~~

Effective: ~~August-1, 2019~~

ORDER NO. PSC-2020-0485-FOF-GU
DOCKET NOS. 20200051-GU, 20200166-GU, 20200178-GU
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Peoples Gas System ~~Fourth-Fifth~~ Revised Sheet No. 7.101-4
a Division of Tampa Electric Company Cancels ~~Third-Fourth~~ Revised Sheet No. 7.101-4
Original Volume No. 3

E.

RESERVED FOR FUTURE USE

Issued By: ~~William N. Cantrell~~ T. J. Szelistowski, President Effective: ~~January 17, 2004~~
Issued On: ~~December 18, 2003~~

ORDER NO. PSC-2020-0485-FOF-GU
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Peoples Gas System ~~Ninth-Tenth~~ Revised Sheet No. 7.201
a Division of Tampa Electric Company Cancels ~~Eighth-Ninth~~ Revised Sheet No. 7.201
Original Volume No. 3

**RESIDENTIAL SERVICE
Rate Schedule RS**

Availability:

Throughout the service areas of the Company.

Applicability:

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

1. 100% of the Gas is used exclusively for the co-owner's benefit.
2. None of the Gas is used in any endeavor which sells or rents a commodity or provides service for a fee.
3. Each Point of Delivery will be separately metered and billed.
4. A responsible legal entity is established as the Customer to whom the Company can render its bills for said services.
5. RS-GHP refers to any Residential Customer utilizing a gas heat pump ("GHP") for heating and cooling.

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

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

Monthly Rate:

<u>Billing Class</u>	<u>Customer Charge</u>
RS-1	\$11.40 <u>\$15.10</u> per month
RS-2	\$14.25 <u>\$18.10</u> per month
RS-3	\$19.04 <u>\$24.60</u> per month
RS-GHP	\$19.04 <u>\$24.60</u> per month

Distribution Charge: ~~\$0.254~~ \$0.27011 per Therm for RS-1, RS-2, and RS-3
\$0.09598 per Therm for RS-GHP

Minimum Bill: The Customer charge.

Issued By: T. J. Szelistowski, President
Issued On: ~~August 8, 2018~~

Effective: ~~January 1, 2019~~

ORDER NO. PSC-2020-0485-FOF-GU
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Peoples Gas System
a Division of Tampa Electric Company
Original Volume No. 3

~~Seventh-Eighth~~ Revised Sheet No. 7.301
Cancels ~~Sixth-Seventh~~ 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: ~~\$23-7630.60~~ per month

Distribution Charge: ~~\$0.322060-38897~~ per Therm

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

Minimum Bill: The Customer charge.

Special Conditions:

1. When the Customer receives transportation service under the Company's Natural Choice Transportation Service Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101-3.
2. The rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2.
3. A contract for an initial term of one year may be required as a condition precedent to service under this schedule, unless an extension of facilities is involved, in which case the term of the contract shall be the term required under the agreement for the facilities extension.
4. The rates set forth in this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth of Sheet No. 7.101-5.

Issued By: T. J. Szelistowski, President
Issued On: ~~August 8, 2018~~

Effective: ~~January 1, 2019~~

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

~~Seventh-Eighth~~ Revised Sheet No. 7.302
Cancels ~~Sixth-Seventh~~ 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: ~~\$33-2645.00~~ per month

Distribution Charge: ~~\$0.254680-31190~~ 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.

Issued By: T. J. Szelistowski, President
Issued On: ~~August 8, 2018~~

Effective: ~~January 1, 2019~~

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Peoples Gas System ~~Seventh-Eighth~~ Revised Sheet No. 7.303
a Division of Tampa Electric Company Cancels ~~Sixth-Seventh~~ Revised Sheet No. 7.303
Original Volume No. 3

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: ~~\$47-5282.00~~ per month

Distribution Charge: ~~\$0.246450.26631~~ 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.

Issued By: T. J. Szelistowski, President
Issued On: ~~August 8, 2018~~

Effective: ~~January 1, 2019~~

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~~Fifth-Sixth~~ Revised Sheet No. 7.303-2
Cancels ~~Fourth-Fifth~~ 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 249,000 Therms per year; ~~or and~~ RNG delivered into Company's system by any Customer delivering 50,000 through 249,999 Therms per year. A Customer eligible for service pursuant to this rate schedule is eligible for transportation service under Rider NCTS and may be eligible for transportation service under Rider ITS.

Monthly Rate:

Customer Charge: \$142.55420.00 per month

Distribution Charge: \$0.186920.21781 per Therm

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

Minimum Bill: The Customer charge.

Special Conditions:

1. When the Customer receives service under the Company's Natural Choice Transportation Service Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101-3.
2. Except in the case of Therms of RNG delivered into the Company's system, the rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2.
3. A contract for an initial term of one year may be required as a condition precedent to service under this schedule, unless an extension of facilities is involved, in which case the term of the contract shall be the term required under the agreement for the facilities extension.
4. The rates set forth in this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.

Issued By: T. J. Szelistowski, President
Issued On: ~~August 8, 2018~~

Effective: ~~January 1, 2019~~

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~~Fifth-Sixth~~ Revised Sheet No. 7.303-4
Cancels ~~Fourth-Fifth~~ 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 and RNG delivered into Company's system by any Customer delivering 250,000 through 499,999 Therms per year. A Customer eligible for service pursuant to this rate schedule is eligible for transportation service under Rider NCTS or Rider ITS.

Monthly Rate:

Customer Charge: \$237.58670.00 per month

Distribution Charge: \$0.144590.17785 per Therm

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

Minimum Bill: The Customer charge.

Special Conditions:

1. When the Customer receives service under the Company's Natural Choice Transportation Service Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101-3.
2. Except in the case of Therms of RNG delivered into the Company's system, the rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2.
3. A contract for an initial term of one year may be required as a condition precedent to service under this schedule, unless an extension of facilities is involved, in which case the term of the contract shall be the term required under the agreement for the facilities extension.
4. The rates set forth in this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.

Issued By: T. J. Szelistowski, President
Issued On: August 8, 2018

Effective: January 1, 2019

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~~Ninth-Tenth~~ Revised Sheet No. 7.304
Cancels ~~Eighth-Ninth~~ 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; ~~and~~ RNG delivered into Company's system by any Customer delivering; a minimum of 500,000 Therms per year or more at one billing location.

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

Monthly Rate:

Customer Charge: ~~\$285.09~~ 1,380.00 per month

Distribution Charge: ~~\$0.407580~~ 1.188 per Therm

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

Minimum Bill: The Customer charge.

Special Conditions:

1. When the Customer receives service under the Company's Natural Choice Transportation Service Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101-3.
2. Except in the case of Therms of RNG delivered into the Company's system, the rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2.
3. A contract for an initial term of one year may be required as a condition precedent to service under this schedule, unless an extension of facilities is involved, in which case the term of the contract shall be the term required under the agreement for the facilities extension.

Issued By: T. J. Szelistowski, President
Issued On: ~~August 8, 2018~~

Effective: ~~January 1, 2019~~

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a Division of Tampa Electric Company
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~~Ninth-Tenth~~ Revised Sheet No. 7.304
Cancels ~~Eighth-Ninth~~ Revised Sheet No. 7.304

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: T. J. Szelistowski, President
Issued On: ~~August 8, 2018~~

Effective: ~~January 1, 2019~~

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Original Volume No. 3

~~Sixth-Seventh~~ Revised Sheet No. 7.306
Cancels ~~Fifth-Sixth~~ 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: ~~\$0.479220~~ **27513** per Therm

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

Special Conditions:

1. When the Customer receives service under the Company's Natural Choice Transportation Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101-3.
2. The rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2.
3. A contract for an initial term of one year may be required as a condition precedent to service under this schedule, unless an extension of facilities is involved, in which case the term of the contract shall be the term required under the agreement for the facilities extension.
4. The rates set forth above shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.
5. Service under this schedule shall be subject to the Rules and Regulations set forth in this tariff.
6. Service under this schedule will require one street light to be metered per account. The metered volume multiplied by the number of lights will equal total Therm usage per month.

Issued By: T. J. Szelistowski, President
Issued On: ~~August 8, 2018~~

Effective: ~~January 1, 2019~~

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Peoples Gas System ~~Sixth-Seventh~~ Revised Sheet No. 7.401
a Division of Tampa Electric Company Cancels ~~Sixth-Seventh~~ Revised Sheet No. 7.401
Original Volume No. 3

~~NATURAL GAS VEHICLE SERVICE 1~~
~~Rate Schedule NGVS-1~~

~~Availability:~~

~~Throughout the service areas of the Company.~~

~~Applicability:~~

~~Gas delivered to any Customer through a separate Meter for compression and delivery (through the use of equipment furnished by Customer) into motor vehicle fuel tanks or other transportation containers. A Customer eligible for service pursuant to this rate schedule is eligible for transportation service under either Rider NCTS or ITS Rider. Service under this rate schedule is only available to those Customers receiving service thereunder as of August 1, 2013. Customers seeking natural gas vehicle service after that date shall take service under Rate Schedule NGVS-2.~~

~~Monthly Rate:~~

~~Customer Charge: \$42.76 per month~~

~~Distribution Charge: 0.17478 per Therm~~

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

~~Minimum Bill: The Customer charge.~~

~~Special Conditions:~~

- ~~1. When the Customer receives service under the Company's Natural Choice Transportation Service Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101-3.~~
- ~~2. The rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth of Sheet No. 7.101-2.~~
- ~~3. A contract for an initial term of one year may be required as a condition precedent to service under this rate schedule, unless an extension of facilities or an agreement for payment of a Monthly Facilities Charge pursuant to Rate Schedule NGVS-2 is involved, in which case the term of the contract shall be the term required under the agreement for the facilities extension or the Monthly Facilities Charge.~~
- ~~4. The rates set forth above schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.~~
- ~~5. Service under this schedule shall be subject to the Rules and Regulations set forth in this tariff.~~

~~RESERVED FOR FUTURE USE~~

Issued By: T. J. Szelistowski, President
Issued On: August 9, 2018

Effective: January 1, 2019

ORDER NO. PSC-2020-0485-FOF-GU
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Peoples Gas System ~~Sixth-Seventh~~ Revised Sheet No. 7.401-1
a Division of Tampa Electric Company Cancels ~~Fifth-Sixth~~ Revised Sheet No. 7.401-1
Original Volume No. 3

~~NATURAL GAS VEHICLE SERVICE 1 (Continued)~~

- ~~6. The rates set forth under this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.401-5.~~
- ~~7. The rates set forth under this schedule shall be subject to the operation of the Cast Iron Bare Steel Replacement Rider Surcharge set forth on Sheet Nos. 7.806 through 7.806-3.~~

RESERVED FOR FUTURE USE

Issued By: T. J. Szelistowski, President
Issued On: ~~March 16, 2020~~

Effective: ~~March 16, 2020~~

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Peoples Gas System
a Division of Tampa Electric Company
Sheet No. 7.401-2
Original Volume No. 3

~~First-Second~~ Revised Sheet No. 7.401-2
Cancels ~~Original-First Revised~~

NATURAL GAS VEHICLE SERVICE -2
Rate Schedule NGVS-2

Availability:

Throughout the service areas of the Company.

Applicability:

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

Monthly ~~Rate Services Charge~~:

NGV Service is available under the rate schedules referenced under "Applicability" above based on Customer's annual consumption in Therms as determined by Company. The charges, terms and conditions of the applicable rate schedule shall apply unless otherwise provided in this rate schedule. In addition to those charges provided by the rate schedule pursuant to which the Customer receives service from Company, Customer shall pay a Monthly Services Charge ~~mutually agreed to by the parties equal to 1.6% multiplied by the Company's Gross Investment in the facilities, as determined by the Company, required to provide NGV Service to the Customer. As used in this schedule, "Gross Investment" means the total installed cost of such facilities, as determined by the Company, necessary to provide reliable NGV Service. The Company's investment return requirements 1-6% factor is are~~ subject to adjustment if Customer makes a contribution in aid of construction and will be reduced based on ~~as mutually agreed, the percentage of Company-provided Gross Investment to the total installed Gross Investment.~~ The adjusted factor will be set forth in Company's agreement for NGV Service provided pursuant to this schedule. The agreement may require a commitment by a Customer to purchase NGV Service for a minimum period of time, to take or pay for a minimum amount of NGV Service, a contribution in aid of construction, a guarantee, such as a surety bond, letter of credit, other means of establishing credit, and/or other provisions as determined appropriate by the Company. In the case of multiple users of the facility each such user shall pay a mutually agreed Monthly Services Charge.

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

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

Issued By: ~~G. L. Gillette~~ T. J. Szelistowski, President
Issued On: ~~February 20, 2017~~

Effective: ~~May 4, 2017~~

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Peoples Gas System Second-Third Revised Sheet No. 7.402-1
a Division of Tampa Electric Company Cancels First-Second Revised Sheet No. 7.402-1
Original Volume No. 3

RESIDENTIAL STANDBY GENERATOR SERVICE
Rate Schedule RS-SG

Availability:

Throughout the service areas of the Company.

Applicability:

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

Monthly Rate:

Customer Charge: \$19.0423.91

Distribution Charge: 0 – 20.0 therms \$0.00000 per Therm
In excess of 20.0 therms \$0.254650.27011 per Therm

Minimum Monthly Bill: The Customer charge \$19.04

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

Special Conditions:

1. The rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2 and will apply to each Therm delivered to Customer during a Billing Period.
2. The rates set forth in this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5 and will apply to each Therm delivered to Customer during a Billing Period.
3. The rates set forth in this tariff shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5 and will apply to each Therm delivered to Customer during a Billing Period.
4. Subject to Special Condition 5 below, a Customer receiving Gas Service under this schedule shall remain obligated to remain on this schedule for 12 months. This 12-month requirement shall be renewed at the end of each 12-month period unless customer terminates Gas Service at the end of any 12-month period.
5. If Customer installs an additional Gas appliance at the premise at which service is provided hereunder, then Customer will be transferred to the otherwise applicable rate schedule.

Issued By: T. J. Szelistowski, President
Issued On: August 8, 2018

Effective: January 1, 2019

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~~Third-Fourth~~ Revised Sheet No. 7.403
Cancels ~~Second-Third~~ 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: ~~\$33,2645.00~~

Distribution Charge: 0 – 40.0 Therms \$0.00000 per Therm
In excess of 40.0 Therms ~~\$0.322960,42315~~ per Therm

Minimum Monthly Bill: ~~The Customer charge \$33.26~~

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

~~Minimum Bill: _____ The Minimum Monthly Bill.~~

Special Conditions:

1. When the Customer receives transportation service under the Company's Natural Choice Transportation Service Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101-3
2. The rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2 and will apply to each Therm delivered to Customer during a Billing Period.
3. The rates set forth in this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.4 and will apply to each Therm delivered to Customer during a Billing Period.
4. The rates set forth in this tariff shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5 and will apply to each Therm delivered to Customer during a Billing Period.

Issued By: T. J. Szelistowski, President
Issued On: ~~August 8, 2018~~

Effective: ~~January 1, 2019~~

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

~~Original-First Revised Sheet No. 7.404
Cancels Original Sheet No. 7.404~~

**RENEWABLE NATURAL GAS SERVICE
Rate Schedule RNGS**

Availability:

Throughout the service areas of the Company.

Applicability:

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

Monthly Services Charge:

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

Issued By: T. J. Szelistowski, President
Issued On: ~~September 19, 2017~~

Effective: ~~December 12, 2017~~

ORDER NO. PSC-2020-0485-FOF-GU
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~~Original-First Revised Sheet No. 7.404~~
~~Cancels Original Sheet No. 7.404~~

The Company's provision of RNG Service does not include the provision of electricity, natural gas, or any other fuels required to operate the Company's facilities or to be added to the RNG produced by or transported for Customer. ~~Company-provided RNG Service shall not include services related to the capturing or production of biogas or RNG. Ownership of RNG produced by Customer shall remain with Customer before, during and after Company's provision of RNG Service, and Customer shall remain solely responsible for determining the end-user of such RNG.~~

Issued By: T. J. Szelistowski, President
Issued On: ~~September 19, 2017~~

Effective: ~~December 12, 2017~~

ORDER NO. PSC-2020-0485-FOF-GU
DOCKET NOS. 20200051-GU, 20200166-GU, 20200178-GU
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Peoples Gas System
a Division of Tampa Electric Company
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~~Original-First Revised Sheet No. 7.404-1~~
~~Cancels Original Sheet No. 7.404-1~~

~~RENEWABLE NATURAL GAS SERVICE (continued)~~

~~If a Customer desires to phase in its deliveries of RNG into Company's system over a period of years the Monthly Services Charge may, in the discretion of Company, be phased in over the term of the agreement between Customer and Company. The terms of any such phase in shall be included in the agreement between Customer and Company.~~

RESERVED FOR FUTURE USE

Issued By: T. J. Szelistowski, President
Issued On: ~~September 19, 2017~~

Effective: ~~December 12, 2017~~

ORDER NO. PSC-2020-0485-FOF-GU
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Peoples Gas System
a Division of Tampa Electric Company
Original Volume No. 3

~~First~~~~Second~~ Revised Sheet No. 7.405
Cancels ~~Original-First 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: ~~\$33,2645.00~~ per month
Distribution Charge: \$0.19605 per Therm
Minimum Bill: The Customer charge

Special Conditions:

1. The gas provided for GHP would be separately metered and would appear separately on Customer bills.
2. The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set forth on Sheet No. 7.101-1, unless the customer receives transportation service under the Company's Rider NCTS.
3. The rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth in Sheet No. 7.101-2.
4. When the Customer receives service under the Company's Natural Choice Transportation Service Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101-3.
5. The rates set forth under this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.
6. A contract for an initial term of one year may be required as a condition precedent to service under this schedule, unless an extension of facilities is involved, in which case the term of the contract shall be the term required under the agreement for the facilities extension.
7. The rates set forth in this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.

Issued By: T. J. Szelistowski, President
Issued On: ~~August 8, 2018~~

Effective: ~~January 1, 2019~~

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Peoples Gas System ~~Eighth-Ninth~~ Revised Sheet No. 7.501
a Division of Tampa Electric Company Cancels ~~Seventh-Eighth~~ Revised Sheet No. 7.501
Original Volume No. 3

**WHOLESALE SERVICE - FIRM
Rate Schedule WHS**

Availability:

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

Applicability:

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

Monthly Rate:

Customer Charge: ~~\$142.55420.00~~ per month
Distribution Charge: ~~\$0.441920.17054~~ per Therm
Minimum Bill: ~~The Customer charge~~

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

Special Conditions:

1. An executed contract for a period of at least one year is required as a condition precedent to service hereunder.
2. The rates set forth above shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.
3. If any facilities other than metering and regulating equipment are required to render service under this schedule, the Customer shall pay for these facilities prior to the commencement of service.
4. Service under this schedule shall be subject to the Rules and Regulations set forth in this tariff.
5. The rates set forth above shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.
6. The rates set forth under this schedule shall be subject to the operation of the Cast Iron Bare Steel Replacement Rider Surcharge set forth on Sheet Nos. 7.806 through 7.806-3.

Issued By: T. J. ~~Szelistowski~~Szelistowski, President
Issued On: ~~August 9, 2018~~

Effective: ~~January 1, 2019~~

ORDER NO. PSC-2020-0485-FOF-GU
DOCKET NOS. 20200051-GU, 20200166-GU, 20200178-GU
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Peoples Gas System ~~Eighth-Ninth~~ Revised Sheet No. 7.601
a Division of Tampa Electric Company Cancels ~~Seventh-Eighth~~ Revised Sheet No. 7.601
Original Volume No. 3

**SMALL INTERRUPTIBLE SERVICE
Rate Schedule SIS**

Availability:

Throughout the service areas of the Company.

Applicability:

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

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

Monthly Rate:

Customer Charge: ~~\$285.09~~ 1,380.00 per month

Distribution Charge: ~~\$0.067770~~ 0.07817 per Therm

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

Minimum Bill: The Customer charge.

Special Conditions:

1. A service agreement accepted by the Company is a condition precedent for service under this schedule. The term of the agreement shall be set forth therein but shall not be less than one year.
2. If the Customer's requirements for Gas change, the Customer shall notify the Company so that the daily and annual quantities in the service agreement may be changed. If the Customer's usage indicates that the amounts set forth in the then existing agreement are not applicable, the Company may require that the daily and annual estimates be changed to reflect the existing conditions.
3. The rates set forth above shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.

Issued By: T. J. Szelistowski, President
Issued On: ~~August 8, 2018~~

Effective: ~~January 1, 2019~~

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Peoples Gas System
a Division of Tampa Electric Company
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~~Fifth-Sixth~~ Revised Sheet No. 7.601-1
Cancels ~~Fourth-Fifth~~ Revised Sheet No. 7.601-1

SMALL INTERRUPTIBLE SERVICE (Continued)

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

Any gas taken in excess of the volume allocated to the Customer in an interruption or curtailment order shall be considered to be unauthorized overrun gas. Company may bill and Customer shall pay for such unauthorized overrun gas at the greater of (i) five (5) times the highest Gas Daily mid-point price for gas delivered to a Gulf Coast pipeline plus FGT's FTS-~~23~~ reservation, usage, fuel and applicable surcharges or (ii) five (5) times the Gas Daily FGT Florida City gate price for gas for the calendar day on which such unauthorized overrun gas was taken.
5. Service under this schedule shall be subject to the Rules and Regulations set forth in this tariff.
6. As a condition for receiving service pursuant to this rate schedule, Customer agrees that it will give notice to Company at least 120 days prior to the effective date of any termination of service under this rate schedule which is to be followed by the Company's establishment of service to Customer under a rate schedule providing for firm service.
7. The rates set forth under this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.

Issued By: T. J. Szelistowski, President
Issued On: ~~March 16, 2020~~

Effective: ~~March 31, 2020~~

ORDER NO. PSC-2020-0485-FOF-GU
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Peoples Gas System
a Division of Tampa Electric Company
Original Volume No. 3

~~Seventh-Eighth~~ Revised Sheet No. 7.603
Cancels ~~Sixth-Seventh~~ 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: ~~\$451.39~~ 1,580.00 per month

Distribution Charge: ~~\$0.033480~~ 0.04050 per Therm

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

Minimum Bill: The Customer charge.

Special Conditions:

1. A service agreement accepted by the Company is a condition precedent for service under this schedule. The term of the agreement shall be set forth therein but shall not be less than one year.
2. If the Customer's requirements for Gas change, the Customer shall notify the Company so that the daily and annual quantities in the service agreement may be changed. If the Customer's usage indicates that the amounts set forth in the then existing agreement are not applicable, the Company may require that the daily and annual estimates be changed to reflect the existing conditions.

Issued By: T. J. Szelistowski, President
Issued On: ~~August 8, 2018~~

Effective: ~~January 1, 2019~~

ORDER NO. PSC-2020-0485-FOF-GU
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Peoples Gas System
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~~Fifth-Sixth~~ Revised Sheet No. 7.603-1
Cancels ~~Fourth-Fifth~~ Revised Sheet No. 7.603-1

INTERRUPTIBLE SERVICE (Continued)

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

Any Gas taken in excess of the volume allocated to the Customer in an interruption or curtailment order shall be considered to be unauthorized overrun Gas. Company may bill and Customer shall pay for such unauthorized overrun Gas at the greater of (i) five (5) times the highest Gas Daily mid-point price for gas delivered to a Gulf Coast pipeline plus FGT's FTS-~~23~~ reservation, usage, fuel and applicable surcharges or (ii) five (5) times the Gas Daily FGT Florida City gate price for gas for the calendar day on which such unauthorized overrun gas was taken.
4. The rates set forth under this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.
5. Service under this schedule shall be subject to the Rules and Regulations set forth in this tariff.
6. A Customer which qualifies for service under this rate schedule shall continue to qualify for service hereunder if its usage is decreased below 4,000,000 Therms per year due solely to the Customer's taking thermal energy from a cogeneration facility to which the Company sells Gas or provides transportation service.
7. The rates set forth under this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.

Issued By: T. J. Szelistowski, President
Issued On: ~~March 16, 2020~~

Effective: ~~March 31, 2020~~

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

~~Sixth-Seventh~~ Revised Sheet No. 7.605
Cancels ~~Fifth-Sixth~~ 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: ~~\$451.391~~ 720.00 per month

Distribution Charge: ~~\$0.009470~~ 0.01050 per Therm

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

Minimum Bill: The Customer charge.

Special Conditions:

1. A service agreement accepted by the Company is a condition precedent for service under this schedule. The term of the agreement shall be set forth therein but not less than one year.
2. If the Customer's requirement for Gas change, the Customer shall notify the Company so that the daily and annual quantities in the service agreement may be changed. If the Customer's usage indicates that the amounts set forth in the then existing agreement are not applicable, the Company may require that the daily and annual estimates be changed to reflect the existing conditions.

Issued By: T. J. Szelistowski, President
Issued On: ~~August 9, 2018~~

Effective: ~~January 1, 2019~~

ORDER NO. PSC-2020-0485-FOF-GU
DOCKET NOS. 20200051-GU, 20200166-GU, 20200178-GU
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Peoples Gas System ~~Third-Fourth~~ Revised Sheet No. 7.605-1
a Division of Tampa Electric Company Cancels ~~Second-Third~~ Revised Sheet No. 7.605-1
Original Volume No. 3

INTERRUPTIBLE SERVICE - LARGE VOLUME (Continued)

3. Interruption and Curtailment:
The Company may notify the Customer at any time to reduce or cease using Gas. The Company will endeavor to give as much notice as possible to the Customer. Any Gas taken in excess of the volume allocated to the Customer in an interruption or curtailment order shall be considered to be unauthorized overrun Gas. Company may bill and Customer shall pay for such unauthorized overrun Gas at the greater of (i) five (5) times the highest Gas Daily mid-point price for gas delivered to a Gulf Coast pipeline plus FGT's FTS-~~23~~ reservation, usage, fuel and applicable surcharges or (ii) five (5) times the Gas Daily FGT Florida City gate price for gas for the calendar day on which such unauthorized overrun gas was taken.
4. Service under this schedule shall be subject to the Rules and Regulations set forth in this tariff.
5. Service under this schedule is subject to annual volume review by the Company or any time at the Customer's request. If reclassification to another schedule is appropriate, such classification will be prospective.
6. The rates set forth under this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.

Issued By: ~~William N. Cantrell~~ T. J. Szelistowski, President Effective: ~~June 18, 2009~~
Issued On: ~~May 18, 2009~~

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~~Fourth-Fifth~~ Revised Sheet No. 7.607-1
Cancels ~~Third-Fourth~~ Revised Sheet No. 7.607-1

CONTRACT INTERRUPTIBLE SERVICE (Continued)

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

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

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

Minimum Bill: The Customer charge.

Special Conditions:

1. As a condition for receiving service pursuant to this rate schedule Customer must agree that, on termination of service hereunder, Customer will pay to Company the amount, if any, by which (A) Customer's consumption (in Therms) during the twelve (12) months immediately preceding the date on which service hereunder is terminated, times the applicable interruptible rate, exceeds (B) Customer's consumption (in Therms) during said period, times the distribution charges actually paid for such consumption by Customer.
2. A service agreement accepted by the Company is a condition precedent for service under this schedule. The term of such agreement shall be set forth therein but shall not be less than one year.
3. If the Customer's requirements for Gas change, the Customer shall notify the Company so that the daily and annual quantities in the service agreement may be changed. If the Customer's usage indicates that the amounts set forth in the then existing agreement are not applicable, the Company may require that the daily and annual estimates be changed to reflect the existing conditions.
4. Interruption and curtailment:
The Company may notify the Customer at any time to reduce or cease using Gas. The Company will endeavor to give as much notice as possible to the Customer. Any gas taken in excess of the volume allocated to the Customer in an interruption or curtailment order shall be considered unauthorized overrun gas. Company may bill and Customer shall pay for such unauthorized overrun gas at the greater of (i) five (5) times the highest Gas Daily mid-point price for gas delivered to a Gulf Coast pipeline plus FGT's FTS-23 reservation, usage, fuel and applicable surcharges or (ii) five (5) times the Gas Daily FGT Florida City gate price for gas for the calendar day on which such unauthorized overrun gas was taken.

Issued By: ~~William N. Cantrell~~ T. J. Szelistowski, President
~~February 28, 2006~~
Issued On: ~~January 25, 2006~~

Effective:

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Peoples Gas System
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~~Third-Fourth~~ Revised Sheet No. 7.702-1
Cancels ~~Second-Third~~ Revised Sheet No. 7.702-1

OFF-SYSTEM SERVICE (Continued)

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

Special Conditions:

1. Neither Customer nor Company shall have any obligation to the other for any specific minimum quantity of Gas or pipeline capacity on any day or during any month, and deliveries pursuant to this rate schedule shall be subject to curtailment or interruption at any time in the sole discretion of Company.
2. Amounts payable to Company pursuant to this rate schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-4.
3. Disposition of Net Revenues and Transaction Charges. For purposes of this paragraph 3, "net revenues" shall mean the total Distribution Charges received by Company for service pursuant to this rate schedule. Twenty-five percent (25%) of all net revenues shall be retained by Company above the line as regulated revenues, and the remaining seventy-five percent (75%) of such net revenues (and all Transaction Charges) shall be used to reduce Company's cost of Gas recovered through the Purchased Gas Adjustment Clause.
4. Interruption and Curtailment. Company may notify Customer at any time to reduce or cease using Gas. Company will endeavor to give as much notice as possible to Customer.

Any gas taken in excess of the volume allocated to the Customer in an interruption or curtailment order shall be considered unauthorized overrun gas. Company may bill and Customer shall pay for such unauthorized overrun gas at the greater of (i) five (5) times the highest Gas Daily mid-point price for gas delivered to a Gulf Coast pipeline plus FGT's FTS-23 reservation, usage, fuel and applicable surcharges or (ii) five (5) times the Gas Daily FGT Florida City gate price for gas for the calendar day on which such unauthorized overrun gas was taken.

5. For each day on which Customer desires to receive service pursuant to this rate schedule, Customer shall provide a nomination to Company specifying the quantity of Gas it desires to receive at the specified point of delivery pursuant to this Agreement. Following receipt of a timely and complete nomination from Customer, Company will confirm the quantities of Gas to be made available for delivery to Customer at such point of delivery. Quantities confirmed by PGS for delivery shall be "Scheduled Quantities".
6. The point of delivery for all Gas sold pursuant to this rate schedule shall be the delivery point of the delivering Pipeline specified by Customer.
7. Except as modified by the provisions set forth above, service under this rate schedule shall be subject to the Rules and Regulations set forth in this tariff.

Issued By: ~~William N. Cantrell~~ T. J. Szelistowski, President
~~February 28, 2006~~
Issued On: ~~January 25, 2006~~

Effective:

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~~Fourth-Fifth~~ Revised Sheet No. 7.803-3
Cancels ~~Fourth-Fifth~~ Revised Sheet No. 7.803-3

Fifth-Sixth Revised Sheet No. 7.803-3

NATURAL CHOICE TRANSPORTATION SERVICE (Continued)

9. Except as modified by the provisions set forth above, service under this Rider shall be subject to the Rules and Regulations set forth in this tariff.
10. If a Customer receiving service pursuant to this Rider has annual consumption greater than or equal to 500,000 therms annually, then the Company will install and maintain facilities for remote monitoring of the Customer's hourly gas flow. The Customer will reimburse the Company for the expense incurred for the investment in and installation of these facilities.
11. A Pool Manager may terminate Gas supply to a Customer pursuant to this Rider electronically via Company's website prior to the sixteenth day of the month as of which such termination will commence on the first day of the Customer's billing period of the next calendar month following receipt by the Company of the aforesaid electronic termination. In the event of non-payment by Customer for charges due, a Pool Manager may terminate Gas supply to a Customer by giving five business days written notice to Company prior to the first day of the month as of which such termination is to be effective. Any such notice shall be accompanied by (a) documentary evidence of the Customer's failure to make payment for a period of at least 60 days, (b) Pool Manager's affidavit that it has made commercially reasonable and good faith efforts to collect the amount due, and (c) a non-refundable termination fee of ~~\$52.00~~~~30.00~~ per account number. A Customer whose Gas supply is terminated by a Pool Manager pursuant to this special condition will automatically return to sales service provided by Company until such time as the Customer elects, subject to the conditions of this Rider, to receive service hereunder through a different Pool Manager. Additional deposit may be required from the Customer to return to sales service.
12. It is the Customer's obligation to make payments to the Company (or to an Authorized Payment Agent of the Company) of all bills rendered. Payment by a Customer to a third party (including a Third-Party Gas Supplier or Customer's Pool Manager) which has not been designated by Company as an Authorized Payment Agent will not satisfy the Customer's obligation to make payment of Company's bill for Gas Service.

Issued By: -T. J. Szelistowski, President
Issued On: November 7, 2019

Effective: February 4, 2020

ORDER NO. PSC-2020-0485-FOF-GU
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Peoples Gas System ~~Second-Third~~ Revised Sheet No. 7.805
a Division of Tampa Electric Company Cancels ~~First-Second~~ Revised Sheet No. 7.805
Original Volume No. 3

INDIVIDUAL TRANSPORTATION SERVICE RIDER
RIDER ITS

Availability:

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

Applicability:

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

Monthly Rate:

The Monthly Rate set forth in the applicable rate schedule, based on the annual Therm usage of, and character of service elected by, the Customer, plus an Individual Transportation Administration Fee of ~~\$216.00~~44.00 per month per meter.

Special Conditions:

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

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

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

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

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

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

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

Issued By: ~~William N. Cantrell~~ T. J. Szelistowski, President
~~August 15, 2006~~
Issued On: ~~June 27, 2006~~

Effective:

ORDER NO. PSC-2020-0485-FOF-GU
DOCKET NOS. 20200051-GU, 20200166-GU, 20200178-GU
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Peoples Gas System ~~Third-Fourth~~ Revised Sheet No. 7.805-3
a Division of Tampa Electric Company Cancels ~~Second-Third~~ Revised Sheet No. 7.805-3
Original Volume No. 3

INDIVIDUAL TRANSPORTATION SERVICE Rider ITS (Continued)

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

- (1) the sum of (a) either (i) if the Gas was purchased by Customer pursuant to a contract with an initial term of five (5) or more years providing for firm purchases and sales of Gas, the price at which Customer purchased such Gas, or (ii) the price for spot Gas delivered to Transporter at FGT Zone 2, as reported in the "Daily Price Survey" in *Gas Daily* for the Day in which Company purchased the Gas, and (b) Company's Weighted Average Cost of Capacity for the Month in which Company purchased the Gas plus the FGT FTS-1 usage rate (including any applicable usage surcharges), or
- (2) Customer's documented delivered cost of such Gas at the PGS Receipt Point(s).
- (c) Excess Gas Taken by Customer During Interruption. Any Gas taken by Customer in excess of the volume of Gas allocated to it by Company during a period of curtailment or interruption under this Special Condition 3 shall be considered to be unauthorized overrun Gas. Company has the right to bill Customer for such unauthorized overrun Gas, in addition to all other charges payable by Customer under its Gas Transportation Agreement or this tariff, at a price equal to the greater of (i) five (5) times the highest Gas Daily mid-point price for gas delivered to a Gulf Coast pipeline plus FGT's FTS-~~23~~ reservation, usage, fuel and applicable surcharges or (ii) five (5) times the Gas Daily FGT Florida City gate price for gas for the calendar day on which such unauthorized overrun gas was taken. Payment of an overrun penalty shall not give Customer the right to take unauthorized overrun Gas, nor shall it preclude or limit any other remedies available to Company for Customer's failure to comply with interruption or curtailment orders issued by Company.
- (d) Company agrees to give Customer as much advance notice of a curtailment or interruption of service as is reasonably practicable, which notice shall, in non-emergency circumstances, be at least four (4) hours.
4. Customer's Responsibilities. Company has no responsibility in connection with Customer's arrangements with its supplier(s). Customer shall timely provide to Company (i) good faith estimates of the daily quantities it is likely to nominate for purchase or transportation as far in advance as reasonably practicable and (ii) all information requested by Company in order to comply with Transporter's FERC Tariff and determine Scheduled Quantities. Customer shall designate in writing an individual,

Issued By: ~~William N. Cantrell~~ T. J. Szelistowski, President
Issued On: ~~May 19, 2009~~

Effective: ~~June 18, 2009~~

ORDER NO. PSC-2020-0485-FOF-GU
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a Division of Tampa Electric Company
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~~Fourth-Fifth Revised Sheet No. 7.805-7~~
Cancels ~~Third-Fourth Revised Sheet No. 7.805-7~~

INDIVIDUAL TRANSPORTATION SERVICE Rider ITS (Continued)

8. Allocation Statements. Gas will be measured at the PGS Receipt Point(s) by the measuring devices of Transporter. Customer shall provide any measurement information it receives to Company within two (2) Business Days of Customer's receipt thereof. Company shall determine the quantity of Gas delivered to Company for Customer's account at the PGS Receipt Point(s), and will provide to Customer a copy of, or applicable excerpt from, each allocation statement received by Company from Transporter within two (2) Business Days of Company's receipt thereof. Final allocation statements provided by Customer's supplier(s) and Transporter shall be conclusive for all purposes under the Gas Transportation Agreement, including without limitation, determining daily quantities actually delivered at the PGS Receipt Point(s) for Customer's account; provided, however, that in the case of any discrepancy between allocation statements, Customer and Company will cooperate to determine which statement is correct; and provided further, however, that unless such discrepancy is resolved to the satisfaction of Company and Transporter, as between Company and Customer, Transporter's allocation statement shall control and shall provide the quantity to be used for all calculations and adjustments under the Gas Transportation Agreement.
9. Inspection. Both Customer and Company shall have the right during the term of the Gas Transportation Agreement and for a period of three (3) years thereafter, upon reasonable prior notice and during normal business hours, to examine the records and documents of the other party to such agreement to the extent necessary to verify the accuracy of any statement or charge made thereunder. Each party to such agreement shall keep each such record and document for a period of three (3) years from the date the same is created or any entry or adjustment thereto is made.
10. Nominations required by the Gas Transportation Agreement shall be submitted electronically in accordance with instructions furnished by the Company, or in the form set forth on Sheet No. 8.115.
11. If a Customer takes service under (a) an interruptible rate schedule or (b) this Rider, then the Company will install and maintain equipment for the monitoring of the Customer's hourly Gas flow. Customer shall reimburse the Company for the expense incurred for the investment in and installation of such equipment.
12. Allocations and Penalties. Company may, in its sole discretion and with at least 12 hours notice within a Day, post a notice on its Internet web site or give notice by e-mail to any ITS Agent or Customer receiving service pursuant to this Rider that the Alert Day provisions of this Special Condition 12 are in effect, whether the Alert Day is an Overage Alert Day or an Underage Alert Day, whether the notice applies system-wide, to an affected area, or to one or more individual ITS Agents or Customers, and the tolerance percentage applicable to the Alert Day; provided, however, that such tolerance percentage shall not be less than ~~6%~~4%. The following provisions of this Special Condition shall apply on any such Day.

Issued By: ~~William N. Cantrell~~T. J. Szelistowski, President Effective: ~~June 18, 2009~~
Issued On: ~~May 19, 2009~~

ORDER NO. PSC-2020-0485-FOF-GU
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Peoples Gas System
a Division of Tampa Electric Company
Original Volume No. 3

~~Fifth-Sixth~~ Revised Sheet No. 7.805-8
Cancels ~~Fourth-Fifth~~ Revised Sheet No. 7.805-8

INDIVIDUAL TRANSPORTATION SERVICE Rider ITS (Continued)

- (a) On an Overage Alert Day, to the extent a Customer's Actual Takes or an ITS Customer Pool's aggregated Actual Takes exceed the Customer's Scheduled Quantities or the ITS Customer Pool's aggregated Scheduled Quantities, respectively, such overages shall be recorded in an Alert Day Account specific to the particular Alert Day and shall be subject to the Alert Day Charges set forth in paragraph (c) below.
- (b) On an Underage Alert Day, to the extent a Customer's Actual Takes or an ITS Customer Pool's aggregated Actual Takes are less than the Customer's Scheduled Quantities or the ITS Customer Pool's aggregated Actual Takes, respectively, such underages shall be recorded in an Alert Day Account specific to the particular Alert Day and shall be subject to the Alert Day Charges set forth in paragraph (c) below.
- (c) Alert Day Charges. For each Alert Day Account established during the preceding Month, Company shall bill to Customer or ITS Agent, and Customer or ITS Agent shall pay to Company, in addition to any other amounts payable pursuant to Customer's Gas Transportation Agreement or this tariff, an Alert Day Charge per MMBtu equal to the higher of (i) the highest Daily Midpoint price for Gas in any FGT Zone as published in *Gas Daily* for the Day on which the Alert Day Account was established, plus FGT's FTS-~~23~~ 100% load factor rate, or (ii) FGT's City Gate Delivered price for Gas as published in *Gas Daily* for the Day on which the Alert Day Account was established.

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

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

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

Issued By: ~~William N. Cantrell~~ T. J. Szelistowski, President Effective: ~~June 18, 2009~~
Issued On: ~~May 19, 2009~~

ORDER NO. PSC-2020-0485-FOF-GU
DOCKET NOS. 20200051-GU, 20200166-GU, 20200178-GU
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Peoples Gas System ~~Seventh-Eighth~~ Revised Sheet No. 8.000
a Division of Tampa Electric Company Cancels ~~Sixth-Seventh~~ Revised Sheet No. 8.000
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Issued By: ~~G. L. Gillette~~ T. J. Szelistowski, President
Issued On: ~~October 19, 2014~~

Effective: ~~November 12, 2013~~

ORDER NO. PSC-2020-0485-FOF-GU
DOCKET NOS. 20200051-GU, 20200166-GU, 20200178-GU
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Peoples Gas System
a Division of Tampa Electric Company
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~~Third-Fourth~~ Revised Sheet No. 8.102-1
Cancels ~~Second-Third~~ 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 ("Company") for natural gas service under the rate classification indicated on the first page hereof according to the following terms and conditions in consideration of the Company's agreement to deliver natural gas to Customer pursuant to the applicable provisions of Company's tariff approved by the Florida Public Service Commission.

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

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

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

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

UNDERGROUND FACILITIES:

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

GENERAL TERMS AND CONDITIONS APPLICABLE TO NATURAL GAS SERVICE:

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

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

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

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

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

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

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

Customer - Authorized Signature

Name

Title

Issued by: T. J. Szelistowski, President
Issued On: ~~June 8, 2017~~

Effective: ~~June 10, 2017~~

ORDER NO. PSC-2020-0485-FOF-GU
DOCKET NOS. 20200051-GU, 20200166-GU, 20200178-GU
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Peoples Gas System Original-First Revised Sheet No. 8.103
a Division of Tampa Electric Company Cancels Original Sheet No. 8.103
Original Volume No. 3

CONTRACT FOR INTERRUPTIBLE NATURAL GAS SERVICE

This Contract for Interruptible Natural Gas Service (this "Agreement") is made and entered into as of _____, 20____, by and between Peoples Gas System, a division of Tampa Electric Company, a Florida Corporation (PGS) hereinafter referred to as "Seller", and _____ hereinafter referred to as "Buyer" (Buyer and Seller are sometimes referred to hereinafter as a "party", or collectively as the "parties").

WITNESSETH:

WHEREAS, Seller operates a natural gas distribution system in City of _____ Florida, and makes direct sales of gas for use of industrial and commercial customers; and

WHEREAS, Buyer is the owner and/or operator of certain industrial/commercial facilities, more particularly described as follows:

Facility _____ Location _____

(hereinafter referred to as "Buyer's facility"), and desires to purchase gas from Seller pursuant to the terms and conditions hereinafter set forth.

NOW, THEREFORE, Seller and Buyer agree as follows:

ARTICLE I - DEFINITIONS

As used herein, the following terms shall have the meanings set forth below:

"British thermal unit" or "BTU" shall mean the amount of heat required to raise the temperature of one (1) pound of water one (1) degree Fahrenheit (at 60 F);

"Cubic foot of gas" shall mean the amount of gas which occupies one (1) cubic foot of space when the gas is at an absolute pressure of 14.98 pounds per square inch and at a temperature of sixty degrees Fahrenheit (60 F);

"Day" shall mean a period of twenty-four (24) consecutive hours beginning and ending at 8:00 a.m. local time;

" $^{\circ}$ F" shall mean degree(s) Fahrenheit;

"FPSC" shall mean the Florida Public Service Commission and any successor agency;

"Gas" shall mean natural gas;

"MCF" shall mean one thousand (1,000) cubic feet of gas as defined above;

"MMBTU" shall mean one million (1,000,000) BTUs or ten (10) therms;

"Month" shall mean a period of time beginning at 8:00 a.m. local time on the first day of a calendar month and ending at 8:00 a.m. local time on the first day of the next succeeding calendar month;

"p.s.i.a." shall mean pounds per square inch absolute;

"Therm" shall mean a unit of heat equal to one hundred thousand (100,000) BTUs.

RESERVED FOR FUTURE USE

Issued By: William N. Cantrell, J. Szelistowski, President Effective: ~~June 9, 2000~~
Issued On: May 10, 2000

ORDER NO. PSC-2020-0485-FOF-GU
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Peoples Gas System **Original-First Revised Sheet No. 8.103-1**
a Division of Tampa Electric Company **Cancels Original Sheet No. 8.103-1**
Original Volume No. 3

ARTICLE II - TERM OF AGREEMENT

This agreement shall be effective as of the date first above written and the service hereunder (including the sales of gas by Seller to Buyer and the purchases thereof by Buyer from Seller, as contemplated hereunder) shall continue until _____ (the "Termination Date"), and from year to year thereafter unless either party terminates this Agreement by written notice to the other party at least ninety (90) days prior to the Termination Date or any anniversary thereof.

ARTICLE III - QUANTITIES OF GAS

Seller desires to sell to Buyer, and Buyer desires to purchase from Seller, gas for Buyer's own use (and not for resale) in Buyer's facility. Buyer agrees to purchase and receive from Seller, and Seller agrees to sell and deliver to Buyer, subject to the terms and conditions herein contained, such quantity of gas as Buyer shall have nominated pursuant to the provisions of Article IV of this Agreement and as Seller may have available for delivery hereunder up to _____ therms per day (the "Maximum Daily Contract Quantity") and _____ therms per hour (the "Maximum Hourly Quantity").

If Buyer requests, and Seller consents to, the delivery of quantities of gas under this Agreement in excess of the Maximum Daily Contract Quantity, Buyer shall pay for such quantities so delivered at the then applicable rates and charges set forth in Seller's then effective tariff on file with the FPSC.

Buyer shall, on request, furnish Seller estimates of daily, monthly, and annual gas requirements, as far in advance as reasonably possible.

ARTICLE IV - NOMINATIONS

Subject to the terms hereof and except as the parties may otherwise agree, Buyer shall nominate gas for purchase from Seller hereunder by notifying Seller in writing of the daily quantity of gas Buyer desires to purchase at the point of delivery, before 11 a.m. Eastern daylight time, not later than seven (7) business days prior to the first day of any month in which Buyer desires to purchase gas from Seller under this Agreement. Quantities nominated and scheduled shall be stated in MMBTU. Nominations shall include, at a minimum, the quantity in MMBTU of gas to be delivered by Seller and purchased by Buyer at the point of delivery, and the particular month for which the nomination is applicable.

After receiving Buyer's nomination of the quantity which Buyer desires to purchase, Seller shall advise Buyer of the quantity of gas it will tender for purchase by Buyer at the point of delivery on any day by not later than 5 P.M.

Eastern daylight time on the business day immediately preceding the day for which Buyer has nominated such quantity. Seller shall not change (except as provided in Article XI hereof) the quantity of gas it will tender for purchase by Buyer hereunder except upon four hours' prior notice to Buyer.

Buyer shall receive from Seller at the point of delivery, on a uniform daily basis, that quantity of gas that has been scheduled for purchase hereunder.

RESERVED FOR FUTURE USE

Issued By: William N. Cantrell, T. J. Szelistowski, President Effective: June 9, 2000
Issued On: May 10, 2000

ORDER NO. PSC-2020-0485-FOF-GU
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Peoples Gas System Original-First Revised Sheet No. 8.103-2
a Division of Tampa Electric Company Cancels Original Sheet No. 8.103-2
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ARTICLE V—PRICE

~~Buyer shall pay to Seller, for gas delivered hereunder, an amount determined in accordance with Seller's applicable interruptible rate schedule covering sales of gas, applicable to service rendered on and subsequent to the date hereof, and in accordance with the rules and regulations of Seller. The currently applicable rate schedule is attached hereto and made a part hereof. It is recognized by the parties hereto that such rate schedule may be revised, amended or superseded from time to time under authority granted by the TPSC and that any such amendments, revisions or superseding rate schedules will be applicable to the character of, and the rates and charges for, gas service provided hereunder.~~

ARTICLE VI—BILLING AND PAYMENT

~~Seller shall render bills to Buyer on or before the tenth day of each billing period for all gas delivered hereunder during the preceding billing period, and Buyer shall pay the amount of each such bill to Seller, at its designated office, in accordance with the then applicable provisions of Seller's tariff. All sums not so paid by Buyer shall be considered delinquent. If any default in payment continues past the delinquent date, Seller, in addition to any other remedy it may have, may without damage and without terminating this Agreement, suspend further delivery of gas until such amount is paid.~~

ARTICLE VII—QUALITY OF GAS

~~Seller shall deliver gas with a total heating value of not less than 950 BTU per cubic foot on a dry basis and which is free of dangerous or objectionable quantities of impurities such as hydrogen sulphide or other impurities (which may cause excessive corrosion of mains or piping) and from noxious or harmful fumes when burned in a properly designed and adjusted burner. This provision is intended to protect the health and safety of the public and in no manner does it guarantee the compatibility of gas delivered hereunder with delicate or sensitive machinery, instruments, or other types of apparatus which may be damaged by moisture, grit, chemicals or other foreign substances which may be present in the gas but which are nevertheless within limits recognized as allowable in good practice.~~

ARTICLE VIII—MEASUREMENT AND MEASURING EQUIPMENT

~~The unit of volume for the purpose of measurement shall be one (1) cubic foot of gas at a base temperature of 60°F and at a pressure of 14.73 p.s.i.a. with correction for deviation from Boyle's Law. Subject to other provisions thereof, computation of such volumes shall be in accordance with the American Gas Association Gas Measurement Committee Report No. 3, as amended or superseded from time to time.~~

~~For purposes of billing computations a cubic foot of gas shall be that quantity of gas which, at a pressure of 14.98 p.s.i.a. and a temperature of 60°F occupies one cubic foot.~~

~~The sales unit of the gas shall be the therm. The number of therms billed to Buyer shall be determined by multiplying the number of cubic feet of gas delivered as the sales volume (at 14.98 p.s.i.a. and 60°F) by the total heating value of such gas (in BTUs), and dividing the product by 100,000.~~

RESERVED FOR FUTURE USE

Issued By: William N. Cantrell, T. J. Szelistowski, President Effective: June 9, 2000
Issued On: May 10, 2000

ORDER NO. PSC-2020-0485-FOF-GU
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Peoples Gas System Original-First Revised Sheet No. 8.103-3
a Division of Tampa Electric Company Cancels Original Sheet No. 8.103-3
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~~Unless determined to be otherwise by a gravity balance, the specific gravity of the flowing gas shall be assumed to be 0.6.~~

~~The total heating value of the gas delivered to Buyer shall be determined as that reported monthly by Seller's gas supplier(s) provided such value is applicable to the gas delivered to Buyer, or such value shall be determined by Seller by use of a calorimeter or other instrument suitable for heating value determination. The total heating value shall be corrected to and expressed as that contained in the Unit of Sales Volume as defined above.~~

~~The average absolute atmospheric pressure for purposes of determining absolute static pressure for chart computations shall be assumed to be 14.73 p.s.i.a., irrespective of actual elevation or location of the point of delivery above sea level, or variations in such atmospheric pressure from time to time.~~

~~The temperature of the gas measured shall be determined by the continuous use of a recording thermometer or correcting indices or temperature compensating meters. Where recording or compensating devices are not installed at the point of delivery, the temperature of the gas shall be assumed to be the climatological 30 year average monthly temperature as established by the nearest National Oceanic and Atmospheric Administration Weather Bureau, and published by the Department of Commerce.~~

~~Seller shall maintain and operate, at or near the point of delivery hereunder, a measuring station properly equipped to measure the delivered volumes of gas.~~

~~Buyer may install, maintain and operate, at its expense, such operating equipment, pressure regulators and check measuring equipment as Buyer shall desire; provided, however, that such equipment shall not be installed or operated in a manner that would affect the accuracy or operation of Seller's measurement facility. Seller shall have access to such check measuring equipment at reasonable hours, but the reading, calibrating and adjusting thereof, and any changing of charts therefor, shall be done only by Buyer.~~

~~Measurements on Seller's meter or meters shall be conclusive on both parties except where the meter is defective or fails to register (in either of which cases Seller shall repair or replace the meter). If the meter is found defective or fails to register, the quantity of gas delivered while the meter was out of order or failed to register shall be estimated:~~

~~a. By using the registration of any check meter if installed and accurately registering, or, in the absence of (a);~~

~~b. By correcting the error if the percentage of error is ascertainable by calibration, test or mathematical calculation, or, in the absence of both (a) and (b), then;~~

~~c. By estimating the quantity of delivery from deliveries during periods under similar conditions when the meter was registering accurately.~~

RESERVED FOR FUTURE USE

Issued By: ~~William N. Cantrell~~ T. J. Szelistowski, President
Effective: ~~June 9, 2000~~
Issued On: ~~May 10, 2000~~

ORDER NO. PSC-2020-0485-FOF-GU
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Peoples Gas System ~~First~~ Second Revised Sheet No. 8.103-4
a Division of Tampa Electric Company Cancels ~~Original~~ First ~~Revised~~ Sheet No. 8.103-4
Original Volume No. 3

~~An appropriate billing adjustment shall be made for such period during which Seller's meter was defective or failed to register.~~

~~Seller will maintain its meter or meters in good order and to this end will make periodic tests of its meter or meters at intervals of one (1) year or at such shorter intervals as Seller may desire. If Buyer is dissatisfied with the accuracy of a meter at any time, it may call upon Seller to have the meter tested, and if a test has not been made within one (1) year, Seller will make such test without charge. If the meter has been tested within one (1) year, Seller will nevertheless make the test required, but if the meter when tested is proved to be accurate within plus or minus two percent ($\pm 2\%$) or less, Buyer will pay Seller for the costs incurred in the conduct of such test.~~

~~ARTICLE IX - DELIVERY PRESSURES~~

~~Buyer and Seller agree that the pressure at which Seller shall be obligated to deliver the gas sold hereunder shall not exceed _____ pounds per square inch gauge.~~

~~ARTICLE X - DELIVERY POINT~~

~~The point of delivery shall be as set forth in Seller's tariff, as Seller shall determine (any meter or meters and other facilities of Seller, if located on property of Buyer, to be on an easement furnished to Seller by Buyer). Buyer shall install and maintain at its expense its facilities from the point of delivery of the gas delivered hereunder to the point of use in good condition at all times. Seller shall be deemed to be in control and possession of the gas up to such point of delivery, after which Buyer shall be deemed to be in control and possession thereof, and Seller shall have no responsibility with respect thereto or on account of said delivery, and Buyer shall indemnify and hold harmless Seller from any and all loss or damage in this connection. Buyer shall have no responsibility with respect thereto or on account of anything which may be done, happen or arise with respect to said gas before said delivery, and Seller shall indemnify and hold harmless Buyer from any and all loss or damage in this connection.~~

~~ARTICLE XI - CURTAILMENT AND/OR INTERRUPTION~~

~~It is specifically agreed that delivery of gas by Seller hereunder is subject to curtailment and/or interruption in accordance with Seller's tariff and Seller's curtailment plan on file with the FPSC. In the event the FPSC or other government agency or department having jurisdiction orders a change in Seller's curtailment plan or Seller changes the plan or its tariff, curtailment and/or interruption of service shall be made on whatever basis or priority is so ordered or established, and Seller shall be relieved from any and all liabilities, penalties, alternate fuel subsidies, price adjustments and claims of whatever kind or type, resulting from or arising out of Seller's interruption or curtailment of deliveries thereunder. Seller agrees to provide Buyer, if reasonably practicable, with at least two (2) hours' notice of curtailment or interruption of service, either orally or in writing, provided that Seller shall not be so obligated when interruption or curtailment of service is caused by conditions of force majeure.~~

~~Any gas taken by Buyer in excess of the volume allocated to Buyer in an interruption or curtailment order from Seller shall be considered to be unauthorized overrun gas. Seller shall bill and Buyer shall pay for such unauthorized overrun gas at a rate which is the greater of (i) five (5) times the highest Gas Daily mid-point price for gas delivered to a Gulf Coast pipeline plus FGT's FTS 2 reservation, usage, fuel and applicable surcharges or (ii) five (5) times the Gas Daily FGT Florida City gate price for gas for the calendar day on which such unauthorized overrun gas was taken.~~

RESERVED FOR FUTURE USE

Issued By: William N. Cantrell, T. J. Szelistowski, President
February 28, 2006
Issued On: January 25, 2006

Effective:

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DOCKET NOS. 20200051-GU, 20200166-GU, 20200178-GU
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Peoples Gas System ~~Second~~ Third Revised Sheet No. 8.103-5
a Division of Tampa Electric Company Cancels ~~First~~ Second Revised Sheet No. 8.103-5
Original Volume No. 3

ARTICLE XII - FORCE MAJEURE

~~In the event of either party hereto being rendered unable, wholly or in part, by reason of force majeure, to carry out its obligations under this Agreement including, but not limited to, the inability of Buyer to use the gas as herein contemplated, other than to make payment then due hereunder, it is agreed that on such party giving written or telegraphic notice with full particulars of such force majeure event to the other party as soon as reasonably possible after the occurrence of the cause relied on, then the obligations of the party giving such notice, so far as they are affected by such force majeure event, shall be suspended during the continuance of any inability so caused but for no longer period, and such cause shall, as far as possible, be remedied with all reasonable dispatch.~~

~~The term "force majeure" as employed herein shall mean causes or events, whether of the kind hereinafter enumerated, and whether occasioned by or happening on account of the act or omission of Seller or Buyer or any other person or concern, not reasonable within the control of the party claiming suspension and which, in any case, by the exercise of due diligence such party is unable to prevent or overcome, including, but not limited to, acts of God, strikes, lockouts or other industrial disturbances, acts of the public enemy, wars, blockades, insurrections, riots, epidemics, landslides, lightning, earthquakes, fires, storms, floods, washouts, arrests and restraints of governments and people, civil disturbances, explosions, breakage or accidents to machinery or lines of pipe, the necessity for making repairs or alterations to machinery or lines of pipe, freezing of wells or lines of pipe, temporary or permanent failure of source of supply, planned or unplanned outages on the Seller's system or on any pipeline system, or the inability of any such system to deliver Gas, and acts of civil or military authority (including, but not limited to, courts or administrative or regulatory agencies); such term shall likewise include (a) in those instances where either party hereto is required to obtain servitudes, rights-of-way, grants, permits or licenses to enable such party to fulfill its obligations hereunder, the inability of such party to acquire, or delays on the part of such party in acquiring, at reasonable cost and after the exercise of reasonable diligence, such servitudes, rights-of-way, grants, permits or licenses; and (b) in those instances where either party hereto is required to furnish materials and supplies for the purpose of constructing or maintaining facilities or is required to secure grants or permissions from any governmental agency to enable such party to fulfill its obligations hereunder, the inability of such party to acquire, or delays on the part of such party in acquiring, after the exercise of reasonable diligence, such materials and supplies, permits and permissions. It is understood and agreed that the settlement of strikes, lockouts or other labor difficulties shall be entirely within the discretion of the party having the difficulty, and the above requirement that any force majeure shall be remedied with all reasonable dispatch shall not require the settlement of strikes, lockouts or other labor difficulties by acceding to the demands of an opposing party when such course is inadvisable in the discretion of the party having the difficulty.~~

RESERVED FOR FUTURE USE

Issued By: William N. Cantrell, T. J. Szelistowski, President Effective: June 18, 2009
Issued On: May 19, 2009

ORDER NO. PSC-2020-0485-FOF-GU
DOCKET NOS. 20200051-GU, 20200166-GU, 20200178-GU
PAGE 188

Attachment A

Peoples Gas System **Fourth-Fifth Revised Sheet No. 8.104**
a Division of Tampa Electric Company Cancels ~~Third-Fourth~~ Revised Sheet No. 8.104
Original Volume No. 3

Form #349 Rev 01/2004

CONSTRUCTION DEPOSIT AGREEMENT

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

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

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

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

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

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

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

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

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

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

APPLICANT _____ PEOPLES GAS SYSTEM, a Division of
TAMPA ELECTRIC COMPANY
By: _____ By: _____
Title: _____ Title: _____
COMPLETION DATE: _____
G.S.A. NO. _____
Business Partner NO
Installation NO

(Front Side)

Issued By: T. J. Szelistowski, President Effective: ~~June 18, 2017~~
Issued On: ~~May 19, 2017~~

ORDER NO. PSC-2020-0485-FOF-GU
DOCKET NOS. 20200051-GU, 20200166-GU, 20200178-GU
PAGE 189

Attachment A

Peoples Gas System
a Division of Tampa Electric Company
No. 8.104-1
Original Volume No. 3

~~First-Second Revised Sheet No. 8.104-1~~
Cancels ~~Original-First Revised Sheet~~
No. 8.104-1

(Back Side)

GENERAL TERMS AND CONDITIONS

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

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

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

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

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

Issued By: ~~C. L. Gillette~~~~T. J. Szelistowski~~, President
Issued On: ~~October 19, 2014~~

Effective: ~~March 13, 2012~~

ORDER NO. PSC-2020-0485-FOF-GU
 DOCKET NOS. 2020051-GU, 20200166-GU, 20200178-GU
 PAGE 190


Attachment A

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

Second-Third Revised Sheet No. 8.105
 Cancels First-Second Revised Sheet No. 8.105

GAS BILL

PLEASE REMIT PAYMENT TO:


 PEOPLES GAS
 P.O. Box 31017
 TAMPA, FL 33631-3017

CUSTOMER INVOICE

ACCOUNT NUMBER	AMOUNT NOW DUE	THIS MONTH'S CHARGE DUE BEFORE

PAYABLE UPON RECEIPT

WRITE US AMOUNT PAID ON THIS ACCOUNT

PLEASE WRITE YOUR ACCOUNT NUMBER ON THE FRONT OF YOUR CHECK OR MONEY ORDER AND RETURN THE UPPER PORTION OF THIS INVOICE WITH YOUR PAYMENT MESSAGE WRITTEN ON THE UPPER PORTION MAY BE OVERLOOKED FOR INFORMATION PLEASE CONTACT US AT ONE OF THE CONVENIENCE NUMBERS LISTED ON THE BACK THANK YOU

PLEASE RETAIN THIS LOWER PORTION FOR YOUR RECORDS.

TECO
PEOPLES GAS

SERVICE ADDRESS

AMOUNT NOW DUE

THIS MONTH'S CHARGE DUE BEFORE

ACCOUNT NUMBER

AVERAGE DAILY THEM'S USAGE

NEXT SCHEDULED READ DATE

TO PAY BY PHONE, DIAL 1-877-729-2747 OR VISIT OUR WEBSITE AT www.peoplesgas.com
 (PAY2PDS)
 WHEN PAYING BY CREDIT CARD OR E-CHECK, A CONVENIENCE FEE WILL APPLY

CHAS 1/1/11/11
 0000/0000/0000

Issued By: William N. Cantrell T. J. Szelistowski, President
 Issued On: May 18, 2009


Effective: June 18, 2009

ORDER NO. PSC-2020-0485-FOF-GU
 DOCKET NOS. 20200051-GU, 20200166-GU, 20200178-GU
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Attachment A

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

~~Second-Third~~ Revised Sheet No. 8.105
 Cancels ~~First-Second~~ Revised Sheet No. 8.105



ACCOUNT INVOICE

f t p s in

Account:
 Statement Date:
 Current month's charges due

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

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

Meter Number	Read Date	Current Reading	Previous Reading	=	Measured Volume	x	BTU	x	Conversion	=	Total Used	Billing Period
											Peoples Gas Usage History	
											Terms: Per Day (Average)	
Customer Charge											\$	
Distribution Charge					@	\$					\$	
PGA					@	\$					\$	
Florida Gross Receipts Tax											\$	
Natural Gas Service Cost											\$	
Franchise Fee											\$	
Municipal Public Service Tax											\$	
Total Natural Gas Cost, Local Fees and Taxes											\$	
Miscellaneous Charges												
CCHS Inside Line Protect					X	\$					\$	
Total Miscellaneous Charges											\$	
Total Current Month's Charges											\$	

(Front Side)

Issued By: ~~William N. Cantrell~~ T. J. Szelistowski, President
 Issued On: ~~May 18, 2009~~

Effective: ~~June 18, 2009~~

ORDER NO. PSC-2020-0485-FOF-GU
DOCKET NOS. 20200051-GU, 20200166-GU, 20200178-GU
PAGE 192

Attachment A

Peoples Gas System Second-Third Revised Sheet No. 8.105-1
a Division of Tampa Electric Company Cancels First-Second Revised Sheet No. 8.105-1
Original Volume No. 3

GAS BILL (Continued)

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

BILLING STATEMENT INFORMATION			
<p>CCF : HUNDRED CUBIC FEET - THE STANDARD UNIT OF GAS MEASUREMENT.</p> <p>BTU : BRITISH THERMAL UNIT - A UNIT OF HEAT MEASUREMENT.</p> <p>CONVERSION FACTOR : THIS FACTOR IS USED TO ADJUST FOR VARIATIONS FROM STANDARD DELIVERY PRESSURE AND STANDARD DELIVERY TEMPERATURE WHERE APPLICABLE.</p> <p>THERM : A UNIT OF HEAT EQUAL TO ONE HUNDRED THOUSAND (100,000) BTUS.</p> <p>RATE SCHEDULE : THE AMOUNT (RATE) YOU PAY FOR GAS DEPENDS ON YOUR CUSTOMER CATEGORY. THESE CATEGORIES INCLUDE:</p> <p style="margin-left: 20px;">RESIDENTIAL SERVICE - RS SMALL GENERAL SERVICE - GS0 GENERAL SERVICE - GS1 GENERAL SERVICE - GS2 GENERAL SERVICE - GS3 GENERAL SERVICE - GS4 GENERAL SERVICE - GS5 SMALL INTERRUPTIBLE SERVICE - IS0 INTERRUPTIBLE SERVICE - IL1 INTERRUPTIBLE SERVICE LG VOL - IL2</p> <p>CUSTOMER CHARGE : A FIXED MONTHLY AMOUNT TO COVER THE COST OF PROVIDING GAS SERVICE. THIS CHARGE IS BILLED MONTHLY REGARDLESS IF ANY GAS IS USED.</p> <p>DISTRIBUTION CHARGE : COVERS THE COSTS OF MOVING GAS FROM ITS SOURCE TO YOUR PREMISE, OTHER THAN THE COST OF GAS ITSELF.</p> <p>PGA : PURCHASED GAS ADJUSTMENT - THE COST OF GAS PURCHASED FOR YOU BY PEOPLES GAS AND DELIVERED TO YOUR PREMISE.</p> <p>SWING CHARGE : COVERS THE COSTS THAT ARE INCURRED BY PEOPLES GAS TO BALANCE THE DIFFERENCE BETWEEN A CUSTOMER'S ACTUAL DAILY USAGE AND THE GAS DELIVERED DAILY BY THEIR GAS SUPPLIER (POOL MANAGER).</p> <p>FRANCHISE FEE : A FEE LEVIED BY A MUNICIPALITY FOR THE RIGHT TO UTILIZE PUBLIC PROPERTY FOR THE PURPOSE OF PROVIDING GAS SERVICE. LIKE TAXES, THE FEE IS COLLECTED BY PEOPLES GAS AND IS PAID TO THE MUNICIPALITY.</p>	<p>LOCAL TAX : IN ADDITION TO THE FRANCHISE FEE, MANY MUNICIPALITIES LEVY A TAX ON THE GAS YOU USE. IT IS COLLECTED BY PEOPLES GAS AND PAID TO THE MUNICIPALITY.</p> <p>GROSS RECEIPTS TAX : A TAX LEVIED BY THE STATE OF FLORIDA ON YOUR PURCHASE OF NATURAL GAS. IT IS COLLECTED BY PEOPLES GAS AND REMITTED TO THE STATE IN ACCORDANCE WITH APPLICABLE LAWS.</p> <p>ESTIMATED : IF WE WERE UNABLE TO READ YOUR GAS METER, "EST" WILL APPEAR YOUR GAS USE HAS BEEN ESTIMATED BASED ON PREVIOUS USAGE. THE METER IS SCHEDULED TO BE READ NEXT MONTH AND ANY DIFFERENCE BETWEEN THE ESTIMATE AND ACTUAL USE WILL BE ADJUSTED ACCORDINGLY.</p> <p>THIS MONTH'S CHARGE DUE : THIS MONTH'S CHARGES WILL BE PAID DUE AFTER THE DATE SHOWN. THIS DATE DOES NOT EXTEND THE DATE ON ANY PREVIOUS BALANCE. IT IS IMPORTANT THAT YOU PAY YOUR BILL BEFORE THIS DATE IN ORDER TO AVOID INTERRUPTION OF SERVICE.</p> <p>BURIED PIPING NOTIFICATION : FEDERAL REGULATIONS REQUIRE THAT WE NOTIFY OUR CUSTOMERS WHO OWN BURIED PIPING OF THE FOLLOWING: 1) WHEN EXCAVATING NEAR BURIED GAS PIPING, THE PIPING SHOULD BE LOCATED IN ADVANCE; 2) THE GAS SUPPLIER DOES NOT OWN OR MAINTAIN THE CUSTOMER'S BURIED PIPING; 3) BURIED PIPING THAT IS NOT MAINTAINED MAY BE SUBJECT TO CORROSION AND/OR LEAKAGE. BURIED PIPING SHOULD BE INSPECTED PERIODICALLY AND ANY UNSAFE CONDITIONS REPAIRED. LICENSED PLUMBERS, HEATING AND AIR CONDITIONING CONTRACTORS, OR PEOPLES GAS CAN CONDUCT INSPECTIONS.</p> <p>MAIN EXTENSION CHARGE : A FLAT MONTHLY FEE TO RECOVER THE COST OF EXTENDING MAINS TO A PARTICULAR AREA WHEN THE COST EXCEEDS THE MAXIMUM ALLOWABLE CONSTRUCTION COST.</p>	<p>FOR NATURAL GAS EMERGENCIES OR FOR INFORMATION CONCERNING YOUR STATEMENT CALL: BROWARD: 954-453-0777 ORLANDO: 407-425-4662 JACKSONVILLE: 904-729-1211 ST. PETERSBURG: 727-525-3333 DADE: 305-940-0139 TAMPA: 813-275-3700 OCALA: 352-622-0111 ALL OTHERS: 1-877-632-6747</p> <p style="text-align: center;">To Pay By Phone, Dial 1-877-729-2747 (PAY 2PGS)</p>	<p style="text-align: right;">[]</p>

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Issued By: William N. Cantrell, T. J. Szelistowski, President
Issued On: May 19, 2009

Effective: June 18, 2009

ORDER NO. PSC-2020-0485-FOF-GU
DOCKET NOS. 20200051-GU, 20200166-GU, 20200178-GU
PAGE 193

Attachment A

Peoples Gas System **Second-Third Revised Sheet No. 8.105-1**
a Division of Tampa Electric Company Cancels **First-Second Revised Sheet No. 8.105-1**
Original Volume No. 3



TECO
PEOPLES GAS
AN EMERA COMPANY

Contact Information

<p>Residential Customer Care 813-223-0800 (Tampa) 863-299-0800 (Lakeland) 352-622-0111 (Ocala) 954-453-0777 (Broward) 305-940-0139 (Miami) 727-826-3333 (St. Petersburg) 407-425-4662 (Orlando) 904-739-1211 (Jacksonville) 877-832-6747 (All other counties)</p>	<p>Commercial Customer Care 866-832-6249</p> <p>Hearing Impaired/TTY 711</p> <p>Natural Gas Outage 877-832-6747</p> <p>Natural Gas Energy Conservation Rebates 877-832-6747</p>	<p>Mail Payments to TECO P.O. Box 31318 Tampa, FL 33631-3318</p> <p>All Other Correspondence Peoples Gas P.O. Box 111 Tampa, FL 33601-0111</p>
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Understanding Your Natural Gas Charges

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

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

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

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

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

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

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

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

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

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

Your payment options are:

- Schedule free one-time or recurring payments at peoplesgas.com using a checking or savings account.
- Mail your payment in the enclosed envelope. Please allow sufficient time for delivery.
- Pay in person at a local payment agent. For a listing of authorized payment agents, visit peoplesgas.com or call Customer Care at the number listed above.
- Pay by credit or debit card using KUBRA EZ-PAY at peoplesgas.com or call 866-689-6469.

(A convenience fee will be charged to your bank account or credit card.)

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

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

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

(Back Side)

Issued By: William N. Cantrell, J. Szelistowski, President
Issued On: May 19, 2009

Effective: June 18, 2009

ORDER NO. PSC-2020-0485-FOF-GU
DOCKET NOS. 2020051-GU, 20200166-GU, 20200178-GU
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Attachment A

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

Second-Third Revised Sheet No. 8.106
Cancels First-Second Revised Sheet No. 8.106

FINAL NOTICE

PLEASE REMIT PAYMENT TO:



CUSTOMER SERVICE


ACCOUNT NUMBER	AMOUNT PAST DUE	SERVICE TERMINATION DATE

FINAL NOTICE

WE DEBIT AMOUNT PAID ON THIS AMOUNT

FOR PAYMENT LOCATIONS, PLEASE CALL 877-882-6747 OR VISIT OUR WEBSITE @ www.peoplesgas.com

PLEASE RETAIN THIS LOWER PORTION FOR YOUR RECORDS.



SERVICE ADDRESS

AMOUNT PAST DUE

SERVICE TERMINATION DATE

ACCOUNT NUMBER

IF THIS AMOUNT HAS BEEN PAID, PLEASE DISREGARD THIS NOTICE
WE SINCERELY WANT TO CONTINUE SERVICE WITHOUT INTERRUPTION OR INCONVENIENCE TO YOU. WE MUST RECEIVE PAYMENT BY THE SERVICE TERMINATION DATE LISTED ABOVE. YOUR PROMPT PAYMENT WILL AVOID INTERRUPTION IN SERVICE AND CHARGE TO HAVE YOUR SERVICE RESTORED.
IF SERVICE IS INTERRUPTED, THERE IS A RECONNECTION FEE:
RESIDENTIAL: \$70 (1 METER)
NON-RESIDENTIAL: \$100 (1 METER)
THERE WILL BE A \$20 TRIP CHARGE IF A 48-HOUR NOTICE IS LEFT AT THE PREMISE IN LIEU OF INTERRUPTION OF SERVICE.
WHEN PAYING BY CREDIT CARD OR E-CHECK, A CONVENIENCE FEE WILL APPLY.
TO PAY BY PHONE, DIAL 1-877-729-2747 OR VISIT OUR WEBSITE @ www.peoplesgas.com
(PRV2PGS)

{Front Side}

Issued By: William N. Cantrell T. J. Szelistowski, President
Issued On: May 19, 2009

Effective: June 18, 2009

ORDER NO. PSC-2020-0485-FOF-GU
DOCKET NOS. 20200051-GU, 20200166-GU, 20200178-GU
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Attachment A

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

~~Second-Third~~ Revised Sheet No. 8.106
Cancels ~~First-Second~~ Revised Sheet No. 8.106

FINAL NOTICE

123456789123
NAME
ADDRESS
CITY, ST ZIP

TOTAL AMOUNT DUE \$XX.XX
STATEMENT DATE
Xx XX, 20XX

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

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

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

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

Issued By: ~~William N. Cantrell~~ T. J. Szelistowski, President
Issued On: ~~May 18, 2009~~

Effective: ~~June 18, 2009~~

ORDER NO. PSC-2020-0485-FOF-GU
DOCKET NOS. 20200051-GU, 20200166-GU, 20200178-GU
PAGE 196

Attachment A

Peoples Gas System **Second-Third Revised Sheet No. 8.106-1**
a Division of Tampa Electric Company Cancels **First-Second Revised Sheet No. 8.106-1**
Original Volume No. 3

FINAL NOTICE (Continued)

| □ |

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

TO PAY BY PHONE, DIAL 1-877-729-2747.
(PAY 2PGS)
FOR A LIST OF OUR PAYMENT LOCATIONS, VISIT OUR WEBSITE AT www.peoplesgas.com OR CALL 1-877-832-6747.
WHEN PAYING BY CREDIT CARD OR E-CHECK, A CONVENIENCE FEE WILL APPLY.

FOR NATURAL GAS EMERGENCIES OR FOR INFORMATION CONCERNING YOUR STATEMENT CALL:

BROWARD: 954-453-0777 ORLANDO: 407-425-4662
JACKSONVILLE: 904-739-1211 ST. PETERSBURG: 727-826-3333
DADE: 305-940-0139 TAMPA: 813-275-3700
OCALA: 352-622-0111
ALL OTHERS: 1-877-832-6747

If you have a question about your bill or a problem with your service, please call your Peoples Gas Customer Service Representative at the above number. If our Customer Service Representative was unable to resolve your problem, please contact our **Customer Resolution Team** at 1-800-622-2017. Should your concern still be unresolved you may wish to contact the Florida Public Service Commission at 1-800-342-3552.



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~~(Back Side)~~

RESERVED FOR FUTURE USE

Issued By: ~~William N. Cantrell~~ T. J. Szelistowski, President
Issued On: ~~May 19, 2009~~

Effective: ~~June 18, 2009~~

ORDER NO. PSC-2020-0485-FOF-GU
DOCKET NOS. 20200051-GU, 20200166-GU, 20200178-GU
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Attachment A

Peoples Gas System **Second-Third Revised Sheet No. 8.107-2**
a Division of Tampa Electric Company Cancels ~~First-Second~~ Revised Sheet No. 8.107-2
Original Volume No. 3

PGS Rev. 8/02

NOTICE AND AFFIDAVIT¹

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

Please take notice that the undersigned Pool Manager will cease supplying gas to the following Customer of Peoples Gas System ("Peoples") under Peoples' NaturalChoice Transportation Service Program for such Customer's non-payment of charges due Pool Manager, the termination of gas supply to be effective with respect to the locations listed below on and after _____²
(Date)

(name of customer)

(billing address)

(city, state, zip code)

(telephone)

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

(list all)

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

STATE OF _____

COUNTY OF _____

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

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

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

FURTHER AFFIANT SAYETH NOT.

Name:
Title/Position:

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

Notary Public - State of _____

[SEAL]

My commission expires: _____

¹ A non-refundable termination fee in the amount of \$3952.00 per account number must accompany this Notice and Affidavit.

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

Issued By: William N. Cantrell, J. Szelistowski, President Effective: August 27, 2002
Issued On: June 27, 2002

ORDER NO. PSC-2020-0485-FOF-GU
DOCKET NOS. 20200051-GU, 20200166-GU, 20200178-GU
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Peoples Gas System
a Division of Tampa Electric Company
Original Volume No. 3

~~First-Second~~ Revised Sheet No. 8.108
Cancels ~~Original-First Revised~~ Sheet No. 8.108

MISCELLANEOUS RECEIPT



RECEIPT

ACCOUNT NUMBER

AMOUNT

REMARKS

PGS 26

RESERVED FOR FUTURE USE

Issued By: G. L. Gillette, J. Szelistowski, President
Issued On: October 19, 2014

Effective: March 13, 2012

ORDER NO. PSC-2020-0485-FOF-GU
DOCKET NOS. 2020051-GU, 20200166-GU, 20200178-GU
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Peoples Gas System
a Division of Tampa Electric Company
Original Volume No. 3

Original-First Revised Sheet No. 8.110
Cancels Original Sheet No. 8.110

CUSTOMER'S METER READING CARD

IMPORTANT!

To avoid unnecessarily high or estimated bills, please contact your nearest Peoples Gas office to discuss arrangements for our meter reader to read your meter on a continuous basis.



DETACH AND MAIL

WE'RE SORRY, WE WERE UNABLE TO READ THE GAS METER
Please draw with pen, the position of the meter hands or digits showing on the gas meter. To avoid an estimated bill, complete this card and mail within two days.

Name _____ Address _____ City _____ State _____ ZIP _____ Date sent _____
Cylinder Number _____

Damaged meter



Meter # _____



Meter # _____

(Front Side)

Division # _____

BUSINESS REPLY MAIL
FIRST CLASS MAIL PERMIT NO. 171 TAMPA, FL
POSTAGE WILL BE PAID BY ADDRESSEE

TECO / PEOPLES GAS
P O BOX 2592
TAMPA FL 33601-9996



NO POSTAGE
NECESSARY
IF MAILED
IN THE
UNITED STATES

(Back Side)

RESERVED FOR FUTURE USE

Issued By: ~~William N. Cantrell~~ T. J. Szelistowski, President
Issued On: ~~May 10, 2000~~

Effective: ~~June 9, 2000~~


ORDER NO. PSC-2020-0485-FOF-GU
DOCKET NOS. 20200051-GU, 20200166-GU, 20200178-GU
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Attachment A

Peoples Gas System Second-Third Revised Sheet No. 8.112
a Division of Tampa Electric Company Cancels First-Second Revised Sheet No. 8.112
Original Volume No. 3

CUSTOMER SERVICE ORDER

PGS 3P Rev 10/07

		Customer Service Order			
Service Order Number	Schedule Date	Tech Name/ID		Contact Name	
Account Number	Premise Number			Phone No.	
Service Address				Tran Code	
City & Zip				Tran Code	
Customer Name				Tran Code	
Instructions					
Current Meter Information		New Meter Information		Turn on Charge	Reconnect Charge
Meter ID	Meter ID	Deposit Charge	Other Charge	Total Collected	
ERT ID	ERT ID	Incomplete Reason			
Last Read		Reschedule Dog Refer to Other Not at Home COA Unsafe Condition Fence CGI-Other	Date Worked		
New Read	New Read				
Kind Cd	Kind Cd			Time Dispatched	Time Arrived
Dials	Dials			Time Made Safe	Time Completed
Loc Cd	Loc Cd	Leak Location Inside <input type="checkbox"/> Outside <input type="checkbox"/>		Entered Home Yes <input type="checkbox"/> No <input type="checkbox"/>	
Pres Fact	Pres Fact	Riser Left On <input type="checkbox"/> Off <input type="checkbox"/> Locked/Tagged <input type="checkbox"/>		Corrosion Yes <input type="checkbox"/> No <input type="checkbox"/>	
Comp Index	Comp Index	Leak Test Yes <input type="checkbox"/> No <input type="checkbox"/>		Odor Strength Satisfactory <input type="checkbox"/> Unsatisfactory <input type="checkbox"/>	
Appliance Information	# of Appliances	BT	BT	BT	Sub
Boiler					
Conversion Burner					
Cooktop					
Dryer					
Firelog					
Furnace					
Grill					
Hydro Heating					
Remarks					

CUSTOMER SERVICE ORDER

RESERVED FOR FUTURE USE

Issued By: G. L. Gillette, T. J. Szelistowski, President
Issued On: October 19, 2014

Effective: March 13, 2012

PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20230023-GU
EXHIBIT NO. RBP-1
WITNESS: PARSONS
DOCUMENT NO. 10
PAGE 201 OF 217
FILED: 04/04/2023

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Peoples Gas System ~~First-Second~~ Revised Sheet No. 8.113-7
a Division of Tampa Electric Company Cancels ~~Original-First Revised~~ Sheet No. 8.113-7
Original Volume No. 3

RESERVED FOR ~~FURUTE~~-FUTURE USE

Issued By: ~~G. L. Gillette~~ T. J. Szelistowski, President
Issued On: ~~October 19, 2014~~

Effective: ~~March 13, 2012~~

ORDER NO. PSC-2020-0485-FOF-GU
DOCKET NOS. 20200051-GU, 20200166-GU, 20200178-GU
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Peoples Gas System
a Division of Tampa Electric Company
Original Volume No. 3

~~Second-Third~~ Revised Sheet No. 8.115
Cancels ~~First-Second~~ Revised Sheet No. 8.115



Nomination Form
TECO
Peoples Gas

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

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

Date Submitted: _____

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

PNT Nominations							
Svc Req K <small>(Customer Contract #)</small>	Svc Req Name <small>(Customer)</small>	Rec Loc #	Rec Loc Name	Rec Qty <small>(in Therms)</small>	Del Loc # <small>(Customer Contract #)</small>	Del Loc Name <small>(Customer Name)</small>	Nom Del Qty in therms <small>(Base P&G Fuel)</small>
Total Rec Qty (in Therms)				TOTAL DEL QTY (in Therms)			

Upstream					Downstream		
Up ID <small>(Base #)</small>	Up ID Name	UP KR	Rec Qty	Pipeline Name	Svc Req K <small>(Customer Contract #)</small>	Svc Req Name	Del Qty (in Therms) <small>(Base P&G Fuel)</small>
TOTAL REC QTY (in Therms)					TOTAL DEL QTY (in Therms)		

Issued By: Gordon L. Gillette, T.J. Szelistowski, President
Issued On: April 9, 2010

Effective: June 1, 2010

PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20230023-GU
EXHIBIT NO. RBP-1
WITNESS: PARSONS
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PAGE 204 OF 217
FILED: 04/04/2023

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Peoples Gas System ~~First-Second~~ Revised Sheet No. 8.115-1
a Division of Tampa Electric Company Cancels ~~Original-First Revised~~ Sheet No. 8.115-1
Original Volume No. 3

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

THE NEXT SHEET IS NO. 8.116

Issued By: ~~William N. Cantrell~~ T. J. Szelistowski, President Effective: ~~November 1, 2000~~
Issued On: ~~November 1, 2000~~

ORDER NO. PSC-2020-0485-FOF-GU
DOCKET NOS. 20200051-GU, 20200166-GU, 20200178-GU
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Peoples Gas System
a Division of Tampa Electric Company
Original Volume No. 3

Fourth-Fifth Revised Sheet No. 8.119-1
Cancels Third-Fourth Revised Sheet No. 8.119-1

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

"Transporter" means, for purposes of this Agreement and the Capacity Release Agreement, individually or collectively as the context requires, any upstream pipeline(s) on which Firm

Issued By: ~~Gordon L. Gillette~~ T. J. Szelistowski, President

Effective:

~~October 11, 2016~~

Issued On: ~~July 15, 2016~~

PEOPLES GAS SYSTEM, INC.
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EXHIBIT NO. RBP-1
WITNESS: PARSONS
DOCUMENT NO. 10
PAGE 206 OF 217
FILED: 04/04/2023

ORDER NO. PSC-2020-0485-FOF-GU
DOCKET NOS. 20200051-GU, 20200166-GU, 20200178-GU
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Peoples Gas System
a Division of Tampa Electric Company
Original Volume No. 3

~~Fourth-Fifth~~ Revised Sheet No. 8.119-1
Cancels ~~Third-Fourth~~ Revised Sheet No. 8.119-1

Transportation Capacity Rights are being temporarily released by PGS to Pool Manager pursuant to the Capacity Release Agreement for purposes of serving the Customer Pool.

Issued By: ~~Gordon L. Gillette~~ T. J. Szelistowski, President

Effective:

Issued On: ~~July 15, 2016~~

~~October 11, 2016~~

ORDER NO. PSC-2020-0485-FOF-GU
DOCKET NOS. 20200051-GU, 20200166-GU, 20200178-GU
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Peoples Gas System
a Division of Tampa Electric Company
Original Volume No. 3

~~Fifth-Sixth~~ Revised Sheet No. 8.119-2
Cancels ~~Fourth-Fifth~~ 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 Term. This Agreement shall be effective on the date first written above. The term of this Agreement shall commence on the first Day of the Month for which PGS first delivers to Pool Manager a list of Customer Accounts as required by Section 4.1(a) (the "Effective Date") and shall continue, unless earlier terminated pursuant to this Agreement, until the first anniversary of the Effective Date (the "Initial Term"). Thereafter, the term of this Agreement shall be extended for additional periods of one year unless either party gives written notice, not less than 90 days prior to the expiration of the Initial Term (or any subsequent period for which this Agreement has been extended) to the other party, of termination.

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

ARTICLE III - NON-PAYMENT BY CUSTOMER

Pool Manager may terminate its obligation to deliver Gas hereunder for a Customer Account for non-payment of charges due Pool Manager by giving five days' written notice to PGS prior to the first Day of the Month as of which such termination is to be effective. Any such notice shall be accompanied by (i) documentary evidence of the Customer's failure to make payment for a period of at least 60 days, (ii) Pool Manager's affidavit that it has made commercially reasonable and good faith efforts to collect the amount due and (iii) a non-refundable termination fee of ~~\$3052~~.00.

Issued By: ~~Gordon L. Gillette~~ T. J. Szelistowski, President

Effective:

~~October 11, 2016~~

Issued On: ~~July 15, 2016~~

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

First-Second Revised Sheet No. 8.122
Cancels Original-First Revised Sheet No. 8.122

AUTO-PAY

AutoPay
Automatic Payment Program:
Peoples Gas presents our

TECO
PEOPLES GAS

TECO
PEOPLES GAS

www.peoplesgas.com
P.O. Box 2562 Tampa, FL 33601-2562

AutoPAY

AutoPay Authorization

PLEASE PRINT

NAME: _____
I.D. NUMBER (IF APPLICABLE): _____
I hereby authorize Peoples Gas to initiate debit entries and to debit, where, if necessary, credit entries and adjustments for any debit entries in error to my checking or savings account indicated below. I further authorize the financial institution named below to debit and/or credit the same to their account.

FINANCIAL INSTITUTION: _____
BRANCH: _____
CITY/STATE: _____ ZIP CODE: _____

TRANSIT/ABA NO.: _____
ACCOUNT NO.: _____

The authority is in effect in full force and effect until Peoples Gas has received a written notification from me of its termination. In such manner as to inform Peoples Gas and the Financial Institution a reasonable opportunity to act on it.

SIGNATURE: _____ DATE: _____

*Transit/ABA No. is for credit union/savings accounts. For checking accounts, a voided check MUST be attached. If a savings account or credit union account is specified, please ask your Financial Institution for assistance in completing the above authorization.
This service is available through United States banks and credit unions only.

(Front & Back)

RESERVED FOR FUTURE USE

Issued By: G. L. Gillette, J. Szellistowski, President
Issued On: October 19, 2014

Effective: March 13, 2012

ORDER NO. PSC-2020-0485-FOF-GU
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Peoples Gas System
a Division of Tampa Electric Company
Original Volume No. 3

~~Original-First Revised Sheet No. 8.122-1~~
~~Cancels Original Sheet No. 8.122-1~~

AUTO-PAY (Continued)

Wouldn't you like to write one less check a month?

Peoples Gas can help.

By enrolling in our Automatic Payment Program, you can pay your bills electronically without lifting a finger. With a single authorization from you, AutoPay will automatically pay your Peoples Gas bill each month.

A copy of your bill will be mailed to you at least 10 days before the payment is made so you can enter the bill amount in your checkbook.

And, best of all, this automatic service is free.

To enroll, complete and return the attached form with a voided check.

Or, let the mouse do the work for you! Visit Peoples Gas online at www.peoplesgas.com and sign up for AutoPay on the Web.

PLEASE NOTE: It may take up to two billing cycles for AutoPay to be activated. If you enroll in the program, please continue your monthly bill to ensure that your bill is being paid automatically.

AutoPay Enrollment Form

Follow these three simple steps to enroll in the Peoples Gas AutoPay Program:

1. Visit Peoples Gas online at www.peoplesgas.com to sign up, or...
2. Complete form, including your signature.
3. Enclose a voided check from your checking account.
4. Mail both to the following address:
TECO Peoples Gas
Customer Accounting
Plaza 7
P.O. Box 2562
Tampa, FL 33601-2562

Name: _____

Peoples Gas
Account Number: _____

Address: _____

City: _____

State: _____ Zip: _____

Daytime Phone Number: _____

ADDITIONAL INFORMATION AND SIGNATURE REQUIRED ON BACK

-(inside)

RESERVED FOR FUTURE USE

Issued By: G. L. Gillette, T. J. Szelistowski, President
Issued On: October 19, 2014

Effective: March 13, 2012

ORDER NO. PSC-2020-0485-FOF-GU
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Peoples Gas System
a Division of Tampa Electric Company
Original Volume No. 3

Original First Revised Sheet No. 8.124
Cancels Original Sheet No. 8.124

DATA ACCESS AGREEMENT

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

WITNESSETH

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

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

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

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

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

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

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

Issued By: Gordon L. Gillette, J. Szelistowski, President
Issued On: November 4, 2013

Effective: November 12, 2013

ORDER NO. PSC-2020-0485-FOF-GU
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Peoples Gas System
a Division of Tampa Electric Company
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~~Original~~ First Revised Sheet No. 8.124-1
Cancels Original 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 ~~Facilities-Devices~~ without the prior written approval of PGS. Subscriber agrees to protect, indemnify and hold PGS harmless from and against any and all liability, costs, damages and expenses in any way attributable to Subscriber's failure to comply with this Agreement or Subscriber's negligence or fault. This indemnification shall include, but is not limited to, (1) PGS' attorney's fee and court costs, and (2) any liability, costs, damages and expenses resulting from the use of the data signal from the Port. This indemnification provision is in addition to (and does not replace) similar provisions relating to the same subject matter in the Gas Transportation Agreement, if applicable.

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

IN WITNESS WHEREOF, this ~~Agreement~~ **DATA-ACCESS AGREEMENT** is executed as of the day and year first hereinabove written.

PEOPLES GAS SYSTEM, a division
of TAMPA ELECTRIC COMPANY

NAME OF SUBSCRIBER

By: _____
Name: _____
Title: _____
Date: _____

By: _____
Name: _____
Title: _____
Date: _____

Issued By: ~~Gordon L. Gillette~~ T. J. Szelistowski, President
Issued On: ~~November 4, 2013~~

Effective: ~~November 12, 2013~~

ORDER NO. PSC-2020-0485-FOF-GU
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Attachment A

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

Original First Revised Sheet No. 8.125
 Cancels Original Sheet No. 8.125



GTMS Access Form

New User ID	Change User Password*	Delete User ID*
----------------	--------------------------	--------------------

*If requesting change or delete, please supply your Peoples Gas User ID _____

Company Information

Legal Name of Company: _____
 Peoples Gas Account Number: _____

User Information

Name & Title: _____
 Telephone Number: _____ Fax Number: _____
 E-mail Address: _____
 Mailing Address (include city, state & zip code): _____

Business Role

Shipper	Agent	Other**
---------	-------	---------

*If designee, specify for whom: Name: _____

Approved By

Name & Title: _____
 Telephone Number: _____
 E-mail Address: _____



MyQuorum Peoples Gas Access Form

Issued By: Gordon L. Gillette, T.J. Szelistowski, President Effective: November 12, 2013
 Issued On: November 4, 2013

ORDER NO. PSC-2020-0485-FOF-GU
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Peoples Gas System
a Division of Tampa Electric Company
Original Volume No. 3

Original First Revised Sheet No. 8.125
Cancels Original Sheet No. 8.125

Please Check One: **New User ID** **Delete User ID**

Date: _____

Business Associate Name: _____

Peoples Gas System Account Number: _____

Duns Number: _____

Business Partner Information

Contact Person Name: _____

Contact Person Title: _____

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

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

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

Business Partner Role

Check applicable role(s):

Shipper (Submit & View Nominations, Imbalance Trading, and the Authorization to Post Imbalance)

Analyst (NCTS Enrollment/De-Enrollment Submission and Update LOA Contact Information)

Designee (Authorized Access to a Third-Party Natural Gas Supplier's PGS Records)

Approved by Business Partner Authorized Company Representative or Designee

Name: _____

Title: _____

Phone Number: _____

E-mail Address: _____

Please return this document to:
PGSGASTRANSPORTATION@TECOENERGY.COM

Issued By: Gordon L. Gillette T.J. Szelistowski, President Effective: November 12, 2013
Issued On: November 4, 2013

PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20230023-GU
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Attachment A

EXHIBIT C

ORDER NO. PSC-2020-0485-FOF-GU
 DOCKET NOS. 20200051-GU, 20200166-GU, 20200178-GU
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Attachment A

EXHIBIT C

PEOPLES GAS SYSTEM 2021 Depreciation Rate Comparison of Rates and Components																					
Based on 2018 data																					
Account Number	Account Title	Current Rates - Effective 1/1/2019				Settlement Proposed - Effective 1/1/2021				Based on 2018 data											
		Corps Type	Average Service Life (yrs)	Average Remaining Life (yrs)	Future Net Salvage (\$/ft)	Reserve Ratio (%)	Whole LPI Remaining Life Depreciation Rate (%)	Whole LPI Remaining Life Depreciation Rate (%)	Corps Type	Average Service Life (yrs)	Average Remaining Life (yrs)	Future Net Salvage (\$/ft)	Reserve Ratio (%)								
Distribution Plant																					
17402	Lead Right	RG	75	68.3	0	20.80	1.3%	1.3%	RG	75	0	1.3	16.1	50.88	40.0	0	21.7	1.3%	1.3%	0.2%	Surf
17500	Structures & Improvements	R3	40	34.2	0	35.58	2.9%	2.5%	L3	33	0	3.2	14.7	25.9	28.0	0	27.1	2.8%	2.8%	0.3%	Surf
17600	Main Steel	R2	38	41.2	(40)	66.28	2.5%	1.8%	R1.5	45	(50)	1.3	14.5	15.2	15.0	(10)	37.5	2.1%	2.1%	0.1%	Surf
17802	Main Plastic	R2	75	84.1	(70)	33.80	1.3%	1.4%	R2	75	(32)	1.8	15.7	85.7	88.0	(10)	36.0	1.8%	1.8%	0.2%	Surf
17900	Mains & Reg Station Egg Box	R1	31	34.7	(5)	37.44	3.4%	3.2%	R1.5	40	(10)	2.8	16.3	16.1	16.0	(10)	22.0	2.7%	2.7%	-0.5%	Surf
17900	Mains & Reg Station Egg City	R1	31	25.0	(5)	18.70	3.4%	3.3%	R2.5	50	(10)	2.2	4.8	45.5	43.0	(10)	13.5	2.1%	2.1%	-1.2%	Surf
18000	Sanitary Steel	R3.5	80	39.8	(70)	106.03	4.5%	2.6%	R3.5	82	(10)	1.5	25.6	38.3	38.0	(10)	72.0	4.0%	4.0%	1.4%	Surf
18000	Sanitary Plastic	R1.5	35	49.0	(30)	52.88	2.8%	2.3%	R1.5	35	(30)	3.1	11.5	48.0	48.0	(30)	44.8	2.7%	2.7%	0.4%	Surf
18100	Meters	R1	21	15.2	5	28.09	4.5%	4.0%	R1	19	5	5.1	9.2	11.7	11.7	5	37.8	3.0%	3.0%	0.5%	Surf
18200	Motor Installations	R2.5	43	35.1	(20)	22.14	2.8%	2.8%	R1	44	(20)	2.8	12.1	34.8	34.0	(20)	46.2	2.2%	2.2%	-0.8%	Surf
18200	House Regulators	R2	28	16.8	0	43.54	3.6%	3.0%	R1	42	0	2.4	16.0	39.8	38.0	0	47.7	1.8%	1.8%	-1.8%	Surf
18400	House Regulator Valves	R4	27	15.7	(20)	30.32	4.4%	4.4%	R1	47	(20)	2.7	13.7	37.3	37.0	(20)	56.7	1.8%	1.8%	-2.5%	Surf
18500	Mains & Reg Station Egg Ins	R4	32	12.9	0	54.84	3.1%	3.1%	R2	37	(7)	2.8	18.2	20.3	20.0	(7)	56.8	2.3%	2.3%	-0.8%	Surf
18600	Other Property Cost Premium	R1	18	15.0	0	3.05	6.7%	6.7%	R1	15	0	6.7	0.0	15.0	15.0	0	0.3	6.7%	6.7%	0.0%	Surf
18700	Other Equipment	R2	16	10.2	0	36.21	6.2%	6.2%	L2	34	0	4.2	6.6	17.1	17.1	0	46.3	5.0%	5.0%	-3.5%	Surf
Transmission Equipment																					
18201	Vehicles up to 10 Ton	S1	8	4.5	10	36.92	11.3%	11.4%	L2.5	8	11	8.8	6.0	6.6	6.6	11	49.8	7.0%	7.0%	-4.4%	Surf
18202	Vehicles from 10 - 1 Tons	S1	7	3.3	10	47.17	12.8%	13.0%	L3	10	11	8.9	4.8	6.2	6.2	11	54.8	9.8%	9.8%	-7.4%	Surf
18204	Trucks & Other	S3	20	10.5	20	18.89	4.0%	4.0%	R2	21	10	3.1	5.4	22.8	23.0	10	19.7	2.0%	2.0%	-1.1%	Surf
18205	Vehicles over 1 Ton	S4	12	7.0	10	37.17	7.5%	7.5%	L2	12	4	8.0	8.3	6.8	6.8	4	52.8	6.8%	6.8%	-0.8%	Surf
General Plant																					
17100	Organization Costs	Not Depreciable										0.0	0.0	0.0	0.0	0.0%	0.0%	0.0%	Amount		
17200	Franchises & Concessions	S0	25	25	0	0.00	4.0%	4.0%	S0	26	0	4.8	0.4	29.9	29.0	0	0.0	4.0%	4.0%	6.0%	Amount
17300	Main Intangible Plant	S0	25	4.5	0	81.81	4.0%	4.0%	S0	25	0	4.0	25.0	8.5	8.5	0	101.8	4.0%	4.0%	0.0%	Amount
17301	Customer Intangible Plant	S0	10	9.9	0	33.88	6.7%	6.7%	S0	16	0	6.7	5.6	8.7	8.7	0	36.5	6.0%	6.0%	-0.1%	Amount
18000	Structures & Improvements	R3	40	34.0	0	13.89	2.5%	2.5%	L3	35	0	4.0	7.1	25.9	21.0	0	50.4	2.4%	2.4%	-0.1%	Surf
18100	Other Furniture	S0	10	5.8	0	61.81	6.7%	6.7%	S0	17	0	5.8	5.2	14.3	14.3	0	22.8	5.0%	5.0%	-0.0%	Amount
18101	Computer Equipment	S0	8	1.8	0	77.82	12.5%	12.3%	S0	8	0	11.3	7.7	5.2	5.2	0	86.8	11.1%	11.1%	-1.2%	Amount
18102	Other Equipment	S0	15	8.5	0	40.42	6.7%	6.7%	S0	15	0	8.7	4.7	13.1	13.1	0	32.0	6.7%	6.7%	0.0%	Amount
18100	Storage Equipment	S4	25	22.0	0	14.03	4.0%	3.9%	S0	34	0	4.2	8.5	18.3	18.3	0	33.5	4.2%	4.2%	0.0%	Amount
18400	Tools, Shop & Storage Units	S0	15	11.1	0	26.82	6.7%	6.7%	S0	18	0	8.6	8.7	11.4	11.4	0	46.3	5.0%	5.0%	-1.1%	Amount
18401	CRG Station Equipment	S0	20	20	0	0.00	5.0%	5.0%	S0	20	0	5.0	3.6	16.4	16.4	0	17.9	5.0%	5.0%	2.0%	Amount
18500	Laboratory Equipment	S0	20	20.0	0	0.00	5.0%	5.0%	S0	20	0	5.0	5.0	20.0	20.0	0	8.0	5.0%	5.0%	0.0%	Amount
18600	Power Operated Equipment	S4	15	8.2	5	44.63	6.3%	6.3%	L1.8	18	10	8.0	10.7	11.2	11.2	10	68.1	3.7%	3.7%	3.4%	Amount
18700	Communication Equipment	S0	12	4.8	0	82.08	8.2%	8.2%	S0	12	0	7.7	8.6	4.7	4.7	0	81.4	7.7%	7.7%	-0.5%	Amount
18800	Miscellaneous Equipment	S0	17	3.8	0	77.38	6.9%	6.0%	S0	20	0	5.0	5.2	16.8	16.8	0	(18.9)	5.0%	5.0%	-1.0%	Amount
New Plant																					
19600	RPO Plant	NA	NA	NA	NA	NA	NA	NA	R2	30	(0)	2.8	0.0	35.0	35.0	(0)	0.0	3.5%	3.5%	NA	Surf
19600	LHG Plant	NA	NA	NA	NA	NA	NA	NA	R2	30	(0)	3.0	0.0	35.0	35.0	(0)	0.0	3.5%	3.5%	NA	Surf
17700	Compressor Equipment	NA	NA	NA	NA	NA	NA	NA	R2	35	(0)	1.8	0.0	35.0	35.0	(0)	0.0	3.0%	3.0%	NA	Surf

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EXHIBIT D

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Attachment A

EXHIBIT D

Peoples Gas System Comparison of Depreciation Accrual Rates Using Average Life Group Depreciation As of December 31, 2020										
Account	Description	Plant Balance (\$)	Existing Accrual Rate (%)	Accrual \$ at Existing Rates (\$ = 10^6)	Settlement		Difference in Expense \$ (\$ = 10^6)	As Filed in Depreciation Study		
					Revised Accrual Rate (%)	Accrual \$ at Revised Rates (\$ = 10^6)		Revised Accrual Rate (%)	Revised Expense \$ (\$ = 10^6)	Difference in Expense \$ (\$ = 10^6)
Intangible Plant										
3030	Misc Intangible Plant	910,328	4.0%	0	4.0%	0	0	4.0%	0	0
3031	Custom Intangible Plant	48,733,813	6.7%	3,265,152	6.6%	3,216,418	(48,734)	6.6%	3,216,418	(48,734)
	Subtotal Intangible	49,644,141		3,265,152		3,216,418	(48,734)		3,216,418	(48,734)
Distribution										
27402	Land Rights	4,269,873	1.3%	55,495	1.3%	55,495	0	1.3%	55,495	0
37500	Structures & Improvements	20,294,148	2.2%	627,104	2.8%	730,566	78,832	2.8%	730,566	78,832
37800	Main Steel	548,115,480	1.8%	9,886,079	2.1%	11,510,423	1,644,346	2.3%	12,608,656	2,742,577
37602	Main Plastic	690,400,320	1.4%	9,732,052	1.9%	10,950,962	1,218,910	1.7%	11,210,397	1,978,305
37800	Mass & Reg Station Exp Gen	18,865,290	3.3%	623,213	2.7%	509,909	(113,312)	2.7%	509,909	(113,312)
37800	Mass & Reg Station Exp City	95,533,893	3.3%	3,185,281	2.1%	2,026,997	(1,158,284)	2.1%	2,026,997	(1,158,284)
38000	Service Steel	56,953,817	2.6%	1,454,769	4.0%	2,238,153	783,384	4.7%	2,629,829	1,175,060
38002	Service Plastic	409,506,870	2.5%	9,418,030	2.7%	11,058,603	1,639,573	2.9%	11,879,664	2,457,034
38100	Meters	79,799,024	4.9%	3,541,947	6.0%	3,939,466	397,519	6.0%	3,939,466	397,519
38200	Meter Installations	75,171,228	2.6%	2,045,794	2.3%	1,698,707	(348,027)	2.4%	1,796,109	(262,685)
38300	House Regulators	17,687,139	3.0%	527,097	1.8%	216,549	(310,548)	1.8%	216,549	(310,548)
38400	House Regulator Install	25,953,041	4.4%	1,124,774	1.9%	486,468	(638,076)	2.0%	511,261	(613,515)
38500	Mass & Reg Station Exp Int	12,194,965	2.1%	278,044	2.3%	280,484	(2,440)	2.3%	280,484	(2,440)
38700	Other Equipment	9,624,238	8.3%	806,327	3.0%	298,727	(507,600)	3.0%	298,727	(507,600)
	Subtotal Distribution	2,035,032,594		42,829,077		45,603,265	2,774,188		48,741,924	5,911,847
General										
30000	Structures & Improvements	28,184	2.5%	705	2.4%	676	(28)	2.4%	676	(28)
30100	Office Furniture	5,400,251	8.7%	362,372	5.9%	319,103	(43,269)	5.9%	319,103	(43,269)
30101	Computer Equipment	2,649,077	12.3%	325,827	11.1%	294,048	(31,780)	11.1%	294,048	(31,780)
30102	Office Equipment	1,402,760	6.7%	93,989	6.7%	93,989	0	6.7%	93,989	0
30201	Vehicles up to 1/2 Tons	12,072,889	11.6%	1,376,322	7.0%	845,110	(531,212)	7.0%	845,110	(531,212)
30202	Vehicles from 1/2 - 1 Tons	12,134,491	13.0%	1,577,484	5.6%	679,531	(897,952)	5.6%	679,531	(897,952)
30204	Tractors & Other	2,863,268	4.0%	102,030	2.9%	74,354	(28,186)	2.9%	74,354	(28,186)
30205	Vehicles over 1 Ton	1,900,118	7.0%	142,028	6.8%	125,458	(17,101)	6.8%	125,458	(17,101)
30300	Stoves Equipment	1,283	3.9%	50	4.2%	54	4	4.2%	54	4
30400	Tools, Shop & Garage Equip	7,365,877	6.7%	493,514	5.6%	412,480	(81,025)	5.6%	412,480	(81,025)
30401	CNC Station Equipment	16,156,263	5.0%	807,813	5.0%	807,813	0	5.0%	807,813	0
30600	Power Operated Equipment	3,203,465	6.3%	201,818	2.7%	86,464	(115,353)	2.7%	86,464	(115,353)
30700	Communication Equipment	3,099,289	8.7%	254,142	7.7%	238,645	(15,496)	7.7%	238,645	(15,496)
30900	Miscellaneous Equipment	760,518	5.0%	47,829	5.0%	38,841	(7,988)	5.0%	38,841	(7,988)
	General Plant Amortization (reserve excess)					(342,201)	(342,201)		(342,201)	(342,201)
	Subtotal General	68,788,426		5,787,110		3,675,532	(2,111,578)		3,675,532	(2,111,578)
	Total	2,154,267,969		51,881,939		52,486,516	604,577		55,633,476	3,761,536
Note: General Plant excludes fully accrued assets greater than proposed average service life										
Plant added in 2021										
33000	RNG Plant	28,669,262	NA		3.5%	1,003,424				
30400	LNG Plant	21,280,612	NA		3.0%	745,133				
37300	Compressor Equipment	17,273,637			3.0%	515,775				
	Total Pro Forms	67,148,811				2,264,332				
	Total Depreciable Plant	2,221,452,380		51,881,939		54,760,548			2,878,607	