



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 MFRs Table of Contents.

Thank you for your assistance in connection with this matter.

Sincerely,

A handwritten signature in blue ink that reads 'V. Ponder'.

Virginia L. Ponder

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

VLP/ne
Attachment

PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20230023-GU

MINIMUM FILING REQUIREMENTS
Table of Contents

SCHEDULE A - EXECUTIVE SUMMARY

SCHEDULE	REFERENCE PAGE	WITNESS	TITLE	BATES STAMP PAGE
A-1	p. 1 of 1	R. PARSONS	EXECUTIVE SUMMARY - MAGNITUDE OF CHANGE-PRESENT vs PRIOR RATE CASE	1
A-2	p. 1 of 1	R. PARSONS	EXECUTIVE SUMMARY - ANALYSIS OF PERMANENT RATE INCREASE REQUESTED	2
A-3	p. 1 of 1	R. PARSONS	EXECUTIVE SUMMARY - ANALYSIS OF JURISDICTIONAL RATE BASE	3
A-4	p. 1 of 1	R. PARSONS	EXECUTIVE SUMMARY - ANALYSIS OF JURISDICTIONAL N. O. I.	4
A-5	p. 1 of 1	R. PARSONS	EXECUTIVE SUMMARY - OVERALL RATE OF RETURN COMPARISON	5
A-6	p. 1 of 1	R. PARSONS	EXECUTIVE SUMMARY - FINANCIAL INDICATORS	6

SCHEDULE B - RATE BASE

SCHEDULE	REFERENCE PAGE	WITNESS	TITLE	BATES STAMP PAGE
B-1	p. 1 of 2	R. PARSONS	13 MONTH AVERAGE - BALANCE SHEET - ASSETS	7
B-1	p. 2 of 2	R. PARSONS	13 MONTH AVERAGE - BALANCE SHEET - LIABILITIES & CAPITALIZATION	8
B-2	p. 1 of 1	R. PARSONS	RATE BASE - 13 MONTH AVERAGE	9
B-3	p. 1 of 1	R. PARSONS	RATE BASE ADJUSTMENTS	10
B-4	p. 1 of 1	R. PARSONS	MONTHLY UTILITY PLANT BALANCES HISTORIC BASE YEAR - 13 MONTHS	11
B-5	p. 1 of 13	R. PARSONS	ALLOCATION OF COMMON PLANT	12
B-5	P. 2 -13 of 13	R. PARSONS	DETAIL OF COMMON PLANT	13
B-6	p. 1 of 1	R. PARSONS	ACQUISITION ADJUSTMENT	25
B-7	p. 1 of 2	R. PARSONS	PROPERTY HELD FOR FUTURE USE - 13 MONTH AVERAGE	26
B-7	p. 2 of 2	R. PARSONS	PROPERTY HELD FOR FUTURE USE - DETAILS	27
B-8	p. 1 of 1	R. PARSONS	CONSTRUCTION WORK IN PROGRESS	28
B-9	p. 1 of 1	R. PARSONS	DEPRECIATION RESERVE BALANCES	29
B-10	p. 1 of 1	R. PARSONS	AMORTIZATION / RECOVERY RESERVE BALANCES	30
B-11	p. 1 of 1	R. PARSONS	ALLOCATION OF DEPRECIATION / AMORT. RESERVE - COMMON PLANT	31
B-12	p. 1 of 1	R. PARSONS	CUSTOMER ADVANCES FOR CONSTRUCTION	32
B-13	p. 1 of 2	R. PARSONS	WORKING CAPITAL - ASSETS	33
B-13	p. 2 of 2	R. PARSONS	WORKING CAPITAL - LIABILITIES	34
B-14	p. 1 of 1	R. PARSONS	DETAIL OF MISCELLANEOUS DEBITS	35

PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20230023-GU
MR TABLE OF CONTENTS
PAGE 2 OF 18
FILED: 04/04/2023

SCHEDULE B - RATE BASE

SCHEDULE	REFERENCE PAGE	WITNESS	TITLE	BATES STAMP PAGE
B-15	p. 1 of 1	R. PARSONS	DETAIL OF OTHER DEFERRED CREDITS	36
B-16	p. 1 of 1	R. PARSONS	ADDITIONAL RATE BASE COMPONENTS	37
B-17	p. 1 & 2 of 4	R. PARSONS	INVESTMENT TAX CREDITS - ANALYSIS	38
B-17	p. 3 of 4	R. PARSONS	INVESTMENT TAX CREDITS - COMPANY POLICIES	40
B-17	p. 4 of 4	R. PARSONS	INVESTMENT TAX CREDITS - SECTION 46(f) ELECTION	41
B-18	p. 1 of 3	R. PARSONS	ACCUMULATED DEFERRED INCOME TAXES -SUMMARY	42
B-18	p. 2 of 3	R. PARSONS	ACCUMULATED DEFERRED INCOME TAXES -STATE	43
B-18	p. 3 of 3	R. PARSONS	ACCUMULATED DEFERRED INCOME TAXES -FEDERAL	44

SCHEDULE C - NET OPERATING INCOME

SCHEDULE	REFERENCE PAGE	WITNESS	TITLE	BATES STAMP PAGE
C-1	p. 1 of 1	R. PARSONS	NET OPERATING INCOME	45
C-2	p. 1 & 2 of 2	R. PARSONS	NET OPERATING INCOME ADJUSTMENTS	46
C-3	p. 1 of 1	R. PARSONS / L. RUTKIN	OPERATING REVENUES BY MONTH	48
C-4	p. 1 - 4 of 4	R. PARSONS	UNBILLED REVENUES	49
C-5	P. 1 & 2 of 2	R. PARSONS	OPERATIONS & MAINTENANCE EXPENSES	53
C-6	p. 1 of 1	R. PARSONS	ALLOCATION OF EXPENSES	55
C-7	p. 1 of 1	R. PARSONS	CONSERVATION REVENUES AND EXPENSES	56
C-8	p. 1 & 2 of 2	R. PARSONS	UNCOLLECTIBLE ACCOUNTS	57
C-9	p. 1 & 2 of 2	R. PARSONS	ADVERTISING EXPENSES	59
C-10	p. 1 of 1	R. PARSONS	CIVIC AND CHARITABLE CONTRIBUTIONS	61
C-11	p. 1 of 1	R. PARSONS	INDUSTRY ASSOCIATION DUES	62
C-12	p. 1 of 1	R. PARSONS	LOBBYING AND OTHER POLITICAL EXPENSES	63
C-13	p. 1 of 1	R. PARSONS	TOTAL RATE CASE EXPENSES AND COMPARISONS	64
C-14	p. 1 of 1	R. PARSONS	MISCELLANEOUS GENERAL EXPENSE	65
C-15	p. 1 of 1	R. PARSONS	OUT OF PERIOD ADJUSTMENTS TO REVENUES AND EXPENSES	66
C-16	p. 1 of 1	R. PARSONS	GAIN AND LOSSES ON DISPOSITION OF PLANT OR PROPERTY	67
C-17	p. 1 of 1	R. PARSONS	MONTHLY DEPRECIATION EXPENSE FOR HISTORIC BASE YEAR - 12 MONTHS	68
C-18	p. 1 of 1	R. PARSONS	AMORTIZATION / RECOVERY SCHEDULE FOR HISTORIC BASE YEAR - 12 MONTHS	69
C-19	p. 1 of 1	R. PARSONS	ALLOCATION OF DEPRECIATION / AMORTIZATION EXPENSE - COMMON PLANT	70
C-20	p. 1 of 1	R. PARSONS	RECONCILIATION OF TOTAL INCOME TAX PROVISION	71
C-21	p. 1 & 2 of 2	R. PARSONS	STATE AND FEDERAL INCOME TAX CALCULATION - CURRENT	72

SCHEDULE C - NET OPERATING INCOME

SCHEDULE	REFERENCE PAGE	WITNESS	TITLE	BATES STAMP PAGE
C-22	p. 1 of 1	R. PARSONS	INTEREST IN TAX EXPENSE CALCULATION	74
C-23	p. 1 of 1	R. PARSONS	BOOK / TAX DIFFERENCES - PERMANENT	75
C-24	p. 1 & 2 of 2	R. PARSONS	DEFERRED INCOME TAX EXPENSE	76
C-25	p. 1 & 2 of 2	R. PARSONS	DEFERRED TAX ADJUSTMENT	78
C-26	p. 1 of 1	R. PARSONS	PARENT(S) DEBT INFORMATION	80
C-27	p. 1 of 1	R. PARSONS	INCOME TAX RETURNS	81
C-28	p. 1 of 1	R. PARSONS	MISCELLANEOUS TAX INFORMATION	82
C-29	p. 1 of 1	R. PARSONS	CONSOLIDATED RETURN	83
C-30	p. 1 & 2 of 2	R. PARSONS	OTHER TAXES	84
C-31	p. 1 thru 3 of 3	R. PARSONS	OUTSIDE PROFESSIONAL SERVICES	86
C-32	p. 1 of 1	R. PARSONS	TRANSACTIONS WITH AFFILIATED COMPANIES	89
C-33	p. 1 of 1	R. PARSONS	WAGE AND SALARY INCREASES COMPARED TO C.P.I.	90
C-34	p. 1 of 1	R. PARSONS	O & M BENCHMARK COMPARISON BY FUNCTION	91
C-35	p. 1 of 1	R. PARSONS	O & M ADJUSTMENTS BY FUNCTION	92
C-36	p. 1 of 1	R. PARSONS	BASE YEAR RECOVERABLE O & M EXPENSES BY FUNCTION	93

5

PEOPLES GAS SYSTEM, INC.
 DOCKET NO. 20230023-GU
 MFR TABLE OF CONTENTS
 PAGE 5 OF 18
 FILED: 04/04/2023

SCHEDULE C - NET OPERATING INCOME

SCHEDULE	REFERENCE PAGE	WITNESS	TITLE	BATES STAMP PAGE
C-37	p. 1 of 1	R. PARSONS	O & M COMPOUND MULTIPLIER CALCULATION	94
C-38	p. 1 of 5	T. O'CONNOR / C. RICHARD	OUTSIDE PROFESSIONAL SERVICES	95
C-38	p. 2 of 5	R.PARSONS / T. O'CONNOR / K. SPARKMAN	OUTSIDE PROFESSIONAL SERVICES	96
C-38	p. 3 of 5	R. PARSONS	O & M BENCHMARK VARIANCE BY FUNCTION	97
C-38	p. 4 of 5	D. BLUESTONE / T. O'CONNOR / R. PARSONS / C. RICHARD / L. RUTKIN	O & M BENCHMARK VARIANCE BY FUNCTION	98
C-38	p. 5 of 5	T. O'CONNOR / R. PARSONS	O & M BENCHMARK VARIANCE BY FUNCTION	99

SCHEDULE D - RATE OF RETURN

SCHEDULE	REFERENCE PAGE	WITNESS	TITLE	BATES STAMP PAGE
D-1	p. 1 of 2	R. PARSONS	COST OF CAPITAL - 13-MONTH AVERAGE	100
D-1	p. 2 of 2	R. PARSONS	APPLICANT'S AVERAGE COST OF CAPITAL - HISTORICAL DATA	101
D-2	p. 1 of 1	R. PARSONS	LONG-TERM DEBT OUTSTANDING	102
D-3	p. 1 of 1	R. PARSONS	SHORT TERM DEBT	103
D-4	p. 1 of 1	R. PARSONS	PREFERRED STOCK	104
D-5	p. 1 of 1	R. PARSONS	COMMON STOCK ISSUES - ANNUAL DATA	105
D-6	p. 1 of 1	R. PARSONS	CUSTOMER DEPOSITS	106
D-7	p. 1 of 1	R. PARSONS	SOURCES AND USES OF FUNDS	107
D-8	p. 1 of 1	R. PARSONS	ISSUANCE OF SECURITIES	108
D-9	p. 1 of 1	R. PARSONS	SUBSIDIARY INVESTMENTS	109
D-10	p. 1 of 1	R. PARSONS	RECONCILIATION OF AVERAGE CAPITAL STRUCTURE TO AVERAGE JURISDICTIONAL RATE BASE	110
D-11	p. 1 of 3	R. PARSONS	FINANCIAL INDICATORS - CALCULATION INTEREST AND 'PREFERRED DIVIDEND COVERAGE RATIOS	111
D-11	p. 2 of 3	R. PARSONS	FINANCIAL INDICATORS - CALCULATION OF PERCENTAGE 'OF CONSTRUCTION FUNDS GENERATED INTERNALLY	112
D-11	p. 3 of 3	R. PARSONS	FINANCIAL INDICATORS - AFUDC AS PERCENTAGE OF INCOME AVAIL. FOR COMMON	113
D-12	p. 1 of 1	R. PARSONS	APPLICANT'S MARKET DATA	114

PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20230023-GU
MFR TABLE OF CONTENTS
PAGE 7 OF 18
FILED: 04/04/2023

SCHEDULE E - COST OF SERVICE

SCHEDULE	REFERENCE PAGE	WITNESS	TITLE	BATES STAMP PAGE
E-1	p. 1 & 2 of 6	G. THERRIEN	COST OF SERVICE	115
E-1	p. 3 & 4 of 6	G. THERRIEN	COST OF SERVICE	117
E-1	p. 5 & 6 of 6	G. THERRIEN	COST OF SERVICE	119
E-2	p. 1 of 5	G. THERRIEN	PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES TYPE OF DATA SHOWN: ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES HISTORIC BASE YEAR DATA: 12/31/22	121
E-2	p. 2 of 5	G. THERRIEN	PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES TYPE OF DATA SHOWN: ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES HISTORIC BASE YEAR DATA: 12/31/22	122
E-2	p. 3 of 5	G. THERRIEN	PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES TYPE OF DATA SHOWN: ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES HISTORIC BASE YEAR DATA: 12/31/22	123
E-2	p. 4 of 5	G. THERRIEN	PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES TYPE OF DATA SHOWN: ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES HISTORIC BASE YEAR DATA: 12/31/22	124
E-2	p. 5 of 5	G. THERRIEN	PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES TYPE OF DATA SHOWN: ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES HISTORIC BASE YEAR DATA: 12/31/22	125
E-3	p. 01 (a & b) of 10	K. BRAMLEY	COST STUDY - CONNECTIONS AND RECONNECTIONS - RESIDENTIAL	126
E-3	p. 02 (a & b) of 10	K. BRAMLEY	COST STUDY - CONNECTIONS AND RECONNECTIONS - COMMERCIAL	128
E-3	p. 03 (a & b) of 10	K. BRAMLEY	COST STUDY - CONNECTIONS AND RECONNECTIONS - RESIDENTIAL	130
E-3	p. 04 (a & b) of 10	K. BRAMLEY	COST STUDY - CONNECTIONS AND RECONNECTIONS - COMMERCIAL	132
E-3	p. 05 (a & b) of 10	K. BRAMLEY	COST STUDY - CONNECTIONS AND RECONNECTIONS	134
E-3	p. 06 of 10	K. BRAMLEY	COST STUDY - ADMINISTRATIVE COST FOR OPENING AN ACCOUNT WHEN METER IS LEFT ON	136
E-3	p. 07 of 10	K. BRAMLEY	COST STUDY - TRIP/COLLECTION AT CUSTOMER PREMISES CHARGE	137
E-3	p. 08 of 10	K. BRAMLEY	COST STUDY - FAILED TRIP CHARGE	138
E-3	p. 09 of 10	K. BRAMLEY	COST STUDY - NCTS SERVICE TERMINATION	139
E-3	p. 10 of 10	K. BRAMLEY	COST STUDY - ITS ADMINISTRATION FEE	140

SCHEDULE E - COST OF SERVICE

SCHEDULE	REFERENCE PAGE	WITNESS	TITLE	BATES STAMP PAGE
E-4	p. 1 of 2	G. THERRIEN	COST OF SERVICE - SYSTEM PEAK MONTH SALES BY RATE CLASS	141
E-4	p. 2 of 2	G. THERRIEN	COST OF SERVICE - SYSTEM PEAK MONTH SALES BY RATE CLASS	142
E-5	p. 1 of 18	G. THERRIEN	COST OF SERVICE - PGS RESIDENTIAL / MONTHLY BILL COMPARISON	143
E-5	p. 2 of 18	G. THERRIEN	COST OF SERVICE - PGS RESIDENTIAL / MONTHLY BILL COMPARISON	144
E-5	p. 3 of 18	G. THERRIEN	COST OF SERVICE - PGS RESIDENTIAL / MONTHLY BILL COMPARISON	145
E-5	p. 4 of 18	G. THERRIEN	COST OF SERVICE - PGS RESIDENTIAL / MONTHLY BILL COMPARISON	146
E-5	p. 5 of 18	G. THERRIEN	COST OF SERVICE - PGS COMMERCIAL / CSLS MONTHLY BILL COMPARISON	147
E-5	p. 6 of 18	G. THERRIEN	COST OF SERVICE - PGS COMMERCIAL / CSG MONTHLY BILL COMPARISON	148
E-5	p. 7 of 18	G. THERRIEN	COST OF SERVICE - PGS COMMERCIAL TRANSPORTATION / SGS MONTHLY BILL COMPARISON	149
E-5	p. 8 of 18	G. THERRIEN	COST OF SERVICE - PGS COMMERCIAL / GS-1 MONTHLY BILL COMPARISON	150
E-5	p. 9 of 18	G. THERRIEN	COST OF SERVICE - PGS COMMERCIAL / GS-2 MONTHLY BILL COMPARISON	151
E-5	p. 10 of 18	G. THERRIEN	COST OF SERVICE - PGS COMMERCIAL / GS-1 MONTHLY BILL COMPARISON	152
E-5	p. 11 of 18	G. THERRIEN	COST OF SERVICE - PGS COMMERCIAL / GS-2 MONTHLY BILL COMPARISON	153
E-5	p. 12 of 18	G. THERRIEN	COST OF SERVICE - PGS COMMERCIAL / GS-3 MONTHLY BILL COMPARISON	154
E-5	p. 13 of 18	G. THERRIEN	COST OF SERVICE - PGS COMMERCIAL / NGVS MONTHLY BILL COMPARISON	155
E-5	p. 14 of 18	G. THERRIEN	COST OF SERVICE - PGS INDUSTRIAL / GSS MONTHLY BILL COMPARISON	156
E-5	p. 15 of 18	G. THERRIEN	COST OF SERVICE - PGS INDUSTRIAL / SIS MONTHLY BILL COMPARISON	157
E-5	p. 16 of 18	G. THERRIEN	COST OF SERVICE - PGS INDUSTRIAL / IS MONTHLY BILL COMPARISON	158
E-5	p. 17 of 18	G. THERRIEN	COST OF SERVICE - PGS COMMERCIAL / ISLV MONTHLY BILL COMPARISON	159
E-5	p. 18 of 18	G. THERRIEN	COST OF SERVICE - PGS COMMERCIAL / WHS MONTHLY BILL COMPARISON	160
E-6	p. 1 of 5	R. PARSONS	DERIVATION OF OVERALL COST OF SERVICE - RATE BASE	161
E-6	p. 2 of 5	R. PARSONS	DERIVATION OF OVERALL COST OF SERVICE - RATE BASE	162
E-6	p. 3 of 5	R. PARSONS	DERIVATION OF OVERALL COST OF SERVICE - OPER. & MAINT. EXPENSES	163

PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20230023-GU
MFR TABLE OF CONTENTS
PAGE 9 OF 18
FILED: 04/04/2023

SCHEDULE E - COST OF SERVICE

SCHEDULE	REFERENCE PAGE	WITNESS	TITLE	BATES STAMP PAGE
E-6	p. 4 of 5	R. PARSONS	DERIVATION OF OVERALL COST OF SERVICE - OPER. & MAINT. EXPENSES	164
E-6	p. 5 of 5	R. PARSONS	DERIVATION OF OVERALL COST OF SERVICE - EXPENSES & COST OF SERVICE	165
E-7	p. 1 of 2	G. THERRIEN	COST STUDY - METER SET	166
E-7	p. 2 of 2	G. THERRIEN	COST STUDY - METER SET	167
E-8	p. 1 of 1	G. THERRIEN	COST STUDY - DERIVATION OF FACILITIES	168
E-9	p. 1 of 1	K. BRAMLEY	COST STUDY - TARIFF SHEETS	169

PEOPLES GAS SYSTEM, INC.
 DOCKET NO. 20230023-GU
 MFR TABLE OF CONTENTS
 PAGE 10 OF 18
 FILED: 04/04/2023

SCHEDULE G - PROJECTED TEST YEAR

SCHEDULE	REFERENCE PAGE	WITNESS	TITLE	BATES STAMP PAGE
G-1	p. 1 of 28	R. PARSONS	CALCULATION OF THE PROJECTED TEST YEAR RATE BASE	400
G-1	p. 2 of 28	R. PARSONS	CALCULATION OF PROJECTED TEST YEAR WORKING CAPITAL - ASSETS	401
G-1	p. 3 of 28	R. PARSONS	CALCULATION OF PROJECTED TEST YEAR WORKING CAPITAL - ASSETS	402
G-1	p. 4 of 28	R. PARSONS	RATE BASE ADJUSTMENTS	403
G-1	p. 5 of 28	R. PARSONS	PROJECTED TEST YEAR HISTORIC BASE YEAR + 1 BALANCE SHEET - ASSETS	404
G-1	p. 6 of 28	R. PARSONS	PROJECTED TEST YEAR HISTORIC BASE YEAR + 1 BALANCE SHEET - LIABILITIES & CAPITALIZATION	405
G-1	p. 7 of 28	R. PARSONS	PROJECTED TEST YEAR BALANCE SHEET - ASSETS	406
G-1	p. 8 of 28	R. PARSONS	PROJECTED TEST YEAR BALANCE SHEET - LIABILITIES & CAPITALIZATION	407
G-1	p. 9 of 28	R. PARSONS	PROJECTED TEST YEAR - HISTORIC BASE YEAR + 1 - 13-MONTH AVERAGE UTILITY PLANT	408
G-1	p. 10 of 28	R. PARSONS	PROJECTED TEST YEAR - 13-MONTH AVERAGE UTILITY PLANT	409
G-1	p. 11 of 28	R. PARSONS	HISTORIC BASE YEAR + 1 - DEPRECIATION RESERVE BALANCES	410
G-1	p. 12 of 28	R. PARSONS	PROJECTED TEST YEAR - DEPRECIATION RESERVE BALANCES	411
G-1	p. 13 of 28	R. PARSONS	HISTORIC BASE YEAR + 1 - AMORTIZATION RESERVE BALANCES	412
G-1	p. 14 of 28	R. PARSONS	PROJECTED TEST YEAR - AMORTIZATION / RECOVERY RESERVE BALANCES	413
G-1	p. 15 of 28	R. PARSONS	HISTORIC BASE YEAR + 1 - ALLOCATION OF COMMON PLANT	414
G-1	p. 16 of 28	R. PARSONS	HISTORIC BASE YEAR + 1 - ALLOC. OF COMMON PLANT - DETAIL (PAGES 16a - 16l)	415
G-1	p. 17 of 28	R. PARSONS	HISTORIC BASE YEAR + 1 - ALLOCATION OF COMMON PLANT - DETAIL	427
G-1	p. 18 of 28	R. PARSONS	PROJECTED TEST YEAR - ALLOCATION OF COMMON PLANT - DETAIL	428
G-1	p. 19 (a thru l) of 28	R. PARSONS	PROJECTED TEST YEAR - ALLOC. OF COMMON PLANT - DETAIL	429
G-1	p. 20 of 28	R. PARSONS	PROJECTED TEST YEAR - ALLOCATION OF COMMON PLANT - DETAIL	441
G-1	p. 21 of 28	R. PARSONS	HISTORIC BASE YEAR + 1 - ALLOC. OF DEPREC./AMORT. RESERVE - COMMON PLANT	442

SCHEDULE G - PROJECTED TEST YEAR

SCHEDULE	REFERENCE PAGE	WITNESS	TITLE	BATES STAMP PAGE
G-1	p. 22 of 28	R. PARSONS	PROJECTED TEST YEAR - ALLOC. OF DEPR./AMORT. RESERVE - COMMON PLANT	443
G-1	p. 23 of 28	T. O'CONNOR / R. PARSONS / C. RICHARD / L. RUTKIN	HISTORIC BASE YEAR + 1 - CONSTRUCTION BUDGET	444
G-1	p. 24 of 28	R. PARSONS	HISTORIC BASE YEAR + 1 - MONTHLY PLANT ADDITIONS	445
G-1	p. 25 of 28	R. PARSONS	HISTORIC BASE YEAR + 1 - MONTHLY PLANT RETIREMENTS	446
G-1	p. 26 of 28	T. O'CONNOR / R. PARSONS / C. RICHARD	PROJECTED TEST YEAR - CONSTRUCTION BUDGET	447
G-1	p. 27 of 28	R. PARSONS	PROJECTED TEST YEAR - MONTHLY PLANT ADDITIONS	448
G-1	p. 28 of 28	R. PARSONS	PROJECTED TEST YEAR - MONTHLY PLANT RETIREMENTS	449
G-2	p. 1 of 31	R. PARSONS	PROJECTED TEST YEAR NOI - SUMMARY	450
G-2	p. 2 of 31	R. PARSONS	ADJUSTMENTS TO NET OPERATING INCOME	451
G-2	p. 3 of 31	R. PARSONS	ADJUSTMENTS TO NET OPERATING INCOME (CONT.)	452
G-2	p. 4 of 31	R. PARSONS	HISTORIC BASE YEAR + 1 - INCOME STATEMENT	453
G-2	p. 5 of 31	R. PARSONS	PROJECTED TEST YEAR - INCOME STATEMENT	454
G-2	p. 06 (a thru f) of 31	E. FOX / R. PARSONS / L. RUTKIN	HISTORIC BASE YEAR + 1 - REVENUES AND COST OF GAS	455
G-2	p. 7 of 31	R. PARSONS	HISTORIC BASE YEAR + 1 - REVENUES AND COST OF GAS (CONT.)	461
G-2	p. 08 (a thru f) of 31	E. FOX / R. PARSONS / L. RUTKIN	PROJECTED TEST YEAR - REVENUES AND COST OF GAS	462
G-2	p. 9 (a thru g) of 31	R. PARSONS/ G. THERRIEN	PROJECTED TEST YEAR - REVENUES AND COST OF GAS (CONT.)	468
G-2	p. 10 of 31	R. PARSONS/ C. RICHARD	CALCULATION OF THE PROJECTED TEST YEAR - REVENUES & COST OF GAS	475
G-2	p. 11 of 31	R. PARSONS/ C. RICHARD	CALCULATION OF THE PROJECTED TEST YEAR - REVENUES & COST OF GAS	476
G-2	p. 12a of 31	T. O'CONNOR/R. PARSONS/ C. RICHARD	PROJECTED TEST YEAR - CALCULATION OF MAINTENANCE EXPENSES	477
G-2	p. 12b of 31	T. O'CONNOR/ C. RICHARD	PROJECTED TEST YEAR - CALCULATION OF MAINTENANCE EXPENSES	478
G-2	p. 12c of 31	T. O'CONNOR/ C. RICHARD	PROJECTED TEST YEAR - CALCULATION OF MAINTENANCE EXPENSES	479
G-2	p. 13 of 31	T. O'CONNOR/ C. RICHARD	PROJECTED TEST YEAR - CALCULATION OF MAINTENANCE EXPENSES (CONT.)	480

SCHEDULE G - PROJECTED TEST YEAR

SCHEDULE	REFERENCE PAGE	WITNESS	TITLE	BATES STAMP PAGE
G-2	p. 14 of 31	T. O'CONNOR / R.PARSONS / K. SPARKMAN	PROJECTED TEST YEAR - CALCULATION OF CUSTOMER ACCOUNT EXPENSES	481
G-2	p. 15 of 31	R. PARSONS	PROJECTED TEST YEAR - CALCULATION OF CUSTOMER SERVICE EXPENSES	482
G-2	p. 16 of 31	R. PARSONS	PROJECTED TEST YEAR - CALCULATION OF SELLING EXPENSES	483
G-2	p. 17 of 31	D. BLUESTONE/ T. O'CONNOR/ R. PARSONS/ C. RICHARD / L. RUTKIN	PROJECTED TEST YEAR - CALCULATION OF ADMIN. AND GENERAL EXPENSES	484
G-2	p. 18a of 31	D. BLUESTONE/ T. O'CONNOR/ R. PARSONS/ C. RICHARD	PROJECTED TEST YEAR - CALCULATION OF ADMIN. AND GENERAL EXPENSES (CONT.)	485
G-2	p. 18b of 31	R. PARSONS	PROJECTED TEST YEAR - CALCULATION OF ADMIN. AND GENERAL EXPENSES (CONT.)	486
G-2	p. 19a of 31	D. BLUESTONE / T. O'CONNOR / R. PARSONS / C. RICHARD / L. RUTKIN / K. SPARKMAN	PROJECTED TEST YEAR - TOTAL EXPENSES	487
G-2	p. 19b of 31	D. BLUESTONE / T. O'CONNOR / R. PARSONS / C. RICHARD / K. SPARKMAN	PROJECTED TEST YEAR - TOTAL EXPENSES	488
G-2	p. 19c of 31	T. O'CONNOR/ C. RICHARD	PROJECTED TEST YEAR - TOTAL EXPENSES	489
G-2	p. 19d of 30	T. O'CONNOR/ C. RICHARD	PROJECTED TEST YEAR - TOTAL EXPENSES	490
G-2	p. 19e of 30	D. BLUESTONE / T. O'CONNOR R. PARSONS / C.RICHARD L. RUTKIN	PROJECTED TEST YEAR - TOTAL EXPENSES	491
G-2	p. 20 of 31	R. PARSONS	HISTORIC BASE YEAR + 1 - DEPRECIATION / AMORTIZATION EXPENSE	492
G-2	p. 21 of 31	R. PARSONS	HISTORIC BASE YEAR + 1 - AMORTIZATION EXPENSE DETAIL	493
G-2	p. 22 of 31	R. PARSONS	HISTORIC BASE YEAR + 1 - ALLOCATION OF DEPR. / AMORT. EXPENSE - COMMON PLANT	494
G-2	p. 23 of 31	R. PARSONS	PROJECTED TEST YEAR - DEPRECIATION / AMORTIZATION EXPENSE	495
G-2	p. 24 of 31	R. PARSONS	PROJECTED TEST YEAR - AMORTIZATION/RECOVERY EXPENSE DETAIL	496
G-2	p. 25 of 31	R. PARSONS	PROJECTED TEST YEAR - ALLOCATION OF DEPR. / AMORT. EXPENSE - COMMON PLANT	497

SCHEDULE G - PROJECTED TEST YEAR

SCHEDULE	REFERENCE PAGE	WITNESS	TITLE	BATES STAMP PAGE
G-2	p. 26 of 31	R. PARSONS	HISTORIC BASE YEAR + 1 - RECONCILIATION OF TOTAL INCOME TAX PROVISION	498
G-2	p. 27 (& 27.1) of 31	R. PARSONS	HISTORIC BASE YEAR + 1 - STATE AND FEDERAL INCOME TAX - CURRENT	499
G-2	p. 28 (a thru b) of 31	R. PARSONS	HISTORIC BASE YEAR + 1 - DEFERRED INCOME TAX EXPENSE	501
G-2	p. 29 of 31	R. PARSONS	PROJECTED TEST YEAR - RECONCILIATION OF TOTAL INCOME TAX PROVISION	503
G-2	p. 30 (& 30.1) of 31	R. PARSONS	PROJECTED TEST YEAR - STATE AND FEDERAL INCOME TAX - CURRENT	504
G-2	p. 31 (& 31.1) of 31	R. PARSONS	PROJECTED TEST YEAR - DEFERRED INCOME TAX EXPENSE	506
G-3	p. 1 of 11	R. PARSONS	HISTORIC BASE YEAR + 1 - COST OF CAPITAL	508
G-3	p. 2 of 11	R. PARSONS	PROJECTED TEST YEAR - COST OF CAPITAL	509
G-3	p. 3 of 11	R. PARSONS	PROJECTED TEST YEAR - LONG-TERM DEBT OUTSTANDING	510
G-3	p. 4 of 11	R. PARSONS	PROJECTED TEST YEAR - SHORT-TERM DEBT OUTSTANDING	511
G-3	p. 5 of 11	R. PARSONS	PROJECTED TEST YEAR - PREFERRED STOCK	512
G-3	p. 6 of 11	R. PARSONS	PROJECTED TEST YEAR - COMMON STOCK ISSUES - ANNUAL DATA	513
G-3	p. 7 of 11	R. PARSONS	PROJECTED TEST YEAR - CUSTOMER DEPOSITS	514
G-3	p. 8 of 11	R. PARSONS	FINANCING PLANS - STOCK AND BOND ISSUES	515
G-3	p. 9 of 11	R. PARSONS	PROJECTED TEST YEAR - FINANCIAL INDICATORS	516
G-3	p. 10 of 11	R. PARSONS	PROJECTED TEST YEAR - FINANCIAL INDICATORS (CONT.)	517
G-3	p. 11 of 11	R. PARSONS	PROJECTED TEST YEAR - FINANCIAL INDICATORS (CONT.)	518
G-4	p. 1 of 1	R. PARSONS	PROJECTED TEST YEAR - REVENUE EXPANSION FACTOR	519
G-5	p. 1 of 1	R. PARSONS	PROJECTED TEST YEAR - REVENUE DEFICIENCY	520

PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20230023-GU
MFR TABLE OF CONTENTS
PAGE 14 OF 18
FILED: 04/04/2023

SCHEDULE G - PROJECTED TEST YEAR

SCHEDULE	REFERENCE PAGE	WITNESS	TITLE	BATES STAMP PAGE
G-6	p. 1 - 9 of 9	D. BLUESTONE / E. FOX / K. MCONIE / T. O'CONNOR / R. PARSONS C. RICHARD / L. RUTKIN / K. SPARKMAN	PROJECTED TEST YEAR - MAJOR ASSUMPTIONS	521

PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20230023-GU
MER TABLE OF CONTENTS
PAGE 15 OF 18
FILED: 04/04/2023

SCHEDULE H - COST OF SERVICE PROGRAM

SCHEDULE	REFERENCE PAGE	WITNESS	TITLE	BATES STAMP PAGE
H-1	p. 1 of 13	G. THERRIEN	COST OF SERVICE - FULLY ALLOCATED EMBEDDED COST OF SERVICE - SUMMARY	530
H-1	p. 2 of 13	G. THERRIEN	COST OF SERVICE - FULLY ALLOCATED EMBEDDED COST OF SERVICE - REVENUE DEFICIENCY	531
H-1	p. 3 of 13	G. THERRIEN	COST OF SERVICE - FULLY ALLOCATED EMBEDDED COST OF SERVICE - REVENUE DEFICIENCY	532
H-1	p. 4 of 13	G. THERRIEN	COST OF SERVICE - FULLY ALLOCATED EMBEDDED COST OF SERVICE - REVENUE DEFICIENCY	533
H-1	p. 5 & 6 of 13	G. THERRIEN	COST OF SERVICE - FULLY ALLOCATED EMBEDDED COST OF SERVICE - RATE OF RETURN PRESENT RATES	534
H-1	p. 7 & 8 of 13	G. THERRIEN	COST OF SERVICE - FULLY ALLOCATED EMBEDDED COST OF SERVICE - PROPOSED RATES	536
H-1	p. 9 & 10 of 13	G. THERRIEN	COST OF SERVICE - FULLY ALLOCATED EMBEDDED COST OF SERVICE - SUMMARY	538
H-1	p. 11 & 12 of 13	G. THERRIEN	COST OF SERVICE - FULLY ALLOCATED EMBEDDED COST OF SERVICE - RATE DESIGN	540
H-1	p. 13 of 13	G. THERRIEN	FULLY ALLOCATED EMBEDDED COST OF SERVICE - SUMMARY	542
H-2	p. 1 of 11	G. THERRIEN	FULLY ALLOCATED EMBEDDED COST OF SERVICE - SUMMARY	543
H-2	p. 2 of 11	G. THERRIEN	FULLY ALLOCATED EMBEDDED COST OF SERVICE - DEVELOPMENT OF ALLOCATION FACTORS	544
H-2	p. 3 of 11	G. THERRIEN	FULLY ALLOCATED EMBEDDED COST OF SERVICE - DEVELOPMENT OF ALLOCATION FACTORS	545
H-2	p. 4 of 11	G. THERRIEN	FULLY ALLOCATED EMBEDDED COST OF SERVICE - ALLOCATION OF RATE BASE TO CUSTOMER CLASSES	546
H-2	p. 5 of 11	G. THERRIEN	FULLY ALLOCATED EMBEDDED COST OF SERVICE - ALLOCATION OF RATE BASE TO CUSTOMER CLASSES	547
H-2	p. 6 of 11	G. THERRIEN	FULLY ALLOCATED EMBEDDED COST OF SERVICE - ALLOCATION OF EXPENSES TO CUSTOMER CLASSES	548
H-2	p. 7 of 11	G. THERRIEN	FULLY ALLOCATED EMBEDDED COST OF SERVICE - ALLOCATION OF EXPENSES TO CUSTOMER CLASSES	549
H-2	p. 8 of 11	G. THERRIEN	FULLY ALLOCATED EMBEDDED COST OF SERVICE - ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSES	550

PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20230023-GU
MFR TABLE OF CONTENTS
PAGE 16 OF 18
FILED: 04/04/2023

SCHEDULE H - COST OF SERVICE PROGRAM

SCHEDULE	REFERENCE PAGE	WITNESS	TITLE	BATES STAMP PAGE
H-2	p. 9 of 11	G. THERRIEN	FULLY ALLOCATED EMBEDDED COST OF SERVICE - ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSES	551
H-2	p. 10 of 11	G. THERRIEN	FULLY ALLOCATED EMBEDDED COST OF SERVICE - SUMMARY	552
H-2	p. 11 of 11	G. THERRIEN	FULLY ALLOCATED EMBEDDED COST OF SERVICE - SUMMARY	553
H-3	p. 1 of 5	G. THERRIEN	COST OF SERVICE - FULLY ALLOCATED EMBEDDED COST OF SERVICE - GROSS PLANT INVESTMENT	554
H-3	p. 2 of 5	G. THERRIEN	COST OF SERVICE - FULLY ALLOCATED EMBEDDED COST OF SERVICE - ACCUMULATED RESERVE FOR DEPRECIATION	555
H-3	p. 3 of 5	G. THERRIEN	COST OF SERVICE - FULLY ALLOCATED EMBEDDED COST OF SERVICE - CLASSIFICATION OF O&M EXPENSES	556
H-3	p. 4 of 5	G. THERRIEN	COST OF SERVICE - FULLY ALLOCATED EMBEDDED COST OF SERVICE - CLASSIFICATION OF DEPRECIATION AND TAX EXPENSE	557
H-3	p. 5 of 5	G. THERRIEN	COST OF SERVICE - FULLY ALLOCATED EMBEDDED COST OF SERVICE - SUMMARY	558

SCHEDULE I - ENGINEERING SCHEDULES

SCHEDULE	REFERENCE PAGE	WITNESS	TITLE	BATES STAMP PAGE
I-1	p. 1 of 1	T. O'CONNOR	CUSTOMER SERVICE - INTERRUPTIONS - SERVICES AFFECTING 500 OR MORE DIVISION METERS	559
I-2	p. 1 of 1	T. O'CONNOR	NOTIFICATION OF COMMISSION RULE VIOLATIONS - SUMMARY	560
I-3	p. 1 thru 14 of 14	T. O'CONNOR	METER TESTING	561
I-4	p. 1 thru 17	R. PARSONS	RECORDS - VEHICLE ALLOCATION	575

PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20230023-GU
MER TABLE OF CONTENTS
PAGE 18 OF 18
FILED: 04/04/2023