

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for a rate)
increase by PEOPLES GAS SYSTEM,) DOCKET NO. 911150-GU
Inc.) ORDER NO. PSC-92-0806-PHO-GU
_____) ISSUED: 08/11/92

Pursuant to Notice, Prehearing Conferences were held on July 2, 1992, and August 10, 1992, in Tallahassee, Florida, before Commissioner Luis J. Lauredo, as Prehearing Officer.

APPEARANCES:

ANSLEY WATSON, JR., Esquire, and VINCENT L. NUCCIO, JR., Esquire, Macfarlane Ferguson, P. O. Box 1531, Tampa, Florida 33601
On behalf of Peoples Gas System, Inc.

JOHN W. McWHIRTER, JR., Esquire, LEWIS J. CONWELL, Esquire, McWhirter, Grandoff & Reeves, Post Office Box 3350, Tampa, Florida 33601, and VICKI GORDON KAUFMAN, Esquire, McWhirter, Grandoff & Reeves, 522 East Park Avenue, Suite 200, Tallahassee, Florida, 32301, On behalf of the Florida Industrial Gas Users ("FIGU").

RICHARD A. ZAMBO, Esquire, Richard A. Zambo, P.A., 598 S.W. Hidden River Avenue, Palm City, Florida 34990 and SUZANNE BROWNLESS, Esquire, Oertel, Hoffman, Fernandez and Cole, P.A., 2700 Blair Stone Road, Suite C, Tallahassee, Florida 32301
On behalf of Tropicana Products, Inc.

C. EVERETT BOYD, JR. Ervin, Varn, Jacobs, Odom & Ervin Post Office Drawer 1170, Tallahassee, Florida 32302 On behalf of Florida Gas Transmission Company

JOHN R. MARKS, III, Esquire, Katz, Kutter, Haigler, Alderman, Davis, Marks & Rutledge, P.A. 106 East College Avenue, Suite 1200, Tallahassee, Florida 32301
On behalf of Terry Farms, Inc.

ROBERT V. ELIAS, Esquire, Florida Public Service Commission, 101 E. Gaines Street, Tallahassee, Florida 32399-0863
On behalf of the Commission Staff.

PRENTICE PRUITT, Esquire, Florida Public Service Commission, 101 E. Gaines Street, Tallahassee, Florida 32399-0862
On behalf of the Commissioners.

DOCUMENT NUMBER-DATE

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FPSC-RECORDS/REPORTING

PREHEARING ORDER

I. CASE BACKGROUND

Peoples Gas System (Peoples Gas or the Company) had its last rate case in Docket No. 891353-GU based on a projected test year ending September 30, 1991. By Order No. 23858, the Commission granted a permanent increase of \$7,490,000 based on a cost of equity of 13.00% and on overall rate of return of 10.21%.

Peoples Gas filed a Petition for Authority to Increase its Rates and Charges on January 31, 1992. Peoples Gas requested a permanent increase of \$15,410,924 which it alleged would produce a 10.38% overall return on its 13-month average adjusted rate base. This overall rate of return was calculated using a 13.25% return on equity. The company also filed a separate petition for interim rate relief in accordance with Section 366.071, Florida Statutes. The Commission suspended the requested permanent increase pending a full hearing. The hearing is set for August 12 and 13, 1992. On April 13, 1992 we issued Order No. PSC-92-0188-FOF-GU granting an interim increase of \$3,268,080.

At the prehearing conference, the parties agreed as to the appropriate treatment for all issues raised in this proceeding. Therefore, the case will be presented to the panel as a stipulation.

II. PROCEDURE FOR HANDLING CONFIDENTIAL INFORMATION

A. Any information provided pursuant to a discovery request for which proprietary confidential business information status is requested shall be treated by the Commission and the parties as confidential. The information shall be exempt from Section 119.07(1), Florida Statutes, pending a formal ruling on such request by the Commission, or upon the return of the information to the person providing the information. If no determination of confidentiality has been made and the information has not been used in the proceeding, it shall be returned expeditiously to the person providing the information. If a determination of confidentiality has been made and the information was not entered into the record of the proceeding, it shall be returned to the person providing the information within the time periods set forth in Section 366.093, Florida Statutes.

B. It is the policy of the Florida Public Service Commission that all Commission hearings be open to the public at all times. The Commission also recognizes its obligation pursuant to Section 366.093, Florida Statutes, to protect proprietary confidential business information from disclosure outside the proceeding.

In the event it becomes necessary to use confidential information during the hearing, the following procedures will be observed:

- 1) Any party wishing to use any proprietary confidential business information, as that term is defined in Section 366.093, Florida Statutes, shall notify the Prehearing Officer and all parties of record by the time of the Prehearing Conference, or if not known at that time, no later than seven (7) days prior to the beginning of the hearing. The notice shall include a procedure to assure that the confidential nature of the information is preserved as required by statute.
- 2) Failure of any party to comply with 1) above shall be grounds to deny the party the opportunity to present evidence which is proprietary confidential business information.
- 3) When confidential information is used in the hearing, parties must have copies for the Commissioners, necessary staff, and the Court Reporter, in envelopes clearly marked with the nature of the contents. Any party wishing to examine the confidential material that is not subject to an order granting confidentiality shall be provided a copy in the same fashion as provided to the Commissioners, subject to execution of any appropriate protective agreement with the owner of the material.
- 4) Counsel and witnesses are cautioned to avoid verbalizing confidential information in such a way that would compromise the confidential information. Therefore, confidential information should be presented by written exhibit when reasonably possible to do so.
- 5) At the conclusion of that portion of the hearing that involves confidential information, all copies of confidential exhibits shall be returned to the proffering party. If a confidential exhibit has been admitted into evidence, the copy provided to the Court Reporter shall be retained in the Commission Clerk's confidential files.

III. PREFILED TESTIMONY AND EXHIBITS

Testimony of all witnesses to be sponsored by the parties (and Staff) has been prefiled. All testimony which has been prefiled in this case will be inserted into the record as though read after the witness has taken the stand and affirmed the correctness of the testimony and associated exhibits. All testimony remains subject to appropriate objections. Each witness will have the opportunity to orally summarize his or her testimony at the time he or she takes the stand. Upon insertion of a witness' testimony, exhibits appended thereto may be marked for identification. After all parties and Staff have had the opportunity to object and cross-examine, the exhibit may be moved into the record. All other exhibits may be similarly identified and entered into the record at the appropriate time during the hearing.

Witnesses are reminded that, on cross-examination, responses to questions calling for a simple yes or no answer shall be so answered first, after which the witness may explain his or her answer.

Witnesses whose name is preceded by an asterisk have been excused from appearing.

IV. ORDER OF WITNESSES

<u>Witness</u>	<u>Subject Matter</u>	<u>Issues #</u>
<u>Direct</u>		
*Jack E. Uhl (PGS)	General Company information; capital expenditures; need for rate increase; capital structure; interest coverage ratios.	12, 14, 19-21, 25-27, 35, 37-39, 42, 49, 51-52, 57, 66-67
*R. W. Frinkley (PGS)	Rate base, net operating 23-24, income, and adjustments thereto (historic base year).	1, 13, 31-34, 41, 43-47, 50, 53, 58, 68

<u>Witness</u>	<u>Subject Matter</u>	<u>Issues #</u>
*Francis J. Sivard (PGS)	Rate base, net operating income, and adjustments thereto (projected test year).	1 4-12, 14-18, 21-22, 25-26, 28-30, 32, 36-37, 39-40, 44, 46, 48-49, 51-52, 54-56, 59-67, 75
*Dr. Roger A. Morin (PGS)	Cost of capital and return on common equity.	20, 21
*Hugh M. Grey, III (PGS)	Sources of gas supply; risks created by open access on FGT System; projected therm sales and transportation; rate design; rate schedules and tariff modifications.	22, 34, 36, 43, 69-90
*Michael Wimberly (FIGU)	Alternatives to Peoples' service	90
*Robert S. Sulek (FIGU)	Alternatives to Peoples' service	90
*Kent D. Taylor (FIGU)	Cost of Service and Rate Design, bypass	3,4, 12, 13, 19, 20, 52, 70-78, 90
*Michael J. Garrett (TFI)	Allocations of Rates and by-pass alternatives	83
*Nancy Pruitt (Staff)	Quality of Service	
<u>Direct and Rebuttal</u>		
*Andrew Maurey (Staff)	Cost of Common Equity Rebuttal to Dr. Morin's testimony concerning cost of Common Equity	20

<u>Witness</u>	<u>Subject Matter</u>	<u>Issues #</u>
<u>Rebuttal and Surrebuttal</u>		
*Dr. Roger A. Morin (PGS)	Rebuttal to Andrew Maurey's testimony concerning cost of Common Equity	20
"	Rebuttal to Andrew Maurey's rebuttal testimony	20
<u>Rebuttal</u>		
*Hugh Grey 87		70-79, 83-

V. BASIC POSITIONS

Peoples:

The present rates and charges of the Company are insufficient to yield reasonable compensation for the services which it provides. The Company's petition in this docket, as originally filed sought to recover an additional revenue requirement of \$15,410,924, such additional revenue requirement being based on an overall rate of return of 10.38% (within a range of 9.94% to 10.82%) on the projected September 30, 1993 adjusted average net investment rate base of \$222,331,000. As of the date of this Prehearing Order, none of the issues identified by the parties to this proceeding remains in dispute among the parties. Agreement with respect to the resolution has been reached after extensive formal and informal discovery. Although the Company (and other parties) often did not agree in principle with some of the adjustments proposed to the case as originally filed, the Company (and other parties) have agreed to such adjustments in the interest of expediting the final decision in this case. An expeditious decision by the Commission will result in savings of time and expense for the Commission, all of the parties, and the ratepayers of the Company. The Commission should approve the new rates attached to this Order so as to permit the Company to recover an additional revenue requirement, as recommended by the Commission Staff, of \$11,861,944, based on an overall rate of return of 9.75% (within a range of 9.31% to 10.19%) on the Company's projected September 30, 1993 Staff-adjusted average net investment rate base of \$220,919,953.

FIGU:

The FIGU believes Peoples' proposed cost-of-service and rate design methodologies will result in inequities between the customer classes and provide an incentive for industrial customers to seek alternatives to Peoples' service. Peoples' cost-of-service methodology should be revised to reflect the cost causing behavior of the various customer classes.

Terry Farms, Inc.:

It is the basic position of TFI that any increase in rates should be allocated between customer classes in a fair and equitable manner. The allocation of rates should be based on the cost of providing service to the various customer classes. Terry Farms supports the position of Peoples Gas System, Inc. (PGS) as outlined in its MFR's and proposed tariff to establish a Small Interruptible Service (SIS) rate classification with a minimum entry level threshold of 500 thousand therms per year.

Tropicana Products, Inc.:

Tropicana supports, in concept, the theoretical rate design methodology proposed by the Florida Industrial Gas Users (FIGU) in the prefiled testimony of Mr. Kent Taylor. However, for purposes of this proceeding, Tropicana will accept as reasonable the ISLV rate schedule proposed by Peoples Gas Systems, Inc. (Peoples) under which Tropicana would take service. So long as Tropicana's rates and charges are not increased as compared to the current approved ISLV rate schedule, Tropicana will not seek alternatives to taking service from Peoples, and, will not in this proceeding take issue with the cost of service methodology employed by Peoples in establishing its current and proposed ISLV rates.

Florida Gas Transmission Company:

FGT will not set out a basic position at this time, but reserves its right to set out its position after further review.

STAFF:

Staff's positions are preliminary and are based on materials filed by the parties and on discovery. The preliminary positions are offered to assist the parties in preparing for the hearing. Staff's final positions will be based upon all evidence in the record and may differ from the preliminary positions.

VI. ISSUES AND POSITIONS

STIPULATED ISSUES ARE NOTED WITH AN ASTERISK NEXT TO THE ISSUE NUMBER *

RATE BASE

***ISSUE 1:** Should any adjustments be made to rate base or net operating income related to the acquisition of Palm Beach Utilities?

PGS: No. (Sivard, Frinkley)

STAFF: No adjustment should be made related to this acquisition.

ISSUE 2: Should the Commission allow Peoples to prejudice its existing customers by requiring them to finance the acquisition of new utility systems which provide less revenue than cost to serve the customers of the newly acquired system?

By agreement of all parties taking a position on this issue it is withdrawn.

ISSUE 3: Should the Commission require Peoples to adopt threshold investment criteria concerning the acquisition of new utility systems?

By agreement of all parties taking a position on this issue it is withdrawn.

***ISSUE 4:** Should the capital expenditures amount set out in the major assumptions of the Projected Test Year Calculations be reduced to remove projects that will take place outside of the projected test year?

PGS: Agree with Staff. (Sivard)

FIGU: Yes. (Taylor)

STAFF: Yes. For projects deferred beyond the projected test year, 13-month-average Plant in Service should be reduced by \$359,000; Accumulated Depreciation should be reduced by \$6,533 and Depreciation Expense also reduced by \$6,533. In addition, Plant in Service, Accumulated Depreciation and Depreciation Expense should be reduced

by \$809,000, \$311,000, and \$24,000 for delayed completion dates.

***ISSUE 5:** Should Plant in Service be reduced to reflect increased non-utility usage in the Tampa office building?

PGS: See Issue 7. (Sivard)

STAFF: See Issue 7.

***ISSUE 6:** Should Plant in Service be reduced to reflect non-utility usage of a storage shed in Orlando?

PGS: See Issue 7. (Sivard)

STAFF: See Issue 7.

***ISSUE 7:** Should Plant in Service be reduced to reflect increased non-utility usage of the Sarasota office building?

PGS: Agree with Staff. (Sivard)

STAFF: Yes. Plant in Service should be reduced by \$187,039, accumulated depreciation should be reduced by \$35,067, and depreciation expense reduced by \$4,899.

***ISSUE 8:** What is the appropriate projected test year Plant-In-Service?

PGS: Agree with Staff. (Sivard)

STAFF: \$326,398,920 after making an adjustment increasing average Plant in Service by \$581,711 to correct incorrect retirement projections.

***ISSUE 9:** What is the appropriate projected test year Depreciation Reserve?

PGS: Agree with Staff. (Sivard)

STAFF: \$117,980,820 after making an adjustment increasing average Accumulated Depreciation by \$738,767 for incorrect retirement projections and incorrect accrual computations.

***ISSUE 10:** What is the appropriate amount of Construction Work in Progress for the projected test year?

PGS: \$5,686,000. (Sivard)

STAFF: The appropriate amount is \$5,686,000.

***ISSUE 11:** What is the appropriate amount of Customer Advances for Construction for the projected test year?

PGS: \$1,650,000. (Sivard)

STAFF: \$1,650,000.

***ISSUE 12:** Should unamortized rate case expense be included in rate base?

PGS: Agree with Staff. (Sivard, Uhl)

FIGU: Agree with Staff. (Taylor)

STAFF: No. An adjustment should be made to reduce working capital by \$100,000.

***ISSUE 13:** Should a portion of materials and supplies inventory be allocated to non-utility operations?

PGS: Agree with Staff. (Frinkley)

FIGU: Yes. (Taylor)

STAFF: Yes. Materials and supplies inventory should be reduced by \$152,147.

***ISSUE 14:** Should working capital be reduced for "Other Investments" representing life insurance and supplemental retirement for certain executives?

PGS: No. (Uhl, Sivard)

STAFF: No. All future gains should continue to be applied to reduce pension expense.

***ISSUE 15:** What is the appropriate projected test year Working Capital Allowance? This is a calculation based upon the decisions on preceding issues.

PGS: \$14,151,853. (Sivard)

STAFF: \$14,151,853.

*ISSUE 16: What is the appropriate projected test year rate base? This is a calculation based upon the decisions on preceding issues.

PGS: \$220,919,953. (Sivard)

STAFF: The appropriate test year rate base is \$220,919,953.

CAPITAL STRUCTURE

*ISSUE 17: What is the appropriate provision for accumulated deferred income taxes to be included in the projected test year capital structure?

PGS: Agree with Staff. (Sivard)

STAFF: \$19,436,000.

*ISSUE 18: What is the appropriate amount and cost rate of investment tax credits (ITCs) to be included in the projected test year capital structure?

PGS: Amount: \$3,995,000 Cost Rate: Zero (Sivard)

STAFF: Amount: \$3,995,000. Cost Rate: Zero

*ISSUE 19: What is the appropriate cost rate for the revolving line of credit?

PGS: Agree with Staff. (Uhl)

FIGU: The appropriate cost rate should be the interest rate on the revolving line of credit that is current at the time of hearing. (Taylor)

STAFF: The appropriate cost rate should be the interest rate on the revolving line of credit that is current at the time of the hearing (4.29%).

*ISSUE 20: What is the appropriate cost of common equity?

PGS: Since most of the other issues have been resolved among the parties, and in order to bring this proceeding to its conclusion without incurring a portion of the time and expense which would otherwise be involved, the Company is willing to accept a return on common equity of 12.0% (with a range of plus or minus 100 basis points) as fair and reasonable. (Uhl, Sivard, Morin)

FIGU: Agree with Staff. (Taylor)

STAFF: Since all other issues have been resolved among the parties; in order to bring this proceeding to its conclusion without incurring a portion of the time and expense which would otherwise be involved, Staff is willing to accept a return on common equity of 12.0% (with a range of plus or minus 100 basis points) as fair and reasonable. This would be consistent with actions by the Commission in setting the cost of common equity for other natural gas utilities.

*ISSUE 21: What is the weighted average cost of capital including the proper components, amounts, and cost rates associated with the capital structure for the projected test year? (This is a calculation based upon the decisions made on prior issues).

PGS: 9.75%. (Uhl, Sivard, Morin)

STAFF: 9.75%.

NET OPERATING INCOME

*ISSUE 22: Is the company's requested amount of Total Operating Revenues in the projected test year in the amount of \$84,339,000 appropriate?

PGS: Agree with Staff. (Sivard, Grey)

STAFF: Yes, this is the appropriate amount without rate relief.

*ISSUE 23: Are adjustments removing \$120,348,000 in PGA revenues, and related expenses recoverable through the PGA Cost Recovery Clause for the projected test year appropriate?

PGS: Yes. (Frinkley)

STAFF: Yes.

*ISSUE 24: Has the company properly removed conservation revenues and expenses from the projected test year?

PGS: Yes. (Frinkley)

STAFF: Yes.

*ISSUE 25: Should any portion of the revenues collected in relation to the acquisition adjustment approved in Order 23858, Docket No. 891353-GU, be refunded due to unrealized benefits or savings?

PGS: No. (Uhl, Sivard)

STAFF: No.

*ISSUE 26: What is the proper amount and treatment of expenses associated with the environmental cleanup of the manufactured gas plant sites?

PGS: Agree with Staff. (Uhl, Sivard)

STAFF: Annual amortization expense of \$1,248,000 (based on a five year amortization), beginning on November 1, 1990, as approved by the Commission in Order No. 23858 (Docket No. 891353-GU).

*ISSUE 27: Should the company adopt an appliance elevation program for residential water heaters for increased safety and reduced expense. What would the appropriate amount and method of treating the associated expense be if required?

PGS: Agree with Staff. (Uhl)

STAFF: Yes. The company should initiate a program for appliance elevation for increased safety and reduced expense for its customers. Staff's position is that 50% of the cost for an appliance elevation program be recovered through approval of additional expenses of \$255,000 per year. This would be consistent with previous Commission actions

in Docket No. 910778-GU for West Florida Natural Gas Company.

***ISSUE 28:** What are the appropriate trending factors to be used in deriving projected operating expenses?

PGS: Agree with Staff. (Sivard)

STAFF:		Base Year +1 09/30/92	Projected Test Year 09/30/93
	Company Trend Rates		
#1	Payroll Only	3.80%	3.80%
#2	Cust Grwth x Pay	6.58%	5.42%
#3	Cust Grwth x Infl	6.17%	5.01%
#4	Inflation Only	3.40%	3.40%
	Customer Growth	2.68%	1.56%

***ISSUE 29:** Should the projected test year expense be adjusted for the effect of changing the trending factors?

PGS: Agree with Staff. (Sivard)

STAFF: Yes. Reduce O & M expenses in the projected test year by \$20,798.

***ISSUE 30:** The company made adjustments in the projected test year totalling \$500,000 for the estimated economic impact of changes to Rule Chapter 25-12, Florida Administrative Code. Are these adjustments appropriate?

PGS: Yes. (Sivard)

STAFF: Yes.

***ISSUE 31:** The company projected \$851,523 in the projected test year in Account 878 for periodic meter change-outs. Is this amount appropriate?

PGS: Yes. (Frinkley)

STAFF: Yes.

***ISSUE 32:** The company made adjustments in the projected test year to accounts 878, 902, 903 and 921 for EDP allocations. Are these adjustments appropriate?

PGS: Agree with Staff. (Sivard, Frinkley)

STAFF: Yes, except for the adjustment proposed in Issue 37.

***ISSUE 33:** The company made a \$108,355 adjustment for postage in the projected test year? Is this appropriate?

PGS: Agree with Staff. (Frinkley)

FIGU: Agree with Staff.

STAFF: No. Account 903 should be reduced by \$108,355.

***ISSUE 34:** Is the total advertising expense in account 913 in the projected test year appropriate?

PGS: Agree with Staff. (Grey, Frinkley)

STAFF: No. Account 913 should be reduced by \$83,187 in the historic base year, and \$110,620 in the projected test year.

***ISSUE 35:** The company included \$685,000 in the projected test year for an incentive compensation program. Is this appropriate?

PGS: Agree with Staff. (Uhl)

STAFF: No. Reduce Account 920, Administrative and General Expenses by \$188,114. This recognizes an average payout of less than 100% and lower than projected new participants, \$153,362; and non-utility allocation, \$34,752.

***ISSUE 36:** The company made a \$230,000 adjustment in the projected test year for additional staffing. Is this adjustment appropriate?

PGS: Yes. However, the adjustment should be increased by \$111,300 if the Commission accepts the Staff position (with which all parties are in agreement) on Issue 89. The adjustment made by the company assumed a minimum

annual usage threshold of 1,000,000 therms for a customer to qualify for transportation service provided by the company. The Staff (see Issue 89) has taken the position (with which the parties are in agreement) that the minimum threshold for a customer to qualify for transportation should be reduced to 500,000 therms. This will result in a large number of customers shifting from sales to transportation service, and will require the company to hire three additional employees and to incur additional rent expense. The added expense associated with these employees is \$111,300. Thus, the total adjustment to be made for additional staffing is \$341,300. (Grey, Sivard)

STAFF: Agree with Company.

*ISSUE 37: The company included \$4,547,400 in the projected test year for the MIS (Management Information Systems) Department. Is this appropriate?

PGS: Agree with Staff. (Sivard, Uhl)

STAFF: No. Expenses should be reduced by \$228,575.

*ISSUE 38: The company included \$252,500 for bank charges in the projected test year. Is this appropriate?

PGS: Yes. (Uhl)

STAFF: Yes.

*ISSUE 39: The company included \$2,908,774 in the projected test year for the health care plan. Is this appropriate?

PGS: Agree with Staff. (Sivard, Uhl)

STAFF: No. Account 926, Employee Pensions and Benefits should be reduced \$382,990 to recognize lower than projected claims and increased employee contributions.

*ISSUE 40: The Company included \$572,409 for office rent expense in the projected test year. Is this amount reasonable?

PGS: Yes. (Sivard)

STAFF: Yes, except for specific adjustments proposed in other issues.

*ISSUE 41: Is the amount the company included in the base year for employee activity cost appropriate?

PGS: Agree with Staff. (Frinkley)

STAFF: No. Account 926, Employee Pensions and Benefits should be reduced as follows:

Employee Activity	\$125,412
Flowers	8,275
Diaper Service	138
Retirement gifts	2,849
Employee awards	1,997
Appliance installation/repair	<u>22,562</u>
Total Base Year	<u>161,233</u>
1993 Adjusted	<u>\$179,757</u>

*ISSUE 42: The company included \$18,881 in the base year for the employee assistance plan. Is this appropriate?

PGS: Yes. (Uhl)

STAFF: Yes.

*ISSUE 43: The Company projected \$377,254 in Account 916, Misc. Sales Exp., in the projected test year. Is this appropriate?

PGS: Yes. (Frinkley, Grey)

STAFF: Yes.

*ISSUE 44: The Company projected \$7,901,354 in Account 903, Customer Records and Collections Exp., in the projected test year. Is this appropriate?

PGS: Agree with Staff. (Sivard, Frinkley)

STAFF: Yes, except for specific adjustments proposed in other issues.

***ISSUE 45:** The Company projected \$2,097,380 in Account 912, Demonstrating and Selling Expense, in the projected test year. Is this appropriate?

PGS: Yes. (Frinkley)

STAFF: Yes.

***ISSUE 46:** The Company projected \$8,266,853 in Account 921, Administrative and General Expense, in the projected test year. Is this appropriate?

PGS: Agree with staff. (Sivard, Frinkley)

STAFF: Yes, except for specific adjustments proposed in other issues.

***ISSUE 47:** The Company projected \$421,264 in Account 930, Misc. General Expense, in the projected test year. Is this appropriate?

PGS: Agree with Staff. (Frinkley)

STAFF: No. Account 930 should be reduced by \$10,675 in the historic base year, and \$11,413 in the projected test year, for dues and community benefit expenses and propane association dues.

***ISSUE 48:** The company included in CWIP the construction of a new office building in North Miami. Would it be appropriate to remove the lease expense for the current building to remove the effect of duplicate office facilities?

PGS: Agree with Staff. (Sivard)

STAFF: Yes; reduce base year lease expense of \$144,922 and reduce projected test year expense by \$154,944.

***ISSUE 49:** The company projected \$449,601 in Bad Debt Expense for the projected test year. Is this amount appropriate?

PGS: Agree with Staff. (Uhl, Sivard)

STAFF: No. Bad debt expense should be reduced \$13,668. This adjustment is based on a three year average of net writeoffs as a percent of sales consistent with previous Commission decisions.

*ISSUE 50: The company projected \$629,278 for Account 923 Outside Services in the projected test year. Is this amount appropriate?

PGS: Yes. (Frinkley)

STAFF: Yes.

*ISSUE 51: The company projected \$210,625 for rate case expense. Is this amount reasonable?

PGS: Agree with Staff. (Sivard, Uhl)

STAFF: Yes. However, if an agreement is reached by all parties to all issues then rate case expense should be reduced \$11,000. (See Issue 52)

*ISSUE 52: The company proposes to amortize rate case expense over two years. Is this appropriate?

PGS: Agree with Staff. (Sivard, Uhl)

FIGU: Agree with Staff.

STAFF: Rate case expense should be amortized over three years beginning October 1, 1992. This results in a \$38,770 reduction in annual amortization expense after reducing the Company's total rate case expense of \$210,625 by \$11,000.

*ISSUE 53: The Company has projected \$64,684 for moving expenses. Is this amount reasonable?

PGS: Agree with Staff. (Frinkley)

STAFF: No. Reduce projected expenses a total of \$14,835 based on a four year average of moving expenses and allocation to non-utility operations.

***ISSUE 54:** Should base year Maintenance of General Plant (Account 932) and Maintenance of Structures and Improvements (Account 886) be reduced by \$67,480 and \$13,884, respectively, to reflect non-utility allocations?

PGS: Agree with Staff. (Sivard)

STAFF: Yes. After the application of trend factors, the projected test year expense should be reduced as follows: Account 932 by \$72,147 and Account 886 by \$15,479.

***ISSUE 55:** Should an adjustment be made to remove a portion of the AGA expenses?

PGS: Agree with Staff. (Sivard)

STAFF: Yes. Base year expenses should be reduced by \$46,071 or \$49,257 in the projected year. This removes the portion of the AGA dues associated with lobbying expense and product or appliance advertising.

***ISSUE 56:** What is the appropriate treatment of land sold to Ploof Truck Lines in April 1991?

PGS: Agree with Staff (Sivard)

STAFF: Reduce expenses by \$1,500 to recognize 100% of the gain on the sale, because of the small dollar amount as opposed to the normal five year amortization.

***ISSUE 57:** What is the appropriate treatment of land donated to the City of St. Petersburg in September 1991?

PGS: Agree with Staff. (Uhl)

STAFF: Federal and state income tax benefits totalling \$321,779 should be amortized above the line over four years. ($\$321,499 / 4 = \$80,445$)

***ISSUE 58:** Has the Company properly removed Chamber of Commerce dues and other membership dues from expenses?

PGS: Agree with Staff. (Frinkley)

STAFF: No. Historic base year expenses should be reduced by \$44,619 for Civic and social club dues and expenses. The adjustment in the projected test year should be \$47,705.

*ISSUE 59: What is the appropriate amount of projected test year O&M expense?

PGS: Agree with Staff. (Sivard)

STAFF: \$47,011,650.

*ISSUE 60: What is the appropriate amount of projected test year Depreciation and Amortization Expense? (This is a calculation based on the resolution of other issues)

PGS: Agree with Staff. (Sivard)

STAFF: \$ 15,122,855 after making adjustments in other rate base issues.

*ISSUE 61: What is the appropriate provision for income taxes, including interest reconciliation and a parent debt adjustment, to be included in the projected test year? (This is a calculation based on the resolution of other issues)

PGS: Agree with Staff. (Sivard)

STAFF: \$1,622,369.

*ISSUE 62: What is the appropriate amount of projected test year operating expense? (This is a calculation based on the resolution of other issues)

PGS: Agree with Staff. (Sivard)

STAFF: \$70,157,374.

*ISSUE 63: What is the appropriate amount of projected test year Net Operating Income (NOI)? (This is a

calculation based on the resolution of projected test year Net Operating Income Issues)

PGS: Agree with Staff. (Sivard)

STAFF: \$14,181,626.

*ISSUE 64: What is the appropriate test year revenue expansion factor to be used in calculating the revenue deficiency?

PGS: Agree with Staff. (Sivard)

STAFF: 1.6121.

REVENUE DEFICIENCY

*ISSUE 65: What is the appropriate projected test year revenue deficiency?

PGS: Agree with Staff. (Sivard)

STAFF: \$11,861,944.

*ISSUE 66: What methodology should be used in determining if any portion of the interim increase should be refunded?

PGS: Agree with Staff. (Sivard, Uhl)

STAFF: To use the most recent Earnings Surveillance Report (12 months ended 6/30/92) as a proxy for the interim period with a return on equity of 12%.

*ISSUE 67: What amount, if any, of the \$3,268,080 interim increase granted by Order No. PSC-92-0188-FOF-GU issued on April 13, 1992, should be refunded and how should it be calculated?

PGS: None. (Sivard, Uhl)

STAFF: No refund is appropriate.

*ISSUE 68: Should Peoples Gas be required to, within 60 days after the date of the final order in this docket, file a description of all entries or adjustments to its future annual reports, rate of return reports,

published financial statements and books and records which will be required as a result of the Commission's findings in this rate case?

PGS: Yes. (Frinkley)

STAFF: Yes.

COST OF SERVICE AND RATE DESIGN

*ISSUE 69: What should the miscellaneous service charges be?

PGS: Agree with Staff. (Grey)

<u>STAFF:</u>	Initial Connection Residential	\$25.00
	Initial Connection Commercial	\$50.00
	Reconnection Residential	\$25.00
	Reconnection Commercial	\$50.00
	Change of Account	\$10.00
	Collection Charge in Lieu of Disconnection	\$10.00
	Returned Check Charge	5% or \$10.00

*ISSUE 70: What is the appropriate cost of service methodology to be used in allocating costs to the various rate classes?

PGS: Agree with Staff. (Grey)

FIGU: Agree with Staff.

TROP: Agree with Staff.

STAFF: Staff's cost of service study used by the company adjusted by Staff as follows: **Customer costs** were allocated on the basis of weighted number of customers to the total number of customers. **Commodity costs** were allocated on the ratio of each class' annual usage to the total. **Capacity costs** remaining after direct assignments related to mains were allocated based on the remaining customers' contribution under the peak and average method. All other capacity related costs were allocated on the ratio of mains cost by class to the total.

*ISSUE 71: Should the Commission require Peoples Gas System, Inc. ("Peoples") in its cost of service study to directly assign to high priority, low volume firm customers the cost of gas mains and lines used to

serve those customers as Peoples has done for interruptible, high volume industrial customers?

PGS: Agree with Staff. (Grey)

FIGU: Yes. The Commission should require Peoples to directly assign that portion of rate base related to small diameter and plastic mains to the appropriate customer classes prior to the overall system cost allocation process. However, based on Staff's cost of service study this issue is moot.

TROP: No position.

STAFF: No. While the records necessary to support such an allocation of mains and services for interruptible, high volume customers are available, such records are not available in sufficient detail to support direct assignments to high priority, low volume firm customers.

*ISSUE 72: Should the Commission allow Peoples to allocate costs to its industrial customers which are irrelevant to the service provided to these customers?

PGS: Agree with Staff. (Grey)

FIGU: After adopting the direct assignment techniques proposed by FIGU in this docket, the Commission should direct Peoples to allocate the remaining capacity-classified system cost based on the customer usage during the peak periods because that capacity is designed to meet peak demands. However, based on Staff's cost of service study this issue is moot.

STAFF: No, and Staff's cost of service study for the Company does not do so. In Staff's cost of service study, certain system costs classified as capacity costs remain after direct assignments have been made. Those remaining costs should be and are allocated based on customer usage during peak periods because that capacity is designed to meet peak demands. This allocation method has been incorporated in Staff's cost of service study.

*ISSUE 73: Is Peoples' practice of allocating capacity costs based on volumetric consumption appropriate under the circumstances of this case?

PGS: Agree with Staff. (Grey)

FIGU: Agree with Staff.

STAFF: No. Capacity costs should be directly assigned to interruptible classes when the records are available to make such allocations. The remaining capacity related costs should be allocated to all other rate classes based on the peak and average method.

*ISSUE 74: Should the Commission allow Peoples to reallocate to the IS and SIS customer classes the cost of mains investment directly related to servicing Jacksonville Electric Authority ("JEA")?

PGS: No. (Grey)

FIGU: No. System investment in mains related to JEA should be directly assigned to those customer classes which receive a demonstrated benefit from JEA's activities as a Peoples' customer. (Taylor)

STAFF: No. System investment in mains related to JEA should be removed from the SIS and IS customer classes and directly assigned to the ISLV rate class where costs can be directly identified. The remaining portion should be allocated to the remaining customer classes based on the peak and average method.

*ISSUE 75: Should the Commission approve Peoples' assignment of working capital to the IS and SIS customer classes even though the need for working capital derived from industrial sales and transportation service is nominal?

PGS: Yes. (Grey, Sivard)

FIGU: No. That portion of working capital required by sales service to residential and commercial customers should be allocated only to those customer classes. The major portion of working capital is used to purchase gas whereas the IS and SIS classes will gravitate away from gas purchased by Peoples, in favor of gas owned by the customers but transported by Peoples. However, in light of the results brought about by Staff's issues, FIGU will not pursue this issue at this time. (Taylor)

STAFF: Yes. Working capital is classified as customer, capacity and commodity related, just as is O & M expense. Consequently, the interruptible classes receive their proportionate share of working capital through the allocation of customer, capacity and commodity costs.

*ISSUE 76: Should Peoples be allowed to depart from the Commission approved classification methods as Peoples has done in its cost of service study in the areas of (a) "Administrative and General" costs, (b) "Maintenance Supervision" costs, (c) "Maintenance of General Plant" and (d) "Sales expense"?

PGS: Agree with Staff. The misallocations in the company's cost of service study were the result of typographical errors. (Grey)

FIGU: No. Costs should be classified according to Florida Public Service Commission approved techniques. (Taylor)

STAFF: No. Costs should be classified according to Commission-approved techniques.

*ISSUE 77: Should the Commission approve Peoples' use of a hybrid "peak" methodology for cost allocation that shifts costs to industrial customers?

PGS: Agree with Staff. (Grey)

FIGU: No. The allocation of remaining capacity-classified system cost should be based on design peak period usage determinants. (Taylor)

STAFF: No. Capacity-classified system costs remaining after the direct assignments made in Staff's revised cost of service study for the Company should be allocated based on customer usage during the peak periods because that capacity is designed to meet peak demands. This allocation method has been incorporated in Staff's revised cost of service study for the Company.

*ISSUE 78: Should the Commission approve Peoples' use of historical annual volumes rather than test year volumes for the "average" portion of its capacity cost allocation calculations?

PGS: Agree with Staff. (Grey)

FIGU: Agree with Staff. (Taylor)

STAFF: No. Volumes for the projected test year should be used.

*ISSUE 79: Should the company's proposed off-peak gas air conditioning load discount for the GS, GSLV-1 and GSLV-2 rate classes be approved?

PGS: Agree with Staff. Data compiled by the Company for installed and projected installations show an average cost of meters and service lines of \$.00269 per therm for all off-peak seasonal load factor incremental therms attached in fiscal year 1992. The average cost is only a fraction of the total revenues which will be collected under the proposed discounted off-peak seasonal rate.

The majority of additions of off-peak gas cooling load will be made by existing customers and will not require that Peoples install new facilities.

Since the study does not reflect other therm usage (for process or other non-heating/cooling load), the customer could be classified as GS, GSLV-1 or GSLV-2, depending on total usage requirements.

Since the majority of load additions qualifying for the off-peak discount will not require additional facilities, the total added revenue for the program is expected to be substantially in excess of any incremental costs associated with providing new facilities in those limited cases where existing gas service facilities are inadequate or non-existent.

New off-peak gas load is expected to utilize pipeline capacity that is presently utilized for power generation on an as-needed basis, thus resulting in lower per unit costs for demand charges. The following is a calculation of the reduction in the cost of potential demand charges which other ratepayers would pay, were it not for the addition of new incremental off-peak seasonal loads for fiscal year 1992:

TOTAL ANNUAL THERMS		667,500
FGT DEMAND CHARGE (Rate G per therm	x	<u>\$0.03168</u>
TOTAL ANNUAL DEMAND CHARGE		\$21,146.40
(Savings to non-participants)		

(Grey)

STAFF: No, not as an end-use rate as proposed by the Company. Based on information provided by the Company, the Company should be permitted to discount the Non-Gas Energy Charge for service under Rate Schedules GS, GSLV-1 and GSLV-2 which is separately metered and used for off-peak seasonal load. Natural gas requirements (at least 75 percent of which occur during the months of April through October) will be discounted by 15 percent for usage during the billing months of April through October.

*ISSUE 80: Should the company's proposed Commercial Street Lighting Service rate schedule be approved?

PGS: Agree with Staff. (Grey)

STAFF: Yes. The Company has not previously provided commercial street lighting service. Although the Company did not perform a cost of service study, it used the billing determinants experienced by Palm Beach County Utilities (which was acquired by the Company in May 1991]) to project company-wide billing determinants for the projected test year. The proposed rate is the same as the currently effective wholesale rate.

*ISSUE 81: Should the company's proposed Special Contract Large Volume Service (SCLV) rate schedule be approved?

PGS: Yes. (Grey)

STAFF: Yes.

*ISSUE 82: Should the company's proposed Small General Service (SGS) rate schedule be approved?

PGS: Yes. (Grey)

STAFF: Yes.

*ISSUE 83: Should the company's proposed Small Interruptible Service (SIS) rate schedule which reduces the minimum threshold to 500,000 therms be approved?

PGS: Yes. (Grey)

TFI: Yes the Small Interruptible Service (SIS) rate classification as proposed by PGS should be approved with a minimum threshold level of 500 thousand therms per year.

STAFF: Yes.

***ISSUE 84:** How should the revenue increase, if any, be allocated between customer classes?

PGS: Agree with Staff. (Grey)

TROP: Agree with Staff.

FIGU: Agree with Staff.

STAFF: The revenue increase, if any, should be allocated between rate classes so as to move toward equal rates of return for all classes as much as possible.

***ISSUE 85:** Should the company's proposed revenue requirement allocation be approved?

PGS: Agree with Staff. (Grey)

FIGU: Agree with Staff.

STAFF: No. Revenue requirements have changed due to prior adjustments by Staff. The revenue requirements should be allocated as shown in Attachment 6.

***ISSUE 86:** What are the billing determinants to be used in the projected test year?

PGS: Agree with Staff. (Grey)

STAFF: The billing determinants as shown in Attachment 6.

***ISSUE 87:** What should the rates and charges be for Peoples Gas System?

PGS: Agree with Staff. (Grey)

TROP: Rates and charges for People's ISLV rate should be those proposed by People's in its filing, including a rate of \$.01031 per therm. Tropicana is aware that the rate design advocated by FIGU would result in a substantially lower rate of \$.00621 per therm. However, for purposes of this proceeding, Tropicana will accept the \$225 per month Customer charge and the 1.090 cents per therm Energy charge as proposed by Staff for the interruptible service-large volume customer class.

STAFF: The rates and charges developed in Staff's cost of service study are as follows:

<u>Customer Class</u>	<u>Customer Charge</u>	<u>Energy Charge</u>
Residential	\$7.00	41.117 ¢/therm
Small General Service	\$15.00	33.738 ¢/therm
General Service	\$17.00	24.374 ¢/therm
General Service Large Vol. 1	\$25.00	21.860 ¢/therm
General Service Large Vol. 2	\$45.00	16.155 ¢/therm
Wholesale	\$0.00	14.066 ¢/therm
Small Interruptible	\$150.00	7.264 ¢/therm
Interruptible	\$225.00	3.671 ¢/therm
Interruptible Large Vol.	\$225.00	1.090 ¢/therm
Special Contract Large Vol.	\$225.00	1.00 ¢/therm
Commercial Street Lighting	\$0.00	9.447 ¢/therm

*ISSUE 88: Should Interruptible Customers be required to have standby facilities (alternative fuel capability) in order to receive interruptible service?

PGS: Agree with Staff. (Grey)

TROP: No. Sovereignty over Tropicana's fuel management and fuel procurement practices is a management prerogative which should remain with Tropicana.

STAFF: No. Interruptible service should be customers' prerogative as long they agree to be interrupted as needed, regardless of whether or not they have a backup fuel available.

*ISSUE 89: Should there be a minimum annual therm usage requirement for customers who transport their own gas? If so, what should the minimum annual usage be?

PGS: Agree with Staff. (Grey)

STAFF: A minimum annual therm usage requirement of 500,000 therms (reduced from 1,000,000 therms) is appropriate in this case.

Theoretically there should be no minimum required annual therm limit, if customers are willing to pay the incremental costs associated with transporting. However, the conversion of entitlements on the Florida Gas Transmission Company system from sales to transportation is relatively recent and not yet complete. In addition, federal regulations governing the use by an LDC of its capacity rights on the FGT system have not yet been finalized. Unlimited access to transportation service could result in a reduction in the amount of transportation capacity available for system supply. Further, the Company does not presently have the administrative resources which would be required to accommodate shifts by a large number of customers from sales to transportation. The Company should be directed to continue its progress toward further reducing or eliminating the threshold over time.

Consistent with the reduction of the minimum requirements for transportation from 1 million to 500,000 therms per year, the Company should be required to file a transportation rate schedule (GTSLV-2) for the GSLV-2 rate class, with rates being the same as those provided in rate schedule GSLV-2.

To enhance competition in compressed natural gas for vehicle fuel, there should be no minimum requirement for transportation. Consistent with the Staff's position that, over the longer term, transportation should be made

available to all customers willing to pay the incremental costs associated with transporting gas, a special condition should be added to the new rate schedule GTSLV-2 to make service under that schedule additionally applicable to gas supplied for compression and delivery in motor vehicle fuel tanks or other transportation containers. The special condition should provide that rates for service under the rate schedule (Transportation Charge and Customer Charge) to customers who take less than the required 500,000 therms annually shall be the Non-Gas Energy Charge and Customer Charge applicable under rate schedule GSLV-1 (due to the lesser consumption by this subclass of customers). The number of additional customers for which this special condition would require the Company to make transportation available would be relatively small based on the Company's projections for participants in its natural gas vehicle (NGV) program which was approved by Commission Order No. 25626.

*ISSUE 90: Will Federal Energy Regulatory Commission ("FERC") Order No. 636 have any impact on Peoples' ability to retain large industrial customers?

PGS: Agree with Staff. (Grey)

FIGU: Agree with Staff. (Taylor)

FGT: No position.

TROP: No position.

STAFF: Until FERC Order 636 is finalized, any discussion related to bypass is only speculation.

*ISSUE 91: Should this docket be closed?

STAFF: If no party timely files a notice of appeal to the Final Order issued in this docket, the docket should be closed.

VII. EXHIBIT LIST

<u>I.D. No.</u>	<u>Witness</u>	<u>Description</u>
<u>(Composite)</u>	Uhl	Notice of compliance, affidavits re publication of service hearing locations and dates

<u> </u>	Uhl	Wall Street Journal article and American Gas Association response
<u>(JEU-1)</u>	Uhl	Calculated average return on capital (9/30/93)
<u>(FJS-1)</u>	Sivard	MFR Schedules Sponsored
<u>MFRs</u>	Sivard Frinkley Grey	Minimum Filing Requirements
<u>(HMG-1)</u>	Grey	Effect of Proposed Rate Restructuring
<u>(RAM-1)</u>	Morin	Resume, publications, etc.
<u>(RAM-2)</u>	Morin	DCF Model - Quarterly timing adjustment
<u>(RAM-3)</u>	Morin	Required market return - illustrative DCF calculation
<u>(RAM-4)</u>	Morin	Required market return and measures of risks for gas distribution utilities (5-year historical growth and analysis growth forecasts)
<u>(RAM-5)</u>	Morin	Flotation cost adjustment
<u>(RAM-6)</u>	Morin	Moody's gas distribution utilities risk premium analysis (1984-1991)
<u>(RAM-7)</u>	Morin	Peoples Gas System, Inc. composite cost of average total capital -- September 30, 1993
<u>(KDT-1)</u>	Taylor	Kent D. Taylor, Professional qualifications.
<u> </u>	Taylor	Information regarding

KDT-2)		allocation and assignment of rate base related to mains and evaluation of Peoples' system serving IS class.
<u> </u> (KDT-3)	Taylor	Impact of peak and average allocation method
<u> </u> (KDT-4)	Taylor	Cost of Service Summary and Schedules
<u> </u> (KDT-5)	Taylor	Changes to Cost of Service in Peoples' Study and Rate of Return Calculation by Customer Class
<u> </u> (KDT-6)	Taylor	Impact of Peoples' expansion plan on existing customers
<u> </u> (KDT-7)	Taylor	Comparison of selected U.S. residential cash distribution system
<u> </u> (KDT-8)	Taylor	Comparison of bypass break-even investment versus LDC transportation rates
<u> </u> (KDT-9)	Taylor	Economic Summary of bypass (FGT direct connection) project
<u> </u>	Maurey	Schedules 1-10, attached as appendix to direct testimony
<u> </u> (NP-1)	Pruitt	PGS logged Complaints
<u> </u> (NP-2)	Pruitt	Complaint rate by type
<u> </u> (NP-3)	Pruitt	Complaints by Year
<u> </u> (NP-4)	Pruitt	Justification by Year

Parties and Staff reserve the right to identify additional exhibits for the purpose of cross-examination.

VIII. PROPOSED STIPULATIONS

IX. PENDING MOTIONS

None.

X. OTHER MATTERS

Post-hearing procedures

Pursuant to Rule 25-22.056(3)(a), Florida Administrative Code, each party is required to file a post-hearing statement of issues and positions. You must include in that statement, a summary of each position of no more than 50 words, marked with an asterisk. In the absence of the summary statement, the prehearing position on that issue will be used in the staff recommendation. The rule also provides that any issue or position not included in the post-hearing statement is considered waived. If a party's position has not changed since the prehearing order was issued, the post-hearing statement can simply restate the prehearing position.

All post-hearing memoranda, including findings of fact, conclusions of law, statement of issues and positions, and briefs, shall total no more than 50 pages, and shall be filed simultaneously, on or before August 28, 1992. Arguments in briefs must be identified by issue number. Proposed findings of fact and conclusions of law are not required. If proposed findings of fact are submitted, each one must cite to the record, identifying transcript page and line. All proposed findings of fact which relate to a particular issue shall be grouped together and shall identify the issue number to which they relate. Each proposed finding of fact shall be separately and consecutively numbered. Any written statement which is not clearly designated as a proposed finding of fact shall be considered to be legal argument rather than a proposed finding of fact.


In the event that the stipulation embodied by this Order is accepted by the Commission panel, no post hearing statements of issues and positions are necessary and the provisions of the two preceding paragraphs are moot.

It is therefore,

ORDERED by Commissioner Luis J. Lauredo, as Prehearing Officer, that this Prehearing Order shall govern the conduct of these proceedings as set forth above unless modified by the Commission.

ORDER NO. PSC-92-0806-PHO-GU
DOCKET NO. 911150-GU
PAGE 36

By ORDER of Commissioner Luis J. Lauredo, as Prehearing
Officer, this 11th day of AUGUST, 1992.


Luis J. Lauredo, Commissioner
and Prehearing Officer

(S E A L)
RVE

NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.59(4), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

Any party adversely affected by this order, which is preliminary, procedural or intermediate in nature, may request: 1) reconsideration within 10 days pursuant to Rule 25-22.038(2), Florida Administrative Code, if issued by a Prehearing Officer; 2) reconsideration within 15 days pursuant to Rule 25-22.060, Florida Administrative Code, if issued by the Commission; or 3) judicial review by the Florida Supreme Court, in the case of an electric, gas or telephone utility, or the First District Court of Appeal, in the case of a water or wastewater utility. A motion for reconsideration shall be filed with the Director, Division of Records and Reporting, in the form prescribed by Rule 25-22.060, Florida Administrative Code. Judicial review of a preliminary, procedural or intermediate ruling or order is available if review of the final action will not provide an adequate remedy. Such review may be requested from the appropriate court, as described above, pursuant to Rule 9.100, Florida Rules of Appellate Procedure.

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PEOPLES GAS SYSTEM, INC.
 DOCKET NO. 911150-GU
 COMPARATIVE AVERAGE RATE BASES
 PTY 9/30/93

ATTACHMENT 1
 AUGUST 10, 1992

ADJ NO	COMPANY AS FILED			STAFF	
	TOTAL PER BOOKS	JURIS. ADJUST.	COMPANY ADJUSTED	JURIS. ADJUST.	ADJ. JURIS.
PLANT IN SERVICE					
	UTILITY PLANT	323,406,629	(4,222,381)		
	PLANT ACQUISITIONS	2,302,000			
	GAS PLANT FOR FUTURE USE	229,000	(229,000)		
	CWIP	5,668,000			
4	ADJ FOR DELAYED CONSTRUCTION-92			(800,000)	
4	ADJ FOR DELAYED CONSTRUCTION-93			(359,000)	
5	TAMPA OFFICE BUILDING ADJ(see issue 7)				
6	ORLANDO STORAGE SHED ADJ(see issue 7)				
7	SARASOTA OFFICE BUILDING ADJ			(187,039)	
	INCREASE IN AVERAGE PLANT(included in issue 8)			561,711	
	TOTAL PLANT	331,623,629	(4,451,381)	327,172,248	(773,328)
	ACCUM. DEPREC. & AMORT.				
	ACCUM DEPR - UTILITY PLANT	119,015,890	(1,421,037)	117,594,853	
4	ADJ FOR DELAYED CONSTRUCTION-92			(311,000)	
4	ADJ FOR DELAYED CONSTRUCTION-93			(6,533)	
5	TAMPA OFFICE BUILDING(see issue 7)				
6	ORLANDO STORAGE SHED(see issue 7)				
7	SARASOTA OFFICE BUILDING			(35,067)	
	INCREASE IN AVERAGE RESERVE(included in issue 9)			730,707	
	TOTAL ACCUM. DEPREC & AMORT.	119,015,890	(1,421,037)	117,594,853	386,167
	NET UTILITY PLANT	212,607,939	(3,030,344)	209,577,595	(1,159,495)
	less: CUSTOMER ADVANCES	(1,650,000)		(1,650,000)	(1,650,000)
	plus: WORKING CAPITAL	(4,328,000)	18,732,000	\$14,404,000	(252,147)
	TOTAL RATE BASE	\$206,629,939	\$15,701,656	\$222,331,595	(\$1,411,642)
					\$220,919,953

PEOPLES GAS SYSTEM, INC.
 DOCKET NO. 911150-GU
 COMPARATIVE WORKING CAPITAL COMPONENTS
 PTY 9/30/93

ATTACHMENT 1A
 AUGUST 10, 1992

ADJ NO	COMPANY AS FILED			STAFF	
	TOTAL PER BOOKS	JURIS. ADJUST.	COMPANY ADJUSTED	JURIS. ADJUST.	ADJ. JURIS.
	(4,328,000)	18,732,000	14,404,000		
				(100,000)	
10				(152,147)	
13					
TOTALS:	<u>(4,328,000)</u>	<u>18,732,000</u>	<u>14,404,000</u>	<u>(252,147)</u>	<u>14,151,853</u>

PEOPLES GAS SYSTEM, INC.
DOCKET NO. 911150-GU
COST OF CAPITAL - 13 MONTH AVERAGE
PTY 9/30/93

ATTACHMENT 2
AUGUST 10, 1992

IN THOUSANDS

CAPITAL COMPONENT	COMPANY FILING	ADJUSTMENTS		ADJUSTED	RATIO	%	%
		STAFF	PRO RATA			COST RATE	WEIGHTED COST
COMMON EQUITY	103,718,000	(7,300,000)	313,453	96,731,453	0.4379	12.00%	5.2543%
LONG-TERM DEBT	83,377,000	(291,000)	270,111	83,356,111	0.3773	10.07%	3.7995%
SHORT-TERM DEBT	0	0	0	0	0.0000	0.00%	0.0000%
CUSTOMER DEPOSITS	17,345,000	0	56,388	17,401,388	0.0788	8.82%	0.6947%
DEFERRED TAXES	19,534,000	(98,000)	0	19,436,000	0.0880	0.00%	0.0000%
TAX CREDITS	0	3,995,000	0	3,995,000	0.0181	0.00%	0.0000%
TOTAL	223,974,000	(3,694,000)	639,953	220,919,953	1.0000		9.7486%

9.75%

EQUITY RATIO 53.71%
(calculated using investor sources)

PEOPLES GAS SYSTEM, INC.
DOCKET NO. 911150-GU
COMPARATIVE NOIs
PTY 9/30/93

ATTACHMENT 3
AUGUST 10, 1992

ADJ NO	COMPANY AS FILED			STAFF	
	PER BOOKS	JURIS. ADJUST.	COMPANY ADJUSTED	ADJUST.	ADJUSTED JURIS.
	OPERATING REVENUES	\$204,687,000			
	FUEL REVENUES		(120,348,000)		
	TOTALS	<u>204,687,000</u>	<u>(120,348,000)</u>	<u>84,339,000</u>	<u>0</u> <u>84,339,000</u>
	OPERATING EXPENSES:	168,181,000	(119,898,000)	48,282,777	
	ROUNDING		(223)		
27	ALLOWANCE FOR WATER HEATER ELEVATION			255,000	
29	INFLATION TREND FACTOR CHANGE			(20,798)	
33	ACCT. 903, REMOVE POSTAGE INCREASE			(108,355)	
34	ACCT. 913, REMOVE ADVERTISING			(110,620)	
35	ACCT. 920, REMOVE EXECUTIVE COMP. COSTS			(188,114)	
36	ACCT. 920, ADDITIONAL STAFFING PER ISSUE 89			111,300	
37	ACCTS. 878,902,903,921, MIS REDUCTIONS			(228,575)	
39	ACCT. 926, HEALTH CARE COSTS			(382,990)	
41	ACCT. 926, EMPLOYEE ACTIVITIES			(179,757)	
47	ACCT. 930, REMOVE NON-UTILITY			(11,413)	
48	ACCT. 931, LEASE EXP. ON CURRENT BUILDING			(154,944)	
49	ACCT. 904, BAD DEBT EXPENSE			(13,668)	
52	ACCT. 928, REDUCE RATE CASE EXPENSE			(38,770)	
53	ACCT. 921, REDUCE MOVING EXPENSES			(14,835)	
54	ACCTS 886 & 932, REDUCE NON-UTILITY			(87,626)	
55	ACCT. 930, REMOVE AGA EXPENSES			(49,257)	
58	ACCT. 930, REMOVE CIVIC/SOCIAL CLUB DUES			(47,705)	
	TOTALS	<u>168,181,000</u>	<u>(119,898,223)</u>	<u>48,282,777</u>	<u>(1,271,127)</u> <u>47,011,650</u>
	DEPRECIATION & AMORTIZATI	14,088,000	(291,000)	13,797,000	
	AMORTIZATION-OTHER	1,248,000			
4	DELAYED CONSTRUCTION-92			(24,000)	
4	DELAYED CONSTRUCTION-93			(6,533)	
5	TAMPA OFFICE BUILDING(see issue 7)				
6	ORLANDO STORAGE SHED(see issue 7)				
7	SARASOTA OFFICE BUILDING			(4,899)	
	CORRECTION FOR PROJ. RETIREMENTS(included in issue 60)			113,287	
	TOTALS	<u>15,336,000</u>	<u>(291,000)</u>	<u>15,045,000</u>	<u>77,855</u> <u>15,122,855</u>

	COMPANY AS FILED			STAFF	
	PER BOOKS	JURIS. ADJUST.	COMPANY ADJUSTED	ADJUST.	ADJUSTED JURIS.
TAXES OTHER THAN INCOME	6,852,000	(450,000)			
TAXES OTHER THAN INCOME-					
TOTALS	<u>6,852,000</u>	<u>(450,000)</u>	<u>6,402,000</u>	<u>0</u>	<u>6,402,000</u>
CURRENT INC TAX EXPENSE	185,000		185,000		185,000
TAX EFFECT OF ABOVE		110,000	110,000	449,593	559,593
57 TAX BENEFIT OF DONATED LAND				(80,445)	(80,445)
DEFERRED INCOME TAXES	1,282,000		1,282,000		1,282,000
	0				0
INTEREST RECONCILIATION		(66,000)	(66,000)	99,432	33,432
PARENT DEBT ADJ.		(424,000)	(424,000)	66,789	(357,211)
TOTALS	<u>1,467,000</u>	<u>(380,000)</u>	<u>1,087,000</u>	<u>535,369</u>	<u>1,622,369</u>
56 GAIN ON SALE OF PROPERTY				(1,500)	(1,500)
TOTAL OPERATING EXPENSES	<u>191,836,000</u>	<u>(121,019,223)</u>	<u>70,816,777</u>	<u>(659,403)</u>	<u>70,157,374</u>
NET OPERATING INCOME	<u>\$12,851,000</u>	<u>\$671,223</u>	<u>\$13,522,223</u>	<u>659,403</u>	<u>\$14,181,626</u>

PEOPLES GAS SYSTEM, INC.
 O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

ATTACHMENT 3A
 AUGUST 10, 1999

COMPANY TREND RATES:		BASE YEAR + 1 09/30/92	PROJECTED TEST YEAR 09/30/93	
# 1	PAYROLL ONLY	3.80%	3.80%	
# 2	CUST GRWTH X PAY	6.58%	5.42%	
# 3	CUST GRWTH X INFL	6.17%	5.01%	
# 4	INFLATION ONLY	3.40%	3.40%	
CUSTOMER GROWTH		2.6800%	1.5600%) FOR INFORMATIONAL PURPOSES

ACCOUNT	TOTAL COMBINED BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS APPLIED
DISTRIBUTION EXPENSE				
870 Payroll-trended	240,008	249,126	258,593	1
Other trended	92,677	98,395	103,325	3
Other not trended	0	0	0	
Total	332,683	347,521	361,918	
871 Payroll-trended	118,243	126,023	132,854	2
Other trended	118,910	126,247	132,572	3
Other not trended	0	0	0	
Total	237,153	252,270	265,426	
874 Payroll-trended	1,688,015	1,799,086	1,896,597	2
Other trended	924,024	981,036	1,030,186	3
Other trended		97,500	130,000	
Other not trended	0	0	0	
Total	2,612,039	2,877,623	3,056,783	
875 Payroll-trended	50,652	52,577	54,575	1
Other trended	25,818	26,696	27,603	4
Other not trended	0	0	0	
Total	76,470	79,273	82,178	
876 Payroll-trended	148,638	154,286	160,149	1
Other trended	23,099	23,884	24,696	4
Other not trended	0	0	0	
Total	171,737	178,171	184,846	
SUB-TOTAL	\$3,450,082	\$3,734,857	\$3,951,150	

PEOPLES GAS SYSTEM, INC.
 O&M FORECAST WORKSHEET - PROJECTED TEST YEAR CALCULATION

ATTACHMENT 3A
 AUGUST 10, 1990

COMPANY TREND RATES:		BASE YEAR + 1 09/30/92	PROJECTED TEST YEAR 09/30/93	
# 1	PAYROLL ONLY	3.80%	3.80%	
# 2	CUST GRWTH X PAY	6.58%	5.42%	
# 3	CUST GRWTH X INFL	6.17%	5.01%	
# 4	INFLATION ONLY	3.40%	3.40%	
	CUSTOMER GROWTH	2.5600%	1.5600%) FOR INFORMATIONAL PURPOSES

ACCOUNT	TOTAL COMBINED BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS APPLIED
DISTRIBUTION EXPENSE				
870 Payroll-trended	240,006	249,126	258,593	1
Other trended	92,677	98,395	103,325	3
Other not trended	0	0	0	
Total	332,683	347,521	361,918	
871 Payroll-trended	118,243	126,023	132,854	2
Other trended	118,910	126,247	132,572	3
Other not trended	0	0	0	
Total	237,153	252,270	265,426	
874 Payroll-trended	1,688,015	1,799,088	1,896,597	2
Other trended	924,024	981,036	1,030,186	3
Other trended	0	97,500	130,000	
Other not trended	0	0	0	
Total	2,612,039	2,877,623	3,056,783	
875 Payroll-trended	50,652	52,577	54,575	1
Other trended	25,818	26,696	27,603	4
Other not trended	0	0	0	
Total	76,470	79,273	82,178	
876 Payroll-trended	148,638	154,286	160,149	1
Other trended	23,099	23,884	24,696	4
Other not trended	0	0	0	
Total	171,737	178,171	184,845	
SUB-TOTAL	\$3,430,682	\$3,734,857	\$3,951,150	

DISTRIBUTION EXPENSE

877 Payroll-trended	21,751	22,578	23,435	1
Other trended	14,131	15,003	15,755	3
Other not trended	0	0	0	
Total	<u>35,882</u>	<u>37,580</u>	<u>39,190</u>	
878 Payroll-trended	1,318,955	1,402,545	1,478,563	2
Other trended	863,560	916,842	962,775	3
Other not trended	660,085	566,591	980,919	
Total	<u>2,842,600</u>	<u>2,885,977</u>	<u>3,422,257</u>	
879 Payroll-trended	1,488,488	1,597,033	1,683,592	2
Other trended	622,881	661,313	694,445	3
Other not trended				
Total	<u>2,111,369</u>	<u>2,258,346</u>	<u>2,378,037</u>	
880 Payroll-trended	639,528	663,828	689,053	1
Other Trended	474,168	490,308	506,979	4
Other not trended	0	0	0	
Total	<u>1,113,696</u>	<u>1,154,136</u>	<u>1,196,032</u>	
881 Payroll-trended	0	0	0	
Other trended	56,197	56,108	60,083	4
Other not trended	0	0	0	
Total	<u>56,197</u>	<u>56,108</u>	<u>60,083</u>	
TOTAL DISTR EXP	<u>\$9,506,790</u>	<u>\$10,129,005</u>	<u>\$11,046,750</u>	

MAINTENANCE EXPENSE

885 Payroll-trended	114,573	118,927	123,446	1
Other trended	8,897	9,446	9,919	3
Other not trended	0	0	0	
Total	<u>123,470</u>	<u>128,373</u>	<u>133,365</u>	
886 Payroll-trended	159,989	170,516	179,758	2
Other trended	249,784	268,190	278,482	3
Other not trended	0	0	0	
Total	<u>409,773</u>	<u>438,706</u>	<u>458,240</u>	

887	Payroll-trended	879,511	937,383	988,189	2
	Other trended	650,673	690,820	725,430	3
	Other not trended	0	0		
	Total	<u>1,530,184</u>	<u>1,628,202</u>	<u>1,713,619</u>	
889	Payroll-trended	88,847	94,693	99,826	2
	Other trended	36,169	38,401	40,324	3
	Other not trended	0	0	0	
	Total	<u>125,016</u>	<u>133,094</u>	<u>140,150</u>	
890	Payroll-trended	157,032	167,365	176,436	2
	Other trended	58,386	61,988	65,094	3
	Other not trended	0	0	0	
	Total	<u>215,418</u>	<u>229,353</u>	<u>241,530</u>	
	SUB-TOTAL	<u>\$2,403,861</u>	<u>\$2,554,734</u>	<u>\$2,686,904</u>	
891	Payroll-trended	82,289	87,704	92,457	2
	Other trended	43,318	45,991	48,295	3
	Other not trended	0	0	0	
	Total	<u>125,607</u>	<u>133,694</u>	<u>140,752</u>	
892	Payroll-trended	509,295	542,807	572,227	2
	Other trended	239,195	253,953	266,678	3
	Other not trended	0	277,500	370,000	
	Total	<u>748,490</u>	<u>1,074,260</u>	<u>1,208,903</u>	
893	Payroll-trended	283,410	302,058	318,430	2
	Other trended	500,028	530,880	557,477	3
	Other not trended	0	0	0	
	Total	<u>783,438</u>	<u>832,938</u>	<u>875,907</u>	
894	Payroll-trended	50,225	53,530	56,431	2
	Other trended	128,277	136,192	143,015	3
	Other not trended	0	0	0	
	Total	<u>178,502</u>	<u>189,721</u>	<u>199,446</u>	
	TOTAL MAINT EXP	<u>\$4,239,898</u>	<u>\$4,785,348</u>	<u>\$5,111,912</u>	

CUSTOMER ACCT. & COLLEC.

901 Payroll-trended	3,809	4,060	4,280	2
Other trended	0	0	0	
Other not trended	0	0	0	
Total	<u>3,809</u>	<u>4,060</u>	<u>4,280</u>	
902 Payroll-trended	962,866	1,026,223	1,081,844	2
Other trended	142,902	151,719	159,320	3
Other not trended	54,252	139,822	150,962	
Total	<u>1,160,020</u>	<u>1,317,764</u>	<u>1,392,126</u>	
903 Payroll-trended	3,133,778	3,339,981	3,521,008	2
Other trended	(20,115)	(21,356)	(22,426)	3
Other not trended	3,217,320	3,836,585	4,103,848	
Total	<u>6,330,983</u>	<u>7,155,209</u>	<u>7,602,430</u>	
904 Payroll-trended	0	0	0	
Other trended	402,464	427,296	448,704	3
Other not trended	0	0	(13,668)	
Total	<u>402,464</u>	<u>427,296</u>	<u>435,036</u>	
905 Payroll-trended	32,860	35,022	36,920	2
Other trended	231,547	245,833	258,150	3
Other not trended	0	0	0	
Total	<u>264,407</u>	<u>280,856</u>	<u>295,070</u>	
TOTAL CUST SERV EXP	<u>\$8,161,683</u>	<u>\$9,185,184</u>	<u>\$9,728,941</u>	

SALES PROMOTION EXPENSE

911 Payroll-trended	199,040	206,604	214,454	1
Other trended	9,381	9,700	10,030	4
Other not trended	0	0	0	
Total	<u>208,421</u>	<u>216,303</u>	<u>224,484</u>	
912 Payroll-trended	1,556,277	1,658,680	1,748,580	2
Other trended	325,608	336,679	348,126	4
Other not trended	0	0	0	
Total	<u>1,881,885</u>	<u>1,995,359</u>	<u>2,096,706</u>	
913 Payroll-trended	730	778	820	2
Other trended	133,249	117,244	121,231	4
Other not trended	0	200,000	207,200	
Total	<u>133,979</u>	<u>318,023</u>	<u>329,251</u>	
916 Payroll-trended	167,994	179,048	188,752	2

Other trended	168,739	179,150	188,126	3
Other not trended	0	0	0	
Total	336,733	358,196	376,878	
TOTAL SELLING EXP	\$2,561,018	\$2,887,883	\$3,027,319	

ADMINISTRATIVE & GENERAL

920 Payroll-trended	4,697,645	4,876,156	5,061,449	1
Other trended	0	0	0	
Other not trended	231,336	660,000	838,186	
Total	4,928,981	5,536,156	5,899,635	
921 Payroll-trended	455,939	485,940	512,278	2
Other trended	2,241,908	2,380,234	2,499,483	3
Other not trended	3,469,997	4,630,395	5,212,073	
Total	6,167,844	7,496,569	8,223,834	
922 Payroll-trended	0	0	0	
Other trended	(1,529,244)	(1,623,598)	(1,704,941)	3
Other not trended	(3,685,944)	(4,587,626)	(5,149,373)	
Total	(5,215,188)	(6,211,224)	(6,854,314)	
923 Payroll-trended	0	0	0	
Other trended	567,438	607,411	628,063	4
Other not trended	0	100,000	0	
Total	567,438	707,411	628,063	
924 Payroll-trended	0	0	0	
Other-trended	145,355	150,297	155,407	4
Other not trended	0	0	0	
Total	145,355	150,297	155,407	
925 Payroll-trended	377,088	401,900	423,683	2
Other trended	125,234	132,961	139,622	3
Other not trended	3,205,077	2,805,478	3,005,000	
Total	3,707,399	3,340,337	3,568,306	
SUB-TOTAL	\$10,321,829	\$11,019,545	\$11,620,932	

ADMINISTRATIVE & GENERAL

926	Payroll-trended	18,825	20,064	21,151	2
	Other trended	239,778	254,572	267,326	3
	Other trended	811,050	841,870	873,861	1
	Other trended	18,881	19,523	20,187	4
	Other not trended	3,294,011	3,864,423	3,741,142	
	Total	<u>4,382,545</u>	<u>5,000,452</u>	<u>4,923,667</u>	
928	Payroll-trended	0	0	0	
	Other-trended	0	0	0	
	Other not trended	85,800	155,123	66,542	
	Total	<u>85,800</u>	<u>155,123</u>	<u>66,542</u>	
930	Payroll-trended	0	0	0	
	Other trended	291,890	301,814	312,076	4
	Other not trended	0	0	255,000	
	Total	<u>291,890</u>	<u>301,814</u>	<u>567,076</u>	
931	Payroll-trended	0	0	0	
	Other trended	308,559	319,050	329,898	4
	Other not trended	437,560	404,218	572,409	
	Total	<u>746,119</u>	<u>723,268</u>	<u>902,307</u>	
932	Payroll-trended	9,730	10,100	10,484	1
	Other trended	5,351	5,533	5,721	4
	Other not trended	0	0	0	
	Total	<u>15,081</u>	<u>15,633</u>	<u>16,205</u>	
	TOTAL A & G EXP	<u>15,843,264</u>	<u>17,215,835</u>	<u>18,096,728</u>	
	TOTAL O&M EXPENSES	<u>\$40,402,653</u>	<u>\$44,203,255</u>	<u>\$47,011,650</u>	

PEOPLES GAS SYSTEM, INC.
 DOCKET NO. 911150-GU ATTACHMENT 4
 NET OPERATING INCOME MULTIPLIER AUGUST 10, 1992
 PTY 09/30/93

<u>DESCRIPTION</u>	<u>COMPANY AS FILED</u>	<u>STAFF</u>
REVENUE REQUIREMENT	100.0000%	100.0000%
GROSS RECEIPTS TAX RATE	0.0000%	0.0000%
REGULATORY ASSESSMENT FEE	0.3750%	0.3750%
BAD DEBT RATE	0.2046%	0.1690%
NET BEFORE INCOME TAXES	<u>99.4204%</u>	<u>99.4560%</u>
STATE INCOME TAX RATE	5.5000%	5.5000%
STATE INCOME TAX	5.4681%	5.4701%
NET BEFORE FEDERAL INCOME TAXES	<u>93.9523%</u>	<u>93.9859%</u>
FEDERAL INCOME TAX RATE	34.0000%	34.0000%
FEDERAL INCOME TAXES	31.9438%	31.9552%
REVENUE EXPANSION FACTOR	<u>62.0085%</u>	<u>62.0307%</u>
NET OPERATING INCOME MULTIPLIER	<u>1.6127%</u>	<u>1.6121%</u>

PEOPLES GAS SYSTEM, INC.
 DOCKET NO. 911150-GU
 COMPARATIVE DEFICIENCY CALCULATIONS
 PTY 9/30/93

ATTACHMENT 5
 AUGUST 10, 1992

	<u>COMPANY</u> <u>AS FILED</u>	<u>STAFF</u>
RATE BASE (AVERAGE)	\$222,331,185	\$220,919,953
RATE OF RETURN	X 10.38%	X 9.75%
REQUIRED NOI	<u>\$23,077,977</u>	<u>\$21,539,695</u>
Operating Revenues	\$84,339,000	\$84,339,000
Operating Expenses:		
Operation & Maintenance	48,283,000	47,011,650
Depreciation & Amortization	15,045,000	15,122,855
Taxes Other Than Income Taxes	6,402,000	6,402,000
Current Income Taxes	1,087,000	1,622,369
Gain on Sale of Property		(1,500)
Total Operating Expenses	<u>70,817,000</u>	<u>70,157,374</u>
ACHIEVED NOI	<u>\$13,522,000</u>	<u>\$14,181,626</u>
NET REVENUE DEFICIENCY	9,555,977	7,358,069
REVENUE TAX FACTOR	X 1.6127	X 1.6121
TOTAL REVENUE DEFICIENCY	<u>\$15,410,924</u>	<u>\$11,861,944</u>

ORDER NO. PSC-92-0806-PHO-GU
 DOCKET NO. 911150-GU
 PAGE 51

COMPANY NAME: PEOPLES GAS SYSTEM, INC.
 DOCKET NO. 911150-GU

SCHEDULE - A (COST OF SERVICE)
 CLASSIFICATION OF RATE BASE
 (Page 1 of 2:PLANT)

ATTACHMENT 6

	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
LOCAL STORAGE PLANT	0		0		100% capacity
INTANGIBLE PLANT:	405961		405961		"
PRODUCTION PLANT	0		0		"
DISTRIBUTION PLANT:					
374 Land and Land Rights	1707275		1707275		"
375 Structures and Improvements	10565847		10565847		"
376 Mains	170949763		170949763		"
377 Comp.Sta.Eq.	0		0		"
378 Meas.& Reg.Sta.Eq.-Gen	2097455		2097455		"
379 Meas.& Reg.Sta.Eq.-CG	1932210		1932210		"
380 Services	67988344	67988344			100% customer
381-382 Meters	21987210	21987210			"
383-384 House Regulators	6998374	6998374			"
385 Industrial Meas.& Reg.Eq.	5118319		5118319		100% capacity
386 Property on Customer Premises	0	0	0	0	ac 374-385
387 Other Equipment	881304	295369	585935	0	ac 374-386
Total Distribution Plant	290226101	97269297	192956804	0	290226101
GENERAL PLANT:	27778857	13889429	13889429		50% customer,50%, capacity
PLANT ACQUISITIONS:	2302000		2302000		100% capacity
GAS PLANT FOR FUTURE USE:	0		0		"
CWIP:	5686000	1905663	3780337	0	dist.plant
TOTAL PLANT	326398919	113064389	213334530	0	326398919 checksum

COMPANY NAME: PEOPLES GAS SYSTEM, INC.
DOCKET NO. 911150-GU

SCHEDULE - A (COST OF SERVICE)
CLASSIFICATION OF RATE BASE
(Page 2 of 2: ACCUMULATED DEPRECIATION)

ATTACHMENT 6

	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
LOCAL STORAGE PLANT:	0	0	0	0	related plant
INTANGIBLE PLANT:	250515	0	250515	0	rel.plant account
PRODUCTION PLANT	0		0		"
DISTRIBUTION PLANT:					
375 Structures and Improvements	2159392	0	2159392	0	"
376 Mains	56626786	0	56626786	0	"
377 Compressor Sta. Eq.	0	0	0	0	"
378 Meas.& Reg.Sta. Eq.-Gen	507399	0	507399	0	"
379 Meas.& Reg.Sta. Eq.-CG	621291	0	621291	0	"
380 Services	31349528	31349528	0	0	"
381-382 Meters	9858174	9858174	0	0	"
383-384 House Regulators	2190200	2190200	0	0	"
385 Indust.Meas.& Reg.Sta.Eq.	1169761	0	1169761	0	"
386 Property on Customer Premises	0	0	0	0	"
387 Other Equipment	292799	98132	194667	0	"
Total A.D. on Dist. Plant	104775330	43496034	61279296	0	104775330 checksum
GENERAL PLANT:	12986119	6493060	6493060	0	general plant
PLANT ACQUISITIONS:	289370	0	289370	0	plant acquisitions
RETIREMENT WORK IN PROGRESS:	-320514	-107420	-213094	0	distribution plant
TOTAL ACCUMULATED DEPRECIATION	117980820	49851673	68099147	0	117980820 checksum
NET PLANT (Plant less Accum.Dep.)	208418099	63182716	145235383	0	208418099 checksum
less: CUSTOMER ADVANCES	-1650000	-825000	-825000		50% cust 50% cap
plus: ENVIRONMENTAL CLEAN-UP	4097000	2048500	2048500		50% cust 50% cap
plus: WORKING CAPITAL	10054853	7289181	2607612	158060	oper. and maint. exp.
equals: TOTAL RATE BASE	220919952	71695397	149066495	158060	220919952 checksum

COMPANY NAME: PEOPLES GAS SYSTEM, INC.
 DOCKET NO. 911150-GU

SCHEDULE - B (COST OF SERVICE)
 CLASSIFICATION OF EXPENSES
 (Page 1 of 2)

ATTACHMENT 6

OPERATIONS AND MAINTENANCE EXPENSES	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
LOCAL STORAGE PLANT:	0	0	0	0	ac 301-320
PRODUCTION PLANT	0		0		100% capacity
DISTRIBUTION:					
870 Operation Supervision & Eng.	361918	220362	141556	0	ac 871-879
871 Dist.Load Dispatch	265426		265426		100% capacity
872 Compr.Sta.Lab. & Ex.	0	0	0	0	ac 377
873 Compr.Sta.Fuel & Power	0			0	100% commodity
874 Mains and Services	3056783	869788	2186995	0	ac376+ac380
875 Meas.& Reg. Sta.Eq.-Gen	82178	0	82178	0	ac 378
876 Meas.& Reg. Sta.Eq.-Ind.	183346	0	183346	0	ac 385
877 Meas.& Reg. Sta.Eq.-CG	39190	0	39190	0	ac 379
878 Meter and House Reg.	3422257	3422257	0	0	ac381+ac383
879 Customer Instal.	0	0	0	0	ac 386
880 Other Expenses	3574069	1915094	1658975	0	ac 387
881 Rents	60083		60083		100% capacity
885 Maintenance Supervision	133365	58178	75187	0	ac886-894
886 Maint. of Struct. and Improv.	458240	0	458240	0	ac375
887 Maintenance of Mains	1713619	0	1713619	0	ac376
888 Maint. of Comp.Sta.Eq.	0	0	0	0	ac 377
889 Maint. of Meas.& Reg. Sta.Eq.-G	140150	0	140150	0	ac 378
890 Maint. of Meas.& Reg. Sta.Eq.-I	241530	0	241530	0	ac 385
891 Maint. of Meas.& Reg.Sta.Eq.-CG	140752	0	140752	0	ac 379
892 Maintenance of Services	1208903	1208903	0	0	ac 380
893 Maint. of Meters and House Reg.	875907	875907	0	0	ac381-383
894 Maint. of Other Equipment	199446	87005	112441	0	ac387
Total Distribution Expenses	16157162	8657495	7499667	0	16157162 che
CUSTOMER ACCOUNTS:					
901 Supervision	4280	4280			100% customer
902 Meter-Reading Expense	1392126	1392126			"
903 Records and Collection Exp.	7602430	7602430			"
904 Uncollectible Accounts	455083			455083	100% commodity
905 Misc. Expenses	295070	295070			100% customer
Total Customer Accounts	9748989	9293906	0	455083	
(907-910) CUSTOMER SERV.& INFO. EXP.	0	0			"
(911-916) SALES EXPENSE	3027319	3027319			"
(932) MAINT. OF GEN. PLANT	16205	8103	8103	0	general plant
(920-931) ADMINISTRATION AND GENERAL	18080524	13107323	4688979	284222	0 O&M excl. A&G
TOTAL O&M EXPENSE	47030199	34094145	12196748	739305	47030199 che

COMPANY NAME: PEOPLES GAS SYSTEM, INC.
 DOCKET NO. 911150-GU

SCHEDULE - B (COST OF SERVICE)
 CLASSIFICATION OF EXPENSES
 (Page 2 of 2)

ATTACHMENT 6

DEPRECIATION AND AMORTIZATION EXPENSE:	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE	CLASSIFIER
Depreciation Expense	13700855	4153465	9547390	0		net plant
Amort. of Other Gas Plant	0		0			100% capacity
Amort. of Environmental Clean-Up	1248000	624000	624000			50% cust 50% ca
Amort. of Lease Improvements	87000	0	87000	0		intangible plan
Amort. of Acquisition Adj.	87000	30372	56628	0		intan/dist/gen
Amort. of Conversion Costs	0			0		100% commodity
Total Deprec. and Amort. Expense	15122855	4807837	10315018	0	0	15122855 che
TAXES OTHER THAN INCOME TAXES:						
Revenue Related	369795				369795	100% revenue
Other	6076687	1842170	4234517	0		net plant
Total Taxes other than Income Taxes	6446482	1842170	4234517	0	369795	
REV. CRDT TO COS (NEG. OF OTHR OPR. REV)	-1627731	-1627731				100% customer
RETURN (REQUIRED NOI)	21539695	6990301	14533983	15411		rate base
INCOME TAXES	6061736	1967222	4090177	4337	0	return(noi)
TOTAL OVERALL COST OF SERVICE	94573236	48073944	45370444	759053	369795	94573236 che

SCHEDULE - C (COST OF SERVICE)

ATTACHMENT 6

COMPANY NAME: PEOPLES GAS SYSTEM, INC.
DOCKET NO. 911150-GU

CUSTOMER COSTS	TOTAL	SMALL		COMMERCIAL		COMMERCIAL		WHOLESALE	SMALL		INTERRUPT LARGE VOL.	SPECIAL CO LARGE VOL.
		RESIDENTIAL	COMMERCIAL	COMMERCIAL	LARGE VOL.1	LARGE VOL.2	INTERRUPT		INTERRUPT			
No. of Customers	185565	164380	5951	13261	1846	42	2	58	23	1	1	
Weighting	NA	1.0	1.8	2.9	2.9	2.9	2.9	5.9	16.4	123.9	123.9	
Weighted No. of Customers	219997	164380	10712	38457	5353	122	6	342	377	124	124	
Allocation Factors	1	0.747192346	0.04869068	0.174806554	0.02433397	0.000553	0.000026	0.0015554	0.0017145	0.000563189	0.0005631	
CAPACITY COSTS												
Peak & Avg. Month Sales Vol.(therms)	110182258	8556373	396705	15099737	19430364	3447809	27168	9230469	27761630	10413821	15818182	
Allocation Factors	1	0.077856540	0.00360044	0.137043270	0.17634748	0.031291	0.000246	0.0837745	0.2519609	0.094514490	0.1435637	
Allocation Factors	1	0.152279452	0.00706024	0.268732986	0.34580601	0.061361	0.000484	0.164276				
COMMODITY COSTS												
Annual Sales Vol.(therms)	645895706	38707378	2181677	83956873	110274019	21753355	155238	52894475	158007415	57965276	120000000	
Allocation Factors	1	0.059928217	0.00337775	0.129985185	0.17073037	0.033679	0.000240	0.0818932	0.2446330	0.089744018	0.1857885	
REVENUE-RELATED COSTS												
Tap on Cust, Cap, & Commod.	353263	156433	9775	74009	59327	9853	82	26367	11941	1756	3721	
Allocation Factors	1	0.442822917	0.02767183	0.209502020	0.16793960	0.027890	0.000230	0.0746384	0.0338022	0.004969399	0.0105325	

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COMPANY NAME: PEOPLES GAS SYSTEM, INC.
DOCKET NO. 911150-GU

SCHEDULE - D (COST OF SERVICE)
ALLOCATION OF RATE BASE TO CUSTOMER CLASSES

ATTACHMENT 6

RATE BASE BY CUSTOMER CLASS	TOTAL	RESIDENTIAL	SMALL COMMERCIAL	COMMERCIAL	COMMERCIAL LARGE VOL. 1	COMMERCIAL LARGE VOL. 2	WHOLESALE	SMALL INTERRUPT	INTERRUPT	INTERRUPT LARGE VOL.	SPECIAL CO LARGE VOL.
DIRECT AND SPECIAL ASSIGNMENTS:											
Customer											
Meters	12129036	9062723	590571	2120235	295148	6715	320	18866	20796	6831	6831
House Regulators	4808174	4808174	0	0	0	0	0	0	0	0	0
Services	36638816	27376243	1783969	6404705	891568	20285	966	56991	62820	20635	20635
All Other	18119371	13538655	882245	3167385	440916	10032	478	28184	31067	10205	10205
Total	71695397	54785795	3256785	11692325	1627632	37032	1763	104042	114683	37670	37670
Capacity											
Industrial Meas. & Reg. Sta. Eq.	3948558	0	0	58982	757903	134486	1060	360045	1082874	406203	617006
Meas. & Reg. Sta. Eq. - Gen.	1590056	123478	5725	217906	280402	49756	392	133206	400632	150283	228274
Mains	114322977	16408613	760764	28956864	37261736	6611886	52100	17701331	5523475	141327	904881
All Other	29204904	4191738	194344	7397310	9518869	1689070	13310	4521975	1411025	36103	231161
Total	149066495	20723829	960833	37161063	47818911	8485197	66862	22716557	8418005	733916	1981322
Commodity											
Account #	0	0	0	0	0	0	0	0	0	0	0
Account #	0	0	0	0	0	0	0	0	0	0	0
Account #	0	0	0	0	0	0	0	0	0	0	0
All Other	158060	9472	534	20545	26986	5323	38	12944	38667	14185	29366
Total	158060	9472	534	20545	26986	5323	38	12944	38667	14185	29366
TOTAL	220919952	75519096	4218152	48873933	49473529	8527552	68663	22833543	8571355	785772	2048358

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DOCKET NO. 911150-GU
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COMPANY NAME: PEOPLES GAS SYSTEM, INC.
DOCKET NO. 911150-GU

SCHEDULE - E (COST OF SERVICE)
ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSES
(Page 1 of 3)

ATTACHMENT 6

	TOTAL	RESIDENTIAL	SMALL COMMERCIAL	COMMERCIAL	COMMERCIAL LARGE VOL. 1	COMMERCIAL LARGE VOL. 2	WHOLESALE	SMALL INTERRUPT	INTERRUPT	INTERRUPT LARGE VOL.	SPECIAL CO LARGE VOL.
Customer	0	0	0	0	0	0	0	0	0	0	0
Capacity	0	0	0	0	0	0	0	0	0	0	0
Commodity	0	0	0	0	0	0	0	0	0	0	0
Revenue	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0
OPERATIONS AND MAINTENANCE EXPENSE:											
DIRECT AND SPECIAL ASSIGNMENTS:											
Customer											
878 Meters and House Regulators	3422257	2557084	166632	598233	83277	1895	90	5323	5868	1927	1927
893 Maint. of Meters & House Reg.	875907	654471	42649	153114	21314	485	23	1362	1502	493	493
874 Mains & Services	869788	649899	42351	152045	21165	482	23	1353	1491	490	490
892 Maint. of Services	1208903	903283	58862	211324	29417	669	32	1880	2073	681	681
All Other	27717290	20710147	1349574	4845164	674472	15346	731	43114	47523	15610	15610
Total	34094145	25474885	1660067	5959880	829646	18876	899	53033	58457	19201	19201
Capacity											
876 Measuring & Reg. Sta. Eq.- 1	183346	0	0	27349	35192	6245	49	16718	50282	18861	28650
890 Maint. of Meas. & Reg. Sta. Eq.- 1	241530	0	0	36028	46360	8226	65	22024	66238	24847	37742
874 Mains and Services	2186995	169834	7874	299713	385671	68435	539	183214	551037	206703	313973
887 Maint. of Mains	1713619	245953	11403	434043	558527	99107	781	265330	82793	2118	13564
All Other	7871259	1129750	52379	1993711	2565510	455235	3587	1218756	380297	9731	62302
Total	12196748	1545538	71657	2790843	3591260	637249	5021	1706042	1130648	262260	456230
Commodity											
Account #	0	0	0	0	0	0	0	0	0	0	0
Account #	0	0	0	0	0	0	0	0	0	0	0
Account #	0	0	0	0	0	0	0	0	0	0	0
Other	739305	44305	2497	96099	126222	24899	178	60544	180858	66348	137354
Total	739305	44305	2497	96099	126222	24899	178	60544	180858	66348	137354
Total	47030199	27064728	1734221	8846821	4547128	681024	6098	1819619	1369963	347810	612786

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COMPANY NAME: PEOPLES GAS SYSTEM, INC.
DOCKET NO. 911150-GU

SCHEDULE - E (COST OF SERVICE)
ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSES
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ATTACHMENT 6

	TOTAL	RESIDENTIAL	SMALL COMMERCIAL	COMMERCIAL COMMERCIAL	COMMERCIAL LARGE VOL. 1	COMMERCIAL LARGE VOL. 2	WHOLESALE	SMALL INTERRUPT	INTERRUPT	INTERRUPT LARGE VOL.	SPECIAL CD LARGE VOL.
DEPRECIATION EXPENSE:											
Customer	4153465	3103437	202235	726053	101070	2300	110	6461	7121	2339	2339
Capacity	9547390	1370323	63533	2418258	3111818	552175	4351	1478281	461279	11803	75569
Total	13700855	4473760	265768	3144311	3212889	554474	4461	1484742	468400	14142	77908
AMORT. OF GAS PLANT:											
Capacity	0	0	0	0	0	0	0	0	0	0	0
AMORT. OF PROPERTY LOSS:											
Capacity	1248000	179124	8305	316106	406766	72178	569	193236	60297	1543	9878
AMORT OF LIMITED TERM INVEST.											
Capacity	87000	12487	579	22036	28356	5032	40	13471	4203	108	609
AMORT. OF ACQUISITION ADJ.:											
Customer	30372	22694	1479	5309	739	17	1	47	52	17	17
Capacity	56628	8128	377	14343	18457	3275	26	8768	2736	70	448
Total	87000	30822	1856	19653	19196	3292	27	8815	2788	87	465
AMORT. OF CONVERSION COSTS:											
Capacity	0	0	0	0	0	0	0	0	0	0	0

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COMPANY NAME: PEOPLES GAS SYSTEM, INC.
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SCHEDULE - E (COST OF SERVICE)
ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSES
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ATTACHMENT 6

	TOTAL	RESIDENTIAL	SMALL COMMERCIAL	COMMERCIAL	COMMERCIAL LARGE VOL.1	COMMERCIAL LARGE VOL.2	WHOLESALE	SMALL INTERRUPT	INTERRUPT	INTERRUPT LARGE VOL.	SPECIAL CO LARGE VOL.
TAXES OTHER THAN INCOME TAXES:											
Customer	1842170	1376455	89697	322023	44827	1020	49	2865	3159	1037	1037
Capacity	4234517	607774	28179	1072561	1380173	244904	1930	655656	204589	5235	33517
Subtotal	6076687	1984230	117875	1394584	1425000	245924	1978	658522	207748	6272	34554
Revenue	369795	163754	10233	77473	62103	10314	85	27601	12500	1838	3895
Total	6446482	2147983	128108	1472057	1487103	256237	2064	686123	220248	8110	38449
RETURN (NOI)											
Customer	6990301	5341615	317537	1140002	158694	3611	172	10144	11182	3673	3673
Capacity	14533983	2020573	93681	3623204	4662344	827307	6519	2214864	820756	71557	193179
Commodity	15411	924	52	2003	2631	519	4	1262	3770	1383	2863
Total	21539695	7363112	411270	4765208	4823669	831436	6695	2226270	835707	76613	199715
INCOME TAXES											
Customer	1967222	1503216	89362	320821	44660	1016	48	2855	3147	1034	1034
Capacity	4090177	568633	26364	1019648	1312084	232822	1835	623311	230978	20138	54365
Commodity	4337	260	15	564	740	146	1	355	1061	389	806
Total	6061736	2072139	115740	1341033	1357485	233984	1884	626521	235186	21560	56204
REVENUE CREDITED TO COS:											
Customer	-1627731	-1464958	-48832	-113941	0	0	0	0	0	0	0
TOTAL COST OF SERVICE:											
Customer	47449944	35357374	2311544	8360147	1179637	26839	1278	75405	83117	27302	27302
Capacity	45994444	6312580	292674	11276998	14511258	2574941	20290	6893629	2915486	372712	823874
Commodity	759053	45489	2564	98666	129593	25564	182	62161	185689	68120	141023
Subtotal	94203441	41715443	2606782	19735811	15820489	2627345	21750	7031195	3184292	468135	992199
Revenue	369795	163754	10233	77473	62103	10314	85	27601	12500	1838	3895
Total	94573236	41879196	2617015	19813284	15882592	2637658	21836	7058796	3196792	469972	996094

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COMPANY NAME: PEOPLES GAS SYSTEM, INC.
DOCKET NO. 911150-GU

SCHEDULE - F (COST OF SERVICE)
DERIVATION OF REVENUE DEFICIENCY

ATTACHMENT 6

COST OF SERVICE BY CUSTOMER CLASS	TOTAL RESIDENTIAL		SMALL COMMERCIAL	COMMERCIAL	COMMERCIAL LARGE VOL. 1	COMMERCIAL LARGE VOL. 2	WHOLESALE	SMALL INTERRUPT	INTERRUPT	INTERRUPT LARGE VOL.	SPECIAL CONTRACT LARGE VOL.
CUSTOMER COSTS	47,449,944	35,357,374	2,311,544	8,360,147	1,179,637	26,839	1,278	75,405	83,117	27,302	27,302
CAPACITY COSTS	45,994,444	6,312,580	292,674	11,276,998	14,511,258	2,574,941	20,290	6,893,629	2,915,486	372,712	823,874
COMMODITY COSTS	759,053	45,489	2,564	98,666	129,593	25,564	182	62,161	185,689	68,120	141,023
REVENUE COSTS	369,795	163,754	10,233	77,473	62,103	10,314	85	27,601	12,500	1,838	3,895
TOTAL	94,573,236	41,879,196	2,617,015	19,813,284	15,882,592	2,637,658	21,836	7,058,796	3,196,792	469,972	996,094
less: REVENUE AT PRESENT RATES (in the projected test year)	82,710,875	25,897,071	1,806,714	20,685,409	20,300,739	2,889,094	15,395	3,516,223	5,863,008	634,522	1,202,700
equals: GAS SALES REVENUE DEFICIENCY	11,862,361	15,982,125	810,301	(872,125)	(4,318,147)	(251,436)	6,441	3,542,573	(2,666,216)	(164,550)	(206,606)
plus: DEFICIENCY IN OTHER OPERATING REV.	0	0	0	0	0	0	0	0	0	0	0
equals: TOTAL BASE-REVENUE DEFICIENCY	11,862,361	15,982,125	810,301	(872,125)	(4,318,147)	(251,436)	6,441	3,542,573	(2,666,216)	(164,550)	(206,606)

UNIT COSTS:											
Customer	21.308771	17.924613	32.369125	52.535927	53.251944	53.251944	53.251944	108.340162	301.148925	2275.143405	2275.143405
Capacity	0.417440	0.737764	0.737764	0.746834	0.746834	0.746834	0.746834	0.746834	0.105019	0.035790	0.052084
Commodity	0.001175	0.001175	0.001175	0.001175	0.001175	0.001175	0.001175	0.001175	0.001175	0.001175	0.001175

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COMPANY NAME: PEOPLES GAS SYSTEM, INC.
DOCKET NO. 911150-GJ

SCHEDULE - G (COST OF SERVICE)
RATE OF RETURN BY CUSTOMER CLASS
(Page 1 of 2: PRESENT RATES)

ATTACHMENT 6

	TOTAL RESIDENTIAL	SMALL COMMERCIAL	COMMERCIAL	COMMERCIAL LARGE VOL. 1	COMMERCIAL LARGE VOL. 2	WHOLESALE	SMALL INTERRUPT	INTERRUPT	INTERRUPT LARGE VOL.	SPECIAL CONTRACT LARGE VOL.	
REVENUES: (projected test year)											
Gas Sales (due to growth)	82,710,875	25,897,071	1,806,714	20,685,409	20,200,739	2,889,094	15,395	3,516,223	5,863,008	634,522	1,202,700
Other Operating Revenue	1,627,731	1,464,958	48,832	113,941	0	0	0	0	0	0	0
Total	84,338,606	27,362,029	1,855,546	20,799,350	20,200,739	2,889,094	15,395	3,516,223	5,863,008	634,522	1,202,700
EXPENSES:											
Purchased Gas Cost	0	0	0	0	0	0	0	0	0	0	0
O&M Expenses	47,030,199	27,064,728	1,734,221	8,846,821	4,547,128	681,024	6,098	1,819,619	1,369,963	347,810	612,786
Depreciation Expenses	13,700,855	4,473,760	265,768	3,144,311	3,212,809	554,474	4,461	1,484,742	468,400	14,142	77,908
Amortization Expenses	1,422,000	222,432	10,739	357,795	454,318	80,502	635	215,522	67,288	1,737	11,032
Taxes Other Than Income--Fixed	6,076,687	1,984,230	117,875	1,394,584	1,425,000	245,924	1,978	658,522	207,748	6,272	34,554
Taxes Other Than Income--Revenue	310,166	97,114	6,775	77,570	75,753	10,834	58	13,186	21,986	2,379	4,510
Total Expenses excl. Income Taxes	68,539,907	33,842,264	2,135,379	13,821,082	9,715,088	1,572,758	13,230	4,191,590	2,135,385	372,341	740,791
INCOME TAXES:	1,622,369	554,589	30,977	358,915	363,319	62,624	504	167,683	62,945	5,770	15,043
NET OPERATING INCOME:	14,176,330	(7,034,824)	(310,810)	6,619,353	10,122,333	1,253,712	1,661	(843,049)	3,664,677	256,411	446,867

RATE OF RETURN:	220,919,952	75,519,096	4,218,152	48,873,933	49,473,529	8,527,552	68,663	22,833,543	8,571,355	785,772	2,048,358
RATE OF RETURN:	0.064170	-0.093153	-0.073684	0.135437	0.204601	0.147019	0.024194	-0.036922	0.427549	0.326317	0.218159

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COMPANY NAME: PEOPLES GAS SYSTEM, INC.
DOCKET NO. 911150-GU

SCHEDULE - G (COST OF SERVICE)
RATE OF RETURN BY CUSTOMER CLASS
(Page 2 of 2: PROPOSED RATES)

ATTACHMENT 6

	TOTAL	RESIDENTIAL	SMALL COMMERCIAL	COMMERCIAL	COMMERCIAL LARGE VOL. 1	COMMERCIAL LARGE VOL. 2	WHOLESALE	SMALL INTERRUPT	INTERRUPT	INTERRUPT LARGE VOL.	SPECIAL CONTRACT LARGE VOL.
REVENUES:											
Gas Sales	94,573,236	29,713,906	1,806,714	23,157,642	24,694,367	3,531,769	21,836	3,946,772	5,863,008	634,522	1,202,700
Other Operating Revenue	1,627,731	1,464,958	48,832	113,941	0	0	0	0	0	0	0
Total	96,200,967	31,178,864	1,855,546	23,271,583	24,694,367	3,531,769	21,836	3,946,772	5,863,008	634,522	1,202,700
EXPENSES:											
Purchased Gas Cost	0	0	0	0	0	0	0	0	0	0	0
G&M Expenses	47,030,199	27,064,728	1,734,221	8,846,821	4,547,128	681,024	6,098	1,819,619	1,369,963	347,810	612,786
Depreciation Expenses	13,700,855	4,473,760	265,768	3,144,311	3,212,889	554,474	4,461	1,484,742	468,400	14,142	77,908
Amortization Expenses	1,422,000	222,432	10,739	357,795	454,318	80,502	635	215,522	67,288	1,737	11,032
Taxes Other Than Income--Fixed	6,076,687	1,984,230	117,875	1,394,584	1,425,000	245,924	1,978	658,522	207,748	6,272	34,554
Taxes Other Than Income--Revenue	369,795	111,427	6,775	86,841	92,604	13,244	82	14,800	21,986	2,379	4,510
Total Exps excl. Income Taxes	68,599,536	33,856,577	2,135,379	13,830,352	9,731,939	1,575,168	13,254	4,193,204	2,135,385	372,341	740,791
PRE TAX NOI:	27,601,431	(2,677,713)	(279,834)	9,441,231	14,962,428	1,956,601	8,582	(246,432)	3,727,623	262,181	461,909
INCOME TAXES:	6,061,736	(588,071)	(61,456)	2,073,452	3,286,000	429,702	1,805	(54,121)	818,648	57,579	101,443
NET OPERATING INCOME:	21,539,695	(2,089,643)	(218,377)	7,367,779	11,676,429	1,526,898	6,777	(192,312)	2,908,974	204,602	360,466
RATE BASE:	220,919,952	75,519,096	4,218,152	48,873,933	49,473,529	8,527,552	68,663	22,833,543	8,571,355	785,772	2,048,358
RATE OF RETURN	0.097500	-0.027670	-0.051771	0.150751	0.236014	0.179055	0.097540	-0.008422	0.339383	0.260383	0.175978

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DOCKET NO. 911150-GU
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COST OF SERVICE SUMMARY

COMPANY NAME: PEOPLES GAS SYSTEM, INC.
DOCKET NO. 91150-GU

PROPOSED RATE DESIGN

	TOTAL	RESIDENTIAL	SMALL		COMMERCIAL		SMALL		INTERRUPT	INTERRUPT	SPECIAL	
			COMMERCIAL	COMMERCIAL	LARGE VOL. 1	LARGE VOL. 2	WHOLESALE	LARGE VOL.			CONTRACT	LARGE VOL.
<u>PRESENT RATES (rounded, see notes)</u>												
GAS SALES (due to growth)	82,710,875	25,897,071	1,806,714	20,685,409	20,200,739	2,889,094	15,395	3,516,223	5,863,008	634,522	1,202,700	
OTHER OPERATING REVENUE	1,627,731	1,464,958	48,832	113,941	0	0	0	0	0	0	0	0
TOTAL	84,338,606	27,362,029	1,855,546	20,799,350	20,200,739	2,889,094	15,395	3,516,223	5,863,008	634,522	1,202,700	
RATE OF RETURN	8.42%	-9.32%	-7.37%	13.54%	20.46%	14.70%	2.42%	-3.69%	42.75%	32.63%	21.82%	
INDEX	1.00	-0.01	-0.01	0.02	0.03	0.02	0.00	-0.01	0.07	0.05	0.03	
<u>PROPOSED RATES</u>												
GAS SALES	94,573,236	29,713,906	1,806,714	23,157,642	24,694,367	3,531,769	21,836	3,946,772	5,863,008	634,522	1,202,700	
OTHER OPERATING REVENUE	1,627,731	1,464,958	48,832	113,941	0	0	0	0	0	0	0	0
TOTAL	96,200,967	31,178,864	1,855,546	23,271,583	24,694,367	3,531,769	21,836	3,946,772	5,863,008	634,522	1,202,700	
TOTAL REVENUE INCREASE	11,862,361	3,816,835	0	2,472,233	4,493,628	642,675	6,441	430,549	0	0	0	0
PERCENT INCREASE	14.07%	13.95%	0.00%	11.89%	22.24%	22.24%	41.84%	12.24%	0.00%	0.00%	0.00%	0.00%
	21.10											
RATE OF RETURN	9.75%	-2.77%	-5.18%	15.08%	23.60%	17.91%	9.75%	-0.84%	33.94%	26.04%	17.60%	
INDEX	1.00	-0.28	-0.53	1.55	2.42	1.84	1.00	-0.09	3.48	2.67	1.80	

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DOCKET NO. 91150-GU
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COMPANY NAME: PEOPLES GAS SYSTEM, INC.
DOCKET NO. 911150-GU

COST OF SERVICE SUMMARY

ATTACHMENT 0

CALCULATION OF PROPOSED RATES

	TOTAL	RESIDENTIAL	SMALL		COMMERCIAL		WHOLESALE	SMALL INTERRUPT		INTERRUPT	SPECIAL CONTRACT
			COMMERCIAL	COMMERCIAL	LARGE VOL. 1	LARGE VOL. 2		LARGE VOL.	LARGE VOL.		
PROPOSED TOTAL TARGET REVENUES	96,200,967	31,178,864	1,856,546	23,271,583	24,694,367	3,531,769	21,836	3,946,772	5,863,008	634,522	1,202,700
LESS OTHER OPERATING REVENUE	1,627,731	1,464,968	48,832	113,941	0	0	0	0	0	0	0
LESS CUSTOMER CHARGE REVENUES											
PROPOSED CUSTOMER CHARGES		\$7.00	\$15.00	\$17.00	\$25.00	\$45.00	\$0.00	\$150.00	\$225.00	\$225.00	\$225.00
TIMES NUMBER OF BILLS	2,226,780	1,972,560	71,412	159,132	22,152	504	24	896	276	12	12
EQUALS CUSTOMER CHARGE REVENUES	18,330,024	13,807,920	1,071,180	2,705,244	553,800	22,980	0	104,400	62,100	2,700	2,700
LESS NOV AND LOAD FACTOR DISCOUNTS				239	60,819						
LESS OTHER NON-THERM-RATE REVENUES				8,833							
PLUS NOV AND LOAD FACTOR ADJUSTMENTS		8201	519	19666	28212	5171					
EQUALS PER-THERM TARGET REVENUES	78,243,212	15,915,187	736,053	20,463,790	24,105,960	3,514,260	21,836	3,842,372	5,800,908	631,822	1,200,000
DIVIDE BY NUMBER OF THERMS	646,895,706	38,707,376	2,181,677	83,956,873	110,274,019	21,753,355	165,238	52,894,475	158,007,415	57,965,276	120,000,000
EQUALS PER-THERM RATES(UNRNDDED)		0.411167	0.337379	0.243741	0.218601	0.161550	0.140660	0.072642	0.036713	0.010900	0.010000
PER-THERM RATES(RNDDED)		0.41117	0.33738	0.24374	0.21860	0.16155	0.14066	0.07264	0.03671	0.01090	0.01000
PER-THERM RATE REVENUES(RNDDED RATES)	74,399,713	15,915,313	736,054	20,463,648	24,105,901	3,514,255	21,836	3,842,255	5,800,452	631,822	1,200,000

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DOCKET NO. 911150-GU
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COMPANY NAME: PEOPLES GAS SYSTEM, INC.
 DOCKET NO. 91150-GU

COST OF SERVICE SUMMARY

ATTACHMENT 8

CALCULATION OF PROPOSED RATES

<u>SUMMARY PROPOSED TARIFF RATES</u>	<u>SMALL</u>			<u>COMMERCIAL</u>			<u>SMALL</u>			<u>SPECIAL</u>		<u>COMMERCIAL</u>
	<u>RESIDENTIAL</u>	<u>COMMERCIAL</u>	<u>COMMERCIAL</u>	<u>LARGE VOL. 1</u>	<u>LARGE VOL. 2</u>	<u>WHOLESALE</u>	<u>INTERRUPT</u>	<u>INTERRUPT</u>	<u>LARGE VOL.</u>	<u>CONTRACT</u>	<u>STREET</u>	
CUSTOMER CHARGES	\$7.00	\$15.00	\$17.00	\$25.00	\$45.00	\$0.00	\$150.00	\$225.00	\$225.00	\$225.00	\$225.00	\$0.00
ENERGY CHARGES												
NON-GAS (CENTS PER THERM)	41.117	33.738	24.374	21.880	16.155	14.068	7.264	3.671	1.090	1.000	9.447	
PURCHASED GAS ADJUSTMENT	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
TOTAL (INCLUDING P&A)	41.117	33.738	24.374	21.880	16.155	14.068	7.264	3.671	1.090	1.000	9.447	

SUMMARY PRESENT TARIFF RATES

CUSTOMER CHARGES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
ENERGY CHARGES												
NON-GAS (CENTS PER THERM)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
PURCHASED GAS ADJUSTMENT	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
TOTAL (INCLUDING P&A)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	

SEE ATTACHMENT FOR RATE COMPARISON

SUMMARY OTHER OPERATING REVENUE

	<u>PRESENT</u>		<u>PROPOSED</u>	
	<u>CHARGE</u>	<u>REVENUE</u>	<u>CHARGE</u>	<u>REVENUE</u>
RESIDENTIAL CONNECTION/RECONNECTION	\$25.00	\$1,267,301	\$25.00	\$1,267,301
COMMERCIAL CONNECTION/RECONNECTION	\$50.00	\$114,300	\$50.00	\$114,300
CHANGE ACCOUNT	\$10.00	\$86,560	\$10.00	\$86,560
BILL DISCOUNT IN LIEU OF DISCONNECTION	\$10.00	\$159,570	\$10.00	\$159,570
TOTAL		\$1,627,731		\$1,627,731

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<u>PEOPLES GAS SYSTEM, INC.</u>		<u>RATE COMPARISON</u>		
<u>RATE SCHEDULE</u>	<u>PRESENT RATE</u>	<u>PROPOSED RATE</u>	<u>INCREASE</u>	
<u>RESIDENTIAL</u>				
CUSTOMER CHARGE	\$7.00	\$7.00		\$0.00
ENERGY CHARGE (cents/therm)	32.594	41.117		8.5230
<u>SMALL GENERAL SERVICE</u>				
CUSTOMER CHARGE	\$17.00	\$15.00		(\$2.00)
ENERGY CHARGE (cents/therm)	23.854	33.738		9.8840
<u>GENERAL SERVICE</u>				
CUSTOMER CHARGE	\$17.00	\$17.00		\$0.00
ENERGY CHARGE (cents/therm)	23.854	24.374		0.5200
<u>GENERAL SERVICE LARGE VOL. 1</u>				
CUSTOMER CHARGE	\$26.00	\$25.00		(\$1.00)
ENERGY CHARGE (cents/therm)	18.154	21.860		3.7060
<u>GENERAL SERVICE LARGE VOL. 2</u>				
CUSTOMER CHARGE	\$75.00	\$45.00		(\$30.00)
ENERGY CHARGE (cents/therm)	13.106	16.155		3.0490
<u>WHOLESALE</u>				
CUSTOMER CHARGE	\$0.00	\$0.00		\$0.00
ENERGY CHARGE (cents/therm)	9.917	14.066		4.1490
<u>SMALL INTERRUPTIBLE</u>				
CUSTOMER CHARGE	\$150.00	\$150.00		\$0.00
ENERGY CHARGE (cents/therm)	4.463	7.264		2.8010
<u>INTERRUPTIBLE</u>				
CUSTOMER CHARGE	\$225.00	\$225.00		\$0.00
ENERGY CHARGE (cents/therm)	3.672	3.672		0.0000
<u>INTERRUPTIBLE LARGE VOL.</u>				
CUSTOMER CHARGE	\$225.00	\$225.00		\$0.00
ENERGY CHARGE (cents/therm)	1.090	1.090		0.0000
<u>SPECIAL CONTRACT LARGE VOL.</u>				
CUSTOMER CHARGE	\$225.00	\$225.00		\$0.00
ENERGY CHARGE (cents/therm)	1.090	1.000		-0.0900
<u>COMMERCIAL STREET LIGHTING</u>				
CUSTOMER CHARGE	\$0.00	\$0.00		\$0.00
ENERGY CHARGE (cents/therm)	0.000	9.447		9.4470
<u>PALM BEACH COUNTY (DIVISION)</u>				
<u>RESIDENTIAL</u>				
CUSTOMER CHARGE	\$5.00	\$7.00		\$2.00
ENERGY CHARGE (cents/therm)	36.480	41.117		4.6370
<u>COMMERCIAL</u>				
CUSTOMER CHARGE	\$10.00	\$17.00		\$7.00
ENERGY CHARGE (cents/therm)	28.720	24.374		-4.3460
<u>INDUSTRIAL</u>				
CUSTOMER CHARGE	\$25.00	\$25.00		\$0.00
ENERGY CHARGE (cents/therm)	29.560	21.860		-7.7000

COST OF SERVICE SUMMARY
 RATE COMPARISON

COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO. 911150-GU

RATE SCHEDULE:

RESIDENTIAL (RS)

PEOPLES
 PRESENT RATES

PROPOSED RATES

Customer Charge
 7.00

Customer Charge
 7.00

Energy Charge

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	32.59%

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	41.117

GAS COST CENTS/THERM USAGE INCREMENT
 24.223 10

therm usage	PRESENT			PROPOSED			Dollar Increase
	monthly bill w/o fuel	monthly bill with fuel	monthly bill w/o fuel	monthly bill with fuel	percent increase w/o fuel	percent increase with fuel	
0	7.00	7.00	7.00	7.00	0.00	0.00	0.00
10	10.26	12.68	11.11	13.53	8.31	6.72	0.85
20	13.52	18.36	15.22	20.07	12.61	9.28	1.70
30	16.78	24.05	19.34	26.60	15.24	10.63	2.56
40	20.04	29.73	23.45	33.14	17.01	11.47	3.41
50	23.30	35.41	27.56	39.67	18.29	12.04	4.26
60	26.56	41.09	31.67	46.20	19.26	12.45	5.11
70	29.82	46.77	35.78	52.74	20.01	12.76	5.97
80	33.08	52.45	39.89	59.27	20.61	13.00	6.82
90	36.33	58.14	44.01	65.81	21.11	13.19	7.67
100	39.59	63.82	48.12	72.34	21.53	13.36	8.52
110	42.85	69.50	52.23	78.87	21.88	13.49	9.38
120	46.11	75.18	56.34	85.41	22.18	13.60	10.23
130	49.37	80.86	60.45	91.94	22.44	13.70	11.08
140	52.63	86.54	64.56	98.48	22.67	13.79	11.93
150	55.89	92.23	68.68	105.01	22.87	13.86	12.78
160	59.15	97.91	72.79	111.54	23.05	13.93	13.64

COST OF SERVICE SUMMARY
 RATE COMPARISON

COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO. 911150-GU

RATE SCHEDULE: SMALL GENERAL SERVICE (SGS)

PEOPLES
 PRESENT RATES

Customer Charge
 17.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	23.854

GAS COST CENTS/THERM
 24.223

PROPOSED RATES

Customer Charge
 15.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	33.738

THERM USAGE INCREMENT
 50

therm usage	PRESENT			PROPOSED			Dollar Increase
	monthly bill w/o fuel	monthly bill with fuel	monthly bill w/o fuel	monthly bill with fuel	percent increase w/o fuel	percent increase with fuel	
0	17.00	17.00	15.00	15.00	(11.76)	(11.76)	-2.00
50	28.93	41.04	31.87	43.98	10.17	7.17	2.94
100	40.85	65.08	48.74	72.96	19.30	12.11	7.88
150	52.78	89.12	65.61	101.94	24.30	14.39	12.83
200	64.71	113.15	82.48	130.92	27.46	15.70	17.77
250	76.64	137.19	99.35	159.90	29.63	16.55	22.71
300	88.56	161.23	116.21	188.88	31.22	17.15	27.65
350	100.49	185.27	133.08	217.86	32.44	17.59	32.59
400	112.42	209.31	149.95	246.84	33.39	17.93	37.54
450	124.34	233.35	166.82	275.82	34.16	18.20	42.48
500	136.27	257.39	183.69	304.81	34.80	18.42	47.42
550	148.20	281.42	200.56	333.79	35.33	18.61	52.36
600	160.12	305.46	217.43	362.77	35.79	18.76	57.30
650	172.05	329.50	234.30	391.75	36.18	18.89	62.25
700	183.98	353.54	251.17	420.73	36.52	19.00	67.19
750	195.91	377.58	268.04	449.71	36.82	19.10	72.13
800	207.83	401.62	284.90	478.69	37.08	19.19	77.07
850	219.76	425.65	301.77	507.67	37.32	19.27	82.01
900	231.69	449.69	318.64	536.65	37.53	19.34	86.96
950	243.61	473.73	335.51	565.63	37.72	19.40	91.90

COST OF SERVICE SUMMARY
 RATE COMPARISON

COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO. 911150-GU

RATE SCHEDULE:

GENERAL SERVICE (GS)

PEOPLES
 PRESENT RATES

PROPOSED RATES

Customer Charge
 17.00

Customer Charge
 15.00

Energy Charge

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	23.854

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	24.374

GAS COST CENTS/THERM
 24.223

THERM USAGE INCREMENT
 50

therm usage	PRESENT			PROPOSED			Dollar Increase
	monthly bill w/o fuel	monthly bill with fuel	monthly bill w/o fuel	monthly bill with fuel	percent increase w/o fuel	percent increase with fuel	
0	17.00	17.00	15.00	15.00	(11.76)	(11.76)	-2.00
50	28.93	41.04	27.19	39.30	(6.02)	(4.24)	-1.74
100	40.85	65.08	39.37	63.60	(3.62)	(2.27)	-1.48
150	52.78	89.12	51.56	87.90	(2.31)	(1.37)	-1.22
200	64.71	113.15	63.75	112.19	(1.48)	(0.85)	-0.96
250	76.64	137.19	75.94	136.49	(0.91)	(0.51)	-0.70
300	88.56	161.23	88.12	160.79	(0.50)	(0.27)	-0.44
350	100.49	185.27	100.31	185.09	(0.18)	(0.10)	-0.18
400	112.42	209.31	112.50	209.39	0.07	0.04	0.08
450	124.34	233.35	124.68	233.69	0.27	0.15	0.34
500	136.27	257.39	136.87	257.99	0.44	0.23	0.60
550	148.20	281.42	149.06	282.28	0.58	0.31	0.86
600	160.12	305.46	161.24	306.58	0.70	0.37	1.12
650	172.05	329.50	173.43	330.88	0.80	0.42	1.38
700	183.98	353.54	185.62	355.18	0.89	0.46	1.64
750	195.91	377.58	197.81	379.48	0.97	0.50	1.90
800	207.83	401.62	209.99	403.78	1.04	0.54	2.16
850	219.76	425.65	222.18	428.07	1.10	0.57	2.42
900	231.69	449.69	234.37	452.37	1.16	0.60	2.68
950	243.61	473.73	246.55	476.67	1.21	0.62	2.94

COST OF SERVICE SUMMARY
 RATE COMPARISON

COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO. 911150-GU

RATE SCHEDULE:

GENERAL SERVICE LARGE VOLUME 1 (GSLV-1)

PEOPLES
 PRESENT RATES

Customer Charge
 26.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	18.154

PROPOSED RATES

Customer Charge
 25.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	21.860

GAS COST CENTS/THERM
 24.223

THERM USAGE INCREMENT
 100

therm usage	PRESENT			PROPOSED			Dollar Increase
	monthly bill w/o fuel	monthly bill with fuel	monthly bill w/o fuel	monthly bill with fuel	percent increase w/o fuel	percent increase with fuel	
0	26.00	26.00	25.00	25.00	(3.85)	(3.85)	-1.00
100	44.15	68.38	46.86	71.08	6.13	3.96	2.71
200	62.31	110.75	68.72	117.17	10.29	5.79	6.41
300	80.46	153.13	90.58	163.25	12.57	6.61	10.12
400	98.62	195.51	112.44	209.33	14.02	7.07	13.82
500	116.77	237.89	134.30	255.42	15.01	7.37	17.53
600	134.92	280.26	156.16	301.50	15.74	7.58	21.24
700	153.08	322.64	178.02	347.58	16.29	7.73	24.94
800	171.23	365.02	199.88	393.66	16.73	7.85	28.65
900	189.39	407.39	221.74	439.75	17.08	7.94	32.35
1000	207.54	449.77	243.60	485.83	17.37	8.02	36.06
1100	225.69	492.15	265.46	531.91	17.62	8.08	39.77
1200	243.85	534.52	287.32	578.00	17.83	8.13	43.47
1300	262.00	576.90	309.18	624.08	18.01	8.18	47.18
1400	280.16	619.28	331.04	670.16	18.16	8.22	50.88
1500	298.31	661.66	352.90	716.25	18.30	8.25	54.59
1600	316.46	704.03	374.76	762.33	18.42	8.28	58.30
1700	334.62	746.41	396.62	808.41	18.53	8.31	62.00
1800	352.77	788.79	418.48	854.49	18.63	8.33	65.71
1900	370.93	831.16	440.34	900.58	18.71	8.35	69.41

COST OF SERVICE SUMMARY
 RATE COMPARISON

COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO. 911150-GU

RATE SCHEDULE:

GENERAL SERVICE LARGE VOLUME 2 (GSLV-2)

PEOPLES
 PRESENT RATES

Customer Charge
 75.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	13.106

GAS COST CENTS/THERM
 24.223

PROPOSED RATES

Customer Charge
 45.00

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	16.155

THERM USAGE INCREMENT
 500

therm usage	PRESENT			PROPOSED			Dollar Increase
	monthly bill w/o fuel	monthly bill with fuel	monthly bill w/o fuel	monthly bill with fuel	percent increase w/o fuel	percent increase with fuel	
0	75.00	75.00	45.00	45.00	(40.00)	(40.00)	-30.00
500	140.53	261.65	125.78	244.89	(10.50)	(5.64)	-14.75
1000	206.06	448.29	206.55	448.78	0.24	0.11	0.49
1500	271.59	634.94	287.33	650.67	5.79	2.48	15.74
2000	337.12	821.58	368.10	852.56	9.19	3.77	30.98
2500	402.65	1,008.23	448.88	1,054.45	11.48	4.58	46.23
3000	468.18	1,194.87	529.65	1,256.34	13.13	5.14	61.47
3500	533.71	1,381.52	610.43	1,458.23	14.37	5.55	76.72
4000	599.24	1,568.16	691.20	1,660.12	15.35	5.86	91.96
4500	664.77	1,754.81	771.98	1,862.01	16.13	6.11	107.21
5000	730.30	1,941.45	852.75	2,063.90	16.77	6.31	122.45
5500	795.83	2,128.10	933.53	2,265.79	17.30	6.47	137.70
6000	861.36	2,314.74	1,014.30	2,467.68	17.76	6.61	152.94
6500	926.89	2,501.39	1,095.08	2,669.57	18.15	6.72	168.19
7000	992.42	2,688.03	1,175.85	2,871.46	18.48	6.82	183.43
7500	1,057.95	2,874.68	1,256.63	3,073.35	18.78	6.91	198.67
8000	1,123.48	3,061.32	1,337.40	3,275.24	19.04	6.99	213.92
8500	1,189.01	3,247.97	1,418.18	3,477.13	19.27	7.06	229.17
9000	1,254.54	3,434.61	1,498.95	3,679.02	19.48	7.12	244.41
9500	1,320.07	3,621.26	1,579.73	3,880.91	19.67	7.17	259.66

COST OF SERVICE SUMMARY
 RATE COMPARISON

COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO. 911150-GU

RATE SCHEDULE: WHOLESALE

PEOPLES
 PRESENT RATES

PROPOSED RATES

Customer Charge
 0.00

Customer Charge
 0.00

Energy Charge

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	9.917

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	14.066

GAS COST CENTS/THERM
 24.223

THERM USAGE INCREMENT
 100

therm usage	PRESENT			PROPOSED			Dollar Increase
	monthly bill w/o fuel	monthly bill with fuel	monthly bill w/o fuel	monthly bill with fuel	percent increase w/o fuel	percent increase with fuel	
0	0.00	0.00	0.00	0.00	ERR	ERR	0.00
100	9.92	34.14	14.07	38.29	41.84	12.15	4.15
200	19.83	68.28	28.13	76.58	41.84	12.15	8.30
300	29.75	102.42	42.20	114.87	41.84	12.15	12.45
400	39.67	136.56	56.26	153.16	41.84	12.15	16.60
500	49.59	170.70	70.33	191.45	41.84	12.15	20.75
600	59.50	204.84	84.40	229.73	41.84	12.15	24.89
700	69.42	238.98	98.46	268.02	41.84	12.15	29.04
800	79.34	273.12	112.53	306.31	41.84	12.15	33.19
900	89.25	307.26	126.59	344.60	41.84	12.15	37.34
1000	99.17	341.40	140.66	382.89	41.84	12.15	41.49
1100	109.09	375.54	154.73	421.18	41.84	12.15	45.64
1200	119.00	409.68	168.79	459.47	41.84	12.15	49.79
1300	128.92	443.82	182.86	497.76	41.84	12.15	53.94
1400	138.84	477.96	196.92	536.05	41.84	12.15	58.09
1500	148.76	512.10	210.99	574.34	41.84	12.15	62.24
1600	158.67	546.24	225.06	612.62	41.84	12.15	66.38
1700	168.59	580.38	239.12	650.91	41.84	12.15	70.53
1800	178.51	614.52	253.19	689.20	41.84	12.15	74.68
1900	188.42	648.66	267.25	727.49	41.84	12.15	78.83

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COST OF SERVICE SUMMARY
 RATE COMPARISON

ATTACHMENT 6

COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO. 911150-GU

RATE SCHEDULE:

SMALL INTERRUPTIBLE (\$15)

PEOPLES
 PRESENT RATES

PROPOSED RATES

Customer Charge
 150.00

Customer Charge
 150.00

Energy Charge

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	4.463

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	7.264

GAS COST CENTS/THERM
 24.223

THERM USAGE INCREMENT
 10000

therm usage	PRESENT			PROPOSED			Dollar Increase
	monthly bill w/o fuel	monthly bill with fuel	monthly bill w/o fuel	monthly bill with fuel	percent increase w/o fuel	percent increase with fuel	
0	150.00	150.00	150.00	150.00	0.00	0.00	0.00
10000	596.30	3,018.60	876.40	3,298.70	46.97	9.28	280.10
20000	1,042.60	5,887.20	1,602.80	6,447.40	53.73	9.52	560.20
30000	1,488.90	8,755.80	2,329.20	9,596.10	56.44	9.60	840.30
40000	1,935.20	11,624.40	3,055.60	12,744.80	57.90	9.64	1120.40
50000	2,381.50	14,493.00	3,782.00	15,893.50	58.81	9.66	1400.50
60000	2,827.80	17,361.60	4,508.40	19,042.20	59.43	9.68	1680.60
70000	3,274.10	20,230.20	5,234.80	22,190.90	59.89	9.69	1960.70
80000	3,720.40	23,098.80	5,961.20	25,339.60	60.23	9.70	2240.80
90000	4,166.70	25,967.40	6,687.60	28,488.30	60.50	9.71	2520.90
100000	4,613.00	28,836.00	7,414.00	31,637.00	60.72	9.71	2801.00
110000	5,059.30	31,704.60	8,140.40	34,785.70	60.90	9.72	3081.10
120000	5,505.60	34,573.20	8,866.80	37,934.40	61.05	9.72	3361.20
130000	5,951.90	37,441.80	9,593.20	41,083.10	61.18	9.73	3641.30
140000	6,398.20	40,310.40	10,319.60	44,231.80	61.29	9.73	3921.40
150000	6,844.50	43,179.00	11,046.00	47,380.50	61.39	9.73	4201.50
160000	7,290.80	46,047.60	11,772.40	50,529.20	61.47	9.73	4481.60
170000	7,737.10	48,916.20	12,498.80	53,677.90	61.54	9.73	4761.70
180000	8,183.40	51,784.80	13,225.20	56,826.60	61.61	9.74	5041.80
190000	8,629.70	54,653.40	13,951.60	59,975.30	61.67	9.74	5321.90

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ATTACHMENT 6

COST OF SERVICE SUMMARY
 RATE COMPARISON

COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO. 911150-GU

RATE SCHEDULE:

INTERRUPTIBLE SERVICE (IS)

PEOPLES
 PRESENT RATES

PROPOSED RATES

Customer Charge
 225.00

Customer Charge
 225.00

Energy Charge

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	3.672

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	3.672

GAS COST CENTS/THERM
 24.223

THERM USAGE INCREMENT
 50000

therm usage	PRESENT			PROPOSED			Dollar Increase
	monthly bill w/o fuel	monthly bill with fuel	monthly bill w/o fuel	monthly bill with fuel	percent increase w/o fuel	percent increase with fuel	
0	225.00	225.00	225.00	225.00	0.00	0.00	0.00
50000	2,061.00	14,172.50	2,061.00	14,172.50	0.00	0.00	0.00
100000	3,897.00	28,120.00	3,897.00	28,120.00	0.00	0.00	0.00
150000	5,733.00	42,067.50	5,733.00	42,067.50	0.00	0.00	0.00
200000	7,569.00	56,015.00	7,569.00	56,015.00	0.00	0.00	0.00
250000	9,405.00	69,962.50	9,405.00	69,962.50	0.00	0.00	0.00
300000	11,241.00	83,910.00	11,241.00	83,910.00	0.00	0.00	0.00
350000	13,077.00	97,857.50	13,077.00	97,857.50	0.00	0.00	0.00
400000	14,913.00	111,805.00	14,913.00	111,805.00	0.00	0.00	0.00
450000	16,749.00	125,752.50	16,749.00	125,752.50	0.00	0.00	0.00
500000	18,585.00	139,700.00	18,585.00	139,700.00	0.00	0.00	0.00
550000	20,421.00	153,647.50	20,421.00	153,647.50	0.00	0.00	0.00
600000	22,257.00	167,595.00	22,257.00	167,595.00	0.00	0.00	0.00
650000	24,093.00	181,542.50	24,093.00	181,542.50	0.00	0.00	0.00
700000	25,929.00	195,490.00	25,929.00	195,490.00	0.00	0.00	0.00
750000	27,765.00	209,437.50	27,765.00	209,437.50	0.00	0.00	0.00
800000	29,601.00	223,385.00	29,601.00	223,385.00	0.00	0.00	0.00
850000	31,437.00	237,332.50	31,437.00	237,332.50	0.00	0.00	0.00
900000	33,273.00	251,280.00	33,273.00	251,280.00	0.00	0.00	0.00
950000	35,109.00	265,227.50	35,109.00	265,227.50	0.00	0.00	0.00

COST OF SERVICE SUMMARY
 RATE COMPARISON

COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO. 911150-GU

RATE SCHEDULE: INTERRUPTIBLE LARGE VOLUME (ISLV)

PEOPLES
 PRESENT RATES

Customer Charge		
		225.00
Energy Charge		
Beginning	Ending	cents
therms	therms	per therm
0	0	0
0	N/A	1.090

PROPOSED RATES

Customer Charge		
		225.00
Energy Charge		
Beginning	Ending	cents
therms	therms	per therm
0	0	0
0	N/A	1.090

GAS COST CENTS/THERM
 24.223

THERM USAGE INCREMENT
 500000

therm usage	PRESENT		PROPOSED		percent increase w/o fuel	percent increase with fuel	Dollar Increase
	monthly bill w/o fuel	monthly bill with fuel	monthly bill w/o fuel	monthly bill with fuel			
0	225.00	225.00	225.00	225.00	0.00	0.00	0.00
500000	5,675.00	126,790.00	5,675.00	126,790.00	0.00	0.00	0.00
1000000	11,125.00	253,355.00	11,125.00	253,355.00	0.00	0.00	0.00
1500000	16,575.00	379,920.00	16,575.00	379,920.00	0.00	0.00	0.00
2000000	22,025.00	506,485.00	22,025.00	506,485.00	0.00	0.00	0.00
2500000	27,475.00	633,050.00	27,475.00	633,050.00	0.00	0.00	0.00
3000000	32,925.00	759,615.00	32,925.00	759,615.00	0.00	0.00	0.00
3500000	38,375.00	886,180.00	38,375.00	886,180.00	0.00	0.00	0.00
4000000	43,825.00	1,012,745.00	43,825.00	1,012,745.00	0.00	0.00	0.00
4500000	49,275.00	1,139,310.00	49,275.00	1,139,310.00	0.00	0.00	0.00
5000000	54,725.00	1,265,875.00	54,725.00	1,265,875.00	0.00	0.00	0.00
5500000	60,175.00	1,392,440.00	60,175.00	1,392,440.00	0.00	0.00	0.00
6000000	65,625.00	1,519,005.00	65,625.00	1,519,005.00	0.00	0.00	0.00
6500000	71,075.00	1,645,570.00	71,075.00	1,645,570.00	0.00	0.00	0.00
7000000	76,525.00	1,772,135.00	76,525.00	1,772,135.00	0.00	0.00	0.00
7500000	81,975.00	1,898,700.00	81,975.00	1,898,700.00	0.00	0.00	0.00
8000000	87,425.00	2,025,265.00	87,425.00	2,025,265.00	0.00	0.00	0.00
8500000	92,875.00	2,151,830.00	92,875.00	2,151,830.00	0.00	0.00	0.00
9000000	98,325.00	2,278,395.00	98,325.00	2,278,395.00	0.00	0.00	0.00
9500000	103,775.00	2,404,960.00	103,775.00	2,404,960.00	0.00	0.00	0.00

COST OF SERVICE SUMMARY
 RATE COMPARISON

COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO. 911150-GU

RATE SCHEDULE:

SPECIAL CONTRACT LARGE VOLUME

PEOPLES
 PRESENT RATES

PROPOSED RATES

Customer Charge
 225.00

Customer Charge
 225.00

Energy Charge

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	1.090

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	1.000

GAS COST CENTS/THERM
 24.223

THERM USAGE INCREMENT
 500000

therm usage	PRESENT		PROPOSED		percent increase w/o fuel	percent increase with fuel	Dollar increase
	monthly bill w/o fuel	monthly bill with fuel	monthly bill w/o fuel	monthly bill with fuel			
0	225.00	225.00	225.00	225.00	0.00	0.00	0.00
500000	5,675.00	126,790.00	5,225.00	126,340.00	(7.93)	(0.35)	-450.00
1000000	11,125.00	253,355.00	10,225.00	252,455.00	(8.09)	(0.36)	-900.00
1500000	16,575.00	379,920.00	15,225.00	378,570.00	(8.14)	(0.36)	-1350.00
2000000	22,025.00	506,485.00	20,225.00	504,685.00	(8.17)	(0.36)	-1800.00
2500000	27,475.00	633,050.00	25,225.00	630,800.00	(8.19)	(0.36)	-2250.00
3000000	32,925.00	759,615.00	30,225.00	756,915.00	(8.20)	(0.36)	-2700.00
3500000	38,375.00	886,180.00	35,225.00	883,030.00	(8.21)	(0.36)	-3150.00
4000000	43,825.00	1,012,745.00	40,225.00	1,009,145.00	(8.21)	(0.36)	-3600.00
4500000	49,275.00	1,139,310.00	45,225.00	1,135,260.00	(8.22)	(0.36)	-4050.00
5000000	54,725.00	1,265,875.00	50,225.00	1,261,375.00	(8.22)	(0.36)	-4500.00
5500000	60,175.00	1,392,440.00	55,225.00	1,387,490.00	(8.23)	(0.36)	-4950.00
6000000	65,625.00	1,519,005.00	60,225.00	1,513,605.00	(8.23)	(0.36)	-5400.00
6500000	71,075.00	1,645,570.00	65,225.00	1,639,720.00	(8.23)	(0.36)	-5850.00
7000000	76,525.00	1,772,135.00	70,225.00	1,765,835.00	(8.23)	(0.36)	-6300.00
7500000	81,975.00	1,898,700.00	75,225.00	1,891,950.00	(8.23)	(0.36)	-6750.00
8000000	87,425.00	2,025,265.00	80,225.00	2,018,065.00	(8.24)	(0.36)	-7200.00
8500000	92,875.00	2,151,830.00	85,225.00	2,144,180.00	(8.24)	(0.36)	-7650.00
9000000	98,325.00	2,278,395.00	90,225.00	2,270,295.00	(8.24)	(0.36)	-8100.00
9500000	103,775.00	2,404,960.00	95,225.00	2,396,410.00	(8.24)	(0.36)	-8550.00

COST OF SERVICE SUMMARY
 RATE COMPARISON

COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO. 911150-GU

RATE SCHEDULE:

RESIDENTIAL

PALM BEACH DIVISION
 PRESENT RATES

PROPOSED RATES

Customer Charge
 5.00

Customer Charge
 7.00

Energy Charge

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	21.74

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	41.117

GAS COST CENTS/TNEPM
 24.223

THERM USAGE INCREMENT
 10

therm usage	PRESENT			PROPOSED			Dollar Increase
	monthly bill w/o fuel	monthly bill with fuel	monthly bill w/o fuel	monthly bill with fuel	percent increase w/o fuel	percent increase with fuel	
0	5.00	5.00	7.00	7.00	40.00	40.00	2.00
10	7.17	9.60	11.11	13.53	54.89	41.03	3.94
20	9.35	14.19	15.22	20.07	62.85	41.40	5.88
30	11.52	18.79	19.34	26.60	67.81	41.58	7.81
40	13.70	23.39	23.45	33.14	71.19	41.70	9.75
50	15.87	27.98	27.56	39.67	73.65	41.77	11.69
60	18.04	32.58	31.67	46.20	75.52	41.83	13.63
70	20.22	37.17	35.78	52.74	76.98	41.87	15.56
80	22.39	41.77	39.89	59.27	78.16	41.90	17.50
90	24.57	46.37	44.01	65.81	79.13	41.93	19.44
100	26.74	50.96	48.12	72.34	79.94	41.95	21.38
110	28.91	55.56	52.23	78.87	80.63	41.96	23.31
120	31.09	60.16	56.34	85.41	81.23	41.98	25.25
130	33.26	64.75	60.45	91.94	81.75	41.99	27.19
140	35.44	69.35	64.56	98.48	82.20	42.00	29.13
150	37.61	73.94	68.68	105.01	82.60	42.01	31.07
160	39.78	78.54	72.79	111.54	82.96	42.02	33.00
170	41.96	83.14	76.90	118.08	83.28	42.03	34.94
180	44.13	87.73	81.01	124.61	83.56	42.03	36.88
190	46.31	92.33	85.12	131.15	83.83	42.04	38.82

COST OF SERVICE SUMMARY
 RATE COMPARISON

COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO. 911150-GU

RATE SCHEDULE:

COMMERCIAL

PALM BEACH DIVISION
 PRESENT RATES

PROPOSED RATES

Customer Charge
 10.00

Customer Charge
 17.00

Energy Charge

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	21.37

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	24.374

GAS COST CENTS/THERM
 24.223

THERM USAGE INCREMENT
 50

therm usage	PRESENT			PROPOSED			Dollar Increase
	monthly bill w/o fuel	monthly bill with fuel	monthly bill w/o fuel	monthly bill with fuel	percent increase w/o fuel	percent increase with fuel	
0	10.00	10.00	17.00	17.00	70.00	70.00	7.00
50	20.69	32.80	29.19	41.30	41.10	25.92	8.50
100	31.37	55.59	41.37	65.60	31.89	18.00	10.00
150	42.06	78.39	53.56	89.90	27.36	14.68	11.51
200	52.74	101.19	65.75	114.19	24.66	12.86	13.01
250	63.43	123.98	77.94	138.49	22.88	11.70	14.51
300	74.11	146.78	90.12	162.79	21.61	10.91	16.01
350	84.80	169.58	102.31	187.09	20.65	10.33	17.51
400	95.48	192.37	114.50	211.39	19.92	9.89	19.02
450	106.17	215.17	126.68	235.69	19.33	9.54	20.52
500	116.85	237.97	138.87	259.99	18.84	9.25	22.02
550	127.54	260.76	151.06	284.28	18.44	9.02	23.52
600	138.22	283.56	163.24	308.58	18.10	8.83	25.02
650	148.91	306.35	175.43	332.88	17.81	8.66	26.53
700	159.59	329.15	187.62	357.18	17.56	8.52	28.03
750	170.28	351.95	199.81	381.48	17.34	8.39	29.53
800	180.96	374.74	211.99	405.78	17.15	8.28	31.03
850	191.65	397.54	224.18	430.07	16.98	8.18	32.53
900	202.33	420.34	236.37	454.37	16.82	8.10	34.04
950	213.02	443.13	248.55	478.67	16.68	8.02	35.54

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ATTACHMENT 6

COST OF SERVICE SUMMARY
 RATE COMPARISON

COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO. 911150-GU

RATE SCHEDULE:

COMMERCIAL LARGE VOLUME 1

PALM BEACH DIVISION
 PRESENT RATES

PROPOSED RATES

Customer Charge
 20.00

Customer Charge
 25.00

Energy Charge

Energy Charge

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	20.75

Beginning therms	Ending therms	cents per therm
0	0	0
0	N/A	21.860

GAS COST CENTS/THERM
 24.223

THERM USAGE INCREMENT
 100

therm usage	PRESENT			PROPOSED			Dollar Increase
	monthly bill w/o fuel	monthly bill with fuel	monthly bill w/o fuel	monthly bill with fuel	percent increase w/o fuel	percent increase with fuel	
0	20.00	20.00	25.00	25.00	25.00	25.00	5.00
100	40.75	64.97	46.86	71.08	14.99	9.40	6.11
200	61.50	109.95	68.72	117.17	11.74	6.57	7.22
300	82.25	154.92	90.58	163.25	10.13	5.38	8.33
400	103.00	199.89	112.44	209.33	9.17	4.72	9.44
500	123.75	244.87	134.30	255.42	8.53	4.31	10.55
600	144.50	289.84	156.16	301.50	8.07	4.02	11.66
700	165.25	334.81	178.02	347.58	7.73	3.81	12.77
800	186.00	379.78	199.88	393.66	7.46	3.65	13.88
900	206.75	424.76	221.74	439.75	7.25	3.53	14.99
1000	227.50	469.73	243.60	485.83	7.08	3.43	16.10
1100	248.25	514.70	265.46	531.91	6.93	3.34	17.21
1200	269.00	559.68	287.32	578.00	6.81	3.27	18.32
1300	289.75	604.65	309.18	624.08	6.71	3.21	19.43
1400	310.50	649.62	331.04	670.16	6.62	3.16	20.54
1500	331.25	694.60	352.90	716.25	6.54	3.12	21.65
1600	352.00	739.57	374.76	762.33	6.47	3.08	22.76
1700	372.75	784.54	396.62	808.41	6.40	3.04	23.87
1800	393.50	829.51	418.48	854.49	6.35	3.01	24.98
1900	414.25	874.49	440.34	900.58	6.30	2.98	26.09