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June 27, 2002

IN REPLY REFER TO:

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BY HAND DELIVERY

Blanca S. Bayo, Director
Division of Commission Clerk & Administrative Services
Florida Public Service Commission
Capital Circle Office Center
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

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Re: Docket No. 020384-GU -- Application for a rate increase by Tampa Electric Company d/b/a PEOPLES GAS SYSTEM

Dear Ms. Bayo:

Enclosed herewith for filing in the above docket on behalf of Peoples Gas System, please find:

1. The original and 20 copies of Peoples' Petition for Authority to Increase its Rates and Charges. *06616-02*
2. 20 copies of new rate schedules (and other tariff modifications), pursuant to Section 366.06(4), *Florida Statutes*. *06617-02*
3. The original and 20 copies of Peoples' Petition for Interim Rate Relief under Section 366.071, *Florida Statutes*. *06618-02*
4. 20 copies of the natural gas utility Minimum Filing Requirements ("MFRs") required by the Commission's Rule 25-7.039, each set consisting of two volumes. One of the volumes contains the proposed new tariff sheets in legislative form, and the other contains the remainder of the MFRs.

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Blanca S. Bayo, Director
June 27, 2002
Page 2

5. 20 copies of books containing the direct testimony and exhibit(s) of Francis J. Sivard, Bruce Narzissenfeld, J. Paul Higgins, Roger H. Morin, Ph.D., and Wraye J. Grimard, on behalf of the Company. 06621-02
6. A computer diskette containing the Petitions referenced in paragraphs 1 (minus Exhibit B thereto) and 3 above in Microsoft Word format.

Please acknowledge your receipt and the date of filing of the items referenced above on the duplicate copy of this letter, and return the same to Mrs. Wraye Grimard of Peoples Gas System, who will be delivering this letter and the enclosures to you for filing.

Thank you for your usual assistance.

Sincerely,


ANSLEY WATSON, JR.

AWjr/a
Enclosures

cc: Ms. Angela Llewellyn
Matthew R. Costa, Esquire

**PEOPLES GAS SYSTEM
DOCKET NO. 020384-GU
MINIMUM FILING REQUIREMENTS
INDEX**

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384 - GU

EXPLANATION PROVIDE A SCHEDULE SHOWING THE MAGNITUDE
 OF CHANGE PRESENT vs PRIOR RATE CASE

TYPE OF DATA SHOWN
 HISTORIC TY LAST CASE: 09/30/91
 PROJECTED TY LAST CASE: 09/30/93
 PROJECTED TY CURRENT CASE: 12/31/03
 WITNESS B NARZISSENFELD

LINE NO	ITEM	LAST RATE CASE							CURRENT RATE CASE			
		REQUESTED			PROJECTED TEST YEAR 09/30/93	AUTHORIZED			REQUESTED		DOLLAR OR PERCENT DIFFERENCE	PERCENTAGE CHANGE
		(1)* HISTORICAL N/A	(2)* ATTRITION N/A	(3)* TOTAL N/A		(5)* HISTORICAL N/A	(6)* ATTRITION N/A	(7)* TOTAL	(8)* PROJECTED TEST YEAR 09/30/93	(9) PROJECTED TEST YEAR 12/31/03		
1	DOCKET NUMBER				911150 GU				911150 GU	020384 GU		
2	HISTORICAL DATA OR TEST YEAR				09/30/93				09/30/93			
3	PROJECTED TEST YEAR									12/31/03		
4	RATE INCREASE PERMANENT				\$15,410,924				\$11,861,944	\$22,615,228	\$10,753,284	90.65%
5	RATE INCREASE INTERIM				\$4,406,000				\$3,268,080	\$2,615,200	\$2,152,920	65.88%
6	JURISDICTIONAL RATE BASE BEFORE RATE RELIEF				\$222,331,185				\$220,919,953	\$522,393,278	\$301,473,325	136.46%
7	JURISDICTIONAL NET OPERATING INCOME BEFORE RATE RELIEF				\$13,522,000				\$14,181,626	\$34,774,838	\$20,593,212	145.21%
8	RATE OF RETURN BEFORE RATE RELIEF				6.08%				5.82%	6.66%	0.83%	14.29%
9	SYSTEM CAPITALIZATION				\$222,331,185				\$220,919,953	\$522,393,278	\$301,473,325	136.46%
10	OVERALL RATE OF RETURN				10.38%				9.75%	9.29%	0.46%	4.72%
11	COST OF LONG TERM DEBT				10.32%				10.07%	7.81%	-2.26%	-22.44%
12	COST OF PREFERRED STOCK				N/A				N/A	N/A	N/A	N/A
13	COST OF SHORT TERM DEBT				N/A				N/A	4.00%	4.00%	
14	COST OF CUSTOMER DEPOSITS				8.82%				8.82%	6.81%	2.01%	22.79%
15	COST OF COMMON EQUITY				13.25%				12.00%	11.75%	0.25%	2.08%
16	NUMBER OF CUSTOMERS - AVERAGE				185,566				185,731	292,332	106,601	57.40%
17	DATE NEW PERMANENT RATES EFFECTIVE								09/11/1992			

(A) AS DETERMINED BY THE "FILE AND SUSPEND" PROVISIONS OF SECTION 366.06 (4), FLORIDA STATUTES

* IF COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, COMPLETE COLUMNS (1) (3) AND COLUMNS (5) (7) UNDER THE HEADING "LAST RATE CASE". IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, COMPLETE COLUMNS (4) AND (8) UNDER THE HEADING "LAST RATE CASE"

** IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (9) AND COLUMN (7). IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (9) AND COLUMN (8)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A SCHEDULE SHOWING AN ANALYSIS
OF PERMANENT RATE INCREASE REQUESTED

TYPE OF DATA SHOWN
PROJECTED TY LAST CASE 09/30/93
PROJECTED TY CURRENT CASE 12/31/03

COMPANY. PEOPLES GAS SYSTEM

DOCKET NO 020384 - GU

WITNESS B. NARZISSENFELD

LINE NO	DESCRIPTION	INCREASE IN GROSS REVENUE DOLLARS	% OF TOTAL
1	RESTORE ADJUSTED NET OPERATING INCOME TO PREVIOUSLY ALLOWED OVERALL RATE OF RETURN OF 9.75%	\$ 9,861,333	43.60%
2	DECREASE IN REQUESTED OVERALL RATE OF RETURN FROM 9.75% TO 9.29%	(3,489,395)	-15.43%
3	EFFECT OF PROJECTED TEST YEAR	<u>16,243,289</u>	<u>71.82%</u>
4	TOTAL PERMANENT RATE INCREASE REQUESTED	<u>\$ 22,615,228</u>	<u>100.00%</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A SCHEDULE SHOWING AN ANALYSIS OF JURISDICTIONAL RATE BASE

TYPE OF DATA SHOWN:
 HISTORIC TY LAST CASE: 09/30/91
 PROJECTED TY LAST CASE: 09/30/93
 PROJECTED TY CURRENT CASE: 12/31/03

COMPANY PEOPLES GAS SYSTEM

DOCKET NO: 020384 - GU

WITNESS: B NARZISSENFELD

LINE NO	ITEM	RATE BASE DETERMINED BY COMMISSION IN LAST RATE CASE				RATE BASE REQUESTED BY COMPANY IN CURRENT RATE CASE		
		(1)*	(2)*	(3)*	(4)*	(5)	(6)**	(7)**
		HISTORIC N/A	ATTRITION N/A	TOTAL	PROJECTED TEST YEAR 09/30/93	PROJECTED TEST YEAR 12/31/03	DOLLAR DIFFERENCE	PERCENT DIFFERENCE
<u>UTILITY PLANT</u>								
1	PLANT IN SERVICE	\$0	\$0	\$0	\$318,410,920	\$775,559,927	\$457,149,007	143.57%
2	CONSTRUCTION WORK IN PROGRESS	0	0	0	5,686,000	21,277,545	15,591,545	274.21%
3	UTILITY PLANT ACQUISITION ADJUSTMENT	0	0	0	2,302,000	2,301,671	(329)	-0.01%
4	GROSS UTILITY PLANT	0	0	0	326,398,920	799,139,143	472,740,223	144.84%
<u>DEDUCTIONS</u>								
5	ACCUMULATED DEPRECIATION	0	0	0	(116,363,090)	(268,968,437)	(152,605,347)	131.15%
6	ACCUMULATED AMORTIZATION	0	0	0	(1,328,360)	(2,152,367)	(824,007)	62.03%
7	LIMITED TERM UTILITY PLANT	0	0	0	0	0	0	0.00%
8	ACQUISITION ADJUSTMENT	0	0	0	(289,370)	(1,059,675)	(770,305)	286.20%
9	CUSTOMER ADVANCES FOR CONSTRUCTION	0	0	0	(1,650,000)	(1,852,080)	(202,080)	12.25%
10	TOTAL DEDUCTIONS	0	0	0	(119,630,820)	(274,032,559)	(154,401,739)	129.07%
11	NET UTILITY PLANT	0	0	0	206,768,100	525,106,584	318,338,484	153.96%
12	<u>ALLOWANCE FOR WORKING CAPITAL</u>	0	0	0	14,151,853	(2,713,306)	(16,865,159)	-119.17%
13	RATE BASE	\$0	\$0	\$0	\$220,919,953	\$522,393,278	\$301,473,325	136.46%

* IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, COMPLETE COLUMNS (1) - (3)
 IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, COMPLETE COLUMN (4)

** IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (5) AND COLUMN (3) IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (5) AND COLUMN (4)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A SCHEDULE SHOWING AN ANALYSIS OF JURISDICTIONAL NET OPERATING INCOME

TYPE OF DATA SHOWN

COMPANY PEOPLES GAS SYSTEM

HISTORIC TY LAST CASE 09/30/91
 PROJECTED TY LAST CASE 09/30/93
 PROJECTED TY CURRENT CASE 12/31/03

DOCKET NO 020384 - GU

WITNESS: B NARZISSENFELD

LINE NO	ITEM	NET OPERATING INCOME AS DETERMINED BY COMMISSION IN LAST RATE CASE				NOI REQUESTED BY COMPANY IN CURRENT CASE	DOLLAR DIFFERENCE	PERCENT DIFFERENCE
		(1)* HISTORIC N/A	(2)* ATTRITION N/A	(3)* TOTAL	(4)* PROJECTED TEST YEAR 09/30/93	(5)** PROJECTED TEST YEAR 12/31/03		
1	OPERATING REVENUES (A)	\$0	\$0	\$0	\$84,339,000	\$148,181,729	\$63,842,729	75.70%
	OPERATING REVENUE DEDUCTIONS							
2	COST OF GAS				0	0		
3	OPERATING & MAINTENANCE EXPENSE	0	0	0	47,011,650	60,447,051	13,435,401	28.58%
4	DEPRECIATION EXPENSE	0	0	0	13,652,855	33,276,885	19,624,030	143.74%
5	AMORTIZATION EXPENSE	0	0	0	1,470,000	640,000	(830,000)	-56.46%
6	TAXES OTHER THAN INCOME	0	0	0	6,402,000	9,560,723	3,158,723	49.34%
7	INCOME TAXES (FEDERAL & STATE)	0	0	0	664,148	9,862,196	9,198,048	1384.94%
8	DEFERRED TAXES (FEDERAL & STATE)	0	0	0	956,721	(379,964)	(1,336,685)	-139.72%
9	INVESTMENT TAX CREDITS	0	0	0	0	0	0	N/A
10	TOTAL OPERATING REVENUE DEDUCTIONS	0	0	0	70,157,374	113,406,891	43,249,517	61.65%
11	NET OPERATING INCOME (B)	\$0	\$0	\$0	\$14,181,626	\$34,774,838	\$20,593,212	145.21%

(A) EXCLUDES FUEL REVENUE
 (B) BEFORE RATE RELIEF

• IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, COMPLETE COLUMNS (1) - (3). IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, COMPLETE COLUMN (4)

** IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (5) AND COLUMN (3). IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (5) AND COLUMN (4)

*** Excludes Fuel Revenues

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING
OVERALL RATE OF RETURN COMPARISON

TYPE OF DATA SHOWN:

PROJECTED TY LAST CASE: 09/30/93

PROJECTED TY CURRENT CASE: 12/31/03

COMPANY: PEOPLES GAS SYSTEM

WITNESS: B. NARZISSENFELD

DOCKET NO.: 020384 - GU

PROJECTED TEST YEAR 12/31/03 (REQUESTED)

LINE NO.	ITEM	EMBEDDED		WEIGHTED		EMBEDDED		WEIGHTED	
		DOLLARS	RATIO	COST	COST	DOLLARS	RATIO	COST	COST
DOCKET NO. 911150-GU									
ORDER NO. PSC-92-0924-FOF-GU									
LAST RATE CASE (AUTHORIZED)									
1	LONG-TERM DEBT	\$83,356,111	37.73%	10.07%	3.80%	\$167,374,806	32.04%	7.81%	2.50%
2	SHORT-TERM DEBT		0.00%		0.00%	35,000,350	6.70%	4.00%	0.27%
3	CUSTOMER DEPOSITS	17,401,388	7.88%	8.82%	0.69%	28,940,588	5.54%	6.81%	0.38%
4	COMMON EQUITY	96,731,453	43.79%	12.00%	5.25%	273,211,684	52.30%	11.75%	6.15%
5	TAX CREDITS	3,995,000	1.81%		0.00%	731,351	0.14%		0.00%
6	DEFERRED TAXES	19,436,000	8.80%		0.00%	17,134,500	3.28%		0.00%
7	TOTAL CAPITALIZATION	<u>\$220,919,952</u>	<u>100.00%</u>		<u>9.75%</u>	<u>\$522,393,278</u>	<u>100.00%</u>		<u>9.29%</u>

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384 - GU

EXPLANATION: PROVIDE A SUMMARY OF FINANCIAL INDICATORS AS SPECIFIED BELOW FOR THE HISTORIC DATA BASE YEAR OF THE LAST RATE CASE, HISTORIC DATA BASE YEAR FOR THIS CASE, AND THE YEAR IMMEDIATELY FOLLOWING THE PRESENT HISTORIC DATA BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC TY LAST CASE: 09/30/91
 HIS BASE YR DATA CURRENT: 12/31/01
 BASE YR + 1 CURRENT CASE: 12/31/02
 PROJECTED TY CURRENT CASE 12/31/03
 WITNESS: B NARZISSENFELD

LINE NO	INDICATORS	(1) DATA FROM HISTORIC BASE YR OR TY RELATED TO COMPANY'S PRIOR CASE	(2) DATA FROM HISTORIC BASE YEAR RELATED TO COMPANY'S CURRENT CASE	(3) YEAR AFTER CURRENT HISTORIC BASE YEAR WITHOUT ANY RATE INCREASE	(4) PROJECTED TEST YEAR WITHOUT ANY RATE INCREASE	(5) PROJECTED TEST YEAR INCLUDING REQUESTED RATE INCREASE
<u>INTEREST COVERAGE RATIOS</u>						
1	INCLUDING AFUDC IN INCOME BEFORE INTEREST CHARGES		Not Applicable - Peoples Gas does not book AFUDC			
2	EXCLUDING AFUDC FROM INCOME BEFORE INTEREST CHARGES	2.68	3.61	3.09	2.63	3.96
<u>OTHER FINANCIAL RATIOS</u>						
3	AFUDC AS A PERCENT OF INCOME AVAILABLE FOR COMMON		Not Applicable - Peoples Gas does not book AFUDC			
4	PERCENT OF CONSTRUCTION FUNDS GENERATED INTERNALLY	96.46%	57.38%	78.19%	83.16%	105.40%
<u>PREFERRED DIVIDEND COVERAGE</u>						
5	INCLUDING AFUDC		Not Applicable - Peoples Gas has no Preferred Dividends			
6	EXCLUDING AFUDC		Not Applicable - Peoples Gas has no Preferred Dividends			
<u>RATIO OF EARNINGS TO FIXED CHARGES***</u>						
7	INCLUDING AFUDC		Not Applicable - Peoples Gas does not book AFUDC			
8	EXCLUDING AFUDC	1.09	1.62	1.28	1.07	1.88
<u>EARNINGS PER SHARE</u>						
9	INCLUDING AFUDC					
10	EXCLUDING AFUDC		Not Applicable - Peoples Gas System has no publically traded stock			
11	DIVIDENDS PER SHARE					

**PEOPLES GAS SYSTEM
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RATE BASE SCHEDULES

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE BALANCE SHEETS BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA 12/31/01
WITNESS B NARZISSENFIELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE NO	ASSETS	(1) Dec-00	(2) Jan-01	(3) Feb-01	(4) Mar-01	(5) Apr-01	(6) May-01	(7) Jun-01	(8) Jul-01	(9) Aug-01	(10) Sep-01	(11) Oct-01	(12) Nov-01	(13) Dec-01	13 MONTH AVERAGE
1	GAS PLANT IN SERV	\$626,888,572	\$630,555,248	\$630,196,526	\$633,810,787	\$633,185,936	\$639,549,201	\$644,309,050	\$647,237,896	\$649,256,680	\$652,530,828	\$656,725,313	\$680,265,835	\$694,159,527	\$647,590,876
2	PLANT HELD FOR FUT USE	\$228,955	\$228,955	\$228,955	\$228,955	\$228,955	\$228,955	\$228,955	\$228,955	\$228,955	\$228,955	\$228,955	\$228,955	\$228,955	\$228,955
3	CWIP	\$26,726,263	\$27,735,911	\$35,001,219	\$40,535,296	\$46,775,175	\$48,025,104	\$46,974,303	\$48,632,631	\$51,503,963	\$51,655,653	\$51,330,875	\$32,916,397	\$21,277,531	\$40,699,256
4	GAS PLANT ACQ ADJ	\$5,248,671	\$5,248,671	\$5,248,671	\$5,248,671	\$5,248,671	\$5,248,671	\$5,248,671	\$5,248,671	\$5,248,671	\$5,248,671	\$5,248,671	\$5,248,671	\$5,248,671	\$5,248,671
5	GROSS UTILITY PLANT	\$659,092,461	\$663,768,785	\$670,875,371	\$679,823,709	\$685,448,737	\$693,051,931	\$696,760,979	\$701,348,153	\$706,238,269	\$709,664,107	\$713,533,814	\$718,659,858	\$720,914,684	\$693,767,758
6	ACCUM PROVISION FOR DEPR	(\$222,291,741)	(\$224,073,088)	(\$224,367,062)	(\$228,968,448)	(\$229,776,526)	(\$231,479,754)	(\$231,360,108)	(\$232,891,657)	(\$234,179,989)	(\$235,202,255)	(\$236,968,626)	(\$238,767,653)	(\$238,396,987)	(\$231,440,300)
7	NET PLANT	\$436,800,720	\$439,695,697	\$446,308,309	\$450,855,261	\$455,672,211	\$461,572,177	\$465,400,871	\$468,456,496	\$472,058,280	\$474,461,852	\$476,565,188	\$479,892,205	\$482,517,697	\$462,327,458
8	OTHER INVESTMENTS	\$12,352	\$12,352	\$12,352	\$12,352	\$12,352	\$12,352	\$12,352	\$12,352	\$12,352	\$12,352	\$12,352	\$9,545	\$9,545	\$11,921
9	SINKING FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	NON UTILITY PROPERTY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	TOTAL PROPERTY & INVEST	\$12,352	\$12,352	\$12,352	\$12,352	\$12,352	\$12,352	\$12,352	\$12,352	\$12,352	\$12,352	\$12,352	\$9,545	\$9,545	\$11,921
12	CASH	(\$1,019,705)	(\$1,015,085)	(\$131,309)	(\$904,614)	(\$945,044)	(\$1,180,737)	(\$939,587)	(\$1,247,266)	(\$1,121,748)	(\$351,631)	(\$2,320,785)	(\$9,039,115)	(\$940,709)	(\$1,627,487)
13	SPECIAL DEPOSITS	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
14	WORKING FUNDS	\$16,475	\$16,475	\$16,475	\$16,475	\$16,475	\$16,475	\$16,475	\$16,475	\$16,475	\$16,475	\$16,119	\$16,119	\$18,119	\$16,365
15	TEMP CASH INVESTMENTS	(\$2)	\$67,230	\$665,430	\$1,085,610	\$422,937	\$1,050,909	\$642,076	\$89,224	\$802,164	\$629,804	\$522,626	\$4,332,781	(\$1)	\$793,138
16	NOTES RECEIVABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,550,000	\$119,231
17	CUST ACCTS REC -GAS	\$34,592,417	\$40,667,872	\$48,931,839	\$39,016,662	\$34,359,736	\$29,296,641	\$29,992,000	\$26,731,377	\$25,905,775	\$27,109,062	\$25,580,803	\$26,399,530	\$25,588,202	\$31,859,379
18	OTHER ACCOUNTS RECEIVABLE	\$1,333,528	\$2,088,589	\$1,616,607	(\$134,171)	\$21,409	\$1,494,276	\$1,801,775	\$847,584	\$763,011	\$576,948	\$537,543	\$1,317,079	\$626,415	\$993,891
19	ACCUM PROV UNCOLLECT ACCTS	(\$315,726)	(\$316,031)	(\$316,226)	(\$316,226)	(\$316,226)	(\$316,226)	(\$316,146)	(\$316,146)	(\$316,146)	(\$316,146)	(\$316,146)	(\$316,146)	(\$316,146)	(\$316,130)
20	RECEIVABLE ASSOC COMPANIES	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,048,187)	(\$580,734)	(\$472,495)	(\$3,358,622)	(\$1,546,575)	(\$203,083)	\$0	(\$631,507)
21	RECEIVABLE ASSOC CO SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$6,284,566	\$8,753,525	\$11,682,524	\$10,195,266	\$7,901,188	\$2,359,617	(\$4)	\$3,628,976
22	PLANT & OPER MATERIAL & SUPPL	\$938,190	\$895,958	\$980,610	\$974,527	\$985,613	\$965,656	\$957,524	\$921,647	\$874,541	\$917,483	\$887,258	\$971,012	\$842,447	\$933,267
23	MERCHANDISE	\$77,200	\$77,200	\$77,200	\$77,200	\$77,200	\$77,200	\$77,200	\$77,200	\$77,200	\$77,200	\$77,200	\$35,423	\$0	\$68,048
24	STORES EXPENSE	\$10	(\$20,276)	(\$7,252)	\$8,274	\$4,432	\$3,315	\$25,679	\$27,064	\$19,355	\$30,249	\$29,535	\$17,349	\$6	\$10,595
25	PREPAYMENTS	\$628,381	\$397,786	\$415,359	\$320,618	\$304,253	\$740,333	\$561,724	\$706,861	\$811,537	\$589,755	\$503,086	\$448,411	\$519,623	\$534,441
26	ACCOUNTS REC -UNBILLED REVENUE	\$19,779,152	\$23,851,725	\$29,085,444	\$23,130,318	\$20,404,853	\$18,506,317	\$14,602,404	\$13,896,804	\$13,771,095	\$13,827,038	\$14,251,197	\$15,465,333	\$16,281,359	\$18,217,928
27	DERIVATIVES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$155,830)	\$591,860	(\$238,390)	(\$132,680)	\$4,997
29	TOTAL CURR & ACCR ASSETS	\$56,054,921	\$66,746,444	\$81,359,178	\$63,299,674	\$55,360,639	\$50,699,160	\$51,682,506	\$49,948,616	\$52,858,289	\$49,811,794	\$46,739,910	\$41,590,921	\$44,036,632	\$54,630,129
30	UNAMORT DD&E	\$1,025,006	\$1,017,315	\$995,243	\$972,858	\$950,473	\$935,093	\$1,348,564	\$1,466,398	\$1,441,802	\$1,435,034	\$1,410,502	\$1,384,683	\$1,358,884	\$1,210,913
31	DEFERRED TAX ASSET	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	CLEARING ACCTS	\$1	\$7	\$11	(\$159)	\$1,322	\$675	\$137	\$8	(\$159)	\$52	\$578	\$53	\$9	\$195
33	OTHER WIP	\$68,710	\$214,184	\$294,357	\$406,276	\$386,522	\$390,621	\$367,349	\$405,018	\$635,242	\$247,054	\$45,178	(\$368,578)	(\$368,948)	\$209,615
34	NON-UTILITY WIP/UNBUNDLING TRANSITION	\$1,929,070	\$2,119,099	\$2,020,414	\$2,064,063	\$2,030,920	\$1,944,499	\$1,864,153	\$1,791,879	\$1,714,297	\$1,637,557	\$1,496,525	\$1,458,967	\$1,842,130	\$1,841,044
35	UNAMORT RATE CASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	UNRECOVERED GAS COST	\$17,467,446	\$32,763,023	\$13,432,595	\$9,491,626	\$4,112,169	\$603,524	(\$1,017,041)	(\$2,382,472)	(\$3,813,770)	(\$5,480,859)	(\$5,942,896)	(\$2,398,804)	(\$652,710)	\$4,321,679
37	TOTAL DEFERRED CHARGES	\$20,490,233	\$36,113,828	\$16,742,620	\$12,954,664	\$7,481,406	\$3,874,412	\$2,563,162	\$1,280,831	(\$22,588)	(\$2,161,162)	(\$2,890,113)	\$78,331	\$2,179,365	\$7,583,445
38	TOTAL ASSETS	\$613,358,226	\$642,568,121	\$644,422,459	\$627,121,951	\$616,526,608	\$616,158,101	\$619,658,891	\$619,698,295	\$624,906,333	\$622,124,836	\$620,327,337	\$621,571,002	\$628,746,239	\$624,552,953

SUPPORTING SCHEDULES B-4, C-8

RECAP SCHEDULES B-2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE
BALANCE SHEETS BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA: 12/31/01
WITNESS B NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE NO	CAPITALIZATION & LIABILITIES	(1) Dec-00	(2) Jan-01	(3) Feb-01	(4) Mar-01	(5) Apr-01	(6) May-01	(7) Jun-01	(8) Jul-01	(9) Aug-01	(10) Sep-01	(11) Oct-01	(12) Nov-01	(13) Dec-01	13 MONTH AVERAGE
1	COMMON STOCK	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$385
2	ADDITIONAL CAPITAL	\$101,800,169	\$101,800,169	\$111,800,169	\$111,800,169	\$111,800,169	\$117,550,169	\$117,550,169	\$117,550,169	\$123,550,169	\$123,550,169	\$123,550,169	\$129,550,169	\$129,550,169	\$117,030,938
3	UNAPPROPRIATED RET EARN	\$114,047,637	\$114,232,609	\$117,809,001	\$119,846,728	\$110,087,176	\$109,967,357	\$110,985,317	\$106,612,855	\$107,327,756	\$108,372,874	\$106,913,676	\$108,742,847	\$111,679,735	\$111,279,052
4	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$95,719)	\$383,550	(\$148,431)	(\$81,499)	\$3,069
5	TOTAL STOCKHOLDERS EQUITY	\$215,848,806	\$216,033,778	\$229,810,170	\$231,848,897	\$221,888,345	\$227,517,526	\$228,535,486	\$224,163,124	\$230,877,927	\$231,827,324	\$230,827,395	\$238,146,585	\$241,148,405	\$228,313,444
6	FM BONDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	LONG TERM NOTES	\$120,800,000	\$120,800,000	\$120,800,000	\$120,800,000	\$120,800,000	\$120,800,000	\$160,800,000	\$144,700,000	\$144,700,000	\$144,700,000	\$144,700,000	\$144,700,000	\$144,700,000	\$134,907,692
8	OTHER LT DEBT	\$1,316,233	\$1,244,841	\$1,173,449	\$1,102,057	\$1,030,685	\$959,273	\$887,881	\$820,623	\$757,498	\$694,373	\$631,248	\$568,123	\$504,998	\$699,328
9	TOTAL LONG TERM DEBT	\$122,116,233	\$122,044,841	\$121,973,449	\$121,902,057	\$121,830,685	\$121,759,273	\$161,687,881	\$145,520,623	\$145,467,498	\$145,394,373	\$145,331,248	\$145,268,123	\$145,204,998	\$135,807,020
10	NOTES PAYABLE	\$53,100,000	\$69,799,990	\$81,899,979	\$69,099,976	\$60,399,982	\$65,299,986	\$38,099,988	\$53,249,991	\$55,749,985	\$54,749,977	\$58,449,975	\$57,349,967	\$61,219,960	\$59,713,062
11	ACCOUNTS PAYABLE	\$41,724,685	\$42,719,831	\$22,025,933	\$20,483,515	\$17,818,824	\$18,256,235	\$17,536,872	\$18,187,637	\$20,288,139	\$14,916,201	\$14,096,855	\$10,015,475	\$18,159,537	\$21,248,442
12	ACCOUNTS PAY ASSOC CO	\$9,404,861	\$9,011,179	\$8,150,837	\$1,789,338	\$1,109,001	\$1,620,787	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	\$1,549,317	\$2,502,717
13	ACCOUNTS PAY ASSOC CO SERVICES	(\$1,271,887)	\$2,379,780	\$603,305	(\$318,432)	(\$1,082,403)	\$20,660	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	(\$82,105)	\$19,146
14	CUSTOMER DEPOSITS-CURRENT	\$2,372,000	\$2,353,000	\$2,376,000	\$2,402,000	\$2,401,000	\$2,418,000	\$2,439,000	\$2,466,000	\$2,495,000	\$2,530,000	\$2,578,000	\$2,637,000	\$2,705,000	\$2,474,769
15	TAXES ACCRUED-GENERAL	\$1,219,938	\$2,256,099	\$2,518,257	\$3,003,977	\$3,598,613	\$4,059,795	\$4,382,369	\$4,835,776	\$4,497,779	\$5,270,307	\$5,925,998	\$6,454,354	\$7,810,010	\$3,761,867
16	TAXES ACCRUED-INCOME	(\$6,696,584)	(\$9,676,298)	(\$21,647)	\$2,877,654	\$5,610,995	\$6,486,182	\$1,088,475	\$929,337	\$2,049,102	\$3,333,697	(\$4,809,886)	(\$3,050,695)	(\$4,842,300)	(\$516,982)
17	INTEREST ACCRUED	\$4,777,769	\$3,036,728	\$3,977,767	\$4,561,111	\$5,502,715	\$4,599,403	\$5,566,474	\$3,631,049	\$3,053,432	\$4,282,100	\$5,369,363	\$6,455,867	\$4,399,862	\$4,554,589
18	DIVIDENDS DECLARED	\$0	\$4,712,422	\$0	\$0	\$11,762,312	\$0	\$0	\$5,192,809	\$0	\$0	\$2,553,211	\$0	\$0	\$1,863,135
19	TAX COLLECTIONS PAYABLE	\$2,894,370	\$3,896,828	\$4,153,494	\$4,154,573	\$4,326,930	\$3,140,580	\$2,645,572	\$2,338,925	\$2,114,596	\$2,152,757	\$1,978,505	\$1,411,885	\$1,527,495	\$2,825,885
20	INACTIVE DEPOSITS	\$34,891	\$117,320	\$109,122	\$99,081	\$98,362	\$14,620	\$14,620	\$120,823	\$136,075	\$142,380	\$164,955	\$174,957	\$166,232	\$107,195
21	CONSERVATION COST TRUE-UP	(\$355,510)	\$322,789	\$1,023,072	\$1,078,381	\$1,113,973	\$972,535	\$720,943	\$499,378	\$134,684	(\$296,245)	(\$470,333)	(\$657,929)	(\$877,904)	\$246,756
22	NON-UTILITY ACCRUED LIABILITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
23	MISC CURRENT LIABILITIES	\$8,163,712	\$7,891,236	\$7,929,333	\$7,707,614	\$7,620,047	\$6,872,299	\$8,623,909	\$8,561,604	\$8,757,863	\$7,020,197	\$7,209,427	\$6,780,825	\$5,426,985	\$7,126,081
24	TOTAL CURR & ACCRUED LIAB	\$115,369,245	\$138,820,885	\$154,545,455	\$116,938,789	\$120,280,352	\$113,757,083	\$77,118,221	\$98,113,428	\$97,276,654	\$94,101,370	\$93,046,269	\$87,571,745	\$90,133,120	\$105,928,863
25	ACCUMULATED DEFERRED INC TAX	\$28,023,168	\$33,481,709	\$26,079,926	\$24,468,466	\$22,357,995	\$20,935,615	\$20,188,490	\$19,598,019	\$18,915,917	\$18,252,555	\$18,500,485	\$17,618,249	\$18,845,891	\$22,096,960
26	DEF INVESTMENT TAX CREDIT	\$315,420	\$311,804	\$308,188	\$304,572	\$300,956	\$297,340	\$293,724	\$290,108	\$286,492	\$282,876	\$279,260	\$275,644	\$272,028	\$293,724
27	CUSTOMER ADVANCES FOR CONST	\$1,683,694	\$1,724,817	\$1,730,868	\$1,745,229	\$1,750,885	\$1,754,096	\$1,755,334	\$1,758,828	\$1,743,473	\$1,718,748	\$1,725,989	\$1,791,576	\$1,852,080	\$1,748,739
28	CUSTOMER DEPOSITS	\$23,544,982	\$23,548,304	\$23,629,821	\$23,869,192	\$23,766,295	\$23,781,392	\$23,789,495	\$23,902,934	\$23,990,623	\$24,193,127	\$24,235,591	\$24,370,193	\$24,858,768	\$23,943,132
29	OTHER DEFERRED CREDITS	\$643,681	\$621,431	\$621,431	\$621,431	\$621,431	\$621,431	\$621,431	\$621,431	\$621,431	\$621,431	\$621,431	\$626,531	\$626,531	\$623,927
28	TOTAL DEFERRED CREDITS	\$54,210,944	\$59,688,064	\$52,370,233	\$50,808,889	\$48,791,561	\$47,389,873	\$46,628,473	\$46,171,317	\$45,557,935	\$45,086,736	\$45,382,755	\$44,682,192	\$46,455,297	\$48,708,482
29	PENSIONS & BENEFITS RESERVE	\$5,812,998	\$5,980,552	\$5,923,153	\$5,822,319	\$5,735,684	\$5,734,345	\$5,688,829	\$5,729,602	\$5,736,319	\$5,735,032	\$5,759,669	\$5,902,356	\$5,804,419	\$5,797,345
30	TOTAL OPERATING RESERVES	\$60,023,942	\$65,668,616	\$58,293,386	\$56,631,208	\$54,527,245	\$53,124,218	\$52,317,302	\$51,901,119	\$51,294,254	\$50,801,768	\$51,122,424	\$50,584,548	\$52,259,716	\$54,503,826
31	TOTAL CAPITAL & LIAB	\$513,358,226	\$542,568,120	\$644,422,458	\$627,121,951	\$618,526,607	\$616,158,100	\$619,658,890	\$619,698,294	\$624,806,333	\$622,124,835	\$620,327,336	\$621,571,001	\$628,746,239	\$624,552,953

SUPPORTING SCHEDULES

RECAP SCHEDULES B-2

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE RATE BASE AS ADJUSTED FOR THE HISTORIC BASE YEAR	TYPE OF DATA SHOWN HISTORIC BASE YEAR DATA: 12/31/01 WITNESS: B. NARZISSENFELD
COMPANY PEOPLES GAS SYSTEM		
DOCKET NO 020384 - GU		

LINE NO	UTILITY PLANT	AVERAGE PER BOOKS	ADJUSTMENT	ADJUSTED AVERAGE
1	PLANT IN SERVICE	\$647,590,876	\$0	\$647,590,876
2	COMMON PLANT ALLOCATED	\$0	(\$998,821)	(\$998,821)
3	ACQUISITION ADJUSTMENT	\$5,248,671	(\$2,947,000)	\$2,301,671
4	PROPERTY HELD FOR FUTURE USE	\$228,955	(\$228,955)	(\$0)
5	CONSTRUCTION WORK IN PROGRESS	\$40,699,256	\$0	\$40,699,256
6	TOTAL PLANT	\$693,767,758	(\$4,174,776)	\$689,592,982
	DEDUCTIONS			
7	CUSTOMER ADVANCES FOR CONST	(\$1,748,739)	\$0	(\$1,748,739)
8	ACCUM DEPR - UTILITY PLANT	(\$227,802,417)	\$0	(\$227,802,417)
9	ACCUM DEPR - COMMON PLANT	\$0	\$322,947	\$322,947
10	ACCUM AMORT - ACQ. ADJ	(\$2,253,421)	\$1,347,000	(\$906,421)
11	ACCUM. AMORT - LEASEHOLD/OTHER	(\$1,384,462)	\$0	(\$1,384,462)
12				\$0
13				\$0
14	TOTAL DEDUCTIONS	(\$233,189,039)	\$1,669,947	(\$231,519,092)
15	PLANT NET	\$460,578,719	(\$2,504,829)	\$458,073,890
	ALLOWANCE FOR WORKING CAPITAL			
16	BALANCE SHEET METHOD	(\$98,206,994)	\$101,687,174	\$3,480,180
17	TOTAL RATE BASE	\$362,371,725	\$99,182,345	\$461,554,070
18	NET OPERATING INCOME	\$36,843,658	(\$1,677,421)	\$35,166,237
19	RATE OF RETURN	10.17%		7.62%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION LIST AND EXPLAIN ALL PROPOSED ADJUSTMENT TO THE 13-MONTH RATE BASE FOR THE HISTORIC BASE YEAR. CALCULATE THE REVENUE IMPACT OF EACH ADJUSTMENT, ASSUMING THE REQUESTED RATE OF RETURN AND EXPANSION FACTOR REMAIN CONSTANT.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/01
WITNESS B. NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384 - GU

ADJ NO	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT
<u>UTILITY PLANT IN SERVICE</u>					
1	Remove WFNG Acquisition Adjustment		(\$2,947,000)	\$0	(\$2,947,000)
2	Adjust for non-utility use of Common Plant		(998,821)	0	(998,821)
3			0	0	0
4	Plant held for future use		(228,955)	0	(228,955)
5		TOTAL	(4,174,775)	0	(4,174,775)
<u>ACCUM DEPR -UTILITY PLANT</u>					
6	Remove WFNG Acquisition Adjustment		\$1,347,000	0	1,347,000
7	Adjust for non-utility use of Common Plant		322,947	0	322,947
8			0	0	0
9			0	0	0
10		TOTAL	1,669,947	0	1,669,947
<u>ALLOWANCE FOR WORKING CAPITAL</u>					
11	(SEE SCHEDULE B-13 FOR DETAIL)		101,687,174	0	101,687,174
12	TOTAL RATE BASE ADJUSTMENTS		\$99,182,345	\$0	\$99,182,345

FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION PROVIDE THE MONTHLY PLANT BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE YEAR														TYPE OF DATA SHOWN
COMPANY PEOPLES GAS SYSTEM																HISTORIC BASE YEAR DATA 12/31/01
DOCKET NO. 020384 - GU																WITNESS B. NARZISSENFELD
LINE NO	A/C NO	DESCRIPTION	Dec-00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	13 MONTH AVERAGE
1	301	ORGANIZATION	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620
2	302	FRANCHISES AND CONSENTS	427,466	427,466	427,466	427,466	427,466	427,466	427,466	427,466	427,466	427,466	427,466	427,466	427,466	427,466
3	303	MISC INTANGIBLE PLANT	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325
4	303 01	CUSTOMIZED SOFTWARE	850,493	850,493	850,493	850,493	850,493	850,383	850,383	849,881	849,881	849,881	849,881	849,881	849,881	850,193
5	374	LAND & LAND RIGHTS	1,516,973	1,516,973	1,516,973	1,516,973	1,516,973	1,516,973	1,516,973	1,674,589	1,674,589	1,674,589	1,674,589	1,674,589	1,663,873	1,588,894
6	374 02	LAND RIGHTS / EASEMENTS	1,072,516	1,072,516	1,072,516	1,072,516	1,072,516	1,072,516	1,072,516	1,088,763	1,088,763	1,088,763	1,088,763	1,088,763	1,088,763	1,080,015
7	375	STRUCTURES & IMPROVEMENTS	14,778,768	14,753,674	14,753,674	14,723,352	14,512,015	14,512,015	14,512,015	14,851,747	14,934,828	14,934,828	14,942,230	14,902,348	11,256,317	14,474,447
8	376	MAINS (STEEL)	199,878,311	199,814,927	199,830,415	199,627,038	199,588,029	199,600,622	199,627,435	200,269,923	200,439,487	200,401,987	200,625,929	200,780,405	200,818,522	200,083,385
9	376	MAINS (PLASTIC)	132,461,283	132,455,624	132,440,631	132,547,751	132,531,207	132,531,152	132,628,094	133,510,342	133,600,749	133,402,116	133,593,333	133,763,602	133,865,351	133,024,556
10	376	MEAS & REG STAT EQUIP-GEN	3,005,308	3,005,308	3,005,308	2,987,895	2,954,875	2,954,787	2,954,787	2,995,632	2,992,697	2,992,697	3,041,552	3,054,373	3,054,373	2,999,969
11	378 01	MEAS & REG STAT EQUIP-GEN	117,248	117,248	117,248	117,248	117,248	117,248	117,248	117,248	117,248	117,248	117,248	117,248	117,248	117,248
12	379	MEAS & REG STAT EQUIP-GEN	5,010,914	5,010,914	5,010,914	4,970,298	4,959,477	4,959,313	4,959,313	4,962,664	4,975,189	4,975,189	4,975,189	4,980,399	5,433,435	5,014,093
13	379 01	MEAS & REG STAT EQUIP-GEN	30,126	30,126	30,126	30,126	30,126	30,126	30,126	30,126	30,126	30,126	30,126	30,126	30,126	30,126
14	380	SERVICES (STEEL)	34,683,053	34,761,045	34,720,959	34,917,166	34,905,962	34,951,987	35,034,234	35,024,408	34,907,503	35,011,574	35,069,876	35,102,865	35,374,345	34,957,306
15	380	SERVICES (PLASTIC)	93,296,558	93,900,520	93,853,405	95,794,324	95,838,710	96,620,137	98,002,633	98,549,838	99,473,498	100,733,349	101,706,026	102,477,123	104,782,434	98,079,120
16	381	METERS	24,402,660	24,437,088	23,337,758	23,854,324	23,562,184	23,562,184	23,850,471	23,782,348	23,959,407	23,827,492	23,954,689	24,118,231	24,767,557	23,979,678
17	381 01	METERS	3,190	3,190	3,190	3,190	3,190	3,190	3,190	3,190	3,190	3,190	3,190	3,190	3,190	3,190
18	382	METER INSTALLATIONS	21,222,538	21,267,843	21,393,789	21,643,822	21,695,821	22,121,263	22,105,896	22,363,231	22,402,210	22,698,023	22,930,245	23,053,236	23,673,591	22,190,116
19	383	HOUSE REGULATORS	7,800,809	7,836,642	7,850,820	7,929,135	7,919,885	8,012,776	8,088,215	8,128,177	8,149,830	8,189,333	8,213,505	8,240,171	8,479,250	8,064,581
20	384	HOUSE REG-INST	7,392,595	7,415,848	7,454,322	7,546,588	7,569,680	7,715,100	7,708,942	7,794,858	7,811,429	7,915,375	8,001,015	8,046,212	8,224,266	7,738,171
21	385	IND MEAS & REG STAT EQUIP	8,028,793	8,051,632	8,051,632	8,128,476	8,146,955	8,177,926	8,259,482	8,259,482	8,259,482	8,259,482	8,351,989	8,373,918	8,462,765	8,220,278
22	386	ALTERNATIVE FUELING STATIONS	316,004	316,004	316,004	316,004	316,004	316,004	316,004	316,004	316,004	316,004	316,004	316,004	316,004	316,004
23	387	OTHER EQUIPMENT	1,058,237	1,058,237	1,058,237	1,055,867	1,008,621	1,008,620	1,008,620	1,076,116	1,076,116	1,076,116	1,086,122	1,089,799	1,116,552	1,059,328
24	390	STRUCTURES & IMPROVEMENTS	966,118	966,118	966,118	964,362	964,362	964,362	964,362	964,362	964,362	964,362	964,362	964,362	964,362	964,362
25	390 02	STRUCTURES & IMPROVEMENTS-Lea	84,044	84,044	84,044	72,405	72,405	72,405	72,405	72,405	72,405	28,216	28,216	28,216	28,216	58,095
26	391 00	OFFICE EQUIPMENT	2,749,907	2,749,907	2,749,907	2,567,278	2,539,425	2,539,425	2,403,088	2,412,721	2,392,647	2,392,547	2,392,547	2,392,547	2,392,547	2,513,415
27	391 01	COMPUTER EQUIPMENT	16,361,639	16,361,639	16,353,549	16,361,274	16,279,230	16,277,312	16,040,634	16,171,921	16,190,808	16,129,224	16,229,757	16,242,744	16,261,436	16,250,859
28	391 02	OFFICE MACHINES	461,062	461,062	461,062	460,058	452,502	452,502	452,502	461,831	461,831	461,831	460,652	465,437	465,437	459,828
29	391 03	COMPUTER EQUIPMENT	615,466	615,466	347,725	347,725	347,725	347,725	347,725	347,725	347,725	347,725	347,725	347,725	347,725	388,916
30	392 01	AUTO & TRUCK LESS THAN 1/2 TON	7,941,850	7,930,883	7,930,883	7,887,563	7,774,311	7,608,458	7,289,353	7,496,036	7,154,772	7,327,892	7,653,238	7,730,955	7,760,119	7,652,793
31	392 02	AUTO & TRUCK 3/4 - 1 TON	1,158,212	1,158,212	1,158,212	1,158,212	1,158,212	1,158,212	1,158,212	1,295,537	1,325,490	1,510,597	1,728,847	1,781,512	1,791,017	1,347,583
32	392 03	AIRPLANES	0	0	0	1,358,103	1,358,103	1,358,103	0	0	0	0	0	0	0	6,029,716
33	392 04	TRAILERS, OTHER	259,945	259,945	259,945	258,643	258,643	258,643	258,643	267,910	261,489	261,489	261,489	258,961	256,234	260,152
34	392 05	TRUCKS OVER 1 TON	1,068,423	1,068,423	1,068,423	1,068,423	999,050	992,124	972,180	1,075,066	1,015,229	1,015,229	1,139,803	1,139,803	1,139,803	1,058,611
35	393	STORES EQUIPMENT	69,060	69,060	69,060	69,060	63,792	63,792	63,792	63,792	60,283	60,283	60,283	60,283	60,283	64,063
36	394	TOOLS, SHOP, GARAGE EQUIP	3,127,594	3,127,594	3,127,594	3,100,054	3,024,629	3,024,401	3,024,401	3,060,035	3,060,035	3,056,653	3,066,638	3,079,626	3,111,516	3,076,205
37	394 01	TOOLS, SHOP, GARAGE EQUIP	168,986	168,986	168,986	168,986	168,986	168,986	168,986	168,986	168,986	168,986	168,986	168,986	168,986	168,986
38	395	LABORATORY EQUIPMENT	129,741	129,741	129,741	129,741	129,660	129,660	129,578	129,578	129,578	129,578	129,578	129,578	129,578	129,634
39	396	POWER OPERATED EQUIPMENT	1,837,334	1,837,334	1,837,334	1,834,685	1,778,366	1,778,227	1,778,227	1,812,886	1,806,207	1,765,678	1,776,603	1,771,972	1,771,972	1,801,620
40	397	COMMUNICATION EQUIPMENT	3,594,292	3,594,292	3,594,292	3,459,990	3,259,942	3,259,942	3,259,919	3,259,919	3,265,867	3,263,951	3,263,951	3,263,951	3,263,951	3,354,482
41	398	MISC EQUIPMENT	308,342	308,342	308,342	308,342	308,142	308,142	308,142	308,142	308,142	308,142	308,142	308,142	312,995	308,577
42	106	NOT YET CLASSIFIED	27,825,771	30,734,936	31,859,487	31,349,421	31,885,071	36,598,199	41,758,916	41,158,019	41,973,700	43,477,357	44,931,215	66,860,515	73,370,368	41,829,307
43		UTILITY PLANT IN SERVICE	626,888,572	630,555,245	630,196,526	633,810,788	633,195,937	639,549,205	644,309,053	647,237,894	649,256,680	652,530,830	656,725,316	680,265,840	684,159,531	647,590,878
44		GAS PLANT PURCHASED OR SOLD	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45		TOTAL UTILITY PLANT	626,888,572	630,555,245	630,196,526	633,810,788	633,195,937	639,549,205	644,309,053	647,237,894	649,256,680	652,530,830	656,725,316	680,265,840	684,159,531	647,590,878

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF COMMON PLANT WITH THE 13 MONTH AVERAGE OF THE HISTORIC BASE YEAR SEGREGATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA 12/31/01
WITNESS B NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM
DOCKET NO 020384 - GU

LINE NO	A/C NO	DESCRIPTION	Dec-00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	13 MONTH AVERAGE
1	374	LAND & LAND RIGHTS	\$ 1,516,973	\$ 1,516,973	\$ 1,516,973	\$ 1,516,973	\$ 1,516,973	\$ 1,516,973	\$ 1,516,973	\$ 1,674,589	\$ 1,674,589	\$ 1,674,589	\$ 1,674,589	\$ 1,674,589	\$ 1,663,873	\$ 1,588,894
2	375	STRUCTURES & IMPROVEMENTS	14,778,768	14,753,674	14,753,674	14,723,352	14,512,015	14,512,015	14,512,015	14,651,747	14,934,828	14,934,828	14,942,230	14,902,346	11,256,317	14,474,447
3	390	STRUCTURES & IMPROVEMENTS	966,118	966,118	966,118	964,362	964,362	964,362	964,362	964,362	964,362	964,362	964,362	964,362	964,362	964,767
4	390 02	STRUCTURES & IMPROVEMENTS-Leasehold	84,044	84,044	84,044	72,405	72,405	72,405	72,405	72,405	28,216	28,216	28,216	28,216	28,216	58,095
5	391	OFFICE EQUIPMENT	2,749,907	2,749,907	2,749,907	2,967,278	2,539,425	2,539,425	2,403,088	2,412,721	2,392,547	2,392,547	2,392,547	2,392,547	2,392,547	2,513,415
6	391 01	COMPUTER EQUIPMENT	16,361,639	16,361,639	16,363,549	16,361,274	16,279,230	16,277,312	16,040,634	16,171,921	16,190,808	16,129,224	16,229,757	16,242,744	16,261,436	18,250,859
7	391 02	OFFICE MACHINES	461,062	461,062	461,062	460,058	452,502	452,502	452,502	461,831	461,831	461,831	460,652	465,437	465,437	459,828
8	391 03	OFFICE FURNITURE/EQUIPMENT	615,466	615,466	347,725	347,725	347,725	347,725	347,725	347,725	347,725	347,725	347,725	347,725	347,725	388,916
9	392 01	AUTO & TRUCK LESS THAN 1/2 TON	7,941,850	7,930,883	7,930,883	7,887,563	7,774,311	7,808,458	7,289,353	7,496,036	7,154,772	7,327,892	7,653,238	7,730,955	7,760,119	7,852,793
10	392 02	AUTO & TRUCK 3/4 - 1 TON	1,158,212	1,158,212	1,158,212	1,158,212	1,158,212	1,158,212	1,158,212	1,295,637	1,325,490	1,510,597	1,726,847	1,781,017	1,791,017	1,347,583
11	392 03	AIRPLANES	0	0	0	1,356,103	1,356,103	1,356,103	0	0	0	0	0	0	6,029,716	776,771
12	392 04	TRAILERS, OTHER	259,945	259,945	259,945	258,643	258,643	258,643	258,643	267,910	261,489	261,489	261,489	258,961	256,234	260,152
13	392 05	TRUCKS OVER 1 TON	1,068,423	1,068,423	1,068,423	1,068,423	999,050	992,124	972,180	1,075,066	1,015,229	1,139,803	1,139,803	1,139,803	1,139,803	1,058,614
14	393	STORES EQUIPMENT	69,060	69,060	69,060	69,060	63,792	63,792	63,792	63,792	60,283	60,283	60,283	60,283	60,283	64,063
15	394	TOOLS, SHOP, GARAGE EQUIP	3,127,594	3,127,594	3,127,594	3,100,054	3,024,629	3,024,401	3,024,401	3,060,035	3,060,035	3,066,653	3,066,653	3,079,626	3,111,516	3,076,205
16	394 01	TOOLS, SHOP, GARAGE EQUIP	168,986	168,986	168,986	168,986	168,986	168,986	168,986	168,986	168,986	168,986	168,986	168,986	168,986	168,986
17	395	LABORATORY EQUIPMENT	129,741	129,741	129,741	129,741	129,660	129,578	129,578	129,578	129,578	129,578	129,578	129,578	129,578	129,634
18	396	POWER OPERATED EQUIPMENT	1,837,334	1,837,334	1,837,334	1,834,685	1,778,366	1,778,227	1,778,227	1,812,886	1,806,207	1,806,207	1,765,678	1,776,603	1,771,972	1,801,620
19	397	COMMUNICATION EQUIPMENT	3,594,292	3,594,292	3,594,292	3,459,990	3,259,942	3,259,919	3,259,919	3,265,867	3,263,951	3,263,951	3,263,951	3,263,951	3,263,951	3,354,482
20	398	MISC EQUIPMENT	308,342	308,342	308,342	308,342	308,142	308,142	308,142	308,142	308,142	308,142	308,142	308,142	312,985	308,577
21		TOTAL	\$ 57,197,755	\$ 57,161,695	\$ 56,885,864	\$ 57,813,228	\$ 56,964,474	\$ 56,789,305	\$ 54,721,139	\$ 55,701,237	\$ 55,549,067	\$ 55,842,328	\$ 56,684,610	\$ 56,696,366	\$ 59,176,082	\$ 56,699,701

LINE NO	A/C NO	DESCRIPTION	13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
22	374	LAND & LAND RIGHTS	\$1,588,894	8.3%	\$132,605	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
23	375	STRUCTURES & IMPROVEMENTS	14,474,447	2.8%	409,637	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
24	390	STRUCTURES & IMPROVEMENTS	964,767	5.7%	54,958	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
25	390 02	STRUCTURES & IMPROVEMENTS-Leasehold	58,095	0.0%	0	
26	391	OFFICE EQUIPMENT	2,513,415	0.0%	0	
27	391 01	COMPUTER EQUIPMENT	16,250,859	2.5%	401,621	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF CUSTOMER COUNT, CHECKS PROCESSED, # OF BILLS & # OF USER ID'S
28	391 02	OFFICE MACHINES	459,828	0.0%	0	
29	391 03	OFFICE FURNITURE/EQUIPMENT	388,916	0.0%	0	
30	392 01	AUTO & TRUCK LESS THAN 1/2 TON	7,652,793	0.0%	0	
31	392 02	AUTO & TRUCK 3/4 - 1 TON	1,347,583	0.0%	0	
32	392 03	AIRPLANES	776,771	0.0%	0	
33	392 04	TRAILERS, OTHER	260,152	0.0%	0	
34	392 05	TRUCKS OVER 1 TON	1,058,614	0.0%	0	
35	393	STORES EQUIPMENT	64,063	0.0%	0	
36	394	TOOLS, SHOP, GARAGE EQUIPMENT	3,076,205	0.0%	0	
37	394 01	TOOLS, SHOP, GARAGE EQUIPMENT	168,986	0.0%	0	
38	395	LABORATORY EQUIPMENT	129,634	0.0%	0	
39	396	POWER OPERATED EQUIPMENT	1,801,620	0.0%	0	
40	397	COMMUNICATION EQUIPMENT	3,354,482	0.0%	0	
41	398	MISC EQUIPMENT	308,577	0.0%	0	
42		TOTAL	\$56,698,701		\$998,821	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA 12/31/01
WITNESS B NARZISSENFIELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384 - GU

13-MONTH AVERAGE

LINE NO	A/C NO	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	374	LAND-COX PLANT, 398 N W 7TH AVE , FT LAUDERDALE PARCEL # 2	\$0	\$9,891	\$9,891				BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
2	374	NMI-LAND-COCONUT CREEK REG STA, 100 W ATLANTIC BLVD,POMP,PAR# 4	12,413	0	12,413				
3	374	NMI-LAND-PLANTATION GATE STA, PETERS ROAD PARCEL # 5	22,954	0	22,954				
4	374	NMI-LAND-FULFORD PLANT, 15779 W DIXIE HWY,N MIAMI BCH,PARCEL # 1	38,351	0	38,351				
5	374	TPA-EASEMENT-NEBRASKA AVE FROM BIRD ST SOUTH 432 FT	5,334	0	5,334				
6	374	TPA-LAND - GATE STATION @ LITHIA PINECREST RD	8,000	0	8,000				
7	374	TPA-LAND RIGHTS-PURCHASE FOR NW GATE STATION	8,909	0	8,909				
8	374	TPA-LAND-CSX RR PROPERTY W OF 13 ST @ FRANK ADAMO DR (SR 60)	7,960	0	7,960				
9	374	TPA-LAND-ESTUARY PLANT, 1300 N 13TH STREET, TAMPA- PARCEL #1	41,797	0	41,797				
10	374	TPA-LAND-ESTUARY PLANT, SOUTH OF RAILROAD, TAMPA- PARCEL #2	2,768	0	2,768				
11	374	TPA-LAND-PORT SUTTON GATE STATION,78TH & MADISON- PARCEL #3	4,939	0	4,939				
12	374	STP-LAND-LOT N SIDE, 1800 9TH AVE N , ST PETE, PARCEL #2	0	41,445	41,445				
13	374	STP-LAND-MAIN GATE STATION, 77TH AVE & 18TH WAY, ST PETE, PAR #4	2,928	0	2,928				
14	374	STP-LAND-NORTH GATE STATION,13800 82 ST N , ST PETE, PARCEL #3	16,535	0	16,535				
15	374	STP-LAND-PLANT SITE, 1800 8TH AVE N , ST PETE (SWAP W/CITY 8405)	6,930	1,573	8,504				
16	374	STP-LAND-REG STATION, 3 AVE S & 16 STREET S, PARCEL #7	500	0	500				
17	374	STP-LAND-REG STATION, S SIDE 30 AVE N,WEST OF 16 ST N , PAR #8	3,000	0	3,000				
18	374	STP-LAND-REG STATION, S SIDE 30 AVE S,WEST OF 30 ST S , PAR #5	3,800	0	3,800				
19	374	STP-MDBH1020, MADIERA BEACH-EASEMENT @ 127 AVE TREASURE ISLAND	2,900	0	2,900				
20	374	ORL-LAND-DIST YARD, 601 W ROBINSON STREET, PARCEL # 2	41,315	0	41,315				
21	374	ORL-LAND-FAIRVILLA SITE, US HWY 441,N OF SILVER STAR, PARCEL #3	1,997	0	1,997				
22	374	ORL-LAND-OAKLAND HILLS, FIESTA LANE & DURANGO WAY, PARCEL # 4	1,008	0	1,008				
23	374	ORL-LAND-PLANT SITE, 600 W ROBINSON STREET, PARCEL # 1	49,693	0	49,693				
24	374	TRI-LAND-DIVISION OFFICE SITE,1724 KURT ST,EUSTIS, PARCEL # 2	9,000	0	9,000				
25	374	TRI-LAND-EUSTIS INDUSTRIAL PARK,MTR STA SITE, PARCEL # 1	500	0	500				
26	374	TRI-LAND-MT DORA GATE STATION,WOLF BRANCH RD ,PARCEL # 3	8,518	0	8,518				
27	374	JAX-LAND - CAPPER ROAD GATE STATION, PARCEL # 18	22,989	0	22,989				
28	374	JAX-LAND - JERICHO ROAD GATE STATION, PARCEL # 15	13,282	0	13,282				
29	374	JAX-LAND-CEDER HILLS GATE STATION SITE, PARCEL # 3	1,582	0	1,582				
30	374	JAX-LAND-CHURCH STREET PLANT SITE, PARCEL # 1	39,371	0	39,371				
31	374	JAX-LAND-KING STREET BET FORBES & POST ST,REG STA, PARCEL #8	200	0	200				
32	374	JAX-LAND-MAGNOLIA & MCCOY STREETS,REG STA, PARCEL #11	986	0	986				
33	374	JAX-LAND-OAK STREET & EDISON AVE REG STA, PARCEL # 4	300	0	300				
34	374	JAX-LAND-PART OF LOT 3 BL 138,NEWMAN BET STATE&ORANGE HAT,PAR#6	400	0	400				
35	374	JAX-LAND-PART OF LOT 5 BL 12 , 11 ST WARRENS REPLAT,PARCEL #7	539	0	539				
36	374	JAX-LAND-PEARL PLAZA SILVER & 24TH STREET,REG STA, PARCEL #9	1,000	0	1,000				
37	374	JAX-LAND-PHILLIPS HWY PLANT PROPERTY, PARCEL #14	314,616	0	314,616				
38	374	JAX-LAND-SOUTHSIDE REG STA,PIONESSA PROPERTY, PARCEL #13	12,947	0	12,947				
39	374	JAX-LAND-W 12 FT OF N 12 FT LOT 1 BL 32 DOTEN S/D,REG STA,PAR#5	538	0	538				
40	374	SMI-PLANT SITE - NW 1ST AVE & NW 17TH ST, PARCEL # 1	39,181	0	39,181				
41	374	LAK-LAND - PEACHTREE PLANT SITE (PARCEL # 1)	1,245	68	1,313				
42	374	DAY-LAND-1722 RIDGEWOOD AVE, HOLY HILL FL 32117	155,747	0	155,747				
43	374	DAY-LAND-GATE STATION SITE, PARCEL # 3	4,393	0	4,393				
44	374	DAY-LAND-REGULATOR STA SITE, PARCEL # 1 (INDUSTRIAL PARK)	477	0	477				
45	374	SAR-LAND - GATE STATION, 12th & CENTRAL, SARASOTA	50,000	0	50,000				
46	374	PBG-LAND - PBG OPERATIONS FACILITY 1383 JUPITER PARK DR	230,941	0	230,941				
47	374	PC -LAND-301 MAPLE AVE	84,869	6,881	91,750				
48	374	PC -LAND-GULF ASPHALT GATE STATION	23,645	0	23,645				
49	374	PC -LAND-MAPLE AVE GATE STATION	3,080	0	3,080				
50	374	SUB TOTALS CONTINUED ON B-5 p 3	\$1,304,372	\$59,859	\$1,364,231	\$0	\$0	\$0	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

EXPLANATION, PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/01
 WITNESS B NARZISSENFELD

13-MONTH AVERAGE

LINE NO	A/C NO	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	374	SUB TOTALS FROM B-5 p 2	\$1,304,372	\$59,859	\$1,364,231				
2	374	PC -Land @ corner of 3rd Ave & Maple (next to Panama City Office)	0	72,746	72,746				
3	374	OCA-APPRAISAL - 8TH AVE & 16TH STREET	800	0	800				
4	374	OCA-ENVIRONMENTAL AUDIT - LAND	2,980	0	2,980				
5	374	OCA-LAND - 316 SW 33RD AVE	66,200	0	66,200				
6	374	OCA-LAND - LEVEY COUNTY GATE STATION	41,114	0	41,114				
7	374	OCA-LAND - LEVEY COUNTY GATE STATION	1,000	0	1,000				
8	374	OCA-LAND - SILVER SPRINGS GATE STATION	28,038	0	28,038				
9	374	OCA-LAND RIGHTS - RIGHT OF WAY / BASELINE RD	1,200	0	1,200				
10	374	OCA-LEGAL FEES - RICHARD, BLINN & HALDEN	10,336	0	10,336				
11	374	OCA-SURVEY - GATE STATION PROPERTY	250	0	250				
12	374	TOTAL	\$1,456,290	\$132,605	\$1,588,894	\$0	\$0	\$0	
13	375	NMI-FULFORD WEST & PREVIOUS OFFICE	3,370,120	0	3,370,120	527,414	0	527,414	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
14	375	NMI-OFFICE BLDG - FULFORD	258,312	0	258,312	51,192	0	51,192	
15	375	NMI-ENGINE BLDG	63,740	0	63,740	27,800	0	27,800	
16	375	NMI-METER SHOP	51,293	0	51,293	12,356	0	12,356	
17	375	NMI-WAREHOUSE - FULFORD	249,677	0	249,677	102,572	0	102,572	
18	375	TPA-OFFICE BLDG - CHANNELSIDE/13 ST	1,997,062	0	1,997,062	384,209	0	384,209	
19	375	TPA-FIRE TRAINING FACILITY	14,261	0	14,261	5,608	0	5,608	
20	375	TPA-GAS CONTROL BLDG	16,875	0	16,875	9,371	0	9,371	
21	375	TPA-MAINTENANCE BLDG	13,068	0	13,068	4,889	0	4,889	
22	375	TPA-STORAGE BLDG	5,370	0	5,370	4,965	0	4,965	
23	375	TPA-TRANSPORTATION BLDG	56,180	0	56,180	19,845	0	19,845	
24	375	TPA-WAREHOUSE BLDG	140,679	0	140,679	33,454	0	33,454	
25	375	TPA-WELDING SHOP	20,312	0	20,312	6,167	0	6,167	
26	375	STP-OFFICE BLDG - 9TH AVE	1,649,937	374,526	2,024,463	364,072	82,642	446,714	
27	375	STP-ANNEX BLDG	28,672	0	28,672	4,582	0	4,582	
28	375	STP-STORAGE BLDG	36,716	0	36,716	9,896	0	9,896	
29	375	STP-WAREHOUSE BLDG	126,273	0	126,273	32,816	0	32,816	
30	375	ORL-OFFICE BLDG - 600 ROBINSON	1,067,522	0	1,067,522	233,334	0	233,334	
31	375	ORL-WAREHOUSE	145,287	0	145,287	47,110	0	47,110	
32	375	TRI-OFFICE BLDG- KURT	474,167	0	474,167	103,409	0	103,409	
33	375	TRI-WAREHOUSE	44,753	0	44,753	3,069	0	3,069	
34	375	TRI-WELDING SHOP	4,526	0	4,526	693	0	693	
35	375	JAX-OFFICE BLDG - PHILIPS HWY	2,054,384	0	2,054,384	477,479	0	477,479	
36	375	JAX-DISTRIBUTION AREA - 1745 CHURCH ST	39,022	0	39,022	22,249	0	22,249	
37	375	JAX-EQUIP BLDG	24,536	0	24,536	6,207	0	6,207	
38	375	JAX-MAINTENANCE BLDG	146,866	0	146,866	377	0	377	
39	375	JAX-WAREHOUSE	201,806	0	201,806	51,857	0	51,857	
40	375	SMI-OFFICE BLDG - 17TH ST	487,460	0	487,460	157,596	0	157,596	
41	375	SMI-TOOL SHED	1,377	0	1,377	96	0	96	
42	375	SMI-TRAINING FACILITY	4,301	0	4,301	566	0	566	
43	375	SMI-WAREHOUSE	32,758	0	32,758	18,855	0	18,855	
44	375	LAK-OFFICE BLDG - KATHLEEN RD	523,620	28,722	552,342	111,023	6,090	117,113	
45	375	LAK-WAREHOUSE	86,208	0	86,208	16,448	0	16,448	
46	375	DAY-OFFICE BLDG - RIDGEWOOD AVE	443,286	0	443,286	29,679	0	29,679	
47	375	DAY-UTILITY SHED	4,220	0	4,220	346	0	346	
48	375	SUB TOTALS CONTINUED ON B-5 p 4	\$13,884,646	\$403,248	\$14,287,894	\$2,881,593	\$88,732	\$2,970,325	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA 12/31/01
WITNESS B NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384 - GU

13-MONTH AVERAGE

LINE NO	A/C NO	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	375	SUB TOTALS FROM B-5 p 3	\$13,884,648	\$403,248	\$14,287,894	\$2,881,593	\$88,732	\$2,970,325	
2	375	HIG-FENCE FOR REGULATOR STATION	1,174	0	\$1,174	555	0	555	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
3	375	SAR-OFFICE BLDG	11,352	0	\$11,352	1,342	0	1,342	
4	375	SAR-STORAGE SHED	10,877	0	\$10,877	1,897	0	1,897	
5	375	SAR-WAREHOUSE	4,938	0	\$4,938	465	0	465	
6	375	PC-OFFICE BLDGE - MAPLE AVE	78,805	0,300	\$85,195	6,603	535	7,138	
7	375	PC-SHED	2,193	0	\$2,193	340	0	340	
8	375	OCA-OFFICE BLDG - 33RD AVE	54,104	0	\$54,104	7,859	0	7,859	
9	375	COR-MISC	16,724	0	\$16,724	1,428	0	1,428	
10	375	TOTAL	\$14,064,810	\$409,637	\$14,474,447	\$2,802,078	\$88,287	\$2,891,365	
11	390	PC-DIVISION OFFICE	677,818	54,958	732,776	109,368	8,888	118,256	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
12	390	OCA-STORAGE BUILDINGS	5,511	0	5,511	760	0	760	
13	390	OCA-DIVISION OFFICE	228,480	0	228,480	40,258	0	40,258	
14	390	TOTAL	\$908,809	\$54,958	\$964,767	\$150,385	\$8,888	\$159,253	
15	390 02	HIG-DIVISION OFFICE	30,901	0	30,901	30,901	0	30,901	
16	390 02	PBG-DIVISION OFFICE	27,193	0	27,193	27,193	0	27,193	
17	390 02	TOTAL	\$58,095	\$0	\$58,095	\$58,095	\$0	\$58,095	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

EXPLANATION PROVIDE THE FOLLOWING INFORMATION RELATING TO EACH
 ACQUISITION ADJUSTMENT INCLUDED IN THE RATE CASE

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/01
 WITNESS B NARZISSENFELD

<p>1 Describe the property acquired which resulted in the acquisition adjustment</p> <p>A Natural gas distribution property located in Pompano and Margate</p> <p>B Natural gas distribution property acquired from Florida Gas Company</p> <p>C Natural gas distribution property acquired from Southern Gas Company</p> <p>D Natural gas distribution property acquired from Palm Beach County Utilities</p> <p>E Natural gas distribution property acquired in merger with West Florida Natural Gas</p>	<p>4 Was the property purchased from a related party?</p> <p>A No</p> <p>B No</p> <p>C No</p> <p>D No</p> <p>E No</p>
<p>2 Date of acquisition</p> <p>A 1973</p> <p>B 1979</p> <p>C 1990</p> <p>D 1991</p> <p>E 1996</p>	<p>5 Has the acquisition adjustment been approved by the Commission?</p> <p>A Yes</p> <p>B Yes</p> <p>C Yes</p> <p>D Yes</p> <p>E No</p>
<p>3 Amount of acquisition adjustment</p> <p>A (\$7,576)</p> <p>B \$224,349</p> <p>C \$2,332,472</p> <p>D (\$247,453)</p> <p>E \$2,946,879</p>	<p>6 Provide the Docket No and Order No approving the acquisition adjustment</p> <p>- The acquisition adjustments listed above (A thru D) have been reviewed and approved during the course of numerous rate cases, the most recent of which was Docket No. 911150-GU, Order No. PSC-92-0924-FOF-GU.</p> <p>- The acquisition adjustment acquired in the merger with West Florida Natural Gas (D) was not approved by the Commission and, as such, is removed from rate base</p>

7 PROVIDE THE FOLLOWING INFORMATION FOR EACH ACQUISITION ADJUSTMENT

	Dec-00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	13 MO AVG / 12 MO TOTAL
A ACQUISITION ADJUSTMENT	(\$7,576)	(\$7,576)	(\$7,576)	(\$7,576)	(\$7,576)	(\$7,576)	(\$7,576)	(\$7,576)	(\$7,576)	(\$7,576)	(\$7,576)	(\$7,576)	(\$7,576)	(\$7,576)
ACCUMULATED AMORTIZATION	\$6,881	\$6,902	\$6,923	\$6,944	\$6,965	\$6,986	\$7,007	\$7,028	\$7,049	\$7,070	\$7,091	\$7,112	\$7,134	\$7,007
MONTHLY AMORTIZATION		(\$21)	(\$21)	(\$21)	(\$21)	(\$21)	(\$21)	(\$21)	(\$21)	(\$21)	(\$21)	(\$21)	(\$22)	(\$253)
B ACQUISITION ADJUSTMENT	\$224,349	\$224,349	\$224,349	\$224,349	\$224,349	\$224,349	\$224,349	\$224,349	\$224,349	\$224,349	\$224,349	\$224,349	\$224,349	\$224,349
ACCUMULATED AMORTIZATION	(\$158,914)	(\$159,537)	(\$160,160)	(\$160,783)	(\$161,406)	(\$162,029)	(\$162,653)	(\$163,276)	(\$163,899)	(\$164,522)	(\$165,145)	(\$165,768)	(\$166,392)	(\$162,653)
MONTHLY AMORTIZATION		\$623	\$623	\$623	\$623	\$623	\$624	\$623	\$623	\$623	\$623	\$623	\$624	\$7,478
C ACQUISITION ADJUSTMENT	\$2,332,472	\$2,332,472	\$2,332,472	\$2,332,472	\$2,332,472	\$2,332,472	\$2,332,472	\$2,332,472	\$2,332,472	\$2,332,472	\$2,332,472	\$2,332,472	\$2,332,472	\$2,332,472
ACCUMULATED AMORTIZATION	(\$798,504)	(\$798,983)	(\$805,462)	(\$811,941)	(\$818,420)	(\$824,899)	(\$831,378)	(\$837,857)	(\$844,336)	(\$850,815)	(\$857,294)	(\$863,773)	(\$870,253)	(\$831,378)
MONTHLY AMORTIZATION		\$6,479	\$6,479	\$6,479	\$6,479	\$6,479	\$6,479	\$6,479	\$6,479	\$6,479	\$6,479	\$6,479	\$6,480	\$77,749
D ACQUISITION ADJUSTMENT	(\$247,453)	(\$247,453)	(\$247,453)	(\$247,453)	(\$247,453)	(\$247,453)	(\$247,453)	(\$247,453)	(\$247,453)	(\$247,453)	(\$247,453)	(\$247,453)	(\$247,453)	(\$247,453)
ACCUMULATED AMORTIZATION	\$76,298	\$76,985	\$77,672	\$78,360	\$79,047	\$79,734	\$80,422	\$81,109	\$81,796	\$82,484	\$83,171	\$83,858	\$84,546	\$80,422
MONTHLY AMORTIZATION		(\$687)	(\$687)	(\$688)	(\$687)	(\$687)	(\$688)	(\$687)	(\$687)	(\$688)	(\$687)	(\$687)	(\$688)	(\$8,248)
E ACQUISITION ADJUSTMENT	\$2,946,879	\$2,946,879	\$2,946,879	\$2,946,879	\$2,946,879	\$2,946,879	\$2,946,879	\$2,946,879	\$2,946,879	\$2,946,879	\$2,946,879	\$2,946,879	\$2,946,879	\$2,946,879
ACCUMULATED AMORTIZATION	(\$1,307,506)	(\$1,314,143)	(\$1,314,143)	(\$1,327,417)	(\$1,334,054)	(\$1,340,691)	(\$1,347,329)	(\$1,353,966)	(\$1,360,603)	(\$1,367,240)	(\$1,373,877)	(\$1,380,514)	(\$1,387,152)	(\$1,346,818)
MONTHLY AMORTIZATION		\$6,637	\$0	\$13,274	\$6,637	\$6,637	\$6,638	\$6,637	\$6,637	\$6,637	\$6,637	\$6,637	\$6,638	\$79,646
TOTAL ACQUISITION ADJUSTMENT	\$5,248,671	\$5,248,671	\$5,248,671	\$5,248,671	\$5,248,671	\$5,248,671	\$5,248,671	\$5,248,671	\$5,248,671	\$5,248,671	\$5,248,671	\$5,248,671	\$5,248,671	\$5,248,671
ACCUMULATED AMORTIZATION	(\$2,175,745)	(\$2,188,776)	(\$2,195,170)	(\$2,214,837)	(\$2,227,868)	(\$2,240,899)	(\$2,253,931)	(\$2,266,962)	(\$2,279,993)	(\$2,293,023)	(\$2,306,054)	(\$2,319,085)	(\$2,332,117)	(\$2,253,420)
MONTHLY AMORTIZATION		\$13,031	\$6,394	\$19,667	\$13,031	\$13,031	\$13,032	\$13,031	\$13,031	\$13,030	\$13,031	\$13,031	\$13,032	\$156,372

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020984-GU

EXPLANATION PROVIDE A SCHEDULE SHOWING PROPERTY HELD FOR FUTURE USE BY MONTH AND BY ITEM
 FOR THE THIRTEEN MONTH PERIOD ENDING WITH THE LAST MONTH OF THE HISTORIC BASE YEAR

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/01
 WITNESS B NARZISSENFELD

LINE NO	ACCT NO	DESCRIPTION	Dec-00	#	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	13 MONTH AVERAGE
1	105	PROPERTY HELD FOR FUTURE USE	\$ 228,955		\$ 228,955	\$ 228,955	\$ 228,955	\$ 228,955	\$ 228,955	\$ 228,955	\$ 228,955	\$ 228,955	\$ 228,955	\$ 228,955	\$ 228,955	\$ 228,955	\$ 228,955

SCHEDULE B-7

PROPERTY HELD FOR FUTURE USE DETAILS

PAGE 2 OF 2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE DETAILS FOR PROPERTY HELD FOR
FUTURE USE

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA 12/31/01
WITNESS B NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

NOTE THERE IS NO PLANT HELD FOR FUTURE USE INCLUDED IN RATE BASE

SUPPORTING SCHEDULES B-1

RECAP SCHEDULES B-7 p1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE, SHOWING, BY MONTH, CONSTRUCTION WORK IN PROGRESS SEGREGATED BY ITEMS ON WHICH ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (AFUDC) WAS CHARGED AND ON WHICH NO AFUDC WAS CHARGED. THE SCHEDULE SHALL INCLUDE A DESCRIPTION OF THE COMPANY'S POLICY AS TO WHICH JOBS RECEIVED AFUDC, TOGETHER WITH THE CALCULATIONS SUPPORTING THE AFUDC RATES.

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA 12/31/01
WITNESS: B. NARZISSENFELD

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO: 020384 - GU

LINE NO	DESCRIPTION	Dec-00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	13 MONTH AVERAGE
AFUDC CHARGED DESCRIPTION*															
1		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6		0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL - A F U D C CHARGED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AFUDC NOT CHARGED DESCRIPTION*															
8	CWIP Balance	26,726,263	27,735,917	35,001,228	40,535,301	46,775,183	48,025,118	46,974,318	48,632,650	51,503,977	51,655,883	51,330,886	32,918,411	21,277,544	40,699,266
9		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12		0	0	0	0	0	0	0	0	0	0	0	0	0	0
13		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	TOTAL C W I P	\$26,726,263	\$27,735,917	\$35,001,228	\$40,535,301	\$46,775,183	\$48,025,118	\$46,974,318	\$48,632,650	\$51,503,977	\$51,655,883	\$51,330,886	\$32,918,411	\$21,277,544	\$40,699,266

DESCRIPTION OF COMPANY'S POLICY OF CHARGING A F U D C

PEOPLES GAS SYSTEM DOES NOT CHARGE AFUDC ON ANY CWIP PROJECT. DETAIL ON EACH PROJECT IS AVAILABLE IN PLANT ACCOUNTING FOR STAFF REVIEW.

CALCULATION OF HISTORIC BASE YEAR A F U D C RATE

N/A

* LIST BY ADDRESS OR CONSTRUCTION CATEGORY IF DETAIL IS NOT AVAILABLE

FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION PROVIDE THE DEPRECIATION RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED TO THE AVERAGE MONTHLY BALANCE														TYPE OF DATA SHOWN HISTORIC BASE YEAR DATA. 12/31/01 WITNESS B NARZISSENFELD	
COMPANY		PEOPLES GAS SYSTEM															
DOCKET NO		020984 - GU															
LINE NO	A/C NO	DESCRIPTION	Dec-00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	13 MONTH AVERAGE	
1	303 01	CUSTOMIZED SOFTWARE	113,725	120,411	135,019	149,629	164,239	178,849	193,458	208,383	223,180	235,044	251,696	270,174	303,515	195,948	
2	374	LAND AND LAND RIGHTS	(28,776)	(28,776)	(28,776)	(28,776)	(28,776)	(28,776)	(28,776)	(28,776)	(28,776)	(28,776)	(28,776)	(28,776)	(28,776)	(28,776)	
3	375	STRUCTURES AND IMPROVEMENTS	3,001,269	3,015,569	3,058,938	3,087,630	2,901,736	2,942,473	2,983,229	3,018,655	3,052,854	3,091,027	3,122,897	3,161,131	2,472,197	2,991,346	
4	378	MAINS - STEEL	87,169,091	87,831,305	88,379,714	89,077,011	89,805,286	90,561,693	91,313,655	91,930,691	92,683,405	93,390,072	94,116,087	94,856,533	95,585,583	91,284,624	
5	378 02	MAINS - PLASTIC	29,884,139	30,180,709	30,469,071	30,773,255	31,078,994	31,381,887	31,687,662	31,993,498	32,297,896	32,598,742	32,910,994	33,226,464	33,560,608	31,695,532	
6	378	M & R EQUIPMENT - GENERAL	877,636	887,947	898,287	891,187	868,407	880,622	892,328	903,182	911,912	925,327	937,761	950,552	960,523	906,590	
7	378 01	M & R EQUIPMENT - GENERAL	96,822	98,464	100,105	101,747	103,388	105,030	106,671	108,313	109,954	111,595	113,237	114,878	116,520	106,671	
8	379	M & R EQUIPMENT - CITY	1,558,842	1,570,089	1,583,337	1,555,909	1,558,219	1,571,320	1,584,420	1,597,762	1,611,310	1,624,550	1,637,791	1,623,587	1,642,358	1,593,653	
9	379 01	M & R EQUIPMENT - CITY	18,781	19,200	19,620	20,039	20,458	20,877	21,297	21,716	22,135	22,554	22,974	23,393	23,812	21,297	
10	380	SERVICE LINES - S TEEL	27,011,857	27,174,976	27,291,945	27,344,828	27,476,555	27,545,804	27,639,751	27,704,376	27,749,789	27,848,303	27,949,000	28,010,433	27,999,977	27,595,953	
11	380 02	SERVICE LINES - PLASTIC	28,114,841	28,350,798	28,578,153	28,778,415	29,003,425	29,213,121	29,412,763	29,651,070	29,891,978	30,120,971	30,313,472	30,482,683	30,658,586	29,428,482	
12	381	METERS	9,511,309	9,579,903	8,553,238	8,609,841	8,453,908	8,472,732	8,135,122	7,886,010	7,888,310	7,680,092	7,626,829	7,517,502	7,297,869	8,245,590	
13	381 01	METERS	1,734	1,759	1,785	1,810	1,836	1,861	1,938	1,912	1,938	1,963	1,989	2,014	2,040	1,887	
14	382	METER INSTALLATIONS	7,582,673	7,663,144	7,729,877	7,810,209	7,918,091	7,993,684	8,091,013	8,174,863	8,270,528	8,379,049	8,468,374	8,543,989	8,508,032	8,087,040	
15	383	REGULATORS	2,668,378	2,691,505	2,714,708	2,738,044	2,760,256	2,783,818	2,807,644	2,831,634	2,855,709	2,879,875	2,904,133	2,928,467	2,953,190	2,809,028	
16	384	REGULATOR INSTALL HOUSE	2,578,152	2,602,869	2,599,842	2,629,358	2,651,775	2,642,414	2,638,185	2,640,822	2,658,068	2,660,276	2,675,617	2,682,416	2,658,434	2,639,695	
17	385	M & R EQUIPMENT - INDUSTRIAL	2,523,061	2,543,161	2,583,290	2,580,202	2,601,773	2,622,179	2,642,691	2,663,584	2,684,323	2,705,140	2,726,035	2,748,870	2,767,998	2,643,670	
18	387	OTHER EQUIPMENT	395,816	402,945	410,106	417,034	376,985	383,924	391,057	399,417	407,029	414,493	423,795	431,438	456,472	408,501	
19	390	STRUCTURES AND IMPROVEMENTS	147,576	149,750	151,923	152,340	154,509	156,679	158,849	161,019	163,189	165,358	167,528	169,698	171,868	159,253	
20	391	OFFICE FURNITURE	379,820	394,835	409,850	241,839	228,130	242,196	170,625	186,647	179,978	193,673	203,901	221,008	235,703	252,939	
21	391 01	COMPUTER EQUIPMENT	8,429,567	8,570,390	8,695,304	8,823,808	8,875,945	9,005,532	9,050,523	9,165,408	9,272,170	9,366,530	9,537,749	9,653,336	9,809,570	9,096,604	
22	391 02	OFFICE EQUIPMENT/MACHINES	200,016	201,857	203,698	204,533	198,800	200,609	202,424	204,726	206,636	208,517	209,233	210,803	212,683	204,964	
23	391 03	OFFICE FURNITURE/EQUIP	639,552	648,068	386,987	391,798	396,608	401,418	406,228	411,038	415,848	420,656	425,468	430,278	435,088	446,849	
24	392 01	AUTO & TRUCK LESS THAN 1/2 TON	2,152,473	2,233,588	2,301,478	2,264,222	2,219,732	2,123,619	2,004,547	1,998,533	1,580,328	1,717,861	1,781,398	1,799,045	1,715,505	1,990,948	
25	392 02	AUTO & TRUCK 3/4 TO 1 TON	117,814	126,984	137,954	149,719	159,905	171,203	183,129	183,445	200,836	234,519	252,942	286,857	281,372	189,729	
26	392 03	AIRPLANES	(324,994)	(324,994)	(308,188)	1,066,707	1,073,826	1,080,946	(205,313)	(184,716)	(164,119)	(4,180,082)	(3,428,426)	(3,398,770)	153,677	(703,265)	
27	392 04	TRAILERS, OTHER	111,394	112,157	112,929	112,690	113,458	114,227	114,995	115,875	110,214	110,974	111,733	112,965	110,983	112,661	
28	392 05	TRUCKS OVER 1 TON	719,058	724,693	730,328	737,248	673,269	671,451	670,142	678,896	628,258	633,558	652,363	682,293	688,003	680,582	
29	393	STORES EQUIPMENT	69,060	69,060	69,060	69,060	63,792	63,792	63,792	63,792	60,243	60,243	60,299	60,299	60,309	64,062	
30	394	TOOLS SHOP & GARAGE EQUIPMENT	1,596,897	1,618,276	1,639,729	1,633,873	1,581,581	1,602,458	1,623,336	1,639,752	1,681,135	1,678,692	1,698,314	1,719,527	1,740,973	1,648,796	
31	394 01	TOOLS SHOP & GARAGE EQUIPMENT -	70,178	71,122	72,085	73,009	73,952	74,895	75,839	76,782	77,726	78,669	79,613	80,556	81,500	75,839	
32	395	LABORATORY EQUIPMENT	(145,863)	(145,312)	(144,762)	(131,211)	(130,661)	(130,110)	(129,561)	(129,011)	(128,461)	(127,911)	(127,361)	(126,811)	(126,261)	(132,561)	
33	396	POWER OPERATED EQUIPMENT	1,062,302	1,072,762	1,083,223	1,091,027	1,044,994	1,055,116	1,065,238	1,076,933	1,080,532	1,090,902	1,080,270	1,075,194	1,063,001	1,070,884	
34	397	COMMUNICATION EQUIPMENT	1,083,647	1,099,447	1,115,247	995,961	810,023	823,487	836,951	847,712	858,880	871,975	886,264	900,155	914,045	926,446	
35	398	MISC EQUIPMENT	168,981	170,394	171,807	173,220	174,433	175,845	177,257	178,669	180,081	181,494	182,906	184,318	186,282	177,360	
36		DEPRECIATION RESERVE	219,554,647	221,498,848	221,884,789	224,567,011	225,426,832	227,106,873	226,983,061	228,350,612	229,672,809	227,385,938	229,926,087	231,568,501	235,653,235	226,889,021	
37	108 02	R W I P	(791,515)	(976,914)	(1,084,812)	816,787	742,477	743,097	724,695	865,504	853,208	4,159,721	3,343,322	3,479,314	(1,000,697)	913,399	
38	108	TOTAL DEPRECIATION RESERVE	\$218,763,132	\$220,521,934	\$220,799,977	\$225,383,798	\$226,169,309	\$227,849,970	\$227,707,756	\$229,216,116	\$230,526,015	\$231,525,659	\$233,269,409	\$235,045,815	\$234,652,538	\$227,802,417	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMORTIZATION/RECOVERY RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE YEAR

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA: 12/31/01
WITNESS: B NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384 - GU

LINE NO	A/C NO	DESCRIPTION	Dec-00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	13 MONTH AVERAGE
1	301	ORGANIZATION	\$3,116	\$3,116	\$3,116	\$3,116	\$3,116	\$3,116	\$3,116	\$3,116	\$3,116	\$3,116	\$3,116	\$3,116	\$3,116	\$3,116
2	302	FRANCHISES AND CONSENTS	283,391	284,695	285,999	287,304	288,608	289,912	291,217	292,521	293,825	295,129	296,434	297,738	299,042	291,217
3	303	MISC INTANGIBLE PLANT	224,839	227,556	230,274	232,991	235,709	238,426	241,144	243,861	246,579	249,296	252,014	254,731	257,448	241,144
4	374 02	LAND RIGHTS / EASEMENTS	531,700	534,718	537,735	540,752	543,770	546,787	549,804	553,444	556,518	559,587	562,659	565,730	568,802	550,154
5	386 08	OTHR PROP CUST PREM - CNG	225,773	228,249	230,746	233,243	235,740	238,238	240,735	243,232	245,729	248,226	250,724	253,221	255,707	240,735
6	390 02	STRUCTURES & IMPROVEMENTS - Lea	84,044	84,044	84,044	72,405	72,405	72,405	72,405	72,405	28,216	28,216	28,216	28,216	28,216	58,095
7		SUBTOTAL	\$1,352,864	\$1,362,378	\$1,371,915	\$1,381,812	\$1,379,348	\$1,388,884	\$1,398,421	\$1,408,580	\$1,373,981	\$1,383,571	\$1,393,162	\$1,402,752	\$1,412,332	\$1,384,462
8	115 01	ACCUM PROVAMORT-GP ACQ ADJ	2,175,745	2,188,776	2,195,170	2,214,838	2,227,869	2,240,900	2,253,931	2,266,962	2,279,993	2,293,024	2,306,055	2,319,086	2,332,117	2,253,421
9		TOTAL	3,528,609	3,551,155	3,567,085	3,594,650	3,607,217	3,629,785	3,652,352	3,675,542	3,653,974	3,676,596	3,699,217	3,721,838	3,744,449	3,637,883

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A SCHEDULE SHOWING THE SAME DATA AS REQUIRED IN SCHEDULE B-5 FOR DEPRECIATION/AMORTIZATION RESERVE BALANCES

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/01
WITNESS: B NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384 - GU

LINE NO	A/C NO	DESCRIPTION	Dec-00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	13 MONTH AVERAGE
1	374	LAND AND LAND RIGHTS	(\$28,776)	(\$28,776)	(\$28,776)	(\$28,776)	(\$28,776)	(\$28,776)	(\$28,776)	(\$28,776)	(\$28,776)	(\$28,776)	(\$28,776)	(\$28,776)	(\$28,776)	(\$28,776)
2	375	STRUCTURES AND IMPROVEMENTS	3,001,269	3,015,566	3,058,838	3,067,630	2,901,736	2,942,473	2,983,229	3,018,655	3,052,854	3,091,027	3,122,897	3,181,131	2,472,197	2,991,346
3	390	STRUCTURES AND IMPROVEMENTS	147,578	149,750	151,923	152,340	154,509	158,879	158,849	161,019	163,189	165,358	167,528	169,698	171,868	159,253
4	390 02	STRUCTURES & IMPROVEMENTS - Leasehold	84,044	84,044	84,044	72,405	72,405	72,405	72,405	72,405	72,405	28,216	28,216	28,216	28,216	58,095
5	391	OFFICE FURNITURE	379,820	394,835	409,850	241,839	228,130	242,196	170,825	188,647	179,876	193,673	203,901	221,008	235,703	252,939
6	391 01	COMPUTER EQUIPMENT	8,429,587	8,570,390	8,695,304	8,823,808	8,875,945	9,005,532	9,050,523	9,185,408	9,272,170	9,366,530	9,537,749	9,653,336	9,809,570	9,096,604
7	391 02	OFFICE EQUIPMENT/MACHINES	200,016	201,857	203,698	204,533	198,800	200,809	202,424	204,728	206,638	208,517	209,233	210,803	212,683	204,964
8	391 03	OFFICE FURNITURE/EQUIP	639,552	648,068	388,987	391,798	396,608	401,418	408,228	411,038	415,848	420,658	425,468	430,278	435,088	448,849
9	392 01	AUTO & TRUCK LESS THAN 1/2 TON	2,152,473	2,233,588	2,301,478	2,264,222	2,219,732	2,123,819	2,004,547	1,988,533	1,580,328	1,717,861	1,781,396	1,799,045	1,715,505	1,990,948
10	392.02	AUTO & TRUCK 3/4 TO 1 TON	117,814	128,984	137,854	149,719	159,905	171,203	183,129	183,445	200,636	234,519	252,942	268,857	281,372	189,729
11	392 03	AIRPLANES	(324,994)	(324,994)	(308,188)	1,069,707	1,073,828	1,080,846	(205,313)	(184,716)	(164,119)	(4,180,082)	(3,428,426)	(3,398,770)	153,877	(703,265)
12	392 04	TRAILERS, OTHER	111,394	112,157	112,929	112,890	113,458	114,227	114,995	115,875	110,214	110,974	111,733	112,965	110,983	112,661
13	392 05	TRUCKS OVER 1 TON	718,058	724,693	730,328	737,248	673,269	671,451	670,142	678,898	628,256	633,556	652,363	662,293	668,003	680,582
14	393	STORES EQUIPMENT	69,060	69,060	69,060	69,060	63,792	63,792	63,792	63,792	60,243	60,253	60,290	60,299	60,309	64,062
15	394	TOOLS SHOP & GARAGE EQUIPMENT	1,596,897	1,618,278	1,639,729	1,633,673	1,581,581	1,802,458	1,623,338	1,638,752	1,661,135	1,678,892	1,698,314	1,719,527	1,740,973	1,648,798
16	394 01	TOOLS SHOP & GARAGE EQUIPMENT - CNG	70,178	71,122	72,065	73,009	73,952	74,895	75,839	76,782	77,726	78,669	79,613	80,556	81,500	75,839
17	395	LABORATORY EQUIPMENT	(145,863)	(145,312)	(144,762)	(131,211)	(130,661)	(130,110)	(129,561)	(129,011)	(128,461)	(127,911)	(127,361)	(126,811)	(126,261)	(132,561)
18	396	POWER OPERATED EQUIPMENT	1,062,302	1,072,762	1,083,223	1,091,027	1,044,994	1,055,116	1,065,238	1,076,933	1,080,532	1,090,902	1,060,270	1,075,194	1,063,001	1,070,884
19	397	COMMUNICATION EQUIPMENT	1,083,647	1,099,447	1,115,247	995,961	810,023	823,487	836,951	847,712	858,880	871,975	886,264	900,155	914,045	926,446
20	398	MISC EQUIPMENT	168,981	170,394	171,807	173,220	174,433	175,845	177,257	178,669	180,081	181,494	182,906	184,318	186,282	177,380
21		TOTAL	\$19,534,035	\$19,863,808	\$19,940,739	\$21,180,899	\$20,657,661	\$20,819,463	\$19,465,861	\$19,725,785	\$19,435,565	\$15,798,106	\$16,876,520	\$17,183,322	\$20,185,836	\$19,282,754

LINE NO	A/C NO	DESCRIPTION	13 MONTH AVERAGE	NONUTILITY %	3 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
22	374	LAND AND LAND RIGHTS	(\$28,776)	0.0%	\$0	
23	375	STRUCTURES AND IMPROVEMENTS	2,991,346	3.0%	89,267	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
24	390	STRUCTURES AND IMPROVEMENTS	159,253	5.6%	8,868	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
25	390 02	STRUCTURES & IMPROVEMENTS - Leasehold	58,095	0.0%	0	
26	391	OFFICE FURNITURE	252,939	0.0%	0	
27	391 01	COMPUTER EQUIPMENT	9,096,604	2.5%	224,812	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF CUSTOMER COUNT, CHECKS PROCESSED, # OF BILLS & # OF USER IDS
28	391 02	OFFICE EQUIPMENT/MACHINES	204,964	0.0%	0	
29	391 03	OFFICE FURNITURE/EQUIP	448,849	0.0%	0	
30	392 01	AUTO & TRUCK LESS THAN 1/2 TON	1,990,948	0.0%	0	
31	392 02	AUTO & TRUCK 3/4 TO 1 TON	189,729	0.0%	0	
32	392 03	AIRPLANES	(703,265)	0.0%	0	
33	392 04	TRAILERS, OTHER	112,661	0.0%	0	
34	392 05	TRUCKS OVER 1 TON	680,582	0.0%	0	
35	393	STORES EQUIPMENT	64,062	0.0%	0	
36	394	TOOLS SHOP & GARAGE EQUIPMENT	1,648,798	0.0%	0	
37	394 01	TOOLS SHOP & GARAGE EQUIPMENT - CNG	75,839	0.0%	0	
38	395	LABORATORY EQUIPMENT	(132,561)	0.0%	0	
39	396	POWER OPERATED EQUIPMENT	1,070,884	0.0%	0	
40	397	COMMUNICATION EQUIPMENT	926,446	0.0%	0	
41	398	MISC EQUIPMENT	177,380	0.0%	0	
42		TOTAL	\$19,282,754		\$322,947	

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY PEOPLES GAS SYSTEM
DOCKET NO 020384 - GU

EXPLANATION PROVIDE A SCHEDULE SHOWING, BY MONTH, THE AMOUNT OF
CUSTOMER ADVANCES FOR CONSTRUCTION FOR THE 13-MONTH PERIOD
ENDING WITH THE LAST MONTH OF THE HISTORIC BASE YEAR

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA 12/31/01
WITNESS B NARZISSENFELD

LINE NO		MONTH	AMOUNT
1	2000	DECEMBER	\$ (1,683,694)
2	2001	JANUARY	(1,724,817)
3		FEBRUARY	(1,730,868)
4		MARCH	(1,745,229)
5		APRIL	(1,750,885)
6		MAY	(1,754,096)
7		JUNE	(1,755,335)
8		JULY	(1,758,827)
9		AUGUST	(1,743,473)
10		SEPTEMBER	(1,716,748)
11		OCTOBER	(1,725,990)
12		NOVEMBER	(1,791,577)
13		DECEMBER	(1,852,080)
14		13 MONTH AVERAGE	\$ (1,748,739)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE
WORKING CAPITAL ALLOWANCE FOR THE HISTORIC BASE YEAR

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA: 12/31/01
WITNESS: B. NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE NO	DESCRIPTION	AVERAGE PER BOOKS	ADJUSTMENT			ADJUSTED AVERAGE
			NON UTILITY	CAPITAL STRUCTURE	OTHER	
<u>CURRENT AND ACCRUED ASSETS</u>						
1	SINKING FUNDS	\$0				\$0
2	OTHER INVESTMENTS	11,921				11,921
3	CASH	(1,627,487)				(1,627,487)
4	SPECIAL DEPOSITS	25,000				25,000
5	WORKING FUNDS	16,365				16,365
6	TEMPORARY CASH INVESTMENTS	793,138			(793,138)	0
7	NOTES RECEIVABLE	119,231	(119,231)			0
8	CUST. ACCTS REC - GAS	31,859,379				31,859,379
9	MDSE, JOBBING & OTHER	993,891	(993,891)			0
10	ACCUM PROV UNCOLLECT ACCTS	(316,130)				(316,130)
11	RECEIVABLE ASSOC COMPANIES	(631,507)	631,507			0
12	RECEIVABLE ASSOC CO - SERVICES	3,628,976				3,628,976
13	PLANT & OPER MATERIAL & SUPPL	933,267				933,267
14	MERCHANDISE	68,048	(68,048)			0
15	STORES EXPENSE	10,595				10,595
16	PREPAYMENTS	534,441				534,441
17	UNBILLED REVENUE & MISC	18,217,926			(4,581,582)	13,636,344
18	DERIVATIVE	4,997	(4,997)			0
19	TOTAL CURRENT ASSETS	<u>54,642,050</u>	<u>(\$54,660)</u>	<u>0</u>	<u>(5,374,720)</u>	<u>46,712,670</u>
<u>DEFERRED DEBITS</u>						
20	UNAMORTIZED DD&E	1,210,913		(1,210,913)		0
21	DEFERRED TAX ASSET	0				0
22	CLEARING ACCOUNTS	195				195
23	OTHER WIP	209,615				209,615
24	UNBUNDLING TRANSITION COSTS	1,841,044			(1,841,044)	0
25	UNAMORTIZED RATE CASE EXPENSE	0			0	0
26	UNRECOVERED GAS COSTS	4,321,679			(4,321,679)	0
27	TOTAL DEFERRED DEBITS	<u>7,583,445</u>	<u>0</u>	<u>(1,210,913)</u>	<u>(6,162,723)</u>	<u>209,810</u>
28	TOTAL CURRENT AND DEFERRED ASSETS	<u>\$62,225,495</u>	<u>(\$54,660)</u>	<u>(\$1,210,913)</u>	<u>(\$11,537,443)</u>	<u>\$48,922,480</u>

SUPPORTING SCHEDULES B-1, C-4, C-8

RECAP SCHEDULES B-1, B-2, B-3

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

EXPLANATION PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE
 WORKING CAPITAL ALLOWANCE FOR THE HISTORIC BASE YEAR

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA: 12/31/01
 WITNESS. B. NARZISSENFELD

LINE NO	DESCRIPTION	AVERAGE PER BOOKS	ADJUSTMENT			ADJUSTED AVERAGE
			NON UTILITY	CAPITAL STRUCTURE	OTHER	
<u>CURRENT LIABILITIES</u>						
1	NOTES PAYABLE	\$59,713,062		(\$59,713,062)		\$0
2	ACCOUNTS PAYABLE	21,248,442				21,248,442
3	ACCOUNTS PAY ASSOC CO	2,502,717	(2,502,717)			0
4	ACCOUNTS PAY ASSOC CO SERVICES	19,148				19,148
5	CUSTOMER DEPOSITS-CURRENT	2,474,769		(2,474,769)		0
6	TAXES ACCRUED-GENERAL	3,761,867				3,761,867
7	TAXES ACCRUED-INCOME	(516,982)				(516,982)
8	INTEREST ACCRUED	4,554,589				4,554,589
9	DIVIDENDS DECLARED	1,863,135			(1,863,135)	0
10	TAX COLLECTIONS PAYABLE	2,825,885				2,825,885
11	INACTIVE DEPOSITS	107,195		(107,195)		0
12	CONSERVATION COST TRUE-UP	246,756			(246,756)	0
13	NON-UTILITY ACCRUED LIABILITY	0	0			0
14	MISC CURRENT LIABILITIES	7,128,081				7,128,081
15	TOTAL CURRENT LIABILITIES	105,928,663	(2,502,717)	(62,295,027)	(2,109,891)	39,021,028
<u>DEFERRED CREDITS AND OPERATING RESERVES</u>						
16	ACCUMULATED DEFERRED INC TAX	22,096,960		(22,096,960)		0
17	DEF INVESTMENT TAX CREDIT	293,724		(293,724)		0
18	CUSTOMER ADVANCES FOR CONST	1,748,739			(1,748,739)	0
19	CUSTOMER DEPOSITS	23,943,132		(23,943,132)		0
20	OTHER DEFERRED CREDITS	623,927				623,927
21	PENSIONS & BENEFITS RESERVE	5,797,345				5,797,345
22	TOTAL DEFERRED CREDITS AND OPERATING RESERVES	54,503,826	0	(46,333,815)	(1,748,739)	6,421,272
23	TOTAL LIABILITIES	\$160,432,489	(\$2,502,717)	(\$108,628,842)	(\$3,858,630)	\$45,442,300
24	TOTAL ASSETS LESS LIABILITIES	(\$98,206,994)	\$1,948,057	\$107,417,929	(\$7,678,612)	\$3,480,180
25	NET WORKING CAPITAL INCLUDED IN RATE BASE (SCHEDULE)	(\$98,206,994)	\$1,948,057	\$107,417,929	(\$7,678,612)	\$3,480,180

SUPPORTING SCHEDULES B-1

RECAP SCHEDULES B-1, B-2, B-3

DETAIL OF MISCELLANEOUS DEBITS

PAGE 1 OF 1

SCHEDULE B-14

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A 13 MO. AVG.
 DETAILED DESCRIPTION OF EACH TYPE OF ITEM INCLUDED IN
 MISCELLANEOUS DEFERRED DEBITS FOR THE HISTORIC BASE YEAR

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA: 12/31/01
 WITNESS B NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384 - GU

LINE NO	DESCRIPTION	Dec-00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	13 MO AVERAGE
1	Environmental Costs	(\$364,548)	(\$343,808)	(\$372,754)	(\$287,737)	(\$316,838)	(\$357,335)	(\$387,811)	(\$429,110)	(\$425,312)	(\$453,564)	(\$482,585)	(\$426,012)	(\$459,873)	(\$392,876)
2	Non-Utility WIP	\$0	\$0	\$0	\$0	\$0	\$2,870	\$2,870	\$2,870	\$2,870	\$2,870	\$2,870	\$24,619	\$51,904	\$7,211
3	Regulatory Asset - Unbundling	\$1,929,075	\$2,119,104	\$2,020,419	\$2,084,068	\$2,030,925	\$1,944,504	\$1,864,158	\$1,791,884	\$1,714,302	\$1,637,562	\$1,496,530	\$1,458,972	\$1,842,135	\$1,841,049
4	Other	\$433,318	\$558,052	\$667,171	\$694,073	\$703,420	\$745,146	\$752,350	\$831,318	\$1,057,744	\$697,808	\$524,953	\$34,875	\$39,181	\$595,339
5		\$1,997,845	\$2,333,348	\$2,314,836	\$2,490,404	\$2,417,507	\$2,335,185	\$2,231,567	\$2,196,962	\$2,349,604	\$1,884,676	\$1,541,768	\$1,092,454	\$1,473,247	\$2,050,723

SUPPORTING SCHEDULES Lines 30-32 on Schedule B-1

RECAP SCHEDULES B-13

SCHEDULE B-15

DETAIL OF OTHER DEFERRED CREDITS

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A SCHEDULE SHOWING A 13-MONTH AVERAGE
DETAILED DESCRIPTION OF EACH TYPE OF ITEM INCLUDED IN OTHER
DEFERRED CREDITS FOR THE HISTORIC BASE YEAR

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA 12/31/01
WITNESS B NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384 - GU

NONE

SUPPORTING SCHEDULES

RECAP SCHEDULES: B-13

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR ANY RATE BASE COMPONENT NOT ACCOUNTED FOR IN OTHER SCHEDULES,
PROVIDE THE 13 MONTH AVERAGE BALANCE FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA: 12/31/01
WITNESS: B. NARZISSENFELD

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO: 020384-GU

DESCRIPTION	13-MONTH AVERAGE	NON- UTILITY ALLOCATION FACTOR	NON- REGULATED AMOUNT	BASIS FOR ALLOCATION
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NONE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE AN ANALYSIS OF ACCUMULATED TAX CREDITS GENERATED AND AMORTIZED ON AN ANNUAL BASIS BEGINNING WITH THE HISTORIC BASE YEAR IN THE LAST RATE CASE TO THE BEGINNING OF THE CURRENT HISTORIC BASE YEAR AND ON A MONTHLY BASIS FOR THE HISTORIC BASE YEAR (EXCEPTION: ANNUAL DATA MAY BE SUBSTITUTED FOR MONTHLY DATA FOR THE 3% DEFERRED ITC) AMOUNTS PROVIDED BY THE REVENUE ACT OF 1971 AND SUBSEQUENT ACTS SHOULD BE SHOWN SEPARATELY FROM AMOUNTS APPLICABLE TO PRIOR LAWS IDENTIFY PROGRESS PAYMENTS SEPARATELY

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA: 12/31/01
WITNESS: B. NARZISSENFELD

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 020384-GU

LINE NO	YEAR/MONTH	3% ITC						4% ITC					
		AMOUNT REALIZED			AMORTIZATION			AMOUNT REALIZED			AMORTIZATION		
		BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	ENDING BALANCE
1	9/91	45,568			7,000		38,568	92,399			13,502		78,897
2	9/92	38,568			7,000		31,568	78,897			13,502		65,395
3	9/93	31,568			7,000		24,568	65,395			13,502		51,893
4	9/94	24,568			7,000		17,568	51,893			13,502		38,391
5	9/95	17,568			7,000		10,568	38,391			13,502		24,889
6	9/96	10,568			7,000		3,568	24,889			12,212		12,677
7	12/97	3,568	485,402		43,389		445,581	12,677			15,266		(2,589)
8	12/98	445,581			43,387		402,194	(2,589)			12,212		(14,801)
9	12/99	402,194			43,387		358,807	(14,801)			(14,801)		-
10	12/00	358,807			43,387		315,420	-			-		-
11	1/01	315,420					315,420	-			-		-
12	2/01	315,420					315,420	-			-		-
13	3/01	315,420					315,420	-			-		-
14	4/01	315,420					315,420	-			-		-
15	5/01	315,420					315,420	-			-		-
16	6/01	315,420					315,420	-			-		-
17	7/01	315,420					315,420	-			-		-
18	8/01	315,420					315,420	-			-		-
19	9/01	315,420					315,420	-			-		-
20	10/01	315,420					315,420	-			-		-
21	11/01	315,420					315,420	-			-		-
22	12/01	315,420					272,033	-			-		-
23				13-MONTH AVERAGE	43,387		\$ 312,083			13-MONTH AVERAGE			\$ -

SUPPORTING SCHEDULES

RECAP SCHEDULES A-4, A-5, B-1, C-1, C-20, C-21
C-22, C-26, D-1, D-10, D-11

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

EXPLANATION PROVIDE AN ANALYSIS OF ACCUMULATED TAX CREDITS GENERATED AND AMORTIZED ON AN ANNUAL BASIS BEGINNING WITH THE HISTORIC BASE YEAR IN THE LAST RATE CASE TO THE BEGINNING OF THE CURRENT HISTORIC BASE YEAR AND ON A MONTHLY BASIS FOR THE HISTORIC BASE YEAR (EXCEPTION ANNUAL DATA MAY BE SUBSTITUTED FOR MONTHLY DATA FOR THE 3% DEFERRED ITC). AMOUNTS PROVIDED BY THE REVENUE ACT OF 1971 AND SUBSEQUENT ACTS SHOULD BE SHOWN SEPARATELY FROM AMOUNTS APPLICABLE TO PRIOR LAWS IDENTIFY PROGRESS PAYMENTS SEPARATELY

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA: 12/31/01
 WITNESS: B NARZISSENFELD

LINE NO	YEAR/ MONTH	8% ITC						10% ITC					
		AMOUNT REALIZED			AMORTIZATION			AMOUNT REALIZED			AMORTIZATION		
		BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	ENDING BALANCE
1	9/91	0				0	4,755,938				327,746		4,428,192
2	9/92	0				0	4,428,192				327,746		4,100,446
3	9/93	0				0	4,100,446				327,746		3,772,700
4	9/94	0				0	3,772,700				327,746		3,444,954
5	9/95	0				0	3,444,954				327,746		3,117,208
6	9/96	0				0	3,117,208				327,746		2,789,462
7	12/97	0				0	2,789,462			409,684			2,379,778
8	12/98	0				0	2,379,778			327,748			2,052,030
9	12/99	0				0	2,052,030			318,266			1,733,764
10	12/00	0				0	1,733,764			310,476			1,423,288
11	1/01	0				0	1,423,288			24,694			1,398,594
12	2/01	0				0	1,398,594			24,694			1,373,900
13	3/01	0				0	1,373,900			24,694			1,349,206
14	4/01	0				0	1,349,206			24,694			1,324,512
15	5/01	0				0	1,324,512			24,694			1,299,818
16	6/01	0				0	1,299,818			24,694			1,275,124
17	7/01	0				0	1,275,124			24,694			1,250,430
18	8/01	0				0	1,250,430			24,694			1,225,736
19	9/01	0				0	1,225,736			24,694			1,201,042
20	10/01	0				0	1,201,042			24,694			1,176,348
21	11/01	0				0	1,176,348			24,694			1,151,654
22	12/01	0				0	1,151,654			24,694			1,126,960
23													
24				13-MONTH AVERAGE		0				13-MONTH AVERAGE			\$ 1,275,124

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY PEOPLES GAS SYSTEM
DOCKET NO 020384-GU

EXPLANATION EXPLAIN ACCOUNTING POLICY AS TO THE METHOD OF AMORTIZATION FOR BOTH PROGRESS PAYMENT AND OTHER ITC. EXPLANATION SHOULD INCLUDE AT LEAST A DESCRIPTION OF HOW THE TIME PERIOD FOR AMORTIZATION IS DETERMINED, WHEN IT BEGINS, UNDER WHAT CIRCUMSTANCES IT CHANGES, ETC. IF THERE ARE UNUSED ITC, SUPPLY A SCHEDULE SHOWING YEAR GENERATED, AMOUNT GENERATED, TOTAL AMOUNT USED AND REMAINING PORTION

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA: 12/31/01
WITNESS B. HANZISSENFELD

THE COMPANY ELECTED TO ACCOUNT FOR AMORTIZATION OF THE INVESTMENT TAX CREDITS UNDER SECTION 46(f)(1) OF THE U. S. INTERNAL REVENUE CODE AND F P S C MEMORANDUM DATED FEBRUARY 11, 1972, FLOWS THROUGH THE CREDIT TO NET INCOME IN THE YEAR REALIZED BY A CREDIT TO OTHER INCOME. FOR REGULATORY PURPOSES, COST OF CAPITAL IS ADJUSTED FOR THE NET UNAMORTIZED INVESTMENT TAX CREDITS. IN DETERMINING THE ADJUSTMENT TO COST OF CAPITAL, THE INVESTMENT TAX CREDIT IS AMORTIZED OVER THE REMAINING LIFE OF THE APPLICABLE PROPERTY.

THE COMPANY HAS HAD NO PROGRESS PAYMENTS ON WHICH INVESTMENT TAX CREDIT WAS GENERATED.

THERE ARE NO UNUSED INVESTMENT TAX CREDITS.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A COPY OF THE ELECTION MADE UNDER SECTION 46(f),
INTERNAL REVENUE CODE

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA: 12/31/01
WITNESS: B NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

THE COMPANY ELECTED THE OPTION IN SECTION 46(f)(1) OF THE INTERNAL REVENUE CODE
SINCE THIS WAS THE GENERAL RULE, NO FORMAL ELECTION WAS REQUIRED OR MADE

SUPPORTING SCHEDULES

RECAP SCHEDULES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION FOR EACH OF THE ACCUMULATED DEFERRED TAX ACCOUNTS, PROVIDE A SUMMARY OF THE ENDING BALANCES AS REPORTED ON PAGES 2 AND 3 OF THIS SCHEDULE THE SAME ANNUAL AND MONTHLY BALANCES SHOULD BE SHOWN

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA 12/31/01
WITNESS B Narzissenfeld

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE NO	YEAR/MONTH	ACCOUNT NO 282			ACCOUNT NO 283			NET DEFERRED INCOME TAXES		
		STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
1	9/30/91	1,925,295	15,845,745	17,771,040	0	0	0	1,925,295	15,845,745	17,771,040
2	12/31/91	1,962,295	16,062,745	18,025,040	0	0	0	1,962,295	16,062,745	18,025,040
3	12/31/92	2,169,285	16,503,662	18,672,947	0	0	0	2,169,285	16,503,662	18,672,947
4	12/31/93	2,033,112	15,698,662	17,731,774	0	0	0	2,033,112	15,698,662	17,731,774
5	12/31/94	2,847,572	17,165,684	20,013,256	0	0	0	2,847,572	17,165,684	20,013,256
6	12/31/95	3,022,572	18,041,124	21,063,696	0	0	0	3,022,572	18,041,124	21,063,696
7	12/31/96	3,259,572	19,647,124	22,906,696	0	0	0	3,259,572	19,647,124	22,906,696
8	12/31/97	3,780,047	24,374,357	28,154,404	0	0	0	3,780,047	24,374,357	28,154,404
9	12/31/98	3,433,222	22,269,435	25,722,657	0	0	0	3,433,222	22,269,435	25,722,657
10	12/31/99	3,732,797	24,193,157	27,925,954	0	0	0	3,732,797	24,193,157	27,925,954
11	12/31/00	4,089,142	23,934,026	28,023,168	0	0	0	4,089,142	23,934,026	28,023,168
12	1/31/01	4,585,326	26,896,383	33,481,709	0	0	0	4,585,326	26,896,383	33,481,709
13	2/28/01	3,529,984	22,549,942	26,079,926	0	0	0	3,529,984	22,549,942	26,079,926
14	3/31/01	3,300,223	21,168,243	24,468,466	0	0	0	3,300,223	21,168,243	24,468,466
15	4/30/01	2,998,458	19,353,537	22,351,995	0	0	0	2,998,458	19,353,537	22,351,995
16	5/31/01	2,796,511	18,139,104	20,935,615	0	0	0	2,796,511	18,139,104	20,935,615
17	6/30/01	2,689,986	17,498,504	20,188,490	0	0	0	2,689,986	17,498,504	20,188,490
18	7/31/01	2,605,797	16,992,222	19,598,019	0	0	0	2,605,797	16,992,222	19,598,019
19	8/31/01	2,508,543	16,407,374	18,915,917	0	0	0	2,508,543	16,407,374	18,915,917
20	9/30/01	2,413,961	15,838,594	18,252,555	0	0	0	2,413,961	15,838,594	18,252,555
21	10/31/01	2,449,311	16,051,175	18,500,486	0	0	0	2,449,311	16,051,175	18,500,486
22	11/30/01	2,323,522	15,294,728	17,618,250	0	0	0	2,323,522	15,294,728	17,618,250
23	12/31/01	2,498,558	16,347,334	18,845,892	0	0	0	2,498,558	16,347,334	18,845,892
24	13-MONTH AVERAGE	2,983,784	19,113,167	22,096,961	0	0	0	2,983,784	19,113,167	22,096,961

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION FOR EACH OF THE ACCUMULATED DEFERRED TAX ACCOUNTS.
 PROVIDE ANNUAL BALANCES BEGINNING WITH THE YEAR OF THE LAST RATE
 CASE AND ENDING WITH THE BEGINNING OF THE HISTORIC BASE YEAR,
 AND MONTHLY BALANCES FOR THE CURRENT HISTORIC BASE YEAR

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/01
 WITNESS: B Narzissenfeld

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

ACCOUNT NO 282							ACCOUNT NO. 283				
LINE NO	YEAR/MONTH	BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLOWBACK TO CURRENT YEAR	ADJUST DEBIT (CREDIT)	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLOWBACK TO CURRENT YEAR	ADJUST. DEBIT (CREDIT)	ENDING BALANCE
1	9/30/91	1,925,295				1,925,295					0
2	12/31/91	1,925,295	37,000		0	1,962,295					0
3	12/31/92	1,962,295	120,148		(86,842)	2,169,295					0
4	12/31/93	2,169,295	180,000		316,173	2,033,112					0
5	12/31/94	2,033,112	258,000		(558,460)	2,647,572					0
6	12/31/95	2,847,572	296,000		121,000	3,022,572					0
7	12/31/96	3,022,572	162,000		(75,000)	3,259,572					0
8	12/31/97	3,259,572	209,000		(311,475)	3,760,047					0
9	12/31/98	3,780,047	(165,384)		181,441	3,433,222					0
10	12/31/99	3,433,222	279,542		(20,033)	3,732,797					0
11	12/31/00	3,732,797	780,888		424,543	4,089,142					0
12	1/31/01	4,089,142	825,184		329,000	4,585,326					0
13	2/28/01	4,089,142	(1,055,342)		0	3,529,884					0
14	3/31/01	4,585,326	(229,781)		0	3,300,223					0
15	4/30/01	3,529,984	(301,765)		0	2,998,458					0
16	5/31/01	3,300,223	(201,947)		0	2,796,511					0
17	6/30/01	2,998,458	(108,525)		0	2,689,986					0
18	7/31/01	2,796,511	(84,189)		0	2,605,543					0
19	8/31/01	2,689,986	(97,254)		0	2,413,961					0
20	9/30/01	2,605,543	(94,582)		0	2,449,311					0
21	10/31/01	2,508,543	35,350		0	2,449,311					0
22	11/30/01	2,413,961	238,683		364,473	2,323,522					0
23	12/31/01	2,449,311	175,038		0	2,498,558					0
24	13 Month Average					<u>2,983,784</u>					<u>0</u>

SUPPORTING SCHEDULES

RECAP SCHEDULES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR EACH OF THE ACCUMULATED DEFERRED TAX ACCOUNTS,
 PROVIDE ANNUAL BALANCES BEGINNING WITH THE YEAR OF THE LAST RATE
 CASE AND ENDING WITH THE BEGINNING OF THE HISTORIC BASE YEAR,
 AND MONTHLY BALANCES FOR THE CURRENT HISTORIC BASE YEAR

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/01
 WITNESS B Narzissenfeld

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

ACCOUNT NO 282						ACCOUNT NO 283					
LINE NO	YEAR/MONTH	BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLOWBACK TO CURRENT YEAR	ADJUST DEBIT (CREDIT)	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLOWBACK TO CURRENT YEAR	ADJUST DEBIT (CREDIT)	ENDING BALANCE
1	9/30/91	15,845,745				15,845,745					0
2	12/31/91	15,845,745	217,000		0	16,062,745					0
2	12/31/92	16,062,745	186,552		(254,365)	16,503,662					0
3	12/31/93	16,503,662	1,064,827		1,869,827	15,698,662					0
4	12/31/94	15,698,662	1,596,000		128,978	17,165,684					0
5	12/31/95	17,165,684	1,777,000		901,560	18,041,124					0
6	12/31/96	18,041,124	979,000		(627,000)	19,647,124					0
7	12/31/97	19,647,124	1,257,000		(3,470,233)	24,374,357					0
8	12/31/98	24,374,357	(993,806)		1,091,116	22,289,435					0
9	12/31/99	22,289,435	1,681,066		(222,656)	24,193,157					0
10	12/31/00	24,193,157	4,695,980		4,955,111	23,934,028					0
11	1/31/01	23,934,028	4,982,357		0	28,896,383					0
12	2/28/01	28,896,383	(6,346,441)		0	22,549,942					0
13	3/31/01	22,549,942	(1,381,699)		0	21,168,243					0
14	4/30/01	21,168,243	(1,814,706)		0	19,353,537					0
15	5/31/01	19,353,537	(1,214,433)		0	18,139,104					0
16	6/30/01	18,139,104	(640,600)		0	17,498,504					0
17	7/31/01	17,498,504	(506,282)		0	16,992,222					0
18	8/31/01	16,992,222	(584,848)		0	16,407,374					0
19	9/30/01	16,407,374	(568,780)		0	15,838,594					0
20	10/31/01	15,838,594	212,580		0	16,051,175					0
21	11/30/01	16,051,175	1,435,356		2,191,802	15,294,728					0
22	12/31/01	15,294,728	1,052,608		0	16,347,334					0
23	13 Month Average					<u>19,113,167</u>				13 Month Average	<u>0</u>

SUPPORTING SCHEDULES.

RECAP SCHEDULES

**PEOPLES GAS SYSTEM
DOCKET NO. 020384-GU
MINIMUM FILING REQUIREMENTS
INDEX**

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**PEOPLES GAS SYSTEM
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NET OPERATING INCOME SCHEDULES

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**PEOPLES GAS SYSTEM
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**PEOPLES GAS SYSTEM
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NET OPERATING INCOME SCHEDULES

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF NET OPERATING INCOME PER BOOKS FOR THE HISTORIC BASE YEAR AND THE PRIOR YEAR.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/01

COMPANY: PEOPLES GAS SYSTEM

HISTORIC BASE YR - 1: 12/31/00

WITNESS: B. NARZISSENFELD

DOCKET NO.: 020384-GU

NET OPERATING INCOME - HISTORIC BASE YEAR ENDED 12/31/2001

LINE NO		(1)	(2)	(3)	(4)	(5)	(6)
		PRIOR YEAR ENDED TOTAL COMPANY PER BOOKS (BASE YEAR - 1) 12/31/00	CURRENT HISTORIC BASE YEAR ENDED TOTAL COMPANY PER BOOKS 12/31/01	ADJUSTMENTS	COMPANY ADJUSTED (2) - (3)	REVENUE ADJUSTMENT	JURISDICTIONAL AMOUNT PROPOSED RATES
1	OPERATING REVENUES	\$314,458,838	\$352,883,642	(\$215,741,575)	\$137,142,067	\$0	\$137,142,067
	OPERATING EXPENSES:						
2	GAS EXPENSE	\$156,979,228	\$186,424,667	(\$186,424,667)	\$0	\$0	\$0
3	OPERATION & MAINTENANCE	\$62,588,289	\$62,931,212	(\$10,648,528)	\$52,282,684	\$0	\$52,282,684
4	DEPRECIATION & AMORTIZATION	\$25,742,799	\$27,942,830	(\$135,455)	\$27,807,375		\$27,807,375
5	TAXES OTHER THAN INCOME TAXES	\$22,110,940	\$24,529,110	(\$15,991,567)	\$8,537,543	\$0	\$8,537,543
	INCOME TAXES						
6	- FEDERAL	\$7,060,664	\$19,765,827	(\$777,554)	\$18,988,273	\$0	\$18,988,273
7	- STATE	\$1,542,677	\$3,615,825	(\$129,775)	\$3,486,050	\$0	\$3,486,050
	DEFERRED INCOME TAXES						
8	- FEDERAL	\$4,367,949	(\$7,542,808)	\$0	(\$7,542,808)	\$0	(\$7,542,808)
9	- STATE	\$356,345	(\$1,583,287)	\$0	(\$1,583,287)	\$0	(\$1,583,287)
10	INVESTMENT TAX CREDIT - NET	(\$43,392)	(\$43,392)	\$43,392	\$0	\$0	\$0
11	TOTAL OPERATING EXPENSES	\$280,705,499	\$316,039,984	(\$214,064,154)	\$101,975,830	\$0	\$101,975,830
12	OPERATING INCOME	\$33,753,339	\$36,843,658	(\$1,677,421)	\$35,166,237	\$0	\$35,166,237

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO NO 1 (FROM SCHEDULE C-1) AND THE REVENUE REQUIREMENT EFFECT ON EACH. INDICATE WHICH ADJUSTMENTS WERE MADE IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/01
 WITNESS B NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

ADJUST NO	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT
<u>OPERATING REVENUE</u>					
1	ENERGY CONSERVATION REVENUES *	(\$10,528,428)	\$0	(\$10,528,428)	\$0
2	FUEL REVENUE ADJUSTMENT *	(187,358,790)	0	(187,358,790)	0
3	GROSS RECEIPTS & FRANCHISE FEE TAXES	(15,059,444)	0	(15,059,444)	0
4	OFF-SYSTEM SALES	(2,796,913)	0	(2,796,913)	0
5		0	0	0	0
6	TOTAL REVENUE ADJUSTMENTS	(215,741,575)	0	(215,741,575)	0
<u>OPERATIONS & MAINTENANCE EXPENSE</u>					
7	ENERGY CONSERVATION EXPENSES *	(10,528,428)	0	(10,528,428)	0
8	FUEL COST ADJUSTMENT *	(186,424,667)	0	(186,424,667)	0
9		0	0	0	0
10	EMPLOYEE ACTIVITIES *	(104,000)	0	(104,000)	0
11	AGA DUES - LOBBYING PORTION *	(3,400)	0	(3,400)	0
12	CIVIC / SOCIAL CLUB DUES *	(12,700)	0	(12,700)	0
13		0	0	0	0
14		0	0	0	0
15		0	0	0	0
16		0	0	0	0
17		0	0	0	0
18	TOTAL O & M ADJUSTMENTS	(197,073,195)	0	(197,073,195)	0
<u>DEPRECIATION EXPENSE</u>					
19	NON-UTILITY USE OF COMMON PLANT *	(55,810)	0	(55,810)	0
20		0	0	0	0
21	NON-REGULATED ASSETS (WFNG) *	(79,645)	0	(79,645)	0
22		0	0	0	0
23	TOTAL DEPRECIATION EXPENSE ADJS	(135,455)	0	(135,455)	0

* NOTE: ADJUSTMENT CONSISTENT WITH THOSE MADE IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO
 N O 1 (FROM SCHEDULE C-1) AND THE REVENUE REQUIREMENT
 EFFECT ON EACH. INDICATE WHICH ADJUSTMENTS WERE MADE
 IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA 12/31/01
 WITNESS: B NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

ADJUST NO	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT
<u>TAXES OTHER THAN INCOME</u>					
24	REMOVE TAXES RELATED TO FUEL *	(932,123)	0	(932,123)	0
25	GROSS RECEIPTS & FRANCHISE FEE TAXES	(15,059,444)	0	(15,059,444)	0
26		0	0	0	0
27		0	0	0	0
28	TOTAL TAXES OTHER THAN INCOME ADJS	(15,991,567)	0	(15,991,567)	0
<u>FEDERAL INCOME TAXES</u>					
29	ADJUST FEDERAL TAX FOR THE EFFECT ON ABOVE *	(840,554)	0	(840,554)	0
30	ADJUST FEDERAL TAX FOR INTEREST SYNCHRONIZATION *	83,000	0	83,000	0
31		0	0	0	0
32		0	0	0	0
33	TOTAL FEDERAL INCOME TAX ADJUSTMENTS	(777,554)	0	(777,554)	0
<u>STATE INCOME TAXES</u>					
34	ADJUST STATE TAX FOR THE EFFECT ON ABOVE *	(139,775)	0	(139,775)	0
35	ADJUST STATE TAX FOR INTEREST SYNCHRONIZATION *	10,000	0	10,000	0
36		0	0	0	0
37		0	0	0	0
38	TOTAL STATE INCOME TAX ADJUSTMENTS	(129,775)	0	(129,775)	0
<u>DEFERRED INCOME TAXES</u>					
39	DEFERRED INCOME TAX	0	0	0	0
40		0	0	0	0
41	TOTAL DEFERRED TAX ADJUSTMENTS	0	0	0	0
42	INVESTMENT TAX CREDIT AMORTIZATION *	43,392	0	43,392	0
42	TOTAL ALL ADJUSTMENTS	(\$1,677,421)	\$0	(\$1,677,421)	\$0

*NOTE: ADJUSTMENT CONSISTENT WITH THOSE MADE IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF OPERATING REVENUE BY MONTH,
AND IN TOTAL BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2001
WITNESS: B. NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE NO	A/C NO	DESCRIPTION	(1) Jan-01	(2) Feb-01	(3) Mar-01	(4) Apr-01	(5) May-01	(6) Jun-01	(7) Jul-01	(8) Aug-01	(9) Sep-01	(10) Oct-01	(11) Nov-01	(12) Dec-01	TOTAL
1	480	RESIDENTIAL	\$ 18,061,752	\$ 17,051,392	\$ 8,888,783	\$ 7,755,308	\$ 8,180,900	\$ 3,843,924	\$ 4,281,810	\$ 4,486,299	\$ 4,142,387	\$ 4,549,111	\$ 5,175,751	\$ 6,008,197	\$ 88,221,592
2	481	COMMERCIAL & INDUSTRIAL	\$ 18,489,673	\$ 26,831,897	\$ 18,096,775	\$ 16,635,650	\$ 14,787,907	\$ 8,838,559	\$ 11,908,818	\$ 11,195,745	\$ 10,772,823	\$ 10,470,807	\$ 8,810,563	\$ 8,243,829	\$ 182,862,844
3	483	SALES FOR RESALE	\$ 8,567	\$ 9,101	\$ 10,309	\$ 10,490	\$ 8,824	\$ 8,328	\$ 4,900	\$ 4,879	\$ 4,484	\$ 4,743	\$ 4,874	\$ 4,301	\$ 81,408
4	489	TRANSPORTATION	\$ 5,807,035	\$ 4,842,283	\$ 4,998,963	\$ 4,744,368	\$ 4,846,963	\$ 4,693,892	\$ 4,937,121	\$ 5,218,998	\$ 5,592,049	\$ 5,433,155	\$ 6,069,482	\$ 5,763,884	\$ 62,846,193
5		SUB-TOTAL	\$ 42,185,027	\$ 48,534,473	\$ 29,792,830	\$ 29,145,814	\$ 25,904,394	\$ 17,384,701	\$ 21,132,447	\$ 20,905,921	\$ 20,511,733	\$ 20,457,816	\$ 17,860,470	\$ 20,018,211	\$ 313,813,837
6	487	LATE FEES	\$ 101,749	\$ 113,600	\$ 151,434	\$ 127,899	\$ 109,189	\$ 90,140	\$ 71,480	\$ 58,411	\$ 55,490	\$ 81,085	\$ 55,119	\$ 48,627	\$ 1,044,203
7	488	MISC SERVICE REVENUE	\$ 2,538,831	\$ 2,837,878	\$ 2,247,890	\$ 1,978,340	\$ 1,892,678	\$ 1,216,682	\$ 1,092,968	\$ 1,057,066	\$ 968,929	\$ 1,007,695	\$ 1,008,977	\$ 1,131,714	\$ 18,778,848
8	493	RENT FROM GAS PROPERTY	\$ 80,957	\$ 80,957	\$ 50,871	\$ 53,908	\$ 68,908	\$ 53,908	\$ 49,997	\$ 49,997	\$ 49,997	\$ 52,878	\$ 48,576	\$ 54,576	\$ 655,728
9	495	OTHER GAS REVENUES	\$ 1,950,136	\$ 2,003,398	\$ 1,528,368	\$ 1,520,651	\$ 1,483,922	\$ 1,433,289	\$ 1,457,908	\$ 1,584,184	\$ 1,555,762	\$ 1,097,400	\$ 1,352,160	\$ 1,834,080	\$ 18,591,228
10		TOTAL OTHER OPER REV	\$ 4,649,873	\$ 5,015,831	\$ 3,978,663	\$ 3,680,798	\$ 3,384,697	\$ 2,783,999	\$ 2,672,333	\$ 2,729,638	\$ 2,830,178	\$ 2,219,158	\$ 2,485,832	\$ 2,869,007	\$ 39,069,805
11		TOTAL OPER REVENUES	\$ 46,814,700	\$ 53,550,304	\$ 33,771,493	\$ 32,826,612	\$ 29,289,091	\$ 20,178,700	\$ 23,804,780	\$ 23,835,559	\$ 23,141,911	\$ 22,878,972	\$ 20,326,302	\$ 22,887,216	\$ 352,883,842

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

EXPLANATION PROVIDE (1) THE DETAILED CALCULATION OF THE 13-MONTH AVERAGE BALANCE OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR RATE BASE AND (2) THE DETAILED CALCULATION OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR NET OPERATING INCOME THE CALCULATIONS SHOULD BE SHOWN ON A MONTHLY BASIS ALL SUPPORTING SCHEDULES SHOULD BE INSERTED IMMEDIATELY FOLLOWING THIS SCHEDULE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA 12/31/01
 WITNESS. B. NARZISSENFELD

COMPUTATION OF UNBILLED REVENUES

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	13 MO AVERAGE
	Dec-00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	
Consolidated														
(1) Balance of Unbilled Revenues														
Unbilled Revenue (Var charge)														
Residential	\$4,070,898	\$7,100,910	\$8,258,649	\$4,621,171	\$3,682,220	\$2,868,856	\$1,827,542	\$1,598,498	\$1,583,563	\$1,474,659	\$1,549,522	\$1,818,651	\$2,202,118	
Commercial St Lighting	\$38,789	\$40,342	\$71,964	\$73,729	\$53,128	\$64,058	\$42,893	\$28,676	\$35,238	\$10,728	\$13,280	\$9,891	\$9,376	
Small General Service	\$156,068	\$233,211	\$313,876	\$208,140	\$167,705	\$147,218	\$97,707	\$88,560	\$85,756	\$84,540	\$72,002	\$79,138	\$93,859	
General Service Commercial	\$4,107,170	\$4,881,210	\$7,247,847	\$5,872,139	\$4,896,803	\$4,241,186	\$2,632,676	\$2,279,981	\$2,128,101	\$1,932,584	\$1,785,704	\$1,808,548	\$2,080,270	
General Service Commercial Lg Vol 1	\$2,491,959	\$2,237,060	\$3,758,561	\$3,033,817	\$2,573,764	\$2,065,243	\$1,160,555	\$1,017,978	\$964,812	\$881,255	\$727,714	\$728,498	\$791,420	
General Service Commercial Lg Vol 2	\$21,178	\$167,077	\$233,033	\$227,689	\$203,923	\$158,907	\$116,179	\$30,702	\$64,344	\$41,303	\$40,515	\$48,770	\$53,137	
Natural Gas Vehicle Sales	\$18,098	\$17,337	\$34,750	\$30,838	\$22,604	\$22,382	\$16,352	\$13,474	\$15,437	\$14,734	\$17,462	\$13,123	\$11,387	
Transportation Small General Service	\$1,574	\$1,681	\$1,200	\$1,143	\$940	\$1,480	\$1,707	\$1,789	\$2,134	\$2,415	\$2,710	\$2,901	\$5,286	
Transportation General Service Commercial	\$401,044	\$453,007	\$472,055	\$443,074	\$430,038	\$439,464	\$473,381	\$470,688	\$529,854	\$535,783	\$551,490	\$596,489	\$879,205	
Transportation General Service Commercial Lg Vol 1	\$913,824	\$1,022,788	\$966,189	\$934,208	\$674,477	\$913,852	\$809,977	\$880,983	\$903,985	\$1,112,740	\$1,056,827	\$1,297,733	\$1,102,297	
Total	\$12,218,400	\$16,154,824	\$21,358,125	\$15,445,948	\$12,905,601	\$10,943,645	\$7,178,768	\$6,411,289	\$6,313,224	\$6,070,742	\$5,817,036	\$6,403,744	\$7,028,351	
Customer Charge														
Residential	\$825,633	\$831,656	\$839,153	\$842,468	\$846,944	\$833,872	\$832,013	\$829,910	\$832,482	\$821,401	\$849,709	\$844,645	\$856,391	
Commercial St Lighting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Small General Service	\$35,453	\$35,498	\$35,198	\$35,580	\$35,003	\$34,283	\$33,743	\$33,450	\$33,420	\$32,828	\$33,683	\$36,308	\$37,425	
General Service Commercial	\$132,447	\$131,573	\$130,327	\$130,073	\$125,854	\$124,415	\$120,653	\$119,853	\$117,648	\$115,816	\$117,612	\$112,633	\$110,691	
General Service Commercial Lg Vol 1	\$13,675	\$13,325	\$13,238	\$12,638	\$12,013	\$11,813	\$11,200	\$10,388	\$10,000	\$9,588	\$9,138	\$8,788	\$8,525	
General Service Commercial Lg Vol 2	\$370	\$443	\$348	\$303	\$353	\$303	\$348	\$275	\$208	\$208	\$313	\$113	\$135	
Natural Gas Vehicle Sales	\$213	\$213	\$213	\$213	\$213	\$213	\$238	\$213	\$213	\$225	\$135	\$250	\$250	
Total	\$1,007,790	\$1,012,706	\$1,018,475	\$1,021,273	\$1,020,378	\$1,004,896	\$998,194	\$994,088	\$993,970	\$980,064	\$1,010,589	\$1,002,735	\$1,013,417	
Total Balance of Unbilled Revenue	\$13,226,190	\$17,167,330	\$22,376,600	\$16,467,221	\$13,925,979	\$11,948,541	\$8,176,962	\$7,405,377	\$7,307,194	\$7,050,806	\$6,827,625	\$7,406,479	\$8,041,768	\$11,332,828

Narrative Description Unbilled revenue (var charge) equals the number of therms sold @ 50% multiplied by the variable cost per therm for each rate class
 Customer charge equals the number of bills multiplied by the fixed customer charge @ 50% for each rate class
 Interruptible gas meters are read on the last day of the month

Footnote This page represents consolidated data for Peoples Gas and the former West Florida Natural Gas Refer to pages 2 and 3 for data presented seperately

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION PROVIDE (1) THE DETAILED CALCULATION OF THE 13-MONTH AVERAGE BALANCE OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR RATE BASE AND (2) THE DETAILED CALCULATION OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR NET OPERATING INCOME. THE CALCULATIONS SHOULD BE SHOWN ON A MONTHLY BASIS ALL SUPPORTING SCHEDULES SHOULD BE INSERTED IMMEDIATELY FOLLOWING THIS SCHEDULE.	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/01 WITNESS: B NARZISSENFELD
COMPANY PEOPLES GAS SYSTEM		
DOCKET NO 020384-GU		

COMPUTATION OF UNBILLED REVENUES

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	13 MO AVERAGE
	Dec-00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	
Peoples Gas Divisions only (excl West FL)														
(1) Balance of Unbilled Revenues														
Unbilled Revenue (Var charge)														
Residential	\$3,373,926	\$5,770,141	\$6,908,870	\$3,942,932	\$3,088,701	\$2,522,621	\$1,597,190	\$1,405,410	\$1,389,983	\$1,282,355	\$1,350,280	\$1,575,304	\$1,917,929	
Commercial St Lighting	\$38,789	\$40,342	\$71,964	\$73,729	\$53,128	\$64,058	\$42,693	\$28,676	\$35,238	\$10,728	\$13,290	\$9,891	\$9,376	
Small General Service	\$156,068	\$233,211	\$313,876	\$208,140	\$167,705	\$147,218	\$97,707	\$88,560	\$85,756	\$84,540	\$72,002	\$79,138	\$93,859	
General Service Commercial	\$3,671,254	\$4,247,541	\$6,447,427	\$5,284,679	\$4,331,553	\$3,828,321	\$2,375,644	\$2,073,166	\$1,926,683	\$1,789,659	\$1,636,405	\$1,654,347	\$1,916,554	
General Service Commercial Lg Vol 1	\$2,490,908	\$2,234,347	\$3,756,472	\$3,027,327	\$2,576,843	\$2,062,690	\$1,157,523	\$1,014,729	\$962,555	\$858,849	\$726,099	\$723,061	\$789,387	
General Service Commercial Lg Vol 2	\$13,859	\$155,820	\$228,578	\$211,322	\$187,708	\$150,546	\$118,873	\$29,130	\$64,162	\$41,133	\$40,515	\$48,634	\$52,212	
Natural Gas Vehicle Sales	\$16,096	\$17,337	\$34,750	\$30,838	\$22,604	\$22,382	\$16,352	\$13,474	\$15,437	\$14,734	\$17,462	\$13,123	\$11,387	
Transportation Small General Service	\$1,574	\$1,681	\$1,200	\$1,143	\$940	\$1,480	\$1,707	\$1,789	\$2,134	\$2,415	\$2,710	\$2,901	\$5,286	
Transportation General Service Commercial	\$401,044	\$453,007	\$472,055	\$443,074	\$430,038	\$439,464	\$473,381	\$440,793	\$494,148	\$500,014	\$510,767	\$553,926	\$623,429	
Transportation General Service Commercial Lg Vol 1	\$913,824	\$1,022,788	\$966,189	\$934,208	\$874,477	\$913,852	\$809,977	\$869,745	\$889,659	\$1,087,183	\$1,035,805	\$1,277,672	\$1,075,987	
Total	\$11,077,342	\$14,176,216	\$19,201,382	\$14,157,392	\$11,733,696	\$10,152,632	\$6,691,045	\$5,965,473	\$5,865,756	\$5,691,610	\$5,405,335	\$5,938,798	\$6,495,385	
Customer Charge														
Residential	\$715,691	\$720,906	\$727,118	\$729,771	\$733,471	\$721,571	\$720,069	\$718,239	\$720,465	\$709,135	\$738,582	\$729,299	\$739,725	
Commercial St Lighting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Small General Service	\$35,453	\$35,498	\$35,198	\$35,580	\$35,003	\$34,283	\$33,743	\$33,450	\$33,420	\$32,828	\$33,683	\$36,308	\$37,425	
General Service Commercial	\$119,892	\$118,958	\$117,742	\$117,453	\$113,254	\$112,005	\$108,783	\$108,273	\$106,233	\$104,576	\$108,692	\$101,898	\$100,096	
General Service Commercial Lg Vol 1	\$13,600	\$13,250	\$13,138	\$12,513	\$11,938	\$11,738	\$11,100	\$10,288	\$9,900	\$9,463	\$9,063	\$8,713	\$8,450	
General Service Commercial Lg Vol 2	\$270	\$293	\$248	\$203	\$203	\$203	\$248	\$225	\$158	\$158	\$263	\$113	\$135	
Natural Gas Vehicle Sales	\$213	\$213	\$213	\$213	\$213	\$213	\$238	\$213	\$213	\$225	\$135	\$250	\$250	
Total	\$885,118	\$889,116	\$893,655	\$895,732	\$894,080	\$880,010	\$874,180	\$870,687	\$870,388	\$856,383	\$886,417	\$876,579	\$886,081	
Total Balance of PGS Unbilled Revenue	\$11,962,460	\$15,065,331	\$20,095,037	\$15,053,123	\$12,627,775	\$11,032,642	\$7,565,225	\$6,836,160	\$6,736,143	\$6,547,993	\$6,291,751	\$6,815,377	\$7,381,466	\$10,308,499

Narrative Description Unbilled revenue (var charge) equals the number of therms sold @ 50% multiplied by the variable cost per therm for each rate class
 Customer charge equals the number of bills multiplied by the fixed customer charge @ 50% for each rate class
 Interruptible gas meters are read on the last day of the month

Footnote The above data does not include our Panama City and Ocala divisions (formerly West Florida Natural Gas)
 Refer to page 3 for Ocala and Panama City data

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO - 020384-GU

EXPLANATION PROVIDE (1) THE DETAILED CALCULATION OF THE 13-MONTH AVERAGE BALANCE OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR RATE BASE AND (2) THE DETAILED CALCULATION OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR NET OPERATING INCOME. THE CALCULATIONS SHOULD BE SHOWN ON A MONTHLY BASIS ALL SUPPORTING SCHEDULES SHOULD BE INSERTED IMMEDIATELY FOLLOWING THIS SCHEDULE

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/01
 WITNESS B. NARZISSENFELD

COMPUTATION OF UNBILLED REVENUES

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	13 MO
	Dec-00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	AVERAGE
West FL Divisions only (Panama City and Ocala)														
(1) Balance of Unbilled Revenues														
Unbilled Revenue (Var charge)														
Residential	\$696,772	\$1,330,769	\$1,349,779	\$678,239	\$593,519	\$366,235	\$230,352	\$193,088	\$193,580	\$182,304	\$199,242	\$243,347	\$284,187	
Commercial St Lighting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Small General Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Service Commercial	\$435,916	\$633,669	\$800,420	\$587,460	\$565,250	\$412,866	\$257,032	\$206,795	\$201,418	\$142,925	\$149,299	\$154,201	\$163,716	
General Service Commercial Lg Vol 1	\$1,051	\$2,713	\$2,088	\$6,489	(\$3,079)	\$2,553	\$3,032	\$3,249	\$2,257	\$2,406	\$1,615	\$4,638	\$2,033	
General Service Commercial Lg Vol 2	\$7,319	\$11,257	\$4,455	\$16,368	\$16,215	\$9,360	(\$2,694)	\$1,572	\$181	\$171	\$0	\$136	\$925	
Natural Gas Vehicle Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transportation Small General Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transportation General Service Commercial	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,895	\$35,706	\$35,768	\$40,723	\$42,563	\$55,776	
Transportation General Service Commercial Lg Vol 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,217	\$14,326	\$15,558	\$20,823	\$20,061	\$26,329	
Total	\$1,141,058	\$1,978,408	\$2,156,742	\$1,288,556	\$1,171,905	\$791,013	\$487,723	\$445,816	\$447,468	\$379,132	\$411,702	\$464,945	\$532,966	
Customer Charge														
Residential	\$109,942	\$110,751	\$112,035	\$112,697	\$113,474	\$112,301	\$111,944	\$111,671	\$112,018	\$112,266	\$113,127	\$115,348	\$116,666	
Commercial St Lighting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Small General Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Service Commercial	\$12,555	\$12,615	\$12,585	\$12,620	\$12,600	\$12,410	\$11,870	\$11,580	\$11,415	\$11,240	\$10,920	\$10,735	\$10,595	
General Service Commercial Lg Vol 1	\$75	\$75	\$100	\$125	\$75	\$75	\$100	\$100	\$100	\$125	\$75	\$75	\$75	
General Service Commercial Lg Vol 2	\$100	\$150	\$100	\$100	\$150	\$100	\$100	\$50	\$50	\$50	\$50	\$0	\$0	
Natural Gas Vehicle Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total	\$122,672	\$123,591	\$124,820	\$125,542	\$126,299	\$124,666	\$124,014	\$123,401	\$123,583	\$123,681	\$124,172	\$126,156	\$127,336	
Total Balance of West FL Unbilled Revenue	\$1,263,730	\$2,101,998	\$2,281,562	\$1,414,098	\$1,298,204	\$915,899	\$611,737	\$569,217	\$571,051	\$502,813	\$535,874	\$591,101	\$660,301	\$1,024,430

Narrative Description. Unbilled revenue (var charge) equals the number of therns sold @ 50% multiplied by the vanable cost per thern for each rate class
 Customer charge equals the number of bills multiplied by the fixed customer charge @ 50% for each rate class
 Interruptible gas meters are read on the last day of the month

Footnote The information on this schedule represents data for Peoples Panama City and Ocala divisions (formerly West FL Natural Gas, prior to Peoples 1992 rate case)

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

EXPLANATION PROVIDE (1) THE DETAILED CALCULATION OF THE 13-MONTH AVERAGE BALANCE OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR RATE BASE AND (2) THE DETAILED CALCULATION OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR NET OPERATING INCOME THE CALCULATIONS SHOULD BE SHOWN ON A MONTHLY BASIS ALL SUPPORTING SCHEDULES SHOULD BE INSERTED IMMEDIATELY FOLLOWING THIS SCHEDULE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA 12/31/01
 WITNESS B NARZISSENFELD

COMPUTATION OF UNBILLED REVENUES

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	13 MO AVERAGE
	Dec-00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	
Consolidated														
(2) Monthly Change in Unbilled Revenues														
Unbilled Revenue (Var. charge)														
Residential	\$1,993,705	\$3,030,211	\$1,157,737	(\$3,637,476)	(\$938,952)	(\$793,363)	(\$1,061,315)	(\$229,044)	(\$14,937)	(\$108,903)	\$74,864	\$269,129	\$383,465	
Commercial St Lighting	\$5,665	\$1,553	\$31,622	\$1,765	(\$20,601)	\$10,930	(\$21,365)	(\$14,017)	\$6,562	(\$24,510)	\$2,562	(\$3,399)	(\$515)	
Small General Service	\$67,407	\$77,143	\$80,665	(\$105,737)	(\$40,435)	(\$20,486)	(\$49,511)	(\$9,147)	(\$2,804)	(\$1,215)	(\$12,539)	\$7,137	\$14,720	
General Service Commercial	\$1,201,298	\$774,040	\$2,366,638	(\$1,375,708)	(\$975,336)	(\$655,616)	(\$1,608,510)	(\$352,715)	(\$151,860)	(\$195,517)	(\$146,880)	\$22,844	\$271,722	
General Service Commercial Lg Vol 1	\$788,511	(\$254,899)	\$1,521,501	(\$724,744)	(\$460,052)	(\$508,522)	(\$904,687)	(\$142,577)	(\$53,165)	(\$103,556)	(\$133,541)	\$783	\$62,923	
General Service Commercial Lg Vol 2	(\$82,308)	\$145,899	\$65,955	(\$5,343)	(\$23,766)	(\$44,017)	(\$43,728)	(\$65,476)	\$33,642	(\$23,040)	(\$788)	\$8,255	\$4,367	
Natural Gas Vehicle Sales	\$1,368	\$1,242	\$17,412	(\$3,911)	(\$8,235)	(\$222)	(\$6,029)	(\$2,878)	\$1,962	(\$703)	\$2,728	(\$4,339)	(\$1,736)	
Transportation Small General Service	\$706	\$107	(\$481)	(\$57)	(\$203)	\$540	\$227	\$82	\$345	\$281	\$295	\$181	\$2,385	
Transportation General Service Commercial	\$113,464	\$51,963	\$19,048	(\$29,981)	(\$13,036)	\$9,426	\$33,917	(\$2,694)	\$59,166	\$5,928	\$15,708	\$44,999	\$82,716	
Transportation General Service Commercial Lg Vol 1	\$131,341	\$108,864	(\$56,599)	(\$31,981)	(\$59,731)	\$39,375	(\$103,875)	\$70,985	\$23,023	\$208,755	(\$58,113)	\$241,104	(\$195,437)	
Total	\$4,221,155	\$3,936,223	\$5,203,498	(\$5,912,173)	(\$2,540,347)	(\$1,961,955)	(\$3,764,876)	(\$767,481)	(\$98,066)	(\$242,480)	(\$253,704)	\$586,704	\$624,610	
Customer Charge														
Residential	\$10,626	\$8,024	\$7,497	\$3,315	\$4,477	(\$13,073)	(\$1,859)	(\$2,104)	\$2,573	(\$11,081)	\$28,308	(\$5,065)	\$11,746	
Commercial St Lighting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Small General Service	\$248	\$45	(\$300)	\$383	(\$578)	(\$720)	(\$540)	(\$293)	(\$30)	(\$593)	\$855	\$2,625	\$1,118	
General Service Commercial	\$2,083	(\$875)	(\$1,246)	(\$254)	(\$4,219)	(\$1,440)	(\$3,762)	(\$800)	(\$2,205)	(\$1,833)	\$1,797	(\$4,979)	(\$1,942)	
General Service Commercial Lg Vol 1	\$163	(\$350)	(\$88)	(\$600)	(\$625)	(\$200)	(\$613)	(\$813)	(\$388)	(\$413)	(\$450)	(\$350)	(\$263)	
General Service Commercial Lg Vol 2	\$23	\$73	(\$95)	(\$45)	(\$50)	(\$50)	\$45	(\$73)	(\$68)	\$0	(\$23)	(\$73)	\$23	
Natural Gas Vehicle Sales	(\$25)	\$0	\$0	\$0	\$0	\$0	\$25	(\$25)	\$0	\$13	\$38	(\$13)	\$0	
Total	\$13,117	\$4,916	\$5,769	\$2,798	(\$895)	(\$15,482)	(\$6,703)	(\$4,106)	(\$118)	(\$13,906)	\$30,525	(\$7,854)	\$10,882	
Total Monthly Change in Unbilled Revenues - Consolidated	\$4,234,272	\$3,941,139	\$5,209,267	(\$5,909,375)	(\$2,541,242)	(\$1,977,437)	(\$3,771,579)	(\$771,587)	(\$98,184)	(\$256,386)	(\$223,180)	\$578,851	\$635,292	(\$73,088)

Narrative Description Unbilled revenue (var charge) equals the number of therms sold @ 50% multiplied by the variable cost per therm for each rate class
 Customer charge equals the number of bills multiplied by the fixed customer charge @ 50% for each rate class
 Interruptible gas meters are read on the last day of the month

Footnote This page represents consolidated data for Peoples Gas and the former West Florida Natural Gas. Refer to pages 5 and 6 for data presented separately

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

EXPLANATION PROVIDE (1) THE DETAILED CALCULATION OF THE 13-MONTH AVERAGE BALANCE OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR RATE BASE AND (2) THE DETAILED CALCULATION OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR NET OPERATING INCOME. THE CALCULATIONS SHOULD BE SHOWN ON A MONTHLY BASIS ALL SUPPORTING SCHEDULES SHOULD BE INSERTED IMMEDIATELY FOLLOWING THIS SCHEDULE.

(TYPE OF DATA SHOWN)
 HISTORIC BASE YEAR DATA: 12/31/01
 WITNESS: B NARZISSENFELD

COMPUTATION OF UNBILLED REVENUES

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	13 MO AVERAGE
	Dec-00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	
Peoples Gas Divisions only (excl West FL)														
(2) Monthly Change in Unbilled Revenues														
Unbilled Revenue (Var charge)														
Residential	\$1,552,756	\$2,396,214	\$1,138,728	(\$2,965,937)	(\$854,232)	(\$568,079)	(\$925,432)	(\$191,780)	(\$15,428)	(\$87,628)	\$57,926	\$225,024	\$342,625	
Commercial St Lighting	\$5,665	\$1,553	\$31,622	\$1,765	(\$20,601)	\$10,930	(\$21,365)	(\$14,017)	\$6,562	(\$24,510)	\$2,562	(\$3,399)	(\$515)	
Small General Service	\$67,407	\$77,143	\$80,665	(\$105,737)	(\$40,435)	(\$20,488)	(\$48,511)	(\$9,147)	(\$2,804)	(\$1,215)	(\$12,539)	\$7,137	\$14,720	
General Service Commercial	\$1,032,716	\$576,287	\$2,199,887	(\$1,162,748)	(\$953,126)	(\$503,232)	(\$1,452,676)	(\$302,478)	(\$148,483)	(\$137,024)	(\$153,254)	\$17,942	\$262,207	
General Service Commercial Lg Vol 1	\$788,754	(\$256,561)	\$1,522,126	(\$729,145)	(\$450,484)	(\$514,154)	(\$905,166)	(\$142,794)	(\$52,173)	(\$103,705)	(\$132,750)	(\$2,238)	\$65,526	
General Service Commercial Lg Vol 2	(\$81,929)	\$141,961	\$72,757	(\$17,256)	(\$23,613)	(\$37,162)	(\$31,674)	(\$89,742)	\$35,033	(\$23,030)	(\$617)	\$8,119	\$3,578	
Natural Gas Vehicle Sales	\$1,368	\$1,242	\$17,412	(\$3,911)	(\$8,235)	(\$222)	(\$6,029)	(\$2,878)	\$1,962	(\$703)	\$2,728	(\$4,339)	(\$1,738)	
Transportation Small General Service	\$706	\$107	(\$481)	(\$57)	(\$203)	\$540	\$227	\$82	\$345	\$281	\$295	\$191	\$2,385	
Transportation General Service Commercial	\$113,464	\$51,963	\$19,048	(\$28,981)	(\$13,036)	\$9,428	\$33,917	(\$32,589)	\$53,355	\$5,866	\$10,753	\$43,159	\$69,503	
Tranportation General Service Commercial Lg Vol 1	\$131,341	\$108,964	(\$58,599)	(\$31,981)	(\$59,731)	\$39,375	(\$103,875)	\$59,768	\$19,914	\$207,523	(\$61,378)	\$241,666	(\$201,705)	
Total	\$3,612,248	\$3,098,873	\$5,025,165	(\$5,043,988)	(\$2,423,696)	(\$1,561,064)	(\$3,461,584)	(\$725,575)	(\$99,717)	(\$174,145)	(\$286,274)	\$533,462	\$556,588	
Customer Charge														
Residential	\$8,516	\$5,215	\$6,213	\$2,653	\$3,700	(\$11,900)	(\$1,502)	(\$1,831)	\$2,226	(\$11,330)	\$27,447	(\$7,284)	\$10,427	
Commercial St Lighting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Small General Service	\$248	\$45	(\$300)	\$383	(\$578)	(\$720)	(\$540)	(\$293)	(\$30)	(\$593)	\$855	\$2,625	\$1,118	
General Service Commercial	\$1,938	(\$935)	(\$1,216)	(\$289)	(\$4,199)	(\$1,250)	(\$3,222)	(\$510)	(\$2,040)	(\$1,658)	\$2,117	(\$4,794)	(\$1,802)	
General Service Commercial Lg Vol 1	\$188	(\$350)	(\$113)	(\$625)	(\$575)	(\$200)	(\$638)	(\$813)	(\$388)	(\$438)	(\$400)	(\$350)	(\$263)	
General Service Commercial Lg Vol 2	\$23	\$23	(\$45)	(\$45)	\$0	\$0	\$45	(\$23)	(\$68)	\$0	(\$23)	(\$23)	\$23	
Natural Gas Vehicle Sales	(\$25)	\$0	\$0	\$0	\$0	\$0	\$25	(\$25)	\$0	\$13	\$38	(\$13)	\$0	
Total	\$10,886	\$3,998	\$4,540	\$2,077	(\$1,652)	(\$14,070)	(\$5,831)	(\$3,493)	(\$299)	(\$14,005)	\$30,034	(\$9,838)	\$9,502	
Total Monthly Change in Unbilled Revenues (PGS only)	\$3,623,134	\$3,102,871	\$5,029,705	(\$5,041,912)	(\$2,425,348)	(\$1,595,134)	(\$3,467,415)	(\$729,068)	(\$100,016)	(\$188,150)	(\$256,241)	\$523,625	\$566,090	(\$73,681)

Narrative Description Unbilled revenue (var charge) equals the number of therms sold @ 50% multiplied by the variable cost per therm for each rate class
 Customer charge equals the number of bills multiplied by the fixed customer charge @ 50% for each rate class
 Interruptible gas meters are read on the last day of the month

Footnote The above data does not include our Panama City and Ocala divisions (formerly West Florida Natural Gas)
 Refer to page 6 for Ocala and Panama City data

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO., 020384-GU

EXPLANATION PROVIDE (1) THE DETAILED CALCULATION OF THE 13-MONTH AVERAGE BALANCE OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR RATE BASE AND (2) THE DETAILED CALCULATION OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR NET OPERATING INCOME. THE CALCULATIONS SHOULD BE SHOWN ON A MONTHLY BASIS ALL SUPPORTING SCHEDULES SHOULD BE INSERTED IMMEDIATELY FOLLOWING THIS SCHEDULE

TYPE OF DATA SHOWN.
 HISTORIC BASE YEAR DATA. 12/31/01
 WITNESS: B. NARZISSENFELD

COMPUTATION OF UNBILLED REVENUES

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	13 MO. AVERAGE
	Dec-00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	
West FI Divisions only (Panama City and Ocala)														
(2) Monthly Change in Unbilled Revenues														
Unbilled Revenue (Var. charge)														
Residential	\$440,949	\$633,997	\$19,009	(\$671,539)	(\$84,720)	(\$227,284)	(\$135,883)	(\$37,264)	\$491	(\$11,275)	\$16,938	\$44,105	\$40,840	
Commercial St Lighting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Small General Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
General Service Commercial	\$168,580	\$197,753	\$166,751	(\$212,960)	(\$22,210)	(\$152,384)	(\$155,834)	(\$50,237)	(\$5,377)	(\$58,493)	\$6,374	\$4,902	\$9,515	
General Service Commercial Lg Vol 1	(\$243)	\$1,862	(\$625)	\$4,401	(\$9,568)	\$5,632	\$479	\$217	(\$982)	\$149	(\$791)	\$3,021	(\$2,603)	
General Service Commercial Lg Vol 2	(\$379)	\$3,938	(\$6,802)	\$11,913	(\$153)	(\$6,855)	(\$12,054)	\$4,266	(\$1,391)	(\$10)	(\$174)	\$138	\$789	
Natural Gas Vehicle Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Transportation Small General Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Transportation General Service Commercial	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,895	\$5,811	\$62	\$4,955	\$1,840	\$13,213	
Transportation General Service Commercial Lg Vol 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,217	\$3,109	\$1,232	\$5,265	(\$762)	\$6,268	
Total	\$608,907	\$837,350	\$178,333	(\$868,185)	(\$116,651)	(\$380,891)	(\$303,292)	(\$41,906)	\$1,851	(\$68,335)	\$32,570	\$53,242	\$68,022	
Customer Charge														
Residential	\$2,111	\$809	\$1,285	\$682	\$777	(\$1,173)	(\$357)	(\$273)	\$347	\$249	\$861	\$2,219	\$1,320	
Commercial St Lighting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Small General Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
General Service Commercial	\$145	\$60	(\$30)	\$35	(\$20)	(\$190)	(\$540)	(\$290)	(\$165)	(\$175)	(\$320)	(\$185)	(\$140)	
General Service Commercial Lg Vol 1	(\$25)	\$0	\$25	\$25	(\$50)	\$0	\$25	\$0	\$25	\$0	(\$50)	\$0	\$0	
General Service Commercial Lg Vol 2	\$0	\$50	(\$50)	\$0	\$50	(\$50)	\$0	(\$50)	\$0	\$0	\$0	(\$50)	\$0	
Natural Gas Vehicle Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total	\$2,231	\$919	\$1,230	\$722	\$757	(\$1,413)	(\$872)	(\$613)	\$182	\$99	\$491	\$1,984	\$1,180	
Total Monthly Change in Unbilled Revenues (WF divisions)	\$611,138	\$838,269	\$179,563	(\$867,464)	(\$115,894)	(\$382,304)	(\$304,164)	(\$42,519)	\$1,833	(\$68,237)	\$33,061	\$55,226	\$69,202	\$593

Narrative Description Unbilled revenue (var charge) equals the number of therms sold @ 50% multiplied by the variable cost per therm for each rate class
 Customer charge equals the number of bills multiplied by the fixed customer charge @ 50% for each rate class
 Interruptible gas meters are read on the last day of the month

Footnote The information on this schedule represents data for Peoples Panama City and Ocala divisions (formerly West FL Natural Gas, prior to Peoples 1992 rate case)

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE (1) THE DETAILED CALCULATION OF THE 13-MONTH AVERAGE BALANCE OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR RATE BASE AND (2) THE DETAILED CALCULATION OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR NET OPERATING INCOME. THE CALCULATIONS SHOULD BE SHOWN ON A MONTHLY BASIS. ALL SUPPORTING SCHEDULES SHOULD BE INSERTED IMMEDIATELY FOLLOWING THIS SCHEDULE.	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA. 12/31/01. WITNESS: B. NARZISSENFELD.
COMPANY: PEOPLES GAS SYSTEM		
DOCKET NO: 020384-GU		

COMPUTATION OF UNBILLED REVENUES

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Consolidated	Nov-00	Dec-00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01
Number of Therms Sold (@50%)														
Residential	1,810,711	3,582,230	6,020,488	5,066,269	2,833,053	2,527,122	1,979,691	1,804,364	1,437,188	1,418,988	1,384,502	1,528,390	1,800,737	2,270,836
Commercial St Lighting	52,335	54,709	51,000	57,788	59,957	49,643	61,443	59,378	41,374	51,498	16,704	22,440	18,756	17,779
Small General Service	94,100	153,268	215,382	204,189	136,803	123,718	110,332	96,667	89,922	87,864	90,512	81,448	96,614	114,555
General Service Commercial	3,656,529	4,723,354	5,160,566	5,169,268	4,232,714	4,013,854	3,533,324	3,003,434	2,676,448	2,527,335	2,410,261	2,378,023	2,638,426	3,032,138
General Service Commercial Lg Vol 1	2,208,241	2,937,909	2,412,972	2,720,657	2,221,441	2,144,663	1,752,228	1,357,461	1,227,988	1,176,265	1,106,747	999,260	1,086,941	1,193,171
General Service Commercial Lg Vol 2	148,274	187,693	195,206	177,009	175,801	180,871	144,217	146,006	40,403	84,950	57,750	60,855	81,221	88,602
Natural Gas Vehicle Sales	24,458	23,732	22,781	28,800	25,712	21,872	22,111	23,744	20,330	23,608	24,078	31,076	26,403	22,909
Small General Service	2,051	3,720	4,185	2,974	2,832	2,328	3,667	4,230	4,433	5,288	5,983	6,714	7,134	12,997
General Service Commercial	1,011,040	1,409,841	1,629,992	1,898,530	1,594,249	1,547,343	1,581,260	1,703,288	1,737,357	1,958,747	1,980,173	2,043,940	2,186,559	2,500,759
General Service Commercial Lg Vol 1	3,080,497	3,609,243	4,123,980	3,895,768	3,766,816	3,525,978	3,684,739	3,265,903	3,576,468	3,674,762	4,519,047	4,303,749	5,210,729	4,445,782
Total per Item	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Residential	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Commercial St Lighting	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Small General Service	*	*	*	*	*	*	*	*	*	*	*	*	*	*
General Service Commercial	*	*	*	*	*	*	*	*	*	*	*	*	*	*
General Service Commercial Lg Vol 1	*	*	*	*	*	*	*	*	*	*	*	*	*	*
General Service Commercial Lg Vol 2	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Natural Gas Vehicle Sales	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Transportation Small General Service	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Transportation General Service Commercial	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Transportation General Service Commercial Lg Vol 1	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Number of Bills														
Residential	232,859	235,895	237,616	239,758	240,705	241,984	238,249	237,718	237,117	237,852	234,686	242,774	241,327	244,683
Commercial St Lighting	86	88	87	87	91	81	81	90	58	49	48	45	45	43
Small General Service	4,694	4,727	4,733	4,693	4,744	4,667	4,571	4,499	4,460	4,456	4,377	4,491	4,841	4,980
General Service Commercial	16,359	16,616	16,518	16,369	16,342	15,844	15,658	15,172	15,054	14,781	14,551	14,735	14,135	13,895
General Service Commercial Lg Vol 1	1,077	1,091	1,063	1,055	1,008	958	892	892	795	762	728	728	700	679
General Service Commercial Lg Vol 2	13	14	16	13	11	12	11	13	11	8	8	7	5	6
Natural Gas Vehicle Sales	19	17	17	17	17	17	17	19	17	17	18	21	20	20
Customer Charge (@ 50%)														
Residential	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Commercial St Lighting	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Small General Service	*	*	*	*	*	*	*	*	*	*	*	*	*	*
General Service Commercial	*	*	*	*	*	*	*	*	*	*	*	*	*	*
General Service Commercial Lg Vol 1	*	*	*	*	*	*	*	*	*	*	*	*	*	*
General Service Commercial Lg Vol 2	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Natural Gas Vehicle Sales	*	*	*	*	*	*	*	*	*	*	*	*	*	*

Narrative Description: Unbilled revenue (var charge) equals the number of therms sold @ 50% multiplied by the variable cost per therm for each rate class.
 Customer charge equals the number of bills multiplied by the fixed customer charge @ 50% for each rate class.
 Interruptible gas meters are read on the last day of the month.

Footnotes: Unbilled therms calculated at 48.5% in Jan 2001.
 This page represents consolidated data for Peoples Gas and the former West Florida Natural Gas. Refer to pages 5 and 6 for data presented separately.

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE (1) THE DETAILED CALCULATION OF THE 13-MONTH AVERAGE BALANCE OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR RATE BASE AND (2) THE DETAILED CALCULATION OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR NET OPERATING INCOME. THE CALCULATIONS SHOULD BE SHOWN ON A MONTHLY BASIS. ALL SUPPORTING SCHEDULES SHOULD BE INSERTED IMMEDIATELY FOLLOWING THIS SCHEDULE.	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA 12/31/01 WITNESS: B. NARZISSENFELD
COMPANY: PEOPLES GAS SYSTEM		
DOCKET NO: 020384-GU		

COMPUTATION OF UNBILLED REVENUES

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Nov-00	Dec-00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01
Peoples Gas Divisions only (excl. West FL)														
Number of Therms Sold (@50%)*														
Residential	1,572,280	2,912,828	4,843,160	4,211,847	2,403,811	2,105,052	1,719,250	1,392,275	1,254,842	1,230,838	1,212,989	1,321,045	1,545,888	1,950,030
Commercial St Lighting	52,335	54,709	51,000	57,766	59,957	49,843	61,443	59,378	41,374	51,498	16,704	22,440	18,750	17,779
Small General Service	94,100	153,268	215,382	204,199	136,803	123,718	110,332	96,667	89,922	87,854	90,512	81,448	96,614	114,585
General Service Commercial	3,284,091	4,174,251	4,437,835	4,587,846	3,786,129	3,521,931	3,167,408	2,684,040	2,412,931	2,285,753	2,213,838	2,157,821	2,385,842	2,763,766
General Service Commercial Lg Vol 1	2,204,348	2,936,526	2,408,753	2,719,047	2,216,377	2,147,423	1,749,896	1,353,527	1,223,628	1,173,218	1,103,281	996,773	1,090,892	1,189,642
General Service Commercial Lg Vol 2	135,291	176,752	189,239	173,318	162,156	165,050	134,891	149,997	38,000	84,675	57,467	60,855	80,940	88,898
Natural Gas Vehicle Sales	24,458	23,732	22,791	28,900	25,712	21,872	22,111	23,744	20,330	23,608	24,078	31,075	28,403	22,809
Transportation Small General Service	2,051	3,720	4,165	2,974	2,832	2,328	3,887	4,230	4,433	5,288	5,883	6,714	7,134	12,997
Transportation General Service Commercial	1,011,040	1,409,941	1,628,992	1,898,530	1,584,249	1,547,343	1,581,260	1,703,298	1,586,044	1,778,022	1,799,131	1,837,820	1,971,125	2,218,451
Transportation General Service Commercial Lg Vol 1	3,080,497	3,608,243	4,123,980	3,895,768	3,768,818	3,525,978	3,684,739	3,265,903	3,508,898	3,587,192	4,423,948	4,178,484	5,088,087	4,284,844
Total per therm														
Residential	1.15830	1.15830	1.19140	1.04042	1.04042	1.05728	1.06728	1.14718	1.11999	1.12382	1.06543	1.02213	1.01903	0.97852
Commercial St Lighting	0.63293	0.70900	0.79102	1.24535	1.22870	1.06378	1.04256	0.71900	0.69090	0.84426	0.84226	0.62226	0.52760	0.52738
Small General Service	0.94220	1.01827	1.08278	1.53711	1.52146	1.35554	1.33432	1.01076	0.88485	0.97601	0.93402	0.88402	0.81912	0.81912
General Service Commercial	0.80343	0.87950	0.95712	1.11145	1.39580	1.22988	1.20866	0.88510	0.85919	0.86504	0.80836	0.75839	0.69346	0.69346
General Service Commercial Lg Vol 1	0.77218	0.84825	0.92721	1.38154	1.36589	1.19897	1.17875	0.85519	0.82928	0.82044	0.77845	0.72845	0.69355	0.69355
General Service Commercial Lg Vol 2	0.70801	0.87841	0.86452	1.31885	1.30320	1.13728	1.11606	0.79250	0.78859	0.75775	0.71578	0.68576	0.60089	0.60089
Natural Gas Vehicle Sales	0.60217	0.67824	0.76070	1.21053	1.19938	1.03346	1.01224	0.68868	0.66277	0.65393	0.61194	0.56194	0.49704	0.49704
Transportation Small General Service	0.42321	0.42321	0.40358	0.40358	0.40358	0.40358	0.40358	0.40358	0.40358	0.40358	0.40358	0.40358	0.40688	0.40688
Transportation General Service Commercial	0.28444	0.28444	0.27792	0.27792	0.27792	0.27792	0.27792	0.27792	0.27792	0.27792	0.27792	0.27792	0.28102	0.28102
Transportation General Service Commercial Lg Vol 1	0.25319	0.25319	0.24801	0.24801	0.24801	0.24801	0.24801	0.24801	0.24801	0.24801	0.24801	0.24801	0.25111	0.25111
Number of Bills														
Residential	202,050	204,483	205,973	207,748	208,506	209,563	208,163	205,734	205,211	205,847	202,610	210,452	208,371	211,350
Commercial St Lighting	88	88	87	87	91	91	91	90	58	49	48	45	45	43
Small General Service	4,694	4,727	4,733	4,693	4,744	4,667	4,571	4,498	4,460	4,456	4,377	4,491	4,841	4,990
General Service Commercial	13,877	14,105	13,995	13,852	13,818	13,324	13,177	12,798	12,738	12,498	12,303	12,552	11,998	11,776
General Service Commercial Lg Vol 1	1,073	1,088	1,060	1,051	1,091	855	839	888	823	792	757	697	676	676
General Service Commercial Lg Vol 2	11	12	13	11	9	9	9	11	10	7	7	6	5	6
Natural Gas Vehicle Sales	19	17	17	17	17	17	17	19	17	17	18	21	20	20
Customer Charge (@ 50%)														
Residential	\$3.50	\$3.50	\$3.50	\$3.50	\$3.50	\$3.50	\$3.50	\$3.50	\$3.50	\$3.50	\$3.50	\$3.50	\$3.50	\$3.50
Commercial St Lighting	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Small General Service	\$7.50	\$7.50	\$7.50	\$7.50	\$7.50	\$7.50	\$7.50	\$7.50	\$7.50	\$7.50	\$7.50	\$7.50	\$7.50	\$7.50
General Service Commercial	\$8.50	\$8.50	\$8.50	\$8.50	\$8.50	\$8.50	\$8.50	\$8.50	\$8.50	\$8.50	\$8.50	\$8.50	\$8.50	\$8.50
General Service Commercial Lg Vol 1	\$12.50	\$12.50	\$12.50	\$12.50	\$12.50	\$12.50	\$12.50	\$12.50	\$12.50	\$12.50	\$12.50	\$12.50	\$12.50	\$12.50
General Service Commercial Lg Vol 2	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50
Natural Gas Vehicle Sales	\$12.50	\$12.50	\$12.50	\$12.50	\$12.50	\$12.50	\$12.50	\$12.50	\$12.50	\$12.50	\$12.50	\$12.50	\$12.50	\$12.50

Narrative Description: Unbilled revenue (var charge) equals the number of therms sold @ 50% multiplied by the variable cost per therm for each rate class.
 Customer charge equals the number of bills multiplied by the fixed customer charge @ 50% for each rate class.
 Interruptible gas meters are read on the last day of the month.

Footnotes: Unbilled therms calculated at 48.5% in Jan 2001.
 The above data does not include our Panama City and Ocala divisions (formerly West Florida Natural Gas).
 Refer to page 9 for Ocala and Panama City data.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

EXPLANATION PROVIDE (1) THE DETAILED CALCULATION OF THE 13-MONTH AVERAGE BALANCE OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR RATE BASE AND (2) THE DETAILED CALCULATION OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR NET OPERATING INCOME THE CALCULATIONS SHOULD BE SHOWN ON A MONTHLY BASIS ALL SUPPORTING SCHEDULES SHOULD BE INSERTED IMMEDIATELY FOLLOWING THIS SCHEDULE

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/01
 WITNESS B NARZISSENFELD

COMPUTATION OF UNBILLED REVENUES

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Nov-00	Dec-00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01
West FI Divisions only (Panama city and Ocala)														
Number of Therms Sold (@50%)														
Residential	238,431	649,404	1,177,328	854,642	428,442	422,070	280,441	212,088	182,344	182,150	181,513	207,315	254,851	310,808
Commercial St Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small General Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Service Commercial	372,438	549,109	722,731	601,322	446,585	491,723	385,915	319,394	265,517	261,582	196,323	220,202	252,784	268,382
General Service Commercial Lg Vol 1	1,893	1,383	3,219	1,610	5,064	(2,760)	2,333	3,934	4,362	3,087	3,468	2,507	8,049	3,529
General Service Commercial Lg Vol 2	12,983	10,941	14,967	3,693	13,745	15,821	8,328	(3,961)	2,403	281	283	-	281	1,906
Natural Gas Vehicle Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small General Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Service Commercial	-	-	-	-	-	-	-	-	151,313	180,725	181,042	208,120	215,434	282,308
General Service Commercial Lg Vol 1	-	-	-	-	-	-	-	-	68,570	87,570	95,101	127,285	122,832	160,848
Total per therm														
Residential	1.07294	1.07294	1.13033	1.57935	1.57935	1.40621	1.40621	1.08811	1.05882	1.06275	1.00438	0.99106	0.95486	0.91435
Commercial St Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small General Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Service Commercial	0.71780	0.79387	0.87877	1.33110	1.31645	1.14953	1.12831	0.80475	0.77884	0.77000	0.72801	0.67801	0.61001	0.61001
General Service Commercial Lg Vol 1	0.68384	0.75971	0.84279	1.29712	1.28147	1.11555	1.09433	0.77077	0.74468	0.73602	0.69403	0.64403	0.57803	0.57603
General Service Commercial Lg Vol 2	0.69292	0.66899	0.75212	1.20645	1.19080	1.02488	1.00368	0.66010	0.65419	0.64535	0.60336	0.56336	0.48536	0.48536
Natural Gas Vehicle Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small General Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Service Commercial	-	-	-	-	-	-	-	-	0.19757	0.19757	0.19757	0.19757	0.19757	0.19757
General Service Commercial Lg Vol 1	-	-	-	-	-	-	-	-	0.16359	0.16359	0.16359	0.16359	0.16359	0.16359
Number of Bills														
Residential	30,809	31,412	31,643	32,010	32,199	32,421	32,088	31,984	31,908	32,005	32,078	32,322	32,956	33,333
Commercial St Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small General Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Service Commercial	2,482	2,511	2,523	2,517	2,524	2,520	2,482	2,374	2,316	2,283	2,248	2,184	2,147	2,119
General Service Commercial Lg Vol 1	4	3	3	4	5	3	3	4	4	4	5	3	3	3
General Service Commercial Lg Vol 2	2	2	3	2	2	3	2	2	1	1	1	1	-	-
Natural Gas Vehicle Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Charge (@ 50%)														
Residential	\$3.50	\$3.50	\$3.50	\$3.50	\$3.50	\$3.50	\$3.50	\$3.50	\$3.50	\$3.50	\$3.50	\$3.50	\$3.50	\$3.50
Commercial St Lighting	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Small General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Service Commercial	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00
General Service Commercial Lg Vol 1	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00
General Service Commercial Lg Vol 2	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00
Natural Gas Vehicle Sales	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Narrative Description Unbilled revenue (var charge) equals the number of therms sold @ 50% multiplied by the variable cost per therm for each rate class
 Customer charge equals the number of bills multiplied by the fixed customer charge @ 50% for each rate class
 interruptible gas meters are read on the last day of the month

Footnote Unbilled therms calculated at 48.5% in Jan 2001
 The information on this schedule represents data for Peoples Panama City and Ocala divisions (formerly West FL Natural Gas, prior to Peoples 1992 rate case)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE ACTUAL MONTHLY OPERATION AND MAINTENANCE EXPENSES BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA 12/31/2001
WITNESS B NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE NO	A/C NO	DESCRIPTION	(1) Jan-01	(2) Feb-01	(3) Mar-01	(4) Apr-01	(5) May-01	(6) Jun-01	(7) Jul-01	(8) Aug-01	(9) Sep-01	(10) Oct-01	(11) Nov-01	(12) Dec-01	TOTAL
OTHER GAS SUPPLY EXPENSES															
OPERATION															
1		NATURAL GAS PURCHASES	\$ 26,097,066	\$ 35,985,323	\$ 19,930,801	\$ 18,837,742	\$ 16,265,554	\$ 8,531,251	\$ 12,117,662	\$ 11,559,823	\$ 10,633,175	\$ 10,463,602	\$ 7,343,912	\$ 8,995,493	\$ 186,561,404
2		LESS COMPANY USED GAS	\$ (7,874)	\$ (17,036)	\$ (15,131)	\$ (15,101)	\$ (15,004)	\$ (10,167)	\$ (10,484)	\$ (12,925)	\$ (10,420)	\$ (11,091)	\$ (5,800)	\$ (5,704)	\$ (136,737)
3	804	COST OF GAS	\$ 26,089,192	\$ 35,968,287	\$ 19,915,670	\$ 18,822,641	\$ 16,250,550	\$ 8,521,084	\$ 12,107,178	\$ 11,546,898	\$ 10,622,755	\$ 10,452,511	\$ 7,338,112	\$ 8,989,789	\$ 186,424,667
DISTRIBUTION EXPENSES															
OPERATION															
4	870	SUPERVISION & ENGINEERING	\$ 24,724	\$ 29,952	\$ 26,063	\$ 25,832	\$ 27,905	\$ 27,689	\$ 30,277	\$ 29,281	\$ 28,334	\$ 26,849	\$ 25,866	\$ 27,448	\$ 330,222
5	871	DISTRIBUTN LOAD DISPATCHNG	\$ 5,791	\$ 5,142	\$ 4,035	\$ 4,557	\$ 5,884	\$ 3,297	\$ 6,079	\$ 5,250	\$ 4,576	\$ 4,351	\$ 6,130	\$ 1,692	\$ 56,780
6	872	COMPRESSOR STATION	\$ -	\$ 613	\$ 1,602	\$ 1,345	\$ 2,144	\$ 217	\$ 15	\$ 3,578	\$ 875	\$ 5,334	\$ 2,146	\$ 7,312	\$ 25,182
7	873	COMPRESSOR STA FUEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	874	MAINS & SERVICES	\$ 318,451	\$ 404,008	\$ 445,111	\$ 341,152	\$ 427,183	\$ 344,336	\$ 343,749	\$ 459,749	\$ 329,845	\$ 329,913	\$ 347,547	\$ 334,414	\$ 4,425,455
9	875	MEAS & REG - GENERAL	\$ 8,300	\$ 14,424	\$ 14,644	\$ 14,827	\$ 14,779	\$ 18,050	\$ 8,631	\$ 9,237	\$ 9,025	\$ 6,760	\$ 15,995	\$ 8,732	\$ 143,405
10	876	MEAS & REG - INDUSTRIAL	\$ 4,311	\$ 7,913	\$ 8,788	\$ 4,111	\$ 6,719	\$ 7,890	\$ 7,423	\$ 11,147	\$ 5,090	\$ 8,191	\$ 8,445	\$ 9,599	\$ 89,626
11	877	MEAS & REG - CITY GATE	\$ 6,665	\$ 6,769	\$ 6,941	\$ 10,148	\$ 9,335	\$ 6,323	\$ 6,082	\$ 10,865	\$ 6,930	\$ 4,751	\$ 7,398	\$ 4,869	\$ 87,072
12	878	METER & HOUSE REG EXPENSE	\$ 154,438	\$ 166,728	\$ 201,291	\$ 169,453	\$ 222,629	\$ 170,010	\$ 191,675	\$ 194,727	\$ 160,315	\$ 180,186	\$ 187,984	\$ 190,195	\$ 2,189,631
13	879	CUSTOMER INSTALLATIONS	\$ 197,152	\$ 190,999	\$ 167,377	\$ 143,315	\$ 161,148	\$ 120,906	\$ 150,348	\$ 162,707	\$ 142,753	\$ 163,206	\$ 160,343	\$ 155,781	\$ 1,916,039
14	880	OTHER EXPENSE	\$ 13,903	\$ 48,521	\$ 65,784	\$ 79,818	\$ 92,413	\$ 50,697	\$ 74,952	\$ 101,247	\$ 74,400	\$ 74,940	\$ 156,207	\$ 101,758	\$ 934,642
15	881	RENTS	\$ 8,011	\$ 19,187	\$ 234	\$ 1,096	\$ 2,010	\$ 1,319	\$ 18,590	\$ 6,655	\$ 5,840	\$ 30,776	\$ 2,612	\$ 1,684	\$ 98,013
16		TOTAL OPERATION	\$ 741,744	\$ 894,256	\$ 941,871	\$ 795,654	\$ 972,149	\$ 750,734	\$ 837,821	\$ 994,442	\$ 767,982	\$ 835,257	\$ 920,674	\$ 843,483	\$ 10,296,067
MAINTENANCE															
17	885	SUPERVISION & ENGINEERING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	886	STRUCTURES & IMPROVEMENTS	\$ 8,968	\$ 17,601	\$ 19,311	\$ 10,555	\$ 17,721	\$ 5,548	\$ 10,491	\$ 20,608	\$ 14,121	\$ 11,498	\$ 10,746	\$ 13,327	\$ 160,492
19	887	MAINS	\$ 99,744	\$ 131,250	\$ 75,714	\$ 92,410	\$ 107,129	\$ 116,926	\$ 112,089	\$ 121,776	\$ 100,370	\$ 95,584	\$ 81,885	\$ 84,156	\$ 1,219,034
20	889	MEAS & REG - GENERAL	\$ 26,033	\$ 20,903	\$ 8,666	\$ 12,643	\$ 11,171	\$ 10,625	\$ 9,806	\$ 12,570	\$ 8,745	\$ 15,604	\$ 9,587	\$ 12,471	\$ 159,021
21	890	MEAS & REG - INDUSTRIAL	\$ 19,439	\$ 14,827	\$ 15,846	\$ 21,799	\$ 25,834	\$ 15,960	\$ 19,289	\$ 20,574	\$ 18,744	\$ 12,043	\$ 13,873	\$ 14,675	\$ 212,900
22	891	MEAS & REG - GATE STATION	\$ 33,315	\$ 41,951	\$ 44,852	\$ 37,217	\$ 41,487	\$ 36,547	\$ 21,900	\$ 49,876	\$ 40,284	\$ 21,720	\$ 23,551	\$ 30,436	\$ 423,133
23	892	SERVICES	\$ 49,577	\$ 52,713	\$ 26,649	\$ 33,009	\$ 48,304	\$ 29,566	\$ 64,480	\$ 57,473	\$ 43,967	\$ 31,135	\$ 49,113	\$ 34,254	\$ 520,242
24	893	METERS & HOUSE REGULATORS	\$ 24,251	\$ 128,323	\$ 67,557	\$ 40,972	\$ 23,554	\$ 80,475	\$ 25,789	\$ 49,661	\$ 45,838	\$ 29,306	\$ 38,821	\$ 34,120	\$ 588,667
25	894	OTHER EQUIPMENT	\$ 8,891	\$ 12,279	\$ 2,856	\$ 9,242	\$ 18,245	\$ 6,041	\$ 10,020	\$ 12,448	\$ 10,341	\$ 12,333	\$ 16,972	\$ 21,074	\$ 140,544
26		TOTAL MAINTENANCE	\$ 270,218	\$ 419,845	\$ 261,450	\$ 257,847	\$ 293,445	\$ 301,688	\$ 273,863	\$ 344,988	\$ 282,410	\$ 229,222	\$ 244,548	\$ 244,513	\$ 3,424,033

SUPPORTING SCHEDULES

RECAP SCHEDULES C-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE ACTUAL MONTHLY OPERATION AND MAINTENANCE EXPENSES BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR

TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA 12/31/2001 WITNESS B. NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE NO	A/C NO	DESCRIPTION	(1) Jan-01	(2) Feb-01	(3) Mar-01	(4) Apr-01	(5) May-01	(6) Jun-01	(7) Jul-01	(8) Aug-01	(9) Sep-01	(10) Oct-01	(11) Nov-01	(12) Dec-01	TOTAL
CUSTOMER ACCOUNTS EXPENSE															
1	901	SUPERVISION	\$ -	\$ 146	\$ (48)	\$ -	\$ -	\$ -	\$ 675	\$ (179)	\$ -	\$ -	\$ -	\$ -	\$ 594
2	902	METER READING EXPENSE	\$ 132,849	\$ 138,771	\$ 114,833	\$ 132,931	\$ 181,143	\$ 127,524	\$ 117,754	\$ 171,600	\$ 127,320	\$ 127,918	\$ 127,343	\$ 177,997	\$ 1,677,980
3	903	CUS RECORDS & COLLECTIONS	\$ 503,309	\$ 398,481	\$ 336,791	\$ 287,387	\$ 316,167	\$ 254,103	\$ 291,317	\$ 296,939	\$ 272,521	\$ 293,621	\$ 266,183	\$ 301,093	\$ 3,817,913
4	904	UNCOLLECTIBLE ACCOUNTS	\$ 97,601	\$ 79,615	\$ 102,357	\$ 93,924	\$ 172,132	\$ 204,987	\$ 241,778	\$ 32,393	\$ 214,053	\$ 201,709	\$ 234,564	\$ 123,014	\$ 1,798,149
5	905	MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6		TOTAL CUSTOMER ACCOUNTS EX	\$ 733,759	\$ 617,013	\$ 553,933	\$ 514,242	\$ 669,442	\$ 586,614	\$ 651,523	\$ 500,753	\$ 613,894	\$ 623,248	\$ 628,109	\$ 602,104	\$ 7,294,636
CUSTOMER SVCE & INFORMATION															
7	907	CNG	\$ -	\$ (1)	\$ 2,497	\$ (2,498)	\$ (1)	\$ 165	\$ (166)	\$ (1)	\$ -	\$ -	\$ 31	\$ (31)	\$ (5)
8	908	CONSERVATION EXPENSE	\$ 744,957	\$ 497,942	\$ 827,120	\$ 763,258	\$ 789,933	\$ 767,145	\$ 758,992	\$ 919,489	\$ 989,916	\$ 702,368	\$ 790,780	\$ 1,053,935	\$ 9,605,835
8	909	CONSERVATION ADVERTISING	\$ 45,811	\$ 95,970	\$ 47,796	\$ 69,326	\$ 100,575	\$ 78,757	\$ 74,046	\$ 63,320	\$ 41,339	\$ 103,307	\$ 122,837	\$ 79,512	\$ 922,596
9		TOTAL CUSTOMER SVCE & INFO	\$ 790,768	\$ 593,911	\$ 877,413	\$ 830,086	\$ 890,507	\$ 846,067	\$ 832,872	\$ 982,808	\$ 1,031,255	\$ 805,675	\$ 913,648	\$ 1,133,416	\$ 10,528,426
SALES EXPENSE															
10	911	SUPERVISION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	912	DEMONSTRATING & SELLING	\$ 700,169	\$ 719,690	\$ 701,970	\$ 723,403	\$ 707,183	\$ 721,703	\$ 704,891	\$ 677,215	\$ 677,536	\$ 951,194	\$ 587,565	\$ 552,243	\$ 8,424,782
12	913	ADVERTISING	\$ 15,023	\$ 23,485	\$ 6,772	\$ 29,991	\$ 24,815	\$ 36,450	\$ 15,759	\$ 26,434	\$ 389,810	\$ (140,066)	\$ (162,778)	\$ 15,366	\$ 281,061
13	916	MISC SALES EXPENSE	\$ -	\$ 741	\$ 1,260	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,001
14		TOTAL SALES EXPENSE	\$ 715,192	\$ 743,916	\$ 710,002	\$ 753,394	\$ 731,998	\$ 758,153	\$ 720,650	\$ 703,649	\$ 1,067,346	\$ 811,128	\$ 424,807	\$ 567,609	\$ 8,707,844
ADMINISTRATIVE & GEN EXP															
15	920	ADMIN & GEN SALARIES	\$ 1,057,219	\$ 611,562	\$ 603,842	\$ 625,149	\$ 628,456	\$ 623,094	\$ 625,173	\$ 606,525	\$ 602,484	\$ 626,899	\$ 609,020	\$ 454,311	\$ 7,673,734
16	921	OFFICE SUPPLIES & EXP	\$ 1,763,571	\$ 1,405,282	\$ 1,204,810	\$ 1,130,728	\$ 1,357,316	\$ 1,159,019	\$ 1,214,251	\$ 1,670,092	\$ 831,764	\$ 1,097,517	\$ 1,332,885	\$ 891,764	\$ 15,059,001
17	922	ADMIN EXP TRANS (CR)	\$ (606,203)	\$ (341,863)	\$ (311,889)	\$ (210,467)	\$ (322,271)	\$ (271,314)	\$ (358,405)	\$ (292,717)	\$ (416,736)	\$ (267,102)	\$ (362,138)	\$ (148,683)	\$ (3,929,788)
18	923	OUTSIDE SERVICES EMPLOYED	\$ (79,894)	\$ 25,007	\$ 13,473	\$ 14,097	\$ (2,987)	\$ 25,321	\$ 9,936	\$ 28,292	\$ 17,409	\$ 47,810	\$ 8,803	\$ 55,101	\$ 162,368
19	924	PROPERTY INSURANCE	\$ 18,986	\$ 18,986	\$ 18,988	\$ 23,461	\$ 23,461	\$ 23,461	\$ 23,461	\$ 35,914	\$ 35,914	\$ 35,914	\$ 35,914	\$ 21,948	\$ 316,406
20	925	INJURIES & DAMAGES	\$ 271,202	\$ 124,427	\$ (369,703)	\$ (55,883)	\$ 164,496	\$ (185,847)	\$ 161,869	\$ 91,092	\$ 330,680	\$ 135,970	\$ (250,414)	\$ (624,493)	\$ (206,604)
21	926	EMPLOYEE PENSION & BENEFITS	\$ 298,966	\$ 224,296	\$ 168,828	\$ 305,160	\$ 221,063	\$ 287,495	\$ 338,942	\$ 306,144	\$ 311,253	\$ 283,190	\$ 175,263	\$ (323,237)	\$ 2,595,363
22	928	REGULATORY COMMISSION EXP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	930	MISC GENERAL EXPENSE	\$ 201,986	\$ -	\$ 1,625	\$ 5,275	\$ 183	\$ 8,600	\$ 78,396	\$ 18,190	\$ 150	\$ 18,500	\$ 5,304	\$ 6,368	\$ 344,577
24	931	RENTS	\$ 40,827	\$ 37,218	\$ 46,065	\$ 35,474	\$ 35,572	\$ 35,585	\$ 29,756	\$ 32,229	\$ 33,397	\$ 32,098	\$ 32,281	\$ 32,287	\$ 422,789
25	932	MAINT OF GENERAL PLANT	\$ 16,830	\$ 18,921	\$ 18,681	\$ 20,379	\$ 16,124	\$ 17,632	\$ 18,756	\$ 25,881	\$ 22,635	\$ 22,634	\$ 21,179	\$ 22,704	\$ 242,360
26		TOTAL A & G EXPENSE	\$ 2,983,490	\$ 2,123,837	\$ 1,392,718	\$ 1,893,374	\$ 2,121,414	\$ 1,723,047	\$ 2,142,135	\$ 2,521,642	\$ 1,768,951	\$ 2,033,431	\$ 1,588,097	\$ 388,071	\$ 22,680,206
27		TOTAL EXPENSE	\$ 32,324,363	\$ 41,361,065	\$ 24,653,057	\$ 23,667,237	\$ 21,929,505	\$ 13,487,386	\$ 17,566,043	\$ 17,595,178	\$ 16,154,593	\$ 15,790,473	\$ 12,057,995	\$ 12,768,985	\$ 249,355,879

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY, PEOPLES GAS SYSTEM
 DOCKET NO.. 020384-GU

EXPLANATION: PROVIDE A SCHEDULE DETAILING EXPENSES WHICH ARE SUBJECT
 TO ALLOCATION BETWEEN REGULATED AND NON-REGULATED OPERATIONS SHOWING
 GROSS AMOUNTS AND AMOUNTS ALLOCATED TO REGULATED EXPENSES AND A
 DETAILED DESCRIPTION OF ALLOCATION USED.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2001
 WITNESS: B. NARZISSENFELD

LINE NO.	DESCRIPTION	DEPARTMENT NUMBER	GROSS AMOUNT	LESS ADJ	NET AMOUNT	ALLOCATED TO NON-REGULATED		REGULATED AMOUNT	DESCRIPTION OF ALLOCATION METHODS
						PERCENTAGE	AMOUNT		
Corporate Expenses Allocated via Account 922									
1	Risk Management	120	\$66,329	\$0	\$66,329	6.76%	\$4,484	\$61,845	Modified Massachusetts Formula based on Net Rev , Payroll, & Gross Plant
2	Human Resources, Safety & Training	140	976,912	0	976,912	6.76%	66,039	910,873	Modified Massachusetts Formula based on Net Rev , Payroll, & Gross Plant
3	General Accounting / Taxation	200	1,165,252	0	1,165,252	6.76%	78,771	1,086,481	Modified Massachusetts Formula based on Net Rev , Payroll, & Gross Plant
4	Payroll	220	562,335	0	562,335	6.76%	38,014	524,321	Modified Massachusetts Formula based on Net Rev., Payroll, & Gross Plant
5	Budget & Finance	250	182,675	0	182,675	6.76%	12,349	170,326	Modified Massachusetts Formula based on Net Rev , Payroll, & Gross Plant
6	Information Technology	600	3,949,275	0	3,949,275	2.50%	98,732	3,850,543	Allocated based on IT system demand and usage
7	Corporate / Executive	900	4,485,802	(3,054,494)	1,431,308	6.76%	96,756	1,334,552	Modified Massachusetts Formula based on Net Rev., Payroll, & Gross Plant
8	Shared Expenses (Itab ins , audit, legal)	903	4,795,190	(4,537,203)	257,987	6.76%	17,440	240,547	Modified Massachusetts Formula based on Net Rev., Payroll, & Gross Plant
9	Total Corporate per Calculation		<u>\$16,183,770</u>	<u>(\$7,591,697)</u>	<u>\$8,592,073</u>		412,585	8,179,488	
10	Difference - Overallocation						60,419	(60,419)	<u>Note:</u> Allocation per books is charged based on budgeted expenses for the year as determined at the beginning of the year. This schedule shows a calculation using the same allocation methodology and applying that to actual results for the year. Based on actual results, PGS would have allocated less corporate G&A to non-regulated companies
11	Total Corporate Allocated per Books						<u>\$473,004</u>	<u>\$8,119,069</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE DETAILING EXPENSES WHICH ARE SUBJECT TO ALLOCATION BETWEEN REGULATED AND NON-REGULATED OPERATIONS SHOWING GROSS AMOUNTS AND AMOUNTS ALLOCATED TO REGULATED EXPENSES AND A DETAILED DESCRIPTION OF ALLOCATION USED.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/2001

COMPANY: PEOPLES GAS SYSTEM

WITNESS: B. NARZISSENFELD

DOCKET NO. 020384-GU

LINE NO	DESCRIPTION	ACCOUNT NUMBERS	GROSS AMOUNT	ALLOCATED TO NON-REGULATED		REGULATED WIP & CLRG. ACCT.	REGULATED O&M	DESCRIPTION OF ALLOCATION METHODS
				PERCENTAGE	AMOUNT	AMOUNT	AMOUNT	
1	Stores Expense	163	\$667,170	1.31%	\$8,737	\$637,317	\$21,115	Allocated based on actual material and supplies charge-outs
2	Transportation Expense	184-01	1,727,683	0.18%	3,040	584,331	1,140,312	Alloc. based on labor hrs of operations empl and assigned vehicles
3	Cleaning Accounts	184-90	150,391	0.0%	0	0	150,391	Allocated based on historical data
4								
5	Payroll Related Items	A	5,839,145	14.50%	846,791	1,234,743	3,757,610	Allocated based on total payroll dollars as charged
6			0	0.0%	0	0	0	
7	Total Other		<u>\$8,384,389</u>		<u>\$858,568</u>	<u>\$2,456,392</u>	<u>\$5,069,429</u>	
								A Payroll related items consist of the following items:
								<u>Source</u> <u>Expense</u>
								236-12 Unemployment 408
								236-11 FICA 408
								242-01/263-03 Pensions 926
								242-64 Post-Retirement Benefits 926
								242-62 Life Insurance 926
8	Total		<u>\$16,976,462</u>		<u>\$1,331,572</u>	<u>\$2,456,392</u>	<u>\$13,188,498</u>	263-01 Employee Welfare 926
								242-65 Salary Savings 926

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A SCHEDULE ITEMIZING REVENUES
PURSUANT TO RULE 25-17 015 AND EXPENSES INCURRED PURSUANT
TO THE COMMISSION PRESCRIBED CONSERVATION GOALS

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2001
WITNESS: B. NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO.. 020384-GU

LINE NO.	ACCT. NO.	DESCRIPTION	AMOUNT	AMOUNT	AMOUNT
		<u>REVENUES</u>			
			PEOPLES GAS	WEST FLORIDA GAS	TOTAL REVENUE
1	495-03	Energy Conservation Revenue - PGS	\$8,277,944	\$0	\$8,277,944
2	495-04	Conservation Program True Up - PGS	\$225,610	\$0	\$225,610
3	495-13	Energy Conservation Revenue - WFNG	\$0	\$1,667,324	\$1,667,324
4	495-14	Conservation Program True Up - WFNG	\$0	\$357,550	\$357,550
5		ENERGY CONSERVATION REVENUES	<u>\$8,503,554</u>	<u>\$2,024,874</u>	<u>\$10,528,428</u>
		<u>EXPENSES</u>			
			PEOPLES GAS	WEST FLORIDA GAS	TOTAL EXPENSES
6	908-01	Common Costs	\$387,356	\$57,639	\$444,995
7	909-01	Common Costs - Advertising	\$806,003	\$116,593	\$922,596
8	908-02	Residential Home Builder	\$6,470,121	\$1,720,050	\$8,190,171
9	908-05	ESP	\$0	\$16,520	\$16,520
10	908-07	Gas Water Heater Load Retention	\$237,200	\$46,900	\$284,100
11	908-08	Oil Heating Replacement	\$5,940	\$0	\$5,940
12	908-09	CO-GENERATION	\$30,000	\$0	\$30,000
13	908-12	Residential Electric Resistance Appl Replacement	\$369,828	\$45,150	\$414,978
14	908-13	Commercial Electric Resistance Appl Replacement	\$167,111	\$21,420	\$188,531
15	908-20	Gas Space Conditioning Allowance	\$30,000	\$600	\$30,600
16		TOTAL ENERGY CONSERVATION EXPENSES	<u>\$8,503,559</u>	<u>\$2,024,872</u>	<u>\$10,528,431</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-2 p.1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF BALANCE SHEET ACCOUNTS
FOR THE PROVISION OF UNCOLLECTIBLE ACCOUNTS BY MONTH
FOR THE HISTORIC BASE YEAR AND 2 PRIOR YEARS.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/2001
HISTORIC BASE YR - 1: 12/31/2000
WITNESS B. NARZISSENFELD

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO: 020384-GU

LINE NO	YEAR	BEGINNING BALANCE	PROVISION ACCRUAL	BAD DEBT WRITE OFFS	RECOVERIES & ADJUSTMENTS	COVERED BY CUSTOMER DEPOSIT(1)	ENDING BALANCE
<u>HISTORIC BASE YEAR</u>							
1	Jan-01	(\$307,726)	(97,601)	127,676	(30,380)	\$0	(\$308,032)
2	Feb-01	(308,032)	(79,615)	104,361	(24,940)	0	(308,227)
3	Mar-01	(308,227)	(102,358)	120,383	(18,025)	0	(308,227)
4	Apr-01	(308,227)	(93,927)	110,628	(16,699)	0	(308,227)
5	May-01	(308,227)	(172,133)	184,088	(11,955)	0	(308,227)
6	Jun-01	(308,227)	(204,988)	220,357	(15,290)	0	(308,147)
7	Jul-01	(308,147)	(241,776)	262,461	(20,685)	0	(308,147)
8	Aug-01	(308,147)	(32,393)	172,325	(139,932)	0	(308,147)
9	Sep-01	(308,147)	(214,053)	228,515	(14,462)	0	(308,147)
10	Oct-01	(308,147)	(201,735)	226,232	(24,498)	0	(308,147)
11	Nov-01	(308,147)	(234,583)	263,572	(28,989)	0	(308,147)
12	Dec-01	(308,147)	(123,015)	152,446	(29,431)	0	(308,147)
13	TOTAL		<u>(1,798,175)</u>	<u>2,173,040</u>	<u>(375,286)</u>		
<u>PRIOR YEAR</u>							
14	Jan-00	(\$107,000)	(\$229,055)	\$63,406	(\$27,351)	0	(\$300,000)
15	Feb-00	(300,000)	(105,159)	129,835	(25,305)	0	(300,629)
16	Mar-00	(300,629)	(48,391)	85,678	(37,007)	0	(300,350)
17	Apr-00	(300,350)	(64,139)	74,633	(10,836)	0	(300,692)
18	May-00	(300,692)	(114,525)	137,125	(21,908)	0	(300,000)
19	Jun-00	(300,000)	(134,392)	140,657	(6,335)	0	(300,071)
20	Jul-00	(300,071)	(149,902)	163,737	(13,949)	0	(300,185)
21	Aug-00	(300,185)	(142,372)	163,600	(22,361)	0	(301,317)
22	Sep-00	(301,317)	(97,914)	114,538	(17,681)	0	(302,374)
23	Oct-00	(302,374)	(118,795)	131,613	(14,260)	0	(303,817)
24	Nov-00	(303,817)	(76,115)	110,889	(37,818)	0	(306,861)
25	Dec-00	(306,861)	27,855	43,279	(71,999)	0	(307,726)
26	TOTAL		<u>(1,252,903)</u>	<u>1,358,988</u>	<u>(306,811)</u>		

(1) Peoples Gas System writes off bad debt net of customer deposits

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

EXPLANATION PROVIDE A SCHEDULE OF BALANCE SHEET ACCOUNTS
 FOR THE PROVISION OF UNCOLLECTIBLE ACCOUNTS BY MONTH
 FOR THE HISTORIC BASE YEAR AND 2 PRIOR YEARS

TYPE OF DATA SHOWN:
 HISTORIC BASE YR - 2: 12/31/99
 WITNESS: B. NARZISSENFELD

HISTORIC BASE YR - 2

LINE NO	PRIOR YEAR	BEGINNING BALANCE	PROVISION ACCRUAL	BAD DEBT WRITE OFFS	RECOVERIES & ADJUSTMENTS	COVERED BY CUSTOMER DEPOSIT(1)	ENDING BALANCE
1	Jan-99	(\$107,000)	(\$41,422)	\$62,748	(\$21,326)	0	(\$107,000)
2	Feb-99	(107,000)	(45,765)	64,978	(19,213)	0	(107,000)
3	Mar-99	(107,000)	(61,178)	84,189	(22,991)	0	(107,000)
4	Apr-99	(107,000)	(49,068)	72,237	(23,169)	0	(107,000)
5	May-99	(107,000)	(79,841)	89,895	(10,053)	0	(107,000)
6	Jun-99	(107,000)	(96,767)	103,255	(6,488)	0	(107,000)
7	Jul-99	(107,000)	(76,756)	92,935	(16,299)	0	(107,120)
8	Aug-99	(107,120)	(98,334)	101,077	(8,443)	0	(112,821)
9	Sep-99	(112,821)	(100,977)	110,424	(14,485)	0	(117,859)
10	Oct-99	(117,859)	(92,128)	106,945	(14,359)	0	(117,402)
11	Nov-99	(117,402)	(68,959)	102,207	(33,248)	0	(117,402)
12	Dec-99	(117,402)	(29,214)	77,025	(37,409)	0	(107,000)
13	TOTAL		<u>(840,410)</u>	<u>1,067,894</u>	<u>(227,484)</u>		

(1) Peoples Gas System writes off bad debt net of customer deposits

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A SCHEDULE OF ADVERTISING EXPENSES BY SUB-ACCOUNT FOR THE HISTORIC BASE YEAR AND PRIOR YEAR FOR EACH TYPE OF ADVERTISING

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA 12/31/2001
WITNESS: B. MARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

ADVERTISING EXPENSES FOR THE HISTORIC BASE YEAR ENDED 12/31/2001

LINE NO	ACCOUNT NO	ACCOUNT TITLE	TOTAL PER BOOKS	JURISDICTIONAL AMOUNT
1		<u>CONSERVATION ADVERTISING</u>		
2	909-01	Common Costs	\$922,596	\$0
3	909-02	Residential Home Builder	\$0	\$0
4	909-07	Gas Water Heater Load Retention	\$0	\$0
5	909-08	Oil Heating Replacement	\$0	\$0
6	909-12	Residential Electric Resistance Appl Replacement	\$0	\$0
7	909-13	Commercial Electric Resistance Appl Replacement	\$0	\$0
8	909-20	Gas Space Conditioning Allowance	\$0	\$0
9		<u>GENERAL ADVERTISING</u>		
10	913-01	General Advertising	\$281,061	\$281,061
			<u>\$1,203,657</u>	<u>\$281,061</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A SCHEDULE OF ADVERTISING EXPENSES BY SUB-ACCOUNT FOR THE HISTORIC BASE YEAR AND PRIOR YEAR FOR EACH TYPE OF ADVERTISING

TYPE OF DATA SHOWN

COMPANY PEOPLES GAS SYSTEM

HISTORIC BASE YR - 1. 12/31/2000

WITNESS B. NARZISSENFELD

DOCKET NO 020384-GU

ADVERTISING EXPENSES FOR THE YEAR PRIOR TO THE HISTORIC BASE YEAR

LINE NO	ACCOUNT NO	ACCOUNT TITLE	TOTAL PER BOOKS	JURISDICTIONAL AMOUNT
1		<u>CONSERVATION ADVERTISING</u>		
2	909-01	Common Costs	\$978,660	\$0
3	909-02	Residential Home Bulder	\$0	\$0
4	909-07	Gas Water Heater Load Retention	\$0	\$0
5	909-08	Oil Heating Replacement	\$0	\$0
6	909-12	Residential Electric Resistance Appl Replacement	\$0	\$0
7	909-13	Commercial Electric Resistance Appl Replacement	\$0	\$0
8	909-20	Gas Space Conditioning Allowance	\$0	\$0
9		<u>GENERAL ADVERTISING</u>		
10	913-01	General Advertising	\$840,944	\$840,944
			<u>\$1,817,604</u>	<u>\$840,944</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF CIVIC AND CHARITABLE CONTRIBUTIONS
INCLUDED IN NET OPERATING INCOME FOR THE HISTORIC BASE YEAR

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA: 12/31/01
WITNESS: B. NARZISSENFELD

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE NO.	DESCRIPTION	TOTAL	AMOUNT ALLOCATED TO NON-REGULATED	AMOUNT REGULATED
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None

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF INDUSTRY ASSOCIATION
DUES INCLUDED IN NET OPERATING INCOME BY ORGANIZATION
FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/01
WITNESS: B. NARZISSENFELD

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO : 020384-GU

INDUSTRY ASSOCIATION DUES FOR THE 12 MONTHS ENDED 12/31/01

LINE NO.	ORGANIZATION	AMOUNT
1	AMERICAN GAS ASSOCIATION	172,119
2	FLORIDA NATURAL GAS ASSOCIATION	60,260
3	SOUTHERN GAS ASSOCIATION	18,875
4	TOTAL	<u>251,254</u>

SCHEDULE C-12

LOBBYING AND OTHER POLITICAL EXPENSES

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A SCHEDULE, BY ORGANIZATION, OF EXPENSES
FOR LOBBYING, CIVIC, POLITICAL AND RELATED ACTIVITIES INCLUDED
IN NET OPERATING INCOME FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/01
WITNESS: B NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE
NO

ORGANIZATION

AMOUNT

NONE

SUPPORTING SCHEDULES

RECAP SCHEDULES C-5 p 2

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

EXPLANATION PROVIDE A COMPARISON OF RATE CASE EXPENSES INCURRED OR ANTICIPATED FOR THE CURRENT AND MOST RECENT PRIOR CASE WITH EXPLANATION OF ANY CHANGES WHICH EXCEED 10% ON AN INDIVIDUAL ITEM BASIS ALSO PROVIDE AN AMORTIZATION SCHEDULE OF RATE CASE EXPENSE AS A PERCENTAGE OF RATE BASE AND OPERATING REVENUES AND THE AMOUNT PER CUSTOMER

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/01
 PROJECTED TEST YEAR 12/31/03
 WITNESS B NARZISSENFELD

COMPARISON OF CURRENT RATE CASE EXPENSES WITH PRIOR CASE

LINE NO	DESCRIPTION	PRIOR CASE 1991	CURRENT CASE 2001	PERCENT CHANGE (TOTAL)	PERCENT CHANGE (ANNUAL)	REASON FOR CHANGE (IF 10% OR GREATER)
1	OUTSIDE CONSULTANTS COST OF CAPITAL	\$41,741	\$50,000	19.79%	1.98%	
2	OUTSIDE CONSULTANTS COST OF SERVICE	0	0		0.00%	
3	LEGAL SERVICES	80,967	140,000	72.91%	7.29%	
4	OTHER EXPENSES	31,235	50,000	60.08%	6.01%	
5	TOTAL	\$153,943	\$240,000	55.90%	5.59%	

SCHEDULE OF RATE CASE AMORTIZATION IN THE HISTORIC BASE YEAR

LINE NO	DESCRIPTION	TOTAL EXPENSES	RATE ORDER AMORTIZATION		AMORTIZED AMOUNT		UNAMORTIZED BALANCE
			DATE	PERIOD		12/31/01	
6	PRIOR CASE Docket No 911150-GU		10/1/1992	3 Years	There are no rate case amortizations in the historic base year		
7	PRIOR CASE						
8	CURRENT CASE Docket No 020384-GU	240,000					\$240,000
9	TOTAL	<u>\$240,000</u>			\$0	\$0	<u>\$240,000</u>

	DOCKET NO 911150-GU	DOCKET NO. 020384-GU
10 RATE CASE EXPENSE INCURRED (ANTICIPATED) AS A PERCENTAGE OF RATE BASE *	0.0697%	0.0459%
11 RATE CASE EXPENSE INCURRED (ANTICIPATED) AS A PERCENTAGE OF REVENUE *	0.1600%	0.1405%
12 RATE CASE EXPENSE INCURRED (ANTICIPATED) PER CUSTOMER *	\$0.83	\$0.82

* Per projected test year-2003

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE BY TYPE OF CHARGE, OF THE CHARGES TO ACCOUNT 930 (MISCELLANEOUS GENERAL EXPENSES) FOR THE HISTORIC BASE YEAR. PROVIDE ALSO THE AMOUNT ALLOCATED TO UTILITY OPERATIONS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2001
WITNESS: B. NARZISSENFEI

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

MISCELLANEOUS GENERAL EXPENSES FOR THE 12 MONTHS ENDED 12/31/01

LINE NO	SUB ACCOUNT NUMBER	DESCRIPTION	TOTAL	UTILITY AMOUNT
1	930-01	INDUSTRY ASSOCIATION DUES	\$251,254	\$251,254
2	930-01, 930-03	OTHER DUES	54,820	54,820
3	930-03	EMPLOYEE RELOCATION	29,698	29,698
4	930-03	TRUSTEE EXPENSE	8,600	8,600
5	930-01 930-03	MISCELLANEOUS	205	205
6		TOTAL	<u>\$344,577</u>	<u>\$344,577</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF OUT OF PERIOD ITEMS FOR THE
HISTORIC BASE YEAR AND THE RELATED ADJUSTMENTS TO OPERATING
REVENUES AND EXPENSES BY PRIMARY ACCOUNT

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA 12/31/01
WITNESS: B. NARZISSENFELD

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO: 020384-GU

LINE NO	ACCOUNT NO	ACCOUNT TITLE	(1) DESCRIPTION	(2) DATE INCURRED	(3) DEBIT	(4) CREDIT
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NONE

FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION. PROVIDE A SCHEDULE OF GAINS AND LOSSES ON DISPOSITION OF PROPERTY PREVIOUSLY USED IN PROVIDING GAS SERVICE FOR THE HISTORIC BASE YEAR AND FOUR PRIOR YEARS LIST AMOUNTS ALLOWED IN PRIOR RATE CASES, AND THE HISTORIC YEAR OF SUCH PRIOR CASES.	TYPE OF DATA SHOWN:	
COMPANY	PEOPLES GAS SYSTEM		HISTORIC BASE YEAR DATA: 12/31/01	
DOCKET NO	020384-GU		HISTORIC BASE YR - 1: 12/31/00	
			HISTORIC BASE YR - 2: 12/31/99	
			HISTORIC BASE YR - 3: 12/31/98	
			HISTORIC BASE YR - 4: 12/31/97	
			WITNESS: B. NARZISSENFELD	

GAINS AND LOSSES ON PROPERTY

DESCRIPTION OF PROPERTY	DATE ACQUIRED	DATE DISPOSED	ORIGINAL CLASSIFICATION	RECLASSIFICATION ACCOUNT	ORIGINAL AMOUNT RECORDED	ADDITIONS OR (RETIREMENTS)	NET BOOK VALUE ON DISPOSAL DATE	GAIN OR LOSS	AMOUNT ALLOWED PRIOR CASE	PRIOR CASES TEST YEAR ENDED
398 NW 7TH AVE FT LAUDERDALE	Jun-35	Dec-01	101	421	10,716		10,716	10,716	0	Sep-93
2851 SW 1ST TERRACE FT LAUDERDALE	Sep-68	Sep-00	101	421	27,487		27,487	(346,466)	24,738	Sep-93

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE THE MONTHLY DEPRECIATION EXPENSE FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA, 12/31/01
WITNESS: B. NARZISSENFELD

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 020384-GU

LINE NO	A/C NO	DESCRIPTION	% RATE	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	TOTAL DEPRECIATION
TOTAL COMPANY LESS WFG			PGS													
1	303 01	CUSTOMIZED SOFTWARE	9.5%	\$ 6,651	\$ 14,573	\$ 14,575	\$ 14,575	\$ 14,575	\$ 14,575	\$ 14,890	\$ 14,783	\$ 11,830	\$ 18,818	\$ 18,444	\$ 33,308	\$ 189,373
2	375	STRUCTURES AND IMPROVEMENTS	2.7%	37,498	39,380	39,222	39,083	38,845	38,864	39,968	39,445	37,142	30,839	56,706	(7,560)	429,431
3	376	MAINS - STEEL	4.1%	708,714	711,053	721,053	718,789	738,816	730,224	724,677	736,773	722,523	708,336	787,422	829,780	8,838,158
4	378 02	MAINS - PLASTIC	2.6%	254,132	255,245	256,047	255,624	258,780	257,498	269,852	257,899	250,943	265,395	270,419	294,036	3,143,668
5	378	M & R EQUIPMENT - GENERAL	3.3%	9,456	9,486	9,485	9,440	11,413	10,905	10,209	10,787	12,620	11,845	11,996	14,527	132,168
6	378 01	M & R EQUIPMENT - GENERAL	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
7	379	M & R EQUIPMENT - CITY	3.1%	11,472	11,472	11,472	11,458	11,444	11,444	11,684	11,891	11,583	11,583	9,846	18,973	142,322
8	379 01	M & R EQUIPMENT - CITY	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
9	380	SERVICE LINES - S TEEL	6.7%	189,583	189,752	190,198	180,732	190,836	191,197	191,400	191,053	191,019	191,485	191,740	192,578	2,291,574
10	380 02	SERVICE LINES - PLASTIC	3.7%	259,888	280,618	283,163	285,852	288,988	289,813	272,390	274,339	277,093	280,069	282,512	286,587	3,259,273
11	381	METERS	3.4%	62,880	61,373	60,571	60,940	61,021	61,107	61,356	61,524	61,802	61,812	62,038	63,205	739,230
12	381 01	METERS	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
13	382	METER INSTALLATIONS	8.0%	127,249	127,720	128,780	129,606	130,887	131,944	132,620	133,433	134,320	135,720	136,670	138,414	1,587,344
14	383	REGULATORS	3.5%	19,070	19,136	19,254	19,338	19,454	19,671	19,804	19,872	19,941	20,016	20,079	20,444	238,080
15	384	REGULATOR INSTALL HOUSE	7.4%	38,978	39,137	39,482	39,783	40,201	40,541	40,748	41,012	41,314	41,788	42,120	42,686	487,790
16	385	M & R EQUIPMENT - INDUSTRIAL	3.0%	19,575	19,604	19,700	19,819	19,880	19,984	20,354	20,188	20,258	20,331	20,263	20,534	240,489
17	387	OTHER EQUIPMENT	7.9%	6,968	6,996	7,134	8,932	6,776	6,908	7,938	7,387	7,238	9,076	7,418	24,793	105,563
18	390	STRUCTURES AND IMPROVEMENTS	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
19	391	OFFICE FURNITURE	6.7%	13,844	13,844	13,840	13,757	13,680	13,299	11,183	13,048	13,217	9,747	18,811	14,267	160,537
20	391 01	COMPUTER EQUIPMENT	9.5%	138,100	130,302	129,970	131,184	128,778	132,692	119,253	129,774	127,405	183,447	135,438	153,883	1,838,026
21	391 02	OFFICE EQUIPMENT/MACHINES	4.5%	1,673	1,673	1,671	1,655	1,641	1,727	2,134	1,742	1,714	1,728	1,668	1,712	20,738
22	391 03	OFFICE FURNITURE/EQUIP	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
23	392 01	AUTO & TRUCK LESS THAN 1/2 TON	9.5%	87,498	82,308	11,876	63,844	63,010	64,960	35,389	57,568	178,056	55,034	58,557	(59,787)	876,310
24	392 02	AUTO & TRUCK 3/4 TO 1 TON	9.5%	8,268	8,268	8,863	9,285	10,395	11,025	19,133	18,096	12,427	18,330	12,819	13,420	146,329
25	392 03	AIRPLANCES	6.3%	-	16,806	18,792	7,120	7,120	69,844	20,597	20,597	(92,682)	31,856	31,856	100,447	231,952
26	392 04	TRAILERS, OTHER	3.3%	685	693	684	690	690	690	601	681	681	681	681	665	8,321
27	392 05	TRUCKS OVER 1 TON	5.3%	3,101	3,101	3,186	3,101	3,101	3,307	4,885	3,432	3,432	7,528	2,412	3,842	44,428
28	393	STORES EQUIPMENT	11.3%	-	-	-	-	-	-	-	(40)	10	37	10	10	26
29	394	TOOLS SHOP & GARAGE EQUIPMENT	7.9%	19,977	20,052	20,153	19,856	19,618	19,618	15,384	20,144	19,899	18,382	19,974	19,308	232,143
30	394 01	TOOLS SHOP & GARAGE EQUIPMENT-CN	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
31	395	LABORATORY EQUIPMENT	5.4%	494	494	494	494	493	493	493	493	493	493	493	493	5,921
32	396	POWER OPERATED EQUIPMENT	6.8%	9,545	9,545	9,545	9,383	9,221	9,220	10,794	9,378	9,469	8,996	10,022	9,658	114,772
33	397	COMMUNICATION EQUIPMENT	4.6%	13,487	13,487	13,482	13,094	12,711	12,711	9,410	12,261	12,272	13,465	13,067	13,067	152,515
34	398	MISC EQUIPMENT	5.5%	721	721	721	720	720	720	720	720	720	720	720	1,271	9,194
35	TOTAL DEPRECIATION EXPENSE			\$ 2,049,483	\$ 2,046,838	\$ 2,013,414	\$ 2,056,153	\$ 2,077,054	\$ 2,144,978	\$ 2,087,848	\$ 2,108,253	\$ 2,088,339	\$ 2,152,957	\$ 2,220,001	\$ 2,242,358	\$ 25,283,673

NOTE DEPRECIATION RATES APPROVED PER ORDER NO PSC-96-1368-FOF-GU DOCKET NO 960404-GU

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY DEPRECIATION EXPENSE FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA 12/31/01
WITNESS: B. NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO : 020384-GU

LINE NO	A/C NO	DESCRIPTION	% RATE	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	TOTAL DEPRECIATION
WEST FLORIDA GAS																
1	303 01	CUSTOMIZED SOFTWARE	14 8%	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35	\$ 417
2	375	STRUCTURES AND IMPROVEMENTS	6 7%	1,892	1,892	1,892	1,892	1,892	1,892	(5,037)	1,031	1,031	1,031	936	1,010	11,356
3	376	MAINS - STEEL	3 2%	21,868	21,868	21,868	21,868	21,868	21,738	21,826	21,855	21,857	23,707	23,096	23,098	266,515
4	376.02	MAINS - PLASTIC	2.8%	48,098	48,110	48,137	48,115	48,113	48,279	48,080	48,141	48,142	48,087	48,672	51,548	581,521
5	378	M & R EQUIPMENT - GENERAL	3.7%	855	855	828	801	801	801	645	879	795	589	795	648	9,292
6	378 01	M & R EQUIPMENT - GENERAL	16.8%	1,641	1,641	1,641	1,641	1,641	1,641	1,641	1,641	1,641	1,641	1,641	1,641	19,698
7	379	M & R EQUIPMENT - CITY	3 5%	1,776	1,776	1,716	1,657	1,657	1,657	1,657	1,657	1,657	1,657	1,657	1,797	20,321
8	379 01	M & R EQUIPMENT - CITY	16.7%	419	419	419	419	419	419	419	419	419	419	419	419	5,031
9	380	SERVICE LINES -S TEEL	3 3%	2,075	2,072	2,067	2,059	2,055	2,054	2,053	2,050	2,045	2,043	2,043	2,048	24,664
10	380.02	SERVICE LINES - PLASTIC	3.3%	25,589	25,693	26,027	26,360	26,499	26,936	27,291	27,575	28,141	28,536	28,754	29,348	326,750
11	381	METERS	3.7%	6,858	6,856	6,794	6,807	6,688	6,656	6,655	6,594	6,625	6,588	6,588	6,571	80,280
12	381 01	METERS	9 6%	26	26	26	26	26	26	26	26	26	26	26	26	306
13	382	METER INSTALLATIONS	2 6%	4,678	4,711	4,773	4,832	4,938	5,034	5,078	5,135	5,207	5,325	5,401	5,531	60,643
14	383	REGULATORS	3 8%	4,058	4,065	4,083	4,101	4,108	4,154	4,186	4,202	4,225	4,242	4,255	4,279	49,959
15	384	REGULATOR INSTALL HOUSE	2 9%	2,620	2,632	2,655	2,676	2,715	2,751	2,767	2,787	2,814	2,857	2,885	2,933	33,092
16	385	M & R EQUIPMENT - INDUSTRIAL	3 0%	525	525	526	526	528	528	539	551	559	563	573	594	6,534
17	387	OTHER EQUIPMENT	7.9%	163	163	163	163	163	225	421	226	226	226	226	242	2,608
18	390	STRUCTURES AND IMPROVEMENTS	2 7%	2,174	2,174	2,172	2,170	2,170	2,170	2,170	2,170	2,170	2,170	2,170	2,170	26,048
19	391	OFFICE FURNITURE	5.2%	1,171	1,171	778	386	386	386	866	454	481	481	297	428	7,286
20	391 01	COMPUTER EQUIPMENT	14 8%	2,702	2,702	2,981	2,809	2,809	2,692	2,307	2,507	2,557	(232)	2,915	2,551	29,299
21	391 02	OFFICE EQUIPMENT/MACHINES	13 5%	168	168	168	168	168	168	168	168	168	168	168	168	2,011
22	391 03	OFFICE FURNITURE/EQUIP	16.6%	8,514	6,662	4,810	4,810	4,810	4,810	4,810	4,810	4,810	4,810	4,810	4,810	63,276
23	392 01	AUTO & TRUCK LESS THAN 1/2 TON	17 0%	4,584	4,584	5,066	4,917	6,730	6,103	6,372	6,711	6,691	6,711	6,711	6,711	71,888
24	392.02	AUTO & TRUCK 3/4 TO 1 TON	0.0%	902	902	902	902	902	902	1,542	1,095	1,095	1,094	1,095	1,095	12,429
25	392 03	AIRPLANCES	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
26	392 04	TRAILERS, OTHER	6.8%	79	79	79	79	79	79	79	79	79	79	79	79	946
27	392 05	TRUCKS OVER 1 TON	8.3%	2,534	2,534	2,534	2,294	2,006	1,937	1,868	1,868	1,868	1,868	1,868	1,868	25,046
28	393	STORES EQUIPMENT	0 0%	-	-	-	-	-	-	-	-	-	-	-	-	-
29	394	TOOLS SHOP & GARAGE EQUIPMENT	7 5%	1,402	1,402	1,331	1,260	1,260	1,259	1,052	1,240	1,240	1,240	1,240	1,240	15,163
30	394 01	TOOLS SHOP & GARAGE EQUIPMENT	6 7%	943	943	943	943	943	943	943	943	943	943	943	943	11,321
31	395	LABORATORY EQUIPMENT	3 8%	57	57	57	57	57	57	57	57	57	57	57	57	680
32	396	POWER OPERATED EQUIPMENT	6.4%	916	916	909	902	902	902	902	902	902	902	902	902	10,854
33	397	COMMUNICATION EQUIPMENT	14 2%	2,313	2,313	1,533	753	753	753	1,351	823	823	823	823	823	13,866
34	398	MISC EQUIPMENT	5 5%	692	692	692	692	692	692	692	692	692	692	692	692	8,308
35																
36	374.02	LAND RIGHTS/EASEMENTS								623	54	54	54	54	54	893
37		TOTAL DEPRECIATION EXPENSE		\$ 152,325	\$ 150,636	\$ 148,604	\$ 147,119	\$ 148,811	\$ 148,678	\$ 144,084	\$ 149,377	\$ 150,073	\$ 149,430	\$ 152,824	\$ 156,359	\$ 1,798,322

NOTE DEPRECIATION RATES APPROVED PER ORDER NO PSC-98-0470-FOF-GU DOCKET NO 950776-GU

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE THE MONTHLY DEPRECIATION EXPENSE FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED.

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA 12/31/01
WITNESS: B NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE NO	A/C NO	DESCRIPTION	% RATE	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	TOTAL DEPRECIATION
TOTAL COMPANY			COMBINED RATES													
1	303 01	CUSTOMIZED SOFTWARE	-	\$ 6,686	\$ 14,608	\$ 14,610	\$ 14,610	\$ 14,610	\$ 14,609	\$ 14,925	\$ 14,797	\$ 11,865	\$ 16,651	\$ 18,479	\$ 33,340	\$ 169,769
2	375	STRUCTURES AND IMPROVEMENTS	-	39,390	41,272	41,114	40,975	40,737	40,756	34,931	40,477	38,173	31,870	57,641	(6,550)	440,787
3	376	MAINS - STEEL	-	730,581	732,920	742,920	740,656	760,684	751,962	746,502	758,628	744,380	732,043	810,518	652,878	9,104,674
4	376 02	MAINS - PLASTIC	-	302,230	303,354	304,184	303,739	304,893	305,775	317,732	306,040	299,086	313,482	319,091	345,585	3,725,189
5	378	M & R EQUIPMENT - GENERAL	-	10,310	10,340	10,313	10,241	12,214	11,706	10,854	11,665	13,415	12,434	12,791	15,175	141,460
6	378 01	M & R EQUIPMENT - GENERAL	-	1,641	1,641	1,641	1,641	1,641	1,641	1,641	1,641	1,641	1,641	1,641	1,641	19,698
7	379	M & R EQUIPMENT - CITY	-	13,248	13,248	13,188	13,115	13,101	13,101	13,341	13,548	13,241	13,241	11,504	16,769	162,643
8	379 01	M & R EQUIPMENT - CITY	-	419	419	419	419	419	419	419	419	419	419	419	419	5,031
9	360	SERVICE LINES - S TEEL	-	191,658	191,824	192,265	192,791	192,891	193,251	193,453	193,103	193,064	193,528	193,783	194,627	2,316,239
10	380 02	SERVICE LINES - PLASTIC	-	285,457	286,311	289,189	292,212	293,467	296,749	299,681	301,914	305,235	308,605	311,266	315,936	3,586,023
11	381	METERS	-	69,738	68,229	67,365	67,746	67,709	67,763	68,011	68,118	68,226	68,201	68,627	69,777	819,510
12	381 01	METERS	-	26	26	26	26	26	26	26	26	26	26	26	26	306
13	382	METER INSTALLATIONS	-	131,927	132,430	133,554	134,438	135,805	136,978	137,698	138,568	139,528	141,045	142,071	143,945	1,647,987
14	383	REGULATORS	-	23,128	23,201	23,337	23,440	23,562	23,826	23,990	24,075	24,166	24,258	24,334	24,723	286,039
15	384	REGULATOR INSTALL HOUSE	-	41,597	41,769	42,137	42,459	42,916	43,292	43,515	43,800	44,128	44,645	45,005	45,619	520,882
16	385	M & R EQUIPMENT - INDUSTRIAL	-	20,101	20,129	20,225	20,344	20,406	20,512	20,893	20,739	20,817	20,895	20,835	21,128	247,024
17	387	OTHER EQUIPMENT	-	7,129	7,161	7,297	7,095	6,940	7,133	8,359	7,813	7,464	9,302	7,643	25,035	108,170
18	390	STRUCTURES AND IMPROVEMENTS	-	2,174	2,174	2,172	2,170	2,170	2,170	2,170	2,170	2,170	2,170	2,170	2,170	26,048
19	391	OFFICE FURNITURE	-	15,015	15,015	14,618	14,144	14,066	13,666	12,050	13,502	13,697	10,226	17,108	14,695	167,823
20	391 01	COMPUTER EQUIPMENT	-	140,802	133,004	132,951	133,992	129,586	135,384	121,560	132,280	129,661	183,215	138,353	156,234	1,667,324
21	391 02	OFFICE EQUIPMENT/MACHINES	-	1,841	1,841	1,839	1,823	1,809	1,894	2,302	1,910	1,881	1,895	1,835	1,880	22,749
22	391 03	OFFICE FURNITURE/EQUIP	-	8,514	8,662	4,810	4,810	4,810	4,810	4,810	4,810	4,810	4,810	4,810	4,810	63,276
23	392 01	AUTO & TRUCK LESS THAN 1/2 TON	-	92,082	68,890	16,942	68,761	69,740	71,063	41,761	64,277	184,746	81,744	63,268	(53,076)	748,198
24	392 02	AUTO & TRUCK 3/4 TO 1 TON	-	9,170	9,170	9,765	10,187	11,297	11,927	20,676	17,191	13,522	17,424	13,914	14,515	158,758
25	392 03	AIRPLANCES	-	-	18,806	18,792	7,120	7,120	69,844	20,597	20,597	(92,682)	31,656	31,656	100,447	231,952
26	392 04	TRAILERS, OTHER	-	764	772	763	768	768	768	880	760	760	760	760	744	9,267
27	392 05	TRUCKS OVER 1 TON	-	5,635	5,635	5,719	5,395	5,107	5,244	6,753	5,300	5,300	9,396	4,260	5,710	69,474
28	393	STORES EQUIPMENT	-	-	-	-	-	-	-	-	(40)	10	10	10	26	
29	394	TOOLS SHOP & GARAGE EQUIPMENT	-	21,379	21,453	21,484	21,116	20,878	20,878	16,416	21,363	20,938	19,622	21,213	20,546	247,308
30	394 01	TOOLS SHOP & GARAGE EQUIPMENT-CN	-	943	943	943	943	943	943	943	943	943	943	943	943	11,321
31	395	LABORATORY EQUIPMENT	-	551	551	551	550	550	550	550	550	550	550	550	550	8,801
32	396	POWER OPERATED EQUIPMENT	-	10,461	10,461	10,454	10,285	10,122	10,122	11,695	10,278	10,370	9,897	10,924	10,558	125,626
33	397	COMMUNICATION EQUIPMENT	-	15,800	15,800	15,015	13,847	13,464	13,464	10,761	13,084	13,095	14,289	13,891	13,891	166,401
34	398	MISC. EQUIPMENT	-	1,413	1,413	1,413	1,413	1,412	1,412	1,412	1,412	1,412	1,412	1,412	1,964	17,501
35	374 02	LAND RIGHTS/EASEMENTS	-	-	-	-	-	-	-	623	54	54	54	54	54	893
36		TOTAL DEPRECIATION EXPENSE		\$ 2,201,808	\$ 2,197,474	\$ 2,162,018	\$ 2,203,272	\$ 2,225,865	\$ 2,293,659	\$ 2,211,930	\$ 2,255,631	\$ 2,236,412	\$ 2,302,387	\$ 2,372,625	\$ 2,398,716	\$ 27,061,998

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE FOR EACH AMORTIZATION/RECOVERY INCLUDED
IN PLANT IN SERVICE BY ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE
YEAR.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/01

WITNESS: B. NARZISSENFELD

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 020384-GU

LINE NO	ACCT SUB-ACCT NO.	PLANT ACCOUNT TITLE	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	TOTAL AMORTIZATION/RECOVERY
1	301	ORGANIZATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	302	FRANCHISES AND CONSENTS	1,304.28	1,304.28	1,304.28	1,304.28	1,304.28	1,304.28	1,304.28	1,304.28	1,304.28	1,304.28	1,304.28	1,304.28	15,651.36
3	303	MISC INTANGIBLE PLANT	2,717.47	2,717.47	2,717.47	2,717.47	2,717.47	2,717.47	2,717.47	2,717.47	2,717.47	2,717.47	2,717.47	2,717.47	32,609.64
4	374.02	LAND RIGHTS / EASEMENTS	3,017.34	3,017.34	3,017.34	3,017.34	3,017.34	3,017.34	3,017.34	3,017.34	3,017.34	3,017.34	3,017.34	3,017.34	36,208.08
5	390.02	STRUCTURES & IMPROVEMENTS - Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	-
6	386.08	NGV PROJECTS (The contra account this amortization is 907.)	2,475.64	2,497.20	2,497.20	2,497.20	2,497.20	2,497.20	2,497.20	2,497.20	2,497.20	2,497.20	2,497.20	2,486.63	
7		TOTAL AMORTIZATION	\$9,514.73	\$9,536.29	\$9,536.29	\$9,536.29	\$9,536.29	\$9,536.29	\$9,536.29	\$9,536.29	\$9,536.29	\$9,536.29	\$9,536.29	\$9,525.72	\$84,469.08

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

EXPLANATION PROVIDE A SCHEDULE SHOWING THE ALLOCATION OF DEPRECIATION AND AMORTIZATION EXPENSE FOR THE HISTORIC BASE YEAR THIS DATA SHOULD CORRESPOND TO THE DATA PRESENTED IN SCHEDULE B-11

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/01
 WITNESS B NARZISSENFELD

LINE NO	A/C NO	DESCRIPTION	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	12 MONTH TOTAL
1	374	LAND AND LAND RIGHTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	375	STRUCTURES AND IMPROVEMENTS	39,390	41,272	41,114	40,975	40,737	40,756	34,931	40,477	38,173	31,870	57,641	(6,550)	440,787
3	390	STRUCTURES AND IMPROVEMENTS	2,174	2,174	2,172	2,170	2,170	2,170	2,170	2,170	2,170	2,170	2,170	2,170	26,048
4	390 02	STRUCTURES & IMPROVEMENTS - Leasehold	0	0	0	0	0	0	0	0	0	0	0	0	0
5	391	OFFICE FURNITURE	15,015	15,015	14,618	14,144	14,066	13,686	12,050	13,502	13,697	10,228	17,108	14,695	167,823
6	391 01	COMPUTER EQUIPMENT	140,802	133,004	132,951	133,992	129,586	135,384	121,560	132,280	129,961	183,215	138,353	156,234	1,667,324
7	391 02	OFFICE EQUIPMENT/MACHINES	1,841	1,841	1,839	1,823	1,809	1,894	2,302	1,910	1,881	1,895	1,835	1,880	22,749
8	391 03	OFFICE FURNITURE/EQUIP	8,514	6,662	4,810	4,810	4,810	4,810	4,810	4,810	4,810	4,810	4,810	4,810	63,276
9	392 01	AUTO & TRUCK LESS THAN 1/2 TON	92,082	66,890	16,942	68,761	69,740	71,063	41,761	64,277	184,746	61,744	63,268	(53,076)	748,198
10	392 02	AUTO & TRUCK 3/4 TO 1 TON	9,170	9,170	9,765	10,187	11,297	11,927	20,676	17,191	13,522	17,424	13,914	14,515	158,758
11	392 03	AIRPLANE	0	16,806	18,792	7,120	7,120	69,844	20,597	20,597	(92,682)	31,656	31,656	100,447	231,952
12	392 04	TRAILERS, OTHER	764	772	763	768	768	768	880	760	760	760	760	760	9,267
13	392 05	TRUCKS OVER 1 TON	5,635	5,635	5,719	5,395	5,107	5,244	6,753	5,300	5,300	9,396	4,280	5,710	69,474
14	393	STORES EQUIPMENT	0	0	0	0	0	0	0	(40)	10	37	10	26	
15	394	TOOLS SHOP & GARAGE EQUIPMENT	21,379	21,453	21,484	21,116	20,878	20,878	16,416	21,383	20,939	19,622	21,213	20,546	247,306
16	394 01	TOOLS SHOP & GARAGE EQUIPMENT - CNG	943	943	943	943	943	943	943	943	943	943	943	943	11,321
17	395	LABORATORY EQUIPMENT	551	551	551	550	550	550	550	550	550	550	550	550	6,601
18	396	POWER OPERATED EQUIPMENT	10,461	10,461	10,454	10,285	10,122	10,122	11,695	10,278	10,370	9,897	10,924	10,558	125,626
19	397	COMMUNICATION EQUIPMENT	15,800	15,800	15,015	13,847	13,464	13,464	10,761	13,084	13,095	14,289	13,891	13,891	166,401
20	398	MISC EQUIPMENT	1,413	1,413	1,413	1,413	1,412	1,412	1,412	1,412	1,412	1,412	1,412	1,964	17,501
21		TOTAL	\$365,933	\$349,862	\$299,346	\$338,298	\$334,580	\$404,916	\$310,267	\$350,884	\$349,658	\$401,918	\$384,738	\$290,040	\$4,180,439

LINE NO	A/C NO	DESCRIPTION	12 MONTH TOTAL	NONUTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION
22	374	LAND AND LAND RIGHTS	\$0	0 0%	\$0	
23	375	STRUCTURES AND IMPROVEMENTS	440,787	3 0%	13,154	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
24	390	STRUCTURES AND IMPROVEMENTS	26,048	5 6%	1,450	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
25	390 02	STRUCTURES & IMPROVEMENTS - Leasehold	0	0 0%	0	
26	391	OFFICE FURNITURE	167,823	0 0%	0	
27	391 01	COMPUTER EQUIPMENT	1,667,324	2 5%	41,206	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF CUSTOMER COUNT, CHECKS PROCESSED, # OF BILLS & # OF USER I/O'S
28	391 02	OFFICE EQUIPMENT/MACHINES	22,749	0 0%	0	
29	391 03	OFFICE FURNITURE/EQUIP	63,276	0 0%	0	
30	392 01	AUTO & TRUCK LESS THAN 1/2 TON	748,198	0 0%	0	
31	392 02	AUTO & TRUCK 3/4 TO 1 TON	158,758	0 0%	0	
32	392 03	AIRPLANE	231,952	0 0%	0	
33	392 04	TRAILERS, OTHER	9,267	0 0%	0	
34	392 05	TRUCKS OVER 1 TON	69,474	0 0%	0	
35	393	STORES EQUIPMENT	26	0 0%	0	
36	394	TOOLS SHOP & GARAGE EQUIPMENT	247,306	0 0%	0	
37	394 01	TOOLS SHOP & GARAGE EQUIPMENT - CNG	11,321	0 0%	0	
38	395	LABORATORY EQUIPMENT	6,601	0 0%	0	
39	396	POWER OPERATED EQUIPMENT	125,626	0 0%	0	
40	397	COMMUNICATION EQUIPMENT	166,401	0 0%	0	
41	398	MISC EQUIPMENT	17,501	0 0%	0	
42		TOTAL	\$4,180,439		\$55,810	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO. 020384-GU

EXPLANATION PROVIDE A RECONCILIATION BETWEEN THE TOTAL OPERATING
 INCOME TAX PROVISION FOR THE HISTORIC BASE YEAR PERIOD AND THE
 CURRENTLY PAYABLE INCOME TAXES ON OPERATING INCOME FOR THE
 HISTORIC BASE YEAR

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA. 12/31/01
 WITNESS B NARZISSENFELD

LINE NUMBER	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	CURRENT INCOME TAX EXPENSE	C-21	\$ 23,381,652	\$ 10,137,137	\$ 33,518,789
2	DEFERRED INCOME TAX EXPENSE	C-24	(9,126,095)	2,835	(9,123,260)
3	ITC REALIZED THIS YEAR			0	-
4	ITC AMORTIZATION	B-17	(43,387)	0	(43,387)
5					
6	TOTAL INCOME TAX EXPENSE		\$ <u>14,212,170</u>	\$ <u>10,139,972</u>	\$ <u>24,352,142</u>

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

EXPLANATION PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES
 FOR THE HISTORIC BASE YEAR PROVIDE DETAIL ON ADJUSTMENTS TO INCOME
 TAXES AND INVESTMENT TAX CREDITS

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/01
 WITNESS: B NARZISSENFELD

LINE NUMBER	DESCRIPTION	AMOUNT	AMOUNT	*DETAIL OF ADJUSTMENTS TO TAXABLE INCOME	
				LINE 8	AMOUNT
1	NET UTILITY OPERATING INCOME		\$ 35,186,237	1 TAX DEPRECIATION / AMORTIZATION OVER BOOKS	(8,519,004)
2	ADD INCOME TAX ACCOUNTS		14,212,170	2 283A COST	1,400,000
3	LESS INTEREST CHARGES (FROM C-22)		14,298,392	3 ASSET GAIN/LOSS	-
4	TAXABLE INCOME PER BOOKS		63,876,799	4 BAD DEBTS	-
5	LESS ITC AMORTIZATION		-	5 CAPITALIZATION OF ECA COSTS	9,305,209
6	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)*		18,346,057	6 COST OF REMOVAL	(1,000,000)
7	TAXABLE INCOME		80,022,856	7 ENVIRONMENTAL COSTS	(500,000)
8	STATE TAXABLE INCOME		80,022,856	8 ACCRUED VACATION	87,000
9	INCOME TAX (5 5% OR APPLICABLE RATE OF LINE 8)	4,401,257		9 AMORTIZATION	225,000
10	EMERGENCY EXCISE	0		10 AMORTIZATION OF CAPITALIZED ECA COSTS	(3,500,000)
11	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)*	697,481		11 AMORTIZATION OF CAPITALIZED ENVIRONMENTAL	640,000
12	STATE TAX - CURRENT	5,098,738		12 COMPETITIVE RATE ADJUSTMENT	(1,520,693)
13	FEDERAL TAXABLE INCOME (LINE 9 - LINE 13 +/- LINE 14)		74,824,118	13 CONTRIBUTIONS IN AID OF CONSTRUCTION	1,300,000
14	FEDERAL INCOME TAX RATE (34% OR APPLICABLE RATE)		35%	14 DEFERRED COMPENSATION	(350,000)
15	FEDERAL INCOME TAX BEFORE CREDITS		26,223,441	15 INSURANCE RESERVES	(1,027,822)
16	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)*		2,196,810	16 PENSION COSTS	(1,228,940)
17	PLUS ITC AMORTIZATION		(43,387)	17 POST RETIREMENT BENEFITS	788,807
18	FEDERAL TAX - CURRENT	\$ 28,376,864		18 SERP ACCRUAL ADJUSTMENT	(48,856)
19	SUMMARY			19 UNRECOVERED PURCH GAS COST	18,120,156
20				20 NONDEDUCTIBLE PORTION OF BUSINESS MEALS	175,000
21	FEDERAL TAX - CURRENT		28,376,604	21	
22	STATE TAX - CURRENT		5,098,738	TOTAL ADJUSTMENTS	\$ 18,346,057
23	CURRENT YEAR DEFERRED TAX EXPENSE		(9,123,280)	*DETAIL OF ADJUSTMENTS TO STATE TAXABLE INCOME	
24	LESS ITC REALIZED		-	LINE 11	
25	TOTAL CURRENT INCOME TAX EXPENSE	\$ 24,352,142		1 PRIOR YEAR INCOME TAX TRUE UP/MISC ADJUSTMENTS	368,481
26				2 STATE AUDIT PAYMENT - '88-'94	329,000
				3	0
				TOTAL ADJUSTMENTS	\$ 697,481
				*DETAIL OF ADJUSTMENTS TO FEDERAL TAXABLE INCOME	
				LINE 16	
				1 PRIOR YEAR INCOME TAX TRUE UP/MISC ADJUSTMENTS	2,196,810
				2	0
				3	0
				TOTAL ADJUSTMENTS	\$ 2,196,810

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMOUNT OF INTEREST EXPENSE USED TO CALCULATE NET OPERATING INCOME TAXES ON SCHEDULE NO. C-21. EXPLAIN ANY ADJUSTMENTS TO INTEREST EXPENSE IN DETAIL GIVING AMOUNT OF CHANGE AND REASON FOR CHANGE. IF THE BASIS FOR ALLOCATING INTEREST USED IN TAX CALCULATION DIFFERS FROM THE BASIS USED IN ALLOCATING CURRENT INCOME TAXES PAYABLE, THE DIFFERING BASIS SHOULD BE CLEARLY IDENTIFIED.

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA: 12/31/01
 WITNESS: B. NARZISSENFELD

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO. 020384-GU

INTEREST IN TAX EXPENSE CALCULATION

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	INTEREST ON LONG-TERM DEBT	\$10,680,265	\$0	\$10,680,265
2	AMORTIZATION OF DEBT PREMIUM, DISCOUNT AND EXPENSE NET	(\$526,730)	\$0	(\$526,730)
3	INTEREST ON SHORT-TERM DEBT	\$2,435,115	\$0	\$2,435,115
4	OTHER INTEREST EXPENSE	\$1,709,742	\$0	\$1,709,742
5	TOTAL USED FOR TAX CALCULATION (TO C-21)	\$14,298,392	\$0	\$14,298,392

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE THE DESCRIPTION AND AMOUNT OF ALL BOOK/TAX
DIFFERENCES ACCOUNTED FOR AS PERMANENT DIFFERENCES. THIS WOULD
INCLUDE ANY ITEMS ACCOUNTED FOR ON A FLOW THROUGH BASIS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/01
WITNESS: B. NARZISSENFELD

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO : 020384-GU

LINE
NO

BOOK vs TAX

PERMANENT DIFFERENCES

1	NONDEDUCTIBLE PORTION OF BUSINESS MEALS	175,000
2	GOODWILL AND AMORTIZATION	-
		<u>175,000</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES C-21

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION PROVIDE THE CALCULATION OF TOTAL DEFERRED INCOME TAXES TYPE OF DATA SHOWN
 FOR THE HISTORIC BASE YEAR PROVIDE DETAIL ON ITEMS RESULTING IN HISTORIC BASE YEAR DATA. 12/31/01
 COMPANY PEOPLES GAS SYSTEM TAX DEFERRALS OTHER THAN ACCELERATED DEPRECIATION WITNESS B NARZISSENFELD
 DOCKET NO 020384-GU

DEFERRED INCOME TAXES - YEAR ENDED 12/31/01

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
TIMING DIFFERENCES				
1	TAX DEPRECIATION AND AMORTIZATION	\$33,561,000	\$0	\$33,561,000
2	BOOK DEPRECIATION AND AMORTIZATION	27,061,996	0	27,061,996
3	DIFFERENCE	(6,519,004)	0	(6,519,004)
4	OTHER TIMING DIFFERENCES (ITEMIZE)			
5	ORIGINATING			
6	283A COST	1,400,000	0	1,400,000
7	ASSET GAIN/LOSS	0	0	0
8	BAD DEBTS	0	0	0
9	CAPITALIZATION OF ECA COSTS	9,305,209	0	9,305,209
10	COST OF REMOVAL	(1,000,000)	0	(1,000,000)
11	ENVIRONMENTAL COSTS	(500,000)	0	(500,000)
12		9,205,209	0	9,205,209
13	REVERSING			
14	283A COST	0	0	0
15	ACCRUED VACATION	87,000	0	87,000
16	AMORTIZATION	225,000	0	225,000
17	AMORTIZATION OF CAPITALIZED ECA COSTS	(3,500,000)	0	(3,500,000)
18	AMORTIZATION OF CAPITALIZED ENVIRONMENTAL	640,000	0	640,000
19	COMPETITIVE RATE ADJUSTMENT	(1,520,693)	0	(1,520,693)
20	CONTRIBUTIONS IN AID OF CONSTRUCTION	1,300,000	0	1,300,000
21	DEFERRED COMPENSATION	(350,000)	0	(350,000)
22	INSURANCE RESERVES	(1,027,822)	0	(1,027,822)
23	PENSION COSTS	(1,226,940)	0	(1,226,940)
24	POST RETIREMENT BENEFITS	786,807	0	786,807
25	SERP ACCRUAL ADJUSTMENT	(48,656)	0	(48,656)
26	UNRECOVERED PURCH GAS COST	16,120,156	0	16,120,156
27		13,884,852	0	13,884,852
28	TOTAL TIMING DIFFERENCES	16,171,057	0	16,171,057
29	STATE TAX RATE	5.50%	5.50%	5.50%
30	STATE DEFERRED TAXES (LINE 6 x LINE 7)	(889,408)	0	(889,408)
31	ORIGINATING TIMING DIFFERENCES FOR FEDERAL TAXES	2,536,464	0	2,536,464
32	FEDERAL TAX RATE	35.00%	35.00%	35.00%
33	ORIGINATING FEDERAL DEFERRED INCOME TAXES	(888,462)	0	(888,462)
34	REVERSING TIMING DIFFERENCES FOR FED TAXES	12,743,185	0	12,743,185
35	FEDERAL TAX RATE	35.00%	35.00%	35.00%
36	REVERSING FEDERAL DEFERRED INCOME TAXES	(4,460,115)	0	(4,460,115)
37	FEDERAL DEFERRED TAXES (LINE 11 + LINE 14)	(5,348,577)	0	(5,348,577)
38	ADD STATE DEFERRED TAXES (LINE 8)	(889,408)	0	(889,408)
39	ADJUSTMENT	(2,885,275)	0	(2,885,275)
40	TOTAL DEFERRED TAX EXPENSE	(\$9,123,260)	\$0	(\$9,123,260)
41	ADJUSTMENTS - DETAILS			
42	TRUE-UP PRIOR YEAR DEFERRED STATE TAXES	(\$364,473)	0	(364,473)
43	LYKES AUDIT PAYMENT	(\$329,000)	0	(329,000)
44	TRUE-UP PRIOR YEAR DEFERRED FEDERAL TAXES	(2,191,802)	0	(2,191,802)
45		(2,885,275)	0	(2,885,275)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE THE INFORMATION REQUIRED TO ADJUST THE DEFERRED TAX BALANCES FOR CHANGES IN THE STATE AND FEDERAL STATUTORY INCOME TAX RATES SHOW SUPPORTING CALCULATIONS IN DETAIL BY VINTAGE YEARS PROTECTED FEDERAL DEFERRED TAX BALANCES ARE NOT SUBJECT TO THIS ADJUSTMENT

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA 12/31/01
WITNESS B NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE NUMBER	DESCRIPTION	TOTAL AMOUNT
<u>STATE TAX ADJUSTMENT</u>		
1	ADJUSTMENT AS FILED IN ORDER NO. _____ DOCKET NO _____ (IF APPLICABLE)	N/A
2	DEFERRED TAX BALANCES AS FOR THE 2001 TEST YEAR PER BOOKS	2,498,557
3	DEFERRED TAX BALANCES RESTATED AS THOUGH THE PRESENT STATUTORY RATE HAD ALWAYS BEEN IN EFFECT	2,498,557
4	EXCESS (DEFICIENCY) IN DEFERRED TAX BALANCE	-
5	EFFECT OF NORMAL REVERSAL OF DEFERRED INCOME TAXES AT RATES DIFFERENT THAN ____% AS REFLECTED ON THE COMPANY'S BOOKS (THIS REPRESENTS THE AMOUNT THAT WILL REVERSE NORMALLY WITHOUT ANY FURTHER ADJUSTMENT THE ADJUSTMENT HERE IS AN ADDITIONAL ADJUSTMENT THE TAX RATE IS THE CURRENT EFFECTIVE RATE)	-
6	NET EFFECT ON STATE DEFERRED TAX BALANCES	0
<u>FEDERAL TAX ADJUSTMENT (UNPROTECTED)</u>		
7	ADJUSTMENT AS FILED IN ORDER NO. _____ DOCKET NO _____ (IF APPLICABLE)	-
8	DEFERRED TAX BALANCES FOR THE 2001 TEST YEAR PER BOOKS	(13,884,629)
9	DEFERRED TAX BALANCES RESTATED AS THOUGH THE PRESENT STATUTORY RATE HAD ALWAYS BEEN IN EFFECT	(13,884,629)
10	EXCESS (DEFICIENCY) IN DEFERRED TAX BALANCE	-
11	EFFECT OF NORMAL REVERSAL OF DEFERRED INCOME TAXES AT RATES DIFFERENT THAN ____% AS REFLECTED ON THE COMPANY'S BOOKS	-
12	NET EFFECT ON FEDERAL DEFERRED TAX BALANCES	-

SUPPORTING SCHEDULES

RECAP SCHEDULES

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

EXPLANATION PROVIDE THE INFORMATION REQUIRED TO ADJUST THE DEFERRED
 TAX BALANCES FOR CHANGES IN THE STATE AND FEDERAL STATUTORY INCOME
 TAX RATES SHOW SUPPORTING CALCULATIONS IN DETAIL BY VINTAGE YEAR
 PROTECTED FEDERAL DEFERRED TAX BALANCES ARE NOT SUBJECT TO THIS
 ADJUSTMENT

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA. 12/31/01
 WITNESS B NARZISSENFELD

DEFERRED TAX ADJUSTMENT DETAIL BY VINTAGE YEAR

LINE NO	VINTAGE YEAR ENDED	DEFERRED TAXES AS BOOKED	DEFERRED TAXES RECALCULATED	DIFFERENCE
1	09/30/91	\$40,898	\$40,898	\$0
2	09/30/92	180,279	\$180,279	0
3	09/30/93	(2,535,308)	(\$2,535,308)	0
4	09/30/94	(1,431,006)	(\$1,431,006)	0
5	09/30/95	1,039,179	\$1,039,179	0
6	09/30/96	2,911	\$2,911	0
7	12/31/97	2,674,122	\$2,674,122	0
8	12/31/98	(2,693,877)	(\$2,693,877)	0
9	12/31/99	142,859	\$142,859	0
10	12/31/00	(227,860)	(\$227,860)	0
11	12/31/01	(10,785,178)	(\$10,785,178)	0
12		0	\$0	0
13		0	\$0	0
14		0	\$0	0
15		0	\$0	0
16		0	\$0	0
17		0	\$0	0
18		<u>(\$13,592,981)</u>	<u>(\$13,592,981)</u>	<u>\$0</u>

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

EXPLANATION PROVIDE INFORMATION REQUIRED IN ORDER TO ADJUST
 INCOME TAX EXPENSE BY REASON OF INTEREST EXPENSE OF PARENT(S)
 THAT MAY BE INVESTED IN THE EQUITY OF THE APPLICANT IF
 YEAR-END RATE BASE IS USED, PROVIDE ON BOTH A YEAR-END
 AND 13-MONTH AVERAGE BASIS AMOUNTS SHOULD BE PARENT
 ONLY

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA: 12/31/01
 WITNESS: B. NARZISSENFELD

LINE NO		DECEMBER 31, 2003 PROJECTED	PERCENT OF CAPITAL	COST RATE	WEIGHTED COST OF DEBT
1	LONG TERM DEBT	\$ 1,400,000,000	43.8%	7.0%	3.1%
2	SHORT TERM DEBT				
3	PREFERRED STOCK	200,000,000	6.3%	8.5%	0.5%
4	COMMON EQUITY	1,143,000,000	35.8%		
5	MANDATORY CONVERTIBLE COMMON	450,000,000	14.1%		
6	DEFERRED INCOME TAX				
7	INVESTMENT TAX CREDITS				
8	OTHER				
9	TOTAL	<u>\$ 3,193,000,000</u>	<u>100.0%</u>		<u>3.6%</u>
10	WEIGHTED COST OF PARENT DEBT	X	TAX RATE	X	EQUITY IN SUBSIDIARY (2003 13-Month Average)
		3.6%	35.000%		\$ 104,613,147 (1)
				=	<u>\$ 1,318,722</u>

(1) Equity in Subsidiary that may be attributable to debt at parent company

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY PEOPLES GAS SYSTEM

DOCKET NO.: 020384-GU

EXPLANATION: PROVIDE A COPY OF THE MOST RECENTLY FILED FEDERAL INCOME TAX RETURN, STATE INCOME TAX RETURN, AND MOST RECENT FINAL IRS REVENUE AGENT'S REPORT FOR THE APPLICANT OR CONSOLIDATED ENTITY (WHICHEVER TYPE IS FILED). A STATEMENT OF WHEN AND WHERE THE RETURNS AND REPORTS ARE AVAILABLE FOR REVIEW MAY BE PROVIDED IN LIEU OF PROVIDING THE RETURNS AND REPORTS

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/01
WITNESS: B NARZISSENFELD

THE FEDERAL INCOME TAX RETURN, STATE INCOME TAX RETURN, AND INFORMATION REGARDING EXAMINATION BY THE IRS WILL BE AVAILABLE FOR INSPECTION AT THE COMPANY'S MAIN OFFICE DURING NORMAL BUSINESS HOURS. NO PART OF THESE TAX FILINGS AND EXAMINATION DOCUMENTS ARE TO BE DUPLICATED OR PHOTOCOPIED AS THEY CONTAIN CONFIDENTIAL INFORMATION. UPON COMPLETION OF THE INSPECTION, THE DOCUMENTS ARE TO BE RETURNED TO THE COMPANY. THE INFORMATION INCLUDED IN THE RETURNS SHALL BE CONSIDERED CONFIDENTIAL.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE THE ANSWERS TO THE FOLLOWING QUESTIONS

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA 12/31/01
WITNESS B NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE NO

1 FOR PROFIT AND LOSS PURPOSES, WHICH IRC SECTION 1552 METHOD IS USED FOR TAX ALLOCATION?
A SUBSECTION (A)(2)

2 WHAT TAX YEARS ARE OPEN WITH THE IRS?
A YEAR ENDED DECEMBER 31, 1997 FORWARD

3 IS THE TREATMENT OF CUSTOMER DEPOSITS AT ISSUE WITH THE IRS?
A NO

4 IS THE TREATMENT OF CIAC AT ISSUE WITH THE IRS?
A NO

5 IS THE TREATMENT OF UNBILLED REVENUE AT ISSUE WITH THE IRS?
A NO

6 FOR THE LAST 5 TAX YEARS, WHAT DOLLARS WERE PAID TO OR RECEIVED FROM THE PARENT FOR FEDERAL INCOME TAXES?
A 2001 \$ 17,632,000
2000 \$ 9,287,590
1999 \$ 9,512,867
1998 \$ 5,422,864
1997 \$ 714,282

7 HOW WERE THE AMOUNTS IN (6) TREATED?
A THE AMOUNTS PAID IN QUESTION 6 WERE PAID BY ENTRIES RECORDED IN THE INTERCOMPANY ACCOUNTS RECEIVABLE OR PAYABLE

8 FOR EACH OF THE LAST 5 TAX YEARS, WHAT WAS THE DOLLAR AMOUNT OF INTEREST DEDUCTED ON THE PARENT-ONLY TAX RETURN?
A 2001 \$ 2,137,228
2000 \$ 601,330
1999 \$ 2,204,204
1998 \$ 5,086,590
1997 \$ 5,198,550

9 COMPLETE THE FOLLOWING CHART FOR THE LAST 5 YEARS WITH RESPECT TO TAXABLE INCOME

		INCOME (LOSS)									
		BOOK BASIS					TAX BASIS				
		YEAR					YEAR				
		1997	1998	1999	2000	2001	1997	1998	1999	2000	2001
10	PARENT ONLY	\$201,850,571	\$208,546,357	\$188,188,249	\$250,906,901	\$303,776,039	\$213,674,593	\$206,615,306	\$208,868,932	\$243,417,398	\$301,707,853
11	APPLICANT ONLY	\$3,877,111	\$15,502,480	\$19,792,423	\$21,782,459	\$23,124,895	\$2,040,805	\$26,922,470	\$27,217,870	\$26,550,711	\$50,377,128
12	TOTAL GROUP	\$522,312,135	\$525,942,241	\$503,412,150	\$679,392,925	\$612,431,897	\$483,752,713	\$525,045,110	\$578,837,585	\$582,716,249	\$498,373,581
13	TOTAL GROUP EXCLUDING PARENT AND APPLICANT	\$316,484,453	\$303,891,404	\$297,451,478	\$406,703,565	\$285,530,963	\$248,037,315	\$281,507,334	\$342,750,783	\$322,748,152	\$148,288,582

SUPPORTING SCHEDULES

RECAP SCHEDULES

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

EXPLANATION. PROVIDE A SUMMARY OF THE SPECIFIC TAX EFFECT (IN DOLLARS) OF FILING A CONSOLIDATED RETURN FOR THE HISTORIC BASE YEAR. IDENTIFY THE NATURE AND AMOUNTS OF BENEFITS TO THE COMPANY AND THE RATEPAYERS PROVIDE A COPY OF ANY EXISTING TAX-SHARING AGREEMENTS WITH AFFILIATED COMPANY

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA: 12/31/01
WITNESS: B NARZISSENFELD

THE TAXABLE INCOME FOR THE HISTORIC BASE YEAR ENDED DECEMBER 31, 2001 WILL BE INCLUDED IN THE CONSOLIDATED INCOME TAX RETURN OF TECO ENERGY, PARENT COMPANY. TAX IS ALLOCATED TO THE COMPANY BASED ON COMPUTATION AS IF SEPARATE RETURNS WERE FILED. THERE IS NO INTERCOMPANY ELIMINATION BETWEEN THE COMPANY AND ITS AFFILIATES WHICH AFFECTS TAXABLE INCOME

THERE IS NO SPECIFIC BENEFIT TO THE COMPANY AND THE RATEPAYERS

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM

EXPLANATION: PROVIDE A SCHEDULE OF TAXES OTHER THAN INCOME TAXES
 FOR THE HISTORIC BASE YEAR AND THE PRIOR YEAR. FOR EACH TAX,
 INDICATE THE AMOUNT CHARGED TO OPERATING EXPENSES

TYPE OF DATA SHOWN.
 HISTORIC BASE YR - 1 12/31/2000
 WITNESS. B. NARZISSENFELD

DOCKET NO 020384-GU

OTHER TAXES FOR THE PRIOR YEAR ENDED 12/31/2000

LINE NO	TYPE OF TAX	(1) RATE	(2) TAX BASIS (\$)	(3) TOTAL AMOUNT (1 X 2)	(4) JURISDICTIONAL		(6) AMOUNT CHARGED TO OPERATING EXPENSES
					(5) FACTOR	(5) AMOUNT	
1	FEDERAL UNEMPLOYMENT	VARIOUS		51,281		-	31,971
2	STATE UNEMPLOYMENT	VARIOUS		45,988		-	28,670
3	FICA	0.0765		2,513,551		-	1,589,049
4	FEDERAL VEHICLE			-			
5	STATE INTANGIBLE	0.01		1,075			1,075
6	UTILITY ASSESSMENT FEE	0.005		1,345,391		-	1,220,467
7	PROPERTY	VARIOUS		5,890,936		-	5,890,936
3	GROSS RECEIPTS	0.025		5,357,183		-	5,357,183
9	FRANCHISE FEE	VARIOUS		7,864,619		-	7,864,619
10	OCCUPATIONAL LICENSE	VARIOUS		11,166		-	11,166
11	VEHICLE LICENSES	VARIOUS		279			279
12	STATE SPECIAL FUEL			57,288			57,288
13	EMERGENCY EXCISE TAX			56,187		-	56,187
14	MISCELLANEOUS			2,059		-	2,059
15		TOTAL		<u>23,197,004</u>		<u>-</u>	<u>22,110,949</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION PROVIDE A SCHEDULE OF TAXES OTHER THAN INCOME TAXES TYPE OF DATA SHOWN
 COMPANY PEOPLES GAS SYSTEM FOR THE HISTORIC BASE YEAR AND THE PRIOR YEAR FOR EACH TAX, HISTORIC BASE YEAR DATA 12/31/200
 INDICATE THE AMOUNT CHARGED TO OPERATING EXPENSES WITNESS: B. NARZISSENFELD

DOCKET NO : 020384-GU

OTHER TAXES FOR THE HISTORICAL BASE YEAR ENDED 12/31/2001

LINE NO.	TYPE OF TAX	(1) RATE	(2) TAX BASIS (\$)	(3) TOTAL AMOUNT (1 X 2)	(4) JURISDICTIONAL		(6) AMOUNT CHARGED TO OPERATING EXPENSES
					FACTOR	(5) AMOUNT	
1	FEDERAL UNEMPLOYMENT	VARIOUS		64,182			42,814
2	STATE UNEMPLOYMENT	VARIOUS		55,158			36,794
3	FICA	0 0765		2,413,668		-	1,551,438
4	FEDERAL VEHICLE			-		-	0
5	STATE INTANGIBLE	0 01		-			0
6	UTILITY ASSESSMENT FEE	0 005		1,593,882		-	1,468,810
7	PROPERTY	VARIOUS		6,246,510		-	6,246,510
8	GROSS RECEIPTS	0 025		6,170,058		-	6,170,058
9	FRANCHISE FEE	VARIOUS		8,889,386		-	8,889,386
10	OCCUPATIONAL LICENSE	VARIOUS		10,387		-	10,387
11	VEHICLE LICENSES	VARIOUS		19,913			19,913
12	STATE SPECIAL FUEL			68,946			68,946
13	EMERGENCY EXCISE TAX			27,059		-	27,059
14	MISCELLANEOUS			(3,005)		-	(3,005)
15		TOTAL		<u>25,556,143</u>		<u>-</u>	<u>24,529,110</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION COMPLETE THE FOLLOWING INFORMATION REGARDING THE USE OF OUTSIDE PROFESSIONAL SERVICES DURING THE HISTORIC BASE YEAR PERIOD. SPECIFY BY CONTRACT AREAS SUCH AS ACCOUNTING, LEGAL, FINANCIAL OR ENGINEERING.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/01
WITNESS: B. NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE NO	TYPE OF SERVICE PERFORMED	NAME OF CONTRACTOR	PROJECT	CONTRACT TYPE (CHECK ONE)		PERIOD OF CONTRACT		ACCOUNT CHARGED (#)	CONTRACT COST
				ONE-TIME	CONTINUING	BEGIN	END		
1	1) ACCOUNTING	PricewaterhouseCoopers	Tax, Accounting, Auditing		X			923	\$56,400
2		Weisman & Associates	Auditing		X			923	\$2,277
3	2) LEGAL	MacFarlane, Ferguson, et al	Legal - O & M		X			923	\$128,138
4		MacFarlane, Ferguson, et al	Legal - PGA		X			804	\$19,668
5		MacFarlane, Ferguson, et al	Legal - Energy Conservation		X			908	\$8,594
6		MacFarlane, Ferguson, et al	Legal - Environmental		X			Various	\$51,422
7		Holland & Knight, LLP	Legal		X			923/capital	\$116,619
8		Kress, Valdes-Prieto & Assoc	Legal		X			923	\$285
9		Bracewell & Patterson	Legal - PGA		X			804	\$6,410
10		Bracewell & Patterson	Legal - O & M		X			923/Various	\$6,538
11		Palmer & Dodge, LLP	Legal		X			923	\$1,481
12		Akerman, Senterfitt & Edison	Legal		X			925/186	\$178,005
13		Patterson & Associates	Legal - Environmental		X			186	\$12,694
14	3) ENGINEERING	TECO BGA	Engineering Services		X			Var. Capital	\$502,750
15		Duval Engineering Services	Engineering Services		X			Var. Capital	\$98,043
16		Peninsula Design & Eng	Engineering Services		X			Var. Capital	\$169,610
17		Innovative Cadd Services	Engineering Services		X			Var Capital	\$29,616
18	4) OTHER - CONSULTING	Environmental Cons. & Tech.	Environmental Consulting Services		X			186	\$50,053
19		GEI Consultants, Inc	Environmental Consulting Services		X			186	\$305,963
20		Information Intellect, Inc.	Information Technology Consulting		X			921/Capital	\$29,991
21		Larry Foster Consulting, Inc.	Consulting Services		X			908	\$62,165
22		Randstad	Temporary Workers		X			903/921	\$105,797
23		Tampa Electric Company	Various Services		X			O&M/Cap	\$13,090,068
24		TECO Energy	Various Services		X			Var. O&M	\$2,800,303
25		TECO Partners	Sales and Marketing Services		X			O&M/Cap	\$8,311,950
26		Robert R. Mumbauer	Consulting Services		X			Var. Capital	\$96,312
27		Systems Alpha Inc	Consulting Services		X			Var. Capital	\$54,842
28		Florida Environmental Inc	Environmental Consulting Services		X			186	\$17,912
29									
TOTAL CONTRACTUAL EXPENSES									<u>\$26,313,906</u>

SUPPORTING SCHEDULES.

RECAP SCHEDULES C-2

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY PEOPLES GAS SYSTEM
DOCKET NO 020384-GU

EXPLANATION PROVIDE A SCHEDULE DETAILING TRANSACTIONS WITH AFFILIATED COMPANIES AND RELATED PARTIES FOR THE HISTORIC BASE YEAR INCLUDING INTERCOMPANY CHARGES, LICENSES, CONTRACTS, AND FEES. IF THE DATA REQUESTED IS ALREADY ON FILE WITH THE COMMISSION, (AS REQUIRED BY RULE 25-7 014) AND IS BASED ON THE SAME PERIOD AS THE HISTORIC BASE YEAR, A STATEMENT TO THAT AFFECT WILL BE SUFFICIENT

TYPE OF DATA SHOWN
HISTORIC BASE YR 12/31/2001
WITNESS B NARZISSENFELD

TRANSACTIONS WITH AFFILIATED COMPANIES 12/31/01

NAME OF COMPANY OR RELATED PARTY	RELATION TO UTILITY	TYPE OF SERVICE PROVIDED OR RECEIVED	EFFECTIVE CONTRACT DATE	CHARGE OR (CREDIT) DURING YEAR		ACCOUNT NO.	ALLOCATION METHOD USED TO ALLOCATE CHARGES BETWEEN COMPANIES
				AMOUNT			

THE DATA REQUESTED IS ALREADY ON FILE WITH THE COMMISSION ,
IT HAS BEEN PROVIDED IN FERC FORM 2 AS REQUIRED BY RULE 25-7 014

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A COMPARISON OF WAGE AND SALARY INCREASES FOR THE LAST THREE YEARS AND HISTORIC BASE YEAR TO THE CPI

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/01
 HISTORIC BASE YR - 1: 12/31/00
 HISTORIC BASE YR - 2: 12/31/99
 HISTORIC BASE YR - 3: 12/31/98
 WITNESS: B. NARZISSENFELD

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO: 020384-GU

LINE NO	INCREASE IN WAGES AND SALARY BY GROUP	(1998) PRIOR YEAR	(1999) PRIOR YEAR	(2000) PRIOR YEAR	(2001) HISTORIC BASE YEAR
1	SALARIED	5.23%	3.23%	3.54%	3.93%
2	HOURLY	3.43%	2.20%	3.16%	3.23%
3	UNION	3.02%	3.00%	3.00%	3.00%
4	TOTAL INCREASE (AVERAGE)	3.89%	2.81%	3.23%	3.39%
5	CHANGE IN CPI FROM PREVIOUS YEAR	1.56%	2.21%	3.36%	2.85%
6	DIFFERENCE BETWEEN INCREASE IN WAGES AND SALARIES AND CPI	2.33%	0.60%	-0.13%	0.54%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

EXPLANATION FOR THE HISTORIC BASE YEAR FUNCTIONALIZED O & M
 EXPENSE PLEASE PROVIDE THE BENCHMARK VARIANCES

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/2001
 PRIOR RATE CASE BASE YR 09/30/1991
 WITNESS B. NARZISSENFELD

LINE NO	FUNCTION	COL 1 HISTORIC BASE YEAR TOTAL COMPANY PER BOOKS (MFR C-1) (CURRENT CASE)	COL 2 O & M ADJUSTMENTS (MFR C-2) (CURRENT CASE)	COL 3 ADJUSTED HISTORIC BASE YEAR O & M (MFR C-1) (CURRENT CASE)	COL 4 09/30/1991 BASE YEAR ADJUSTED O & M (MFR C-36) (PRIOR CASE)	COL 5 COMPOUND MULTIPLIER (MFR C-37)	COL 6 HISTORIC BASE YEAR BENCHMARK (COL 4 X 5)	COL 7 BENCHMARK VARIANCE (MFR C-38) (COL 6 - 3)
1	DISTRIBUTION	\$13,720,100	\$0	\$13,720,100	\$13,740,433	1.9625	\$26,965,600	(\$13,245,500)
2	CUSTOMER ACCOUNTS	\$7,294,636	\$0	\$7,294,636	\$8,111,316	1.9625	\$15,918,458	(\$8,623,822)
3	CUSTOMER SVCE & INFORMATION	\$10,528,428	(\$10,528,428)	(\$2)	\$0	1.9625	\$0	(\$2)
4	SALES EXPENSE (1)	\$8,707,844	\$0	\$8,707,844	\$2,622,932	2.0359	\$5,340,027	\$3,367,817
5	ADMINISTRATIVE & GENERAL	\$22,680,206	(\$120,100)	\$22,560,106	\$15,706,458	1.9625	\$30,823,924	(\$8,263,818)
8	TOTAL	\$62,931,212	(\$10,648,528)	\$52,282,684	\$40,181,139		\$79,048,008	(\$28,765,324)

(1) SALES EXPENSE COMPOUND MULTIPLIER USES GROSS CUSTOMER ADDITIONS, WHICH IS MORE APPROPRIATE WHEN LOOKING AT SALES AND MARKETING ACTIVITIES THAN IS NET CUSTOMER ADDITIONS WHICH IS USED IN THE COMPOUND MULTIPLIER APPLIED TO THE OTHER FUNCTIONS ON THIS SCHEDULE

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO . 020384-GU

EXPLANATION PROVIDE THE DETAIL OF ADJUSTMENTS MADE TO THE
 HISTORIC BASE YEAR PER BOOKS O & M EXPENSES BY FUNCTION

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/2001
 WITNESS. B NARZISSENFELD

LINE NO	FUNCTION	ADJUSTMENT	EXPLANATION
1	DISTRIBUTION	\$0	
2	CUSTOMER ACCOUNTS	\$0	
3	CUSTOMER SVCE & INFORMATION	(\$10,528,428)	Remove Energy Conservation Expenses
4	SALES EXPENSE	\$0	
5	ADMINISTRATIVE & GENERAL	(\$120,100)	Remove Employee Activities, AGA Dues, Civic/Social Club Dues
6	PROD & LOCAL STORAGE	\$0	
7		\$0	
8	TOTAL	<u>(\$10,648,528)</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ADJUSTMENTS TO BASE YEAR (PRIOR CASE) O & M EXPENSES RELATED TO EXPENSES RECOVERABLE THROUGH MECHANISMS OTHER THAN BASE RATES. EXPLAIN ANY ADJUSTMENTS

TYPE OF DATA SHOWN:
PRIOR RATE CASE BASE YR 09/30/1991
WITNESS: B NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO. 020384-GU

LINE NO	FUNCTION	BASE YEAR ACTUAL O&M	ADJUSTMENTS FOR NON-BASE RATE EXPENSE RECOVERIES	BASE YEAR ADJUSTED O&M	EXPLANATION
1	DISTRIBUTION	\$13,740,433	\$0	\$13,740,433	
2	CUSTOMER ACCOUNTS	\$8,111,316	\$0	\$8,111,316	
3	CUSTOMER SVCE & INFORMATN	\$4,537,889	(\$4,537,889)	\$0	Remove Energy Conservation Expenses
4	SALES EXPENSE	\$2,622,932	\$0	\$2,622,932	
5	ADMINISTRATIVE & GENERAL	\$15,706,458	\$0	\$15,706,458	
6	PROD & LOCAL STORAGE	\$0	\$0	\$0	
7		\$0	\$0	\$0	
8	TOTAL	\$44,719,028	(\$4,537,889)	\$40,181,139	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

EXPLANATION FOR EACH YEAR SINCE THE BASE YEAR OF THE COMPANY'S LAST
 RATE CASE, PROVIDE THE AMOUNTS AND PERCENT INCREASES ASSOCIATED WITH
 CUSTOMERS AND AVERAGE CPI SHOW THE CALCULATION FOR EACH COMPOUND
 MULTIPLIER

TYPE OF DATA SHOWN
 HIS. BASE YR LAST CASE 09/30/1991
 HIS. BASE YR CURRENT CASE 12/31/2001
 WITNESS B NARZISSENFELD

LINE NO	TOTAL CUSTOMERS			AVERAGE CPI ^{a1}			INFLATION & GROWTH COMPOUND MULTIPLIER	
	YEAR	AMOUNT	% INCREASE	A COMPOUND MULTIPLIER	AMOUNT	% INCREASE	B COMPOUND MULTIPLIER	(A X B)
1	9/30/1991	177,936		1.0000	135.2		1.0000	
2	12/31/1991	179,193	0.71%	1.0071	136.2	0.74%	1.0074	1.0145
3	1992	183,265	2.27%	1.0299	140.3	3.01%	1.0377	1.0688
4	1993	187,662	2.40%	1.0547	144.5	2.99%	1.0688	1.1272
5	1994	192,183	2.41%	1.0801	148.2	2.56%	1.0962	1.1839
6	1995	197,135	2.58%	1.1079	152.4	2.83%	1.1272	1.2488
7	1996	202,272	2.61%	1.1368	156.9	2.95%	1.1605	1.3192
8	1997	234,745	16.05%	1.3193	160.5	2.28%	1.1871	1.5661
9	1998	239,626	2.08%	1.3467	163.0	1.56%	1.2056	1.6236
10	1999	246,692	2.95%	1.3864	166.6	2.21%	1.2322	1.7084
11	2000	256,252	3.88%	1.4401	172.2	3.36%	1.2737	1.8343
12	2001	266,589	4.03%	1.4982	177.1	2.85%	1.3099	1.9625

^{a1} Source US Bureau of Labor Statistics, 12 month average for period shown

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

EXPLANATION FOR EACH YEAR SINCE THE BASE YEAR OF THE COMPANY'S LAST RATE CASE, PROVIDE THE AMOUNTS AND PERCENT INCREASES ASSOCIATED WITH CUSTOMERS AND AVERAGE CPI SHOW THE CALCULATION FOR EACH COMPOUND MULTIPLIER

TYPE OF DATA SHOWN
 HIS BASE YR LAST CASE 09/30/1991
 HIS BASE YR CURRENT CASE 12/31/2001
 WITNESS B NARZISSENFELD

LINE NO	GROSS CUSTOMERS ADDED			AVERAGE CPI a1			INFLATION & GROWTH COMPOUND MULTIPLIER
	YEAR	AMOUNT	% INCREASE	A COMPOUND MULTIPLIER	AMOUNT	% INCREASE	B COMPOUND MULTIPLIER
1	9/30/1991	0		1 0000	135 2		1 0000
2	12/31/1991	6,073	2 20%	1 0220	136 2	0 74%	1 0074
3	1992	19,219	6 80%	1 0914	140 3	3 01%	1 0377
4	1993	13,183	4 37%	1 1391	144 5	2 99%	1 0688
5	1994	15,946	5 06%	1 1968	148 2	2 56%	1 0962
6	1995	14,136	4 27%	1 2479	152 4	2 83%	1 1272
7	1996	11,140	3 23%	1 2881	156 9	2 95%	1 1605
8	1997	12,340	3 46%	1 3327	160 5	2 29%	1 1871
9	1998	8,085	2 19%	1 3620	163 0	1 56%	1 2056
10	1999	19,424	5 16%	1 4322	166 6	2 21%	1 2322
11	2000	13,871	3 50%	1 4824	172 2	3 36%	1 2737
12	2001	21,637	4 85%	1 5542	177 1	2 85%	1 3099

a1 Source US Bureau of Labor Statistics, 12 month average for period shown

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY THE DIFFERENCE

TYPE OF DATA SHOWN
 HIS BASE YR LAST CASE: 09/30/1991
 HIS BASE YR CURRENT CASE 12/31/2001
 WITNESS B. NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

FERC ACCOUNTS: 870 - 894 FERC FUNCTIONAL GROUP: DISTRIBUTION

							AMOUNT
					TEST YEAR ADJUSTED REQUEST		\$13,720,100
					BENCHMARK		26,965,600
					VARIANCE TO JUSTIFY		(\$13,245,500)
LINE NO	JUSTIFICATION NO	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE	JUSTIFICATION ON PAGE #
1		TOTAL DISTRIBUTION EXPENSE	\$13,740,433	\$26,965,600	\$13,720,100	(\$13,245,500)	TOTAL DISTRIBUTION EXPENSES ARE BELOW THE BENCHMARK
			\$13,740,433	\$26,965,600	\$13,720,100	(\$13,245,500)	

* ATTACH ADDITIONAL PAGES AS NECESSARY TO PROVIDE COMPLETE JUSTIFICATION FOR VARIANCE

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

EXPLANATION PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE
 EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK
 YEAR AND THE VARIANCE FOR EACH FUNCTIONAL VARIANCE, JUSTIFY
 THE DIFFERENCE

TYPE OF DATA SHOWN
 HIS BASE YR LAST CASE 09/30/1991
 HIS BASE YR CURRENT CASE 12/31/2001
 WITNESS B NARZISSENFELD

FERC ACCOUNTS 901 - 905 FERC FUNCTIONAL GROUP. CUSTOMER ACCOUNTS

	AMOUNT
TEST YEAR ADJUSTED REQUEST	\$7,294,636
BENCHMARK	15,918,458
VARIANCE TO JUSTIFY	(\$8,623,822)

LINE NO	JUSTIFICATION NO	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE	JUSTIFICATION * ON PAGE #
1		TOTAL CUSTOMER ACCOUNT EXPENSES	\$8,111,316	\$15,918,458	\$7,294,636	(\$8,623,822)	TOTAL CUSTOMER ACCOUNTS EXPENSES ARE BELOW THE BENCHMARK

\$8,111,316	\$15,918,458	\$7,294,636	(\$8,623,822)
-------------	--------------	-------------	---------------

* ATTACH ADDITIONAL PAGES AS NECESSARY TO PROVIDE COMPLETE JUSTIFICATION FOR VARIANCE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK YEAR AND THE VARIANCE FOR EACH FUNCTIONAL VARIANCE, JUSTIFY THE DIFFERENCE

TYPE OF DATA SHOWN
 HIS BASE YR LAST CASE: 09/30/1991
 HIS BASE YR CURRENT CASE: 12/31/2001
 WITNESS: B. NARZISSENFELD

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

FERC ACCOUNTS 911 - 916 FERC FUNCTIONAL GROUP SALES EXPENSE

		AMOUNT
TEST YEAR ADJUSTED REQUEST		\$8,707,844
BENCHMARK		5,340,027
VARIANCE TO JUSTIFY		<u>\$3,367,817</u>

LINE NO	JUSTIFICATION NO	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE	JUSTIFICATION ON PAGE #
1	1	TOTAL SALES EXPENSE	\$2,622,932	\$5,340,027	\$8,707,844	\$3,367,817	5

\$2,622,932	\$5,340,027	\$8,707,844	\$3,367,817
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* ATTACH ADDITIONAL PAGES AS NECESSARY TO PROVIDE COMPLETE JUSTIFICATION FOR VARIANCE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION. PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY THE DIFFERENCE

TYPE OF DATA SHOWN:
 HIS BASE YR LAST CASE 09/30/1991
 HIS BASE YR CURRENT CASE 12/31/2001
 WITNESS B. NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

FERC ACCOUNTS 920 - 932 FERC FUNCTIONAL GROUP ADMINISTRATIVE & GENERAL

							AMOUNT
						TEST YEAR ADJUSTED REQUEST	\$22,560,106
						BENCHMARK	30,823,924
						VARIANCE TO JUSTIFY	(\$8,263,818)
LINE NO	JUSTIFICATION NO	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE	JUSTIFICATION * ON PAGE #
1		TOTAL ADMINISTRATIVE & GENERAL EXPENSES	\$15,706,458	\$30,823,924	\$22,560,106	(\$8,263,818)	TOTAL ADMIN & GENERAL EXPENSES ARE BELOW THE BENCHMARK

* ATTACH ADDITIONAL PAGES AS NECESSARY TO PROVIDE COMPLETE JUSTIFICATION FOR VARIANCE

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

EXPLANATION PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK YEAR AND THE VARIANCE FOR EACH FUNCTIONAL VARIANCE, JUSTIFY THE DIFFERENCE

TYPE OF DATA SHOWN:
 HIS BASE YR LAST CASE 09/30/1991
 HIS BASE YR CURRENT CASE 12/31/2001
 WITNESS B NARZISSENFELD

Page	Line No.	JUSTIFICATION NO.	ACCOUNT NO.
3 OF 5	1	1	911 - 916

Costs for Sales Expense in 2001 exceeded the benchmark by \$3,367,824. However, a more accurate comparison of Sales Expense requires consideration be given to the agreement entered into by Peoples Gas System to outsource its sales and marketing activities. As a result of this agreement, expenses previously paid by Peoples Gas System in support of sales activities but not previously charged directly to sales expense (FERC Accounts 911 - 916) are now included in FERC Account 912 as Sales Expense. These expenses are detailed below. Including these items as Sales Expense for purposes of determining the benchmark variances, the calculation below shows current historical base year Sales Expenses \$159,414 below the benchmark.

Base Year Sales Expense (Prior Case)	\$2,622,932
Sales Expense not charged directly in Base Year	
Administrative Payroll	418,584
Materials, Supplies, Outside Services	91,933
Corporate Communications	237,726
Telecommunications	67,199
Payroll Fringe	516,333
Depreciation on assets supporting sales activities	52,265
Billings From Peoples Gas System To TECO Patners	
Rent	246,372
Shared Services	214,025
Other Adjustments	
Capitalized Commissions	(111,917)
Total Adjustments	1,732,520
	<u>4,355,452</u>
Compound Multiplier	2.0359
Adjusted Base Year Sales Expense (Prior Case)	8,867,265
Historical Base Year O&M Request	8,707,844
Benchmark Variance	<u>\$159,421</u>

**PEOPLES GAS SYSTEM
DOCKET NO. 020384-GU
MINIMUM FILING REQUIREMENTS
INDEX**

RATE OF RETURN SCHEDULES

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**PEOPLES GAS SYSTEM
DOCKET NO. 020384-GU
MINIMUM FILING REQUIREMENTS
INDEX**

RATE OF RETURN SCHEDULES

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

EXPLANATION PROVIDE THE COMPANY'S 13-MONTH AVERAGE RECONCILED JURISDICTIONAL CAPITAL STRUCTURE AND COST RATES FOR EACH CLASS OF CAPITAL FOR THE HISTORIC BASE YEAR OF THE CURRENT CASE AND THE HISTORIC BASE YEAR OR TEST YEAR OF THE LAST RATE CASE

TYPE OF DATA SHOWN.
 HISTORIC BASE YEAR DATA 12/31/01
 PRIOR RATE CASE YEAR 9/30/93
 WITNESS B MARZISSENFELD

LAST RATE CASE - TEST YEAR ENDED 09/30/93						PRESENT RATE CASE - HISTORIC BASE YEAR ENDED 12/31/2001							
LINE NO	CLASS OF CAPITAL (1)	DOLLARS (2)	RATIO (3)	COST RATE		WEIGHTED COST APPROVED (5)	AMOUNT PER BOOKS (6)	ADJUSTMENTS		NET (9)	RATIO (10)	COST RATE (11)	WEIGHTED COST (12)
				APPROVED (4)	APPROVED (5)			SPECIFIC (7)	PRORATA (8)				
1	COMMON EQUITY	\$96,731,453	43.79%	12.00%		5.25%	\$228,313,444	(\$3,101,056)	(\$3,910,784)	\$221,301,602	47.95%	11.25%	5.39%
2	LONG TERM DEBT	83,356,111	37.73%	10.07%		3.80%	135,807,020	(1,210,913)	(2,337,244)	132,258,864	28.66%	7.52%	2.16%
3	SHORT TERM DEBT	0	0.00%	0.00%		0.00%	59,713,062	0	(1,036,910)	58,676,153	12.71%	4.08%	0.52%
4	CUST DEPOSITS RESID.	17,401,388	7.88%	8.82%		0.69%	5,395,164	0	(93,686)	5,301,477	1.15%	6.00%	0.07%
5	CUST DEPOSITS COMM'	Included above	0.00%	0.00%		0.00%	21,022,737	0	(365,057)	20,657,680	4.48%	7.00%	0.31%
6	INACTIVE DEPOSITS	0	0.00%	0.00%		0.00%	107,195	0	(1,861)	105,334	0.02%	0.00%	0.00%
7	DEFERRED INCOME TAX	19,436,000	8.80%	0.00%		0.00%	22,390,684	(1,927)	(388,778)	21,999,979	4.77%	0.00%	0.00%
8	TAX CREDITS	3,995,000	1.81%	0.00%		0.00%	0	1,275,124	(22,142)	1,252,982	0.27%	0.00%	0.00%
9	OTHER (EXPLAIN)	0	0.00%	0.00%		0.00%	0	0	0	0	0.00%	0.00%	0.00%
10	TOTAL	\$220,919,952	100.00%			9.75%	\$472,749,306	(\$3,038,774)	(\$8,156,462)	\$461,554,070	100.00%		8.45%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 020384-GU

EXPLANATION: PROVIDE THE COMPANY'S 13-MONTH AVERAGE CAPITAL STRUCTURE AND COST RATE FOR THE MOST RECENT YEAR PRIOR TO THE HISTORIC BASE YEAR. (CONSISTENT WITH THE METHODOLOGY OF SCHEDULE D-1 PAGE 1)

TYPE OF DATA SHOWN:
 HISTORIC BASE YR - 1 12/31/00
 WITNESS: B. NARZISSENFELD

HISTORIC BASE YEAR - 1 (YEAR ENDED 12/31/2000)

LINE NO.	CLASS OF CAPITAL (1)	DOLLAR AMOUNT (2)	PERCENT OF TOTAL (3)	COST RATE (4)	WEIGHTED COST RATE (3)X(4) (5)
1	COMMON EQUITY	\$196,549,000	49.53%	11.25%	5.57%
2	LONG TERM DEBT	92,646,000	23.35%	8.71%	2.03%
3	SHORT TERM DEBT	52,580,000	13.25%	6.38%	0.85%
4	CUST. DEPOSITS RESID	4,561,000	1.15%	6.00%	0.07%
5	CUST. DEPOSITS COMM'L.	20,946,000	5.28%	7.00%	0.37%
6	INACTIVE DEPOSITS	84,000	0.02%	0.00%	0.00%
7	DEFERRED INCOME TAXES	27,857,000	7.02%	0.00%	0.00%
8	TAX CREDITS	1,579,000	0.40%	0.00%	0.00%
9	OTHER (EXPLAIN)	0	0.00%	0.00%	0.00%
10	TOTAL	<u>\$396,802,000</u>	<u>100.00%</u>		<u>8.89%</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF EACH OUTSTANDING ISSUE OF LONG-TERM DEBT, ON A 13 MONTH AVERAGE BASIS, FOR THE HISTORIC BASE YEAR

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA: 12/31/01
WITNESS: B. NARZISSENFELD

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO: 020384-GU

LINE NO	ISSUE (1)	ISSUE DATE (2)	MATURITY DATE (3)	13 MO AVERAGE PRINCIPAL 12/31/01 (4)	(PREMIUM) DISCOUNT (5)	ISSUING EXPENSE (6)	NET (5)+(6) (7)	LIFE (YEARS) (8)	AMORTIZATION (7)/(8) (9)	INTEREST (10)	ANNUAL TOTAL COST (9)+(10) (11)
1	10 35% SENIOR NOTES	6/28/87	7/2/07	\$5,323,077		\$23,604.29	\$23,604	20	\$1,180	\$548,723	\$549,903
2	10 33% SENIOR NOTES	6/29/88	7/2/08	\$6,830,769		\$11,350.00	\$11,350	20	\$568	702,670	\$703,237
3	10 3% SENIOR NOTES	6/27/89	7/2/09	\$8,123,077		\$13,131.00	\$13,131	20	\$657	\$34,472	\$835,128
4	9 93% SENIOR NOTES	12/20/90	7/2/10	\$8,323,077		\$88,318.27	\$88,318	20	\$4,416	\$24,356	\$828,771
5	8 00% SENIOR NOTES	12/3/92	7/2/12	\$28,307,692		\$976,683.59	\$976,684	20	\$48,834	2,260,333	\$2,309,168
6	7 375% NOTES	8/16/00	9/1/02	\$50,000,000	(\$1,515,000)	\$242,313.63	(\$1,272,686)	2	(\$636,343)	3,687,500	\$3,051,157
7	6 875% NOTES	6/20/01	6/15/12	\$21,538,462		\$453,684.39	\$453,684	11	\$41,244	1,438,111	\$1,477,355
8	5 94% NOTES	7/28/98	7/15/11	\$6,461,538	(\$297,600)	\$183,164.85	(\$134,435)	10	(\$13,444)	388,100	\$372,656
9	TOTAL			<u>\$134,907,692</u>	<u>(\$1,812,600)</u>	<u>\$1,972,250</u>	<u>\$159,850</u>		<u>(\$552,888)</u>	<u>\$10,880,263</u>	<u>\$10,127,375</u>
10	UNAMORTIZED PREMIUM, DISCOUNT, AND ISSUE EXPENSE				<u>(\$310,951)</u>						
11	NET					<u>\$134,596,741</u>					
12	EMBEDDED COST OF LONG TERM DEBT										<u>7.52%</u>

NARRATIVE EXPLANATION

Senior Notes debt agreements contain various restrictive covenants, including provisions related to interest coverage, maximum levels of debt to total capitalization and limitations on dividends

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

EXPLANATION PROVIDE ANALYSIS OF SHORT TERM DEBT INCLUDING EACH
 OUTSTANDING ISSUE OF SHORT TERM DEBT ON 13 MONTH AVERAGE FOR
 THE HISTORIC BASE YEAR

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/01
 WITNESS B NARZISSENFELD

OUTSTANDING SHORT TERM DEBT

LINE NO	DESCRIPTION (1)	INTEREST EXPENSE (2)	MATURITY DATE (3)	AVERAGE AMOUNT OUTSTANDING HISTOR. BASE YR (4)	EFFECTIVE COST RATE (2)/(4) (5)
1	COMMERCIAL PAPER	\$2,435,116	DEMAND	\$59,713,062	4.08%
2	TOTAL	\$2,435,116		\$59,713,062	4.08%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF PREFERRED STOCK
ON A 13 MONTH AVERAGE BASIS FOR THE HISTORIC BASE YEAR

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/01
WITNESS: B. NARZISSENFELD

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO: 020384-GU

LINE NO	ISSUE (1)	ISSUE DATE (2)	CALL PROVISIONS OR SPECIAL RESTRICTIONS (3)	PRINCIPAL AMOUNT OUTSTANDING (4)	DISCOUNT OR PREMIUM ASSOCIATED WITH (4) (5)	ISSUING EXPENSE ASSOCIATED WITH (4) (6)	NET PROCEEDS (4)+(5)-(6) (7)	COUPON RATE (8)	DOLLAR DIVIDENDS (8 X 4) (9)	EFFECTIVE COST RATE (9)/(7) (10)
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NOT APPLICABLE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS OF COMMON STOCK ISSUES, AS SPECIFIED,
FOR THE HISTORIC BASE YEAR AND THREE PREVIOUS CALENDAR YEARS

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA 12/31/01
HISTORIC BASE YR - 1
HISTORIC BASE YR - 2
HISTORIC BASE YR - 3
WITNESS: B NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO: 020384-GU

LINE NO	METHOD OF ISSUE (1)	PRICE PER SHARE (2)	SHARES ISSUED (3)	GROSS PROCEEDS (2)X(3) (4)	ISSUE EXPENSE (5)	NET PROCEEDS (4)-(5) (6)	NET PROCEEDS PER SHARE (6)/(3) (7)	TOTAL SHARES OUTSTANDING (8)
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NOT APPLICABLE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE MONTHLY BALANCES, INTEREST RATES, AND INTEREST PAYMENTS ON CUSTOMER DEPOSITS FOR THE HISTORIC BASE YEAR INDICATE THE COMPANY POLICY ON COLLECTING DEPOSITS, DEPOSIT SIZE, PAYMENT OF INTEREST, AND REFUNDS.

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA. 12/31/2001
WITNESS B NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE NO	MONTH & YEAR (1)	CUSTOMER DEPOSITS @ 6.0% (2)	CUSTOMER DEPOSITS @ 7.0% (3)	INACTIVE CUSTOMER DEPOSITS (4)	TOTAL CUSTOMER DEPOSITS (2)+(3)+(4) (5)	INTEREST EXPENSE (2)*(6%/12) (6)	INTEREST EXPENSE (3)*(7%/12) (7)	TOTAL INTEREST (6)+(7) (8)	
1	Dec-00	\$4,771,933	\$20,749,170	\$34,889	\$25,555,992	23,860	121,037	144,896	
2	Jan-01	\$4,735,135	\$20,782,280	\$117,318	\$25,634,743	23,676	121,230	144,906	
3	Feb-01	\$4,781,671	\$20,840,271	\$109,120	\$25,731,063	23,908	121,568	145,477	
4	Mar-01	\$5,028,770	\$20,653,543	\$99,080	\$25,781,393	25,144	120,479	145,623	
5	Apr-01	\$4,801,787	\$20,976,629	\$98,360	\$25,876,776	24,009	122,364	146,373	
6	May-01	\$4,836,552	\$20,959,660	\$14,618	\$25,810,830	24,183	122,265	146,447	
7	Jun-01	\$4,878,571	\$20,926,745	\$14,618	\$25,819,934	24,393	122,073	146,466	
8	Jul-01	\$4,930,729	\$21,035,026	\$120,921	\$26,086,676	24,654	122,704	147,358	
9	Aug-01	\$4,988,519	\$21,092,925	\$136,073	\$26,218,517	24,948	123,042	147,990	
10	Sep-01	\$5,060,005	\$21,259,943	\$142,378	\$26,462,326	25,300	124,016	149,316	
11	Oct-01	\$5,156,605	\$21,253,807	\$164,953	\$26,575,365	25,783	123,981	149,764	
12	Nov-01	\$5,272,827	\$21,331,188	\$174,954	\$26,778,969	26,364	124,432	150,796	
13	Dec-01	\$5,409,034	\$21,434,387	\$166,229	\$27,009,650	27,045	125,034	152,079	
14				13-MONTH AVG	<u>\$26,103,249</u>	12-MONTH TOTAL	<u>\$299,406</u>	<u>\$1,473,187</u>	<u>\$1,772,593</u>
15				EFFECTIVE INTEREST RATE	<u>6.79%</u>				

NARRATIVE DESCRIPTION The Company's policy on collecting deposits, deposit size, payment of interest and refunds is contained in the Company's tariffs (sheet no 5 301 abd 5 302) which are on file with the Commission

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A SUMMARY OF SOURCES AND USES OF FUNDS
FOR THE HISTORIC BASE YEAR

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA: 12/31/2001
WITNESS B NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

(\$000)

YEAR ENDING 12/31/01

LINE NO	DESCRIPTION		
1	SOURCES	NET INCOME	\$23,125
		ADD	
2		DEPRECIATION AND AMORTIZATION	27,942
3		DEFERRED INCOME TAXES, NET	(9,125)
4		TOTAL FROM OPERATIONS	41,942
5		ADDITIONAL PAID IN CAPITAL, NET	3,780
6		ADDITIONAL LONG TERM DEBT	40,000
7		ADDITIONAL SHORT TERM BORROWINGS	1,454
8		DECREASE IN WORKING CAPITAL	2,755
9		TOTAL SOURCES	<u>\$89,931</u>
10	USES	CAPITAL EXPENDITURES	\$73,020
11		DEBT RETIREMENT	16,911
12		TOTAL USES	<u>\$89,931</u>

SCHEDULE D-8

ISSUANCE OF SECURITIES

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A BRIEF NARRATIVE DESCRIPTION OF SECURITY
ISSUANCES SINCE THE LAST RATE PROCEEDING TO INCLUDE DOLLAR
AMOUNT, COST RATE, AND PURPOSE OF ISSUANCES

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA 12/31/01
WITNESS B NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

NOT APPLICABLE

SUPPORTING SCHEDULES

RECAP SCHEDULES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE THE AVERAGE ANNUAL AMOUNT AND SOURCE OF CAPITAL OF EACH SUBSIDIARY INVESTMENT FOR THE THREE MOST RECENT CALENDAR YEARS AND THE 13-MONTH AVERAGE BALANCE FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN.
HISTORIC BASE YEAR DATA 12/31/01
HISTORIC BASE YR - 1
HISTORIC BASE YR - 2
HISTORIC BASE YR - 3
WITNESS B NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

NOT APPLICABLE

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION RECONCILE THE TOTAL CAPITAL STRUCTURE TO THE 13 MONTH AVERAGE JURISDICTIONAL RATE BASE TYPE OF DATA SHOWN:
 SHOWING ALL BALANCE SHEET ACCOUNTS AND INDIVIDUAL ADJUSTMENTS NECESSARY TO CONSTRUCT RATE BASE. HISTORIC BASE YEAR DATA: 12/31/2001
 COMPANY PEOPLES GAS SYSTEM BASED ON CURRENT COMMISSION RULES, POLICY, AND PRECEDENT AS ESTABLISHED IN MOST RECENT RATE CASES WITNESS B. NARZISSENFELD
 DOCKET NO 020384-GU
 YEAR ENDED 12/31/2001

LINE NO		L T DEBT	S T DEBT	RESIDENTIAL DEPOSITS	COMMERCIAL DEPOSITS	INACTIVE DEPOSITS	EQUITY	DEF TAX	TAX CREDIT	PRORATA	NET
1	AVG CAPITAL STRUCTURE (PER BOOKS)	\$135,807,020	\$59,713,062	\$5,395,164	\$21,022,737	\$107,195	\$228,313,444	\$22,390,684	\$0		\$472,749,306
2	<u>RECONCILING ITEMS</u>										
3	SINKING FUNDS	0									0
4	NON-UTILITY PROPERTY						0				0
5	TEMP CASH INVESTMENTS								(793,138)		(793,138)
6	NOTES RECEIVABLE						(119,231)				(119,231)
7	OTHER ACCOUNTS REC						(993,891)				(993,891)
8	RECEIVABLE ASSOC COMPANIES								631,507		631,507
9	MERCHANDISE						(68,048)				(68,048)
10	ACCTS REC - COMP RATE ADJUST								(4,581,582)		(4,581,582)
11	DERIVATIVE ASSET						(3,070)	(1,927)			(4,997)
12	UNAMORT DD&E	(1,210,913)									(1,210,913)
13	UNBUNDLING TRANSITION COSTS								(1,841,044)		(1,841,044)
14	UNAMORT RATE CASE								0		0
15	UNRECOVERED GAS COST								(4,321,679)		(4,321,679)
16	ACCOUNTS PAY - ASSOC CO								2,502,717		2,502,717
17	DIVIDENDS DECLARED						1,863,135				1,863,135
18	CONSERVATION COST TRUE-UP								246,756		246,756
19	NON-UTILITY ACCRUED LIAB						0				0
20	PROPERTY HELD FOR FUTURE USE						(228,955)				(228,955)
21	NONUTILITY PLANT ADJUSTMENTS						(2,275,874)				(2,275,874)
22	JOB DEVELOPMENT CREDITS						(1,275,124)		1,275,124		0
23											
24	TOTAL RECONCILING ITEMS	(1,210,913)	0	0	0	0	(3,101,058)	(1,927)	1,275,124	(8,156,462)	(11,195,235)
25	ADJUSTED CAPITAL STRUCTURE	134,596,108	59,713,062	5,395,164	21,022,737	107,195	225,212,386	22,388,757	1,275,124	(8,156,462)	461,554,070
26	PRORATA ALLOCATION %	28.6551%	12.7127%	1.1486%	4.4757%	0.0228%	47.9471%	4.7665%	0.2715%		100.0000%
27	PRORATA ALLOCATION	(2,337,244)	(1,036,910)	(93,686)	(365,057)	(1,851)	(3,910,784)	(388,778)	(22,142)	8,156,462	\$0
28	ADJUSTED CAPITAL STRUCTURE	\$ 132,258,864	\$ 58,676,153	\$ 5,301,477	\$ 20,657,680	\$ 105,333	\$ 221,301,602	\$ 21,999,979	\$ 1,252,982	\$ -	\$ 461,554,070

* LIST CORRESPONDING ADJUSTMENTS TO RATE BASE

** THIS SCHEDULE MUST EQUAL JURISDICTIONAL RATE BASE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE CALCULATIONS FOR THE FOLLOWING - INTEREST COVERAGE RATIOS AND PREFERRED DIVIDEND COVERAGE (INCLUDING AND EXCLUDING AFUDC FOR EACH INDICATOR) FOR THE HISTORIC BASE YEAR (UNDER CURRENT AND PROPOSED RATES), THE PRIOR YEAR, AND THE 3 PREVIOUS CALENDAR YEARS

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/01
 HISTORIC BASE YR - 1 : 12/31/00
 WITNESS B NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

(IN 000S)

LINE NO	INDICATOR	3 PREVIOUS CALENDAR YEARS			MONTH AND YEAR ENDED 12/01		PROJECTED TEST YEAR PROPOSED RATES
		1997	1998	1999	PRIOR YEAR	HISTORIC BASE YEAR CURRENT RATE	
<u>INCLUDING ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION</u>							
1	EARNINGS BEFORE INTEREST (INCLUDING AFUDC)						
2	DEBT PORTION OF ALLOW FOR FUNDS USED DURING CONSTR						
3	INCOME TAXES						
4	EARNINGS BEFORE INTEREST AND TAXES (1)+(2)+(3)						
5	INTEREST (BEFORE DEDUCTING AFUDC)						
6	PRE-TAX INTEREST COVERAGE RATIO (4)/(5)						
7	EARNINGS AFTER INTEREST, AFTER TAXES (4)-(3)-(5)						
8	PREFERRED DIVIDENDS						
9	PREFERRED DIVIDENDS COVERAGE RATIO (7)/(8)						
<u>EXCLUDING ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION</u>							
10	EARNINGS BEFORE INTEREST (INCLUDING OTHER AFUDC)	\$22,360	\$24,800	\$30,279	\$34,420	\$37,423	\$48,535
11	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	0	0	0	0	0	0
12	INCOME TAXES	7,470	9,358	12,624	13,706	14,577	18,337
13	EARNINGS BEFORE INTEREST AND TAXES (10)-(11)+(12)	29,830	34,158	42,903	48,126	52,000	66,872
14	INTEREST (BEFORE DEDUCTING ALLOWANCE BORROWED FUDC)	10,353	10,184	10,487	12,640	14,298	16,837
15	PRE-TAX INTEREST COVERAGE RATIO (13)/(14)	2 8813	3 3541	4 0911	3 8074	3 6369	3 9718
16	EARNINGS AFTER INTEREST, AFTER TAXES (13)-(12)-(14)	\$12,007	\$14,616	\$19,792	\$21,780	\$23,125	\$31,699
17	PREFERRED DIVIDENDS	N/A	N/A	N/A	N/A	N/A	N/A
18	PREFERRED DIVIDEND COVERAGE RATIO (16)/(17)	N/A	N/A	N/A	N/A	N/A	N/A

THIS SECTION IS NOT APPLICABLE TO PEOPLES GAS SYSTEM

SUPPORTING SCHEDULES

RECAP SCHEDULES A-6

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

EXPLANATION PROVIDE INFORMATION, AS SPECIFIED, USED TO CALCULATE
 THE PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY.
 (IN 000S)

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/01
 HISTORIC BASE YR - 1 12/31/00
 WITNESS NARZISSENFELD

LINE NO	INDICATOR FUNDS FROM CURRENT OPERATIONS	3 PREVIOUS CALENDAR YEARS			MONTH AND YEAR ENDED 12/01		PROJECTED TEST YEAR PROPOSED RATES
		1997	1998	1999	PRIOR YEAR	HISTORIC BASE YEAR CURRENT RATE	
1	NET INCOME	\$13,217	\$15,202	\$19,792	\$21,782	\$23,125	\$31,699
2	DEPRECIATION AND AMORTIZATION	19,810	21,036	23,136	25,743	27,943	34,069
3	ITC (NET)	0	0	0	0	0	0
4	DEFERRED TAXES (NET)	(1,106)	(1,159)	1,922	4,726	(9,126)	(380)
5	AFUDC	0	0	0	0	0	0
6	TOTAL FUNDS FROM CURRENT OPERATION (1)+(2)+(3)+(4)-(5)	31,921	35,079	44,850	52,251	41,942	65,388
7	RETIREMENTS AND REDEMPTIONS	12,700	3,100	3,500	3,700	16,100	5,300
8	DIVIDENDS (PREFERRED AND COMMON) (A)	909	9,626	17,007	14,358	14,682	10,631
9	TOTAL FUNDS GENERATED INTERNALLY (6)-(7)-(8)	18,312	22,353	24,343	34,193	11,160	49,457
10	CONSTRUCTION EXPENDITURES (EXCLUDING AFUDC)	56,075	55,640	77,758	82,212	73,020	61,882
11	PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY (9)/(10)	32.66%	40.17%	31.31%	41.59%	15.28%	79.92%

(A) Portion of dividends to parent assumed to relate to payment of dividends to shareholders based on payout percentage

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: CALCULATE THE AFUDC AS A PERCENTAGE OF INCOME AVAILABLE FOR COMMON FOR THE HISTORIC BASE YEAR, (UNDER CURRENT AND PROPOSED RATES), THE PRIOR YEAR, AND THE THREE PREVIOUS CALENDAR YEARS

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA: 12/31/01
 HISTORIC BASE YR - 1: 12/31/00
 WITNESS: NARZISSENFELD

COMPANY: PEOPLES GAS SYSTEM

(IN 000S)

DOCKET NO: 020384-GU

LINE NO	INDICATOR	3 PREVIOUS CALENDAR YEARS			MONTH AND YEAR ENDED 12/01		PROJECTED TEST YEAR PROPOSED RATES
		1997	1998	1999	PRIOR YEAR	HISTORIC BASE YEAR CURRENT RATE	
1	ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION						
2	DEFERRED TAXES ON DEBT COMPONENT OF AFUDC						
3	NET ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (1)-(2)		NOT APPLICABLE				
4	INCOME AVAILABLE FOR COMMON						
5	AFUDC AS A PERCENTAGE OF INCOME AVAILABLE FOR COMMON (3)/(4)						

SUPPORTING SCHEDULES

RECAP SCHEDULES: A-6

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

EXPLANATION: PROVIDE INFORMATION, AS SPECIFIED, FOR THE MOST RECENT FIVE YEAR HISTORICAL MARKET DATA FOR THE COMPANY OR CONSOLIDATED COMPANY (IF APPLICANT'S STOCK IS NOT PUBLICLY TRADED)

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/01
 HISTORIC BASE YR - 1: 12/31/00
 HISTORIC BASE YR - 2: 12/31/99
 HISTORIC BASE YR - 3: 12/31/98
 HISTORIC BASE YR - 4: 12/31/97
 WITNESS: B NARZISSENFELD

LINE NO	INDICATORS	12/31/1997	12/31/1998	12/31/1999	12/31/2000	12/31/2001
		HBV-4 (1)	HBV-3 (2)	HBV-2 (3)	HBV-1 (4)	HISTORIC BASE YEAR* (5)
1	MARKET/BOOK RATIO (1)	2.44	2.37	1.60	2.62	1.62
2	AVERAGE PRICE/EARNING RATIO (1)	15.48	18.06	13.45	14.48	11.89
3	AVERAGE PRE-TAX INTEREST COVERAGE (INCLUDING AFUDC)	N/A	N/A	N/A	N/A	N/A
4	AVERAGE PRE-TAX INTEREST COVERAGE (EXCLUDING AFUDC)	2.8x	3.4x	4.1x	3.9x	3.7x
5	EARNED RETURNS ON AVERAGE BOOK EQUITY	11.27%	11.36%	12.01%	10.90%	9.51%
6	DIVIDENDS/SHARE (1)	\$1.165	\$1.225	\$1.285	\$1.33	\$1.37
7	EARNINGS/SHARE	\$0.10	\$0.12	\$0.15	\$0.17	\$0.17
8	AVERAGE MARKET VALUE/SHARE (1)	25.07	27.99	20.58	28.83	26.41

(1) Information given is for TECO Energy

**PEOPLES GAS SYSTEM
DOCKET NO. 020384-GU
MINIMUM FILING REQUIREMENTS
INDEX**

COST OF SERVICE SCHEDULES

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**PEOPLES GAS SYSTEM
DOCKET NO. 020384-GU
MINIMUM FILING REQUIREMENTS
INDEX**

COST OF SERVICE SCHEDULES

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**PEOPLES GAS SYSTEM
DOCKET NO. 020384-GU
MINIMUM FILING REQUIREMENTS
INDEX**

COST OF SERVICE SCHEDULES

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION THERM SALES AND REVENUES BY RATE SCHEDULE UNDER PRESENT RATES

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/2001
 PROJECTED TEST YEAR 12/31/2003
 WITNESS GRIMARD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384 - GU

LINE NO	PEOPLES GAS	Residential	Comm Street Lighting	Small General Service	General Service	General Service Large Volume I	General Service Large Volume II	Vehicle Gas Sales	Small Interr Service	Inter Service	Inter Service Large Vol	Wholesale	Special Contracts	Other Revenue	TOTAL
1	NO OF BILLS	2,487,349	1,065	57,480	208,884	24,705	858	251	795	259	81	24	24	0	2,778,353
2	THERM SALES	50,711,099	1,339,312	3,035,179	115,356,415	132,787,951	31,551,139	857,085	58,923,808	142,148,448	329,369,967	98,909	98,200,879	105,542,940	1,070,800,931
3	UNBILLED THERM SALES	(952,796)	(38,830)	(29,406)	(601,885)	(1,071,283)	(89,858)	(823)	0	0	0	0	0	0	(2,783,079)
4	TOTAL THERM SALES	49,758,303	1,302,382	3,005,773	114,754,430	131,606,668	31,461,283	856,262	58,923,808	142,148,448	329,369,967	98,909	98,200,879	105,542,940	1,068,117,852
5	CUSTOMER CHARGE REVENUE	\$18,828,278	\$0	\$845,208	\$3,401,989	\$598,841	\$30,003	\$8,275	\$123,850	\$58,163	\$7,425	\$0	\$2,700	\$0	\$22,009,528
6	BASE NON-FUEL REVENUE	\$20,838,042	\$128,525	\$1,023,782	\$28,101,884	\$29,088,082	\$4,822,834	\$56,739	\$4,280,211	\$5,219,818	\$3,590,133	\$13,913	\$3,909,265	\$2,798,913	\$103,885,920
7	UNBILLED BASE NON-FUEL REVENUE	(\$444,933)	(\$3,982)	(\$11,288)	(\$168,642)	(\$285,867)	(\$16,486)	(\$62)	\$0	\$0	\$0	\$0	\$0	\$0	(\$899,320)
8	TOTAL BASE NON-FUEL REVENUE	\$19,393,109	\$124,543	\$1,012,494	\$27,933,242	\$28,802,215	\$4,806,348	\$56,677	\$4,280,211	\$5,219,818	\$3,590,133	\$13,913	\$3,909,265	\$2,798,913	\$102,986,600
9	FUEL REVENUE	\$40,868,606	\$1,081,303	\$2,423,438	\$54,810,417	\$30,186,928	\$2,414,784	\$682,411	\$495,714	\$1,348,993	\$6,732,363	\$70,810	(\$500,000)	\$36,088,717	\$178,442,486
10	UNBILLED FUEL REVENUE	(\$943,918)	(\$25,222)	(\$43,944)	(\$1,344,027)	(\$1,258,743)	(\$69,338)	(\$4,673)	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,687,805)
11	TOTAL FUEL REVENUE	\$39,924,688	\$1,056,081	\$2,379,494	\$53,466,390	\$28,928,185	\$2,345,446	\$677,738	\$495,714	\$1,348,993	\$6,732,363	\$70,810	(\$500,000)	\$36,088,717	\$174,754,681
12	OTHER REVENUE (1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,117,673	\$5,117,673
13	TOTAL REVENUE (PG)	\$77,046,274	\$1,158,644	\$4,237,216	\$84,803,601	\$58,326,942	\$7,181,767	\$740,890	\$4,899,775	\$8,624,773	\$10,329,920	\$84,522	\$3,411,865	\$43,883,303	\$302,828,422

(1) OTHER REVENUE (regulated only)

14	48701 Forfeited Discounts	\$943,878													
15	Misc Service Revenue (488 a)	3,377,502													
16	49301 Rental Income	652,790													
17	Pool Manager Charges	133,989													
18	Blank	0													
19	Blank	0													
20	49501 Rev from Comm on Sales Tax	9,514													
21	TOTAL	\$5,117,673													

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION THERM SALES AND REVENUES BY RATE SCHEDULE
UNDER PRESENT RATES

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA 12/31/2001
PROJECTED TEST YEAR 12/31/2003
WITNESS GRIMARD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384 - GU

LINE NO	WEST FLORIDA	Residential	Comm Street Lighting	Small General Service	General Service	General Service Large Volume I	General Service Large Volume II	Vehicle Gas Sales	Small Interr Service	Interr Service	Interr Service Large Vol	Wholesale	Special Contracts	Other Revenue	TOTAL
22	NO OF BILLS	388,941	0	4	32,353	132	157	0	0	30	0	0	12	0	418,829
23	THERM SALES	9,422,812	0	67	13,268,798	3,171,800	8,459,412	0	0	3,008,587	0	0	12,394,244	0	49,725,518
24	UNBILLED THERM SALES	(338,590)	0	0	1,587	172,134	(18,070)	0	0	0	0	0	0	0	(182,945)
25	TOTAL THERM SALES	9,084,218	0	67	13,270,383	3,343,734	8,441,342	0	0	3,008,587	0	0	12,394,244	0	49,542,573
26	CUSTOMER CHARGE REVENUE	\$2,647,307	\$0	\$45	\$324,109	\$6,585	\$14,920	\$0	\$0	\$18,550	\$0	\$0	\$2,700	\$0	\$3,012,218
27	BASE NON-FUEL REVENUE	\$3,064,770	\$0	\$0	\$2,173,163	\$438,949	\$412,566	\$0	\$0	\$114,180	\$0	\$0	\$318,847	\$0	\$6,520,475
28	UNBILLED BASE NON FUEL REVENUE	(\$125,075)	\$0	\$0	\$295	\$27,057	(\$1,001)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$98,724)
29	TOTAL BASE NON-FUEL REVENUE	\$5,587,001	\$0	\$45	\$2,497,558	\$472,591	\$426,485	\$0	\$0	\$130,730	\$0	\$0	\$318,547	\$0	\$9,433,966
30	FUEL REVENUE	\$7,650,867	\$0	\$0	\$6,758,385	\$188,504	\$123,290	\$0	\$0	\$375,272	\$0	\$0	\$0	\$0	\$15,096,308
31	UNBILLED FUEL REVENUE	(\$272,991)	\$0	\$0	(\$216,055)	\$632	(\$5,725)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$494,139)
32	TOTAL FUEL REVENUE	\$7,377,866	\$0	\$0	\$6,542,330	\$189,138	\$117,565	\$0	\$0	\$375,272	\$0	\$0	\$0	\$0	\$14,602,169
33	OTHER REVENUE (1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$444,980	\$444,980
34	TOTAL REVENUE	\$12,964,866	\$0	\$45	\$9,039,898	\$661,727	\$544,050	\$0	\$0	\$508,602	\$0	\$0	\$318,547	\$444,980	\$24,481,065

(1) OTHER REVENUE (regulated only)

35	48701 Forfeited Discounts	\$100,325
36	Misc Service Revenue (488's)	341,697
37	48301 Rental Income	2,938
38	TOTAL	\$444,980

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384 - GU

EXPLANATION THERM SALES AND REVENUES BY RATE SCHEDULE
 UNDER PRESENT RATES

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/2001
 PROJECTED TEST YEAR 12/31/2003
 WITNESS GRIMARD

LINE NO	CONSOLIDATED	Residential	Comm Street Lighting	Small General Service	General Service	General Service Large Volume I	General Service Large Volume II	Vehicle Gas Sales	Small Interr Service	Interr Service	Interr Service Large Vol	Wholesale	Special Contracts	Other Revenue	TOTAL
39	NO OF BILLS	2,874,280	1,065	57,464	239,037	24,837	813	251	795	289	81	24	38	0	3,198,982
40	THERM SALES	60,133,911	1,339,312	3,035,248	128,625,211	135,939,551	40,010,551	857,085	58,923,608	145,155,035	329,369,967	98,909	111,595,123	105,542,940	1,120,628,449
41	UNBILLED THERM SALES	(1,291,392)	(36,930)	(29,406)	(600,398)	(899,149)	(107,926)	(823)	0	0	0	0	0	0	(2,068,024)
42	TOTAL THERM SALES	58,842,519	1,302,382	3,005,842	128,024,813	135,040,402	39,902,625	856,262	58,923,608	145,155,035	329,369,967	98,909	111,595,123	105,542,940	1,117,660,425
43	CUSTOMER CHARGE REVENUE	\$19,575,583	\$0	\$845,253	\$3,728,098	\$603,225	\$44,923	\$8,275	\$123,850	\$74,713	\$7,425	\$0	\$5,400	\$0	\$25,012,744
44	BASE NON-FUEL REVENUE	\$23,902,812	\$128,525	\$1,023,782	\$30,275,028	\$29,525,032	\$5,235,400	\$56,739	\$4,280,211	\$5,333,787	\$3,590,133	\$13,913	\$4,228,112	\$2,798,913	\$110,388,395
45	UNBILLED BASE NON FUEL REVENUE	(\$570,008)	(\$3,962)	(\$11,288)	(\$168,347)	(\$238,910)	(\$17,487)	(\$82)	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,008,044)
46	TOTAL BASE NON-FUEL REVENUE	\$42,808,387	\$124,563	\$1,012,494	\$29,834,778	\$29,089,347	\$5,217,913	\$56,657	\$4,280,211	\$5,333,787	\$3,590,133	\$13,913	\$4,231,512	\$2,798,913	\$109,380,351
47	FUEL REVENUE	\$48,319,863	\$1,081,303	\$2,423,438	\$61,568,803	\$30,355,432	\$2,538,074	\$682,411	\$495,714	\$1,722,265	\$6,732,363	\$70,810	(\$500,000)	\$36,068,717	\$101,538,794
48	UNBILLED FUEL REVENUE	(\$1,216,909)	(\$25,222)	(\$43,844)	(\$1,560,082)	(\$1,256,111)	(\$75,063)	(\$4,873)	\$0	\$0	\$0	\$0	\$0	\$0	(\$4,182,004)
49	TOTAL FUEL REVENUE	\$47,102,754	\$1,056,081	\$2,379,594	\$60,008,721	\$29,099,322	\$2,463,012	\$677,538	\$495,714	\$1,722,265	\$6,732,363	\$70,810	(\$500,000)	\$36,068,717	\$107,356,790
50	OTHER REVENUE (1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,562,833	\$5,562,833
51	TOTAL REVENUE	\$90,011,141	\$1,156,844	\$4,237,281	\$93,843,499	\$58,988,669	\$7,725,847	\$740,890	\$4,869,775	\$7,130,775	\$10,329,920	\$84,522	\$3,731,512	\$44,428,283	\$327,310,517

(1) OTHER REVENUE (regulated only)

RECONCILING ITEMS

52	48701 Forfeited Discounts	\$1,044,203													ENERGY CONSERVATION (PEOPLES GAS)	8,503,554
53	Misc Service Revenue (488's)	3,719,199													ENERGY CONSERVATION (WEST FLORIDA GAS)	2,024,874
54	49301 Rental Income	655,728													TAXES OTHER (FF & GR)	15,050,447
55	Pool Manager Charges	133,989													UNEXPLAINED VARIANCE	(14,750)
56	Blank	0													TOTAL REVENUE (PER SCHEDULE C-3)	\$352,883,542
57	Blank	0														
58	49501 Rev from Comm on Sales Tax	9,514														
59	TOTAL	\$5,562,833														

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA 12/31/2001
PROJECTED TEST YEAR 12/31/2003
WITNESS GRIMARO

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384 - GU

LINE NO	PEOPLES GAS	Residential	Comm Street Lighting	Small General Service	General Service	General Service Large Volume I	General Service Large Volume II	Vehicle Gas Sales	Small Interr Service	Inter Service	Interr Service Large Vol	Wholesale	Special Contracts	Other Revenue	TOTAL
52	NO OF BILLS	2,732,398	1,065	55,329	228,481	27,193	521	267	551	228	40	24	24	0	3,048,121
53	THERM SALES	54,704,826	1,378,242	2,597,197	125,701,281	142,906,647	39,578,753	883,307	60,452,255	183,255,410	231,450,899	98,909	260,670,538	0	1,083,683,185
54	UNBILLED THERM SALES	164,264	(73,860)	(1,711)	206,128	311,764	(89,858)	(823)	0	0	0	0	0	0	515,905
55	TOTAL THERM SALES	54,869,090	1,302,382	2,595,487	125,907,409	143,218,311	39,488,897	882,484	60,452,255	183,255,410	231,450,899	98,909	260,670,538	0	1,084,199,070
56	CUSTOMER CHARGE REVENUE	\$ 18,443,888	\$ -	\$ 829,930	\$ 3,769,938	\$ 879,830	\$ 23,431	\$ 6,675	\$ 82,700	\$ 51,300	\$ 0,000	\$ -	\$ 8,640	\$ -	\$ 23,905,131
57	BASE NON-FUEL REVENUE	\$ 22,481,748	\$ 130,014	\$ 878,049	\$ 30,625,617	\$ 31,170,200	\$ 6,119,274	\$ 58,475	\$ 4,391,252	\$ 5,094,739	\$ 2,522,815	\$ 13,913	\$ 3,823,784	\$ -	\$ 108,313,880
58	UNBILLED BASE NON-FUEL REVENUE	67,540	(6,978)	(577)	\$50,242	\$68,152	(\$14,516)	(\$54)	\$0	\$0	\$0	\$0	\$0	\$0	\$ 183,808
59	TOTAL BASE NON-FUEL REVENUE	\$ 40,982,874	\$ 123,036	\$ 1,705,403	\$ 34,445,797	\$ 31,824,162	\$ 6,128,189	\$ 65,095	\$ 4,473,852	\$ 6,048,039	\$ 2,531,815	\$ 13,913	\$ 3,832,424	\$ -	\$ 132,382,818
60	OTHER REVENUE													\$ 4,980,895	\$ 4,980,895
61	TOTAL REVENUE	\$ 40,982,874	\$ 123,036	\$ 1,705,403	\$ 34,445,797	\$ 31,824,162	\$ 6,128,189	\$ 65,095	\$ 4,473,852	\$ 6,048,039	\$ 2,531,815	\$ 13,913	\$ 3,832,424	\$ 4,980,895	\$ 137,363,513
62	DIFF IN NO OF BILLS	245,049	0	(2,131)	21,797	2,488	(135)	18	(244)	(31)	(41)	0	0	0	266,788
63	DIFF IN THERM SALES	5,110,787	0	(410,286)	11,152,979	11,521,643	8,025,814	28,222	1,528,647	21,108,982	(97,919,068)	0	101,478,658	(105,542,940)	16,081,218
64	DIFF IN CUSTOMER CHARGE REVENUE	\$1,515,408	\$0	(\$15,277)	\$367,950	\$83,190	(\$6,572)	\$400	(\$41,150)	(\$8,883)	\$1,575	\$0	\$5,840	\$0	\$1,904,803
65	DIFF IN BASE NON-FUEL REVENUE	\$2,158,179	\$474	(\$137,042)	\$2,740,637	\$2,424,236	\$1,298,410	\$1,743	\$111,041	\$775,121	(\$1,087,318)	\$0	\$14,519	(\$2,798,913)	\$5,521,087
66	DIFF IN OTHER REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$136,978)	(\$136,978)
67	DIFF IN TOTAL REVENUE	\$3,871,568	\$474	(\$152,318)	\$3,108,587	\$2,507,428	\$1,291,839	\$2,143	\$68,891	\$766,258	(\$1,085,743)	\$0	\$20,459	(\$2,933,861)	\$7,288,712

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/2001
 PROJECTED TEST YEAR 12/31/2003
 TYPE OF DATA SHOWN

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384 - GU

LINE NO	WEST FLORIDA	Residential	Comm Street Lighting	Small General Service	General Service	General Service Large Volume I	General Service Large Volume II	Vehicle Gas Sales	Small Interr Service	Inter Service	Interr Service Large Vol	Wholesale	Special Contracts	Other Revenue	TOTAL
68	NO OF BILLS	426,227	0	0	35,235	109	166	0	24	0	0	0	12	0	481,884
69	THERM SALES	10,728,427	0	0	14,022,138	4,301,168	8,175,219	0	2,268,942	973,451	0	0	11,372,294	0	51,841,840
70	UNBILLED THERM SALES	31,100	0	0	32,804	19,800	(9,035)	0	0	0	0	0	0	0	74,088
71	TOTAL THERM SALES	10,759,527	0	0	14,054,942	4,320,968	8,166,184	0	2,268,942	973,451	0	0	11,372,294	0	51,915,928
72	CUSTOMER CHARGE REVENUE	\$2,877,034	\$0	\$0	\$352,351	\$9,950	\$16,650	\$0	\$0	\$0	\$0	\$0	\$8,000	\$0	\$3,261,985
73	BASE NON-FUEL REVENUE	\$3,489,421	\$0	\$0	\$2,296,546	\$595,282	\$388,705	\$0	\$0	\$13,297	\$0	\$0	\$318,283	\$0	\$7,108,514
74	UNBILLED BASE NON-FUEL REVENUE	\$10,115	\$0	\$0	\$5,373	\$2,740	-\$441	\$0	\$0	\$13,944	\$0	\$0	\$0	\$0	\$31,731
75	TOTAL BASE NON-FUEL REVENUE	\$6,376,570	\$0	\$0	\$2,654,270	\$607,072	\$414,915	\$0	\$0	\$27,241	\$0	\$0	\$322,283	\$0	\$10,403,231
78	OTHER REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$414,988	\$414,988
77	TOTAL REVENUE	\$6,376,570	\$0	\$0	\$2,654,270	\$607,072	\$414,915	\$0	\$0	\$27,241	\$0	\$0	\$322,283	\$414,988	\$10,818,216
78	DIFF IN NO OF BILLS	39,286	0	(4)	2,882	67	9	0	24	(30)	0	0	0	0	42,235
79	DIFF IN THERM SALES	1,675,311	0	(67)	784,559	977,234	(275,158)	0	2,268,942	(2,035,136)	0	0	(1,021,850)	0	2,373,735
80	DIFF IN CUSTOMER CHARGE REVENUE	\$229,727	\$0	(\$45)	\$28,242	\$3,366	\$1,730	\$0	\$0	(\$18,550)	\$0	\$0	\$3,300	\$0	\$249,769
81	DIFF IN BASE NON-FUEL REVENUE	\$559,842	\$0	\$0	\$128,460	\$132,018	(\$13,300)	\$0	\$0	(\$86,039)	\$0	\$0	(\$584)	\$0	\$719,495
82	DIFF IN OTHER REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$29,974)	(\$29,974)
83	DIFF IN TOTAL REVENUE	\$789,569	\$0	(\$45)	\$156,702	\$135,381	(\$11,570)	\$0	\$0	(\$103,489)	\$0	\$0	\$2,718	(\$29,974)	\$938,260

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION THERM SALES AND REVENUES BY RATE SCHEDULE UNDER PRESENT RATES, ADJUSTED FOR GROWTH IN BILLS AND THERMS, WITHOUT ANY RATE INCREASE	TYPE OF DATA SHOWN TYPE OF DATA SHOWN HISTORIC BASE YEAR DATA 12/31/2001 PROJECTED TEST YEAR 12/31/2003
COMPANY PEOPLES GAS SYSTEM		
DOCKET NO 020384 - GU		

LINE NO	CONSOLIDATED	Residential	Comm Street Lighting	Small General Service	General Service	General Service Large Volume I	General Service Large Volume II	Vehicle Gas Sales	Small Interr Service	Inter Service	Interr Service Large Vol	Wholesale	Special Contracts	Other Revenue	TOTAL
84	NO OF BILLS	3,158,825	1,065	55,329	263,716	27,392	887	267	575	228	40	24	38	0	3,507,885
85	THERM SALES	65,433,253	1,378,242	2,597,197	138,723,419	147,207,716	47,751,972	883,307	82,721,197	164,228,861	231,450,899	98,909	272,051,832	0	1,135,524,804
86	UNBILLED THERM SALES	195,363	(73,800)	(1,711)	238,932	331,563	(98,891)	(823)	0	0	0	0	0	0	590,574
87	TOTAL THERM SALES	65,628,617	1,302,382	2,595,487	138,962,351	147,539,278	47,653,081	882,484	82,721,197	164,228,861	231,450,899	98,909	272,051,832	0	1,136,115,378
88	CUSTOMER CHARGE REVENUE	\$21,320,720	\$0	\$829,930	\$4,122,290	\$689,781	\$40,081	\$8,675	\$82,700	\$51,300	\$9,000	\$0	\$14,640	\$0	\$27,197,118
89	BASE NON-FUEL REVENUE	\$25,971,169	\$130,014	\$878,049	\$32,922,183	\$31,771,482	\$8,517,980	\$58,475	\$4,391,252	\$6,008,035	\$2,522,815	\$13,913	\$4,240,047	\$0	\$115,423,394
90	UNBILLED BASE NON-FUEL REVENUE	\$77,855	-\$8,978	-\$577	\$55,814	\$70,892	-\$14,957	-\$54	\$0	\$13,944	\$0	\$0	\$0	\$0	\$195,539
91	TOTAL BASE NON-FUEL REVENUE	\$47,369,544	\$123,036	\$1,705,403	\$37,100,087	\$32,532,154	\$8,543,104	\$85,095	\$4,473,052	\$6,073,279	\$2,531,815	\$13,913	\$4,254,887	\$0	\$142,786,049
92	OTHER REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,395,880	\$5,395,880
93	TOTAL REVENUE	\$47,369,544	\$123,036	\$1,705,403	\$37,100,087	\$32,532,154	\$8,543,104	\$85,095	\$4,473,052	\$6,073,279	\$2,531,815	\$13,913	\$4,254,887	\$5,395,880	\$148,181,729
94	DIFF IN NO OF BILLS	284,335	0	(2,135)	24,879	2,555	(126)	18	(220)	(51)	(41)	0	0	0	309,003
95	DIFF IN THERM SALES	6,788,098	0	(410,353)	11,837,538	12,498,878	7,750,456	28,222	3,797,589	19,073,828	(97,919,088)	0	160,458,709	(105,542,940)	18,454,953
96	DIFF IN CUSTOMER CHARGE REVEN	\$1,745,137	\$0	(\$15,322)	\$398,192	\$88,555	(\$4,642)	\$400	(\$41,150)	(\$23,413)	\$1,575	\$0	\$9,240	\$0	\$2,154,372
97	DIFF IN BASE NON FUEL REVENUE	\$2,716,021	\$474	(\$137,042)	\$2,889,097	\$2,556,252	\$1,285,110	\$1,743	\$111,041	\$888,182	(\$1,087,318)	\$0	\$13,935	(\$2,798,913)	\$8,240,582
98	DIFF IN OTHER REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$168,953)	(\$168,953)
99	DIFF IN TOTAL REVENUE	\$4,461,157	\$474	(\$152,384)	\$3,265,289	\$2,842,807	\$1,280,288	\$2,143	\$88,851	\$684,770	(\$1,085,743)	\$0	\$23,175	(\$2,963,865)	\$8,278,002

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION THERM SALES AND REVENUES BY RATE SCHEDULE UNDER PROPOSED RATES

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/2001
 PROJECTED TEST YEAR 12/31/2003
 WITNESS GRIMARD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384 - GU

LINE NO	PEOPLES GAS	Residential	Comm Street Lighting	(1 000) Small Gen Service	(1 000 17 499) General Service 1	(17 500 49 999) General Service 2	(50 000 749 999) General Service 3	(750 000 498 999) General Service 4	(500 000 998 999) General Service 5	(1 000 000 1 998 999) Small Interr Service	(4 000 000 50 000 000) Interr. Service	(+ 50 000 000) Interr Large Vol	Vehicle Gas Sales	Wholesale	Other Revenue / Special Contracts	TOTAL
100	NO OF BILLS	2,732,398	1,065	48,885	225,925	28,251	8,925	1,035	705	408	168	40	267	24	24 00	3,040,119
101	THERM SALES	54,851,801	1,302,382	1,397,893	104,749,268	67,665,973	66,845,325	37,738,824	43,710,459	58,788,942	154,038,773	231,450,869	882,484	98,909	260,679,538	1,084,199,070
102	CUSTOMER CHARGE REVENUE	\$27,323,978	\$0	\$977,694	\$6,777,756	\$918,769	\$401,629	\$88,013	\$105,698	\$81,200	\$37,788	\$9,000	\$9,345	\$2,400	\$5,400	\$38,718,800
103	BASE NON-FUEL REVENUE	\$27,903,558	\$237,789	\$862,811	\$24,985,843	\$15,067,182	\$13,056,897	\$8,728,042	\$4,388,967	\$4,248,532	\$5,425,248	\$2,319,138	\$204,813	\$15,718	\$3,921,824	\$108,165,959
104	FUEL REVENUE	\$29,903,364	\$314,432	\$812,784	\$32,735,258	\$13,137,815	\$7,701,948	\$520,368	\$0	\$0	\$0	\$0	\$298,122	\$47,282	\$0	\$85,269,374
105	OTHER REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,978,830	\$7,978,830
106	TOTAL REVENUE	\$85,130,501	\$552,221	\$2,253,289	\$64,468,857	\$28,123,787	\$21,160,474	\$7,336,423	\$4,494,853	\$4,309,732	\$5,483,034	\$2,328,138	\$510,080	\$15,400	\$11,603,954	\$236,130,922
INCREASE																
107	DOLLAR AMOUNT (102+103-8)	\$17,906,151	\$115,228	(\$217,217)	\$426,388	New Rate Class \$15,985,952	New Rate Class (\$15,988,229)	\$8,816,055	(\$341,698)	(\$84,328)	\$185,254	(\$1,269,420)	\$151,006	\$4,205	(\$2,781,854)	\$20,927,491
108	DOLLAR AMOUNT (102+103-59)	\$14,234,563	\$114,753	(\$84,898)	(\$2,682,198)	\$15,985,952	(\$18,465,855)	\$8,816,055	(\$1,633,536)	(\$164,220)	(\$583,005)	(\$203,677)	\$148,862	\$4,205	(\$5,400)	\$13,501,801
109	% NON-FUEL ((102+103)/8)	147 98%	194 01%	88 31%	101 36%	100 00%	45 75%	100 00%	92 93%	97 86%	103 51%	64 71%	338 87%	130 23%	100 38%	116 75%
110	% TOTAL (106/13)	110 49%	47 66%	53 18%	78 06%	100 00%	36 28%	100 00%	62 58%	67 96%	82 46%	22 54%	68 87%	77 38%	348 69%	78 97%

SERVICE CHARGES - PGS	PRESENT			PROPOSED			INCREASE		
	NUMBER	CHARGE	REVENUE	NUMBER	CHARGE	REVENUE	NUMBER	CHARGE	REVENUE
111 CONNECTION CHARGE RESIDENTIAL	50,741	\$25 00	\$1,268,520	50,741	\$35 00	\$1,775,935	0	\$10 00	\$507,415
112 CONNECTION CHARGE-COMMERCIAL	3,005	\$50 00	\$150,250	3,005	\$70 00	\$210,350	0	\$20 00	\$60,100
113 RECONNECTION CHARGE-RESIDENTIAL	16,914	\$25 00	\$422,850	16,914	\$80 00	\$1,014,840	0	\$35 00	\$591,990
114 RECONNECTION CHARGE-COMMERCIAL	334	\$50 00	\$16,700	334	\$100 00	\$33,400	0	\$50 00	\$16,700
115 COLLECTION IN LIEU OF DISCONNECT	91,341	\$10 00	\$913,410	91,341	\$20 00	\$1,826,820	0	\$10 00	\$913,410
116 CHANGE OF ACCOUNT	24,587	\$10 00	\$245,870	24,587	\$20 00	\$491,340	0	\$10 00	\$245,870
117 RETURN CHECK CHARGE	0	5% or \$25	\$132,288	0	5% or \$25	\$126,452	0	\$0 00	(\$5,834)
118 IT ADMINISTRATION CHARGE	2,712	\$148 00	\$401,388	2,712	\$205 00	\$555,960	0	\$57 00	\$154,572
119 POOL MANAGER CHARGES		\$142+\$0 91 per acct	\$174,263		\$142+\$0 91 per acct	\$175,073	0	\$0 00	\$810
120 FORFEITED DISCOUNTS		Varies	\$742,534		Varies	\$742,533	0	\$0 00	(\$1)
121 OTHER REVENUE (RENT)		Varies	\$512,823		Varies	\$512,823	0	\$0 00	\$0
122 TEMPORARY DISCONNECT CHARGE			\$0	6,722	\$25 00	\$168,050			
123 FAILED TRIP CHARGE			0 00	11,249	\$15 00	\$168,739			
124 PAYMENT BY CREDIT CARD CHARGE			0 00	0	3 50%	\$174,584			
125 TOTAL	189,614		\$ 4,980,704	196,336		\$ 7,076,930	0		\$ 2,484,852

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384 - GU

EXPLANATION THERM SALES AND REVENUES BY RATE SCHEDULE
 UNDER PROPOSED RATES

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/2001
 PROJECTED TEST YEAR 12/31/2003
 WITNESS GRIMARD

LINE NO	WEST FLORIDA	Residential	Comm Street Lighting	(1 998) Small Gen Service	(1 000-17 488) General Service 1	(17 500 40 999) General Service 2	(50 000 249 999) General Service 3	(250 000 499 999) General Service 4	(500 000 999 999) General Service 5	(1 000 000-3 999 999) Small Interr Service	(4 000 000-99 000 000) Interr Service	(+ 50 000 000) Interr Large Vol	Vehicle Gas Sales	Wholesale	Other Revenue / Special Contracts	TOTAL
126	NO OF BILLS	426,227	0	0	32,325	2,485	650	86	44	36	0	0	0	0	12.00	401,968
127	THERM SALES	10,777,016	0	0	8,821,797	4,436,364	3,756,823	1,721,473	3,211,151	7,819,390	0	0	0	0	11,372,294	51,916,308
128	CUSTOMER CHARGE REVENUE	\$4,282,272	\$0	\$0	\$869,762	\$86,988	\$29,228	\$7,347	\$8,583	\$5,400	\$0	\$0	\$0	\$0	\$2,700	\$5,370,281
129	BASE NON-FUEL REVENUE	\$5,482,376	\$0	\$0	\$2,104,283	\$987,845	\$733,820	\$306,904	\$322,432	\$585,107	\$0	\$0	\$0	\$0	\$304,047	\$10,806,795
130	FUEL REVENUE	\$5,875,289	\$0	\$0	\$2,988,024	\$1,079,745	\$624,157	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,787,615
131	OTHER REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$758,333	\$758,333
132	TOTAL REVENUE	\$15,619,937	\$0	\$0	\$6,062,649	\$2,154,578	\$1,587,206	\$314,251	\$329,015	\$570,507	\$0	\$0	\$0	\$0	\$1,065,081	\$27,703,223

INCREASE

133	DOLLAR AMOUNT (121+122 28)	\$4,157,647	\$0	-\$45	\$576,457	\$1,074,833	\$290,456	\$314,251	-\$97,470	\$570,507	-\$130,730	\$0	\$0	\$0	-\$12,800	\$6,743,109
134	DOLLAR AMOUNT (121+122 75)	\$3,368,076	\$0	\$0	\$419,755	\$1,074,833	\$155,076	\$314,251	-\$85,900	\$570,507	-\$27,241	\$0	\$0	\$0	-\$15,516	\$5,773,845
135	% NON FUEL (121+122/28)	174.42%	0.00%	0.00%	123.08%	100.00%	161.46%	100.00%	77.15%	0.00%	0.00%	0.00%	0.00%	0.00%	95.99%	171.48%
136	% TOTAL (125/33)	120.48%	0.00%	0.00%	67.07%	100.00%	239.88%	100.00%	60.46%	0.00%	0.00%	0.00%	0.00%	0.00%	139.32%	113.16%

SERVICE CHARGES - WFNG	PRESENT			PROPOSED			INCREASE		
	NUMBER	CHARGE	REVENUE	NUMBER	CHARGE	REVENUE	NUMBER	CHARGE	REVENUE
137 CONNECTION CHARGE-RESIDENTIAL	5,749	\$20.00	\$114,674	5,749	\$35.00	\$201,215	0	\$15.00	\$86,241
138 CONNECTION CHARGE COMMERCIAL	545	\$25.00	\$13,625	545	\$70.00	\$38,150	0	\$45.00	\$24,525
139 RECONNECTION CHARGE RESIDENTIAL	1,533	\$25.00	\$38,325	1,533	\$60.00	\$91,980	0	\$35.00	\$53,655
140 RECONNECTION CHARGE COMMERCIAL	50	\$30.00	\$1,500	50	\$100.00	\$5,000	0	\$70.00	\$3,500
141 COLLECTION IN LIEU OF DISCONNECT	6,279	\$10.00	\$62,790	6,279	\$20.00	\$125,580	0	\$10.00	\$62,790
142 CHANGE OF ACCOUNT	1,484	\$15.00	\$22,260	1,484	\$20.00	\$29,680	0	\$5.00	\$7,420
143 RETURN CHECK CHARGE	0	5% or \$25	\$11,990	0	5% or \$25	\$11,401	0	\$0.00	(\$529)
144 IT ADMINISTRATION CHARGE	357	\$148.00	\$52,867	357	\$205.00	\$73,228	0	\$57.00	\$20,361
145 POOL MANAGER CHARGES		\$142+\$0.91 per acct	\$0		\$142+\$0.91 per acct	\$0		\$0.00	\$0
146 FORFEITED DISCOUNTS	0	Varies	\$72,421	0	Varies	\$72,421	0	\$0.00	(\$0)
147 OTHER REVENUE (RENT)	0	Varies	\$4,223	0	Varies	\$4,223	0	\$0.00	\$0
148 FAILED TRIP CHARGE	0	\$0.00	\$0	1,286	\$25.00	\$32,141	0	\$0.00	\$0
149 PAYMENT BY CREDIT CARD CHARGE	0	0.00	0.00	2,217	\$15.00	\$33,254			
150 TOTAL	17,640		\$ 414,975	19,283		\$ 758,333	0		\$ 277,983

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION THERM SALES AND REVENUES BY RATE SCHEDULE UNDER PROPOSED RATES

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/2001
 PROJECTED TEST YEAR 12/31/2003
 WITNESS GRIMARD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384 - GU

LINE NO	CONSOLIDATED	Residential	Comm Street Lighting	(1 999) Small Gas Service	(1 000 17 499) General Service 1	(17 500 49 999) General Service 2	(50 000 249 999) General Service 3	(250 000 499 999) General Service 4	(500 000 999 999) General Service 5	(1 000 000 3 999 999) Small Interr Service	(4 000 000 50 000 000) Interr Service	(> 50 000 000) Interr Large Vol	Vehicle Gas Sales	Wholesale	Other Revenue / Special Contracts	TOTAL
151	NO OF BILLS	3,158,825	1,065	48,885	258,251	28,738	9,575	1,122	748	444	188	40	287	24	38	3,507,895
152	THERM SALES	65,628,617	1,302,382	1,397,893	113,571,065	72,102,337	70,802,148	39,460,098	46,921,810	68,606,332	154,038,773	231,450,899	882,464	98,909	272,051,832	1,136,115,378
153	CUSTOMER CHARGE REVENUE	\$31,586,251	\$0	\$977,894	\$7,747,518	\$1,005,757	\$430,858	\$95,360	\$112,280	\$88,600	\$37,788	\$9,000	\$9,345	\$2,400	\$8,100	\$42,088,940
154	BASE NON-FUEL REVENUE	\$33,385,934	\$237,789	\$862,811	\$27,090,108	\$18,055,027	\$13,790,718	\$7,034,846	\$4,711,398	\$4,813,840	\$5,425,246	\$2,318,138	\$204,613	\$15,718	\$4,225,871	\$110,972,754
155	FUEL REVENUE	\$36,778,853	\$314,432	\$812,784	\$36,723,882	\$14,217,560	\$8,528,105	\$520,388	\$0	\$0	\$0	\$0	\$298,122	\$47,282	\$0	\$98,037,188
158	OTHER REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,735,283	\$8,735,283
157	TOTAL REVENUE	\$100,750,838	\$552,221	\$2,253,269	\$70,581,506	\$31,278,345	\$22,747,660	\$7,680,674	\$4,823,887	\$4,880,240	\$5,463,034	\$2,328,138	\$510,080	\$65,400	\$12,968,034	\$268,834,148

INCREASE

LINE NO	DESCRIPTION	RESIDENTIAL	COMM	SMALL GAS	GEN 1	GEN 2	GEN 3	GEN 4	GEN 5	SMALL INTERR	INTERR	INTERR LARGE VOL	VEHICLE	WHOLESALE	OTHER	TOTAL
158	DOLLAR AMOUNT (153+154-48)	\$22,083,798	\$116,228	-\$217,282	\$1,002,848	\$17,060,785	-\$15,867,772	\$7,130,308	-\$439,188	\$478,178	\$54,524	-\$1,268,420	\$151,008	\$4,205	-\$2,794,853	\$27,870,800
159	DOLLAR AMOUNT (153+154-91)	\$17,802,641	\$114,753	-\$94,898	\$2,262,443	\$17,080,785	-\$18,310,579	\$7,130,308	-\$1,719,436	\$408,288	-\$810,246	-\$203,677	\$148,882	\$4,205	-\$20,916	\$18,275,845
160	% NON-FUEL ((153+154)/48)	151.42%	194.01%	88.31%	102.96%	100.00%	47.58%	100.00%	91.88%	110.81%	101.01%	84.71%	339.87%	130.23%	80.24%	120.59%
161	% TOTAL ((157/51))	111.93%	47.68%	53.18%	75.18%	100.00%	38.56%	100.00%	82.44%	99.80%	78.61%	22.54%	68.87%	77.38%	28.93%	81.52%

PRESENT

PROPOSED

INCREASE

SERVICE CHARGES	PRESENT			PROPOSED			INCREASE		
	NUMBER	CHARGE	REVENUE	NUMBER	CHARGE	REVENUE	NUMBER	CHARGE	REVENUE
162 CONNECTION CHARGE RESIDENTIAL	56,480	\$24.49	\$1,383,494	56,480	\$35.00	\$1,977,150	0	\$10.51	\$593,656
163 CONNECTION CHARGE COMMERCIAL	3,550	\$48.18	\$183,875	3,550	\$70.00	\$248,500	0	\$23.84	\$64,625
164 RECONNECTION CHARGE RESIDENTIAL	18,447	\$25.00	\$461,175	18,447	\$80.00	\$1,488,220	0	\$35.00	\$645,045
165 RECONNECTION CHARGE COMMERCIAL	384	\$47.40	\$18,200	384	\$100.00	\$38,400	0	\$52.60	\$20,200
166 COLLECTION IN LIEU OF DISCONNECT	99,820	\$10.00	\$998,200	99,820	\$20.00	\$1,996,400	0	\$10.00	\$998,200
167 CHANGE OF ACCOUNT	28,051	\$10.28	\$287,930	28,051	\$20.00	\$561,020	0	\$9.72	\$273,090
168 RETURN CHECK CHARGE	0	5% or \$25	\$144,278	0	5% or \$25	\$137,813	0	\$0.00	(\$6,465)
169 IT ADMINISTRATION CHARGE	3,069	\$148.00	\$454,265	0	\$148 per acct	\$629,218	(3,069)	(\$148.00)	\$174,953
170 POOL MANAGER CHARGES		\$142+\$0.91 per acct	\$174,263		\$142+\$0.91 per acct	\$175,073		\$0.00	\$810
171 FORFEITED DISCOUNTS	0	Varies	\$814,955		Varies	\$814,954	0	\$0.00	(\$1)
172 OTHER REVENUE (RENT)	0	Varies	\$517,046	0	Varies	\$517,046	0	\$0.00	\$0
173 TEMPORARY DISCONNECT CHARGE	0	\$0.00	\$0	6,722	\$25.00	\$168,050	6,722	\$25.00	\$168,050
174 FAILED TRIP CHARGE	0	\$0.00	\$0	13,392	\$15.00	\$200,880	13,392	\$15.00	\$200,880
175 PAYMENT BY CREDIT CARD CHARGE	0	\$0.00	\$0	0	3.50%	\$207,839	0	\$0.04	\$207,839
176	0	\$0.00	\$0	0	0.00%	\$0	0	\$0.00	\$0
177	0	\$0.00	\$0	0	\$0.00	\$0	0	\$0.00	\$0
178									
179 TOTAL	207,611		\$ 5,395,879	224,856		\$ 8,735,283	17,045		\$ 3,339,404

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES AS PROPOSED.	TYPE OF DATA SHOWN
COMPANY: PEOPLES GAS SYSTEM		HISTORIC BASE YEAR DATA 12/31/01
DOCKET NO 020384 - GU		PROJECTED TEST YEAR 12/31/03
		WITNESS GRIMARD

RATE SCHEDULE	PRESENT RATE STRUCTURE			PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE			
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE	
RESIDENTIAL										
PGS	CUSTOMER CHARGE	2,487,349	\$6 81	\$16,928,276	2,732,398	\$6 75	\$18,443,686	2,732,398	\$10 00	\$27,323,979
	ENERGY CHARGE	49,758,303	\$0 40984	20,393,110	54,869,090	\$0 41097	22,549,288	54,851,601	\$0 50871	27,903,558
	TOTAL			\$37,321,386			\$40,992,974			\$55,227,537
RESIDENTIAL										
WFNG	CUSTOMER CHARGE	386,941	\$6 84	\$2,647,307	426,227	\$6 75	\$2,877,034	426,227	\$10 00	\$4,262,272
	ENERGY CHARGE	9,084,216	\$0 32360	2,939,694	10,759,527	\$0 32525	3,499,536	10,777,016	\$0 50871	5,482,376
	TOTAL			\$5,587,001			\$6,376,570			\$9,744,648
RESIDENTIAL										
COMBINED	CUSTOMER CHARGE	2,874,290	\$6 81	\$19,575,583	3,158,625	\$6 75	\$21,320,720	3,158,625	\$10 00	\$31,586,251
	ENERGY CHARGE	58,842,519	\$0 39653	23,332,804	65,628,617	\$0 39691	26,048,825	65,628,617	\$0 50871	33,385,934
	TOTAL			\$42,908,387			\$47,369,544			\$64,972,185
COMMERCIAL STREET LIGHTING										
PGS	CUSTOMER CHARGE	1,065	\$0 00	\$0	1,065	\$0 00	\$0	1,065	\$0 00	\$0
	ENERGY CHARGE	1,302,382	\$0 09411	122,563	1,302,382	\$0 09447	123,036	1,302,382	\$0 18258	237,789
	TOTAL			\$122,563			\$123,036			\$237,789
COMMERCIAL STREET LIGHTING										
WFNG	CUSTOMER CHARGE	0	\$0 00	\$0	0	\$0 00	\$0	0	\$0 00	\$0
	ENERGY CHARGE	0	\$0 00000	0	0	\$0 00000	0	0	\$0 00000	0
	TOTAL			\$0			\$0			\$0
COMMERCIAL STREET LIGHTING										
COMBINED	CUSTOMER CHARGE	1,065	\$0 00	\$0	1,065	\$0 00	\$0	1,065	\$0 00	\$0
	ENERGY CHARGE	1,302,382	\$0 09411	122,563	1,302,382	\$0 09447	123,036	1,302,382	\$0 18258	237,789
	TOTAL			\$122,563			\$123,036			\$237,789

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES AS PROPOSED	TYPE OF DATA SHOWN
COMPANY PEOPLES GAS SYSTEM		HISTORIC BASE YEAR DATA 12/31/01
DOCKET NO 020384 - GU		PROJECTED TEST YEAR 12/31/03
		WITNESS GRIMARD

RATE SCHEDULE	PRESENT RATE STRUCTURE			PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE			
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE	
SMALL GENERAL SERVICE COMMERCIAL										
PGS	CUSTOMER CHARGE	57,460	\$14 71	\$845,208	55,329	\$15 00	\$829,930	48,885	\$20 00	\$977,694
	ENERGY CHARGE	3,005,773	\$0 33686	1,012,514	2,595,487	\$0 33731	875,472	1,397,893	\$0 47415	662,811
	TOTAL			\$1,857,722			\$1,705,403			\$1,640,505
SMALL GENERAL SERVICE COMMERCIAL										
WFNG	CUSTOMER CHARGE	4	\$11 25	\$45	0	\$0 00	\$0	0	\$0 00	\$0
	ENERGY CHARGE	67	\$0 00000	0	0	\$0 00000	0	0	\$0 00000	0
	TOTAL			\$45			\$0			\$0
SMALL GENERAL SERVICE COMMERCIAL COMBINED										
	CUSTOMER CHARGE	57,464	\$14 71	\$845,253	55,329	\$15 00	\$829,930	48,885	\$20 00	\$977,694
	ENERGY CHARGE	3,005,840	\$0 33685	1,012,514	2,595,487	\$0 33731	875,472	1,397,893	\$0 47415	662,811
	TOTAL			\$1,857,767			\$1,705,403			\$1,640,505
GENERAL SERVICE (1) COMMERCIAL										
CURRENT 1,000 - 24,999THERMS				PROPOSED 1,000 TO 17,499						
PGS	CUSTOMER CHARGE	206,684	\$16 46	\$3,401,989	228,481	\$16 50	\$3,769,938	225,925	\$30 00	\$6,777,756
	ENERGY CHARGE	114,754,430	\$0 24343	27,935,222	125,907,409	\$0 24364	30,675,859	104,749,268	\$0 23853	24,985,843
	TOTAL			\$31,337,210			\$34,445,797			\$31,763,599
GENERAL SERVICE (1) COMMERCIAL										
WFNG	CUSTOMER CHARGE	32,353	\$10 02	\$324,109	35,235	\$10 00	\$352,351	32,325	\$30 00	\$969,762
	ENERGY CHARGE	13,270,383	\$0 16378	2,173,459	14,054,942	\$0 16378	2,301,918	8,821,797	\$0 23853	2,104,263
	TOTAL			\$2,497,568			\$2,654,270			\$3,074,025
GENERAL SERVICE (1) COMMERCIAL COMBINED										
	CUSTOMER CHARGE	239,037	\$15 59	\$3,726,098	263,716	\$15 63	\$4,122,290	258,251	\$30 00	\$7,747,518
	ENERGY CHARGE	128,024,813	\$0 23518	30,108,680	139,962,351	\$0 23562	32,977,777	113,571,065	\$0 23853	27,090,106
	TOTAL			\$33,834,778			\$37,100,067			\$34,837,624

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES AS PROPOSED	TYPE OF DATA SHOWN
COMPANY PEOPLES GAS SYSTEM		HISTORIC BASE YEAR DATA 12/31/01
DOCKET NO 020384 - GU		PROJECTED TEST YEAR 12/31/03
		WITNESS GRIMARD

RATE SCHEDULE	PRESENT RATE STRUCTURE			PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE		
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
GENERAL SERVICE (2) COMMERCIAL	INCLUDED IN GS 1						PROPOSED 17,500 TO 49,999		
PGS	CUSTOMER CHARGE	0	\$0 00	0	\$0 00	\$0	26,251	\$35 00	\$918,769
	ENERGY CHARGE	0	\$0 00000	0	\$0 00000	0	67,665,973	\$0 22267	15,067,182
	TOTAL		\$0		\$0	\$0			\$15,985,952
GENERAL SERVICE (2) COMMERCIAL									
WFNG	CUSTOMER CHARGE	0	\$0 00	0	\$0 00	\$0	2,485	\$35 00	\$86,988
	ENERGY CHARGE	0	\$0 00000	0	\$0 00000	0	4,436,364	\$0 22267	987,845
	TOTAL		\$0		\$0	\$0			\$1,074,833
GENERAL SERVICE (2) COMMERCIAL									
COMBINED	CUSTOMER CHARGE	0	\$0 00	0	\$0 00	\$0	28,736	\$35 00	\$1,005,757
	ENERGY CHARGE	0	\$0 00000	0	\$0 00000	0	72,102,337	\$0 22267	16,055,027
	TOTAL		\$0		\$0	\$0			\$17,060,785
GENERAL SERVICE (3) COMMERCIAL	CURRENT GSLV-1 (25,000 TO 499,999)						PROPOSED 50,000 TO 249,999		
PGS	CUSTOMER CHARGE	24,705	\$24 15	27,193	\$25 00	\$679,830	8,925	\$45 00	\$401,629
	ENERGY CHARGE	131,696,668	\$0 21884	143,218,311	\$0 21816	31,244,352	66,845,325	\$0 19533	13,056,897
	TOTAL		\$29,416,756		\$31,924,182	\$31,924,182			\$13,458,527
GENERAL SERVICE (3) COMMERCIAL									
WFNG	CUSTOMER CHARGE	132	\$49 89	199	\$50 00	\$9,950	650	\$45 00	\$29,228
	ENERGY CHARGE	3,343,734	\$0 13937	4,320,968	\$0 13840	598,022	3,756,823	\$0 19533	733,820
	TOTAL		\$472,591		\$607,972	\$607,972			\$763,049
GENERAL SERVICE (3) COMMERCIAL									
COMBINED	CUSTOMER CHARGE	24,837	\$24 29	27,392	\$25 18	\$689,781	9,575	\$45 00	\$430,858
	ENERGY CHARGE	135,040,402	\$0 21687	147,539,278	\$0 21582	31,842,374	70,602,148	\$0 19533	13,790,718
	TOTAL		\$29,889,347		\$32,532,154	\$32,532,154			\$14,221,575

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES AS PROPOSED	TYPE OF DATA SHOWN HISTORIC BASE YEAR DATA 12/31/01 PROJECTED TEST YEAR 12/31/03 WITNESS GRIMARD
COMPANY PEOPLES GAS SYSTEM		
DOCKET NO 020384 - GU		

RATE SCHEDULE	PRESENT RATE STRUCTURE			PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE		
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
GENERAL SERVICE (4) COMMERCIAL	INCLUDED IN GS 3						PROPOSED 250,000 TO 499,999		
PGS	CUSTOMER CHARGE	0	\$0 00	0	\$0 00	\$0	1,035	\$85 00	\$88,013
	ENERGY CHARGE	0	\$0 00000	0	\$0 00000	0	37,738,624	\$0 17828	6,728,042
	TOTAL		\$0		\$0	\$0			\$6,816,055
GENERAL SERVICE (4) COMMERCIAL									
WFNG	CUSTOMER CHARGE	0	\$0 00	0	\$0 00	\$0	86	\$85 00	\$7,347
	ENERGY CHARGE	0	\$0 00000	0	\$0 00000	0	1,721,473	\$0 17828	306,904
	TOTAL		\$0		\$0	\$0			\$314,251
GENERAL SERVICE (4) COMMERCIAL									
COMBINED	CUSTOMER CHARGE	0	\$0 00	0	\$0 00	\$0	1,122	\$85 00	\$95,360
	ENERGY CHARGE	0	\$0 00000	0	\$0 00000	0	39,460,098	\$0 17828	7,034,946
	TOTAL		\$0		\$0	\$0			\$7,130,306
GENERAL SERVICE (5) COMMERCIAL	FORMERLY GSLV-2 (500,000 TO 4,999,999)						PROPOSED 500,000 TO 999,999		
PGS	CUSTOMER CHARGE	656	\$45 74	521	\$45 00	\$23,431	705	\$150 00	\$105,686
	ENERGY CHARGE	31,461,283	\$0 15277	39,486,897	\$0 15460	6,104,758	43,710,459	\$0 10041	4,388,967
	TOTAL		\$4,836,350		\$6,128,189	\$6,128,189			\$4,494,653
GENERAL SERVICE (5) COMMERCIAL									
WFNG	CUSTOMER CHARGE	157	\$95 03	166	\$100 00	\$16,650	44	\$150 00	\$6,583
	ENERGY CHARGE	8,441,342	\$0 04876	8,166,184	\$0 04877	398,265	3,211,151	\$0 10041	322,432
	TOTAL		\$426,485		\$414,915	\$414,915			\$329,015
GENERAL SERVICE (5) COMMERCIAL									
COMBINED	CUSTOMER CHARGE	813	\$55 26	687	\$58 33	\$40,081	748	\$150 00	\$112,269
	ENERGY CHARGE	39,902,625	\$0 13077	47,653,081	\$0 13647	6,503,023	46,921,610	\$0 10041	4,711,399
	TOTAL		\$5,262,835		\$6,543,104	\$6,543,104			\$4,823,667

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384 - GU

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

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/01
 PROJECTED TEST YEAR, 12/31/03
 WITNESS GRIMARD

RATE SCHEDULE	PRESENT RATE STRUCTURE			PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE			
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE	
NATURAL GAS VEHICLE SALES										
PGS	CUSTOMER CHARGE	251	\$25 00	\$6,275	267	\$25 00	\$6,675	267	\$35 00	\$9,345
	ENERGY CHARGE	856,262	\$0 06619	56,677	882,484	\$0 06620	58,420	882,484	\$0 23186	204,613
	TOTAL			\$62,952			\$65,095			\$213,958
NATURAL GAS VEHICLE SALES WFNG										
	CUSTOMER CHARGE	0	\$0 00	\$0	0	\$0 00	\$0	0	\$0 00	\$0
	ENERGY CHARGE	0	\$0 00000	0	0	\$0 00000	0	0	\$0 00000	0
	TOTAL			\$0			\$0			\$0
NATURAL GAS VEHICLE SALES COMBINED										
	CUSTOMER CHARGE	251	\$25 00	\$6,275	267	\$25 00	\$6,675	267	\$35 00	\$9,345
	ENERGY CHARGE	856,262	\$0 06619	56,677	882,484	\$0 06620	58,420	882,484	\$0 23186	204,613
	TOTAL			\$62,952			\$65,095			\$213,958
SMALL INTERRUPTIBLE SERVICE										
CURRENT < 4,000,000				PROPOSED 1,000,000 TO 3,999,999						
PGS	CUSTOMER CHARGE	795	\$155.79	\$123,850	551	\$150.00	\$82,700	408	\$150 00	\$61,200
	ENERGY CHARGE	58,923,608	\$0 07264	4,280,211	60,452,255	\$0 07264	4,391,252	58,786,942	\$0 07227	4,248,532
	TOTAL			\$4,404,061			\$4,473,952			\$4,309,732
SMALL INTERRUPTIBLE SERVICE WFNG										
	CUSTOMER CHARGE	0	\$0 00	\$0	24	\$0 00	\$0	36	\$150 00	\$5,400
	ENERGY CHARGE	0	\$0 00000	0	2,268,942	\$0 00000	0	7,819,390	\$0 07227	565,107
	TOTAL			\$0			\$0			\$570,507
SMALL INTERRUPTIBLE SERVICE COMBINED										
	CUSTOMER CHARGE	795	\$155.79	\$123,850	575	\$143.74	\$82,700	444	\$150 00	\$66,600
	ENERGY CHARGE	58,923,608	\$0 07264	4,280,211	62,721,197	\$0 07001	4,391,252	66,606,332	\$0 07227	4,813,640
	TOTAL			\$4,404,061			\$4,473,952			\$4,880,240

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES AS PROPOSED	TYPE OF DATA SHOWN HISTORIC BASE YEAR DATA 12/31/01 PROJECTED TEST YEAR. 12/31/03 WITNESS GRIMARD
COMPANY PEOPLES GAS SYSTEM		
DOCKET NO. 020384 - GU		

RATE SCHEDULE	PRESENT RATE STRUCTURE			PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE			
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE	
INTERRUPTIBLE SERVICE	CURRENT 5,000,000 TO 50,000,000						PROPOSED 4,000,000 TO 50,000,000			
PGS	CUSTOMER CHARGE	259	\$224 57	\$58,163	228	\$225 00	\$51,300	168	\$225 00	\$37,788
	ENERGY CHARGE	142,146,448	\$0 03672	5,219,618	163,255,410	\$0 03672	5,994,739	154,038,773	\$0 03522	5,425,246
	TOTAL			\$5,277,780			\$6,046,039			\$5,463,034
INTERRUPTIBLE SERVICE										
WFNG	CUSTOMER CHARGE	30	\$551 67	\$16,550	0	\$0 00	\$0	0	\$0 00	\$0
	ENERGY CHARGE	3,008,587	\$0 03795	114,180	973,451	\$0 02798	27,241	0	\$0 00000	0
	TOTAL			\$130,730			\$27,241			\$0
INTERRUPTIBLE SERVICE										
COMBINED	CUSTOMER CHARGE	289	\$258 52	\$74,713	228	\$225 00	\$51,300	168	\$225 00	\$37,788
	ENERGY CHARGE	145,155,035	\$0 03675	5,333,797	164,228,861	\$0 03667	6,021,979	154,038,773	\$0 03522	5,425,246
	TOTAL			\$5,408,510			\$6,073,279			\$5,463,034
INTERRUPTIBLE SERVICE										
LARGE VOLUME										
PGS	CUSTOMER CHARGE	81	\$91 67	\$7,425	40	\$225 00	\$9,000	40	\$225 00	\$9,000
	ENERGY CHARGE	329,369,967	\$0 01090	3,590,133	231,450,899	\$0 01090	2,522,815	231,450,899	\$0 01002	2,319,138
	TOTAL			\$3,597,558			\$2,531,815			\$2,328,138
INTERRUPTIBLE SERVICE										
LARGE VOLUME										
WFNG	CUSTOMER CHARGE	0	\$0 00	\$0	0	\$0 00	\$0	0	\$0 00	\$0
	ENERGY CHARGE	0	\$0 00000	0	0	\$0 00000	0	0	\$0 00000	0
	TOTAL			\$0			\$0			\$0
INTERRUPTIBLE SERVICE										
LARGE VOLUME										
COMBINED	CUSTOMER CHARGE	81	\$91 67	\$7,425	40	\$225 00	\$9,000	40	\$225 00	\$9,000
	ENERGY CHARGE	329,369,967	\$0 01090	3,590,133	231,450,899	\$0 01090	2,522,815	231,450,899	\$0 01002	2,319,138
	TOTAL			\$3,597,558			\$2,531,815			\$2,328,138

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES AS PROPOSED	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA 12/31/01 PROJECTED TEST YEAR 12/31/03 WITNESS: GRIMARD
COMPANY PEOPLES GAS SYSTEM		
DOCKET NO 020384 - GU		

RATE SCHEDULE	PRESENT RATE STRUCTURE			PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE			
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE	
WHOLESALE FIRM										
PGS	CUSTOMER CHARGE	24	\$0 00	\$0	24	\$0 00	\$0	24	\$100 00	\$2,400
	ENERGY CHARGE	98,909	\$0 14066	13,913	98,909	\$0 14066	13,913	98,909	\$0 15891	15,718
	TOTAL			\$13,913			\$13,913			\$18,118
WHOLESALE FIRM										
WFNG	CUSTOMER CHARGE	0	\$0 00	\$0	0	\$0 00	\$0	0	\$0 00	\$0
	ENERGY CHARGE	0	\$0 00000	0	0	\$0 00000	0	0	\$0 00000	0
	TOTAL			\$0			\$0			\$0
WHOLESALE FIRM										
COMBINED	CUSTOMER CHARGE	24	\$0 00	\$0	24	\$0 00	\$0	24	\$100 00	\$2,400
	ENERGY CHARGE	98,909	\$0 14066	13,913	98,909	\$0 14066	13,913	98,909	\$0 15891	15,718
	TOTAL			\$13,913			\$13,913			\$18,118
SPECIAL CONTRACTS										
PGS	CUSTOMER CHARGE	24	\$112 50	\$2,700	24	\$360 00	\$8,640	24	\$225 00	\$5,400
	ENERGY CHARGE	99,200,879	\$0 03941	3,909,265	260,679,538	\$0 01505	3,923,784	260,679,538	\$0 01504	3,921,624
	TOTAL			\$3,911,965			\$3,932,424			\$3,927,024
SPECIAL CONTRACTS										
WFNG	CUSTOMER CHARGE	12	\$225 00	\$2,700	12	\$500 00	\$6,000	12	\$225 00	\$2,700
	ENERGY CHARGE	12,394,244	\$0 02556	316,847	11,372,294	\$0 02781	316,263	11,372,294	\$0 02674	304,047
	TOTAL			\$319,547			\$322,263			\$306,747
SPECIAL CONTRACTS										
COMBINED	CUSTOMER CHARGE	36	\$150 00	\$5,400	36	\$406.67	\$14,640	36	\$225 00	\$8,100
	ENERGY CHARGE	111,595,123	\$0 03787	4,226,112	272,051,832	\$0 01559	4,240,047	272,051,832	\$0 01553	4,225,671
	TOTAL			\$4,231,512			\$4,254,687			\$4,233,771

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES AS PROPOSED	TYPE OF DATA SHOWN
COMPANY PEOPLES GAS SYSTEM		HISTORIC BASE YEAR DATA 12/31/01
DOCKET NO 020384 - GU		PROJECTED TEST YEAR 12/31/03
		WITNESS GRIMARD

RATE SCHEDULE	PRESENT RATE STRUCTURE			PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE		
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
OFF SYSTEM SALES									
PGS									
CUSTOMER CHARGE	0	\$0 00	\$0	0	\$0 00	\$0	0	\$0 00	\$0
ENERGY CHARGE	105,542,940	\$0 02650	2,796,913	0	\$0 00000	0	0	\$0 00000	0
TOTAL			\$2,796,913			\$0			\$0
OFF SYSTEM SALES									
WFNG									
CUSTOMER CHARGE	0	\$0 00	\$0	0	\$0 00	\$0	0	\$0 00	\$0
ENERGY CHARGE	0	\$0 00000	0	0	\$0 00000	0	0	\$0 00000	0
TOTAL			\$0			\$0			\$0
OFF SYSTEM SALES									
COMBINED									
CUSTOMER CHARGE	0	\$0 00	\$0	0	\$0 00	\$0	0	\$0 00	\$0
ENERGY CHARGE	105,542,940	\$0 02650	2,796,913	0	\$0 00000	0	0	\$0 00000	0
TOTAL			\$2,796,913			\$0			\$0
SUB-TOTAL	1,117,660,425		\$134,391,094	1,136,115,378		\$142,786,049	1,136,115,378		\$162,061,694
MISCELLANEOUS SERVICE REVENUE			\$5,562,633			\$5,395,680			\$8,735,263
TOTAL	1,117,660,425		\$139,953,727	1,136,115,378		\$148,181,729	1,136,115,378		\$170,796,957

SUPPORTING SCHEDULES E-1, H-1 p 1

RECAP SCHEDULES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE INITIAL CONNECTION OF A RESIDENTIAL CUSTOMER

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA 12/31/01
WITNESS GRIMARD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO. 020384-GU

DESCRIPTION	TIME INVOLVED	COST
1 CUSTOMER CONTACT		
Customer Response Center - One or more contacts by developer/builder/ residential customer, contact made in person or by phone Update CIS system, process cash deposit, schedule time of call Transfer data to and from control documents, issue order at a rate of \$12.45 per hour	20 minutes <u>20</u>	4.15
2 CONNECTION AT SITE		
One way travel time at an average rate of 16.13 per hour	20 minutes	5.38
Contact customer at site, identify meter location and evaluate condition of meter, regulator and installation at \$16.13 per hour. Unlock meter, complete connection, run pressure test on house-line. Inspect appliances, turn on gas, light pilots, perform safety checks, make adjustments, clean up, discuss safe use of appliances with customer, enter customer data in computer at an average rate of \$16.13 per hour	30 minutes	8.07
Transportation clearing rate at average \$1.93/hour, applied to total time charged to job	<u>50</u>	1.61
3 MATERIALS AND SUPPLIES		
Two swivels and nuts to make meter connection Cost is \$ 5.52 per set Estimate 5% of the time need to replace during reconnection and customer service booklet		0.82
4 OVERHEADS		
Insurances and employee benefits at 22.8% of each hourly rate applied to the time involved per function		4.01
5 SUPERVISION/ADMINISTRATION		
Allocation of Dispatcher, Utility Coordinator, Operations Supervisors and Customer Services Manager. (Based on ratio of supervisors to hourly payroll, applied to time per function)		6.28
6 OUTSIDE CONTRACTOR COST		
Contractors used for residential meter turn-ons in 18.29% of company area Weighted average cost per connection		5.23
7 OTHER (EXPLAIN)		
8 TOTAL COST OF CONNECTING INITIAL SERVICE		<u>\$35.54</u>
9 INCREMENTAL COST FOR LIGHTING ADDITIONAL UNITS AT SAME PREMISE		<u>\$13.30</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE INITIAL CONNECTION OF A COMMERCIAL CUSTOMER

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA: 12/31/01
WITNESS: GRIMARD

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO: 020384-GU

DESCRIPTION	TIME INVOLVED	COST
1 CUSTOMER CONTACT		
Customer Response Center - One or more contacts made by commercial customer, contact made in person or by phone. Explain customer choice transportation programs. Application, update CIS system, process cash deposit or provide information for letter of credit, schedule day and time of call. Transfer data to and from data control documents, issue order. Provide information to Insurance or Banking establishment if bond or letter of credit is chosen in lieu of cash deposit at a rate of \$12.45 per hour.	30 minutes	6.23
	<u>30</u>	
2 CONNECTION AT SITE:		
One way travel time at an average rate of \$8.80 per hour for an average of 1.5 employees.	20 minutes	9.40
Contact customer at site, identify meter location and evaluate condition of meter, regulator and installation. Unlock meter, complete connection, run pressure test on house-line. Inspect appliances, turn on gas, light pilots, perform safety checks, make adjustments, clean up, discuss safe use of appliances with customer, enter customer data in computer at an average rate of \$18.80 per hour.	45 minutes	21.15
Transportation clearing rate at average \$1.93/hour, applied to total time charged to job.	<u>65</u>	2.09
3 MATERIALS AND SUPPLIES:		
Two swivels and nuts to make meter connection. Cost is \$13.37 per set. Estimate 5% of the time need to replace during reconnection and customer service booklet.		1.21
4 OVERHEADS		
Insurances and employee benefits at 22.8% of each hourly rate applied to the time involved per function.		8.38
5 SUPERVISION/ADMINISTRATION:		
Allocation of Dispatcher, Utility Coordinator, Operations Supervisors and Customer Services Manager. (Based on ratio of supervisors to hourly payroll, applied to time per function.)		12.07
6 OUTSIDE CONTRACTOR COST		
Contractors used for commercial meter turn-ons in 21.57% of company area. Weighted average cost per connection.		12.58
7 OTHER (EXPLAIN)		
8 TOTAL COST OF CONNECTING INITIAL SERVICE		<u>\$73.11</u>
9 INCREMENTAL COST FOR LIGHTING ADDITIONAL UNITS AT SAME PREMISE		<u>\$13.30</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE RECONNECTION OF A RESIDENTIAL CUSTOMER AFTER DISCONNECTION FOR CAUSE

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA 12/31/01
WITNESS GRIMARD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

DESCRIPTION	TIME INVOLVED RECONNECTION	COST
1 CUSTOMER CONTACT		
Customer Response Center - One or more contacts by residential customer, contact made in person or by phone Balance inquiries, process payment and possible new cash deposit Schedule day and time of service call, issue order, forward order to dispatcher to be placed on schedule at a rate of \$12.45 per hour	25 minutes <u>25</u>	5.19
2 CONNECTION AT SITE:		
One way travel time at an average rate of 16.13 per hour	20 minutes	5.38
Contact customer at site, identify meter location and evaluate condition of meter, regulator and installation at \$16.13 per hour Unlock meter, complete reconnection, run pressure test on house line Inspect appliances, turn on gas, light pilots, perform safety checks, make adjustments, clean up, discuss safe use of appliances with customer, enter customer data in computer at an average rate of \$16.13 per hour	30 minutes	8.07
Transportation clearing rate at average \$1.93/hour, applied to total time charged to job	<u>50</u>	1.61
3 MATERIALS AND SUPPLIES		
Two swivels and nuts to make meter connection Cost is \$ 5.52 per set Estimate 5% of the time need to replace during reconnection		0.28
4 OVERHEADS		
Insurances and employee benefits at 22.8% of each hourly rate applied to the time involved per function		4.25
5 SUPERVISION/ADMINISTRATION:		
Allocation of Dispatcher, Utility Coordinator, Operations Supervisors and Customer Services Manager (Based on ratio of supervisors to hourly payroll, applied to time per function)		6.65
6 OUTSIDE CONTRACTOR COST		
Contractors used for residential meter turn-ons in 18.29% of company area Weighted average cost per connection		5.23
7 OTHER		
(EXPLAIN) Cost of disconnection for cause (see sheet 5 of 10)		23.66
8 TOTAL COST OF RECONNECTING SERVICE AFTER DISCONNECTION FOR CAUSE		<u>\$60.30</u>
9 INCREMENTAL COST FOR LIGHTING ADDITIONAL UNITS AT SAME PREMISE		<u>\$13.30</u>

SUPPORTING SCHEDULES

RECAP SCHEDULES H-1 p 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE RECONNECTION OF A COMMERCIAL CUSTOMER AFTER DISCONNECTION FOR CAUSE

TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA 12/31/01
WITNESS: GRIMARD

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO: 020384-GU

DESCRIPTION	TIME INVOLVED RECONNECTION	COST
1 CUSTOMER CONTACT:		
Customer Response Center- One or more contacts made by commercial customer, contact made in person or by phone Balance inquiries, update CIS system, re-evaluate security deposit, process cash payment. Schedule day and time of service call, issue order, forward order to dispatcher, to be placed on schedule at a rate of \$12.45 per hour	35 minutes <u>35</u>	7.26
2 CONNECTION AT SITE:		
One way travel time at an average rate of 18.80 per hour for an average of 1.5 employees	20 minutes	9.40
Contact customer at site, identify meter location and evaluate condition of meter, regulator and installation Unlock meter, complete connection, run pressure test on house-line Inspect appliances, turn on gas, light pilots, perform safety checks, make adjustments, clean up, discuss safe use of appliances with customer, enter customer data in computer at an average rate of \$18.80 per hour	45 minutes	21.15
Transportation clearing rate at average \$1.93/hour, applied to total time charged to job	<u>65</u>	2.09
3 MATERIALS AND SUPPLIES		
Two swivels and nuts to make meter connection. Cost is \$ 13.37 per set Estimate 5% of the time need to replace during reconnection		0.67
4 OVERHEADS		
Insurances and employee benefits at 22.8% of each hourly rate applied to the time involved per function		8.62
5 SUPERVISION/ADMINISTRATION:		
Allocation of Dispatcher, Senior Customer Service Representative, Service Coordinator and Customer Services Manager payroll per function		12.41
6 OUTSIDE CONTRACTOR COST.		
Contractors used for commercial meter turn-ons in 21.57% of company area Weighted average cost per connection		12.58
7 OTHER		
(EXPLAIN) Cost of disconnection for cause (see sheet 5 of 11)		23.66
8 TOTAL COST OF RECONNECTING SERVICE AFTER DISCONNECTION FOR CAUSE		<u>\$97.85</u>
9 INCREMENTAL COST FOR LIGHTING ADDITIONAL UNITS AT SAME PREMISE		<u>\$13.30</u>

SUPPORTING SCHEDULES

RECAP SCHEDULES H-1 p 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE THE COST OF TEMPORARILY DISCONNECTING SERVICE
AT CUSTOMER'S REQUEST OR FOR CAUSE

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA: 12/31/01
WITNESS GRIMARD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO : 020384-GU

DESCRIPTION	DISCONNECTION OF SERVICE	TIME INVOLVED	COST
1 CUSTOMER CONTACT Regional Call Center - confirm service address, reference date records, schedule turn-off at an average rate of \$12.45 per hour		20 minutes <u>20</u>	4.15
2 CONNECTION AT SITE One way travel time at an average rate of 16.13 per hour Contact customer at site (if available) Turn off meter and lock. Hang information tag on meter Obtain meter reading. Transportation clearing rate at average \$1.93/hour, applied to total time charged to job		20 minutes 15 minutes <u>35</u>	5.38 4.03 1.13
3 MATERIAL AND SUPPLIES None			
4 OVERHEADS Insurances and employee benefits at 22.8% of each hourly rate applied to the time involved per function			3.09
5 SUPERVISION/ADMINISTRATION Allocation of Dispatcher, Senior Customer Service Representative, Service Coordinator and Customer Services Manager payroll per function			5.88
6 OUTSIDE CONTRACTOR COST			
7 OTHER (EXPLAIN)			
8 TOTAL COST OF DISCONNECTING SERVICE			<u>\$23.66</u>

SUPPORTING SCHEDULES

RECAP SCHEDULES: H-1 p 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE ADMINISTRATIVE COSTS FOR NAME
CHANGES WHEN METER HAS BEEN LEFT ON (METER READ ONLY)

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA 12/31/01
WITNESS GRIMARD

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

DESCRIPTION	TIME INVOLVED	COST
1 CUSTOMER CONTACT		
Regional Call Center - One or more contacts by residential customer, contact made in person or by phone Service application, confirm service address, reference data records Take deposit and give receipt, provide general information to customer. Schedule day and time of meter read issue order, at an average rate of \$12.45 per hour.	25 minutes <u>25</u>	5.19
2 METER READ AT SITE:		
One way travel time at an average rate of 16.13 per hour	20 minutes	5.38
Inspect meter installation for any maintenance required. Do any needed maintenance such as cleaning or replacing dials Read meter and record proper meter information	5 minutes	1.34
Transportation clearing rate at average \$1.93/hour, applied to total time charged to job	<u>25</u>	0.80
3 MATERIALS AND SUPPLIES		
New Customer Information Packet		0.64
4 OVERHEADS		
Insurance and employee benefits at 22.8% of each hourly rate applied to the time involved per function.		2.72
5 SUPERVISION/ADMINISTRATION		
Allocation of Dispatcher, Utility Coordinator, Operations Supervisors and Customer Services Manager (Based on ratio of supervisors to hourly payroll, applied to time per function)		5.17
6 OTHER (EXPLAIN)		
7 TOTAL OF ADMINISTRATIVE COSTS FOR NAME AND/OR BILLING ADDRESS CHANGES (METER READ ONLY)		<u>\$21.13</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE THE COST OF PROVIDING FINAL NOTICE OF TERMINATION
OR BILL COLLECTION AT CUSTOMER PREMISES

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA 12/31/01
WITNESS GRIMARD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

DESCRIPTION	BILL COLLECTION AT CUSTOMER PREMISES		FINAL TERMINATION NOTICE	
	TIME INVOLVED	COST	TIME INVOLVED	COST
1 CUSTOMER CONTACT				
Regional Call Center - confirm service address, reference data records, check for payment, schedule customer notice at an average of \$12.45 per hour	25 minutes <u>25</u>	5.19	25 minutes <u>25</u>	5.19
2 CONNECTION AT SITE.				
One way travel time at an average rate of 12.24 per hour	20 minutes	4.08	20 minutes	4.08
Contact Customer at site. Perform collections by explaining the purpose of service call. Disclose amount past due and allow time for phone call to office. Collect cash, check or wait for business office to run credit card payment.	10 minutes	2.04		
Knock on door, if no one at customer premise, hang Final Termination Notice door hanger on customer door			5 minutes	1.02
Transportation clearing rate at average \$1.93/hour, applied to total time charged to job	<u>30</u>	0.97	<u>25</u>	0.80
3 MATERIAL AND SUPPLIES				
Final Termination Notice door hanger		0.00		0.20
4 OVERHEADS				
Insurances and employee benefits at 22.8% of each hourly rate applied to the time involved per function		2.58		2.35
5 SUPERVISION/ADMINISTRATION				
Allocation of Dispatcher, Senior Customer Service Representative, Service Coordinator and Customer Services Manager payroll per function		4.91		4.02
6 OUTSIDE CONTRACTOR COST				
7 OTHER (EXPLAIN)				
8 TOTAL COST OF FINAL TERMINATION NOTICE OR COLLECTING BILL		<u>\$19.75</u>		<u>\$17.66</u>

SUPPORTING SCHEDULES

RECAP SCHEDULES, H-1 p 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR
A FAILED TRIP AND RESCHEDULING OF FAILED TRIP

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA 12/31/01
WITNESS GRIMARD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

DESCRIPTION	TIME INVOLVED	COST
1 CUSTOMER CONTACT:		
Customer Response Center - One or more contacts by customer to reschedule service call, contact made in person or by phone. Update CIS system, schedule day and time of call, issue order at an average rate of \$12.45 per hour	15 minutes <u>15</u>	3.11
2 CONNECTION AT SITE:		
One way travel time at an average rate of 16.13 per hour	20 minutes	5.38
Leave "Sorry I Missed You" door hanger on customer's door at the rate of \$16.13 per hour	5 minutes	1.34
Transportation clearing rate at average \$1.93/hour, applied to total time charged to job	<u>25</u>	0.80
3 MATERIALS AND SUPPLIES		
"Sorry I Missed You" door hanger		0.10
4 OVERHEADS		
Insurance and employee benefits at 22.8% of each hourly rate applied to the time involved per function		2.24
5 SUPERVISION/ADMINISTRATION		
Allocation of Dispatcher, Utility Coordinator, Operations Supervisors and Customer Services Manager (Based on ratio of supervisors to hourly payroll, applied to time per function)		3.51
6 OUTSIDE CONTRACTOR COST		
7 OTHER (EXPLAIN)		
8 TOTAL COST OF FAILED TRIP AND RESCHEDULING		<u>\$18.49</u>

SUPPORTING SCHEDULES

RECAP SCHEDULES H-1 p 1

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR PROCESSING A CUSTOMER PAYMENT BY CREDIT CARD	TYPE OF DATA SHOWN HISTORIC BASE YEAR DATA 12/31/01 WITNESS GRIMARD
COMPANY: PEOPLES GAS SYSTEM		
DOCKET NO: 020384-GU		

	DESCRIPTION	TIME INVOLVED	COST
1	CUSTOMER CONTACT		
2	FEES PAID BY COMPANY TO CREDIT CARD COMPANIES Average of 3.5 percent of transaction		Transaction amounts vary
3	MATERIALS AND SUPPLIES		0.00
4	OVERHEADS Insurances and employee benefits at 22.8% of each hourly rate applied to the time involved per function		0.00
5	SUPERVISION/ADMINISTRATION Customer Services Manager. (Based on ratio of supervisors to hourly payroll, applied to time per function)		0.00
6	OUTSIDE CONTRACTOR COST		
7	OTHER (EXPLAIN)		
8	TOTAL COST OF PROCESSING CREDIT CARD PAYMENTS		<u>3.5% of total transaction</u>

SUPPORTING SCHEDULES

RECAP SCHEDULES H-1 p 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE CUSTOMER
TO BE DROPPED BY POOL MANAGER FOR NON-PAYMENT AND
RETURNED TO SYSTEM SUPPLY SALES GAS SERVICE

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA 12/31/01
WITNESS GRIMARD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020364 GU

DESCRIPTION	TIME INVOLVED	COST
1 POOL MANAGER CONTACT		
NCTS Administrator - Pool Manager provides notice of customer termination to NCTS Administrator. Notice includes notarized affidavit and proof of customer delinquency and Pool Manager's collection efforts. NCTS Administrator reviews affidavit and documentation, verifies customer's Pool Manager and researches customer's account, meter status and billing records on CIS at an average rate of \$16.59 per hour	15 minutes <u>15</u>	4.15
2 RETURN CUSTOMER TO SYSTEM SUPPLY (PGA) SERVICE:		
Customer Accounting Representative verifies customer account data, updates CIS system to reflect customer is PGA customer and effective date at an average rate of \$18.36 per hour	12 minutes	3.67
NCTS Administrator synchronizes Gas Management System with CIS System by changing Pool Manager to PGA and including the effective date for the transition. NCTS Administrator prepares a notification letter to the customer explaining customer options and the reason for the Pool Manager drop notice (Pool Manager list is enclosed). At an average rate of \$16.59 per hour	25 minutes	6.91
NCTS Administrator receives call from customer to discuss issues surrounding and customer alternatives approximately 50% of the time at an average rate of \$16.59 per hour	45 minutes <u>82</u>	6.22
3 MATERIALS AND SUPPLIES		
Affidavit, Pool Manager list, customer notification letter, envelope and postage		2.00
4 OVERHEADS		
Insurances and employee benefits at 22.8% of each hourly rate applied to the time involved per function		4.78
5 SUPERVISION/ADMINISTRATION		
Allocation of Gas Supply and Customer Accounting Supervisors (Based on supervisory time applied to time per function)		2.82
6 OUTSIDE CONTRACTOR COST		
7 OTHER (EXPLAIN)		
8 TOTAL COST OF TERMINATING TRANSPORTATION SERVICE		<u>\$30.55</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE THE COST FOR THE ITS ADMINISTRATION CHARGE

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA 12/31/01
WITNESS GRIMARD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO. 020384-GU

DESCRIPTION	MONTHLY FIXED COMPONENT
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Costs	Employee Expenses	\$ 396,655	
	Telemetry & O&M expense	366,280	
	Software maintenance agreement	41,496	
		\$ 804,431	
	w/ reg fee	808,453	
Allocation	Number of ITS meters	455	
	Annual cost per meter	\$ 1,777	
	Billing factor	\$ 148	per meter

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF SYSTEM PEAK
MONTH SALES BY RATE CLASS

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2001
WITNESS: GRIMARD

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 020384-GU

SYSTEM MONTHLY SALES

(THERMS)

YEARS ENDED - 1998 - 2003

Line No	MONTH	1998 *	1999 *	2000 *	2001 *	PROJECTED 2003
1	JANUARY	90,517,426	82,885,900	99,133,179	99,234,228	114,646,837
2	FEBRUARY	77,627,891	76,945,830	93,249,036	81,661,123	109,183,512
3	MARCH	82,434,239	98,018,684	98,336,215	77,445,190	103,865,013
4	APRIL	73,788,095	83,488,214	88,567,772	86,373,224	105,013,747
5	MAY	72,636,842	71,509,854	90,249,157	83,516,851	89,020,927
6	JUNE	70,072,550	76,851,349	80,024,142	84,855,090	86,834,974
7	JULY	62,839,077	85,507,565	81,563,601	86,844,520	83,792,045
8	AUGUST	66,485,957	86,282,657	82,377,513	91,372,477	84,028,269
9	SEPTEMBER	67,262,256	81,869,922	91,609,978	84,264,243	85,648,582
10	OCTOBER	66,778,915	79,945,950	77,865,350	78,082,076	86,817,591
11	NOVEMBER	69,332,473	86,747,972	79,744,717	79,481,117	88,673,454
12	DECEMBER	90,266,813	94,539,446	83,941,796	78,987,341	98,590,429
13	TOTAL	890,042,532	1,004,593,343	1,046,662,456	1,012,117,480	1,136,115,378

* Excludes Off System Sales

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF SYSTEM PEAK
MONTH SALES BY RATE CLASS.

TYPE OF DATA SHOWN:

COMPANY: PEOPLES GAS SYSTEM

HISTORIC BASE YEAR DATA: 12/31/01

WITNESS: GRIMARD

DOCKET NO : 020384-GU

CONTRIBUTION TO THE SYSTEM PEAK MONTH SALES BY RATE CLASS

Line No	RATE CLASS	PROJECTED				
		1998	1999	2000	2001	2003
1	RS	9,034,138	5,695,002	9,146,875	14,871,636	12,690,335
2	SGS	360,833	260,694	390,787	506,201	337,115
3	GS	12,093,056	10,246,164	10,723,381	11,450,479	9,436,299
4	GSLV1	10,054,261	9,614,547	5,933,845	4,615,841	4,208,987
5	GSLV2	849,779	934,571	541,873	605,998	500,573
6	CSLS	58,402	74,162	96,237	101,446	50,723
7	NGV	60,034	66,660	43,585	46,050	49,328
8	WHS	12,514	9,133	9,495	9,296	9,296
9	SIS	1,494,898	505,188	382,026	98,651	-
10	IS	122,827	1,135,795	156,256	468,233	-
11	ISLV	3,949,181	212,314	170,643	-	-
12	SGTS	131	1,172	10,859	9,032	18,919
13	GTS	136,804	148,383	2,170,862	3,931,069	6,610,856
14	GTSLV1	2,670,039	3,129,012	8,001,349	9,244,692	11,959,124
15	GTSLV2	1,353,487	1,777,905	2,959,556	2,907,297	3,848,931
16	CTSLs	-	-	-	-	50,723
17	NTGV	-	-	23,531	22,632	22,632
18	SITS	5,780,447	5,871,172	6,265,580	5,939,352	5,436,338
19	ITS	15,315,006	13,609,274	14,596,061	11,571,595	14,508,891
20	ITSLV	26,231,799	25,935,816	28,150,377	28,229,338	21,796,511
21	SC	939,789	18,791,720	9,360,001	4,605,390	23,111,255
22	TOTAL	90,517,426	98,018,684	99,133,179	99,234,228	114,646,837

• Excludes Off System Sales

(TOTAL EQUALS THE PEAK MONTH SALES FROM ABOVE)

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

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

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/01
 PROJECTED TEST YEAR 12/31/03
 WITNESS GRIMARD

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

PRESENT RATES (PGS)		PROPOSED RATES (PGS)	
CUSTOMER CHARGE	7 00	CUSTOMER CHARGE	\$10 00
ENERGY CHARGE	\$0 41117 PER THERM	ENERGY CHARGE	\$0 50871 PER THERM
EST GAS COST		\$0 54244 PER THERM	
THERM USAGE INCREMENT		5 THERMS	
AVERAGE USAGE PER CUSTOMER		20 THERMS/MONTH	

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL W/TH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL W/TH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE W/TH FUEL
0	\$7 00	\$7 00	\$10 00	\$10 00	42 86%	42 86%
5	\$9 06	\$11 77	\$12 54	\$15 28	38 51%	29 64%
10	\$11 11	\$16 54	\$15 09	\$20 51	35 78%	24 04%
15	\$13 17	\$21 30	\$17 63	\$25 77	33 89%	20 95%
20	\$15 22	\$26 07	\$20 17	\$31 02	32 52%	18 98%
25	\$17 28	\$30 84	\$22 72	\$36 28	31 47%	17 63%
30	\$19 34	\$35 61	\$25 28	\$41 53	30 65%	16 64%
35	\$21 39	\$40 38	\$27 80	\$46 79	29 98%	15 89%
40	\$23 45	\$45 14	\$30 35	\$52 05	29 44%	15 29%
45	\$25 50	\$49 91	\$32 89	\$57 30	28 97%	14 80%
50	\$27 56	\$54 68	\$35 44	\$62 56	28 58%	14 41%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

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

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/01
 PROJECTED TEST YEAR 12/31/03
 WITNESS GRIMARD

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

PRESENT RATES (PGS)		PROPOSED RATES (PGS)	
CUSTOMER CHARGE	-	CUSTOMER CHARGE	-
ENERGY CHARGE	\$0 09447 PER THERM	ENERGY CHARGE	\$0 18258 PER THERM

EST GAS COST	\$0 48044 PER THERM
THERM USAGE INCREMENT	200 THERMS
AVERAGE USAGE PER CUSTOMER	1,200 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$0 00	\$0 00	\$0 00	\$0 00	0 00%	0 00%
200	\$18 89	\$114 98	\$36 52	\$132 60	93 27%	15 33%
400	\$37 79	\$229 96	\$73 03	\$265 21	93 27%	15 33%
600	\$56 68	\$344 95	\$109 55	\$397 81	93 27%	15 33%
800	\$75 58	\$459 93	\$146 06	\$530 42	93 27%	15 33%
1,000	\$94 47	\$574 91	\$182 58	\$663 02	93 27%	15 33%
1,200	\$113 36	\$689 89	\$219 10	\$795 62	93 27%	15 33%
1,400	\$132 26	\$804 87	\$255 61	\$928 23	93 27%	15 33%
1,600	\$151 15	\$919 86	\$292 13	\$1,060 83	93 27%	15 33%
1,800	\$170 05	\$1,034 84	\$328 64	\$1,193 44	93 27%	15 33%
2,000	\$188 94	\$1,149 82	\$365 16	\$1,326 04	93 27%	15 33%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

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

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/01
 PROJECTED TEST YEAR 12/31/03
 WITNESS GRIMARD

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

	<u>PRESENT RATES (PGS)</u>		<u>PROPOSED RATES (PGS)</u>
CUSTOMER CHARGE	15 00	CUSTOMER CHARGE	20 00
ENERGY CHARGE	\$0 33738 PER THERM	ENERGY CHARGE	\$0 47415 PER THERM

EST GAS COST \$0 48044 PER THERM

THERM USAGE INCREMENT 10 THERMS

AVERAGE USAGE PER CUSTOMER 35 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$15 00	\$15 00	\$20 00	\$20 00	33.33%	33.33%
10	\$18 37	\$23 18	\$24 74	\$29 55	34.66%	27.47%
20	\$21 75	\$31 38	\$29 48	\$39 09	35.57%	24.67%
30	\$25 12	\$39 53	\$34 22	\$48 64	36.24%	23.03%
40	\$28 50	\$47 71	\$38 97	\$58 18	36.75%	21.95%
50	\$31 87	\$55 89	\$43 71	\$67 73	37.15%	21.18%
60	\$35 24	\$64 07	\$48 45	\$77 28	37.47%	20.61%
70	\$38 62	\$72 25	\$53 19	\$86 82	37.74%	20.17%
80	\$41 99	\$80 43	\$57 93	\$96 37	37.96%	19.82%
90	\$45 36	\$88 60	\$62 67	\$105 91	38.16%	19.54%
100	\$48 74	\$96 78	\$67 42	\$115 46	38.32%	19.30%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

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

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/01
 PROJECTED TEST YEAR 12/31/03
 WITNESS GRIMARD

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

PRESENT RATES (PGS)		PROPOSED RATES (PGS)	
CUSTOMER CHARGE	17 00	CUSTOMER CHARGE	30 00
ENERGY CHARGE	\$0 24374 PER THERM	ENERGY CHARGE	\$0 23853 PER THERM
EST GAS COST		\$0 48044 PER THERM	
THERM USAGE INCREMENT		100 THERMS	
AVERAGE USAGE PER CUSTOMER		500 THERMS/MONTH	

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$17 00	\$17 00	\$30 00	\$30 00	76 47%	76 47%
100	\$41 37	\$89 42	\$53 85	\$101 90	30 16%	13 96%
200	\$65 75	\$161 84	\$77 71	\$173 79	18 19%	7 39%
300	\$90 12	\$234 25	\$101 56	\$245 69	12 69%	4 88%
400	\$114 50	\$306 67	\$125 41	\$317 59	9 53%	3 56%
500	\$138 87	\$379 09	\$149 27	\$389 49	7 49%	2 74%
600	\$163 24	\$451 51	\$173 12	\$461 38	6 05%	2 19%
700	\$187 62	\$523 93	\$196 97	\$533 28	4 99%	1 79%
800	\$211 99	\$596 34	\$220 82	\$605 18	4 17%	1 48%
900	\$236 37	\$668 76	\$244 68	\$677 07	3 52%	1 24%
1,000	\$260 74	\$741 18	\$268 53	\$748 97	2 99%	1 05%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

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

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/01
 PROJECTED TEST YEAR 12/31/03
 WITNESS GRIMARD

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

PRESENT RATES (PGS)		PROPOSED RATES (PGS)	
CUSTOMER CHARGE	17 00	CUSTOMER CHARGE	35 00
ENERGY CHARGE	\$0.24374 PER THERM	ENERGY CHARGE	\$0.22267 PER THERM

EST GAS COST \$0.48044 PER THERM
 THERM USAGE INCREMENT 500 THERMS
 AVERAGE USAGE PER CUSTOMER 2,500 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$17 00	\$17 00	\$35 00	\$35 00	105 88%	105 88%
500	\$138 87	\$379 09	\$146 34	\$386 56	5 38%	1 97%
1,000	\$260 74	\$741 18	\$257 67	\$738 11	-1 18%	-0 41%
1,500	\$382 61	\$1,103 27	\$369 01	\$1,089 67	-3 56%	-1 23%
2,000	\$504 48	\$1,465 36	\$480 34	\$1,441 22	-4 79%	-1 65%
2,500	\$628 35	\$1,827 45	\$591 68	\$1,792 78	-5 54%	-1 90%
3,000	\$748 22	\$2,189 54	\$703 01	\$2,144 33	-6 04%	-2 06%
3,500	\$870 09	\$2,551 63	\$814 35	\$2,495 89	-6 41%	-2 18%
4,000	\$991 96	\$2,913.72	\$925 68	\$2,847 44	-6 68%	-2 27%
4,500	\$1,113 83	\$3,275 81	\$1,037 02	\$3,199 00	-6 90%	-2 34%
5,000	\$1,235 70	\$3,637 90	\$1,148 35	\$3,550 55	-7 07%	-2 40%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

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

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/01
 PROJECTED TEST YEAR 12/31/03
 WITNESS GRIMARD

PRESENT RATE SCHEDULE GENERAL SERVICE (GSLV -1)
 PROPOSED RATE SCHEDULE GENERAL SERVICE (GS 3)

	<u>PRESENT RATES (PGS)</u>		<u>PROPOSED RATES (PGS)</u>
CUSTOMER CHARGE	25 00	CUSTOMER CHARGE	45 00
ENERGY CHARGE	\$0 21860 PER THERM	ENERGY CHARGE	\$0 19533 PER THERM

EST GAS COST \$0 48044 PER THERM

THERM USAGE INCREMENT 1,000 THERMS

AVERAGE USAGE PER CUSTOMER 7,500 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$25 00	\$25 00	\$45 00	\$45 00	80 00%	80 00%
1,000	\$243 60	\$724 04	\$240 33	\$720 77	-1 34%	-0 45%
2,000	\$462 20	\$1,423 08	\$435 66	\$1,396 54	-5 74%	-1 86%
3,000	\$680 80	\$2,122 12	\$630 99	\$2,072 31	-7 32%	-2 35%
4,000	\$899 40	\$2,821 16	\$826 32	\$2,748 08	-8 13%	-2 59%
5,000	\$1,118 00	\$3,520 20	\$1,021 85	\$3,423 85	-8 62%	-2 74%
6,000	\$1,336 60	\$4,219 24	\$1,216 98	\$4,099 62	-8 95%	-2 84%
7,000	\$1,555 20	\$4,918 28	\$1,412 31	\$4,775 39	-9 19%	-2 91%
8,000	\$1,773 80	\$5,617 32	\$1,607 64	\$5,451 16	-9 37%	-2 96%
9,000	\$1,992 40	\$6,316 36	\$1,802 97	\$6,126 93	-9 51%	-3 00%
10,000	\$2,211 00	\$7,015 40	\$1,998 30	\$6,802 70	-9 62%	-3 03%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

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

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/01
 PROJECTED TEST YEAR 12/31/03
 WITNESS, GRIMARD

PRESENT RATE SCHEDULE GENERAL SERVICE (GSLV -1)
 PROPOSED RATE SCHEDULE GENERAL SERVICE (GS 4)

PRESENT RATES (PGS)		PROPOSED RATES (PGS)	
CUSTOMER CHARGE	25 00	CUSTOMER CHARGE	85 00
ENERGY CHARGE	\$0.21860 PER THERM	ENERGY CHARGE	\$0.17828 PER THERM

EST GAS COST	\$0.48044 PER THERM
THERM USAGE INCREMENT	5,000 THERMS
AVERAGE USAGE PER CUSTOMER	31,250 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$25 00	\$25 00	\$85 00	\$85 00	240 00%	240 00%
5,000	\$1,118 00	\$3,520 20	\$976 40	\$3,378 60	-12 67%	-4 02%
10,000	\$2,211 00	\$7,015 40	\$1,867 80	\$6,672 20	-15 52%	-4 89%
15,000	\$3,304 00	\$10,510 60	\$2,759 20	\$9,965 80	-16 49%	-5 18%
20,000	\$4,397 00	\$14,005 80	\$3,650 60	\$13,259 40	-16 98%	-5 33%
25,000	\$5,490 00	\$17,501 00	\$4,542 00	\$16,553 00	-17 27%	-5 42%
30,000	\$6,583 00	\$20,996 20	\$5,433 40	\$19,846 60	-17 46%	-5 48%
35,000	\$7,676 00	\$24,491 40	\$6,324 80	\$23,140 20	-17 60%	-5 52%
40,000	\$8,769 00	\$27,986 60	\$7,216 20	\$26,433 80	-17 71%	-5 55%
45,000	\$9,862 00	\$31,481 80	\$8,107 60	\$29,727 40	-17 79%	-5 57%
50,000	\$10,955 00	\$34,977 00	\$8,999 00	\$33,021 00	-17 85%	-5 59%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

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

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/01
 PROJECTED TEST YEAR 12/31/03
 WITNESS GRIMARD

PRESENT RATE SCHEDULE GENERAL SERVICE (GSLV -2)
 PROPOSED RATE SCHEDULE GENERAL SERVICE (GS 5)

PRESENT RATES (PGS)		PROPOSED RATES (PGS)	
CUSTOMER CHARGE	45 00	CUSTOMER CHARGE	150 00
ENERGY CHARGE	\$0 16155 PER THERM	ENERGY CHARGE	\$0 10041 PER THERM

EST GAS COST \$0 48044 PER THERM
 THERM USAGE INCREMENT 8,000 THERMS
 AVERAGE USAGE PER CUSTOMER 60,000 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$45 00	\$45 00	\$150 00	\$150 00	233 33%	233 33%
8,000	\$1,337 40	\$5,180 92	\$953 28	\$4,796 80	-28 72%	-7 41%
16,000	\$2,629 80	\$10,316 84	\$1,756 56	\$9,443 60	-33 21%	-8 46%
24,000	\$3,922 20	\$15,452 76	\$2,559 84	\$14,090 40	-34 73%	-8 82%
32,000	\$5,214 60	\$20,588 68	\$3,363 12	\$18,737 20	-35 51%	-8 99%
40,000	\$6,507 00	\$25,724 60	\$4,166 40	\$23,384 00	-35 97%	-9 10%
48,000	\$7,799 40	\$30,860 52	\$4,969 68	\$28,030 80	-36 28%	-9 17%
56,000	\$9,091 80	\$35,996 44	\$5,772 96	\$32,677 60	-36 50%	-9 22%
64,000	\$10,384 20	\$41,132 36	\$6,576 24	\$37,324 40	-36 67%	-9 26%
72,000	\$11,676 60	\$46,268 28	\$7,379 52	\$41,971 20	-36 80%	-9 29%
80,000	\$12,969 00	\$51,404 20	\$8,182 80	\$46,618 00	-36 90%	-9 31%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

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

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/01
 PROJECTED TEST YEAR 12/31/03
 WITNESS GRIMARD

PRESENT RATE SCHEDULE: NATURAL GAS VEHICLE SERVICE (NGVS)
 PROPOSED RATE SCHEDULE: NATURAL GAS VEHICLE SERVICE (NGVS)

PRESENT RATES (PGS)		PROPOSED RATES (PGS)	
CUSTOMER CHARGE	25 00	CUSTOMER CHARGE	35 00
ENERGY CHARGE	\$0 06620 PER THERM	ENERGY CHARGE	\$0 23186 PER THERM

EST GAS COST	\$0 48044 PER THERM
THERM USAGE INCREMENT	500 THERMS
AVERAGE USAGE PER CUSTOMER	3,000 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$25 00	\$25 00	\$35 00	\$35 00	40 00%	40 00%
500	\$58 10	\$298 32	\$150 93	\$391 15	159 78%	31 12%
1,000	\$91 20	\$571 64	\$266 86	\$747 30	192 61%	30 73%
1,500	\$124 30	\$844 96	\$382 79	\$1,103 45	207 96%	30 59%
2,000	\$157 40	\$1,118 28	\$498 72	\$1,459 60	216 85%	30 52%
2,500	\$190 50	\$1,391 60	\$614 65	\$1,815 75	222 65%	30 48%
3,000	\$223 60	\$1,664 92	\$730 58	\$2,171 90	226 74%	30 45%
3,500	\$256 70	\$1,938 24	\$846 51	\$2,528 05	229 77%	30 43%
4,000	\$289 80	\$2,211 56	\$962 44	\$2,884 20	232 10%	30 41%
4,500	\$322 90	\$2,484 88	\$1,078 37	\$3,240 35	233 96%	30 40%
5,000	\$356 00	\$2,758 20	\$1,194 30	\$3,596 50	235 48%	30 39%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

EXPLANATION PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE INDUSTRIAL RATE CLASS

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/01
 PROJECTED TEST YEAR 12/31/03
 WITNESS GRIMARD

PRESENT RATE SCHEDULE SMALL INDUSTRIAL SERVICE (SIS)
 PROPOSED RATE SCHEDULE SMALL INDUSTRIAL SERVICE (SIS)

PRESENT RATES (PGS)		PROPOSED RATES (PGS)	
CUSTOMER CHARGE	150 00	CUSTOMER CHARGE	150 00
ENERGY CHARGE	\$0 07264 PER THERM	ENERGY CHARGE	\$0 07227 PER THERM

EST GAS COST	\$0 48044 PER THERM
THERM USAGE INCREMENT	25,000 THERMS
AVERAGE USAGE PER CUSTOMER	200,000 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$150 00	\$150 00	\$150 00	\$150 00	0 00%	0 00%
25,000	\$1,966 00	\$13,977 00	\$1,956 75	\$13,967 75	-0 47%	-0 07%
50,000	\$3,782 00	\$27,804 00	\$3,763 50	\$27,785 50	-0 49%	-0 07%
75,000	\$5,598 00	\$41,631 00	\$5,570 25	\$41,603 25	-0 50%	-0 07%
100,000	\$7,414 00	\$55,458 00	\$7,377 00	\$55,421 00	-0 50%	-0 07%
125,000	\$9,230 00	\$69,285 00	\$9,183 75	\$69,238 75	-0 50%	-0 07%
150,000	\$11,046 00	\$83,112 00	\$10,990 50	\$83,056 50	-0 50%	-0 07%
175,000	\$12,862 00	\$96,939 00	\$12,797 25	\$96,874 25	-0 50%	-0 07%
200,000	\$14,678 00	\$110,766 00	\$14,604 00	\$110,692 00	-0 50%	-0 07%
225,000	\$16,494 00	\$124,593 00	\$16,410 75	\$124,509 75	-0 50%	-0 07%
250,000	\$18,310 00	\$138,420 00	\$18,217 50	\$138,327 50	-0 51%	-0 07%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

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

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/01
 PROJECTED TEST YEAR 12/31/03
 WITNESS GRIMARD

PRESENT RATE SCHEDULE INDUSTRIAL SERVICE (IS)
 PROPOSED RATE SCHEDULE INDUSTRIAL SERVICE (IS)

PRESENT RATES (PGS)		PROPOSED RATES (PGS)	
CUSTOMER CHARGE	225 00	CUSTOMER CHARGE	225 00
ENERGY CHARGE	\$0 03672 PER THERM	ENERGY CHARGE	\$0 03522 PER THERM

EST GAS COST \$0 48044 PER THERM

THERM USAGE INCREMENT 175,000 THERMS

AVERAGE USAGE PER CUSTOMER 1,000,000 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$225 00	\$225 00	\$225 00	\$225 00	0 00%	0 00%
175,000	\$6,651 00	\$90,728 00	\$6,388 50	\$90,465 50	-3 95%	-0 29%
350,000	\$13,077 00	\$181,231 00	\$12,552 00	\$180,706 00	-4 01%	-0 29%
525,000	\$19,503 00	\$271,734 00	\$18,715 50	\$270,948 50	-4 04%	-0 29%
700,000	\$25,929 00	\$362,237 00	\$24,879 00	\$361,187 00	-4 05%	-0 29%
875,000	\$32,355 00	\$452,740 00	\$31,042 50	\$451,427 50	-4 06%	-0 29%
1,050,000	\$38,781 00	\$543,243 00	\$37,206 00	\$541,668 00	-4 06%	-0 29%
1,225,000	\$45,207 00	\$633,746 00	\$43,369 50	\$631,908 50	-4 06%	-0 29%
1,400,000	\$51,633 00	\$724,249 00	\$49,533 00	\$722,149 00	-4 07%	-0 29%
1,575,000	\$58,059 00	\$814,752 00	\$55,696 50	\$812,389 50	-4 07%	-0 29%
1,750,000	\$64,485 00	\$905,255 00	\$61,860 00	\$902,630 00	-4 07%	-0 29%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

EXPLANATION PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE PRESENT INDUSTRIAL RATE CLASS

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/01
 PROJECTED TEST YEAR 12/31/03
 WITNESS GRIMARD

PRESENT RATE SCHEDULE INDUSTRIAL LARGE VOLUME SERVICE (ISLV)
 PROPOSED RATE SCHEDULE INDUSTRIAL LARGE VOLUME SERVICE (ISLV)

PRESENT RATES (PGS)		PROPOSED RATES (PGS)	
CUSTOMER CHARGE	225 00	CUSTOMER CHARGE	225 00
ENERGY CHARGE	\$0 01090 PER THERM	ENERGY CHARGE	\$0 01002 PER THERM

EST GAS COST	\$0 48044 PER THERM
THERM USAGE INCREMENT	750,000 THERMS
AVERAGE USAGE PER CUSTOMER	5,000,000 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$225 00	\$225 00	\$225 00	\$225 00	0 00%	0 00%
750,000	\$8,400 00	\$368,730 00	\$7,740 00	\$368,070 00	-7 86%	-0 18%
1,500,000	\$16,575 00	\$737,235 00	\$15,255 00	\$735,915 00	-7 96%	-0 18%
2,250,000	\$24,750 00	\$1,105,740 00	\$22,770 00	\$1,103,760 00	-8 00%	-0 18%
3,000,000	\$32,925 00	\$1,474,245 00	\$30,285 00	\$1,471,605 00	-8 02%	-0 18%
3,750,000	\$41,100 00	\$1,842,750 00	\$37,800 00	\$1,839,450 00	-8 03%	-0 18%
4,500,000	\$49,275 00	\$2,211,255 00	\$45,315 00	\$2,207,295 00	-8 04%	-0 18%
5,250,000	\$57,450 00	\$2,579,760 00	\$52,830 00	\$2,575,140 00	-8 04%	-0 18%
6,000,000	\$65,625 00	\$2,948,265 00	\$60,345 00	\$2,942,985 00	-8 05%	-0 18%
6,750,000	\$73,800 00	\$3,316,770 00	\$67,860 00	\$3,310,830 00	-8 05%	-0 18%
7,500,000	\$81,975 00	\$3,685,275 00	\$75,375 00	\$3,678,675 00	-8 05%	-0 18%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

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

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/01
 PROJECTED TEST YEAR 12/31/03
 WITNESS GRIMARD

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

PRESENT RATES (PGS)		PROPOSED RATES (PGS)	
CUSTOMER CHARGE	-	CUSTOMER CHARGE	100 00
ENERGY CHARGE	\$0 14066 PER THERM	ENERGY CHARGE	\$0 15891 PER THERM

EST GAS COST	\$0 47804 PER THERM
THERM USAGE INCREMENT	750 THERMS
AVERAGE USAGE PER CUSTOMER	4,000 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$0 00	\$0 00	\$100 00	\$100 00	0 0%	0 0%
750	\$105 50	\$464 03	\$219 18	\$577 71	107 8%	24 5%
1,500	\$210 99	\$928 05	\$338 37	\$1,055 43	60 4%	13 7%
2,250	\$316 49	\$1,392 08	\$457 55	\$1,533 14	44 6%	10 1%
3,000	\$421 98	\$1,856 10	\$576 73	\$2,010 85	36 7%	8 3%
3,750	\$527 48	\$2,320 13	\$695 91	\$2,488 56	31 9%	7 3%
4,500	\$632 97	\$2,784 15	\$815 10	\$2,966 28	28 8%	6 5%
5,250	\$738 47	\$3,248 18	\$934 28	\$3,443 99	26 5%	6 0%
6,000	\$843 96	\$3,712 20	\$1,053 46	\$3,921 70	24 8%	5 6%
6,750	\$949 46	\$4,176 23	\$1,172 64	\$4,399 41	23 5%	5 3%
7,500	\$1,054 95	\$4,640 25	\$1,291 83	\$4,877 13	22 5%	5 1%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

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

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/01
 PROJECTED TEST YEAR 12/31/03
 WITNESS GRIMARD

PRESENT RATE SCHEDULE RESIDENTIAL (RS)
 PROPOSED RATE SCHEDULE RESIDENTIAL (RS)

PRESENT RATES (WFNG)		PROPOSED RATES (WFNG)	
CUSTOMER CHARGE	7 00	CUSTOMER CHARGE	\$10 00
ENERGY CHARGE	\$0 32525 PER THERM	ENERGY CHARGE	\$0 50871 PER THERM

EST GAS COST \$0 54244 PER THERM

THERM USAGE INCREMENT 5 THERMS
 AVERAGE USAGE PER CUSTOMER 20 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$7 00	\$7 00	\$10 00	\$10 00	42 86%	42 86%
5	\$8 63	\$11 34	\$12 54	\$15 26	45 41%	34 55%
10	\$10 25	\$15 68	\$15 09	\$20 51	47 16%	30 84%
15	\$11 88	\$20 02	\$17 63	\$25 77	48 42%	28 74%
20	\$13 51	\$24 35	\$20 17	\$31 02	49 38%	27 38%
25	\$15 13	\$28 69	\$22 72	\$36 28	50 14%	26 44%
30	\$16 76	\$33 03	\$25 26	\$41 53	50 75%	25 75%
35	\$18 38	\$37 37	\$27 80	\$46 79	51 25%	25 21%
40	\$20 01	\$41 71	\$30 35	\$52 05	51 67%	24 78%
45	\$21 64	\$46 05	\$32 89	\$57 30	52 02%	24 44%
50	\$23 26	\$50 38	\$35 44	\$62 56	52 33%	24 16%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY, PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

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

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/01
 PROJECTED TEST YEAR 12/31/03
 WITNESS GRIMARD

PRESENT RATE SCHEDULE COMMERCIAL SERVICE (CS)
 PROPOSED RATE SCHEDULE GENERAL SERVICE (GS 1)

PRESENT RATES (WFNG)		PROPOSED RATES (WFNG)	
CUSTOMER CHARGE	10 00	CUSTOMER CHARGE	\$30 00
ENERGY CHARGE	\$0 16378 PER THERM	ENERGY CHARGE	\$0 23853 PER THERM

EST GAS COST \$0 48044 PER THERM
 THERM USAGE INCREMENT 75 THERMS
 AVERAGE USAGE PER CUSTOMER 500 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$10 00	\$10 00	\$30 00	\$30 00	200 0%	200 0%
75	\$22 28	\$58 32	\$47 89	\$83 92	114 9%	43 9%
150	\$34 57	\$106 63	\$65 78	\$137 85	90 3%	29 3%
225	\$46 85	\$154 95	\$83 67	\$191 77	78 6%	23 8%
300	\$59 13	\$203 27	\$101 56	\$245 69	71 7%	20 9%
375	\$71 42	\$251 58	\$119 45	\$299 61	67 3%	19 1%
450	\$83 70	\$299 90	\$137 34	\$353 54	64 1%	17 9%
525	\$95 98	\$348 22	\$155 23	\$407 46	61 7%	17 0%
600	\$108 27	\$396 53	\$173 12	\$461 38	59 9%	16 4%
675	\$120 55	\$444 85	\$191 01	\$515 30	58 4%	15 8%
750	\$132 84	\$493 17	\$208 90	\$569 23	57 3%	15 4%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

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

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/01
 PROJECTED TEST YEAR 12/31/03
 WITNESS GRIMARD

PRESENT RATE SCHEDULE LARGE VOLUME (CS)
 PROPOSED RATE SCHEDULE GENERAL SERVICE (GS 2)

PRESENT RATES (WFNG)		PROPOSED RATES (WFNG)	
CUSTOMER CHARGE	10 00	CUSTOMER CHARGE	35 00
ENERGY CHARGE	\$0 16378 PER THERM	ENERGY CHARGE	\$0 22267 PER THERM

EST GAS COST \$0 48044 PER THERM

THERM USAGE INCREMENT 500 THERMS

AVERAGE USAGE PER CUSTOMER 2,500 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$10 00	\$10 00	\$35 00	\$35 00	250 00%	250 00%
500	\$91 89	\$332 11	\$146 34	\$386 56	59 25%	16 39%
1,000	\$173 78	\$654 22	\$257 67	\$738 11	48 27%	12 82%
1,500	\$255 67	\$976 33	\$369 01	\$1,089 67	44 33%	11 61%
2,000	\$337 56	\$1,298 44	\$480 34	\$1,441 22	42 30%	11 00%
2,500	\$419 45	\$1,620 55	\$591 68	\$1,792 78	41 06%	10 63%
3,000	\$501 34	\$1,942 66	\$703 01	\$2,144 33	40 23%	10 38%
3,500	\$583 23	\$2,264 77	\$814 35	\$2,495 89	39 63%	10 20%
4,000	\$665 12	\$2,586 88	\$925 68	\$2,847 44	39 17%	10 07%
4,500	\$747 01	\$2,908 99	\$1,037 02	\$3,199 00	38 82%	9 97%
5,000	\$828 90	\$3,231 10	\$1,148 35	\$3,550 55	38 54%	9 89%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

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

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/01
 PROJECTED TEST YEAR 12/31/03
 WITNESS GRIMARD

PRESENT RATE SCHEDULE LARGE VOLUME (LCS)
 PROPOSED RATE SCHEDULE GENERAL SERVICE (GS 3)

PRESENT RATES (WFNG)		PROPOSED RATES (WFNG)	
CUSTOMER CHARGE	50 00	CUSTOMER CHARGE	45 00
ENERGY CHARGE	\$0 13840 PER THERM	ENERGY CHARGE	\$0 19533 PER THERM

EST GAS COST \$0 48044 PER THERM
 THERM USAGE INCREMENT 1,000 THERMS
 AVERAGE USAGE PER CUSTOMER 7,500 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$50 00	\$50 00	\$45 00	\$45 00	-10 00%	-10 00%
1,000	\$188 40	\$668 84	\$240 33	\$720 77	27 56%	7 76%
2,000	\$326 80	\$1,287 68	\$435 66	\$1,396 54	33 31%	8 45%
3,000	\$465 20	\$1,906 52	\$630 99	\$2,072 31	35 64%	8 70%
4,000	\$603 60	\$2,525 36	\$826 32	\$2,748 08	36 90%	8 82%
5,000	\$742 00	\$3,144 20	\$1,021 65	\$3,423 85	37 69%	8 89%
6,000	\$880 40	\$3,763 04	\$1,216 98	\$4,099 62	38 23%	8 94%
7,000	\$1,018 80	\$4,381 88	\$1,412 31	\$4,775 39	38 62%	8 98%
8,000	\$1,157 20	\$5,000 72	\$1,607 64	\$5,451 16	38 92%	9 01%
9,000	\$1,295 60	\$5,619 56	\$1,802 97	\$6,126 93	39 16%	9 03%
10,000	\$1,434 00	\$6,238 40	\$1,998 30	\$6,802 70	39 35%	9 05%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

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

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/01
 PROJECTED TEST YEAR 12/31/03
 WITNESS GRIMARD

PRESENT RATE SCHEDULE FIRM INDUSTRIAL SERVICE (LCS)
 PROPOSED RATE SCHEDULE GENERAL SERVICE (GS 4)

<u>PRESENT RATES (WFNG)</u>		<u>PROPOSED RATES (WFNG)</u>	
CUSTOMER CHARGE	50 00	CUSTOMER CHARGE	85 00
ENERGY CHARGE	\$0 13840 PER THERM	ENERGY CHARGE	\$0 17828 PER THERM

EST. GAS COST	\$0 48044 PER THERM
THERM USAGE INCREMENT	5,000 THERMS
AVERAGE USAGE PER CUSTOMER	31,250 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$50 00	\$50 00	\$85 00	\$85 00	70 0%	70 0%
5,000	\$742 00	\$3,144 20	\$976 40	\$3,378 60	31 6%	7 5%
10,000	\$1,434 00	\$6,238 40	\$1,867 80	\$6,672 20	30 3%	7 0%
15,000	\$2,126 00	\$9,332 60	\$2,759 20	\$9,965 80	29 8%	6 8%
20,000	\$2,818 00	\$12,426 80	\$3,650 60	\$13,259 40	29 5%	6 7%
25,000	\$3,510 00	\$15,521 00	\$4,542 00	\$16,553 00	29 4%	6 6%
30,000	\$4,202 00	\$18,615 20	\$5,433 40	\$19,846 60	29 3%	6 8%
35,000	\$4,894 00	\$21,709 40	\$6,324 80	\$23,140 20	29 2%	6 6%
40,000	\$5,586 00	\$24,803 60	\$7,216 20	\$26,433 80	29 2%	6 6%
45,000	\$6,278 00	\$27,897 80	\$8,107 60	\$29,727 40	29 1%	6 6%
50,000	\$6,970 00	\$30,992 00	\$8,999 00	\$33,021 00	29 1%	6 5%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

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

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/01
 PROJECTED TEST YEAR 12/31/03
 WITNESS GRIMARD

PRESENT RATE SCHEDULE FIRM INDUSTRIAL SERVICE (FIS)
 PROPOSED RATE SCHEDULE GENERAL SERVICE (GS 5)

PRESENT RATES (WFNG)		PROPOSED RATES (WFNG)	
CUSTOMER CHARGE	100 00	CUSTOMER CHARGE	\$150 00
ENERGY CHARGE	\$0 04877 PER THERM	ENERGY CHARGE	\$0 10041 PER THERM

EST GAS COST \$0 48044 PER THERM
 THERM USAGE INCREMENT 10,000 THERMS
 AVERAGE USAGE PER CUSTOMER 60,000 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$100 00	\$100 00	\$150 00	\$150 00	50 0%	50 0%
10,000	\$587.70	\$5,392 10	\$1,154 10	\$5,958 50	96 4%	10 5%
20,000	\$1,075 40	\$10,684 20	\$2,158 20	\$11,767 00	100 7%	10 1%
30,000	\$1,563 10	\$15,976 30	\$3,162 30	\$17,575 50	102 3%	10 0%
40,000	\$2,050 80	\$21,268 40	\$4,166 40	\$23,384 00	103 2%	9 9%
50,000	\$2,538 50	\$26,560 50	\$5,170 50	\$29,192 50	103 7%	9 9%
60,000	\$3,026 20	\$31,852 60	\$6,174 60	\$35,001 00	104 0%	9 9%
70,000	\$3,513 90	\$37,144 70	\$7,178 70	\$40,809 50	104 3%	9 9%
80,000	\$4,001 60	\$42,436 80	\$8,182 80	\$46,618 00	104 5%	9 9%
90,000	\$4,489 30	\$47,728 90	\$9,186 90	\$52,426 50	104 6%	9 8%
100,000	\$4,977 00	\$53,021 00	\$10,191 00	\$58,235 00	104 8%	9 8%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

EXPLANATION PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE PRESENT INDUSTRIAL RATE CLASS

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/01
 PROJECTED TEST YEAR 12/31/03
 WITNESS GRIMARD

PRESENT RATE SCHEDULE INDUSTRIAL SERVICE (IS)
 PROPOSED RATE SCHEDULE INDUSTRIAL SERVICE (SIS)

PRESENT RATES (WFNG)		PROPOSED RATES (WFNG)	
CUSTOMER CHARGE	500 00	CUSTOMER CHARGE	150 00
ENERGY CHARGE	\$0 02781 PER THERM	ENERGY CHARGE	\$0 07227 PER THERM

EST GAS COST \$0 48044 PER THERM
 THERM USAGE INCREMENT 25,000 THERMS
 AVERAGE USAGE PER CUSTOMER 200,000 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$500 00	\$500 00	\$150 00	\$150 00	-70 00%	-70 00%
25,000	\$1,195 25	\$13,206 25	\$1,956 75	\$13,967 75	63 71%	5 77%
50,000	\$1,890 50	\$25,912 50	\$3,763 50	\$27,785 50	99 07%	7 23%
75,000	\$2,585 75	\$38,618 75	\$5,570 25	\$41,603 25	115 42%	7 73%
100,000	\$3,281 00	\$51,325 00	\$7,377 00	\$55,421 00	124 84%	7 98%
125,000	\$3,976 25	\$64,031 25	\$9,183 75	\$69,238 75	130 97%	8 13%
150,000	\$4,671 50	\$76,737 50	\$10,990 50	\$83,056 50	135 27%	8 23%
175,000	\$5,366 75	\$89,443 75	\$12,797 25	\$96,874 25	138 45%	8 31%
200,000	\$6,062 00	\$102,150 00	\$14,604 00	\$110,692 00	140 91%	8 36%
225,000	\$6,757 25	\$114,856 25	\$16,410 75	\$124,509 75	142 86%	8 40%
250,000	\$7,452 50	\$127,562 50	\$18,217 50	\$138,327 50	144 45%	8 44%

FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION PROVIDE A SCHEDULE SHOWING DERIVATION OF RATE BASE (PLANT)				TYPE OF DATA SHOWN		
COMPANY	PEOPLES GAS SYSTEM					HISTORIC BASE YEAR DATA 12/31/01		
DOCKET NO	020384 - GU					PROJECTED TEST YEAR 12/31/03		
						PRIOR YEARS 12/31/97 - 12/31/00		
						WITNESS GRIMARD		
		HISTORIC BASE YEAR ENDED 12/31/01				PROJECTED TEST YEAR ENDED 12/31/03		
LIN NO	ACCT. NO PLANT	13-MO AVG YEAR ENDED 12/31/97	13-MO AVG. YEAR ENDED 12/31/98	13-MO AVG YEAR ENDED 12/31/99	13-MO AVG. YEAR ENDED 12/31/00	PER BOOKS	COMPANY ADJUSTED	
1	382 LOCAL STORAGE PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	301-303 INTANGIBLE PLANT	\$861,973	\$1,255,411	\$1,598,650	\$3,011,356	\$2,105,604	2,105,604	\$3,311,342
DISTRIBUTION PLANT-								
3	374 LAND AND LAND RIGHTS	\$2,316,647	\$2,455,340	\$2,683,972	\$2,681,086	\$2,668,909	2,668,909	\$3,134,054
4	375 STRUCTURES AND IMPROVEMENTS	15,474,337	15,848,659	15,573,716	15,007,128	14,474,447	14,474,447	\$16,429,496
5	376 MAINS	231,036,451	244,325,630	279,855,704	326,278,535	333,107,942	333,107,942	\$450,193,481
6	377 COMPRESSOR STA EQUIP	-	-	-	-	-	-	\$0
7	378 MEAS & REG STA EQUIP-GEN	2,156,030	2,446,362	2,753,845	3,128,723	3,117,216	3,117,216	\$8,770,762
8	379 MEAS & REG STA EQUIP.-CG	3,734,507	4,491,100	4,665,202	5,026,685	5,044,219	5,044,219	\$5,438,490
9	380 SERVICES	98,722,409	102,547,121	110,318,083	120,812,406	133,036,426	133,036,426	\$152,991,379
10	381-382 METERS	32,781,541	38,155,459	38,905,151	43,484,735	46,172,984	46,172,984	\$51,552,730
11	383-384 HOUSE REGULATORS	11,022,923	12,694,865	13,569,281	14,644,897	15,802,752	15,802,752	\$18,484,034
12	385 INDUSTRIAL MEAS & REG EQUIP	6,530,728	8,833,083	7,292,890	7,816,672	8,220,378	8,220,378	\$8,963,471
13	386 PROPERTY ON CUSTOMER PREMISES	206,140	299,101	316,004	316,004	316,004	316,004	\$338,556
14	387 OTHER EQUIPMENT	923,300	1,013,228	1,007,441	1,052,931	1,059,328	1,059,328	\$2,256,035
15	106 OTHER NOT YET CLASSIFIED	-	-	64,000	2,226,000	41,829,307	41,829,307	\$0
16	TOTAL DISTR PLANT	<u>\$404,905,013</u>	<u>\$429,109,946</u>	<u>\$477,005,088</u>	<u>\$542,475,802</u>	<u>\$604,849,911</u>	<u>\$604,849,911</u>	<u>\$716,560,487</u>
16	GENERAL PLANT	\$40,866,014	\$41,995,818	\$45,835,354	\$43,663,836	\$40,635,363	\$39,636,542	\$65,888,099
17	PROPERTY HELD FOR FUTURE USE	\$228,995	\$228,995	\$228,995	\$228,995	\$228,955	(\$0)	(\$0)
18	PLANT ACQUISITIONS	\$5,249,000	\$5,249,000	\$5,249,000	\$5,249,000	\$5,248,671	\$2,301,671	\$2,301,671
19	CWIP.	\$9,001,000	\$15,323,000	\$23,832,000	\$20,823,000	\$40,699,256	\$40,699,256	\$21,277,545
20	PRODUCTION PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	GAS PLANT PURCHASED OR SOLD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	TOTAL PLANT	<u>\$461,111,995</u>	<u>\$493,162,170</u>	<u>\$553,749,088</u>	<u>\$624,251,988</u>	<u>\$693,767,759</u>	<u>\$689,592,983</u>	<u>\$799,139,143</u>

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/01
 PROJECTED TEST YEAR 12/31/03
 PRIOR YEARS 12/31/97 - 12/31/00
 WITNESS GRIMARD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384 - GU

LIN NO	ACCT NO	ACCUMULATED DEPRECIATION	13-MO AVG YEAR ENDED				HISTORIC BASE YEAR ENDED 12/31/01		PROJECTED TEST YEAR ENDED 12/31/03
			12/31/97	12/31/98	12/31/99	12/31/00	PER BOOKS	COMPANY ADJUSTED	
1	362	LOCAL STORAGE PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	301-303	INTANGIBLE PLANT	(\$333,893)	(\$429,611)	(\$469,325)	(\$598,321)	(\$195,948)	(\$195,948)	(\$1,199,597)
		DISTRIBUTION PLANT							
3	374	LAND AND LAND RIGHTS	(\$454,473)	(\$476,193)	(\$476,684)	(\$473,986)	\$28,776	\$28,776	(\$624,089)
4	375	STRUCTURES AND IMPROVEMENTS	(\$2,937,356)	(\$2,905,648)	(\$2,988,983)	(\$2,931,559)	(\$2,991,346)	(\$2,991,346)	(\$3,138,163)
5	378	MAINS	(\$82,268,133)	(\$93,020,182)	(\$101,463,570)	(\$111,306,283)	(\$122,980,156)	(\$122,980,156)	(\$150,665,015)
6	377	COMPRESSOR STA EQUIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	378	MEAS & REG STA EQUIP -GEN	(\$639,510)	(\$746,736)	(\$844,159)	(\$931,203)	(\$1,013,261)	(\$1,013,261)	(\$1,322,249)
8	379	MEAS & REG STA EQUIP	(\$1,144,850)	(\$1,321,122)	(\$1,436,949)	(\$1,525,588)	(\$1,614,950)	(\$1,614,950)	(\$1,843,069)
9	380	SERVICES	(\$42,407,288)	(\$46,389,533)	(\$50,002,817)	(\$53,847,875)	(\$57,024,435)	(\$57,024,435)	(\$67,548,495)
10	381-382	METERS	(\$12,831,553)	(\$14,681,803)	(\$16,179,878)	(\$17,174,272)	(\$16,334,517)	(\$16,334,517)	(\$16,255,274)
11	383-384	HOUSE REGULATORS	(\$3,344,001)	(\$4,141,710)	(\$4,603,325)	(\$5,099,555)	(\$5,448,723)	(\$5,448,723)	(\$6,897,540)
12	385	INDUSTRIAL MEAS & REG EQUIP	(\$1,776,479)	(\$1,975,745)	(\$2,185,056)	(\$2,407,905)	(\$2,643,870)	(\$2,643,870)	(\$3,157,807)
13	386	PROPERTY ON CUSTOMER PREMISES	(\$122,703)	(\$152,151)	(\$178,768)	(\$211,049)	\$0	\$0	(\$300,465)
14	387	OTHER EQUIPMENT	(\$368,764)	(\$428,058)	(\$437,429)	(\$406,699)	(\$408,501)	(\$408,501)	(\$618,067)
15		TOTAL DISTR PLANT	<u>(\$148,294,909)</u>	<u>(\$166,238,883)</u>	<u>(\$180,777,618)</u>	<u>(\$196,115,974)</u>	<u>(\$210,430,983)</u>	<u>(\$210,430,983)</u>	<u>(\$252,368,231)</u>
16		GENERAL PLANT	(\$21,655,669)	(\$21,405,747)	(\$20,115,853)	(\$18,068,753)	(\$16,262,090)	(\$15,939,143)	(\$19,480,173)
17		RWP	(\$36,393)	(\$6,294)	\$237,087	\$440,409	(\$913,399)	(\$913,399)	\$3,434,197
18		AMORT ACQ ADJUSTMENT	(\$4,140,621)	(\$781,768)	(\$1,229,915)	(\$1,210,611)	(\$2,253,421)	(\$906,421)	(\$2,566,675)
19		AMORT. OTHER UTILITY PLANT	(\$3,090,514)	(\$576,697)	(\$907,378)	(\$752,750)	(\$1,384,462)	(\$1,384,462)	\$0
20		PRODUCTION PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		CUST ADV FOR CONSTRUCTION	(\$741,000)	(\$1,064,000)	(\$1,435,000)	(\$1,637,000)	(\$1,748,739)	(\$1,748,739)	(\$1,852,060)
22		TOTAL ACCUMULATED DEPRECIATION	<u>(\$178,293,000)</u>	<u>(\$190,503,000)</u>	<u>(\$204,698,000)</u>	<u>(\$217,941,000)</u>	<u>(\$233,189,042)</u>	<u>(\$231,519,095)</u>	<u>(\$274,032,559)</u>
23		NET PLANT (Plant less Accum Dep)	\$282,818,995	\$302,659,170	\$349,051,087	\$406,310,988	\$460,578,717	\$458,073,888	\$525,108,583
24		Plus WORKING CAPITAL	\$8,583,000	(\$534,000)	(\$13,924,000)	(\$7,317,000)	(\$98,206,994)	\$3,480,180	(\$2,713,306)
25		Equals TOTAL RATE BASE	<u>\$291,401,995</u>	<u>\$302,125,170</u>	<u>\$335,127,087</u>	<u>\$398,993,988</u>	<u>\$362,371,724</u>	<u>\$461,554,068</u>	<u>\$522,395,277</u>

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/01
 PROJECTED TEST YEAR 12/31/03
 PRIOR YEARS 12/31/97 - 12/31/00
 WITNESS GRIMARD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384 - GU

		HISTORIC BASE YEAR ENDED 12/31/01					COMPANY	PROJECTED
		12/31/97	12/31/98	12/31/99	12/31/00	12/31/01	ADJUSTED	TEST YEAR ENDED 12/31/03
LIN	ACCT	OPERATION AND MAINTENANCE						
NO	NO							
1	740-848	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		DISTRIBUTION PLANT						
2	870	\$587,322	\$422,641	\$316,184	\$314,438	\$330,222	\$330,222	\$355,187
3	871	\$284,193	\$291,743	\$81,410	\$58,833	\$56,780	\$56,780	65,981
4	872	\$0	\$0	\$394	\$11,250	\$25,182	\$25,182	29,104
5	873	\$0	\$0	\$0	\$0	\$0	\$0	-
6	874	\$3,710,438	\$3,922,340	\$3,975,792	\$4,468,846	\$4,425,455	\$4,425,455	5,137,555
7	875	\$85,044	\$117,938	\$89,136	\$88,519	\$143,405	\$143,405	151,892
8	876	\$150,630	\$135,193	\$83,070	\$84,354	\$89,626	\$89,626	95,035
9	877	\$30,679	\$32,806	\$39,691	\$39,911	\$87,072	\$87,072	94,914
10	878	\$2,837,488	\$2,259,841	\$1,803,852	\$2,051,716	\$2,189,631	\$2,189,631	2,542,300
11	879	\$3,494,197	\$3,233,303	\$2,327,761	\$2,235,083	\$1,916,039	\$1,916,039	2,225,763
12	880	\$1,017,288	\$326,362	\$680,798	\$703,684	\$934,642	\$934,642	988,272
13	881	\$83,269	\$58,525	\$31,113	\$30,657	\$98,013	\$98,013	103,299
14	885	\$8,275	\$4,228	\$0	\$0	\$0	\$0	-
15	886	\$403,648	\$319,194	\$231,528	\$211,003	\$180,492	\$180,492	185,889
16	887	\$1,609,751	\$1,490,012	\$1,111,674	\$1,247,496	\$1,219,034	\$1,219,034	1,413,665
17	888	\$0	\$0	\$0	\$0	\$0	\$0	-
18	889	\$131,910	\$110,438	\$154,463	\$181,841	\$159,021	\$159,021	184,788
19	890	\$211,522	\$190,770	\$174,650	\$258,698	\$212,900	\$212,900	247,293
20	891	\$217,889	\$170,651	\$212,404	\$359,360	\$423,133	\$423,133	490,894
21	892	\$946,883	\$635,500	\$458,936	\$548,404	\$520,242	\$520,242	603,915
22	893	\$997,643	\$768,539	\$549,073	\$559,027	\$588,667	\$588,667	881,479
23	894	\$406,077	\$234,493	\$131,965	\$164,607	\$140,544	\$140,544	163,639
24		<u>\$18,994,022</u>	<u>\$14,714,515</u>	<u>\$12,451,892</u>	<u>\$13,627,727</u>	<u>\$13,720,100</u>	<u>\$13,720,100</u>	<u>\$15,780,843</u>

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/01
 PROJECTED TEST YEAR 12/31/03
 PRIOR YEARS 12/31/97 - 12/31/00
 WITNESS GRIMARD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384 - GU

		HISTORIC BASE YEAR ENDED 12/31/01					COMPANY ADJUSTED	PROJECTED TEST YEAR ENDED 12/31/03
		12/31/97	12/31/98	12/31/99	12/31/00	12/31/01		
LIN NO	ACCT NO	OPERATION AND MAINTENANCE						
CUSTOMER ACCOUNTS								
1	901	\$0	\$0	\$0	\$0	\$594	\$594	\$691
2	902	\$1,614,202	\$1,416,269	\$1,595,485	\$1,715,104	\$1,677,980	\$1,677,980	\$1,945,809
3	903	\$6,426,352	\$3,918,606	\$4,839,722	\$5,122,152	\$3,817,913	\$3,817,913	\$4,413,045
4	904	\$578,344	\$835,541	\$840,514	\$1,253,034	\$1,798,149	\$1,798,149	\$1,718,294
5	805	\$57	\$20,656	\$0	\$0	\$0	\$0	\$0
6		<u>\$8,618,956</u>	<u>\$5,991,072</u>	<u>\$7,275,721</u>	<u>\$8,090,290</u>	<u>\$7,294,636</u>	<u>\$7,294,636</u>	<u>\$8,077,939</u>
7	907-910	\$4,828,200	\$5,839,190	\$9,848,987	\$11,744,477	\$10,528,428	\$0	\$0
8	911-916	\$2,396,216	\$3,860,325	\$3,442,694	\$3,854,874	\$8,707,844	\$8,707,844	\$8,592,521
9	932	\$223,788	\$237,327	\$222,776	\$262,775	\$242,360	\$242,360	\$255,481
10	920-931	\$22,682,782	\$29,014,568	\$24,244,162	\$25,008,068	\$22,437,846	\$22,317,746	\$27,760,285
11		<u>\$55,749,963</u>	<u>\$59,656,997</u>	<u>\$57,486,232</u>	<u>\$62,588,211</u>	<u>\$62,931,212</u>	<u>\$52,282,686</u>	<u>\$60,447,050</u>

FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION PROVIDE A SCHEDULE SHOWING DERIVATION OF EXPENSES AND COST OF SERVICE					TYPE OF DATA SHOWN	
COMPANY PEOPLES GAS SYSTEM							HISTORIC BASE YEAR DATA 12/31/01	
DOCKET NO 020384 - GU							PROJECTED TEST YEAR 12/31/03	
							PRIOR YEARS 12/31/97 - 12/31/00	
							WITNESS GRIMARD	
		HISTORIC BASE YEAR ENDED 12/31/01					PROJECTED TEST YEAR ENDED 12/31/03	
		12/31/97	12/31/98	12/31/99	12/31/00	12/31/01	COMPANY ADJUSTED	
LINE NO EXPENSES AND COST OF SERVICE								
1	DEPRECIATION EXPENSE	\$19,362,028	\$20,151,861	\$22,253,454	\$24,975,519	\$27,061,994	\$26,926,539	\$32,868,493
2	AMORT. OF ENVIRONMENTAL	\$198,589	\$640,000	\$639,996	\$639,996	\$640,000	\$640,000	\$640,000
3	AMORT. OF CONVERSION COSTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	AMORT. OF ACQUISITION ADJ.	\$156,372	\$156,372	\$156,372	\$156,372	\$156,372	\$156,372	\$156,372
5	AMORT. OF LEASE IMPROVEMENTS/OTHER	\$93,420	\$87,894	\$86,060	(\$29,060)	\$84,468	\$84,468	\$252,019
6	TOTAL DEPREC & AMORT EXPENSE	<u>\$19,810,407</u>	<u>\$21,036,127</u>	<u>\$23,135,882</u>	<u>\$25,742,807</u>	<u>\$27,942,834</u>	<u>\$27,807,379</u>	<u>\$33,916,885</u>
TAXES OTHER THAN INCOME								
7	REVENUE RELATED	\$13,566,115	\$13,767,674	\$13,274,042	\$14,442,269	\$16,528,254	\$1,468,810	\$773,211
8	OTHER	\$7,289,518	\$7,125,319	\$6,872,865	\$7,668,680	\$8,000,856	\$7,068,734	\$8,787,512
9	TOTAL TAXES OTHER THAN INCOME	<u>\$20,855,633</u>	<u>\$20,892,993</u>	<u>\$20,146,907</u>	<u>\$22,110,949</u>	<u>\$24,529,110</u>	<u>\$8,537,543</u>	<u>\$9,560,723</u>
10	RETURN (REQUIRED N O I)	\$24,826,460	\$25,816,511	\$30,510,398	\$33,751,918	\$36,843,658	\$35,166,237	\$48,535,280
11	INCOME TAXES	\$8,953,611	\$9,997,528	\$12,730,031	\$13,285,715	\$14,212,165	\$13,348,228	\$16,337,036
12	TOTAL COST TO SERVE	<u>\$129,990,074</u>	<u>\$137,400,156</u>	<u>\$144,009,450</u>	<u>\$157,479,600</u>	<u>\$166,458,979</u>	<u>\$137,142,073</u>	<u>\$170,796,957</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION - PROVIDE THE CALCULATION OF THE AVERAGE COST OF METER SET AND SERVICE BY RATE CLASS

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/2001
 WITNESS GRIMARD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

RATE CLASSES

Line No	DESCRIPTION	RESIDENTIAL	COMMERCIAL STREET LIGHTING	(1-999) SMALL GENERAL SERVICE	(1,000 - 17,499) GENERAL SERVICE 1	(17,500 - 49,999) GENERAL SERVICE 2	(50,000 - 249,999) GENERAL SERVICE 3	(250,000 - 499,999) GENERAL SERVICE 4
1	SERVICE LINE PIPE AND PIPING	\$ 500 00	\$ 750 00	\$ 850 00	\$ 1,500 00	\$ 2,500 00	\$ 3,000 00	\$ 3,500 00
2	METER METER COST	\$ 40 00	\$ 75 00	\$ 90 00	\$ 200 00	\$ 750 00	\$ 2,500 00	\$ 3,250 00
	METER & REGULATOR SET	\$ 100 00	\$ 150 00	\$ 150 00	\$ 250 00	\$ 550 00	\$ 2,200 00	\$ 3,725 00
3	REGULATOR REGULATOR COST	\$ 23 00	\$ 45 00	\$ 45 00	\$ 95 00	\$ 150 00	\$ 250 00	\$ 475 00
4	TOTAL	<u>\$ 663 00</u>	<u>\$ 1,020 00</u>	<u>\$ 1,135 00</u>	<u>\$ 2,045 00</u>	<u>\$ 3,950 00</u>	<u>\$ 7,950 00</u>	<u>\$ 10,950 00</u>
5	INDEX (1)	1 00	1 54	1 71	3 08	5 96	11 99	16 52

(1) TOTAL AVERAGE COST BY CLASS COMPARED TO THE RS CLASS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE THE CALCULATION OF THE AVERAGE COST OF METER SET AND SERVICE BY RATE CLASS

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA 12/31/2001
WITNESS GRIMARD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384 - GU

RATE CLASSES

Line No	DESCRIPTION	(> 500,000 firm) GENERAL SERVICE 5	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE LARGE VOLUME	NATURAL GAS VEHICLES	WHOLESALE	SPECIAL CONTRACTS
1	SERVICE LINE PIPE AND PIPING	\$ 3,500.00	\$ 4,200.00	\$ 5,000.00	\$ 5,000.00	\$ 3,500.00	\$ 3,500.00	\$ 5,000.00
2	METER							
	METER COST	\$ 3,250.00	\$ 4,000.00	\$ 6,500.00	\$ 10,000.00	\$ 2,700.00	\$ 2,700.00	\$ 10,000.00
	METER & REGULATOR SET	\$ 3,500.00	\$ 3,500.00	\$ 7,000.00	\$ 9,000.00	\$ 3,000.00	\$ 3,000.00	\$ 9,000.00
3	REGULATOR REGULATOR COST	\$ 510.00	\$ 510.00	\$ 1,000.00	\$ 1,500.00	\$ 335.00	\$ 335.00	\$ 1,500.00
4	TOTAL	<u>\$ 10,760.00</u>	<u>\$ 12,210.00</u>	<u>\$ 19,500.00</u>	<u>\$ 25,500.00</u>	<u>\$ 9,535.00</u>	<u>\$ 9,535.00</u>	<u>\$ 25,500.00</u>
5	INDEX (1)	16.23	18.42	29.41	38.46	14.38	14.38	38.46

(1) TOTAL AVERAGE COST BY CLASS COMPARED TO THE RS CLASS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION TO PROVIDE A SCHEDULE SHOWING THE
DERIVATION OF DEDICATED FACILITIES

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA 12/31/2001
WITNESS: GRIMARD

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO: 020384-GU

Line No.	DESCRIPTION.	(500,000 - 999,999)	(1,000,000 - 3,999,999)	(4,000,000 - 50,000,000)	(> 50,000,000)	SPECIAL CONTRACTS
		GENERAL SERVICE 5	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	
1	SYSTEM MILES OF MAIN					
2	MILES OF MAIN DEDICATED TO CLASS					
3	NET COST OF MAIN DEDICATED TO CLASS	<i>Please refer to detailed cost data included in cost of service model allocations at Schedule H-2, Pages 3 and 4</i>				
4	OTHER NET DISTRIBUTION PLANT RELATED TO CLASS					
5	DISTRIBUTION O & M EXPENSES RELATED TO CLASS					
6	PERCENTAGE OF MILES OF DEDICATED MAIN TO SYSTEM MILES OF MAIN.					

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE COPIES OF PROPOSED TARIFF SHEETS
IN LEGISLATIVE FORMAT

TYPE OF DATA SHOWN
PROJECTED TEST YEAR 12/31/03
WITNESS GRIMARD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384 - GU

See proposed tariff sheets bound separately.

**PEOPLES GAS SYSTEM
DOCKET NO. 020384-GU
MINIMUM FILING REQUIREMENTS
INDEX**

INTERIM RATE RELIEF SCHEDULES

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE RATE BASE FOR INTERIM RATE RELIEF

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA. 04/30/02
WITNESS: B. NARZISSENFELD

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

\$ in thousands

LINE NO	UTILITY PLANT	AVERAGE PER BOOKS	ADJUSTMENT	ADJUSTED AVERAGE
1	PLANT IN SERVICE	\$ 668,711	(999)	\$ 667,712
2	ACQUISITION ADJUSTMENT	5,249	(2,947)	2,302
3	PROPERTY HELD FOR FUTURE USE	229	(229)	0
4	CONSTRUCTION WORK IN PROGRESS	39,196		39,196
5				0
6	TOTAL PLANT	713,385	(4,175)	709,210
	DEDUCTIONS			
7	ACCUM PROV. - DEPR & AMORT	(236,981)	1,697	(235,284)
8	CUSTOMER ADVANCES FOR CONST	(1,796)		(1,796)
9				0
10				0
11				0
12	TOTAL DEDUCTIONS	(238,777)	1,697	(237,080)
13	PLANT NET	474,608	(2,478)	472,130
	ALLOWANCE FOR WORKING CAPITAL			
14	BALANCE SHEET METHOD	(97,337)	96,886	(451)
15	TOTAL RATE BASE	\$ 377,271	\$ 94,408	\$ 471,679
16	NET OPERATING INCOME	\$ 36,577	\$ (2,047)	\$ 34,530
17	RATE OF RETURN	9.70%		7.32%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION. PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE WORKING CAPITAL ALLOWANCE FOR INTERIM RATE RELIEF.

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA: 04/30/02
WITNESS. B NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO : 020384-GU

\$ in thousands

COMPANY ADJUSTMENTS

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	NON-UTILITY	CAPITAL STRUCTURE	OTHER	AVERAGE ADJUSTED
ASSETS						
1	OTHER INVESTMENTS	\$11				\$11
2	SINKING FUNDS	0		0		0
3	NON-UTILITY PROPERTY	0	0			0
4						
5	TOTAL PROPERTY & INVESTMENTS	<u>11</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11</u>
6	CASH	(1,800)				(1,800)
7	SPECIAL DEPOSITS	25				25
8	WORKING FUNDS	16				16
9	TEMP CASH INVESTMENTS	916			(916)	0
10	NOTES RECEIVABLE	596	(596)			0
11	CUST ACCTS REC-GAS	28,445				28,445
12	OTHER ACCOUNTS REC	864	(864)			0
13	ACCUM PROV UNCOLLECT ACCTS-GAS	(331)				(331)
14	RECEIVABLE ASSOC COMPANIES	(632)			632	0
15	ASSOC COMPANIES REC - SERVICES	3,629				3,629
16	PLANT & OPER MAT & SUPPLIES	903				903
17	MERCHANDISE	44	(44)			0
18	STORES EXPENSE	12				12
19	PREPAYMENTS	482				482
20	ACCTS REC - UNBILLED REVENUE	11,315				11,315
21	ACCTS REC - COMP RATE ADJUST	5,171			(5,171)	0
22	DERIVATIVE ASSET	5			(5)	0
23						
24	TOTAL CURRENT ASSETS	<u>49,660</u>	<u>(1,504)</u>	<u>0</u>	<u>(5,460)</u>	<u>42,696</u>
25	UNAMORT DD&E	1,301		(1,301)		0
26	CLEARING ACCTS	1				1
27	MISC. DEFERRED DEBITS	34				34
28	UNBUNDLING TRANSITION COSTS	1,696			(1,696)	0
29	UNAMORT RATE CASE	1			(1)	0
30	UNRECOVERED GAS COST	(1,722)			0	(1,722)
31						
32	TOTAL DEFERRED DEBITS	<u>1,311</u>	<u>0</u>	<u>(1,301)</u>	<u>(1,697)</u>	<u>(1,687)</u>
33	TOTAL ASSETS	<u>\$50,982</u>	<u>(\$1,504)</u>	<u>(\$1,301)</u>	<u>(\$7,157)</u>	<u>\$41,020</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES. F-1, F-3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE
WORKING CAPITAL ALLOWANCE FOR INTERIM RATE RELIEF.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 04/30/02
WITNESS B. NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO : 020384-GU

\$ in thousands

COMPANY ADJUSTMENTS

DESCRIPTION	AVERAGE PER BOOKS	NON-UTILITY	CAPITAL STRUCTURE	OTHER	AVERAGE ADJUSTED	
LINE NO	LIABILITIES					
1	NOTES PAYABLE	\$54,742			\$0	
2	ACCOUNTS PAYABLE	16,388			16,388	
3	ACCOUNTS PAY - ASSOC CO.	1,015		(1,015)	0	
4	ACCTS PAY - ASSOC CO SERVICES	197			197	
5	CUSTOMER DEPOSITS - CURRENT	2,607			0	
6	TAXES ACCRUED-GENERAL	3,780			3,780	
7	TAXES ACCRUED-INCOME	1,006			1,006	
8	INTEREST ACCRUED	4,720			4,720	
9	DIVIDENDS DECLARED	2,539		(2,539)	0	
10	TAX COLLECTIONS PAYABLE	2,286			2,286	
11	INACTIVE DEPOSITS	141			0	
12	CONSERVATION COST TRUE-UP	67		(67)	0	
13	NON-UTILITY ACCRUED LIAB	0	0		0	
14	MISC CURRENT LIABILITIES	6,693			6,693	
15						
16	TOTAL CURRENT LIABILITIES	<u>96,181</u>	<u>0</u>	<u>(57,490)</u>	<u>(3,621)</u>	<u>35,070</u>
17	ACCUMULATED DEFERRED INC.TAX	19,313		(19,313)	0	
18	DEFERRED INVESTMENT TAX CREDIT	279		(279)	0	
19	CUSTOMER ADVANCES FOR CONSTRUCTION	1,796		(1,796)	0	
20	CUSTOMER DEPOSITS	24,349			0	
21	OTHER DEFERRED CREDITS	616			616	
22	PENSIONS & BENEFITS RESERVE	5,785			5,785	
23						
24	TOTAL DEFERRED LIABILITIES	<u>52,138</u>	<u>0</u>	<u>(43,941)</u>	<u>(1,796)</u>	<u>6,401</u>
25	TOTAL LIABILITIES	<u>148,319</u>	<u>0</u>	<u>(101,431)</u>	<u>(5,417)</u>	<u>41,471</u>
26	WORKING CAPITAL ALLOWANCE	<u>(\$97,337)</u>	<u>(\$1,504)</u>	<u>\$100,130</u>	<u>(\$1,740)</u>	<u>(\$451)</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION LIST AND EXPLAIN ALL PROPOSED ADJUSTMENTS TO THE 13-MONTH AVERAGE RATE BASE FOR INTERIM RATE RELIEF. CALCULATE THE REVENUE IMPACT OF EACH ADJUSTMENT, ASSUMING THE REQUESTED RATE OF RETURN AND EXPANSION FACTOR REMAIN CONSTANT.

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA: 04/30/02
 WITNESS B NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

\$ in thousands

ADJ NO	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) IN REVENUE REQUIREMENT	REASON FOR ADJUSTMENT
<u>UTILITY PLANT</u>						
1	ACQUISITION ADJUSTMENT	(\$2,947)		(\$2,947)	(\$388)	To remove unapproved acquisition adjustment - West Florida
2	PROPERTY HELD FOR FUTURE USE	(229)		(229)	(30)	To remove property held for future use
3	NON-UTILITY PLANT	(999)		(999)	(132)	To remove property not used in utility operations
4						
5	TOTAL	<u>(4,175)</u>	<u>0</u>	<u>(4,175)</u>	<u>(550)</u>	
<u>ACCUM DEPR - UTILITY PLANT</u>						
6	ACQUISITION ADJUSTMENT	1,374		1,374	181	To remove unapproved acquisition adjustment - West Florida
7	NON-UTILITY PLANT	323		323	43	To remove property not used in utility operations
8						
9						
10	TOTAL	<u>1,697</u>	<u>0</u>	<u>1,697</u>	<u>224</u>	
11	ADJUSTED NET PLANT	<u>(2,478)</u>	<u>0</u>	<u>(2,478)</u>	<u>(327)</u>	
<u>ALLOWANCE FOR WORKING CAPITAL</u>						
12	See Schedule F-2 for details	96,886		96,886	12,770	
13	TOTAL RATE BASE ADJUSTMENTS	<u>\$94,408</u>	<u>\$0</u>	<u>\$94,408</u>	<u>\$12,444</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE THE CALCULATION OF NET OPERATING INCOME PER BOOKS FOR THE HISTORIC BASE YEAR AND ANY ADJUSTMENTS MADE TO THE HISTORIC BASE YEAR FOR INTERIM PURPOSES

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 04/30/02
WITNESS B. NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

\$ In thousands

NET OPERATING INCOME - HISTORIC BASE YEAR ENDED 12/31/99

LINE NO	DESCRIPTION	(1) TOTAL COMPANY PER BOOKS	(2) ADJUSTMENTS	(3) COMPANY ADJUSTED	(4) REVENUE ADJUSTMENT	(5) N O I. REQUIREMENT
<u>OPERATING REVENUE.</u>						
1	OPERATING REVENUES	<u>\$302,410</u>	<u>(\$164,336)</u>	<u>\$138,074</u>	<u>\$0</u>	<u>\$138,074</u>
<u>OPERATING EXPENSES:</u>						
2	O & M GAS EXPENSE	138,364	(138,364)	0	0	0
3	OPERATION & MAINTENANCE	63,950	(11,035)	52,915	0	52,915
4	DEPRECIATION & AMORTIZATION	28,904	(80)	28,824	0	28,824
5	TAXES OTHER THAN INCOME	20,498	(11,527)	8,971	0	8,971
6	INCOME TAXES					
7	-FEDERAL	14,695	(1,100)	13,595	0	13,595
8	-STATE	2,444	(183)	2,261	0	2,261
9	DEFERRED TAXES					
10	-FEDERAL	(2,554)		(2,554)	0	(2,554)
11	-STATE	(425)		(425)	0	(425)
12	INVESTMENT TAX CREDIT	<u>(43)</u>		<u>(43)</u>	<u>0</u>	<u>(43)</u>
13	TOTAL OPERATING EXPENSES	<u>265,833</u>	<u>(162,289)</u>	<u>103,544</u>	<u>0</u>	<u>103,544</u>
14	OPERATING INCOME	<u>\$36,577</u>	<u>(\$2,047)</u>	<u>\$34,530</u>	<u>\$0</u>	<u>\$34,530</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO NOI AND THE REVENUE REQUIREMENT EFFECT ON EACH

TYPE OF DATA SHOWN

HISTORIC BASE YEAR DATA 04/30/02
WITNESS B. NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

\$ in thousands

ADJUST NO	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT	REASON FOR ADJUSTMENT
<u>OPERATING REVENUE</u>						
1	FUEL REVENUE	(\$139,056)		(\$139,056)	(\$228,538)	Eliminate fuel revenue
2	ENERGY CONSERVATION REVENUE	(10,839)		(10,839)	(17,814)	Eliminate energy conservation revenue
3	FRANCHISE & GROSS RECEIPT TAX	(10,835)		(10,835)	(17,807)	Eliminate tax revenues
4	REMOVE OFF SYSTEM SALES	(3,606)		(3,606)	(5,926)	Remove non-recurring off-system sales
5						
6	TOTAL REVENUE ADJUSTMENTS	<u>(164,336)</u>	<u>0</u>	<u>(164,336)</u>	<u>(270,086)</u>	
<u>OPERATIONS & MAINTENANCE EXPENSE</u>						
7	FUEL EXPENSE	(138,364)		(138,364)	(227,401)	Eliminate fuel expense
8	ENERGY CONSERVATION EXPENSE	(10,839)		(10,839)	(17,814)	Eliminate energy conservation expense
9	EMPLOYEE ACTIVITY EXPENSE	(183)		(183)	(301)	Remove expenses previously disallowed
10	AGA DUES	(3)		(3)	(5)	Remove expenses previously disallowed
11	CIVIC & SOCIAL CLUB DUES	(10)		(10)	(16)	Remove expenses previously disallowed
12						
13						
14						
15						
16	TOTAL O & M ADJUSTMENTS	<u>(149,399)</u>	<u>0</u>	<u>(149,399)</u>	<u>(245,537)</u>	
<u>DEPRECIATION EXPENSE</u>						
17	ACQUISITION ADJUSTMENT	(80)		(80)	(131)	
18						
19						
20						
21	TOTAL DEPRECIATION EXPENSE ADJS	<u>(80)</u>	<u>0</u>	<u>(80)</u>	<u>(131)</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO NOI AND THE REVENUE REQUIREMENT EFFECT ON EACH

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 04/30/02
 WITNESS B NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

\$ in thousands

ADJUST NO	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	(DECREASE) REV REQUIREMENT	REASON FOR ADJUSTMENT
<u>TAXES OTHER THAN INCOME</u>						
1	REVENUE TAX ON FUEL	(692)		(692)	(1,137)	Eliminate revenue tax on fuel
2	FRANCHISE & GROSS RECEIPT TAX	(10,835)		(10,835)	(17,807)	
3						
4						
5	TOTAL TAXES OTHER THAN INCOME AD	<u>(11,527)</u>	<u>0</u>	<u>(11,527)</u>	<u>(18,945)</u>	
<u>FEDERAL INCOME TAXES</u>						
6	INTEREST SYNCHRONIZATION	2		2	2	
7	TAX EFFECT OF ABOVE ADJUSTMENTS	(1,101)		(1,101)	(1,101)	
8						
9						
10	TOTAL FEDERAL INCOME TAX ADJUSTM	<u>(1,100)</u>	<u>0</u>	<u>(1,100)</u>	<u>(1,100)</u>	
<u>STATE INCOME TAXES</u>						
11	TAX EFFECT OF ABOVE ADJUSTMENTS	(183)		(183)	(183)	
12						
13						
14	TOTAL STATE INCOME TAX ADJUSTMEN	<u>(183)</u>	<u>0</u>	<u>(183)</u>	<u>(183)</u>	
<u>DEFERRED INCOME TAXES</u>						
15						
16						
17						
18	TOTAL DEFERRED TAX ADJUSTMENTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
19	TOTAL ALL ADJUSTMENTS	<u>(\$2,047)</u>	<u>\$0</u>	<u>(\$2,047)</u>	<u>(\$4,190)</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE THE CALCULATION OF THE REVENUE EXPANSION FACTOR FOR THE INTERIM TEST PERIOD

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA: 04/30/02
 WITNESS: B. NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE NO	DESCRIPTION	%
1	REVENUE REQUIREMENT	100.0000%
2	GROSS RECEIPTS TAX RATE	0.0000%
3	REGULATORY ASSESSMENT RATE	0.5000%
4	BAD DEBT RATE	0.4429%
5	NET BEFORE INCOME TAXES (1)-(2)-(3)-(4)	99.0571%
6	STATE INCOME TAX RATE	5.5000%
7	STATE INCOME TAX (5 X 6)	5.4481%
8	NET BEFORE FEDERAL INCOME TAX (5)-(7)	93.6090%
9	FEDERAL INCOME TAX RATE	35.0000%
10	FEDERAL INCOME TAX (8 X 9)	32.7631%
11	REVENUE EXPANSION FACTOR (8)-(10)	60.8459%
12	NET OPERATING INCOME MULTIPLIER (100% / LINE 11)	1.6435

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A SCHEDULE CALCULATING THE INTERIM RATE RELIEF
REVENUE DEFICIENCY

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA: 04/30/02
WITNESS: B. NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

\$ in thousands

LINE NO	DESCRIPTION	AMOUNT
1	ADJUSTED RATE BASE	\$ 471,679
2	REQUESTED RATE OF RETURN	8.02%
3	N O I REQUIREMENTS	\$ 37,829
4	LESS. ADJUSTED N.O.I.	\$ 34,530
5	N O.I. DEFICIENCY	\$ 3,299
6	EXPANSION FACTOR	1 6435
7	REVENUE DEFICIENCY	<u>\$ 5,421</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A SCHEDULE CALCULATING 13-MONTH AVERAGE
COST OF CAPITAL FOR INTERIM RATE RELIEF

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA 04/30/02
WITNESS B NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

\$ in thousands

LINE NO	DESCRIPTION	ADJUSTMENTS			ADJUSTED	RATIO	COST RATE	WEIGHTED COST
		PER BOOKS	SPECIFIC	PRO RATA				
1	LONG TERM DEBT	\$142,896	(\$1,301)	(\$1,795)	\$139,800	29.58%	7.61%	2.25%
2	SHORT TERM DEBT	54,742	0	(694)	54,048	11.43%	3.21%	0.37%
3	CUSTOMER DEPOSITS - RESIDENTIAL	5,735	0	(73)	5,662	1.20%	6.00%	0.07%
4	CUSTOMER DEPOSITS - COMMERCIAL	21,221	0	(269)	20,952	4.43%	7.00%	0.31%
5	INACTIVE DEPOSITS	141	0	(2)	139	0.03%		0.00%
6	COMMON EQUITY	236,171	(1,625)	(2,974)	231,572	48.99%	10.25%	5.02%
7	DEFERRED INCOME TAXES	19,592	(2)	(248)	19,342	4.09%		0.00%
8	TAX CREDITS - ZERO COST	0	1,178	(15)	1,163	0.25%		0.00%
9	TOTAL	<u>\$480,498</u>	<u>(\$1,750)</u>	<u>(\$6,070)</u>	<u>\$472,678</u>	<u>100.00%</u>		<u>8.02%</u>

SUPPORTING SCHEDULES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: RECONCILE THE TOTAL CAPITAL STRUCTURE WITH THE JURISDICTIONAL 13-MONTH AVERAGE AVERAGE RATE BASE FOR THE CORRESPONDING TIME PERIOD USED FOR INTERIM PURPOSES SHOW ALL BALANCE SHEET ACCOUNTS AND INDIVIDUAL ADJUSTMENTS NECESSARY TO CONSTRUCT THE RATE BASE

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA: 04/30/02
WITNESS B NARZISSENFELD

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

\$ in thousands

LINE NO		L.T. DEBT	S.T. DEBT	RESIDENTIAL DEPOSITS	COMMERCIAL DEPOSITS	INACTIVE DEPOSITS	EQUITY	DEF. TAX	TAX CREDIT	PRORATA	NET
1	AVG CAPITAL STRUCTURE (PER BOOKS)	\$ 142,896	\$ 54,742	\$ 5,735	\$ 21,221	\$ 141	\$ 236,171	\$ 19,592	\$ -		\$ 480,498
2	<u>RECONCILING ITEMS:</u>										
3	SINKING FUNDS	0									0
4	NON-UTILITY PROPERTY						0				0
5	TEMP CASH INVESTMENTS									(916)	(916)
6	NOTES RECEIVABLE						(596)				(596)
7	OTHER ACCOUNTS REC						(864)				(864)
8	RECEIVABLE ASSOC COMPANIES									632	632
9	MERCHANDISE						(44)				(44)
10	ACCTS REC - COMP RATE ADJUST									(5,171)	(5,171)
11	DERIVATIVE ASSET						(3)	(2)			(5)
12	UNAMORT DD&E	(1,301)									(1,301)
13	UNBUNDLING TRANSITION COSTS									(1,696)	(1,696)
14	UNAMORT RATE CASE									(1)	(1)
15	UNRECOVERED GAS COST									0	0
16	ACCOUNTS PAY - ASSOC CO.									1,015	1,015
17	DIVIDENDS DECLARED						2,539				2,539
18	CONSERVATION COST TRUE-UP									67	67
19	NON-UTILITY ACCRUED LIAB						0				0
20	PROPERTY HELD FOR FUTURE USE						(229)				(229)
21	NONUTILITY PLANT ADJUSTMENTS						(1,250)				(1,250)
22	JOB DEVELOPMENT CREDITS						(1,178)		1,178		0
23											
24	TOTAL RECONCILING ITEMS	(1,301)	0	0	0	0	(1,625)	(2)	1,178	(6,070)	(7,820)
25	ADJUSTED CAPITAL STRUCTURE	141,595	54,742	5,735	21,221	141	234,546	19,590	1,178	(6,070)	472,678
26	PRORATA ALLOCATION %	29.5761%	11.4344%	1.1979%	4.4326%	0.0295%	48.9915%	4.0919%	0.2461%		100.0000%
27	PRORATA ALLOCATION	(1,795)	(694)	(73)	(269)	(2)	(2,974)	(248)	(15)	6,070	\$0
28	ADJUSTED CAPITAL STRUCTURE	\$ 139,800	\$ 54,048	\$ 5,662	\$ 20,952	\$ 139	\$ 231,572	\$ 19,342	\$ 1,163	\$ -	\$ 472,678

SUPPORTING SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE THE ALLOCATION OF INTERIM RATE RELIEF

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 04/30/02
 WITNESS B NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

YEAR ENDED 12/31/99

LINE NO	(1) RATE SCHEDULE	(2) BILLS	(3) THERM SALES	(4) CUSTOMER CHARGE	(5) ENERGY CHARGE	(6) TOTAL (4+5)	(7) DOLLAR INCREASE	(8) % INCREASE	(9) INCREASE CENTS PER THERM
1	RS-WF RESIDENTIAL	33,011	8,731,059	\$ 231,077	\$ 2,839,777	\$ 3,070,854	\$ 154,203	5.02%	\$ 0.01766
2	CS-WF COMMERCIAL SERVICE	2,700	12,930,398	27,000	2,117,741	2,144,741	107,698	5.02%	\$ 0.00833
3	LCS-WF COMMERCIAL SERVICE LARGE VOLUME	12	3,698,262	600	511,839	512,439	25,732	5.02%	\$ 0.00696
4	FIS-WF INDUSTRIAL SERVICE	11	7,940,786	1,100	387,272	388,372	19,502	5.02%	\$ 0.00246
5	IS-WF INTERRUPTIBLE SERVICE	3	15,314,898	1,500	425,907	427,407	21,462	5.02%	\$ 0.00140
10	TOTAL WEST FLORIDA	<u>35,737</u>	<u>48,615,403</u>	<u>261,277</u>	<u>6,282,536</u>	<u>6,543,813</u>	<u>328,598</u>		
11	RS RESIDENTIAL	209,425	47,207,105	1,465,975	19,410,145	20,876,120	1,048,297	5.02%	\$ 0.02221
12	SGS SMALL GENERAL SERVICE	4,911	2,979,236	73,665	1,005,135	1,078,800	54,172	5.02%	\$ 0.01818
13	GS GENERAL SERVICE	17,347	114,022,091	294,899	27,791,744	28,086,643	1,410,374	5.02%	\$ 0.01237
14	GSLV1 GENERAL SERVICE - LG VOL 1	2,095	137,898,562	52,375	30,144,626	30,197,001	1,516,346	5.02%	\$ 0.01100
15	GSLV2 GENERAL SERVICE - LG VOL 2	58	32,640,108	2,610	5,273,009	5,275,619	264,916	5.02%	\$ 0.00812
16	CSLS COMMERCIAL STREET LIGHTING	88	1,352,441	0	127,765	127,765	6,416	5.02%	\$ 0.00474
17	NGVS NATURAL GAS VEHICLES	22	834,478	550	55,242	55,792	2,802	5.02%	\$ 0.00336
18	WHS WHOLESALE SERVICE	2	1,384,717	0	194,774	194,774	9,781	5.02%	\$ 0.00706
19	SIS SMALL INTERRUPTIBLE	60	60,954,384	9,000	4,427,726	4,436,726	222,791	5.02%	\$ 0.00366
20	IS INTERRUPTIBLE	20	163,053,720	4,500	5,987,333	5,991,833	300,881	5.02%	\$ 0.00185
21	ISLV INTERRUPTIBLE LARGE VOLUME	7	466,888,836	1,575	5,089,088	5,090,663	255,628	5.02%	\$ 0.00055
22	TOTAL PEOPLES	<u>234,035</u>	<u>1,029,215,678</u>	<u>1,905,149</u>	<u>99,506,589</u>	<u>101,411,738</u>	<u>5,092,402</u>		
23	TOTAL	<u>269,772</u>	<u>1,077,831,081</u>	<u>\$ 2,166,426</u>	<u>\$ 105,789,125</u>	<u>\$ 107,955,551</u>	<u>\$ 5,421,000</u>	5.02%	\$ 0.00503

**PEOPLES GAS SYSTEM
DOCKET NO. 020384-GU
MINIMUM FILING REQUIREMENTS
INDEX**

PROJECTED TEST YEAR SCHEDULES

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PROJECTED TEST YEAR SCHEDULES

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**PEOPLES GAS SYSTEM
DOCKET NO. 020384-GU
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PROJECTED TEST YEAR SCHEDULES

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PROJECTED TEST YEAR SCHEDULES

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PROJECTED TEST YEAR SCHEDULES

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**PEOPLES GAS SYSTEM
DOCKET NO. 020384-GU
MINIMUM FILING REQUIREMENTS
INDEX**

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**PEOPLES GAS SYSTEM
DOCKET NO. 020384-GU
MINIMUM FILING REQUIREMENTS
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PROJECTED TEST YEAR SCHEDULES

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PROJECTED TEST YEAR SCHEDULES

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE RATE BASE FOR THE HISTORIC BASE YEAR, THE HISTORIC BASE YEAR PLUS ONE, AND THE PROJECTED TEST YEAR

TYPE OF DATA SHOWN

HISTORIC BASE YEAR DATA 12/31/01
 HISTORIC BASE YR + 1. 12/31/02
 PROJECTED TEST YEAR 12/31/03
 WITNESS J. P. HIGGINS

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE NO	DESCRIPTION	BASE YEAR		BASE YEAR	BASE YR + 1	PROJECTED	PROJECTED	PROJECTED TEST YEAR AS ADJUSTED
		12/31/01 (PER BOOKS)	COMPANY ADJUSTMENT	ADJUSTED AVERAGE YEAR	12/31/02 AVERAGE YEAR	TEST YEAR UNADJUSTED AVERAGE YR	TEST YEAR ADJUSTMENTS	
<u>UTILITY PLANT</u>								
1	PLANT IN SERVICE	\$647,590,876	\$0	\$647,590,876	\$720,899,411	\$776,739,053	\$0	\$776,739,053
2	CONSTRUCTION WORK IN PROGRESS	\$40,699,256	\$0	\$40,699,256	\$21,277,544	\$21,277,545	\$0	\$21,277,545
3	ACQUISITION ADJUSTMENT	\$5,248,671	(\$2,947,000)	\$2,301,671	\$5,248,671	\$5,248,671	(\$2,947,000)	\$2,301,671
4	COMMON PLANT ALLOCATED	\$0	(\$998,821)	(\$998,821)	\$0	\$0	(\$1,179,126)	(\$1,179,126)
5	PLANT HELD FOR FUTURE USE	\$228,955	(\$228,955)	(\$0)	\$228,955	\$228,955	(\$228,955)	(\$0)
6	TOTAL	\$693,767,758	(\$4,174,776)	\$689,592,982	\$747,454,581	\$803,494,224	(\$4,355,081)	\$799,139,143
<u>DEDUCTIONS</u>								
7	ACCUM PROV-DEPR & AMORT	(\$231,440,300)	\$1,669,947	(\$229,770,353)	(\$249,742,111)	(\$274,097,241)	\$1,916,762	(\$272,180,479)
8	CUSTOMER ADVANCES FOR CONSTRUCTION	(\$1,748,739)	\$0	(\$1,748,739)	(\$1,852,080)	(\$1,852,080)	\$0	(\$1,852,080)
9	TOTAL DEDUCTIONS	(\$233,189,039)	\$1,669,947	(\$231,519,092)	(\$251,594,191)	(\$275,949,321)	\$1,916,762	(\$274,032,559)
10	PLANT NET	\$460,578,719	(\$2,504,829)	\$458,073,890	\$495,860,389	\$527,544,903	(\$2,438,319)	\$525,106,584
<u>ALLOWANCE FOR WORKING CAPITAL</u>								
11	BALANCE SHEET METHOD	(\$98,206,994)	\$101,687,174	\$3,480,180	(\$94,349,122)	(\$78,379,774)	\$75,666,468	(\$2,713,306)
12	TOTAL RATE BASE	\$362,371,725	\$99,182,345	\$461,554,070	\$401,511,267	\$449,165,129	\$73,228,149	\$522,393,278
13	NET OPERATING INCOME	\$36,843,658	(\$1,677,421)	\$35,166,237	\$34,069,120	\$33,476,170	\$1,298,668	\$34,774,838
14	RATE OF RETURN	10.17%		7.62%		7.45%		6.66%

SUPPORTING SCHEDULES B-2, G-1 p 4-8, G-1 p 15, G-2, p 18, G-2 p 21
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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

EXPLANATION PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE WORKING CAPITAL FOR THE HISTORIC BASE YEAR, THE HISTORIC BASE YEAR + 1, AND THE PROJECTED TEST YEAR

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/01
 HISTORIC BASE YR + 1 12/31/02
 PROJECTED TEST YEAR 12/31/03
 WITNESS J P HIGGINS

LINE NO	DESCRIPTION	BASE YEAR		BASE YEAR	HBV + 1	PROJECTED	PROJECTED	PROJECTED
		12/31/01 (PER BOOKS)	COMPANY ADJUSTMENTS	ADJUSTED AVERAGE YEAR	12/31/02 AVERAGE YEAR	TEST YEAR UNADJUSTED AVG YEAR	TEST YEAR ADJUSTMENTS	TEST YEAR AS ADJUSTED
CURRENT AND ACCRUED ASSETS								
1	SINKING FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	OTHER INVESTMENTS	11,921	0	11,921	9,545	9,545	0	9,545
3	CASH	(1,627,487)	0	(1,627,487)	(940,055)	(940,000)	0	(840,000)
4	SPECIAL DEPOSITS	25,000	0	25,000	25,000	25,000	0	25,000
5	WORKING FUNDS	16,365	0	16,365	16,119	16,119	0	16,119
6	TEMPORARY CASH INVESTMENTS	793,138	(793,138)	0	461,538	500,000	(500,000)	0
7	NOTES RECEIVABLE	119,231	(119,231)	0	1,550,000	715,385	(715,385)	0
8	CUST ACCTS REC - GAS	31,859,379	0	31,859,379	25,626,663	29,626,663	0	29,626,663
9	OTHER ACCOUNTS RECEIVABLE	993,891	(993,891)	0	602,032	600,000	(600,000)	0
10	ACCUM PROV UNCOLLECT ACCTS	(316,130)	0	(316,130)	(316,146)	(316,146)	0	(316,146)
11	RECEIVABLE ASSOC COMPANIES	(631,507)	631,507	0	0	0	0	0
12	RECEIVABLE ASSOC CO - SERVICES	3,628,976	0	3,628,976	(0)	0	0	0
13	PLANT & OPER MATERIAL & SUPPL	933,267	0	933,267	987,880	1,000,000	0	1,000,000
14	MERCHANDISE	68,048	(68,048)	0	0	0	0	0
15	STORES EXPENSE	10,595	0	10,595	0	0	0	0
16	PREPAYMENTS	534,441	0	534,441	501,509	500,000	0	500,000
17	UNBILLED REVENUE & MISC	18,217,926	(4,581,582)	13,636,344	15,803,293	16,145,293	(4,681,000)	11,464,293
18	DERIVATIVE	4,997	(4,997)	0	(10,206)	0	0	0
19	TOTAL CURRENT ASSETS	54,642,050	(5,929,379)	48,712,670	44,317,173	47,881,859	(6,496,385)	41,385,474
DEFERRED DEBITS								
20	UNAMORTIZED DD&E	1,210,913	(1,210,913)	0	1,578,461	2,307,249	(2,307,249)	0
21	DEFERRED TAX ASSET	0	0	0	0	0	0	0
22	CLEARING ACCOUNTS	195	0	195	9	9	0	9
23	OTHER WIP	209,615	0	209,615	311,052	1,671,052	0	1,671,052
24	UNBUNDLING TRANSITION COSTS	1,841,044	(1,841,044)	0	1,362,134	408,124	(408,124)	0
25	UNAMORTIZED RATE CASE EXPENSE	0	0	0	74,615	180,000	(180,000)	0
26	UNRECOVERED GAS COSTS	4,321,679	(4,321,679)	0	488,253	346,154	(346,154)	0
27	TOTAL DEFERRED DEBITS	7,583,445	(7,373,636)	209,810	3,814,525	4,912,587	(3,241,526)	1,671,061
28	TOTAL CURRENT AND DEFERRED ASSETS	\$62,225,495	(\$13,303,015)	\$48,922,480	\$48,131,698	\$52,794,447	(\$9,737,911)	\$43,056,536

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

EXPLANATION PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE WORKING CAPITAL FOR THE HISTORIC BASE YEAR, THE HISTORIC BASE YEAR + 1, AND THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/01
 HISTORIC BASE YR + 1 12/31/02
 PROJECTED TEST YEAR 12/31/03
 WITNESS J P HIGGINS

LINE NO	DESCRIPTION	BASE YEAR		BASE YEAR	BASE YR + 1	PROJECTED	PROJECTED	PROJECTED
		2001 (PER BOOKS)	COMPANY ADJUSTMENTS	ADJUSTED AVERAGE YEAR	12/31/02 AVERAGE YEAR	TEST YEAR UNADJUSTED AVG YEAR	TEST YEAR ADJUSTMENTS	TEST YEAR AS ADJUSTED
CURRENT LIABILITIES								
1	NOTES PAYABLE	\$59,713,062	(\$59,713,062)	\$0	\$50,730,280	\$35,367,739	(\$35,367,739)	\$0
2	ACCOUNTS PAYABLE	21,248,442	0	21,248,442	17,328,765	18,128,765	0	18,128,765
3	ACCOUNTS PAY ASSOC CO	2,502,717	(2,502,717)	0	119,179	0	(0)	0
4	ACCOUNTS PAY ASSOC CO SERVICES	19,146	0	19,146	455,223	500,000	0	500,000
5	CUSTOMER DEPOSITS-CURRENT	2,474,769	(2,474,769)	0	2,765,000	2,885,895	(2,885,895)	0
6	TAXES ACCRUED-GENERAL	3,761,867	0	3,761,867	3,073,320	3,192,551	0	3,192,551
7	TAXES ACCRUED-INCOME	(516,982)	0	(516,982)	1,798,357	1,989,848	0	1,989,848
8	INTEREST ACCRUED	4,554,589	0	4,554,589	3,484,579	4,855,113	0	4,855,113
9	DIVIDENDS DECLARED	1,863,135	(1,863,135)	0	1,613,024	1,349,039	(1,349,039)	0
10	TAX COLLECTIONS PAYABLE	2,825,885	0	2,825,885	2,042,876	3,392,876	0	3,392,876
11	INACTIVE DEPOSITS	107,195	(107,195)	0	166,232	166,232	(166,232)	0
12	CONSERVATION COST TRUE-UP	246,756	(246,756)	0	114,404	252,865	(252,865)	0
13	NON-UTILITY ACCRUED LIABILITY	0	0	0	0	0	0	0
14	MISC CURRENT LIABILITIES	7,128,081	0	7,128,081	6,841,238	7,212,009	0	7,212,009
15	TOTAL CURRENT LIABILITIES	105,928,663	(66,907,634)	39,021,028	90,532,476	79,292,932	(40,021,770)	39,271,162
DEFERRED CREDITS AND OPERATING RESERVES								
16	ACCUMULATED DEFERRED INC TAX	22,096,960	(22,096,960)	0	18,075,452	17,115,032	(17,115,032)	0
17	DEF INVESTMENT TAX CREDIT	293,724	(293,724)	0	248,023	200,023	(200,023)	0
18	CUSTOMER ADVANCES FOR CONST	1,748,739	(1,748,739)	0	1,852,080	1,852,080	(1,852,080)	0
19	CUSTOMER DEPOSITS	23,943,132	(23,943,132)	0	25,308,765	26,215,474	(26,215,474)	0
20	OTHER DEFERRED CREDITS	623,927	0	623,927	626,531	626,531	0	626,531
21	PENSIONS & BENEFITS RESERVE	5,797,345	0	5,797,345	5,837,492	5,872,148	0	5,872,148
22	TOTAL DEFERRED CREDITS AND OPERATING RESERVES	54,503,826	(48,082,554)	6,421,272	51,948,344	51,881,288	(45,382,609)	6,498,679
23	TOTAL LIABILITIES	\$160,432,489	(\$114,990,189)	\$45,442,300	\$142,480,820	\$131,174,220	(\$85,404,379)	\$45,769,841
24	WORKING CAPITAL	(\$98,206,994)	\$101,687,174	\$3,480,180	(\$94,349,122)	(\$78,379,774)	\$75,666,468	(\$2,713,306)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION LIST AND EXPLAIN ALL PROPOSED ADJUSTMENT TO THE 13-MONTH RATE BASE

TYPE OF DATA SHOWN
 PROJECTED TEST YEAR 12/31/03
 WITNESS J. P. HIGGINS

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

AD NO	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY	REGULATED	REASON FOR ADJUSTMENT
<u>UTILITY PLANT IN SERVICE</u>					
1	Remove WFNG Acquisition Adjustment	(\$2,947,000)	\$0	(\$2,947,000)	
2	Adjust for non-utility use of Common Plant	(1,179,126)	0	(1,179,126)	
3		0	0	0	
4	Plant held for future use	(228,955)	0	(228,955)	
5	TOTAL	(4,355,081)	0	(4,355,081)	
<u>ACCUM DEPR -UTILITY PLANT</u>					
6	Remove WFNG Acquisition Adjustment	1,507,000	0	1,507,000	
7	Adjust for non-utility use of Common Plant	409,762	0	409,762	
8		0	0	0	
9		0	0	0	
10	TOTAL	1,916,762	0	1,916,762	
<u>ALLOWANCE FOR WORKING CAPITAL</u>					
11	(SEE SCHEDULE G-1 PAGES 2-3 FOR DETAIL)	75,666,468	0	75,666,468	
12	TOTAL RATE BASE ADJUSTMENTS	<u>\$73,228,149</u>	<u>\$0</u>	<u>\$73,228,149</u>	

1 p 2-3, G-1 p 7-8, G-1 p 10, G-1 p 12,
 G-1 p 14, G-1 p 18, G-1 p 22, G-6 p 1-2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET FOR THE HISTORIC BASE YEAR + 1

TYPE OF DATA SHOWN
HISTORIC BASE YR + 1 12/31/02
WITNESS J P HIGGINS

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE NO	ASSETS	BEG BALANCE	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	13 MONTH AVERAGE	REFERENCE
1	GAS PLANT IN SERV.	\$694,159,527	\$698,380,653	\$702,882,386	\$707,642,579	\$711,740,438	\$715,851,674	\$720,096,262	\$724,519,207	\$729,053,438	\$733,646,411	\$738,590,156	\$743,605,983	\$748,923,630	\$720,699,411	RATE BASE
2	PLANT HELD FOR FUT USE	\$228,955	\$228,955	\$228,955	\$228,955	\$228,955	\$228,955	\$228,955	\$228,955	\$228,955	\$228,955	\$228,955	\$228,955	\$228,955	\$228,955	\$228,955
3	CWIP	\$21,277,531	\$21,277,545	\$21,277,545	\$21,277,545	\$21,277,545	\$21,277,545	\$21,277,545	\$21,277,545	\$21,277,545	\$21,277,545	\$21,277,545	\$21,277,545	\$21,277,545	\$21,277,544	RATE BASE
4	GAS PLANT ACQ ADJ	\$5,248,671	\$5,248,671	\$5,248,671	\$5,248,671	\$5,248,671	\$5,248,671	\$5,248,671	\$5,248,671	\$5,248,671	\$5,248,671	\$5,248,671	\$5,248,671	\$5,248,671	\$5,248,671	RATE BASE
5	GROSS UTILITY PLANT	\$720,914,684	\$725,135,824	\$729,637,557	\$734,397,750	\$738,495,809	\$742,806,845	\$746,851,433	\$751,274,378	\$755,808,609	\$760,401,582	\$765,345,327	\$770,361,154	\$775,678,801	\$747,454,581	
6	ACCUM PROVISION FOR DEPR.	(\$238,396,987)	(\$240,256,008)	(\$242,103,728)	(\$243,969,621)	(\$245,850,918)	(\$247,744,460)	(\$249,650,418)	(\$251,569,208)	(\$253,501,239)	(\$255,448,755)	(\$257,406,416)	(\$259,380,895)	(\$261,370,793)	(\$249,742,111)	RATE BASE
7	NET PLANT	\$482,517,697	\$484,879,816	\$487,533,828	\$490,428,129	\$492,644,891	\$494,862,385	\$497,201,015	\$499,705,170	\$502,307,370	\$504,954,827	\$507,938,910	\$510,980,258	\$514,308,008	\$497,712,489	
8	OTHER INVESTMENTS	\$9,545	\$9,545	\$9,545	\$9,545	\$9,545	\$9,545	\$9,545	\$9,545	\$9,545	\$9,545	\$9,545	\$9,545	\$9,545	\$9,545	WORKING CAP
9	SINKING FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	NON UTILITY PROPERTY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11	TOTAL PROPERTY & INVEST	\$9,545	\$9,545	\$9,545	\$9,545	\$9,545	\$9,545	\$9,545	\$9,545	\$9,545	\$9,545	\$9,545	\$9,545	\$9,545	\$9,545	
12	CASH	(\$940,709)	(\$940,000)	(\$940,000)	(\$940,000)	(\$940,000)	(\$940,000)	(\$940,000)	(\$940,000)	(\$940,000)	(\$940,000)	(\$940,000)	(\$940,000)	(\$940,000)	(\$940,055)	WORKING CAP
13	SPECIAL DEPOSITS	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	WORKING CAP
14	WORKING FUNDS	\$16,119	\$16,119	\$16,119	\$16,119	\$16,119	\$16,119	\$16,119	\$16,119	\$16,119	\$16,119	\$16,119	\$16,119	\$16,119	\$16,119	WORKING CAP
15	TEMP CASH INVESTMENTS	(\$1)	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$461,538	
16	NOTES RECEIVABLE	\$1,550,000	\$1,550,000	\$1,550,000	\$1,550,000	\$1,550,000	\$1,550,000	\$1,550,000	\$1,550,000	\$1,550,000	\$1,550,000	\$1,550,000	\$1,550,000	\$1,550,000	\$1,550,000	
17	CUSTOMER ACCOUNTS RECEIVABLE	\$25,588,202	\$29,588,201	\$29,088,201	\$28,588,201	\$26,588,201	\$23,588,201	\$23,088,201	\$22,588,201	\$22,088,201	\$22,588,201	\$23,588,201	\$26,588,201	\$29,588,201	\$25,626,663	WORKING CAP
18	OTHER ACCOUNTS RECEIVABLE	\$626,415	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$602,032	
19	ACCUM PROV UNCOLLECT ACCTS	(\$316,146)	(\$316,146)	(\$316,146)	(\$316,146)	(\$316,146)	(\$316,146)	(\$316,146)	(\$316,146)	(\$316,146)	(\$316,146)	(\$316,146)	(\$316,146)	(\$316,146)	(\$316,146)	WORKING CAP
20	ACCOUNTS RECEIVABLE -MISC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP
21	RECEIVABLE ASSOC COMPANIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
22	RECEIVABLE ASSOC CO SERVICES	(\$4)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP
23	FUEL STOCK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24	PLANT & OPER MATERIAL & SUPPL	\$842,447	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$987,880	WORKING CAP
25	MERCHANDISE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26	STORES EXPENSE	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP
27	PREPAYMENTS	\$519,623	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$501,509	WORKING CAP
28	ACCOUNTS REC -UNBILLED REVENU	\$16,261,359	\$17,246,370	\$17,065,370	\$18,541,370	\$15,962,370	\$15,332,370	\$15,044,370	\$14,972,370	\$14,855,370	\$14,934,370	\$15,059,370	\$15,564,370	\$16,603,370	\$15,803,293	WORKING CAP
29	DERIVATIVES	(\$132,680)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$10,206)	
30	TOTAL CURR & ACCR ASSETS	\$44,039,632	\$49,769,544	\$49,088,544	\$48,064,544	\$45,485,544	\$41,855,544	\$41,067,544	\$40,495,544	\$39,878,544	\$40,457,544	\$41,582,544	\$45,087,544	\$49,126,544	\$44,307,628	
31	UNAMORT DD&E	\$1,358,884	\$1,333,084	\$1,307,276	\$1,281,468	\$1,255,660	\$1,229,852	\$1,204,044	\$1,178,236	\$1,152,428	\$2,333,364	\$2,314,300	\$2,295,238	\$2,276,172	\$1,578,461	CAP. STRUCTURE
32	DEFERRED TAX ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP
33	CLEARING ACCTS	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	WORKING CAP
34	OTHER WIP	(\$368,948)	(\$255,614)	(\$142,281)	(\$28,948)	\$84,386	\$197,719	\$311,052	\$424,388	\$537,719	\$651,052	\$764,386	\$877,719	\$991,052	\$311,052	WORKING CAP
35	UNBUNDLING TRANSITION	\$1,842,130	\$1,762,134	\$1,682,134	\$1,602,134	\$1,522,134	\$1,442,134	\$1,362,134	\$1,282,134	\$1,202,134	\$1,122,134	\$1,042,134	\$962,134	\$882,134	\$1,362,134	
36	UNAMORT RATE CASE	\$0	\$0	\$0	\$0	\$10,000	\$20,000	\$40,000	\$60,000	\$80,000	\$100,000	\$130,000	\$170,000	\$210,000	\$240,000	\$74,615
37	UNRECOVERED GAS COST	(\$652,710)	(\$500,000)	\$2,500,000	\$4,500,000	\$5,500,000	\$3,500,000	\$1,500,000	\$500,000	(\$500,000)	(\$1,500,000)	(\$2,500,000)	(\$3,500,000)	(\$2,500,000)	\$488,253	
38	TOTAL DEFERRED CHARGES	\$2,179,365	\$2,339,612	\$5,347,138	\$7,354,663	\$8,372,188	\$6,389,714	\$4,417,239	\$3,444,764	\$2,482,260	\$2,736,559	\$1,790,828	\$845,098	\$1,889,367	\$3,814,525	
39	TOTAL ASSETS	\$528,746,239	\$536,998,518	\$541,979,055	\$545,856,881	\$546,511,968	\$543,117,188	\$542,695,344	\$543,655,024	\$544,677,749	\$548,158,475	\$551,321,828	\$556,922,446	\$565,333,464	\$545,844,168	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET FOR THE HISTORIC BASE YEAR + 1

TYPE OF DATA SHOWN
HISTORIC BASE YR + 1 12/31/02
WITNESS J P HIGGINS

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE NO	CAPITALIZATION & LIABILITIES	BEG BALANCE	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	13 MONTH AVERAGE	REFERENCE
1	COMMON STOCK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP STRUCTURE
2	ADDITIONAL CAPITAL	\$129,550,169	\$129,550,169	\$137,550,169	\$137,550,169	\$137,550,169	\$137,550,169	\$137,550,169	\$137,550,169	\$155,550,169	\$155,550,169	\$155,550,169	\$155,550,169	\$155,550,169	\$143,242,477	CAP STRUCTURE
3	UNAPPROPRIATED RET EARN	\$111,879,735	\$112,147,771	\$115,419,938	\$117,475,727	\$108,546,713	\$109,463,407	\$110,140,942	\$105,954,920	\$108,441,478	\$107,084,027	\$108,058,645	\$107,400,154	\$109,868,882	\$109,821,563	CAP STRUCTURE
4	OTHER	(\$81,499)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$8,269)	CAP STRUCTURE
5	TOTAL STOCKHOLDERS EQUITY	\$241,148,405	\$241,697,940	\$252,970,105	\$255,025,898	\$248,098,882	\$247,013,576	\$247,691,111	\$243,505,090	\$261,991,645	\$262,634,196	\$261,606,814	\$262,950,323	\$265,419,031	\$253,057,770	
6	FM BONDS	\$144,700,000	\$144,700,000	\$144,700,000	\$144,700,000	\$144,700,000	\$144,700,000	\$144,700,000	\$139,800,000	\$139,800,000	\$164,800,000	\$164,800,000	\$164,800,000	\$164,800,000	\$150,130,769	CAP STRUCTURE
7	REVOLVING CREDIT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP STRUCTURE
8	OTHER LT DEBT	\$504,998	\$441,875	\$378,750	\$315,825	\$252,500	\$189,375	\$126,250	\$63,125	\$0	\$0	\$0	\$0	\$0	\$174,808	CAP STRUCTURE
9	TOTAL LONG TERM DEBT	\$145,204,998	\$145,141,875	\$145,078,750	\$145,015,825	\$144,952,500	\$144,889,375	\$144,828,250	\$139,863,125	\$139,800,000	\$164,800,000	\$164,800,000	\$164,800,000	\$164,800,000	\$150,305,577	
10	NOTES PAYABLE	\$81,219,990	\$55,211,933	\$49,402,213	\$50,935,773	\$54,987,089	\$60,047,838	\$58,825,530	\$67,591,249	\$53,251,142	\$31,132,927	\$32,983,020	\$41,510,419	\$42,894,511	\$50,730,280	CAP STRUCTURE
11	ACCOUNTS PAYABLE	\$18,159,537	\$20,159,534	\$19,159,534	\$18,159,534	\$17,159,534	\$18,159,534	\$18,159,534	\$18,159,534	\$18,159,534	\$15,959,534	\$15,959,534	\$18,959,534	\$18,959,534	\$17,328,765	WORKING CAP.
12	ACCOUNTS PAY ASSOC CO	\$1,549,317	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$119,179	
13	ACCTS PAYABLE ASSOC CO-SERV	(\$82,105)	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$455,223	WORKING CAP
14	CUSTOMER DEPOSITS	\$2,705,000	\$2,715,000	\$2,725,000	\$2,735,000	\$2,745,000	\$2,755,000	\$2,765,000	\$2,775,000	\$2,785,000	\$2,795,000	\$2,805,000	\$2,815,000	\$2,825,000	\$2,785,000	CAP STRUCTURE
15	TAXES ACCRUED-GENERAL	\$781,010	\$1,331,013	\$1,881,013	\$2,431,013	\$2,981,013	\$3,531,013	\$4,081,013	\$4,631,013	\$5,181,013	\$5,731,013	\$6,281,013	\$6,831,013	\$7,381,013	\$3,073,320	WORKING CAP
16	TAXES ACCRUED-INCOME	(\$4,842,300)	\$2,921,300	\$5,111,519	\$6,537,853	\$1,213,152	\$1,924,131	\$2,484,918	\$451,049	\$891,901	\$1,430,718	\$538,902	\$1,515,922	\$3,201,588	\$1,798,357	WORKING CAP
17	INTEREST ACCRUED	\$4,399,882	\$2,601,015	\$3,552,175	\$2,853,335	\$3,604,495	\$4,555,655	\$4,106,815	\$2,270,870	\$3,184,128	\$2,377,595	\$3,421,062	\$4,464,529	\$4,107,995	\$3,484,579	WORKING CAP
18	DIVIDENDS DECLARED	\$0	\$3,968,268	\$0	\$0	\$10,845,344	\$0	\$0	\$4,888,815	\$0	\$0	\$1,888,884	\$0	\$0	\$1,813,024	
19	TAX COLLECTIONS PAYABLE	\$1,527,495	\$2,227,491	\$2,127,491	\$2,027,491	\$1,927,491	\$1,827,491	\$1,827,491	\$1,827,491	\$1,827,491	\$1,827,491	\$2,077,491	\$2,377,491	\$2,877,491	\$2,042,876	WORKING CAP
20	INACTIVE DEPOSITS	\$168,232	\$168,232	\$168,232	\$168,232	\$168,232	\$168,232	\$168,232	\$168,232	\$168,232	\$168,232	\$168,232	\$168,232	\$168,232	\$168,232	CAP STRUCTURE
21	CONSERVATION COST TRUE-UP	(\$877,904)	(\$277,904)	\$222,096	\$822,096	\$822,096	\$722,096	\$522,096	\$322,096	\$22,096	(\$177,904)	(\$277,904)	(\$177,904)	\$22,096	\$114,404	
22	NON-UTILITY ACCRUED LIABILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
23	MISC CURRENT LIABILITIES	\$5,426,985	\$8,427,009	\$8,927,009	\$8,943,009	\$8,959,009	\$8,975,009	\$8,991,009	\$7,007,009	\$7,023,009	\$7,039,009	\$7,055,009	\$7,071,009	\$7,092,009	\$8,841,238	WORKING CAP
24	TOTAL CURR & ACCRUED LIAB.	\$90,133,120	\$97,950,893	\$91,774,283	\$93,711,337	\$103,410,456	\$99,214,000	\$98,229,639	\$108,390,359	\$91,041,547	\$68,931,818	\$73,174,244	\$77,483,246	\$83,477,450	\$80,532,478	
25	CUSTOMER DEPOSITS	\$24,858,768	\$24,933,765	\$25,008,765	\$25,083,765	\$25,158,765	\$25,233,765	\$25,308,765	\$25,383,765	\$25,458,765	\$25,533,765	\$25,608,765	\$25,683,765	\$25,758,765	\$25,308,765	CAP STRUCTURE
26	CUSTOMER ADVANCES FOR CONST	\$1,852,080	\$1,852,080	\$1,852,080	\$1,852,080	\$1,852,080	\$1,852,080	\$1,852,080	\$1,852,080	\$1,852,080	\$1,852,080	\$1,852,080	\$1,852,080	\$1,852,080	\$1,852,080	RATE BASE
27	OTHER DEFERRED CREDITS	\$626,531	\$626,531	\$626,531	\$626,531	\$626,531	\$626,531	\$626,531	\$626,531	\$626,531	\$626,531	\$626,531	\$626,531	\$626,531	\$626,531	WORKING CAP
28	ACCUMULATED DEFERRED INC TAX	\$18,845,891	\$18,717,484	\$18,589,078	\$18,460,671	\$18,332,265	\$18,203,859	\$18,075,452	\$17,947,046	\$17,818,640	\$17,690,233	\$17,561,827	\$17,433,420	\$17,305,014	\$18,075,452	CAP STRUCTURE
29	DEF INVESTMENT TAX CREDIT	\$272,028	\$268,023	\$264,023	\$260,023	\$256,023	\$252,023	\$248,023	\$244,023	\$240,023	\$236,023	\$232,023	\$228,023	\$224,023	\$248,023	CAP STRUCTURE
30	TOTAL DEFERRED CREDITS	\$46,455,297	\$46,397,883	\$46,340,477	\$46,283,071	\$46,225,664	\$46,168,258	\$46,110,852	\$46,053,445	\$45,996,039	\$45,938,632	\$45,881,226	\$45,823,820	\$45,766,413	\$46,110,852	
31	PENSIONS & BENEFITS RESERVE	\$5,804,419	\$5,809,927	\$5,815,440	\$5,820,953	\$5,826,466	\$5,831,979	\$5,837,492	\$5,843,005	\$5,848,518	\$5,854,031	\$5,859,544	\$5,865,057	\$5,870,570	\$5,837,492	WORKING CAP
32	TOTAL OPERATING RESERVES	\$52,259,716	\$52,207,810	\$52,155,917	\$52,104,024	\$52,052,130	\$52,000,237	\$51,948,344	\$51,896,450	\$51,844,557	\$51,792,663	\$51,740,770	\$51,688,877	\$51,636,983	\$51,948,344	
33	TOTAL CAPITAL & LIAB	\$528,748,239	\$536,998,518	\$541,979,055	\$545,858,881	\$546,511,988	\$543,117,188	\$542,695,344	\$543,655,024	\$544,877,749	\$548,158,475	\$551,321,828	\$558,822,448	\$565,333,464	\$545,844,168	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET FOR THE PROJECTED TEST YEAR

TYPE OF DATA SHOWN
PROJECTED TEST YEAR 12/31/03
WITNESS J P HIGGINS

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE NO	ASSETS	BEG BALANCE	JANUARY 2003	FEBRUARY 2003	MARCH 2003	APRIL 2003	MAY 2003	JUNE 2003	JULY 2003	AUGUST 2003	SEPTEMBER 2003	OCTOBER 2003	NOVEMBER 2003	DECEMBER 2003	13 MONTH AVERAGE	REFERENCE
1	GAS PLANT IN SERV	\$748,923,830	\$753,948,380	\$758,973,130	\$763,997,880	\$768,348,830	\$772,899,380	\$777,050,130	\$781,400,880	\$785,751,630	\$790,102,380	\$794,453,130	\$798,803,880	\$803,154,630	\$778,739,053	RATE BASE
2	PLANT HELD FOR FUT USE	\$228,955	\$228,955	\$228,955	\$228,955	\$228,955	\$228,955	\$228,955	\$228,955	\$228,955	\$228,955	\$228,955	\$228,955	\$228,955	\$228,955	
3	CWIP	\$21,277,545	\$21,277,545	\$21,277,545	\$21,277,545	\$21,277,545	\$21,277,545	\$21,277,545	\$21,277,545	\$21,277,545	\$21,277,545	\$21,277,545	\$21,277,545	\$21,277,545	\$21,277,545	RATE BASE
4	GAS PLANT ACQ ADJ	\$5,248,671	\$5,248,671	\$5,248,671	\$5,248,671	\$5,248,671	\$5,248,671	\$5,248,671	\$5,248,671	\$5,248,671	\$5,248,671	\$5,248,671	\$5,248,671	\$5,248,671	\$5,248,671	RATE BASE
5	GROSS UTILITY PLANT	\$775,078,801	\$780,703,551	\$785,728,301	\$790,753,051	\$795,103,801	\$799,454,551	\$803,805,301	\$808,156,051	\$812,506,801	\$816,857,551	\$821,208,301	\$825,559,051	\$829,909,801	\$803,494,224	
6	ACCUM PROVISION FOR DEPR	(\$281,370,793)	(\$263,430,845)	(\$265,510,207)	(\$267,608,888)	(\$269,724,159)	(\$271,853,413)	(\$273,998,829)	(\$276,153,808)	(\$278,324,949)	(\$280,510,053)	(\$282,709,119)	(\$284,922,148)	(\$287,149,139)	(\$274,097,241)	RATE BASE
7	NET PLANT	\$514,308,008	\$517,272,705	\$520,218,093	\$523,144,182	\$525,379,641	\$527,601,138	\$529,808,672	\$532,002,243	\$534,181,852	\$536,347,498	\$538,499,181	\$540,636,903	\$542,760,661	\$529,398,983	
8	OTHER INVESTMENTS	\$9,545	\$9,545	\$9,545	\$9,545	\$9,545	\$9,545	\$9,545	\$9,545	\$9,545	\$9,545	\$9,545	\$9,545	\$9,545	\$9,545	WORKING CAP.
9	SINKING FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	NON UTILITY PROPERTY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11	TOTAL PROPERTY & INVEST	\$9,545	\$9,545	\$9,545	\$9,545	\$9,545	\$9,545	\$9,545	\$9,545	\$9,545	\$9,545	\$9,545	\$9,545	\$9,545	\$9,545	
12	CASH	(\$940,000)	(\$940,000)	(\$940,000)	(\$940,000)	(\$940,000)	(\$940,000)	(\$940,000)	(\$940,000)	(\$940,000)	(\$940,000)	(\$940,000)	(\$940,000)	(\$940,000)	(\$940,000)	WORKING CAP
13	SPECIAL DEPOSITS	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	WORKING CAP
14	WORKING FUNDS	\$16,119	\$16,119	\$16,119	\$16,119	\$16,119	\$16,119	\$16,119	\$16,119	\$16,119	\$16,119	\$16,119	\$16,119	\$16,119	\$16,119	WORKING CAP
15	TEMP CASH INVESTMENTS	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	
16	NOTES RECEIVABLE	\$1,550,000	\$1,550,000	\$1,550,000	\$1,550,000	\$1,550,000	\$1,550,000	\$1,550,000	\$0	\$0	\$0	\$0	\$0	\$0	\$715,385	
17	CUSTOMER ACCOUNTS RECEIVABLE	\$29,588,201	\$33,588,201	\$33,088,201	\$32,588,201	\$30,588,201	\$27,588,201	\$27,088,201	\$26,588,201	\$26,088,201	\$25,588,201	\$25,088,201	\$30,588,201	\$33,588,201	\$29,626,663	WORKING CAP
18	OTHER ACCOUNTS RECEIVABLE	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	
19	ACCUM PROV UNCOLLECT ACCTS	(\$316,146)	(\$316,146)	(\$316,146)	(\$316,146)	(\$316,146)	(\$316,146)	(\$316,146)	(\$316,146)	(\$316,146)	(\$316,146)	(\$316,146)	(\$316,146)	(\$316,146)	(\$316,146)	WORKING CAP
20	ACCOUNTS RECEIVABLE -MISC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.
21	RECEIVABLE ASSOC COMPANIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
22	RECEIVABLE ASSOC CO SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP
23	FUEL STOCK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24	PLANT & OPER MATERIAL & SUPPL	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	WORKING CAP
25	MERCHANDISE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26	STORES EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP
27	PREPAYMENTS	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	WORKING CAP
28	ACCOUNTS REC -UNBILLED REVENU	\$16,603,370	\$17,588,370	\$17,407,370	\$16,883,370	\$16,304,370	\$15,674,370	\$15,386,370	\$15,314,370	\$15,197,370	\$15,278,370	\$15,401,370	\$15,906,370	\$16,945,370	\$16,145,293	WORKING CAP
29	DERIVATIVES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
30	TOTAL CURR & ACCR ASSETS	\$49,128,544	\$54,111,544	\$53,430,544	\$52,406,544	\$49,827,544	\$46,197,544	\$43,859,544	\$43,287,544	\$42,670,544	\$43,249,544	\$44,374,544	\$47,879,544	\$51,918,544	\$47,872,314	
31	UNAMORT DD&E	\$2,276,172	\$2,257,095	\$2,238,018	\$2,218,941	\$2,199,864	\$2,180,787	\$2,161,710	\$2,481,300	\$2,440,890	\$2,420,480	\$2,400,070	\$2,379,660	\$2,359,250	\$2,307,249	CAP STRUCTURE
32	DEFERRED TAX ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP
33	CLEARING ACCTS	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	WORKING CAP
34	OTHER WIP	\$991,052	\$1,104,386	\$1,217,719	\$1,331,052	\$1,444,386	\$1,557,719	\$1,671,052	\$1,784,386	\$1,897,719	\$2,011,052	\$2,124,386	\$2,237,719	\$2,351,052	\$1,671,052	WORKING CAP
35	UNBUNDLING TRANSITION	\$882,134	\$802,134	\$722,134	\$642,134	\$562,134	\$482,134	\$402,134	\$322,134	\$242,134	\$162,134	\$82,134	\$2,134	\$0	\$408,124	
36	UNAMORT RATE CASE	\$240,000	\$230,000	\$220,000	\$210,000	\$200,000	\$190,000	\$180,000	\$170,000	\$160,000	\$150,000	\$140,000	\$130,000	\$120,000	\$180,000	
37	UNRECOVERED GAS COST	(\$2,500,000)	(\$500,000)	\$2,500,000	\$4,500,000	\$5,500,000	\$3,500,000	\$1,500,000	\$500,000	(\$500,000)	(\$1,500,000)	(\$2,500,000)	(\$3,500,000)	(\$2,500,000)	\$348,154	
38	TOTAL DEFERRED CHARGES	\$1,889,367	\$3,893,623	\$6,897,880	\$9,902,136	\$9,906,392	\$7,910,649	\$5,914,905	\$5,237,828	\$4,240,752	\$3,243,675	\$2,246,598	\$1,249,522	\$2,330,311	\$4,612,587	
39	TOTAL ASSETS	\$585,333,464	\$575,287,419	\$580,558,083	\$584,462,408	\$585,123,123	\$581,718,876	\$579,592,968	\$580,537,161	\$581,102,893	\$582,850,283	\$585,129,870	\$589,775,514	\$597,019,062	\$582,191,429	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET FOR THE PROJECTED TEST YEAR

TYPE OF DATA SHOWN
PROJECTED TEST YEAR 12/31/03
WITNESS J P HIGGINS

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE NO	CAPITALIZATION & LIABILITIES	BEG BALANCE	JANUARY 2003	FEBRUARY 2003	MARCH 2003	APRIL 2003	MAY 2003	JUNE 2003	JULY 2003	AUGUST 2003	SEPTEMBER 2003	OCTOBER 2003	NOVEMBER 2003	DECEMBER 2003	13 MONTH AVERAGE	REFERENCE
1	COMMON STOCK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP STRUCTURE
2	ADDITIONAL CAPITAL	\$155,550,169	\$155,550,169	\$168,550,169	\$168,550,169	\$168,550,169	\$168,550,169	\$168,550,169	\$168,550,169	\$178,550,169	\$178,550,169	\$178,550,169	\$178,550,169	\$178,550,169	\$170,398,323	CAP STRUCTURE
3	UNAPPROPRIATED RET EARN	\$109,888,862	\$111,514,344	\$114,791,210	\$118,797,167	\$108,405,404	\$109,078,869	\$109,451,854	\$105,248,374	\$105,365,642	\$105,748,065	\$105,527,463	\$106,874,957	\$108,999,308	\$109,038,271	CAP STRUCTURE
4	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP STRUCTURE
5	TOTAL STOCKHOLDERS EQUITY	\$265,419,031	\$267,064,513	\$283,341,379	\$285,347,338	\$276,955,574	\$277,629,038	\$278,002,023	\$273,798,544	\$283,915,811	\$284,298,234	\$284,077,832	\$285,225,128	\$287,549,478	\$279,432,594	
6	FM BONDS & LONG TERM NOTES	\$164,800,000	\$164,800,000	\$164,800,000	\$164,800,000	\$164,800,000	\$164,800,000	\$164,800,000	\$179,500,000	\$179,500,000	\$179,500,000	\$179,500,000	\$179,500,000	\$179,500,000	\$171,584,615	CAP STRUCTURE
7	REVOLVING CREDIT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP STRUCTURE
8	OTHER LT DEBT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP STRUCTURE
9	TOTAL LONG TERM DEBT	\$164,800,000	\$164,800,000	\$164,800,000	\$164,800,000	\$164,800,000	\$164,800,000	\$164,800,000	\$179,500,000	\$179,500,000	\$179,500,000	\$179,500,000	\$179,500,000	\$179,500,000	\$171,584,615	
10	NOTES PAYABLE	\$42,894,511	\$46,630,826	\$35,363,328	\$35,278,662	\$38,579,952	\$43,517,921	\$43,306,148	\$31,826,787	\$24,842,921	\$24,554,797	\$24,910,620	\$32,140,394	\$35,835,748	\$35,367,739	CAP STRUCTURE
11	ACCOUNTS PAYABLE	\$18,959,534	\$20,959,534	\$19,959,534	\$18,959,534	\$17,959,534	\$16,959,534	\$16,959,534	\$16,959,534	\$16,959,534	\$16,959,534	\$16,759,534	\$17,759,534	\$19,759,534	18,128,765	WORKING CAP
12	ACCOUNTS PAY ASSOC CO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	
13	ACCTS PAYABLE ASSOC CO-SERV	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	500,000	WORKING CAP
14	CUSTOMER DEPOSITS	\$2,825,000	\$2,835,000	\$2,845,041	\$2,855,122	\$2,865,244	\$2,875,407	\$2,885,610	\$2,895,854	\$2,906,138	\$2,916,464	\$2,926,830	\$2,937,238	\$2,947,684	2,885,895	CAP STRUCTURE
15	TAXES ACCRUED-GENERAL	\$831,013	\$1,406,013	\$1,981,013	\$2,556,013	\$3,131,013	\$3,706,013	\$4,281,013	\$4,856,013	\$5,431,013	\$6,006,013	\$6,581,013	\$7,156,013	\$7,731,013	3,192,551	WORKING CAP
16	TAXES ACCRUED-INCOME	\$3,201,568	\$2,720,897	\$4,817,326	\$6,115,621	\$1,059,087	\$1,520,575	\$1,793,361	\$101,976	\$214,171	\$492,884	\$271,317	\$1,030,496	\$2,528,744	1,989,848	WORKING CAP
17	INTEREST ACCRUED	\$4,107,995	\$2,890,662	\$3,934,129	\$4,977,596	\$6,021,063	\$7,064,530	\$4,107,997	\$2,975,766	\$4,102,959	\$5,230,152	\$6,357,345	\$7,484,538	\$3,861,731	4,855,113	WORKING CAP
18	DIVIDENDS DECLARED	\$0	\$2,625,562	\$0	\$0	\$10,016,618	\$0	\$0	\$4,304,277	\$0	\$0	\$591,050	\$0	\$0	1,349,039	
19	TAX COLLECTIONS PAYABLE	\$2,877,491	\$3,577,491	\$3,477,491	\$3,377,491	\$3,277,491	\$3,227,491	\$3,177,491	\$3,127,491	\$3,077,491	\$3,027,491	\$2,977,491	\$2,927,491	\$2,877,491	3,392,876	WORKING CAP
20	INACTIVE DEPOSITS	\$166,232	\$166,232	\$166,232	\$166,232	\$166,232	\$166,232	\$166,232	\$166,232	\$166,232	\$166,232	\$166,232	\$166,232	\$166,232	166,232	CAP STRUCTURE
21	CONSERVATION COST TRUE-UP	\$22,096	\$322,096	\$522,096	\$622,096	\$822,096	\$722,096	\$522,096	\$322,096	\$22,096	(\$177,904)	(\$277,904)	(\$177,904)	\$22,096	252,865	
22	NON-UTILITY ACCRUED LIABILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	
23	MISC CURRENT LIABILITIES	\$7,092,009	\$7,112,009	\$7,132,009	\$7,152,009	\$7,172,009	\$7,192,009	\$7,212,009	\$7,232,009	\$7,252,009	\$7,272,009	\$7,292,009	\$7,312,009	\$7,332,009	7,212,009	WORKING CAP
24	TOTAL CURR & ACCRUED LIAB	\$83,477,450	\$91,746,323	\$80,698,197	\$82,558,376	\$91,570,339	\$87,451,808	\$84,811,489	\$75,318,035	\$65,724,565	\$67,047,673	\$69,505,538	\$72,961,040	\$77,837,282	\$79,292,932	
25	CUSTOMER DEPOSITS	\$25,758,765	\$25,833,765	\$25,909,070	\$25,984,680	\$26,060,595	\$26,136,815	\$26,213,339	\$26,290,169	\$26,367,304	\$26,444,743	\$26,522,488	\$26,600,537	\$26,678,892	26,215,474	CAP STRUCTURE
26	CUSTOMER ADVANCES FOR CONST	\$1,852,080	\$1,852,080	\$1,852,080	\$1,852,080	\$1,852,080	\$1,852,080	\$1,852,080	\$1,852,080	\$1,852,080	\$1,852,080	\$1,852,080	\$1,852,080	\$1,852,080	1,852,080	RATE BASE
27	OTHER DEFERRED CREDITS	\$626,531	\$626,531	\$626,531	\$626,531	\$626,531	\$626,531	\$626,531	\$626,531	\$626,531	\$626,531	\$626,531	\$626,531	\$626,531	626,531	WORKING CAP
28	ACCUMULATED DEFERRED INC TAX	\$17,905,014	\$17,273,350	\$17,241,687	\$17,210,023	\$17,178,360	\$17,146,696	\$17,115,032	\$17,083,369	\$17,051,705	\$17,020,041	\$16,988,378	\$16,956,714	\$16,925,050	17,115,032	CAP STRUCTURE
29	DEF INVESTMENT TAX CREDIT	\$224,023	\$220,023	\$216,023	\$212,023	\$208,023	\$204,023	\$200,023	\$196,023	\$192,023	\$188,023	\$184,023	\$180,023	\$176,023	200,023	CAP STRUCTURE
30	TOTAL DEFERRED CREDITS	\$45,766,413	\$45,805,750	\$45,845,391	\$45,885,337	\$45,925,588	\$45,966,145	\$46,007,006	\$46,048,172	\$46,089,643	\$46,131,419	\$46,173,500	\$46,215,885	\$46,258,576	46,009,140	
31	PENSIONS & BENEFITS RESERVE	\$5,870,570	\$5,870,833	\$5,871,096	\$5,871,359	\$5,871,622	\$5,871,885	\$5,872,148	\$5,872,411	\$5,872,674	\$5,872,937	\$5,873,200	\$5,873,463	\$5,873,726	5,872,148	WORKING CAP
32	TOTAL OPERATING RESERVES	\$51,636,983	\$51,676,583	\$51,716,487	\$51,756,696	\$51,797,210	\$51,838,030	\$51,879,154	\$51,920,583	\$51,962,317	\$52,004,356	\$52,046,700	\$52,089,348	\$52,132,302	51,881,288	
33	TOTAL CAPITAL & LIAB	\$665,333,464	\$675,287,419	\$680,556,063	\$684,462,408	\$685,123,123	\$681,718,876	\$679,592,666	\$680,537,161	\$681,102,693	\$682,850,283	\$685,129,870	\$689,775,514	\$697,019,062	\$682,191,429	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE UTILITY PLANT FOR THE HISTORIC BASE YEAR + 1

TYPE OF DATA SHOWN
HISTORIC BASE YR + 1 12/31/02
WITNESS J P HIGGINS

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

ESTIMATED PLANT BALANCES FOR THE YEAR ENDING 12/31/02

LINE NO	A/C NO	DESCRIPTION	BEGINNING BALANCE	JAN 2002	FEB 2002	MAR 2002	APR 2002	MAY 2002	JUN 2002	JUL 2002	AUG 2002	SEP 2002	OCT 2002	NOV 2002	DEC 2002	13 MONTH AVERAGE
1	301	ORGANIZATION	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620
2	302	FRANCHISES AND CONSENTS	427,466	427,466	427,466	427,466	427,466	427,466	427,466	427,466	427,466	427,466	427,466	427,466	427,466	427,466
3	303	MISC INTANGIBLE PLANT	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325
4	303 01	CUSTOMIZED SOFTWARE	2,055,932	2,055,932	2,055,932	2,055,932	2,055,932	2,055,932	2,055,932	2,055,932	2,055,932	2,055,932	2,055,932	2,055,932	2,055,932	2,055,932
5	374	LAND & LAND RIGHTS	2,252,873	2,252,873	2,252,873	2,252,873	2,252,873	2,252,873	2,252,873	2,252,873	2,252,873	2,252,873	2,252,873	2,252,873	2,252,873	2,252,873
6	374 02	LAND RIGHTS / EASEMENTS	1,088,763	1,088,763	1,088,763	1,088,763	1,088,763	1,088,763	1,088,763	1,088,763	1,088,763	1,088,763	1,088,763	1,088,763	1,088,763	1,088,763
7	375	STRUCTURES & IMPROVEMENT	14,908,758	15,040,283	15,171,808	15,303,333	15,434,858	15,566,383	15,697,908	15,829,433	15,960,958	16,092,483	16,224,008	16,355,533	16,487,058	15,697,908
8	376	MAINS (STEEL)	244,760,579	245,429,675	246,114,939	246,820,177	247,549,964	248,290,187	249,051,385	249,848,225	250,655,082	251,469,793	252,381,357	253,300,819	254,304,002	249,228,937
9	376 02	MAINS (PLASTIC)	152,830,561	154,418,844	156,213,416	158,152,354	160,152,756	162,176,034	164,270,321	166,460,296	168,709,856	170,994,458	173,393,631	175,842,269	178,382,691	164,769,037
10	378	MEAS & REG STAT EQUIP-GEN	4,768,305	4,883,325	4,998,346	5,113,366	5,228,387	5,343,407	5,458,427	5,573,448	5,688,468	5,803,489	5,918,509	6,033,530	6,148,550	5,458,427
11	378 01	MEAS & REG STAT EQUIP-GEN	117,248	117,248	117,248	117,248	117,248	117,248	117,248	117,248	117,248	117,248	117,248	117,248	117,248	117,248
12	379	MEAS & REG STAT EQUIP-GEN	5,493,065	5,488,360	5,483,654	5,478,948	5,474,243	5,469,537	5,464,831	5,460,126	5,455,420	5,450,714	5,446,009	5,441,303	5,436,598	5,464,831
13	379 01	MEAS & REG STAT EQUIP-GEN	30,126	30,126	30,126	30,126	30,126	30,126	30,126	30,126	30,126	30,126	30,126	30,126	30,126	30,126
14	380	SERVICES (STEEL)	35,374,345	35,406,313	35,445,292	35,488,790	35,537,952	35,589,992	35,646,424	35,710,686	35,776,106	35,843,462	35,932,104	36,022,750	36,132,620	35,685,141
15	380 02	SERVICES (PLASTIC)	104,782,434	105,241,762	105,757,211	106,314,931	106,893,547	107,476,884	108,092,100	108,744,330	109,423,044	110,112,030	110,877,885	111,656,793	112,498,826	108,297,829
16	381	METERS	24,767,557	24,788,229	24,818,412	24,855,418	24,898,200	24,937,067	24,982,309	25,028,975	25,079,012	25,131,842	25,194,217	25,256,955	25,332,414	25,005,431
17	381 01	METERS	3,190	3,190	3,190	3,190	3,190	3,190	3,190	3,190	3,190	3,190	3,190	3,190	3,190	3,190
18	382	METER INSTALLATIONS	23,573,591	23,659,182	23,758,962	23,869,248	23,984,773	24,098,550	24,218,402	24,344,578	24,477,744	24,611,550	24,769,095	24,926,112	25,106,560	24,261,488
19	383	HOUSE REGULATORS	8,479,250	8,532,265	8,585,281	8,638,296	8,691,311	8,744,327	8,797,342	8,850,358	8,903,373	8,956,388	9,009,404	9,062,419	9,115,435	8,797,342
20	384	HOUSE REG-INST	8,224,266	8,256,737	8,291,937	8,331,640	8,373,089	8,413,955	8,457,179	8,501,845	8,549,174	8,596,717	8,652,172	8,707,452	8,770,542	8,471,208
21	385	IND MEAS & REG STAT EQUIP	8,505,660	8,530,871	8,556,081	8,581,291	8,606,502	8,631,712	8,656,922	8,682,133	8,707,343	8,732,553	8,757,764	8,782,974	8,808,184	8,656,922
22	386	ALTERNATIVE FUELING STATIONS	321,556	322,390	323,223	324,056	324,890	325,723	326,556	327,390	328,223	329,056	329,890	330,723	331,556	326,556
23	387	OTHER EQUIPMENT	1,373,313	1,436,365	1,499,416	1,562,467	1,625,518	1,688,569	1,751,620	1,814,672	1,877,723	1,940,774	2,003,825	2,066,876	2,129,928	1,751,620
24	390	STRUCTURES & IMPROVEMENTS	964,362	960,849	957,336	953,823	950,309	946,796	943,283	939,770	936,257	932,743	929,230	925,717	922,204	943,283
25	390 02	STRUCTURES AND IMPROVEMENTS-Leaseh	28,216	28,216	28,216	28,216	28,216	28,216	28,216	28,216	28,216	28,216	28,216	28,216	28,216	28,216
26	391 00	OFFICE EQUIPMENT	2,500,930	2,551,411	2,592,891	2,634,371	2,676,120	2,717,889	2,759,258	2,800,828	2,842,397	2,883,966	2,925,536	2,967,105	3,008,675	2,758,573
27	391 01	COMPUTER EQUIPMENT	18,475,986	18,595,649	18,715,812	18,845,975	18,976,138	19,106,301	19,228,463	19,341,626	19,456,789	19,571,952	19,687,115	19,802,278	19,917,441	19,209,194
28	391 02	OFFICE MACHINES	471,686	471,075	470,465	469,855	469,244	468,634	468,024	467,413	466,803	466,193	465,582	464,972	464,362	466,024
29	391 03	OFFICE FURNITURE/EQUIPMENT	347,725	347,725	347,725	347,725	347,725	347,725	347,725	347,725	347,725	347,725	347,725	347,725	347,725	347,725
30	392 01	AUTO & TRUCK LESS THAN 1/2 TON	7,831,215	8,564,703	9,273,190	9,981,678	9,902,496	9,823,314	9,744,132	9,664,950	9,585,768	9,506,586	9,427,404	9,348,222	9,269,040	9,378,669
31	392 02	AUTO & TRUCK 3/4 - 1 TON	1,915,721	1,915,721	1,915,721	1,915,721	1,915,721	1,915,721	1,915,721	1,915,721	1,915,721	1,915,721	1,915,721	1,915,721	1,915,721	1,915,721
32	392 03	AIRPLANES	6,029,716	6,029,716	6,029,716	6,029,716	6,029,716	6,029,716	6,029,716	6,029,716	6,029,716	6,029,716	6,029,716	6,029,716	6,029,716	6,029,716
33	392 04	TRAILERS, OTHER	262,691	261,899	261,108	260,316	259,524	258,732	257,940	257,149	256,357	255,565	254,773	253,981	253,190	257,940
34	392 05	TRUCKS OVER 1 TON	1,139,803	1,131,497	1,123,191	1,114,886	1,106,580	1,098,274	1,089,969	1,081,663	1,073,357	1,065,052	1,056,746	1,048,440	1,040,135	1,089,969
35	393	STORES EQUIPMENT	63,229	62,693	62,158	61,622	61,087	60,552	60,016	59,481	58,945	58,410	57,874	57,339	56,803	60,016
36	394	TOOLS, SHOP, GARAGE EQUIP	3,208,789	3,245,611	3,284,433	3,317,755	3,351,077	3,384,399	3,417,721	3,451,043	3,484,365	3,517,687	3,551,009	3,584,331	3,617,653	3,416,452
37	394 01	TOOLS, SHOP, GARAGE EQUIP	168,986	168,986	168,986	168,986	168,986	168,986	168,986	168,986	168,986	168,986	168,986	168,986	168,986	168,986
38	395	LABORATORY EQUIPMENT	129,578	129,578	129,578	129,578	129,578	129,578	129,578	129,578	129,578	129,578	129,578	129,578	129,578	129,578
39	396	POWER OPERATED EQUIPMENT	1,864,409	1,886,760	1,909,111	1,931,462	1,953,812	1,976,163	1,998,514	2,020,865	2,043,216	2,065,567	2,087,918	2,110,268	2,132,619	1,998,514
40	397	COMMUNICATION EQUIPMENT	3,478,713	3,478,447	3,478,180	3,477,914	3,477,648	3,477,382	3,477,116	3,476,850	3,476,584	3,476,318	3,476,052	3,475,786	3,475,520	3,509,701
41	398	MISC EQUIPMENT	312,985	312,973	312,961	312,949	312,937	312,924	312,912	312,900	312,888	312,876	312,863	312,851	312,839	312,912
42		TOTAL PLANT IN SERVICE	\$694,159,521	\$698,380,653	\$702,882,386	\$707,642,579	\$711,740,438	\$715,851,674	\$720,096,262	\$724,519,207	\$729,053,438	\$733,646,411	\$738,590,156	\$743,605,983	\$748,923,630	\$720,699,411

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE UTILITY PLANT FOR THE PROJECTED TEST YEAR

TYPE OF DATA SHOWN
PROJECTED TEST YEAR 12/31/03
WITNESS J. P. HIGGINS

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

ESTIMATED PLANT BALANCES FOR THE YEAR ENDING 12/31/03

LINE NO	A/C NO	DESCRIPTION	BEGINNING BALANCE	JAN 2003	FEB 2003	MAR 2003	APR 2003	MAY 2003	JUN 2003	JUL 2003	AUG 2003	SEP 2003	OCT 2003	NOV 2003	DEC 2003	13 MONTH AVERAGE
1	301	ORGANIZATION	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620
2	302	FRANCHISES AND CONSENTS	427,466	427,466	427,466	427,466	427,466	427,466	427,466	427,466	427,466	427,466	427,466	427,466	427,466	427,466
3	303	MISC INTANGIBLE PLANT	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325
4	303 01	CUSTOMIZED SOFTWARE	2,055,932	2,055,932	2,055,932	2,055,932	2,055,932	2,055,932	2,055,932	2,055,932	2,055,932	2,055,932	2,055,932	2,055,932	2,055,932	2,055,932
5	374	LAND & LAND RIGHTS	2,252,873	2,252,873	2,252,873	2,252,873	2,252,873	2,252,873	2,252,873	2,252,873	2,252,873	2,252,873	2,252,873	2,252,873	2,252,873	2,252,873
6	374 02	LAND RIGHTS / EASEMENTS	1,088,763	1,088,763	1,088,763	1,088,763	1,088,763	1,088,763	1,088,763	1,088,763	1,088,763	1,088,763	1,088,763	1,088,763	1,088,763	1,088,763
7	375	STRUCTURES & IMPROVEMENT	16,487,058	16,548,975	16,606,891	16,666,808	16,726,725	16,786,641	16,846,558	16,906,475	16,966,391	17,026,308	17,086,225	17,146,141	17,206,058	16,846,558
8	376	MAINS (STEEL)	254,304,002	255,115,558	255,908,436	256,701,314	257,494,192	258,287,070	259,079,948	259,872,826	260,665,704	261,458,582	262,251,460	263,044,338	263,837,216	259,078,511
9	376 02	MAINS (PLASTIC)	178,382,691	180,488,932	182,613,852	184,738,772	186,863,692	188,988,613	191,113,533	193,238,453	195,363,373	197,488,293	199,613,213	201,738,133	203,863,053	191,114,969
10	378	MEAS & REG STAT EQUIP-GEN	6,148,550	6,232,711	6,316,872	6,401,032	6,485,193	6,569,353	6,653,514	6,737,675	6,821,835	6,905,996	6,990,157	7,074,317	7,158,478	6,653,514
11	378 01	MEAS & REG STAT EQUIP-GEN	117,248	117,248	117,248	117,248	117,248	117,248	117,248	117,248	117,248	117,248	117,248	117,248	117,248	117,248
12	379	MEAS & REG STAT EQUIP-GEN	5,436,598	5,431,892	5,427,186	5,422,481	5,417,775	5,413,069	5,408,364	5,403,658	5,398,952	5,394,247	5,389,541	5,384,835	5,380,130	5,408,364
13	379 01	MEAS & REG STAT EQUIP-GEN	30,126	30,126	30,126	30,126	30,126	30,126	30,126	30,126	30,126	30,126	30,126	30,126	30,126	30,126
14	380	SERVICES (STEEL)	36,132,620	36,198,235	36,263,849	36,329,464	36,395,079	36,460,693	36,526,308	36,591,922	36,657,537	36,723,151	36,788,766	36,854,380	36,919,995	36,526,308
15	380 02	SERVICES (PLASTIC)	112,498,826	113,159,886	113,820,907	114,481,948	115,142,989	115,804,030	116,465,071	117,126,112	117,787,153	118,448,194	119,109,235	119,770,276	120,431,316	116,465,071
16	381	METERS	25,332,414	25,385,551	25,438,688	25,491,825	25,544,962	25,598,100	25,651,237	25,704,374	25,757,511	25,810,648	25,863,786	25,916,923	25,970,060	25,651,237
17	381 01	METERS	3,190	3,190	3,190	3,190	3,190	3,190	3,190	3,190	3,190	3,190	3,190	3,190	3,190	3,190
18	382	METER INSTALLATIONS	25,106,560	25,238,517	25,370,475	25,502,432	25,634,389	25,766,346	25,898,303	26,030,260	26,162,218	26,294,175	26,426,132	26,558,089	26,690,046	25,898,303
19	383	HOUSE REGULATORS	9,115,435	9,169,851	9,224,268	9,278,685	9,333,101	9,387,518	9,441,935	9,496,351	9,550,768	9,605,185	9,659,601	9,714,018	9,768,435	9,441,935
20	384	HOUSE REG-INST	8,770,542	8,817,468	8,864,394	8,911,320	8,958,247	9,005,173	9,052,099	9,099,025	9,145,952	9,192,878	9,239,804	9,286,730	9,333,657	9,052,099
21	385	IND MEAS & REG STAT EQUIP	8,808,184	8,834,066	8,859,947	8,885,828	8,911,709	8,937,590	8,963,471	8,989,353	9,015,234	9,041,115	9,066,996	9,092,877	9,118,758	8,963,471
22	386	ALTERNATIVE FUELING STATIONS	331,558	332,390	333,223	334,056	334,890	335,723	336,556	337,390	338,223	339,056	339,890	340,723	341,556	336,556
23	387	OTHER EQUIPMENT	2,129,928	2,150,945	2,171,963	2,192,981	2,213,999	2,235,017	2,256,035	2,277,052	2,298,070	2,319,088	2,340,106	2,361,124	2,382,142	2,256,035
24	390	STRUCTURES & IMPROVEMENTS	922,204	918,691	915,178	911,664	908,151	904,638	901,125	897,612	894,099	890,585	887,072	883,559	880,046	901,125
25	390 02	STRUCTURES AND IMPROVEMENTS-Lease	28,216	28,216	28,216	28,216	28,216	28,216	28,216	28,216	28,216	28,216	28,216	28,216	28,216	28,216
26	391 00	OFFICE EQUIPMENT	3,008,675	3,075,581	3,142,488	3,209,394	3,276,301	3,343,208	3,410,114	3,477,021	3,543,927	3,610,834	3,677,741	3,744,647	3,811,554	3,410,114
27	391 01	COMPUTER EQUIPMENT	19,917,445	20,102,796	20,288,147	20,473,498	20,658,849	20,844,200	21,029,551	21,214,902	21,400,253	21,585,604	21,770,955	21,956,306	22,141,657	21,029,551
28	391 02	OFFICE MACHINES	464,362	463,751	463,141	462,531	461,920	461,310	460,700	460,089	459,479	458,869	458,258	457,648	457,038	460,700
29	391 03	OFFICE FURNITURE/EQUIPMENT	347,725	347,725	347,725	347,725	347,725	347,725	347,725	347,725	347,725	347,725	347,725	347,725	347,725	347,725
30	392 01	AUTO & TRUCK LESS THAN 1/2 TON	9,269,040	9,863,858	10,458,676	11,053,494	10,974,312	10,895,130	10,815,948	10,736,766	10,657,584	10,578,402	10,499,220	10,420,038	10,340,856	10,504,871
31	392 02	AUTO & TRUCK 3/4 - 1 TON	1,915,721	1,915,721	1,915,721	1,915,721	1,915,721	1,915,721	1,915,721	1,915,721	1,915,721	1,915,721	1,915,721	1,915,721	1,915,721	1,915,721
32	392 03	AIRPLANES	6,029,716	6,029,716	6,029,716	6,029,716	6,029,716	6,029,716	6,029,716	6,029,716	6,029,716	6,029,716	6,029,716	6,029,716	6,029,716	6,029,716
33	392 04	TRAILERS, OTHER	253,190	252,398	251,606	250,814	250,022	249,231	248,439	247,647	246,855	246,063	245,272	244,480	243,688	248,439
34	392 05	TRUCKS OVER 1 TON	1,040,135	1,031,829	1,023,523	1,015,218	1,006,912	998,606	990,301	981,995	973,689	965,384	957,078	948,772	940,467	990,301
35	393	STORES EQUIPMENT	56,803	56,268	55,732	55,197	54,661	54,126	53,590	53,055	52,519	51,984	51,448	50,913	50,377	53,590
36	394	TOOLS, SHOP, GARAGE EQUIP	3,617,653	3,634,634	3,651,614	3,668,594	3,685,575	3,702,555	3,719,535	3,736,516	3,753,496	3,770,476	3,787,457	3,804,437	3,821,417	3,719,535
37	394 01	TOOLS, SHOP, GARAGE EQUIP	168,986	168,986	168,986	168,986	168,986	168,986	168,986	168,986	168,986	168,986	168,986	168,986	168,986	168,986
38	395	LABORATORY EQUIPMENT	129,578	129,578	129,578	129,578	129,578	129,578	129,578	129,578	129,578	129,578	129,578	129,578	129,578	129,578
39	396	POWER OPERATED EQUIPMENT	2,132,619	2,140,837	2,149,054	2,157,272	2,165,489	2,173,707	2,181,924	2,190,142	2,198,359	2,206,577	2,214,794	2,223,012	2,231,229	2,181,924
40	397	COMMUNICATION EQUIPMENT	3,520,219	3,568,470	3,616,721	3,664,971	3,713,222	3,761,472	3,809,723	3,857,973	3,906,224	3,954,474	4,002,725	4,050,975	4,099,226	3,809,723
41	398	MISC EQUIPMENT	312,839	312,827	312,815	312,802	312,790	312,778	312,766	312,754	312,741	312,729	312,717	312,705	312,693	312,766
42		TOTAL PLANT IN SERVICE	\$748,923,630	\$753,948,380	\$758,973,130	\$763,997,880	\$768,348,630	\$772,699,380	\$777,050,130	\$781,400,880	\$785,751,630	\$790,102,380	\$794,453,130	\$798,803,880	\$803,154,630	\$776,739,053

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE THE DEPRECIATION RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED FOR THE HISTORIC BASE YEAR + 1

TYPE OF DATA SHOWN
HISTORIC BASE YR + 1 12/31/02
WITNESS J P HIGGINS

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384 GU

LINE NO	A/C NO	DESCRIPTION	Depr Rates	DEC 2001	JAN 2002	FEB 2002	MAR 2002	APR 2002	MAY 2002	JUN 2002	JUL 2002	AUG 2002	SEP 2002	OCT 2002	NOV 2002	DEC 2002	13 MONTH AVERAGE
1	303 01	CUSTOMIZED SOFTWARE	9.512%	\$ 303,515	\$ 319,811	\$ 336,107	\$ 352,403	\$ 368,699	\$ 384,995	\$ 401,291	\$ 417,587	\$ 433,883	\$ 450,179	\$ 466,475	\$ 482,771	\$ 499,067	\$401,291
2	374	LAND & LAND RIGHTS	0.000%	(28,776)	-	-	-	-	-	-	-	-	-	-	-	-	(2,214)
3	375	STRUCTURES AND IMPROVEMENTS	2.803%	2,472,197	2,507,176	2,542,461	2,578,054	2,613,855	2,650,162	2,686,877	2,723,499	2,760,628	2,798,065	2,835,808	2,873,859	2,912,217	2,950,288
4	376	MAINS - STEEL	4.074%	95,585,583	96,382,647	97,182,009	97,983,731	98,787,889	99,594,543	100,403,744	101,215,591	102,030,159	102,847,480	103,667,730	104,491,089	105,317,711	106,147,300
5	376 02	MAINS - PLASTIC	2.631%	33,560,608	33,894,554	34,232,209	34,573,957	34,920,023	35,270,501	35,625,494	35,985,183	36,349,739	36,719,267	37,093,930	37,473,907	37,859,354	38,246,364
6	376	M & R EQUIPMENT - GENERAL	3.326%	960,523	970,843	981,083	991,841	1,002,918	1,014,314	1,026,029	1,038,062	1,050,415	1,063,056	1,076,076	1,089,385	1,103,013	1,117,261
7	378 01	M & R EQUIPMENT - GENERAL	16.800%	116,520	118,161	119,803	121,444	123,086	124,727	126,369	128,010	129,652	131,293	132,934	134,576	136,217	137,859
8	379	M & R EQUIPMENT - CITY	3.150%	1,642,356	1,652,063	1,661,758	1,671,441	1,681,111	1,690,769	1,700,415	1,710,048	1,719,669	1,729,277	1,738,874	1,748,458	1,758,029	1,767,588
9	379 01	M & R EQUIPMENT - CITY	16.700%	23,812	24,232	24,651	25,070	25,489	25,909	26,328	26,747	27,166	27,586	28,005	28,424	28,843	29,262
10	380	SERVICE LINES - S STEEL	6.664%	27,999,977	28,167,979	28,336,178	28,504,606	28,673,292	28,842,258	29,011,525	29,181,128	29,351,091	29,521,422	29,692,187	29,863,449	30,035,268	30,207,674
11	380 02	SERVICE LINES - PLASTIC	3.664%	30,658,586	30,943,782	31,230,466	31,518,788	31,808,845	32,100,676	32,394,336	32,689,931	32,987,557	33,287,272	33,589,207	33,893,500	34,200,267	34,509,940
12	381	METERS	3.429%	7,297,869	7,189,150	7,080,504	6,971,954	6,863,518	6,755,199	6,647,000	6,538,932	6,431,002	6,323,220	6,215,602	6,108,163	6,000,921	5,893,826
13	381 01	METERS	9.600%	2,040	2,065	2,091	2,116	2,142	2,167	2,193	2,218	2,244	2,269	2,295	2,321	2,346	2,371
14	382	METER INSTALLATIONS	7.801%	8,508,032	8,632,021	8,756,613	8,881,887	9,007,896	9,134,650	9,262,166	9,390,482	9,519,538	9,649,662	9,780,633	9,912,626	10,045,716	10,179,864
15	383	REGULATORS	3.552%	2,953,190	2,978,369	3,003,706	3,029,200	3,054,851	3,080,658	3,106,623	3,132,744	3,159,023	3,185,458	3,212,051	3,238,800	3,265,706	3,292,771
16	384	REGULATOR INSTALL HOUSE	7.114%	2,658,434	2,700,377	2,742,520	2,784,889	2,827,498	2,870,352	2,913,454	2,956,817	3,000,453	3,044,370	3,088,592	3,133,143	3,178,044	3,223,226
17	385	M & R EQUIPMENT - INDUSTRIAL	3.000%	2,767,998	2,789,091	2,810,248	2,831,467	2,852,750	2,874,096	2,895,504	2,916,976	2,938,511	2,960,108	2,981,769	3,003,493	3,025,280	3,047,129
18	387	OTHER EQUIPMENT	7.900%	456,472	462,822	469,587	476,767	484,362	492,372	500,797	509,637	518,892	528,563	538,648	549,149	560,064	571,409
19	390	STRUCTURES AND IMPROVEMENTS	2.700%	171,868	170,520	169,165	167,802	166,431	165,052	163,665	162,270	160,868	159,457	158,039	156,612	155,178	153,736
20	391 00	OFFICE FURNITURE	6.636%	235,703	235,602	235,754	236,137	236,750	237,592	238,664	239,967	241,499	243,261	245,253	247,474	249,926	252,599
21	391 01	COMPUTER EQUIPMENT	9.592%	9,809,570	9,828,318	10,048,023	10,168,729	10,290,476	10,413,263	10,537,051	10,661,779	10,787,428	10,913,997	11,041,487	11,169,897	11,299,228	11,429,480
22	391 02	OFFICE EQUIPMENT/MACHINES	5.296%	212,583	214,153	215,620	217,085	218,546	220,006	221,462	222,916	224,367	225,815	227,261	228,704	230,144	231,583
23	391 03	OFFICE FURNITURE/EQUIP	16.600%	435,088	439,898	444,709	449,519	454,329	459,139	463,949	468,760	473,570	478,380	483,190	488,000	492,811	497,621
24	392 01	AUTO & TRUCK LESS THAN 1/2 TON	10.198%	1,715,505	1,705,989	1,702,600	1,705,232	1,710,537	1,715,170	1,719,130	1,722,417	1,725,031	1,728,240	1,731,450	1,734,660	1,737,870	1,741,080
25	392 02	AUTO & TRUCK 3/4 TO 1 TON	10.087%	281,372	297,476	313,579	329,683	345,786	361,890	377,993	394,097	410,200	426,304	442,407	458,511	474,614	490,718
26	392 03	AIRPLANES	6.300%	153,677	185,333	216,989	248,645	280,301	311,957	343,613	375,269	406,925	438,581	470,237	501,893	533,549	565,205
27	392 04	TRAILERS, OTHER	3.657%	110,983	110,990	110,996	110,999	110,999	110,999	110,999	110,999	110,999	110,999	110,999	110,999	110,999	110,999
28	392 05	TRUCKS OVER 1 TON	6.382%	668,003	665,736	663,426	661,071	658,672	656,229	653,742	651,211	648,635	646,015	643,351	640,643	637,891	635,100
29	393	STORES EQUIPMENT	11.300%	60,309	60,366	60,419	60,466	60,513	60,560	60,607	60,654	60,701	60,748	60,795	60,842	60,889	60,936
30	394	TOOLS SHOP & GARAGE EQUIP	7.881%	1,740,973	1,755,809	1,770,900	1,786,228	1,801,775	1,817,541	1,833,525	1,849,729	1,866,151	1,882,792	1,899,652	1,916,731	1,934,029	1,951,546
31	394 01	TOOLS SHOP & GARAGE EQUIP	6.700%	81,500	82,443	83,387	84,330	85,274	86,217	87,161	88,104	89,048	89,991	90,935	91,878	92,822	93,765
32	395	LABORATORY EQUIPMENT	4.365%	(125,261)	(125,790)	(126,319)	(126,848)	(127,377)	(127,906)	(128,435)	(128,964)	(129,493)	(130,022)	(130,551)	(131,080)	(131,609)	(132,138)
33	396	POWER OPERATED EQUIPMENT	6.846%	1,063,001	1,065,835	1,068,797	1,071,887	1,075,104	1,078,448	1,081,920	1,085,520	1,089,247	1,093,101	1,097,083	1,101,193	1,105,430	1,109,793
34	397	COMMUNICATION EQUIPMENT	5.096%	914,045	908,318	902,589	896,906	891,316	885,772	880,229	874,685	869,139	863,593	858,045	852,496	846,946	841,396
35	398	MISC EQUIPMENT	5.500%	186,282	187,704	189,126	190,548	191,971	193,393	194,815	196,237	197,659	199,080	200,502	201,924	203,346	204,768
36		DEPRECIATION RESERVE		235,653,235	237,623,645	239,582,754	241,560,038	243,552,723	245,557,653	247,575,001	249,605,180	251,648,600	253,705,506	255,776,556	257,862,425	259,963,711	262,079,944
37	108 02	R W I P		(1,000,697)	(1,134,697)	(1,268,697)	(1,402,697)	(1,536,697)	(1,670,697)	(1,804,697)	(1,938,697)	(2,072,697)	(2,206,697)	(2,340,697)	(2,474,697)	(2,608,697)	(2,742,697)
38	108	TOTAL DEPRECIATION RESERVE		234,652,538	236,488,948	238,314,058	240,157,339	242,016,026	243,886,957	245,770,304	247,666,483	249,575,903	251,498,809	253,435,860	255,387,728	257,355,015	259,337,247
39		TOTAL AMORTIZATION RESERVE		3,744,449	3,767,060	3,789,671	3,812,282	3,834,892	3,857,503	3,880,114	3,902,725	3,925,335	3,947,946	3,970,557	3,993,167	4,015,778	4,038,389
40		TOTAL DEPR/AMORT RESERVE		\$ 238,396,987	\$ 240,256,008	\$ 242,103,728	\$ 243,969,621	\$ 245,850,918	\$ 247,744,460	\$ 249,650,418	\$ 251,569,208	\$ 253,501,239	\$ 255,446,755	\$ 257,406,416	\$ 259,380,895	\$ 261,370,793	\$ 263,370,636

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE THE DEPRECIATION RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED FOR THE PROJECTED TEST YEAR

TYPE OF DATA SHOWN
PROJECTED TEST YEAR 12/31/03
WITNESS J P HIGGINS

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE NO	A/C NO	DESCRIPTION	Depr Rates	DEC 2002	JAN 2003	FEB 2003	MAR 2003	APR 2003	MAY 2003	JUN 2003	JUL 2003	AUG 2003	SEP 2003	OCT 2003	NOV 2003	DEC 2003	13 MONTH AVERAGE
1	375	STRUCTURES AND IMPROVEMENTS	2.700%	\$2,912,217	\$2,949,380	\$2,986,679	\$3,024,111	\$3,061,679	\$3,099,382	\$3,137,219	\$3,175,191	\$3,213,298	\$3,251,540	\$3,289,917	\$3,328,428	\$3,367,074	\$3,138,163
2	376	MAINS - STEEL	4.100%	105,317,711	106,153,008	106,991,041	107,831,785	108,675,238	109,521,401	110,370,272	111,221,852	112,076,141	112,933,140	113,792,847	114,655,263	115,520,388	110,389,237
3	376 02	MAINS - PLASTIC	2.600%	37,859,354	38,245,227	38,635,684	39,030,745	39,430,410	39,834,678	40,243,551	40,657,028	41,075,108	41,497,793	41,925,082	42,356,975	42,793,471	40,275,777
4	378	M & R EQUIPMENT - GENERAL	3.100%	1,103,013	1,115,749	1,128,703	1,141,874	1,155,263	1,168,869	1,182,692	1,196,733	1,210,992	1,225,467	1,240,161	1,255,071	1,270,199	1,184,214
5	378 01	M & R EQUIPMENT - GENERAL	3.100%	136,217	136,520	136,823	137,126	137,429	137,732	138,035	138,338	138,641	138,943	139,246	139,549	139,852	138,035
6	379	M & R EQUIPMENT - CITY	3.100%	1,758,029	1,767,362	1,776,682	1,785,991	1,795,287	1,804,572	1,813,844	1,823,103	1,832,351	1,841,587	1,850,810	1,860,021	1,869,221	1,813,758
7	379 01	M & R EQUIPMENT - CITY	3.100%	28,843	28,921	28,999	29,077	29,155	29,232	29,310	29,388	29,466	29,544	29,622	29,699	29,777	29,310
8	380	SERVICE LINES - S STEEL	7.000%	30,035,268	30,217,707	30,400,528	30,583,733	30,767,320	30,951,290	31,135,642	31,320,377	31,505,496	31,690,996	31,876,880	32,063,146	32,249,795	31,138,321
9	380 02	SERVICE LINES - PLASTIC	4.200%	34,200,267	34,559,768	34,921,583	35,285,711	35,652,153	36,020,909	36,391,978	36,765,361	37,141,057	37,519,068	37,899,391	38,282,029	38,666,980	36,408,174
10	381	METERS	3.400%	6,000,921	5,893,242	5,785,713	5,678,335	5,571,108	5,464,031	5,357,105	5,250,329	5,143,704	5,037,229	4,930,905	4,824,732	4,718,709	5,358,159
11	381 01	METERS	3.400%	2,346	2,355	2,364	2,373	2,382	2,391	2,400	2,409	2,418	2,427	2,436	2,446	2,455	2,400
12	382	METER INSTALLATIONS	8.000%	10,045,716	10,183,991	10,323,144	10,463,178	10,604,091	10,745,884	10,888,557	11,032,109	11,176,541	11,321,853	11,468,044	11,615,116	11,763,067	10,894,715
13	383	REGULATORS	3.500%	3,265,708	3,292,372	3,319,197	3,346,180	3,373,323	3,400,823	3,428,083	3,455,701	3,483,478	3,511,414	3,539,509	3,567,762	3,596,174	3,429,194
14	384	REGULATOR INSTALL HOUSE	7.400%	3,178,044	3,225,367	3,272,979	3,320,880	3,369,071	3,417,551	3,466,321	3,515,379	3,564,728	3,614,365	3,664,292	3,714,509	3,765,014	3,468,346
15	385	M & R EQUIPMENT - INDUSTRIAL	3.000%	3,025,280	3,047,130	3,069,046	3,091,026	3,113,070	3,135,180	3,157,354	3,179,593	3,201,896	3,224,265	3,246,698	3,269,195	3,291,756	3,157,807
16	387	OTHER EQUIPMENT	8.800%	580,064	569,295	578,644	588,113	597,700	607,407	617,233	627,178	637,242	647,425	657,727	668,149	678,689	618,067
17	390	STRUCTURES AND IMPROVEMENTS	2.500%	155,178	153,582	151,980	150,369	148,752	147,127	145,495	143,855	142,208	140,554	138,893	137,224	135,548	145,443
18	391 00	OFFICE FURNITURE	6.700%	249,926	252,839	256,126	259,786	263,819	268,226	273,007	278,161	283,689	289,591	295,866	302,514	309,536	275,622
19	391 01	COMPUTER EQUIPMENT	12.000%	11,299,228	11,469,910	11,642,444	11,816,832	11,993,074	12,171,169	12,351,118	12,532,920	12,716,576	12,902,085	13,089,448	13,278,664	13,469,733	12,364,092
20	391 02	OFFICE EQUIPMENT/MACHINES	4.500%	230,144	231,274	232,401	233,527	234,650	235,771	236,889	238,005	239,119	240,231	241,340	242,447	243,552	236,873
21	391 03	OFFICE FURNITURE/EQUIP	4.500%	492,811	494,115	495,419	496,723	498,027	499,330	500,634	501,938	503,242	504,546	505,850	507,154	508,458	500,634
22	392 01	AUTO & TRUCK LESS THAN 1/2 TON	9.500%	1,728,758	1,725,310	1,726,572	1,732,542	1,740,553	1,749,938	1,759,696	1,769,826	1,780,330	1,791,207	1,797,458	1,799,081	1,782,078	1,753,181
23	392 02	AUTO & TRUCK 3/4 TO 1 TON	9.500%	474,614	489,780	504,946	520,112	535,279	550,445	565,611	580,777	595,943	611,109	626,275	641,441	656,608	565,611
24	392 03	AIRPLANES	1.000%	533,549	538,574	543,599	548,623	553,648	558,673	563,698	568,722	573,747	578,772	583,797	588,822	593,846	563,698
25	392 04	TRAILERS, OTHER	3.300%	110,915	110,818	110,719	110,618	110,515	110,410	110,302	110,193	110,081	109,967	109,851	109,732	109,612	110,287
26	392 05	TRUCKS OVER 1 TON	4.950%	637,891	633,859	629,792	625,692	621,557	617,387	613,184	608,946	604,674	600,368	596,027	591,652	587,243	612,944
27	393	STORES EQUIPMENT	11.300%	60,665	60,662	60,654	60,641	60,622	60,599	60,571	60,537	60,499	60,456	60,407	60,354	60,295	60,535
28	394	TOOLS SHOP & GARAGE EQUIPMENT	6.600%	1,934,029	1,947,620	1,961,304	1,975,082	1,988,952	2,002,917	2,016,975	2,031,126	2,045,370	2,059,708	2,074,140	2,088,664	2,103,282	2,017,628
29	394 01	TOOLS SHOP & GARAGE EQUIPMENT -	6.600%	92,822	93,751	94,680	95,610	96,539	97,469	98,398	99,328	100,257	101,186	102,116	103,045	103,975	98,398
30	395	LABORATORY EQUIPMENT	9.400%	(120,606)	(119,591)	(118,576)	(117,561)	(116,546)	(115,531)	(114,516)	(113,501)	(112,486)	(111,471)	(110,455)	(109,440)	(108,425)	(114,516)
31	396	POWER OPERATED EQUIPMENT	5.700%	1,105,430	1,107,714	1,110,036	1,112,398	1,114,799	1,117,238	1,119,717	1,122,235	1,124,792	1,127,388	1,130,023	1,132,697	1,135,410	1,119,990
32	397	COMMUNICATION EQUIPMENT	6.700%	846,946	846,236	845,795	845,624	845,722	846,089	846,726	847,632	848,808	850,253	851,967	853,951	856,204	846,612
33	398	MISC EQUIPMENT	4.100%	203,346	204,402	205,459	206,515	207,572	208,628	209,685	210,741	211,798	212,854	213,910	214,966	216,023	209,684
34		DEPRECIATION RESERVE		259,464,644	261,628,247	263,811,160	266,013,371	268,232,213	270,465,018	272,711,785	274,972,514	277,247,206	279,535,861	281,838,478	284,155,057	286,485,589	\$272,812,396
35	108 02	R W I P		(2,608,697)	(2,748,280)	(2,883,863)	(3,021,447)	(3,159,030)	(3,296,614)	(3,434,197)	(3,571,780)	(3,709,364)	(3,846,947)	(3,984,530)	(4,122,114)	(4,259,697)	(3,434,197)
36	108	TOTAL DEPRECIATION RESERVE		\$256,855,947	\$258,881,967	\$260,927,297	\$262,991,925	\$265,073,183	\$267,168,404	\$269,277,588	\$271,400,734	\$273,537,842	\$275,688,914	\$277,853,947	\$280,032,944	\$282,225,902	\$269,378,199
37		TOTAL AMORTIZATION RESERVE		4,514,846	4,548,878	4,582,911	4,616,943	4,650,976	4,685,009	4,719,041	4,753,074	4,787,106	4,821,139	4,855,171	4,889,204	4,923,237	4,719,041
38		TOTAL DEPR/AMORT RESERVE		\$ 261,370,793	\$ 263,430,845	\$ 265,510,207	\$ 267,608,868	\$ 269,724,159	\$ 271,853,413	\$ 273,996,629	\$ 276,153,808	\$ 278,324,949	\$ 280,510,053	\$ 282,709,119	\$ 284,922,148	\$ 287,149,139	\$ 274,097,240

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE THE AMORTIZATION/RECOVERY RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN
HISTORIC BASE YR + 1 12/31/02
WITNESS J. P. HIGGINS

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE NO	A/C NO	DESCRIPTION	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	13 MONTH AVERAGE
1	301	ORGANIZATION	3,116	3,116	3,116	3,116	3,116	3,116	3,116	3,116	3,116	3,116	3,116	3,116	3,116	3,116
2	302	FRANCHISES AND CONSENTS	299,042	300,347	301,651	302,955	304,259	305,564	306,868	308,172	309,476	310,781	312,085	313,389	314,694	308,868
3	303	MISC INTANGIBLE PLANT	257,448	260,166	262,883	265,601	268,318	271,036	273,753	276,471	279,188	281,906	284,623	287,341	290,058	273,753
4	374 02	LAND RIGHTS / EASEMENTS	568,802	571,873	574,945	578,016	581,088	584,159	587,231	590,302	593,374	596,445	599,517	602,588	605,660	587,231
5	386 08	OTHR PROP CUST PREM - CNG	255,707	258,194	260,681	263,167	265,654	268,140	270,627	273,113	275,600	278,086	280,573	283,059	285,546	270,627
6	390 02	STRUCTURES & IMPROVEMENTS -	28,216	28,216	28,216	28,216	28,216	28,216	28,216	28,216	28,216	28,216	28,216	28,216	28,216	28,216
7		SUBTOTAL	\$ 1,412,332	\$ 1,421,912	\$ 1,431,492	\$ 1,441,072	\$ 1,450,651	\$ 1,460,231	\$ 1,469,811	\$ 1,479,391	\$ 1,488,970	\$ 1,498,550	\$ 1,508,130	\$ 1,517,710	\$ 1,527,289	\$ 1,469,811
8	115 01	ACCUM PROV/AMORT-GP ACQ ADJ	2,332,117	2,345,148	2,358,179	2,371,210	2,384,241	2,397,272	2,410,303	2,423,334	2,436,365	2,449,396	2,462,427	2,475,458	2,488,489	2,410,303
9		TOTAL	3,744,449	3,767,060	3,789,671	3,812,282	3,834,892	3,857,503	3,880,114	3,902,725	3,925,335	3,947,946	3,970,557	3,993,167	4,015,778	3,880,114

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE THE AMORTIZATION/RECOVERY RESERVE BALANCES
FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE PROJECTED TEST YEAR

TYPE OF DATA SHOWN
PROJECTED TEST YEAR 12/31/03
WITNESS J P HIGGINS

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE NO	A/C NO.	DESCRIPTION	DEC 2002	JAN 2003	FEB 2003	MAR 2003	APR 2003	MAY 2003	JUN 2003	JUL 2003	AUG 2003	SEP 2003	OCT 2003	NOV 2003	DEC 2003	13 MONTH AVERAGE
1	301	ORGANIZATION	3,116	3,116	3,116	3,116	3,116	3,116	3,116	3,116	3,116	3,116	3,116	3,116	3,116	3,116
2	302	FRANCHISES AND CONSENTS	314,694	315,998	317,302	318,606	319,911	321,215	322,519	323,824	325,128	326,432	327,736	329,041	330,345	322,519
3	303	MISC INTANGIBLE PLANT	290,058	292,776	295,493	298,211	300,928	303,645	306,363	309,080	311,798	314,515	317,233	319,950	322,668	306,363
4	303 01	CUSTOMIZED SOFTWARE	499,067	510,489	521,911	533,333	544,755	556,177	567,598	579,020	590,442	601,864	613,286	624,708	636,130	567,598
5	374 02	LAND RIGHTS / EASEMENTS	605,660	608,731	611,803	614,874	617,946	621,017	624,089	627,160	630,232	633,303	636,375	639,446	642,518	624,089
6	386 08	OTHR PROP CUST PREM - CNG	285,546	288,032	290,519	293,005	295,492	297,978	300,465	302,952	305,438	307,925	310,411	312,898	315,384	300,465
7	390 02	STRUCTURES & IMPROVEMENTS - L	28,216	28,216	28,216	28,216	28,216	28,216	28,216	28,216	28,216	28,216	28,216	28,216	28,216	28,216
8		SUBTOTAL	\$ 2,026,357	\$ 2,047,358	\$ 2,068,360	\$ 2,089,362	\$ 2,110,363	\$ 2,131,365	\$ 2,152,367	\$ 2,173,368	\$ 2,194,370	\$ 2,215,371	\$ 2,236,373	\$ 2,257,375	\$ 2,278,376	\$ 2,152,367
9	115 01	ACCUM PROV/AMORT-GP ACQ ADJ	2,488,489	2,501,520	2,514,551	2,527,582	2,540,613	2,553,644	2,566,675	2,579,706	2,592,737	2,605,768	2,618,798	2,631,829	2,644,860	2,566,675
10		TOTAL	4,514,846	4,548,878	4,582,911	4,616,943	4,650,976	4,685,009	4,719,041	4,753,074	4,787,106	4,821,139	4,855,171	4,889,204	4,923,237	4,719,042

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384 GU

EXPLANATION PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF COMMON PLANT WITH THE 13 MONTH AVERAGE OF THE HISTORIC BASE YEAR + 1 SEGREGATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED

TYPE OF DATA SHOWN
 HISTORIC BASE YR + 1 12/31/02
 WITNESS J P HIGGINS

LINE NO	A/C NO	DESCRIPTION	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	13 MONTH AVERAGE
1	374	LAND AND LAND RIGHTS	\$2,252,873	\$2,252,873	\$2,252,873	\$2,252,873	\$2,252,873	\$2,252,873	\$2,252,873	\$2,252,873	\$2,252,873	\$2,252,873	\$2,252,873	\$2,252,873	\$2,252,873	\$2,252,873
2	375	STRUCTURES AND IMPROVEMENTS	14,908,758	15,040,283	15,171,808	15,303,333	15,434,858	15,566,383	15,697,908	15,829,433	15,960,958	16,092,483	16,224,008	16,355,533	16,487,058	15,697,908
3	390	STRUCTURES AND IMPROVEMENTS	864,362	860,849	857,336	853,823	850,309	846,796	843,283	839,770	836,257	832,743	829,230	825,717	822,204	843,283
4	390 02	STRUCTURES & IMPROVEMENTS - Leasehold	28,218	28,218	28,218	28,218	28,218	28,218	28,218	28,218	28,218	28,218	28,218	28,218	28,218	28,218
5	391	OFFICE FURNITURE	2,500,930	2,551,411	2,592,891	2,634,371	2,676,120	2,717,689	2,759,258	2,800,828	2,842,397	2,883,966	2,925,536	2,967,105	3,008,675	2,758,573
6	391 01	COMPUTER EQUIPMENT	18,475,988	18,595,649	18,715,312	18,845,975	18,976,138	19,106,301	19,226,463	19,346,626	19,458,789	19,571,952	19,687,115	19,802,278	19,917,441	19,209,194
7	391 02	OFFICE EQUIPMENT/MACHINES	471,686	471,075	470,465	469,855	469,244	468,634	468,024	467,413	466,803	466,193	465,582	464,972	464,362	468,024
8	391 03	OFFICE FURNITURE/EQUIP	347,725	347,725	347,725	347,725	347,725	347,725	347,725	347,725	347,725	347,725	347,725	347,725	347,725	347,725
9	392 01	AUTO & TRUCK LESS THAN 1/2 TON	7,831,215	8,564,703	9,273,190	9,981,678	10,690,166	11,398,654	12,107,142	12,815,630	13,524,118	14,232,606	14,941,094	15,649,582	16,358,070	13,376,669
10	392 02	AUTO & TRUCK 3/4 TO 1 TON	1,915,721	1,915,721	1,915,721	1,915,721	1,915,721	1,915,721	1,915,721	1,915,721	1,915,721	1,915,721	1,915,721	1,915,721	1,915,721	1,915,721
11	392 03	AIRPLANES	6,029,718	6,029,718	6,029,718	6,029,718	6,029,718	6,029,718	6,029,718	6,029,718	6,029,718	6,029,718	6,029,718	6,029,718	6,029,718	6,029,718
12	392 04	TRAILERS, OTHER	282,691	281,899	281,108	280,316	279,524	278,732	277,940	277,149	276,357	275,565	274,773	273,981	273,190	279,940
13	392 05	TRUCKS OVER 1 TON	1,139,803	1,131,497	1,123,191	1,114,886	1,106,580	1,098,274	1,089,969	1,081,663	1,073,357	1,065,052	1,056,746	1,048,440	1,040,135	1,089,969
14	393	STORES EQUIPMENT	63,229	62,663	62,108	61,622	61,087	60,552	60,016	59,481	58,945	58,410	57,874	57,339	56,803	60,016
15	394	TOOLS SHOP & GARAGE EQUIPMENT	3,208,789	3,245,811	3,284,433	3,317,755	3,351,077	3,384,399	3,417,721	3,451,043	3,484,365	3,517,687	3,551,009	3,584,331	3,617,653	3,418,452
16	394 01	TOOLS SHOP & GARAGE EQUIPMENT - CNG	168,988	168,988	168,988	168,988	168,988	168,988	168,988	168,988	168,988	168,988	168,988	168,988	168,988	168,988
17	395	LABORATORY EQUIPMENT	129,578	129,578	129,578	129,578	129,578	129,578	129,578	129,578	129,578	129,578	129,578	129,578	129,578	129,578
18	396	POWER OPERATED EQUIPMENT	1,864,409	1,866,760	1,909,111	1,931,462	1,953,812	1,976,163	1,998,514	2,020,865	2,043,216	2,065,567	2,087,918	2,110,269	2,132,619	1,998,514
19	397	COMMUNICATION EQUIPMENT	3,478,713	3,478,447	3,478,180	3,499,911	3,521,641	3,522,084	3,521,818	3,521,551	3,521,285	3,521,019	3,520,752	3,520,486	3,520,219	3,509,701
20	398	MISC EQUIPMENT	312,985	312,973	312,961	312,949	312,937	312,924	312,912	312,900	312,888	312,876	312,864	312,851	312,839	312,912
21		TOTAL	\$58,354,372	\$57,438,888	\$58,485,548	\$59,580,928	\$59,848,638	\$70,115,050	\$70,370,773	\$70,621,487	\$70,872,200	\$71,122,913	\$71,373,626	\$71,624,339	\$71,875,050	\$69,973,970

LINE NO	A/C NO	DESCRIPTION	13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
22	374	LAND AND LAND RIGHTS	\$2,252,873	9.2%	\$207,583	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON UTILIZED PROPERTY
23	375	STRUCTURES AND IMPROVEMENTS	15,697,908	2.7%	417,062	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
24	390	STRUCTURES AND IMPROVEMENTS	943,283	5.7%	54,097	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON UTILIZED PROPERTY
25	390 02	STRUCTURES & IMPROVEMENTS - Leasehold	28,218	0.0%	0	
26	391	OFFICE FURNITURE	2,758,573	0.0%	0	
27	391 01	COMPUTER EQUIPMENT	19,209,194	2.6%	502,048	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF CUSTOMER COUNT, CHECKS PROCESSED, # OF BILLS & # OF USER IDS
28	391 02	OFFICE EQUIPMENT/MACHINES	468,024	0.0%	0	
29	391 03	OFFICE FURNITURE/EQUIP	347,725	0.0%	0	
30	392 01	AUTO & TRUCK LESS THAN 1/2 TON	9,378,669	0.0%	0	
31	392 02	AUTO & TRUCK 3/4 TO 1 TON	1,915,721	0.0%	0	
32	392 03	AIRPLANES	6,029,718	0.0%	0	
33	392 04	TRAILERS, OTHER	257,940	0.0%	0	
34	392 05	TRUCKS OVER 1 TON	1,089,969	0.0%	0	
35	393	STORES EQUIPMENT	60,016	0.0%	0	
36	394	TOOLS SHOP & GARAGE EQUIPMENT	3,418,452	0.0%	0	
37	394 01	TOOLS SHOP & GARAGE EQUIPMENT - CNG	168,988	0.0%	0	
38	395	LABORATORY EQUIPMENT	129,578	0.0%	0	
39	396	POWER OPERATED EQUIPMENT	1,998,514	0.0%	0	
40	397	COMMUNICATION EQUIPMENT	3,509,701	0.0%	0	
41	398	MISC EQUIPMENT	312,912	0.0%	0	
42		TOTAL	\$69,973,970		\$1,190,788	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR + 1 ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS

TYPE OF DATA SHOWN
HISTORIC BASE YR + 1 12/31/02
WITNESS J P HIGGINS

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

13 MONTH AVERAGE

LINE NO	A/C NO	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			METHOD OF ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	374	SOUTH FLORIDA REGIONAL OFFICE	\$589,000	\$0	\$589,000	\$0	\$0	\$0	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON UTILIZED PROPERTY
2	374	NMI-LAND-GOCONUT CREEK REG STA, 100 W ATLANTIC BLVD,POMP,PAR#	12,413	0	12,413				
3	374	NMI-LAND-PLANTATION GATE STA, PETERS ROAD PARCEL # 5	22,954	0	22,954				
4	374	NMI-LAND-FULFORD PLANT, 15779 W DIXIE HWY,N MIAMI BCH,PARCEL # 1	38,351	0	38,351				
5	374	TPA-EASEMENT-NEBRASKA AVE FROM BIRD ST SOUTH 432 FT	5,334	0	5,334				
6	374	TPA-LAND - GATE STATION @ LITHIA PINECREST RD	8,000	0	8,000				
7	374	TPA-LAND RIGHTS-PURCHASE FOR NW GATE STATION	8,909	0	8,909				
8	374	TPA-LAND-CSX RR PROPERTY W OF 13 ST @ FRANK ADAMO DR (SR 60)	7,960	0	7,960				
9	374	TPA-LAND-ESTUARY PLANT, 1300 N 13TH STREET, TAMPA- PARCEL #1	41,797	0	41,797				
10	374	TPA-LAND-ESTUARY PLANT, SOUTH OF RAILROAD, TAMPA- PARCEL #2	2,768	0	2,768				
11	374	TPA-LAND-PORT SUTTON GATE STATION,78TH & MADISON- PARCEL #3	4,939	0	4,939				
12	374	STP-LAND-LOT N SIDE, 1800 9TH AVE N , ST PETE, PARCEL #2	0	41,445	41,445				
13	374	STP-LAND-MAIN GATE STATION, 77TH AVE & 18TH WAY, ST PETE, PAR #4	2,928	0	2,928				
14	374	STP-LAND-NORTH GATE STATION,13800 62 ST N , ST PETE, PARCEL #3	16,535	0	16,535				
15	374	STP-LAND-PLANT SITE, 1800 9TH AVE N , ST PETE (SWAP WCITY 8405)	6,931	1,573	8,504				
16	374	STP-LAND-REG STATION, 3 AVE S & 16 STREET S, PARCEL #7	500	0	500				
17	374	STP-LAND-REG STATION, S SIDE 30 AVE N,WEST OF 16 ST N , PAR #6	3,000	0	3,000				
18	374	STP-LAND-REG STATION, S SIDE 30 AVE S,WEST OF 30 ST S , PAR #5	3,800	0	3,800				
19	374	STP-MDBH1020, MADIERA BEACH-EASEMENT @ 127 AVE TREASURE ISLAN	2,900	0	2,900				
20	374	ORL-LAND-DIST YARD, 601 W ROBINSON STREET, PARCEL # 2	41,315	0	41,315				
21	374	ORL-LAND-FAIRVILLA SITE, US HWY 441,N OF SILVER STAR, PARCEL #3	1,997	0	1,997				
22	374	ORL-LAND-OAKLAND HILLS, FIESTA LANE & DURANGO WAY, PARCEL # 4	1,008	0	1,008				
23	374	ORL-LAND-PLANT SITE, 600 W ROBINSON STREET, PARCEL # 1	49,693	0	49,693				
24	374	TRI-LAND-DIVISION OFFICE SITE,1724 KURT ST,EUSTIS, PARCEL # 2	9,000	0	9,000				
25	374	TRI-LAND-EUSTIS INDUSTRIAL PARK,MTR STA SITE, PARCEL # 1	500	0	500				
26	374	TRI-LAND-MT DORA GATE STATION,WOLF BRANCH RD ,PARCEL # 3	8,516	0	8,516				
27	374	JAX-LAND - CAPPER ROAD GATE STATION, PARCEL # 16	22,989	0	22,989				
28	374	JAX-LAND - JERICHO ROAD GATE STATION, PARCEL # 15	13,282	0	13,282				
29	374	JAX-LAND-CEDER HILLS GATE STATION SITE, PARCEL # 3	1,582	0	1,582				
30	374	JAX-LAND-CHURCH STREET PLANT SITE, PARCEL # 1	39,371	0	39,371				
31	374	JAX-LAND-KING STREET BET FORBES & POST ST,REG STA, PARCEL #6	200	0	200				
32	374	JAX-LAND-MAGNOLIA & MCCOY STREETS,REG STA, PARCEL #11	986	0	986				
33	374	JAX-LAND-OAK STREET & EDISON AVE REG STA, PARCEL # 4	300	0	300				
34	374	JAX-LAND-PART OF LOT 3 BL 138,NEWMAN BET STATE&ORANGE HAT,PAR#	400	0	400				
35	374	JAX-LAND-PART OF LOT 5 BL 12, 11 ST WARRENS REPLAT,PARCEL #7	539	0	539				
36	374	JAX-LAND-PEARL PLAZA SILVER & 24TH STREET,REG STA, PARCEL #9	1,000	0	1,000				
37	374	JAX-LAND-PHILLIPS HWY PLANT PROPERTY, PARCEL #14	314,616	0	314,616				
38	374	JAX-LAND-SOUTHSIDE REG STA,PIONESSA PROPERTY, PARCEL #13	12,947	0	12,947				
374		SUB TOTALS CONTINUED ON G-1 p 16b	\$1,299,257	\$43,018	\$1,342,275	\$0	\$0	\$0	

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR = 1. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS	TYPE OF DATA SHOWN HISTORIC BASE YR + 1 12/31/02 WITNESS J P HIGGINS
COMPANY PEOPLES GAS SYSTEM		
DOCKET NO 020384 GU		

		13-MONTH AVERAGE						METHOD OF ALLOCATION	
LINE NO	A/C NO	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	374	SUB TOTALS FROM G1 p 16a	\$1,299,257	\$43,018	\$1,342,275	\$0	\$0	\$0	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
2	374	JAX-LAND-W 12 FT OF N 12 FT LOT 1 BL 32 DOTEN S/D,REG STA,PAR#5	538	0	538				
3	374	SMI-PLANT SITE - NW 1ST AVE & NW 17TH ST, PARCEL # 1	39,181	0	39,181				
4	374	LAK-LAND - PEACHTREE PLANT SITE (PARCEL # 1)	1,245	88	1,313				
5	374	DAY-LAND-1722 RIDGEWOOD AVE, HOLY HILL FL 32117	155,747	0	155,747				
6	374	DAY-LAND-GATE STATION SITE, PARCEL # 3	4,393	0	4,393				
7	374	DAY-LAND-REGULATOR STA SITE, PARCEL # 1 (INDUSTRIAL PARK)	477	0	477				
8	374	SAR-LAND - GATE STATION, 12th & CENTRAL, SARASOTA	50,000	0	50,000				
9	374	PBG-LAND - PBG OPERATIONS FACILITY 1363 JUPITER PARK DR	230,941	0	230,941				
10	374	PC -LAND-301 MAPLE AVE	84,889	8,881	91,750				
11	374	PC -LAND-GULF ASPHALT GATE STATION	23,645	0	23,645				
12	374	PC -LAND-MAPLE AVE GATE STATION	3,080	0	3,080				
13	374	PC -Land @ corner of 3rd Ave & Maple (next to Panama City Office)	0	157,816	157,816				
14	374	OCA-APPRAISAL - 8TH AVE & 16TH STREET	800	0	800				
15	374	OCA-ENVIRONMENTAL AUDIT - LAND	2,980	0	2,980				
16	374	OCA-LAND - 316 SW 33RD AVE	86,200	0	86,200				
17	374	OCA-LAND - LEVEY COUNTY GATE STATION	41,114	0	41,114				
18	374	OCA-LAND - LEVEY COUNTY GATE STATION	1,000	0	1,000				
19	374	OCA-LAND - SILVER SPRINGS GATE STATION	28,038	0	28,038				
20	374	OCA-LAND RIGHTS - RIGHT OF WAY / BASELINE RD	1,200	0	1,200				
21	374	OCA-LEGAL FEES - RICHARD, BLINN & HALDEN	10,338	0	10,338				
22	374	OCA-SURVEY - GATE STATION PROPERTY	250	0	250				
23	374	TOTAL	\$2,045,291	\$207,583	\$2,252,873	\$0	\$0	\$0	
24	375	SOUTH FLORIDA REGIONAL OFFICE	\$1,069,145	\$0	\$1,069,145	\$28,878	\$0	\$28,878	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
25	375	NMI-OFFICE BLDG - FULFORD	258,312	0	258,312	54,159	0	54,159	
26	375	NMI-ENGINE BLDG	83,740	0	83,740	27,487	0	27,487	
27	375	NMI-METER SHOP	51,293	0	51,293	12,794	0	12,794	
28	375	NMI-WAREHOUSE - FULFORD	249,677	0	249,677	101,782	0	101,782	
29	375	TPA-OFFICE BLDG - CHANNELSIDE/13 ST	2,333,394	0	2,333,394	418,401	0	418,401	
30	375	TPA-FIRE TRAINING FACILITY	14,261	0	14,261	5,580	0	5,580	
31	375	TPA-GAS CONTROL BLDG	16,875	0	16,875	9,150	0	9,150	
32	375	TPA-MAINTENANCE BLDG	13,068	0	13,068	4,881	0	4,881	
33	375	TPA-STORAGE BLDG	5,370	0	5,370	4,758	0	4,758	
34	375	TPA-TRANSPORTATION BLDG	56,180	0	56,180	19,890	0	19,890	
35	375	TPA-WAREHOUSE BLDG	140,879	0	140,879	34,888	0	34,888	
36	375	TPA-WELDING SHOP	20,312	0	20,312	6,253	0	6,253	
37	375	SUB TOTALS CONTINUED ON B 5 p. 16c	\$4,292,307	\$0	\$4,292,307	\$724,700	\$0	\$724,700	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

EXPLANATION PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR + 1 ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS

TYPE OF DATA SHOWN
 HISTORIC BASE YR + 1 12/31/02
 WITNESS J P HIGGINS

LINE NO	A/C NO	DESCRIPTION & ADDRESS	13-MONTH AVERAGE			METHOD OF ALLOCATION			
			PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	375	SUB TOTALS FROM G1 p. 16b	\$4,292,307	\$0	\$4,292,307	\$724,700	\$0	\$724,700	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
2	375	STP-OFFICE BLDG - 9TH AVE	1,682,648	381,951	2,064,599	381,292	86,551	467,842	
3	375	STP-ANNEX BLDG	28,872	0	28,872	4,987	0	4,987	
4	375	STP-STORAGE BLDG	36,716	0	36,716	10,138	0	10,138	
5	375	STP-WAREHOUSE BLDG	126,273	0	126,273	33,730	0	33,730	
6	375	ORL-OFFICE BLDG - 600 ROBINSON	1,067,522	0	1,067,522	244,096	0	244,096	
7	375	ORL-WAREHOUSE	145,287	0	145,287	47,517	0	47,517	
8	375	TRI-OFFICE BLDG- KURT	474,187	0	474,187	108,205	0	108,205	
9	375	TRI-WAREHOUSE	44,753	0	44,753	3,983	0	3,983	
10	375	TRI-WELDING SHOP	4,526	0	4,526	750	0	750	
11	375	JAX-OFFICE BLDG - PHILIPS HWY	2,777,839	0	2,777,839	514,419	0	514,419	
12	375	JAX-DISTRIBUTION AREA - 1745 CHURCH ST	39,022	0	39,022	21,697	0	21,697	
13	375	JAX-EQUIP BLDG	24,536	0	24,536	6,396	0	6,396	
14	375	JAX-MAINTENANCE BLDG	146,866	0	146,866	4,043	0	4,043	
15	375	JAX-WAREHOUSE	201,806	0	201,806	53,358	0	53,358	
16	375	SMI-OFFICE BLDG - 17TH ST	487,460	0	487,460	158,993	0	158,993	
17	375	SMI-TOOL SHED	1,377	0	1,377	124	0	124	
18	375	SMI-TRAINING FACILITY	4,301	0	4,301	635	0	635	
19	375	SMI-WAREHOUSE	32,758	0	32,758	18,380	0	18,380	
20	375	LAK-OFFICE BLDG - KATHLEEN RD	523,620	28,722	552,341	116,538	6,382	122,931	
21	375	LAK-WAREHOUSE	86,208	0	86,208	17,482	0	17,482	
22	375	DAY-OFFICE BLDG - RIDGEWOOD AVE	443,288	0	443,288	38,779	0	38,779	
23	375	DAY-UTILITY SHED	4,220	0	4,220	429	0	429	
24	375	HIG-FENCE FOR REGULATOR STATION	1,174	0	1,174	548	0	548	
25	375	SAR-OFFICE BLDG-8281 VICO CT	760,322	0	760,322	20,364	0	20,364	
26	375	SAR-STORAGE SHED	10,877	0	10,877	2,040	0	2,040	
27	375	SAR-WAREHOUSE	4,938	0	4,938	557	0	557	
28	375	PBG-OFFICE BLDG-1363 JUPITER PARK DR	663,331	0	663,331	19,878	0	19,878	
29	375	PC -OFFICE BLDG - MAPLE AVE	78,805	6,390	85,195	6,129	659	6,788	
30	375	PC -SHED	2,193	0	2,193	372	0	372	
31	375	OCA-OFFICE BLDG - 33RD AVE	54,104	0	54,104	6,678	0	6,678	
32	375	SWF-OFFICE BLDG-5109 ENTERPRISE	1,012,210	0	1,012,210	25,447	0	25,447	
33	375	COR-MISC	16,724	0	16,724	1,748	0	1,748	
34	375	TOTALS	\$15,280,846	\$417,062	\$15,697,908	\$2,595,226	\$93,602	\$2,688,828	
35	390	PC -DIVISION OFFICE	687,195	54,097	721,291	112,360	9,110	121,470	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
36	390	OCA-STORAGE BUILDINGS	5,511	0	5,511	781	0	781	
37	390	OCA-DIVISION OFFICE	218,480	0	218,480	41,359	0	41,359	
37	390	TOTAL	\$889,186	\$54,097	\$943,283	\$154,500	\$9,110	\$163,610	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR + 1 ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS

TYPE OF DATA SHOWN
 HISTORIC BASE YR + 1 12/31/02
 WITNESS J P HIGGINS

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

13-MONTH AVERAGE

LINE NO	A/C NO	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			METHOD OF ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	390 02	HIG-DIVISION OFFICE	\$28,216	\$0	\$28,216	\$28,216	\$0	\$28,216	
2	390 02	TOTAL	\$28,216	\$0	\$28,216	\$28,216	\$0	\$28,216	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

EXPLANATION PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR + 1 ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS

TYPE OF DATA SHOWN
HISTORIC BASE YR + 1 12/31/02
WITNESS J P HIGGINS

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

EXPLANATION PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF COMMON PLANT WITH THE 13 MONTH AVERAGE OF THE PROJECTED TEST YEAR SEGREGATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED.

TYPE OF DATA SHOWN
 PROJECTED TEST YEAR 12/31/03
 WITNESS J P HIGGINS

LINE NO	A/C NO	DESCRIPTION	Dec-02	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	13 MONTH AVERAGE
1	374	LAND AND LAND RIGHTS	\$2,252,873	\$2,252,873	\$2,252,873	\$2,252,873	\$2,252,873	\$2,252,873	\$2,252,873	\$2,252,873	\$2,252,873	\$2,252,873	\$2,252,873	\$2,252,873	\$2,252,873	\$2,252,873
2	375	STRUCTURES AND IMPROVEMENTS	16,487,058	16,546,975	16,606,891	16,666,808	16,726,725	16,786,641	16,846,558	16,906,475	16,966,391	17,026,308	17,086,225	17,146,141	17,206,058	16,846,558
3	390	STRUCTURES AND IMPROVEMENTS	922,204	918,591	915,178	911,664	908,151	904,638	901,125	897,612	894,098	890,585	887,072	883,559	880,046	901,125
4	390 02	STRUCTURES & IMPROVEMENTS - Leasehold	28,216	28,216	28,216	28,216	28,216	28,216	28,216	28,216	28,216	28,216	28,216	28,216	28,216	28,216
5	391	OFFICE FURNITURE	3,008,875	3,075,581	3,142,488	3,209,394	3,276,301	3,343,208	3,410,114	3,477,021	3,543,927	3,610,834	3,677,741	3,744,647	3,811,554	3,410,114
6	391 01	COMPUTER EQUIPMENT	19,917,445	20,102,798	20,288,147	20,473,498	20,658,849	20,844,200	21,029,551	21,214,902	21,400,253	21,585,604	21,770,955	21,956,306	22,141,657	21,029,551
7	391 02	OFFICE EQUIPMENT/MACHINES	464,362	483,751	463,141	462,531	461,920	461,310	460,700	460,089	459,479	458,869	458,258	457,648	457,038	460,700
8	391 03	OFFICE FURNITURE/EQUIP	347,725	347,725	347,725	347,725	347,725	347,725	347,725	347,725	347,725	347,725	347,725	347,725	347,725	347,725
9	392 01	AUTO & TRUCK LESS THAN 1/2 TON	9,269,040	9,863,858	10,458,676	11,053,494	10,974,312	10,895,130	10,815,948	10,736,766	10,657,584	10,578,402	10,499,220	10,420,038	10,340,856	10,504,871
10	392 02	AUTO & TRUCK 3/4 TO 1 TON	1,915,721	1,915,721	1,915,721	1,915,721	1,915,721	1,915,721	1,915,721	1,915,721	1,915,721	1,915,721	1,915,721	1,915,721	1,915,721	1,915,721
11	392 03	AIRPLANES	6,029,716	6,029,716	6,029,716	6,029,716	6,029,716	6,029,716	6,029,716	6,029,716	6,029,716	6,029,716	6,029,716	6,029,716	6,029,716	6,029,716
12	392 04	TRAILERS, OTHER	253,190	252,398	251,606	250,814	250,022	249,231	248,439	247,647	246,855	246,063	245,272	244,480	243,688	248,439
13	392 05	TRUCKS OVER 1 TON	1,040,135	1,031,829	1,023,523	1,015,218	1,006,912	998,606	990,301	981,995	973,689	965,384	957,078	948,772	940,467	990,301
14	393	STORES EQUIPMENT	56,803	56,268	55,732	55,197	54,661	54,126	53,590	53,055	52,519	51,984	51,448	50,913	50,377	53,590
15	394	TOOLS SHOP & GARAGE EQUIPMENT	3,617,653	3,634,834	3,651,614	3,668,394	3,685,175	3,702,555	3,719,535	3,736,516	3,753,498	3,770,478	3,787,457	3,804,437	3,821,417	3,719,535
16	394 01	TOOLS SHOP & GARAGE EQUIPMENT - CNG	168,986	168,986	168,986	168,986	168,986	168,986	168,986	168,986	168,986	168,986	168,986	168,986	168,986	168,986
17	395	LABORATORY EQUIPMENT	129,578	129,578	129,578	129,578	129,578	129,578	129,578	129,578	129,578	129,578	129,578	129,578	129,578	129,578
18	396	POWER OPERATED EQUIPMENT	2,132,619	2,140,837	2,149,054	2,157,272	2,165,489	2,173,707	2,181,924	2,190,142	2,198,359	2,206,577	2,214,794	2,223,012	2,231,229	2,181,924
19	397	COMMUNICATION EQUIPMENT	3,520,219	3,568,470	3,616,721	3,664,971	3,713,222	3,761,472	3,809,723	3,857,973	3,906,224	3,954,474	4,002,725	4,050,975	4,099,226	3,809,723
20	398	MISC EQUIPMENT	312,639	312,827	312,815	312,802	312,790	312,778	312,766	312,754	312,741	312,729	312,717	312,705	312,693	312,766
21		TOTAL	\$71,875,056	\$72,841,728	\$73,808,400	\$74,775,072	\$75,067,744	\$75,360,416	\$75,653,088	\$75,945,759	\$76,238,431	\$76,531,103	\$76,823,775	\$77,116,447	\$77,409,119	\$75,342,011

LINE NO	A/C NO	DESCRIPTION	13 MONTH AVERAGE	NONUTILITY %	3 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
22	374	LAND AND LAND RIGHTS	\$2,252,873	0.2%	\$207,583	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
23	375	STRUCTURES AND IMPROVEMENTS	16,846,558	2.5%	417,062	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
24	390	STRUCTURES AND IMPROVEMENTS	901,125	5.8%	52,435	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
25	390 02	STRUCTURES & IMPROVEMENTS - Leasehold	28,216	0.0%	0	
26	391	OFFICE FURNITURE	3,410,114	0.0%	0	
27	391 01	COMPUTER EQUIPMENT	21,029,551	2.4%	502,048	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF CUSTOMER COUNT, CHECKS PROCESSED, # OF BILLS & # OF USER ID'S
28	391 02	OFFICE EQUIPMENT/MACHINES	460,700	0.0%	0	
29	391 03	OFFICE FURNITURE/EQUIP	347,725	0.0%	0	
30	392 01	AUTO & TRUCK LESS THAN 1/2 TON	10,504,871	0.0%	0	
31	392 02	AUTO & TRUCK 3/4 TO 1 TON	1,915,721	0.0%	0	
32	392 03	AIRPLANES	6,029,716	0.0%	0	
33	392 04	TRAILERS, OTHER	248,439	0.0%	0	
34	392 05	TRUCKS OVER 1 TON	990,301	0.0%	0	
35	393	STORES EQUIPMENT	53,590	0.0%	0	
36	394	TOOLS SHOP & GARAGE EQUIPMENT	3,719,535	0.0%	0	
37	394 01	TOOLS SHOP & GARAGE EQUIPMENT - CNG	168,986	0.0%	0	
38	395	LABORATORY EQUIPMENT	129,578	0.0%	0	
39	396	POWER OPERATED EQUIPMENT	2,181,924	0.0%	0	
40	397	COMMUNICATION EQUIPMENT	3,809,723	0.0%	0	
41	398	MISC EQUIPMENT	312,766	0.0%	0	
42		TOTAL	\$75,342,011		\$1,178,126	

FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS	TYPE OF DATA SHOWN	
COMPANY	PEOPLES GAS SYSTEM		PROJECTED TEST YEAR	12/31/03
DOCKET NO	020384-GU		WITNESS	J P HIGGINS

LINE NO	A/C NO	DESCRIPTION & ADDRESS	13-MONTH AVERAGE			ACCUMULATED DEPRECIATION/AMORTIZATION			METHOD OF ALLOCATION
			PLANT						
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	374	SOUTH FLORIDA REGIONAL OFFICE	\$589,000	\$0	\$589,000	\$0	\$0	\$0	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
2	374	NMI-LAND-COCONUT CREEK REG STA, 100 W ATLANTIC BLVD,POMP,	12,413	0	12,413				
3	374	NMI-LAND-PLANTATION GATE STA, PETERS ROAD PARCEL # 5	22,954	0	22,954				
4	374	NMI-LAND-FULFORD PLANT, 15779 W DIXIE HWY,N MIAMI BCH,PARC	38,351	0	38,351				
5	374	TPA-EASEMENT-NEBRASKA AVE FROM BIRD ST SOUTH 432 FT	5,334	0	5,334				
6	374	TPA-LAND - GATE STATION @ LITHIA PINECREST RD	8,000	0	8,000				
7	374	TPA-LAND RIGHTS-PURCHASE FOR NW GATE STATION	8,909	0	8,909				
8	374	TPA-LAND-CSX RR PROPERTY W OF 13 ST @ FRANK ADAMO DR (SR	7,960	0	7,960				
9	374	TPA-LAND-ESTUARY PLANT, 1300 N 13TH STREET, TAMPA- PARCEL	41,797	0	41,797				
10	374	TPA-LAND-ESTUARY PLANT, SOUTH OF RAILROAD, TAMPA- PARCEL	2,766	0	2,766				
11	374	TPA-LAND-PORT SUTTON GATE STATION,78TH & MADISON- PARCEL	4,939	0	4,939				
12	374	STP-LAND-LOT N SIDE, 1800 9TH AVE N , ST PETE, PARCEL #2	0	41,445	41,445				
13	374	STP-LAND-MAIN GATE STATION, 77TH AVE & 18TH WAY, ST PETE, PA	2,928	0	2,928				
14	374	STP-LAND-NORTH GATE STATION,13800 62 ST N., ST PETE, PARCEL	16,535	0	16,535				
15	374	STP-LAND-PLANT SITE, 1800 9TH AVE N , ST PETE (SWAP W/CITY 840	6,931	1,573	8,504				
16	374	STP-LAND-REG STATION, 3 AVE S & 16 STREET S, PARCEL #7	500	0	500				
17	374	STP-LAND-REG STATION, S SIDE 30 AVE N,WEST OF 16 ST N , PAR #	3,000	0	3,000				
18	374	STP-LAND-REG STATION, S SIDE 30 AVE S,WEST OF 30 ST S , PAR #5	3,800	0	3,800				
19	374	STP-MDBH1020, MADERA BEACH-EASEMENT @ 127 AVE TREASURE	2,900	0	2,900				
20	374	ORL-LAND-DIST YARD, 601 W ROBINSON STREET, PARCEL # 2	41,315	0	41,315				
21	374	ORL-LAND-FAIRVILLA SITE, US HWY 441,N OF SILVER STAR, PARCEL	1,997	0	1,997				
22	374	ORL-LAND-OAKLAND HILLS, FIESTA LANE & DURANGO WAY, PARCE	1,008	0	1,008				
23	374	ORL-LAND-PLANT SITE, 600 W ROBINSON STREET, PARCEL # 1	49,693	0	49,693				
24	374	TRI-LAND-DIVISION OFFICE SITE,1724 KURT ST,EUSTIS, PARCEL # 2	9,000	0	9,000				
25	374	TRI-LAND-EUSTIS INDUSTRIAL PARK,MTR STA SITE, PARCEL # 1	500	0	500				
26	374	TRI-LAND-MT DORA GATE STATION,WOLF BRANCH RD, PARCEL # 3	8,516	0	8,516				
27	374	JAX-LAND - CAPPER ROAD GATE STATION, PARCEL # 16	22,989	0	22,989				
28	374	JAX-LAND - JERICHO ROAD GATE STATION, PARCEL # 15	13,282	0	13,282				
29	374	JAX-LAND-CEDER HILLS GATE STATION SITE, PARCEL # 3	1,582	0	1,582				
30	374	JAX-LAND-CHURCH STREET PLANT SITE, PARCEL # 1	39,371	0	39,371				
31	374	JAX-LAND-KING STREET BET FORBES & POST ST,REG STA, PARCEL	200	0	200				
32	374	JAX-LAND-MAGNOLIA & MCCOY STREETS,REG STA, PARCEL #11	986	0	986				
33	374	JAX-LAND-OAK STREET & EDISON AVE REG STA, PARCEL # 4	300	0	300				
34	374	JAX-LAND-PART OF LOT 3 BL 138,NEWMAN BET STATE&ORANGE HA	400	0	400				
35	374	JAX-LAND-PART OF LOT 5 BL 12 ,11 ST WARRENS REPLA,PARCEL #	539	0	539				
36	374	JAX-LAND-PEARL PLAZA SILVER & 24TH STREET,REG STA, PARCEL	1,000	0	1,000				
37	374	JAX-LAND-PHILLIPS HWY PLANT PROPERTY, PARCEL #14	314,616	0	314,616				
38	374	JAX-LAND-SOUTHSIDE REG STA,PIONESSA PROPERTY, PARCEL #13	12,947	0	12,947				
	374	SUB TOTALS CONTINUED ON G-1 p 19b	\$1,299,257	\$43,018	\$1,342,275	\$0	\$0	\$0	

FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS	TYPE OF DATA SHOWN	
COMPANY	PEOPLES GAS SYSTEM		PROJECTED TEST YEAR	12/31/03
DOCKET NO	020384-GU		WITNESS	J P HIGGINS

LINE NO	A/C NO	DESCRIPTION & ADDRESS	13-MONTH AVERAGE			METHOD OF ALLOCATION			
			PLANT			ACCUMULATED DEPRECIATION			
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	374	SUB TOTALS FROM G1 p 19a	\$1,299,257	\$43,018	\$1,342,275	\$0	\$0	\$0	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
2	374	JAX-LAND-W 12 FT OF N 12 FT LOT 1 BL 32 DOTEN S/D,REG STA,PAR	538	0	538				
3	374	SMI-PLANT SITE - NW 1ST AVE & NW 17TH ST, PARCEL # 1	39,181	0	39,181				
4	374	LAK-LAND - PEACHTREE PLANT SITE (PARCEL # 1)	1,245	88	1,313				
5	374	DAY-LAND-1722 RIDGEWOOD AVE, HOLY HILL FL 32117	155,747	0	155,747				
6	374	DAY-LAND-GATE STATION SITE, PARCEL # 3	4,393	0	4,393				
7	374	DAY-LAND-REGULATOR STA SITE, PARCEL # 1 (INDUSTRIAL PARK)	477	0	477				
8	374	SAR-LAND - GATE STATION, 12th & CENTRAL, SARASOTA	50,000	0	50,000				
9	374	PBG-LAND - PBG OPERATIONS FACILITY 1363 JUPITER PARK DR	230,941	0	230,941				
10	374	PC -LAND-301 MAPLE AVE	84,869	6,881	91,750				
11	374	PC -LAND-GULF ASPHALT GATE STATION	23,645	0	23,645				
12	374	PC -LAND-MAPLE AVE GATE STATION	3,080	0	3,080				
13	374	PC -Land @ corner of 3rd Ave & Maple (next to Panama City Office)	0	157,616	157,616				
14	374	OCA-APRAISAL - 8TH AVE & 16TH STREET	800	0	800				
15	374	OCA-ENVIROMENTAL AUDIT - LAND	2,980	0	2,980				
16	374	OCA-LAND - 316 SW 33RD AVE	66,200	0	66,200				
17	374	OCA-LAND - LEVEY COUNTY GATE STATION	41,114	0	41,114				
18	374	OCA-LAND - LEVEY COUNTY GATE STATION	1,000	0	1,000				
19	374	OCA-LAND - SILVER SPRINGS GATE STATION	28,038	0	28,038				
20	374	OCA-LAND RIGHTS - RIGHT OF WAY / BASELINE RD	1,200	0	1,200				
21	374	OCA-LEGAL FEES - RICHARD, BLINN & HALDEN	10,338	0	10,338				
22	374	OCA-SURVEY - GATE STATION PROPERTY	250	0	250				
23	374	TOTAL	\$2,045,291	\$207,583	\$2,252,873	\$0	\$0	\$0	
24	375	SOUTH FLORIDA REGIONAL OFFICE	\$1,569,145	\$0	\$1,569,145	\$54,998	\$0	\$54,998	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
25	375	NMI-OFFICE BLDG - FULFORD	406,962	0	406,962	62,054	0	62,054	
26	375	NMI-ENGINE BLDG	63,740	0	63,740	29,782	0	29,782	
27	375	NMI-METER SHOP	51,293	0	51,293	14,409	0	14,409	
28	375	NMI-WAREHOUSE - FULFORD	249,677	0	249,677	110,554	0	110,554	
29	375	TPA-OFFICE BLDG - CHANNELSIDE/13 ST	2,333,394	0	2,333,394	486,032	0	486,032	
30	375	TPA-FIRE TRAINING FACILITY	14,261	0	14,261	6,076	0	6,076	
31	375	TPA-GAS CONTROL BLDG	16,875	0	16,875	9,795	0	9,795	
32	375	TPA-MAINTENANCE BLDG	13,068	0	13,068	5,330	0	5,330	
33	375	TPA-STORAGE BLDG	5,370	0	5,370	5,006	0	5,006	
34	375	TPA-TRANSPORTATION BLDG	56,180	0	56,180	21,794	0	21,794	
35	375	TPA-WAREHOUSE BLDG	140,679	0	140,679	39,105	0	39,105	
36	375	TPA-WELDING SHOP	20,312	0	20,312	6,920	0	6,920	
37	375	SUB TOTALS CONTINUED ON B-5 p 19c	\$4,940,957	\$0	\$4,940,957	\$851,834	\$0	\$851,834	

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.	TYPE OF DATA SHOWN PROJECTED TEST YEAR 12/31/03 WITNESS J P HIGGINS
COMPANY PEOPLES GAS SYSTEM		
DOCKET NO 020384-GU		

		13-MONTH AVERAGE						METHOD OF ALLOCATION	
LINE NO	A/C NO	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	375	SUB TOTALS FROM G1 p 19b	\$4,940,957	\$0	\$4,940,957	\$851,834	\$0	\$851,834	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
2	375	STP-OFFICE BLDG - 9TH AVE	1,682,648	381,951	2,064,599	433,375	98,373	531,748	
3	375	STP-ANNEX BLDG	28,872	0	28,872	5,840	0	5,840	
4	375	STP-STORAGE BLDG	36,718	0	36,718	11,318	0	11,318	
5	375	STP-WAREHOUSE BLDG	128,273	0	128,273	37,758	0	37,758	
6	375	ORL-OFFICE BLDG - 600 ROBINSON	1,587,522	0	1,587,522	277,190	0	277,190	
7	375	ORL-WAREHOUSE	145,287	0	145,287	52,351	0	52,351	
8	375	TRI-OFFICE BLDG- KURT	474,167	0	474,167	122,800	0	122,800	
9	375	TRI-WAREHOUSE	44,753	0	44,753	5,228	0	5,228	
10	375	TRI-WELDING SHOP	4,528	0	4,528	883	0	883	
11	375	JAX-OFFICE BLDG - PHILIPS HWY	2,777,839	0	2,777,839	587,745	0	587,745	
12	375	JAX-DISTRIBUTION AREA - 1745 CHURCH ST	39,022	0	39,022	23,202	0	23,202	
13	375	JAX-EQUIP BLDG	24,538	0	24,538	7,175	0	7,175	
14	375	JAX-MAINTENANCE BLDG	146,888	0	146,888	7,914	0	7,914	
15	375	JAX-WAREHOUSE	201,808	0	201,808	59,780	0	59,780	
16	375	SMI-OFFICE BLDG - 17TH ST	487,460	0	487,460	175,202	0	175,202	
17	375	SMI-TOOL SHED	1,377	0	1,377	162	0	162	
18	375	SMI-TRAINING FACILITY	4,301	0	4,301	760	0	760	
19	375	SMI-WAREHOUSE	32,758	0	32,758	19,847	0	19,847	
20	375	LAK-OFFICE BLDG - KATHLEEN RD	523,620	28,722	552,341	132,688	7,279	139,978	
21	375	LAK-WAREHOUSE	88,208	0	88,208	20,103	0	20,103	
22	375	DAY-OFFICE BLDG - RIDGEWOOD AVE	443,286	0	443,286	51,076	0	51,076	
23	375	DAY-UTLITY SHED	4,220	0	4,220	547	0	547	
24	375	HIG-FENCE FOR REGULATOR STATION	1,174	0	1,174	589	0	589	
25	375	SAR-OFFICE BLDG-8261 VICO CT	760,322	0	760,322	40,390	0	40,390	
26	375	SAR-STORAGE SHED	10,877	0	10,877	2,368	0	2,368	
27	375	SAR-WAREHOUSE	4,938	0	4,938	698	0	698	
28	375	PBG-OFFICE BLDG-1363 JUPITER PARK DR	683,331	0	683,331	34,122	0	34,122	
29	375	PC -OFFICE BLDG - MAPLE AVE	78,805	6,300	85,195	10,343	839	11,182	
30	375	PC -SHED	2,193	0	2,193	437	0	437	
31	375	OCA-OFFICE BLDG - 33RD AVE	54,104	0	54,104	10,270	0	10,270	
32	375	SWF-OFFICE BLDG-5109 ENTERPRISE	1,012,210	0	1,012,210	52,069	0	52,069	
33	375	COR-MISC	16,724	0	16,724	2,218	0	2,218	
34	375	TOTALS	<u>\$16,429,495</u>	<u>\$417,062</u>	<u>\$16,846,558</u>	<u>\$3,048,182</u>	<u>\$108,491</u>	<u>\$3,154,673</u>	
35	390	PC -DIVISION OFFICE	646,688	52,435	699,133	99,884	8,099	107,982	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
36	390	OCA-STORAGE BUILDINGS	5,511	0	5,511	694	0	694	
37	390	OCA-DIVISION OFFICE	196,480	0	196,480	38,787	0	38,787	
37	390	TOTAL	<u>\$848,690</u>	<u>\$52,435</u>	<u>\$901,125</u>	<u>\$137,344</u>	<u>\$8,099</u>	<u>\$145,443</u>	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

EXPLANATION PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS

TYPE OF DATA SHOWN
 PROJECTED TEST YEAR 12/31/03
 WITNESS J P HIGGINS

13-MONTH AVERAGE

LINE NO	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			METHOD OF ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	390 02	HIG-DIVISION OFFICE	\$28,216	\$0	\$28,216	\$28,216	\$0	\$28,216	
2	390 02	TOTAL	\$28,216	\$0	\$28,216	\$28,216	\$0	\$28,216	

SCHEDULE G-1

DETAIL OF COMMON PLANT

PAGE 20 OF 28

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN

PROJECTED TEST YEAR 12/31/03

WITNESS J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

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SUPPORTING SCHEDULES

RECAP SCHEDULES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A SCHEDULE SHOWING THE SAME DATA AS REQUIRED IN SCHEDULE G-1, PAGE 15 OF 28, FOR DEPRECIATION/AMORTIZATION RESERVE FOR THE HISTORIC BASE YEAR + 1

TYPE OF DATA SHOWN
HISTORIC BASE YR + 1 12/31/02
WITNESS: J P HIGGINS

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE NO	A/C NO	DESCRIPTION	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	13 MONTH AVERAGE
1	374	LAND AND LAND RIGHTS	(28,776)	0	0	0	0	0	0	0	0	0	0	0	0	(2,214)
2	375	STRUCTURES AND IMPROVEMENTS	2,472,197	2,507,178	2,542,461	2,578,054	2,613,955	2,650,182	2,686,877	2,723,499	2,760,828	2,798,065	2,835,808	2,873,859	2,912,217	2,686,828
3	390	STRUCTURES AND IMPROVEMENTS	171,868	170,520	169,165	167,802	166,431	165,052	163,665	162,270	160,888	159,457	158,039	156,612	155,178	163,610
4	390 02	STRUCTURES & IMPROVEMENTS - Leasehold	28,216	28,216	28,216	28,216	28,216	28,216	28,216	28,216	28,216	28,216	28,216	28,216	28,216	28,216
5	391 00	OFFICE FURNITURE	235,703	235,602	235,754	236,137	236,750	237,592	238,684	239,967	241,499	243,261	245,253	247,474	249,926	240,276
6	391 01	COMPUTER EQUIPMENT	9,809,570	9,928,318	10,048,023	10,168,729	10,290,476	10,413,263	10,537,051	10,661,779	10,787,428	10,913,997	11,041,487	11,169,897	11,299,228	10,543,788
7	391 02	OFFICE EQUIPMENT/MACHINES	212,883	214,153	215,820	217,085	218,546	220,006	221,462	222,916	224,367	225,815	227,261	228,704	230,144	221,443
8	391 03	OFFICE FURNITURE/EQUIP	435,088	439,898	444,709	449,519	454,329	459,139	463,949	468,760	473,570	478,380	483,190	488,000	492,811	483,949
9	392 01	AUTO & TRUCK LESS THAN 1/2 TON	1,715,505	1,705,989	1,702,600	1,705,232	1,710,537	1,715,170	1,719,130	1,722,417	1,725,031	1,728,972	1,728,240	1,728,835	1,728,758	1,718,032
10	392 02	AUTO & TRUCK 3/4 TO 1 TON	281,372	297,476	313,579	329,683	345,786	361,890	377,993	394,097	410,200	426,304	442,407	458,511	474,614	377,993
11	392 03	AIRPLANES	153,877	185,333	216,989	248,845	280,301	311,957	343,613	375,269	406,925	438,581	470,237	501,893	533,549	343,613
12	392 04	TRAILERS, OTHER	110,983	110,990	110,996	110,998	110,999	110,997	110,992	110,985	110,978	110,964	110,950	110,934	110,915	110,975
13	392 05	TRUCKS OVER 1 TON	668,003	665,738	663,428	661,071	658,672	656,229	653,742	651,211	648,635	646,015	643,351	640,643	637,891	653,433
14	393	STORES EQUIPMENT	60,309	60,368	60,419	60,466	60,508	60,546	60,578	60,605	60,627	60,644	60,658	60,663	60,665	60,542
15	394	TOOLS SHOP & GARAGE EQUIPMENT	1,740,873	1,755,809	1,770,900	1,786,228	1,801,775	1,817,541	1,833,525	1,849,729	1,866,151	1,882,792	1,899,852	1,916,731	1,934,029	1,835,064
16	394 01	TOOLS SHOP & GARAGE EQUIPMENT - CNG	81,500	82,443	83,387	84,330	85,274	86,217	87,161	88,104	89,048	89,991	90,935	91,878	92,822	87,161
17	395	LABORATORY EQUIPMENT	(126,261)	(125,790)	(125,319)	(124,848)	(124,376)	(123,905)	(123,434)	(122,962)	(122,491)	(122,020)	(121,548)	(121,077)	(120,606)	(123,434)
18	396	POWER OPERATED EQUIPMENT	1,063,001	1,065,835	1,068,797	1,071,887	1,075,104	1,078,448	1,081,920	1,085,520	1,089,247	1,093,101	1,097,083	1,101,193	1,105,430	1,082,813
19	397	COMMUNICATION EQUIPMENT	914,045	908,318	902,589	896,908	891,318	885,772	880,229	874,685	869,139	863,593	858,045	852,498	846,946	880,314
20	398	MISC EQUIPMENT	186,282	187,704	189,126	190,548	191,971	193,393	194,815	196,237	197,659	199,080	200,502	201,924	203,346	194,814
21		TOTAL	20,185,836	20,424,092	20,641,438	20,866,688	21,096,569	21,327,684	21,559,949	21,793,301	22,027,721	22,263,209	22,499,765	22,737,388	22,976,079	21,569,217

LINE NO	A/C NO	DESCRIPTION	13 MONTH AVERAGE	NONUTILITY %	3 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
22	374	LAND AND LAND RIGHTS	(\$2,214)	0.0%	\$0	
23	375	STRUCTURES AND IMPROVEMENTS	\$2,686,828	3.5%	\$93,602	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
24	390	STRUCTURES AND IMPROVEMENTS	\$163,610	5.6%	\$9,110	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
25	390 02	STRUCTURES & IMPROVEMENTS - Leasehold	\$28,216	0.0%	\$0	
26	391 00	OFFICE FURNITURE	\$240,276	0.0%	\$0	
27	391 01	COMPUTER EQUIPMENT	\$10,543,788	2.6%	\$275,569	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF CUSTOMER COUNT, CHECKS PROCESSED, # OF BILLS & # OF USER ID'S
28	391 02	OFFICE EQUIPMENT/MACHINES	\$221,443	0.0%	\$0	
29	391 03	OFFICE FURNITURE/EQUIP	\$463,949	0.0%	\$0	
30	392 01	AUTO & TRUCK LESS THAN 1/2 TON	\$1,718,032	0.0%	\$0	
31	392 02	AUTO & TRUCK 3/4 TO 1 TON	\$377,993	0.0%	\$0	
32	392 03	AIRPLANES	\$343,613	0.0%	\$0	
33	392 04	TRAILERS, OTHER	\$110,975	0.0%	\$0	
34	392 05	TRUCKS OVER 1 TON	\$653,433	0.0%	\$0	
35	393	STORES EQUIPMENT	\$60,542	0.0%	\$0	
36	394	TOOLS SHOP & GARAGE EQUIPMENT	\$1,835,064	0.0%	\$0	
37	394 01	TOOLS SHOP & GARAGE EQUIPMENT - CNG	\$87,161	0.0%	\$0	
38	395	LABORATORY EQUIPMENT	(\$123,434)	0.0%	\$0	
39	396	POWER OPERATED EQUIPMENT	\$1,082,813	0.0%	\$0	
40	397	COMMUNICATION EQUIPMENT	\$880,314	0.0%	\$0	
41	398	MISC. EQUIPMENT	\$194,814	0.0%	\$0	
42		TOTAL	\$21,569,217		\$378,282	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A SCHEDULE SHOWING THE SAME DATA AS REQUIRED IN SCHEDULE G-1, PAGE 18 OF 28, FOR DEPRECIATION/AMORTIZATION RESERVE BALANCES FOR THE PROJECTED TEST YEAR

TYPE OF DATA SHOWN
PROJECTED TEST YEAR 12/31/03
WITNESS J. P. HIGGINS

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE NO	A/C NO	DESCRIPTION	Dec-02	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	13 MONTH AVERAGE
1	374	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	375	STRUCTURES & IMPROVEMENTS	2,912,217	2,949,380	2,986,679	3,024,111	3,061,679	3,099,382	3,137,219	3,175,191	3,213,288	3,251,540	3,289,917	3,328,428	3,367,074	3,138,183
3	390 00	STRUCTURES & IMPROVEMENTS	155,178	153,582	151,980	150,389	148,752	147,127	145,495	143,855	142,208	140,554	138,893	137,224	135,548	145,443
4	390 02	STRUCTURES & IMPROVEMENTS-Leasehold	28,218	28,218	28,218	28,218	28,218	28,218	28,218	28,218	28,218	28,218	28,218	28,218	28,218	28,218
5	391 00	OFFICE EQUIPMENT	249,926	252,839	256,128	259,786	263,819	268,226	273,007	278,181	283,689	289,591	295,866	302,514	309,536	275,622
6	391 01	COMPUTER EQUIPMENT	11,299,228	11,469,910	11,642,444	11,816,832	11,993,074	12,171,189	12,351,118	12,532,920	12,716,576	12,902,085	13,089,448	13,278,664	13,469,733	12,364,082
7	391 02	OFFICE MACHINES	230,144	231,274	232,401	233,527	234,650	235,771	236,889	238,005	239,119	240,231	241,340	242,447	243,552	236,873
8	391 03	OFFICE FURNITURE/EQUIPMENT	492,811	494,115	495,419	496,723	498,027	499,330	500,634	501,938	503,242	504,546	505,850	507,154	508,458	500,634
9	392 01	AUTO & TRUCK LESS THAN 1/2 TON	1,728,758	1,725,310	1,726,572	1,732,542	1,740,553	1,747,938	1,754,898	1,760,828	1,766,330	1,771,207	1,775,458	1,779,081	1,782,078	1,753,181
10	392 02	AUTO & TRUCK 3/4 - 1 TON	474,814	489,780	504,946	520,112	535,279	550,445	565,611	580,777	595,943	611,109	626,275	641,441	656,608	565,611
11	392 03	AIRPLANES	533,549	538,574	543,599	548,623	553,648	558,673	563,698	568,722	573,747	578,772	583,797	588,822	593,846	563,698
12	392 04	TRAILERS, OTHER	110,915	110,818	110,719	110,618	110,515	110,410	110,302	110,193	110,081	109,967	109,851	109,732	109,612	110,287
13	392 05	TRUCKS OVER 1 TON	637,891	633,859	629,792	625,692	621,557	617,387	613,184	608,948	604,674	600,368	596,027	591,652	587,243	612,944
14	393 00	STORES EQUIPMENT	80,665	80,662	80,654	80,641	80,622	80,599	80,571	80,537	80,499	80,458	80,407	80,354	80,295	60,535
15	394 00	TOOLS, SHOP, GARAGE EQUIP	1,934,029	1,947,620	1,961,304	1,975,082	1,988,952	2,002,917	2,016,975	2,031,126	2,045,370	2,059,708	2,074,140	2,088,664	2,103,282	2,017,628
16	394 01	TOOLS, SHOP, GARAGE EQUIP	92,822	93,751	94,680	95,610	96,539	97,469	98,398	99,328	100,257	101,186	102,116	103,045	103,975	98,398
17	395 00	LABORATORY EQUIPMENT	(120,806)	(119,591)	(118,578)	(117,561)	(116,546)	(115,531)	(114,518)	(113,501)	(112,486)	(111,471)	(110,455)	(109,440)	(108,425)	(114,516)
18	396 00	POWER OPERATED EQUIPMENT	1,105,430	1,107,714	1,110,038	1,112,398	1,114,789	1,117,238	1,119,717	1,122,235	1,124,792	1,127,388	1,130,023	1,132,697	1,135,410	1,119,990
19	397 00	COMMUNICATION EQUIPMENT	848,948	848,238	847,795	847,624	847,222	846,889	846,728	846,832	846,808	846,808	846,808	846,808	846,808	846,808
20	398	MISC EQUIPMENT	203,346	204,402	205,459	206,515	207,572	208,628	209,685	210,741	211,798	212,854	213,910	214,968	216,023	209,684
21		TOTAL	22,978,079	23,218,451	23,468,245	23,725,480	23,987,429	24,251,484	24,517,624	24,785,850	25,056,162	25,328,559	25,603,043	25,879,612	26,158,286	24,535,097

LINE NO	A/C NO	DESCRIPTION	13 MONTH AVERAGE	NONUTILITY %	3 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
22	374	LAND & LAND RIGHTS	\$0	0%	\$0	
23	375	STRUCTURES & IMPROVEMENTS	3,138,183	3.4%	\$108,491	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
24	390 00	STRUCTURES & IMPROVEMENTS	145,443	5.6%	\$8,099	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
25	390 02	STRUCTURES & IMPROVEMENTS-Leasehold	28,218	0%	\$0	
26	391 00	OFFICE EQUIPMENT	275,622	0%	\$0	
27	391 01	COMPUTER EQUIPMENT	12,364,082	2.4%	\$295,172	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF CUSTOMER COUNT, CHECKS PROCESSED, # OF BILLS & # OF USER ID'S
28	391 02	OFFICE MACHINES	238,873	0%	\$0	
29	391 03	OFFICE FURNITURE/EQUIPMENT	500,634	0%	\$0	
30	392 01	AUTO & TRUCK LESS THAN 1/2 TON	1,753,181	0%	\$0	
31	392 02	AUTO & TRUCK 3/4 - 1 TON	565,611	0%	\$0	
32	392 03	AIRPLANES	563,698	0%	\$0	
33	392 04	TRAILERS, OTHER	110,287	0%	\$0	
34	392 05	TRUCKS OVER 1 TON	612,944	0%	\$0	
35	393 00	STORES EQUIPMENT	80,535	0%	\$0	
36	394 00	TOOLS, SHOP, GARAGE EQUIP	2,017,628	0%	\$0	
37	394 01	TOOLS, SHOP, GARAGE EQUIP	98,398	0%	\$0	
38	395 00	LABORATORY EQUIPMENT	(114,516)	0%	\$0	
39	396 00	POWER OPERATED EQUIPMENT	1,119,990	0%	\$0	
40	397 00	COMMUNICATION EQUIPMENT	848,612	0%	\$0	
41	398	MISC EQUIPMENT	209,684	0%	\$0	
42		TOTAL	\$24,535,097		\$409,762	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A DETAILED CONSTRUCTION BUDGET FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1. 12/31/02
WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.. 020384-GU

LINE NO	ACCT NO	DESCRIPTION OF PROPOSED PURCHASES AND / OR CONSTRUCTION PROJECTS	DATE OF PROPOSED PURCHASE OR CONSTR. (12/31/02)	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT (12/31/02)	RETIREMENT AMOUNT OF RELATED RETIREMENT	REMOVAL COSTS OF RELATED RETIREMENT
1	374	LAND & LAND RIGHTS	12 months ended 12/31/02	\$0	12 months ended 12/31/02	\$0	
2	375	LAND/BUILDING STRUC & IMP	12 months ended 12/31/02	1,578,300	12 months ended 12/31/02	-	
3	376	MAINS OTHER THAN PLASTIC	12 months ended 12/31/02	9,962,992	12 months ended 12/31/02	419,569	600,144
4	376.02	MAINS - PLASTIC	12 months ended 12/31/02	25,586,985	12 months ended 12/31/02	34,855	49,856
5	378	MEAS. REG. STA. EQUIPMENT - GEN	12 months ended 12/31/02	1,419,318	12 months ended 12/31/02	39,072	
6	379	MEAS. REG STA EQUIPMENT - GATE	12 months ended 12/31/02	-	12 months ended 12/31/02	56,468	
7	380	SERVICES OTHER THAN PLASTIC	12 months ended 12/31/02	1,100,590	12 months ended 12/31/02	342,314	391,785
8	380.02	SERVICES - PLASTIC	12 months ended 12/31/02	8,141,213	12 months ended 12/31/02	424,820	486,215
9	381	METERS	12 months ended 12/31/02	2,719,211	12 months ended 12/31/02	2,154,354	
10	382	METER INSTALLATIONS	12 months ended 12/31/02	1,887,484	12 months ended 12/31/02	354,514	
11	383	REGULATORS	12 months ended 12/31/02	636,185	12 months ended 12/31/02	-	
12	384	REGULATOR INSTALLATIONS	12 months ended 12/31/02	629,161	12 months ended 12/31/02	82,885	
13	385	MEAS. REG. STA. EQUIP - INDUSTRIAL	12 months ended 12/31/02	304,950	12 months ended 12/31/02	2,426	
14	386	ALTERNATIVE FUELING STATIONS	12 months ended 12/31/02	10,000	12 months ended 12/31/02	-	
15	387	TESTING/MEASURING EQUIPMENT	12 months ended 12/31/02	791,400	12 months ended 12/31/02	34,786	
16	390	STRUCTURES & IMPROVEMENTS	12 months ended 12/31/02	-	12 months ended 12/31/02	42,158	
17	391.00	OFFICE EQUIPMENT	12 months ended 12/31/02	676,612	12 months ended 12/31/02	168,867	
18	391.01	COMPUTER EQUIPMENT	12 months ended 12/31/02	1,794,500	12 months ended 12/31/02	353,041	
19	391.02	OFFICE MACHINES	12 months ended 12/31/02	-	12 months ended 12/31/02	7,324	
20	391.03	OFFICE FURNITURE/EQUIP	12 months ended 12/31/02	-	12 months ended 12/31/02	-	
21	392	TRANSPORTATION EQUIPMENT	12 months ended 12/31/02	2,388,009	12 months ended 12/31/02	1,059,354	
22	393	STORES EQUIPMENT	12 months ended 12/31/02	-	12 months ended 12/31/02	6,426	
23	394	TOOLS, SHOP, & GARAGE EQUIPMENT	12 months ended 12/31/02	487,100	12 months ended 12/31/02	76,236	
24	395	LABORATORY EQUIPMENT	12 months ended 12/31/02	-	12 months ended 12/31/02	-	
25	396	POWER OPERATED EQUIPMENT	12 months ended 12/31/02	362,600	12 months ended 12/31/02	94,390	
26	397	COMMUNICATIONS EQUIPMENT	12 months ended 12/31/02	267,500	12 months ended 12/31/02	245,994	
27	398	MISC EQUIPMENT - GAS	12 months ended 12/31/02	-	12 months ended 12/31/02	146	80,000
28		TOTAL		<u>60,764,109</u>		<u>6,000,000</u>	<u>1,608,000</u>

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

EXPLANATION PROVIDE THE MONTHLY PLANT ADDITIONS BY ACCOUNT FOR THE HISTORIC BASE YEAR + 1

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR + 1 12/31/02
 WITNESS J P HIGGINS

LINE NO	A/C NO	DESCRIPTION	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	TOTAL
1	374	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
2	374 02	LAND RIGHTS / EASEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	375	LAND/BUILDING STRUC & IMP	131,525	131,525	131,525	131,525	131,525	131,525	131,525	131,525	131,525	131,525	131,525	131,525	1,578,300
4	376	MAINS OTHER THAN PLASTIC	704,061	720,228	740,202	764,752	775,186	796,162	831,804	841,821	849,676	946,528	954,426	1,038,148	9,962,992
5	376 02	MAINS - PLASTIC	1,591,188	1,797,476	1,941,843	2,003,307	2,026,183	2,097,191	2,192,870	2,252,475	2,287,507	2,402,077	2,451,543	2,543,326	25,586,985
6	378	MEAS. REG STA EQUIPMENT - GEN	118,276	118,276	118,276	118,276	118,276	118,276	118,276	118,276	118,276	118,276	118,276	118,276	1,419,318
7	378 01	MEAS REG STA EQUIPMENT - GEN	0	0	0	0	0	0	0	0	0	0	0	0	0
8	379	MEAS REG STA EQUIPMENT - GATE	0	0	0	0	0	0	0	0	0	0	0	0	0
9	379 01	MEAS REG STA EQUIPMENT - GATE	0	0	0	0	0	0	0	0	0	0	0	0	0
10	380	SERVICES OTHER THAN PLASTIC	60,495	67,505	72,025	77,688	80,566	84,958	92,789	93,946	95,882	117,168	119,173	138,396	1,100,590
11	380 02	SERVICES - PLASTIC	494,730	550,850	593,122	614,018	618,739	650,617	687,632	714,116	724,388	801,256	814,309	877,435	8,141,213
12	381	METERS	200,202	209,712	216,536	222,311	218,397	224,771	226,196	229,566	232,360	241,904	242,268	254,988	2,719,211
13	381 01	METERS	0	0	0	0	0	0	0	0	0	0	0	0	0
14	382	METER INSTALLATIONS	115,134	129,323	139,829	145,068	143,320	150,395	154,719	162,709	163,349	187,088	186,560	209,991	1,887,484
15	383	REGULATORS	53,015	53,015	53,015	53,015	53,015	53,015	53,015	53,015	53,015	53,015	53,015	53,015	636,185
16	384	REGULATOR INSTALLATIONS	38,378	43,108	46,610	48,356	47,773	50,132	51,573	54,236	54,450	62,363	62,187	69,997	629,161
17	385	MEAS REG STA EQUIP - INDUSTRIA	25,413	25,413	25,413	25,413	25,413	25,413	25,413	25,413	25,413	25,413	25,413	25,413	304,950
18	386	ALTERNATIVE FUELING STATIONS	833	833	833	833	833	833	833	833	833	833	833	833	10,000
19	387	TESTING/MEASURING EQUIPMENT	65,950	65,950	65,950	65,950	65,950	65,950	65,950	65,950	65,950	65,950	65,950	65,950	791,400
20	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
21	390 02	STRUCTURES AND IMPROVEMENTS-L	0	0	0	0	0	0	0	0	0	0	0	0	0
22	391 00	OFFICE EQUIPMENT	64,553	55,642	55,642	55,642	55,642	55,642	55,642	55,642	55,642	55,642	55,642	55,642	676,612
23	391 01	COMPUTER EQUIPMENT	149,083	149,583	159,583	159,583	159,583	149,583	144,583	144,583	144,583	144,583	144,583	144,583	1,794,500
24	391 02	OFFICE MACHINES	0	0	0	0	0	0	0	0	0	0	0	0	0
25	391 03	OFFICE FURNITURE/EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
26	392 01	AUTO & TRUCK LESS THAN 1/2 TON	812,670	787,670	787,670	0	0	0	0	0	0	0	0	0	2,388,009
27	392 02	AUTO & TRUCK 3/4 - 1 TON	0	0	0	0	0	0	0	0	0	0	0	0	0
28	392 03	AIRPLANES	0	0	0	0	0	0	0	0	0	0	0	0	0
29	392 04	TRAILERS, OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
30	392 05	TRUCKS OVER 1 TON	0	0	0	0	0	0	0	0	0	0	0	0	0
31	393	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
32	394	TOOLS, SHOP, & GARAGE EQUIPMEN	45,175	45,175	39,675	39,675	39,675	39,675	39,675	39,675	39,675	39,675	39,675	39,675	487,100
33	394 01	TOOLS, SHOP, & GARAGE EQUIPMEN	0	0	0	0	0	0	0	0	0	0	0	0	0
34	395	LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
35	396	POWER OPERATED EQUIPMENT	30,217	30,217	30,217	30,217	30,217	30,217	30,217	30,217	30,217	30,217	30,217	30,217	362,600
36	397	COMMUNICATIONS EQUIPMENT	20,233	20,233	42,230	42,230	20,943	20,233	20,233	20,233	20,233	20,233	20,233	20,233	287,500
37	398	MISC EQUIPMENT - GAS	0	0	0	0	0	0	0	0	0	0	0	0	0
38		TOTAL ADDITIONS	4,721,132	5,001,733	5,260,193	4,597,859	4,611,236	4,744,588	4,922,945	5,034,231	5,092,973	5,443,746	5,515,827	5,817,647	60,764,109

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE THE MONTHLY PLANT RETIREMENTS BY ACCOUNT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN
HISTORIC BASE YEAR + 1 12/31/02
WITNESS J P HIGGINS

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE NO	A/C NO	DESCRIPTION	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	TOTAL
1	374	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
2	374 02	LAND RIGHTS / EASEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	375	LAND/BUILDING STRUC & IMP	0	0	0	0	0	0	0	0	0	0	0	0	0
4	376	MAINS OTHER THAN PLASTIC	34,964	34,964	34,964	34,964	34,964	34,964	34,964	34,964	34,964	34,964	34,964	34,964	419,569
5	376 02	MAINS - PLASTIC	2,905	2,905	2,905	2,905	2,905	2,905	2,905	2,905	2,905	2,905	2,905	2,905	34,855
6	378	MEAS REG STA EQUIPMENT - GEN	3,256	3,256	3,256	3,256	3,256	3,256	3,256	3,256	3,256	3,256	3,256	3,256	39,072
7	378 01	MEAS REG STA EQUIPMENT - GEN	0	0	0	0	0	0	0	0	0	0	0	0	0
8	379	MEAS REG STA EQUIPMENT - GATE	4,706	4,706	4,706	4,706	4,706	4,706	4,706	4,706	4,706	4,706	4,706	4,706	56,468
9	379 01	MEAS REG STA EQUIPMENT - GATE	0	0	0	0	0	0	0	0	0	0	0	0	0
10	380	SERVICES OTHER THAN PLASTIC	28,526	28,526	28,526	28,526	28,526	28,526	28,526	28,526	28,526	28,526	28,526	28,526	342,314
11	380 02	SERVICES - PLASTIC	35,402	35,402	35,402	35,402	35,402	35,402	35,402	35,402	35,402	35,402	35,402	35,402	424,820
12	381	METERS	179,529	179,529	179,529	179,529	179,529	179,529	179,529	179,529	179,529	179,529	179,529	179,529	2,154,354
13	381 01	METERS	0	0	0	0	0	0	0	0	0	0	0	0	0
14	382	METER INSTALLATIONS	29,543	29,543	29,543	29,543	29,543	29,543	29,543	29,543	29,543	29,543	29,543	29,543	354,514
15	383	REGULATORS	0	0	0	0	0	0	0	0	0	0	0	0	0
16	384	REGULATOR INSTALLATIONS	6,907	6,907	6,907	6,907	6,907	6,907	6,907	6,907	6,907	6,907	6,907	6,907	82,885
17	385	MEAS REG STA EQUIP. - INDUSTRIAL	202	202	202	202	202	202	202	202	202	202	202	202	2,428
18	386	ALTERNATIVE FUELING STATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0
19	387	TESTING/MEASURING EQUIPMENT	2,899	2,899	2,899	2,899	2,899	2,899	2,899	2,899	2,899	2,899	2,899	2,899	34,786
20	390	STRUCTURES & IMPROVEMENTS	3,513	3,513	3,513	3,513	3,513	3,513	3,513	3,513	3,513	3,513	3,513	3,513	42,158
21	390 02	STRUCTURES AND IMPROVEMENTS-L	0	0	0	0	0	0	0	0	0	0	0	0	0
22	391 00	OFFICE EQUIPMENT	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	168,867
23	391 01	COMPUTER EQUIPMENT	29,420	29,420	29,420	29,420	29,420	29,420	29,420	29,420	29,420	29,420	29,420	29,420	353,041
24	391 02	OFFICE MACHINES	610	610	610	610	610	610	610	610	610	610	610	610	7,324
25	391 03	OFFICE FURNITURE/EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
26	392 01	AUTO & TRUCK LESS THAN 1/2 TON	79,182	79,182	79,182	79,182	79,182	79,182	79,182	79,182	79,182	79,182	79,182	79,182	950,184
27	392 02	AUTO & TRUCK 3/4 - 1 TON	0	0	0	0	0	0	0	0	0	0	0	0	0
28	392 03	AIRPLANES	0	0	0	0	0	0	0	0	0	0	0	0	0
29	392 04	TRAILERS, OTHER	792	792	792	792	792	792	792	792	792	792	792	792	9,502
30	392 05	TRUCKS OVER 1 TON	8,306	8,306	8,306	8,306	8,306	8,306	8,306	8,306	8,306	8,306	8,306	8,306	99,668
31	393	STORES EQUIPMENT	535	535	535	535	535	535	535	535	535	535	535	535	6,428
32	394	TOOLS, SHOP, & GARAGE EQUIPMENT	6,353	6,353	6,353	6,353	6,353	6,353	6,353	6,353	6,353	6,353	6,353	6,353	76,236
33	394 01	TOOLS, SHOP, & GARAGE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
34	395	LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
35	396	POWER OPERATED EQUIPMENT	7,866	7,866	7,866	7,866	7,866	7,866	7,866	7,866	7,866	7,866	7,866	7,866	94,390
36	397	COMMUNICATIONS EQUIPMENT	20,499	20,499	20,499	20,499	20,499	20,499	20,499	20,499	20,499	20,499	20,499	20,499	245,994
37	398	MISC EQUIPMENT - GAS	12	12	12	12	12	12	12	12	12	12	12	12	146
38		TOTAL ADDITIONS	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	6,000,000

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/03

COMPANY: PEOPLES GAS SYSTEM

WITNESS:

J. P. HIGGINS

DOCKET NO. 020384-GU

LINE NO	ACCT NO.	DESCRIPTION OF PROPOSED PURCHASES AND / OR CONSTRUCTION PROJECTS	DATE OF PROPOSED PURCHASE OR CONSTR (12/31/03)	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT (12/31/03)	RETIREMENT AMOUNT OF RELATED RETIREMENT	REMOVAL COSTS OF RELATED RETIREMENT
1	374	LAND & LAND RIGHTS	12 months ended 12/31/03	\$0	12 months ended 12/31/03	\$0	
2	375	LAND/BUILDING STRUC & IMP	12 months ended 12/31/03	719,000	12 months ended 12/31/03	-	
3	376	MAINS OTHER THAN PLASTIC	12 months ended 12/31/03	9,952,783	12 months ended 12/31/03	419,569	616,193
4	376.02	MAINS - PLASTIC	12 months ended 12/31/03	25,515,217	12 months ended 12/31/03	34,855	51,189
5	378	MEAS. REG. STA. EQUIPMENT - GEN	12 months ended 12/31/03	1,049,000	12 months ended 12/31/03	39,072	
6	379	MEAS. REG. STA. EQUIPMENT - GATE	12 months ended 12/31/03	-	12 months ended 12/31/03	56,468	
7	380	SERVICES OTHER THAN PLASTIC	12 months ended 12/31/03	1,129,689	12 months ended 12/31/03	342,314	402,262
8	380.02	SERVICES - PLASTIC	12 months ended 12/31/03	8,357,311	12 months ended 12/31/03	424,820	499,217
9	381	METERS	12 months ended 12/31/03	2,792,000	12 months ended 12/31/03	2,154,354	
10	382	METER INSTALLATIONS	12 months ended 12/31/03	1,938,000	12 months ended 12/31/03	354,514	
11	383	REGULATORS	12 months ended 12/31/03	653,000	12 months ended 12/31/03	-	
12	384	REGULATOR INSTALLATIONS	12 months ended 12/31/03	646,000	12 months ended 12/31/03	82,885	
13	385	MEAS. REG. STA. EQUIP. - INDUSTRIAL	12 months ended 12/31/03	313,000	12 months ended 12/31/03	2,426	
14	386	ALTERNATIVE FUELING STATIONS	12 months ended 12/31/03	10,000	12 months ended 12/31/03	-	
15	387	TESTING/MEASURING EQUIPMENT	12 months ended 12/31/03	287,000	12 months ended 12/31/03	34,786	
16	390	STRUCTURES & IMPROVEMENTS	12 months ended 12/31/03	-	12 months ended 12/31/03	42,158	
17	391.00	OFFICE EQUIPMENT	12 months ended 12/31/03	971,747	12 months ended 12/31/03	168,867	
18	391.01	COMPUTER EQUIPMENT	12 months ended 12/31/03	2,577,253	12 months ended 12/31/03	353,041	
19	391.02	OFFICE MACHINES	12 months ended 12/31/03	-	12 months ended 12/31/03	7,324	
20	391.03	OFFICE FURNITURE/EQUIP	12 months ended 12/31/03	-	12 months ended 12/31/03	-	
21	392	TRANSPORTATION EQUIPMENT	12 months ended 12/31/03	2,022,000	12 months ended 12/31/03	1,059,354	
22	393	STORES EQUIPMENT	12 months ended 12/31/03	-	12 months ended 12/31/03	6,426	
23	394	TOOLS, SHOP, & GARAGE EQUIPMENT	12 months ended 12/31/03	280,000	12 months ended 12/31/03	76,236	
24	395	LABORATORY EQUIPMENT	12 months ended 12/31/03	-	12 months ended 12/31/03	-	
25	396	POWER OPERATED EQUIPMENT	12 months ended 12/31/03	193,000	12 months ended 12/31/03	94,390	
26	397	COMMUNICATIONS EQUIPMENT	12 months ended 12/31/03	825,000	12 months ended 12/31/03	245,994	
27	398	MISC EQUIPMENT - GAS	12 months ended 12/31/03	-	12 months ended 12/31/03	146	82,139
28		TOTAL		<u>\$60,231,000</u>		<u>\$6,000,000</u>	<u>\$1,651,000</u>

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

EXPLANATION PROVIDE THE MONTHLY PLANT ADDITIONS BY ACCOUNT FOR THE PROJECTED TEST YEAR

TYPE OF DATA SHOWN
 PROJECTED TEST YEAR 12/31/03
 WITNESS J P HIGGINS

LINE NO	A/C NO	DESCRIPTION	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	TOTAL
1	374	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
2	374 02	LAND RIGHTS / EASEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	375	LAND/BUILDING STRUC & IMP	59,917	59,917	59,917	59,917	59,917	59,917	59,917	59,917	59,917	59,917	59,917	59,917	719,000
4	376	MAINS OTHER THAN PLASTIC	846,520	827,842	827,842	827,842	827,842	827,842	827,842	827,842	827,842	827,842	827,842	827,842	9,952,783
5	376 02	MAINS - PLASTIC	2,109,146	2,127,825	2,127,825	2,127,825	2,127,825	2,127,825	2,127,825	2,127,825	2,127,825	2,127,825	2,127,825	2,127,825	25,515,217
6	378	MEAS REG STA EQUIPMENT - GEN	87,417	87,417	87,417	87,417	87,417	87,417	87,417	87,417	87,417	87,417	87,417	87,417	1,049,000
7	378 01	MEAS REG STA EQUIPMENT - GEN	0	0	0	0	0	0	0	0	0	0	0	0	0
8	379	MEAS REG STA EQUIPMENT - GATE	0	0	0	0	0	0	0	0	0	0	0	0	0
9	379 01	MEAS REG STA EQUIPMENT - GATE	0	0	0	0	0	0	0	0	0	0	0	0	0
10	380	SERVICES OTHER THAN PLASTIC	94,141	94,141	94,141	94,141	94,141	94,141	94,141	94,141	94,141	94,141	94,141	94,141	1,129,689
11	380 02	SERVICES - PLASTIC	696,443	696,443	696,443	696,443	696,443	696,443	696,443	696,443	696,443	696,443	696,443	696,443	8,357,311
12	381	METERS	232,667	232,667	232,667	232,667	232,667	232,667	232,667	232,667	232,667	232,667	232,667	232,667	2,792,000
13	381 01	METERS	0	0	0	0	0	0	0	0	0	0	0	0	0
14	382	METER INSTALLATIONS	161,500	161,500	161,500	161,500	161,500	161,500	161,500	161,500	161,500	161,500	161,500	161,500	1,938,000
15	383	REGULATORS	54,417	54,417	54,417	54,417	54,417	54,417	54,417	54,417	54,417	54,417	54,417	54,417	653,000
16	384	REGULATOR INSTALLATIONS	53,833	53,833	53,833	53,833	53,833	53,833	53,833	53,833	53,833	53,833	53,833	53,833	646,000
17	385	MEAS REG STA EQUIP - INDUSTRIA	26,083	26,083	26,083	26,083	26,083	26,083	26,083	26,083	26,083	26,083	26,083	26,083	313,000
18	386	ALTERNATIVE FUELING STATIONS	833	833	833	833	833	833	833	833	833	833	833	833	10,000
19	387	TESTING/MEASURING EQUIPMENT	23,917	23,917	23,917	23,917	23,917	23,917	23,917	23,917	23,917	23,917	23,917	23,917	287,000
20	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
21	390 02	STRUCTURES AND IMPROVEMENTS-L	0	0	0	0	0	0	0	0	0	0	0	0	0
22	391 00	OFFICE EQUIPMENT	80,979	80,979	80,979	80,979	80,979	80,979	80,979	80,979	80,979	80,979	80,979	80,979	971,747
23	391 01	COMPUTER EQUIPMENT	214,771	214,771	214,771	214,771	214,771	214,771	214,771	214,771	214,771	214,771	214,771	214,771	2,577,253
24	391 02	OFFICE MACHINES	0	0	0	0	0	0	0	0	0	0	0	0	0
25	391 03	OFFICE FURNITURE/EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
26	392 01	AUTO & TRUCK LESS THAN 1/2 TON	674,000	674,000	674,000	0	0	0	0	0	0	0	0	0	2,022,000
27	392 02	AUTO & TRUCK 3/4 - 1 TON	0	0	0	0	0	0	0	0	0	0	0	0	0
28	392 03	AIRPLANES	0	0	0	0	0	0	0	0	0	0	0	0	0
29	392 04	TRAILERS, OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
30	392 05	TRUCKS OVER 1 TON	0	0	0	0	0	0	0	0	0	0	0	0	0
31	393	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
32	394	TOOLS, SHOP, & GARAGE EQUIPMEN	23,333	23,333	23,333	23,333	23,333	23,333	23,333	23,333	23,333	23,333	23,333	23,333	280,000
33	394 01	TOOLS, SHOP, & GARAGE EQUIPMEN	0	0	0	0	0	0	0	0	0	0	0	0	0
34	395	LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
35	396	POWER OPERATED EQUIPMENT	16,083	16,083	16,083	16,083	16,083	16,083	16,083	16,083	16,083	16,083	16,083	16,083	193,000
36	397	COMMUNICATIONS EQUIPMENT	68,750	68,750	68,750	68,750	68,750	68,750	68,750	68,750	68,750	68,750	68,750	68,750	825,000
37	398	MISC EQUIPMENT - GAS	0	0	0	0	0	0	0	0	0	0	0	0	0
38		TOTAL ADDITIONS	\$ 5,524,750	\$ 5,524,750	\$ 5,524,750	\$ 4,850,750	\$ 4,850,750	\$ 4,850,750	\$ 4,850,750	\$ 4,850,750	\$ 4,850,750	\$ 4,850,750	\$ 4,850,750	\$ 4,850,750	\$ 60,231,000

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

EXPLANATION PROVIDE THE MONTHLY PLANT RETIREMENTS BY ACCOUNT FOR THE PROJECTED TEST YEAR

TYPE OF DATA SHOWN
 PROJECTED TEST YEAR 12/31/03
 WITNESS J P HIGGINS

LINE NO	A/C NO	DESCRIPTION	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	TOTAL
1	374	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
2	374 02	LAND RIGHTS / EASEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	375	LAND/BUILDING STRUC & IMP	0	0	0	0	0	0	0	0	0	0	0	0	0
4	376	MAINS OTHER THAN PLASTIC	34,964	34,964	34,964	34,964	34,964	34,964	34,964	34,964	34,964	34,964	34,964	34,964	419,569
5	376 02	MAINS - PLASTIC	2,905	2,905	2,905	2,905	2,905	2,905	2,905	2,905	2,905	2,905	2,905	2,905	34,855
6	378	MEAS REG STA EQUIPMENT - GEN	3,256	3,256	3,256	3,256	3,256	3,256	3,256	3,256	3,256	3,256	3,256	3,256	39,072
7	378 01	MEAS REG STA EQUIPMENT - GEN	0	0	0	0	0	0	0	0	0	0	0	0	0
8	379	MEAS REG STA EQUIPMENT - GATE	4,706	4,706	4,706	4,706	4,706	4,706	4,706	4,706	4,706	4,706	4,706	4,706	56,468
9	379 01	MEAS REG STA EQUIPMENT - GATE	0	0	0	0	0	0	0	0	0	0	0	0	0
10	380	SERVICES OTHER THAN PLASTIC	28,526	28,526	28,526	28,526	28,526	28,526	28,526	28,526	28,526	28,526	28,526	28,526	342,314
11	380 02	SERVICES - PLASTIC	35,402	35,402	35,402	35,402	35,402	35,402	35,402	35,402	35,402	35,402	35,402	35,402	424,820
12	381	METERS	179,529	179,529	179,529	179,529	179,529	179,529	179,529	179,529	179,529	179,529	179,529	179,529	2,154,354
13	381 01	METERS	0	0	0	0	0	0	0	0	0	0	0	0	0
14	382	METER INSTALLATIONS	29,543	29,543	29,543	29,543	29,543	29,543	29,543	29,543	29,543	29,543	29,543	29,543	354,514
15	383	REGULATORS	0	0	0	0	0	0	0	0	0	0	0	0	0
16	384	REGULATOR INSTALLATIONS	6,907	6,907	6,907	6,907	6,907	6,907	6,907	6,907	6,907	6,907	6,907	6,907	82,885
17	385	MEAS REG STA EQUIP. - INDUSTRIAL	202	202	202	202	202	202	202	202	202	202	202	202	2,426
18	386	ALTERNATIVE FUELING STATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0
19	387	TESTING/MEASURING EQUIPMENT	2,899	2,899	2,899	2,899	2,899	2,899	2,899	2,899	2,899	2,899	2,899	2,899	34,786
20	390	STRUCTURES & IMPROVEMENTS	3,513	3,513	3,513	3,513	3,513	3,513	3,513	3,513	3,513	3,513	3,513	3,513	42,158
21	390 02	STRUCTURES AND IMPROVEMENTS-Lo	0	0	0	0	0	0	0	0	0	0	0	0	0
22	391 00	OFFICE EQUIPMENT	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	168,867
23	391 01	COMPUTER EQUIPMENT	29,420	29,420	29,420	29,420	29,420	29,420	29,420	29,420	29,420	29,420	29,420	29,420	353,041
24	391 02	OFFICE MACHINES	610	610	610	610	610	610	610	610	610	610	610	610	7,324
25	391 03	OFFICE FURNITURE/EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
26	392 01	AUTO & TRUCK LESS THAN 1/2 TON	79,182	79,182	79,182	79,182	79,182	79,182	79,182	79,182	79,182	79,182	79,182	79,182	950,184
27	392 02	AUTO & TRUCK 3/4 - 1 TON	0	0	0	0	0	0	0	0	0	0	0	0	0
28	392 03	AIRPLANES	0	0	0	0	0	0	0	0	0	0	0	0	0
29	392 04	TRAILERS, OTHER	792	792	792	792	792	792	792	792	792	792	792	792	9,502
30	392 05	TRUCKS OVER 1 TON	8,306	8,306	8,306	8,306	8,306	8,306	8,306	8,306	8,306	8,306	8,306	8,306	99,668
31	393	STORES EQUIPMENT	535	535	535	535	535	535	535	535	535	535	535	535	6,426
32	394	TOOLS, SHOP, & GARAGE EQUIPMENT	6,353	6,353	6,353	6,353	6,353	6,353	6,353	6,353	6,353	6,353	6,353	6,353	76,236
33	394 01	TOOLS, SHOP, & GARAGE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
34	395	LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
35	396	POWER OPERATED EQUIPMENT	7,866	7,866	7,866	7,866	7,866	7,866	7,866	7,866	7,866	7,866	7,866	7,866	94,390
36	397	COMMUNICATIONS EQUIPMENT	20,499	20,499	20,499	20,499	20,499	20,499	20,499	20,499	20,499	20,499	20,499	20,499	245,994
37	398	MISC EQUIPMENT - GAS	12	12	12	12	12	12	12	12	12	12	12	12	146
28		TOTAL RETIREMENTS	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 6,000,000

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE THE CALCULATION OF NET OPERATING INCOME PER BOOKS FOR THE HISTORIC BASE YEAR, THE PROJECTED NET OPERATING INCOME FOR THE HISTORIC BASE YEAR + 1, AND THE PROJECTED TEST YEAR

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA: 12/31/01
 HISTORIC BASE YEAR + 1 12/31/02
 PROJECTED TEST YEAR 12/31/03
 WITNESS J P HIGGINS

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE NO	HISTORIC BASE YEAR PER BOOKS	COMPANY ADJUSTMENTS	HISTORIC BASE YEAR ADJUSTED	HISTORIC BASE YEAR + 1 2002	PROJECTED TEST YEAR 2003	PROJECTED TEST YEAR ADJUSTMENTS	PROJECTED TEST YEAR AS ADJUSTED	
	OPERATING REVENUE							
1	OPERATING REVENUES	\$352,883,642	(\$215,741,575)	\$137,142,067	\$241,705,048	\$244,218,918	(\$96,037,188)	\$148,181,729
2	REVENUE RELIEF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	TOTAL REVENUES	<u>\$352,883,642</u>	<u>(\$215,741,575)</u>	<u>\$137,142,067</u>	<u>\$241,705,048</u>	<u>\$244,218,918</u>	<u>(\$96,037,188)</u>	<u>\$148,181,729</u>
	OPERATING EXPENSES							
4	COST OF GAS	\$186,424,667	(\$186,424,667)	\$0	\$97,816,957	\$95,556,775	(\$95,556,775)	\$0
5	OPERATION & MAINTENANCE	\$62,931,212	(\$10,648,528)	\$52,282,684	\$58,981,881	\$60,586,551	(\$139,500)	\$60,447,051
6	DEPRECIATION & AMORTIZATION	\$27,302,830	(\$135,455)	\$27,167,375	\$30,553,030	\$33,429,347	(\$152,462)	\$33,276,885
7	AMORTIZATION - OTHER	\$640,000	\$0	\$640,000	\$640,000	\$640,000	\$0	\$640,000
8	TAXES OTHER THAN INCOME	\$24,529,110	(\$15,991,567)	\$8,537,543	\$9,611,057	\$10,041,138	(\$480,413)	\$9,560,723
9	INTEREST SYNCHRONIZATION	\$0	\$0	\$0	\$0	\$0	\$156,000	\$156,000
10	INCOME TAXES FEDERAL	\$19,765,827	(\$777,554)	\$18,988,273	\$11,692,879	\$9,356,426	(\$1,222,156)	\$8,134,270
11	INCOME TAXES - STATE	\$3,615,825	(\$129,775)	\$3,486,050	\$1,944,394	\$1,555,868	\$16,058	\$1,571,926
12	DEFERRED TAXES - FEDERAL	(\$7,542,808)	\$0	(\$7,542,808)	(\$1,321,179)	(\$325,789)	\$0	(\$325,789)
13	DEFERRED TAXES - STATE	(\$1,583,287)	\$0	(\$1,583,287)	(\$219,697)	(\$54,175)	\$0	(\$54,175)
14	INVESTMENT TAX CREDITS	(\$43,392)	\$43,392	\$0	(\$43,392)	(\$43,392)	\$43,392	\$0
15	TOTAL OPERATING EXPENSES	<u>\$316,039,984</u>	<u>(\$214,064,154)</u>	<u>\$101,975,830</u>	<u>\$207,635,928</u>	<u>\$210,742,748</u>	<u>(\$97,335,856)</u>	<u>\$113,406,891</u>
16	OPERATING INCOME	<u>\$36,843,658</u>	<u>(\$1,677,421)</u>	<u>\$35,166,237</u>	<u>\$34,069,120</u>	<u>\$33,476,170</u>	<u>\$1,298,668</u>	<u>\$34,774,838</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS
TO THE PROJECTED TEST YEAR. (FROM SCHEDULE G-2 PAGE 1)

TYPE OF DATA SHOWN
PROJECTED TEST YEAR 12/31/03
WITNESS J P HIGGINS

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE NO	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	REASON FOR ADJUSTMENT
<u>OPERATING REVENUE</u>			
1		(\$96,037,188)	FUEL REVENUE ADJUSTMENT
2		0	GROSS RECEIPTS & FRANCHISE FEE TAXES •
3		0	ENERGY CONSERVATION REVENUES •
4		0	
5		0	
6		<u>0</u>	
7	TOTAL REVENUE ADJUSTMENTS	<u>(\$96,037,188)</u>	
<u>COST OF GAS</u>			
8		(\$95,556,775)	FUEL COST ADJUSTMENT
9		0	
10	TOTAL COST OF GAS ADJUSTMENTS	<u>(\$95,556,775)</u>	
<u>OPERATIONS & MAINTENANCE EXPENSE</u>			
11		(\$121,000)	EMPLOYEE ACTIVITIES
12		(3,500)	AGA DUES - LOBBYING PORTION
13		(15,000)	CIVIC / SOCIAL CLUB DUES
14		0	ENERGY CONSERVATION EXPENSES •
15		0	
16		<u>0</u>	
17	TOTAL O & M ADJUSTMENTS	<u>(\$139,500)</u>	
<u>DEPRECIATION EXPENSE</u>			
18		(\$72,817)	NON-UTILITY USE OF COMMON PLANT
19		(79,645)	NON-REGULATED ASSETS (WFNG)
20		0	
21		<u>0</u>	
22	TOTAL DEPRECIATION EXPENSE ADJS	<u>(\$152,462)</u>	

• Adjustment is \$0 as item is omitted from revenue and expenses for PTY 2003

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

EXPLANATION PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS
 TO THE PROJECTED TEST YEAR (FROM SCHEDULE G-2 PAGE 1)

TYPE OF DATA SHOWN
 PROJECTED TEST YEAR 12/31/03
 WITNESS J P HIGGINS

LINE NO	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	REASON FOR ADJUSTMENT
<u>TAXES OTHER THAN INCOME</u>			
23		(\$480,413)	REMOVE TAXES RELATED TO FUEL GROSS RECEIPTS & FRANCHISE FEE TAXES *
24		0	
25		0	
26	TOTAL TAXES OTHER THAN INCOME ADJS	<u>(\$480,413)</u>	
<u>INCOME TAXES - FEDERAL</u>			
27		\$96,566	ADJUST FEDERAL TAX FOR THE EFFECT ON ABOVE ADJUST FEDERAL TAX FOR INTEREST SYNCHRONIZATION ADJUST FEDERAL TAX FOR EFFECT OF PARENT DEBT
28		134,000	
29		(1,318,722)	
		0	
30	TOTAL FEDERAL INCOME TAX ADJUSTMENTS	<u>(\$1,088,156)</u>	
<u>INCOME TAXES - STATE</u>			
31		\$18,058	ADJUST STATE TAX FOR THE EFFECT ON ABOVE ADJUST STATE TAX FOR INTEREST SYNCHRONIZATION ADJUST STATE TAX FOR EFFECT OF PARENT DEBT
32		22,000	
33		0	
34	TOTAL STATE INCOME TAX ADJUSTMENTS	<u>\$38,058</u>	
<u>DEFERRED INCOME TAXES</u>			
35	STATE	\$0	
36	FEDERAL	0	
37	TOTAL DEFERRED TAX ADJUSTMENTS	<u>\$0</u>	
38	INVESTMENT TAX CREDITS	<u>43,392</u>	INVESTMENT TAX CREDIT AMORTIZATION
39	TOTAL OF ALL ADJUSTMENTS	<u><u>\$1,298,668</u></u>	* Adjustment is \$0 as item is omitted from revenue and expenses for PTY 2003

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE AN INCOME STATEMENT FOR THE HISTORIC BASE YEAR + 1

TYPE OF DATA SHOWN

COMPANY PEOPLES GAS SYSTEM

HISTORIC BASE YEAR + 1 12/31/02

WITNESS J P HIGGINS

DOCKET NO 020384-GU

LINE NO		JAN 2002	FEB 2002	MAR 2002	APR 2002	MAY 2002	JUN 2002	JUL 2002	AUG 2002	SEPT 2002	OCT 2002	NOV 2002	DEC 2002	12 MONTHS TOTAL
1	OPERATING REVENUE	\$32,204,467	\$25,654,572	\$21,456,557	\$19,944,633	\$17,428,813	\$16,462,011	\$16,081,650	\$15,948,637	\$16,531,082	\$16,860,546	\$19,247,433	\$23,884,646	241,705,048
2	NET REVENUE	32,204,467	25,654,572	21,456,557	19,944,633	17,428,813	16,462,011	16,081,650	15,948,637	16,531,082	16,860,546	19,247,433	23,884,646	241,705,048
3	COST OF GAS	15,420,311	11,179,224	8,915,574	7,957,587	6,662,126	6,165,526	5,903,946	5,822,988	6,105,812	6,241,917	7,435,312	10,006,632	97,816,957
4	O & M EXPENSE	4,840,493	4,524,682	4,657,623	4,661,333	4,695,293	4,682,045	4,776,918	4,760,661	4,687,685	4,882,114	4,846,215	4,946,819	56,961,881
5	DEPRECIATION EXPENSE	2,441,634	2,459,110	2,477,282	2,492,686	2,504,931	2,517,347	2,530,179	2,543,420	2,556,905	2,571,051	2,585,868	2,601,287	30,281,701
6	AMORT - LEASE IMPROVEMENTS	9,580	9,580	9,580	9,580	9,580	9,580	9,580	9,580	9,580	9,580	9,580	9,580	114,957
7	AMORT - ACQ ADJUST	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	156,372
8	AMORT - OTHER	53,333	53,333	53,333	53,333	53,333	53,333	53,333	53,333	53,333	53,333	53,333	53,333	640,000
9	TAXES OTHER THAN INCOME	917,262	851,448	807,240	780,912	765,981	744,767	742,357	746,044	750,169	769,886	784,606	950,384	9,611,057
10	INCOME TAX - STATE	420,316	311,267	202,352	171,957	100,358	78,943	68,109	61,843	75,811	75,538	138,575	239,325	1,944,394
11	INCOME TAX - FEDERAL	2,527,630	1,871,845	1,216,874	1,034,087	603,514	474,736	409,585	371,901	455,898	454,257	833,338	1,439,214	11,692,879
12	DEFERRED TAX - STATE	(18,308)	(18,308)	(18,308)	(18,308)	(18,308)	(18,308)	(18,308)	(18,308)	(18,308)	(18,308)	(18,308)	(18,308)	(219,697)
13	DEFERRED TAX - FEDERAL	(110,098)	(110,098)	(110,098)	(110,098)	(110,098)	(110,098)	(110,098)	(110,098)	(110,098)	(110,098)	(110,098)	(110,098)	(1,321,179)
14	INVESTMENT TAX CREDITS	(3,616)	(3,616)	(3,616)	(3,616)	(3,616)	(3,616)	(3,616)	(3,616)	(3,616)	(3,616)	(3,616)	(3,616)	(43,392)
15	TOTAL OPERATING EXPENSES	26,511,568	21,141,497	18,220,866	17,042,485	15,276,124	14,607,286	14,375,017	14,250,779	14,576,202	14,938,685	16,567,835	20,127,583	207,635,928
16	OPERATING INCOME	5,692,899	4,513,076	3,235,690	2,902,148	2,152,689	1,854,725	1,706,633	1,697,857	1,954,879	1,921,861	2,679,598	3,757,064	34,069,120
17	OTHER INCOME - NET	(42,429)	11,318	11,318	11,318	11,318	11,318	(42,429)	11,318	11,318	11,318	11,318	11,318	28,319
18	INTEREST CHARGES	1,214,166	1,252,228	1,191,217	1,197,135	1,247,312	1,188,508	1,161,410	1,222,619	1,323,646	1,293,677	1,347,406	1,299,673	14,938,998
19	NET INCOME	\$4,436,305	\$3,272,165	\$2,055,791	\$1,716,331	\$916,694	\$677,535	\$502,794	\$486,556	\$642,551	\$639,502	\$1,343,509	\$2,468,708	\$19,158,442
20	DIVIDENDS DECLARED	\$3,968,268	\$0	\$0	\$10,645,344	\$0	\$0	\$4,688,815	\$0	\$0	\$1,666,884	\$0	\$0	\$20,969,311
21	THERMS SOLD	113,146,818	106,965,984	101,853,474	103,211,046	95,104,210	97,294,702	95,181,181	95,286,738	97,749,553	98,393,889	96,543,997	104,350,108	1,205,081,699

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE AN INCOME STATEMENT FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/03
WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE NO		JAN 2003	FEB 2003	MAR 2003	APR 2003	MAY 2003	JUN 2003	JUL 2003	AUG 2003	SEPT 2003	OCT 2003	NOV 2003	DEC 2003	12 MONTHS TOTAL
1	OPERATING REVENUE	\$31,144,456	\$26,312,881	\$21,988,062	\$20,422,160	\$17,679,597	\$16,626,035	\$16,185,099	\$16,067,903	\$16,684,643	\$17,053,026	\$19,617,658	\$24,437,396	244,218,918
2	NET REVENUE	31,144,456	26,312,881	21,988,062	20,422,160	17,679,597	16,626,035	16,185,099	16,067,903	16,684,643	17,053,026	19,617,658	24,437,396	244,218,918
3	COST OF GAS	13,894,458	11,107,310	8,804,297	7,860,012	6,568,755	6,067,730	5,803,297	5,728,866	6,037,032	6,182,890	7,428,550	10,073,580	95,556,775
4	O & M EXPENSE	5,148,509	4,812,602	4,954,002	4,957,949	4,994,070	4,979,979	5,080,889	5,063,597	4,985,978	5,192,779	5,154,595	5,281,601	60,586,551
5	DEPRECIATION EXPENSE	2,663,603	2,682,913	2,702,211	2,718,842	2,732,804	2,746,767	2,760,729	2,774,692	2,788,655	2,802,617	2,816,580	2,830,542	33,020,955
6	AMORT - LEASE IMPROVEMENTS	21,002	21,002	21,002	21,002	21,002	21,002	21,002	21,002	21,002	21,002	21,002	21,002	252,019
7	AMORT - ACQ ADJUST	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	156,372
8	AMORT - OTHER	53,333	53,333	53,333	53,333	53,333	53,333	53,333	53,333	53,333	53,333	53,333	53,333	640,000
9	TAXES OTHER THAN INCOME	949,521	890,345	844,804	817,713	801,605	779,508	776,802	780,687	785,009	805,408	821,087	988,647	10,041,136
10	INCOME TAX - STATE	391,725	297,894	184,096	149,972	64,785	37,880	18,321	14,983	38,725	37,653	107,229	212,605	1,555,868
11	INCOME TAX - FEDERAL	2,355,691	1,791,424	1,107,088	901,880	389,593	227,796	110,174	90,102	232,878	226,430	644,839	1,278,532	9,356,426
12	DEFERRED TAX - STATE	(4,515)	(4,515)	(4,515)	(4,515)	(4,515)	(4,515)	(4,515)	(4,515)	(4,515)	(4,515)	(4,515)	(4,515)	(54,175)
13	DEFERRED TAX - FEDERAL	(27,149)	(27,149)	(27,149)	(27,149)	(27,149)	(27,149)	(27,149)	(27,149)	(27,149)	(27,149)	(27,149)	(27,149)	(325,789)
14	INVESTMENT TAX CREDITS	(3,616)	(3,616)	(3,616)	(3,616)	(3,616)	(3,616)	(3,616)	(3,616)	(3,616)	(3,616)	(3,616)	(3,616)	(43,392)
15	TOTAL OPERATING EXPENSES	25,455,594	21,634,574	18,648,585	17,458,455	15,603,698	14,891,745	14,602,298	14,505,013	14,920,362	15,299,863	17,024,966	20,697,594	210,742,748
16	OPERATING INCOME	5,688,862	4,678,307	3,339,477	2,963,706	2,075,899	1,734,290	1,582,801	1,562,890	1,764,281	1,753,163	2,592,692	3,739,802	33,476,170
17	OTHER INCOME - NET	(42,424)	11,323	11,323	11,323	11,323	11,323	(42,424)	11,323	11,323	11,323	11,323	11,323	28,378
18	INTEREST CHARGES	1,375,394	1,412,764	1,344,843	1,350,173	1,413,757	1,372,628	1,439,580	1,456,945	1,393,181	1,394,037	1,456,521	1,426,774	16,836,595
19	NET INCOME	\$4,271,044	\$3,276,866	\$2,005,957	\$1,624,856	\$673,465	\$372,985	\$100,797	\$117,268	\$382,423	\$370,449	\$1,147,494	\$2,324,351	\$16,667,953
20	DIVIDENDS DECLARED	\$2,625,562	\$0	\$0	\$10,016,618	\$0	\$0	\$4,304,277	\$0	\$0	\$591,050	\$0	\$0	17,537,507
21	THERMS SOLD	114,646,837	109,183,512	103,865,013	105,013,747	89,020,927	86,834,974	83,792,045	84,028,269	85,648,582	86,817,591	88,673,454	98,590,429	1,136,115,378

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR THE HISTORIC BASE YEAR + 1

TYPE OF DATA SHOWN: HISTORIC BASE YEAR + 1 12/31/02
WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

FOR THE YEAR ENDED 12/31/02

DOCKET NO 020384-GU

LINE NO	RATE CLASS	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
RESIDENTIAL														
1	BILLS	247,639	248,422	248,856	248,324	247,496	247,888	249,449	250,167	250,979	253,487	255,879	258,557	3,006,942
2	THERMS	12,693,917	8,698,752	5,648,034	4,550,493	3,658,851	3,173,001	3,034,722	2,855,540	3,099,938	3,311,676	4,520,161	7,484,019	62,729,103
3	CUSTOMER CHARGE	1,671,561	1,676,851	1,678,430	1,676,186	1,670,596	1,683,244	1,683,778	1,688,624	1,694,110	1,711,036	1,727,183	1,745,259	\$20,296,858
4	NON-FUEL	4,988,610	3,450,026	2,250,581	1,815,034	1,464,022	1,267,578	1,207,585	1,136,440	1,233,989	1,319,802	1,797,270	2,949,973	\$24,880,910
5	PGA	6,920,323	4,742,285	3,079,130	2,480,785	1,994,690	1,729,820	1,654,435	1,556,750	1,689,988	1,805,422	2,464,249	4,080,051	\$34,197,929
6	TOTAL	\$13,580,494	\$9,869,163	\$7,008,141	\$5,972,005	\$5,129,308	\$4,670,642	\$4,545,798	\$4,381,815	\$4,618,088	\$4,836,260	\$5,988,702	\$8,775,283	\$79,375,698
SGS COMMERCIAL < 1,000														
7	BILLS	4,509	4,499	4,488	4,478	4,467	4,456	4,446	4,437	4,425	4,415	4,404	4,394	53,415
8	THERMS	337,914	337,010	215,157	175,896	191,083	195,411	148,414	131,569	187,328	212,441	125,775	243,896	2,501,894
9	CUSTOMER CHARGE	67,631	67,481	67,316	67,166	67,001	66,836	66,686	66,551	66,371	66,221	66,056	65,906	801,220
10	NON-FUEL	114,005	113,700	72,590	59,324	64,452	65,889	50,030	44,341	63,147	71,697	42,434	82,286	843,896
11	PGA	163,164	162,728	103,890	84,933	92,265	94,356	71,663	63,529	90,453	102,578	60,731	117,767	1,208,056
12	TOTAL	\$344,800	\$343,909	\$243,795	\$211,422	\$223,719	\$227,080	\$188,379	\$174,421	\$219,970	\$240,497	\$169,221	\$265,958	\$2,853,171
GS COMMERCIAL 1,000- 25,000														
13	BILLS	14,025	13,866	13,785	13,615	13,573	13,531	13,484	13,442	13,402	13,362	13,331	13,296	162,711
14	THERMS	11,195,579	8,854,570	8,021,338	7,445,741	6,245,477	6,227,488	5,426,110	5,698,929	5,728,934	5,881,779	6,617,923	8,341,946	85,685,813
15	CUSTOMER CHARGE	217,594	214,938	213,855	211,186	210,546	209,906	209,181	208,552	207,938	207,345	206,883	206,360	\$2,524,283
16	NON-FUEL	2,601,774	2,076,861	1,881,049	1,753,362	1,462,926	1,464,411	1,258,982	1,341,689	1,344,313	1,381,876	1,554,509	1,951,216	\$20,072,969
17	PGA	5,405,859	4,276,488	3,873,156	3,595,225	3,015,670	3,006,984	2,620,033	2,751,766	2,766,264	2,840,056	3,195,508	4,027,964	\$41,373,962
18	TOTAL	\$ 8,225,227	\$ 6,567,286	\$ 5,968,060	\$ 5,559,773	\$ 4,689,142	\$ 4,681,301	\$ 4,088,197	\$ 4,302,006	\$ 4,318,505	\$ 4,429,277	\$ 4,956,900	\$ 6,185,540	\$ 63,971,214
GSLV-1 COMMERCIAL 25,001- 500,000														
19	BILLS	687	654	630	621	612	608	604	602	598	596	593	591	7,397
20	THERMS	5,620,815	3,942,847	3,596,440	3,510,926	2,987,475	2,524,223	2,936,810	2,770,055	2,876,536	2,837,450	3,316,961	3,472,987	40,393,524
21	CUSTOMER CHARGE	17,250	16,425	15,825	15,600	15,366	15,253	15,175	15,137	15,035	14,976	14,907	14,841	\$185,790
22	NON-FUEL	1,219,636	856,911	781,197	753,432	642,967	538,732	629,932	590,813	614,467	612,103	715,465	748,769	\$8,704,424
23	PGA	2,714,048	1,903,830	1,736,565	1,695,274	1,442,522	1,218,838	1,418,058	1,337,539	1,388,954	1,370,081	1,601,617	1,676,955	\$19,504,280
24	TOTAL	\$3,950,933	\$2,777,165	\$2,533,587	\$2,464,306	\$2,100,854	\$1,772,823	\$2,083,166	\$1,943,489	\$2,018,456	\$1,997,161	\$2,331,989	\$2,440,565	\$28,394,494
GSLV-2 COMMERCIAL > 500,000														
25	BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
26	THERMS	500,573	172,696	226,151	198,207	188,648	184,940	256,808	162,517	339,229	192,058	205,275	205,293	2,830,395
27	CUSTOMER CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	\$0
28	NON-FUEL	32,347	11,160	14,614	12,679	12,190	11,951	16,595	10,502	21,921	12,411	13,265	13,266	\$182,900
29	PGA	241,705	83,387	109,199	94,740	91,090	89,300	124,001	78,472	163,799	92,736	99,119	99,127	\$1,368,675
30	TOTAL	\$274,052	\$94,547	\$123,812	\$107,419	\$103,280	\$101,250	\$140,596	\$88,974	\$185,720	\$105,147	\$112,383	\$112,393	\$1,549,575
COMMERCIAL STREET LIGHTING														
31	BILLS	44	44	46	46	46	45	45	44	44	44	44	43	533
32	THERMS	50,723	61,180	61,042	44,936	67,194	58,346	46,821	72,230	21,951	51,820	50,804	64,147	651,191
33	CUSTOMER CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
34	NON-FUEL	4,792	5,780	5,767	4,245	6,348	5,512	4,423	6,824	2,074	4,895	4,799	6,060	61,518
35	PGA	24,492	29,541	29,475	21,698	32,445	28,173	22,608	34,876	10,599	25,021	24,531	30,974	314,432
36	TOTAL	\$29,284	\$35,321	\$35,241	\$25,943	\$38,793	\$33,884	\$27,031	\$41,700	\$12,673	\$29,917	\$29,330	\$37,034	\$375,950

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN
HISTORIC BASE YEAR + 1: 12/31/02
WITNESS J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

FOR THE YEAR ENDED 12/31/02

DOCKET NO: 020384-GU

LINE NO	RATE CLASS	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
NATURAL GAS VEHICLES														
37	BILLS	19	19	19	19	19	19	19	19	18	21	20	20	231
38	THERMS	49,328	66,286	51,813	43,182	47,739	52,399	40,524	53,765	48,295	70,146	47,979	41,815	613,271
39	CUSTOMER CHARGE	475	475	475	475	475	475	475	475	450	525	500	500	\$5,775
40	NON-FUEL	3,266	4,388	3,430	2,859	3,160	3,469	2,683	3,559	3,197	4,644	3,176	2,768	\$40,589
41	PGA	23,818	32,007	25,018	20,851	23,051	25,301	19,567	25,961	23,320	33,870	23,167	20,191	\$296,122
42	TOTAL	\$ 27,559	\$ 36,870	\$ 28,923	\$ 24,184	\$ 26,686	\$ 29,245	\$ 22,725	\$ 29,995	\$ 26,967	\$ 39,039	\$ 26,843	\$ 23,459	\$ 342,495
WHOLESALE														
43	BILLS	2	2	2	2	2	2	2	2	2	2	2	2	24
44	THERMS	9,296	12,884	8,299	8,552	8,124	7,844	6,821	7,043	6,572	7,387	7,890	8,197	98,909
45	CUSTOMER CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	\$0
46	NON-FUEL	1,308	1,812	1,167	1,203	1,143	1,103	959	991	924	1,039	1,110	1,153	\$13,913
47	PGA	4,444	6,159	3,967	4,088	3,884	3,750	3,261	3,367	3,142	3,531	3,772	3,918	\$47,282
48	TOTAL	\$5,751	\$7,971	\$5,135	\$5,291	\$5,026	\$4,853	\$4,220	\$4,358	\$4,066	\$4,570	\$4,862	\$5,071	\$61,195
SIS INDUSTRIAL														
49	BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
50	THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
51	CUSTOMER CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
52	NON-FUEL	0	0	0	0	0	0	0	0	0	0	0	0	0
53	PGA	0	0	0	0	0	0	0	0	0	0	0	0	0
54	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IS INDUSTRIAL														
55	BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
56	THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
57	CUSTOMER CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	\$0
58	NON-FUEL	0	0	0	0	0	0	0	0	0	0	0	0	\$0
59	PGA	0	0	0	0	0	0	0	0	0	0	0	0	\$0
60	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ISLV INDUSTRIAL														
61	BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
62	THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
63	CUSTOMER CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	\$0
64	NON-FUEL	0	0	0	0	0	0	0	0	0	0	0	0	\$0
65	PGA	0	0	0	0	0	0	0	0	0	0	0	0	\$0
66	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR THE HISTORIC BASE YEAR + 1 TYPE OF DATA SHOWN HISTORIC BASE YEAR + 1 12/31/02
 COMPANY PEOPLES GAS SYSTEM WITNESS J P HIGGINS
 DOCKET NO 020384-GU FOR THE YEAR ENDED 12/31/02

LINE NO	RATE CLASS	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
SGTS COMMERCIAL < 1,000														
67	BILLS	216	221	219	226	222	225	228	230	233	236	238	241	2,736
68	THERMS	8,652	15,990	10,546	9,446	9,072	9,542	7,771	5,212	10,064	10,836	7,356	13,135	117,622
69	CUSTOMER CHARGE	3,240	3,315	3,285	3,390	3,336	3,376	3,416	3,456	3,496	3,536	3,576	3,616	41,040
70	NON-FUEL	2,919	5,395	3,558	3,187	3,061	3,219	2,622	1,759	3,395	3,656	2,482	4,432	39,683
71	SWING CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
72	TOTAL	\$6,159	\$6,710	\$6,843	\$6,577	\$6,397	\$6,595	\$6,038	\$5,215	\$6,892	\$7,192	\$6,058	\$8,048	\$80,724
GTS COMMERCIAL 1,000- 25,000														
73	BILLS	5,988	6,249	6,425	6,593	7,013	7,356	7,699	7,941	8,087	8,131	8,227	8,422	88,131
74	THERMS	3,863,839	4,310,132	3,970,372	3,882,219	3,441,543	3,627,097	3,274,438	3,608,707	3,674,645	3,731,982	4,337,686	5,556,080	47,278,740
75	CUSTOMER CHARGE	95,045	99,098	101,827	104,410	111,050	116,464	121,877	125,707	127,984	128,656	130,141	133,208	\$1,395,467
76	NON-FUEL	923,420	1,025,599	943,747	925,306	817,509	864,123	773,575	860,848	874,136	887,250	1,031,372	1,316,967	\$11,243,853
77	SWING CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	\$0
78	TOTAL	\$ 1,018,465	\$ 1,124,697	\$ 1,045,573	\$ 1,029,716	\$ 928,559	\$ 980,587	\$ 895,452	\$ 986,555	\$ 1,002,120	\$ 1,015,906	\$ 1,161,513	\$ 1,450,175	\$ 12,639,319
GTSLV-1 COMMERCIAL 25,001- 500,000														
79	BILLS	1,449	1,486	1,507	1,534	1,549	1,560	1,572	1,583	1,595	1,607	1,618	1,630	18,690
80	THERMS	10,040,901	9,537,250	8,979,804	8,703,420	7,590,808	6,411,628	7,564,891	7,165,076	7,601,789	7,666,602	9,170,079	9,744,338	100,176,588
81	CUSTOMER CHARGE	36,400	37,450	37,975	38,625	39,017	39,308	39,599	39,889	40,181	40,471	40,761	41,052	\$470,729
82	NON-FUEL	2,184,931	2,058,120	1,942,561	1,884,716	1,644,674	1,383,840	1,638,375	1,549,625	1,636,518	1,657,026	1,978,347	2,098,082	\$21,656,816
83	SWING CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	\$0
84	TOTAL	\$2,221,331	\$2,095,570	\$1,980,536	\$1,923,341	\$1,683,691	\$1,423,149	\$1,677,974	\$1,589,514	\$1,676,698	\$1,697,497	\$2,019,109	\$2,139,135	\$22,127,545
GTSLV-2 COMMERCIAL > 500,000														
85	BILLS	57	57	57	57	57	58	58	58	58	58	58	58	687
86	THERMS	3,848,931	4,514,367	3,563,014	3,858,077	3,722,273	3,674,224	3,509,142	3,691,061	3,513,789	3,593,699	3,596,457	3,737,653	44,822,686
87	CUSTOMER CHARGE	3,282	3,282	3,282	3,282	3,282	3,282	3,382	3,382	3,382	3,382	3,382	3,382	\$40,081
88	NON-FUEL	544,867	647,874	505,707	551,767	519,830	513,116	486,947	517,333	492,425	503,774	506,261	530,202	\$6,320,123
89	SWING CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	\$0
90	TOTAL	\$548,168	\$651,156	\$508,989	\$555,049	\$523,112	\$516,498	\$490,329	\$520,714	\$495,806	\$507,155	\$509,643	\$533,584	\$6,360,203
COMMERCIAL STREET LIGHTING (TRAN)														
91	BILLS	44	44	46	46	46	45	45	44	44	44	44	43	533
92	THERMS	50,723	61,180	61,042	44,936	67,194	58,346	46,821	72,230	21,951	51,820	50,804	64,147	651,191
93	CUSTOMER CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	\$0
94	NON-FUEL	4,792	5,780	5,767	4,245	6,348	5,512	4,423	6,824	2,074	4,895	4,799	6,060	\$61,518
95	SWING CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	\$0
96	TOTAL	\$ 4,792	\$ 5,780	\$ 5,767	\$ 4,245	\$ 6,348	\$ 5,512	\$ 4,423	\$ 6,824	\$ 2,074	\$ 4,895	\$ 4,799	\$ 6,060	\$ 61,518
NATURAL GAS VEH (TRAN)														
97	BILLS	3	3	3	3	3	3	3	3	3	3	3	3	36
98	THERMS	22,632	37,358	13,023	24,199	26,007	24,916	24,107	19,159	19,712	16,774	19,498	21,828	269,213
99	CUSTOMER CHARGE	75	75	75	75	75	75	75	75	75	75	75	75	\$900
100	NON-FUEL	1,498	2,473	862	1,802	1,722	1,649	1,596	1,268	1,305	1,110	1,291	1,445	\$17,822
101	SWING CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	\$0
102	TOTAL	\$1,573	\$2,548	\$937	\$1,677	\$1,797	\$1,724	\$1,671	\$1,343	\$1,380	\$1,185	\$1,366	\$1,520	\$18,722

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR THE HISTORIC BASE YEAR + 1 TYPE OF DATA SHOWN
 COMPANY PEOPLES GAS SYSTEM THE HISTORIC BASE YEAR + 1 12/31/02
 DOCKET NO. 020384-GU FOR THE YEAR ENDED 12/31/02 WITNESS J. P. HIGGINS

LINE NO	RATE CLASS	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
SITS INDUSTRIAL														
91	BILLS	46	46	47	47	47	47	47	47	50	50	50	50	575
92	THERMS	5,436,338	6,282,250	5,472,882	5,423,373	5,397,113	5,175,493	4,858,921	4,786,872	4,921,869	4,628,139	5,122,547	5,215,403	62,721,197
93	CUSTOMER CHARGE	6,617	6,617	6,767	6,767	6,767	6,767	6,767	6,767	7,217	7,217	7,217	7,217	82,700
94	NON-FUEL	381,161	442,608	383,815	380,219	378,312	362,213	339,217	333,984	343,790	322,453	358,367	365,112	4,391,252
95	PGA	0	0	0	0	0	0	0	0	0	0	0	0	0
96	TOTAL	\$387,778	\$449,225	\$390,582	\$386,986	\$385,078	\$368,980	\$345,984	\$340,750	\$351,007	\$329,870	\$365,584	\$372,329	\$4,473,952
ITS INDUSTRIAL														
97	BILLS	19	19	19	19	19	19	19	19	19	19	19	19	228
98	THERMS	14,508,891	13,980,625	12,845,809	13,329,723	14,295,484	14,702,781	13,628,125	11,998,898	12,943,743	13,078,451	14,301,215	14,617,115	164,228,861
99	CUSTOMER CHARGE	4,275	4,275	4,275	4,275	4,275	4,275	4,275	4,275	4,275	4,275	4,275	4,275	\$51,300
100	NON-FUEL	532,058	512,660	470,989	488,759	524,221	539,177	499,643	439,891	474,588	479,532	524,432	536,032	\$6,021,979
101	PGA	0	0	0	0	0	0	0	0	0	0	0	0	\$0
102	TOTAL	\$ 536,333	\$ 516,935	\$ 475,264	\$ 493,034	\$ 528,496	\$ 543,452	\$ 503,918	\$ 444,166	\$ 478,861	\$ 483,807	\$ 528,707	\$ 540,307	\$ 6,073,279
ITSLV INDUSTRIAL														
103	BILLS	4	4	4	4	4	4	4	4	4	4	4	4	48
104	THERMS	21,796,511	23,116,559	26,425,687	29,291,617	24,421,086	28,746,368	27,894,290	29,576,671	31,017,709	30,115,773	22,390,464	22,466,933	317,259,669
105	CUSTOMER CHARGE	900	900	900	900	900	900	900	900	900	900	900	900	\$10,800
106	NON-FUEL	237,582	251,970	288,040	319,279	266,190	313,335	304,048	322,386	338,093	328,262	244,056	244,890	\$3,458,130
107	PGA	0	0	0	0	0	0	0	0	0	0	0	0	\$0
108	TOTAL	\$238,482	\$252,870	\$288,940	\$320,179	\$267,090	\$314,235	\$304,948	\$323,286	\$338,993	\$329,162	\$244,956	\$245,790	\$3,468,930
SPECIAL CONTRACTS														
109	BILLS	3	3	3	3	3	3	3	3	3	3	3	3	36
110	THERMS	23,111,255	22,964,048	22,683,022	22,668,104	22,739,039	22,440,656	22,477,645	22,611,206	21,715,500	22,935,058	22,655,124	23,051,176	272,051,832
111	CUSTOMER CHARGE	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	\$14,640
112	NON-FUEL	361,394	359,426	354,751	354,062	356,168	347,734	348,784	351,578	352,770	343,740	357,766	351,873	\$4,240,047
113	PGA	0	0	0	0	0	0	0	0	0	0	0	0	\$0
114	TOTAL	\$362,614	\$360,646	\$355,971	\$355,282	\$357,388	\$348,954	\$350,004	\$352,798	\$353,990	\$344,960	\$358,986	\$353,093	\$4,254,687
121	MISC SERVICE REVENUE	279,183	277,079	288,959	278,125	267,960	268,556	267,213	256,586	276,667	303,371	269,324	270,457	\$3,283,478
122	OTHER REVENUES	161,489	177,126	181,500	220,082	156,089	162,890	153,583	154,129	142,150	153,876	157,137	118,846	\$1,938,896
123	TOTAL MISC REVENUES	440,672	454,204	450,459	498,206	424,049	431,446	420,796	410,715	418,816	457,247	426,461	389,303	\$5,222,375
124	TOTAL OPERATING REVENUE	\$32,204,467	\$25,854,572	\$21,456,557	\$19,944,833	\$17,428,813	\$16,462,011	\$16,081,650	\$15,948,837	\$16,531,082	\$16,860,546	\$19,247,433	\$23,884,646	\$241,705,048

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE THE CALCULATION FOR THE REVENUE AND COST OF GAS FOR THE HISTORIC BASE YEAR + 1

TYPE OF DATA SHOWN
HISTORIC BASE YR + 1: 12/31/02
WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO: 020384-GU

LINE NO.		JANUARY 2002	FEBRUARY 2002	MARCH 2002	APRIL 2002	MAY 2002	JUNE 2002	JULY 2002	AUGUST 2002	SEPTEMBER 2002	OCTOBER 2002	NOVEMBER 2002	DECEMBER 2002	TOTAL
COST OF GAS														
1	FIRM THERMS SOLD	30,458,144	22,146,224	17,828,274	15,975,932	13,394,590	12,423,652	11,897,031	11,751,647	12,308,783	12,564,756	14,892,767	19,862,299	195,504,100
2	COST OF GAS-FIRM	\$15,420,311	\$11,179,224	\$8,915,574	\$7,957,587	\$6,662,126	\$6,165,526	\$5,903,946	\$5,822,988	\$6,105,812	\$6,241,917	\$7,435,312	\$10,006,632	\$97,816,957
3	I-GAS THERMS SOLD	0	0	0	0	0	0	0	0	0	0	0	0	0
4	COST OF GAS-I GAS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	REVENUE RELATED TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL COST OF GAS	\$15,420,311	\$11,179,224	\$8,915,574	\$7,957,587	\$6,662,126	\$6,165,526	\$5,903,946	\$5,822,988	\$6,105,812	\$6,241,917	\$7,435,312	\$10,006,632	\$97,816,957
7	NET REVENUES	\$16,784,156	\$14,475,349	\$12,540,983	\$11,987,046	\$10,786,687	\$10,296,485	\$10,177,704	\$10,125,649	\$10,425,270	\$10,618,628	\$11,812,121	\$13,878,014	\$143,888,091

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR PROJECTED TEST YEAR

TYPE OF DATA SHOWN
PROJECTED TEST YEAR 12/31/03
WITNESS J P HIGGINS

COMPANY PEOPLES GAS SYSTEM

FOR THE YEAR ENDED 12/31/03

DOCKET NO 020384-GU

LINE NO	RATE CLASS	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
RESIDENTIAL														
1	BILLS	260,315	260,655	261,027	260,082	259,865	260,450	261,475	262,710	263,939	266,467	269,442	272,199	3,158,825
2	THERMS	12,690,335	9,213,652	5,988,889	4,807,394	3,878,072	3,341,853	3,184,260	3,008,645	3,272,644	3,492,840	4,803,958	7,946,076	65,628,617
3	CUSTOMER CHARGE	1,757,124	1,759,421	1,761,932	1,755,556	1,754,089	1,758,036	1,764,959	1,773,290	1,781,586	1,798,650	1,818,735	1,837,344	\$21,320,720
4	NON-FUEL	4,997,159	3,655,147	2,387,018	1,917,952	1,552,083	1,335,200	1,267,106	1,197,583	1,303,010	1,392,367	1,910,924	3,133,274	\$26,048,825
5	PGA	6,918,370	5,022,993	3,264,953	2,620,840	2,114,202	1,821,873	1,735,958	1,640,218	1,784,142	1,904,186	2,618,966	4,331,950	\$35,778,653
6	TOTAL	\$13,672,654	\$10,437,561	\$7,413,903	\$6,294,347	\$5,420,374	\$4,915,109	\$4,768,023	\$4,611,091	\$4,868,738	\$5,095,203	\$6,348,625	\$9,302,568	\$83,148,197
SGS COMMERCIAL < 1,000														
7	BILLS	4,419	4,409	4,398	4,388	4,377	4,367	4,357	4,348	4,336	4,326	4,316	4,306	52,346
8	THERMS	337,115	330,270	210,854	172,380	187,262	191,507	145,450	128,942	183,587	208,190	123,259	239,018	2,457,835
9	CUSTOMER CHARGE	66,278	66,131	65,969	65,822	65,661	65,499	65,352	65,220	65,043	64,896	64,735	64,588	785,195
10	NON-FUEL	113,736	111,426	71,138	63,163	64,571	64,571	49,030	43,455	61,885	70,263	41,588	80,640	829,031
11	PGA	162,778	159,473	101,812	83,235	90,421	92,470	70,232	62,261	88,646	100,526	59,517	115,411	1,186,782
12	TOTAL	\$342,793	\$337,031	\$238,919	\$207,195	\$219,245	\$222,541	\$184,614	\$170,935	\$215,574	\$235,685	\$165,837	\$260,639	\$2,801,008
GS COMMERCIAL 1,000- 25,000														
13	BILLS	13,087	13,110	13,047	12,957	12,904	12,857	12,803	12,788	12,761	12,759	12,741	12,713	154,527
14	THERMS	9,436,299	8,436,953	7,611,588	7,138,846	5,915,462	5,924,294	5,131,424	5,420,860	5,448,645	5,616,596	6,329,259	7,989,917	80,400,142
15	CUSTOMER CHARGE	203,149	203,538	202,505	201,009	200,135	199,361	198,469	198,225	197,778	197,750	197,445	196,991	\$2,396,355
16	NON-FUEL	2,199,346	1,981,474	1,784,747	1,681,075	1,384,958	1,392,463	1,189,244	1,275,260	1,277,128	1,318,300	1,485,128	1,866,586	\$18,835,709
17	PGA	4,556,379	4,073,839	3,675,306	3,447,039	2,856,320	2,860,585	2,477,742	2,617,498	2,630,914	2,712,011	3,056,125	3,857,984	\$38,821,740
18	TOTAL	\$ 6,958,875	\$ 6,258,850	\$ 5,662,557	\$ 5,329,123	\$ 4,441,412	\$ 4,452,409	\$ 3,865,455	\$ 4,090,984	\$ 4,105,821	\$ 4,228,061	\$ 4,738,697	\$ 5,921,561	\$ 60,053,805
GSLV-1 COMMERCIAL 25,001- 500,000														
19	BILLS	590	587	585	585	583	582	584	584	584	583	585	586	7,018
20	THERMS	4,208,987	3,636,172	3,394,036	3,328,188	2,879,455	2,437,123	2,856,132	2,681,980	2,822,412	2,779,480	3,273,644	3,447,554	37,745,164
21	CUSTOMER CHARGE	14,825	14,755	14,711	14,692	14,648	14,629	14,686	14,668	14,675	14,656	14,713	14,719	\$176,377
22	NON-FUEL	913,821	789,728	736,793	713,347	618,247	518,619	611,442	571,771	602,481	599,289	705,792	743,021	\$8,124,350
23	PGA	2,032,337	1,755,750	1,638,832	1,607,038	1,380,364	1,176,781	1,379,102	1,295,012	1,362,820	1,342,090	1,580,701	1,684,674	\$18,225,502
24	TOTAL	\$2,960,983	\$2,560,233	\$2,390,336	\$2,335,077	\$2,023,259	\$1,710,029	\$2,005,231	\$1,881,450	\$1,979,976	\$1,956,035	\$2,301,206	\$2,422,415	\$26,526,229
GSLV-2 COMMERCIAL > 500,000														
25	BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
26	THERMS	500,573	172,696	226,151	196,207	188,648	184,940	256,808	162,517	339,229	192,058	205,275	205,293	2,830,395
27	CUSTOMER CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	\$0
28	NON-FUEL	32,347	11,160	14,614	12,679	12,190	11,951	16,595	10,502	21,921	12,411	13,265	13,266	\$182,900
29	PGA	241,705	83,387	109,199	94,740	91,090	89,300	124,001	78,472	163,799	92,736	99,119	99,127	\$1,366,675
30	TOTAL	\$274,052	\$94,547	\$123,812	\$107,419	\$103,280	\$101,250	\$140,596	\$88,974	\$185,720	\$105,147	\$112,383	\$112,393	\$1,549,575
COMMERCIAL STREET LIGHTING														
31	BILLS	44	44	46	46	46	45	45	44	44	44	44	43	533
32	THERMS	50,723	61,180	61,042	44,936	67,194	58,346	46,821	72,230	21,951	51,820	50,804	64,147	651,191
33	CUSTOMER CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
34	NON-FUEL	4,792	5,780	5,767	4,245	6,348	5,512	4,423	6,824	2,074	4,895	4,799	6,060	61,518
35	PGA	24,492	29,541	29,475	21,698	32,445	28,173	22,608	34,876	10,599	25,021	24,531	30,974	314,432
36	TOTAL	\$29,284	\$35,321	\$35,241	\$25,943	\$38,793	\$33,684	\$27,031	\$41,700	\$12,673	\$29,917	\$29,330	\$37,034	\$375,950

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY PEOPLES GAS SYSTEM
DOCKET NO 020384-GU

EXPLANATION PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR
PROJECTED TEST YEAR
FOR THE YEAR ENDED 12/31/03

TYPE OF DATA SHOWN
PROJECTED TEST YEAR 12/31/03
WITNESS: J. P. HIGGINS

LINE NO	RATE CLASS	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
NATURAL GAS VEHICLES														
37	BILLS	19	19	19	19	19	19	19	19	18	21	20	20	231
38	THERMS	49,328	66,286	51,813	43,182	47,739	52,399	40,524	53,765	48,295	70,146	47,979	41,815	613,271
39	CUSTOMER CHARGE	475	475	475	475	475	475	475	475	450	525	500	500	\$5,775
40	NON-FUEL	3,266	4,388	3,430	2,859	3,160	3,469	2,683	3,559	3,197	4,644	3,176	2,768	\$40,599
41	PGA	23,818	32,007	25,018	20,851	23,051	25,301	19,567	25,961	23,320	33,870	23,167	20,191	\$296,122
42	TOTAL	\$ 27,559	\$ 36,870	\$ 28,923	\$ 24,184	\$ 26,686	\$ 29,245	\$ 22,725	\$ 29,995	\$ 26,967	\$ 39,039	\$ 26,843	\$ 23,459	\$ 342,495
WHOLESALE														
43	BILLS	2	2	2	2	2	2	2	2	2	2	2	2	24
44	THERMS	9,296	12,884	8,299	8,552	8,124	7,844	6,821	7,043	6,572	7,387	7,890	8,197	98,909
45	CUSTOMER CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	\$0
46	NON-FUEL	1,308	1,812	1,167	1,203	1,143	1,103	959	991	924	1,039	1,110	1,153	\$13,913
47	PGA	4,444	6,159	3,967	4,088	3,884	3,750	3,261	3,367	3,142	3,531	3,772	3,918	\$47,282
48	TOTAL	\$5,751	\$7,971	\$5,135	\$5,291	\$5,026	\$4,853	\$4,220	\$4,358	\$4,066	\$4,570	\$4,882	\$5,071	\$61,195
SIS INDUSTRIAL														
49	BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
50	THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
51	CUSTOMER CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
52	NON-FUEL	0	0	0	0	0	0	0	0	0	0	0	0	0
53	PGA	0	0	0	0	0	0	0	0	0	0	0	0	0
54	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IS INDUSTRIAL														
55	BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
56	THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
57	CUSTOMER CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	\$0
58	NON-FUEL	0	0	0	0	0	0	0	0	0	0	0	0	\$0
59	PGA	0	0	0	0	0	0	0	0	0	0	0	0	\$0
60	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ISLV INDUSTRIAL														
61	BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
62	THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
63	CUSTOMER CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	\$0
64	NON-FUEL	0	0	0	0	0	0	0	0	0	0	0	0	\$0
65	PGA	0	0	0	0	0	0	0	0	0	0	0	0	\$0
66	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR PROJECTED TEST YEAR

TYPE OF DATA SHOWN
PROJECTED TEST YEAR 12/31/03
WTNNESS J P HIGGINS

COMPANY PEOPLES GAS SYSTEM

FOR THE YEAR ENDED 12/31/03

DOCKET NO 020384-GU

LINE NO	RATE CLASS	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
SGTS COMMERCIAL < 1,000														
67	BILLS	245	244	243	243	244	245	247	250	251	253	255	257	2,982
68	THERMS	18,919	17,534	11,837	9,942	10,174	10,454	8,437	5,842	10,876	11,627	7,954	14,054	137,652
69	CUSTOMER CHARGE	3,682	3,667	3,652	3,652	3,667	3,682	3,712	3,757	3,772	3,802	3,832	3,862	44,735
70	NON-FUEL	6,383	5,916	3,994	3,354	3,433	3,527	2,847	1,971	3,669	3,923	2,684	4,741	46,441
71	SWING CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
72	TOTAL	\$10,064	\$9,582	\$7,645	\$7,006	\$7,099	\$7,209	\$6,558	\$5,728	\$7,441	\$7,725	\$6,515	\$8,603	\$91,176
GTS COMMERCIAL 1,000- 25,000														
73	BILLS	8,572	8,647	8,746	8,795	8,870	8,994	9,118	9,242	9,366	9,490	9,614	9,734	109,189
74	THERMS	6,610,856	5,849,489	5,369,245	5,141,446	4,198,770	4,362,830	3,783,819	4,160,374	4,232,171	4,363,437	5,068,484	6,421,286	59,562,209
75	CUSTOMER CHARGE	135,580	136,814	138,353	139,101	140,245	142,180	144,114	146,049	147,984	149,918	151,853	153,744	\$1,725,934
76	NON-FUEL	1,564,193	1,391,008	1,275,147	1,225,224	996,413	1,038,708	892,611	991,638	1,005,881	1,036,329	1,204,031	1,520,885	\$14,142,068
77	SWING CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	\$0
78	TOTAL	\$ 1,699,774	\$ 1,527,822	\$ 1,413,499	\$ 1,364,325	\$ 1,136,658	\$ 1,180,887	\$ 1,036,725	\$ 1,137,687	\$ 1,153,865	\$ 1,186,247	\$ 1,355,884	\$ 1,674,629	\$ 15,868,002
GTSLV-1 COMMERCIAL 25,001- 500,000														
79	BILLS	1,645	1,654	1,664	1,674	1,684	1,694	1,704	1,713	1,722	1,731	1,740	1,748	20,374
80	THERMS	11,959,124	10,430,008	9,866,780	9,482,645	8,244,730	6,996,691	8,221,340	7,778,505	8,215,197	8,268,218	9,879,499	10,451,377	109,794,115
81	CUSTOMER CHARGE	41,450	41,670	41,917	42,183	42,433	42,706	42,955	43,175	43,397	43,619	43,838	44,060	\$513,403
82	NON-FUEL	2,586,107	2,257,459	2,135,037	2,050,761	1,787,292	1,507,288	1,779,334	1,680,874	1,767,990	1,786,140	2,130,037	2,249,705	\$23,718,023
83	SWING CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	\$0
84	TOTAL	\$2,627,557	\$2,299,129	\$2,176,954	\$2,092,944	\$1,829,725	\$1,549,994	\$1,822,289	\$1,724,049	\$1,811,387	\$1,829,759	\$2,173,876	\$2,293,764	\$24,231,427
GTSLV-2 COMMERCIAL > 500,000														
85	BILLS	57	57	57	57	57	58	58	58	58	58	58	58	687
86	THERMS	3,848,931	4,514,367	3,563,014	3,858,077	3,722,273	3,674,224	3,509,142	3,691,061	3,513,789	3,593,699	3,596,457	3,737,653	44,822,686
87	CUSTOMER CHARGE	3,292	3,292	3,282	3,282	3,282	3,382	3,382	3,382	3,382	3,382	3,382	3,382	\$40,081
88	NON-FUEL	544,887	647,874	505,707	551,767	519,830	513,116	486,947	517,333	492,425	503,774	506,261	530,202	\$6,320,123
89	SWING CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	\$0
90	TOTAL	\$548,168	\$651,156	\$508,989	\$555,049	\$523,112	\$516,498	\$490,329	\$520,714	\$495,806	\$507,155	\$509,643	\$533,584	\$6,360,203
COMMERCIAL STREET LIGHTING (TRAN)														
91	BILLS	44	44	46	46	46	45	45	44	44	44	44	43	533
92	THERMS	50,723	61,180	61,042	44,936	67,194	58,346	46,821	72,230	21,951	51,820	50,804	64,147	651,191
93	CUSTOMER CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	\$0
94	NON-FUEL	4,792	5,780	5,767	4,245	6,348	5,512	4,423	6,824	2,074	4,895	4,799	6,060	\$61,518
95	SWING CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	\$0
96	TOTAL	\$ 4,792	\$ 5,780	\$ 5,767	\$ 4,245	\$ 6,348	\$ 5,512	\$ 4,423	\$ 6,824	\$ 2,074	\$ 4,895	\$ 4,799	\$ 6,060	\$ 61,518
NATURAL GAS VEH (TRAN)														
97	BILLS	3	3	3	3	3	3	3	3	3	3	3	3	36
98	THERMS	22,632	37,358	13,023	24,199	26,007	24,916	24,107	19,159	19,712	16,774	19,498	21,828	269,213
99	CUSTOMER CHARGE	75	75	75	75	75	75	75	75	75	75	75	75	\$900
100	NON-FUEL	1,498	2,473	862	1,602	1,722	1,649	1,596	1,268	1,305	1,110	1,291	1,445	\$17,822
101	SWING CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	\$0
102	TOTAL	\$1,573	\$2,548	\$937	\$1,677	\$1,797	\$1,724	\$1,671	\$1,343	\$1,380	\$1,185	\$1,366	\$1,520	\$18,722

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR PROJECTED TEST YEAR

TYPE OF DATA SHOWN
PROJECTED TEST YEAR 12/31/03
WITNESS: J P HIGGINS

COMPANY PEOPLES GAS SYSTEM

FOR THE YEAR ENDED 12/31/03

DOCKET NO 020384-GU

LINE NO	RATE CLASS	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
SITS INDUSTRIAL														
91	BILLS	46	46	47	47	47	47	47	47	50	50	50	50	575
92	THERMS	5,436,338	6,282,250	5,472,882	5,423,373	5,397,113	5,175,493	4,858,921	4,786,872	4,921,869	4,628,139	5,122,547	5,215,403	62,721,197
93	CUSTOMER CHARGE	6,617	6,617	6,767	6,767	6,767	6,767	6,767	6,767	7,217	7,217	7,217	7,217	82,700
94	NON-FUEL	381,161	442,608	383,815	380,219	378,312	362,213	339,217	333,984	343,790	322,453	358,367	365,112	4,391,252
95	PGA	0	0	0	0	0	0	0	0	0	0	0	0	0
96	TOTAL	\$387,778	\$449,225	\$390,582	\$386,986	\$385,078	\$368,980	\$345,984	\$340,750	\$351,007	\$329,670	\$365,584	\$372,329	\$4,473,952
ITS INDUSTRIAL														
97	BILLS	19	19	19	19	19	19	19	19	19	19	19	19	228
98	THERMS	14,508,891	13,980,625	12,845,809	13,329,723	14,295,484	14,702,781	13,626,125	11,998,898	12,943,743	13,078,451	14,301,215	14,617,115	164,228,861
99	CUSTOMER CHARGE	4,275	4,275	4,275	4,275	4,275	4,275	4,275	4,275	4,275	4,275	4,275	4,275	\$51,300
100	NON-FUEL	532,058	612,660	470,989	488,759	524,221	539,177	499,643	439,891	474,588	479,532	524,432	536,032	\$6,021,979
101	PGA	0	0	0	0	0	0	0	0	0	0	0	0	\$0
102	TOTAL	\$ 536,333	\$ 516,935	\$ 475,264	\$ 493,034	\$ 528,496	\$ 543,452	\$ 503,918	\$ 444,166	\$ 478,861	\$ 483,807	\$ 528,707	\$ 540,307	\$ 6,073,279
ITSLV INDUSTRIAL														
103	BILLS	4	4	4	4	3	3	3	3	3	3	3	3	40
104	THERMS	21,796,511	23,116,559	26,425,687	29,291,617	17,148,186	17,190,278	15,567,450	17,368,141	17,910,439	17,451,853	13,129,804	15,054,373	231,450,899
105	CUSTOMER CHARGE	900	900	900	900	675	675	675	675	675	675	675	675	\$9,000
106	NON-FUEL	237,582	251,970	288,040	319,279	186,915	187,374	169,685	189,313	195,224	190,225	143,115	164,093	\$2,522,815
107	PGA	0	0	0	0	0	0	0	0	0	0	0	0	\$0
108	TOTAL	\$238,482	\$252,870	\$288,940	\$320,179	\$187,590	\$188,049	\$170,360	\$189,988	\$195,899	\$190,900	\$143,790	\$164,768	\$2,531,815
SPECIAL CONTRACTS														
109	BILLS	3	3	3	3	3	3	3	3	3	3	3	3	36
110	THERMS	23,111,255	22,964,048	22,683,022	22,668,104	22,739,039	22,440,656	22,477,645	22,611,206	21,715,500	22,935,058	22,655,124	23,051,176	272,051,832
111	CUSTOMER CHARGE	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	\$14,640
112	NON-FUEL	361,394	359,426	354,751	354,062	356,168	347,734	348,784	351,578	352,770	343,740	357,766	351,873	\$4,240,047
113	PGA	0	0	0	0	0	0	0	0	0	0	0	0	\$0
114	TOTAL	\$362,614	\$360,646	\$355,971	\$355,282	\$357,388	\$348,954	\$350,004	\$352,798	\$353,990	\$344,960	\$358,986	\$353,093	\$4,254,687
121	MISC SERVICE REVENUE	292,079	289,878	281,383	290,972	280,338	280,962	279,557	268,438	269,447	317,385	281,765	282,950	\$3,435,152
122	OTHER REVENUES	163,292	178,928	183,302	221,885	157,892	164,693	155,386	155,932	143,952	155,679	158,940	120,649	\$1,960,528
123	TOTAL MISC REVENUES	455,371	468,806	464,686	512,857	438,229	445,654	434,942	424,370	433,399	473,063	440,704	403,599	\$5,395,680
124	TOTAL OPERATING REVENUE	\$31,144,456	\$26,312,881	\$21,988,062	\$20,422,160	\$17,679,597	\$16,626,035	\$16,185,099	\$16,067,903	\$16,684,643	\$17,053,026	\$19,617,658	\$24,437,396	\$244,218,918

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR THE REVENUE AND COST OF GAS FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/03
 WITNESS J. P. HIGGINS

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 0020384 - GU

LINE NO	JAN 2003	FEB 2003	MAR 2003	APR 2003	MAY 2003	JUN 2003	JUL 2003	AUG 2003	SEP 2003	OCT 2003	NOV 2003	DEC 2003	TOTAL	
COST OF GAS														
1	FIRM THERMS SOLD	27,282,656	21,930,093	17,552,671	15,739,685	13,171,956	12,198,306	11,668,239	11,535,981	12,143,335	12,418,516	14,842,068	19,942,017	190,425,524
2	COST OF GAS-FIRM	\$13,894,458	\$11,107,310	\$8,804,297	\$7,860,012	\$6,568,755	\$6,067,730	\$5,803,297	\$5,728,866	\$6,037,032	\$6,182,890	\$7,428,550	\$10,073,580	\$95,556,775
3	I-GAS THERMS SOLD	0	0	0	0	0	0	0	0	0	0	0	0	0
4	COST OF GAS-I GAS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	REVENUE RELATED TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL COST OF GAS	\$13,894,458	\$11,107,310	\$8,804,297	\$7,860,012	\$6,568,755	\$6,067,730	\$5,803,297	\$5,728,866	\$6,037,032	\$6,182,890	\$7,428,550	\$10,073,580	\$95,556,775
7	NET REVENUES	\$17,249,998	\$15,205,571	\$13,183,766	\$12,562,148	\$11,110,842	\$10,558,305	\$10,381,802	\$10,339,037	\$10,647,811	\$10,870,136	\$12,189,108	\$14,363,816	\$148,662,142

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/01
 HISTORIC BASE YR + 1 12/31/02
 PROJECTED TEST YEAR 12/31/03
 WITNESS: J P HIGGINS

COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

LINE NO	ACCOUNT	PGS BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	HISTORIC BASE	PROJECTED	TREND BASIS FROM ABOVE
					YEAR + 1 12/31/02	TEST YEAR 12/31/03	
TREND RATES							
#1	PAYROLL ONLY				3.00%	3.00%	
#2	CUSTOMER GROWTH X PAY CHANGE				7.63%	8.09%	
#3	CUSTOMER GROWTH X INFLATION				7.28%	7.73%	
#4	INFLATION ONLY				2.66%	2.66%	
	CUSTOMER GROWTH				4.50%	4.94%	
DISTRIBUTION EXPENSE							
1	870 Payroll trended	279,032	0	279,032	287,403	296,025	1
2	Other trended	51,190	0	51,190	54,917	58,162	3
3	Other trended	0	0	0	0	0	
4	Other not trended	0	0	0	0	0	
5	Total	330,222	0	330,222	342,320	355,187	
6	871 Payroll trended	46,963	0	46,963	50,546	54,635	2
7	Other trended	9,817	0	9,817	10,532	11,346	3
8	Other trended	0	0	0	0	0	
9	Other not trended	0	0	0	0	0	
10	Total	56,780	0	56,780	61,078	65,981	
11	872 Payroll trended	26	0	26	28	30	2
12	Other trended	25,156	0	25,156	26,987	29,073	3
13	Other trended	0	0	0	0	0	
14	Other not trended	0	0	0	0	0	
15	Total	25,182	0	25,182	27,015	29,104	
16	874 Payroll trended	2,999,920	0	2,999,920	3,228,814	3,490,025	2
17	Other trended	1,425,535	0	1,425,535	1,529,314	1,647,530	3
18	Other trended	0	0	0	0	0	
19	Other not trended	0	0	0	0	0	
20	Total	4,425,455	0	4,425,455	4,758,128	5,137,555	
21	875 Payroll trended	108,129	0	108,129	111,373	114,714	1
22	Other trended	35,276	0	35,276	36,214	37,178	4
23	Other trended	0	0	0	0	0	
24	Other not trended	0	0	0	0	0	
25	Total	143,405	0	143,405	147,587	151,892	

FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION - PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR			TYPE OF DATA SHOWN	
COMPANY	PEOPLES GAS SYSTEM				HISTORIC BASE YEAR DATA	12/31/01
DOCKET NO	020384-GU				HISTORIC BASE YR + 1	12/31/02
					PROJECTED TEST YEAR	12/31/03
					WITNESS	J P HIGGINS

LINE NO	ACCOUNT	PGS BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>DISTRIBUTION EXPENSE</u>							
1	876 Payroll trended	82,588	0	82,588	85,066	87,618	1
2	Other trended	7,038	0	7,038	7,225	7,417	4
3	Other trended	0	0	0	0	0	
4	Other not trended	0	0	0	0	0	
5	Total	<u>89,626</u>	<u>0</u>	<u>89,626</u>	<u>92,291</u>	<u>95,035</u>	
6	877 Payroll trended	60,289	0	60,289	62,098	63,961	1
7	Other trended	26,783	0	26,783	28,733	30,954	3
8	Other trended	0	0	0	0	0	
9	Other not trended	0	0	0	0	0	
10	Total	<u>87,072</u>	<u>0</u>	<u>87,072</u>	<u>90,830</u>	<u>94,914</u>	
11	878 Payroll trended	1,528,199	0	1,528,199	1,644,801	1,777,865	2
12	Other trended	661,432	0	661,432	709,584	764,435	3
13	Other trended	0	0	0	0	0	
14	Other not trended	0	0	0	0	0	
15	Total	<u>2,189,631</u>	<u>0</u>	<u>2,189,631</u>	<u>2,354,384</u>	<u>2,542,300</u>	
16	879 Payroll trended	1,483,808	0	1,483,808	1,597,023	1,726,222	2
17	Other trended	432,231	0	432,231	463,698	499,541	3
18	Other trended	0	0	0	0	0	
19	Other not trended	0	0	0	0	0	
20	Total	<u>1,916,039</u>	<u>0</u>	<u>1,916,039</u>	<u>2,060,720</u>	<u>2,225,763</u>	
21	880 Payroll trended	464,074	0	464,074	477,996	492,336	1
22	Other trended	470,568	0	470,568	483,085	495,935	4
23	Other trended	0	0	0	0	0	
24	Other not trended	0	0	0	0	0	
25	Total	<u>934,642</u>	<u>0</u>	<u>934,642</u>	<u>961,082</u>	<u>988,272</u>	
26	881 Payroll trended	317	0	317	327	336	1
27	Other trended	97,696	0	97,696	100,295	102,963	4
28	Other trended	0	0	0	0	0	
29	Other not trended	0	0	0	0	0	
30	Total	<u>98,013</u>	<u>0</u>	<u>98,013</u>	<u>100,621</u>	<u>103,299</u>	
31	TOTAL DISTRIBUTION EXPENSE	<u>10,296,067</u>	<u>-</u>	<u>10,296,067</u>	<u>10,996,057</u>	<u>11,789,301</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/01
 HISTORIC BASE YR + 1 12/31/02
 PROJECTED TEST YEAR 12/31/03
 WITNESS J. P. HIGGINS

COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

LINE NO	ACCOUNT	PGS BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
MAINTENANCE EXPENSE							
1	886 Payroll trended	50,166	0	50,166	53,994	58,362	2
2	Other trended	110,326	0	110,326	118,358	127,507	3
3	Other trended	0	0	0	0	0	
4	Other not trended	0	0	0	0	0	
5	Total	<u>160,492</u>	<u>0</u>	<u>160,492</u>	<u>172,351</u>	<u>185,869</u>	
6	887 Payroll trended	627,060	0	627,060	674,905	729,504	2
7	Other trended	591,974	0	591,974	635,070	684,161	3
8	Other trended	0	0	0	0	0	
9	Other not trended	0	0	0	0	0	
10	Total	<u>1,219,034</u>	<u>0</u>	<u>1,219,034</u>	<u>1,309,974</u>	<u>1,413,665</u>	
11	889 Payroll trended	131,256	0	131,256	141,271	152,700	2
12	Other trended	27,765	0	27,765	29,786	32,089	3
13	Other trended	0	0	0	0	0	
14	Other not trended	0	0	0	0	0	
15	Total	<u>159,021</u>	<u>0</u>	<u>159,021</u>	<u>171,057</u>	<u>184,788</u>	
16	890 Payroll trended	162,071	0	162,071	174,437	188,549	2
17	Other trended	50,829	0	50,829	54,529	58,744	3
18	Other trended	0	0	0	0	0	
19	Other not trended	0	0	0	0	0	
20	Total	<u>212,900</u>	<u>0</u>	<u>212,900</u>	<u>228,966</u>	<u>247,293</u>	

FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR			TYPE OF DATA SHOWN	
COMPANY	PEOPLES GAS SYSTEM				HISTORIC BASE YEAR DATA	12/31/01
DOCKET NO	020384-GU				HISTORIC BASE YR + 1	12/31/02
					PROJECTED TEST YEAR	12/31/03
					WITNESS	J P HIGGINS

LINE NO	ACCOUNT	PGS BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>MAINTENANCE EXPENSE</u>							
1	891 Payroll trended	244,248	0	244,248	262,884	284,151	2
2	Other trended	178,885	0	178,885	191,908	206,742	3
3	Other trended	0	0	0	0	0	
4	Other not trended	0	0	0	0	0	
5	Total	<u>423,133</u>	<u>0</u>	<u>423,133</u>	<u>454,792</u>	<u>490,894</u>	
6	892 Payroll trended	347,562	0	347,562	374,081	404,344	2
7	Other trended	172,680	0	172,680	185,251	199,571	3
8	Other trended	0	0	0	0	0	
9	Other not trended	0	0	0	0	0	
10	Total	<u>520,242</u>	<u>0</u>	<u>520,242</u>	<u>559,332</u>	<u>603,915</u>	
11	893 Payroll trended	149,128	0	149,128	160,506	173,491	2
12	Other trended	439,539	0	439,539	471,537	507,987	3
13	Other trended	0	0	0	0	0	
14	Other not trended	0	0	0	0	0	
15	Total	<u>588,667</u>	<u>0</u>	<u>588,667</u>	<u>632,044</u>	<u>681,479</u>	
16	894 Payroll trended	158,058	0	158,058	170,118	183,880	2
17	Other trended	(17,514)	0	(17,514)	(18,789)	(20,241)	3
18	Other trended	0	0	0	0	0	
19	Other not trended	0	0	0	0	0	
20	Total	<u>140,544</u>	<u>0</u>	<u>140,544</u>	<u>151,329</u>	<u>163,639</u>	
21	TOTAL MAINTENANCE EXPENSE	<u>3,424,033</u>	<u>0</u>	<u>3,424,033</u>	<u>3,679,846</u>	<u>3,971,542</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/01
 HISTORIC BASE YR + 1 12/31/02
 PROJECTED TEST YEAR 12/31/03
 WITNESS J P HIGGINS

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE NO	ACCOUNT	PGS BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>CUSTOMER ACCT & COLLECT</u>							
1	901 Payroll trended	594	0	594	639	691	2
2	Other trended	(0)	0	(0)	0	0	
3	Other trended	0	0	0	0	0	
4	Other not trended	0	0	0	0	0	
5	Total	<u>594</u>	<u>0</u>	<u>594</u>	<u>639</u>	<u>691</u>	
6	902 Payroll trended	866,132	0	866,132	932,218	1,007,634	2
7	Other trended	811,848	0	811,848	870,951	938,275	3
8	Other trended	0	0	0	0	0	
9	Other not trended	0	0	0	0	0	
10	Total	<u>1,677,980</u>	<u>0</u>	<u>1,677,980</u>	<u>1,803,169</u>	<u>1,945,909</u>	
11	903 Payroll trended	2,041,352	0	2,041,352	2,197,107	2,374,853	2
12	Other trended	827,606	0	827,606	887,855	956,486	3
13	Other trended	0	0	0	0	0	
14	Other not trended	948,955	0	948,955	994,000	1,081,706	
15	Total	<u>3,817,913</u>	<u>0</u>	<u>3,817,913</u>	<u>4,078,962</u>	<u>4,413,045</u>	
16	904 Payroll trended	0	0	0	0	0	
17	Other trended	0	0	0	0	0	
18	Other trended	0	0	0	0	0	
19	Other not trended	1,798,149	0	1,798,149	1,595,000	1,718,294	3
20	Total	<u>1,798,149</u>	<u>0</u>	<u>1,798,149</u>	<u>1,595,000</u>	<u>1,718,294</u>	
21	TOTAL CUSTOMER ACCT & COLLEC	<u>7,294,636</u>	<u>0</u>	<u>7,294,636</u>	<u>7,477,770</u>	<u>8,077,939</u>	

FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.	TYPE OF DATA SHOWN	
COMPANY	PEOPLES GAS SYSTEM		HISTORIC BASE YEAR DATA	12/31/01
DOCKET NO	020384-GU		HISTORIC BASE YR + 1	12/31/02
			PROJECTED TEST YEAR	12/31/03
			WITNESS	J. P. HIGGINS

LINE NO	ACCOUNT	PGS BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>CUSTOMER SERVICE & INFO</u>							
1	907 thru 910 Payroll trended	358,374	(358,374)	0	0	0	ENERGY CONSERVATION EXPENSES RECOVERABLE THROUGH CONSERVATION COST RECOVERY MECHANISM
2	Other trended	10,170,052	(10,170,052)	0	0	0	
3	Other trended	0	0	0	0	0	
4	Other not trended	0	0	0	0	0	
5	Total	<u>10,528,426</u>	<u>(10,528,426)</u>	<u>0</u>	<u>0</u>	<u>0</u>	
6	TOTAL CUSTOMER SERVICE & INFO	<u>10,528,426</u>	<u>(10,528,426)</u>	<u>0</u>	<u>0</u>	<u>0</u>	

FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR			TYPE OF DATA SHOWN	
COMPANY	PEOPLES GAS SYSTEM				HISTORIC BASE YEAR DATA	12/31/01
DOCKET NO	020384-GU				HISTORIC BASE YR + 1	12/31/02
					PROJECTED TEST YEAR	12/31/03
					WITNESS	J P HIGGINS

LINE NO	ACCOUNT	PGS BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>SALES PROMOTION EXPENSE</u>							
1	912 Payroll trended	275,378	0	275,378	296,389	320,367	2
2	Other trended	0	0	0	0	0	
3	Other trended	0	0	0	0	0	
4	Other not trended	8,149,404	0	8,149,404	7,962,460	7,723,586	
5	Total	<u>8,424,782</u>	<u>0</u>	<u>8,424,782</u>	<u>8,258,849</u>	<u>8,043,953</u>	
6	913 Payroll trended	393	0	393	423	457	2
7	Other trended	280,668	0	280,668	288,134	295,798	4
8	Other trended	0	0	0	0	0	
9	Other not trended	0	0	0	0	0	
10	Total	<u>281,061</u>	<u>0</u>	<u>281,061</u>	<u>288,557</u>	<u>296,255</u>	
11	916 Payroll trended	0	0	0	0	0	
12	Other trended	2,001	0	2,001	2,147	2,313	3
13	Other trended	0	0	0	0	0	
14	Other not trended	0	0	0	0	250,000	
15	Total	<u>2,001</u>	<u>0</u>	<u>2,001</u>	<u>2,147</u>	<u>252,313</u>	
16	TOTAL SALES PROMOTION EXPENSE	<u>8,707,844</u>	<u>0</u>	<u>8,707,844</u>	<u>8,549,553</u>	<u>8,592,521</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/01
 HISTORIC BASE YR + 1 12/31/02
 PROJECTED TEST YEAR 12/31/03
 WITNESS J P HIGGINS

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE NO	ACCOUNT	PGS BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>ADMINISTRATIVE & GENERAL EXPENSE</u>							
1	920 Payroll trended	7,673,734	0	7,673,734	7,903,946	8,141,064	1
2	Other trended	0	0	0	0	0	
3	Other trended	0	0	0	0	0	
4	Other not trended	0	0	0	0	0	
5	Total	<u>7,673,734</u>	<u>0</u>	<u>7,673,734</u>	<u>7,903,946</u>	<u>8,141,064</u>	
6	921 Payroll trended	223,843	0	223,843	240,922	260,413	2
7	Other trended	7,310,505	0	7,310,505	7,842,710	8,448,951	3
8	Other trended	0	0	0	0	0	
9	Other not trended	7,524,654	0	7,524,654	7,646,556	7,849,954	
10	Total	<u>15,059,002</u>	<u>0</u>	<u>15,059,002</u>	<u>15,730,188</u>	<u>16,559,318</u>	
11	922 Payroll trended	0	0	0	0	0	
12	Other trended	0	0	0	0	0	
13	Other trended	0	0	0	0	0	
14	Other not trended	(3,929,788)	0	(3,929,788)	(4,344,895)	(4,481,881)	
15	Total	<u>(3,929,788)</u>	<u>0</u>	<u>(3,929,788)</u>	<u>(4,344,895)</u>	<u>(4,481,881)</u>	
16	923 Payroll trended	0	0	0	0	0	
17	Other trended	181,023	0	181,023	185,839	190,782	4
18	Other trended	0	0	0	0	0	
19	Other not trended	(18,655)	0	(18,655)	60,000	61,596	
20	Total	<u>162,368</u>	<u>0</u>	<u>162,368</u>	<u>245,839</u>	<u>252,378</u>	
21	924 Payroll trended	0	0	0	0	0	
22	Other trended	316,406	0	316,406	324,822	333,463	4
23	Other trended	0	0	0	0	0	
24	Other not trended	0	0	0	0	0	
25	Total	<u>316,406</u>	<u>0</u>	<u>316,406</u>	<u>324,822</u>	<u>333,463</u>	
26	925 Payroll trended	196,062	0	196,062	211,022	228,093	2
27	Other trended	0	0	0	0	0	
28	Other trended	0	0	0	0	0	
29	Other not trended	(402,666)	0	(402,666)	1,363,292	1,100,000	
30	Total	<u>(206,604)</u>	<u>0</u>	<u>(206,604)</u>	<u>1,574,314</u>	<u>1,328,093</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/01
 HISTORIC BASE YR + 1 12/31/02
 PROJECTED TEST YEAR 12/31/03
 WITNESS J P HIGGINS

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE NO	ACCOUNT	PGS BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>ADMINISTRATIVE & GENERAL EXPENSE</u>							
1	926 Payroll trended	27,200	0	27,200	28,016	28,856	1
2	Payroll trended	349,419	0	349,419	376,331	387,621	1
3	Other trended	226,588	0	226,588	243,084	261,874	3
4	Other trended	0	0	0	0	0	
5	Other trended	0	0	0	0	0	
6	Other trended	0	0	0	0	0	
7	Other not trended	1,992,155	0	1,992,155	3,140,384	3,660,215	
8	Total	<u>2,595,362</u>	<u>0</u>	<u>2,595,362</u>	<u>3,787,815</u>	<u>4,338,566</u>	
9	928 Payroll trended	0	0	0	0	0	
10	Other trended	0	0	0	0	0	
11	Other trended	0	0	0	0	0	
12	Other not trended	0	0	0	0	120,000	
13	Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>120,000</u>	
14	930 Payroll trended	4,365	0	4,365	4,496	4,631	1
15	Other trended	340,212	0	340,212	349,261	358,552	4
16	Other trended	0	0	0	0	0	
17	Other not trended	0	0	0	0	500,000	
18	Total	<u>344,577</u>	<u>0</u>	<u>344,577</u>	<u>353,757</u>	<u>863,183</u>	
19	931 Payroll trended	0	0	0	0	0	
20	Other trended	422,789	0	422,789	434,035	445,581	4
21	Other trended	0	0	0	0	0	
22	Other not trended	0	0	0	0	0	
23	Total	<u>422,789</u>	<u>0</u>	<u>422,789</u>	<u>434,035</u>	<u>445,581</u>	
24	932 Payroll trended	8,062	0	8,062	8,304	8,553	1
25	Other trended	234,298	0	234,298	240,530	246,928	4
26	Other trended	0	0	0	0	0	
27	Other not trended	0	0	0	0	0	
28	Total	<u>242,360</u>	<u>0</u>	<u>242,360</u>	<u>248,834</u>	<u>255,481</u>	
29	TOTAL ADMIN & GENERAL EXPENSE	<u>22,680,206</u>	<u>0</u>	<u>22,680,206</u>	<u>26,258,655</u>	<u>28,155,247</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/01
 HISTORIC BASE YR + 1 12/31/02
 PROJECTED TEST YEAR 12/31/03
 WITNESS J P HIGGINS

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

	TREND RATES	HISTORIC BASE YEAR + 1 12/31/02	PROJECTED TEST YEAR 12/31/03
#1	PAYROLL ONLY	3.00%	3.00%
#2	CUSTOMER GROWTH X PAY CHANGE	7.63%	8.09%
#3	CUSTOMER GROWTH X INFLATION	7.28%	7.73%
#4	INFLATION ONLY	2.66%	2.66%
	CUSTOMER GROWTH	4.50%	4.94%

LINE NO		PGS BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
	<u>TOTAL EXPENSES</u>						
1	Payroll trended	20,947,802	(358,374)	20,589,428	21,757,482	23,041,984	
2	Other trended	25,921,202	(10,170,052)	15,751,150	16,787,602	17,961,097	
3	Other not trended	16,062,208	0	16,062,208	18,416,797	19,583,470	
4	<u>TOTAL O&M EXPENSES</u>	<u>62,931,212</u>	<u>(10,528,426)</u>	<u>52,402,786</u>	<u>56,961,881</u>	<u>60,586,550</u>	

RECAP SCHEDULES G-2 pp 1, 4, 5

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE THE CALCULATION FOR DEPRECIATION AND AMORTIZATION EXPENSE FOR THE HISTORIC BASE YEAR + 1

TYPE OF DATA SHOWN
HISTORIC BASE YR + 1 12/31/02
WITNESS J P HIGGINS

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

ESTIMATED DEPRECIATION AND AMORTIZATION EXPENSE FOR THE YEAR ENDING 12/31/02

LINE NO	A/C NO	DESCRIPTION	Jan 2002	Feb 2002	Mar 2002	Apr 2002	May 2002	Jun 2002	Jul 2002	Aug 2002	Sep 2002	Oct 2002	Nov 2002	Dec 2002	TOTAL EXPENSE	
1	303 01	CUSTOMIZED SOFTWARE	9 512%	\$16,296	\$16,296	\$16,296	\$16,296	\$16,296	\$16,296	\$16,296	\$16,296	\$16,296	\$16,296	\$16,296	\$195,553	
2	375	STRUCTURES AND IMPROVEMENTS	2 803%	34,979	35,286	35,593	35,900	36,208	36,515	36,822	37,129	37,436	37,744	38,051	440,020	
3	376	MAINS - STEEL	4 074%	832,027	834,326	836,686	839,122	841,617	844,166	846,810	849,532	852,285	855,215	858,323	861,586	10,151,697
4	376 02	MAINS - PLASTIC	2 631%	336,850	340,559	344,652	348,971	353,383	357,897	362,594	367,461	372,432	377,567	382,882	388,352	4,333,601
5	378	M & R EQUIPMENT - GENERAL	3 326%	13,377	13,695	14,014	14,333	14,652	14,971	15,290	15,608	15,927	16,246	16,565	16,884	181,562
6	378 01	M & R EQUIPMENT - GENERAL	16 800%	1,641	1,641	1,641	1,641	1,641	1,641	1,641	1,641	1,641	1,641	1,641	1,641	19,698
7	379	M & R EQUIPMENT - CITY	3 150%	14,413	14,401	14,388	14,376	14,364	14,351	14,339	14,327	14,314	14,302	14,289	14,277	172,141
8	379 01	M & R EQUIPMENT - CITY	16 700%	419	419	419	419	419	419	419	419	419	419	419	419	5,031
9	380	SERVICE LINES - S TEEL	6 664%	196,528	196,725	196,954	197,212	197,493	197,794	198,129	198,489	198,858	199,291	199,789	200,345	2,377,605
10	380 02	SERVICE LINES - PLASTIC	3 664%	320,598	322,086	323,724	325,459	327,232	329,062	330,997	333,028	335,116	337,337	339,695	342,169	3,966,502
11	381	METERS	3 429%	70,811	70,884	70,980	71,094	71,210	71,330	71,462	71,600	71,747	71,912	72,090	72,288	857,406
12	381 01	METERS	9 600%	26	26	26	26	26	26	26	26	26	26	26	306	
13	382	METER INSTALLATIONS	7 801%	153,532	154,134	154,817	155,551	156,297	157,059	157,859	158,699	159,567	160,514	161,536	162,633	1,892,198
14	383	REGULATORS	3 552%	25,180	25,337	25,494	25,651	25,808	25,965	26,122	26,278	26,435	26,592	26,749	26,906	312,517
15	384	REGULATOR INSTALL HOUSE	7 114%	48,850	49,051	49,276	49,516	49,760	50,010	50,270	50,543	50,824	51,129	51,458	51,808	602,496
16	385	M & R EQUIPMENT - INDUSTRIAL	3 000%	21,296	21,359	21,422	21,485	21,548	21,611	21,674	21,737	21,800	21,863	21,926	21,989	259,708
17	387	OTHER EQUIPMENT	7 900%	9,249	9,664	10,079	10,494	10,909	11,324	11,739	12,154	12,569	12,984	13,399	13,814	138,378
18	390	STRUCTURES AND IMPROVEMENTS	2 700%	2,166	2,158	2,150	2,142	2,134	2,126	2,118	2,110	2,102	2,094	2,087	2,079	25,469
19	391 00	OFFICE FURNITURE	6 636%	13,971	14,225	14,455	14,685	14,915	15,145	15,375	15,604	15,834	16,064	16,294	16,524	183,090
20	391 01	COMPUTER EQUIPMENT	9 592%	148,167	149,126	150,126	151,167	152,207	153,208	154,148	155,069	155,989	156,910	157,831	158,751	1,842,699
21	391 02	OFFICE EQUIPMENT/MACHINES	5 296%	2,080	2,078	2,075	2,072	2,069	2,067	2,064	2,061	2,059	2,056	2,053	2,051	24,785
22	391 03	OFFICE FURNITURE/EQUIP	16 600%	4,810	4,810	4,810	4,810	4,810	4,810	4,810	4,810	4,810	4,810	4,810	4,810	57,722
23	392 01	AUTO & TRUCK LESS THAN 1/2 TON	10 198%	69,666	75,793	81,814	84,488	83,815	83,142	82,469	81,796	81,123	80,450	79,777	79,105	963,437
24	392 02	AUTO & TRUCK 3/4 TO 1 TON	10 087%	16,104	16,104	16,104	16,104	16,104	16,104	16,104	16,104	16,104	16,104	16,104	16,104	193,242
25	392 03	AIRPLANES	6 300%	31,656	31,656	31,656	31,656	31,656	31,656	31,656	31,656	31,656	31,656	31,656	31,656	379,872
26	392 04	TRAILERS, OTHER	3 657%	799	797	795	792	790	787	785	783	780	778	775	773	9,434
27	392 05	TRUCKS OVER 1 TON	6 382%	6,039	5,995	5,951	5,907	5,863	5,818	5,774	5,730	5,686	5,642	5,598	5,553	69,557
28	393	STORES EQUIPMENT	11 300%	593	588	583	578	573	568	563	558	553	548	542	537	6,782
29	394	TOOLS SHOP & GARAGE EQUIPMENT	7 881%	21,189	21,444	21,681	21,900	22,119	22,338	22,556	22,775	22,994	23,213	23,432	23,651	269,292
30	394 01	TOOLS SHOP & GARAGE EQUIPMENT - CN	6 700%	944	944	944	944	944	944	944	944	944	944	944	944	11,322
31	395	LABORATORY EQUIPMENT	4 365%	471	471	471	471	471	471	471	471	471	471	471	471	5,656
32	396	POWER OPERATED EQUIPMENT	6 846%	10,700	10,828	10,955	11,083	11,210	11,338	11,465	11,593	11,720	11,848	11,975	12,103	136,819
33	397	COMMUNICATION EQUIPMENT	5 096%	14,772	14,771	14,817	14,909	14,956	14,956	14,955	14,954	14,953	14,952	14,951	14,949	178,895
34	398	MISC EQUIPMENT	5 500%	1,434	1,434	1,434	1,434	1,434	1,434	1,434	1,434	1,434	1,434	1,434	1,434	17,210
35		TOTAL DEPRECIATION EXPENSE		2,441,634	2,459,110	2,477,282	2,492,686	2,504,931	2,517,347	2,530,179	2,543,420	2,556,905	2,571,051	2,585,868	2,601,287	30,281,701
36		AMORTIZATION EXPENSE		22,611	22,611	22,611	22,611	22,611	22,611	22,611	22,611	22,611	22,611	22,611	22,611	271,329
37		TOTAL AMORT & DEPR EXPENSE		\$2,464,244	\$2,481,721	\$2,499,893	\$2,515,297	\$2,527,542	\$2,539,958	\$2,552,790	\$2,566,031	\$2,579,516	\$2,593,661	\$2,608,479	\$2,623,898	\$30,553,029

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A SCHEDULE FOR EACH AMORTIZATION/RECOVERY AMOUNT BY ACCOUNT OR SUB-ACCOUNT PROPOSED FOR THE HISTORIC BASE YEAR + 1

TYPE OF DATA SHOWN

HISTORIC BASE YR + 1. 12/31/02

WITNESS J P HIGGINS

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE NO	ACCT SUB-ACCT NO	PLANT ACCOUNT TITLE	Jan 2002	Feb 2002	Mar 2002	Apr 2002	May 2002	Jun 2002	Jul 2002	Aug 2002	Sep 2002	Oct 2002	Nov 2002	Dec 2002	TOTAL AMORT/REC EXPENSE
1	301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	FRANCHISES AND CONSENTS	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	15,651
3	303	MISC INTANGIBLE PLANT	2,717	2,717	2,717	2,717	2,717	2,717	2,717	2,717	2,717	2,717	2,717	2,717	32,610
4	374 02	LAND RIGHTS / EASEMENTS	3,071	3,071	3,071	3,071	3,071	3,071	3,071	3,071	3,071	3,071	3,071	3,071	36,858
5	386 08	OTHR PROP CUST PREM - CNG	2,487	2,487	2,487	2,487	2,487	2,487	2,487	2,487	2,487	2,487	2,487	2,487	29,838
6	390 02	STRUCTURES & IMPROVEMENTS - L	-	-	-	-	-	-	-	-	-	-	-	-	-
7		SUBTOTAL	\$9,580	\$9,580	\$9,580	\$9,580	\$9,580	\$9,580	\$9,580	\$9,580	\$9,580	\$9,580	\$9,580	\$9,580	\$114,957
8	115 01	ACCUM PROV/AMORT-GP ACQ ADJ	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	156,372
9		TOTAL	\$22,611	\$22,611	\$22,611	\$22,611	\$22,611	\$22,611	\$22,611	\$22,611	\$22,611	\$22,611	\$22,611	\$22,611	\$271,329

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE ALLOCATION OF DEPRECIATION AND AMORTIZATION EXPENSE FOR THE HISTORIC BASE YEAR + 1. THIS DATA SHOULD CORRESPOND TO THE DATA PRESENTED IN SCHEDULE G-1 PAGE 15 OF 28

TYPE OF DATA SHOWN: HISTORIC BASE YEAR + 1
12/31/02
WITNESS: J P HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO: 020384-GU

LINE NO	A/C NO	DESCRIPTION	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	12 Month Total
1	374	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
2	375	STRUCTURES AND IMPROVEMENTS	34,979	35,286	35,593	35,900	36,208	36,515	36,822	37,129	37,436	37,744	38,051	38,358	440,020
3	390	STRUCTURES AND IMPROVEMENTS	2,166	2,158	2,150	2,142	2,134	2,126	2,118	2,111	2,103	2,095	2,087	2,079	25,469
4	390 02	STRUCTURES & IMPROVEMENTS - Leasehold	0	0	0	0	0	0	0	0	0	0	0	0	0
5	391 00	OFFICE FURNITURE	13,971	14,225	14,455	14,685	14,915	15,145	15,375	15,604	15,834	16,064	16,294	16,524	183,090
6	391 01	COMPUTER EQUIPMENT	148,167	149,126	150,128	151,167	152,207	153,208	154,148	155,069	155,989	156,910	157,831	158,751	1,842,689
7	391 02	OFFICE EQUIPMENT/MACHINES	2,080	2,078	2,075	2,072	2,069	2,067	2,064	2,061	2,059	2,056	2,053	2,051	24,785
8	391 03	OFFICE FURNITURE/EQUIP	4,810	4,810	4,810	4,810	4,810	4,810	4,810	4,810	4,810	4,810	4,810	4,810	57,722
9	392 01	AUTO & TRUCK LESS THAN 1/2 TON	69,666	75,793	81,814	84,488	83,815	83,142	82,469	81,796	81,123	80,450	79,777	79,105	963,437
10	392 02	AUTO & TRUCK 3/4 TO 1 TON	16,104	16,104	16,104	16,104	16,104	16,104	16,104	16,104	16,104	16,104	16,104	16,104	193,242
11	392 03	AIRPLANES	31,656	31,656	31,656	31,656	31,656	31,656	31,656	31,656	31,656	31,656	31,656	31,656	379,872
12	392 04	TRAILERS, OTHER	799	797	795	792	790	787	785	783	780	778	775	773	9,434
13	392 05	TRUCKS OVER 1 TON	6,039	5,995	5,951	5,907	5,863	5,818	5,774	5,730	5,686	5,642	5,598	5,553	69,557
14	393	STORES EQUIPMENT	593	588	583	578	573	568	563	558	553	548	542	537	6,782
15	394	TOOLS SHOP & GARAGE EQUIPMENT	21,189	21,444	21,681	21,900	22,119	22,338	22,556	22,775	22,994	23,213	23,432	23,651	269,292
16	394 01	TOOLS SHOP & GARAGE EQUIPMENT - CNG	944	944	944	944	944	944	944	944	944	944	944	944	11,322
17	395	LABORATORY EQUIPMENT	471	471	471	471	471	471	471	471	471	471	471	471	5,658
18	396	POWER OPERATED EQUIPMENT	10,700	10,828	10,955	11,083	11,210	11,338	11,465	11,593	11,720	11,848	11,975	12,103	136,819
19	397	COMMUNICATION EQUIPMENT	14,772	14,771	14,817	14,909	14,956	14,956	14,955	14,954	14,953	14,952	14,951	14,949	178,895
20	398	MISC EQUIPMENT	1,434	1,434	1,434	1,434	1,434	1,434	1,434	1,434	1,434	1,434	1,434	1,434	17,210
21		TOTAL	380,541	388,507	396,413	401,041	402,277	403,426	404,514	405,581	406,649	407,717	408,785	409,852	4,815,303

LINE NO	A/C NO	DESCRIPTION	12 MONTH TOTAL	NONUTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION
22	374	LAND AND LAND RIGHTS	\$0	0.0%	\$0	
23	375	STRUCTURES AND IMPROVEMENTS	\$440,020	2.7%	\$11,690	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
24	390	STRUCTURES AND IMPROVEMENTS	\$25,469	5.7%	\$1,461	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
25	390 02	STRUCTURES & IMPROVEMENTS - Leasehold	\$0	0.0%	\$0	
26	391 00	OFFICE FURNITURE	\$183,090	0.0%	\$0	
27	391 01	COMPUTER EQUIPMENT	\$1,842,689	2.6%	\$48,160	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF CUSTOMER COUNT, CHECKS PROCESSED, # OF BILLS & # OF USER ID'S
28	391 02	OFFICE EQUIPMENT/MACHINES	\$24,785	0.0%	\$0	
29	391 03	OFFICE FURNITURE/EQUIP	\$57,722	0.0%	\$0	
30	392 01	AUTO & TRUCK LESS THAN 1/2 TON	\$963,437	0.0%	\$0	
31	392 02	AUTO & TRUCK 3/4 TO 1 TON	\$193,242	0.0%	\$0	
32	392 03	AIRPLANES	\$379,872	0.0%	\$0	
33	392 04	TRAILERS, OTHER	\$9,434	0.0%	\$0	
34	392 05	TRUCKS OVER 1 TON	\$69,557	0.0%	\$0	
35	393	STORES EQUIPMENT	\$6,782	0.0%	\$0	
36	394	TOOLS SHOP & GARAGE EQUIPMENT	\$269,292	0.0%	\$0	
37	394 01	TOOLS SHOP & GARAGE EQUIPMENT - CNG	\$11,322	0.0%	\$0	
38	395	LABORATORY EQUIPMENT	\$5,658	0.0%	\$0	
39	396	POWER OPERATED EQUIPMENT	\$136,819	0.0%	\$0	
40	397	COMMUNICATION EQUIPMENT	\$178,895	0.0%	\$0	
41	398	MISC EQUIPMENT	\$17,210	0.0%	\$0	
42		TOTAL	\$4,815,303		\$61,311	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE THE CALCULATION FOR DEPRECIATION AND AMORTIZATION EXPENSE FOR THE PROJECTED TEST YEAR

TYPE OF DATA SHOWN
PROJECTED TEST YEAR 12/31/03
WITNESS J P HIGGINS

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

ESTIMATED DEPRECIATION AND AMORTIZATION EXPENSE FOR THE YEAR ENDING 12/31/03

LINE NO	A/C NO	DESCRIPTION		Jan 2003	Feb 2003	Mar 2003	Apr 2003	May 2003	Jun 2003	Jul 2003	Aug 2003	Sep 2003	Oct 2003	Nov 2003	Dec 2003	TOTAL EXPENSE
1	375	STRUCTURES AND IMPROVEMENTS	2 700%	\$ 37,163	\$ 37,298	\$ 37,433	\$ 37,568	\$ 37,703	\$ 37,837	\$ 37,972	\$ 38,107	\$ 38,242	\$ 38,377	\$ 38,511	\$ 38,646	\$454,857
2	376	MAINS - STEEL	4 100%	870,258	872,999	875,708	878,417	881,126	883,835	886,544	889,253	891,962	894,671	897,380	900,089	10,622,246
3	376 02	MAINS - PLASTIC	2 600%	388,778	393,361	397,965	402,569	407,173	411,777	416,381	420,985	425,589	430,193	434,797	439,401	4,968,972
4	378	M & R EQUIPMENT - GENERAL	3 100%	15,992	16,210	16,427	16,645	16,862	17,080	17,297	17,514	17,732	17,949	18,167	18,384	206,259
5	378 01	M & R EQUIPMENT - GENERAL	3 100%	303	303	303	303	303	303	303	303	303	303	303	303	3,635
6	379	M & R EQUIPMENT - CITY	3 100%	14,038	14,026	14,014	14,002	13,990	13,978	13,966	13,953	13,941	13,929	13,917	13,905	167,659
7	379 01	M & R EQUIPMENT - CITY	3 100%	78	78	78	78	78	78	78	78	78	78	78	78	934
8	380	SERVICE LINES -S TEEL	7 000%	210,965	211,348	211,730	212,113	212,496	212,879	213,262	213,644	214,027	214,410	214,793	215,175	2,556,842
9	380 02	SERVICE LINES - PLASTIC	4 200%	394,903	397,216	399,530	401,844	404,157	406,471	408,785	411,098	413,412	415,725	418,039	420,353	4,891,533
10	381	METERS	3 400%	71,850	72,001	72,152	72,302	72,453	72,603	72,754	72,904	73,055	73,205	73,356	73,507	872,142
11	381 01	METERS	3 400%	9	9	9	9	9	9	9	9	9	9	9	9	108
12	382	METER INSTALLATIONS	8 000%	167,817	168,697	169,576	170,456	171,336	172,215	173,095	173,975	174,855	175,734	176,614	177,494	2,071,864
13	383	REGULATORS	3 500%	26,666	26,825	26,983	27,142	27,301	27,460	27,618	27,777	27,936	28,094	28,253	28,412	330,468
14	384	REGULATOR INSTALL HOUSE	7 400%	54,230	54,519	54,808	55,098	55,387	55,677	55,966	56,255	56,545	56,834	57,123	57,413	669,855
15	385	M & R EQUIPMENT - INDUSTRIAL	3 000%	22,053	22,118	22,182	22,247	22,312	22,376	22,441	22,506	22,570	22,635	22,700	22,765	268,904
17	387	OTHER EQUIPMENT	6 800%	12,129	12,248	12,367	12,486	12,606	12,725	12,844	12,963	13,082	13,201	13,320	13,439	153,410
18	390	STRUCTURES AND IMPROVEMENTS	2 500%	1,918	1,910	1,903	1,896	1,888	1,881	1,874	1,866	1,859	1,852	1,844	1,837	22,528
19	391 00	OFFICE FURNITURE	6 700%	16,985	17,359	17,732	18,106	18,479	18,853	19,227	19,600	19,974	20,347	20,721	21,094	228,478
20	391 01	COMPUTER EQUIPMENT	12 000%	200,101	201,955	203,808	205,662	207,515	209,369	211,222	213,076	214,929	216,783	218,636	220,490	2,523,546
21	391 02	OFFICE EQUIPMENT/MACHINES	4 500%	1,740	1,738	1,736	1,733	1,731	1,729	1,726	1,724	1,722	1,720	1,717	1,715	20,731
22	391 03	OFFICE FURNITURE/EQUIP	4 500%	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	15,648
23	392 01	AUTO & TRUCK LESS THAN 1/2 TON	9 500%	75,734	80,443	85,152	87,193	86,567	85,940	85,313	84,686	84,059	83,432	82,805	82,179	1,003,504
24	392 02	AUTO & TRUCK 3/4 TO 1 TON	9 500%	15,166	15,166	15,166	15,166	15,166	15,166	15,166	15,166	15,166	15,166	15,166	15,166	181,993
25	392 03	AIRPLANCES	1 000%	5,025	5,025	5,025	5,025	5,025	5,025	5,025	5,025	5,025	5,025	5,025	5,025	60,297
26	392 04	TRAILERS, OTHER	3 300%	695	693	691	689	686	684	682	680	678	676	673	671	8,198
27	392 05	TRUCKS OVER 1 TON	4 950%	4,273	4,239	4,205	4,171	4,136	4,102	4,068	4,034	3,999	3,965	3,931	3,897	49,020
28	393	STORES EQUIPMENT	11 300%	532	527	522	517	512	507	502	497	492	487	482	477	6,056
29	394	TOOLS SHOP & GARAGE EQUIPMENT	6 600%	19,944	20,037	20,131	20,224	20,317	20,411	20,504	20,598	20,691	20,784	20,878	20,971	245,489
30	394 01	TOOLS SHOP & GARAGE EQUIPMENT - CN	6 600%	929	929	929	929	929	929	929	929	929	929	929	929	11,153
31	395	LABORATORY EQUIPMENT	9 400%	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	12,180
32	396	POWER OPERATED EQUIPMENT	5 700%	10,149	10,188	10,228	10,267	10,306	10,345	10,384	10,423	10,462	10,501	10,540	10,579	124,370
33	397	COMMUNICATION EQUIPMENT	6 700%	19,789	20,059	20,328	20,597	20,867	21,136	21,406	21,675	21,944	22,214	22,483	22,753	255,251
34	398	MISC EQUIPMENT	4 100%	1,069	1,069	1,069	1,069	1,069	1,069	1,069	1,069	1,069	1,068	1,068	1,068	12,823
35		TOTAL DEPRECIATION EXPENSE		2,663,603	2,682,913	2,702,211	2,718,842	2,732,804	2,746,767	2,760,729	2,774,692	2,788,655	2,802,617	2,816,580	2,830,542	33,020,955
36		AMORTIZATION EXPENSE		34,033	34,033	34,033	34,033	34,033	34,033	34,033	34,033	34,033	34,033	34,033	34,033	408,391
37		TOTAL AMORT & DEPR EXPENSE		\$2,697,636	\$2,716,946	\$2,736,244	\$2,752,874	\$2,766,837	\$2,780,800	\$2,794,762	\$2,808,725	\$2,822,687	\$2,836,650	\$2,850,612	\$2,864,575	\$33,429,346

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE FOR EACH AMORTIZATION/RECOVERY AMOUNT BY ACCOUNT OR SUB-ACCOUNT PROPOSED FOR THE PROJECTED TEST YEAR

TYPE OF DATA SHOWN
PROJECTED TEST YEAR 12/31/03
WITNESS J P HIGGINS

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE NO	A/C NO	DESCRIPTION	Jan 03	Feb 03	Mar 03	Apr 03	May 03	Jun 03	Jul 03	Aug 03	Sep 03	Oct 03	Nov 03	Dec 03	TOTAL
1	301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	FRANCHISES AND CONSENTS	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	15,651
3	303	MISC INTANGIBLE PLANT	2,717	2,717	2,717	2,717	2,717	2,717	2,717	2,717	2,717	2,717	2,717	2,717	32,610
4	303 01	CUSTOMIZED SOFTWARE	11,422	11,422	11,422	11,422	11,422	11,422	11,422	11,422	11,422	11,422	11,422	11,422	137,062
5	374 02	LAND RIGHTS / EASEMENTS	3,071	3,071	3,071	3,071	3,071	3,071	3,071	3,071	3,071	3,071	3,071	3,071	36,858
6	386 08	OTHR PROP CUST PREM - CNG	2,487	2,487	2,487	2,487	2,487	2,487	2,487	2,487	2,487	2,487	2,487	2,487	29,838
7	390 02	STRUCTURES & IMPROVEMENTS - Le	-	-	-	-	-	-	-	-	-	-	-	-	-
8		TOTAL	\$21,002	\$21,002	\$21,002	\$21,002	\$21,002	\$21,002	\$21,002	\$21,002	\$21,002	\$21,002	\$21,002	\$21,002	\$252,019
9	115 01	ACCUM PROV/AMORT-GP ACQ ADJ	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	13,031	156,372
10		TOTAL	# \$34,033	\$34,033	\$34,033	\$34,033	\$34,033	\$34,033	\$34,033	\$34,033	\$34,033	\$34,033	\$34,033	\$34,033	\$408,391

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A SCHEDULE SHOWING THE ALLOCATION OF DEPRECIATION AND AMORTIZATION EXPENSE FOR THE PROJECTED TEST YEAR THIS DATA SHOULD CORRESPOND TO THE DATA PRESENTED IN SCHEDULE G-1 PAGE 18 OF 28

TYPE OF DATA SHOWN
PROJECTED TEST YEAR, 12/31/03
WITNESS J P HIGGINS

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE NO	A/C NO	DESCRIPTION	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	12 Month Total
1	374	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
2	375	STRUCTURES AND IMPROVEMENTS	37,163	37,298	37,433	37,568	37,703	37,837	37,972	38,107	38,242	38,377	38,511	38,646	454,857
3	390	STRUCTURES AND IMPROVEMENTS	1,918	1,910	1,903	1,898	1,888	1,881	1,874	1,866	1,859	1,852	1,844	1,837	22,528
4	390 02	STRUCTURES & IMPROVEMENTS - Leasehold	0	0	0	0	0	0	0	0	0	0	0	0	0
5	391 00	OFFICE FURNITURE	16,985	17,359	17,732	18,106	18,479	18,853	19,227	19,600	19,974	20,347	20,721	21,094	228,478
6	391 01	COMPUTER EQUIPMENT	200,101	201,955	203,808	205,662	207,515	209,369	211,222	213,076	214,929	216,783	218,636	220,490	2,523,546
7	391 02	OFFICE EQUIPMENT/MACHINES	1,740	1,738	1,736	1,733	1,731	1,729	1,728	1,728	1,722	1,720	1,717	1,715	20,731
8	391 03	OFFICE FURNITURE/EQUIP	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	15,648
9	392 01	AUTO & TRUCK LESS THAN 1/2 TON	75,734	80,443	85,152	87,193	86,567	85,940	85,313	84,686	84,059	83,432	82,805	82,179	1,003,504
10	392 02	AUTO & TRUCK 3/4 TO 1 TON	15,166	15,166	15,166	15,166	15,166	15,166	15,166	15,166	15,166	15,166	15,166	15,166	181,993
11	392 03	AIRPLANCES	5,025	5,025	5,025	5,025	5,025	5,025	5,025	5,025	5,025	5,025	5,025	5,025	60,297
12	392 04	TRAILERS, OTHER	695	693	691	689	688	684	682	680	678	676	673	671	8,198
13	392 05	TRUCKS OVER 1 TON	4,273	4,239	4,205	4,171	4,136	4,102	4,068	4,034	3,999	3,965	3,931	3,897	49,020
14	393	STORES EQUIPMENT	532	527	522	517	512	507	502	497	492	487	482	477	6,056
15	394	TOOLS SHOP & GARAGE EQUIPMENT	19,944	20,037	20,131	20,224	20,317	20,411	20,504	20,598	20,691	20,784	20,878	20,971	245,489
16	394 01	TOOLS SHOP & GARAGE EQUIPMENT - CNG	929	929	929	929	929	929	929	929	929	929	929	929	11,153
17	395	LABORATORY EQUIPMENT	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	12,180
18	396	POWER OPERATED EQUIPMENT	10,149	10,188	10,228	10,267	10,306	10,345	10,384	10,423	10,462	10,501	10,540	10,579	124,370
19	397	COMMUNICATION EQUIPMENT	19,789	20,059	20,328	20,597	20,867	21,136	21,406	21,675	21,944	22,214	22,483	22,753	255,251
20	398	MISC EQUIPMENT	1,069	1,069	1,069	1,069	1,069	1,069	1,069	1,069	1,069	1,069	1,069	1,069	12,823
21		TOTAL	413,534	420,955	428,377	433,130	435,216	437,302	439,387	441,473	443,559	445,645	447,730	449,816	5,236,124

LINE NO	A/C NO	DESCRIPTION	12 MONTH TOTAL	NONUTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION
22	374	LAND AND LAND RIGHTS	\$0	0 0%	\$0	
23	375	STRUCTURES AND IMPROVEMENTS	454,857	2 5%	11,261	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
24	390	STRUCTURES AND IMPROVEMENTS	22,528	5 8%	1,311	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
25	390	STRUCTURES & IMPROVEMENTS - Leasehold	0	0 0%	0	
26	391	OFFICE FURNITURE	228,478	0 0%	0	
27	391 01	COMPUTER EQUIPMENT	2,523,546	2 4%	60,246	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF CUSTOMER COUNT, CHECKS PROCESSED, # OF BILLS & # OF USER ID'S
28	391 02	OFFICE EQUIPMENT/MACHINES	20,731	0 0%	0	
29	391 03	OFFICE FURNITURE/EQUIP	15,648	0 0%	0	
30	392 01	AUTO & TRUCK LESS THAN 1/2 TON	1,003,504	0 0%	0	
31	392 02	AUTO & TRUCK 3/4 TO 1 TON	181,993	0 0%	0	
32	392 03	AIRPLANCES	60,297	0 0%	0	
33	392 04	TRAILERS, OTHER	8,198	0 0%	0	
34	392 05	TRUCKS OVER 1 TON	49,020	0 0%	0	
35	393	STORES EQUIPMENT	6,056	0 0%	0	
36	394	TOOLS SHOP & GARAGE EQUIPMENT	245,489	0 0%	0	
37	394 01	TOOLS SHOP & GARAGE EQUIPMENT - CNG	11,153	0 0%	0	
38	395	LABORATORY EQUIPMENT	12,180	0 0%	0	
39	396	POWER OPERATED EQUIPMENT	124,370	0 0%	0	
40	397	COMMUNICATION EQUIPMENT	255,251	0 0%	0	
41	398	MISC EQUIPMENT	12,823	0 0%	0	
42		TOTAL	\$5,236,124		\$72,817	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A RECONCILIATION BETWEEN THE TOTAL OPERATING
INCOME TAX PROVISION AND THE CURRENT INCOME TAXES ON OPERATING
INCOME FOR THE HISTORIC BASE YEAR + 1

TYPE OF DATA SHOWN
HISTORIC BASE YR + 1
WITNESS

12/31/2002
J P HIGGINS

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE NUMBER	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	CURRENT INCOME TAX EXPENSE	G-2-27	13,637,274	0	13,637,274
2	DEFERRED INCOME TAX EXPENSE	G-2-27	(1,540,876)	0	(1,540,876)
3	ITC REALIZED THIS YEAR		0	0	0
4	ITC AMORTIZATION (3% ITC AND IRC 46(f)(2))	G-2-27	(43,392)	0	(43,392)
5	PARENT DEBT ADJUSTMENT		0	0	0
6	TOTAL INCOME TAX EXPENSE		<u>12,053,006</u>	<u>0</u>	<u>12,053,006</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES FOR THE HISTORIC BASE YEAR + 1 PROVIDE DETAIL ON ADJUSTMENTS TO INCOME TAXES AND INVESTMENT TAX CREDITS

TYPE OF DATA SHOWN HISTORIC BASE YR + 1 12/31/02 WITNESS J P HIGGINS

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE NUMBER	DESCRIPTION	AMOUNT	AMOUNT	*DETAIL OF ADJUSTMENTS TO TAXABLE INCOME LINE 5	AMOUNT
1	NET UTILITY OPERATING INCOME		46,122,124	1) TAX DEPRECIATION / AMORTIZATION OVER BOOK	(7,496,000)
2	ADD INCOME TAX ACCOUNTS		0	2) 263A COST	1,500,000
3	LESS INTEREST CHARGES		(14,938,998)	3) ACCRUED VACATION	85,000
4	TAXABLE INCOME PER BOOKS		31,183,126	4) AMORTIZATION	440,000
5				5) AMORTIZATION OF CAPITALIZED ECA COSTS	(3,715,000)
6	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)*		4,169,495	6) AMORTIZATION OF CAPITALIZED ENVIRONMENTAL	640,000
7	TAXABLE INCOME		35,352,621	7) ASSET GAIN / LOSS	(1,065,000)
8	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)*		0	8) BAD DEBTS	130,000
9	STATE TAXABLE INCOME		35,352,621	9) CAPITALIZATION OF ECA COSTS	12,800,000
10	INCOME TAX (5 5% OR APPLICABLE RATE OF LINE 8)	1,944,394		10) COMPETITIVE RATE ADJUSTMENT	670,000
11	EMERGENCY EXCISE	0		11) CONTRIBUTIONS IN AID OF CONSTRUCTION	2,735,000
12	CREDITS	0		12) COST OF REMOVAL	(1,000,000)
13	STATE TAX - CURRENT	1,944,394	1,944,394	13) DEFERRED COMPENSATION	(205,000)
14	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)*		0	14) ENVIRONMENTAL COSTS	(2,000,000)
15	FEDERAL TAXABLE INCOME (LINE 6 - LINE 12 +/- LINE 13)		33,408,227	15) INSURANCE RESERVES	505,000
16	FEDERAL INCOME TAX RATE (34% OR APPLICABLE RATE)		35%	16) PENSION COSTS	795,000
17	FEDERAL INCOME TAX BEFORE CREDITS PLUS ITC AMORTIZATION		11,692,880	17) POST RETIREMENT BENEFITS	(235,000)
18	FEDERAL TAX - CURRENT		11,649,488	18) OTHER	(589,505)
				19) NONDEDUCTIBLE PORTION OF BUSINESS MEALS	175,000
				TOTAL ADJUSTMENTS	4,169,495
				*DETAIL OF ADJUSTMENTS TO STATE TAXABLE INCOME LINE 7	
				1)	0
				2)	0
				3)	0
				TOTAL ADJUSTMENTS	0
19	SUMMARY			*DETAIL OF ADJUSTMENTS TO FEDERAL TAXABLE INCOME LINE 13	
20	LESS ITC REALIZED		0	1)	0
21	CURRENT YEAR DEFERRED TAX EXPENSE		(1,540,876)	2)	0
22	STATE TAX - CURRENT	1,944,394		3)	0
23	FEDERAL TAX - CURRENT		11,649,488	TOTAL ADJUSTMENTS	0
	TOTAL CURRENT INCOME TAX EXPENSE		12,053,008		

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE THE CALCULATION OF TOTAL DEFERRED INCOME TAXES
FOR THE HISTORIC BASE YEAR +1 PROVIDE DETAIL ON ITEMS RESULTING
IN TAX DEFERRALS OTHER THAN ACCELERATED DEPRECIATION

TYPE OF DATA SHOWN
HISTORIC BASE YR + 1 12/31/02
WITNESS J P HIGGINS

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

DEFERRED INCOME TAXES - YEAR ENDED 12/31/02

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
	TIMING DIFFERENCES			
1	TAX DEPRECIATION AND AMORTIZATION	\$37,778,000	\$0	\$37,778,000
2	BOOK DEPRECIATION AND AMORTIZATION	30,282,000	0	30,282,000
3	DIFFERENCE	(7,496,000)	0	(7,496,000)
	OTHER TIMING DIFFERENCE (ITEMIZE)			
4	263A COST	1,500,000	0	1,500,000
5	ACCRUED VACATION	85,000	0	85,000
6	AMORTIZATION	440,000	0	440,000
7	AMORTIZATION OF CAPITALIZED ECA COSTS	(3,715,000)	0	(3,715,000)
8	AMORTIZATION OF CAPITALIZED ENVIRONMENTAL	640,000	0	640,000
9	ASSET GAIN / LOSS	(1,065,000)	0	(1,065,000)
10	BAD DEBTS	130,000	0	130,000
11	CAPITALIZATION OF ECA COSTS	12,800,000	0	12,800,000
12	COMPETITIVE RATE ADJUSTMENT	670,000	0	670,000
13	CONTRIBUTIONS IN AID OF CONSTRUCTION	2,735,000	0	2,735,000
14	COST OF REMOVAL	(1,000,000)	0	(1,000,000)
15	DEFERRED COMPENSATION	(205,000)	0	(205,000)
16	ENVIRONMENTAL COSTS	(2,000,000)	0	(2,000,000)
17	INSURANCE RESERVES	505,000	0	505,000
18	PENSION COSTS	795,000	0	795,000
19	POST RETIREMENT BENEFITS	(235,000)	0	(235,000)
20	OTHER	(589,505)	0	(589,505)
21	TOTAL TIMING DIFFERENCES	3,994,495	0	3,994,495
22	STATE TAX RATE	5.50%	5.50%	5.50%
23	STATE DEFERRED TAXES (LINE 21 x LINE 22)	219,697	0	219,697
24	TIMING DIFFERENCES FOR FEDERAL TAXES (LINE 21 - LINE 23)	3,774,798	0	3,774,798
25	FEDERAL TAX RATE	35.00%	35.00%	35.00%
26	FEDERAL DEFERRED TAXES (LINE 24 x LINE 25)	1,321,179	0	1,321,179
27	ADD STATE DEFERRED TAXES (LINE 23)	219,697	0	219,697
28	TOTAL DEFERRED TAX EXPENSE	\$1,540,876	\$0	\$1,540,876

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A RECONCILIATION BETWEEN THE TOTAL OPERATING
INCOME TAX PROVISION AND THE CURRENT INCOME TAXES ON OPERATING
INCOME FOR THE PROJECTED TEST YEAR

TYPE OF DATA SHOWN
PROJECTED TEST YEAR: 12/31/2003
WITNESS J. P. HIGGINS

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE NUMBER	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	CURRENT INCOME TAX EXPENSE	G-2-30, G-2-3	10,912,294	112,624	11,024,918
2	DEFERRED INCOME TAX EXPENSE	G-2-30	(379,964)	0	(379,964)
3	ITC REALIZED THIS YEAR		0	0	0
4	ITC AMORTIZATION (3% ITC AND IRC 46(f)(2))	G-2-30	(43,392)	43,392	0
5	SYNCHRONIZATION (RECONCILIATION) ADJUSTMENT	G-2-3	0	156,000	156,000
6	PARENT DEBT ADJUSTMENT	G-2-3	0	(1,318,722)	(1,318,722)
7	TOTAL INCOME TAX EXPENSE		<u>10,488,938</u>	<u>(1,006,706)</u>	<u>9,482,232</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES FOR
THE PROJECTED TEST YEAR PROVIDE DETAIL ON ADJUSTMENTS TO INCOME TAXES
AND INVESTMENT TAX CREDITS

TYPE OF DATA SHOWN
PROJECTED TEST YEAR 12/31/03
WITNESS J P HIGGINS

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE NUMBER	DESCRIPTION	AMOUNT		*DETAIL OF ADJUSTMENTS TO TAXABLE INCOME	
				LINE 6	AMOUNT
1	NET UTILITY OPERATING INCOME		43,965,108	1) TAX DEPRECIATION / AMORTIZATION OVER BOOK	(6,380,000)
2	ADD INCOME TAX ACCOUNTS		0	2) 263A COST	1,600,000
3	LESS INTEREST CHARGES		(16,836,595)	3) ACCRUED VACATION	75,000
4	TAXABLE INCOME PER BOOKS		27,128,513	4) AMORTIZATION	400,000
5				5) AMORTIZATION OF CAPITALIZED ECA COSTS	(2,925,000)
6	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)*		1,160,000	6) AMORTIZATION OF CAPITALIZED ENVIRONMENTAL	640,000
7	TAXABLE INCOME		28,288,513	7) ASSET GAIN / LOSS	(425,000)
8	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)*		0	8) BAD DEBTS	125,000
9	STATE TAXABLE INCOME		28,288,513	9) CAPITALIZATION OF ECA COSTS	10,200,000
10	INCOME TAX (5 5% OR APPLICABLE RATE OF LINE 8)	1,555,868		10) COMPETITIVE RATE ADJUSTMENT	(875,000)
11	EMERGENCY EXCISE	0		11) CONTRIBUTIONS IN AID OF CONSTRUCTION	2,775,000
12	CREDITS	0		12) COST OF REMOVAL	(2,150,000)
13	STATE TAX - CURRENT	1,555,868	1,555,868	13) DEFERRED COMPENSATION	(325,000)
14	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)*		0	14) ENVIRONMENTAL COSTS	(950,000)
15	FEDERAL TAXABLE INCOME (LINE 6 - LINE 12 +/- LINE 13)		26,732,645	15) INSURANCE RESERVES	(150,000)
16	FEDERAL INCOME TAX RATE (34% OR APPLICABLE RATE)		35%	16) PENSION COSTS	(450,000)
17	FEDERAL INCOME TAX BEFORE CREDITS PLUS ITC AMORTIZATION		9,356,426 (43,392)	17) POST RETIREMENT BENEFITS	325,000
18	FEDERAL TAX - CURRENT		9,313,034	18) OTHER	(525,000)
				19) NONDEDUCTIBLE PORTION OF BUSINESS MEALS	175,000
				TOTAL ADJUSTMENTS	1,160,000
				*DETAIL OF ADJUSTMENTS TO STATE TAXABLE INCOME	
				LINE 7	
				1)	0
				2)	0
				3)	0
				TOTAL ADJUSTMENTS	0
19	SUMMARY				
20	LESS ITC REALIZED		0		
21	CURRENT YEAR DEFERRED TAX EXPENSE		(379,964)		
22	STATE TAX - CURRENT	1,555,868		*DETAIL OF ADJUSTMENTS TO FEDERAL TAXABLE INCOME	
23	FEDERAL TAX - CURRENT	9,313,034		LINE 13	
	TOTAL CURRENT INCOME TAX EXPENSE		10,488,938	1)	0
				2)	0
				3)	0
				TOTAL ADJUSTMENTS	0

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE THE CALCULATION OF TOTAL DEFERRED INCOME TAXES
FOR THE PROJECTED TEST YEAR PROVIDE DETAIL ON ITEMS RESULTING
IN TAX DEFERRALS OTHER THAN ACCELERATED DEPRECIATION

TYPE OF DATA SHOWN
PROJECTED TEST YEAR: 12/31/03
WITNESS J P HIGGINS

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

DEFERRED INCOME TAXES - YEAR ENDED 12/31/03

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
TIMING DIFFERENCES				
1	TAX DEPRECIATION AND AMORTIZATION	\$39,401,000	\$0	\$39,401,000
2	BOOK DEPRECIATION AND AMORTIZATION	33,021,000	0	33,021,000
3	DIFFERENCE	(6,380,000)	0	(6,380,000)
OTHER TIMING DIFFERENCE (ITEMIZE)				
4	263A COST	1,600,000	0	1,600,000
5	ACCRUED VACATION	75,000	0	75,000
6	AMORTIZATION	400,000	0	400,000
7	AMORTIZATION OF CAPITALIZED ECA COSTS	(2,925,000)	0	(2,925,000)
8	AMORTIZATION OF CAPITALIZED ENVIRONMENTAL	640,000	0	640,000
9	ASSET GAIN / LOSS	(425,000)	0	(425,000)
10	BAD DEBTS	125,000	0	125,000
11	CAPITALIZATION OF ECA COSTS	10,200,000	0	10,200,000
12	COMPETITIVE RATE ADJUSTMENT	(875,000)	0	(875,000)
13	CONTRIBUTIONS IN AID OF CONSTRUCTION	2,775,000	0	2,775,000
14	COST OF REMOVAL	(2,150,000)	0	(2,150,000)
15	DEFERRED COMPENSATION	(325,000)	0	(325,000)
16	ENVIRONMENTAL COSTS	(950,000)	0	(950,000)
17	INSURANCE RESERVES	(150,000)	0	(150,000)
18	PENSION COSTS	(450,000)	0	(450,000)
19	POST RETIREMENT BENEFITS	325,000	0	325,000
20	OTHER	(525,000)	0	(525,000)
21	TOTAL TIMING DIFFERENCES	985,000	0	(985,000)
22	STATE TAX RATE	5.50%	5.50%	5.50%
23	STATE DEFERRED TAXES (LINE 21 x LINE 22)	54,175	0	(54,175)
24	TIMING DIFFERENCES FOR FEDERAL TAXES (LINE 21 - LINE 23)	930,825	0	(930,825)
25	FEDERAL TAX RATE	35.00%	35.00%	35.00%
26	FEDERAL DEFERRED TAXES (LINE 24 x LINE 25)	325,789	0	(325,789)
27	ADD STATE DEFERRED TAXES (LINE 23)	54,175	0	(54,175)
28	TOTAL DEFERRED TAX EXPENSE	\$379,964	\$0	(\$379,964)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13 MONTH AVERAGE COST OF CAPITAL FOR THE HISTORIC BASE YEAR + 1

TYPE OF DATA SHOWN
HISTORIC BASE YR + 1 12/31/02
WITNESS. J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE NO.	DESCRIPTION	ADJUSTMENTS			ADJUSTED	RATIO	COST RATE	WEIGHTED COST
		PER BOOKS	SPECIFIC	PRO RATA				
1	COMMON EQUITY	\$253,058	(\$3,275)	(\$3,626)	\$246,156	50.28%	11.75%	5.91%
2	LONG TERM DEBT	150,306	(1,578)	(2,159)	146,568	29.94%	7.68%	2.30%
3	SHORT TERM DEBT	50,730	0	(737)	49,994	10.21%	4.00%	0.41%
4	CUSTOMER DEPOSITS - RESIDENTIAL	6,341	0	(92)	6,249	1.28%	6.00%	0.08%
5	CUSTOMER DEPOSITS - COMMERCIAL	21,733	0	(316)	21,417	4.37%	7.00%	0.31%
6	INACTIVE DEPOSITS	166	0	(2)	164	0.03%	0.00%	0.00%
7	DEFERRED TAXES	18,323	4	(266)	18,061	3.69%	0.00%	0.00%
8	TAX CREDIT	0	993	(14)	979	0.20%	0.00%	0.00%
9	TOTAL	<u>\$500,657</u>	<u>(\$3,856)</u>	<u>(\$7,213)</u>	<u>\$489,588</u>	<u>100.00%</u>		<u>9.00%</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13 MONTH AVERAGE COST OF CAPITAL FOR THE PROJECTED TEST YEAR

TYPE OF DATA SHOWN.
PROJECTED TEST YEAR 12/31/03
WITNESS: J. P. HIGGINS

COMPANY PEOPLES GAS SYSTEM

DOCKET NO. 020384-GU

\$(000)								
LINE NO	DESCRIPTION	ADJUSTMENTS			ADJUSTED	RATIO	COST RATE	WEIGHTED COST
		PER BOOKS	SPECIFIC	PRO RATA				
1	COMMON EQUITY	\$279,433	(\$3,148)	(\$3,066)	\$273,218	52.30%	11.75%	6.15%
2	LONG TERM DEBT	171,585	(2,307)	(1,879)	167,399	32.04%	7.81%	2.50%
3	SHORT TERM DEBT	35,368	0	(393)	34,975	6.70%	4.00%	0.27%
4	CUSTOMER DEPOSITS - RESIDENTIAL	5,590	0	(62)	5,528	1.06%	6.00%	0.06%
5	CUSTOMER DEPOSITS - COMMERCIAL	23,511	0	(261)	23,250	4.45%	7.00%	0.31%
6	INACTIVE DEPOSITS	166	0	(2)	164	0.03%	0.00%	0.00%
7	DEFERRED TAXES	17,315	0	(192)	17,123	3.28%	0.00%	0.00%
8	TAX CREDIT	0	743	(8)	735	0.14%	0.00%	0.00%
9	TOTAL	<u>\$532,968</u>	<u>(\$4,712)</u>	<u>(\$5,862)</u>	<u>\$522,393</u>	<u>100.00%</u>		<u>9.29%</u>

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF EACH OUTSTANDING
 ISSUE OF LONG-TERM DEBT, ON A 13 MONTH AVERAGE BASIS, FOR THE
 PROJECTED TEST YEAR

TYPE OF DATA SHOWN
 PROJECTED TEST YEAR DATA 12/31/03
 WITNESS J P HIGGINS

LINE NO	ISSUE (1)	ISSUE DATE (2)	MATURITY DATE (3)	13 MO AVERAGE PRINCIPAL 12/31/2003 (4)	(PREMIUM) DISCOUNT (5)	ISSUING EXPENSE (6)	NET (5)+(6) (7)	LIFE (YEARS) (8)	AMORTIZATION (7)/(8) (9)	INTEREST (10)	ANNUAL TOTAL COST (9)+(10) (11)
1	26 10.35% SENIOR NOTES	6/26/1987	7/2/2007	\$3,830,769		\$23,604.29	\$23,604	20	\$1,180	\$393,530	\$394,710
2	28 10.33% SENIOR NOTES	6/29/1988	7/2/2008	\$5,230,769		\$11,350.00	\$11,350	20	\$568	537,390	\$537,958
3	29 10.3% SENIOR NOTES	6/27/1989	7/2/2009	\$6,830,769		\$13,131.00	\$13,131	20	\$657	700,629	\$701,286
4	32 9.93% SENIOR NOTES	12/20/1990	7/2/2010	\$7,030,769		\$98,318.27	\$98,318	20	\$4,416	695,321	\$699,737
5	33 8.00% SENIOR NOTES	12/3/1992	7/2/2012	\$24,430,769		\$976,683.59	\$976,684	20	\$48,834	1,948,467	\$1,997,301
6	34 6.875% NOTES	6/20/2001	8/15/2012	\$40,000,000		\$453,684.39	\$453,684	11	\$41,244	2,750,000	\$2,791,244
7	31 5.94% NOTES	7/28/1998	7/15/2011	\$0		\$163,164.95	\$163,165	10	\$16,316	0	\$16,316
8	7.00% PROPOSED NOTE	9/1/2002	9/1/2022	\$75,000,000		\$1,200,000	\$1,200,000	20	\$60,000	5,250,000	\$5,310,000
9	7.50% PROPOSED NOTE	7/1/2003	7/1/2023	\$9,230,769		\$320,000	\$320,000	20	\$16,000	750,000	\$766,000
10	TOTAL			\$171,584,614	\$0	\$3,249,936	\$3,249,936		\$189,215	\$13,025,337	\$13,214,552
11	UNAMORTIZED PREMIUM, DISCOUNT, AND ISSUE EXPENSE			(2,307,249)							
12	NET			\$169,277,365							
13	EMBEDDED COST OF LONG-TERM DEBT (11)/(4)			7.81%							

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
 DOCKET NO 020384 GU

EXPLANATION PROVIDE ANALYSIS OF SHORT TERM DEBT INCLUDING EACH
 OUTSTANDING ISSUE OF SHORT TERM DEBT ON 13 MONTH AVERAGE FOR
 THE PROJECTED TEST YEAR

TYPE OF DATA SHOWN
 PROJECTED TEST YEAR 12/31/03
 WITNESS J P HIGGINS

OUTSTANDING SHORT TERM DEBT

LINE NO	DESCRIPTION (1)	AVERAGE INTEREST EXPENSE (2)	MATURITY DATE (3)	AVERAGE AMOUNT OUTSTANDING PROJ TEST YEAR (4)	EFFECTIVE COST RATE (2)/(4) (5)
1	COMMERCIAL PAPER	\$1,414,700	DEMAND	\$35,367,739	4.00%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE ANALYSIS, AS SPECIFIED, OF PREFERRED STOCK
ON A 13 MONTH AVERAGE BASIS FOR THE PROJECTED TEST YEAR

TYPE OF DATA SHOWN
PROJECTED TEST YEAR 12/31/03
WITNESS J P HIGGINS

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE NO	ISSUE (1)	PROJECTED DATE (2)	CALL PROVISIONS OR SPECIAL RESTRICTIONS (3)	PRINCIPAL AMOUNT OUTSTANDING (4)	DISCOUNT OR PREMIUM ASSOCIATED WITH (4) (5)	ISSUING EXPENSE ASSOCIATED WITH (4) (6)	NET PROCEEDS (4)+(5)-(6) (7)	COUPON RATE (8)	DOLLAR DIVIDENDS (8 X 4) (9)	EFFECTIVE COST RATE (9)/(7) (10)
1										
2			NOT APPLICABLE							
3										
4										
5										
6										
7										
8										
9										
TOTAL				\$0	\$0	\$0	\$0		\$0	0.00%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE ANALYSIS OF COMMON STOCK ISSUES, AS SPECIFIED,
FOR THE PROJECTED TEST YEAR

TYPE OF DATA SHOWN
PROJECTED TEST YEAR 12/31/03
WITNESS J P HIGGINS

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE NO	METHOD OF ISSUE (1)	PROJECTED PRICE PER SHARE (2)	PROJECTED SHARES TO BE ISSUED (3)	PROJECTED GROSS PROCEEDS (2)X(3) (4)	PROJECTED ISSUE EXPENSE (5)	PROJECTED NET PROCEEDS (4)-(5) (6)	NET PROCEEDS PER SHARE (6)/(3) (7)	PROJECTED TOTAL SHARES OUTSTANDING (8)
1	NONE							
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16	END OF YEAR BALANCE					\$0	\$0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE MONTHLY BALANCES, INTEREST RATES, AND INTEREST
 PAYMENTS ON CUSTOMER DEPOSITS FOR THE PROJECTED TEST YEAR
 INDICATE THE COMPANY POLICY ON COLLECTING DEPOSITS,
 DEPOSIT SIZE, PAYMENT OF INTEREST, AND REFUNDS

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR 12/31/03
 WITNESS J P HIGGINS

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE NO	MONTH & YEAR (1)	CUSTOMER DEPOSITS @ 6.0% (2)	CUSTOMER DEPOSITS @ 7.0% (3)	INACTIVE CUSTOMER DEPOSITS (4)	TOTAL CUSTOMER DEPOSITS (2)+(3)+(4) (5)	INTEREST EXPENSE (2)*(6.0%/12) (6)	INTEREST EXPENSE (3)*(7.0%/12) (7)	TOTAL INTEREST (6)+(7) (8)	
1	Dec-02	\$5,490,941	\$23,092,824	\$166,232	\$28,749,997	\$27,455	\$134,708	\$162,163	
2	Jan-03	\$5,507,270	\$23,161,495	\$166,232	\$28,834,997	\$27,536	\$135,109	\$162,645	
3	Feb-03	\$5,523,665	\$23,230,446	\$166,232	\$28,920,342	\$27,618	\$135,511	\$163,129	
4	Mar-03	\$5,540,126	\$23,299,676	\$166,232	\$29,006,034	\$27,701	\$135,915	\$163,616	
5	Apr-03	\$5,556,654	\$23,369,185	\$166,232	\$29,092,070	\$27,783	\$136,320	\$164,103	
6	May-03	\$5,573,248	\$23,438,973	\$166,232	\$29,178,453	\$27,866	\$136,727	\$164,593	
7	Jun-03	\$5,589,908	\$23,509,041	\$166,232	\$29,265,181	\$27,950	\$137,136	\$165,086	
8	Jul-03	\$5,606,635	\$23,579,388	\$166,232	\$29,352,255	\$28,033	\$137,546	\$165,579	
9	Aug-03	\$5,623,428	\$23,650,014	\$166,232	\$29,439,674	\$28,117	\$137,958	\$166,075	
10	Sep-03	\$5,640,288	\$23,720,919	\$166,232	\$29,527,439	\$28,201	\$138,372	\$166,573	
11	Oct-03	\$5,657,214	\$23,792,104	\$166,232	\$29,615,549	\$28,286	\$138,787	\$167,073	
12	Nov-03	\$5,674,206	\$23,863,568	\$166,232	\$29,704,005	\$28,371	\$139,204	\$167,575	
13	Dec-03	\$5,691,265	\$23,935,310	\$166,232	\$29,792,807	\$28,456	\$139,623	\$168,079	
14				13-MONTH AVG	\$29,267,600	12-MONTH TOTAL	\$335,918	\$1,648,208	\$1,984,126
15				EFFECTIVE INTEREST RATE	6.78%				

Narrative Description The Company's policy on collecting deposits, deposit size, payment of interest, and refunds is contained in the Company's tariffs (sheet number 5.301) which are on file with the Commission

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE THE INFORMATION, AS SPECIFIED, FOR FINANCING
PLANS AND ASSUMPTIONS

TYPE OF DATA SHOWN
PROJECTED TEST YEAR 12/31/03
WITNESS J P HIGGINS

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE NO	TYPE OF ISSUE (1)	DATE OF ISSUE (2)	FOR BONDS			FOR STOCK				
			CAPITALIZATION (3)	INTEREST RATE (4)	LIFE IN YEARS (5)	NO OF SHARES (6)	MARKET PRICE (7)	ISSUE COST (8)	PRINCIPAL AMOUNT (9)	OTHER ASSUMPTIONS (10)
1										
2			Not Applicable							
3										
4										
5										
6										
7										
8										
9										
10										

CAPITAL STRUCTURE OBJECTIVES	COMPONENTS (11)	PERCENT OF TOTAL (12)
11	LONG TERM DEBT	42.50%
12	PREFERRED STOCK	N/A
13	COMMON EQUITY	57.50%
14	OTHER (EXPLAIN)	

FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION PROVIDE CALCULATIONS FOR THE FOLLOWING - INTEREST COVERAGE RATIOS AND PREFERRED DIVIDEND COVERAGE (INCLUDING AND EXCLUDING AFUDC FOR EACH INDICATOR) FOR THE PROJECTED TEST YEAR	TYPE OF DATA SHOWN	
COMPANY	PEOPLES GAS SYSTEM		PROJECTED TEST YEAR	12/31/03
			WITNESS	J P HIGGINS
DOCKET NO	020384-GU			

		YEAR ENDED 12/2003	
LINE NO.	INDICATOR	PROJ TEST YR CURRENT RATES	PROJ TEST YR PROPOSED RATES
1	EARNINGS BEFORE INTEREST (INCLUDING AFUDC)		
2	DEBT PORTION OF ALLOW FOR FUNDS USED DURING CONSTR		
3	INCOME TAXES		
4	EARNINGS BEFORE INTEREST AND TAXES (1) + (2) + (3)		
5	INTEREST (BEFORE DEDUCTING AFUDC)		
6	PRE-TAX INTEREST COVERAGE RATIO (4) / (5)	This section is not applicable to Peoples Gas System	
7	EARNINGS AFTER INTEREST, AFTER TAXES (4) - (3) - (5)		
8	PREFERRED DIVIDENDS		
9	PREFERRED DIVIDENDS COVERAGE RATIO (7) / (8)		
<u>EXCLUDING ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION</u>			
10	EARNINGS BEFORE INTEREST (INCLUDING AFUDC)	33,504,548	48,535,260
11	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	0	0
12	INCOME TAXES	10,488,938	18,337,038
13	EARNINGS BEFORE INTEREST AND TAXES (10) - (11) + (12)	43,993,487	66,872,299
14	INTEREST (BEFORE DEDUCTING AFUDC)	16,836,595	16,836,595
15	PRE-TAX INTEREST COVERAGE RATIO (13) / (14)	261 30%	397 18%
16	EARNINGS AFTER INTEREST, AFTER TAXES (13) - (12) - (14)	16,667,953	31,698,665
17	PREFERRED DIVIDENDS	N/A	N/A
18	PREFERRED DIVIDEND COVERAGE RATIO (16) / (17)	N/A	N/A

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 020384-GU

EXPLANATION PROVIDE INFORMATION, AS SPECIFIED, USED TO CALCULATE
 THE PERCENTAGE OF CONSTRUCTION FUNDS TO BE GENERATED INTERNALLY.

TYPE OF DATA SHOWN.
 PROJECTED TEST YEAR: 12/31/03
 WITNESS J. P. HIGGINS

LINE NO	INDICATOR	YEAR ENDED 12/2003	
		PROJECTED TEST YEAR CURRENT RATES	PROJECTED TEST YEAR PROPOSED RATES
1	NET INCOME	16,667,953	31,698,665
2	DEPRECIATION AND AMORTIZATION	34,069,347	34,069,347
3	ITC (NET)	0	0
4	DEFERRED TAXES (NET)	(379,964)	(379,964)
5	AFUDC	0	0
6	TOTAL FUNDS FROM CURRENT OPERATION (1) + (2) + (3) + (4) - (5)	50,357,336	65,388,048
7	RETIREMENTS AND REDEMPTIONS	5,300,000	5,300,000
8	DIVIDENDS (PREFERRED AND COMMON) (a)	10,631,237	10,631,237
9	TOTAL FUNDS GENERATED INTERNALLY (6) - (7) - (8)	34,426,099	49,456,811
10	CONSTRUCTION EXPENDITURES (EXCLUDING AFUDC)	61,882,000	61,882,000
11	PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY (9) / (10)	55.63%	79.92%

(a) Portion of dividends to parent assumed to relate to payment of dividends to shareholders based on payout percentage

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION - CALCULATE THE AFUDC AS A PERCENTAGE OF
INCOME FOR COMMON FOR THE PROJECTED TEST YEAR

TYPE OF DATA SHOWN
PROJECTED TEST YEAR 12/31/03
WITNESS J P HIGGINS

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

Not Applicable

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE THE CALCULATION OF THE REVENUE EXPANSION FACTOR

TYPE OF DATA SHOWN
 PROJECTED TEST YEAR 12/31/03
 WITNESS. J P HIGGINS

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

LINE NO.	DESCRIPTION	%
1	REVENUE REQUIREMENT	100 0000%
2	GROSS RECEIPTS TAX RATE	0 0000%
3	REGULATORY ASSESSMENT RATE	0 5000%
4	BAD DEBT RATE	0 4429%
5	NET BEFORE INCOME TAXES (1)-(2)-(3)-(4)	99 0571%
6	STATE INCOME TAX RATE	5 5000%
7	STATE INCOME TAX (5 X 6)	5 44814%
8	NET BEFORE FEDERAL INCOME TAX (5)-(7)	93 6090%
9	FEDERAL INCOME TAX RATE	35 0000%
10	FEDERAL INCOME TAX (8 X 9)	32 7631%
11	REVENUE EXPANSION FACTOR (8)-(10)	60 8458%
12	NET OPERATING INCOME MULTIPLIER (100% / LINE 11)	1 6435

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION. PROVIDE THE CALCULATION OF THE REVENUE DEFICIENCY FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR. 12/31/03
 WITNESS: J. P. HIGGINS

COMPANY. PEOPLES GAS SYSTEM

DOCKET NO.: 020384-GU

LINE NO.	DESCRIPTION	AMOUNT
1	ADJUSTED RATE BASE	\$522,393,278
2	REQUESTED RATE OF RETURN	9.29%
3	N.O.I. REQUIREMENTS	48,535,260
4	LESS: ADJUSTED N.O.I.	<u>34,774,838</u>
5	N.O.I. DEFICIENCY	\$13,760,422
6	EXPANSION FACTOR	<u>1.6435</u>
7	REVENUE DEFICIENCY	<u>\$22,615,228</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED
TEST YEAR ENDING 12/31/03TYPE OF DATA SHOWN
PROJECTED TEST YEAR 12/31/03
WITNESS J P HIGGINS

COMPANY PEOPLES GAS SYSTEM

DOCKET NO: 020384-GU

1 PLANT IN SERVICE.

A Additions

- Revenue producing capital expenditures (Mains, Services, Meters, etc) are estimated at a 2.66% CPI increase over the FY 2002 budget unless otherwise noted as follows:
 - Revenue Mains are estimated using the 5-year average adjusted to net out extraordinary expenses
An additional \$3 million is included in Revenue Mains for projects related to the Gulfstream pipeline.
 - Meas Reg Sta Equipment is estimated using a 5-year average.
- Maintenance capital expenditures are estimated at a 2.66% CPI increase over the FY 2002 budget unless otherwise noted as follows:
 - Transportation vehicles are estimated using both the 2002 budget and 5-year adjusted average (adjusted for non-recurring purchases).
 - Communication Equipment, Office Equipment, Tools & Shop Equipment and Power-Operated Equipment are estimated using a 5-year average.
 - Testing/Measuring Equipment is estimated using a 5-year adjusted average (adjusted for extraordinary expenditures)

B Retirements:

Retirements were projected based on actual historical trends.

C CWIP

CWIP is projected to remain at a constant level during the test year

D. Plant Allocations:

Based on historic base year plant allocations.

E Plant Acquis Adjust:

Based on current plant acquisition costs being amortized over 30 years.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED
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PROJECTED TEST YEAR 12/31/03
WITNESS J. P. HIGGINS

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

2 CURRENT AND ACCRUED ASSETS:

- A Cash Projected as a constant level during the test year
- B Special Deposits Projected at a constant level during the test year
- C Working Funds Projected at a constant level during the test year
- D Accounts Receivable - Gas Customers Projected based on historical relationship between Accounts Receivable and Operating Revenues and upon analysis of past 3 years' trends.
- E Prov. For Uncollectible Accounts - Gas Projected at a constant level during the test year
- F Receivable from Associated Companies Projected at a constant level during the test year.
- G Plant & Oper. Materials & Supplies Projected at a constant level during the test year.
- H. Prepayments Projected at a constant level during the test year.
- I Unbilled Revenues Calculated based on revenue projections and upon analysis of past 3 years' trends

3 DEFERRED CHARGES:

- A Unamortized D.D. & E.: Based on scheduled amortization of debt issue costs including estimated issue costs to be incurred in the test year.
- B Other WIP Environmental Based on estimated expenditures for environmental testing and/or remediation at old gas plant sites, less currently authorized amortization.
- C Unamortized Rate Case Expense Rate case expense being amortized over 2 years

4 COMMON EQUITY:

- A Common Stocks: No anticipated change during the test year
- B Additional Capital Projection includes equity from parent of \$23 million during the test year to support the Company's ongoing expansion
- C Unappropriated Retained Earnings Based on projected net income for the test year less dividends paid to parent of \$17.5 million
- D Appropriate Cost of Equity is 11.75% (see testimony of Roger A. Morin)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED

TYPE OF DATA SHOWN

COMPANY PEOPLES GAS SYSTEM

TEST YEAR ENDING 12/31/03

PROJECTED TEST YEAR 12/31/03

WITNESS J P HIGGINS

DOCKET NO 020384-GU

5 LONG-TERM DEBT

A. Projected based on scheduled retirements of existing debt and the addition of \$75,000,000 during 2002 at a rate of 7.0% and \$20,000,000 during 2003 at 7.50%.

6 CURRENT AND ACCRUED LIABILITIES:

A, Notes Payable

The Company utilizes a centralized cash management system whereby all funds are received in a central depository account and are utilized by the associated companies as needed to meet working capital requirements. This account represents the net shortfall of cash over working capital requirements and is funded by the issuance of commercial paper.

B, Accounts Payable:

Projected based on historical relationship between Accounts Payable and Accounts Receivable and upon analysis of past 3 years' trends.

C Accounts Payable to Associated Co's

Projected at a constant level during the test year

D Tax Accrued - General

Licenses, FICA, Unemployment and Misc taxes based on estimated increase in CPI of 2.66%; FPSC Assessment based on revenue-related growth; Ad Valorem Tax based on historical growth.

E Tax Accrued - Income.

Projected based on projected taxable income less scheduled Federal and State income tax payments.

F Interest Accrued:

Projected based on scheduled interest expense accruals and scheduled payments

G Tax Collections Payable

Projected based on historical relationship between Tax Collections Payable and Operating Revenues and upon analysis of past 3 years' trends.

H Misc. Current Liabilities

Projected based on historical trends.

7 DEFERRED CREDITS:

A Pension reserve based on actuarial estimates; all other deferred credits were projected based on historical trends.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO 020384-GU

EXPLANATION PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED
 TEST YEAR ENDING 12/31/03

TYPE OF DATA SHOWN
 PROJECTED TEST YEAR 12/31/03
 WITNESS J P HIGGINS

8 REVENUES.
 A. General.

Independent projection for sales and transportation by customer rate classes were calculated at the local division level for 2002 and 2003. Proposed rates are based on cost of service and PGS is indifferent to charges made for gas sales or gas transported on its system on behalf of customers. In a continuing effort to reflect customer costs more accurately, PGS has added new commercial customer classifications:

Rate Classification	Minimum Annual Therms	Maximum Annual Therms
Small General Service (SGS)	-	< 1,000
General Service 1 (GS 1)	1,000	17,499
General Service 2 (GS 2)	17,500	49,999
General Service 3 (GS 3)	50,000	249,999
General Service 4 (GS 4)	250,000	499,999
General Service 5 (GS 5)	> 500,000	-
Small Interruptible Service (SIS)	1,000,000	3,999,999
Interruptible Service (IS)	4,000,000	49,999,999
Large Interruptible Service (ISLV)	> 50,000,000	-

There were an average of 266,582 customers at the end of our base year, and we estimate there will be an average of 292,339 by the end of 2003. This is a net increase of 25,757 customers over two years.

B Residential (RS)

Monthly consumption were estimated using the last four years actual therms averaged to equal weather normal and to determine degree day impact. The same weather normal therms / bill were used for 2002 and 2003. Any increase or decrease in the average therms / bill is as a result of the growth of one local division over another.

	Actual 2001	Projected 2002	Projected 2003	% change 2001 to 2003
Average Number of Customers	239,524	250,579	263,219	9.89%
Annual Therms	58,842,519	62,729,103	65,628,617	11.53%

C Small General Service (SGS) - Using less than 1,000 therms annually

This class of customer had an average of 4,789 customers during 2001. It is projected that this will reduce to 4,074 with customers moving to primarily GS 1. This rate class has been declining over the past few years at a rate of 2.5%. The change in estimated therms is from a base year of 3,005,840 to 1,397,893 in 2003

	Actual 2001	Projected 2002	Projected 2003	Rate Class Shifts	Projected 2003	% Change 2001 to 2003
Average Number of Customers	4,789	4,679	4,611	(537)	4,074	-3.72%
Therms	3,005,840	2,619,518	2,595,488	(1,197,595)	1,397,893	-13.65%
Shifted to SGS:						
Number of Customers				19		
Therms				5,859		
Shifted from SGS:						
Number of Customers				(556)		
Therms				(1,203,454)		

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
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EXPLANATION PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED
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D General Service 1 (GS 1) - Using more than 1,000 therms annually

This customer class during 2001 averaged 19,920 customers With growth and rate shifting this class is expected to increase to an average of 21,518 customers by 2003
 Therms will decrease due to rate shifting, lost customers and normalizing the effect of weather

Formally General Service (GS)	Actual 2001	Projected 2002	Projected 2003	Rate Class Shifts	Projected 2003	% Change 2001 to 2003
Average Number of Customers	19,920	20,904	21,976	(455)	21,521	10.32%
Therms	128,024,813	132,964,553	139,962,351	(26,391,286)	113,571,065	9.32%
Shifted to GS 1						
Number of Customers				771		
Therms				3,696,871		
Shifted from GS 1						
Number of Customers				(1,226)		
Therms				(30,088,157)		

E General Service 2 (GS 2) - Using more than 17,500 therms annually

Customer shifts from previous rate classes General Service and General Service Large Volume primarily make up this new rate class

New Rate Class	Actual 2001	Projected 2002	Projected 2003	Rate Class Shifts	Projected 2003	% Change 2001 to 2003
Average Number of Customers	-	-	-	2,395	2,395	100.00%
Therms	-	-	-	72,102,337	72,102,337	100.00%
Shifted to GS 2.						
Number of Customers				2,395		
Therms				72,102,337		

F General Service 3 (GS 3) - Using more than 50,000 therms annually

Formally General Service Large Volume 1 (GSLV1)	Actual 2001	Projected 2002	Projected 2003	Rate Class Shifts	Projected 2003	% Change 2001 to 2003
Average Number of Customers	2,070	2,174	2,283	(1,485)	798	10.29%
Therms	135,716,711	140,570,112	147,539,279	(76,937,131)	70,602,148	8.71%
Shifted to GS 3						
Number of Customers				43		
Therms				3,897,334		
Shifted from GS 3						
Number of Customers				(1,528)		
Therms				(80,834,465)		

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
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EXPLANATION PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED
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G General Service 4 (GS 4) - Using more than 250,000 therms annually

Customer shifts from the previous rate class General Service Large Volume primarily make up this new rate class Additional shifts from General Service Large Volume 2 and Small Interruptible Service

New Rate Class	Actual 2001	Projected 2002	Projected 2003	Rate Class Shifts	Projected 2003	% Change 2001 to 2003
Average Number of Customers	-	-	-	93	93	100.00%
Therms	-	-	-	39,460,098	39,460,098	100.00%
Shifted to GS 4.						
Number of Customers				93		
Therms				39,460,098		

H. General Service 5 (GS 5) - Using more than 500,000 therms annually

The movement of customers from this rate class is primarily to Small Interruptible and additions are from Small Interruptible Service.

Formally General Service Large Volume 2 (GSLV2)	Actual 2001	Projected 2002	Projected 2003	Rate Class Shifts	Projected 2003	% Change 2001 to 2003
Average Number of Customers	69	57	57	5	62	-16.73%
Therms	39,911,660	47,653,081	47,653,081	(731,471)	46,921,610	19.40%
Shifted to GS 5.						
Number of Customers				31		
Therms				21,662,270		
Shifted from GS 5						
Number of Customers				(26)		
Therms				(22,393,741)		

	Actual 2001	Projected 2002	Projected 2003	% change 2001 to 2003
I Commercial Street Lighting (CSLS)				
Average Number of Customers	89	89	89	0.00%
Annual Therms	1,302,382	1,302,382	1,302,382	0.00%
J Natural Gas Vehicle Sales (NGV)				
Average Number of Customers	21	22	22	6.37%
Annual Therms	856,262	882,484	882,484	3.06%
K Wholesale (WHS)				
Average Number of Customers	2	2	2	0.00%
Annual Therms	98,909	98,909	98,909	0.00%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY PEOPLES GAS SYSTEM
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EXPLANATION PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED
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 WITNESS J P HIGGINS

L Small Interruptible Service (SIS) - Using more than 1,000,000 therms annually

	Actual 2001	Projected 2002	Projected 2003	Rate Class Shifts	Projected 2003	% Change 2001 to 2003
Average Number of Customers	66	48	48	(11)	37	-27.67%
Therms	58,923,608	62,721,197	62,721,197	3,885,135	66,606,332	6.44%
Shifted to SIS						
Number of Customers				19		
Therms				24,957,424		
Shifted from SIS						
Number of Customers				(30)		
Therms				(21,072,289)		

M. Interruptible Service (IS) - Using more than 4,000,000 therms annually

	Actual 2001	Projected 2002	Projected 2003	Rate Class Shifts	Projected 2003	% Change 2001 to 2003
Average Number of Customers	25	19	19	(5)	14	-24.25%
Therms	157,549,279	164,228,861	164,228,861	(10,190,088)	154,038,773	4.24%
Shifted to IS						
Number of Customers				-		
Therms				-		
Shifted from IS						
Number of Customers				(5)		
Therms				(10,190,088)		

N Interruptible Service Large Volume (ISLV) - Using more than 50,000,000 therms annually

There will be no shifting in this rate class, however, one power generation customer will be turning off May 2003 (108.4 million therms annually)

	Actual 2001	Projected 2002	Projected 2003	Rate Class Shifts	Projected 2003	% Change 2001 to 2003
Average Number of Customers	5	4	3	-	3	-33.33%
Therms	329,369,967	317,259,669	231,450,899	-	231,450,899	-29.73%

O Special Contracts

There will be no shifting or anticipated changes in this classification. The projected therms equal the contract take or pay amounts.

	Actual 2001	Projected 2002	Projected 2003	Rate Class Shifts	Projected 2003	% Change 2001 to 2003
Average Number of Customers	3	3	3	-	3	0.00%
Therms	98,515,530	272,051,832	272,051,832	-	272,051,832	176.15%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED
TEST YEAR ENDING 12/31/03TYPE OF DATA SHOWN
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WITNESS J. P. HIGGINS

COMPANY PEOPLES GAS SYSTEM

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9 COST OF GAS

A Projected at \$0 54244 per therm for residential and \$0 48044 for all commercial gas service classes. For ratemaking purposes, all gas-related revenues and expenses are eliminated from the calculation of Net Operating Income

10 OPERATION AND MAINTENANCE EXPENSE

A Operation and maintenance expenses were projected in accordance with the methodology currently prescribed by the Commission Staff. Each primary account is broken down into categories as appropriate: payroll, other trended and other not-trended. Trending factors used were payroll only, customer growth plus payroll, customer growth plus inflation (CPI) and inflation only.

B. Certain items of expense were treated as non-trended where specific information was available as to future costs

These items include:

- Postage (Acct. 903) - based upon announced postal rate increase
- Bad debt writeoffs (Acct. 904) - trended from 2002 budgeted amount, which is less than 2001 actual due to historic high cost of gas
- Sales expense (Acct. 912) - 2002 amount per budget and contract, reduced by 3% for 2003 Projected Test Year.
- Miscellaneous sales expense (Acct. 916) - new customer retention program further described in testimony.
- Telecom and Information Technology (Acct. 921) - trended from 2002 budgeted amount.
- G&A capitalization (Acct. 922) - calculated based on applicable FERC accounts and current capitalization percentage.
- Intercompany allocations (Acct. 922) - trended from 2002 budgeted amount
- Audit (Acct. 923) - trended from 2002 budgeted amount (removes impact of non-recurring adjustment in 2001 actual)
- Liability insurance (Acct. 925) - based on 5-year analysis of premiums and paid claims.
- Pension costs (Acct. 926) - based on expense analysis prepared by outside actuarial advisors.
- Health care costs (Acct. 926) - based upon current and forecasted trends in health care costs provided by outside expert advisors.
- Rate case expense (Acct. 928) - based on estimated rate case costs per Schedule C-13.
- Gas industry research costs formerly included in cost of gas (Acct. 930) - as described further in testimony.

11 CUSTOMER GROWTH

A See "REVENUES"

12 DEPRECIATION AND AMORTIZATION

A Depreciation was computed based on projected plant balances for the test year and using depreciation rates as proposed in pending FPSC docket.

B Amortizations are based on current amortization schedules and projected plant balances.

C. Acquisition adjustments are based on a 30-year amortization schedule

D Environmental costs are based on currently authorized amortization.

FLORIDA PUBLIC SERVICE COMMISSION
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EXPLANATION PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED
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 WITNESS J P HIGGINS

13 TAXES OTHER THAN INCOME:

A Licenses, FICA, Unemployment and Misc. taxes based on estimated increase in CPI of 2.66%; FPSC Assessment based on revenue-related growth; Ad Valorem Tax based on historical growth.

14 INCOME TAXES.

A. Income taxes were calculated at the combined Federal and State statutory rate of 38.575%.

15 INTEREST EXPENSE

- A Long-Term Debt: Interest on current long-term debt was calculated at the current embedded cost rates. Interest on new long-term debt was calculated at 7.0% for debt issued in 2002 and 7.5% for debt issued in 2003.
- B Short-Term Debt: Interest on Notes Payable was calculated using a rate of 4.0% for both 2002 and 2003.
- C DD&E Amortization: Interest based on scheduled amortization of debt issue costs including estimated issue costs to be incurred in the test year.
- D Customer Deposits: Interest on customer deposits was calculated at 6% for residential deposits and 7% for commercial deposits.

**PEOPLES GAS SYSTEM
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MINIMUM FILING REQUIREMENTS
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COST OF SERVICE PROGRAM

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COST OF SERVICE PROGRAM

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COST OF SERVICE
 OF SERVICE STUDY (SUMMARY)

LINE NO.	SUMMARY	TOTAL	RESIDENTIAL (1)	COMMERCIAL STREET LIGHTING	(1 999) SMALL GENERAL SERVICE	(1,000 17,999) GENERAL SERVICE 1	(17,500 - 49 999) GENERAL SERVICE 2	(50 000 - 249 999) GENERAL SERVICE 3	(250 000 - 499 999) GENERAL SERVICE 4	(500 000 999,999) GENERAL SERVICE 5	(1,000,000 3,999,999) SMALL INTERR SERVICE	(4 000 000 - 90 000 000) INTERRUPTIBLE SERVICE	(+ 90 000 000) INTERRUPTIBLE LARGE VOLUME	VEHICLE GAS SALES	WHOLESALE	SPECIAL CONTRACTS
1	RATE BASE	522,393,278	177,413,098	948,474	4,082,295	117,603,821	65,767,241	55,796,024	29,517,795	20,275,067	19,103,198	13,801,518	4,997,768	755,001	63,270	12,258,710
2	ATTRITION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	O&M	60,447,050	34,828,650	39,860	907,253	10,769,808	3,313,888	2,520,727	930,602	881,094	1,020,162	2,480,335	1,177,823	55,936	4,848	1,516,266
4	DEPRECIATION	32,868,493	11,205,494	59,516	258,748	7,394,739	4,128,325	3,501,838	1,851,393	1,271,571	1,198,017	885,518	313,414	47,441	3,974	768,710
5	AMORTIZATION EXPENSES	1,048,391	111,499	1,341	2,037	154,018	89,816	77,881	43,535	50,564	73,702	168,281	121,368	927	111	153,310
6	TAXES OTHER THAN INCOME - OTHER	8,787,512	2,995,830	15,912	69,177	1,977,011	1,103,723	938,175	494,977	339,959	320,294	231,399	83,792	12,683	1,062	205,517
7	TAXES OTHER THAN INCOME - REV RELATED	773,211	309,889	1,135	7,827	166,216	81,397	67,853	34,019	23,013	23,284	26,082	11,113	1,021	86	20,197
8	RETURN	48,535,260	16,483,349	88,122	380,213	10,928,504	6,110,397	5,183,977	2,742,481	1,883,745	1,774,867	1,282,291	484,340	70,147	5,878	1,138,950
9	INCOME TAXES TOTAL	18,337,039	6,227,551	33,293	143,648	4,128,127	2,308,590	1,958,551	1,036,133	711,695	670,580	484,461	175,431	26,502	2,221	430,305
10	REVENUE CREDITED TO COS	(8,735,283)	(7,189,978)	(1,384)	(128,393)	(678,280)	(75,473)	(25,147)	(2,947)	(338,256)	(200,661)	(75,902)	(18,078)	(701)	(63)	0
11	TOTAL COST - CUSTOMER	70,704,532	50,021,124	28,292	1,387,392	13,749,627	3,025,450	2,054,345	332,860	(83,023)	8,562	22,562	7,878	88,849	5,028	57,089
12	TOTAL COST - CAPACITY	90,583,951	14,641,271	208,368	245,292	20,922,299	13,953,586	12,099,455	8,783,514	4,863,394	4,850,380	5,413,818	2,310,414	144,085	13,006	4,155,069
13	TOTAL COST - COMMODITY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	TOTAL COST - REVENUE	773,211	309,989	1,135	7,827	166,216	81,397	67,853	34,019	23,013	23,284	26,082	11,113	1,021	86	20,197
15	NO OF CUSTOMERS	292,332	283,219	89	4,074	21,521	2,395	798	93	82	37	14	3	22	2	3
16	PEAK MONTH SALES	164,637,531	17,509,603	210,622	319,965	24,188,891	14,104,535	12,230,348	6,836,681	7,940,465	11,573,955	26,428,542	19,059,490	145,644	17,443	24,075,550
17	ANNUAL SALES	1,136,115,378	65,628,617	1,302,382	1,397,893	113,571,055	72,102,337	70,802,148	39,480,098	48,921,610	65,606,332	154,038,773	231,450,899	862,484	98,909	272,051,832

SUPPORTING SCHEDULES H-2 p 1

SCHEDULE D																
LINE NO	TOTAL	RESIDENTIAL (1)	COMMERCIAL STREET LIGHTING	(1 999) SMALL GENERAL SERVICE	(1 000 - 17 499) GENERAL SERVICE 1	(17 500 49 999) GENERAL SERVICE 2	(50,000 249,999) GENERAL SERVICE 3	(250 000 499 999) GENERAL SERVICE 4	(500,000 999,999) GENERAL SERVICE 5	(1 000 000 3 999 999) SMALL INTERRUPTIBLE SERVICE	(4 000,000 50,000,000) INTERRUPTIBLE SERVICE	(> 50 000 000) INTERRUPTIBLE LARGE VOLUME	VEHICLE GAS SALES	WHOLESALE	SPECIAL CONTRACTS	
1	CUSTOMER COSTS	70,704,532	50,021,124	28,292	1,387,392	13,749,627	3,025,450	2,054,345	332,680	(63,023)	6,562	22,562	7,678	68,849	5,028	57,981
2	CAPACITY COSTS	90,583,951	14,641,271	208,368	245,292	20,922,299	13,953,586	12,099,455	6,783,514	4,863,394	4,850,380	5,413,818	2,310,414	144,085	13,006	4,155,061
3	COMMODITY COSTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	REVENUE COSTS	773,211	309,989	1,135	7,827	168,216	81,397	67,853	34,019	23,013	23,284	26,082	11,113	1,021	86	20,19
5	TOTAL	162,061,694	84,972,384	237,795	1,640,510	34,838,142	17,060,433	14,221,653	7,130,193	4,823,384	4,880,226	5,482,442	2,329,204	213,955	18,118	4,233,251
6	less REVENUE AT PRESENT RATES (in the projected test year)	142,786,049	47,369,544	123,036	1,705,403	37,100,067	0	32,532,154	0	6,543,104	4,473,952	6,073,279	2,531,815	65,095	13,913	4,254,68
8	equals GAS SALES REVENUE DEFICIENCY	19,275,645	17,802,840	114,759	(64,892)	(2,281,925)	17,060,433	(18,310,501)	7,130,193	(1,719,720)	406,274	(810,838)	(202,811)	148,860	4,205	(21,43)
9	plus DEFICIENCY IN OTHER OPER REV	3,339,584	2,883,038	472	15,896	210,320	75,473	(23,476)	2,947	150,560	19,789	7,421	(3,081)	210	16	1
10	equals TOTAL BASE-REVENUE DEFICIENCY	22,615,229	20,485,878	115,231	(48,996)	(2,051,605)	17,135,906	(18,333,977)	7,133,139	(1,569,160)	426,063	(603,417)	(205,692)	149,070	4,221	(21,43)
11	UNIT COSTS															
12	Customer	20 155	15 836	28 568	28 381	53 241	105 285	214 562	298 519	-84 204	14 779	134 339	191 938	257 863	209 406	1610 80
13	Capacity	0 550	0 836	0 989	0 787	0 865	0 989	0 889	0 989	0 612	0 419	0 205	0 121	0 989	0 748	0 17
14	Commodity	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000

		RATE OF RETURN BY CUSTOMER CLASS														
		SCHEDULE C, PAGE 1 OF 2. PRESENT RATES														
LINE NO.	TOTAL	RESIDENTIAL (1)	COMMERCIAL STREET LIGHTING	(1 999) SMALL GENERAL SERVICE	(1 000 17 999) GENERAL SERVICE 1	(17 500 - 49,999) GENERAL SERVICE 2	(50 000 - 249,999) GENERAL SERVICE 3	(250,000 499,999) GENERAL SERVICE 4	(500 000 999,999) GENERAL SERVICE 5	(1 000 000 - 3,999,999) SMALL INTERR SERVICE	(4 000,000 50 000,000) INTERRUPTIBLE SERVICE	(> 50,000,000) INTERRUPTIBLE LARGE VOLUME	VEHICLE GAS SALES	WHOLESALE	SPECIAL CONTRACTS	
1	REVENUES (projected test year)															
2	Gas Sales (due to growth)	142,786,049	47,369,544	123,036	1,705,403	37,100,067	0	32,532,154	0	6,543,104	4,473,952	6,073,279	2,531,815	65,095	13,913	4,254,687
3	Other Operating Revenue	5,395,679	4,308,940	912	112,497	467,960	0	48,823	0	187,897	180,871	88,481	21,159	491	47	0
4	Total	148,181,728	51,676,484	123,948	1,817,900	37,568,027	0	32,580,777	0	6,730,800	4,654,823	6,141,760	2,552,973	65,587	13,960	4,254,687
5	EXPENSES															
6	Purchased Gas Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	OBM Expenses	80,447,050	34,828,650	39,860	907,253	10,769,808	3,313,688	2,520,727	930,602	881,094	1,020,162	2,480,335	1,177,623	55,936	4,848	1,516,266
8	Depreciation Expenses	32,868,493	11,205,494	59,516	258,748	7,394,739	4,128,325	3,501,636	1,851,393	1,271,571	1,198,017	865,516	313,414	47,441	3,974	768,710
9	Amortization Expenses	1,048,391	111,499	1,341	2,037	154,018	88,816	77,861	43,535	50,564	73,702	168,281	121,366	927	111	153,310
10	Taxes Other Than Income--Fixed	8,787,512	2,995,630	15,912	69,177	1,977,011	1,103,723	936,175	494,977	339,959	320,294	231,399	83,792	12,663	1,062	205,517
11	Taxes Other Than Income--Revenue	773,211	309,989	1,135	7,827	166,216	81,397	67,853	34,019	23,013	23,284	26,062	11,113	1,021	86	20,197
12	Total Expenses excl Income Taxes	103,924,658	49,451,462	117,764	1,245,043	20,461,792	8,716,949	7,104,272	3,354,525	2,566,201	2,635,459	3,771,592	1,707,510	118,008	10,082	2,664,000
13	INCOME TAXES	9,482,232	3,220,318	17,210	74,281	2,134,688	1,193,775	1,012,763	535,793	368,023	348,752	250,519	90,717	13,704	1,148	222,514
14	NET OPERATING INCOME	34,774,837	(995,295)	(11,032)	498,575	14,971,548	(9,910,724)	24,483,722	(3,890,318)	3,796,577	1,672,612	2,119,650	754,746	(66,126)	2,730	1,366,173
15	RATE BASE	522,393,278	177,413,098	648,474	4,092,295	117,603,821	65,767,241	55,796,024	29,517,795	20,275,067	19,103,198	13,801,516	4,997,760	755,001	63,270	12,258,710
16	RATE OF RETURN	6.66%	-0.56%	-1.16%	12.18%	12.73%	-15.07%	43.84%	-13.18%	18.73%	8.76%	15.36%	15.10%	-8.78%	4.31%	11.16%

SUPPORTING SCHEDULES E-1 p 2, H-1 p 5, H-1 p 6.

RATE OF RETURN BY CUSTOMER CLASS																
SCHEDULE C, PAGE 2 OF 2 PROPOSED RATES																
LINE NO.	TOTAL	RESIDENTIAL (1)	COMMERCIAL STREET LIGHTING	(1,999) SMALL GENERAL SERVICE	(1,000 - 17,499) GENERAL SERVICE 1	(17,500 - 49,999) GENERAL SERVICE 2	(50,000 - 249,999) GENERAL SERVICE 3	(250,000 - 499,999) GENERAL SERVICE 4	(500,000 - 999,999) GENERAL SERVICE 5	(1,000,000 - 3,999,999) SMALL INTERR SERVICE	(4,000,000 - 50,000,000) INTERRUPTIBLE SERVICE	(= 50,000,000) INTERRUPTIBLE LARGE VOLUME	VEHICLE GAS SALES	WHOLESALE	SPECIAL CONTRACTS	
1	REVENUES															
2	Gas Sales	182,061,894	64,972,384	237,795	1,640,510	34,838,142	17,060,433	14,221,653	7,130,193	4,823,384	4,880,226	5,462,442	2,329,204	213,955	18,118	4,233,251
3	Other Operating Revenue	8,735,263	7,189,978	1,384	128,393	678,280	75,473	25,147	2,947	338,256	200,661	75,902	18,078	701	83	
4	Total	170,796,957	72,162,362	239,179	1,768,903	35,516,422	17,135,906	14,246,800	7,133,139	5,161,640	5,080,886	5,538,344	2,347,282	214,657	18,181	4,233,251
5	EXPENSES:															
6	Purchased Gas Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	O&M Expenses	50,447,050	34,828,650	39,860	907,253	10,769,808	3,313,888	2,520,727	930,602	881,094	1,020,162	2,480,335	1,177,823	55,936	4,848	1,518,261
8	Depreciation Expenses	32,868,493	11,205,494	59,516	258,748	7,394,739	4,128,325	3,501,638	1,851,393	1,271,571	1,198,017	865,516	313,414	47,441	3,974	768,710
9	Amortization Expenses	1,048,391	111,499	1,341	2,037	154,018	89,816	77,881	43,535	50,564	73,702	168,261	121,368	927	111	153,310
10	Taxes Other Than Income--Fixed	8,787,512	2,995,830	15,912	69,177	1,977,011	1,103,723	936,175	494,977	338,959	320,294	231,399	83,792	12,883	1,062	205,517
11	Taxes Other Than Income--Revenue	773,211	309,989	1,135	7,827	166,216	81,397	87,853	34,019	23,013	23,284	29,062	11,113	1,021	86	20,197
12	Total Expenses excl Income Taxes	103,924,658	49,451,462	117,764	1,245,043	20,461,792	8,716,949	7,104,272	3,354,525	2,568,201	2,635,459	3,771,592	1,707,510	118,008	10,082	2,664,000
13	PRE TAX NOI	68,872,299	22,710,900	121,415	523,860	15,054,631	8,418,957	7,142,528	3,778,614	2,595,440	2,445,427	1,786,752	839,771	98,649	8,099	1,569,251
14	INCOME TAXES	18,337,039	6,227,551	33,293	143,848	4,128,127	2,308,560	1,958,551	1,036,133	711,695	670,560	484,481	175,431	28,502	2,221	430,300
15	NET OPERATING INCOME	48,535,260	16,483,349	88,122	380,012	10,926,504	6,110,397	5,183,977	2,742,481	1,883,745	1,774,867	1,282,291	464,340	70,147	5,878	1,138,951
16	RATE BASE	522,393,278	177,413,098	948,474	4,092,295	117,803,821	65,767,241	55,796,024	29,517,795	20,275,067	19,103,198	13,801,516	4,997,788	755,001	63,270	12,258,710
17	RATE OF RETURN	9.29%	9.29%	9.29%	9.29%	9.29%	9.29%	9.29%	9.29%	9.29%	9.29%	9.29%	9.29%	9.29%	9.29%	9.29%

PROPOSED RATE DESIGN SCHEDULE B																
LINE NO.	TOTAL	RESIDENTIAL (1)	COMMERCIAL STREET LIGHTING	(1 999) SMALL GENERAL SERVICE	(1 000 17,999) GENERAL SERVICE 1	(17 500 48,999) GENERAL SERVICE 2	(50 000 248,999) GENERAL SERVICE 3	(250 000 498,999) GENERAL SERVICE 4	(500,000 999,999) GENERAL SERVICE 5	(1,000,000 3 999,999) SMALL INTERRUPTIBLE SERVICE	(4 000,000 - 50 000,000) INTERRUPTIBLE LARGE VOLUME	(> 50 000 000) INTERRUPTIBLE LARGE VOLUME	VEHICLE GAS SALES	WHOLESALE	SPECIAL CONTRACTS	
1	PRESENT RATES (Projected Test Year)															
2	GAS SALES (due to growth)	142,766,048	47,369,544	123,036	1,705,403	37,100,067	0	32,532,154	0	6,543,104	4,473,952	8,073,279	2,531,815	85,095	13,913	4,254,687
3	OTHER OPERATING REVENUE	5,395,879	4,308,940	912	112,487	487,960	0	48,823	0	187,897	180,871	88,481	21,159	491	47	0
4	TOTAL	148,161,928	51,678,484	123,948	1,817,900	37,588,027	0	32,580,977	0	6,730,800	4,654,823	8,161,760	2,552,973	85,587	13,960	4,254,687
5	RATE OF RETURN	6.68%	-0.58%	-1.16%	12.18%	12.73%	-15.07%	43.84%	-13.18%	18.73%	8.78%	15.36%	15.10%	-8.76%	4.31%	11.18%
6	INDEX	1.00	-0.08	-0.17	1.83	1.91	-2.26	6.59	-1.95	2.81	1.32	2.31	2.27	-1.32	0.65	1.68
7	PROPOSED RATES															
8	GAS SALES	162,061,694	64,972,384	237,785	1,640,510	34,838,142	17,060,433	14,221,653	7,130,193	4,823,384	4,880,226	5,482,442	2,329,204	213,955	18,118	4,233,255
9	OTHER OPERATING REVENUE	8,735,263	7,189,978	1,384	128,393	678,280	75,473	25,147	2,947	338,256	200,861	75,902	18,078	701	63	0
10	TOTAL	170,796,957	72,162,362	239,179	1,768,903	35,516,422	17,135,906	14,246,800	7,133,139	5,161,640	5,080,886	5,538,344	2,347,282	214,657	18,181	4,233,255
11	TOTAL REVENUE INCREASE	22,615,229	20,485,878	115,231	(48,996)	(2,051,605)	17,135,906	(18,333,977)	7,133,139	(1,569,160)	428,093	(603,417)	(205,892)	149,070	4,221	(21,432)
12	PERCENT INCREASE	15.28%	39.84%	92.97%	-2.70%	-5.46%	0.00%	-58.27%	0.00%	-23.31%	9.15%	-9.82%	-8.06%	227.29%	30.24%	-0.50%
13	RATE OF RETURN	9.29%	9.29%	9.29%	9.29%	9.29%	9.29%	9.29%	9.29%	9.29%	9.29%	9.29%	9.29%	9.29%	9.29%	9.29%
14	INDEX	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

SUPPORTING SCHEDULES H-1 p 3, H-1 p 4

LINE NO.	SUMMARY	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE
1	ATTRITION	-	-	-	-	-
2	O&M	60,447,050	46,099,373	14,347,677	-	-
3	DEP	32,868,493	10,145,116	22,723,377	-	-
4	AMORTIZATION OF OTHER GAS PLANT	252,019	-	252,019	-	-
5	AMORTIZATION OF ENVIRONMENTAL	640,000	-	640,000	-	-
6	AMORTIZATION OF LIMITED TERM INVESTMENT	-	-	-	-	-
7	AMORTIZATION OF ACQUISITION ADJUSTMENT	156,372	-	156,372	-	-
8	AMORTIZATION OF CONVERSION COSTS	-	-	-	-	-
9	TAXES OTHER THAN INCOME TAXES	9,560,723	2,712,334	6,075,178	-	773,211
10	RETURN	48,535,260	14,866,340	33,668,920	-	-
11	INCOME TAXES	18,337,038	5,616,631	12,720,407	-	-
12	REVENUE CREDITED TO COST OF SERVICE	(8,735,263)	(8,735,263)	-	-	-
13	TOTAL COST OF SERVICE	162,061,694	70,704,532	90,583,951	-	773,211
14	RATE BASE	522,393,278	160,008,957	362,384,321	-	-
15	KNOWN DIRECT & SPECIAL ASSIGNMENTS:					
16	<u>RATE BASE ITEMS(PLANT-ACC DEP):</u>					
17	381-382 METERS	35,297,456	35,297,456	-	-	-
18	383-384 HOUSE REGULATORS	11,596,494	11,596,494	-	-	-
19	385 INDUSTRIAL MEAS & REG.EQ	5,805,664	-	5,805,664	-	-
20	376 MAINS	299,528,466	-	299,528,466	-	-
21	380 SERVICES	85,444,884	85,444,884	-	-	-
22	378 MEAS & REG.STA EQ.-GEN.	5,448,513	-	5,448,513	-	-
23	<u>O & M ITEMS</u>					
24	892 MAINT. OF SERVICES	603,915	603,915	-	-	-
25	876 MEAS.& REG.STA EQ IND	95,035	-	95,035	-	-
26	878 METER & HOUSE REG.	2,542,300	2,542,300	-	-	-
27	890 MAINT OF MEAS & REG.STA EQ -IND	247,293	-	247,293	-	-
28	893 MAINT OF METERS AND HOUSE REG.	681,479	681,479	-	-	-
29	874 MAINS AND SERVICES	5,137,555	1,303,086	3,834,469	-	-
30	887 MAINT OF MAINS	1,413,665	-	1,413,665	-	-

DEVELOPMENT OF ALLOCATION FACTORS
 SCHEDULE G

LINE NO.	TOTAL	RESIDENTIAL (1)	COMMERCIAL STREET LIGHTING	(1 999) SMALL GENERAL SERVICE	(1 000 17,499) GENERAL SERVICE 1	(17,500 49,999) GENERAL SERVICE 2	(50,000 - 249,999) GENERAL SERVICE 3	(250,000 - 499,999) GENERAL SERVICE 4	(500,000 999,999) GENERAL SERVICE 5	(1,000,000 3,999,999) SMALL INTERRUPTIBLE SERVICE	(4,000,000 - 50,000,000) INTERRUPTIBLE SERVICE	(+ 50,000,000) INTERRUPTIBLE LARGE VOLUME	VEHICLE GAS SALES	WHOLESALE	SPECIAL CONTRACTS	
1 CUSTOMER COSTS																
2	No of Customers	292,332	263,219	89	4,074	21,521	2,395	798	93	62	37	14	3	22	2	3
3	Weighting	NA	1.00	1.54	1.71	3.08	5.98	11.99	16.52	16.23	18.42	29.41	38.46	14.38	14.38	38.46
4	Weighted No. of Customers	364,785	263,219	137	6,874	66,380	14,267	9,587	1,544	1,012	681	412	128	320	29	115
5	Allocation Factors	100.00%	72.16%	0.04%	1.91%	18.20%	3.91%	2.62%	0.42%	0.28%	0.19%	0.11%	0.04%	0.09%	0.01%	0.03%
6	Allocation Factors excl Direct Assign	100.00%	72.83%	0.04%	1.92%	18.32%	3.94%	2.64%	0.43%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	Allocation Factors excl Interruptible	100.00%	72.42%	0.04%	1.92%	18.20%	3.93%	2.63%	0.42%	0.28%	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%
8 CAPACITY COSTS																
9	Peak & Avg Month Sales Vol (therms)	164,637,531	17,509,803	210,622	319,965	24,186,891	14,104,535	12,230,346	6,836,681	7,040,485	11,573,955	26,426,542	10,059,490	145,644	17,443	24,075,560
10	Allocation Factors	100.00%	10.64%	0.13%	0.19%	14.69%	8.57%	7.43%	4.15%	4.82%	7.03%	16.05%	11.58%	0.09%	0.01%	14.62%
11	Allocation Factors excl Direct Assign	100.00%	18.42%	0.22%	0.34%	25.44%	14.84%	12.86%	7.19%	8.35%	12.17%	0.00%	0.00%	0.15%	0.02%	0.00%
12	Allocation Factors excl <= GS 4	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	8.91%	12.96%	29.67%	21.40%	0.00%	0.00%	27.03%
13	Alloc Factors excl Direct Assign (GS5, SIS, IS, ISLV & SC)	100.00%	23.17%	0.28%	0.42%	32.01%	18.67%	16.19%	9.05%	0.00%	0.00%	0.00%	0.00%	0.19%	0.02%	0.00%
14	Weighted Miles of Main	52,468	7,897	115	131	11,337	7,688	6,666	3,726	2,183	1,968	9,010	733	79	7	926
15	Allocation Factors	100.00%	15.05%	0.22%	0.25%	21.61%	14.65%	12.71%	7.10%	4.16%	3.75%	17.17%	1.40%	0.18%	0.01%	1.76%
16	Allocation Factors excl Direct Assign (IS, ISLV, SC)	100.00%	18.89%	0.27%	0.31%	27.12%	18.39%	15.95%	8.92%	5.22%	4.71%	0.00%	0.00%	0.19%	0.02%	0.00%
17	Alloc Factors excl Direct Assign (GS5, SIS, IS, ISLV & SC)	100.00%	20.98%	0.30%	0.35%	30.12%	20.42%	17.71%	9.80%	0.00%	0.00%	0.00%	0.00%	0.21%	0.02%	0.00%
18	Allocation Factors Direct Assign (GS5, SIS, IS, ISLV & SC)	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	14.73%	13.28%	80.80%	4.95%	0.00%	0.00%	6.25%
19	Allocation Factors excl Direct Assign (IS, ISLV, SC)	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	52.59%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
19 COMMODITY COSTS																
20	Annual Sales Vol (therms)	1,136,115,378	85,828,617	1,302,382	1,397,893	113,571,065	72,102,337	70,602,148	39,460,098	46,921,610	66,000,332	154,038,773	231,450,898	882,464	98,908	272,051,832
21	Allocation Factors	100.00%	5.78%	0.11%	0.12%	10.00%	6.35%	6.21%	3.47%	4.13%	5.86%	13.56%	20.37%	0.08%	0.01%	23.95%
22 REVENUE-RELATED COSTS																
23	Tax on Cust Cap & Commod	811,281	325,252	1,190	8,212	174,400	85,405	71,194	35,694	24,146	24,430	27,345	11,660	1,071	91	21,192
24	Allocation Factors	100.00%	40.09%	0.15%	1.01%	21.50%	10.53%	8.78%	4.40%	2.96%	3.01%	3.37%	1.44%	0.13%	0.01%	2.61%
25	Allocation Factors excl Direct Assign	100.00%	44.76%	0.16%	1.13%	24.00%	11.75%	9.80%	4.91%	3.32%	0.00%	0.00%	0.00%	0.15%	0.01%	0.00%

ALLOCATION OF RATE BASE TO CUSTOMER CLASSES
 SCHEDULE F

LINE NO.	RATE BASE BY CUSTOMER CLASS	TOTAL	RESIDENTIAL (1)	COMMERCIAL STREET LIGHTING	(1 999) SMALL GENERAL SERVICE	(1 000 - 17 499) GENERAL SERVICE 1	(17 500 - 49 999) GENERAL SERVICE 2	(50 000 - 249 999) GENERAL SERVICE 3	(250 000 - 499 999) GENERAL SERVICE 4	(500,000 - 999,999) GENERAL SERVICE 5	(1,000 000 - 3,999,999) SMALL INTERRUPTIBLE SERVICE	(4 000 000 - 50,000,000) INTERRUPTIBLE SERVICE	(> 50 000 000) INTERRUPTIBLE LARGE VOLUME	VEHICLE GAS SALES	WHOLESALE	SPECIAL CONTRACTS
1	DIRECT AND SPECIAL ASSIGNMENTS															
2	Customer															
3	Meters	35,297,456	25,836,731	13,298	678,235	6,465,255	1,389,547	931,836	150,388	-	-	-	-	31,166	-	-
4	House Regulators	11,596,494	8,422,595	4,369	223,153	2,124,071	456,517	306,142	49,408	-	-	-	-	10,299	-	-
5	Services	85,444,884	61,654,580	31,982	1,833,513	15,548,495	3,341,768	2,241,009	361,673	237,101	159,807	86,419	30,030	74,952	6,737	27,027
8	All Other	27,870,123	19,985,968	10,357	528,990	5,035,161	1,082,184	725,717	117,123	76,782	51,687	31,224	8,725	24,272	2,182	8,752
7	Total	160,006,957	115,679,874	60,006	3,064,891	29,172,983	6,270,013	4,204,696	678,591	313,892	211,294	127,643	39,755	140,630	8,919	35,779
8	Capacity															
9	Industrial Meas & Reg Sta Eq	5,905,664	-	-	-	-	-	-	-	2,263,889	2,040,708	225,640	268,420	-	-	1,007,007
10	Meas & Reg Sta Eq -Gen	5,448,513	820,107	11,922	13,567	1,177,345	798,351	693,267	386,673	226,725	204,373	935,967	78,112	8,244	716	96,143
11	Mains	299,526,466	54,625,555	794,079	903,957	78,420,381	53,178,412	48,110,410	25,775,409	15,101,631	13,812,968	4,026,758	482,609	549,102	47,706	6,901,829
12	General Plant	18,103,983	2,724,999	39,813	45,079	3,912,005	2,652,708	2,300,220	1,285,806	753,348	879,079	3,108,974	252,901	27,392	2,390	319,459
13	All Other	33,497,715	3,592,564	42,854	65,101	4,921,107	2,869,757	2,488,428	1,391,014	1,615,594	2,354,876	5,378,835	3,877,909	29,633	3,549	4,898,494
14	Total	362,364,321	61,733,226	888,468	1,027,404	88,430,838	59,497,228	51,591,326	29,839,204	19,981,185	18,891,905	13,673,874	4,958,011	614,371	54,351	12,222,631
15	Commodity															
16	Account #	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Account #	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Account #	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	All Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	TOTAL	522,393,278	177,413,096	948,474	4,092,295	117,603,821	65,767,241	55,796,024	29,517,795	20,275,067	19,103,186	13,801,516	4,997,766	755,001	63,270	12,258,710
22	Customer Related Rate Base	100.00%	72.30%	0.04%	1.92%	18.23%	3.92%	2.63%	0.42%	0.20%	0.13%	0.08%	0.02%	0.09%	0.01%	0.02%
23	Capacity Related Rate Base	100.00%	17.04%	0.25%	0.28%	24.40%	16.42%	14.24%	7.96%	5.51%	5.21%	3.77%	1.37%	0.17%	0.01%	3.37%
24	Commodity Related Rate Base	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

LINE NO.	TOTAL	RESIDENTIAL (1)	COMMERCIAL STREET LIGHTING	(1 999) SMALL GENERAL SERVICE	(1 000 - 17,499) GENERAL SERVICE 1	(17 500 - 49,999) GENERAL SERVICE 2	(50 000 - 248,999) GENERAL SERVICE 3	(250 000 - 499,999) GENERAL SERVICE 4	(500,000 - 999,999) GENERAL SERVICE 5	(1,000,000 - 3,999,999) SMALL INTERRUPTIBLE SERVICE	(4 000 000 - 50 000,000) INTERRUPTIBLE SERVICE	(+ 50 000 000) INTERRUPTIBLE LARGE VOLUME	VEHICLE GAS SALES	WHOLESALE	SPECIAL CONTRACTS	
1	OPERATIONS AND MAINTENANCE EXPENSE															
2	DIRECT AND SPECIAL ASSIGNMENTS															
3	Customer															
4	878 Meters and House Regulators	2,542,300	1,848,488	958	48,922	465,660	100,082	67,118	10,832	-	-	-	2,245	-	-	
5	893 Maint of Meters & House Reg	581,479	484,862	257	13,114	124,823	26,828	17,991	2,804	-	-	-	802	-	-	
6	874 Mains & Services	1,303,086	822,810	427	21,800	207,502	44,587	29,907	4,827	65,699	59,222	17,518	2,100	1,000	25,678	
7	852 Maint of Services	903,915	581,331	158	10,103	96,187	20,669	13,961	2,237	30,448	27,447	8,119	973	484	11,869	
8	All Other	40,988,594	29,581,763	15,334	783,227	7,455,098	1,802,289	1,074,502	173,413	113,684	78,527	48,230	14,399	35,938	12,959	
9	Total	46,099,373	33,107,352	17,174	877,166	8,348,250	1,794,465	1,203,378	194,211	209,831	183,198	71,867	17,472	40,248	50,534	
10	Capacity															
11	876 Measuring & Reg Sta Eq - 1	95,035	-	-	-	-	-	-	-	8,472	12,348	26,184	20,335	-	25,688	
12	890 Maint of Meas & Reg Sta Eq - 1	247,293	-	-	-	-	-	-	-	22,044	32,132	73,368	52,913	-	66,839	
13	874 Mains and Services	3,834,489	577,162	8,390	9,548	828,573	581,851	487,193	272,338	159,581	143,831	658,489	53,595	5,802	504	
14	887 Maint of Mains	1,413,665	212,784	3,093	3,520	305,473	207,139	179,615	100,404	58,828	53,027	242,767	19,748	2,139	186	
15	All Other	8,757,215	831,351	11,203	17,019	1,288,511	750,233	650,543	383,849	422,360	615,629	1,405,651	1,013,781	7,747	928	
16	Total	14,347,677	1,721,298	22,686	30,087	2,420,557	1,519,223	1,317,351	736,390	671,263	856,968	2,408,467	1,160,352	15,888	1,618	
17	Commodity															
18	Account #	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19	Account #	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	Account #	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
21	All Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
22	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	TOTAL O&M	60,447,050	34,828,650	39,860	907,253	10,769,808	3,313,688	2,520,727	830,602	881,094	1,020,182	2,480,335	1,177,823	55,838	4,848	
24	DEPRECIATION EXPENSE															
25	Customer	10,145,118	7,334,500	3,805	194,325	1,848,687	387,540	266,592	43,025	19,901	13,387	8,093	2,521	8,818	565	
26	Capacity	22,723,377	3,870,893	55,712	84,424	5,545,072	3,730,785	3,235,044	1,808,368	1,251,670	1,184,820	857,423	310,893	38,524	3,408	
27	Total	32,868,495	11,205,494	59,518	258,748	7,394,759	4,128,325	3,501,638	1,861,383	1,271,571	1,198,017	865,518	313,414	47,441	3,974	
28	AMORT OF LEASEHOLD / OTHER															
29	Capacity	252,019	26,803	322	490	37,024	21,591	18,722	10,485	12,155	17,717	40,462	29,175	223	27	
30	AMORT OF ENVIRONMENTAL															
31	Capacity	640,000	68,066	819	1,244	94,022	54,829	47,543	28,578	30,887	44,982	102,729	74,090	586	68	
32	AMORT OF LIMITED TERM INVEST															
33	Capacity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
34	AMORT OF ACQUISITION ADJ															
35	Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
36	Capacity	158,372	18,631	200	304	22,972	13,396	11,618	6,483	7,542	10,993	25,100	18,103	138	17	
37	Total	158,372	18,631	200	304	22,972	13,396	11,618	6,483	7,542	10,993	25,100	18,103	138	17	
38	AMORT OF CONVERSION COSTS															
39	Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

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

LINE NO.	TOTAL	RESIDENTIAL (1)	COMMERCIAL STREET LIGHTING	(1,999) SMALL GENERAL SERVICE	(1,000 - 17,499) GENERAL SERVICE 1	(17,500 - 49,999) GENERAL SERVICE 2	(50,000 - 249,999) GENERAL SERVICE 3	(250,000 - 499,999) GENERAL SERVICE 4	(500,000 - 999,999) GENERAL SERVICE 5	(1,000,000 - 3,999,999) SMALL INTERRUPTIBLE SERVICE	(4,000,000 - 50,000,000) INTERRUPTIBLE SERVICE	(> 50,000,000) INTERRUPTIBLE LARGE VOLUME	VEHICLE GAS SALES	WHOLESALE	SPECIAL CONTRACTS	
1	TAXES OTHER THAN INCOME TAXES															
2	Customer	2,712,334	1,960,906	1,017	51,953	494,515	106,284	71,274	11,503	5,321	3,582	2,164	674	2,384	151	808
3	Capacity	6,075,178	1,034,924	14,895	17,224	1,462,495	997,439	984,901	483,474	334,038	316,713	229,235	83,118	10,300	911	204,911
4	Subtotal	8,787,512	2,995,830	15,912	69,177	1,977,011	1,103,723	936,175	494,977	339,959	320,294	231,389	83,792	12,683	1,062	205,517
5	Revenue	773,211	309,989	1,135	7,827	186,216	81,397	87,853	34,019	23,013	23,284	26,062	11,113	1,021	86	20,197
6	Total	9,560,723	3,305,819	17,046	77,004	2,143,227	1,185,120	1,004,028	528,995	362,972	343,578	257,461	94,905	13,704	1,149	225,715
7	RETURN (NOI)															
8	Customer	14,868,340	10,747,751	5,575	284,757	2,710,445	582,543	380,658	63,048	29,163	19,631	11,859	3,694	13,068	929	3,324
9	Capacity	33,668,920	5,735,599	82,547	95,456	8,216,059	5,527,853	4,719,321	2,879,434	1,854,582	1,755,238	1,270,432	460,646	57,081	5,050	1,135,626
10	Commodity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Total	48,535,260	16,483,349	88,122	380,213	10,926,504	6,110,397	5,183,977	2,742,481	1,883,745	1,774,867	1,282,291	464,340	70,147	5,878	1,138,850
12	INCOME TAXES															
13	Customer	5,818,631	4,060,593	2,108	107,584	1,024,029	220,090	147,593	23,820	11,018	7,417	4,481	1,395	4,936	313	1,256
14	Capacity	12,720,407	2,166,958	31,187	38,064	3,104,066	2,088,471	1,810,858	1,012,313	700,877	863,143	479,960	174,036	21,566	1,908	429,049
15	Commodity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Total	18,337,039	6,227,551	33,295	143,648	4,128,127	2,308,560	1,958,551	1,036,133	711,895	670,580	484,461	175,431	26,502	2,221	430,305
17	REVENUE CREDITED TO COS															
18	Customer	(8,735,263)	(7,189,978)	(1,384)	(128,393)	(878,280)	(75,473)	(25,147)	(2,947)	(338,256)	(200,861)	(75,802)	(18,078)	(701)	(63)	-
19	TOTAL COST OF SERVICE:															
20	Customer	70,704,532	50,021,124	28,252	1,387,392	13,749,627	3,025,450	2,054,345	332,680	(83,023)	6,562	22,562	7,878	68,849	5,028	57,989
21	Capacity	80,583,951	14,641,271	208,368	245,292	20,922,299	13,953,586	12,099,455	8,763,514	4,863,394	4,850,380	5,413,818	2,310,414	144,065	13,006	4,155,069
22	Commodity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Subtotal	161,288,483	64,662,395	236,660	1,632,683	34,671,926	16,979,036	14,153,800	7,096,174	4,800,371	4,856,942	5,436,380	2,318,091	212,935	18,031	4,213,058
24	Revenue	773,211	309,989	1,135	7,827	186,216	81,397	87,853	34,019	23,013	23,284	26,062	11,113	1,021	86	20,197
25	Total	162,061,694	64,972,384	237,795	1,640,510	34,838,142	17,060,433	14,221,653	7,130,193	4,823,384	4,880,226	5,462,442	2,329,204	213,955	18,118	4,233,255

LINE NO.	SUMMARY	TOTAL	RESIDENTIAL (1)	COMMERCIAL STREET LIGHTING	(1,999) SMALL GENERAL SERVICE	(1,000 - 17,499) GENERAL SERVICE 1	(17,500 - 49,999) GENERAL SERVICE 2	(50,000 - 249,999) GENERAL SERVICE 3	(250,000 - 499,999) GENERAL SERVICE 4	(500,000 - 999,999) GENERAL SERVICE 5	(1,000,000 - 3,999,999) SMALL INTERRUPTIBLE SERVICE	(4,000,000 - 50,000,000) INTERRUPTIBLE SERVICE	(> 50,000,000) INTERRUPTIBLE LARGE VOLUME	VEHICLE GAS SALES	WHOLESALE	SPECIAL CONTRACTS
1	RB	522,393,778	177,413,098	848,474	4,092,205	117,603,821	65,767,241	55,799,024	29,517,795	20,275,067	19,103,198	13,601,516	4,997,766	755,001	63,270	12,258,710
2	ATTRITION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	O&M	60,447,050	34,828,650	39,860	907,253	10,769,808	3,313,688	2,520,727	890,602	881,094	1,020,162	2,480,335	1,177,823	55,936	4,848	1,516,266
4	DEPRECIATION	32,866,493	11,205,494	59,516	258,748	7,394,739	4,128,325	3,501,638	1,851,363	1,271,571	1,198,017	865,518	313,414	47,441	3,874	768,710
5	AMORTIZATION EXPENSES	1,048,391	111,499	1,341	2,037	154,018	89,816	77,881	43,535	50,564	73,702	168,281	121,368	927	111	153,310
6	TAXES OTHER THAN INCOME - OTHFR	8,787,512	2,995,830	15,912	69,177	1,977,011	1,103,723	936,175	494,977	339,959	320,284	231,399	83,792	12,863	1,062	205,517
7	TAXES OTHER THAN INCOME - REV RELATED	773,211	309,989	1,135	7,827	166,218	81,397	67,853	34,019	23,013	23,284	26,062	11,113	1,021	86	20,197
8	RETURN	48,535,260	16,483,349	88,122	380,213	10,926,504	6,110,397	5,183,977	2,742,481	1,893,745	1,774,867	1,282,291	464,340	70,147	5,878	1,136,950
9	INCOME TAXES TOTAL	18,337,039	6,227,551	33,293	143,648	4,128,127	2,308,560	1,958,551	1,038,133	711,695	670,560	484,461	175,431	26,502	2,221	430,305
10	REVENUE CREDITED TO COS	(8,735,263)	(7,189,978)	(1,384)	(128,383)	(878,280)	(75,473)	(125,147)	-2,847	-338,298	-200,661	-75,602	-18,078	-701	-63	0
11	TOTAL COST - CUSTOMER	70,704,532	50,021,124	28,292	1,387,392	13,749,627	3,025,450	2,054,345	332,580	-63,023	6,562	22,562	7,678	68,849	5,028	57,889
12	TOTAL COST - CAPACITY	90,583,951	14,641,271	298,368	245,292	20,922,299	13,953,586	12,099,455	6,783,514	4,863,394	4,850,380	5,413,818	2,310,414	144,065	13,008	4,155,068
13	TOTAL COST - COMMODITY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	TOTAL COST - REVENUE	773,211	309,989	1,135	7,827	166,218	81,397	67,853	34,019	23,013	23,284	26,062	11,113	1,021	86	20,197
15	NO OF CUSTOMERS	292,332	263,219	89	4,074	21,521	2,395	798	93	62	37	14	3	22	2	3
16	PFAK MONTH SALES	164,637,531	17,506,603	210,622	319,965	24,186,891	14,104,535	12,230,348	6,836,061	7,940,465	11,573,955	26,428,542	19,059,490	145,644	17,443	24,075,550
17	ANNUAL SALES	1,136,115,378	65,628,617	1,302,382	1,397,893	113,571,065	72,102,337	70,602,148	39,460,088	46,921,610	66,806,332	154,038,773	231,450,899	882,484	98,909	272,051,832

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

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
1	LOCAL STORAGE PLANT	-				
2	INTANGIBLE PLANT	3,311,342		3,311,342		100% capacity
3	DISTRIBUTION PLANT					
4	374 Land and Land Rights	3,134,054		3,134,054		100% capacity
5	375 Structures and Improvements	16,429,496		16,429,496		100% capacity
6	376 Mains	450,193,481		450,193,481		100% capacity
7	377 Comp Sta Eq	-				
8	378 Meas & Reg Sta Eq -Gen	6,770,762		6,770,762		100% capacity
9	379 Meas & Reg Sta Eq -CG	5,438,490		5,438,490		100% capacity
10	380 Services	152,991,379	152,991,379			100% customer
11	381-382 Meters	51,552,730	51,552,730			100% customer
12	383-384 House Regulators	18,494,034	18,494,034			100% customer
13	385 Industrial Meas & Reg Eq	8,963,471		8,963,471		100% capacity
14	386 Property on Customer Premises	336,556	336,556			100% capacity
15	387 Other Equipment	2,256,035	705,499	1,550,536		ac 374-386
16	Total Distribution Plant	716,560,487	224,080,198	492,480,289	-	
17	GENERAL PLANT	55,688,099	27,844,049	27,844,049		50% customer, 50% capacity
18	PLANT ACQUISITIONS	2,301,671		2,301,671		100% capacity
19	GAS PLANT FOR FUTURE USE	(0)		(0)		
20	CWIP	21,277,545	10,638,772	10,638,772		50% customer, 50% capacity
21	TOTAL PLANT	799,139,143	262,563,019	536,576,124	-	

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

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
1	LOCAL STORAGE PLANT	-	-	-	-	related plant
2	INTANGIBLE PLANT	(1,199,597)		(1,199,597)		rel plant account
3						"
4	DISTRIBUTION PLANT					"
5	374 Land and Land Rights	(624,089)		(624,089)		"
6	375 Structures and Improvements	(3,138,163)		(3,138,163)		"
7	376 Mains	(150,665,015)		(150,665,015)		"
8	377 Compressor Sta Eq	-		-		"
9	378 Meas & Reg Sta Eq -Gen	(1,322,249)		(1,322,249)		"
10	379 Meas & Reg Sta Eq -CG	(1,843,069)		(1,843,069)		"
11	380 Services	(67,546,495)	(67,546,495)			"
12	381-382 Meters	(16,255,274)	(16,255,274)			"
13	383-384 House Regulators	(6,897,540)	(6,897,540)			"
14	385 Indust Meas & Reg Sta Eq	(3,157,807)		(3,157,807)		"
15	386 Property on Customer Premises	(300,465)		(300,465)		"
16	387 Other Equipment	(618,067)	(193,280)	(424,787)		"
17	Total A D on Dist Plant	(252,368,231)	(90,892,589)	(161,475,643)	-	
18	GENERAL PLANT	(19,480,173)	(9,740,086)	(9,740,086)		50% customer, 50% capacity
19	RWIP	3,434,197	1,073,930	2,360,267		distribution plant
20	AMORT ACQ ADJUSTMENT	(2,566,675)		(2,566,675)		plant acquisitions
21	AMORT OTHER UTILITY PLANT	-		-		
22	PRODUCTION PLANT					
23	CUST ADV. FOR CONSTRUCTION	(1,852,080)	(926,040)	(926,040)		50% customer 50% capacity
24	TOTAL ACCUMULATED DEPRECIATION	(274,032,559)	(100,484,785)	(173,547,774)	-	
25	NET PLANT (Plant less Accum Dep.)	525,106,583	162,078,234	363,028,349		
27	plus WORKING CAPITAL	(2,713,306)	(2,069,277)	(644,029)	-	oper and maint exp
28	equals TOTAL RATE BASE	522,393,278	160,008,957	362,384,321	-	

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

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
1	OPERATIONS AND MAINTENANCE EXPENSES					
2	LOCAL STORAGE PLANT					ac 301-320
3	PRODUCTION PLANT					100% capacity
4	DISTRIBUTION					
5	870 Operation Supervision & Eng	355,187	208,497	146,690		ac 871-879
6	871 Dist Load Dispatch	65,981		65,981		100% capacity
7	872 Compr Sta Lab & Ex	29,104		29,104		ac 377
8	873 Compr Sta Fuel & Power	-				100% commodity
9	874 Mains and Services	5,137,555	1,303,086	3,834,469		ac376+ac380
10	875 Meas & Reg Sta Eq -Gen	151,892		151,892		ac 378
11	876 Meas & Reg Sta Eq -Ind	95,035		95,035		ac 385
12	877 Meas & Reg Sta Eq -CG	94,914		94,914		ac 379
13	878 Meter and House Reg	2,542,300	2,542,300			ac381+ac383
14	879 Customer instal	2,225,763	2,225,763			ac 386
15	880 Other Expenses	988,272	509,790		478,482	ac 387
16	881 Rents	103,299			103,299	100% capacity
17	885 Maintenance Supervision	-				ac886-894
18	886 Maint of Struct and Improv	185,869			185,869	ac375
19	887 Maintenance of Mains	1,413,665		1,413,665		ac376
20	888 Maint of Comp Sta Eq	-				ac 377
21	889 Maint of Meas & Reg Sta Eq -Gen	184,788		184,788		ac 378
22	890 Maint of Meas & Reg Sta Eq -Ind	247,293		247,293		ac 385
23	891 Maint of Meas & Reg Sta Eq -CG	490,894		490,894		ac 379
24	892 Maintenance of Services	603,915	603,915			ac 380
25	893 Maint of Meters and House Reg	681,479	681,479			ac381-383
26	894 Maint of Other Equipment	163,639	55,238	108,401		ac387
27	Total Distribution Expenses	15,760,843	8,130,067	7,630,776	-	
28	CUSTOMER ACCOUNTS					
29	901 Supervision	691	691			100% customer
30	902 Meter-Reading Expense	1,945,909	1,945,909			"
31	903 Records and Collection Exp	4,413,045	4,413,045			"
32	904 Uncollectible Accounts	1,718,294	1,718,294			100% customer
33	905 Misc Expenses	-				100% customer
34	Total Customer Accounts	8,077,939	8,077,939	-	-	
35	907-910 Customer Serv & Info Exp	-	-			"
36	911-916 Sales Expense	8,592,521	8,592,521			"
37	932 Maint Of General Plant	255,481	127,741	127,741		general plant
38	920-931 Administration & General	27,760,265	21,171,104	6,589,161	-	O&M excl A&G
39	TOTAL O&M EXPENSE	60,447,050	46,099,373	14,347,677	-	

EXPLANATION. PROVIDE A FULLY ALLOCATED EMBEDDED
 COST OF SERVICE STUDY

TYPE OF DATA SHOWN
 PROJECTED TEST YEAR 12/31/03
 WITNESS GRIMARD

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

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE	CLASSIFIER
1	DEPRECIATION AND AMORTIZATION EXPENSE						
2	Depreciation Expense	32,868,493	10,145,116	22,723,377			net plant
3	Amort Of Environmental	640,000		640,000			100% capacity
4	Amort Of Conversion Costs	-		-			100% capacity
5	Amort Of Acquisition Adj	156,372		156,372			intangible plant
6	Amort Of Lease Improvements/Other	252,019		252,019			intangible,distribution,and general plant
7							100% commodity
8	Total Deprec and Amort Expense	33,916,885	10,145,116	23,771,768			
9	TAXES OTHER THAN INCOME TAXES.						
10	Revenue Related	773,211				773,211	100% revenue
11	Other	8,787,512	2,712,334	6,075,178			net plant
12	Total Taxes other than Income Taxes	9,560,723	2,712,334	6,075,178		773,211	
13	REV CRDT TO COS(NEG OF OTHR OPR REV)	(8,735,263)	(8,735,263)				100% customer
14	RETURN (REQUIRED NOI)	48,535,260	14,866,340	33,668,920	-		rate base
15	INCOME TAXES	18,337,038	5,616,631	12,720,407	-		return(noi)
16	TOTAL OVERALL COST OF SERVICE	162,061,694	70,704,532	90,583,951	-	773,211	

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE
1	SUMMARY					
2	ATTRITION	-	-	-	-	-
3	O&M	60,447,050	46,099,373	14,347,677	-	-
4	DEP	32,868,493	10,145,116	22,723,377	-	-
5	AMORTIZATION OF OTHER GAS PLANT	252,019	-	252,019	-	-
6	AMORTIZATION OF ENVIRONMENTAL	640,000	-	640,000	-	-
7	AMORTIZATION OF LIMITED TERM INVESTMENT	-	-	-	-	-
8	AMORTIZATION OF ACQUISITION ADJUSTMENT	156,372	-	156,372	-	-
9	AMORTIZATION OF CONVERSION COSTS	-	-	-	-	-
10	TOTAL TAXES OTHER THAN INCOME	9,560,723	2,712,334	6,075,178	-	773,211
11	RETURN	48,535,260	14,866,340	33,668,920	-	-
12	INCOME TAXES	18,337,036	5,616,631	12,720,407	-	-
13	REVENUES CREDITED TO COST OF SERVICE	(8,735,263)	(8,735,263)	-	-	-
14	TOTAL COST	162,061,694	70,704,532	90,583,951	-	773,211
15	RATE BASE	522,393,278	160,008,957	362,384,321	-	-
16	KNOWN DIRECT & SPECIAL ASSIGNMENTS					
17	RATE BASE ITEMS(PLANT-ACC DEP)					
18	381-382 METERS	35,297,456	35,297,456	-	-	-
19	383-384 HOUSE REGULATORS	11,596,494	11,596,494	-	-	-
20	385 INDUSTRIAL MEAS & REG EQ	5,805,664	-	5,805,664	-	-
21	376 MAINS	299,528,466	-	299,528,466	-	-
22	380 SERVICES	85,444,884	85,444,884	-	-	-
23	378 MEAS & REG STA EQ -GEN	5,448,513	-	5,448,513	-	-
24	O & M ITEMS					
25	892 MAINT OF SERVICES	603,915	603,915	-	-	-
26	876 MEAS & REG STA EQ IND	95,035	-	95,035	-	-
27	878 METER & HOUSE REG	2,542,300	2,542,300	-	-	-
28	890 MAINT OF MEAS. & REG STA EQ -IND.	247,293	-	247,293	-	-
29	893 MAINT OF METERS AND HOUSE REG	681,479	681,479	-	-	-
30	874 MAINS AND SERVICES	5,137,555	1,303,086	3,834,469	-	-
31	887 MAINT OF MAINS	1,413,665	-	1,413,665	-	-

**PEOPLES GAS SYSTEM
DOCKET NO. 020384-GU
MINIMUM FILING REQUIREMENTS
INDEX**

ENGINEERING SCHEDULES

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I-2	NOTIFICATION OF COMMISSION RULE VIOLATIONS	293
I-3	PERIODIC TEST OF CUSTOMER METERS	294 - 296
I-4	VEHICLE ALLOCATION	297 - 309

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A LIST OF ANY INTERRUPTIONS IN
SERVICES AFFECTING THE LESSER OF TEN PERCENT OR 500
OR MORE OF DIVISION METERS

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/01
WITNESS B NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

DESCRIPTION	CAUSE	DATE	DURATION
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THERE WERE NO INTERRUPTIONS AFFECTING EITHER TEN PERCENT OR
500 METERS DURING THE TEST YEAR ENDING 12/31/01

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION. PROVIDE A SUMMARY OF NOTICES RECEIVED BACK TO
TO THE LAST RATE CASE NOT TO EXCEED FIVE YEARS.TYPE OF DATA SHOWN.
HISTORIC BASE YEAR DATA: 12/31/01
HIS YR. LAST RATE CASE 09/30/91
WITNESS B NARZISSENFELD

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

Line No.	DATE & NOTICE NUMBER	SUMMARY	CURRENT STATUS
1	GS-684-PGSDD Dated July 31, 1997	Failure to maintain adequate supply of odorant	Rescinded September 23, 1997
2	GS-703-PGSMD Dated July 27, 1998	Cathodic protection deficiency.	Rescinded November 5, 1998
3	GS-708-PGSDD Dated September 4, 1998	Failure to maintain compliant levels of odorization on system	Rescinded November 25, 1998
4	GS-707-PGSOD Dated June 28, 1999	Failure to repair Grade 2 & Grade 3 leaks within required time frame	Rescinded July 27, 1999
5	GS-728-PGSLD Dated July 22, 1999	Failure to review and update O&M Manual and Emergency Procedures Manual Failure to develop written procedure for notifying customers regarding buried piping	Rescinded February 17, 2000
6	GS-738-PGSPC Dated March 28, 1997	Cathodic protection deficiency	Rescinded June 23, 2000
7	GS-742-PGSJD Dated February 24, 2000	Failure to test relief device or verify relief capacity Failure to check and service valves Failure to perform remedial action within 3 months or make substantial progress towards remediation on cathodic protection system	Rescinded July 20, 2000
8	GS-749-PGSFM Dated September 6, 2000	Failure to maintain compliant levels of odorization on system	Rescinded November 8, 2000
9	GS-751-PGSHD Dated October 9, 2000	Failure to maintain compliant levels of odorization on system	Rescinded March 7, 2001
10	GS-755-PGSOD Dated December 11, 2000	Failure to calculate odorant injection rates as required	Rescinded April 18, 2001
11	GS-761-PGSNM Dated June 6, 2001	Failure to apply corrosion control in timely basis Failure to provide identification for gas facilities	Rescinded October 4, 2001
12	GS-765-PGSOD Dated October 23, 2001	Failure to perform remedial action within 3 months or make substantial progress towards remediation on cathodic protection system Failure to repair Grade 2 Leaks within 90 days as required	Rescinded October 23, 2001
13	GS-768-PGSPC Dated December 21, 2001	Failure to follow Safe Job Training Procedures on initiating service	Pending receipt of letter rescinding this notice

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION OF THOSE METERS WITH A RATED CAPACITY OF 250 cfm OR LESS AND NOT INCLUDED IN AN APPROVED STATISTICAL SAMPLING PLAN, PROVIDE A LIST OF ALL METERS THAT HAVE NOT BEEN TESTED FOR ACCURACY WITHIN 120 MONTHS (AS OF TEST YEA

TYPE OF DATA SHOWN

HISTORIC BASE YEAR DATA: 12/31/01

WITNESS: B. NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO - 020384-GU

All meters with a rated capacity of 250 cfm or less are included in the approved statistical sampling plan.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF ALL METERS WITH A RATED
CAPACITY OF 251 cfh THROUGH 2500 cfh THAT HAVE NOT BEEN
TESTED FOR ACCURACY WITHIN 120 MONTHS.
(AS OF TEST YEAR END)

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA: 12/31/01
WITNESS: B. NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO. 020384-GU

COMPANY IDENTIFICATION NUMBER:MANUFACTURERTYPE / SIZE

ZM079473	DRESSER	ROTARY, 800 CFH, ALUMINUM
RKC22438	ROCKWELL	DIAPHRAGM, 400 CFH ALUMINUM
BND00347	AMERICAN	DIAPHRAGM, 1000 CFH CAST IRON
RKC22448	ROCKWELL	DIAPHRAGM, 400 CFH ALUMINUM
SKP04858	SPRAGUE	DIAPHRAGM, 400 CFH ALUMINUM
RLC05983	ROCKWELL	DIAPHRAGM, 750 CFH ALUMINUM
AMA65622	AMERICAN	DIAPHRAGM, 800 CFH ALUMINUM
AMC17463	AMERICAN	DIAPHRAGM, 800 CFH ALUMINUM
RKC19772	ROCKWELL	DIAPHRAGM, 400 CFH ALUMINUM
AKA58282	AMERICAN	DIAPHRAGM, 400 CFH ALUMINUM
RKC23502	ROCKWELL	DIAPHRAGM, 400 CFH ALUMINUM
RLA51089	ROCKWELL	DIAPHRAGM, 750 CFH ALUMINUM
RLC05910	ROCKWELL	DIAPHRAGM, 750 CFH ALUMINUM
RNC02359	ROCKWELL	DIAPHRAGM, 1000 CFH ALUMINUM
ZMD18748	DRESSER	ROTARY, 800 CFH ALUMINUM
ZMC00625	DRESSER	ROTARY, 800 CFH ALUMINUM
ANA37583	AMERICAN	DIAPHRAGM, 1000 CFH ALUMINUM
RKC17374	ROCKWELL	DIAPHRAGM, 400 CFH ALUMINUM
RKA44944	ROCKWELL	DIAPHRAGM, 400 CFH ALUMINUM
AMC19580	AMERICAN	DIAPHRAGM, 800 CFH ALUMINUM
ANC20073	AMERICAN	DIAPHRAGM, 1000 CFH ALUMINUM
RKA64843	ROCKWELL	DIAPHRAGM, 400 CFH ALUMINUM
RKC17382	ROCKWELL	DIAPHRAGM, 400 CFH ALUMINUM
RKC17380	ROCKWELL	DIAPHRAGM, 400 CFH ALUMINUM
ANC20077	AMERICAN	DIAPHRAGM, 1000 CFH ALUMINUM
RKC17379	ROCKWELL	DIAPHRAGM, 400 CFH ALUMINUM
RKC17383	ROCKWELL	DIAPHRAGM, 400 CFH ALUMINUM
RKC17403	ROCKWELL	DIAPHRAGM, 400 CFH ALUMINUM
RKC17377	ROCKWELL	DIAPHRAGM, 400 CFH ALUMINUM
RKC17412	ROCKWELL	DIAPHRAGM, 400 CFH ALUMINUM
RKC11860	ROCKWELL	DIAPHRAGM, 400 CFH ALUMINUM
AMC19582	AMERICAN	DIAPHRAGM, 800 CFH ALUMINUM
RKA92582	ROCKWELL	DIAPHRAGM, 400 CFH ALUMINUM
ANC22461	AMERICAN	DIAPHRAGM, 400 CFH ALUMINUM
ANC20049	AMERICAN	DIAPHRAGM, 400 CFH ALUMINUM
RKC19668	ROCKWELL	DIAPHRAGM, 400 CFH ALUMINUM
RLC17022	ROCKWELL	DIAPHRAGM, 750 CFH ALUMINUM
RKA53895	ROCKWELL	DIAPHRAGM, 400 CFH ALUMINUM
RKA02778	ROCKWELL	DIAPHRAGM, 400 CFH ALUMINUM
RMA37584	ROCKWELL	DIAPHRAGM, 800 CFH ALUMINUM
RKA66857	ROCKWELL	DIAPHRAGM, 400 CFH ALUMINUM
RLS60610	ROCKWELL	DIAPHRAGM, 750 CFH ALUMINUM
ANA40576	AMERICAN	DIAPHRAGM, 1000 CFH ALUMI
RKA41717	ROCKWELL	DIAPHRAGM, 400 CFH ALUMINUM
RKC25086	ROCKWELL	DIAPHRAGM, 400 CFH ALUMINUM
RKC25094	ROCKWELL	DIAPHRAGM, 400 CFH ALUMINUM
RKC25095	ROCKWELL	DIAPHRAGM, 400 CFH ALUMINUM
AMA52960	AMERICAN	DIAPHRAGM, 800 CFH ALUMINUM

NOTE: An investigation into the reason for these meters not being tested within the required time frame revealed an error in the routing of the various data base files to the operating centers. The error has been corrected and these lists have been forwarded to the appropriate operating centers with a priority given to the change out activity.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF ALL METERS WITH A RATED
CAPACITY OF OVER 2500 CFH THAT HAVE NOT BEEN TESTED FOR
ACCURACY WITHIN 80 MONTHS. (AS OF TEST YEAR END)TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/01
WITNESS: B. NARZISSENFELD

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 020384-GU

COMPANY IDENTIFICATION NUMBER:MANUFACTURERTYPE / SIZE

YSP10328	ROCKWELL	TURBINE, 9000 CFH ALUMINUM
XSP10216	AMERICAN	TURBINE, 9000 CFH ALUMINUM
ZRC09803	DRESSER	ROTARY, 5000 CFH ALUMINUM
ZSS48801	DRESSER	ROTARY, 7000 CFH ALUMINUM
XUP90001	AMERICAN	TURBINE, 9000 CFH ALUMINUM
WYD01853	ROCKWELL	DIAPHRAGM, 5000 CFH CAST IRON
ZRC13494	DRESSER	ROTARY, 5000 CFH ALUMINUM
BRD01878	AMERICAN	DIAPHRAGM, 5000 CFH CAST IRON
ZYS63138	DRESSER	ROTARY, 3000 CFH ALUMINUM
ZYS63139	DRESSER	ROTARY, 3000 CFH ALUMINUM
ARP00070	AMERICAN	DIAPHRAGM, 5000 CFH ALUMINUM
ZSC05992	DRESSER	ROTARY, 7000 CFH ALUMINUM
ZUD00168	DRESSER	ROTARY, 18,000 CFH ALUMINUM
ZYC21679	DRESSER	ROTARY, 3000 CFH ALUMINUM
ZYS65166	DRESSER	ROTARY, 3000 CFH ALUMINUM

NOTE: An investigation into the reason for these meters not being tested within the required time frame revealed an error in the routing of the various data base files to the operating centers. The error has been corrected and these lists have been forwarded to the appropriate operating centers with a priority given to the change out activity.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY ACCOUNTS

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA. 12/31/01
WITNESS: B. NARZISSENFELD

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

Line No	VEHICLE #	DESCRIPTION	DEPARTMENT NAME	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		TRAILER-EMERGENCY GENERATOR 4X8	Distribution	1,967	ALL VEHICLES ARE USED 100% AT UTILITY
2	011006	1999 JEEP CHEROKEE SPORT 01-1006	Administration	21,613	
3	011119	AUTOMOBILE-94 CHEV CORSICA 4DR SEDAN	Natural Gas	12,706	
4	011124	AUTOMOBILE-1995 FORD ESCORT 1X, 4 DOOR SEDANS / LP & CNG	Engineering	15,703	
5	011126	AUTOMOBILE-1996 CHEVY CORSICA	Administration	13,232	
6	011127	AUTOMOBILE-1996 FORD ESCORT	Engineering	12,440	
7	011130	AUTOMOBILE-1996 BUICK REGAL - JARBOE	Administration	20,509	
8	011131	AUTOMOBILE-1997 FORD ESCORT LX 4DR	Administration	12,750	
9	011132	AUTOMOBILE-1997 FORD ESCORT LX 4DR	Distribution	12,750	
10	011136	AUTOMOBILE-1997 FORD CONTOUR GL 4 DOOR SEDAN	Engineering	14,401	
11	011137	AUTOMOBILE-1998 CHEV MALIBU	Administration	15,280	
12	011139	1999 CHEVROLET LUMINA 01-1139	Distribution	18,967	
13	011140	2000 DODGE INTREPID 01-1140	Human Resources	21,151	
14	011141	2000 DODGE INTREPID AUTOMOBILE 01-1141	Administration	23,539	
15	011142	00 FORD TAURUS LX AUTOMOBILE 01-1142	Engineering	18,649	
16	011143	2001 FORD TAURUS AUTOMOBILE	Engineering	18,748	
17	011144	2001 FORD TAURUS AUTOMOBILE	Engineering	18,748	
18	011145	2001 CHEV IMPALA 4DR AUTOMOBILE	Operations	20,171	
19	011146	2001 DODGE INTREPID SE AUTOMOBILE	Distribution	24,887	
20	012143	TRUCK,VAN-1991 CHEVROLET 1/3TN VAN W/LP CARB	Utility Tech	16,273	
21	012159	TRUCK,VAN-1993 CHEV 1/2TN LP CONV	Utility Tech	15,366	
22	012168	TRUCK,VAN-1995 CHEVROLET G-10 1/2 TN WITH LP/	Utility Tech	19,162	
23	012169	TRUCK,VAN-1995 CHEVROLET G-10 1/2 TN WITH /CNG	Utility Tech	19,162	
24	012171	TRUCK,VAN-1995 CHEVY G-10 VAN TRA FRM C001 9809	Operations	19,667	
25	012172	TRUCK,VAN-1995 CHEVY G-10 VAN	Utility Tech	19,667	
26	012173	TRUCK,VAN-1995 CHEVY G-10 VAN	Distribution	19,667	
27	012174	TRUCK,VAN-1997 CHEV ASTRO CARGO MINI VAN / LP TANKS	Distribution	22,692	
28	012175	TRUCK,VAN-1997 CHEV ASTRO CARGO MINI VAN / LP TANKS	Utility Tech	23,217	
29	012176	TRUCK,VAN-1997 CHEV ASTRO CARGO MINI VAN / LP TANKS	Utility Tech	22,626	
30	012178	TRUCK,VAN-1997 CHEV ASTRO CARGO MINI VAN / LP TANKS	Utility Tech	23,048	
31	012179	TRUCK,VAN-1997 CHEV ASTRO CARGO MINI VAN / LP TANKS	Utility Tech	23,025	
32	012180	TRUCK,VAN-1997 CHEV ASTRO CARGO MINI VAN / LP TANKS	Meter Tech	23,048	
33	012181	TRUCK,VAN-1998 CHEV ASTRO CARGO VAN	Utility Tech	20,014	
34	012182	TRUCK,VAN-1998 CHEV ASTRO CARGO VAN	Distribution	20,014	
35	012183	1999 CHEVROLET ASTRO VAN 01-2183	Administration	21,233	
36	012185	00 CHEVY 3/4 TON VAN MOD CG21405	Utility Tech	20,802	
37	012186	00 CHEVY 3/4 TON VAN MOD CG21405	Utility Tech	21,295	
38	012187	00 CHEVY 3/4 TON VAN MOD CG21405	Utility Tech	21,597	
39	012188	00 CHEVY 3/4 TON VAN MOD CG21405	Utility Tech	21,692	
40	012189	00 CHEVY 3/4 TON VAN MOD CG21405	Utility Tech	21,370	
41	012190	00 CHEVY 3/4 TON VAN MOD CG21405	Utility Tech	21,692	
42	012191	00 CHEVY 3/4 TON VAN MOD CG21405	Utility Tech	21,692	
43	012192	00 CHEVY 3/4 TON VAN MOD CG21405	Distribution	21,692	
44	012193	00 CHEVY 3/4 TON VAN MOD CG21405	Utility Tech	21,692	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A LIST OF VEHICLES INCLUDING A DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY ACCOUNTS

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA 12/31/01
WITNESS: B NARZISSENFELD

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

Line No.	VEHICLE #	DESCRIPTION	DEPARTMENT NAME	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1	012194	2001 CHEV 3/4 TON VAN MOD CG21405	Utility Tech	23,559	
2	012195	2001 CHEV 3/4TON EXPRESS VAN MOD CG21405	Utility Tech	21,354	
3	012196	2001 CHEV 3/4TON EXPRESS VAN MOD CG21405	Utility Tech	21,354	
4	012197	2001 CHEV 3/4TON VAN MOD CG21405	Utility Tech	21,373	
5	012198	2001 CHEV 3/4 TON EXPRESS VAN MOD CG21405	Utility Tech	21,363	
6	012199	2001 CHEV ASTRO 1/2 TON VAN	Administration	23,080	
7	013035	TRUCK,P/U-1990 FORD RANGER 1/4TN W/EXT CAB & LP CONV	Corrosion Tech	13,549	
8	013068	TRUCK,P/U-1993 CHEVY, 1/2 TN CNG CONV	Distribution	14,216	
9	013078	TRUCK,P/U-1994 CHEV S-10 SHORT BED /LP	Meter Reader	11,711	
10	013080	TRUCK,P/U-1994 CHEV S-10 SHORT BED /LP-CNG	Meter Reader	11,231	
11	013084	TRUCK,P/U-1994 CHEV S-10 SHORT BED /LP-CNG	Meter Reader	10,481	
12	013086	TRUCK,P/U-1994 CHEV S-10 SHORT BED /LP	Meter Reader	9,772	
13	013092	TRUCK,P/U-1994 CHEV S-10 SHORT BED / CNG CONV	Corrosion Tech	12,855	
14	013093	TRUCK,P/U-1994 CHEV S-10 SHORT BED / CNG CONV	Meter Reader	12,855	
15	013096	TRUCK,P/U-1994 CHEVROLET 1/2 TN W/ TOOL BOXES AND FUEL CNV	Distribution	17,674	
16	013097	TRUCK,P/U-1994 CHEVROLET 1/2 TN W/ TOOL BOXES AND FUEL CNV	Distribution	17,674	
17	013099	TRUCK,P/U-1995 CHEV S-10 SHORT BED	Pool	14,203	
18	013100	TRUCK,P/U-1995 CHEV S-10 SHORT BED	Pool	14,203	
19	013101	TRUCK,P/U-1996 CHEVY 1/2 TN PICKUP	Distribution	17,521	
20	013102	TRUCK,P/U-1996 CHEVY S-10 DEPRADO	Meter Reader	13,601	
21	013103	TRUCK,P/U-1997 CHEV S-10 SHORT BED	Meter Reader	13,263	
22	013104	TRUCK,P/U-1997 CHEV S-10 SHORT BED	Meter Reader	13,263	
23	013105	TRUCK,P/U-1997 CHEV S-10 EXTENDED CAB WIDESIDE	Corrosion Tech	16,015	
24	013106	TRUCK,P/U-1997 1/2 TON CHEV C1500	Distribution	17,151	
25	013107	TRUCK,P/U-1997 1/2 TON CHEV C1500	Distribution	17,151	
26	013108	TRUCK,P/U-1998 CHEV S-10 EXTENDED CAB WIDESIDE	Leak Survey Tech	15,613	
27	013109	1999 S-10 TRUCK 01-3109	Meter Reader	16,478	
28	013110	00 CHEV 1/2TON MOD CC15753 TRUCK 01-3110	Cng & A/C Tech	24,450	
29	013111	00 CHEVY S-10 EXTENDED CAB TRUCK	Administration	17,753	
30	013112	00 CHEVY S-10 EXTENDED CAB TRUCK W/ TOPPER	Operations	17,859	
31	013113	00 CHEVY S-10 EXTENDED CAB TRUCK W/ TOPPER	Distribution	17,859	
32	013114	00 CHEVY S-10 TRUCK	Meter Reader	14,229	
33	013115	00 CHEVY S-10 TRUCK	Meter Reader	14,428	
34	013116	00 CHEVY S-10 TRUCK	Meter Reader	14,428	
35	013117	00 CHEVY S-10 TRUCK	Meter Reader	14,173	
36	013118	00 CHEVY S-10 TRUCK	Meter Reader	14,173	
37	013119	00 CHEV 1/2 TON SILVERADO TRUCK	Human Resources	25,335	
38	013120	2001 CHEV 1/2 TON SILVERADO TRUCK	Utility Tech	18,518	
39	013121	2001 FORD RANGER TRUCK P/UP	Meter Reader	14,137	
40	013122	2002 FORD RANGER TRUCK P/UP	Meter Reader	14,137	
41	013123	2003 FORD RANGER TRUCK P/UP	Distribution	17,960	
42	013124	2004 FORD RANGER TRUCK P/UP	Operations	18,156	
43	013125	2005 FORD RANGER TRUCK P/UP	Distribution	18,078	
44	013126	2006 FORD RANGER TRUCK P/UP	Operations	17,701	
45	013127	2007 FORD RANGER TRUCK P/UP	Distribution	17,701	

FLORIDA PUBLIC SERVICE COMMISSION

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WITNESS B NARZISSENFELD

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

Line No	VEHICLE #	DESCRIPTION	DEPARTMENT NAME	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1	013128	2008 FORD RANGER TRUCK P/U/P	Operations	19,908	
2	013129	2009 FORD RANGER TRUCK P/U/P	Corrosion Tech	19,908	
3	014062	TRUCK,UTILITY-1991 CHR VY 1TN W/ LP CARB	Distribution	23,881	
4	014063	TRUCK,UTILITY-1991 1TN CHEVY CAB & CHASSIS W/LP CARB	Distribution	21,883	
5	014074	TRUCK,P/U-1995 CHEVY C3500 HD C & C	Distribution	26,254	
6	014075	TRUCK,P/U-1995 CHEVY C3500 HD C & C	Distribution	24,998	
7	014076	TRUCK,P/U-1996 CHEVY C3500 C&C	Operations	54,639	
8	014077	TRUCK,P/U-1996 CHEVY PICKUP C3500 HD C&C	Utility Tech	37,470	
9	014080	TRUCK,VAN-1995 CHEVY G-30 VAN	Measurement Tech	20,796	
10	014081	TRUCK,P/U-1996 CHEVY PICKUP C3500 HD C&C	Distribution	45,150	
11	014083	TRUCK,P/U-1998 CHEVY PICKUP C3500 HD C&C	Distribution	33,297	
12	014084	TRUCK,P/U-1998 CHEVY PICKUP C3500 HD C&C	Distribution / Utility	33,297	
13	014085	TRUCK,P/U-1998 CHEVY PICKUP C3500 HD C&C	Utility Tech	33,297	
14	014086	2000 FORD F450 C&C WELDING TRUCK	Distribution	35,893	
15	015016	TRUCK-DUMP,1992 GMC CHEVY C-6, FUEL CONV TO LP	Distribution	28,319	
16	015018	TRUCK-1995 GMC/CHEVROLET MED DUTY	Distribution	41,759	
17	015019	TRUCK-1995 GMC/CHEVROLET MED DUTY	Distribution	41,777	
18	015020	TRUCK-1995 GMC/CHEVROLET MED DUTY	Distribution	41,792	
19	015021	TRUCK-1995 GMC/CHEVROLET MED DUTY	Distribution	41,782	
20	015023	2001 FORD F450 HD TRUCK 2001 FORD F450HD 01-5023	Utility Tech	31,780	
21	016013	TRAILER-UTLIMASTER 16' X 8' W/VENTURO CRANE	Distribution	9,822	
22	016014	TRAILER-POWER/ EAGER BEAVER MOD-AP10	Distribution	5,162	
23	016015	TRAILER-FOR BACKHOE/ EAGER BEAVER MODEL # B9DOW	Distribution	6,535	
24	016017	TRAILER - '93 GROSLEY MDL ME 610	Distribution	533	
25	016018	TRAILER-PIPE W/HORIZON TURNTBLE & TILTUP MODEL# EAT1040	Distribution	2,980	
26	016019	TRAILER-BUTLER MOD# TS-2500 TO BE USED W/ TRENCHER	Distribution	8,112	
27	016020	TRAILER-BUTLER MOD# TS-2500 TO BE USED W/ TRENCHER	Distribution	8,112	
28	016023	TRAILER-2 AXEL 7000LB CAPACITY DUTY EQUIPMENT MOD# H831625	Distribution	2,849	
29	021047	AUTOMOBILE-1994 CHEVROLET CORSICA 4 DOOR	Engineering	11,835	
30	021052	99 CHEVY LUMINA 02-1052	Natural Gas	20,289	
31	021053	00 FORD TAURUS 02-1053	Natural Gas	20,059	
32	021054	00 CHEVY IMPALA 02-1054	Engineering	21,315	
33	021055	2000 DODGE INTREPID AUTOMOBILE	Customer Service	21,427	
34	021056	2001 BUICK CENTURY AUTOMOBILE	Operations	21,427	
35	022057	TRUCK,VAN-1994 CHEVROLET G20 3/4TN WITH LP CONV	Operations	17,575	
36	022060	TRUCK,VAN-1994 CHEVROLET G20 3/4TN WITH LP CONV	Operations	17,575	
37	022067	TRUCK,VAN-1995 CHEVROLET G-20 3/4 TN WITH LP/CNG	Operations	17,352	
38	022073	TRUCK,VAN-1997 CHEV G2500 3/4 TN VAN	Administration	20,823	
39	022074	TRUCK,VAN-1997 CHEV G2500 3/4 TN VAN	Administration	20,823	
40	022075	TRUCK,VAN-1998 CHEV G2500 3/4 TN VAN	Operations	18,148	
41	022076	TRUCK,VAN-1998 CHEV G2500 3/4 TN VAN	Operations	18,148	
42	022077	00 FORD E250 3/4TN VAN	Engineering	21,113	
43	022078	00 FORD E250 3/4TN VAN	Service	21,100	
44	022079	00 FORD E250 3/4TN VAN	Service	21,282	
45	022080	00 FORD E250 3/4TN VAN	Distribution	21,282	

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WITNESS B NARZISSENFELD

COMPANY: PEOPLES GAS SYSTEM

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Line No	VEHICLE #	DESCRIPTION	DEPARTMENT NAME	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1	022081	00 FORD E250 3/4TN VAN	Service	21,123	
2	022082	2001 FORD 3/4 TON ECONOLINE VAN	Service	20,819	
3	022083	2001 FORD 3/4 TON ECONOLINE VAN	Service	20,875	
4	022084	2001 FORD 3/4 TON ECONOLINE VAN	Service	20,993	
5	023031	TRUCK,P/U-1990 GMC 1/2TN	Natural Gas	13,931	
6	023048	TRUCK,P/U-1994 CHEVROLET C1500 1/2TN / CNG-LP DUAL FUEL CONV	Operations	17,834	
7	023049	TRUCK,P/U-1995 CHEVROLET S-10 LONG BED	Operations	12,189	
8	023053	TRUCK,P/U-1998 CHEVY 1/2 TN	Operations	15,707	
9	023054	TRUCK,P/U-1998 CHEVY 1/2 TN S-15	Engineering	12,453	
10	023082	TRUCK,P/U-1997 CHEV C1500 CHEYENNE 1/2 TN	Natural Gas	17,864	
11	023063	TRUCK,P/U-1997 CHEV C1500 1/2 TN WITH UTIL BODY & PIPE RACK	Distribution	19,313	
12	023064	TRUCK,P/U-1999 FORD F150 1/2 TN	Locator Tech	15,428	
13	023065	TRUCK,P/U-1999 FORD F150 1/2 TN	Engineering	15,428	
14	023066	2000 FORD F150 1/2 TON TRUCK 00 FORD F150 1/2TN 02-3066	Natural Gas	24,624	
15	023067	2000 FORD F150 1/2 TON TRUCK 00 FORD 1/2 TON 02-3067	Operations	22,872	
16	023068	2001 FORD 1/2 TON F SERIES PICK-UP TRUCK	Locator Tech	20,872	
17	023069	2001 FORD 1/2 TON F SERIES PICK-UP TRUCK	Locator Tech	20,573	
18	023070	2001 FORD 1/2 TON F SERIES PICK-UP TRUCK	Locator Tech	20,573	
19	023071	2001 FORD 1/2 TON F SERIES TRUCK	Locator Tech	20,468	
20	023072	2001 FORD F-150 1/2 TON TRUCK	Engineering	23,860	
21	023073	2001 FORD 1/2 TON F SERIES PICKUP TRUCK	Engineering	17,548	
22	023074	2001 FORD 1/2 TON F SERIES PICK-UP TRUCK	Engineering	17,546	
23	023075	2001 JEEP CHEROKEE SUV	Engineering	21,321	
24	024016	TRUCK-1983 GMC 1 TON-CRANE 1077 53 (78708002)	Natural Gas	15,975	
25	024023	TRUCK,VAN-1988 CHEVROLET 1 TN/ (78904403)	Natural Gas	21,511	
26	024031	TRUCK,P/U 1993 CHEVY GMC 1 TN LP CONV	Service	24,292	
27	024034	TRUCK,UTILITY-1993 CHEV 3500 1TN C & C / LP CONV	Distribution	25,564	
28	024036	TRUCK,P/U-1995 GMC SIERRA 1 TON W/MORRISON SVC BODY	Operations	28,654	
29	024037	TRUCK,P/U-1996 CHEVY 1 TN C & C	Distribution	23,444	
30	024039	TRUCK,P/U-1998 CHEV C3500 1 TN C & C	Distribution	20,598	
31	024040	TRUCK,P/U-1998 CHEV C3500 1 TN C & C	Service	20,598	
32	024042	2000 CHEVY CC3100 TRUCK 02-4042	Distribution	29,544	
33	024043	99 CHEV C & C TRUCK 02-4043	Engineering	26,342	
34	025011	TRUCK,UTILITY-1986 GMC 2 TON BDY 1,500 00(278-44-003)	Distribution	19,070	
35	025013	TRUCK,UTILITY-1987 2 TON W/BOOM 15601 98(78708002)	Distribution	36,447	
36	025014	TRUCK,UTILITY-1987 GMC C-7,EMERGENCY,LP CARB=	Distribution	20,261	
37	025015	TRUCK-1990 GMC 2 TON (78204414)	Distribution	28,957	
38	025016	TRUCK,VAN-1996 GMC/CHEVY VAN 2 1/2 TN	Distribution	36,281	
39	025017	TRUCK,UTILITY-1998 2 1/2 TON GMC MEDIUM C & C	Distribution	37,462	
40	025018	2000 CHEVY C3500 C & C TRUCK 00 CHEVY C & C	Distribution	48,925	
41	026001	TRAILER-HOMEMADE (TT1)	Distribution	1,448	
42	026013	TRAILER-SINGLE AXLE DIAMOND PLATE W/ PENTAL HOOK	Distribution	1,872	
43	026016	TRAILER-INTERSTATE MODEL 16BST, TWO AXLE TRAILER	Distribution	4,914	
44	026018	TRAILER-BELSHE WITH ELECTRIC BRAKES HEAVY DUTY DROP LEG JACK	Distribution	2,890	
45	026023	TRAILER-FOR TRENCHER VERMEER V-4750	Distribution	3,727	

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WITNESS: B NARZISSENFELD

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

Line No.	VEHICLE #	DESCRIPTION	DEPARTMENT NAME	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1	026024	TRAILER-FLATBED 7000LB CAPACITY 5' X 10'	Distribution	3,704	
2	031048	AUTOMOBILE-1996 BUICK REGAL 4DR SEDAN CUSTOM	Administration	20,358	
3	031050	2000 FORD TAURUS 03-1050	Engineering	20,560	
4	031051	2001 FORD TAURUS SES 4-DOOR AUTOMOBILE	Administration	21,610	
5	033033	TRUCK,P/U-1993 CHEVY S-10 CNG CONV	Distribution	10,992	
6	033035	TRUCK,P/U-1993 CHEVY S-10 CNG CONV	Distribution	10,992	
7	033039	TRUCK,P/U-1994 CHEV S10 WITH LP CONVERSION WITH TOOL BOX	Meter Reader	14,148	
8	033040	TRUCK,P/U-1994 CHEV 1/2TN C1500 GMC SIERRA WITH LP CONVERSIO	Distribution	16,315	
9	033042	TRUCK,P/U-1996 CHEVY S-10 EXTENDED CAB	Meter Reader	15,144	
10	033043	TRUCK,P/U-1997 CHEV S-10 SHORT BED W/LP CONVERSION	Meter Reader	13,651	
11	033046	TRUCK,UTILITY-1998 CHEV S10 SHORT BED P/U	Meter Reader	12,429	
12	033048	TRUCK,P/U-1998 FORD F150 1/2 TN	Distribution	18,160	
13	033052	99 FORD F-150 TRUCK 03-3052	Engineering	20,221	
14	033053	99 FORD F-150 P/U TRUCK 03-3053	Engineering	19,757	
15	033054	00 FORD RANGER TRUCK 03-3054	Engineering	17,127	
16	033055	2000 CHEVY S10 TRUCK 03 3055	Meter Reader	14,015	
17	033056	2001 FORD F-150 PICK UP TRUCK	Engineering	21,302	
18	033057	2001 FORD F-150 PICK UP TRUCK	Engineering	21,454	
19	033058	2001 F-150 PICK UP TRUCK	Service	21,350	
20	034062	TRUCK,UTILITY-1991 FORD 1TN CAB & CHASSIS W/ LP CARB	Distribution	26,383	
21	034073	TRUCK-UTILITY-1994 CHEV 3/4 TN WITH LP CONVERSION	Service	15,487	
22	034074	TRUCK-UTILITY-1994 CHEVY 3/4 TN WITH LP CONV	Distribution	20,334	
23	034075	TRUCK,UTILITY-1994 CHEVROLET 3/4 TN C2500 WITH CNG CONVERSIO	Distribution	20,502	
24	034076	TRUCK,UTILITY-1994 CHEVROLET 3/4 CNG CONVERSION	Service	18,749	
25	034080	TRUCK,P/U-1994 GMC/CHEVY SIERRA 1 TON C & C	Service	20,976	
26	034083	TRUCK,P/U-1996 FORD 1TN C&C W/LP CONVERSION	Service	19,418	
27	034084	TRUCK,P/U-1996 FORD 1TN C&C W/LP CONVERSION	Distribution	24,182	
28	034085	TRUCK,P/U-1996 FORD 1TN C&C W/LP CONVERSION	Service	18,885	
29	034086	TRUCK,P/U-1997 FORD F350 1TN C&C W/LP CONVERSION	Distribution	24,958	
30	034087	TRUCK,P/U-1997 FORD F350 1TN C&C W/LP CONVERSION	Service	21,547	
31	034088	TRUCK,UTILITY-1997 FORD F-350 1 TON W/LP CONVERSION	Distribution	23,671	
32	034090	TRUCK,UTILITY-1998 FORD E-350 1 TON VAN	Service	23,736	
33	034091	00 FORD F550 C & C 03-4091	Distribution	37,017	
34	034092	TRUCK,UTILITY-1997 FORD F-350 1 TON C & C	Natural Gas	19,610	
35	034093	TRUCK,UTILITY-1997 FORD F-350 1 TON C & C	Natural Gas	26,121	
36	034094	TRUCK,UTILITY-1997 FORD F-350 1 TON C&C	Distribution	26,121	
37	034095	2001 GMC SIERRA 2500 2WD PICK UP TRUCK	Distribution	25,215	
38	034096	2001 GMC SIERRA 2500 2WD PICK UP TRUCK 3/4TON	Engineering	25,215	
39	035002	TRUCK,DUMP-1973 CHEVROLET	Distribution	5,668	
40	035003	TRUCK,VAN-1975 CHEVROLET 2 TON	Distribution	300	
41	035007	TRUCK,UTILITY-1987 GMC/CHEVROLET 2 TON	Distribution	32,489	
42	036002	TRAILER-1969 REID MDL# MG14	Distribution	1,397	
43	036006	CNG HAULIN TRAILER 03-6006	Distribution	750	
44	037010	TRAILER-5' X 8' TUBE TRAILER W/PINTLE HITCH	Distribution	4,636	
45	041054	AUTOMOBILE-1994 CHEVY CORSICA LT 4DR, SPEC IA4	Administration	11,994	

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WITNESS B. NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

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Line No.	VEHICLE #	DESCRIPTION	DEPARTMENT NAME	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1	041059	AUTOMOBILE-1997 FORD CONTOUR GL 4 DR SEDAN	Administration	14,834	
2	041063	00 FORD TAURUS AUTOMOBILE 04-1063	Engineering	21,848	
3	041064	2001 JEEP CHEROKEE	Administration	21,400	
4	042036	TRUCK,VAN-1990 FORD 1/2TON	Service	16,969	
5	042054	TRUCK,VAN-1995 CHEVY VAN/LP CONVERSION	Service	20,084	
6	042056	TRUCK,VAN-1995 CHEVY VAN/LP CONVERSION	Service	20,084	
7	042058	TRUCK,VAN-1995 CHEVY VAN G-20/2500 3/4 TN W/LP CONVERSION	Service	19,075	
8	042060	TRUCK,VAN-1997 CHEV G2500 3/4 TN CONVERT TO LP	Service	23,075	
9	042061	TRUCK,VAN-1997 CHEV G2500 3/4 TN CONVERT TO LP	Service	23,075	
10	042062	TRUCK,VAN-1997 CHEV G2500 3/4 TN CONVERT TO LP	Service	23,075	
11	042063	TRUCK,VAN-1997 CHEV G2500 3/4 TN CONVERT TO LP	Service	23,075	
12	042064	TRUCK,VAN-1987 CHEV G2500 3/4 TN CONVERT TO LP	Service	19,686	
13	042065	TRUCK,VAN-1987 CHEV G2500 3/4 TN CONVERT TO LP	Service	19,686	
14	042066	TRUCK,VAN-1998 CHEV G2500 3/4 TN CONVERT TO LP	Service	19,686	
15	043034	TRUCK,P/U-1994 CHEVROLET C1500 1/2TN WITH NGV CONV & GAS	Distribution	17,684	
16	043035	TRUCK,P/U-1994 CHEVROLET C1500 1/2TN WITH NGV CONV & GAS	Administration	17,684	
17	043037	TRUCK,P/U-1995 FORD F-150 1/2TN P/U WITH LP CARBURATION	Distribution	17,245	
18	043038	TRUCK,P/U-1995 FORD F-150 1/2TN P/U WITH LP CARBURATION	Distribution	17,799	
19	043039	TRUCK,P/U-1995 GMC 1/4TN WITH LP CARBURATION	Administration	7,685	
20	043040	TRUCK,P/U-1996CHEVY/GMC S-10/15	Meter Reader	13,046	
21	043041	TRUCK,P/U-1996 CHEVY/GMC S-10/15	Meter Reader	13,046	
22	043042	TRUCK,P/U-1996 CHEVY/GMC S-10/15	Meter Reader	13,046	
23	043043	TRUCK,P/U-1997 CHEVY S-10 SHRT BED PU	Meter Reader	13,248	
24	043044	TRUCK,P/U-1997 CHEVY S-10 SHRT BED PU	Meter Reader	13,248	
25	043045	TRUCK,P/U-1997 CHEVY CHEYENNE C-1500 PU	Distribution	16,883	
26	043046	TRUCK,P/U-1997 CHEVY 1/2 TN PU W/LP CONV	Service	15,167	
27	043047	TRUCK,P/U-1997 CHEVY C1500 1/2 TN CONVERT TO LP	Service	19,451	
28	043048	TRUCK,P/U-1997 CHEVY C1500 1/2 TN CONVERT TO LP	Service	19,451	
29	043049	TRUCK,P/U-1999 FORD F150X 1/2 TN W/MOTOROLA CELL & ADAPTER	Human Resources	16,809	
30	043050	TRUCK,UTILITY-1998 CHEV C-1500 1/2 TN WIDESIDE	Distribution	18,818	
31	043051	TRUCK,P/U-1998 GMC C1500 1/2TN W/CROSS BOOT TOOL BOX & BED	Service	16,699	
32	043052	TRUCK,P/U-1998 CHEV C1500 1/2TN W/CROSS BOOT TL BX&BED & EXCAB	Service	19,204	
33	043053	99 CHEVY S-10 P/U TRUCK	Distribution	15,980	
34	043055	99 FLEETSIDE CHEVY P/U TRUCK	Distribution	18,800	
35	043056	00 CHEV S-10 TRUCK 04-3056	Administration	17,160	
36	043057	2000 CHEVY S10 TRUCK 04 3057	Meter Reader	14,047	
37	043058	2000 CHEVY SILVERADO TRUCK 043058	Distribution	17,837	
38	043059	2001 CHEVY 1500 PICKUP TRUCK	Distribution	23,073	
39	043060	2001 CHEVY 1500 PICKUP TRUCK	Distribution	23,073	
40	043061	2001 CHEVY 1500 PICKUP TRUCK	Administration	23,073	
41	043062	2001 CHEV 1/2 TON TRUCK MODEL CC15753	Distribution	22,224	
42	043063	2001 CHEV 1/2 TON MOD CC15753 P/UP TRUCK	Distribution	22,335	
43	043064	2001 CHEV S-10 TRUCK	Meter Reader	18,717	
44	043065	2001 CHEV 1/2 TON P/UP MOD CC15750	Leak Survey Tech	22,844	
45	043066	2001 CHEV 1/2 TON P/UP MOD CC15753	Distribution	22,437	

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COMPANY. PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

Line No.	VEHICLE #	DESCRIPTION	DEPARTMENT NAME	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1	043067	2001 CHEVY S10 TRUCK	Meter Reader	15,431	
2	043068	2001 CHEV S-10 TRUCK	Meter Reader	15,259	
3	043069	2001 CHEV 1/2TON PUP MOD CC15753	Distribution	22,303	
4	043070	2001 CHEV 1/2TON PUP MOD CC15753	Distribution	22,800	
5	043101	JEEP CHEROKEE 4DR	Service	21,145	
6	044027	TRUCK,UTILITY-1988 FORD F-350 1 TN (78708001)	Distribution	24,114	
7	044043	TRUCK,P/U-1994 FORD F150 1/2 TN C & C	Distribution	19,397	
8	044046	TRUCK,UTILITY-1996 GMC C-1500 C & C	Service	18,209	
9	044047	TRUCK,UTILITY-1996 CHEV C-3500 HD REG C & C CONV TO LP	Distribution	37,200	
10	044048	TRUCK,UTILITY-1998 CHEV C-3500 1 TN C & C	Distribution	23,570	
11	044049	TRUCK-UTILITY 1998 FORD F-500 C & C	Distribution	44,209	
12	044050	00 CHEV 3/4 TON TRUCK MOD CC20903	Distribution	22,114	
13	044051	00 CHEV 3/4 TON TRUCK MOD CC20903	Distribution	22,114	
14	044052	2001 CHEV 3/4 TON C&C TRUCK MOD CC25903	Service	24,071	
15	044053	2001 CHEV 3/4TON C&C TRUCK MOD CC25903	Service	28,017	
16	044054	2001 CHEV 3/4TON C&C TRUCK MOD CC25903	Service	28,017	
17	044055	2001 CHEVY 1 TON HEAVY DUTY CAB & CHASSIS TRUCK MOD CC31403	Distribution	45,330	
18	045007	TRUCK,UTILITY-1983 FORD F-600(78708001)	Distribution	18,871	
19	045012	TRUCK,UTILITY-1987 FORD F-600(78708001)	Distribution	22,772	
20	045013	TRUCK,UTILITY-1988 FORD F-600(78708001)/(AIR COND \$1282 25)	Distribution	37,555	
21	045015	TRUCK,UTILITY-1993 FORD F600 MED DUTY C&C W/ CNG CONVERSION	Distribution	46,759	
22	045016	TRUCK,UTILITY-1996 GMC C-6 1TN HYDRAULIC HOIST W/LP CONV	Distribution	54,765	
23	046001	TRAILER-REID MDL# 612	Distribution	1,055	
24	046008	TRAILER-EMERGENCY	Distribution	2,920	
25	046010	TRAILER-FOR PLASTIC PIPE COIL	Distribution	1,322	
26	046014	14' HAMMERHEAD TANDEM AXLE TRAILER TANDEM AXLE TRAILER 04-6014	Distribution	3,244	
27	046021	TRAILER-BAME MODEL BT92DE	Distribution	6,093	
28	051014	AUTOMOBILE-1993 BUICK REGAL CUSTOM	Distribution	17,371	
29	051020	AUTOMOBILE-1998 CHEV MALIBU	Distribution	16,716	
30	053006	TRUCK,P/U-1994 FORD F150 1/2 TON PICKUP WITH LP CONVERSION	Engineering	18,094	
31	053007	TRUCK,P/U-1998 FORD F150 1/2 TN W/METER READER	Meter Reader	18,145	
32	054028	TRUCK,UTILITY-1996 CHEVY C3500 1 TN C & C	Service / Distribution	25,080	
33	054029	TRUCK,UTILITY-1998 CHEVROLET C-3500 1 TON W RACK & LP CONV	Distribution	28,968	
34	054030	TRUCK,UTILITY-1996 CHEV C-30 1 TN LP CONV(CRANE=5,212 37)	Distribution	34,268	
35	054031	TRUCK,UTILITY-1997 CHEVROLET 1 TON W UTILITY BODY C & C	Distribution	27,704	
36	054032	TRUCK,UTILITY-1998 CHEVROLET 1 TON C & C	Service / Distribution	23,152	
37	055004	TRUCK,UTILITY-1986 GMC 6000 2 TON /BODY \$9515 54 (78709090)	Distribution	23,659	
38	056002	TRAILER-FERREE MDL# M-614	Distribution	1,659	
39	056005	TRAILER-EMERGENCY,WELLS CARGO MODEL TW-121	Distribution	2,293	
40	056006	TRAILER-INTERSTATE MODEL 18DT,DUAL AXLE,8 WHEEL, FOR 05-7003	Distribution	6,611	
41	061042	AUTOMOBILE-1994 JEEP CHEROKEE SPORT 4 DR W/2WHEEL DR	Distribution	18,583	
42	061047	AUTOMOBILE-1998 CHEV MALIBU	Administration	19,664	
43	061048	2001 BUICK CENTURY CUSTOM 4DR AUTOMOBILE	Administration	21,475	
44	062022	TRUCK,VAN-1996 CHEVROLET G-20/2500 3/4 TN LP CONVERSION	Locator Tech	18,751	
45	062023	TRUCK,VAN-1996 CHEVROLET G-20/2500 3/4 TN LP CONVERSION	Locator Tech	20,892	

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COMPANY PEOPLES GAS SYSTEM

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1	062024	TRUCK,VAN-1996 CHEVROLET G-20/2500 3/4 TN LP CONVERSION	Locator Tech	20,628	
2	062025	TRUCK,VAN-1995 CHEVROLET G-20/2500 3/4 TN LP CONVERSION	Locator Tech	20,777	
3	063011	2001 JEEP CHEROKEE SUV	Engineering	21,498	
4	063012	2001 JEEP CHEROKEE SUV	Customer Service	21,424	
5	063034	TRUCK,P/U-1997 CHVY S-10 SHORT BED	Meter Reader	13,860	
6	063035	TRUCK,P/U-1997 1/2 CHVY C1500 CHEYENNE	Locator Tech	16,838	
7	063036	TRUCK,P/U-1998 CHEVY, 1/4TN S-10 SHORT BED	Meter Reader	12,602	
8	063038	TRUCK,P/U-1998 CHEVY C1500 1/2 TON	Distribution	17,288	
9	063039	99 F150 150 1/2 TON P/U 06-3039	Operations	25,313	
10	063040	99 F150 1/2 TON P/U 08-3040	Operations	23,637	
11	063041	2000 FORD F150 TRUCK	Locator Tech	20,743	
12	063042	2000 FORD F150 TRUCK	Locator Tech	20,743	
13	063044	00 CHEV 1/2TN SILVERADO TRUCK 08-3044	Human Resources	26,819	
14	063045	CHEVROLET S-10 EXT CAB TRUCK 2001	Engineering	20,336	
15	064069	TRUCK,UTILITY-1994 CHEVROLET 1 TN C & C, CNG	Service	20,944	
16	064071	TRUCK,UTILITY-1995 CHEVROLET C3500 1 TN C & C, CNG	Distribution	25,618	
17	064072	TRUCK,UTILITY-1997 CHEV GMC C-30 1 TON	Service	29,236	
18	064074	TRUCK,UTILITY-1997 CHEV GMC C-30 1 TON	Service	28,155	
19	064075	TRUCK,P/U-1998 CHEVY C3500 1 TON/BINS,LIFT GATE	Service	22,050	
20	064076	TRUCK,P/U-1998 CHEVY C3500 1 TON/BINS,LIFT GATE	Service	22,050	
21	064077	TRUCK,P/U-1998 CHEVY C30 1 TON C&C W/BINS	Service	24,752	
22	064078	TRUCK,P/U-1998 CHEV C3500 1 TN C & C	Distribution	28,108	
23	064079	99 F450 1 5 TON C&C 08-4079	Distribution	28,304	
24	064080	99 F350 1 TON C&C 06-4080	Distribution	28,059	
25	064081	00 CHEVY 1 TON TRUCK MOD CC31003	Distribution	28,194	
26	064082	2001 FORD 3/4 TON F250 XL EXT CAB TRUCK	Distribution	28,718	
27	065012	TRUCK,P/U-1998 GMC TOPKICK MEDIUM DUTY C&C/LP CONV	Distribution	54,773	
28	065013	TRUCK,P/U-1998 GMC TOPKICK MEDIUM DUTY C&C/LP CONV	Distribution	54,773	
29	065014	2000 CHEVROLET C6500 TRUCK	Distribution	66,673	
30	066002	TRAILER-REID	Distribution	1,716	
31	066005	TRAILER-MODEL 9HDB	Distribution	6,739	
32	066006	TRAILER-TERRA MITE BACKHOE, MODEL 94/CSS14-5000	Distribution	2,086	
33	071128	AUTOMOBILE-1996 FORD ESCORT LX 4-DOOR SEDAN	Engineering / Pool	12,376	
34	071130	2001 CHEV IMPALA 4DR AUTOMOBILE	Operations	20,798	
35	072154	TRUCK,VAN-1992 CHEV C10, LP CONV	Utility Tech	18,738	
36	072165	TRUCK,VAN-1995 CHEVROLET G-10 1/2 TN	Utility Tech	15,028	
37	072177	TRUCK,VAN-1997 CHEV ASTRO W/INTEGR PROCESSOR GM (\$1,821 06)	Distribution	21,955	
38	072183	TRUCK,VAN-19987 CHEV ASTRO VAN (MINI VAN)	Locator Tech	19,850	
39	073078	2001 FORD RANGER P-UP TRUCK	Distribution	17,443	
40	073079	2001 FORD RANGER P-UP TRUCK	Locator Tech	17,443	
41	073080	2001 FORD RANGER TRUCK	Distribution	17,924	
42	074054	TRUCK,UTILITY-1988 CHEVROLET 1 TON	Distribution	17,323	
43	074064	TRUCK,UTILITY-1991 F350 FORD CAB	Distribution	17,120	
44	074066	TRUCK,UTILITY-1991 F350 FORD CAB (79209090)	Distribution	24,581	
45	074063	TRUCK,UTILITY-1997 CHEVY C3500 C&C W/ ACCESSORIES	Distribution	36,050	

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1	075015	TRUCK,DUMP-1992 CHEV LP CONV	Distribution	27,989	
2	076003	TRAILER-WELLS FARGO UTILITY MDL VT-12	Distribution	1,426	
3	076004	TRAILER-TARGET/PIPE	Distribution	3,068	
4	076012	TRAILER-BELSHE MDL# T-8 11124	Distribution	6,122	
5	076018	TRAILER-HORIZON UTILITY/MOD HUT5825/FCR LINCOLN WELDER	Distribution	899	
6	076019	TRAILER-HORIZON MOD#HEQ4615R/4"X6" FOR DIST DEPT/TAG# UJP48L	Distribution	830	
7	081063	99 LUMINA LS 4DR SEDAN	Administration	21,794	
8	081064	2001 BUICK CENTURY AUTOMOBILE	Operations	21,682	
9	082008	TRUCK,P/U-1998 CHEVY 3/4TN VAN	Distribution	19,074	
10	082009	TRUCK,P/U-1997 CHEVY 3/4TN VAN W/LP CONV	Engineering	22,512	
11	083022	TRUCK,P/U-1995 CHEVY S-10 1/2 TN SHORT BED P/U WITH LP CONV	Pool	11,590	
12	083024	TRUCK,P/U-1997 CHEVY C1500 1/2 TN P/U WITH LP CONV	Pool	18,458	
13	083025	TRUCK,P/U-1998 CHEVY C1500 1/2 TN	Locator Tech	17,600	
14	084010	TRUCK,UTILITY-1987 CHEVROLET 1 TON	Distribution	17,993	
15	084014	TRUCK,1992 CHEVY C-3500 1TN /W LP CONVERSION	Distribution	22,178	
16	084018	TRUCK,P/U-1998 CHEVY C&C 1TN W/ READING UTILITY BODY	Distribution	22,475	
17	084020	TRUCK,UTILITY-1998 CHEVY C3500 1 TN	Distribution	28,480	
18	084021	TRUCK,UTILITY-1998 FORD F-350 1 TON C & C	Distribution	20,524	
19	084022	TRUCK,P/U-1998 FORD F150 1/2 TN	Distribution	20,588	
20	084023	TRUCK,P/U-1998 FORD F150 1/2 TN	Service	20,588	
21	084024	2000 CHEVY 1-TON TRUCK 1-00 CHEV 1 TON 08-4024	Distribution	24,887	
22	084025	2001 FORD 3/4 TON C&C F SERIES TRUCK	Distribution	27,072	
23	085004	TRUCK-UTILITY 2 TN 1998 GMC C&C	Distribution	40,540	
24	086002	TRAILER-BUTLER MDL# TS-810	Distribution	928	
25	086005	TRAILER-10 TON EAGER BEAVER 10HDB	Distribution	8,155	
26	086006	TRAILER-1997 BELSHE MODEL GT-2EP TANDEM AXLE W/BACKHOE	Distribution	2,983	
27	091014	AUTOMOBILE-1994 CHEVY CORSICA LT 4DR SEDAN,	Administration	12,790	
28	091016	AUTOMOBILE-1997 FORD CONTOUR	Pool	14,077	
29	091017	AUTOMOBILE-1998 CHEV MALIBU	Operations	18,701	
30	092020	99 FORD F150 1/2 09-2020	Distribution	25,509	
31	092021	2001 FORD 3/4 TON ECONOLINE VAN	Service	21,350	
32	092022	2001 FORD 3/4 TON ECONOLINE VAN	Service	21,410	
33	092023	2001 FORD 3/4 TON ECONOLINE VAN	Service	21,410	
34	093007	TRUCK,P/U-1994 CHEVY C1500 1/2TN WINGV FUEL CONV	Engineering	15,187	
35	093008	TRUCK,P/U-1996 FORD RANGER W/ LP CONVERSION	Meter Reader	15,070	
36	093010	00 CHEVY S-10 TRUCK 09-3010	Meter Reader	14,325	
37	094022	TRUCK,P/U-1998 FORD F-SUPER DUTY UTIL BODY C & C	Distribution	32,845	
38	094023	TRUCK,P/U-1998 FORD F150 1/2 TN	Distribution	21,277	
39	094024	00 CHEVY 3/4TN C & C TRUCK MOD CC20903 09-4024	Distribution	24,155	
40	095006	TRUCK,UTILITY-1993 GMC 2 TON DISTRIBUTION TRUCK	Distribution	33,568	
41	095007	TRUCK,DUMP-1995 GMC 2 TON LP CONVERSION	Distribution	31,884	
42	095009	TRUCK,UTILITY-1985 GMC 2 TON, C & C	Distribution	39,347	
43	095010	TRUCK,P/U-1998 GMC C & C W/LP CONVERSION	Distribution	41,211	
44	095011	99 CHEVY 1TN C&C 09-5011	Distribution	34,655	
45	096001	TRAILER-TANDEM MODEL 9 BOW	Distribution	1,664	

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1	096007	TRAILER-UTILITY, EMERGENCY, WELLS CARGO	Distribution	1,782	
2	096010	TRAILER-PIPE	Distribution	3,232	
3	096013	TRAILER-WELL CARGO EXPRESS WAGON, MODEL EW 1622	Distribution	8,253	
4	096014	TRAILER-1987 COUGAR UTILITY TRAILER FOR WELLPOINT EQUIPMENT	Distribution	2,166	
5	096017	TRAILER-1987 COUGAR TRAILER FOR BORING EQUIPMENT	Distribution	1,859	
6	096019	TRAILER-1990 U-DUMP HYDRAULIC	Distribution	3,624	
7	096023	TRAILER-BUTLER LT 812	Distribution	2,500	
8	106008	TRAILER-BUTLER TILT TRAILER MODEL TS810-D	Distribution	1,578	
9	106009	MOD GT-2EP DOUBLE AXLE TRAILER	Distribution	3,155	
10	111008	AUTOMOBILE-1995 CHEV CORSICA, 4 DOOR SEDAN	Administration	13,003	
11	111010	99 JEEP CHEROKEE 11-1010	Administration	22,482	
12	112006	TRUCK,VAN-1996 FORD E-250 3/4 TN	Operations	21,171	
13	112007	TRUCK,VAN-1997 FORD E250 3/4 TON W/LP CONVERSION	Operations	18,887	
14	112008	99 FORD E250 3/4 TON VAN 11-2008	Locator Tech	19,221	
15	113013	TRUCK,P/U-1995 CHEV S-10 SHORT BED	Operations	11,183	
16	113017	TRUCK,P/U-1998 CHVY S-10 PICKUP	Operations	13,355	
17	113018	TRUCK,P/U-1997 FORD F150 1/2TON (4X4) WHEEL W/LP BI-FUEL CON	Engineering	20,965	
18	113019	TRUCK,P/U-1997 FORD F150XL	Service	15,566	
19	113020	TRUCK,P/U-1998 CHEV S-10 SHORT BED PICK UP	Meter Reader	13,437	
20	113021	99 FORD F-150 PU 11-3021	Distribution	22,822	
21	113022	99 CHEV S-10 PU 11-3022	Meter Reader	15,899	
22	113024	00 FORD F150 1/2TN TRUCK 11-3024	Meter Reader	20,953	
23	113028	2001 FORD RANGER 1/4 TON PICK-UP TRUCK	Meter Reader	14,475	
24	113027	2001 FORD 1/2 TON F SERIES PICK-UP TRUCK	Corrosion Tech	19,312	
25	114019	TRUCK,P/U-1998 FORD F-SUPER DUTY UTIL BODY C & C	Distribution	29,313	
26	114020	TRUCK,UTILITY-1998 FORD F-550 SUPER DUTY	Distribution	32,000	
27	114021	00 CHEV 1 TON TRUCK MOD CC31003	Distribution	23,784	
28	114022	00 CHEV 1 TON TRUCK MOD CC31003	Service	23,641	
29	114023	00 CHEV 1 TON TRUCK MOD CC31003	Distribution	23,641	
30	114024	00 CHEV 1 TON MODEL C31403	Distribution	26,846	
31	114025	00 CHEV 3/4 TON MODEL C20903	Service	21,619	
32	114026	00 CHEV 3/4 TON MODEL C20903	Service	21,619	
33	114027	00 CHEV 3/4 TON MODEL C20903	Distribution	21,619	
34	114028	2001 FORD F SERIES 3/4 TON C & C TRUCK	Service	25,376	
35	114029	2001 FORD 1-TON F350 C&C TRUCK	Service	28,104	
36	123001	99 FORD XL 150 PU 12-3001	Distribution	28,669	
37	133005	TRUCK,P/U-1995 CHEVY S10 SHORT BED	Distribution	12,593	
38	133006	TRUCK,P/U-1995 CHEVY S-10	Distribution	12,426	
39	133007	TRUCK,P/U-1997 CHEVY C1500 EXTENDED CAB	Distribution	18,483	
40	133008	TRUCK,P/U-1997 CHEVY C1500 EXTENDED CAB	Distribution	18,493	
41	133009	00 CHEVY S-10 TRUCK 13-3009	Locator Tech	16,922	
42	133010	2001 FORD RANGER TRUCK 13 3010	Locator Tech	17,443	
43	134008	2001 CHEVY 3/4 TON C&C MOD CC25953 TRUCK	Distribution	30,313	
44	136003	TRAILER-ANDERSON 5 X 10 TILT TRAILER	Distribution	1,281	
45	141001	99 JEEP CHEROKEE 14-1001	Operations	23,410	

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1	141002	00 FORD TAURUS AUTOMOBILE 14-1002	Human Resources	21,295	
2	142001	2001 FORD 3/4 TON ECONOLINE VAN	Distribution	24,441	
3	143001	TRUCK,P/U-1998 CHEVY C1500 1/2 TN	Distribution	27,454	
4	143002	TRUCK,P/U-1998 FORD F250 3/4 TN	Operations	20,803	
5	143003	TRUCK,P/U-1998 FORD RANGER	Meter Reader	15,345	
6	143004	99 FORD RANGER 14-3004	Meter Reader	18,178	
7	143005	99 FORD RANGER 14-3005	Distribution	18,493	
8	143006	2000 CHEVY 1/2 TON TRUCK	Distribution	20,007	
9	143007	2001 SUV JEEP CHEROKEE	Engineering	23,495	
10	143008	2001 CHEV 1/2 TON C1500 TRUCK	Operations	27,690	
11	143009	2001 CHEV 1/2 TON C1500 TRUCK	Operations	20,304	
12	143010	2001 CHEV 1/2 TON C1500 TRUCK	Distribution	20,992	
13	143011	2001 FORD 1/4 TON RANGER TRUCK	Operations	17,278	
14	143694	TRUCK,P/U-1994 FORD F250	Distribution	22,671	
15	143705	TRUCK,P/U-1996 FORD F250 3/4 TON PICKUP	Distribution	14,250	
16	143706	TRUCK,P/U-1996 FORD F250 3/4 TON PICKUP	Distribution	14,250	
17	143708	TRUCK,P/U-1998 CHEV C2500	Distribution	15,027	
18	143709	TRUCK,P/U-1998 CHEV C2500	Distribution	15,451	
19	143710	TRUCK,P/U-1998 CHEV 1500 1/2 TON	Distribution	15,461	
20	143711	TRUCK,P/U-1998 CHEV S-10	Meter Reader	11,144	
21	143712	TRUCK,P/U-1998 CHEV S-10	Meter Reader	11,144	
22	143716	TRUCK,P/U-1997 FORD F250	Operations	19,541	
23	143717	TRUCK,P/U-1997 FORD F250	Operations	20,221	
24	143720	TRUCK,P/U-1997 FORD EXPLORER	Distribution	22,953	
25	144001	99 FORD F-350 C&C 14-4001	Distribution	29,473	
26	145696	TRUCK,P/U-1994 FORD F350	Distribution	18,938	
27	145707	TRUCK,P/U-1996 FORD F350 3/4 TON PICKUP	Distribution	17,250	
28	145713	TRUCK,UTL-1995 MACK CS200P	Distribution	32,743	
29	146698	TRAILER - 2 WHEEL UTILITY HOME MADE FOR WELDER	Distribution	2,500	
30	146701	TRAILER - FOR BACKHOE INTERSTATE TRAILER MOD 18BST	Distribution	5,645	
31	150855	TRAILER - 6X10 U DUMP	Natural Gas	2,410	
32	150669	TRAILER - ECONO	Natural Gas	1,055	
33	150703	TRAILER - 1995 CUSTOM FOR BACKHOE	Natural Gas	2,308	
34	153001	00 FORD 150 1/2 TON 15-3001	Service	21,399	
35	153002	00 FORD F150 P/U 15-3002	Service	23,271	
36	153003	2001 CHEVY 1/2 TON SILVERADO P/U/P TRUCK	Service	20,404	
37	153004	2001 CHEV 1/2 TON TRUCK MOD CC15753	Service	23,844	
38	153005	2001 FORD 1/2 TON F SERIES TRUCK	Service	21,550	
39	153674	TRUCK,P/U-1992 FORD F150	Service	14,428	
40	153676	TRUCK,P/U-1992 FORD F150	Service	12,433	
41	153691	TRUCK,P/U-1994 FORD F150 XL	Service	16,745	
42	153692	TRUCK,P/U-1994 FORD F150 XL	Service	15,772	
43	153693	TRUCK,P/U-1994 FORD F150 XL	Service	15,538	
44	153699	TRUCK,P/U-1994 FORD F150	Service	17,300	
45	153704	TRUCK,P/U-1996 CHEV 3/4 TON PICKUP	Distribution	15,770	

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1	153714	AUTOMOBILE-1996 MERCURY GRAND MARQUE	Administration	20,242	
2	153715	TRUCK,P/U-1997 CHEV C1500	Distribution	21,040	
3	153721	TRUCK,P/U-1997 FORD F250	Distribution	19,734	
4	154001	99 FORD F-350 15-4001	Distribution	22,924	
5	161002	99 JEEP CHEROKEE SPORT 16-1002	Operations	21,708	
6	162001	FORD F250 VAN 16-2001	Utility Tech / Meters	22,672	
7	162002	FORD F250 VAN 16-2002	Utility Tech / Meters	22,672	
8	163001	99 FORD F150 P/U 16-3001	Distribution / Utility	22,187	
9	163002	16-3002 99 CHEVY S-10 TRCK	Utility Tech	15,987	
10	163003	2000 FORD F-150 P/U 16-3003	Natural Gas	21,283	
11	163004	2000 FORD RANGER 16-3004	Locator Tech	19,389	
12	163005	2000 FORD RANGER 16-3005	Utility Tech	19,389	
13	163006	2000 CHEVY S10 TRUCK 2000 CHEVY S10 PICKUP 16-3006	Locator Tech	16,437	
14	165001	2001 CHEVY C6 SERIES MED DUTY & CHASSIS TRUCK	Distribution	53,961	
15	168301	99 CHEVY S-10 KINGCAB 16-8301	Utility Tech	18,196	
16	513001	TRUCK,P/U-1998 CHEVY S-10 EXTENDED CAB	Natural Gas	15,930	
17	513002	TRUCK,P/U-1998 CHEVY S-10 EXTENDED CAB	Engineering / Pool	16,487	
18	518001	AUTOMOBILE-1998 BUICK REGAL	Marketing	19,361	
19	521001	AUTOMOBILE-1999 DODGE INTREPID 4DR SEDAN	Engineering	21,297	
20	525018	TRUCK,VACUUM EXCAVATION-1998 GMC 2 TON	Engineering	140,359	
21	528101	AUTOMOBILE - 1989 FORD TAURUS LX	Engineering	30,292	
22	531001	AUTOMOBILE-1998 BUICK CENTURY CUSTOM 4 DR SEDAN	Pool	19,417	
23	531003	AUTOMOBILE-1998 CHEVY MALIBU 4 DR SEDAN	Operations	16,872	
24	533053	99 CHEV S-10 53-3053	Administration	14,848	
25	533054	99 CHEV S-10 53-3054	Administration	14,848	
26	541003	99 DODGE INTREPID 54 1003	Administration	24,554	
27	901088	2000 FORD TAURUS 90-1088	Administration	18,734	
28	901116	AUTOMOBILE-1994 FORD TAURUS	Operations	15,369	
29	901121	AUTOMOBILE-1996 CHEVY CORSICA 4DR	Administration	13,627	
30	902026	TRUCK,VAN-1994 FORD AEROSTAR VAN	Administration	16,885	
31	902029	TRUCK,VAN-1994 DODGE 3/4 TN WAGON	Administration / Pool	17,804	
32	902031	TRUCK,VAN-1995 FORD E250 3/4 TN	Measurement Tech	17,375	
33	902033	TRUCK,VAN-1997 FORD E250 3/4 TON VAN	Measurement Tech	18,175	
34	902035	TRUCK,VAN-1998 FORD VAN 1 TON W/RACKS & BINS	Leak Survey Tech	23,039	
35	902036	TRUCK-1998 FORD EXPLORER XLT 4 DOOR 2WD	Administration	25,930	
36	902037	1-99 CHEV 3/4TN C20 VAN 90-2037	Engineering	25,996	
37	902038	1-00 FORD 3/4TN E250 VAN 90-2038	Leak Survey Tech	23,006	
38	903003	TRUCK,P/U-1998 CHEV S-10 EXT CAB	Measurement Tech	15,896	
39	903004	TRUCK,P/U-1998 CHEV S-10 EXT CAB	Measurement Tech	15,896	
40	903005	TRUCK,P/U-1998 CHEV S-10 EXT CAB	Measurement Tech	17,008	
41	903006	TRUCK,P/U-1998 FORD E-250 3/4 TON VAN	Measurement Tech	19,956	
42	903007	TRUCK,P/U-1998 CHEV S-10 EXT CAB	Measurement Tech	16,370	
43	903009	903009 1999 FORD F150	Meter Tech	20,646	
44	903010	903010 1999 CHEVROLET 3/4 TON TRUCK	Engineering	28,366	
45	903011	1999 FORD E-250 VAN 90-3011	Leak Survey Tech	19,198	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE A LIST OF VEHICLES INCLUDING A
DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY
ACCOUNTS

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA 12/31/01
WITNESS: B NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 020384-GU

Line No.	VEHICLE #	DESCRIPTION	DEPARTMENT NAME	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1	904001	2000 F250 FORD 3/4 TRUCK	Engineering	32,221	
2	904002	2000 FORD F250 3/4 TON TRUCK	Engineering	31,924	
3	904003	2000 CHEVY C2500 3/4 TON TRUCK	Engineering	32,473	
4	904004	1-00 FORD F250 90-4004	Engineering	31,665	
5	904005	1-00 FORD F250 90-4005	Engineering	31,665	
6	904012	TRUCK,VAN-1998 FORD E350 1 TON	AVC Tech	23,970	
7	904013	TRUCK,UTILITY-1998 CHEV 3/4 TON HD EXT CAB	CNG Tech	25,748	
8	904014	TRUCK,UTILITY-1999 FORD R259 SUPER DUTY SUPER CAB	Engineering	23,813	
9	906001	TRAILER-WELLS CARGO,5' X 8',FOR GAS WORKS	CNG Tech	860	
10	906002	TRAILER-TRAILER WITH CNG CYLINDERS (36)BASKET W/REGU & VALVE	Natural Gas	15,690	
11	906003	TRAILER-TRAILER WITH CNG CYLINDERS, BASKET W/REGU & VALVE	CNG Trailer	15,690	
12	906004	TRAILER-CNG BUILT TO TRANSPORT CNG TO CUSTOMERS COMPANY WIDE	CNG Trailer	21,593	
13	906006	TRAILER-TRAILER 60" X 120" WITH CNG CYL (6 15"X84") MOD#1584	CNG Trailer	19,673	
14	906007	TRAILER-83" X 120 90-6007	CNG Trailer	2,759	
15	906008	TRIPLE CROWN UTILITY CNG 5X10 TRAILER TRAILERS TO TRANSPORT CNG	CNG Trailer	3,011	
16	906009	TRIPLE CROWN UTILITY CNG 5X10 TRAILER TRAILERS TO TRANSPORT CNG	CNG Trailer	3,011	
17	908120	AUTOMOBILE-1995 CHEV CORSICA 4 DR SEDAN	CNG Trailer	13,302	
18	909211	TRUCK,VAN-1995 FORD 3/4 TN VAN W/BINS & LP CONV (LEASED)	Distribution	4,066	
19		TOTAL		<u>10,947,173</u>	