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November 14, 2023

VIA ELECTRONIC FILING

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

Re: Docket No. 20230023-GU; Petition for Rate Increase by Peoples Gas System, Inc.

Docket No. 20220219-GU; Peoples Gas System's Petition for Rate Approval of 2022 Depreciation Study

Docket No. 20220212-GU; Peoples Gas System's Petition for Approval of Depreciation Rate and Subaccount for Renewable Natural Gas Facilities Leased to Others

Dear Mr. Teitzman:

Please find attached for filing on behalf of Peoples Gas System, Inc.'s in the above docket:

- Attachment 1 – Revised MFR Schedules E-1, E-2, E-5 and E-6
- Attachment 2 – Revised MFR Schedules H-1 through H-3
- Attachment 3 – Revised Tariff Sheets (clean version)
- Attachment 4 – Revised Tariff Sheets (legislative version)

Each of the foregoing documents have been revised and updated in accordance with the Florida Public Service Commission's vote of November 9, 2023.

Thank you for your assistance in connection with this matter.

Sincerely,

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

Virginia Ponder

VLP/ne
Attachment
cc: All parties of record

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing revised schedules and tariffs, filed on behalf of Peoples Gas System, Inc., has been furnished by electronic mail on this 14th day of November 2023 to the following:

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ATTORNEY

ATTACHMENT 1

Revised MFR Schedules E-1, E-2, E-5, and E-6

SCHEDULE E-1 COST OF SERVICE EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE UNDER PRESENT RATES.

FLORIDA PUBLIC SERVICE COMMISSION TYPE OF DATA SHOWN:
 COMPANY: PEOPLES GAS SYSTEM, INC. HISTORIC BASE YEAR DATA: 12/31/22
 DOCKET NO.: 20230023-GU PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

LINE NO.	NO. OF BILLS	RESIDENTIAL										COMM.			SMALL			GENERAL		
		Residential 1	Residential 2	Residential 3	Standby Generators	Residential Heat Pump	Residential Heat Pump	Commercial Heat Pump	Street Lighting	Standby Generators	Commercial Standby Generators	Commercial Standby Generators	Street Lighting	Small General Service	Small General Service	Small General Service	General Service 1	General Service 2	General Service 3	
1		1,313,821	2,191,927	1,463,646	12,667	24	24	0	13,608	148,052	240,172	90,008	9,370							
2		7,668,104	29,770,430	44,519,018	91,495	6,775	5,281	485,448	523,576	9,678,376	97,032,396	137,025,369	76,120,003							
3		(28,058)	(119,421)	(376,745)	0	0	0	(323)	0	(60,227)	(443,259)	(192,246)	(161,417)							
4		7,640,046	29,651,010	44,142,273	91,495	6,775	5,281	485,126	523,576	9,618,149	96,589,137	136,833,123	75,967,586							
5		\$19,895,593	\$39,786,572	\$36,175,880	\$312,702	\$590	\$1,080	\$0	\$627,615	\$4,537,824	\$10,822,838	\$7,385,878	\$3,926,370							
6		\$2,070,418	\$6,040,914	\$12,025,014	\$14,486	\$650	1,035.29	133,561.49	182,209.21	3,764,606.36	\$30,264,462	\$36,491,234	\$16,561,659							
7		70,752	30,913	(53,700)	0	0	0	(90)	0	(23,720)	(128,001)	(28,904)	(24,646)							
8		\$22,036,763	\$47,888,399	\$48,147,194	\$327,188	\$1,241	\$2,115	\$133,471	\$809,824	\$6,278,711	\$40,955,319	\$43,846,207	\$20,483,383							
9		\$9,130,883	\$35,484,745	\$52,110,889	\$110,362	\$263	\$3,503	\$42,621	\$283,506	\$5,513,266	\$27,721,889	\$18,553,429	\$4,803,544							
10		(41,460)	(172,290)	(467,155)	0	0	0	(379)	0	(15,474)	(67,111)	47,604	(80,892)							
11		\$9,089,223	\$35,312,455	\$51,643,734	\$110,362	\$263	\$3,503	\$42,242	\$283,506	\$5,497,792	\$27,654,778	\$18,601,033	\$4,722,652							
12		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
13		\$31,125,986	\$83,170,654	\$99,790,928	\$437,550	\$1,504	\$5,618	\$175,713	\$1,093,330	\$13,776,502	\$68,614,097	\$62,449,240	\$25,206,035							

(1) OTHER REVENUE (regulated only):

14	48701 Forfeited Discounts	1,404,024.41
15	Misc. Service Revenue (488's)	6,699,146
16	49301 Rental Income	217,611
17	Other Gas Revenues	1,488,863
18	Other related to PGA	0
19	Revenue Related Taxes	0
20	Energy Conservation	0
21	TOTAL	\$9,809,645

SUPPORTING SCHEDULES: C-3, C-4 RECAP SCHEDULES: E-2

COST OF SERVICE

SCHEDULE E-1
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE
 UNDER PRESENT RATES.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

LINE NO.	NO. OF BILLS	General		Small		Interr.		Wholesale	Special	Other Revenue /	
		Service 4	Service 5	Inter. Service	Inter. Service	Large Vol.	Gas Sales			Off System	Sales
1		1,750	2,284	320	171	0	0	132	173	60	5,488,209
2	THERM SALES	58,694,889	162,252,365	44,574,067	154,260,772	0	0	4,907,054	1,052,334,068	108,760,160	1,988,718,645
3	UNBILLED THERM SALES	0	0	0	0	0	0	0	0	0	(1,381,695)
4	TOTAL THERM SALES	58,694,889	162,252,365	44,574,067	154,260,772	0	0	4,907,054	1,052,334,068	108,760,160	1,987,336,950
5	CUSTOMER CHARGE REVENUE	\$1,174,175	\$3,142,950	\$438,150	\$256,920	\$0	\$0	\$50,400	\$4,654,856	\$0	\$133,190,393
6	BASE NON-FUEL REVENUE	\$10,438,886	20,164,318.35	3,484,354.79	6,334,403.40	\$0	\$0	638,322.71	15,114,487.72	4,460,146.18	\$170,205,188
7	UNBILLED BASE NON-FUEL REVENUE	0	0	0	0	0	0	0	0	0	(\$157,396)
8	TOTAL BASE NON-FUEL REVENUE	\$11,613,061	\$23,307,268	\$3,922,505	\$6,991,323	\$0	\$0	\$888,723	\$19,789,344	\$4,460,146	\$303,238,185
9	FUEL REVENUE	\$881,584	\$4,318,622	\$680,370	\$582,194	\$0	\$0	\$2,648,236	(\$685,608)	\$93,168,401	\$255,352,499
10	UNBILLED FUEL REVENUE	0	0	0	0	0	0	0	0	0	(\$797,157)
11	TOTAL FUEL REVENUE	\$881,584	\$4,318,622	\$680,370	\$582,194	\$0	\$0	\$2,648,236	(\$685,608)	\$93,168,401	\$254,555,342
12	OTHER REVENUE (1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,809,645	\$9,809,645
13	TOTAL REVENUE (PG)	\$12,494,645	\$27,625,891	\$4,602,874	\$7,173,517	\$0	\$0	\$3,336,959	\$19,083,736	\$107,438,192	\$567,603,171

(1) OTHER REVENUE (regulated only):

48701 Forfeited Discounts	5,078,006
Misc. Service Revenue (488's)	24,935,073
49301 Rental Income	14,814,813
Other Gas Revenues	16,432,137
Other related to PGA	15,360,226
Revenue Related Taxes	
Energy Conservation	
TOTAL	\$644,223,425

Reconciling Items:

Cast Iron / Bare Steel Rider	5,078,006
Energy Conservation	24,935,073
Franchise Fees	14,814,813
Gross Receipts	16,432,137
Deferred Revenue / Other	15,360,226
Total - C-3	\$644,223,425

SUPPORTING SCHEDULES: C-3, C-4

RECAP SCHEDULES: E-2

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE
 UNDER PRESENT RATES, ADJUSTED FOR GROWTH IN BILLS
 AND THERMS, WITHOUT ANY RATE INCREASE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

LINE NO.	NO. OF BILLS	RESIDENTIAL										COMM.			SMALL			GENERAL		
		Residential 1	Residential 2	Residential 3	Residential Standby Generators	Residential Heat Pump	Residential Heat Pump	Commercial Heat Pump	Street Lighting	Comm. Standby Generators	Commercial Standby Generators	Small General Service	Small General Service	Small General Service	General Service 1	General Service 2	General Service 3			
22	1,418,329	2,453,602	1,467,293	13,842	24	24	0	13,363	154,012	248,213	97,132	10,642								
23	9,318,640	35,523,291	48,147,095	12,984	7,656	7,956	533,532	566,440	11,270,215	102,910,406	149,575,379	85,514,354								
24	11,810	41,435	77,060	0	0	0	5,288	0	14,337	151,185	215,008	126,691								
25	9,330,450	35,564,726	48,224,155	12,984	7,656	7,956	538,820	566,440	11,284,551	103,061,591	149,790,387	85,641,045								
26	\$21,416,769	\$44,410,187	\$36,095,410	\$330,957	\$590	\$1,080	\$0	\$601,354	\$4,712,765	\$11,169,589	\$7,964,844	\$4,469,473								
27	\$2,517,058	\$9,595,196	\$13,005,012	\$0	\$689	\$287	\$146,791	\$248,152	\$4,383,776	\$32,097,756	\$39,833,419	\$18,625,881								
28	\$3,190	\$11,192	\$20,615	\$0	\$0	\$0	\$1,455	\$0	\$5,576	\$47,154	\$57,259	\$27,595								
29	\$23,937,016	\$54,016,575	\$49,121,236	\$330,957	\$1,280	\$1,367	\$148,246	\$849,506	\$9,102,117	\$43,314,499	\$47,855,522	\$23,122,949								
30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
31	\$23,937,016	\$54,016,575	\$49,121,236	\$330,957	\$1,280	\$1,367	\$148,246	\$849,506	\$9,102,117	\$43,314,499	\$47,855,522	\$23,122,949								
32	104,508	261,675	3,647	1,175	0	0	0	(245)	5,960	8,041	7,124	1,272								
33	1,690,404	5,913,716	4,081,882	(76,511)	881	2,675	53,695	62,864	1,666,402	6,472,454	12,957,264	9,673,458								
34	\$1,521,175	\$4,623,615	(\$90,470)	\$16,256	\$0	\$0	\$0	(\$26,261)	\$174,941	\$346,752	\$578,966	\$543,103								
35	\$379,078	\$1,534,561	\$1,054,512	(\$14,486)	\$39	(\$748)	\$14,774	\$65,943	\$648,466	\$2,008,429	\$3,428,348	\$2,096,463								
36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
37	\$1,900,253	\$6,158,176	\$974,042	\$3,770	\$39	(\$748)	\$14,774	\$39,682	\$823,406	\$2,355,180	\$4,007,315	\$2,639,566								

SUPPORTING SCHEDULES: G-6 p.2

RECAP SCHEDULES: E-2

COST OF SERVICE

SCHEDULE E-1
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE
 UNDER PRESENT RATES, ADJUSTED FOR GROWTH IN BILLS
 AND THERMS, WITHOUT ANY RATE INCREASE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

LINE NO.	General Service 4	General Service 5	Small Inter. Service	Inter. Service Large Vol.	Vehicle Gas Sales	Wholesale	Special Contracts	Other Revenue / Off System Sales	2024 TOTAL
22	1,704	2,364	324	168	0	180	251	36	5,881,503
23	55,651,416	168,533,148	44,229,423	143,092,614	0	2,636,519	855,722,006	50,000,000	1,763,273,072
24	0	0	0	0	0	0	0	0	642,814
25	55,651,416	168,533,148	44,229,423	143,092,614	0	2,636,519	855,722,006	50,000,000	1,763,915,886
26	\$1,141,680	\$3,262,320	\$447,120	\$265,440	\$0	\$75,600	\$0	\$0	\$1,386,365,178
27	\$9,897,604	\$20,021,738	\$3,457,414	\$5,795,251	\$0	\$449,632	\$28,420,651	\$2,500,000	\$190,996,306
28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$174,236
29	\$11,039,284	\$23,284,068	\$3,904,534	\$6,060,691	\$0	\$525,232	\$28,420,651	\$2,500,000	\$327,535,721
30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,805,207	\$12,805,207
31	\$11,039,284	\$23,284,068	\$3,904,534	\$6,060,691	\$0	\$525,232	\$28,420,651	\$15,305,207	\$340,340,928
32	(46)	80	4	(3)	0	48	78	(24)	393,294
33	(3,043,473)	6,280,783	(344,644)	(11,168,158)	0	(2,270,535)	(196,612,062)	(58,760,160)	(223,421,064)
34	(\$32,495)	\$119,370	\$8,970	\$8,520	\$0	\$25,200	(\$4,654,856)	\$0	\$3,174,785
35	(\$541,282)	(\$142,580)	(\$26,941)	(\$539,153)	\$0	(\$188,691)	\$13,306,163	(\$1,960,146)	\$21,122,750
36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,995,563	\$2,995,563
37	(\$573,777)	(\$23,210)	(\$17,971)	(\$550,633)	\$0	(\$163,491)	\$8,651,307	\$1,035,416	\$27,293,098

SUPPORTING SCHEDULES: G-6.p.2

RECAP SCHEDULES: E-2

SCHEDULE E-1 - REVISED
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

COST OF SERVICE
 EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE
 UNDER PROPOSED RATES

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

LINE NO.	NO. OF BILLS	Residential			Comm.		Commercial		Small		General		Service 3	
		Residential 1	Residential 2	Residential 3	Standby Generators	Residential Heat Pump	Commercial Heat Pump	Street Lighting	Standby Generators	Commercial Service	General Service 1	General Service 2	General Service 3	
38	1,418,329	2,453,602	1,467,293	13,842	24	24	0	13,363	154,012	248,213	97,132	10,642		
39	9,330,450	35,564,726	48,224,155	12,984	7,656	7,956	538,820	566,440	11,284,551	103,061,591	149,790,387	85,641,045		
40	\$27,033,352	\$59,769,733	\$46,190,386	\$435,602	\$755	\$1,261	\$0	\$702,115	\$6,619,432	\$16,359,725	\$11,968,635	\$5,336,551		
41	\$3,274,615	\$12,481,796	\$16,924,749	\$3,659	\$947	\$2,090	\$218,761	\$165,265	\$5,551,548	\$47,752,557	\$55,385,897	\$29,044,304		
42	FUEL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
43	OTHER REVENUE	\$2,409,037	\$4,167,451	\$2,492,203	\$34	\$92	\$855	\$54,754	\$700,187	\$1,371,803	\$624,799	\$128,590		
44	TOTAL REVENUE	\$32,717,004	\$76,418,980	\$65,607,338	\$459,885	\$3,443	\$219,616	\$922,133	\$12,871,167	\$65,484,086	\$71,979,331	\$34,509,445		

LINE NO.	INCREASE	PRESENT		PROPOSED									
		NUMBER	CHARGE	NUMBER	REVENUE								
45	DOLLAR AMOUNT (102+103-8)	\$8,271,203	\$24,393,130	\$14,967,941	\$112,073	\$462	\$1,236	\$85,290	\$57,555	\$3,892,270	\$23,152,963	\$27,506,325	\$13,897,472
46	DOLLAR AMOUNT (102+103-59)	\$6,370,950	\$18,234,953	\$13,993,899	\$106,303	\$423	\$1,984	\$70,515	\$17,873	\$3,068,864	\$20,797,783	\$23,499,010	\$11,257,906
47	% NON-FUEL ((102+103)/8)	137.53%	150.97%	131.09%	134.25%	137.23%	158.42%	163.90%	107.11%	147.02%	156.53%	162.73%	167.85%
48	% TOTAL (106/13)	105.11%	91.88%	65.74%	105.10%	115.47%	61.29%	124.99%	84.34%	93.43%	95.44%	115.26%	136.91%

LINE NO.	SERVICE CHARGES - PGS	PRESENT		PROPOSED		
		NUMBER	CHARGE	NUMBER	REVENUE	
49	CONNECTION / RECONNECT CHARGE-RESIDENTIAL	53,676	\$68.19	53,676	\$83.63	\$4,486,791
50	CONNECTION / RECONNECT CHARGE-COMMERCIAL	3,102	\$100.00	3,102	\$107.00	331,909
51	TRIP CHARGE	1,250	\$25.00	1,250	\$29.00	36,236
52	MISSED APPOINTMENT	0	\$25.00	0	\$25.00	-
53	ACCOUNT ACTIVATION ONLY (CHANGE OUT)	52,675	\$24.00	52,675	\$33.00	1,738,269
54	RETURN CHECK CHARGE	27,346	\$10.00	27,346	\$10.00	273,456
55	IT ADMINISTRATION CHARGE	340	\$216.00	340	\$216.00	881,280
56	POOL MANAGER CHARGES	2,485	\$148.00	2,485	\$148.00	367,826
57	FORFEITED DISCOUNTS		\$142+\$0.91 per acct		\$142+\$0.91 per acct	1,406,319
58	OTHER REVENUE (RENT)		Varies		Varies	102,823
59	TEMPORARY DISCONNECT CHARGE	831	\$30.00	831	\$33.00	27,409
60	FAILED TRIP CHARGE	1,791	\$25.00	1,791	\$29.00	51,925
61	AMORTIZATION / MAINTENANCE		(215,569)		(215,569)	
62	MISCELLANEOUS SERVICE REVENUES - OTHER	7,278	\$181.947	7,278	\$25.00	181,947
63	GAS PLANT LEASED TO OTHERS		4,471,406		4,471,406	
64		143,495	\$12,865,207	143,495	\$14,144,025	

SCHEDULE E-1 - REVISED
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

COST OF SERVICE
 EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE
 UNDER PROPOSED RATES

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

LINE NO.	NO. OF BILLS	General		Small		Interr.		Wholesale	Special	Other Revenue /		2024 TOTAL
		Service 4	Service 5	Interr. Service	Interr. Service	Interr. Service Large Vol.	Vehicle Gas Sales			Off System Sales		
38	1,704	2,364	324	168	0	0	0	180	251	36	5,881,503	
39	55,651,416	168,533,148	44,229,423	143,092,614	0	0	0	2,636,519	855,722,006	50,000,000	1,763,915,886	
40	\$1,619,533	\$4,956,528	\$789,186	\$473,397	\$0	\$0	\$0	\$119,495	\$0	\$0	\$182,375,684	
41	\$14,620,183	\$30,103,471	\$4,446,826	\$7,453,694	\$0	\$0	\$0	\$578,320	\$27,152,059	\$0	\$259,160,743	
42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
43	\$14,739	\$302,240	\$39,604	\$20,536	\$0	\$0	\$0	\$24,896	-\$199,830	\$4,471,406	\$16,644,025	
44	\$16,254,455	\$35,362,239	\$5,275,617	\$7,947,627	\$0	\$0	\$0	\$722,714	\$26,952,229	\$4,471,406	\$458,180,452	

INCREASE	DOLLAR AMOUNT (102+103-8)	DOLLAR AMOUNT (102+103-59)	% NON-FUEL ((102+103)/8)	% TOTAL (106/13)	INCREASE	CHARGE	REVENUE
	\$4,626,655	\$11,752,730	\$1,313,508	\$1,335,768	\$0	\$0	\$9,083
	\$5,200,432	\$11,775,941	\$1,331,478	\$1,866,401	\$0	\$0	\$172,583
	139.84%	150.43%	133.49%	120.27%	0.00%	0.00%	101.32%
	130.09%	128.00%	114.62%	110.79%	0.00%	0.00%	21.66%
							141.23%
							4.16%
							145.61%
							80.72%

SERVICE CHARGES - PGS	NUMBER	CHARGE	REVENUE
49 CONNECTION / RECONNECT CHARGE-RE	0	\$15.43	\$ 828,379
50 CONNECTION / RECONNECT CHARGE-COI	0	\$7.00	21,714
51 TRIP CHARGE	0	\$4.00	4,998
52 MISSED APPOINTMENT	0	\$0.00	-
53 ACCOUNT ACTIVATION ONLY (CHANGE OI	0	\$9.00	474,073
54 RETURN CHECK CHARGE	0	\$0.00	-
55 IT ADMINISTRATION CHARGE	0	\$0.00	-
56 POOL MANAGER CHARGES	0	\$0.00	-
57 FORFEITED DISCOUNTS	0	\$0.00	-
58 OTHER REVENUE (RENT)	0	\$0.00	-
59 TEMPORARY DISCONNECT CHARGE	0	\$3.00	2,492
60 FAILED TRIP CHARGE	0		7,162
61 AMORTIZATION / MAINTENANCE	0		0
62 MISCELLANEOUS SERVICE REVENUES - C	0		-
63 GAS PLANT LEASED TO OTHERS	0		-
64	0		\$ 1,338,818

SCHEDULE E-2 REVISED

COST OF SERVICE

PAGE 1 OF 5

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES AS PROPOSED.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

RATE SCHEDULE	PRESENT RATE STRUCTURE			PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE		
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
RESIDENTIAL (1)									
CUSTOMER CHARGE	1,313,821	\$15.14	\$19,895,593	1,418,329	\$15.10	\$21,416,769	1,418,329	\$19.06	\$27,033,352
ENERGY CHARGE	7,640,046	\$0.28026	2,141,170	9,330,450	\$0.27011	2,520,248	9,330,450	\$0.35096	3,274,615
TOTAL			\$22,036,763			\$23,937,016			\$30,307,966
RESIDENTIAL (2)									
CUSTOMER CHARGE	2,191,927	\$18.15	\$39,786,572	2,453,602	\$18.10	\$44,410,187	2,453,602	\$24.36	\$59,769,733
ENERGY CHARGE	29,651,010	\$0.27223	8,071,827	35,564,726	\$0.27011	9,606,388	35,564,726	\$0.35096	12,481,796
TOTAL			\$47,858,399			\$54,016,575			\$72,251,529
RESIDENTIAL (3)									
CUSTOMER CHARGE	1,463,646	\$24.72	\$36,175,880	1,467,293	\$24.60	\$36,095,410	1,467,293	\$31.48	\$46,190,386
ENERGY CHARGE	44,142,273	\$0.27120	11,971,314	48,224,155	\$0.27011	13,025,826	48,224,155	\$0.35096	16,924,749
TOTAL			\$48,147,194			\$49,121,236			\$63,115,135
RESIDENTIAL STAND BY GENERATORS									
CUSTOMER CHARGE	12,667	\$24.69	\$312,702	13,842	\$23.91	\$330,957	13,842	\$31.47	\$435,602
ENERGY CHARGE	91,495	\$0.15832	14,486	12,984	\$0.00000	0	12,984	\$0.28181	3,659
TOTAL			\$327,188			\$330,957			\$439,261
RESIDENTIAL HEAT PUMP									
CUSTOMER CHARGE	24	\$24.60	\$590	24	\$24.60	\$590	24	\$31.47	\$755
ENERGY CHARGE	6,775	\$0.10	650	7,656	\$0.09	689	7,656	\$0.12374	947
TOTAL			\$1,241			\$1,280			\$1,703
COMMERCIAL HEAT PUMP									
CUSTOMER CHARGE	24	\$45.00	\$1,080	24	\$45.00	\$1,080	24	\$52.54	\$1,261
ENERGY CHARGE	5,281	\$0.20	1,035	7,956	\$0.03611	287	7,956	\$0.26271	2,090
TOTAL			\$2,115			\$1,367			\$3,351

SUPPORTING SCHEDULES: E-1, H-1, Pg. 1

RECAP SCHEDULES:

COST OF SERVICE

SCHEDULE E-2 REVISED

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AS PROPOSED.
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU
 TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

RATE SCHEDULE	PRESENT RATE STRUCTURE			PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE		
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
COMMERCIAL STREET LIGHTING									
CUSTOMER CHARGE	0	\$0.00	\$0	0	\$0.00	\$0	0	\$0.00	\$0
ENERGY CHARGE	485,126	\$0.27513	133,471	538,820	\$0.27513	148,246	538,820	\$0.40600	218,761
TOTAL			\$133,471			\$148,246			\$218,761
COMMERCIAL STANDBY GENERATORS									
CUSTOMER CHARGE	13,363	\$46.12	\$627,615	13,363	\$45.00	\$601,354	13,363	\$52.54	\$702,115
ENERGY CHARGE	523,576	\$0.34801	182,209	586,440	\$0.42315	248,152	586,440	\$0.28181	165,265
TOTAL			\$809,824			\$849,506			\$867,379
SMALL GENERAL SERVICE									
CUSTOMER CHARGE	148,052	\$30.65	\$4,537,824	154,012	\$30.60	\$4,712,765	154,012	\$42.98	\$6,619,432
ENERGY CHARGE	9,618,149	\$0.38894	3,740,886	11,284,551	\$0.38897	4,389,352	11,284,551	\$0.49196	5,551,548
TOTAL			\$8,278,711			\$9,102,117			\$12,170,980
GENERAL SERVICE (1)									
CUSTOMER CHARGE	240,172	\$45.06	\$10,822,838	248,213	\$45.00	\$11,169,589	248,213	\$65.91	\$16,359,725
ENERGY CHARGE	96,589,137	\$0.31201	30,136,481	103,061,591	\$0.31190	32,144,910	103,061,591	\$0.46334	47,752,557
TOTAL			\$40,959,319			\$43,314,499			\$64,112,282
GENERAL SERVICE (2)									
CUSTOMER CHARGE	90,008	\$82.06	\$7,385,878	97,132	\$82.00	\$7,964,844	97,132	\$123.22	\$11,968,635
ENERGY CHARGE	136,833,123	\$0.26647	36,462,330	149,790,387	\$0.26631	39,890,678	149,790,387	\$0.39646	59,385,897
TOTAL			\$43,848,207			\$47,855,522			\$71,354,532

COST OF SERVICE

SCHEDULE E-2 REVISED

FLORIDA PUBLIC SERVICE COMMISSION
 EXPLANATION: PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AS PROPOSED.
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU
 TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

RATE SCHEDULE	PRESENT RATE STRUCTURE			PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE		
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
GENERAL SERVICE (3)									
CUSTOMER CHARGE	9,370	\$419.04	\$3,926,370	10,642	\$420.00	\$4,469,473	10,642	\$501.48	\$5,336,551
ENERGY CHARGE	75,967,586	\$0.21795	16,557,013	85,641,045	\$0.21781	18,653,476	85,641,045	\$0.33914	29,044,304
TOTAL			\$20,483,383			\$23,122,949			\$34,380,854
GENERAL SERVICE (4)									
CUSTOMER CHARGE	1,750	\$670.96	\$1,174,175	1,704	\$670.00	\$1,141,680	1,704	\$950.43	\$1,619,533
ENERGY CHARGE	58,694,889	\$0.17785	10,438,886	55,651,416	\$0.17785	9,897,604	55,651,416	\$0.26271	14,620,183
TOTAL			\$11,613,061			\$11,039,284			\$16,239,716
GENERAL SERVICE (5)									
CUSTOMER CHARGE	2,284	\$1,376.07	\$3,142,950	2,364	\$1,380.00	\$3,262,320	2,364	\$2,096.67	\$4,956,528
ENERGY CHARGE	162,252,365	\$0.12428	20,164,318	168,533,148	\$0.11880	20,021,738	168,533,148	\$0.17862	30,103,471
TOTAL			\$23,307,268			\$23,284,058			\$35,059,999
SMALL INTERRUPTIBLE SERVICE									
CUSTOMER CHARGE	320	\$1,369.22	\$438,150	324	\$1,380.00	\$447,120	324	\$2,435.76	\$789,186
ENERGY CHARGE	44,574,067	\$0.07817	3,484,355	44,229,423	\$0.07817	3,457,414	44,229,423	\$0.10054	4,446,826
TOTAL			\$3,922,505			\$3,904,534			\$5,236,012

RECAP SCHEDULES:

SUPPORTING SCHEDULES: E-1, H-1, Pg. 1

SCHEDULE E-2 REVISED

COST OF SERVICE

PAGE 4 OF 5

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES AS PROPOSED.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

RATE SCHEDULE	PRESENT RATE STRUCTURE			PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE		
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
INTERRUPTIBLE SERVICE									
CUSTOMER CHARGE	171	\$1,502.46	\$256,920	168	\$1,580.00	\$265,440	168	\$2,817.84	\$473,397
ENERGY CHARGE	154,260,772	\$0.04106	6,334,403	143,092,614	\$0.04050	5,795,251	143,092,614	\$0.05209	7,453,694
TOTAL			\$6,591,323			\$6,060,691			\$7,927,091
INTERRUPTIBLE SERVICE LARGE VOLUME									
CUSTOMER CHARGE	0	\$0.00	\$0	0	\$0.00	\$0	0	\$0.00	\$0
ENERGY CHARGE	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0
TOTAL			\$0			\$0			\$0
WHOLESALE									
CUSTOMER CHARGE	132	\$381.82	\$50,400	180	\$420.00	\$75,600	180	\$663.86	\$119,495
ENERGY CHARGE	4,907,054	\$0.13008	638,323	2,636,519	\$0.17054	449,632	2,636,519	\$0.21935	578,320
TOTAL			\$688,723			\$525,232			\$697,815
SPECIAL CONTRACTS									
CUSTOMER CHARGE	173	\$26,906.68	\$4,654,856	251	\$0.00	\$0	251	\$0.00	\$0
ENERGY CHARGE	1,052,334,068	\$0.01436	15,114,488	855,722,006	\$0.03321	28,420,651	855,722,006	\$0.03173	27,152,059
TOTAL			\$19,769,344			\$28,420,651			\$27,152,059

COST OF SERVICE

SCHEDULE E-2 REVISED

FLORIDA PUBLIC SERVICE COMMISSION
 EXPLANATION: PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES AS PROPOSED.
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU
 TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

RATE SCHEDULE	PRESENT RATE STRUCTURE			PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE		
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
OFF SYSTEM SALES									
CUSTOMER CHARGE	60	\$0.00	\$0	36	\$0.00	\$0	36	\$0.00	\$0
ENERGY CHARGE	108,760,160	\$0.04101	4,460,146	50,000,000	\$0.05000	2,500,000	50,000,000	\$0.00000	0
TOTAL			\$4,460,146			\$2,500,000			\$0
SUB-TOTAL									
Bills	5,488,209			5,881,503			5,881,503		
Therms	1,987,336,950		303,238,185	1,763,915,886		\$327,535,721	1,763,915,886		\$441,536,427
MISCELLANEOUS SERVICE REVENUE			\$9,809,645			\$12,805,207			\$16,644,025
TOTAL			\$313,047,830			\$340,340,928			\$458,180,452

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE RESIDENTIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

PRESENT RATE SCHEDULE: RESIDENTIAL SALES SERVICE (RS 1)
 PROPOSED RATE SCHEDULE: RESIDENTIAL SALES SERVICE (RS 1)

RS 1	PRESENT RATES		PROPOSED RATES			
CUSTOMER CHARGE	\$15.10		CUSTOMER CHARGE	\$19.06		
DISTRIB. CHARGE	\$0.27011 PER THERM		DISTRIB. CHARGE	\$0.35096 PER THERM		
CIBS RIDER	\$0.03729 PER THERM		CIBS RIDER	\$0.00422 PER THERM		
EST. GAS COST		\$1.15570 PER THERM				
THERM USAGE INCREMENT		2 THERMS				
AVERAGE USAGE PER CUSTOMER		6.6 THERMS/MONTH				
THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$15.10	\$15.10	\$19.06	\$19.06	26.23%	26.23%
2	\$15.71	\$18.03	\$19.77	\$22.08	25.81%	22.50%
4	\$16.33	\$20.95	\$20.48	\$25.10	25.42%	19.81%
6	\$16.94	\$23.88	\$21.19	\$28.13	25.06%	17.78%
8	\$17.56	\$26.80	\$21.90	\$31.15	24.73%	16.20%
10	\$18.17	\$29.73	\$22.61	\$34.17	24.42%	14.93%
12	\$18.79	\$32.66	\$23.32	\$37.19	24.13%	13.88%
14	\$19.40	\$35.58	\$24.03	\$40.21	23.86%	13.01%
16	\$20.02	\$38.51	\$24.74	\$43.23	23.60%	12.27%
18	\$20.63	\$41.44	\$25.45	\$46.26	23.36%	11.63%
20	\$21.25	\$44.36	\$26.16	\$49.28	23.13%	11.08%

RECAP SCHEDULES:

SUPPORTING SCHEDULES: E-2 p.1, H-1 p.6

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE RESIDENTIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

PRESENT RATE SCHEDULE: RESIDENTIAL SALES SERVICE (RS 2)
 PROPOSED RATE SCHEDULE: RESIDENTIAL SALES SERVICE (RS 2)

RS 2	PRESENT RATES		PROPOSED RATES			
CUSTOMER CHARGE	\$18.10		CUSTOMER CHARGE	\$24.36		
DISTRIB. CHARGE	\$0.27011 PER THERM		DISTRIB. CHARGE	\$0.35096 PER THERM		
CIBS RIDER	\$0.03729 PER THERM		CIBS RIDER	\$0.00422 PER THERM		
EST. GAS COST		\$1.15570 PER THERM				
THERM USAGE INCREMENT		3 THERMS				
AVERAGE USAGE PER CUSTOMER		14.5 THERMS/MONTH				
THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$18.10	\$18.10	\$24.36	\$24.36	34.59%	34.59%
3	\$19.02	\$22.49	\$25.43	\$28.89	33.66%	28.47%
6	\$19.94	\$26.88	\$26.49	\$33.43	32.82%	24.36%
9	\$20.87	\$31.27	\$27.56	\$37.96	32.06%	21.40%
12	\$21.79	\$35.66	\$28.62	\$42.49	31.36%	19.16%
15	\$22.71	\$40.05	\$29.69	\$47.02	30.72%	17.42%
18	\$23.63	\$44.44	\$30.75	\$51.56	30.13%	16.02%
21	\$24.56	\$48.83	\$31.82	\$56.09	29.58%	14.88%
24	\$25.48	\$53.21	\$32.88	\$60.62	29.07%	13.92%
27	\$26.40	\$57.60	\$33.95	\$65.15	28.60%	13.11%
30	\$27.32	\$61.99	\$35.02	\$69.69	28.16%	12.41%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE RESIDENTIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

PRESENT RATE SCHEDULE: RESIDENTIAL SALES SERVICE (RS 3)
 PROPOSED RATE SCHEDULE: RESIDENTIAL SALES SERVICE (RS 3)

PRESENT RATES		PROPOSED RATES				
CUSTOMER CHARGE	\$24.60	CUSTOMER CHARGE	\$31.48			
DISTRIB. CHARGE	\$0.27011 PER THERM	DISTRIB. CHARGE	\$0.35096 PER THERM			
CIBS RIDER	\$0.03729 PER THERM	CIBS RIDER	\$0.00422 PER THERM			
EST. GAS COST		\$1.15570 PER THERM				
THERM USAGE INCREMENT		5 THERMS				
AVERAGE USAGE PER CUSTOMER		32.9 THERMS/MONTH				
THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$24.60	\$24.60	\$31.48	\$31.48	27.97%	27.97%
5	\$26.14	\$31.92	\$33.26	\$39.03	27.24%	22.31%
10	\$27.67	\$39.23	\$35.03	\$46.59	26.59%	18.76%
15	\$29.21	\$46.55	\$36.81	\$54.14	26.01%	16.32%
20	\$30.75	\$53.86	\$38.58	\$61.70	25.48%	14.55%
25	\$32.28	\$61.18	\$40.36	\$69.25	25.01%	13.20%
30	\$33.82	\$68.49	\$42.14	\$76.81	24.58%	12.14%
35	\$35.36	\$75.81	\$43.91	\$84.36	24.19%	11.28%
40	\$36.90	\$83.12	\$45.69	\$91.92	23.83%	10.56%
45	\$38.43	\$90.44	\$47.46	\$99.47	23.50%	9.98%
50	\$39.97	\$97.75	\$49.24	\$107.02	23.19%	9.48%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE RESIDENTIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

PRESENT RATE SCHEDULE: RESIDENTIAL HEAT PUMP (RHP)
 PROPOSED RATE SCHEDULE: RESIDENTIAL HEAT PUMP (RHP)

	PRESENT RATES		PROPOSED RATES	
RGHP				
CUSTOMER CHARGE	\$24.60		CUSTOMER CHARGE	\$31.47
DISTRIB. CHARGE	\$0.09598	PER THERM	DISTRIB. CHARGE	\$0.12374 PER THERM
CIBS RIDER	\$0.03943	PER THERM	CIBS RIDER	\$0.00446 PER THERM

EST. GAS COST \$1.15570 PER THERM

THERM USAGE INCREMENT	25 THERMS	319 THERMS/MONTH
AVERAGE USAGE PER CUSTOMER		

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$24.60	\$24.60	\$31.47	\$31.47	27.93%	27.93%
25	\$27.99	\$56.88	\$34.68	\$63.57	23.91%	11.76%
50	\$31.37	\$89.16	\$37.88	\$95.67	20.75%	7.30%
75	\$34.76	\$121.43	\$41.09	\$127.76	18.21%	5.21%
100	\$38.14	\$153.71	\$44.29	\$159.86	16.12%	4.00%
125	\$41.53	\$185.99	\$47.50	\$191.96	14.37%	3.21%
150	\$44.91	\$218.27	\$50.70	\$224.06	12.89%	2.65%
175	\$48.30	\$250.54	\$53.91	\$256.15	11.61%	2.24%
200	\$51.68	\$282.82	\$57.11	\$288.25	10.50%	1.92%
225	\$55.07	\$315.10	\$60.32	\$320.35	9.53%	1.67%
250	\$58.45	\$347.38	\$63.52	\$352.45	8.67%	1.46%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE RESIDENTIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

PRESENT RATE SCHEDULE: RESIDENTIAL STANDBY GENERATOR (RSG)
 PROPOSED RATE SCHEDULE: RESIDENTIAL STANDBY GENERATOR (RSG)

PRESENT RATES		PROPOSED RATES				
CUSTOMER CHARGE	\$23.91	CUSTOMER CHARGE	\$31.47			
DISTRIB. CHARGE	\$0.00000 PER THERM UP TO 20 THERMS	DISTRIB. CHARGE	\$0.28181 PER THERM			
DISTRIB. CHARGE	\$0.27011 PER THERM > 20 THERMS	CIBS RIDER	\$0.00446 PER THERM			
CIBS RIDER	\$0.03943 PER THERM					
	EST. GAS COST	\$1.15570 PER THERM				
	THERM USAGE INCREMENT	5 THERMS				
	AVERAGE USAGE PER CUSTOMER	10.0 THERMS/MONTH				
THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$23.91	\$23.91	\$31.47	\$31.47	31.62%	31.62%
5	\$23.91	\$23.91	\$32.90	\$38.68	37.61%	61.77%
10	\$23.91	\$23.91	\$34.33	\$45.89	43.59%	91.93%
15	\$23.91	\$23.91	\$35.76	\$53.10	49.58%	122.08%
20	\$23.91	\$23.91	\$37.20	\$60.31	55.56%	152.24%
25	\$25.46	\$31.24	\$38.63	\$67.52	51.73%	116.16%
30	\$27.01	\$38.56	\$40.06	\$74.73	48.33%	93.79%
35	\$28.55	\$45.89	\$41.49	\$81.94	45.31%	78.56%
40	\$30.10	\$53.21	\$42.92	\$89.15	42.59%	67.53%
45	\$31.65	\$60.54	\$44.35	\$96.36	40.14%	59.16%
50	\$33.20	\$67.87	\$45.78	\$103.57	37.92%	52.60%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

PRESENT RATE SCHEDULE: COMMERCIAL STREET LIGHTING (CSLS)
 PROPOSED RATE SCHEDULE: COMMERCIAL STREET LIGHTING (CSLS)

CSLS	PRESENT RATES		PROPOSED RATES			
CUSTOMER CHARGE	\$0.00		CUSTOMER CHARGE	\$0.00		
DISTRIB. CHARGE	\$0.27513	PER THERM	DISTRIB. CHARGE	\$0.40600	PER THERM	
CIBS RIDER	\$0.01338	PER THERM	CIBS RIDER	\$0.00151	PER THERM	
EST. GAS COST \$1.15570 PER THERM						
THERM USAGE INCREMENT 200 THERMS						
AVERAGE USAGE PER CUSTOMER 1,200 THERMS/MONTH						
THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
200	\$57.70	\$288.84	\$81.50	\$312.64	41.25%	8.24%
400	\$115.40	\$577.68	\$163.01	\$625.29	41.25%	8.24%
600	\$173.11	\$866.53	\$244.51	\$937.93	41.25%	8.24%
800	\$230.81	\$1,155.37	\$326.01	\$1,250.57	41.25%	8.24%
1,000	\$288.51	\$1,444.21	\$407.51	\$1,563.21	41.25%	8.24%
1,200	\$346.21	\$1,733.05	\$489.02	\$1,875.86	41.25%	8.24%
1,400	\$403.91	\$2,021.89	\$570.52	\$2,188.50	41.25%	8.24%
1,600	\$461.62	\$2,310.74	\$652.02	\$2,501.14	41.25%	8.24%
1,800	\$519.32	\$2,599.58	\$733.53	\$2,813.79	41.25%	8.24%
2,000	\$577.02	\$2,888.42	\$815.03	\$3,126.43	41.25%	8.24%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

PRESENT RATE SCHEDULE: COMMERCIAL STANDBY GENERATOR (CSG)
 PROPOSED RATE SCHEDULE: COMMERCIAL STANDBY GENERATOR (CSG)

CSG	PRESENT RATES		PROPOSED RATES			
CUSTOMER CHARGE	\$45.00		CUSTOMER CHARGE	\$52.54		
DISTRIB. CHARGE	\$0.00000 PER THERM UP TO 40 THERMS		DISTRIB. CHARGE	\$0.28181 PER THERM		
DISTRIB. CHARGE	\$0.42315 PER THERM > 40 THERMS		CIBS RIDER	\$0.00188 PER THERM		
CIBS RIDER	\$0.01657 PER THERM					
EST. GAS COST		\$1.15570 PER THERM				
THERM USAGE INCREMENT		20 THERMS				
AVERAGE USAGE PER CUSTOMER		43.9 THERMS/MONTH				
THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$45.00	\$45.00	\$52.54	\$52.54	16.76%	16.76%
20	\$45.00	\$45.00	\$58.21	\$81.33	29.36%	80.73%
40	\$45.00	\$45.00	\$63.89	\$110.12	41.97%	144.70%
60	\$53.79	\$76.91	\$69.56	\$138.90	29.31%	80.61%
80	\$62.59	\$108.82	\$75.23	\$167.69	20.20%	54.10%
100	\$71.38	\$140.73	\$80.91	\$196.48	13.34%	39.62%
120	\$80.18	\$172.63	\$86.58	\$225.27	7.99%	30.49%
140	\$88.97	\$204.54	\$92.26	\$254.05	3.69%	24.21%
160	\$97.77	\$236.45	\$97.93	\$282.84	0.17%	19.62%
180	\$106.56	\$268.36	\$103.60	\$311.63	-2.78%	16.12%
200	\$115.36	\$300.27	\$109.28	\$340.42	-5.27%	13.37%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

PRESENT RATE SCHEDULE: COMMERCIAL HEAT PUMP (CGHP)
 PROPOSED RATE SCHEDULE: COMMERCIAL HEAT PUMP (CGHP)

CGHP		PRESENT RATES		PROPOSED RATES		
CUSTOMER CHARGE	\$45.00	CUSTOMER CHARGE	\$52.54			
DISTRIB. CHARGE	\$0.19605 PER THERM	DISTRIB. CHARGE	\$0.26271 PER THERM			
CIBS RIDER	\$0.01661 PER THERM	CIBS RIDER	\$0.00177 PER THERM			
EST. GAS COST		\$1.15570 PER THERM				
THERM USAGE INCREMENT		100 THERMS				
AVERAGE USAGE PER CUSTOMER		332 THERMS/MONTH				
THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$45.00	\$45.00	\$52.54	\$52.54	16.76%	16.76%
100	\$66.17	\$181.74	\$78.99	\$194.56	19.38%	7.06%
200	\$87.33	\$318.47	\$105.44	\$336.58	20.73%	5.68%
300	\$108.50	\$455.21	\$131.88	\$478.59	21.56%	5.14%
400	\$129.66	\$591.94	\$158.33	\$620.61	22.11%	4.84%
500	\$150.83	\$728.68	\$184.78	\$762.63	22.51%	4.66%
600	\$172.00	\$865.42	\$211.23	\$904.65	22.81%	4.53%
700	\$193.16	\$1,002.15	\$237.68	\$1,046.67	23.05%	4.44%
800	\$214.33	\$1,138.89	\$264.13	\$1,188.69	23.23%	4.37%
900	\$235.49	\$1,275.62	\$290.57	\$1,330.70	23.39%	4.32%
1,000	\$256.66	\$1,412.36	\$317.02	\$1,472.72	23.52%	4.27%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

PRESENT RATE SCHEDULE: SMALL GENERAL SERVICE (SGS)
 PROPOSED RATE SCHEDULE: SMALL GENERAL SERVICE (SGS)

SGS		PRESENT RATES	EST. GAS COST	PROPOSED RATES			
CUSTOMER CHARGE	\$30.60		\$1.15570 PER THERM	CUSTOMER CHARGE \$42.98			
DISTRIB. CHARGE	\$0.38897 PER THERM			DISTRIB. CHARGE \$0.49196 PER THERM			
CIBS RIDER	\$0.02231 PER THERM			CIBS RIDER \$0.00252 PER THERM			
THERM USAGE INCREMENT 15 THERMS							
AVERAGE USAGE PER CUSTOMER 70 THERMS/MONTH							
THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	EST. GAS COST	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$30.60	\$30.60	\$1.15570	\$42.98	\$42.98	40.46%	40.46%
15	\$36.77	\$54.10		\$50.40	\$67.73	37.06%	25.19%
30	\$42.94	\$77.61		\$57.81	\$92.49	34.65%	19.17%
45	\$49.11	\$101.11		\$65.23	\$117.24	32.83%	15.95%
60	\$55.28	\$124.62		\$72.65	\$141.99	31.43%	13.94%
75	\$61.45	\$148.12		\$80.07	\$166.74	30.30%	12.57%
90	\$67.62	\$171.63		\$87.48	\$191.50	29.38%	11.58%
105	\$73.78	\$195.13		\$94.90	\$216.25	28.62%	10.82%
120	\$79.95	\$218.64		\$102.32	\$241.00	27.97%	10.23%
135	\$86.12	\$242.14		\$109.74	\$265.75	27.42%	9.75%
150	\$92.29	\$265.65		\$117.15	\$290.51	26.94%	9.36%

COST OF SERVICE

SCHEDULE E-5 REVISED

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM, INC.
DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
AND PROPOSED RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
PROJECTED TEST YEAR: 12/31/24
WITNESS: G. THERRIEN

PRESENT RATE SCHEDULE: GENERAL SERVICE (GS 1)
PROPOSED RATE SCHEDULE: GENERAL SERVICE (GS 1)

GS 1	PRESENT RATES		EST. GAS COST		PROPOSED RATES	
	CUSTOMER CHARGE	\$45.00	EST. GAS COST	\$1.15570 PER THERM	CUSTOMER CHARGE	\$65.91
	DISTRIB. CHARGE	\$0.31190 PER THERM	THERM USAGE INCREMENT	100 THERMS	DISTRIB. CHARGE	\$0.46334 PER THERM
	CIBS RIDER	\$0.01588 PER THERM	AVERAGE USAGE PER CUSTOMER	420 THERMS/MONTH	CIBS RIDER	\$0.00180 PER THERM

THERM USAGE	PRESENT MONTHLY BILL		PROPOSED MONTHLY BILL		PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
	W/O FUEL	WITH FUEL	W/O FUEL	WITH FUEL		
0	\$45.00	\$45.00	\$65.91	\$65.91	46.47%	46.47%
100	\$77.78	\$193.35	\$112.42	\$227.99	44.54%	17.92%
200	\$110.56	\$341.70	\$158.94	\$390.08	43.76%	14.16%
300	\$143.33	\$490.04	\$205.45	\$552.16	43.34%	12.68%
400	\$176.11	\$638.39	\$251.96	\$714.24	43.07%	11.88%
500	\$208.89	\$786.74	\$298.48	\$876.33	42.89%	11.39%
600	\$241.67	\$935.09	\$344.99	\$1,038.41	42.76%	11.05%
700	\$274.44	\$1,083.43	\$391.51	\$1,200.50	42.65%	10.80%
800	\$307.22	\$1,231.78	\$438.02	\$1,362.58	42.57%	10.62%
900	\$340.00	\$1,380.13	\$484.53	\$1,524.66	42.51%	10.47%
1,000	\$372.78	\$1,528.48	\$531.05	\$1,686.75	42.46%	10.35%

SUPPORTING SCHEDULES: E-2 p.1, H-1 p.6

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

PRESENT RATE SCHEDULE: GENERAL SERVICE GS 2
 PROPOSED RATE SCHEDULE: GENERAL SERVICE (GS 2)

GS 2

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$82.00	CUSTOMER CHARGE	\$123.22
DISTRIB. CHARGE	\$0.26631 PER THERM	DISTRIB. CHARGE	\$0.39646 PER THERM
CIBS RIDER	\$0.01561 PER THERM	CIBS RIDER	\$0.00177 PER THERM

EST. GAS COST \$1.15570 PER THERM

THERM USAGE INCREMENT 300 THERMS
 AVERAGE USAGE PER CUSTOMER 1,540 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$82.00	\$82.00	\$123.22	\$123.22	50.27%	50.27%
300	\$166.58	\$513.29	\$242.69	\$589.40	45.69%	14.83%
600	\$251.15	\$944.57	\$362.16	\$1,055.58	44.20%	11.75%
900	\$335.73	\$1,375.86	\$481.62	\$1,521.75	43.46%	10.60%
1,200	\$420.30	\$1,807.14	\$601.09	\$1,987.93	43.01%	10.00%
1,500	\$504.88	\$2,238.43	\$720.56	\$2,454.11	42.72%	9.64%
1,800	\$589.46	\$2,669.72	\$840.03	\$2,920.29	42.51%	9.39%
2,100	\$674.03	\$3,101.00	\$959.50	\$3,386.47	42.35%	9.21%
2,400	\$758.61	\$3,532.29	\$1,078.96	\$3,852.64	42.23%	9.07%
2,700	\$843.18	\$3,963.57	\$1,198.43	\$4,318.82	42.13%	8.96%
3,000	\$927.76	\$4,394.86	\$1,317.90	\$4,785.00	42.05%	8.88%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

PRESENT RATE SCHEDULE: GENERAL SERVICE (GS 3)
 PROPOSED RATE SCHEDULE: GENERAL SERVICE (GS 3)

GS 3

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$420.00	\$501.48
DISTRIB. CHARGE	\$0.21781 PER THERM	\$0.33914 PER THERM
CIBS RIDER	\$0.01528 PER THERM	\$0.00173 PER THERM

EST. GAS COST \$1.15570 PER THERM

THERM USAGE INCREMENT 1,250 THERMS
 AVERAGE USAGE PER CUSTOMER 8,050 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$420.00	\$420.00	\$501.48	\$501.48	19.40%	19.40%
1,250	\$711.37	\$2,155.99	\$927.57	\$2,372.19	30.39%	10.03%
2,500	\$1,002.73	\$3,891.98	\$1,353.65	\$4,242.90	35.00%	9.02%
3,750	\$1,294.10	\$5,627.98	\$1,779.74	\$6,113.62	37.53%	8.63%
5,000	\$1,585.47	\$7,363.97	\$2,205.83	\$7,984.33	39.13%	8.42%
6,250	\$1,876.84	\$9,099.96	\$2,631.91	\$9,855.04	40.23%	8.30%
7,500	\$2,168.20	\$10,835.95	\$3,058.00	\$11,725.75	41.04%	8.21%
8,750	\$2,459.57	\$12,571.95	\$3,484.09	\$13,596.46	41.65%	8.15%
10,000	\$2,750.94	\$14,307.94	\$3,910.18	\$15,467.18	42.14%	8.10%
11,250	\$3,042.30	\$16,043.93	\$4,336.26	\$17,337.89	42.53%	8.07%
12,500	\$3,333.67	\$17,779.92	\$4,762.35	\$19,208.60	42.86%	8.04%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

PRESENT RATE SCHEDULE: GENERAL SERVICE (GS 4)
 PROPOSED RATE SCHEDULE: GENERAL SERVICE (GS 4)

PRESENT RATES			PROPOSED RATES			
CUSTOMER CHARGE	\$670.00		CUSTOMER CHARGE	\$950.43		
DISTRIB. CHARGE	\$0.17785 PER THERM		DISTRIB. CHARGE	\$0.26271 PER THERM		
CIBS RIDER	\$0.01468 PER THERM		CIBS RIDER	\$0.00166 PER THERM		
EST. GAS COST			\$1.15570 PER THERM			
THERM USAGE INCREMENT			6,000 THERMS			
AVERAGE USAGE PER CUSTOMER			32.660 THERMS/MONTH			
THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$670.00	\$670.00	\$950.43	\$950.43	41.86%	41.86%
6,000	\$1,825.16	\$8,759.36	\$2,536.66	\$9,470.86	38.98%	8.12%
12,000	\$2,980.32	\$16,848.72	\$4,122.88	\$17,991.28	38.34%	6.78%
18,000	\$4,135.47	\$24,938.07	\$5,709.11	\$26,511.71	38.05%	6.31%
24,000	\$5,290.63	\$33,027.43	\$7,295.33	\$35,032.13	37.89%	6.07%
30,000	\$6,445.79	\$41,116.79	\$8,881.56	\$43,552.56	37.79%	5.92%
36,000	\$7,600.95	\$49,206.15	\$10,467.78	\$52,072.98	37.72%	5.83%
42,000	\$8,756.11	\$57,295.51	\$12,054.01	\$60,593.41	37.66%	5.76%
48,000	\$9,911.27	\$65,384.87	\$13,640.23	\$69,113.83	37.62%	5.70%
54,000	\$11,066.42	\$73,474.22	\$15,226.46	\$77,634.26	37.59%	5.66%
60,000	\$12,221.58	\$81,563.58	\$16,812.68	\$86,154.68	37.57%	5.63%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

PRESENT RATE SCHEDULE: GENERAL SERVICE (GS 5)
 PROPOSED RATE SCHEDULE: GENERAL SERVICE (GS 5)

GS 5

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$1,380.00	CUSTOMER CHARGE	\$2,096.67
DISTRIB. CHARGE	\$0.11880 PER THERM	DISTRIB. CHARGE	\$0.17862 PER THERM
CIBS RIDER	\$0.00636 PER THERM	CIBS RIDER	\$0.00072 PER THERM

EST. GAS COST \$1.15570 PER THERM

THERM USAGE INCREMENT 10,000 THERMS

AVERAGE USAGE PER CUSTOMER 71,290 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$1,380.00	\$1,380.00	\$2,096.67	\$2,096.67	51.93%	51.93%
10,000	\$2,631.61	\$14,188.61	\$3,890.07	\$15,447.07	47.82%	8.87%
20,000	\$3,883.22	\$26,997.22	\$5,663.48	\$28,797.48	46.36%	6.67%
30,000	\$5,134.83	\$39,805.83	\$7,476.88	\$42,147.88	45.61%	5.88%
40,000	\$6,386.44	\$52,614.44	\$9,270.28	\$55,498.28	45.16%	5.48%
50,000	\$7,638.04	\$65,423.04	\$11,063.68	\$68,848.68	44.85%	5.24%
60,000	\$8,889.65	\$78,231.65	\$12,857.09	\$82,195.09	44.63%	5.07%
70,000	\$10,141.26	\$91,040.26	\$14,650.49	\$95,549.49	44.46%	4.95%
80,000	\$11,392.87	\$103,848.87	\$16,443.89	\$108,899.89	44.33%	4.86%
90,000	\$12,644.48	\$116,657.48	\$18,237.30	\$122,250.30	44.23%	4.79%
100,000	\$13,896.09	\$129,466.09	\$20,030.70	\$135,600.70	44.15%	4.74%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE INTERRUPTIBLE RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

PRESENT RATE SCHEDULE: SMALL INTERRUPTIBLE SERVICE (SIS)
 PROPOSED RATE SCHEDULE: SMALL INTERRUPTIBLE SERVICE (SIS)

SIS	PRESENT RATES			PROPOSED RATES		
	CUSTOMER CHARGE	\$1,380.00		CUSTOMER CHARGE	\$2,435.76	
	DISTRIB. CHARGE	\$0.07817 PER THERM		DISTRIB. CHARGE	\$0.10054 PER THERM	
	CIBS RIDER	\$0.00721 PER THERM		CIBS RIDER	\$0.00082 PER THERM	
		EST. GAS COST	\$0.00000 PER THERM			
		THERM USAGE INCREMENT	25,000 THERMS			
		AVERAGE USAGE PER CUSTOMER	136.510 THERMS/MONTH			
THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$1,380.00	\$1,380.00	\$2,435.76	\$2,435.76	76.50%	76.50%
25,000	\$3,514.42	\$3,514.42	\$4,969.65	\$4,969.65	41.41%	41.41%
50,000	\$5,648.84	\$5,648.84	\$7,503.54	\$7,503.54	32.83%	32.83%
75,000	\$7,783.27	\$7,783.27	\$10,037.43	\$10,037.43	28.96%	28.96%
100,000	\$9,917.69	\$9,917.69	\$12,571.32	\$12,571.32	26.76%	26.76%
125,000	\$12,052.11	\$12,052.11	\$15,105.20	\$15,105.20	25.33%	25.33%
150,000	\$14,186.53	\$14,186.53	\$17,639.09	\$17,639.09	24.34%	24.34%
175,000	\$16,320.96	\$16,320.96	\$20,172.98	\$20,172.98	23.60%	23.60%
200,000	\$18,455.38	\$18,455.38	\$22,706.87	\$22,706.87	23.04%	23.04%
225,000	\$20,589.80	\$20,589.80	\$25,240.76	\$25,240.76	22.59%	22.59%
250,000	\$22,724.22	\$22,724.22	\$27,774.65	\$27,774.65	22.22%	22.22%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE INTERRUPTIBLE RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

PRESENT RATE SCHEDULE: INTERRUPTIBLE SERVICE (IS)
 PROPOSED RATE SCHEDULE: INTERRUPTIBLE SERVICE (IS)

IS	PRESENT RATES			PROPOSED RATES		
	CUSTOMER CHARGE	DISTRIB. CHARGE	CIBS RIDER	CUSTOMER CHARGE	DISTRIB. CHARGE	CIBS RIDER
	\$1,580.00	\$0.04050 PER THERM	\$0.00157 PER THERM	\$2,817.84	\$0.05209 PER THERM	\$0.00018 PER THERM
	EST. GAS COST \$0.00000 PER THERM					
	THERM USAGE INCREMENT 175,000 THERMS					
	AVERAGE USAGE PER CUSTOMER 851,740 THERMS/MONTH					
THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$1,580.00	\$1,580.00	\$2,817.84	\$2,817.84	78.34%	78.34%
175,000	\$8,942.26	\$8,942.26	\$11,964.68	\$11,964.68	33.80%	33.80%
350,000	\$16,304.51	\$16,304.51	\$21,111.52	\$21,111.52	29.48%	29.48%
525,000	\$23,666.77	\$23,666.77	\$30,258.37	\$30,258.37	27.85%	27.85%
700,000	\$31,029.02	\$31,029.02	\$39,405.21	\$39,405.21	26.99%	26.99%
875,000	\$38,391.28	\$38,391.28	\$48,552.05	\$48,552.05	26.47%	26.47%
1,050,000	\$45,753.54	\$45,753.54	\$57,698.89	\$57,698.89	26.11%	26.11%
1,225,000	\$53,115.79	\$53,115.79	\$66,845.74	\$66,845.74	25.85%	25.85%
1,400,000	\$60,478.05	\$60,478.05	\$75,992.58	\$75,992.58	25.65%	25.65%
1,575,000	\$67,840.30	\$67,840.30	\$85,139.42	\$85,139.42	25.50%	25.50%
1,750,000	\$75,202.56	\$75,202.56	\$94,286.26	\$94,286.26	25.38%	25.38%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE INTERRUPTIBLE RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

PRESENT RATE SCHEDULE: INTERRUPTIBLE LARGE VOLUME SERVICE (ISLV)
 PROPOSED RATE SCHEDULE: INTERRUPTIBLE LARGE VOLUME SERVICE (ISLV)

ISLV	PRESENT RATES		PROPOSED RATES			
	CUSTOMER CHARGE	\$1,720.00	CUSTOMER CHARGE	\$3,104.40		
	DISTRIB. CHARGE	\$0.01050 PER THERM	DISTRIB. CHARGE	\$0.01351 PER THERM		
	CIBS RIDER	\$0.00000 PER THERM	CIBS RIDER	\$0.00000 PER THERM		
		EST. GAS COST	\$0.00000 PER THERM			
		THERM USAGE INCREMENT	750,000 THERMS			
		AVERAGE USAGE PER CUSTOMER	5,000,000 THERMS/MONTH			
THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$1,720.00	\$1,720.00	\$3,104.40	\$3,104.40	80.49%	80.49%
750,000	\$9,595.00	\$9,595.00	\$13,236.90	\$13,236.90	37.96%	37.96%
1,500,000	\$17,470.00	\$17,470.00	\$23,369.40	\$23,369.40	33.77%	33.77%
2,250,000	\$25,345.00	\$25,345.00	\$33,501.90	\$33,501.90	32.18%	32.18%
3,000,000	\$33,220.00	\$33,220.00	\$43,634.40	\$43,634.40	31.35%	31.35%
3,750,000	\$41,095.00	\$41,095.00	\$53,766.90	\$53,766.90	30.84%	30.84%
4,500,000	\$48,970.00	\$48,970.00	\$63,899.40	\$63,899.40	30.49%	30.49%
5,250,000	\$56,845.00	\$56,845.00	\$74,031.90	\$74,031.90	30.23%	30.23%
6,000,000	\$64,720.00	\$64,720.00	\$84,164.40	\$84,164.40	30.04%	30.04%
6,750,000	\$72,595.00	\$72,595.00	\$94,296.90	\$94,296.90	29.89%	29.89%
7,500,000	\$80,470.00	\$80,470.00	\$104,429.40	\$104,429.40	29.77%	29.77%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

PRESENT RATE SCHEDULE: WHOLESALE (WHS)
 PROPOSED RATE SCHEDULE: WHOLESALE (WHS)

WHS	PRESENT RATES		PROPOSED RATES			
	CUSTOMER CHARGE	\$420.00	CUSTOMER CHARGE	\$663.86		
	DISTRIB. CHARGE	\$0.17054 PER THERM	DISTRIB. CHARGE	\$0.21935 PER THERM		
	CIBS RIDER	\$0.00605 PER THERM	CIBS RIDER	\$0.00068 PER THERM		
EST. GAS COST \$1.14992 PER THERM						
THERM USAGE INCREMENT 2,000 THERMS						
AVERAGE USAGE PER CUSTOMER 14,650 THERMS/MONTH						
THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$420.00	\$420.00	\$663.86	\$663.86	58.1%	58.1%
2,000	\$773.18	\$3,073.02	\$1,103.93	\$3,403.77	42.8%	10.8%
4,000	\$1,126.36	\$5,726.05	\$1,544.00	\$6,143.68	37.1%	7.3%
6,000	\$1,479.54	\$8,379.07	\$1,984.07	\$8,883.60	34.1%	6.0%
8,000	\$1,832.72	\$11,032.09	\$2,424.14	\$11,623.51	32.3%	5.4%
10,000	\$2,185.90	\$13,685.11	\$2,864.21	\$14,363.42	31.0%	5.0%
12,000	\$2,539.08	\$16,338.14	\$3,304.28	\$17,103.33	30.1%	4.7%
14,000	\$2,892.26	\$18,991.16	\$3,744.34	\$19,843.25	29.5%	4.5%
16,000	\$3,245.44	\$21,644.18	\$4,184.41	\$22,583.16	28.9%	4.3%
18,000	\$3,598.62	\$24,297.21	\$4,624.48	\$25,323.07	28.5%	4.2%
20,000	\$3,951.80	\$26,950.23	\$5,064.55	\$28,062.98	28.2%	4.1%

DERIVATION OF OVERALL COST OF SERVICE

SCHEDULE E-6 REVISED
 FLORIDA PUBLIC SERVICE COMMISSION

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

EXPLANATION: PROVIDEA SCHEDULE SHOWING DERIVATION OF RATE BASE, (PLANT)

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 PRIOR YEARS: 12/31/18 - 12/31/21
 WITNESS: R. PARSONS

LINE NO.	ACCT. NO.	PLANT	13 MO. AVG. YEAR ENDED 12/31/18	13 MO. AVG. YEAR ENDED 12/31/19	13 MO. AVG. YEAR ENDED 12/31/20	13 MO. AVG. YEAR ENDED 12/31/21	HISTORIC BASE YEAR ENDED 12/31/22	COMPANY ADJUSTED	PROJECTED TEST YEAR ENDED 12/31/24
1	362-364	LOCAL STORAGE PLANT:	\$0	\$0	\$0	\$0	\$0	\$0	1,500,863
2	301-303.01	INTANGIBLE PLANT	28,248,889	30,986,731	36,679,025	53,826,522	61,030,392	61,030,392	113,560,328
3	336	PURIFICATION EQUIPMENT (RING)	\$0	\$0	\$0	\$0	\$0	\$0	40,247,502
3	374	LAND AND LAND RIGHTS	22,811,408	21,132,103	14,989,406	17,472,149	20,047,825	20,047,825	20,308,552
4	375	STRUCTURES AND IMPROVEMENTS	23,114,376	24,247,193	25,168,172	25,512,992	26,048,641	26,048,641	32,218,965
5	376	MANNESSOR STA. EQUIP.	931,379,962	1,021,217,169	1,129,969,902	1,294,000,131	1,435,502,465	1,435,502,465	1,839,946,757
6	377	MEAS & REG. STA. EQUIP.-GEN.	16,726,551	18,057,105	19,987,122	21,191,378	21,851,668	21,851,668	22,833,029
7	378	MEAS & REG. STA. EQUIP.-CG	54,938,672	64,958,497	71,594,406	79,949,278	82,091,574	82,091,574	118,075,622
8	379	MEAS & REG. STA. EQUIP.-CG	365,438,466	415,615,667	468,379,384	523,892,636	581,984,891	581,984,891	706,923,368
9	380	SERVICES	124,865,552	134,189,467	145,187,381	158,357,486	174,861,363	174,861,363	218,610,504
10	381-392	HOUSE REGULATORS	38,983,986	41,674,504	44,034,583	47,805,756	54,359,553	54,359,553	59,892,830
11	383-384	INDUSTRIAL MEAS. & REG. EQUIP.	9,726,968	10,361,528	12,463,162	15,036,055	15,072,360	15,072,360	15,196,827
12	385	PROPERTY ON CUSTOMER PREMISES	-	-	-	-	-	-	-
13	386	OTHER EQUIPMENT	8,338,437	9,160,613	10,209,025	12,084,791	13,120,239	13,120,239	13,431,843
14	387	TOTAL DISTR. PLANT	\$1,596,327,417	\$1,760,623,866	1,941,592,542	2,208,301,320	2,454,087,305	\$2,454,087,305	3,066,030,554
15									
16		GENERAL PLANT:	52,619,448	57,060,483	62,449,224	63,311,104	58,727,958	\$2,777,693	75,116,203
17		PROPERTY HELD FOR FUTURE USE:	1,939,552	1,939,552	1,939,552	1,939,552	1,939,552	-	-
18		PLANT ACQUISITIONS:	5,031,897	5,031,897	5,031,897	5,031,897	5,031,897	2,085,018	5,031,897
19		CWIP:	29,446,184	45,274,016	120,247,886	148,987,108	195,971,742	98,720,063	26,434,751
20		PRODUCTION PLANT:	-	-	-	-	-	-	-
21		GAS PLANT PURCHASED OR SOLD	-	-	-	-	-	-	-
22		TOTAL PLANT	\$1,713,813,387	\$1,900,916,555	\$2,167,940,126	\$2,481,399,503	\$2,776,788,476	\$2,643,700,402	3,327,942,478

Totals may be affected due to rounding.

SUPPORTING SCHEDULES: B-2, B-3, B-4, G-1 p.1, G-1, p.4, G-1, p.10 RECAP SCHEDULES: H-3

DERIVATION OF OVERALL COST OF SERVICE

SCHEDULE E-6 REVISED
 FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF RATE BASE (ACCUMULATED DEPRECIATION)

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 PRIOR YEARS: 12/31/18 - 12/31/21
 WITNESS: R. PARSONS

LINE NO.	ACCT. NO.	13-MO. AVG. YEAR ENDED 12/31/18	13-MO. AVG. YEAR ENDED 12/31/19	13-MO. AVG. YEAR ENDED 12/31/20	13-MO. AVG. YEAR ENDED 12/31/2021	HISTORIC BASE YEAR ENDED 12/31/22	COMPANY ADJUSTED	PROJECTED TEST YEAR ENDED 12/31/24
ACCUMULATED DEPRECIATION								
1	362-364	\$0	\$0	\$0	\$0	\$0	\$0	(\$51,767)
2	301-303	(12,801,987)	(14,746,644)	(16,509,717)	(19,413,678)	(23,063,622)	(23,063,622)	(34,628,653)
3	336	\$0	\$0	\$0	\$0	\$0	\$0	(3,436,802)
DISTRIBUTION PLANT:								
4	374	15,464	29,237	60,225	60,225	60,225	60,225	59,786
5	375	(5,708,165)	(6,285,881)	(6,739,236)	(7,390,994)	(8,111,390)	(8,111,390)	(8,750,130)
6	376	(388,622,039)	(400,267,663)	(409,424,201)	(420,730,737)	(428,600,001)	(428,600,001)	(423,393,607)
7	377	(2,954,894)	(3,438,532)	(4,009,019)	(4,603,832)	(5,250,000)	(5,250,000)	(5,899,442)
8	378	(9,897,293)	(11,659,525)	(13,807,528)	(15,783,182)	(17,572,597)	(17,572,597)	(20,594,442)
9	379	(210,931,263)	(216,770,923)	(221,627,711)	(229,399,785)	(240,488,056)	(240,488,056)	(260,273,017)
10	380	(62,772,617)	(67,603,544)	(71,832,674)	(75,414,911)	(79,448,056)	(79,448,056)	(84,448,963)
11	381-382	(19,019,991)	(20,379,075)	(21,832,674)	(23,096,544)	(24,034,176)	(24,034,176)	(26,224,369)
12	383-384	(6,097,188)	(6,403,514)	(6,702,558)	(6,462,249)	(6,808,259)	(6,808,259)	(7,498,283)
13	385	(3,201,726)	(3,750,559)	(4,352,001)	(4,850,886)	(5,232,840)	(5,232,840)	(6,034,632)
14	386							
15	387							
16		<u>(\$599,189,692)</u>	<u>(\$726,550,179)</u>	<u>(\$750,269,236)</u>	<u>(\$778,900,757)</u>	<u>(\$808,918,339)</u>	<u>(\$808,918,339)</u>	<u>(\$43,433,388)</u>
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
TOTAL ACCUMULATED DEPRECIATION		<u>(\$748,724,957)</u>	<u>(\$783,323,119)</u>	<u>(\$814,847,126)</u>	<u>(\$850,062,671)</u>	<u>(\$887,401,887)</u>	<u>(\$883,923,535)</u>	<u>(\$42,867,707)</u>
NET PLANT (Plant less Accum. Dep.)		\$965,086,430	\$1,117,593,437	\$1,353,092,989	\$1,631,336,832	\$1,890,396,589	\$1,759,776,867	\$2,395,374,771
Plus: WORKING CAPITAL		(7,961,077)	(15,832,753)	(39,060,546)	(27,546,024)	(6,153,158)	(25,817,500)	(28,047,011)
Equals: TOTAL RATE BASE		<u>\$957,125,353</u>	<u>\$1,101,760,684</u>	<u>\$1,314,032,443</u>	<u>\$1,603,790,808</u>	<u>\$1,884,233,431</u>	<u>\$1,733,959,367</u>	<u>\$2,367,327,760</u>
Totals may be affected due to rounding.								

SUPPORTING SCHEDULES: B-2, B-3, B-9, B-10, B-13, G-1, G-1 p.2, G-1 p.3, G-1 p.4, G-1 p.4, G-1 p.12, G-1 p.13

DERIVATION OF OVERALL COST OF SERVICE

SCHEDULE E-6
FLORIDA PUBLIC SERVICE COMMISSION

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
PROJECTED TEST YEAR: 12/31/24
PRIOR YEARS: 12/31/18 - 12/31/21
WITNESS: R. PARSONS

EXPLANATION: PROVIDEA SCHEDULE SHOWING DERIVATION OF EXPENSES. (OPERATION AND MAINTENANCE)

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

LINE NO.	ACCT. NO.	OPERATION AND MAINTENANCE	HISTORIC BASE YEAR ENDED 12/31/22				PER BOOKS	COMPANY ADJUSTED	PROJECTED TEST YEAR ENDED 12/31/24
			12/31/18	12/31/19	12/31/20	12/31/21			
1	740-848	LOCAL STORAGE PLANT:	\$0	\$0	\$0	\$0	\$0	\$0	
DISTRIBUTION PLANT:									
2	870	SUPERVISION & ENGINEERING	818,136	1,148,186	1,447,923	1,683,296	1,683,296	2,135,909	
3	871	DISTRIBUTION LOAD DISPATCHING	487,615	450,528	394,550	508,470	508,470	561,236	
4	872	COMPRESSOR STATION	96,568	20,282	1,413	478,888	478,888	536,224	
5	873	COMPRESSOR STA. FUEL	(797)	9,914	1,363	48,049	48,049	55,117	
6	874	MEAS & REG. - GENERAL	7,766,699	9,401,596	10,267,076	11,878,876	11,878,876	13,332,085	
7	875	MEAS & REG. - INDUSTRIAL	11,184	2,184	41,046	28,873	28,873	32,085	
8	876	MEAS & REG. - CITY GATE	73,839	85,386	2,670	38,470	38,470	29,975	
9	877	METER & HOURS REG. EXPENSE	4,943,256	5,056,460	5,180,922	6,209,145	6,209,145	6,905,815	
10	878	CUSTOMER INSTALLATIONS	2,072,092	2,355,214	2,405,430	3,135,605	3,135,605	3,472,866	
11	879	OTHER EXPENSE	2,262,458	3,355,513	3,926,955	5,356,215	5,356,215	6,924,918	
12	880	RENTS	227,241	229,264	234,571	237,940	232,667	244,443	
13	881	SUPERVISION & ENGINEERING	69,295	33,298	51,662	37,686	40,760	45,659	
14	885	STRUCTURES & IMPROVEMENTS	182,270	208,440	158,454	247,156	239,484	270,986	
15	886	MAINS	4,917,418	3,341,608	3,150,906	4,713,516	4,957,600	5,145,585	
16	887	COMPRESSOR STA. EQUIPMENT	108,057	91,722	13,834	4,648	4,648	5,210	
17	888	MEAS & REG. - GENERAL	523,640	671,538	635,529	856,863	856,863	950,481	
18	889	MEAS & REG. - INDUSTRIAL	531,332	647,940	652,161	824,095	824,095	895,400	
19	890	MEAS & REG. - GATE STATION	1,413,316	1,681,479	1,627,816	1,978,239	1,978,239	2,201,714	
20	891	SERVICES	1,744,066	1,618,612	1,485,022	1,473,218	1,473,218	1,764,412	
21	892	METERS & HOUSE REGULATORS	712,931	703,165	765,709	1,032,712	1,032,712	1,153,951	
22	893	OTHER EQUIPMENT	76,628	73,794	49,231	85,721	85,721	101,560	
23	894	TOTAL DISTRIBUTION EXPENSES	\$29,025,341	\$31,478,374	\$32,775,918	\$41,247,171	\$41,239,509	\$46,995,431	

Totals may be affected due to rounding
SUPPORTING SCHEDULES: C-5 p.1, G-2, p.10, G-2 p.11, G-2 p.12, G-2 p.13

DERIVATION OF OVERALL COST OF SERVICE

SCHEDULE E-6 REVISED

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF EXPENSES, (OPERATION AND MAINTENANCE)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
PROJECTED TEST YEAR: 12/31/24
PRIOR YEARS: 12/31/18 - 12/31/21
WITNESS: R. PARSONS

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

LINE NO.	ACCT. NO.	OPERATION AND MAINTENANCE	HISTORIC BASE YEAR ENDED 12/31/22				PROJECTED TEST YEAR ENDED 12/31/24
			12/31/18	12/31/19	12/31/20	12/31/21	
		CUSTOMER ACCOUNTS					
1	901	SUPERVISION	\$0	\$0	\$0	\$0	\$0
2	902	METER READING EXPENSE	1,097,719	1,193,368	1,194,507	1,232,525	1,384,353
3	903	CUST. RECORDS & COLLECTIONS	11,414,423	12,200,487	11,729,206	12,698,703	13,191,923
4	904	UNCOLLECTIBLE ACCOUNTS	1,429,849	1,264,196	1,866,446	1,572,723	990,792
5	905	MISCELLANEOUS	-	-	-	-	-
6		TOTAL CUSTOMER ACCOUNTS	<u>\$13,940,991</u>	<u>\$14,658,051</u>	<u>\$14,790,159</u>	<u>\$15,494,951</u>	<u>\$15,567,069</u>
		CUSTOMER SERV. & INFO. EXP.					
7	907-910	CUSTOMER SERV. & INFO. EXP.	\$18,575,327	\$16,619,336	\$17,033,184	\$16,997,872	\$0
8	911-916	SALES EXPENSE	8,092,173	8,400,666	8,768,768	8,740,628	9,000,367
9	920-931	ADMINISTRATION AND GENERAL	46,871,659	51,265,387	51,213,845	53,262,755	56,916,131
10	932	MAINT. OF GEN. PLANT	276,554	398,918	252,680	289,522	383,382
11	407.3*	REGULATORY DEBITS (CLAUSE RELATED/DEFERRED TAX REFORM)	5,345,784	4,960,498	7,616,536	8,277,379	(1,104,661)
12	412**	REVENUES FROM GAS PLANT LEASED TO OTHERS	(2,665,473)	-	-	-	-
13	413	GAS PLANT LEASED TO OTHERS	887,257	914,674	827,847	803,068	379,967
14		TOTAL OPER. & MAINT. EXPENSE	<u>\$120,419,811</u>	<u>\$128,716,895</u>	<u>\$133,276,937</u>	<u>\$140,031,463</u>	<u>\$122,381,794</u>

* 2022 included 4074212 (Deferred Tax Reform Regulatory Credit)

** 2019 included 412 (Revenues from gas plant leased to others), which is now being classified more appropriately as part of operating revenue from 2019 forward.

Totals may be affected due to rounding.

SUPPORTING SCHEDULES: C3 p.2, G2 p.14, G3 p.15, G2 p.16, G2 p.17, G2 p.18

RECAP SCHEDULES: H-3

DERIVATION OF OVERALL COST OF SERVICE

SCHEDULE E-6 REVISED

EXPLANATION: PROVIDEA SCHEDULE SHOWING DERIVATION OF EXPENSES AND COST OF SERVICE.

FLORIDA PUBLIC SERVICE COMMISSION

TYPE OF DATA SHOWN:

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

HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 PRIOR YEARS: 12/31/18 - 12/31/21
 WITNESS: R. PARSONS

LINE NO.	EXPENSES AND COST OF SERVICE	HISTORIC BASE YEAR ENDED 12/31/22				PROJECTED TEST YEAR ENDED 12/31/24
		12/31/18	12/31/19	12/31/20	12/31/21	
1	DEPRECIATION EXPENSE	\$47,624,850	\$39,011,147	\$42,969,675	\$51,120,589	\$
2	AMORT. OF ENVIRONMENTAL	\$10,945,748	\$0	\$0	1,000,000	\$1,000,000
3	AMORT. OF CONVERSION COSTS	\$0	\$0	\$0	\$0	\$0
4	AMORT. OF ACQUISITION ADJ.	\$149,146	\$149,146	\$129,709	\$40,961	\$0
5	AMORT. OF LEASE IMPROVEMENTS/OTHER	\$1,955,299	\$2,108,290	\$2,396,481	\$3,535,332	\$4,013,369
6	TOTAL DEPREC. & AMORT. EXPENSE	\$60,675,043	\$41,268,583	\$45,495,864	\$55,696,881	\$46,991,278
7	TAXES OTHER THAN INCOME	\$26,259,397	\$26,728,119	\$26,653,824	\$31,271,346	\$2,867,062
8	REVENUE RELATED OTHER	\$13,070,270	\$14,500,413	\$15,229,219	\$16,447,392	\$16,730,872
9	TOTAL TAXES OTHER THAN INCOME	\$39,329,667	\$41,228,532	\$40,883,043	\$47,718,678	\$21,657,934
10	GAIN ON SALE OF PROPERTY	(\$2,140,586)	(\$2,140,586)	(\$1,025,533)	\$61,963	(\$223,826)
11	RETURN (ACHIEVED/REQUIRED N.O.I.)	\$55,030,239	\$63,229,346	\$60,645,605	\$90,951,364	\$99,827,744
12	INCOME TAXES	\$14,497,729	\$17,001,953	\$14,520,543	\$21,530,348	\$22,788,639
13	2024 Additional Revenue Impact on:					
14	INCOME TAXES - STATE AND FEDERAL INCOME TAX RATE					\$29,633,306 *
15	O&M - BAD DEBT RATE					\$330,586 *
16	TAXES OTHER THAN INCOME - REGULATORY ASSESSMENT RATE					\$588,198 *
17	TOTAL COST TO SERVE	\$287,811,704	\$289,305,724	\$293,805,460	\$355,990,738	\$458,182,566
						\$313,015,553
						\$22,788,639
						\$4,907,543
						\$165,391,445
						(\$495,917)
						\$29,633,306 *
						\$330,586 *
						\$588,198 *
						\$458,182,566

* Note: See rates for these items on MFR Schedule G-4, Revenue Expansion Factor calculation.

Totals may be affected due to rounding
 SUPPORTING SCHEDULES: C-17, C-18, C-19, C-20, D-1 p. 1, G-2 p. 23, G-2-05, G-4

RECAP SCHEDULES: H-3

ATTACHMENT 2

Revised MFR Schedules H-1 through H-3

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

COST OF SERVICE

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY
 SUMMARY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

LINE NO.	SUMMARY	TOTAL	RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3
1	RATE BASE	2,357,327,760	805,001,306	2,086,946	18,993	20,701	1,088,105	51,118,487	298,337,028	386,307,973	211,274,774
2	ATTRITION	0	0	0	0	0	0	0	0	0	0
3	O&M	140,460,063	81,208,817	201,788	1,052	1,012	36,383	3,861,299	14,233,965	14,206,430	7,027,518
4	DEPRECIATION	79,835,738	27,515,411	71,333	641	699	36,951	1,737,948	10,076,187	13,013,755	7,111,413
5	AMORTIZATION EXPENSES	8,436,228	1,294,045	3,355	77	80	5,095	135,339	1,171,310	1,708,596	968,183
6	TAXES OTHER THAN INCOME - OTHER	26,158,980	9,723,657	25,208	204	224	11,437	588,295	3,224,124	4,069,541	2,207,153
7	TAXES OTHER THAN INCOME - REV. RELATED	3,855,179	1,572,234	4,024	31	32	1,604	87,599	463,447	573,669	309,198
8	GAIN ON SALE OF PROPERTY	(495,917)	(450,196)	(1,167)	(2)	(2)	0	(12,986)	(20,929)	(8,190)	(897)
9	RETURN	165,391,445	56,479,346	146,421	1,333	1,452	77,044	3,586,502	20,931,494	27,103,585	14,823,157
10	INCOME TAXES TOTAL	34,540,849	11,795,317	30,579	278	303	16,090	749,016	4,371,396	5,660,395	3,095,713
11	REVENUE CREDITED TO COS:	(16,644,025)	(9,088,691)	(20,625)	(34)	(92)	(855)	(700,187)	(1,371,803)	(624,799)	(128,590)
12	TOTAL COST - CUSTOMER	160,143,043	133,902,130	341,279	891	914	6,544	5,281,157	12,249,895	6,247,415	1,737,995
13	TOTAL COST - CAPACITY	277,540,318	44,595,575	115,613	2,659	2,763	175,601	4,664,068	40,365,849	58,881,898	33,365,654
14	TOTAL COST - COMMODITY	0	0	0	0	0	0	0	0	0	0
15	TOTAL COST - REVENUE	3,855,179	1,572,234	4,024	31	32	1,604	87,599	463,447	573,669	309,198
16	NO. OF CUSTOMERS	490,122	444,935	1,153	2	2	0	12,834	20,684	8,094	887
17	PEAK MONTH SALES	292,195,408	21,399,912	55,479	1,276	1,326	84,265	2,238,129	19,370,209	28,255,437	16,011,052
18	ANNUAL SALES	1,713,915,886	93,119,330	12,984	7,656	7,956	538,820	11,284,551	103,061,591	149,790,387	85,641,045

SUPPORTING SCHEDULES: E-2 p.1, E-3 p.1-6, H-1 p.2

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

COST OF SERVICE

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY
 SUMMARY

LINE NO.	SUMMARY	GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	CNG/RNG	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL CONTRACTS
1	RATE BASE	126,547,883	238,352,032	3,373,477	54,362,814	35,432,929	41,768,793	0	7,379,961	94,845,560
2	ATTRITION	0	0	0	0	0	0	0	0	0
3	O&M	4,141,242	8,918,906	342,122	414,486	1,384,824	2,595,382	0	207,794	1,677,042
4	DEPRECIATION	4,258,746	8,022,185	115,416	1,829,279	1,193,146	1,406,628	0	248,382	3,197,618
5	AMORTIZATION EXPENSES	584,475	1,736,471	4,803	0	249,943	540,502	0	33,956	0
6	TAXES OTHER THAN INCOME - OTHER	1,319,524	2,488,031	41,089	566,200	371,697	438,575	0	77,022	1,007,000
7	TAXES OTHER THAN INCOME - REV. RELATED	185,165	361,826	6,462	25,977	54,304	74,896	0	10,289	124,420
8	GAIN ON SALE OF PROPERTY	(144)	(199)	(1,127)	0	(27)	(14)	0	(15)	(21)
9	RETURN	8,878,671	16,722,913	236,685	3,814,126	2,485,994	2,930,522	0	517,782	6,654,418
10	INCOME TAXES TOTAL	1,854,248	3,492,464	49,430	796,554	519,183	612,019	0	108,135	1,389,729
11	REVENUE CREDITED TO COS:	(14,739)	(302,240)	(54,754)	(4,471,406)	(39,604)	(20,536)	0	(24,898)	199,830
12	TOTAL COST - CUSTOMER	879,768	471,797	568,157	(4,471,406)	267,865	521,025	0	(2,025)	2,139,641
13	TOTAL COST - CAPACITY	20,142,255	40,606,731	165,506	7,420,643	5,897,290	7,982,054	0	1,170,183	11,985,975
14	TOTAL COST - COMMODITY	0	0	0	0	0	0	0	0	0
15	TOTAL COST - REVENUE	185,165	361,826	6,462	25,977	54,304	74,896	0	10,289	124,420
16	NO. OF CUSTOMERS	142	197	1,114	0	27	14	0	15	21
17	PEAK MONTH SALES	9,665,589	28,716,404	79,421	0	7,778,455	23,851,636	0	561,531	134,125,287
18	ANNUAL SALES	55,651,416	168,533,148	586,440	0	44,229,423	143,092,614	0	2,636,519	855,722,006

SUPPORTING SCHEDULES: E-2 p.1, E-3 p.1-6, H-1 p.2

RECAP SCHEDULES:

COST OF SERVICE

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

EXPLANATION: FULLY ALLOCATION
 EMBEDDED COST OF SERVICE STUDY

REVENUE DEFICIENCY (SCHEDULE D)

LINE NO.	TOTAL	RESIDENTIAL (1,2,3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3
1	CUSTOMER COSTS	160,143,043	133,902,130	341,279	891	6,544	5,281,157	12,249,895	6,247,415	1,737,995
2	CAPACITY COSTS	277,540,318	44,595,575	115,613	2,659	175,601	4,664,068	40,365,849	58,881,898	33,365,654
3	COMMODITY COSTS	0	0	0	0	0	0	0	0	0
4	REVENUE COSTS	3,855,179	1,572,234	4,024	31	1,604	87,599	463,447	573,669	309,198
5	TOTAL	441,538,540	180,069,939	460,916	3,581	183,749	10,032,824	53,079,191	65,702,982	35,412,848
6	less:REVENUE AT PRESENT RATES	325,035,721	127,074,828	330,957	1,280	148,246	9,102,117	43,314,499	47,855,522	23,122,949
7	(in the projected test year)									
8	equals: GAS SALES REVENUE DEFICIENCY	116,502,820	52,995,112	129,959	2,301	35,503	930,708	9,764,691	17,847,460	12,289,899
9	plus:DEFICIENCY IN OTHER OPER. REV.	1,338,818	1,269,900	3,292	6	0	19,127	30,826	12,063	1,322
10	equals:TOTAL BASE-REVENUE DEFICIENCY	117,841,638	54,265,012	133,251	2,307	35,503	949,835	9,795,517	17,859,523	12,291,221
11	UNIT COSTS:									
12	Customer	27,228	25,079	24,656	37,111	0,000	34,291	49,352	64,319	163,321
13	Capacity	0.950	2.084	2.0839	2.0839	2.084	2.084	2.084	2.084	2.084
14	Commodity	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

SUPPORTING SCHEDULES: E-2 p.1, E-3 p.1-6, H-1 p.2

RECAP SCHEDULES:

COST OF SERVICE

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

EXPLANATION: FULLY ALLOCATION
 EMBEDDED COST OF SERVICE STUDY

REVENUE DEFICIENCY (SCHEDULE D)

LINE NO.	GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	CNG/RNG	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL CONTRACTS
1	879,768	471,797	568,157	(4,471,406)	267,865	521,025	0	(2,025)	2,139,641
2	20,142,255	40,606,731	165,506	7,420,643	5,897,290	7,982,054	0	1,170,183	11,985,975
3	0	0	0	0	0	0	0	0	0
4	185,165	361,826	6,462	25,977	54,304	74,896	0	10,289	124,420
5	21,207,188	41,440,354	740,126	2,975,215	6,219,459	8,577,975	0	1,178,447	14,250,037
6	11,039,284	23,284,058	849,506	0	3,904,534	6,060,691	0	525,232	28,420,651
7									
8	10,167,903	18,156,297	(109,380)	2,975,215	2,314,925	2,517,284	0	653,215	(14,170,614)
9	212	294	1,660	0	40	21	0	22	32
10	10,168,115	18,156,590	(107,721)	2,975,215	2,314,965	2,517,305	0	653,238	(14,170,582)
11	516,296	199,576	42,516	0.0000	826,744	3101,338	0.0000	-11,249	8524,467
12	2,084	1,414	2,084	0.0000	0.758	0.335	0.0000	2,084	0.089
13	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
14									

UNIT COSTS:

Customer	516,296	199,576	42,516	0.0000	826,744	3101,338	0.0000	-11,249	8524,467
Capacity	2,084	1,414	2,084	0.0000	0.758	0.335	0.0000	2,084	0.089
Commodity	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

SUPPORTING SCHEDULES: E-2 p.1, E-3 p.1-6, H-1 p.2

RECAP SCHEDULES:

SCHEDULE H-1 REVISED

PAGE 5 OF 13

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

COST OF SERVICE

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY
 RATE OF RETURN BY CUSTOMER CLASS
 SCHEDULE C, PAGE 1 OF 2: PRESENT RATES

LINE NO.	TOTAL	RESIDENTIAL (1,2,3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3
1	REVENUES: (projected test year)									
2	Gas Sales	127,074,828	330,957	1,280	1,367	148,246	9,102,117	43,314,499	47,855,522	23,122,949
3	Other Operating Revenue	7,798,791	17,333	28	89	855	681,060	1,340,978	612,736	127,269
4	Total	134,873,619	348,290	1,307	1,457	149,101	9,783,177	44,655,477	48,468,258	23,250,217
5	EXPENSES:									
6	Purchased Gas Cost	0	0	0	0	0	0	0	0	0
7	O&M Expenses	140,460,063	201,788	1,052	1,012	36,383	3,861,299	14,233,965	14,206,430	7,027,518
8	Depreciation Expenses	79,835,738	71,333	641	699	36,951	1,737,948	10,076,187	13,013,755	7,111,413
9	Amortization Expenses	8,436,228	3,355	77	80	5,085	135,339	1,171,310	1,708,596	968,183
10	Taxes Other Than Income--Fixed	26,158,980	25,208	204	224	11,437	588,295	3,224,124	4,069,541	2,207,153
11	Taxes Other Than Income--Revenue	3,855,179	4,024	31	32	1,604	87,599	463,447	573,669	309,198
12	Gain on Sale of Property	(495,917)	(1,167)	(2)	(2)	0	(12,986)	(20,929)	(8,190)	(897)
13	Total Expenses excl. Income Taxes	258,250,272	304,541	2,004	2,047	91,471	6,397,494	29,148,103	33,563,801	17,622,568
14	INCOME TAXES:	3,093,175	2,738	25	27	1,441	67,075	391,464	506,895	277,225
15	NET OPERATING INCOME:	78,997,481	41,011	(721)	(617)	56,189	3,318,608	15,115,910	14,397,562	5,350,425
16	RATE BASE:	2,357,327,760	805,001,306	18,993	20,701	1,098,105	51,118,487	298,337,028	386,307,973	211,274,774
17	RATE OF RETURN	3.35%	1.61%	-3.80%	-2.98%	5.12%	6.49%	5.07%	3.73%	2.53%

SUPPORTING SCHEDULES: E-2 p.1, E-3 p.1-6, H-1 p.2

RECAP SCHEDULES:

SCHEDULE H-1 REVISED

COST OF SERVICE

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY
 RATE OF RETURN BY CUSTOMER CLASS
 SCHEDULE C, PAGE 1 OF 2: PRESENT RATES

LINE NO.	GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	CNG/RNG	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL CONTRACTS
1	REVENUES: (projected test year)								
2	11,039,284	23,284,058	849,506	0	3,904,534	6,060,691	0	525,232	28,420,651
3	14,528	301,947	53,095	4,471,406	39,564	20,515	0	24,876	(199,861)
4	11,053,812	23,586,005	902,601	4,471,406	3,944,098	6,081,206	0	550,108	28,220,789
5	EXPENSES:								
6	0	0	0	0	0	0	0	0	0
7	4,141,242	8,918,906	342,122	414,486	1,384,824	2,595,382	0	207,794	1,677,042
8	4,258,746	8,022,185	115,416	1,829,279	1,193,146	1,406,628	0	248,382	3,197,618
9	584,475	1,736,471	4,803	0	249,943	540,502	0	33,956	0
10	1,319,524	2,488,031	41,089	566,200	371,697	438,575	0	77,022	1,007,000
11	185,165	361,826	6,462	25,977	54,304	74,896	0	10,289	124,420
12	(144)	(199)	(1,127)	0	(27)	(14)	0	(15)	(21)
13	10,489,008	21,527,218	508,765	2,835,941	3,253,886	5,055,970	0	577,428	6,006,060
14	166,050	312,754	4,427	71,332	46,493	54,807	0	9,684	124,452
15	398,754	1,746,032	389,409	1,564,132	643,719	970,429	0	(37,004)	22,090,277
16	126,547,883	238,352,032	3,373,477	54,362,814	35,432,929	41,768,793	0	7,379,961	94,845,560
17	0.32%	0.73%	11.54%	2.88%	1.82%	2.32%	0.00%	-0.50%	23.29%

SUPPORTING SCHEDULES: E-2 p.1, E-3 p.1-6, H-1 p.2

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY
 RATE OF RETURN BY CUSTOMER CLASS
 SCHEDULE C, PAGE 2 OF 2: **PROPOSED RATES**

LINE NO.	TOTAL	RESIDENTIAL (1,2,3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3
1	REVENUES:									
2	Gas Sales	165,674,630	439,261	1,703	3,351	218,761	12,170,980	64,112,282	71,354,532	34,380,854
3	Other Operating Revenue	9,088,691	20,625	34	92	855	700,187	1,371,803	624,799	128,590
4	Total	174,743,322	459,885	1,736	3,443	219,616	12,871,167	65,484,086	71,979,331	34,509,445
5	EXPENSES:									
6	Purchased Gas Cost	0	0	0	0	0	0	0	0	0
7	O&M Expenses	140,460,063	201,788	1,052	1,012	36,383	3,861,299	14,233,965	14,206,430	7,027,518
8	Depreciation Expenses	79,835,738	71,333	641	699	36,951	1,737,948	10,076,187	13,013,755	7,111,413
9	Amortization Expenses	8,436,228	3,355	77	80	5,085	135,339	1,171,310	1,708,596	968,183
10	Taxes Other Than Income--Fixed	26,158,980	25,208	204	224	11,437	588,295	3,224,124	4,069,541	2,207,153
11	Taxes Other Than Income--Revenue	3,855,179	4,024	31	32	1,604	87,599	463,447	573,669	309,198
12	Total Expenses excl. Income Taxes	258,746,189	305,708	2,006	2,049	91,471	6,410,480	29,169,032	33,571,991	17,623,465
13	PRE TAX NOI:	199,434,264	154,177	(270)	1,395	128,146	6,460,688	36,315,053	38,407,340	16,885,980
14	INCOME TAXES:	34,540,849	30,579	278	303	16,090	749,016	4,371,396	5,660,395	3,095,713
15	NET OPERATING INCOME:	164,893,415	123,598	(548)	1,091	112,056	5,711,672	31,943,657	32,746,946	13,790,267
16	RATE BASE:	2,357,327,760	2,086,946	18,993	20,701	1,098,105	51,118,487	298,337,028	386,307,973	211,274,774
17	RATE OF RETURN	6.99%	5.17%	-2.88%	5.27%	10.20%	11.17%	10.71%	8.48%	6.53%

SUPPORTING SCHEDULES: E-2 p.1, E-3 p.1-6, H-1 p.2

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY
 RATE OF RETURN BY CUSTOMER CLASS
 SCHEDULE C, PAGE 2 OF 2: PROPOSED RATES

LINE NO.	GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	CNG/ RNG	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL CONTRACTS
1									
2	16,239,716	35,059,989	867,379	0	5,236,012	7,927,091	0	697,815	27,152,059
3	14,739	302,240	54,754	4,471,406	39,604	20,536	0	24,898	(199,830)
4	16,254,455	35,362,239	922,133	4,471,406	5,275,617	7,947,627	0	722,714	26,952,229
5									
6	0	0	0	0	0	0	0	0	0
7	4,141,242	8,918,906	342,122	414,486	1,384,824	2,595,382	0	207,794	1,677,042
8	4,258,746	8,022,185	115,416	1,829,279	1,193,146	1,406,628	0	248,382	3,197,618
9	584,475	1,736,471	4,803	0	249,943	540,502	0	33,956	0
10	1,319,524	2,488,031	41,089	566,200	371,697	438,575	0	77,022	1,007,000
11	185,165	361,826	6,462	25,977	54,304	74,896	0	10,289	124,420
12	10,489,151	21,527,417	509,892	2,835,941	3,253,914	5,055,984	0	577,444	6,006,081
13	5,765,304	13,834,822	412,242	1,635,465	2,021,703	2,891,643	0	145,270	20,946,148
14	1,854,248	3,492,464	49,430	796,554	519,183	612,019	0	108,135	1,389,729
15	3,911,056	10,342,358	362,812	838,911	1,502,521	2,279,624	0	37,135	19,556,419
16	126,547,883	238,352,032	3,373,477	54,362,814	35,432,929	41,768,793	0	7,379,961	94,845,560
17	3.09%	4.34%	10.75%	1.54%	4.24%	5.46%	0.00%	0.50%	20.62%

SUPPORTING SCHEDULES: E-2 p.1, E-3 p.1-6, H-1 p.2

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

SUMMARY

LINE NO.	TOTAL	RESIDENTIAL (1,2,3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3
1	PRESENT RATES (Projected Test Year)									
2	GAS SALES	127,074,828	330,957	1,280	1,367	148,246	9,102,117	43,314,499	47,855,522	23,122,949
3	OTHER OPERATING REVENUE	7,798,791	17,333	28	89	855	681,060	1,340,978	612,736	127,269
4	TOTAL	134,873,619	348,290	1,307	1,457	149,101	9,783,177	44,655,477	48,468,258	23,250,217
5	RATE OF RETURN	3.35%	1.97%	-3.80%	-2.98%	5.12%	6.49%	5.07%	3.73%	2.53%
6	INDEX	1.00	0.59	-1.13	-0.89	1.53	1.94	1.51	1.11	0.76
7	PROPOSED RATES									
8	GAS SALES	165,674,630	439,261	1,703	3,351	218,761	12,170,980	64,112,282	71,354,532	34,380,854
9	OTHER OPERATING REVENUE	9,068,691	20,625	34	92	855	700,187	1,371,803	624,799	128,590
10	TOTAL	174,743,322	459,885	1,736	3,443	219,616	12,871,167	65,484,086	71,979,331	34,509,445
11	TOTAL REVENUE INCREASE	39,869,703	111,595	429	1,987	70,515	3,087,990	20,828,609	23,511,073	11,259,227
12	PERCENT INCREASE	34.62%	32.04%	32.79%	136.39%	47.29%	31.56%	46.64%	48.51%	48.43%
13	RATE OF RETURN	6.99%	5.92%	-2.88%	5.27%	10.20%	11.17%	10.71%	8.48%	6.53%
14	INDEX	1.00	0.85	(0.41)	0.75	1.46	1.60	1.53	1.21	0.93

SUPPORTING SCHEDULES: E-2 p.1, E-3 p.1-6, H-1 p.2

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU
 TYPE OF DATA SHOWN: 12/31/24
 EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY
 WITNESS: G. THERRIEN

SUMMARY

LINE NO.	GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	CNG / RNG	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL CONTRACTS
1	PRESENT RATES (Projected Test Year)								
2	11,039,284	23,284,058	849,506	0	3,904,534	6,060,691	0	525,232	28,420,651
3	14,528	301,947	53,095	4,471,406	39,564	20,515	0	24,876	(199,861)
4	11,053,812	23,586,005	902,601	4,471,406	3,944,098	6,081,206	0	550,108	28,220,789
5	0.32%	0.73%	11.54%	2.88%	1.82%	2.32%	0.00%	-0.50%	23.29%
6	0.09	0.22	3.44	0.86	0.54	0.69	0.00	-0.15	6.95
7	PROPOSED RATES								
8	16,239,716	35,059,999	867,379	0	5,236,012	7,927,091	0	697,815	27,152,059
9	14,739	302,240	54,754	4,471,406	39,604	20,536	0	24,898	(199,830)
10	16,254,455	35,362,239	922,133	4,471,406	5,275,617	7,947,627	0	722,714	26,952,229
11	5,200,643	11,776,234	19,532	0	1,331,519	1,866,421	0	172,606	(1,268,560)
12	47.05%	49.93%	2.16%	0.00%	33.76%	30.69%	0.00%	31.38%	-4.50%
13	3.09%	4.34%	10.75%	1.54%	4.24%	5.46%	0.00%	0.50%	20.62%
14	0.44	0.62	1.54	0.22	0.61	0.78	-	0.07	2.95

SUPPORTING SCHEDULES: E-2 p.1, E-3 p.1-6, H-1 p.2
 RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

LINE NO.	TOTAL	RESIDENTIAL (1,2,3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3	RATE DESIGN (SCHEDULE A)												
											23284058	20,625	34	92	855	700,187	1,371,803	624,799	128,590				
1	PROPOSED TOTAL TARGET REVENUES	174,743,322	460,024	1,736	3,443	219,616	12,871,205	65,484,507	71,978,804	34,509,120													
2	LESS: OTHER OPERATING REVENUE	16,644,025	20,625	34	92	855	700,187	1,371,803	624,799	128,590													
3	LESS: CUSTOMER CHARGE REVENUES																						
4	PROPOSED CUSTOMER CHARGES		\$31.47	\$31.47	\$52.54	\$0.00	\$42.98	\$65.91	\$123.22	\$501.48													
5	NUMBER OF BILLS	5,881,467	13,842	24	24	0	154,012	248,213	97,132	10,642													
6	RS 1 Residential Bills (0<100 annual therms)	1,418,329																					
7	Residential Customer Charge (0<100 annual therms)	\$19.06																					
8	RS 2 Residential Bills (>=100 < 250 annual therms)	2,453,602																					
9	Residential Customer Charge (>=100 < 250 annual therms)	\$24.36																					
10	RS 3 Residential Bills (>=250 < 1,999 annual therms)	1,467,293																					
11	Residential Customer Charge (>=250 < 1,999 annual therms)	\$31.48																					
12	PRORATED PERCENTAGE OF BILLS	0.00%																					
13	CUST. CHARGE REV. BY RATE CLASS	132,993,470	435,602	755	1,261	0	6,619,432	16,359,725	11,968,635	5,336,551													
14	LESS: OTHER NON-THERM-RATE REV.	0	0	0	0	0	0	0	0	0													
15	EQUALS: PER-THERM TARGET REVENUE	259,160,778	3,797	947	2,090	218,761	5,551,586	47,752,978	59,385,370	29,043,980													
16	DIVIDED BY: NUMBER OF THERMS	1,713,915,886	12,984	7,656	7,956	538,820	11,284,551	103,061,591	149,790,387	85,641,045													
17	BASE RATE PER-THERM (UNROUNDED)	0.35096	0.28181	0.12374	0.26271	0.40600	0.49196	0.46334	0.39646	0.33914													
18	BASE RATE PER-THERM (ROUNDED)		0.28181	0.12374	0.26271	0.40600	0.49196	0.46334	0.39646	0.33914													
19	PER-THERM-RATE REV. (RNDG RATES)	259,160,743	3,659	947	2,090	218,761	5,551,548	47,752,557	59,385,897	29,044,304													
20	SUMMARY: PROPOSED TARIFF RATES		\$31.47	\$31.47	\$52.54	\$0.00	\$42.98	\$65.91	\$123.22	\$501.48													
21	CUSTOMER CHARGES	\$19.06, \$24.36, \$31.48																					
22	ENERGY CHARGES																						
23	NON-GAS (CENTS PER THERM)	35.096	28.181	12.374	26.271	40.600	49.196	46.334	39.646	33.914													
24	PURCHASED GAS ADJUSTMENT	115.570	115.570	115.570	115.570	115.570	115.570	115.570	115.570	115.570													
25	TOTAL (INCLUDING PGA)	150,666	143,751	127,944	141,841	156,170	164,766	161,904	155,216	149,484													
26	SUMMARY: PRESENT TARIFF RATES		RS1	RS2	Com GHP	CSLS	SGS	GS1	GS2	GS3													
27	CUSTOMER CHARGES	\$15.10, \$18.10, \$24.60	\$23.91	\$24.60	\$45.00	\$0.00	\$30.60	\$45.00	\$82.00	\$420.00													
28	ENERGY CHARGES																						
29	NON-GAS (CENTS PER THERM)	0.270110	0.158932	0.095980	0.196052	0.275130	0.388970	0.311900	0.266310	0.217810													
30	PURCHASED GAS ADJUSTMENT	115.570	115.570	115.570	115.570	115.570	115.570	115.570	115.570	115.570													
31	TOTAL (INCLUDING PGA)	142,581	131,402	125,168	135,175	143,083	154,467	146,760	142,201	137,351													

SUPPORTING SCHEDULES: E-2 p.1, E-3 p.1-6, H-1 p.2 RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

RATE DESIGN (SCHEDULE A)

LINE NO.	GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	CNG/RNG	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL CONTRACTS
1	16,254,609	35,362,239	922,133	4,471,406	5,275,695	7,947,672	0	722,726	26,952,229	
2	14,739	302,240	54,754	4,471,406	39,604	20,536	0	24,898	(199,830)	
3										
4	\$950.43	\$2,096.67	\$52.54	\$0.00	\$2,435.76	\$2,817.84	\$3,104.40	\$663.86	\$0.00	
5	1,704	2,364	13,363	0	324	168	0	180	251	
6										
7										
8										
9										
10										
11										
12										
13	1,619,533	4,956,528	702,115	0	789,186	473,397	0	119,495	0	
14	0	0	0	0	0	0	0	0	0	
15	14,620,337	30,103,471	165,265	0	4,446,904	7,453,740	0	578,333	27,152,059	
16	55,651,416	168,533,148	586,440	0	44,229,423	143,092,614	0	2,636,519	855,722,006	
17	0.262713	0.178620	0.281810	0.000000	0.100542	0.052090	0.013510	0.219355	Negotiated	
18	0.26271	0.17862	0.28181	0.00000	0.10054	0.05209	0.01351	0.21935	Negotiated	
19	14,620,183	30,103,471	165,265	0	4,446,826	7,453,694	0	578,320	27,152,059	
20										
21	\$950.43	\$2,096.67	\$52.54	\$0.00	\$2,435.76	\$2,817.84	\$3,104.40	\$663.86	\$0.00	
22	26.271	17.862	28.181	0.000	10.054	5.209	1.351	21.935	0.000	
23										
24	115.570	115.570	115.570	0.000	N/A	N/A	N/A	114.992	N/A	
25	141.841	133.432	143.751	0.000	10.054	5.209	1.351	136.927	0.000	
26										
27	GS 4	GS 5	CSG	RNG	SIS	IS	ISLV	WHS	SC	
28	\$670.00	\$1,380.00	\$45.00	\$0.00	\$1,380.00	\$1,580.00	\$1,720.00	\$420.00	\$0.00	
29	0.177850	0.118800	0.348009	0.000000	0.078170	0.040500	0.010500	0.130083	0.000000	
30	0.000	115.570	0.000	0.000	48.044	N/A	N/A	114.992	N/A	
31	17.785	127.450	34.801	0.000	55.861	4.050	1.050	128.000	0.000	

SUPPORTING SCHEDULES: E-2 p.1, E-3 p.1-6, H-1 p.2

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

SUMMARY

	<u>PRESENT REVENUE</u>	<u>PROPOSED REVENUE</u>
1 SERVICE CHARGES - PGS		
2 CONNECTION / RECONNECT CHARGE-RESIDENTIAL	\$68.19	\$83.63
3 CONNECTION / RECONNECT CHARGE-COMMERCIAL	\$100.00	\$107.00
4 TRIP CHARGE	\$25.00	\$29.00
5 MISSED APPOINTMENT	\$0	\$0
6 ACCOUNT ACTIVATION ONLY (CHANGE OUT)	\$1,264.195	\$1,738,269
7 RETURN CHECK CHARGE	\$24.00	\$33.00
8 IT ADMINISTRATION CHARGE	\$10.00	\$10.00
9 POOL MANAGER CHARGES	\$216.00	\$273,456
10 FORFEITED DISCOUNTS	\$367,826	\$367,826
11 OTHER REVENUE (RENT)	\$1,406,319	\$1,406,319
12 TEMPORARY DISCONNECT CHARGE	Varies	Varies
13 FAILED TRIP CHARGE	\$30.00	\$33.00
14 AMORTIZATION / MAINTENANCE (ALLIANCE RNG)	\$24,917	\$27,409
15 MISCELLANEOUS SERVICE REVENUES - OTHER	\$44,763	\$29.00
16 GAS PLANT LEASED TO OTHERS	(\$215,569)	(\$215,569)
17 TOTAL	\$25.00	\$25.00
18	\$0.00	\$0.00
19	\$12,805,207	\$14,144,025

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

COST OF SERVICE
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY (SUMMARY)

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

LINE NO.	SUMMARY:	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE
1	ATTRITION	-	-	-	-	-
2	O&M	140,460,063	93,813,625	46,646,438	-	-
3	DEP.	79,835,738	21,752,969	58,082,770	-	-
4	AMORTIZATION OF OTHER GAS PLANT	7,436,228	-	7,436,228	-	-
5	AMORTIZATION OF ENVIRONMENTAL	1,000,000	-	1,000,000	-	-
6	AMORTIZATION OF LIMITED TERM INVESTMENT	-	-	-	-	-
7	AMORTIZATION OF ACQUISITION ADJUSTMENT	-	-	-	-	-
8	AMORTIZATION OF CONVERSION COSTS	-	-	-	-	-
9	TAXES OTHER THAN INCOME TAXES	30,014,160	8,181,160	17,977,821	-	3,855,179
10	GAIN ON SALE OF PROPERTY	(495,917)	(495,917)	-	-	-
11	RETURN	165,391,445	44,286,340	121,105,105	-	-
12	INCOME TAXES	34,540,849	9,248,893	25,291,956	-	-
13	REVENUE CREDITED TO COST OF SERVICE	(16,644,025)	(16,644,025)	-	-	-
14	TOTAL COST OF SERVICE	458,182,566	176,787,068	277,540,318	-	3,855,179
15	RATE BASE	2,357,327,760	631,214,133	1,726,113,627	-	-
16	KNOWN DIRECT & SPECIAL ASSIGNMENTS:					
17	RATE BASE ITEMS(PLANT-ACC.DEP):					
18	381-382 METERS	136,161,521	136,161,521	-	-	-
19	383-384 HOUSE REGULATORS	33,668,431	33,668,431	-	-	-
20	385 INDUSTRIAL MEAS. & REG.EQ.	7,698,544	7,698,544	-	-	-
21	376 MAINS	1,415,612,991	-	1,415,612,991	-	-
22	380 SERVICES	446,650,352	446,650,352	-	-	-
23	378 MEAS.& REG.STA.EQ.-GEN.	16,534,497	-	16,534,497	-	-
24	336 PURIFICATION EQUIPMENT (RNG)	36,809,099	-	36,809,099	-	-
25	377 COMPRESSOR STAT. EQUIPMENT	17,553,714	-	17,553,714	-	-
26	O & M ITEMS	-	-	-	-	-
27	892 MAINT. OF SERVICES	1,764,412	1,764,412	-	-	-
28	876 MEAS. & REG. STA.EQ.IND.	29,975	29,975	-	-	-
29	878 METER & HOUSE REG.	6,905,815	6,905,815	-	-	-
30	890 MAINT. OF MEAS.& REG.STA.EQ.-IND.	895,400	895,400	-	-	-
31	874 MAINT. OF METERS AND HOUSE REG.	1,153,931	1,153,931	-	-	-
32	874 MAINS AND SERVICES	13,383,930	3,715,498	9,668,432	-	-
33	887 MAINT. OF MAINS	5,145,585	-	5,145,585	-	-
34	413 GAS PLANT LEASED TO OTHERS	414,486	-	414,486	-	-
35	904 UNCOLLECTIBLE ACCOUNTS	1,941,828	1,941,828	-	-	-
36	911-916 SALES EXPENSE	8,922,896	8,922,896	-	-	-

SCHEDULE H-2 REVISED

COST OF SERVICE

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

DEVELOPMENT OF ALLOCATION FACTORS
 SCHEDULE G

LINE NO.	TOTAL	(1 - 1,999) RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	(1 - 1,999) SMALL GENERAL SERVICE	(2,000 - 9,999) GENERAL SERVICE 1	(10,000 - 49,999) GENERAL SERVICE 2	(50,000 - 249,999) GENERAL SERVICE 3
1 CUSTOMER COSTS										
2	490,122	444,935	1,153	2	2	-	12,834	20,684	8,094	887
3	NA	1,00	1,00	1,45	1,45	0,60	1,45	1,88	1,89	2,50
4	525,115	444,935	1,153	2	3	-	18,564	38,827	15,302	2,220
5	100,00%	84,73%	0,22%	0,00%	0,00%	0,00%	3,54%	7,39%	2,91%	0,42%
6	524,418	444,935	1,153	2	3	-	18,564	38,827	15,302	2,220
7	100,00%	84,84%	0,22%	0,00%	0,00%	0,00%	3,54%	7,40%	2,92%	0,42%
8 CAPACITY COSTS										
9	292,195,408	21,399,912	55,479	1,276	1,326	84,265	2,238,129	19,370,209	28,255,437	16,011,052
10	100,00%	7,32%	0,02%	0,00%	0,00%	0,03%	0,77%	6,63%	9,67%	5,48%
11	139,511,785	21,399,912	55,479	1,276	1,326	84,265	2,238,129	19,370,209	28,255,437	16,011,052
12	100,00%	15,34%	0,04%	0,00%	0,00%	0,06%	1,60%	13,88%	20,25%	11,48%
13	130,573,389	21,399,912	55,479	1,276	1,326	84,265	2,238,129	19,370,209	28,255,437	16,011,052
14	100,00%	16,39%	0,04%	0,00%	0,00%	0,06%	1,71%	14,83%	21,64%	12,26%
14	97,723,627	21,399,912	55,479	1,276	1,326	84,265	2,238,129	19,370,209	28,255,437	16,011,052
15	100,00%	21,90%	0,06%	0,00%	0,00%	0,09%	2,29%	19,82%	28,91%	16,38%
16	194,471,781	0	0	0	0	0	0	0	0	0
17	100,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
18	325,035,721	127,074,828	330,957	1,280	1,367	148,246	9,102,117	43,314,499	47,855,522	23,122,949
19	100,00%	39,10%	0,10%	0,00%	0,00%	0,05%	2,80%	13,33%	14,72%	7,11%
18	8,922,896	3,568,368	498	293	96	6,513	136,412	1,245,849	1,810,724	1,035,262
18	100,00%	39,99%	0,01%	0,00%	0,00%	0,07%	1,53%	13,96%	20,29%	11,60%
19 COMMODITY COSTS										
20	1,713,915,886	93,119,330	12,984	7,656	7,956	538,820	11,284,551	103,061,591	149,790,387	85,641,045
21	100,00%	5,43%	0,00%	0,00%	0,00%	0,03%	0,66%	6,01%	8,74%	5,00%
22 REVENUE-RELATED COSTS										
23	2,201,547	897,843	2,298	18	18	916	50,024	264,657	327,600	176,571
24	100,00%	40,78%	0,10%	0,00%	0,00%	0,04%	2,27%	12,02%	14,88%	8,02%
25										

SCHEDULE H-2 REVISED

COST OF SERVICE

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

DEVELOPMENT OF ALLOCATION FACTORS
 SCHEDULE G

LINE NO.	(250,000 - 499,999) GENERAL SERVICE 4	(500,000 +) GENERAL SERVICE 5	COMMERCIAL GENERATORS	RNG / CNG	(1,000,000 - 3,999,999) SMALL INTERRUPTIBLE SERVICE	(4,000,000 - 50,000,000) INTERRUPTIBLE SERVICE	(50,000,000 +) INTERRUPTIBLE LARGE VOLUME	DISCONTINUED VEHICLE GAS SALES	WHOLESALE	SPECIAL CONTRACTS
1	CUSTOMER COSTS									
2	No. of Customers	142	197	-	27	14	-	-	15	21
3	Weighting	3.51	4.47	-	10.27	10.27	13.19	-	3.51	13.19
4	Weighted No. of Customers	499	881	-	277	144	-	-	53	276
5	Allocation Factors	0.10%	0.17%	0.00%	0.05%	0.03%	0.00%	0.00%	0.01%	0.05%
6	Weighted No. of Customers - (No Direct Assignment)	499	881	-	-	-	-	-	53	-
7	Allocation Factor	0.10%	0.17%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%
8	CAPACITY COSTS									
9	Peak & Avg. Month Sales Vol. (Therms)	9,665,589	28,716,404	79,421	7,778,455	23,851,636	-	-	561,531	134,125,287
10	Allocation Factors	3.31%	9.83%	0.03%	2.66%	8.16%	0.00%	0.00%	0.19%	45.90%
11	Peak & Avg. Month Sales Vol. (Therms) - No Direct C	9,665,589	28,716,404	79,421	4,133,358	8,938,395	-	-	561,531	-
12	Allocation Factor	6.93%	20.58%	0.06%	2.96%	6.41%	0.00%	0.00%	0.40%	0.00%
13	Small and Medium Customer Peak & Avg. Month Sale	9,665,589	28,716,404	79,421	4,133,358	0	0	-	561,531	-
14	Allocation Factor	7.40%	21.99%	0.06%	3.17%	0.00%	0.00%	0.00%	0.43%	0.00%
14	Small Customer Peak & Avg. Month Sales Vol. (therms)	9,665,589	-	79,421	-	-	-	-	561,531	-
15	Allocation Factor	9.89%	0.00%	0.08%	0.00%	0.00%	0.00%	0.00%	0.57%	0.00%
16	Industrial Measuring and Regulating	0	28,716,404	0	7,778,455	23,851,636	-	0	0	134,125,287
17	Allocation Factor	0.00%	14.77%	0.00%	4.00%	12.26%	0.00%	0.00%	0.00%	68.97%
18	Existing Revenues	11,039,284	23,284,058	849,506	3,904,534	6,060,691	-	-	525,232	28,420,651
19	Allocation Factor	3.40%	7.16%	0.26%	1.20%	1.86%	0.00%	0.00%	0.16%	8.74%
18	Sales Expense	672,736	209,398	729	54,954	177,789	-	-	3,276	0
18	Allocation Factor	7.54%	2.35%	0.01%	0.62%	1.99%	0.00%	0.00%	0.04%	0.00%
19	COMMODITY COSTS									
20	Annual Sales Vol. (therms)	55,651,416	168,533,148	586,440	44,229,423	143,092,614	-	-	2,636,519	855,722,006
21	Allocation Factors	3.25%	9.83%	0.03%	2.58%	8.35%	0.00%	0.00%	0.15%	49.93%
22	REVENUE-RELATED COSTS									
23	Revenue Assessments	105,741	206,625	3,690	31,011	42,770	0	0	5,876	71,052
24	Allocation Factors	4.80%	9.39%	0.17%	1.41%	1.94%	0.00%	0.00%	0.27%	3.23%
25	Allocation Factors excl. Direct Assign									

SCHEDULE H-2 REVISED

COST OF SERVICE

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

ALLOCATION OF RATE BASE TO CUSTOMER CLASSES
 SCHEDULE F

LINE NO.	TOTAL	RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3
RATE BASE BY CUSTOMER CLASS										
DIRECT AND SPECIAL ASSIGNMENTS:										
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31	2,357,327,760	805,001,306	2,086,946	18,993	20,701	1,098,105	51,118,487	298,337,028	386,307,973	211,274,774
32	100.00%	83.35%	0.22%	0.00%	0.00%	0.00%	3.48%	7.27%	2.87%	0.42%
33	100.00%	16.16%	0.04%	0.00%	0.00%	0.06%	1.69%	14.62%	21.33%	12.09%
34	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

ALLOCATION OF RATE BASE TO CUSTOMER CLASSES
 SCHEDULE F

LINE NO.	GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	RNG /CNG	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	DISCONTINUED VEHICLE GAS SALES	WHOLESALE	SPECIAL CONTRACTS	
											Customer
RATE BASE BY CUSTOMER CLASS											
DIRECT AND SPECIAL ASSIGNMENTS:											
1											
2											
3	128,088	226,186	507,738						13,530		
4					121,710	148,460				1,251,418	
5	32,030	56,561	126,966						3,383		
6		1,136,795			307,925	944,213				5,309,610	
7											
8	423,136	747,199	1,677,297						44,698		
9					610,012	297,849				963,190	
10	6,684	11,803	26,495		3,714	1,926			706	3,696	
11	589,939	2,178,544	2,338,496		1,043,362	1,392,448			62,317	7,527,913	
Capacity											
12											
13											
14	392,298	1,165,514	3,223		167,761	362,783			22,791		
15						2,806,239				8,065,888	
16	20,955,130	62,257,561	172,186		8,961,178	19,378,565			1,217,408		
17	42,274,186	125,596,341	347,362		18,077,984				2,455,958		
18	46,464,849		381,796						2,699,418		
19					144,353	2,124,178				70,013,481	
20				36,809,099							
21				17,553,714							
22	665,746	1,977,928	5,470		535,764	1,642,852			38,677	9,238,278	
23	15,205,735	45,176,144	124,944		6,502,527	14,061,727			883,391		
24	125,957,944	236,173,487	1,034,980	54,362,814	34,389,567	40,376,344			7,317,644	87,317,647	
Commodity											
25											
26											
27											
28											
29											
30											
31	126,547,883	238,352,032	3,373,477	54,362,814	35,432,929	41,768,793			7,379,961	94,845,560	
32	0.09%	0.35%	0.37%	0.00%	0.17%	0.22%	0.00%	0.00%	0.01%	1.19%	
33	7.30%	13.68%	0.06%	3.15%	1.99%	2.34%	0.00%	0.00%	0.42%	5.06%	
34	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

SCHEDULE H-2 REVISED

COST OF SERVICE

PAGE 6 OF 11

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

ALLOCATION OF COST OF SERVICE
 TO CUSTOMER CLASSES
 SCHEDULE E 1 OF 2

LINE NO.	TOTAL	RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3
OPERATIONS AND MAINTENANCE EXPENSE:										
DIRECT AND SPECIAL ASSIGNMENTS:										
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Customer	6,905,815	5,859,140	15,190	26	38	-	244,467	511,299	201,511	29,237
878 Meters and House Regulators	1,153,931	979,037	2,538	4	6	-	40,849	85,436	33,672	4,885
893 Maint. of Meters & House Reg.	895,400	-	-	-	-	-	-	-	-	-
890 Ind Meas and Regulating	3,715,498	3,139,156	8,138	14	20	-	130,978	273,939	107,964	15,664
874 Mains & Services	1,764,412	1,490,719	3,865	7	10	-	62,199	130,088	51,270	7,439
892 Maint. of Mains & Services	1,941,828	759,170	1,977	8	8	886	54,378	258,769	285,898	138,141
904 Uncollectible Accounts	8,922,896	3,568,368	498	293	96	6,513	136,412	1,245,849	1,810,724	1,035,262
911-916 Sales Expense	68,513,842	58,052,453	150,500	261	377	-	2,422,182	5,065,954	1,996,572	289,683
All Other	93,813,625	73,848,043	182,705	614	556	7,399	3,091,466	7,571,333	4,487,611	1,520,312
Total										
Capacity	-	-	-	-	-	-	-	-	-	-
876 Measuring & Reg. Sta. Eq.- I	-	-	-	-	-	-	-	-	-	-
890 Maint. of Meas. & Reg. Sta. Eq.-I	9,668,432	1,658,741	4,300	99	103	6,532	173,481	1,501,416	2,190,124	1,241,042
874 Mains and Services	5,145,585	882,790	2,289	53	55	3,476	92,327	799,061	1,165,594	660,489
887 Maint. of Mains	414,486	-	-	-	-	-	-	-	-	-
413 Gas Plant Leased to Others - Direct	31,417,936	4,819,242	12,494	287	299	18,976	504,025	4,362,155	6,363,101	3,605,675
All Other	46,646,438	7,360,774	19,083	439	456	28,984	769,833	6,662,631	9,718,819	5,507,206
Total										
Commodity	0	0	0	0	0	0	0	0	0	0
Account #	0	0	0	0	0	0	0	0	0	0
Account #	0	0	0	0	0	0	0	0	0	0
Account #	0	0	0	0	0	0	0	0	0	0
All Other	0	0	0	0	0	0	0	0	0	0
Total	140,460,063	81,208,817	201,788	1,052	1,012	36,383	3,861,299	14,233,965	14,206,430	7,027,518
TOTAL O&M										
DEPRECIATION EXPENSE:										
Customer	21,752,969	18,131,428	47,005	82	118	0	756,516	1,582,241	623,586	90,476
Capacity	58,082,770	9,383,982	24,328	560	581	36,951	981,432	8,493,946	12,390,169	7,020,937
Total	79,835,738	27,515,411	71,333	641	699	36,951	1,737,948	10,076,187	13,013,755	7,111,413
AMORT. OF LEASEHOLD / OTHER										
Capacity	7,436,228	1,140,654	2,957	68	71	4,491	119,296	1,032,467	1,506,065	853,418
AMORT. OF ENVIRONMENTAL										
Capacity	1,000,000	153,391	398	9	10	604	16,043	138,843	202,531	114,765
AMORT. OF ACQUISITION ADJ.:										
Customer	0	0	0	0	0	0	0	0	0	0
Capacity	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0
AMORT. OF CONVERSION COSTS:										
Commodity	0	0	0	0	0	0	0	0	0	0

SUPPORTING SCHEDULES: H-2.p.5, H-2.p.6

RECAP SCHEDULES: H-2 p.1

SCHEDULE H-2 REVISED

COST OF SERVICE
FULLY ALLOCATED EMBEDDED COST
OF SERVICE STUDY

PAGE 7 OF 11

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM, INC.
DOCKET NO.: 20230023-GU

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: G. THERRIEN

ALLOCATION OF COST OF SERVICE
TO CUSTOMER CLASSES
SCHEDULE E 1 OF 2

LINE NO.	GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	RNG / CNG	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	DISCONTINUED VEHICLE GAS SALES	WHOLESALE	SPECIAL CONTRACTS
OPERATIONS AND MAINTENANCE EXPENSE:										
DIRECT AND SPECIAL ASSIGNMENTS:										
1										
2										
3										
4	6,570	11,601	26,042	-	-	-	-	-	694	-
5	1,098	1,939	4,352	-	-	-	-	-	116	-
6	-	-	-	-	47,591	121,037	-	-	-	-
7	3,520	6,216	13,953	-	5,074	2,478	-	-	-	726,773
8	1,672	2,952	6,626	-	2,410	1,177	-	-	372	8,012
9	65,951	139,104	5,075	-	23,326	36,208	-	-	177	3,805
10	672,736	209,398	729	-	54,954	177,789	-	-	3,138	169,791
11	65,093	114,946	258,028	-	36,171	18,755	-	-	3,276	-
12	816,639	486,155	314,804	-	169,527	357,443	-	-	6,876	35,989
									14,648	944,370
Capacity										
13	-	-	-	-	-	-	-	-	-	-
14	-	-	-	-	-	-	-	-	-	-
15	-	-	-	-	-	-	-	-	-	-
16	749,195	1,283,015	6,156	-	185,659	146,861	-	-	43,525	478,182
17	398,725	682,827	3,276	-	98,809	78,160	-	-	23,164	254,491
18	-	-	-	414,486	-	-	-	-	-	-
19	2,176,682	6,466,910	17,886	-	930,829	2,012,919	-	-	126,456	-
20	3,324,603	8,432,751	27,318	414,486	1,215,297	2,237,940	-	-	193,146	732,673
21										
22										
23										
24	4,141,242	8,918,906	342,122	414,486	1,384,824	2,595,382	0	0	207,794	1,677,042
25										
26	20,331	75,077	80,590	0	35,956	47,987	0	0	2,148	259,428
27	4,238,415	7,947,107	34,827	1,829,279	1,157,190	1,358,642	0	0	246,235	2,938,191
	4,258,746	8,022,185	115,416	1,829,279	1,193,146	1,406,628	0	0	248,382	3,197,618
28										
29	515,193	1,530,636	4,233	0	220,315	476,432	0	0	29,931	0
30										
31	69,282	205,835	569	0	29,627	64,069	0	0	4,025	0
32										
33										
34	0	0	0	0	0	0	0	0	0	0
35	0	0	0	0	0	0	0	0	0	0
36	0	0	0	0	0	0	0	0	0	0
37	0	0	0	0	0	0	0	0	0	0
38										
39	0	0	0	0	0	0	0	0	0	0

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

ALLOCATION OF COST OF SERVICE
 TO CUSTOMER CLASSES
 SCHEDULE E 2 OF 2

LINE NO.	TOTAL	RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3
TAXES OTHER THAN INCOME TAXES:										
1	Customer	8,181,160	17,678	31	44	-	284,521	595,071	234,527	34,028
2	Capacity	17,977,821	2,904,537	173	180	11,437	303,774	2,629,052	3,835,014	2,173,125
3	Subtotal	26,158,980	9,723,657	204	224	11,437	588,295	3,224,124	4,069,541	2,207,153
4	Revenue	3,855,179	1,572,234	31	32	1,604	87,589	463,447	573,669	309,198
5	Total	30,014,160	11,295,891	235	257	13,041	675,884	3,687,571	4,643,209	2,516,351
GAIN ON SALE OF PROPERTY										
7	Customer	(495,917)	(1,167)	(2)	(2)	-	(12,986)	(20,929)	(8,190)	(897)
8	Capacity	-	-	-	-	-	-	-	-	-
9	Commodity	-	-	-	-	-	-	-	-	-
10	Total	(495,917)	(1,167)	(2)	(2)	-	(12,986)	(20,929)	(8,190)	(897)
RETURN (NOI)										
12	Customer	44,286,340	36,913,334	166	240	-	1,540,173	3,221,246	1,269,544	184,198
13	Capacity	121,105,105	19,566,012	50,724	1,212	77,044	2,046,329	17,710,248	25,834,041	14,638,959
14	Subtotal	165,391,445	56,479,346	146,421	1,452	77,044	3,586,502	20,931,494	27,103,585	14,823,157
15	Revenue	9,248,893	7,709,092	19,986	50	-	321,654	672,735	265,135	38,469
16	Total	25,291,956	4,086,225	10,593	253	16,090	427,361	3,698,662	5,395,259	3,057,244
17	Commodity	-	-	-	-	-	-	-	-	-
18	Total	34,540,849	11,795,317	30,579	278	16,090	749,016	4,371,396	5,660,395	3,095,713
REVENUE CREDITED TO COS:										
22	Customer	(16,644,025)	(9,068,691)	(20,625)	(34)	(855)	(700,187)	(1,371,803)	(624,799)	(128,590)
23	Capacity	-	-	-	-	-	-	-	-	-
24	Commodity	-	-	-	-	-	-	-	-	-
25	Total	(16,644,025)	(9,068,691)	(20,625)	(34)	(855)	(700,187)	(1,371,803)	(624,799)	(128,590)
TOTAL COST OF SERVICE:										
26	Customer	160,143,043	133,902,130	341,279	914	6,544	5,281,157	12,249,895	6,247,415	1,737,995
27	Capacity	277,540,318	44,595,575	115,613	2,763	175,601	4,664,068	40,365,849	58,881,898	33,365,654
28	Commodity	-	-	-	-	-	-	-	-	-
29	Subtotal	437,683,361	178,497,705	456,892	3,678	182,145	9,945,225	52,615,743	65,129,313	35,103,650
30	Revenue	3,855,179	1,572,234	4,024	32	1,604	87,589	463,447	573,669	309,198
31	Total	441,538,540	180,069,939	460,916	3,581	183,749	10,032,824	53,079,191	65,702,982	35,412,848

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

TYPE OF DATA SHOWN: 12/31/24
 PROJECTED TEST YEAR:
 WITNESS: G. THERRIEN

ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSES SCHEDULE E 2 OF 2

LINE NO.	GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	RNG / CNG	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	DISCONTINUED VEHICLE GAS SALES	WHOLESALE	SPECIAL CONTRACTS
TAXES OTHER THAN INCOME TAXES:										
1	7,646	28,236	30,309	-	13,523	18,048	-	-	808	97,569
2	1,311,877	2,459,794	420,528	566,200	358,174	420,528	-	-	76,215	909,431
3	1,319,524	2,488,031	41,089	566,200	371,697	438,575	-	-	77,022	1,007,000
4	185,165	361,826	6,462	25,977	54,304	74,896	-	-	10,289	124,420
5	1,504,689	2,849,856	47,551	592,177	426,001	513,472	-	-	87,312	1,131,421
6										
7	(144)	(199)	(1,127)	-	(27)	(14)	-	-	(15)	(21)
8	-	-	-	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-	-	-	-
10	-	-	-	-	-	-	-	-	-	-
11	(144)	(199)	(1,127)	-	(27)	(14)	-	-	(15)	(21)
12										
13	41,390	152,848	164,070	-	73,203	97,695	-	-	4,372	528,163
14	8,837,280	16,570,065	72,615	3,814,126	2,412,791	2,832,827	-	-	513,410	6,126,255
15										
16	8,878,671	16,722,913	236,685	3,814,126	2,485,994	2,930,522	-	-	517,782	6,654,418
17										
18	8,644	31,921	34,265	-	15,288	20,403	-	-	913	110,303
19	1,845,604	3,460,542	15,165	796,554	503,895	591,616	-	-	107,222	1,279,426
20										
21	1,854,248	3,492,464	49,430	796,554	519,183	612,019	-	-	108,135	1,389,729
22										
23	(14,739)	(302,240)	(54,754)	(4,471,406)	(39,604)	(20,536)	-	-	(24,898)	199,830
24										
25	879,768	471,797	568,157	(4,471,406)	267,865	521,025	-	-	(2,025)	2,139,641
26	20,142,255	40,606,731	165,506	7,420,643	5,897,290	7,982,054	-	-	1,170,183	11,985,975
27										
28	21,022,023	41,078,529	733,664	2,949,237	6,165,155	8,503,079	-	-	1,166,158	14,125,616
29	185,165	361,826	6,462	25,977	54,304	74,896	-	-	10,289	124,420
30	21,207,188	41,440,354	740,126	2,975,215	6,219,459	8,577,975	-	-	1,178,447	14,250,037

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY (SUMMARY)

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

LINE NO.	SUMMARY	TOTAL	RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3
1	RB	2,357,327,760	805,001,306	2,086,946	18,993	20,701	1,098,105	51,118,487	298,337,028	386,307,973	211,274,774
2	ATTRITION	0	0	0	0	0	0	0	0	0	0
3	O&M	140,460,063	81,208,817	201,788	1,052	1,012	36,363	3,861,299	14,233,965	14,206,430	7,027,518
4	DEPRECIATION	79,835,738	27,515,411	71,333	641	689	36,951	1,737,948	10,076,187	13,013,755	7,111,413
5	AMORTIZATION EXPENSES	8,436,228	1,294,045	3,355	77	80	5,095	135,339	1,171,310	1,708,596	968,183
6	TAXES OTHER THAN INCOME - OTHER	26,158,980	9,723,657	25,208	204	224	11,437	588,295	3,224,124	4,069,541	2,207,153
7	TAXES OTHER THAN INCOME - REV. RELATED	3,855,179	1,572,234	4,024	31	32	1,604	87,599	463,447	573,669	309,198
8	GAIN ON SALE OF PROPERTY	(495,917)	(450,196)	(1,167)	(2)	(2)	-	(12,986)	(20,929)	(8,190)	(897)
9	RETURN	165,391,445	56,479,346	146,421	1,333	1,452	77,044	3,586,502	20,931,494	27,103,585	14,823,157
10	INCOME TAXES TOTAL	34,540,849	11,795,317	30,579	278	303	16,090	749,016	4,371,396	5,660,395	3,095,713
11	REVENUE CREDITED TO COS:	(16,644,025)	(9,068,691)	(20,625)	(34)	(92)	(855)	(700,187)	(1,371,803)	(624,799)	(128,590)
12	TOTAL COST - CUSTOMER	160,143,043	133,902,130	341,279	891	914	6,544	5,281,157	12,249,895	6,247,415	1,737,995
13	TOTAL COST - CAPACITY	277,540,318	44,595,575	115,613	2,659	2,763	175,601	4,664,068	40,365,849	58,881,898	33,365,654
14	TOTAL COST - COMMODITY	0	0	0	0	0	0	0	0	0	0
15	TOTAL COST - REVENUE	3,855,179	1,572,234	4,024	31	32	1,604	87,599	463,447	573,669	309,198
16	NO. OF CUSTOMERS	490,122	444,935	1,153	2	2	0	12,834	20,684	8,094	887
17	PEAK MONTH SALES	292,195,408	21,399,912	55,479	1,276	1,326	84,265	2,238,129	19,370,209	28,255,437	16,011,052
18	ANNUAL SALES	1,713,915,886	93,119,330	12,984	7,656	7,956	538,820	11,284,551	103,061,591	149,790,387	85,641,045

SCHEDULE H-2 REVISED

COST OF SERVICE

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY (SUMMARY)

TYPE OF DATA SHOWN: 12/31/24
 PROJECTED TEST YEAR:
 WITNESS: G. THERRIEN

LINE NO.	SUMMARY	GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	RNG / CNG	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	DISCONTINUED VEHICLE GAS SALES	WHOLESALE	SPECIAL CONTRACTS
1	RB	126,547,883	238,352,032	3,373,477	54,362,814	35,432,929	41,768,793	0	0	7,379,961	94,845,560
2	ATTRITION	0	0	0	0	0	0	0	0	0	0
3	O&M	4,141,242	8,918,906	342,122	414,486	1,384,824	2,595,382	0	0	207,794	1,677,042
4	DEPRECIATION	4,258,746	8,022,185	115,416	1,829,279	1,193,146	1,406,628	0	0	248,382	3,197,618
5	AMORTIZATION EXPENSES	584,475	1,736,471	4,803	0	249,843	540,502	0	0	33,956	0
6	TAXES OTHER THAN INCOME - OTHER	1,319,524	2,488,031	41,089	566,200	371,697	438,575	0	0	77,022	1,007,000
7	TAXES OTHER THAN INCOME - REV. RELATED	185,165	361,826	6,462	25,977	54,304	74,896	0	0	10,289	124,420
8	GAIN ON SALE OF PROPERTY	(144)	(199)	(1,127)	-	(27)	(14)	0	0	(15)	(21)
9	RETURN	8,878,671	16,722,913	236,685	3,814,126	2,485,994	2,930,522	0	0	517,782	6,654,418
10	INCOME TAXES TOTAL	1,854,248	3,492,464	49,430	796,554	519,183	612,019	0	0	108,135	1,389,729
11	REVENUE CREDITED TO COS:	(14,739)	(302,240)	(54,754)	(4,471,406)	(39,604)	(20,536)	0	0	-24,898	199,830
12	TOTAL COST - CUSTOMER	879,768	471,797	568,157	(4,471,406)	267,865	521,025	0	0	-2,025	2,139,641
13	TOTAL COST - CAPACITY	20,142,255	40,606,731	165,506	7,420,643	5,897,290	7,982,054	0	0	1,170,183	11,985,975
14	TOTAL COST - REVENUE	0	0	0	0	0	0	0	0	0	0
15	NO. OF CUSTOMERS	185,165	361,826	6,462	25,977	54,304	74,896	0	0	10,289	124,420
16	PEAK MONTH SALES	142	197	1,114	0	27	14	0	0	15	21
17	ANNUAL SALES	9,665,589	28,716,404	79,421	0	7,778,455	23,851,636	0	0	561,531	134,125,287
18		55,651,416	168,533,148	586,440	0	44,229,423	143,092,614	0	0	2,636,519	855,722,006

SUPPORTING SCHEDULES: H-2 p.2-5

RECAP SCHE RECAP SCHEDULES: H-2 p.1

COST OF SERVICE

SCHEDULE H-3 REVISED

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
 COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

CLASSIFICATION OF RATE BASE - PLANT
 SCHEDULE I: PAGE 1 OF 2

LINE NO.	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
1	1,500,863		1,500,863		100% capacity
2	113,580,328		113,580,328		100% capacity
3	40,247,902		40,247,902		100% capacity
4	20,309,562		20,309,562		100% capacity
5	32,218,965		32,218,965		100% capacity
6	1,839,548,797		1,839,548,797		100% capacity
7	19,187,298		19,187,298		100% capacity
8	22,633,939		22,633,939		100% capacity
9	118,076,622		118,076,622		100% capacity
10	706,923,368	706,923,368			100% customer
11	218,610,504	218,610,504			100% customer
12	59,892,830	59,892,830			100% customer
13	15,196,827	15,196,827			100% customer
14	13,431,843	4,402,877	9,028,966		Accs 374-386
15	-	-	-		50% customer, 50% capacity
16	-	-	-		50% customer, 50% capacity
17	3,066,030,554	1,005,026,406	2,061,004,148		100% capacity
18					
19	75,116,203	37,558,101	37,558,101		50% customer, 50% capacity
20	5,031,897		5,031,897		100% capacity
21	-		-		
22	26,434,731	13,217,366	13,217,366		50% customer, 50% capacity
23	3,327,942,478	1,055,801,873	2,272,140,605		

COST OF SERVICE

SCHEDULE H-3 REVISED

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU
 EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY
 TYPE OF DATA SHOWN: 12/31/24
 WITNESS: G. THERRIEN

CLASSIFICATION OF RATE BASE
 ACCUMULATED DEPRECIATION
 SCHEDULE I: PAGE 2 OF 2

LINE NO.	LOCAL STORAGE PLANT:	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
		(51,787)		(51,787)		Related Plant Account
2	INTANGIBLE PLANT:	(34,628,653)				Related Plant Account
3	336 PURIFICATION EQUIPMENT (RNG)	(3,438,802)				Related Plant Account
4	DISTRIBUTION PLANT:					Related Plant Account
5	374 Land and Land Rights	59,756		59,756		Related Plant Account
6	375 Structures and Improvements	(8,750,130)		(8,750,130)		Related Plant Account
7	376 Mains	(423,935,807)		(423,935,807)		Related Plant Account
8	377 Compressor Sta. Eq.	(1,633,584)		(1,633,584)		Related Plant Account
9	378 Meas. & Reg. Sta. Eq.-Gen	(6,099,442)		(6,099,442)		Related Plant Account
10	379 Meas. & Reg. Sta. Eq.-CG	(20,594,868)		(20,594,868)		Related Plant Account
11	380 Services	(260,273,017)	(260,273,017)			Related Plant Account
12	381-382 Meters	(82,448,983)	(82,448,983)			Related Plant Account
13	383-384 House Regulators	(26,224,399)	(26,224,399)			Related Plant Account
14	385 Indust.Meas.& Reg.Sta.Eq.	(7,498,283)	(7,498,283)			Related Plant Account
15	386 Property on Customer Premises	-	-			Related Plant Account
16	387 Other Equipment	-	-			Related Plant Account
17	Total A.D. on Dist. Plant	(6,034,632)	(1,978,116)	(4,056,516)		Related Plant Account
		(843,433,388)	(378,422,798)	(465,010,590)		
18	GENERAL PLANT:					50% customer, 50% capacity
19	RWIP:	(34,864,547)	(17,432,273)	(17,432,273)		Distribution Plant
20	AMORT. ACC. ADJUSTMENT	(5,028,153)		(5,028,153)		100% capacity
21	AMORT. OTHER UTILITY PLANT	(1,122,377)		(1,122,377)		100% capacity
22	PRODUCTION PLANT					
23	CUST. ADV. FOR CONSTRUCTION	(20,000,000)	(10,000,000)	(10,000,000)		50% customer 50% capacity
24	TOTAL ACCUMULATED DEPRECIATION	(942,567,707)	(405,855,072)	(536,712,635)		
25	NET PLANT (Plant less Accum.Dep.)	2,385,374,771	649,946,801	1,735,427,969		
26	plus: WORKING CAPITAL	(28,047,011)	(18,732,668)	(9,314,343)		O&M Expense
27	equals: TOTAL RATE BASE	2,357,327,760	631,214,133	1,726,113,627		

SUPPORTING SCHEDULES: G-1 p.1, G-1 p.4, G-1 p.12
 RECAP SCHEDULES: H-3 p.1

COST OF SERVICE

SCHEDULE H-3 REVISED

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
 COST OF SERVICE STUDY

CLASSIFICATION OF EXPENSES AND
 DERIVATION OF COST OF SERVICE BY COST CLASSIFICATION
 SCHEDULE H: PAGE 1 OF 2

LINE NO.	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
OPERATIONS AND MAINTENANCE EXPENSES					
1					
2	414,486		414,486		100% capacity
3					100% capacity
4					
5					
6	2,135,909	1,199,557	936,352		Accs 871-879
7	561,236		561,236		100% capacity
8	536,224		536,224		100% capacity
9	55,117		55,117		100% capacity
10	13,383,930	3,715,498	9,668,432		Accs 376, 380
11	32,085		32,085		Acc 378
12	29,975	29,975			Acc 385
13	171,974		171,974		Acc 379
14	6,905,815	6,905,815			Accs 381-384
15	3,472,886	3,472,886			100% Customer
16	6,924,918	3,315,827	3,609,090		Accs 870-879, 881-894
17	244,443		244,443		100% capacity
18	45,659	14,064			Accs 886-894
19	270,996		270,996		Acc 375
20	5,145,585		5,145,585		Acc 376
21	5,210		5,210		Acc 377
22	950,491		950,491		Acc 378
23	895,400	895,400			Acc 385
24	2,201,714		2,201,714		Acc 379
25	1,764,412	1,764,412			Acc 380
26	1,153,931	1,153,931			Accs 381-383
27	107,520	35,244	72,275		Accs 885-894
28	46,995,431	22,502,611	24,492,819		
CUSTOMER ACCOUNTS:					
29					
30					
31	1,554,310	1,554,310			100% customer
32	14,998,534	14,998,534			100% customer
33	1,941,828	1,941,828			100% customer
34					
35	18,494,672	18,494,672			
36					
37	8,922,896	8,922,896			100% customer
38	426,517	213,259	213,259		General Plant
39	65,208,061	43,680,187	21,525,875		O&M excl. A&G
40	140,460,063	93,813,625	46,646,438		

COST OF SERVICE

SCHEDULE H-3 REVISED

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN: 12/31/24
 PROJECTED TEST YEAR:
 WITNESS: G. THERRIEN

CLASSIFICATION OF EXPENSES AND DERIVATION OF COST OF SERVICE BY COST CLASSIFICATION
 SCHEDULE H: PAGE 2 OF 2

LINE NO.	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE	CLASSIFIER
DEPRECIATION AND AMORTIZATION EXPENSE:						
1	79,835,738	21,752,969	58,082,770			Net Plant
2	1,000,000	-	1,000,000			100% capacity
3	-	-	-			100% capacity
4	-	-	-			Intangible plant
5	7,436,228	-	7,436,228			100% capacity
6						
7						
8	88,271,966	21,752,969	66,518,998			
TAXES OTHER THAN INCOME TAXES:						
9	3,855,179	1,779,551	884,836		3,855,179	100% revenue
10	2,664,387	6,401,609	17,092,985			O&M
11	23,494,593	8,181,160	17,977,821			net plant
12						
13	30,014,160				3,855,179	
14	(495,917)	(495,917)				100% customer
15	165,391,445	44,286,340	121,105,105			Rate Base
16	34,540,849	9,248,893	25,291,956			Return
17	458,182,566	176,787,068	277,540,318		3,855,179	
18	(16,644,025)	(16,644,025)				100% customer

SUPPORTING SCHEDULES: E-1 p.3, G-2 p.1, G-2 p.23

RECAP SCHEDULES: H-3 p.1

COST OF SERVICE

SCHEDULE H-3 REVISED

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

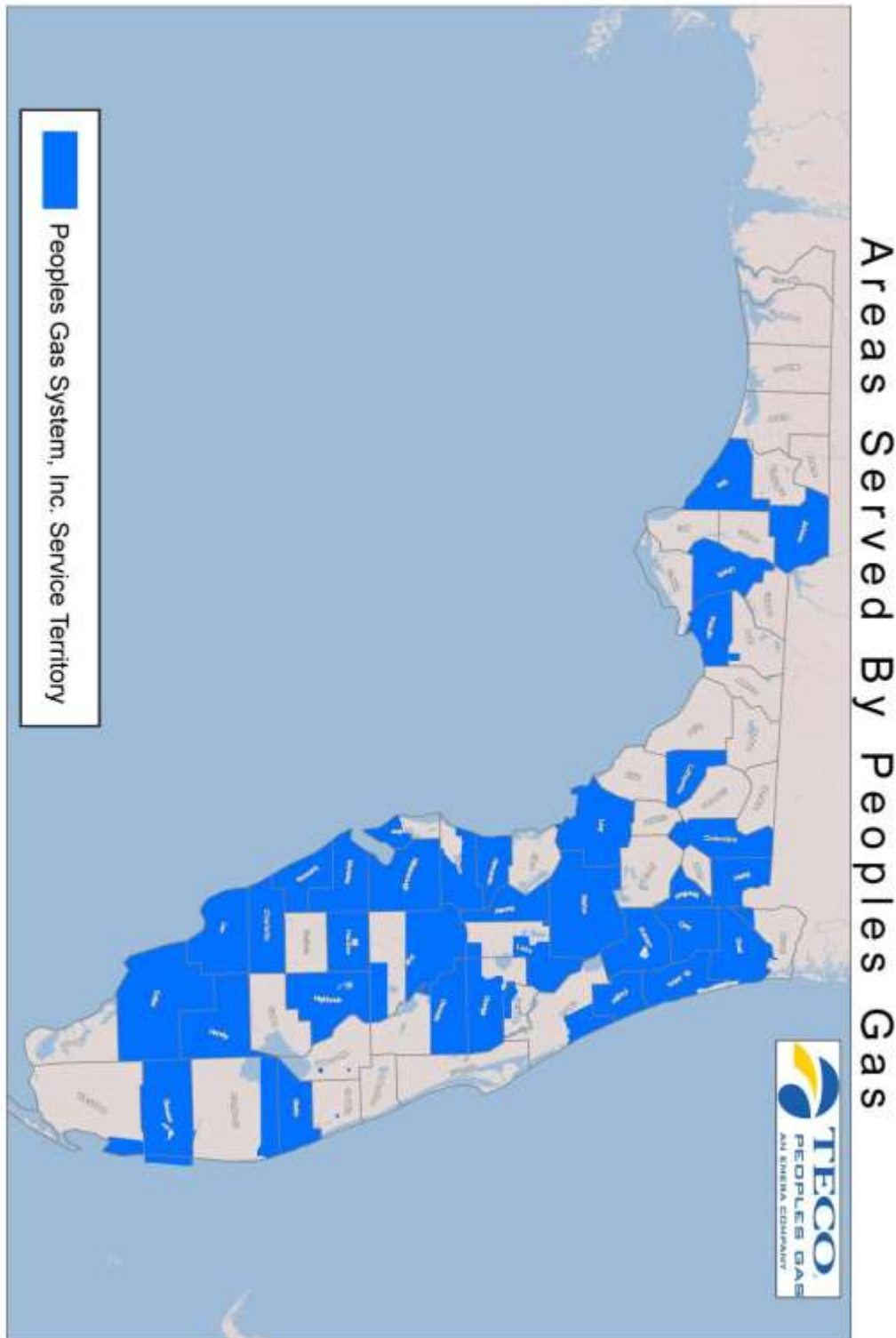
EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
 COST OF SERVICE STUDY
 (SUMMARY)

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

LINE NO.	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE
1					
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3					
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ATTACHMENT 3
Revised Tariff Sheets (*clean version*)

Peoples Gas System, Inc.



Service Territory

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

TECHNICAL TERMS AND ABBREVIATIONS

ABSOLUTE PRESSURE. Atmospheric pressure of 14.73 p.s.i.a. plus gauge.

APPLICATION FOR GAS SERVICE. A request for Gas Service made to the Company by a prospective Customer. Applications for residential Gas Service may be made by telephone or in person at the office of the Company. An application for any other class of Gas Service offered by Company shall be submitted to the Company in writing on the Company's standard form of Application For Gas Service.

AUTHORIZED PAYMENT AGENT. A legal entity designated by the Company as authorized to receive, on behalf of the Company, payment of bills for Gas Service rendered by Company to Customers. A third party with which a Customer may enter into a payment processing arrangement (or to which a Customer may direct that bills for Gas Service be mailed or otherwise delivered) is not an Authorized Payment Agent unless the Company has entered into an agreement with such third party to act as an Authorized Payment Agent of the Company.

BILLING PERIOD. Bills are rendered each month, based on regularly scheduled Meter readings which are approximately 30 days apart.

BIOGAS. Untreated gas produced from agricultural, animal, or municipal waste.

BRITISH THERMAL UNIT. The quantity of heat required to raise the temperature of one pound of water from 59°F. to 60°F. at a constant pressure of 14.73 p.s.i.a.

BTU. British Thermal Unit.

COMMISSION. The Florida Public Service Commission.

COMPANY. Peoples Gas System, Inc., a Florida Corporation.

CUBIC FOOT OF GAS. For Gas delivered at the Standard Delivery Pressure, a Cubic Foot of Gas is the volume of Gas which, at the temperature and pressure existing in the Meter, occupies one cubic foot. For Gas delivered at other than the Standard Delivery Pressure, a Cubic Foot of Gas is that volume of Gas which, at a temperature of 60°F. and at Absolute Pressure of 15.09 pounds per square inch for Panama City Operating Area and 14.98 pounds per square inch for the remainder of PGS's service territory, occupies one cubic foot.

CUSTOMER. Any person, other legal entity, prospective user or third-party beneficiary (not limited to account holder or payor) of the Company's Gas Service, his authorized representative (builder, architect, engineer, electrical contractor, plumber, independent contractor, etc.), or others for whose benefit such Gas Service is or is proposed to be supplied (property owner, landlord, tenant, occupant, renter, etc.). When Gas Service is desired at more than one location, the Point of Delivery at each such location shall be considered as a separate Customer.

CUSTOMER'S INSTALLATION. All piping, fittings, fixtures, valves, appliances and apparatus of every type (except metering, regulating and other similar equipment which remains the property of the Company) located on the Customer's side of the Point of Delivery and used in connection with or forming a part of an installation for utilizing Gas for any purpose.

TECHNICAL TERMS AND ABBREVIATIONS (Continued)

FORCE MAJEURE. Any cause, whether of the kind herein enumerated or otherwise, and whether caused or occasioned by or happening on account of the act or omission of Company or Customer or any other person or concern, not reasonably within the control of the Company and which by the exercise of due diligence the Company is unable to prevent or overcome, and such causes shall include but not be limited to:

- (1) (a) in those instances where the Company, Customer or a third party is required to obtain servitudes, rights-of-way grants, permits or licenses to enable the Company to fulfill its obligations hereunder, the inability of such party to acquire, or the 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 the Company, Customer or a third party 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 part to fulfill its obligations hereunder, the inability of the party to acquire, or the delays on the part of such party in acquiring, at reasonable cost and after the exercise of reasonable diligence, such materials and supplies, permits and permissions;
- (2) a hurricane, storm, heat wave, lightning, freeze, severe weather event, earthquake or other act of God; or
- (3) fire, explosion, war, riot, labor strike, terrorism, acts of the public enemy, lockout, embargo, civil disturbance, interference or regulation by federal, state or municipal governments, injunction or other legal process or requirement.

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.

GAS. Natural Gas or a mixture of gases suitable for fuel, delivered through the Company's distribution system, having a heating value of not less than 1,000 BTU's per cubic foot.

GAS SERVICE. The supplying of Gas (or the transportation of Gas) by the Company to a Customer.

GAS SERVICE FACILITIES. The service line, Meter, and all appurtenances thereto necessary to convey Gas from the Company's Main to the Point of Delivery and which are owned by Company.

HIGH PRESSURE. Gas delivered at any pressure above the Standard Delivery Pressure.

LNG. Liquefied Natural Gas or LNG is processed natural gas that has been condensed into a liquid form by reducing its temperature to approximately minus 260° F (minus 162° C) at ambient pressure.

MAIN. The pipe and appurtenances installed in an area to convey Gas to other Mains or to service lines.

METER. Any device or instrument used to measure and indicate volumes of Gas which flow through it.

METER READING DATE. The date upon which an employee of the Company reads the Meter of a Customer for billing purposes.

TECHNICAL TERMS AND ABBREVIATIONS (Continued)

NORMAL BUSINESS HOURS. 8 a.m. to 5 p.m. Monday through Friday, excluding Federal holidays.

PANAMA CITY OPERATING AREA. The Panama City Operating Area consists of those Counties and Communities identified in Section 6.

POINT OF DELIVERY. The point at which Company's Gas Service facilities are connected to the Customer's Installation, and at which the Customer assumes responsibility for further delivery and use of the Gas. In all cases, the Point of Delivery for Gas to a Customer shall be at the outlet side of the meter or regulator, if any, whichever is farther downstream. The Point of Delivery shall be determined by Company.

RESIDENTIAL. When used to modify the term "Customer," means a Customer whose use of Gas is for residential purposes, regardless of the rate schedule pursuant to which such Customer receives Gas Service provided by Company.

RNG. Renewable Natural Gas, or gas produced from agricultural, animal, or municipal or other waste that, with or without further processing, (a) has characteristics consistent with the Company's compositional and quality standards for Gas, and (b) in the sole view of the Company does not otherwise pose a hazard to inclusion in the Company's distribution lines when co-mingled with Gas.

STANDARD DELIVERY PRESSURE. The Standard Delivery Pressure for Panama City Operating Area shall be 10 inches of water column (.36 p.s.i.g.). The Standard Delivery Pressure for the remainder of PGS service territory shall be 7 inches of water column (.25 p.s.i.g.). No adjustment will be made for variations from the normal atmospheric pressure at the Customer's Meter. Gas delivered at Standard Delivery Pressure may vary from three inches to 15 inches of water column.

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

THIRD PARTY GAS SUPPLIER. Any legal entity, other than the Company, providing Gas for transportation and delivery to a Customer on the Company's distribution system.

YEAR ROUND CUSTOMER. A Customer who receives (or who it is estimated will receive) Gas Service from Company during each month of a year, and who pays a Customer charge for each such month.

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)	\$33.00	\$33.00
METER TURN ON / SERVICE INITIATION CHARGE (applies where service is inactive)	\$78.00 for initial unit or meter \$34.00 for each additional unit or meter	\$107.00 for initial unit or meter \$46.00 for each additional unit or meter

RULES AND REGULATIONS (Continued)

	RESIDENTIAL	OTHER
METER RECONNECTION/ SERVICE RESTORATION CHARGE (applies where service has been turned off for cause and includes cost of turn-off)	\$104.00 for initial unit or meter \$33.00 for each additional unit or meter	\$114.00 for initial unit or meter \$42.00 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)	\$29.00	\$29.00
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)	\$33.00 per meter	\$33.00 per meter

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

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.

H. SPECIAL CONTRACTS

At the sole option of the Company, service may be provided by entering into an agreement with a Customer memorializing a special contract pursuant to Commission Rule 25-9.034, FAC, where the rates, terms, and conditions for service may be different from those set forth in the Company's approved Tariff. Such agreement is subject to the approval of the Commission. Billing Adjustments and Taxes and Fees, as set forth in Sheet Nos. 7.101- 7.101-10, may also apply to any such agreement.

II

CUSTOMER'S INSTALLATION

A. GENERAL

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

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

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

B. INSPECTION OF CUSTOMER'S INSTALLATION

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

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

CUSTOMER'S INSTALLATION (Continued)

C. RESIDENTIAL GENERATORS

A Customer shall notify Company of the installation of any gas-fired electric generation at the premises. Gas-fired electric generators and their associated equipment shall not be connected to the Company's system without prior approval.

D. CHANGES IN CUSTOMER'S INSTALLATION

A Customer shall notify Company of any change in Customer's requirements for Gas Service, including the installation of gas-fired electric generation, 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.

E. 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.

F. 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.

G. 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.

H. 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.

V

MEASUREMENT

A. METERS

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

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

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

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

B. TYPE OF METERING PROVIDED

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

C. METER ACCURACY AT INSTALLATION

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

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. The Company may require a Customer to commit to taking an agreed minimum volume of Gas or pay for Gas not taken below such minimum, depending on factors such as facility cost or service requirements. Such minimum volume commitment will not be set at a level that exceeds the volume used to calculate the MACC for such Customer, nor will the term of such minimum volume commitment exceed ten (10) years.
4. 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.
5. 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

MAIN AND SERVICE EXTENSIONS (Continued)

to the Depositor an amount equal to the positive difference (if any) determined by subtracting (i) the Maximum Allowable Construction Cost as determined under section A.(2) above from (ii) the Maximum Allowable Construction Cost as recalculated utilizing actual revenue pursuant to this paragraph.

- b. For each additional Customer taking Gas Service from any point on the extended Main or Service facilities within a period of four (4) years from the date of construction, the Company shall refund to the Depositor the amount by which the Maximum Allowable Construction Cost of the new Customer exceeds the cost of connecting such new Customer, provided that an additional Main extension shall not have been necessary to serve such additional Customer. Where the Depositor and the Company agree that new Customers are likely to connect to the extended facilities over a period longer or shorter than four (4) years, the Depositor and the Company may agree, within the Construction Deposit Agreement, to provide for refunds over such longer or shorter period as the parties agree is reasonable and appropriate under the circumstances.
- c. The aggregate refund to any Depositor made through the provisions of (a) and (b) above shall not exceed the original deposit of such Depositor.
- d. The extension shall at all times be the property of the Company, and any unrefunded portion of said deposit at the end of four (4) years, or such longer or shorter period as may be agreed by the Depositor and Company pursuant to section (5)(b) above, shall accrue to the Company.

B. SERVICE EXTENSIONS FROM EXISTING MAINS

The Company will install, at no charge to the Customer, the Gas Service Facilities, commencing from an existing Main, necessary to serve a Customer applying for Gas Service, where the cost of such service extension does not exceed the Maximum Allowable Construction Cost as defined in section VI.A. (2) above. Customers not meeting the above criteria will be required to make a non-refundable contribution in aid of construction based on the difference between the cost of the required service facilities and the Maximum Allowable Construction Cost as calculated for each respective Customer.

C. RELOCATION OR MODIFICATION OF GAS SERVICE FACILITIES

When modifications to structures or improvements on premises to which the Company renders Gas Service necessitate the relocation of Company's Gas Service Facilities, or when such relocation, or modifications to Company's Gas Service Facilities, are requested by the Customer for whatever reason, Customer shall be required to reimburse the Company in advance of performance of such work for all or any part of the costs incurred by the Company in the performance of such relocation or modifications.

MAIN AND SERVICE EXTENSIONS (Continued)

D. MAIN EXTENSION PROGRAM

In cases where (i) the estimated actual cost of extending necessary Main and Service facilities exceeds the MACC; (ii) the Company, in its reasonable discretion, determines that there is a reasonable likelihood that such extension will produce sufficient revenue to justify the necessary investment in such facilities; and (iii) the Company determines that the credit-worthiness of the party or parties requesting the extension is satisfactory to assure recovery of the additional investment above the MACC, the Company may provide the facilities subject to a Main Extension Program Charge (MEP Charge) as provided on Sheets Nos. 7.101-7 through 7.101-9 of the Company's Tariff. In such cases, in lieu of a Construction Deposit Agreement, the party or parties requesting an extension subject to the MEP Charge may enter into a guaranty agreement with the Company by which said party or parties shall agree to pay to the Company any remaining unamortized balance of the amount subject to the MEP Charge at the end of the Amortization Period.

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. The Company shall not be liable for any loss or damage caused by variation in Gas pressure, defects in pipes, connections and appliances, escape or leakage of Gas, sticking of valves or regulators, or for any other loss or damage not caused by the Company's negligence arising out of or incident to the furnishing of Gas to any Customer.

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

VIII

CONTINUITY OF SERVICE

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

IX

LIMITATION ON CONSEQUENTIAL DAMAGES

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

X

INDEMNITY TO COMPANY

- A. General. The Customer shall indemnify, hold harmless, and defend the Company from and against any and all liability, proceedings, suits, cost or expense for loss or damage or injury to person or property or for fatality, in any manner directly or indirectly connected with or arising out of the transmission, distribution or use of Gas by the Customer at or on the Customer's side of the Point of Delivery or in any manner directly or indirectly connected with or arising out of the Customer's acts or omissions.
- B. Governmental. Notwithstanding anything to the contrary in the Company's Tariff, including these Rules and Regulations, the Rate Schedules, and Standard Forms, any obligation of indemnification therein required of a Customer that is a governmental entity of the State of Florida or political subdivision thereof ("governmental entity"), shall be read to include the condition "to the extent permitted by applicable law."

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.

TRANSPORTATION SERVICE (Continued)

D. COMPANY STANDARDS

In operating the Natural Choice Transportation Service Rider, the Company will:

1. Apply its transportation service Tariff provisions uniformly to all similarly situated affiliated and non-affiliated marketers, brokers, agents, and Customers.
2. Make ancillary services provided by the Company available on a non-discriminatory basis to all similarly situated Pool Managers.
3. Process all similar requests for transportation service in the same manner.
4. Provide, if requested by a Customer, a list of all Pool Managers operating on Company's system.
5. Functionally separate operating employees for the Company from the operating employees of any affiliated Pool Manager.
6. Maintain its books of accounts and records separate from the books of accounts and records of any affiliated Pool Manager.

In operating the Natural Choice Transportation Service Rider, the Company will not:

7. Give any similarly situated Pool Manager or Customer preference in matters, rates, information, or charges relating to transportation service including, scheduling, balancing, metering, standby service or curtailment policy.
8. Communicate to any Customer, Pool Manager or third person that any advantage might accrue to such Customer, Pool Manager or third person in the use of the Company's Natural Choice Transportation Service Rider as a result of the Customer's, Pool Manager's or other third person's dealing with a Pool Manager affiliated with the Company.

COUNTIES AND COMMUNITIES SERVED

COUNTIES

COMMUNITIES

Baker County

Glen St. Mary
Macclenny
Sanderson
Unincorporated Baker County

Bay

Callaway
Lynn Haven
Panama City¹
Panama City Beach
Parker
Springfield
Tyndall Air Force Base
Unincorporated Bay County

Bradford

Starke
Unincorporated Bradford County

Broward

Coconut Creek
Cooper City
Coral Springs
Dania
Dania Beach
Davie
Deerfield Beach
Fort Lauderdale
Hallandale 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, Inc. may extend service to other areas pursuant to the terms and conditions set forth in this Tariff.
For further information regarding service areas, contact customer service at:
(877) TECO-PGS / (877) 932-6747

COUNTIES AND COMMUNITIES SERVED (Continued)

COUNTIES

COMMUNITIES

Charlotte

Babcock Ranch
Englewood
North Port
Port Charlotte
Punta Gorda
Unincorporated Charlotte County

Clay

Fleming Island
Green Cove Springs
Maxville
Middleburg
Orange Park
Unincorporated Clay County

Collier

Marco Island
Naples
Unincorporated Collier County

Columbia

Lake City
Unincorporated Columbia County

Duval

Atlantic Beach
Baldwin
Jacksonville¹
Jacksonville Beach
Neptune Beach
Unincorporated Duval County

Flagler

Bunnell
Flagler Beach
Palm Coast
Unincorporated Flagler County

Hardee

Zolfo Springs
Unincorporated Hardee County

Hendry

Labelle
Unincorporated Hendry County

Hernando

Brooksville
Spring Hill
Weeki Wachee
Unincorporated Hernando County

¹Designates location of Local Operations Center

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COUNTIES AND COMMUNITIES SERVED (Continued)

COUNTIES

COMMUNITIES

Highlands

Avon Park¹
Unincorporated Highlands County

Hillsborough

Apollo Beach
Brandon
Gibsonton
Lithia
Lutz
Plant City
Riverview
Rocky Point
Ruskin
Seffner
Sun City Center
Tampa¹
Temple Terrace
Valrico
Wimauma
Unincorporated Hillsborough County

Jackson

Alford
Cottondale
Unincorporated Jackson County

Lafayette

Mayo
Unincorporated Lafayette County

Lake

Clermont
Dona Vista
Eustis¹
Grand Island
Howey-in-the-Hills
Lady Lake
Leesburg
Mount Dora
Sorrento
Tavares
The Villages
Umatilla
Unincorporated Lake County

¹Designates location of Local Operations Center

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COUNTIES AND COMMUNITIES SERVED (Continued)

COUNTIES

COMMUNITIES

Lee

Alva
Babcock Ranch
Bonita Springs
Cape Coral
Estero
Fort Myers¹
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
Ocala¹
Silver Springs
Summerfield
The Villages
Unincorporated Marion County

Martin

Hobe Sound
Palm City
Stuart
Unincorporated Martin County

¹Designates location of Local Operations Center

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COUNTIES AND COMMUNITIES SERVED (Continued)

COUNTIES

COMMUNITIES

Miami-Dade

Aventura
Bal Harbour
Bay Harbor Islands
Biscayne Park
El Portal
Golden Beach
Indian Creek Village
Miami¹
Miami Beach
Miami Shores
North Bay Village
North Miami
North Miami Beach
Sunny Isles Beach
Surfside
Unincorporated Miami-Dade County

Nassau

Bryceville
Fernandina Beach
Unincorporated Nassau County

Okeechobee

Unincorporated Okeechobee County

Orange

Apopka
Belle Isle
Edgewood
Golden Oak
Lake Buena Vista
Maitland
Orlando¹
Pine Castle
Tangerine
Winter Garden
Winter Park
Zellwood
Unincorporated Orange County

¹Designates location of Local Operations Center

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

COUNTIES AND COMMUNITIES SERVED (Continued)

COUNTIES

COMMUNITIES

Osceola

Celebration
Kissimmee
Poinciana
Reunion
Saint Cloud
Unincorporated Osceola County

Palm Beach

Juno Beach
Jupiter
Lake Park
North Palm Beach
Palm Beach Gardens¹
Tequesta
Unincorporated Palm Beach County

Pasco

Dade City
Hudson
Land of Lakes
New Port Richey
Odessa
Port Richey
St. Leo
San Antonio
Wesley Chapel
Zephyrhills
Unincorporated Pasco County

Pinellas

Bay Pines
Clearwater
Gulfport
Kenneth City
Largo
Madeira Beach
Pinellas Park
St. Pete Beach
St. Petersburg¹
Seminole
South Pasadena
Treasure Island
Unincorporated Pinellas County

¹Designated location of Local Operations Center

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

COUNTIES AND COMMUNITIES SERVED (Continued)

COUNTIES

COMMUNITIES

Polk

Davenport
Eaton Park
Frostproof
Lakeland¹
Mulberry
Unincorporated Polk County

Putnam

Unincorporated Putnam County

Sarasota

Englewood
Longboat Key
Nokomis
North Port
North Venice
Osprey
Sarasota¹
Venice
Unincorporated Sarasota County

Seminole

Altamonte Springs
Casselberry
Fern Park
Goldernrod
Longwood
Oviedo
Winter Springs
Unincorporated Seminole County

St. Johns

Elkton
Ponte Vedra
Ponte Vedra Beach
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

¹ Designated location of Local Operations Center

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COUNTIES AND COMMUNITIES SERVED (Continued)

COUNTIES

COMMUNITIES

Volusia

Daytona Beach
Daytona Beach Shores
Holly Hill¹
Ormond Beach
Port Orange
South Daytona
Unincorporated Volusia County

Wakulla

Crawfordville
Unincorporated Wakulla County

¹ Designated location of Local Operations Center

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GENERAL APPLICABILITY PROVISIONS

The following general provisions are applicable to each rate schedule contained in this Tariff.

A. CHARACTER OF SERVICE

1. **General Service.** Gas, purchased by Customer from Company, having a nominal heating value of not less than 1,000 BTU per cubic foot. The Company will endeavor to provide Gas Service on a continuous basis, but does not guarantee to do so. Detailed procedures for orderly curtailment in the event of a shortage of Gas from the Company's suppliers are set forth in the Company's curtailment plan.
2. **Interruptible Service and Contract Interruptible Service.** Gas, purchased by Customer from Company, having a nominal heating value of not less than 1,000 BTU per cubic foot, delivered on an interruptible basis. Gas Service rendered under Interruptible and Contract Interruptible rate schedules will be curtailed or fully interrupted at the sole discretion of the Company. The Customer shall hold the Company harmless from any and all liabilities, penalties, alternate fuels subsidies, price adjustments and claims of whatever type, resulting from or arising out of the Company's curtailment or interruption of Gas consumption or deliveries to Customers electing Interruptible Service.
3. **Individual Transportation Service.** Gas made available to Company by or for the account of Customer (other than as a part of Gas made available to Company by or for the account of an NCTS Customer Pool, as defined in Rider NCTS of this Tariff) for transportation service on Company's system from a designated point of receipt to a designated point of delivery. Company shall have no obligation to re-deliver Gas which Company has not received from or for the account of Customer. If the Gas is delivered for transportation by Company under a firm rate schedule, Company will endeavor to re-deliver the Gas on a continuous basis, but does not guarantee to do so. Detailed procedures for orderly curtailment of deliveries are set forth in the Company's curtailment plan. Transportation service rendered under Interruptible and Contract Interruptible rate schedules will be curtailed or interrupted at the sole discretion of the Company. The Customer shall hold the Company harmless from any and all liabilities, penalties, alternate fuels subsidies, price adjustments and claims of whatever type, resulting from or arising out of the Company's curtailment or interruption of deliveries of Gas transported by Company under an interruptible rate schedule.
4. **Natural Choice Transportation Service.** Gas made available to Company by or for the account of Customer as part of an NCTS Customer Pool (as defined in Rider NCTS of this Tariff), for transportation on Company's system from a designated point of receipt to a designated point of delivery. Company shall have no obligation to re-deliver Gas which Company has not received from or for the account of an NCTS Customer Pool. If the Gas is to be delivered by Company to Customer under a firm rate schedule, Company will endeavor to re-deliver the Gas on a continuous basis, but does not guarantee to do so. Detailed procedures for orderly curtailment of deliveries are set forth in the Company's curtailment plan. Natural Choice Transportation Service rendered under Interruptible

GENERAL APPLICABILITY PROVISIONS (Continued)

F. TAX AND FEE ADJUSTMENT CLAUSE

The bill for Gas Service computed under the rates in this Tariff shall be increased by the appropriate proportionate part of all taxes, licenses, assessments, or fees imposed by any governmental authority based on the production or consumption of natural Gas or on revenues derived from the consumption of Gas. Should franchise fees be included in the basis for determining the amount of the State Regulatory Trust Fund fees, the franchise fee addition reflected in the bill shall be computed at a factor of 1.00503 of such franchise fee. All of the foregoing additions to the bill will be shown separately from the amount billed for Gas.

G. COMPETITIVE RATE ADJUSTMENT CLAUSE

The Distribution Charge for Gas delivered after September 30, 1989 to Customers other than those served under Company's Rate Schedules ISLV and CIS and those Customers receiving a discount under a Rate Schedule NGVS-2 special contract rate approved by the Commission is subject to adjustment in accordance with the following provisions, for prior shortfalls or surpluses in Company's contract interruptible service revenues.

1. For the purposes of this clause, the following definitions shall apply:
 - a. "Actual revenue" means Company's actual non-gas revenue derived from service provided under its Rate Schedule CIS and those Customers receiving a discount under a Rate Schedule NGVS-2 special contract rate approved by the Commission during a determination period.
 - b. "Base revenue" means the non-gas revenue which Company would have derived had all Gas delivered under Company's Rate Schedule CIS and any Rate Schedule NGVS-2 special contract rate during a determination period been billed at the distribution charge established for service under applicable interruptible rate schedules in Company's last base rate proceeding.
 - c. "Surplus" means the amount, if any, by which Company's actual revenue exceeds its base revenue for a determination period.
 - d. "Shortfall" means the amount, if any, by which Company's base revenue exceeds its actual revenue for a determination period.
2. The existence of a shortfall or surplus shall be determined by comparing Company's actual revenue with its base revenue. This determination shall be made each year for the twelve (12) months ending September 30 ("determination period").
3. Adjustments to rates pursuant to this clause shall be implemented during an "adjustment period", which shall be the eleven (11) months ending September 30 in the year following the determination period in the event of a surplus. In the event of a shortfall, any eleven (11) successive months ending on a September 30 within five (5) years following the determination period may be an adjustment period.

GENERAL APPLICABILITY PROVISIONS (Continued)

4. In the event of a surplus, Company shall reduce rates to Customers (other than Customers served under Rate Schedules ISLV and CIS and those Customers receiving a discount under a Rate Schedule NGVS-2 special contract rate approved by the Commission) to credit them with revenues equal to the surplus.
5. In the event of a shortfall, Company may increase rates to Customers (other than Customers served under Rate Schedules ISLV and CIS, and those Customers receiving a discount under a Rate Schedule NGVS-2 special contract rate approved by the Commission) to recover an amount not to exceed the amount of the shortfall.
6. A surplus refund or shortfall recovery shall be implemented during an adjustment period by reducing or increasing the distribution charge prescribed in each rate schedule of this Tariff (except Rate Schedules ISLV and CIS and any Rate Schedule NGVS-2 special contract rate approved by the Commission) by an adjustment factor computed as follows and rounded to the nearest .001 cent per Therm:

In event of a surplus, subtract:
$$\frac{\text{Surplus Refund to Customers}}{\text{PTS}}$$

In event of a shortfall, add:
$$\frac{\text{Shortfall Recovery}}{\text{PTS}}$$

Where PTS is the projected Therm consumption for Customers (excluding Customers serviced under Rate Schedules ISLV and CIS and those Customers receiving a discount under a Rate Schedule NGVS-2 special contract rate approved by the Commission) during the adjustment period.

Any variation between the actual refund to Customers and the amount calculated pursuant to the preceding paragraph, or between the actual shortfall recovery and the amount which Company elected to recover in an adjustment period, shall be "trued-up" during the succeeding adjustment period pursuant to methodology approved by the Commission.

7. Company may defer all or any portion of a shortfall recovery to a subsequent adjustment period or portion thereof.

GENERAL APPLICABILITY PROVISIONS (Continued)

H. **CONDITIONS FOR TRANSPORTATION OF CUSTOMER-OWNED GAS**

Provisions applicable to each Customer which receives individual transportation service provided by Company (regardless of whether such Customer also purchases Gas from Company pursuant to a rate schedule providing for sales service) are found in Rider ITS of this Tariff. Provisions applicable to each Customer which receives aggregated transportation service provided by Company (regardless of whether such Customer also purchases Gas from Company pursuant to a rate schedule providing for sales service) are found in Rider NCTS of this Tariff.

I. **MAIN EXTENSION PROGRAM**

In cases where the estimated actual cost of extending necessary Main and Service facilities exceeds the Maximum Allowable Construction Cost (MACC); and where the Company determines, in its reasonable discretion and in accord with Section VI of the Company's Rules and Regulations, that there is a reasonable likelihood that an extension of Main or Service facilities will produce sufficient revenues to justify the necessary investment in such facilities; and where the Company determines that the creditworthiness of the party or parties requesting the extension is satisfactory to assure recovery of the additional investment above the MACC, the Company may provide for the recovery of estimated actual extension costs in excess of the MACC via a Main Extension Program (MEP Charge). In such cases, in lieu of a Construction Deposit Agreement, the party or parties requesting an extension subject to the MEP Charge may enter into a guaranty agreement with the Company by which said party or parties shall agree to pay to the Company any remaining unamortized balance of the amount subject to the MEP Charge at the end of the Amortization Period.

Where the MEP Charge is applied, the MEP Charge shall be paid only by Customers in the area served by the extended Main for which the MEP Charge is levied. The MEP Charge applicable to each such Customer shall be expressed in dollars per Premise (as hereinafter defined) per month and shall be calculated according to the following formula.

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	\$19.06 per month
RS-2	\$24.36 per month
RS-3	\$31.48 per month
RS-GHP	\$31.47 per month

Distribution Charge: \$0.35096 per Therm for RS-1, RS-2, and RS-3
\$0.12374 per Therm for RS-GHP

Minimum Bill: The Customer charge.

RESIDENTIAL SERVICE (Continued)

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

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

Special Conditions:

1. The rates set forth under this schedule shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2.
2. Service under this schedule shall be subject to the Rules and Regulations set forth in this Tariff.
3. Service under this schedule is subject to annual volume review by the Company and one additional review each year at the Customer's request. If reclassification to another billing class is appropriate such classification will be prospective.
 - a) Each year, the Company will review active residential Gas Service consumption to determine whether the prior 12 months of consumption was within the consumption band for the assigned Billing Class.
 - b) If consumption is 10 percent over or below the consumption parameters for the assigned Billing Class (“10 percent band”), the Company will re-assign the Billing Class to the applicable level of consumption.
 - c) If the Customer’s consumption is over or below the consumption parameters for the Customer’s Billing Class but not more or less than the 10 percent band for the assigned Billing Class for the most recent 12 months of consumption, the Customer will remain on the assigned Billing Class. If the same result occurs in the same direction (over or below) for two consecutive annual volume review cycles, the Company will re-assign the Customer to the appropriate Billing Class for the level of consumption.
4. The rates set forth under this schedule shall be subject to the operation of the Company’s Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.
5. The rates set forth under this schedule shall be subject to the operation of the Cast Iron Bare Steel Replacement Rider Surcharge set forth on Sheet Nos. 7.806 through 7.806-3.
6. A RS-GHP Customer with an annual consumption in excess of 1,999 Therms shall be eligible for transportation service under Rider NCTS.
7. 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.

**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: \$42.98 per month

Distribution Charge: \$0.49196 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.

SMALL GENERAL SERVICE (Continued)

5. Service under this schedule shall be subject to the Rules and Regulations set forth in this Tariff.
6. 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.
7. The rates set forth under this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.
8. The rates set forth under this schedule shall be subject to the operation of the Cast Iron Bare Steel Replacement Rider Surcharge set forth on Sheet Nos. 7.806 through 7.806-3.

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

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: \$65.91 per month

Distribution Charge: \$0.46334 per Therm

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

Minimum Bill: The Customer charge.

Special Conditions:

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

GENERAL SERVICE – 1 (Continued)

5. Service under this schedule shall be subject to the Rules and Regulations set forth in this Tariff.
6. 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.
7. The rates set forth under this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.
8. The rates set forth under this schedule shall be subject to the operation of the Cast Iron Bare Steel Replacement Rider Surcharge set forth on Sheet Nos. 7.806 through 7.806-3.

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:	\$123.22 per month
Distribution Charge:	\$0.39646 per Therm

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

Minimum Bill: The Customer charge.

Special Conditions:

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

GENERAL SERVICE - 2 (Continued)

5. Service under this schedule shall be subject to the Rules and Regulations set forth in this Tariff.
6. Service under this schedule is subject to annual volume review by the Company or anytime at the Customer's request. If reclassification to another schedule is appropriate such classification will be prospective.
7. The rates set forth under this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.
8. The rates set forth under this schedule shall be subject to the operation of the Cast Iron Bare Steel Replacement Rider Surcharge set forth on Sheet Nos. 7.806 through 7.806-3.

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:	\$501.48 per month
Distribution Charge:	\$0.33914 per Therm

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

Minimum Bill: The Customer charge.

Special Conditions:

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

GENERAL SERVICE - 3 (Continued)

5. Service under this schedule shall be subject to the Rules and Regulations set forth in this Tariff.
6. Service under this schedule is subject to annual volume review by the Company or anytime at the Customer's request. If reclassification to another schedule is appropriate such classification will be prospective.
7. The rates set forth under this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.
8. The rates set forth under this schedule shall be subject to the operation of the Cast Iron Bare Steel Replacement Rider Surcharge set forth on Sheet Nos. 7.806 through 7.806-3.

GENERAL SERVICE - 4
Rate Schedule GS-4

Availability:

Throughout the service areas of the Company.

Applicability:

Gas delivered to any Customer (except a Customer whose only Gas-consuming appliance or equipment is a standby electric generator) using 250,000 through 499,999 Therms per year or 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: \$950.43 per month

Distribution Charge: \$0.26271 per Therm

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

Minimum Bill: The Customer charge.

Special Conditions:

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

GENERAL SERVICE - 4 (Continued)

5. Service under this schedule shall be subject to the Rules and Regulations set forth in this Tariff.
6. Service under this schedule is subject to annual volume review by the Company or anytime at the Customer's request. If reclassification to another schedule is appropriate such classification will be prospective.
7. The rates set forth under this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.
8. The rates set forth under this schedule shall be subject to the operation of the Cast Iron Bare Steel Replacement Rider Surcharge set forth on Sheet Nos. 7.806 through 7.806-3.

GENERAL SERVICE - 5
Rate Schedule GS-5

Availability:

Throughout the service areas of the Company.

Applicability:

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

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

Monthly Rate:

Customer Charge: \$2,096.67 per month

Distribution Charge: \$0.17862 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.

GENERAL SERVICE - 5 (Continued)

5. Service under this schedule (unless otherwise indicated herein) shall be subject to the Rules and Regulations set forth in this Tariff.
6. Service under this schedule is subject to annual volume review by the Company or anytime at the Customer's request. If reclassification to another schedule is appropriate such classification will be prospective.
7. The rates set forth under this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.
8. The rates set forth under this schedule shall be subject to the operation of the Cast Iron Bare Steel Replacement Rider Surcharge set forth on Sheet Nos. 7.806 through 7.806-3.

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: \$0.40600 per Therm

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

Special Conditions:

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

NATURAL GAS VEHICLE SERVICE-2 (continued)

Special Conditions:

1. A separate meter or sub-meter may be requested by the Customer or required by Company; in which case the Customer will pay the cost of the meter (which shall remain the property of the Company) and its installation.
2. The collection and remittance of any federal or state or local tax imposed on CNG or the dispensing thereof for motor fuel shall be the responsibility of the Customer or Retailer, unless otherwise provided in Customer's agreement with Company.
3. Company shall not be responsible in any manner for the use, care or handling of natural gas once it is delivered to a natural gas vehicle.
4. If the Company, alone or together with another entity, responds to a competitive situation of a Customer that will consume quantities greater than 100,000 Therms per year, the Company may provide NGV Service at rates and charges set on an individual Customer basis via a special contract as long as the rate is above incremental cost with a reasonable return. At the Company's discretion it may recover the difference between the otherwise applicable Tariff rate and the approved special contract rate under this provision through Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.
5. If a Customer desires to phase in the use of CNG as motor fuel and is acquiring and placing into service vehicles fueled by CNG 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.
6. Service under this schedule shall be subject to the operation of the Company's Tax and Adjustment Clause set forth on Sheet No. 7.101-5.

RESIDENTIAL STANDBY GENERATOR SERVICE
Rate Schedule RS-SG

Availability:

Throughout the service areas of the Company.

Applicability:

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

Monthly Rate:

Customer Charge:	\$31.47
Distribution Charge:	\$0.28181 per Therm
Minimum Monthly Bill:	The Customer charge

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

Special Conditions:

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

RESIDENTIAL STANDBY GENERATOR SERVICE (Continued)

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

COMMERCIAL STANDBY GENERATOR SERVICE
Rate Schedule CS-SG

Availability:

Throughout the service areas of the Company.

Applicability:

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

Monthly Rate:

Customer Charge:	\$52.54
Distribution Charge:	\$0.28181 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.

COMMERCIAL STANDBY GENERATOR SERVICE
Rate Schedule CS-SG (Continued)

5. A Customer eligible for service pursuant to this rate schedule is eligible for transportation service under Rider NCTS.
6. Subject to Special Condition 7 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.
7. 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.
8. Service under this schedule shall be subject to the Rules and Regulations set forth in this Tariff.
9. 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.

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. This rate schedule is closed to new customers as of August 29, 2023.

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.

RENEWABLE NATURAL GAS INTERCONNECTION SERVICE Rate Schedule RNGIS

Availability:

Throughout the service areas of the Company.

Applicability:

Renewable Natural Gas Interconnection Service ("RNGI Service") is service to provide infrastructure for delivery of RNG to a pipeline system. RNGI Service is available to any Customer: (1) interconnecting to an interstate or intrastate pipeline; or (2) delivered into Company's distribution system for transportation and delivery. The equipment included in the RNGI 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:

RNGI Service is available under "Applicability" above based on the Customer's deliveries of RNG into an interstate or intrastate pipeline or the Company's distribution system as determined by the 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 an interstate or intrastate pipeline or to the Company, Customer shall pay a Monthly Services Charge, which shall be consistent with this tariff. In the case of multiple users of the facility each user will pay a facility fee consistent with this tariff. 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 (1) 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 pipeline, monitoring, regulating, metering, other associated interconnection equipment, and any other related appurtenances including any redundancy necessary to provide reliable RNGI Service, before any adjustment for accumulated depreciation, a contribution in aid of construction, and (2) associated depreciation expenses, taxes, and operations and maintenance expenses for the interconnection facilities, including the cost of electric power to operate the facilities. The agreement between Company and Customer may require a commitment by the Customer to purchase RNGI Service for a minimum period of time, to take or pay for a minimum amount of RNGI 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 RNGI Service does not include the provision of electricity, natural gas, or any other fuels required to operate the Customer's facilities or to be added to the RNG produced by or transported for Customer.

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

**COMMERCIAL GAS HEAT PUMP SERVICE
RATE SCHEDULE CS-GHP**

Availability:

Throughout the service areas of the Company.

Applicability:

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

Monthly Rate:

Customer Charge:	\$52.54 per month
Distribution Charge:	\$0.26271 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.

COMMERCIAL GAS HEAT PUMP SERVICE (Continued)

8. Service under this schedule shall be subject to the Rules and Regulations set forth in this Tariff.
9. 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.
10. 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.

LIQUIFIED NATURAL GAS SERVICE Rate Schedule LNG

Availability:

This rate schedule is available to any Customer for the purchase of Liquefied Natural Gas ("LNG") service from Peoples Gas System, Inc. throughout the service areas of the Company.

Applicability:

Applicable to Customers requesting liquefied natural gas services through storage of LNG, regasification of LNG to natural gas, and/or non-pipeline distribution of LNG ("LNG Service") for customer market segments including, but not limited to: (1) use as a transportation fuel, including marine markets, rail, auto, jet propulsion and other transportation customers, (2) use to increase system reliability, peak shaving and to increase resiliency of their facilities, (3) Customers that cannot be served by pipeline by PGS for any reason, including without limitation, time to construct the pipeline, cost of constructing pipeline, remote location, reliability/resilience and intermittent demand and (4) LNG loaded by ISO containers and exported to foreign markets pursuant to a valid export license. LNG Service under this Schedule is contingent upon arrangements mutually satisfactory to the Customer and Company for the design, location, construction, ownership, and operation of facilities required for the Company's provision of LNG Service. Service under this rate schedule is contingent upon the Company and the Customer entering a mutually satisfactory LNG Service Agreement.

Peoples Gas System, Inc.'s entry into an LNG Service Agreement with a Customer and the provision of LNG services pursuant to the LNG rate schedule with that Customer will not cause any additional costs to the Company's other rate classes.

Rate:

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

Monthly Services Charge:

The Monthly Services Charge shall be set forth in the agreement between the parties and unless otherwise specified in the agreement shall be billed in monthly installments over the term of this Agreement. The rate structure of the Monthly Services Charge shall be designed to recover the cost of service required to provide LNG Service to Customer. The rate structure includes, but is not limited to depreciation, return on capital, taxes and operational expenses, fuel used to operate facilities and electric costs to operate the facility.

Continued from Sheet No. 7.406

As used in this schedule, LNG Service facility costs to be recovered means the total installed cost of such LNG facilities, as determined by Company, which may include but are not limited to compressors, heat exchangers, pumps, aftercoolers, filters, drivers, control valves (JT), vacuum insulated piping, instrumentation, vaporizers, fire protection equipment, safety equipment, monitoring equipment, truck scales, vent and flare systems, waste water disposal systems, instrument air, power, communications, N2 systems, quality monitoring equipment, storage, controls, piping, metering, propane injection, and any other related appurtenances, including any redundancy necessary to provide reliable LNG 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 LNG Service for a minimum period of time, to take or pay for a minimum amount of LNG 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 Customer's monthly minimum charge under this rate schedule shall be the Monthly Services Charge.

Special Conditions:

1. All charges listed above are subject to applicable federal, state, or local taxes.
2. LNG Services provided hereunder shall be available only in connection with LNG that
 - a. will be consumed in the State of Florida, or
 - b. if not consumed in Florida,
 - i. will not be vaporized for further transportation in interstate commerce by pipeline after its delivery to Customer by the Company pursuant to this rate schedule, and
 - ii. will not be involved in a gas exchange or gas transportation by displacement transaction that would be deemed to circumvent the Federal Energy Regulatory Commission's jurisdiction, under the Natural Gas Act, over the interstate transportation of gas by pipeline.
3. The rates set forth under this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.
4. Service under this schedule shall be subject to the Rules and Regulations set forth in this Tariff.

**WHOLESALE SERVICE - FIRM
Rate Schedule WHS**

Availability:

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

Applicability:

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

Monthly Rate:

Customer Charge:	\$663.86 per month
Distribution Charge:	\$0.21935 per Therm
Minimum Bill:	The Customer charge

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

Special Conditions:

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

SMALL INTERRUPTIBLE SERVICE Rate Schedule SIS

Availability:

Throughout the service areas of the Company.

Applicability:

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

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

Monthly Rate:

Customer Charge: \$2,435.76 per month

Distribution Charge: \$0.10054 per Therm

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

Minimum Bill: The Customer charge.

Special Conditions:

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

SMALL INTERRUPTIBLE SERVICE (Continued)

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

Any gas taken in excess of the volume allocated to the Customer in an interruption or curtailment order shall be considered to be unauthorized overrun gas. Company may bill and Customer shall pay for such unauthorized overrun gas at the greater of (i) five (5) times the highest Gas Daily mid-point price for gas delivered to a Gulf Coast pipeline plus FGT's FTS-3 reservation, usage, fuel and applicable surcharges or (ii) five (5) times the Gas Daily FGT Florida City gate price for gas for the calendar day on which such unauthorized overrun gas was taken.
5. Service under this schedule shall be subject to the Rules and Regulations set forth in this Tariff.
6. As a condition for receiving service pursuant to this rate schedule, Customer agrees that it will give notice to Company at least 120 days prior to the effective date of any termination of service under this rate schedule which is to be followed by the Company's establishment of service to Customer under a rate schedule providing for firm service.
7. The rates set forth under this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.
8. The rates set forth under this schedule shall be subject to the operation of the Cast Iron Bare Steel Replacement Rider Surcharge set forth on Sheet Nos. 7.806 through 7.806-3.

INTERRUPTIBLE SERVICE Rate Schedule IS

Availability:

Throughout the service areas of the Company.

Applicability:

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

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

Monthly Rate:

Customer Charge: \$2,817.84 per month

Distribution Charge: \$0.05209 per Therm

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

Minimum Bill: The Customer charge.

Special Conditions:

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

INTERRUPTIBLE SERVICE (Continued)

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

Any Gas taken in excess of the volume allocated to the Customer in an interruption or curtailment order shall be considered to be unauthorized overrun Gas. Company may bill and Customer shall pay for such unauthorized overrun Gas at the greater of (i) five (5) times the highest Gas Daily mid-point price for gas delivered to a Gulf Coast pipeline plus FGT's FTS-3 reservation, usage, fuel and applicable surcharges or (ii) five (5) times the Gas Daily FGT Florida City gate price for gas for the calendar day on which such unauthorized overrun gas was taken.
4. The rates set forth under this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.
5. Service under this schedule shall be subject to the Rules and Regulations set forth in this Tariff.
6. A Customer which qualifies for service under this rate schedule shall continue to qualify for service hereunder if its usage is decreased below 4,000,000 Therms per year due solely to the Customer's taking thermal energy from a cogeneration facility to which the Company sells Gas or provides transportation service.
7. The rates set forth under this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.
8. The rates set forth under this schedule shall be subject to the operation of the Cast Iron Bare Steel Replacement Rider Surcharge set forth on Sheet Nos. 7.806 through 7.806-3.

**INTERRUPTIBLE SERVICE - LARGE VOLUME
Rate Schedule ISLV**

Availability:

Throughout the service areas of the Company.

Applicability:

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

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

Monthly Rate:

Customer Charge: \$3,104.40 per month

Distribution Charge: \$0.01351 per Therm

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

Minimum Bill: The Customer charge.

Special Conditions:

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

INTERRUPTIBLE SERVICE - LARGE VOLUME (Continued)

3. Interruption and Curtailment:
The Company may notify the Customer at any time to reduce or cease using Gas. The Company will endeavor to give as much notice as possible to the Customer. Any Gas taken in excess of the volume allocated to the Customer in an interruption or curtailment order shall be considered to be unauthorized overrun Gas. Company may bill and Customer shall pay for such unauthorized overrun Gas at the greater of (i) five (5) times the highest Gas Daily mid-point price for gas delivered to a Gulf Coast pipeline plus FGT's FTS-3 reservation, usage, fuel and applicable surcharges or (ii) five (5) times the Gas Daily FGT Florida City gate price for gas for the calendar day on which such unauthorized overrun gas was taken.
4. Service under this schedule shall be subject to the Rules and Regulations set forth in this Tariff.
5. Service under this schedule is subject to annual volume review by the Company or any time at the Customer's request. If reclassification to another schedule is appropriate, such classification will be prospective.
6. The rates set forth under this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.
7. The rates set forth under this schedule shall be subject to the operation of the Cast Iron Bare Steel Replacement Rider Surcharge set forth on Sheet Nos. 7.806 through 7.806-3.

CONTRACT INTERRUPTIBLE SERVICE (Continued)

5. Service under this schedule shall be subject to the Rules and Regulations set forth in this Tariff.
6. In instances where the Customer is able to demonstrate the ability and intent to bypass the Company's distribution system and purchase Gas or another source of energy from an alternate supplier, the distribution charge shall, in the discretion of the Company, be the rate per Therm necessary to retain the Customer on the Company's distribution system, provided that such rate is demonstrated to be in the long-term best interests of both the Company and its ratepayers.
7. The rates set forth in this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.

**OFF-SYSTEM SERVICE
Rate Schedule OSS**

Availability:

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

Applicability:

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

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

Monthly Rate:

Customer Charge:	None
Transaction Charge:	\$100.00 per transaction
Distribution Charge:	

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

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

The Distribution Charge for service pursuant to this rate schedule shall be determined by Company based upon Company's evaluation of competitive conditions. Such conditions may include, but are not necessarily limited to: the cost of gas which is available to serve Customer; the delivered price and availability of Customer's designated alternate fuel; and the nature of Customer's operations (such as load factor, fuel efficiency, alternate fuel capacity, etc.). Company may from time to time increase or reduce the Distribution Charge as it deems necessary or appropriate to meet competition or remain competitive, but shall have no obligation to do so; provided, however, that the Distribution Charge shall at all times remain within the limits set forth above.

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

OFF-SYSTEM SERVICE (Continued)

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

Special Conditions:

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

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

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

NATURAL CHOICE TRANSPORTATION SERVICE (Continued)

2. For purposes of this Rider, "Pool Manager" means a person or entity which has:
- a. Entered into agreements to sell Gas to, or procure Gas for, the Customer accounts comprising an NCTS Customer Pool;
 - b. Executed and delivered to Company after approval of this Rider by the Commission an unmodified Firm Delivery and Operational Balancing Agreement (in the form set forth on Sheets 8.119 through 8.119-8 of this Tariff) for an initial term of not less than one (1) year, obligating such person or entity to deliver Gas to Company on a firm basis for the accounts comprising an NCTS Customer Pool, resolve directly with the Company imbalances between (i) the quantities of Gas delivered to Company for the accounts in the NCTS Customer Pool and (ii) the quantities of Gas taken by such NCTS Customer Pool, and establish and maintain credit pursuant to the terms of such agreements; and
 - c. Executed and delivered to Company after approval of this Rider by the Commission an unmodified Master Capacity Release Agreement providing for such person's or entity's acquisition from Company of primary firm interstate pipeline transportation capacity, at a reservation charge equivalent to the Load Factor Adjusted Release Rate, to be used for the transportation and delivery to Company of Gas purchased by an NCTS Customer Pool receiving service pursuant to this Rider. The Load Factor Adjusted Release Rate may be varied as determined by Company from time to time for purposes of recovering from Customer Pools receiving service under this Rider Company's cost of the capacity acquired by Pool Manager plus an appropriate allocation of Company's costs of upstream pipeline capacity held by the company for peaking and future growth. Additional revenue derived by the Company from the Load Factor Adjusted Release Rate will be used to reduce costs recovered through the Purchased Gas Adjustment Clause.

Subject to the provisions of Special Condition 3, additional Customer accounts may be added to an NCTS Customer Pool administered by a Pool Manager at any time. A Pool Manager may be disqualified by Company from providing service hereunder in accordance with the Firm Delivery and Operational Balancing Agreement.

NATURAL CHOICE TRANSPORTATION SERVICE (Continued)

3. To initiate service pursuant to this Rider, a Customer shall select a Pool Manager from Company's approved Pool Manager list and Pool Manager shall enroll customer electronically via company's website for service under this Rider. The Pool Manager shall obtain a letter of authorization in the form set forth on Sheet 8.118 of this Tariff and have signed by the Customer prior to such electronic enrollment. Pool Manager shall also pay to Company a registration fee of \$10.00 for each Customer account to which service is initiated hereunder. Service by Company to a Customer account for which service hereunder has been properly requested by electronic enrollment prior to the sixteenth day of the month pursuant to this Rider 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 enrollment. Service under Rider will be delayed until the first day of the Customer's billing period in the second calendar month following enrollment by the Pool Manager for any Customer enrolled after the fifteenth day of the month.
4. A Customer account receiving service under this Rider may terminate service hereunder by its then serving Pool Manager and commence service hereunder (within the time and in the manner provided in Special Condition 3) by a different Pool Manager. The new Pool Manager shall pay to Company a registration fee of \$10.00 for each account.
5. If a Pool Manager requests the Company provide the twelve-month consumption history for a Customer account, the Company shall provide to the Pool Manager the history and apply an administrative fee charge equal to \$20 per customer account to Pool Manager's monthly invoice.
6. A Customer receiving service under this Rider may discontinue service hereunder by giving Company 30 days written notice. A Customer who elects to terminate transportation service under this Rider in order to return to sales service will be required to remain on sales service for a period not less than twelve successive billing periods. A Customer who returns to sales service due to abandonment by its Pool Manager will not be required to remain on sales service but cannot return to the same Pool Manager, or any affiliated company, for at least twelve successive billing periods.
7. For purposes of curtailment or interruption by Company, each individually billed account receiving service hereunder shall be treated by the Company in accordance with the curtailment provisions found in the applicable rate schedule or Company's curtailment plan.
8. Accounts receiving service pursuant to this Rider will be subject to the Swing Service Charge (set forth on Sheet No. 7.101-3).

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 \$59.00 per account number. A Customer whose Gas supply is terminated by a Pool Manager pursuant to this special condition will automatically return to sales service provided by Company until such time as the Customer elects, subject to the conditions of this Rider, to receive service hereunder through a different Pool Manager. Additional deposit may be required from the Customer to return to sales service.
12. It is the Customer's obligation to make payments to the Company (or to an Authorized Payment Agent of the Company) of all bills rendered. Payment by a Customer to a third party (including a Third-Party Gas Supplier or Customer's Pool Manager) which has not been designated by Company as an Authorized Payment Agent will not satisfy the Customer's obligation to make payment of Company's bill for Gas Service.

INDIVIDUAL TRANSPORTATION SERVICE Rider 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.

INDIVIDUAL TRANSPORTATION SERVICE Rider ITS (Continued)

Customer shall designate in writing an individual, who is duly authorized to act for Customer with respect to all operational matters arising under the Gas Transportation Agreement and accessible to Company at all times each Day during the term of the Gas Transportation Agreement, to act as Customer's "Contact Person". In performing under the Gas Transportation Agreement, Company shall be entitled to rely upon any instruction or consent given by such Contact Person with respect to operational matters arising under the Gas Transportation Agreement or under the Transporter Agreement (as defined in the Gas Transportation Agreement).

5. Warranty of Title. As between Customer and Company, Customer warrants that it will have good title to all Gas delivered to Company for the account of Customer for transportation on Company's system, that such Gas will be free and clear of all liens, encumbrances and claims whatsoever, and that it will indemnify and save Company harmless from any suit, action, debt, account, damage, cost, loss and expense arising from or out of adverse claims of any person to said Gas.
6. Deliveries of Gas. All Gas delivered under the Gas Transportation Agreement shall be delivered at rates of flow as constant as operationally feasible throughout each Day. Company has no obligation on any Day to deliver on other than a uniform hourly basis in relation to the Scheduled Quantities. The point of delivery for all Gas confirmed by Company for delivery under the Gas Transportation Agreement shall be at the outlet side of such billing meter(s) as shall be installed at the PGS Delivery Point(s). Measurement of the Gas delivered shall be in accordance with Section V of Company's Rules and Regulations.
7. Correction of Imbalances. Company intends that gas delivered to a Customer receiving service pursuant to this Rider on a daily basis will equal such Customer's consumption for that day. All Daily Imbalance Amounts arising under a Gas Transportation Agreement shall be resolved as of the end of each Month. The sum of all Daily Imbalance Amounts incurred during a Month (the "Monthly Imbalance Amount") shall be resolved in accordance with this Special Condition 7 each Month. Company will post a list of Monthly Imbalance Amounts on its Internet web site by noon on the 10th calendar day of each Month. If the 10th calendar day of the Month falls on a federal banking holiday or a weekend, then the Company will post a list of Monthly Imbalance Amounts on the next succeeding business day. Customer shall have a "Book-Out Period" (the period from the date of such posting until 5 p.m. Eastern Clock Time on the 4th business day of the Month following the Company's posting of the Monthly Imbalance Amount) within which to utilize the Book-Out provisions in paragraph (a) below; provided, however, that paragraph (a) below may not be utilized for any month by a Customer whose imbalance level under paragraph (b) or (c) below is greater than 40% for such month. Customer and Company shall utilize the provisions in paragraphs (b) and (c) below to resolve in cash all Monthly Imbalance Amounts (or any portions thereof) remaining after the close of the Book-Out Period. Company will use commercially reasonable efforts to post the list of Monthly Imbalance Amounts in accordance with the foregoing provision but, in the event of unavoidable circumstances, such posting will be made as soon as reasonably practicable.

INDIVIDUAL TRANSPORTATION SERVICE Rider ITS (Continued)

- (a) Customer may, during the Book-Out Period, net Positive Monthly Imbalance Amounts (as hereinafter defined), or portions thereof, with Negative Monthly Imbalance Amounts (as hereinafter defined), or portions thereof, of other Customers, and may net Negative Monthly Imbalance Amounts, or portions thereof, with Positive Monthly Imbalance Amounts of other Customers.

Customers availing themselves of the provisions of this paragraph (a) shall submit a completed online Imbalance Trading Form via the Company's gas management system website before the end of the Book-Out Period. Company will provide Customer an online cash-out statement for Customer's Monthly Imbalance Amount remaining (if any) pursuant to this paragraph (a) (the "Remaining Imbalance" by the end of the 4th business day following the end of the Book-Out Period, such statement to be calculated in accordance with paragraph (b) or (c) below, as applicable.

- (b) If a Remaining Imbalance is Positive (*i.e.*, Scheduled Quantities exceed Actual Takes), Company shall purchase the same from Customer (and Customer shall sell the same to Company) at a price per Therm (the "Unit Price") equal to the lowest weekly average (weeks where Friday is within the calendar Month) of the "Daily price survey" for Gas under the "Midpoint" column for "Florida Gas, zone 1", "Florida Gas zone 2" or "Florida Gas, zone 3", as reported in Platts Gas Daily, for the Month in which the Monthly Imbalance Amount was incurred, multiplied by the applicable factor set forth below:

<u>Imbalance Level</u>	<u>Factor</u>
0% to 5%	1.00
Greater than 5% to 20%	0.90
Greater than 20% to 40%	0.80
Greater than 40%	0.50

The total amount due Customer pursuant to this paragraph (b) shall be the product of the Unit Price (calculated as set forth herein) and Remaining Imbalance. The Imbalance Level shall be calculated by dividing the Remaining Imbalance by the Scheduled Quantities for the Month in which the Monthly Imbalance Amount accumulated.

INDIVIDUAL TRANSPORTATION SERVICE Rider ITS (Continued)

- (c) If a Remaining Imbalance is Negative (*i.e.*, Actual Takes exceed Scheduled Quantities), Company shall sell the same to Customer (and Customer shall purchase the same from Company) at a price per Therm (the "Unit Price") equal to the highest weekly average (weeks where Friday is within the calendar Month) of the "Daily price survey" for Gas under the "Midpoint" column for "Florida Gas, zone 1", "Florida Gas zone 2" or "Florida Gas, zone 3", as reported in Platts Gas Daily, for the Month in which the Monthly Imbalance Amount accumulated, multiplied by the applicable factor set forth below:

<u>Imbalance Level</u>	<u>Factor</u>
0% to 5%	1.00
Greater than 5% to 20%	1.10
Greater than 20% to 40%	1.20
Greater than 40%	1.50

- and (ii) maximum reservation rate for FGT FTS-3 capacity plus the FGT FTS--3 usage rate (including any applicable surcharges). The total amount due Company pursuant to this paragraph (c) shall be the product of the Unit Price (calculated as set forth herein) and the Remaining Imbalance. The Imbalance Level shall be calculated by dividing the Remaining Imbalance by the Scheduled Quantities for the Month in which the Monthly Imbalance Amount accumulated.
- (d) Company's statement for a Remaining Imbalance calculated pursuant to paragraph (b) above shall show a credit for the amount payable by Company to Customer pursuant to paragraph (b), such credit to be applied on Company's bill rendered to Customer pursuant to the Gas Transportation Agreement for the Month following the Month in which the amount payable by Company to Customer pursuant to paragraph (b) was incurred. All amounts not so credited by Company shall be considered delinquent.
- (e) Company's statement for a Remaining Imbalance calculated pursuant to paragraph (c) above shall be paid by Customer in accordance with the Gas Transportation Agreement. All amounts not so paid by Customer shall be considered delinquent.

7A. Correction of Imbalances at PGS Receipt Points that Are Gulfstream Delivery Points. If Company is the delivery point operator at a PGS Receipt Point that is a Gulfstream delivery point, Customer shall resolve with Company any Monthly Imbalance Amount attributable to Customer in accordance with the provisions of Special Condition 7 above. In addition, Customer shall bear sole responsibility for, and all costs associated with, the resolution with Gulfstream of imbalances (except imbalances caused by the acts or omissions of Company) resulting from Customer's nominations for deliveries of Gas at any such PGS Receipt Point. If Company is not the delivery point operator at a PGS Receipt Point that is a Gulfstream delivery point, the provisions of Special Condition 7 above shall not apply to the resolution of Monthly Imbalance Amounts at such PGS Receipt Point, and Customer shall bear sole responsibility for, and all costs associated with, the resolution with Gulfstream of imbalances (except imbalances caused by the acts or omissions of Company) resulting from Customer's nominations for deliveries of Gas at any such PGS Receipt Point.

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.

INDEX OF STANDARD FORMS

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Gas Service Agreement

No. _____

Business Partner Name (Customer)		Phone	Cell Phone	E-mail
Service Address		City	State	Zip
Doing Business As (DBA)		City Limits (Enter Yes or No)	County Name	
Mailing Address		City	State	Zip
Contact Name		Phone	E-mail	
Federal ID	Tax Exempt (Yes or No)	Date Service Line Requested		Date Gas Service Requested
Field Contact Name		Phone	E-mail	

SALES INSTRUCTIONS/REMARKS	SERVICE TYPE
	Main (Enter On or Off)
	New (N), Added Load (AL), Conversion (Co)
	Reactivate (RA) Manifold (MA)
	Residntl (R), Commrl (C)
	Industrial (I)
	Rate Class
	Map #

QTY.	APPLIANCE TYPE	PEAK HR DEMAND CF/H	ANNUAL THERMS		PRESSURE AT EQPT.	FINANCIAL INFORMATION		OTHER SERVICES
			PRESENT	ADDITIONAL				
						Gas Deposit		Other
						Turn-on Charge		Other
						Aid to Construction (Non-Refundable)		Other
						Construction Deposit		Other
						Prepayment		Other
						Balance Due		Other
DEALER INFORMATION (if applicable)								
						Dealer Name		
						Dealer Phone	Alt Phone	
						Services to be provided by Dealer		
TOTAL								

TO BE COMPLETED BY PGS ONLY

Meter Size	Regulator Size	BP#	CA#
System Pressure	Delivery Pressure	Premise#	Install#
Conversion Propane Company		Meter#	Project#

REMARKS

I have read all of the terms and conditions on the second page and agree to them.

Business Partner/Customer Signature		Sales Rep Signature	Sales Rep ID #
Business Partner/Customer Printed Name		Sales Rep Printed Name	Date
Date			

PGS CUSTOMER SERVICE CONTACT DURING INSTALLATION OF GAS SERVICE PHONE #: 1-877-832-6747

Gas Service Agreement No.

Page 2

NATURAL GAS SERVICE TERMS AND CONDITIONS:

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

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

The Company and its representatives are hereby authorized to enter upon and install on Customer's property any required gas meter or meters and gas pipe for furnishing gas to said address, and to ditch, lay, or otherwise install pipe as is required outside the building(s). The gas pipe from the Company's gas system to and including said meter or meters shall be owned, operated, and maintained by the Company with a perpetual right of ingress and egress thereto, 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 any term or obligation set forth herein.

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

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

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

Customer – Authorized Signature

Name

Title

CONSTRUCTION DEPOSIT AGREEMENT

This CONSTRUCTION DEPOSIT AGREEMENT (the "Agreement"), dated as of _____, 20____, is entered into between PEOPLES GAS SYSTEM, INC., 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.

APPLICANT _____

PEOPLES GAS SYSTEM, INC.

By: _____

By: _____

Title: _____

Title: _____

DATE: _____

G.S.A. NO. _____

Business Partner NO _____

Installation NO _____

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.

PGS Rev 8/02

NOTICE AND AFFIDAVIT¹

TO: _____ (Title)
Peoples Gas System, Inc.
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, Inc. ("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 \$59.00 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, Inc.

ALTERNATE FUEL PRICE CERTIFICATION

TO: PEOPLES GAS SYSTEM, INC.
702 Franklin St
P. O. Box 2562
Tampa, Florida 33601-2562

Attention:

_____ has received a firm offer from _____ for our purchase of up to _____ gallons/barrels of _____ for use by us at our facility located at _____, Florida, delivery to commence on _____, at a price of \$_____ per gallon/barrel. Copy of the offer, which will expire _____, is attached hereto.

Taxes payable by us should we purchase the referenced fuel pursuant to the attached offer, would be \$_____ per gallon/barrel. Transportation costs for delivery of the fuel to our facility at _____ from _____ would be \$_____ per gallon/barrel.

I hereby certify on behalf of _____ that the foregoing information is true, complete and correct, and that _____ has the facilities to utilize the fuel specified above in the amount specified above at its _____ facility. I hereby further certify that we will notify Peoples Gas System, Inc. at the end of each contract year of the price at which we are able to purchase the alternate fuel referred to above, and will further notify Peoples at any time there is a change in the information contained herein.

I hereby certify that _____ will cease taking gas from Peoples Gas System, Inc. on _____ unless such gas is priced at less than the applicable interruptible rate per therm as provided in Peoples' Rate Schedule CIS.

(Customer Name)
By: _____
(Signature of Corporate Officer)

(Title)

STATE OF _____
COUNTY OF _____

SWORN TO AND SUBSCRIBED before me this _____ day of _____, 20__.

My commission expires:

Notary Public

ACCEPTANCE

Based upon the foregoing information, and in accordance with Rate Schedule CIS, the distribution charge for gas taken by _____ on and after _____ shall be \$_____ per therm. This acceptance may be revoked or modified by Peoples Gas System, Inc., in its sole discretion, at any time.

PEOPLES GAS SYSTEM, INC.

By: _____

(Title)

GAS TRANSPORTATION AGREEMENT

This Gas Transportation Agreement (the "Agreement") is made and entered into as of the ____ day of _____, 20__, by and between Peoples Gas System, Inc., a Florida corporation ("PGS"), and _____, a _____ ("Shipper"), who hereby agree as follows:

ARTICLE I - DEFINITIONS

As used herein, the following terms shall have the meanings set forth below. Capitalized terms used herein, but not defined below, have the meanings given for such terms in PGS's FPSC Tariff.

"Actual Takes" means, for a specified period of time, the quantity of Gas passing through the meter(s) of the Customer Accounts during such specified period of time.

"Business Day" means the Days Monday through Friday (excluding any federal banking holiday falling on any such Day).

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

"Facility" means Shipper's _____ facility located in _____, Florida.

"FPSC" means the Florida Public Service Commission or any successor agency.

"Maximum Delivery Quantity" or "MDQ" means the maximum amount of Gas that PGS is obligated to cause to be delivered for Shipper's account pursuant to this Agreement on any Day at the PGS Delivery Point(s), and is stated in Appendix B.

"Maximum Transportation Quantity" or "MTQ" means the maximum amount of Gas that PGS shall be obligated to receive pursuant to this Agreement on any Day at the PGS Receipt Point(s), and is stated in Appendix A.

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

"Nominate" means to deliver a completed Nomination.

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

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

"Retainage" means 0.35% of Gas received by Company for the account of Customer at the PGS Receipt Point(s), which Company shall retain at no cost to Company to cover lost or unaccounted for gas between the PGS Receipt Point(s) and the PGS Delivery Point(s).

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

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

ARTICLE II - TERM

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

ARTICLE III - SALES AND TRANSPORTATION SERVICE

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

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

ARTICLE IV - NOMINATIONS

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

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

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

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

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

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

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

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

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

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

ARTICLE V - TRANSPORTATION AND OTHER CHARGES

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

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

ARTICLE VI - BILLING AND PAYMENT

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

Section 6.2 Payment. Shipper shall pay such bills, minus any disputed amounts, at the address specified in the invoice by the 20th Day following the date of PGS's mailing (as signified by the postmark) or other delivery of the bill. All sums not so paid by Shipper (or credited or paid by PGS) shall be considered delinquent.

Section 6.3 Billing Disputes. In the event of a bona fide billing dispute, Shipper or PGS, as the case may be, shall pay (or credit) to the other party all amounts not in dispute, and the parties shall negotiate in good faith to resolve the amount in dispute as soon as reasonably practicable. If a party has withheld payment (or credit) of a disputed amount, and the dispute is resolved, the non-prevailing party shall pay to the other party the amount determined to be due such other party, plus interest thereon at an annual rate equal to the prime interest rate of Citibank, N.A., New York, New York, plus one percent (1%), calculated on a daily basis from the date due until paid (or credited).

Section 6.4 Errors or Estimates. If an estimate is used to determine the amount due Shipper for purchases by PGS pursuant to an interruption or curtailment order, PGS shall make any adjustment necessary to reflect the actual amount due Shipper on account of such purchases in the next bill rendered to Shipper after determination of the actual amount due. An error in any bill, credit or payment shall be corrected in the next bill rendered after the error is confirmed by PGS.

ARTICLE VII - FAILURE TO MAKE PAYMENT

Section 7.1 Late Payment Charge. Charges for services due and rendered which are unpaid as of the past due date are subject to a Late Payment Charge of 1.5%, except the accounts of federal, state, and local governmental entities, agencies, and instrumentalities. A Late Payment Charge 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 manner permitted by applicable law.

Section 7.2 Other Remedies. If Shipper fails to remedy a delinquency in any payment within five (5) Days after written notice thereof by PGS, PGS, in addition to any other remedy may, without incurring any liability to Shipper and without terminating this Agreement, suspend further deliveries to Shipper until the delinquent amount is paid, but PGS shall not do so if the failure to pay is the result of a bona fide billing dispute, and all undisputed amounts have been paid. If PGS fails to remedy a delinquency in providing a credit (or making payment) to Shipper for PGS purchases pursuant to an interruption or curtailment order within five (5) Days after Shipper's written notice thereof, Shipper, in addition to any other remedy, may, without incurring liability to PGS and without terminating this Agreement, suspend PGS's right to retain and purchase Shipper's Gas pursuant to an interruption or curtailment order, but Shipper shall not do so if PGS's failure to provide a credit (or make payment) is the result of a bona fide billing dispute, and all undisputed amounts have been credited or paid by PGS.

ARTICLE VIII - MISCELLANEOUS

Section 8.1 Assignment and Transfer. Neither party may assign this Agreement without the prior written consent of the other party (which shall not be unreasonably withheld) and the assignee's written assumption of the assigning party's obligations hereunder. [SUCH EXCEPTIONS TO THE FOREGOING AS TO WHICH THE PARTIES MAY AGREE]

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

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

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

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

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

PGS:

Administrative Matters:

Peoples Gas System, Inc.
702 Franklin Street
P. O. Box 2562
Tampa, Florida 33601-2562
Attention:
Telephone: (813) ; Facsimile: (813)

Payment:

Peoples Gas System, Inc.
702 Franklin Street
P. O. Box 2562
Tampa, Florida 33601-2562
Attention:
Telephone: (813) ; Facsimile: (813)

Shipper:

Administrative Matters:

Attention: _____

Telephone: _____

Facsimile: _____

Invoices:

Attention: _____

Telephone: _____

Facsimile: _____

Section 8.7 Amendments. This Agreement may not be amended except by an instrument in writing signed by the party against which enforcement of the amendment is sought. A change in (a) the place to which notices hereunder must be sent or (b) the individual designated as Contact Person shall not be deemed nor require an amendment hereof provided such change is communicated pursuant to Section 8.6.

Section 8.8 Legal Fees. In the event of litigation between the parties hereto arising out of or in connection with this Agreement, then the reasonable attorneys' fees and costs of the party prevailing in such litigation shall be paid by the other party.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their respective duly authorized officers as of the date first above written.

SHIPPER

PEOPLES GAS SYSTEM, INC.

By: _____

Name:

Title:

By: _____

Name:

Title:

By: _____

Name:

Title

APPENDIX A - GAS TRANSPORTATION AGREEMENT

PGS RECEIPT POINT(S)

Maximum Transportation Quantity: _____ MMBtu per Day plus the Retainage

PGS will accept Gas from Shipper, or for its account, for transportation pursuant to this Agreement at the following point(s):

The above point(s) may be changed by PGS from time to time on written notice to Shipper.

APPENDIX B - GAS TRANSPORTATION AGREEMENT

PGS DELIVERY POINT(S)

Gas transported or sold pursuant to this Agreement shall be delivered by PGS to Shipper at the following point(s):

<u>NAME</u>	<u>PGS METER#</u>	<u>MAXIMUM DELIVERY QUANTITY</u>
Meter at the Facility		_____ MMBtu per Day

APPENDIX C - GAS TRANSPORTATION AGREEMENT

EQUIPMENT

**APPENDIX D -
GAS TRANSPORTATION AGREEMENT**

ALTERNATIVES DURING PERIODS OF INTERRUPTION OR CURTAILMENT

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

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

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

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

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

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

Option D: Shipper agrees to cease taking Gas pursuant to PGS's notice during the period of interruption.

If Shipper has elected to continue deliveries pursuant to Option A, Option B or Option C, PGS will, in implementing its interruption notice, take and pay for Shipper's Gas as provided in PGS's FPSC Tariff, but will not discontinue deliveries to Shipper unless (i) if Shipper has elected Option A, Shipper fails to make additional Gas available at the PGS Receipt Point(s), or (ii) if Shipper has elected Option B, either (a) PGS has no primary firm capacity on [_____] available for

“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 \$59.00.

Section 4.2 Pool Manager's Failure to Perform.

(a) If (unless excused by Force Majeure or excused according to section 5.2 of this Agreement) Pool Manager fails to cause to be delivered on any Day any portion (the "Shortfall Quantity") of the quantity of Gas required to be delivered to PGS pursuant to Section 4.1, Pool Manager shall pay to PGS (in dollars per MMBtu), for the Shortfall Quantity, an amount equal to five (5) times the highest price, for the calendar day on which such Day commences, for spot gas delivered to a Gulf Coast pipeline, as published in Platts Gas Daily.

(1) If requested by Pool Manager, and agreed to by PGS, PGS will sell gas supply and interstate pipeline capacity on a delivered basis to the Pool Manager to offset a portion of the "Shortfall Quantity." The price for said "Backup Gas" shall be as mutually agreed between the parties plus a \$100 administration fee per Day that "Backup Gas" is supplied. PGS shall have no obligation to provide said "Backup Gas" and will do so only if the same can be provided without detriment to any other customer on the PGS distribution system.

(2) The Pool Manager's "Shortfall Quantity" will be reduced by the quantity of any "Backup Gas" provided by PGS.

(b) If Pool Manager causes to be delivered on any Day a quantity of Gas exceeding the quantity required to be delivered to PGS pursuant to Section 4.1, Pool Manager shall sell to PGS, and PGS shall purchase from Pool Manager, such excess Gas (the "Excess Quantity") at a purchase price equal to:

(1) fifty percent (50%) of the price reported in Platts Gas Daily for the Day in which Pool Manager delivered such Excess Quantity, for spot gas delivered to FGT at Florida Gas zone 1; minus

(2) the sum of any balancing, scheduling, alert day, OFO, or other penalties or charges incurred by PGS as a result of Pool Manager's delivery of the Excess Quantity; minus

(3) a fee of \$0.15 per MMBtu as a liquidated amount representing incidental damages. Pool Manager agrees that it will not bill any Customer for any Excess Quantity which is purchased by PGS from Pool Manager pursuant to this paragraph (b).

(c) Billing and payment of any amounts due either party pursuant to this section shall be in accordance with Article VI.

Section 4.3 Termination. If (i) in any three-Month period, unless excused by Force Majeure, Pool Manager fails to cause to be delivered on any three (3) Days any portion of the quantity of Gas required to be delivered to PGS pursuant to Section 4.1, or (ii) Pool Manager fails to timely pay any amount due PGS pursuant to Section 4.2, or (iii) Pool Manager is delinquent in making payment of other amounts due hereunder more than three (3) times in any 12-Month period, or (iv) PGS determines that Pool Manager has delivered to PGS a letter of authorization not actually signed by the Customer named therein, PGS may, in its sole discretion, without incurring any liability to Pool Manager or any Customer, terminate this Agreement by facsimile notice of termination to Pool Manager and notice to each Customer Account in the Customer Pool, such termination to be effective when specified in such notices; provided, however, that PGS's exercise of the remedy forth in this section shall not be construed as a waiver of PGS's rights under either of Section 4.2 or

ADQ in a manner which would have the effect of reducing the quantities of Gas delivered at the Primary Delivery Point(s). For all Gas sold by Pool Manager to PGS pursuant to this section, PGS shall pay to Pool Manager an amount per MMBtu equal to the sum of (i) the price for spot Gas delivered to FGT at Florida Gas zone 2, as reported in the "Daily Price Survey" in *Platts Gas Daily* for the Day in which PGS purchased the Gas, and (ii) the 100% load factor rate at which Pool Manager acquired the Released Capacity (as defined in the Capacity Release Agreement) from PGS pursuant to the Capacity Release Agreement. PGS warrants that it will not at any time exercise its right to interrupt deliveries of Gas to the Customer Pool pursuant to PGS's FPSC Tariff based solely on a determination that Gas being delivered by Pool Manager to the Primary Delivery Point(s) is less expensive than Gas which is, at the time of PGS's exercise of such right, otherwise available to PGS. For any Month in which PGS purchases Gas from Pool Manager pursuant to this section, PGS shall make payment of the amount payable to Pool Manager on or before the last Day of the Month following the Month in which PGS purchased such Gas.

Section 5.2 Mutually Beneficial Transactions. Pool Manager recognizes that PGS maintains the operation and system integrity of the PGS distribution system on a daily basis. Pool Manager also recognizes that as Delivery Point Operator for the Transporter interconnects, PGS is subject to the rules and regulations of the applicable Transporter with regard to operational flow rates, pressures and penalties. As such, PGS may have need for the Pool Manager to vary its daily delivery from the agreed to ADQ. On those occasions, PGS may request, at its sole discretion, and the Pool Manager may agree to, a change to the Pool Manager's level of Gas supply and interstate pipeline capacity. Terms and conditions of such transaction will be agreed upon at the time of the transaction and will be recorded and confirmed in writing within two business days of the transaction.

Section 5.3 Correction of Imbalances. PGS and Pool Manager intend that all Monthly Imbalance Amounts shall be resolved as of the end of each Month. At the end of each Month, the Monthly Imbalance Amount (if any) incurred during such Month shall be resolved in kind or cash. PGS will provide Pool Manager with an online cash-out statement of the Monthly Imbalance Amount by noon on the 10th Day of the following Month, and post a list of all Monthly Imbalance Amounts on its gas management system website. Pool Manager shall have a Book-Out Period until the 14th Day of such following month to utilize the Book-Out provisions in Section 5.4 below. Pool Manager and PGS shall utilize the provisions in Section 5.5 below to resolve in cash all Monthly Imbalance Amounts (or any portions thereof) remaining after the close of the Book-Out Period.

Section 5.4 Book-Out. Pool Manager may, during the Book-Out Period, net Positive Monthly Imbalance Amounts (as hereinafter defined), or portions thereof, with Negative Monthly Imbalance Amounts (as hereinafter defined), or portions thereof, of other Pool Managers or other Customers, and may net Negative Monthly Imbalance Amounts, or portions thereof, with Positive Monthly Imbalance Amounts of other Pool Managers or Customers. A Pool Manager availing itself of the provisions of this paragraph shall submit a completed online Imbalance Trading Form via the Company's gas management system website. PGS shall have no responsibility or liability for incorrect, incomplete or late Imbalance Trading Forms.

Section 5.5 Cashout. By the 15th Day (or the subsequent Business Day if a weekend or holiday) of the following Month, any end-of-Month imbalance remaining after trading will be resolved in cash as follows:

(a) Positive Imbalances. If a Monthly Imbalance Amount is Positive (*i.e.*, the sum of the ADQs of the Customer Pool for the Month (less the Retainage) exceeds the Actual Takes of the Customer Pool for such Month), PGS shall purchase from Pool Manager (and Pool Manager shall sell to PGS) such Monthly Imbalance Amount at a price per Therm (the "Unit Price") equal to the lowest weekly average (weeks where Friday is within the calendar Month) of the "Daily price survey" for Gas under the "Midpoint" column for "Florida Gas, zone 1", "Florida Gas zone 2" or "Florida Gas, zone 3", as reported in Platts Gas Daily, for the Month in which such Monthly Imbalance Amount was incurred. The total amount due Pool Manager pursuant to this paragraph (a) shall be the product of the Unit Price (calculated as set forth herein) and such Monthly Imbalance Amount.

(b) Negative Imbalances. If a Monthly Imbalance Amount is Negative (*i.e.*, Actual Takes of the Customer Pool exceed the sum of the ADQs of the Customer Pool for such Month less the Retainage), PGS shall sell to Pool Manager (and Pool Manager shall purchase from PGS) such Monthly Imbalance Amount at a price per Therm (the "Unit Price") equal to the sum of (i) the highest weekly average (weeks where Friday is within the calendar Month) of the "Daily price survey" for Gas under the "Midpoint" column for "Florida Gas, zone 1", "Florida Gas zone 2" or "Florida Gas, zone 3", as reported in Platts Gas Daily, for the Month in which such Monthly Imbalance Amount accumulated plus (ii) an amount equal to the sum of (A) the FGT FTS-3 usage rate (including, but not limited to, usage charges, surcharges, fuel reimbursement charges, and other applicable charges, taxes, assessments and fees) for the applicable calendar month and (B) the maximum reservation rate for FGT FTS-3 capacity. The total amount due PGS pursuant to this paragraph (b) shall be the product of the Unit Price (calculated as set forth herein) and such Monthly Imbalance Amount.

(c) For any Month in which a Monthly Imbalance Amount is required by paragraph (a) to be purchased by PGS, PGS shall make payment of the amount payable to Pool Manager on or before the last Day of the Month following the Month in which the Monthly Imbalance Amount accumulated. For any Month in which a Monthly Imbalance Amount is required by paragraph (b) to be purchased by Pool Manager, the amount payable to PGS shall be billed by PGS and paid by Pool Manager pursuant to Article VI.

ARTICLE VI - BILLING AND PAYMENT

Section 6.1 Amounts Due PGS. When any amounts are payable by Pool Manager pursuant to Articles IV or V, PGS shall, as soon as practicable after such amounts are determined, deliver a bill to Pool Manager for such amounts. Pool Manager shall pay any such bill rendered by PGS, minus any disputed amounts, to PGS at the address specified in the invoice on or before the 20th Day following the date of PGS's mailing or other delivery of such bill.

- (a) Charges for services due and rendered which are unpaid, and not in good faith dispute, by the due date are subject to a Late Payment Charge of 1.5% per Month, except for the accounts of federal, state and local governmental entities, agencies and instrumentalities. A Late Payment Charge 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 manner permitted, by applicable law.
- (b) If Pool Manager fails to make any payment to PGS when due and such failure is not remedied by or on behalf of Pool Manager within five (5) Days after written notice by PGS of such default in payment, then PGS, in addition to any other remedy it may have, may, without incurring any liability to Pool Manager and without terminating this Agreement, suspend further deliveries of Gas to the Customer Pool until such amount

DATA ACCESS AGREEMENT

This Data Access Agreement ("Agreement") is made and entered into this _____ day of _____, 20____ between **Peoples Gas System, Inc., 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's sole judgment, the Devices pose a threat of interference with the operation of, or access to, the Facilities, or otherwise poses a risk to person or property.

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

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

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

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

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

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

PEOPLES GAS SYSTEM, INC.

NAME OF SUBSCRIBER

By: _____
Name: _____
Title: _____
Date: _____

By: _____
Name: _____
Title: _____
Date: _____

**MINIMUM VOLUME COMMITMENT
GAS TRANSPORTATION AGREEMENT**

This Minimum Volume Commitment Gas Transportation Agreement (the "Agreement") is made and entered into as of the ____ day of _____, 20__, by and between Peoples Gas System, Inc., a Florida corporation ("PGS"), and _____, a _____ ("Shipper"), who hereby agree as follows:

ARTICLE I - DEFINITIONS

As used herein, the following terms shall have the meanings set forth below.

Capitalized terms used herein, but not defined below, have the meanings given for such terms in PGS's FPSC Tariff.

"Actual Takes" means, for a specified period, the quantity of Gas passing through the meter(s) of the Customer Accounts during that period.

"Business Day" means the Days Monday through Friday (excluding any federal banking holiday falling on any such Day).

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

"Facility" means Shipper's _____ facility located in _____, Florida.

"FPSC" means the Florida Public Service Commission or any successor agency.

"Gas" shall have the same meaning as given for such term in PGS's FPSC Tariff.

"Gas Service" shall have the same meaning as given for such term in PGS's FPSC Tariff.

"MAT Deficiency Charge" means the difference between the applicable MAT set forth in Article VI and the actual quantity of Gas delivered during the twelve-month delivery period, multiplied by the applicable rate schedule in effect at the end of the twelve-month delivery period.

"Maximum Delivery Quantity" or "MDQ" means the maximum amount of Gas that PGS obligated to cause to be delivered for Shipper's account pursuant to this Agreement on any Day at the PGS Delivery Point(s), and is stated in Appendix B.

"Maximum Transportation Quantity" or "MTQ" means the maximum amount of Gas that PGS shall be obligated to receive pursuant to this Agreement on any Day at the PGS Receipt Point(s), and is stated in Appendix A.

"Minimum Annual Take" or "MAT" means the quantity of minimum annual delivery of natural gas at the facility agreed to by Shipper and set forth in Article VI.

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

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

“Nominate” means to deliver a completed Nomination.

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

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

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

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

“Transporter” means any upstream intrastate or interstate transport service provider.

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

ARTICLE II – TERM

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

ARTICLE III – SALES AND TRANSPORTATION SERVICE

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

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

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

ARTICLE IV – NOMINATIONS

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

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

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

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

- c. The downstream delivery facility name, and quantity in Therms of Gas to be delivered for each PGS Shipper account;
- d. A beginning and ending date for each nomination;
- e. The upstream contract identifier.

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

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

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

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

ARTICLE-V - TRANSPORTATION AND OTHER CHARGES

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

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

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

ARTICLE VI - REQUIREMENTS

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

Section 6.2 Minimum Annual Take. PGS requires the following MAT for each Twelve-Month Delivery Period as applicable:

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

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

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

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

ARTICLE VII - BILLING AND PAYMENT

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

Section 7.1.1 Billing of MAT Deficiency Charge(s). PGS will bill Shipper for the MAT Deficiency Charge within thirty (30) days after the end of each Twelve-Month Delivery Period.

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

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

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

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

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

ARTICLE VIII - FAILURE TO MAKE PAYMENT

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

federal, state, and local governmental entities, agencies, and instrumentalities. A Late Payment Charge 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 manner permitted by applicable law.

Section 8.2 Other Remedies. If Shipper fails to remedy a delinquency in any payment within five (5) Days after written notice thereof by PGS, PGS, in addition to any other remedy may, without incurring any liability to Shipper and without terminating this Agreement, suspend further deliveries to Shipper until the delinquent amount is paid (including Late Payment Charges), but PGS shall not do so if the failure to pay is the result of a bona fide billing dispute, and all undisputed amounts have been paid. If PGS fails to remedy a delinquency in providing a credit (or making payment) to Shipper for PGS purchases pursuant to an interruption or curtailment order within five (5) Days after Shipper's written notice thereof, Shipper, in addition to any other remedy, may, without incurring liability to PGS and without terminating this Agreement, suspend PGS's right to retain and purchase Shipper's Gas pursuant to an interruption or curtailment order, but Shipper shall not do so if PGS's failure to provide a credit (or make payment) is the result of a bona fide billing dispute, and all undisputed amounts have been credited or paid by PGS.

ARTICLE IX – MISCELLANEOUS

Section 9.1 Assignment and Transfer. Neither party may assign this Agreement without the prior written consent of the other party (which shall not be unreasonably withheld) and the assignee's written assumption of the assigning party's obligations hereunder. [SUCH EXCEPTIONS TO THE FOREGOING AS TO WHICH THE PARTIES MAY AGREE]

Section 9.2 Governing Law. This Agreement and any dispute arising hereunder shall be governed by and interpreted in accordance with the laws of Florida and shall be subject to all applicable laws, rules and orders of any Federal, state or local governmental authority having jurisdiction over the parties, their facilities or the transactions contemplated. Venue for any action, at law or in equity, commenced by either party against the other and arising out of or in connection with this Agreement shall be in a court, located within the State of Florida, having jurisdiction.

Section 9.3 Severability. If any provision hereof becomes or is declared by a court of competent jurisdiction to be illegal, unenforceable or void, this Agreement shall continue in full force and effect without said provision.

Section 9.4 Entire Agreement; Appendices. This Agreement sets forth the complete understanding of the parties as of the date first written above, and supersedes any and all prior negotiations, agreements and understandings with respect to the subject matter hereof. The appendices attached hereto are an integral part hereof. All capitalized terms used and not otherwise defined in the appendices shall have the meanings given to such terms herein.

Section 9.5 Waiver. No waiver of any of the provisions hereof shall be deemed to be a waiver of any other provision whether similar or not. No waiver shall constitute a continuing waiver. No waiver shall be binding on a party unless executed in writing by that party.

Section 9.6 Notices. (a) All notices and other communications hereunder shall be in writing and be deemed duly given on the date of delivery if delivered personally or by a recognized overnight delivery service or on the fifth day after mailing if mailed by first class United States

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

PGS:

Administrative Matters:

Peoples Gas System, Inc.
702 Franklin Street
P. O. Box 2562
Tampa, Florida 33601-2562

Attention:

Telephone: (813) ; Facsimile: (813)

Payment:

Peoples Gas System, Inc.
702 Franklin Street
P. O. Box 2562
Tampa, Florida 33601-2562

Attention:

Telephone: (813) ; Facsimile: (813)

Shipper:

Administrative Matters:

Attention: _____

Telephone: _____

Facsimile: _____

Invoices:

Attention: _____

Telephone: _____

Facsimile: _____

Section 9.7 Amendments. This Agreement may not be amended except by an instrument in writing signed by the party against which enforcement of the amendment is sought. A change in (a) the place to which notices hereunder must be sent or (b) the individual designated as Contact Person shall not be deemed nor require an amendment hereof provided such change is communicated pursuant to Section 8.6.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their respective duly authorized officers as of the date first above written.

SHIPPER

By: _____
Name:
Title:

PEOPLES GAS SYSTEM, INC.

By: _____
Name:
Title:

By: _____
Name:
Title:

APPENDIX A - GAS TRANSPORTATION AGREEMENT

PGS RECEIPT POINT(S)

Maximum Transportation Quantity: _____ MMBtu per Day plus the Retainage

PGS will accept Gas from Shipper, or for its account, for transportation pursuant to this Agreement at the following point(s):

The above point(s) may be changed by PGS from time to time on written notice to Shipper.

APPENDIX B - GAS TRANSPORTATION AGREEMENT

PGS DELIVERY POINT(S)

Gas transported or sold pursuant to this Agreement shall be delivered by PGS to Shipper at the following point(s):

<u>NAME</u> Meter at the Facility	<u>PGS METER#</u>	<u>MAXIMUM DELIVERY QUANTITY</u> _____ MMBtu per Day
---	-------------------	---

APPENDIX C - GAS TRANSPORTATION AGREEMENT

EQUIPMENT

APPENDIX D -

GAS TRANSPORTATION AGREEMENT

ALTERNATIVES DURING PERIODS OF INTERRUPTION OR CURTAILMENT

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

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

Shipper has elected the Option(s) (if any) previously selected by Shipper in writing. If Shipper has failed to make *any* election, either prior to PGS's notice or during the two-hour period, it shall be conclusively presumed that Shipper has elected Option D. The Options are as follows:

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

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

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

Option D: Shipper agrees to cease taking Gas pursuant to PGS's notice during the period of interruption.

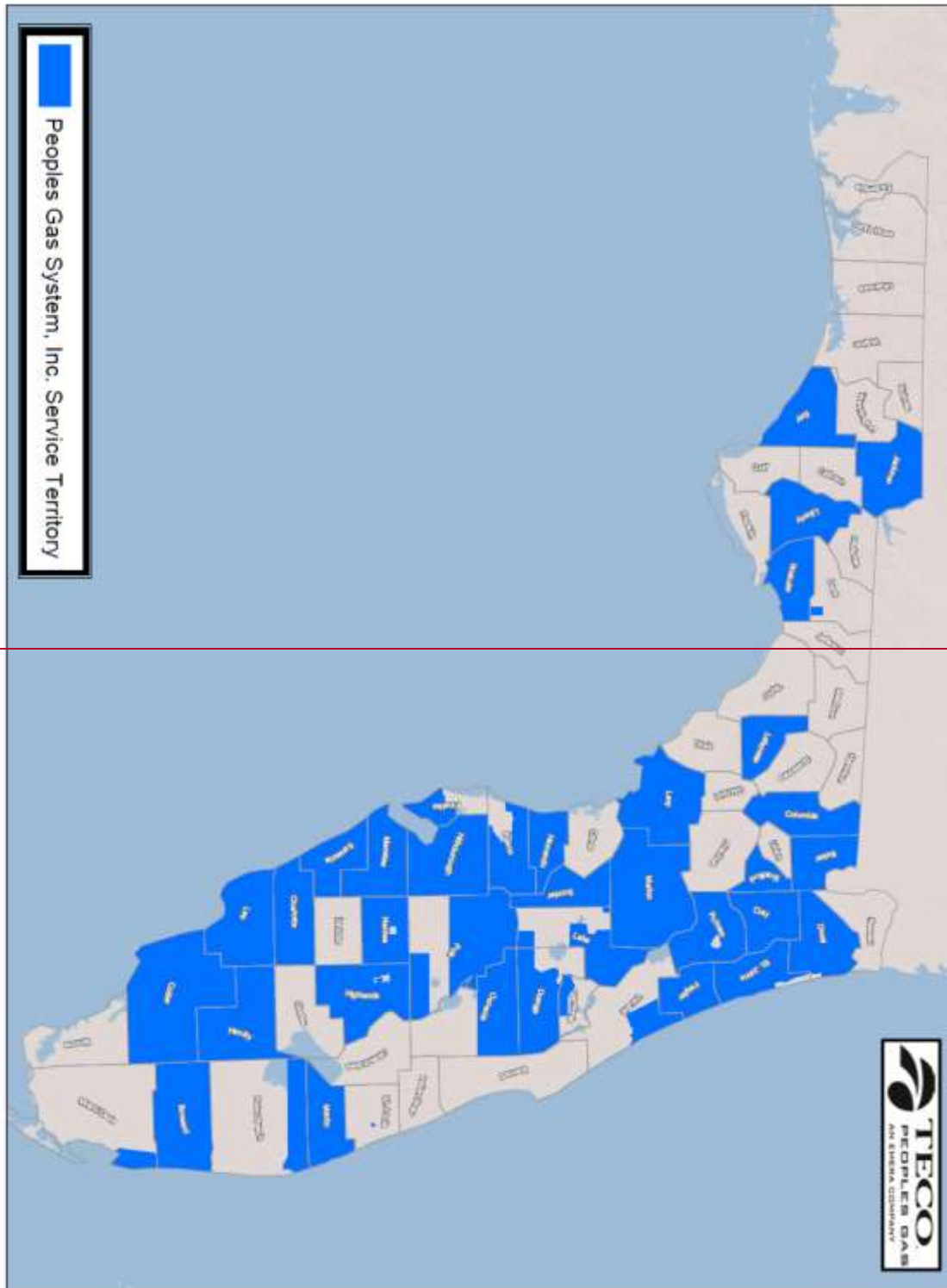
If Shipper has elected to continue deliveries pursuant to Option A, Option B or Option C, PGS will, in implementing its interruption notice, take and pay for Shipper's Gas as provided in PGS's FPSC Tariff, but will not discontinue deliveries to Shipper unless (i) if Shipper has elected Option A, Shipper fails to make additional Gas available at the PGS Receipt Point(s), or (ii) if Shipper has elected Option B, either (a) PGS has no primary firm capacity on [_____] available for release to Shipper (or Shipper's Supplier) during the period of interruption without

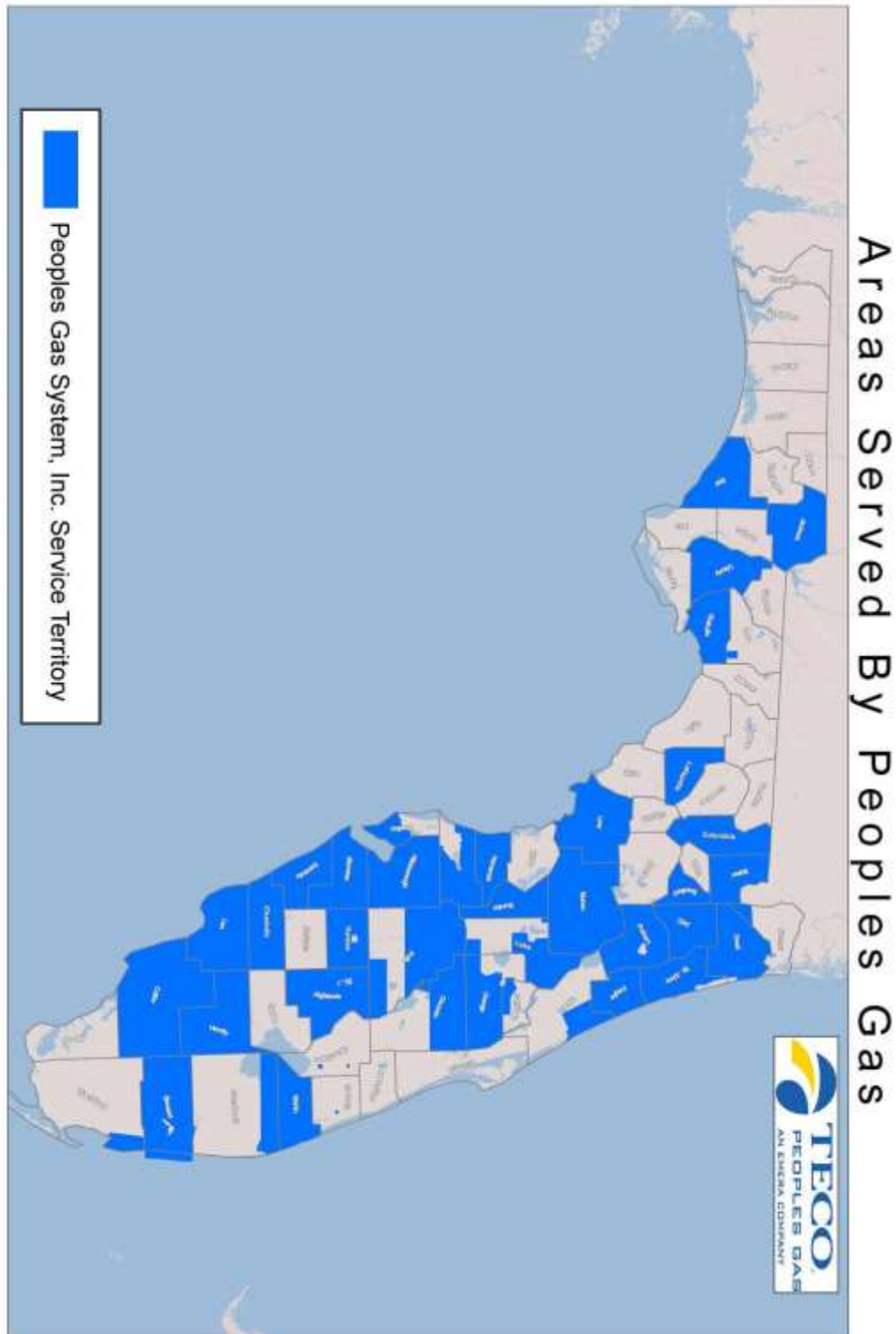
detriment to service required by PGS's customers in a curtailment category having a higher priority than Shipper's curtailment category under PGS's curtailment plan, or (b) PGS determines either that the release of capacity contemplated by Option B would not result in Shipper's (or Shipper's Supplier's)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

ATTACHMENT 4

Revised Tariff Sheets (*legislative version*)

Peoples Gas System, Inc.





Service Territory

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

TECHNICAL TERMS AND ABBREVIATIONS

ABSOLUTE PRESSURE. Atmospheric pressure of 14.73 p.s.i.a. plus gauge.

APPLICATION FOR GAS SERVICE. A request for Gas Service made to the Company by a prospective Customer. Applications for residential Gas Service may be made by telephone or in person at the office of the Company. An application for any other class of Gas Service offered by Company shall be submitted to the Company in writing on the Company's standard form of Application For Gas Service.

AUTHORIZED PAYMENT AGENT. A legal entity designated by the Company as authorized to receive, on behalf of the Company, payment of bills for Gas Service rendered by Company to Customers. A third party with which a Customer may enter into a payment processing arrangement (or to which a Customer may direct that bills for Gas Service be mailed or otherwise delivered) is not an Authorized Payment Agent unless the Company has entered into an agreement with such third party to act as an Authorized Payment Agent of the Company.

BILLING PERIOD. Bills are rendered each month, based on regularly scheduled Meter readings which are approximately 30 days apart.

BIOGAS. Untreated gas produced from agricultural, animal, or municipal waste.

BRITISH THERMAL UNIT. The quantity of heat required to raise the temperature of one pound of water from 59°F. to 60°F. at a constant pressure of 14.73 p.s.i.a.

BTU. British Thermal Unit.

COMMISSION. The Florida Public Service Commission.

COMPANY. Peoples Gas System, Inc., a Florida Corporation.

CUBIC FOOT OF GAS. For Gas delivered at the Standard Delivery Pressure, a Cubic Foot of Gas is the volume of Gas which, at the temperature and pressure existing in the Meter, occupies one cubic foot. For Gas delivered at other than the Standard Delivery Pressure, a Cubic Foot of Gas is that volume of Gas which, at a temperature of 60°F. and at Absolute Pressure of 15.09 pounds per square inch for Panama City Operating Area and 14.98 pounds per square inch for the remainder of PGS's service territory, occupies one cubic foot.

CUSTOMER. Any person, other legal entity, ~~or~~ prospective user or third-party beneficiary (not limited to account holder or payor) of the Company's Gas Service, his authorized representative (builder, architect, engineer, electrical contractor, plumber, independent contractor, etc.), or others for whose benefit such Gas Service is or is proposed to be supplied (property owner, landlord, tenant, occupant, renter, etc.). When Gas Service is desired at more than one location, the Point of Delivery at each such location shall be considered as a separate Customer.

CUSTOMER'S INSTALLATION. All pipinge, fittings, fixtures, valves, appliances and apparatus of every type (except metering, regulating and other similar equipment which remains the property of the Company) located on the Customer's side of the Point of Delivery and used in connection with or forming a part of an installation for utilizing Gas for any purpose.

~~**FORCE MAJEURE.** Any cause, whether of the kind herein enumerated or otherwise, and whether caused or occasioned by or happening on account of the act or omission of Company or Customer or~~

~~any other person or concern, not reasonably within the control of the Company and which by the exercise of due diligence the Company is unable to prevent or overcome, and such causes shall include but not be limited to:~~

- ~~(1) (a) in those instances where the Company, Customer or a third party is required to obtain servitudes, rights-of-way grants, permits or licenses to enable the Company to fulfill its obligations hereunder, the inability of such party to acquire, or the 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 the Company, Customer or a third party is required to furnish~~

TECHNICAL TERMS AND ABBREVIATIONS (Continued)

FORCE MAJEURE. Any cause, whether of the kind herein enumerated or otherwise, and whether caused or occasioned by or happening on account of the act or omission of Company or Customer or any other person or concern, not reasonably within the control of the Company and which by the exercise of due diligence the Company is unable to prevent or overcome, and such causes shall include but not be limited to:

(1) (a) in those instances where the Company, Customer or a third party is required to obtain servitudes, rights-of-way grants, permits or licenses to enable the Company to fulfill its obligations hereunder, the inability of such party to acquire, or the 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 the Company, Customer or a third party 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 part to fulfill its obligations hereunder, the inability of the party to acquire, or the delays on the part of such party in acquiring, at reasonable cost and after the exercise of reasonable diligence, such materials and supplies, permits and permissions;

(2) a hurricane, storm, heat wave, lightning, freeze, severe weather event, earthquake or other act of God; or

(3) fire, explosion, war, riot, labor strike, terrorism, acts of the public enemy, lockout, embargo, civil disturbance, interference or regulation by federal, state or municipal governments, injunction or other legal process or requirement.

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.

GAS. Natural Gas or a mixture of gases suitable for fuel, delivered through the Company's distribution system, having a heating value of not less than 1,000 BTU's per cubic foot.

GAS SERVICE. The supplying of Gas (or the transportation of Gas) by the Company to a Customer.

GAS SERVICE FACILITIES. The service line, Meter, and all appurtenances thereto necessary to convey Gas from the Company's Main to the Point of Delivery and which are owned by Company.

HIGH PRESSURE. Gas delivered at any pressure above the Standard Delivery Pressure.

LNG. Liquefied Natural Gas or LNG is processed natural gas that has been condensed into a liquid form by reducing its temperature to approximately minus 260° F (minus 162° C) at ambient pressure.

MAIN. The pipe and appurtenances installed in an area to convey Gas to other Mains or to service lines.

METER. Any device or instrument used to measure and indicate volumes of Gas which flow through it.

METER READING DATE. The date upon which an employee of the Company reads the Meter of a Customer for billing purposes.

~~**NORMAL BUSINESS HOURS.** 8 a.m. to 5 p.m. Monday through Friday, excluding Federal holidays.~~

~~**PANAMA CITY OPERATING AREA.** The Panama City Operating Area consists of those Counties and Communities identified in Section 6.~~

~~**POINT OF DELIVERY.** The point at which Company's Gas Service facilities are connected to the Customer's Installation, and at which the Customer assumes responsibility for further delivery and use of the Gas. In all cases, the Point of Delivery for Gas to a Customer shall be at the outlet side of the meter or regulator, if any, whichever is farther downstream. The Point of Delivery shall be determined by Company.~~

~~**RESIDENTIAL.** When used to modify the term "Customer," means a Customer whose use of Gas is for residential purposes, regardless of the rate schedule pursuant to which such Customer receives Gas Service provided by Company.~~

~~**RNG.** Renewable Natural Gas, or gas produced from agricultural, animal, or municipal or other waste that, with or without further processing, (a) has characteristics consistent with the Company's compositional and quality standards for Gas, and (b) in the sole view of the Company does not otherwise pose a hazard to inclusion in the Company's distribution lines when co-mingled with Gas.~~

TECHNICAL TERMS AND ABBREVIATIONS (Continued)

NORMAL BUSINESS HOURS. 8 a.m. to 5 p.m. Monday through Friday, excluding Federal holidays.

PANAMA CITY OPERATING AREA. The Panama City Operating Area consists of those Counties and Communities identified in Section 6.

POINT OF DELIVERY. The point at which Company's Gas Service facilities are connected to the Customer's Installation, and at which the Customer assumes responsibility for further delivery and use of the Gas. In all cases, the Point of Delivery for Gas to a Customer shall be at the outlet side of the meter or regulator, if any, whichever is farther downstream. The Point of Delivery shall be determined by Company.

RESIDENTIAL. When used to modify the term "Customer," means a Customer whose use of Gas is for residential purposes, regardless of the rate schedule pursuant to which such Customer receives Gas Service provided by Company.

RNG. Renewable Natural Gas, or gas produced from agricultural, animal, or municipal or other waste that, with or without further processing, (a) has characteristics consistent with the Company's compositional and quality standards for Gas, and (b) in the sole view of the Company does not otherwise pose a hazard to inclusion in the Company's distribution lines when co-mingled with Gas.

STANDARD DELIVERY PRESSURE. The Standard Delivery Pressure for Panama City Operating Area shall be 10 inches of water column (.36 p.s.i.g.). The Standard Delivery Pressure for the remainder of PGS service territory shall be 7 inches of water column (.25 p.s.i.g.). No adjustment will be made for variations from the normal atmospheric pressure at the Customer's Meter. Gas delivered at Standard Delivery Pressure may vary from three inches to 15 inches of water column.

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

THIRD PARTY GAS SUPPLIER. Any legal entity, other than the Company, providing Gas for transportation and delivery to a Customer on the Company's distribution system.

YEAR ROUND CUSTOMER. A Customer who receives (or who it is estimated will receive) Gas Service from Company during each month of a year, and who pays a Customer charge for each such month.

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 ~~R~~ate ~~S~~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)	\$3324.00	\$3324.00
METER TURN ON / SERVICE INITIATION CHARGE (applies where service is inactive)	\$7863.00 for initial unit or meter \$3429.00 for each additional unit or meter	\$10700.00 for initial unit or meter \$4634.00 for each additional unit or meter

RULES AND REGULATIONS (Continued)

	RESIDENTIAL	OTHER
METER RECONNECTION/ SERVICE RESTORATION CHARGE (applies where service has been turned off for cause and includes cost of turn-off)	\$10487.00 for initial unit or meter \$3328.00 for each additional unit or meter	\$1400.00 for initial unit or meter \$4232.00 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)	\$2925.00	\$2925.00
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)	\$3330.00 per meter	\$3330.00 per meter

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

RULES AND REGULATIONS (Continued)

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.

H. SPECIAL CONTRACTS

At the sole option of the Company, service may be provided by entering into an agreement with a Customer memorializing a special contract pursuant to Commission Rule 25-9.034, FAC, where the rates, terms, and conditions for service may be different from those set forth in the Company's approved Tariff. Such agreement is subject to the approval of the Commission. Billing Adjustments and Taxes and Fees, as set forth in Sheet Nos. 7.101- 7.101-10, may also apply to any such agreement.

II

CUSTOMER'S INSTALLATION

A. GENERAL

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

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

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

B. INSPECTION OF CUSTOMER'S INSTALLATION

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

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

~~C. CHANGES IN CUSTOMER'S INSTALLATION~~

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

~~D. RIGHT OF WAY~~

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

CUSTOMER'S INSTALLATION (Continued)

C. RESIDENTIAL GENERATORS

A Customer shall notify Company of the installation of any gas-fired electric generation at the premises. Gas-fired electric generators and their associated equipment shall not be connected to the Company's system without prior approval.

D. CHANGES IN CUSTOMER'S INSTALLATION

A Customer shall notify Company of any change in Customer's requirements for Gas Service, including the installation of gas-fired electric generation, 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.

E. 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.

EF. 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.

FG. 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.

GH. 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.

V

MEASUREMENT

A. METERS

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

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

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

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

B. TYPE OF METERING PROVIDED

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

C. METER ACCURACY AT INSTALLATION

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

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. The Company may require a Customer to commit to taking an agreed minimum volume of Gas or pay for Gas not taken below such minimum, depending on factors such as facility cost or service requirements. Such minimum volume commitment will not be set at a level that exceeds the volume used to calculate the MACC for such Customer, nor will the term of such minimum volume commitment exceed ten (10) years.
34. 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.
54. 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

MAIN AND SERVICE EXTENSIONS (Continued)

to the Depositor an amount equal to the positive difference (if any) determined by subtracting (i) the Maximum Allowable Construction Cost as determined—under section A.(2) above from (ii) the Maximum Allowable Construction Cost as recalculated utilizing actual revenue pursuant to this paragraph.

- b. For each additional Customer taking Gas Service from any point on the extended Main or Service facilities within a period of four (4) years from the date of construction, the Company shall refund to the Depositor the amount by which the Maximum Allowable Construction Cost of the new Customer exceeds the cost of connecting such new Customer, provided that an additional Main extension shall not have been necessary to serve such additional Customer. Where the Depositor and the Company agree that new Customers are likely to connect to the extended facilities over a period longer or shorter than four (4) years, the Depositor and the Company may agree, within the Construction Deposit Agreement, to provide for refunds over such longer or shorter period as the parties agree is reasonable and appropriate under the circumstances.
- c. The aggregate refund to any Depositor made through the provisions of (a) and (b) above shall not exceed the original deposit of such Depositor.
- d. The extension shall at all times be the property of the Company, and any unrefunded portion of said deposit at the end of four (4) years, or such longer or shorter period as may be agreed by the Depositor and Company pursuant to section (45)(b) above, shall accrue to the Company.

B. SERVICE EXTENSIONS FROM EXISTING MAINS

The Company will install, at no charge to the Customer, the Gas Service Facilities, commencing from an existing Main, necessary to serve a Customer applying for Gas Service, where the cost of such service extension does not exceed the Maximum Allowable Construction Cost as defined in section VI.A. (2) above. Customers not meeting the above criteria will be required to make a non-refundable contribution in aid of construction based on the difference between the cost of the required service facilities and the Maximum Allowable Construction Cost as calculated for each respective Customer.

C. RELOCATION OR MODIFICATION OF GAS SERVICE FACILITIES

When modifications to structures or improvements on premises to which the Company renders Gas Service necessitate the relocation of Company's Gas Service Facilities, or when such relocation, or modifications to Company's Gas Service Facilities, are requested by the Customer for whatever reason, Customer ~~shall be~~ ~~may be~~ required to reimburse the Company in advance of performance of such work for all or any part of the costs incurred by the Company in the performance of such relocation or modifications.

MAIN AND SERVICE EXTENSIONS (Continued)

D. MAIN EXTENSION PROGRAM

In cases where (i) the estimated actual cost of extending necessary Main and Service facilities exceeds the MACC; (ii) the Company, in its reasonable discretion, determines that there is a reasonable likelihood that such extension will produce sufficient revenue to justify the necessary investment in such facilities; and (iii) the Company determines that the credit-worthiness of the party or parties requesting the extension is satisfactory to assure recovery of the additional investment above the MACC, the Company may provide the facilities subject to a Main Extension Program Charge (MEP Charge) as provided on Sheets Nos. 7.101-7 through 7.101-9 of the Company's ~~T~~Tariff. In such cases, in lieu of a Construction Deposit Agreement, the party or parties requesting an extension subject to the MEP Charge may enter into a guaranty agreement with the Company by which said party or parties shall agree to pay to the Company any remaining unamortized balance of the amount subject to the MEP Charge at the end of the Amortization Period.

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. The Company shall not be liable for any loss or damage caused by variation in Gas pressure, defects in pipes, connections and appliances, escape or leakage of Gas, sticking of valves or regulators, or for any other loss or damage not caused by the Company's negligence arising out of or incident to the furnishing of Gas to any Customer.

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

VIII

CONTINUITY OF SERVICE

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

IX

LIMITATION ON CONSEQUENTIAL DAMAGES

~~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.~~

To the fullest extent permitted by law, neither the Company, nor their respective officers, directors, agents, employees, members, parents, subsidiaries or affiliates, successors or assigns, or their respective officers, directors, agents, employees, members, parents, subsidiaries or affiliates, successors or assigns, shall be liable to the Customer or any other party or their respective officers, directors, agents, employees, members, parents, subsidiaries or affiliates, successors or assigns, for (i) claims, suits, actions or causes of action for incidental, indirect, special, punitive, unforeseen, multiple or consequential damages connected with or resulting from Company's performance or non-performance (such as loss of use of any property or equipment, loss of profits or income, loss of production, rental expenses for replacement property or equipment, diminution in value of real property, or expenses to restore operations, or loss of goods or products), or (ii) any actions undertaken in connection with or

related to service under this Tariff, including without limitation, actions which are based upon causes of action for breach of contract, tort (including negligence and misrepresentation), breach of warranty, strict liability, statute, operation of law, under any indemnity provision or any other theory of recovery.

X

INDEMNITY TO COMPANY

- A. General. The Customer shall indemnify, hold harmless, and defend the Company from and against any and all liability, proceedings, suits, cost or expense for loss or damage or injury to person or property or for fatality, in any manner directly or indirectly connected with or arising out of the transmission, distribution or use of Gas by the Customer at or on the Customer's side of the Point of Delivery or in any manner directly or indirectly connected with or arising out of the Customer's acts or omissions.
- B. Governmental. Notwithstanding anything to the contrary in the Company's Tariff, including these Rules and Regulations, the Rate Schedules, and Standard Forms, any obligation of indemnification therein required of a Customer that is a governmental entity of the State of Florida or political subdivision thereof ("governmental entity"), shall be read to include the condition "to the extent permitted by applicable law."

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.

TRANSPORTATION SERVICE (Continued)

D. COMPANY STANDARDS

In operating the Natural Choice Transportation Service Rider, the Company will:

1. Apply its transportation service ~~tariff~~ provisions uniformly to all similarly situated affiliated and non-affiliated marketers, brokers, agents, and Customers.
2. Make ancillary services provided by the Company available on a non-discriminatory basis to all similarly situated Pool Managers.
3. Process all similar requests for transportation service in the same manner.
4. Provide, if requested by a Customer, a list of all Pool Managers operating on Company's system.
5. Functionally separate operating employees for the Company from the operating employees of any affiliated Pool Manager.
6. Maintain its books of accounts and records separate from the books of accounts and records of any affiliated Pool Manager.

In operating the Natural Choice Transportation Service Rider, the Company will not:

7. Give any similarly situated Pool Manager or Customer preference in matters, rates, information, or charges relating to transportation service including, scheduling, balancing, metering, standby service or curtailment policy.
8. Communicate to any Customer, Pool Manager or third person that any advantage might accrue to such Customer, Pool Manager or third person in the use of the Company's Natural Choice Transportation Service Rider as a result of the Customer's, Pool Manager's or other third person's dealing with a Pool Manager affiliated with the Company.

COUNTIES AND COMMUNITIES SERVED

COUNTIES

COMMUNITIES

Baker County

Glen St. Mary
Macclenny
Sanderson
Unincorporated Baker County

Bay

Callaway
Lynn Haven
Panama City¹
Panama City Beach
Parker
Springfield
Tyndall Air Force Base
Unincorporated Bay County

Bradford

Starke
Unincorporated Bradford County

Broward

Coconut Creek
Cooper City
Coral Springs
Dania
Dania Beach
Davie
Deerfield Beach
Fort Lauderdale
Hallandale 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, Inc. may extend service to other areas pursuant to the terms and conditions set forth in this
Tariff. For further information regarding service areas, contact customer service at:
(877) TECO-PGS / (877) 932-6747

COUNTIES AND COMMUNITIES SERVED (Continued)

COUNTIES

COMMUNITIES

Charlotte

Babcock Ranch

Englewood

North Port

Port Charlotte

Punta Gorda

Unincorporated Charlotte County

Clay

Fleming Island

Green Cove Springs

Maxville

Middleburg

Orange Park

Unincorporated Clay County

Collier

Marco Island

Naples

Unincorporated Collier County

Columbia

Lake City

Unincorporated Columbia County

Duval

Atlantic Beach

Baldwin

Jacksonville¹

Jacksonville Beach

Neptune Beach

Unincorporated Duval County

Flagler

Bunnell

Flagler Beach

Palm Coast

Unincorporated Flagler County

Hardee

Zolfo Springs

Unincorporated Hardee County

Hendry

Labelle

Unincorporated Hendry County

Hernando

Brooksville

Spring Hill

Weeki Wachee

Unincorporated Hernando County

¹Designates location of Local Operations Center

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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
Valrico
Wimauma
Unincorporated Hillsborough County

Jackson

Alford
Cottondale
Unincorporated Jackson County

Lafayette

~~Mayo~~
Unincorporated Lafayette County

Lake

Clermont
Dona Vista
Eustis¹
Grand Island
Howey-in-the-Hills
Lady Lake
~~Leesburg~~
Mount Dora
Sorrento
Tavares
The Villages
Umatilla
Unincorporated Lake County

¹Designates location of Local Operations Center

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~~tariff~~ tariff. For further information regarding service areas, contact customer service at:
(877) TECO-PGS / (877) 932-6747

COUNTIES AND COMMUNITIES SERVED (Continued)

COUNTIES

COMMUNITIES

Lee

Alva
~~Babcock Ranch~~
Bonita Springs
Cape Coral
Estero
Fort Myers¹
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
Ocala¹
Silver Springs
~~Summerfield~~
The Villages
~~Summerfield~~
Unincorporated Marion County

Martin

Hobe Sound
Palm City
Stuart
~~Tequesta~~
Unincorporated Martin County

¹Designates location of Local Operations Center

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COUNTIES AND COMMUNITIES SERVED (Continued)

COUNTIES

COMMUNITIES

Miami-Dade

Aventura
Bal Harbour
Bay Harbor Islands
Biscayne Park
El Portal
Golden Beach
Indian Creek Village
Miami¹
Miami Beach
Miami Shores
North Bay Village
North Miami
North Miami Beach
Sunny Isles Beach
Surfside
Unincorporated Miami-Dade County

Nassau

Bryceville
Fernandina Beach
Unincorporated Nassau County

Okeechobee

Unincorporated Okeechobee County

Orange

Apopka
Belle Isle
~~Casselberry~~
Edgewood
~~Fern Park~~
Golden Oak
Lake Buena Vista
Maitland
Orlando¹
Pine Castle
Tangerine
Winter Garden
Winter Park
~~Tangerine~~
Zellwood
Unincorporated Orange County

Osceola

~~Celebration City~~
~~Kissimmee~~
~~Unincorporated Osceola County~~

~~Palm Beach~~

~~Jupiter~~
~~Lake Park~~
~~Palm Beach Gardens¹~~
~~Juno Beach~~
~~Unincorporated Palm Beach County~~

¹Designates location of Local Operations Center

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

COUNTIES AND COMMUNITIES SERVED (Continued)

COUNTIES

COMMUNITIES

Osceola

Celebration
Kissimmee
Poinciana
Reunion
Saint Cloud
Unincorporated Osceola County

Palm Beach

Juno Beach
Jupiter
Lake Park
North Palm Beach
Palm Beach Gardens¹
Tequesta
Unincorporated Palm Beach County

Pasco

Dade City
Hudson
Land of Lakes
~~Lutz~~
New Port Richey
Odessa
Port Richey
St. Leo
San Antonio
Wesley Chapel
Zephyrhills
Unincorporated Pasco County

Pinellas

Bay Pines
Clearwater
Gulfport
Kenneth City
Largo
Madeira Beach
Pinellas Park
St. Pete Beach
St. Petersburg¹
Seminole
South Pasadena
Treasure Island
Unincorporated Pinellas County

~~Polk~~

~~Davenport~~
~~Eaton Park~~
~~Frostproof~~
~~Lakeland¹~~
~~Mulberry~~
~~Unincorporated Polk County~~

~~Putnam~~

~~Unincorporated Putnam County~~

~~Sarasota~~

~~Englewood~~
~~Longboat Key~~

~~Nokomis
North Port
Osprey
Sarasota¹
Venice
Unincorporated Sarasota County~~

¹Designated location of Local Operations Center

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COUNTIES AND COMMUNITIES SERVED (Continued)

COUNTIES

COMMUNITIES

Polk

Davenport
Eaton Park
Frostproof
Lakeland¹
Mulberry
Unincorporated Polk County

Putnam

Unincorporated Putnam County

Sarasota

Englewood
Longboat Key
Nokomis
North Port
North Venice
Osprey
Sarasota¹
Venice
Unincorporated Sarasota County

Seminole

Altamonte Springs
Casselberry
Fern Park
Goldernrod
~~Golden Red~~
Longwood
Oviedo
Winter Springs
Unincorporated Seminole County

St. Johns

Elkton
Ponte Vedra
Ponte Vedra Beach
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 Hill¹~~
~~Ormond Beach~~
~~Port Orange~~
~~South Daytona~~
~~Unincorporated Volusia County~~

~~Wakulla~~

~~Crawfordville
Unincorporated Wakulla County~~

¹ Designated location of Local Operations Center

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~~T~~ariff. For further information regarding service areas, contact customer service at:
(877) TECO-PGS / (877) 832-6747

COUNTIES AND COMMUNITIES SERVED (Continued)

COUNTIES

COMMUNITIES

Volusia

Daytona Beach
Daytona Beach Shores
Holly Hill¹
Ormond Beach
Port Orange
South Daytona
Unincorporated Volusia County

Wakulla

Crawfordville
Unincorporated Wakulla County

¹ Designated location of Local Operations Center

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†Tariff. For further information regarding service areas, contact customer service at:
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GENERAL APPLICABILITY PROVISIONS

The following general provisions are applicable to each rate schedule contained in this ~~tariff~~.

A. CHARACTER OF SERVICE

1. General Service. Gas, purchased by Customer from Company, having a nominal heating value of not less than 1,000 BTU per cubic foot. The Company will endeavor to provide Gas Service on a continuous basis, but does not guarantee to do so. Detailed procedures for orderly curtailment in the event of a shortage of Gas from the Company's suppliers are set forth in the Company's curtailment plan ~~on file with the Commission~~.
2. Interruptible Service and Contract Interruptible Service. Gas, purchased by Customer from Company, having a nominal heating value of not less than 1,000 BTU per cubic foot, delivered on an interruptible basis. Gas Service rendered under Interruptible and Contract Interruptible ~~R~~rate ~~S~~schedules will be curtailed or fully interrupted at the sole discretion of the Company. The Customer shall hold the Company harmless from any and all liabilities, penalties, alternate fuels subsidies, price adjustments and claims of whatever type, resulting from or arising out of the Company's curtailment or interruption of Gas consumption or deliveries to Customers electing Interruptible Service.
3. Individual Transportation Service. Gas made available to Company by or for the account of Customer (other than as a part of Gas made available to Company by or for the account of an NCTS Customer Pool, as defined in Rider NCTS of this ~~tariff~~) for transportation service on Company's system from a designated point of receipt to a designated point of delivery. Company shall have no obligation to re-deliver Gas which Company has not received from or for the account of Customer. If the Gas is delivered for transportation by Company under a firm rate schedule, Company will endeavor to re-deliver the Gas on a continuous basis, but does not guarantee to do so. Detailed procedures for orderly curtailment of deliveries are set forth in the Company's curtailment plan ~~on file with the Commission~~. Transportation service rendered under Interruptible and Contract Interruptible rate schedules will be curtailed or interrupted at the sole discretion of the Company. The Customer shall hold the Company harmless from any and all liabilities, penalties, alternate fuels subsidies, price adjustments and claims of whatever type, resulting from or arising out of the Company's curtailment or interruption of deliveries of Gas transported by Company under an interruptible rate schedule.
4. Natural Choice Transportation Service. Gas made available to Company by or for the account of Customer as part of an NCTS Customer Pool (as defined in Rider NCTS of this ~~tariff~~), for transportation on Company's system from a designated point of receipt to a designated point of delivery. Company shall have no obligation to re-deliver Gas which Company has not received from or for the account of an NCTS Customer Pool. If the Gas is to be delivered by Company to Customer under a firm rate schedule, Company will endeavor to re-deliver the Gas on a continuous basis, but does not guarantee to do so. Detailed procedures for orderly curtailment of deliveries are set forth in the Company's curtailment plan ~~on file with the Commission~~. Natural Choice Transportation Service rendered under Interruptible

GENERAL APPLICABILITY PROVISIONS (Continued)

F. TAX AND FEE ADJUSTMENT CLAUSE

The bill for Gas Service computed under the rates in this ~~T~~ariff shall be increased by the appropriate proportionate part of all taxes, licenses, assessments, or fees imposed by any governmental authority based on the production or consumption of natural Gas or on revenues derived from the consumption of Gas. Should franchise fees be included in the basis for determining the amount of the State Regulatory Trust Fund fees, the franchise fee addition reflected in the bill shall be computed at a factor of 1.00503 of such franchise fee. All of the foregoing additions to the bill will be shown separately from the amount billed for Gas.

G. COMPETITIVE RATE ADJUSTMENT CLAUSE

The Distribution Charge for Gas delivered after September 30, 1989 to Customers other than those served under Company's Rate Schedules ISLV and CIS and those Customers receiving a discount under a Rate Schedule NGVS-2 special contract rate approved by the Commission is subject to adjustment in accordance with the following provisions, for prior shortfalls or surpluses in Company's contract interruptible service revenues.

1. For the purposes of this clause, the following definitions shall apply:
 - a. "Actual revenue" means Company's actual non-gas revenue derived from service provided under its Rate Schedule CIS and those Customers receiving a discount under a Rate Schedule NGVS-2 special contract rate approved by the Commission during a determination period.
 - b. "Base revenue" means the non-gas revenue which Company would have derived had all Gas delivered under Company's Rate Schedule CIS and any Rate Schedule NGVS-2 special contract rate during a determination period been billed at the distribution charge established for service under applicable interruptible rate schedules in Company's last base rate proceeding.
 - c. "Surplus" means the amount, if any, by which Company's actual revenue exceeds its base revenue for a determination period.
 - d. "Shortfall" means the amount, if any, by which Company's base revenue exceeds its actual revenue for a determination period.
2. The existence of a shortfall or surplus shall be determined by comparing Company's actual revenue with its base revenue. This determination shall be made each year for the twelve (12) months ending September 30 ("determination period").
3. Adjustments to rates pursuant to this clause shall be implemented during an "adjustment period", which shall be the eleven (11) months ending September 30 in the year following the determination period in the event of a surplus. In the event of a shortfall, any eleven (11) successive months ending on a September 30 within five (5) years following the determination period may be an adjustment period.

GENERAL APPLICABILITY PROVISIONS (Continued)

4. In the event of a surplus, Company shall reduce rates to Customers (other than Customers served under Rate Schedules ISLV and CIS and those Customers receiving a discount under a Rate Schedule NGVS-2 special contract rate approved by the Commission) to credit them with revenues equal to the surplus.
5. In the event of a shortfall, Company may increase rates to Customers (other than Customers served under Rate Schedules ISLV and CIS, and those Customers receiving a discount under a Rate Schedule NGVS-2 special contract rate approved by the Commission) to recover an amount not to exceed the amount of the shortfall.
6. A surplus refund or shortfall recovery shall be implemented during an adjustment period by reducing or increasing the distribution charge prescribed in each rate schedule of this ~~T~~Tariff (except Rate Schedules ISLV and CIS and any Rate Schedule NGVS-2 special contract rate approved by the Commission) by an adjustment factor computed as follows and rounded to the nearest .001 cent per Therm:

In event of a surplus, subtract:
$$\frac{\text{Surplus Refund to Customers}}{\text{PTS}}$$

In event of a shortfall, add:
$$\frac{\text{Shortfall Recovery}}{\text{PTS}}$$

Where PTS is the projected Therm consumption for Customers (excluding Customers serviced under Rate Schedules ISLV and CIS and those Customers receiving a discount under a Rate Schedule NGVS-2 special contract rate approved by the Commission) during the adjustment period.

Any variation between the actual refund to Customers and the amount calculated pursuant to the preceding paragraph, or between the actual shortfall recovery and the amount which Company elected to recover in an adjustment period, shall be "trued-up" during the succeeding adjustment period pursuant to methodology approved by the Commission.

7. Company may defer all or any portion of a shortfall recovery to a subsequent adjustment period or portion thereof.

GENERAL APPLICABILITY PROVISIONS (Continued)

H. CONDITIONS FOR TRANSPORTATION OF CUSTOMER-OWNED GAS

Provisions applicable to each Customer which receives individual transportation service provided by Company (regardless of whether such Customer also purchases Gas from Company pursuant to a rate schedule providing for sales service) are found in Rider ITS of this ~~tariff~~ tariff. Provisions applicable to each Customer which receives aggregated transportation service provided by Company (regardless of whether such Customer also purchases Gas from Company pursuant to a rate schedule providing for sales service) are found in Rider NCTS of this ~~tariff~~ tariff.

I. MAIN EXTENSION PROGRAM

In cases where the estimated actual cost of extending necessary Main and Service facilities exceeds the Maximum Allowable Construction Cost (MACC); and where the Company determines, in its reasonable discretion and in accord with Section VI of the Company's Rules and Regulations, that there is a reasonable likelihood that an extension of Main or Service facilities will produce sufficient revenues to justify the necessary investment in such facilities; and where the Company determines that the creditworthiness of the party or parties requesting the extension is satisfactory to assure recovery of the additional investment above the MACC, the Company may provide for the recovery of estimated actual extension costs in excess of the MACC via a Main Extension Program (MEP Charge). In such cases, in lieu of a Construction Deposit Agreement, the party or parties requesting an extension subject to the MEP Charge may enter into a guaranty agreement with the Company by which said party or parties shall agree to pay to the Company any remaining unamortized balance of the amount subject to the MEP Charge at the end of the Amortization Period.

Where the MEP Charge is applied, the MEP Charge shall be paid only by Customers in the area served by the extended Main for which the MEP Charge is levied. The MEP Charge applicable to each such Customer shall be expressed in dollars per Premise (as hereinafter defined) per month and shall be calculated according to the following formula.

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	\$19.06 15.10 per month
RS-2	\$24.36 18.10 per month
RS-3	\$31.48 24.60 per month
RS-GHP	\$31.47 24.60 per month

Distribution Charge: \$0.~~3509627014~~ per Therm for RS-1, RS-2, and RS-3
\$0.~~1237409598~~ per Therm for RS-GHP

Minimum Bill: The Customer charge.

RESIDENTIAL SERVICE (Continued)

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

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

Special Conditions:

1. The rates set forth under this schedule shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2.
2. Service under this schedule shall be subject to the Rules and Regulations set forth in this ~~tariff~~Tariff.
3. Service under this schedule is subject to annual volume review by the Company ~~and one additional review each year~~and one additional review each year or ~~any time~~ at the Customer's request. If reclassification to another billing class is appropriate such classification will be prospective.
 - a) Each year, the Company will review active residential Gas Service consumption to determine whether the prior 12 months of consumption was within the consumption band for the assigned Billing Class.
 - b) If consumption is 10 percent over or below the consumption parameters for the assigned Billing Class ("10 percent band"), the Company will re-assign the Billing Class to the applicable level of consumption.
 - c) If the Customer's consumption is over or below the consumption parameters for the Customer's Billing Class but not more or less than the 10 percent band for the assigned Billing Class for the most recent 12 months of consumption, the Customer will remain on the assigned Billing Class. If the same result occurs in the same direction (over or below) for two consecutive annual volume review cycles, the Company will re-assign the Customer to the appropriate Billing Class for the level of consumption.
- ~~3.4.~~ The rates set forth under this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.
- ~~4.5.~~ The rates set forth under this schedule shall be subject to the operation of the Cast Iron Bare Steel Replacement Rider Surcharge set forth on Sheet Nos. 7.806 through 7.806-3.
- ~~5.6.~~ A RS-GHP Customer with an annual consumption in excess of 1,999 Therms shall be eligible for transportation service under Rider NCTS.
- ~~6.7.~~ 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.

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: \$~~42.9830.60~~ per month
Distribution Charge: \$0.~~4919638897~~ 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.

SMALL GENERAL SERVICE (Continued)

5. Service under this schedule shall be subject to the Rules and Regulations set forth in this ~~T~~Tariff.
6. 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.
7. The rates set forth under this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.
8. The rates set forth under this schedule shall be subject to the operation of the Cast Iron Bare Steel Replacement Rider Surcharge set forth on Sheet Nos. 7.806 through 7.806-3.

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

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: ~~\$65.9145.00~~ per month

Distribution Charge: ~~\$0.4633431490~~ per Therm

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

Minimum Bill: The Customer charge.

Special Conditions:

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

GENERAL SERVICE – 1 (Continued)

5. Service under this schedule shall be subject to the Rules and Regulations set forth in this ~~T~~ariff.
6. 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.
7. The rates set forth under this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.
8. The rates set forth under this schedule shall be subject to the operation of the Cast Iron Bare Steel Replacement Rider Surcharge set forth on Sheet Nos. 7.806 through 7.806-3.

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: ~~\$123.2282.00~~ per month

Distribution Charge: ~~\$0.3964626634~~ per Therm

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

Minimum Bill: The Customer charge.

Special Conditions:

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

GENERAL SERVICE - 2 (Continued)

5. Service under this schedule shall be subject to the Rules and Regulations set forth in this ~~T~~Tariff.
6. Service under this schedule is subject to annual volume review by the Company or anytime at the Customer's request. If reclassification to another schedule is appropriate such classification will be prospective.
7. The rates set forth under this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.
8. The rates set forth under this schedule shall be subject to the operation of the Cast Iron Bare Steel Replacement Rider Surcharge set forth on Sheet Nos. 7.806 through 7.806-3.

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: ~~\$501.48420.00~~ per month

Distribution Charge: ~~\$0.3391424784~~ per Therm

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

Minimum Bill: The Customer charge.

Special Conditions:

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

GENERAL SERVICE - 3 (Continued)

5. Service under this schedule shall be subject to the Rules and Regulations set forth in this ~~tariff~~ tariff.
6. Service under this schedule is subject to annual volume review by the Company or anytime at the Customer's request. If reclassification to another schedule is appropriate such classification will be prospective.
7. The rates set forth under this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.
8. The rates set forth under this schedule shall be subject to the operation of the Cast Iron Bare Steel Replacement Rider Surcharge set forth on Sheet Nos. 7.806 through 7.806-3.

GENERAL SERVICE - 4
Rate Schedule GS-4

Availability:

Throughout the service areas of the Company.

Applicability:

Gas delivered to any Customer (except a Customer whose only Gas-consuming appliance or equipment is a standby electric generator) using 250,000 through 499,999 Therms per year or 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: ~~\$950.43670.00~~ per month

Distribution Charge: ~~\$0.2627147785~~ per Therm

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

Minimum Bill: The Customer charge.

Special Conditions:

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

GENERAL SERVICE - 4 (Continued)

5. Service under this schedule shall be subject to the Rules and Regulations set forth in this ~~tariff~~ tariff.
6. Service under this schedule is subject to annual volume review by the Company or anytime at the Customer's request. If reclassification to another schedule is appropriate such classification will be prospective.
7. The rates set forth under this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.
8. The rates set forth under this schedule shall be subject to the operation of the Cast Iron Bare Steel Replacement Rider Surcharge set forth on Sheet Nos. 7.806 through 7.806-3.

GENERAL SERVICE - 5 Rate Schedule GS-5

Availability:

Throughout the service areas of the Company.

Applicability:

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

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

Monthly Rate:

Customer Charge: ~~\$2,096,674,380.00~~ per month

Distribution Charge: ~~\$0.178624488~~ 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.

GENERAL SERVICE - 5 (Continued)

5. Service under this schedule (unless otherwise indicated herein) shall be subject to the Rules and Regulations set forth in this ~~T~~ariff.
6. Service under this schedule is subject to annual volume review by the Company or anytime at the Customer's request. If reclassification to another schedule is appropriate such classification will be prospective.
7. The rates set forth under this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.
8. The rates set forth under this schedule shall be subject to the operation of the Cast Iron Bare Steel Replacement Rider Surcharge set forth on Sheet Nos. 7.806 through 7.806-3.

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.~~4060027513~~ 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~~ tariff.
6. Service under this schedule will require one street light to be metered per account. The metered volume multiplied by the number of lights will equal total Therm usage per month.

NATURAL GAS VEHICLE SERVICE-2 (continued)

Special Conditions:

1. A separate meter or sub-meter may be requested by the Customer or required by Company; in which case the Customer will pay the cost of the meter (which shall remain the property of the Company) and its installation.
2. The collection and remittance of any federal or state or local tax imposed on CNG or the dispensing thereof for motor fuel shall be the responsibility of the Customer or Retailer, unless otherwise provided in Customer's agreement with Company.
3. Company shall not be responsible in any manner for the use, care or handling of natural gas once it is delivered to a natural gas vehicle.
4. If the Company, alone or together with another entity, responds to a competitive situation of a Customer that will consume quantities greater than 100,000 Therms per year, the Company may provide NGV Service at rates and charges set on an individual Customer basis via a special contract as long as the rate is above incremental cost with a reasonable return. At the Company's discretion it may recover the difference between the otherwise applicable ~~tariff~~ rate and the approved special contract rate under this provision through Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.
5. If a Customer desires to phase in the use of CNG as motor fuel and is acquiring and placing into service vehicles fueled by CNG 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.
6. Service under this schedule shall be subject to the operation of the Company's Tax and Adjustment Clause set forth on Sheet No. 7.101-5.

RESIDENTIAL STANDBY GENERATOR SERVICE Rate Schedule RS-SG

Availability:

Throughout the service areas of the Company.

Applicability:

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

Monthly Rate:

Customer Charge:	\$31.4723.94
Distribution Charge:	0 – 20.0 therms ————— \$0.00000 per Therm In excess of 20.0 therms ————— \$0.2818127014 per Therm
Minimum Monthly Bill:	The Customer charge

The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set forth ~~th~~ ~~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 ~~T~~ariff 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.

RESIDENTIAL STANDBY GENERATOR SERVICE (Continued)

6. Service under this schedule shall be subject to the Rules and Regulations set forth in this ~~T~~ariff.
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.

COMMERCIAL STANDBY GENERATOR SERVICE Rate Schedule CS-SG

Availability:

Throughout the service areas of the Company.

Applicability:

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

Monthly Rate:

Customer Charge:	\$52.5445.00
Distribution Charge:	0 — 40.0 Therms — \$0.00000 per Therm In excess of 40.0 Therms — \$0.2818142315 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.

COMMERCIAL STANDBY GENERATOR SERVICE
Rate Schedule CS-SG (Continued)

5. A Customer eligible for service pursuant to this rate schedule is eligible for transportation service under Rider NCTS.
6. Subject to Special Condition 7 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.
7. 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.
8. Service under this schedule shall be subject to the Rules and Regulations set forth in this ~~T~~Tariff.
9. 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.

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. This rate schedule is closed to new customers as of August 29, 2023.

Monthly Services Charge:

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

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

RESERVED FOR FUTURE USE
RENEWABLE NATURAL GAS
INTERCONNECTION SERVICE
Rate Schedule RNGIS

Availability:

Throughout the service areas of the Company.

Applicability:

Renewable Natural Gas Interconnection Service ("RNGI Service") is service to provide infrastructure for delivery of RNG to a pipeline system. RNGI Service is available to any Customer: (1) interconnecting to an interstate or intrastate pipeline; or (2) delivered into Company's distribution system for transportation and delivery. The equipment included in the RNGI 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:

RNGI Service is available under "Applicability" above based on the Customer's deliveries of RNG into an interstate or intrastate pipeline or the Company's distribution system as determined by the 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 an interstate or intrastate pipeline or to the Company, Customer shall pay a Monthly Services Charge, which shall be consistent with this tariff. In the case of multiple users of the facility each user will pay a facility fee consistent with this tariff. 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 (1) 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 pipeline, monitoring, regulating, metering, other associated interconnection equipment, and any other related appurtenances including any redundancy necessary to provide reliable RNGI Service, before any adjustment for accumulated depreciation, a contribution in aid of construction, and (2) associated depreciation expenses, taxes, and operations and maintenance expenses for the interconnection facilities, including the cost of electric power to operate the facilities. The agreement between Company and Customer may require a commitment by the Customer to purchase RNGI Service for a minimum period of time, to take or pay for a minimum amount of RNGI 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 RNGI Service does not include the provision of electricity, natural gas, or any other fuels required to operate the Customer's facilities or to be added to the RNG produced by or transported for Customer.

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

**COMMERCIAL GAS HEAT PUMP SERVICE
RATE SCHEDULE CS-GHP**

Availability:

Throughout the service areas of the Company.

Applicability:

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

Monthly Rate:

Customer Charge: ~~\$52.5445.00~~ per month
Distribution Charge: ~~\$0.2627149605~~ 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.

COMMERCIAL GAS HEAT PUMP SERVICE (Continued)

8. Service under this schedule shall be subject to the Rules and Regulations set forth in this ~~T~~ariff.
9. 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.
10. 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.

LIQUIFIED NATURAL GAS SERVICE Rate Schedule LNG

Availability:

This rate schedule is available to any Customer for the purchase of Liquefied Natural Gas ("LNG") service from Peoples Gas System, Inc. throughout the service areas of the Company.

Applicability:

Applicable to Customers requesting liquefied natural gas services through storage of LNG, regasification of LNG to natural gas, and/or non-pipeline distribution of LNG ("LNG Service") for customer market segments including, but not limited to: (1) use as a transportation fuel, including marine markets, rail, auto, jet propulsion and other transportation customers, (2) use to increase system reliability, peak shaving and to increase resiliency of their facilities, (3) Customers that cannot be served by pipeline by PGS for any reason, including without limitation, time to construct the pipeline, cost of constructing pipeline, remote location, reliability/resilience and intermittent demand and (4) LNG loaded by ISO containers and exported to foreign markets pursuant to a valid export license. LNG Service under this Schedule is contingent upon arrangements mutually satisfactory to the Customer and Company for the design, location, construction, ownership, and operation of facilities required for the Company's provision of LNG Service. Service under this ~~R~~rate ~~S~~schedule is contingent upon the Company and the Customer entering a mutually satisfactory LNG Service Agreement.

Peoples Gas System, Inc.'s entry into an LNG Service Agreement with a Customer and the provision of LNG services pursuant to the LNG rate schedule with that Customer will not cause any additional costs to the Company's other rate classes.

Rate:

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

Monthly Services Charge:

The Monthly Services Charge shall be set forth in the agreement between the parties and unless otherwise specified in the agreement shall be billed in monthly installments over the term of this Agreement. The rate structure of the Monthly Services Charge shall be designed to recover the cost of service required to provide LNG Service to Customer. The rate structure includes, but is not limited to depreciation, return on capital, taxes and operational expenses, fuel used to operate facilities and electric costs to operate the facility. ~~As used in this schedule, LNG Service facility costs to be recovered means the total installed cost of such LNG facilities, as determined by Company, which may include but are not limited to compressors, heat exchangers, pumps, aftercoolers, filters, drivers, control valves (JT), vacuum insulated piping, instrumentation, vaporizers, fire protection equipment, safety equipment, monitoring equipment, truck scales, vent and flare systems, waste water disposal systems, instrument air, power, communications, N2 systems, quality monitoring equipment, storage, controls, piping, metering,~~

Continued from Sheet No. 7.406

As used in this schedule, LNG Service facility costs to be recovered means the total installed cost of such LNG facilities, as determined by Company, which may include but are not limited to compressors, heat exchangers, pumps, aftercoolers, filters, drivers, control valves (JT), vacuum insulated piping, instrumentation, vaporizers, fire protection equipment, safety equipment, monitoring equipment, truck scales, vent and flare systems, waste water disposal systems, instrument air, power, communications, N2 systems, quality monitoring equipment, storage, controls, piping, metering, propane injection, and any other related appurtenances, including any redundancy necessary to provide reliable LNG 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 LNG Service for a minimum period of time, to take or pay for a minimum amount of LNG 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 Customer's monthly minimum charge under this ~~r~~Rate ~~s~~Schedule shall be the Monthly Services Charge.

Special Conditions:

1. All charges listed above are subject to applicable federal, state, or local taxes.
2. LNG Services provided hereunder shall be available only in connection with LNG that
 - a. will be consumed in the State of Florida, or
 - b. if not consumed in Florida,
 - i. will not be vaporized for further transportation in interstate commerce by pipeline after its delivery to Customer by the Company pursuant to this ~~r~~Rate ~~s~~Schedule, and
 - ii. will not be involved in a gas exchange or gas transportation by displacement transaction that would be deemed to circumvent the Federal Energy Regulatory Commission's jurisdiction, under the Natural Gas Act, over the interstate transportation of gas by pipeline.
3. The rates set forth under this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.
4. Service under this schedule shall be subject to the Rules and Regulations set forth in this ~~t~~Tariff.

WHOLESALE SERVICE - FIRM Rate Schedule WHS

Availability:

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

Applicability:

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

Monthly Rate:

Customer Charge: ~~\$663.86420.00~~ per month

Distribution Charge: ~~\$0.2193547054~~ per Therm

Minimum Bill: The Customer charge

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

Special Conditions:

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

SMALL INTERRUPTIBLE SERVICE Rate Schedule SIS

Availability:

Throughout the service areas of the Company.

Applicability:

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

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

Monthly Rate:

Customer Charge: ~~\$2,435.764,380.00~~ per month

Distribution Charge: ~~\$0.1005407847~~ per Therm

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

Minimum Bill: The Customer charge.

Special Conditions:

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

SMALL INTERRUPTIBLE SERVICE (Continued)

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

Any gas taken in excess of the volume allocated to the Customer in an interruption or curtailment order shall be considered to be unauthorized overrun gas. Company may bill and Customer shall pay for such unauthorized overrun gas at the greater of (i) five (5) times the highest Gas Daily mid-point price for gas delivered to a Gulf Coast pipeline plus FGT's FTS-3 reservation, usage, fuel and applicable surcharges or (ii) five (5) times the Gas Daily FGT Florida City gate price for gas for the calendar day on which such unauthorized overrun gas was taken.
5. Service under this schedule shall be subject to the Rules and Regulations set forth in this ~~€~~Tariff.
6. As a condition for receiving service pursuant to this rate schedule, Customer agrees that it will give notice to Company at least 120 days prior to the effective date of any termination of service under this rate schedule which is to be followed by the Company's establishment of service to Customer under a rate schedule providing for firm service.
7. The rates set forth under this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.
8. The rates set forth under this schedule shall be subject to the operation of the Cast Iron Bare Steel Replacement Rider Surcharge set forth on Sheet Nos. 7.806 through 7.806-3.

INTERRUPTIBLE SERVICE Rate Schedule IS

Availability:

Throughout the service areas of the Company.

Applicability:

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

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

Monthly Rate:

Customer Charge: ~~\$2,817.841,580.00~~ per month

Distribution Charge: ~~\$0.0520994050~~ per Therm

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

Minimum Bill: The Customer charge.

Special Conditions:

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

INTERRUPTIBLE SERVICE (Continued)

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

Any Gas taken in excess of the volume allocated to the Customer in an interruption or curtailment order shall be considered to be unauthorized overrun Gas. Company may bill and Customer shall pay for such unauthorized overrun Gas at the greater of (i) five (5) times the highest Gas Daily mid-point price for gas delivered to a Gulf Coast pipeline plus FGT's FTS-3 reservation, usage, fuel and applicable surcharges or (ii) five (5) times the Gas Daily FGT Florida City gate price for gas for the calendar day on which such unauthorized overrun gas was taken.
4. The rates set forth under this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.
5. Service under this schedule shall be subject to the Rules and Regulations set forth in this ~~€~~Tariff.
6. A Customer which qualifies for service under this rate schedule shall continue to qualify for service hereunder if its usage is decreased below 4,000,000 Therms per year due solely to the Customer's taking thermal energy from a cogeneration facility to which the Company sells Gas or provides transportation service.
7. The rates set forth under this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.
8. The rates set forth under this schedule shall be subject to the operation of the Cast Iron Bare Steel Replacement Rider Surcharge set forth on Sheet Nos. 7.806 through 7.806-3.

**INTERRUPTIBLE SERVICE - LARGE VOLUME
Rate Schedule ISLV**

Availability:

Throughout the service areas of the Company.

Applicability:

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

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

Monthly Rate:

Customer Charge: ~~\$3,104,401,720.00~~ per month

Distribution Charge: ~~\$0.0135104050~~ per Therm

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

Minimum Bill: The Customer charge.

Special Conditions:

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

INTERRUPTIBLE SERVICE - LARGE VOLUME (Continued)

3. Interruption and Curtailment:
The Company may notify the Customer at any time to reduce or cease using Gas. The Company will endeavor to give as much notice as possible to the Customer. Any Gas taken in excess of the volume allocated to the Customer in an interruption or curtailment order shall be considered to be unauthorized overrun Gas. Company may bill and Customer shall pay for such unauthorized overrun Gas at the greater of (i) five (5) times the highest Gas Daily mid-point price for gas delivered to a Gulf Coast pipeline plus FGT's FTS-3 reservation, usage, fuel and applicable surcharges or (ii) five (5) times the Gas Daily FGT Florida City gate price for gas for the calendar day on which such unauthorized overrun gas was taken.
4. Service under this schedule shall be subject to the Rules and Regulations set forth in this ~~€~~Tariff.
5. Service under this schedule is subject to annual volume review by the Company or any time at the Customer's request. If reclassification to another schedule is appropriate, such classification will be prospective.
6. The rates set forth under this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.
7. The rates set forth under this schedule shall be subject to the operation of the Cast Iron Bare Steel Replacement Rider Surcharge set forth on Sheet Nos. 7.806 through 7.806-3.

CONTRACT INTERRUPTIBLE SERVICE (Continued)

5. Service under this schedule shall be subject to the Rules and Regulations set forth in this ~~T~~ariff.
6. In instances where the Customer is able to demonstrate the ability and intent to bypass the Company's distribution system and purchase Gas or another source of energy from an alternate supplier, the distribution charge shall, in the discretion of the Company, be the rate per Therm necessary to retain the Customer on the Company's distribution system, provided that such rate is demonstrated to be in the long-term best interests of both the Company and its ratepayers.
7. The rates set forth in this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.

**OFF-SYSTEM SERVICE
Rate Schedule OSS**

Availability:

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

Applicability:

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

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

Monthly Rate:

Customer Charge: None
Transaction Charge: \$100.00 per transaction
Distribution Charge:

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

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

The Distribution Charge for service pursuant to this rate schedule shall be determined by Company based upon Company’s evaluation of competitive conditions. Such conditions may include, but are not necessarily limited to: the cost of gas which is available to serve Customer; the delivered price and availability of Customer’s designated alternate fuel; and the nature of Customer’s operations (such as load factor, fuel efficiency, alternate fuel capacity, etc.). Company may from time to time increase or reduce the Distribution Charge as it deems necessary or appropriate to meet competition or remain competitive, but shall have no obligation to do so; provided, however, that the Distribution Charge shall at all times remain within the limits set forth above.

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

OFF-SYSTEM SERVICE (Continued)

Company's 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~~ tariff.

NATURAL CHOICE TRANSPORTATION SERVICE (Continued)

2. For purposes of this Rider, "Pool Manager" means a person or entity which has:
- a. Entered into agreements to sell Gas to, or procure Gas for, the Customer accounts comprising an NCTS Customer Pool;
 - b. Executed and delivered to Company after approval of this Rider by the Commission an unmodified Firm Delivery and Operational Balancing Agreement (in the form set forth on Sheets 8.119 through 8.119-8 of this ~~€~~Tariff) for an initial term of not less than one (1) year, obligating such person or entity to deliver Gas to Company on a firm basis for the accounts comprising an NCTS Customer Pool, resolve directly with the Company imbalances between (i) the quantities of Gas delivered to Company for the accounts in the NCTS Customer Pool and (ii) the quantities of Gas taken by such NCTS Customer Pool, and establish and maintain credit pursuant to the terms of such agreements; and
 - c. Executed and delivered to Company after approval of this Rider by the Commission an unmodified Master Capacity Release Agreement providing for such person's or entity's acquisition from Company of primary firm interstate pipeline transportation capacity, at a reservation charge equivalent to the Load Factor Adjusted Release Rate, to be used for the transportation and delivery to Company of Gas purchased by an NCTS Customer Pool receiving service pursuant to this Rider. The Load Factor Adjusted Release Rate may be varied as determined by Company from time to time for purposes of recovering from Customer Pools receiving service under this Rider Company's cost of the capacity acquired by Pool Manager plus an appropriate allocation of Company's costs of upstream pipeline capacity held by the company for peaking and future growth. Additional revenue derived by the Company from the Load Factor Adjusted Release Rate will be used to reduce costs recovered through the Purchased Gas Adjustment Clause.

Subject to the provisions of Special Condition 3, additional Customer accounts may be added to an NCTS Customer Pool administered by a Pool Manager at any time. A Pool Manager may be disqualified by Company from providing service hereunder in accordance with the Firm Delivery and Operational Balancing Agreement.

NATURAL CHOICE TRANSPORTATION SERVICE (Continued)

3. To initiate service pursuant to this Rider, a Customer shall select a Pool Manager from Company's approved Pool Manager list and Pool Manager shall enroll customer electronically via company's website for service under this Rider. The Pool Manager shall obtain a letter of authorization in the form set forth on Sheet 8.118 of this ~~T~~ariff and have signed by the Customer prior to such electronic enrollment. Pool Manager shall also pay to Company a registration fee of \$10.00 for each Customer account to which service is initiated hereunder. Service by Company to a Customer account for which service hereunder has been properly requested by electronic enrollment prior to the sixteenth day of the month pursuant to this Rider 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 enrollment. Service under Rider will be delayed until the first day of the Customer's billing period in the second calendar month following enrollment by the Pool Manager for any Customer enrolled after the fifteenth day of the month.
4. A Customer account receiving service under this Rider may terminate service hereunder by its then serving Pool Manager and commence service hereunder (within the time and in the manner provided in Special Condition 3) by a different Pool Manager. The new Pool Manager shall pay to Company a registration fee of \$10.00 for each account.
5. If a Pool Manager requests the Company provide the twelve-month consumption history for a Customer account, the Company shall provide to the Pool Manager the history and apply an administrative fee charge equal to \$20 per customer account to Pool Manager's monthly invoice.
6. A Customer receiving service under this Rider may discontinue service hereunder by giving Company 30 days written notice. A Customer who elects to terminate transportation service under this Rider in order to return to sales service will be required to remain on sales service for a period not less than twelve successive billing periods. A Customer who returns to sales service due to abandonment by its Pool Manager will not be required to remain on sales service but cannot return to the same Pool Manager, or any affiliated company, for at least twelve successive billing periods.
7. For purposes of curtailment or interruption by Company, each individually billed account receiving service hereunder shall be treated by the Company in accordance with the curtailment provisions found in the applicable rate schedule or Company's curtailment plan ~~as filed with the Florida Public Service Commission.~~
8. Accounts receiving service pursuant to this Rider will be subject to the Swing Service Charge (set forth on Sheet No. 7.101-3).

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~~ 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 ~~\$59.00~~~~52.00~~ per account number. A Customer whose Gas supply is terminated by a Pool Manager pursuant to this special condition will automatically return to sales service provided by Company until such time as the Customer elects, subject to the conditions of this Rider, to receive service hereunder through a different Pool Manager. Additional deposit may be required from the Customer to return to sales service.
12. It is the Customer's obligation to make payments to the Company (or to an Authorized Payment Agent of the Company) of all bills rendered. Payment by a Customer to a third party (including a Third-Party Gas Supplier or Customer's Pool Manager) which has not been designated by Company as an Authorized Payment Agent will not satisfy the Customer's obligation to make payment of Company's bill for Gas Service.

INDIVIDUAL TRANSPORTATION SERVICE Rider ITS (Continued)

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

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

INDIVIDUAL TRANSPORTATION SERVICE Rider ITS (Continued)

Customer shall designate in writing an individual, who is duly authorized to act for Customer with respect to all operational matters arising under the Gas Transportation Agreement and accessible to Company at all times each Day during the term of the Gas Transportation Agreement, to act as Customer's "Contact Person". In performing under the Gas Transportation Agreement, Company shall be entitled to rely upon any instruction or consent given by such Contact Person with respect to operational matters arising under the Gas Transportation Agreement or under the Transporter Agreement (as defined in the Gas Transportation Agreement).

5. Warranty of Title. As between Customer and Company, Customer warrants that it will have good title to all Gas delivered to Company for the account of Customer for transportation on Company's system, that such Gas will be free and clear of all liens, encumbrances and claims whatsoever, and that it will indemnify and save Company harmless from any suit, action, debt, account, damage, cost, loss and expense arising from or out of adverse claims of any person to said Gas.
6. Deliveries of Gas. All Gas delivered under the Gas Transportation Agreement shall be delivered at rates of flow as constant as operationally feasible throughout each Day. Company has no obligation on any Day to deliver on other than a uniform hourly basis in relation to the Scheduled Quantities. The point of delivery for all Gas confirmed by Company for delivery under the Gas Transportation Agreement shall be at the outlet side of such billing meter(s) as shall be installed at the PGS Delivery Point(s). Measurement of the Gas delivered shall be in accordance with Section V of Company's Rules and Regulations.
7. Correction of Imbalances. Company intends that gas delivered to a Customer receiving service pursuant to this Rider on a daily basis will equal such Customer's consumption for that day. All Daily Imbalance Amounts arising under a Gas Transportation Agreement shall be resolved as of the end of each Month. The sum of all Daily Imbalance Amounts incurred during a Month (the "Monthly Imbalance Amount") shall be resolved in accordance with this Special Condition 7 each Month. Company will post a list of Monthly Imbalance Amounts on its Internet web site by noon on the 10th calendar day of each Month. If the 10th calendar day of the Month falls on a federal banking holiday or a weekend, then the Company will post a list of Monthly Imbalance Amounts on the next succeeding business day. Customer shall have a "Book-Out Period" (the period from the date of such posting until 5 p.m. Eastern Clock Time on the 4th business day of the Month following the Company's posting of the Monthly Imbalance Amount) within which to utilize the Book-Out provisions in paragraph (a) below; provided, however, that paragraph (a) below may not be utilized for any month by a Customer whose imbalance level under paragraph (b) or (c) below is greater than 40% for such month. Customer and Company shall utilize the provisions in paragraphs (b) and (c) below to resolve in cash all Monthly Imbalance Amounts (or any portions thereof) remaining after the close of the Book-Out Period. Company will use commercially reasonable efforts to post the list of Monthly Imbalance Amounts in accordance with the foregoing provision but, in the event of unavoidable circumstances, such posting will be made as soon as reasonably practicable.

INDIVIDUAL TRANSPORTATION SERVICE Rider ITS (Continued)

- (a) Customer may, during the Book-Out Period, net Positive Monthly Imbalance Amounts (as hereinafter defined), or portions thereof, with Negative Monthly Imbalance Amounts (as hereinafter defined), or portions thereof, of other Customers, and may net Negative Monthly Imbalance Amounts, or portions thereof, with Positive Monthly Imbalance Amounts of other Customers.

Customers availing themselves of the provisions of this paragraph (a) shall submit a completed online Imbalance Trading Form via the Company's gas management system website~~Book-Out Agreement via facsimile to Company~~ before the end of the Book-Out Period. ~~Company shall have no responsibility for failure to receive any facsimile transmission. Such agreement shall not be deemed effective unless it bears the signature of an authorized representative of each Customer which is a party thereto.~~ Company will provide Customer an online cash-out statement~~mail Customer an invoice or purchase statement~~ for Customer's Monthly Imbalance Amount remaining (if any) ~~after Customer's execution of a Book-Out Agreement~~ pursuant to this paragraph (a) (the "Remaining Imbalance" by the end of the 4th business day following the end of the Book-Out Period, such statement to be calculated in accordance with paragraph (b) or (c) below, as applicable.

- (b) If a Remaining Imbalance is Positive (*i.e.*, Scheduled Quantities exceed Actual Takes), Company shall purchase the same from Customer (and Customer shall sell the same to Company) at a price per Therm (the "Unit Price") equal to the lowest weekly average (weeks where Friday is within the calendar Month) of the "Daily price survey" for Gas under the "Midpoint" column for "Florida Gas, zone 1", "Florida Gas zone 2" or "Florida Gas, zone 3", as reported in Platts Gas Daily, of the average of weekly prices for spot Gas delivered to FGT at Mustang Island (Tivoli), Texas, Vermillion Parish, Louisiana, or St. Helena Parish Louisiana, as reported in Natural Gas Week, for the Month in which the Monthly Imbalance Amount was incurred, multiplied by the applicable factor set forth below:

<u>Imbalance Level</u>	<u>Factor</u>
0% to 5%	1.00
Greater than 5% to 20%	0.90
Greater than 20% to 40%	0.80
Greater than 40%	0.50

The total amount due Customer pursuant to this paragraph (b) shall be the product of the Unit Price (calculated as set forth herein) and Remaining Imbalance. The Imbalance Level shall be calculated by dividing the Remaining Imbalance by the Scheduled Quantities for the Month in which the Monthly Imbalance Amount accumulated.

INDIVIDUAL TRANSPORTATION SERVICE Rider ITS (Continued)

- (c) If a Remaining Imbalance is Negative (*i.e.*, Actual Takes exceed Scheduled Quantities), Company shall sell the same to Customer (and Customer shall purchase the same from Company) at a price per Therm (the "Unit Price") equal to the highest weekly average (weeks where Friday is within the calendar Month) of the "Daily price survey" for Gas under the "Midpoint" column for "Florida Gas, zone 1", "Florida Gas zone 2" or "Florida Gas, zone 3", as reported in Platts Gas Daily, sum of (i) the highest average of weekly prices for spot Gas delivered to FGT at Mustang Island (Tivoli), Texas, Vermillion Parish, Louisiana, or St. Helena Parish, Louisiana, as reported in ~~Natural Gas Week~~, for the Month in which the Monthly Imbalance Amount accumulated, multiplied by the applicable factor set forth below:

<u>Imbalance Level</u>	<u>Factor</u>
0% to 5%	1.00
Greater than 5% to 20%	1.10
Greater than 20% to 40%	1.20
Greater than 40%	1.50

and (ii) maximum reservation rate for FGT FTS-3 capacity plus the FGT FTS--3 usage rate (including any applicable surcharges). The total amount due Company pursuant to this paragraph (c) shall be the product of the Unit Price (calculated as set forth herein) and the Remaining Imbalance. The Imbalance Level shall be calculated by dividing the Remaining Imbalance by the Scheduled Quantities for the Month in which the Monthly Imbalance Amount accumulated.

- (d) Company's statement for a Remaining Imbalance calculated pursuant to paragraph (b) above shall show a credit for the amount payable by Company to Customer pursuant to paragraph (b), such credit to be applied on Company's bill rendered to Customer pursuant to the Gas Transportation Agreement for the Month following the Month in which the amount payable by Company to Customer pursuant to paragraph (b) was incurred. All amounts not so credited by Company shall be considered delinquent.
- (e) Company's statement for a Remaining Imbalance calculated pursuant to paragraph (c) above shall be paid by Customer in accordance with the Gas Transportation Agreement. All amounts not so paid by Customer shall be considered delinquent.

7A. Correction of Imbalances at PGS Receipt Points that Are Gulfstream Delivery Points. If Company is the delivery point operator at a PGS Receipt Point that is a Gulfstream delivery point, Customer shall resolve with Company any Monthly Imbalance Amount attributable to Customer in accordance with the provisions of Special Condition 7 above. In addition, Customer shall bear sole responsibility for, and all costs associated with, the resolution with Gulfstream of imbalances (except imbalances caused by the acts or omissions of Company) resulting from Customer's nominations for deliveries of Gas at any such PGS Receipt Point. If Company is not the delivery point operator at a PGS Receipt Point that is a Gulfstream delivery point, the provisions of Special Condition 7 above shall not apply to the resolution of Monthly Imbalance Amounts at such PGS Receipt Point, and Customer shall bear sole responsibility for, and all costs associated with, the resolution with Gulfstream of imbalances (except imbalances caused by the acts or omissions of Company) resulting from Customer's nominations for deliveries of Gas at any such PGS Receipt Point.

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~~ 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.

INDEX OF STANDARD FORMS

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		Gas Service Agreement			No. _____		
Business Partner Name (Customer)			Phone	Cell Phone	E-mail		
Service Address			City	State	Zip		
Doing Business As (DBA)			City Limits (Enter Yes or No)	County Name			
Mailing Address			City	State	Zip		
Contact Name			Phone	E-mail			
Federal ID	Tax Exempt (Yes or No)	Date Service Line Requested		Date Gas Service Requested			
Field Contact Name			Phone	E-mail			
SALES INSTRUCTIONS/REMARKS				SERVICE TYPE			
				Main (Enter On or Off)			
				New (N), Added Load (AL),			
				Reactivate (RA) Manifold (MA)			
				Residntl (R), Commrl (C)			
				Industrial (I)			
				Rate Class			
				Map #			
QTY.	APPLIANCE TYPE	PEAK HR DEMAND CF/H	ANNUAL THERMS PRESENT ADDITIONAL	PRESSURE AT EQPT.	FINANCIAL INFORMATION		OTHER SERVICES
					Gas Deposit		WH Billing Prog
					Turn-on Charge		Conversion Bill
					Aid to Construction		Other
					Construction Depos		Other
					Prepayment		Other
					Balance Due		Other
DEALER INFORMATION (if applicable)							
Dealer Name							
Dealer Phone				Alt Phone			
Services to be provided by Dealer							
TOTAL							
TO BE COMPLETED BY PGS ONLY							
Meter Size	Regulator Size		BP#	CA#			
System Pressure	Delivery Pressure		Premise#	Install#			
Conversion Propane Company			Meter#	Project#			
REMARKS							
I have read all of the terms and conditions on the second page and agree to them.							
Business Partner/Customer Signature			Sales Rep Signature			Sales Rep ID #	
Business Partner/Customer Printed Name			Date	Sales Rep Printed Name			Date
PGS CUSTOMER SERVICE CONTACT DURING INSTALLATION OF GAS SERVICE						PHONE#: 1-877-832-6747	



Gas Service Agreement

No. _____

Business Partner Name (Customer)		Phone	Cell Phone	E-mail
Service Address		City	State	Zip
Doing Business As (DBA)		City Limits (Enter Yes or No)	County Name	
Mailing Address		City	State	Zip
Contact Name		Phone	E-mail	
Federal ID	Tax Exempt (Yes or No)	Date Service Line Requested		Date Gas Service Requested
Field Contact Name		Phone	E-mail	

SALES INSTRUCTIONS/REMARKS	SERVICE TYPE
	Main (Enter On or Off)
	New (N), Added Load (AL), Conversion (Co)
	Reactivate (RA) Manifold (MA)
	Residntl (R), Commrl (C)
	Industrial (I)
	Rate Class
	Map #

QTY.	APPLIANCE TYPE	PEAK HR DEMAND CF/H	ANNUAL THERMS		PRESSURE AT EQPT.	FINANCIAL INFORMATION		OTHER SERVICES	
			PRESENT	ADDITIONAL					
						Gas Deposit		Other	
						Turn-on Charge		Other	
						Aid to Construction (Non-Refundable)		Other	
						Construction Deposit		Other	
						Prepayment		Other	
						Balance Due		Other	
DEALER INFORMATION (if applicable)									
						Dealer Name			
						Dealer Phone	Alt Phone		
						Services to be provided by Dealer			
TOTAL									

TO BE COMPLETED BY PGS ONLY			
Meter Size	Regulator Size	BP#	CA#
System Pressure	Delivery Pressure	Premise#	Install#
Conversion Propane Company		Meter#	Project#

REMARKS

I have read all of the terms and conditions on the second page and agree to them.

Business Partner/Customer Signature	Sales Rep Signature	Sales Rep ID #
Business Partner/Customer Printed Name	Date	Sales Rep Printed Name

PGS CUSTOMER SERVICE CONTACT DURING INSTALLATION OF GAS SERVICE PHONE #: 1-877-832-6747

Gas Service Agreement No.

Page 2

NATURAL GAS SERVICE TERMS AND CONDITIONS:

The applicant named on the first page hereof ("Customer") makes application to Peoples Gas System, Inc. ("Company") for natural gas service under the rate classification indicated on the first page hereof according to the following terms and conditions in consideration of the Company's agreement to deliver natural gas to Customer pursuant to the applicable provisions of Company's ~~€~~Tariff approved by the Florida Public Service Commission. In the event of a conflict between this application and the Tariff, the Tariff shall control.

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

The Company and its representatives are hereby authorized to enter upon and install on Customer's property any required gas meter or meters and gas pipe for furnishing gas to said address, and to ditch, lay, or otherwise install pipe as is required outside the building(s). The gas pipe from the Company's gas system to and including said meter or meters shall be owned, operated, and maintained by the Company with a perpetual right of ingress and egress thereto, 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 any term of this or~~ obligation set forth herein.

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

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

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, if needed, is signed by the landowner and received by Peoples Gas System, Inc. _____ (customer initials)

Customer – Authorized Signature

Name

Title

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, INC., 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, INC.

By: _____

By: _____

Title: _____

Title: _____

COMPLETION DATE: _____

G.S.A. NO. _____

Business Partner NO _____

Installation NO _____

Side)

(Front

(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.

PGS Rev 8/02

NOTICE AND AFFIDAVIT¹

TO: _____ (Title)
Peoples Gas System, Inc.
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, Inc. ("Peoples") under Peoples' NaturalChoice Transportation Service Program for such Customer's non-payment of charges due Pool Manager, the termination of gas supply to be effective with respect to the locations listed below on and after _____.²
(Date)

(name of customer)

(billing address)

(city, state, zip code)

(telephone)

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

(list all)

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

STATE OF _____

COUNTY OF _____

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

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

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

FURTHER AFFIANT SAYETH NOT.

Name:
Title/Position:

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

[SEAL]

Notary Public - State of _____

My commission expires: _____

¹ A non-refundable termination fee in the amount of ~~\$59.00~~~~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, Inc.

ALTERNATE FUEL PRICE CERTIFICATION

TO: PEOPLES GAS SYSTEM, INC.
702 Franklin St
P. O. Box 2562
Tampa, Florida 33601-2562

Attention:

_____ has received a firm offer from _____ for our purchase of up to _____ gallons/barrels of _____ for use by us at our facility located at _____, Florida, delivery to commence on _____, at a price of \$_____ per gallon/barrel. Copy of the offer, which will expire _____, is attached hereto.

Taxes payable by us should we purchase the referenced fuel pursuant to the attached offer, would be \$_____ per gallon/barrel. Transportation costs for delivery of the fuel to our facility at _____ from _____ would be \$_____ per gallon/barrel.

I hereby certify on behalf of _____ that the foregoing information is true, complete and correct, and that _____ has the facilities to utilize the fuel specified above in the amount specified above at its _____ facility. I hereby further certify that we will notify Peoples Gas System, Inc. ~~on the first day of each~~ at the end of each contract year month hereafter of the price at which we are able to purchase the alternate fuel referred to above, and will further notify Peoples at any time there is a change in the information contained herein.

I hereby certify that _____ will cease taking gas from Peoples Gas System, Inc. on _____ unless such gas is priced at less than the applicable interruptible rate per therm as provided in Peoples' Rate Schedule CIS.

(Customer Name)
By: _____
(Signature of Corporate Officer)

(Title)

STATE OF _____
COUNTY OF _____

SWORN TO AND SUBSCRIBED before me this _____ day of _____, 20__.

My commission expires:

Notary Public

ACCEPTANCE

Based upon the foregoing information, and in accordance with Rate Schedule CIS, the distribution charge for gas taken by _____ on and after _____ shall be \$_____ per therm. This acceptance may be revoked or modified by Peoples Gas System, Inc., in its sole discretion, at any time.

PEOPLES GAS SYSTEM, INC.

By: _____

(Title)

GAS TRANSPORTATION AGREEMENT

This Gas Transportation Agreement (the "Agreement") is made and entered into as of the ____ day of _____, 20__, by and between Peoples Gas System, Inc., a Florida corporation ("PGS"), and _____, a _____ ("Shipper"), who hereby agree as follows:

ARTICLE I - DEFINITIONS

As used herein, the following terms shall have the meanings set forth below. Capitalized terms used herein, but not defined below, have the meanings given for such terms in PGS's FPSC Tariff.

"Actual Takes" means, for a specified period of time, the quantity of Gas passing through the meter(s) of the Customer Accounts during such specified period of time.

"Business Day" means the Days Monday through Friday (excluding any federal banking holiday falling on any such Day).

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

"Facility" means Shipper's _____ facility located in _____, Florida.

"FPSC" means the Florida Public Service Commission or any successor agency.

"Maximum Delivery Quantity" or "MDQ" means the maximum amount of Gas that PGS is obligated to cause to be delivered for Shipper's account pursuant to this Agreement on any Day at the PGS Delivery Point(s), and is stated in Appendix B.

"Maximum Transportation Quantity" or "MTQ" means the maximum amount of Gas that PGS shall be obligated to receive pursuant to this Agreement on any Day at the PGS Receipt Point(s), and is stated in Appendix A.

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

"Nominate" means to deliver a completed Nomination.

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

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

"Retainage" means 0.35% of Gas received by Company for the account of Customer at the PGS Receipt Point(s), which Company shall retain at no cost to Company to cover lost or unaccounted for gas between the PGS Receipt Point(s) and the PGS Delivery Point(s).

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

ARTICLE II - TERM

~~_____"This Agreement is effective on the date first written above. The term shall commence at the beginning of the Day commencing on _____ and continue until the beginning of the Day~~

commencing on _____ (the "Termination Date") (the "Initial Term"). [PROVISIONS AGREEABLE
TO PGS AND SHIPPER WITH RESPECT TO ANY EXTENDED OR "SECONDARY" TERM]

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

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

ARTICLE II - TERM

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

ARTICLE III - SALES AND TRANSPORTATION SERVICE

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

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

ARTICLE IV - NOMINATIONS

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

~~**Section 4.2 Nomination for Purchase.** Unless otherwise agreed, Shipper shall Nominate Gas for purchase hereunder not less than seven (7) Business Days prior to the first Day of any Month in which Shipper desires to purchase Gas. Daily notices shall be given to PGS at least two (2) Business Days (but not less than forty-eight (48) hours) prior to the commencement of the Day on which Shipper desires delivery of the Gas. If Shipper has timely Nominated a quantity for a particular Month, PGS shall confirm to Shipper the quantity PGS will tender for purchase by Shipper (the "Sales Quantity,"~~

~~which shall also be a "Scheduled Quantity") no later than 5:00 p.m. Eastern Time on the Business Day immediately preceding each Day during such Month.~~

~~**Section 4.3 Nomination for Transportation.** Unless otherwise agreed, Shipper shall, for each Month, and each Day during such Month that Shipper seeks to change any aspect of any prior Nomination, notify PGS by providing a completed Nomination. Shipper's Nomination for Gas to be~~

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

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

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

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

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

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

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

~~**Section 4.5 Confirmation.** If Transporter asks PGS to verify a nomination for Shipper's account, PGS shall confirm the lesser of such nomination, the Transportation Quantity or, in the case of non- or partial operation of the Facility, that quantity which in PGS's reasonable judgment (after consultation with~~

~~Shipper) is likely to be consumed at the Facility. PGS has no obligation with respect to verification or rejection of quantities not requested by Shipper.~~

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

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

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

ARTICLE V - TRANSPORTATION AND OTHER CHARGES

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

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

ARTICLE VI - BILLING AND PAYMENT

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

~~**Section 6.2 Payment.** Shipper shall pay such bills, minus any disputed amounts, at the address specified in the invoice by the 20th Day following the date of PGS's mailing (as signified by the postmark) or other delivery of the bill. All sums not so paid by Shipper (or credited or paid by PGS) shall be considered delinquent.~~

~~**Section 6.3 Billing Disputes.** In the event of a bona fide billing dispute, Shipper or PGS, as the case may be, shall pay (or credit) to the other party all amounts not in dispute, and the parties shall negotiate in good faith to resolve the amount in dispute as soon as reasonably practicable. If a party has withheld payment (or credit) of a disputed amount, and the dispute is resolved, the non-prevailing party shall pay to the other party the amount determined to be due such other party, plus interest thereon at an annual rate equal to the prime interest rate of Citibank, N.A., New York, New York, plus one percent (1%), calculated on a daily basis from the date due until paid (or credited).~~

Section 6.2 Payment. Shipper shall pay such bills, minus any disputed amounts, at the address specified in the invoice by the 20th Day following the date of PGS's mailing (as signified by the postmark) or other delivery of the bill. All sums not so paid by Shipper (or credited or paid by PGS) shall be considered delinquent.

Section 6.3 Billing Disputes. In the event of a bona fide billing dispute, Shipper or PGS, as the case may be, shall pay (or credit) to the other party all amounts not in dispute, and the parties shall negotiate in good faith to resolve the amount in dispute as soon as reasonably practicable. If a party has withheld payment (or credit) of a disputed amount, and the dispute is resolved, the non-prevailing party shall pay to the other party the amount determined to be due such other party, plus interest thereon at an annual rate equal to the prime interest rate of Citibank, N.A., New York, New York, plus one percent (1%), calculated on a daily basis from the date due until paid (or credited).

Section 6.4 Errors or Estimates. If an estimate is used to determine the amount due Shipper for purchases by PGS pursuant to an interruption or curtailment order, PGS shall make any adjustment necessary to reflect the actual amount due Shipper on account of such purchases in the next bill rendered to Shipper after determination of the actual amount due. An error in any bill, credit or payment shall be corrected in the next bill rendered after the error is confirmed by PGS.

ARTICLE VII - FAILURE TO MAKE PAYMENT

Section 7.1 Late Payment Charge. Charges for services due and rendered which are unpaid as of the past due date are subject to a Late Payment Charge of 1.5%, except the accounts of federal, state, and local governmental entities, agencies, and instrumentalities. A Late Payment Charge 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 manner permitted by applicable law.

Section 7.2 Other Remedies. If Shipper fails to remedy a delinquency in any payment within five (5) Days after written notice thereof by PGS, PGS, in addition to any other remedy may, without incurring any liability to Shipper and without terminating this Agreement, suspend further deliveries to Shipper until the delinquent amount is paid, but PGS shall not do so if the failure to pay is the result of a bona fide billing dispute, and all undisputed amounts have been paid. If PGS fails to remedy a delinquency in providing a credit (or making payment) to Shipper for PGS purchases pursuant to an interruption or curtailment order within five (5) Days after Shipper's written notice thereof, Shipper, in addition to any other remedy, may, without incurring liability to PGS and without terminating this Agreement, suspend PGS's right to retain and purchase Shipper's Gas pursuant to an interruption or curtailment order, but Shipper shall not do so if PGS's failure to provide a credit (or make payment) is the result of a bona fide billing dispute, and all undisputed amounts have been credited or paid by PGS.

ARTICLE VIII - MISCELLANEOUS

Section 8.1 Assignment and Transfer. Neither party may assign this Agreement without the prior written consent of the other party (which shall not be unreasonably withheld) and the assignee's written assumption of the assigning party's obligations hereunder. [SUCH EXCEPTIONS TO THE FOREGOING AS TO WHICH THE PARTIES MAY AGREE]

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

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

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

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

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

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

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

PGS:

Administrative Matters:

Peoples Gas System, Inc.
702 Franklin Street
P. O. Box 2562
Tampa, Florida 33601-2562
Attention:
Telephone: (813)

; Facsimile: (813)

Payment:

Peoples Gas System, Inc.
702 Franklin Street
P. O. Box 2562
Tampa, Florida 33601-2562
Attention:
Telephone: (813)

; Facsimile: (813)

Shipper:

Administrative Matters:

Attention: _____
Telephone: _____
Facsimile: _____

Shipper:

Administrative Matters:

Attention:

Telephone:

Facsimile:

Invoices:

Attention:

Telephone:

Facsimile:

Section 8.7 Amendments. This Agreement may not be amended except by an instrument in writing signed by the party against which enforcement of the amendment is sought. A change in (a) the place to which notices hereunder must be sent or (b) the individual designated as Contact Person shall not be deemed nor require an amendment hereof provided such change is communicated pursuant to Section 8.6.

Section 8.8 Legal Fees. In the event of litigation between the parties hereto arising out of or in connection with this Agreement, then the reasonable attorneys' fees and costs of the party prevailing in such litigation shall be paid by the other party.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their respective duly authorized officers as of the date first above written.

SHIPPER

PEOPLES GAS SYSTEM, INC.

By: _____
Name:
Title:

By: _____
Name:
Title:

By: _____
Name:
Title

APPENDIX A - GAS TRANSPORTATION AGREEMENT

PGS RECEIPT POINT(S)

Maximum Transportation Quantity: _____ MMBtu per Day plus the Retainage

PGS will accept Gas from Shipper, or for its account, for transportation pursuant to this Agreement at the following point(s):

The above point(s) may be changed by PGS from time to time on written notice to Shipper.

APPENDIX B - GAS TRANSPORTATION AGREEMENT

PGS DELIVERY POINT(S)

Gas transported or sold pursuant to this Agreement shall be delivered by PGS to Shipper at the following point(s):

<u>NAME</u>	<u>PGS METER#</u>	<u>MAXIMUM DELIVERY QUANTITY</u>
Meter at the Facility		_____ MMBtu per Day

APPENDIX C - GAS TRANSPORTATION AGREEMENT

EQUIPMENT

**APPENDIX D -
GAS TRANSPORTATION AGREEMENT**

ALTERNATIVES DURING PERIODS OF INTERRUPTION OR CURTAILMENT

Shipper may select one or more of the "Options" hereinafter described prior to or during a period of curtailment or interruption. The Options set forth below describe means through which PGS will attempt to continue deliveries to Shipper during such a period if PGS can do so in a manner that is consistent with the order of priorities of service set forth in its curtailment plan ~~on file with the FPSC~~ and that will not prevent service to customers in higher priorities of service than Shipper.

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

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

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

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

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

Option D: Shipper agrees to cease taking Gas pursuant to PGS's notice during the period of interruption.

If Shipper has elected to continue deliveries pursuant to Option A, Option B or Option C, PGS will, in implementing its interruption notice, take and pay for Shipper's Gas as provided in PGS's FPSC Tariff, but will not discontinue deliveries to Shipper unless (i) if Shipper has elected Option A, Shipper fails to make additional Gas available at the PGS Receipt Point(s), or (ii) if Shipper has elected Option B, either (a) PGS has no primary firm capacity on FGT [] available for

“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 ~~R~~ate ~~S~~chedule(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 \$~~59.00~~52.00.

Section 4.2 Pool Manager's Failure to Perform.

(a) If (unless excused by Force Majeure or excused according to section 5.2 of this Agreement) Pool Manager fails to cause to be delivered on any Day any portion (the "Shortfall Quantity") of the quantity of Gas required to be delivered to PGS pursuant to Section 4.1, Pool Manager shall pay to PGS (in dollars per MMBtu), for the Shortfall Quantity, an amount equal to five (5) times the highest price, for the calendar day on which such Day commences, for spot gas delivered to a Gulf Coast pipeline, as published in Platts Gas Daily.

(1) If requested by Pool Manager, and agreed to by PGS, PGS will sell gas supply and interstate pipeline capacity on a delivered basis to the Pool Manager to offset a portion of the "Shortfall Quantity." The price for said "Backup Gas" shall be as mutually agreed between the parties plus a \$100 administration fee per Day that "Backup Gas" is supplied. PGS shall have no obligation to provide said "Backup Gas" and will do so only if the same can be provided without detriment to any other customer on the PGS distribution system.

(2) The Pool Manager's "Shortfall Quantity" will be reduced by the quantity of any "Backup Gas" provided by PGS.

(b) If Pool Manager causes to be delivered on any Day a quantity of Gas exceeding the quantity required to be delivered to PGS pursuant to Section 4.1, Pool Manager shall sell to PGS, and PGS shall purchase from Pool Manager, such excess Gas (the "Excess Quantity") at a purchase price equal to:

(1) fifty percent (50%) of the price reported in Platts Gas Daily~~Natural Gas Week~~ for the Day beginning of the Month in which Pool Manager delivered such Excess Quantity, for spot gas delivered to FGT at Florida Gas zone 1 Tivoli, Texas; minus

(2) the sum of any balancing, scheduling, alert day, OFO, or other penalties or charges incurred by PGS as a result of Pool Manager's delivery of the Excess Quantity; minus

(3) a fee of \$0.15 per MMBtu as a liquidated amount representing incidental damages. Pool Manager agrees that it will not bill any Customer for any Excess Quantity which is purchased by PGS from Pool Manager pursuant to this paragraph (b).

(c) Billing and payment of any amounts due either party pursuant to this section shall be in accordance with Article VI.

Section 4.3 Termination. If (i) in any three-Month period, unless excused by Force Majeure, Pool Manager fails to cause to be delivered on any three (3) Days any portion of the quantity of Gas required to be delivered to PGS pursuant to Section 4.1, or (ii) Pool Manager fails to timely pay any amount due PGS pursuant to Section 4.2, or (iii) Pool Manager is delinquent in making payment of other amounts due hereunder more than three (3) times in any 12-Month period, or (iv) PGS determines that Pool Manager has delivered to PGS a letter of authorization not actually signed by the Customer named therein, PGS may, in its sole discretion, without incurring any liability to Pool Manager or any Customer, terminate this Agreement by facsimile notice of termination to Pool Manager and notice to each Customer Account in the Customer Pool, such termination to be effective when specified in such notices; provided, however, that PGS's exercise of the remedy forth in this section shall not be construed as a waiver of PGS's rights under either of Section 4.2 or

ADQ in a manner which would have the effect of reducing the quantities of Gas delivered at the Primary Delivery Point(s). For all Gas sold by Pool Manager to PGS pursuant to this section, PGS shall pay to Pool Manager an amount per MMBtu equal to the sum of (i) the price for spot Gas delivered to FGT at Florida Gas zone 2 Vermillion Parish, Louisiana, as reported in the "Daily Price Survey" in Platts Gas Daily for the Day in which PGS purchased the Gas, and (ii) the 100% load factor rate at which Pool Manager acquired the Released Capacity (as defined in the Capacity Release Agreement) from PGS pursuant to the Capacity Release Agreement. PGS warrants that it will not at any time exercise its right to interrupt deliveries of Gas to the Customer Pool pursuant to PGS's FPSC Tariff based solely on a determination that Gas being delivered by Pool Manager to the Primary Delivery Point(s) is less expensive than Gas which is, at the time of PGS's exercise of such right, otherwise available to PGS. For any Month in which PGS purchases Gas from Pool Manager pursuant to this section, PGS shall make payment of the amount payable to Pool Manager on or before the last Day of the Month following the Month in which PGS purchased such Gas.

Section 5.2 Mutually Beneficial Transactions. Pool Manager recognizes that PGS maintains the operation and system integrity of the PGS distribution system on a daily basis. Pool Manager also recognizes that as Delivery Point Operator for the Transporter interconnects, PGS is subject to the rules and regulations of the applicable Transporter with regard to operational flow rates, pressures and penalties. As such, PGS may have need for the Pool Manager to vary its daily delivery from the agreed to ADQ. On those occasions, PGS may request, at its sole discretion, and the Pool Manager may agree to, a change to the Pool Manager's level of Gas supply and interstate pipeline capacity. Terms and conditions of such transaction will be agreed upon at the time of the transaction and will be recorded and confirmed in writing within two business days of the transaction.

Section 5.3 Correction of Imbalances. PGS and Pool Manager intend that all Monthly Imbalance Amounts shall be resolved as of the end of each Month. At the end of each Month, the Monthly Imbalance Amount (if any) incurred during such Month shall be resolved in kind or cash. PGS will provide Pool Manager with an online cash-out statement of the Monthly Imbalance Amount by noon on the 10th Day of the following Month, and post a list of all Monthly Imbalance Amounts on its gas management system website ~~Internet web site (or otherwise if such web site is not available)~~. Pool Manager shall have a Book-Out Period until the 14th Day of such following month to utilize the Book-Out provisions in Section 5.4 below. Pool Manager and PGS shall utilize the provisions in Section 5.5 below to resolve in cash all Monthly Imbalance Amounts (or any portions thereof) remaining after the close of the Book-Out Period.

Section 5.4 Book-Out. Pool Manager may, during the Book-Out Period, net Positive Monthly Imbalance Amounts (as hereinafter defined), or portions thereof, with Negative Monthly Imbalance Amounts (as hereinafter defined), or portions thereof, of other Pool Managers or other Customers, and may net Negative Monthly Imbalance Amounts, or portions thereof, with Positive Monthly Imbalance Amounts of other Pool Managers or Customers. A Pool Manager availing itself of the provisions of this paragraph shall submit a completed online Imbalance Trading Form via the Company's gas management system website ~~Book-Out Agreement, in form designated by PGS, via facsimile or mail to PGS before the end of the Book-Out Period. Such agreement shall not be deemed effective unless signed by an authorized representative of each Pool Manager or Customer which is a party thereto.~~ PGS shall have no responsibility or liability for incorrect, incomplete, or late, lost or illegible Book-Out Agreements Imbalance Trading Forms.

Section 5.5 Cashout. By the 15th Day (or the subsequent Business Day if a weekend or holiday) of the following Month, any end-of-Month imbalance remaining after trading will be resolved in cash as follows:

(a) Positive Imbalances. If a Monthly Imbalance Amount is Positive (*i.e.*, the sum of the ADQs of the Customer Pool for the Month (less the Retainage) exceeds the Actual Takes of the Customer Pool for such Month), PGS shall purchase from Pool Manager (and Pool Manager shall sell to PGS) such Monthly Imbalance Amount at a price per Therm (the "Unit Price") equal to the lowest weekly average (weeks where Friday is within the calendar Month) of the "Daily price survey" for Gas under the "Midpoint" column for "Florida Gas, zone 1", "Florida Gas zone 2" or "Florida Gas, zone 3", as reported in Platts Gas Daily, ~~of the average of weekly prices for spot gas delivered to FGT at Mustang Island (Tivoli), Texas, Vermillion Parish, Louisiana, or St. Helena Parish, Louisiana, as reported in Natural Gas Week~~ for the Month in which such Monthly Imbalance Amount was incurred. The total amount due Pool Manager pursuant to this paragraph (a) shall be the product of the Unit Price (calculated as set forth herein) and such Monthly Imbalance Amount.

(b) Negative Imbalances. If a Monthly Imbalance Amount is Negative (*i.e.*, Actual Takes of the Customer Pool exceed the sum of the ADQs of the Customer Pool for such Month less the Retainage), PGS shall sell to Pool Manager (and Pool Manager shall purchase from PGS) such Monthly Imbalance Amount at a price per Therm (the "Unit Price") equal to the sum of (i) the highest weekly average (weeks where Friday is within the calendar Month) of the "Daily price survey" for Gas under the "Midpoint" column for "Florida Gas, zone 1", "Florida Gas zone 2" or "Florida Gas, zone 3", as reported in Platts Gas Daily, ~~average of weekly prices for spot gas delivered to FGT at Mustang Island (Tivoli), Texas, Vermillion Parish, Louisiana, or St. Helena Parish, Louisiana, as reported in Natural Gas Week,~~ for the Month in which such Monthly Imbalance Amount accumulated plus (ii) an amount equal to the sum of (A) the FGT FTS-3 usage rate (including, but not limited to, usage charges, surcharges, fuel reimbursement charges, and other applicable charges, taxes, assessments and fees) for the applicable calendar month and (B) the maximum reservation rate for FGT FTS-3 capacity. The total amount due PGS pursuant to this paragraph (b) shall be the product of the Unit Price (calculated as set forth herein) and such Monthly Imbalance Amount.

(c) For any Month in which a Monthly Imbalance Amount is required by paragraph (a) to be purchased by PGS, PGS shall make payment of the amount payable to Pool Manager on or before the last Day of the Month following the Month in which the Monthly Imbalance Amount accumulated. For any Month in which a Monthly Imbalance Amount is required by paragraph (b) to be purchased by Pool Manager, the amount payable to PGS shall be billed by PGS and paid by Pool Manager pursuant to Article VI.

ARTICLE VI - BILLING AND PAYMENT

Section 6.1 Amounts Due PGS. When any amounts are payable by Pool Manager pursuant to Articles IV or V, PGS shall, as soon as practicable after such amounts are determined, deliver a bill to Pool Manager for such amounts. Pool Manager shall pay any such bill rendered by PGS, minus any disputed amounts, to PGS at the address specified in the invoice on or before the 20th Day following the date of PGS's mailing or other delivery of such bill.

- (a) Charges for services due and rendered which are unpaid, and not in good faith dispute, by the due date are subject to a Late Payment Charge of 1.5% per Month, except for the accounts of federal, state and local governmental entities, agencies and instrumentalities. A Late Payment Charge 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 manner permitted, by applicable law.
- (b) If Pool Manager fails to make any payment to PGS when due and such failure is not remedied by or on behalf of Pool Manager within five (5) Days after written notice by PGS of such default in payment, then PGS, in addition to any other remedy it may have, may,

without incurring any liability to Pool Manager and without terminating this Agreement, suspend further deliveries of Gas to the Customer Pool until such amount

DATA ACCESS AGREEMENT

This Data Access Agreement ("Agreement") is made and entered into this _____ day of _____, 20____ between **Peoples Gas System, Inc., 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's sole judgment, the Devices pose a threat of interference with the operation of, or access to, the Facilities, or otherwise poses a risk to person or property.

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

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

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

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

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 to file with the Florida Public Service Commission (or its successor) and in effect from time to time.

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

PEOPLES GAS SYSTEM, INC.

NAME OF SUBSCRIBER

By: _____
Name: _____
Title: _____
Date: _____

By: _____
Name: _____
Title: _____
Date: _____

MINIMUM VOLUME COMMITMENT
GAS TRANSPORTATION AGREEMENT

This Minimum Volume Commitment Gas Transportation Agreement (the "Agreement") is made and entered into as of the _____ day of _____, 20____, by and between Peoples Gas System, Inc., a Florida corporation ("PGS"), and _____, a _____ ("Shipper"), who hereby agree as follows:

ARTICLE I - DEFINITIONS

As used herein, the following terms shall have the meanings set forth below.

Capitalized terms used herein, but not defined below, have the meanings given for such terms in PGS's FPSC Tariff.

"Actual Takes" means, for a specified period, the quantity of Gas passing through the meter(s) of the Customer Accounts during that period.

"Business Day" means the Days Monday through Friday (excluding any federal banking holiday falling on any such Day).

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

"Facility" means Shipper's _____ facility located in _____, Florida.

"FPSC" means the Florida Public Service Commission or any successor agency.

"Gas" shall have the same meaning as given for such term in PGS's FPSC Tariff.

"Gas Service" shall have the same meaning as given for such term in PGS's FPSC Tariff.

"MAT Deficiency Charge" means the difference between the applicable MAT set forth in Article VI and the actual quantity of Gas delivered during the twelve-month delivery period, multiplied by the applicable rate schedule in effect at the end of the twelve-month delivery period.

"Maximum Delivery Quantity" or "MDQ" means the maximum amount of Gas that PGS obligated to cause to be delivered for Shipper's account pursuant to this Agreement on any Day at the PGS Delivery Point(s), and is stated in Appendix B.

"Maximum Transportation Quantity" or "MTQ" means the maximum amount of Gas that PGS shall be obligated to receive pursuant to this Agreement on any Day at the PGS Receipt Point(s), and is stated in Appendix A.

"Minimum Annual Take" or "MAT" means the quantity of minimum annual delivery of natural gas at the facility agreed to by Shipper and set forth in Article VI.

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

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

“Nominate” means to deliver a completed Nomination.

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

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

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

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

“Transporter” means any upstream intrastate or interstate transport service provider.

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

ARTICLE II – TERM

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

ARTICLE III – SALES AND TRANSPORTATION SERVICE

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

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

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

ARTICLE IV – NOMINATIONS

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

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

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

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

- c. The downstream delivery facility name, and quantity in Therms of Gas to be delivered for each PGS Shipper account;
- d. A beginning and ending date for each nomination;
- e. The upstream contract identifier.

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

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

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

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

ARTICLE-V - TRANSPORTATION AND OTHER CHARGES

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

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

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

ARTICLE VI - REQUIREMENTS

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

Section 6.2 Minimum Annual Take. PGS requires the following MAT for each Twelve-Month Delivery Period as applicable:

<u>Period</u>	<u>Therms</u>
<u>1</u>	
<u>2</u>	
<u>3</u>	
<u>4</u>	
<u>5</u>	
<u>6</u>	
<u>7</u>	
<u>8</u>	
<u>9</u>	
<u>10</u>	

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

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

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

ARTICLE VII - BILLING AND PAYMENT

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

Section 7.1.1 Billing of MAT Deficiency Charge(s). PGS will bill Shipper for the MAT Deficiency Charge within thirty (30) days after the end of each Twelve-Month Delivery Period.

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

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

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

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

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

ARTICLE VIII - FAILURE TO MAKE PAYMENT

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

federal, state, and local governmental entities, agencies, and instrumentalities. A Late Payment Charge 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 manner permitted by applicable law.

Section 8.2 Other Remedies. If Shipper fails to remedy a delinquency in any payment within five (5) Days after written notice thereof by PGS, PGS, in addition to any other remedy may, without incurring any liability to Shipper and without terminating this Agreement, suspend further deliveries to Shipper until the delinquent amount is paid (including Late Payment Charges), but PGS shall not do so if the failure to pay is the result of a bona fide billing dispute, and all undisputed amounts have been paid. If PGS fails to remedy a delinquency in providing a credit (or making payment) to Shipper for PGS purchases pursuant to an interruption or curtailment order within five (5) Days after Shipper's written notice thereof, Shipper, in addition to any other remedy, may, without incurring liability to PGS and without terminating this Agreement, suspend PGS's right to retain and purchase Shipper's Gas pursuant to an interruption or curtailment order, but Shipper shall not do so if PGS's failure to provide a credit (or make payment) is the result of a bona fide billing dispute, and all undisputed amounts have been credited or paid by PGS.

ARTICLE IX – MISCELLANEOUS

Section 9.1 Assignment and Transfer. Neither party may assign this Agreement without the prior written consent of the other party (which shall not be unreasonably withheld) and the assignee's written assumption of the assigning party's obligations hereunder. [SUCH EXCEPTIONS TO THE FOREGOING AS TO WHICH THE PARTIES MAY AGREE]

Section 9.2 Governing Law. This Agreement and any dispute arising hereunder shall be governed by and interpreted in accordance with the laws of Florida and shall be subject to all applicable laws, rules and orders of any Federal, state or local governmental authority having jurisdiction over the parties, their facilities or the transactions contemplated. Venue for any action, at law or in equity, commenced by either party against the other and arising out of or in connection with this Agreement shall be in a court, located within the State of Florida, having jurisdiction.

Section 9.3 Severability. If any provision hereof becomes or is declared by a court of competent jurisdiction to be illegal, unenforceable or void, this Agreement shall continue in full force and effect without said provision.

Section 9.4 Entire Agreement; Appendices. This Agreement sets forth the complete understanding of the parties as of the date first written above, and supersedes any and all prior negotiations, agreements and understandings with respect to the subject matter hereof. The appendices attached hereto are an integral part hereof. All capitalized terms used and not otherwise defined in the appendices shall have the meanings given to such terms herein.

Section 9.5 Waiver. No waiver of any of the provisions hereof shall be deemed to be a waiver of any other provision whether similar or not. No waiver shall constitute a continuing waiver. No waiver shall be binding on a party unless executed in writing by that party.

Section 9.6 Notices. (a) All notices and other communications hereunder shall be in writing and be deemed duly given on the date of delivery if delivered personally or by a recognized overnight delivery service or on the fifth day after mailing if mailed by first class United States

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

PGS:

_____ Administrative Matters:
_____ Peoples Gas System, Inc.
_____ 702 Franklin Street
_____ P. O. Box 2562
_____ Tampa, Florida 33601-2562
_____ Attention:
_____ Telephone: (813) _____ ; Facsimile: (813)

_____ Payment:
_____ Peoples Gas System, Inc.
_____ 702 Franklin Street
_____ P. O. Box 2562
_____ Tampa, Florida 33601-2562
_____ Attention:
_____ Telephone: (813) _____ ; Facsimile: (813)

Shipper:

_____ Administrative Matters:

_____ Attention:
_____ Telephone:
_____ Facsimile:

Invoices:

_____ Attention:
_____ Telephone:
_____ Facsimile:

Section 9.7 Amendments. This Agreement may not be amended except by an instrument in writing signed by the party against which enforcement of the amendment is sought. A change in (a) the place to which notices hereunder must be sent or (b) the individual designated as Contact Person shall not be deemed nor require an amendment hereof provided such change is communicated pursuant to Section 8.6.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their respective duly authorized officers as of the date first above written.

SHIPPER

By: _____
Name: _____
Title: _____

PEOPLES GAS SYSTEM, INC.

By: _____
Name: _____
Title: _____

By: _____
Name: _____
Title: _____

APPENDIX A - GAS TRANSPORTATION AGREEMENT

PGS RECEIPT POINT(S)

Maximum Transportation Quantity: _____ MMBtu per Day plus the Retainage

PGS will accept Gas from Shipper, or for its account, for transportation pursuant to this Agreement at the following point(s):

The above point(s) may be changed by PGS from time to time on written notice to Shipper.

APPENDIX B - GAS TRANSPORTATION AGREEMENT

PGS DELIVERY POINT(S)

Gas transported or sold pursuant to this Agreement shall be delivered by PGS to Shipper at the following point(s):

<u>NAME</u>	<u>PGS METER#</u>	<u>MAXIMUM DELIVERY QUANTITY</u>
Meter at the Facility		MMBtu per Day

APPENDIX C - GAS TRANSPORTATION AGREEMENT

EQUIPMENT

**APPENDIX D -
GAS TRANSPORTATION AGREEMENT**

ALTERNATIVES DURING PERIODS OF INTERRUPTION OR CURTAILMENT

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

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

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

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

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

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

Option D: Shipper agrees to cease taking Gas pursuant to PGS's notice during the period of interruption.

If Shipper has elected to continue deliveries pursuant to Option A, Option B or Option C, PGS will, in implementing its interruption notice, take and pay for Shipper's Gas as provided in PGS's FPSC Tariff, but will not discontinue deliveries to Shipper unless (i) if Shipper has elected Option A, Shipper fails to make additional Gas available at the PGS Receipt Point(s), or (ii) if Shipper has elected Option B, either (a) PGS has no primary firm capacity on [] available for release to Shipper (or Shipper's Supplier) during the period of interruption without

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