

1 Q. Please state your name and business address.

2

3 A. My name is W. Edward Elliott. My business address is 702
4 N. Franklin Street, P. O. Box 2562, Tampa, Florida 33601-
5 2562.

6

7 Q. By whom are you employed and in what capacity?

8

9 A. I am Manager of Gas Accounting for Peoples Gas System
10 ("Peoples" or "Company"), a division of Tampa Electric
11 Company.

12

13 Q. Please summarize your educational background and
14 professional qualifications.

15

16 A. I graduated from the University of South Florida in 1972
17 with the degree of Bachelor of Arts in Accounting. I
18 have over 17 years of experience in the utility field.

19

20 Q. What are your primary responsibilities in your present
21 position with Peoples?

22

23 A. As Manager of Gas Accounting, I am responsible for
24 recording the Company's costs for natural gas and
25 upstream pipeline capacity and preparing filings.

1 associated with the recovery of these costs through the
2 Purchased Gas Adjustment ("PGA").

3

4 **Q.** Have you previously testified in regulatory proceedings
5 before this Commission?

6

7 **A.** Yes. I have submitted testimony on several occasions
8 supporting Peoples' Purchased Gas Adjustment.

9

10 **Q.** What is the purpose of your testimony in this docket?

11

12 **A.** The purpose of my testimony is to describe generally the
13 components of Peoples' cost of purchased gas and upstream
14 pipeline capacity. In my testimony, I also explain how
15 Peoples' projected weighted average cost of gas ("WACOG")
16 for the January 2006 through December 2006 period was
17 determined and the resulting requested maximum PGA
18 ("Cap").

19

20 **Q.** Please summarize your testimony.

21

22 **A.** I will address the following areas:

23

24 1. How Peoples will obtain its gas supplies during
25 the projected period.

- 1 2. Estimates and adjustments used to determine the
2 amount of gas to be purchased from Peoples'
3 various available sources of supply during the
4 projected period.
- 5 3. Projections and assumptions used to estimate the
6 purchase price to be paid by Peoples for such gas
7 supplies.
- 8 4. The components and assumptions used to develop
9 Peoples' projected WACOG.
- 10
- 11 **Q.** What is the appropriate final purchased gas adjustment
12 true-up amount for the period January 2004 through
13 December 2004?
- 14
- 15 **A.** The final PGA true-up amount for the year 2004 is an
16 underrecovery of \$12,577,822.
- 17
- 18 **Q.** What is the estimated purchased gas adjustment true-up
19 amount for the period January 2005 through December 2005?
- 20
- 21 **A.** The estimated PGA true-up amount for 2005 is an
22 overrecovery of \$15,709,214.
- 23
- 24 **Q.** What is the total purchased gas adjustment true-up amount
25 to be collected during the period January 2006 through

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December 2006?

A. The total PGA true-up amount to be refunded in 2006 is an overrecovery of \$3,131,392.

Q. Have you prepared or caused to be prepared certain schedules for use in this proceeding?

A. Yes. Composite Exhibit EE-2 was prepared by me or under my supervision.

Q. Please describe how Peoples will obtain its gas supplies during the projected period of January 2006 through December 2006.

A. All natural gas delivered through Peoples' distribution system is received through three interstate pipelines. Gas is delivered through Florida Gas Transmission Company ("FGT"), through Southern Natural Gas Company ("SONAT") and South Georgia Natural Gas Company ("South Georgia") in Peoples' Jacksonville Division, and through Gulfstream Natural Gas System ("Gulfstream") in Peoples' Highlands, Tampa, and Orlando Divisions. Receiving gas supply through multiple interstate pipelines provides valuable flexibility and reliability to serve customers.

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Q. In general, how does Peoples determine its sources of supply?

A. Peoples evaluates, selects and utilizes sources of natural gas supply on the basis of its "best value" gas acquisition strategy. For a source of supply to be identified as a "best value," it must offer the best combination of price, reliability of supply, and flexibility, consistent with Peoples' obligation as a public utility to provide safe, adequate and efficient service to the general public. Through a competitive bidding process, Peoples has a portfolio of supply sources from numerous third-party suppliers that reflect balance between cost, reliability and operational flexibility.

Q. Could Peoples purchase all third party supplies in advance for a long term at the lowest available fixed price in order to provide increased stability to its cost of gas?

A. No. Peoples' quantity requirements for system supply gas vary significantly from year to year, season to season, month to month and, in particular, from day to day. The demand for gas on the Peoples system can often vary

1 dramatically within a month from the lowest to the highest
2 requirement of its customers. In addition, Peoples'
3 transportation throughput will continue to increase during
4 the projected period as approximately 220 customers per
5 month are continuing to transfer from sales service to
6 transportation service under the NaturalChoice program.
7 The actual takes of gas out of the Peoples system by those
8 same transporting customers varies significantly from day
9 to day. Since significant portions of the total
10 transportation volumes are received by Peoples at a
11 uniform daily rate, Peoples is forced to increase or
12 decrease the volumes purchased for its own system supply
13 by significant increments in order to maintain a balance
14 between receipts and deliveries of gas each day. As a
15 consequence, Peoples must buy a portion of its total
16 system requirements under swing contract arrangements, and
17 meet extreme variations in delivered volumes by relying on
18 swing gas, peaking gas, pipeline balancing charge volumes
19 and pipeline no notice service at the prevailing rates for
20 such services.

21
22 Q. How did Peoples estimate the amount of gas to be
23 purchased from various sources during the projected
24 period of January 2006 through December 2006?
25

1 **A.** Peoples' projected gas purchases are based on the
2 Company's preliminary total throughput of therms
3 delivered to customers projected for 2006, including both
4 sales of Peoples' system supply and transportation
5 deliveries of third party gas purchased by end-users of
6 Peoples. The throughput was then adjusted for the
7 anticipated level of transportation service, including
8 the anticipated conversions under the Company's
9 NaturalChoice program.

10

11 **Q.** How are revenues derived from Peoples' Swing Service
12 Charge accounted for through the PGA?

13

14 **A.** Customers who participate in the NaturalChoice program
15 pay a Swing Service Charge. The Swing Service Charge
16 covers costs included in the PGA for balancing the
17 difference between marketer-supplied gas and the
18 customers' actual consumption. The revenues from the
19 Swing Service Charge are credited to the PGA to offset
20 this expense.

21

22 **Q.** Is Peoples seeking a change in the Swing Service Charge?

23

24 **A.** Not at this time. However, to the extent a portion of
25 the swing costs are assigned to the PGA, Peoples may seek

1 to readdress its Swing Service Charge expenses and the
2 allocation thereof in a subsequent docket before the
3 Commission. This is because on November 1, 2005, Peoples
4 will begin its sixth year of making transportation
5 service available to all non-residential customers
6 pursuant to Commission Order No. PSC-00-1814-TRF-GU,
7 issued October 4, 2000. Over the past five years, both
8 the number of transportation customers and the volumes of
9 natural gas tendered to Peoples for transportation have
10 increased dramatically. This continued migration has
11 increased the amount of natural gas the Company purchases
12 on a swing basis to cover all customers' seasonal,
13 weekly, and daily peaks. In addition to the increase in
14 the quantity of natural gas supply purchased for Swing
15 Service, the cost of natural gas supply has increased
16 significantly since the inception of Peoples'
17 NaturalChoice Program. Therefore, the increased expenses
18 associated with the provision of Swing Service may need
19 to be recalculated and allocated based on current costs
20 and transportation service levels.

21
22 **Q.** How did you estimate the purchase price to be paid by
23 Peoples for each of its available sources of gas supply?
24

25 **A.** The price to be paid for natural gas is estimated based

1 on an evaluation of published prices for the last several
2 years for spot gas delivered to the FGT and SONAT
3 systems, futures contracts as reported on the New York
4 Mercantile Exchange and industry forecasts of market
5 prices for the projection period of January 2006 through
6 December 2006. These prices are then adjusted to reflect
7 the potential for unexpected increases particularly in
8 the monthly and daily markets for natural gas prices in
9 the projection period.

10 Peoples filed a petition for approval of a mid-
11 course correction in early September 2005 in order to
12 reduce the amount of its cost underrecovery going into
13 2006. That petition is pending before the Commission at
14 this time.

15 The primary reason for Peoples mid-course correction
16 filing was a drastic increase in the price of natural gas
17 during the recent months. A convergence of fundamental
18 factors has resulted in an extraordinary environment
19 affecting natural gas pricing. In addition, Hurricane
20 Katrina interrupted Gulf of Mexico supply production some
21 of which has not come back on line. There are no current
22 indications that natural gas prices will experience any
23 meaningful decrease in the next several months.

24
25 Q. Referring to Schedules E-3 (A) through (G) of Composite

1 Exhibit EE-2, please explain the components of these
2 schedules and the assumptions that were made in
3 developing the Company's projections.
4

5 **A.** Schedule E-3 (G) is a compilation of the monthly data
6 that appears on Schedules E-3 (A) through (F) for the
7 corresponding months of January 2006 through December
8 2006. In Schedules E-3 (A) through (F), Column (A)
9 indicates the applicable month for all data on the page.

10 In Column (B), "FGT" indicates that the volumes
11 are to be purchased from third party suppliers for
12 delivery via FGT interstate pipeline transportation.
13 "SONAT/SOUTH GEORGIA" indicates that the volumes are to
14 be purchased from a third party supplier for delivery
15 via SONAT and South Georgia interstate pipeline
16 transportation. "GULFSTREAM" indicates that the
17 volumes are to be purchased from a third party supplier
18 for delivery via Gulfstream interstate pipeline
19 transportation. "THIRD PARTY" indicates that the
20 volumes are to be purchased directly from various third
21 party suppliers for delivery into FGT, SONAT/South
22 Georgia, or Gulfstream.

23 In Column (C), "PGS" means the purchase will be for
24 Peoples' system supply and will become part of Peoples'
25 total WACOG. None of the costs of gas or transportation

1 for end-use purchases made by end-use customers of
2 Peoples are included in Peoples' WACOG. In Column (D),
3 purchases of pipeline transportation services from FGT
4 under Rate Schedules FTS-1 and FTS-2 are split into two
5 components, commodity (or "usage") and demand (or
6 "reservation"). Both Peoples and end-users pay the usage
7 charge based on the actual amount of gas transported.
8 The FTS-1 and FTS-2 commodity costs shown include all
9 related transportation charges including usage, fuel and
10 ACA charges. The FTS-1 and FTS-2 demand component is a
11 fixed charge based on the maximum daily quantity of FTS-1
12 and FTS-2 firm transportation capacity reserved.
13 Similarly, the transportation rates of SONAT/South
14 Georgia and Gulfstream also consist of two components, a
15 usage charge and a reservation charge. Individual
16 Transportation Service customers reimburse Peoples or
17 directly pay FGT for all pipeline reservation charges
18 associated with the transportation capacity that Peoples
19 reserves and uses on their behalf.

20 Also in Column (D), "NO NOTICE TRANSPORTATION
21 SERVICE" (or "NNTS") means FGT's no notice service
22 provided to Peoples on a fixed charge basis for use when
23 Peoples' actual use exceeds scheduled quantities. "SWING
24 SERVICE" means the demand and commodity component of the
25 cost of third party supplies purchased to meet Peoples

1 "swing" requirements for supply that fluctuate on a day-
2 to-day basis. "COMMODITY" means third party purchases of
3 gas transported on FGT, SONAT or South Georgia, or
4 Gulfstream and does not include any purchases of sales
5 volumes from FGT.

6
7 Column (E) shows the monthly quantity in therms of
8 gas purchased by Peoples for each category of system
9 supply.

10
11 Column (F) shows the gas purchased by end-users for
12 transportation.

13
14 Column (G) is the total of Columns (E) and (F) in
15 each row.

16
17 Columns (H), (I), (J) and (K) show the corresponding
18 third party supplier commodity costs, pipeline
19 transportation commodity costs, pipeline transportation
20 reservation costs, and other charges (e.g., balancing
21 charges), respectively. These costs are determined using
22 the actual amounts paid by Peoples. In the case of end-
23 user transportation, these costs are reimbursed to
24 Peoples or paid directly to FGT. All ACA and fuel
25 charges are included in the commodity costs in Column (I)

1 and, therefore, are not shown in Column (K).

2 Column (L) in each row is the sum of Columns (H),
3 (I), (J) and (K) divided by Column (G).

4

5 **Q.** please explain the components of these schedules and the
6 assumptions that were made in developing the Company's
7 projections.

8

9 **A.** Schedule E-1 is shown in three versions. Page 1 relates
10 to Cost of Gas Purchased, Therms Purchased, and Cents Per
11 Therm for Combined Rate Classes, Page 2 relates to
12 Residential Customers, and Page 3 relates to Commercial
13 Customers.

14 The costs associated with various categories or
15 items are shown on lines 1 through 14. Line 6 on Schedule
16 E-1 includes legal and consulting expenses associated
17 with two interstate pipeline dockets both of which
18 concern natural gas quality and interchangeability. The
19 first docket was opened in April, 2004 and is in the
20 litigation phase, and the other (a certification
21 proceeding) was opened on June 29, 2005. These expenses
22 have been included for recovery through the Purchased Gas
23 Adjustment Clause because they are non-recurring fuel
24 related expenses. The volumes consumed for similar
25 categories or items are shown on lines 15 through 27, and

1 the resulting effective cost per therm rate for each
2 similar category or item is contained on lines 28 through
3 45.

4 The data shown on Schedule E-1 are taken directly
5 from Schedules E-3 (A) through (F) for the months of
6 January 2006 through December 2006.

7

8 **Q.** What information is presented on Schedule E-1/R of
9 Composite Exhibit EE-2?

10

11 **A.** Schedule E-1/R of Composite Exhibit EE-2 shows eight
12 months actual and four months estimated data for the
13 current period from January 2005 through December 2005
14 for all combined customer classes.

15

16 **Q.** What information is presented on Schedule E-2 of
17 Composite Exhibit EE-2?

18

19 **A.** Schedule E-2 of Composite Exhibit EE-2 shows the amount
20 of the prior period over/under recoveries of gas costs
21 that are included in the current PGA calculation.

22

23 **Q.** What is the purpose of Schedule E-4 of Composite Exhibit
24 EE-2?

25

1 **A.** Schedule E-4 of Composite Exhibit EE-2 simply shows the
2 calculation of the estimated true-up amount for the
3 January 2005 through December 2005 period. It is based
4 on actual data for eight months and projected data for
5 four months.

6

7 **Q.** What information is contained on Schedule E-5 of
8 Composite Exhibit EE-2?

9

10 **A.** Schedule E-5 of Composite Exhibit EE-2 is statistical
11 data that includes the projected therm sales and
12 numbers of customers by customer class for the period
13 from January 2006 through December 2006.

14

15 **Q.** How have you incorporated the Residential PGA factor and
16 the Commercial PGA factor in the derivation of the PGA
17 cap for which the company seeks approval?

18

19 **A.** On April 5, 1998, the Commission issued Order No. PSC-99-
20 0634-FOF-GU as a Proposed Agency Action in Docket No.
21 981698-GU. This Order approved Peoples Gas' request for
22 approval of a methodology for charging separate Purchased
23 Gas Adjustment factors for different customer classes.
24 Under the approved methodology, separate PGA factors are
25 derived by assigning the fixed, interstate pipeline

1 reservation costs to each customer class according to the
2 class' contribution to the company's peak month demand
3 for the winter season and the summer season. Exhibit EE-
4 2, Page 23 of 23, labeled Attachment, contains the
5 seasonal peak allocation factors based on the most recent
6 peak month data available, January 2005 and April 2005.
7 These allocation factors are then applied to Schedule E-1
8 to derive the Residential, Commercial and Combined for
9 All Rate Classes. The WACOG for which Peoples seeks
10 approval as the annual cap is the Residential factor of
11 \$1.50033 per therm as shown in Schedule E-1. This annual
12 cap will be applicable to all rate classes.

13
14 **Q.** Does this conclude your testimony?

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16 **A.** Yes, it does.
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ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD: JANUARY '06 through DECEMBER '06

Combined For All Rate Classes

COST OF GAS PURCHASED	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL PERIOD	
1 COMMODITY Pipeline	\$266,358	\$254,297	\$227,888	\$206,775	\$195,945	\$188,371	\$186,133	\$189,297	\$182,610	\$197,893	\$208,010	\$232,896	\$2,536,474	
2 NO NOTICE SERVICE	\$51,406	\$46,431	\$36,061	\$31,928	\$32,992	\$31,928	\$32,992	\$32,992	\$31,928	\$32,992	\$34,898	\$51,406	\$447,950	
3 SWING SERVICE	\$7,828,290	\$7,376,520	\$4,805,178	\$319,285	\$2,262,674	\$2,918,403	\$4,072,343	\$3,914,384	\$3,293,748	\$3,378,762	\$3,569,801	\$3,895,302	\$47,634,690	
4 COMMODITY Other	\$23,767,163	\$21,993,845	\$17,532,207	\$11,701,851	\$7,716,784	\$5,579,755	\$3,078,531	\$2,941,442	\$4,247,774	\$4,320,376	\$6,613,843	\$12,063,643	\$121,557,214	
5 DEMAND	\$5,127,451	\$4,669,491	\$5,125,157	\$4,583,561	\$3,543,350	\$3,442,167	\$3,543,434	\$3,542,562	\$3,445,047	\$4,504,398	\$4,974,242	\$5,127,451	\$51,628,310	
6 OTHER	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$3,300,000	
LESS END-USE CONTRACT:														
7 COMMODITY Pipeline	\$136,010	\$127,235	\$136,010	\$131,623	\$136,010	\$131,623	\$136,010	\$136,010	\$131,623	\$136,010	\$131,623	\$136,010	\$1,605,795	
8 DEMAND	\$774,044	\$724,106	\$774,044	\$749,075	\$774,044	\$749,075	\$774,044	\$774,044	\$749,075	\$774,044	\$749,075	\$774,044	\$9,138,712	
9 SWING SERVICE REVENUE	\$193,209	\$180,744	\$193,209	\$186,976	\$193,209	\$186,976	\$193,209	\$193,209	\$186,976	\$193,209	\$186,976	\$193,209	\$2,281,111	
10														
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$36,237,405	\$33,608,500	\$26,923,228	\$16,075,726	\$12,948,482	\$11,392,950	\$10,060,169	\$9,767,413	\$10,383,433	\$11,581,157	\$14,583,120	\$20,517,435	\$214,079,019	
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13 COMPANY USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14 TOTAL THERM SALES	\$36,237,405	\$33,608,500	\$26,923,228	\$16,075,726	\$12,948,482	\$11,392,950	\$10,060,169	\$9,767,413	\$10,383,433	\$11,581,157	\$14,583,120	\$20,517,435	\$214,079,019	
THERMS PURCHASED														
15 COMMODITY Pipeline	40,929,284	38,414,311	35,143,233	31,164,329	30,137,639	28,093,601	27,862,917	27,673,114	27,178,380	27,997,176	28,694,124	33,984,799	377,272,907	
16 NO NOTICE SERVICE	10,385,000	9,380,000	7,285,000	6,450,000	6,665,000	6,450,000	6,665,000	6,665,000	6,450,000	6,665,000	7,050,000	10,385,000	90,495,000	
17 SWING SERVICE	5,201,440	4,969,210	3,266,010	320,000	3,022,770	4,241,660	4,009,550	3,376,622	3,489,176	3,376,622	3,489,176	3,489,176	41,082,237	
18 COMMODITY Other	16,101,584	15,085,051	12,250,963	11,851,174	8,191,379	6,077,676	3,994,997	4,037,304	4,808,603	4,881,740	6,324,347	10,869,363	104,474,180	
19 DEMAND	106,861,030	96,519,640	106,801,510	96,193,500	67,085,240	64,930,800	67,087,410	67,064,780	65,005,500	92,015,130	103,399,500	106,861,030	1,039,825,070	
20 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	
LESS END-USE CONTRACT:														
21 COMMODITY Pipeline	19,626,260	18,360,050	19,626,260	18,993,155	19,626,260	18,993,155	19,626,260	19,626,260	18,993,155	19,626,260	18,993,155	19,626,260	231,716,490	
22 DEMAND	20,078,960	18,783,543	20,078,960	19,431,252	20,078,960	19,431,252	20,078,960	20,078,960	19,431,252	20,078,960	19,431,252	20,078,960	237,061,271	
23 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	
24 TOTAL PURCHASES (17+18)	21,303,024	20,054,261	15,516,973	12,171,174	10,511,379	9,100,446	8,236,657	8,046,854	8,185,225	8,370,916	9,700,969	14,358,539	145,556,417	
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0	
26 COMPANY USE	0	0	0	0	0	0	0	0	0	0	0	0	0	
27 TOTAL THERM SALES (24-26)	21,303,024	20,054,261	15,516,973	12,171,174	10,511,379	9,100,446	8,236,657	8,046,854	8,185,225	8,370,916	9,700,969	14,358,539	145,556,417	
CENTS PER THERM														
28 COMMODITY Pipeline (1/15)	0.00651	0.00662	0.00648	0.00663	0.00650	0.00671	0.00668	0.00684	0.00672	0.00707	0.00725	0.00685	0.00672	
29 NO NOTICE SERVICE (2/16)	0.00495	0.00495	0.00495	0.00495	0.00495	0.00495	0.00495	0.00495	0.00495	0.00495	0.00495	0.00495	0.00495	
30 SWING SERVICE (3/17)	1.50502	1.48445	1.47127	0.99777	0.97529	0.96547	0.96008	0.97627	0.97546	0.96836	1.05721	1.11640	1.15950	
31 COMMODITY Other (4/18)	1.47608	1.45799	1.43109	0.98740	0.94206	0.91807	0.77060	0.72857	0.88337	0.88501	1.04577	1.10988	1.16351	
32 DEMAND (5/19)	0.04798	0.04838	0.04799	0.04765	0.05282	0.05301	0.05282	0.05282	0.05300	0.04895	0.04811	0.04798	0.04965	
33 OTHER (6/20)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
LESS END-USE CONTRACT:														
34 COMMODITY Pipeline (7/21)	0.00693	0.00693	0.00693	0.00693	0.00693	0.00693	0.00693	0.00693	0.00693	0.00693	0.00693	0.00693	0.00693	
35 DEMAND (8/22)	0.03855	0.03855	0.03855	0.03855	0.03855	0.03855	0.03855	0.03855	0.03855	0.03855	0.03855	0.03855	0.03855	
36 OTHER (9/23)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
37 TOTAL COST OF PURCHASES (11/24)	1.70105	1.67588	1.73508	1.32080	1.23185	1.25191	1.22139	1.21382	1.26856	1.38350	1.50326	1.42894	1.47076	
38 NET UNBILLED (12/25)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
39 COMPANY USE (13/26)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
40 TOTAL COST OF THERMS SOLD (11/27)	1.70105	1.67588	1.73508	1.32080	1.23185	1.25191	1.22139	1.21382	1.26856	1.38350	1.50326	1.42894	1.47076	
41 TRUE-UP (E-4)	(0.02151)	(0.02151)	(0.02151)	(0.02151)	(0.02151)	(0.02151)	(0.02151)	(0.02151)	(0.02151)	(0.02151)	(0.02151)	(0.02151)	(0.02151)	
42 TOTAL COST OF GAS (40+41)	1.67953	1.65436	1.71357	1.29929	1.21034	1.23040	1.19988	1.19230	1.24704	1.36199	1.48175	1.40742	1.44925	
43 REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	1.68798	1.66269	1.72219	1.30583	1.21643	1.23659	1.20591	1.19830	1.25332	1.36884	1.48920	1.41450	1.45654	
45 PGA FACTOR ROUNDED TO NEAREST .001	168.798	166.269	172.219	130.583	121.643	123.659	120.591	119.830	125.332	136.884	148.920	141.450	145.654	

ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD: JANUARY '06 through DECEMBER '06

For Residential Customers

	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL PERIOD	
COST OF GAS PURCHASED														
1 COMMODITY Pipeline	\$159,442	\$149,985	\$119,185	\$93,938	\$83,257	\$77,910	\$73,560	\$75,870	\$74,304	\$88,478	\$96,808	\$125,275	\$1,218,012	
2 NO NOTICE SERVICE	\$27,631	\$24,957	\$19,383	\$15,207	\$15,714	\$15,207	\$15,714	\$15,714	\$15,207	\$17,733	\$18,757	\$27,631	\$228,854	
3 SWING SERVICE	\$4,686,014	\$4,350,671	\$2,513,108	\$145,051	\$961,410	\$1,207,051	\$1,609,390	\$1,568,885	\$1,340,226	\$1,510,644	\$1,661,385	\$2,095,283	\$23,649,121	
4 COMMODITY Other	\$14,227,024	\$12,971,970	\$9,169,344	\$5,316,151	\$3,278,862	\$2,307,787	\$1,216,635	\$1,178,930	\$1,728,419	\$1,931,640	\$3,078,082	\$6,489,033	\$62,893,878	
5 DEMAND	\$2,756,005	\$2,509,851	\$2,754,772	\$2,183,150	\$1,687,698	\$1,639,504	\$1,687,738	\$1,687,322	\$1,640,876	\$2,421,114	\$2,673,655	\$2,756,005	\$26,397,689	
6 OTHER	\$179,580	\$176,940	\$156,900	\$136,290	\$127,470	\$124,080	\$98,800	\$100,200	\$101,725	\$111,775	\$116,350	\$134,475	\$1,564,585	
LESS END-USE CONTRACT:														
7 COMMODITY Pipeline	\$81,416	\$75,043	\$71,133	\$59,796	\$57,791	\$54,439	\$53,751	\$54,513	\$53,557	\$60,810	\$61,257	\$73,160	\$756,666	
8 DEMAND	\$416,049	\$389,207	\$416,049	\$356,784	\$368,677	\$356,784	\$368,677	\$368,677	\$356,784	\$416,049	\$402,628	\$416,049	\$4,632,413	
9 SWING SERVICE REVENUE	\$103,850	\$97,150	\$103,850	\$89,057	\$92,025	\$89,057	\$92,025	\$92,025	\$89,057	\$103,850	\$100,500	\$103,850	\$1,156,295	
10														
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$21,434,382	\$19,622,974	\$14,141,660	\$7,384,150	\$5,635,917	\$4,871,259	\$4,187,383	\$4,111,706	\$4,401,359	\$5,500,676	\$7,080,654	\$11,034,644	\$109,406,764	
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13 COMPANY USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14 TOTAL THERM SALES	\$21,434,382	\$19,622,974	\$14,141,660	\$7,384,150	\$5,635,917	\$4,871,259	\$4,187,383	\$4,111,706	\$4,401,359	\$5,500,676	\$7,080,654	\$11,034,644	\$109,406,764	
THERMS PURCHASED														
15 COMMODITY Pipeline	24,500,269	22,656,761	18,379,911	14,157,955	12,805,483	11,619,513	11,011,425	11,091,384	11,058,883	12,517,537	13,354,245	18,280,423	181,433,790	
16 NO NOTICE SERVICE	5,581,938	5,041,750	3,915,688	3,072,135	3,174,540	3,072,135	3,174,540	3,174,540	3,072,135	3,582,438	3,789,375	5,581,938	46,233,149	
17 SWING SERVICE	3,113,582	2,930,840	1,708,123	145,376	985,768	1,250,218	1,676,304	1,607,028	1,373,948	1,560,011	1,571,480	1,876,828	19,799,505	
18 COMMODITY Other	9,638,863	8,896,276	6,406,575	5,384,340	3,480,863	2,514,174	1,578,949	1,618,541	1,956,295	2,182,785	2,943,306	5,847,014	52,447,982	
19 DEMAND	57,437,804	51,879,307	57,405,812	45,816,964	31,952,700	30,926,540	31,953,733	31,942,955	30,962,120	49,458,132	55,577,231	57,437,804	532,751,101	
20 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	
LESS END-USE CONTRACT:														
21 COMMODITY Pipeline	11,748,279	10,828,757	10,264,534	8,628,590	8,339,198	7,855,569	7,756,298	7,866,205	7,728,315	8,774,901	8,839,414	10,556,965	109,187,026	
22 DEMAND	10,792,441	10,096,154	10,792,441	9,255,105	9,563,609	9,255,105	9,563,609	9,563,609	9,255,105	10,792,441	10,444,298	10,792,441	120,166,358	
23 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	
24 TOTAL PURCHASES (17+18)	12,752,445	11,827,116	8,114,698	5,529,716	4,466,631	3,764,392	3,255,253	3,225,569	3,330,243	3,742,796	4,514,786	7,723,842	72,247,487	
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0	
26 COMPANY USE	0	0	0	0	0	0	0	0	0	0	0	0	0	
27 TOTAL THERM SALES (24-26)	12,752,445	11,827,116	8,114,698	5,529,716	4,466,631	3,764,392	3,255,253	3,225,569	3,330,243	3,742,796	4,514,786	7,723,842	72,247,487	
CENTS PER THERM														
28 COMMODITY Pipeline (1/15)	0.00651	0.00662	0.00648	0.00663	0.00650	0.00671	0.00668	0.00684	0.00672	0.00707	0.00725	0.00685	0.00671	
29 NO NOTICE SERVICE (2/16)	0.00495	0.00495	0.00495	0.00495	0.00495	0.00495	0.00495	0.00495	0.00495	0.00495	0.00495	0.00495	0.00495	
30 SWING SERVICE (3/17)	1.50502	1.48445	1.47127	0.99777	0.97529	0.96547	0.96008	0.97627	0.97546	0.96836	1.05721	1.11640	1.19443	
31 COMMODITY Other (4/18)	1.47601	1.45813	1.43124	0.98734	0.94197	0.91791	0.77053	0.72839	0.88352	0.88494	1.04579	1.10980	1.19917	
32 DEMAND (5/19)	0.04798	0.04838	0.04799	0.04765	0.05282	0.05301	0.05282	0.05282	0.05300	0.04895	0.04811	0.04798	0.04955	
33 OTHER (6/20)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
LESS END-USE CONTRACT:														
34 COMMODITY Pipeline (7/21)	0.00693	0.00693	0.00693	0.00693	0.00693	0.00693	0.00693	0.00693	0.00693	0.00693	0.00693	0.00693	0.00693	
35 DEMAND (8/22)	0.03855	0.03855	0.03855	0.03855	0.03855	0.03855	0.03855	0.03855	0.03855	0.03855	0.03855	0.03855	0.03855	
36 OTHER (9/23)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
37 TOTAL COST OF PURCHASES (11/24)	1.68081	1.65915	1.74272	1.33536	1.26178	1.29404	1.28635	1.27472	1.32163	1.46967	1.56833	1.42865	1.51433	
38 NET UNBILLED (12/25)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
39 COMPANY USE (13/26)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
40 TOTAL COST OF THERMS SOLD (11/27)	1.68081	1.65915	1.74272	1.33536	1.26178	1.29404	1.28635	1.27472	1.32163	1.46967	1.56833	1.42865	1.51433	
41 TRUE-UP (E-4)	(0.02151)	(0.02151)	(0.02151)	(0.02151)	(0.02151)	(0.02151)	(0.02151)	(0.02151)	(0.02151)	(0.02151)	(0.02151)	(0.02151)	(0.02151)	
42 TOTAL COST OF GAS (40+41)	1.65929	1.63764	1.72121	1.31384	1.24027	1.27252	1.26483	1.25321	1.30012	1.44816	1.54681	1.40713	1.49282	
43 REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	1.66764	1.64588	1.72987	1.24045	1.24651	1.27892	1.27120	1.25951	1.30666	1.45544	1.55459	1.41421	1.50033	
45 PGA FACTOR ROUNDED TO NEAREST .001	166.764	164.588	172.987	132.045	124.651	127.892	127.120	125.951	130.666	145.544	155.459	141.421	150.033	

PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION

COMPANY: PEOPLES GAS SYSTEM
EXHIBIT NO. _____
DOCKET NO. 050003-GU

ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD: JANUARY '06 through DECEMBER '06

For Commercial Customers

	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL PERIOD	
COST OF GAS PURCHASED														
1 COMMODITY Pipeline	\$106,916	\$104,313	\$108,703	\$112,837	\$112,688	\$110,461	\$112,573	\$113,427	\$108,306	\$109,415	\$111,202	\$107,621	\$1,318,462	
2 NO NOTICE SERVICE	\$23,775	\$21,474	\$16,678	\$16,720	\$17,278	\$16,720	\$17,278	\$17,278	\$16,720	\$15,259	\$16,140	\$13,775	\$219,096	
3 SWING SERVICE	\$3,142,276	\$3,025,849	\$2,292,070	\$174,234	\$1,301,264	\$1,711,352	\$2,462,953	\$2,345,499	\$1,953,522	\$1,868,118	\$1,908,416	\$1,800,019	\$23,985,569	
4 COMMODITY Other	\$9,540,139	\$9,021,875	\$8,362,863	\$6,385,700	\$4,437,923	\$3,271,968	\$1,861,895	\$1,762,512	\$2,519,355	\$2,388,736	\$3,535,760	\$5,574,609	\$58,663,336	
5 DEMAND	\$2,371,446	\$2,159,639	\$2,370,385	\$2,400,411	\$1,855,653	\$1,802,663	\$1,855,696	\$1,855,239	\$1,804,171	\$2,083,284	\$2,300,587	\$2,371,446	\$25,230,621	
6 OTHER	\$120,420	\$123,060	\$143,100	\$163,710	\$172,530	\$175,920	\$151,200	\$149,800	\$148,275	\$138,225	\$133,650	\$115,525	\$1,735,415	
LESS END-USE CONTRACT:														
7 COMMODITY Pipeline	\$54,594	\$52,192	\$64,877	\$71,826	\$78,219	\$77,183	\$82,259	\$81,497	\$78,065	\$75,200	\$70,365	\$62,850	\$849,129	
8 DEMAND	\$357,995	\$334,899	\$357,995	\$392,290	\$405,367	\$392,290	\$405,367	\$405,367	\$392,290	\$357,995	\$346,447	\$357,995	\$4,506,299	
9 SWING SERVICE REVENUE	\$89,359	\$83,594	\$89,359	\$97,919	\$101,184	\$97,919	\$101,184	\$101,184	\$97,919	\$89,359	\$86,476	\$89,359	\$1,124,816	
10														
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$14,803,023	\$13,985,526	\$12,781,567	\$8,691,576	\$7,312,565	\$6,521,690	\$5,872,786	\$5,655,707	\$5,982,074	\$6,080,482	\$7,502,466	\$9,482,791	\$104,672,255	
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13 COMPANY USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14 TOTAL THERM SALES	\$14,803,023	\$13,985,526	\$12,781,567	\$8,691,576	\$7,312,565	\$6,521,690	\$5,872,786	\$5,655,707	\$5,982,074	\$6,080,482	\$7,502,466	\$9,482,791	\$104,672,255	
THERMS PURCHASED														
15 COMMODITY Pipeline	16,429,015	15,757,550	16,763,322	17,006,374	17,332,156	16,474,088	16,851,492	16,581,730	16,119,497	15,479,639	15,339,879	15,704,376	195,839,117	
16 NO NOTICE SERVICE	4,803,063	4,338,250	3,369,313	3,377,865	3,490,461	3,377,865	3,490,461	3,490,461	3,377,865	3,082,563	3,260,625	4,803,063	44,261,852	
17 SWING SERVICE	2,087,858	2,038,370	1,557,887	174,624	1,334,232	1,772,552	2,565,356	2,402,522	2,002,675	1,929,166	1,805,142	1,612,348	21,282,732	
18 COMMODITY Other	6,462,721	6,188,775	5,844,388	6,466,834	4,710,516	3,563,502	2,416,048	2,418,763	2,852,307	2,698,954	3,381,041	5,022,349	52,026,198	
19 DEMAND	49,423,226	44,640,334	49,395,698	50,376,536	35,132,540	34,004,260	35,133,677	35,121,825	34,043,380	42,556,998	47,822,269	49,423,226	507,073,969	
20 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	
LESS END-USE CONTRACT:														
21 COMMODITY Pipeline	7,877,981	7,531,293	9,361,726	10,364,565	11,287,062	11,137,586	11,869,962	11,760,055	11,264,840	10,851,359	10,153,741	9,069,295	122,529,464	
22 DEMAND	9,286,519	8,687,389	9,286,519	10,176,147	10,515,351	10,176,147	10,515,351	10,515,351	10,176,147	9,286,519	8,986,954	9,286,519	116,894,913	
23 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	
24 TOTAL PURCHASES (17+18)	8,550,579	8,227,145	7,402,275	6,641,458	6,044,748	5,336,054	4,981,404	4,821,285	4,854,982	4,628,120	5,186,183	6,634,697	73,308,930	
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0	
26 COMPANY USE	0	0	0	0	0	0	0	0	0	0	0	0	0	
27 TOTAL THERM SALES (24-26)	8,550,579	8,227,145	7,402,275	6,641,458	6,044,748	5,336,054	4,981,404	4,821,285	4,854,982	4,628,120	5,186,183	6,634,697	73,308,930	
CENTS PER THERM														
28 COMMODITY Pipeline (1/15)	0.00651	0.00662	0.00648	0.00663	0.00650	0.00671	0.00668	0.00684	0.00672	0.00707	0.00725	0.00685	0.00673	
29 NO NOTICE SERVICE (2/16)	0.00495	0.00495	0.00495	0.00495	0.00495	0.00495	0.00495	0.00495	0.00495	0.00495	0.00495	0.00495	0.00495	
30 SWING SERVICE (3/17)	1.50502	1.48445	1.47127	0.99777	0.97529	0.96547	0.96008	0.97627	0.97546	0.96836	1.05721	1.11640	1.12700	
31 COMMODITY Other (4/18)	1.47618	1.45778	1.43092	0.98745	0.94213	0.91819	0.77064	0.72868	0.88327	0.88506	1.04576	1.10996	1.12757	
32 DEMAND (5/19)	0.04798	0.04838	0.04799	0.04765	0.05282	0.05301	0.05282	0.05282	0.05300	0.04895	0.04811	0.04798	0.04976	
33 OTHER (6/20)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
LESS END-USE CONTRACT:														
34 COMMODITY Pipeline (7/21)	0.00693	0.00693	0.00693	0.00693	0.00693	0.00693	0.00693	0.00693	0.00693	0.00693	0.00693	0.00693	0.00693	
35 DEMAND (8/22)	0.03855	0.03855	0.03855	0.03855	0.03855	0.03855	0.03855	0.03855	0.03855	0.03855	0.03855	0.03855	0.03855	
36 OTHER (9/23)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
37 TOTAL COST OF PURCHASES (11/24)	1.73123	1.69992	1.72671	1.30868	1.20974	1.22219	1.17894	1.17307	1.23215	1.31381	1.44663	1.42927	1.42782	
38 NET UNBILLED (12/25)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
39 COMPANY USE (13/26)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
40 TOTAL COST OF THERMS SOLD (11/27)	1.73123	1.69992	1.72671	1.30868	1.20974	1.22219	1.17894	1.17307	1.23215	1.31381	1.44663	1.42927	1.42782	
41 TRUE-UP (E-4)	(0.02151)	(0.02151)	(0.02151)	(0.02151)	(0.02151)	(0.02151)	(0.02151)	(0.02151)	(0.02151)	(0.02151)	(0.02151)	(0.02151)	(0.02151)	
42 TOTAL COST OF GAS (40+41)	1.70972	1.67841	1.70519	1.28717	1.18823	1.20068	1.15743	1.15156	1.21064	1.29230	1.42511	1.40776	1.40631	
43 REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	1.71832	1.68685	1.71377	1.29365	1.19420	1.20672	1.16325	1.15735	1.21673	1.29880	1.43228	1.41484	1.41338	
45 PGA FACTOR ROUNDED TO NEAREST .001	171.832	168.685	171.377	129.365	119.420	120.672	116.325	115.735	121.673	129.880	143.228	141.484	141.338	

REVISED ESTIMATE FOR THE PROJECTED PERIOD:

JANUARY '05 Through DECEMBER '05

DOCKET NO. 050003-GU

Combined For All Rate Classes

COST OF GAS PURCHASED	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
1 COMM. P/L (FGT)(Incls. SNG/So. Ga./Gulfstream Jan-Aug)	\$330,833	\$385,595	\$347,966	\$193,458	\$194,833	\$212,185	\$325,118	\$333,053	\$154,060	\$139,917	\$143,695	\$180,762	\$2,941,475
1a COMMODITY P/L (SNG)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,694	\$35,850	\$34,694	\$35,850	\$141,088
1b COMMODITY P/L (SO. GA.)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,730	\$0	\$0	\$0	\$8,730
1c COMMODITY P/L (GULFSTREAM)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,064	\$8,332	\$8,064	\$8,332	\$32,792
2 NO NOTICE SERVICE	\$51,406	\$46,431	\$36,061	\$31,927	\$32,992	\$31,928	\$32,992	\$32,991	\$31,928	\$32,992	\$34,898	\$51,406	\$447,951
3 SWING SERVICE	\$3,136,004	\$3,045,465	\$2,224,482	\$237,680	\$1,501,445	\$2,175,223	\$3,292,483	\$3,741,737	\$3,104,264	\$3,063,741	\$3,242,233	\$3,590,607	\$32,355,365
4 COMMODITY Other (THIRD PARTY)	\$21,964,605	\$12,976,937	\$21,472,950	\$13,740,605	\$13,802,917	\$15,185,722	\$25,983,800	\$26,355,278	\$3,560,038	\$2,271,234	\$4,759,111	\$7,469,259	\$169,542,456
5 DEMAND (FGT)(Incls. SNG/So. Ga./Gulfstream Jan-Aug)	\$4,607,285	\$4,129,697	\$4,675,335	\$4,237,659	\$3,609,819	\$3,686,004	\$3,948,087	\$3,917,440	\$2,725,190	\$3,785,003	\$4,266,891	\$4,408,454	\$47,996,864
5a DEMAND (SNG)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$296,934	\$395,192	\$395,192	\$395,192	\$1,482,510
5b DEMAND (SO. GA.)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$191,897	\$0	\$0	\$0	\$191,897
5c DEMAND (GULFSTREAM)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$585,060	\$604,562	\$585,060	\$604,562	\$2,379,244
6 OTHER	\$189,290	\$272,150	\$284,971	\$304,736	\$425,594	\$104,393	\$181,120	\$248,232	\$200,000	\$200,000	\$200,000	\$200,000	\$2,810,485
LESS END-USE CONTRACT													
7 COMMODITY Pipeline (FGT)	\$99,922	\$76,993	\$128,736	\$71,877	\$68,616	\$71,195	\$144,795	\$136,010	\$142,279	\$126,502	\$122,421	\$126,502	\$1,315,848
8 DEMAND (FGT)	\$500,322	\$275,209	\$524,082	\$360,172	\$394,142	\$403,865	\$813,620	\$768,464	\$791,467	\$649,371	\$628,424	\$703,702	\$6,812,840
9 SWING SERVICE REVENUE	\$283,857	\$279,907	\$270,402	\$266,502	\$235,168	\$212,101	\$203,131	\$193,209	\$186,977	\$193,209	\$186,977	\$193,209	\$2,704,649
10													
11 TOTAL COST	\$29,395,322	\$20,224,165	\$28,118,544	\$18,047,514	\$18,869,675	\$20,708,294	\$32,602,056	\$33,531,048	\$9,780,136	\$9,567,741	\$12,732,016	\$15,921,010	\$249,497,520
12 NET UNBILLED	\$3,067,763	(\$250,238)	(\$447,683)	(\$1,062,305)	(\$1,563,530)	(\$885,346)	(\$409,459)	(\$306,363)	\$0	\$0	\$0	\$0	(\$1,857,161)
13 COMPANY USE	\$8,756	\$8,346	\$9,272	\$11,470	\$12,667	\$13,371	\$16,583	\$17,220	\$0	\$0	\$0	\$0	\$97,685
14 TOTAL THERM SALES	\$28,979,514	\$24,269,061	\$27,763,837	\$22,024,526	\$21,598,560	\$20,789,173	\$30,499,019	\$31,818,195	\$7,892,600	\$11,324,415	\$13,610,888	\$21,459,813	\$262,029,601

REVISED ESTIMATE FOR THE PROJECTED PERIOD:

JANUARY '05 Through DECEMBER '05

DOCKET NO. 050003-GU

Combined For All Rate Classes

THERMS PURCHASED	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
15 COMM. P/L (FGT)(Incls. SNG/So. Ga./Gulfstream Jan-Aug)	46,019,440	40,576,670	51,747,296	33,185,410	37,477,110	36,230,500	57,973,880	56,214,550	24,663,593	22,703,672	23,685,800	29,132,707	459,610,627
15a COMMODITY P/L (SNG)	0	0	0	0	0	0	0	0	8,280,977	8,557,010	8,280,977	8,557,010	33,675,974
15b COMMODITY P/L (SO. GA.)	0	0	0	0	0	0	0	0	8,261,768	0	0	0	8,261,768
15c COMMODITY P/L (GULFSTREAM)	0	0	0	0	0	0	0	0	3,876,775	4,006,001	3,876,775	4,006,001	15,765,553
16 NO NOTICE SERVICE	10,385,000	9,380,000	7,285,000	6,450,000	6,665,000	6,450,000	6,665,000	6,665,000	6,450,000	6,665,000	7,050,000	10,385,000	90,495,000
17 SWING SERVICE	5,201,440	4,969,210	3,266,010	320,000	2,320,000	3,022,770	4,241,660	4,009,550	3,376,622	3,489,176	3,376,622	3,489,176	41,082,237
18 COMMODITY Other (THIRD PARTY)	33,511,433	20,075,763	30,345,134	19,999,042	21,135,950	21,344,481	33,633,856	30,060,096	4,632,836	4,966,233	6,520,536	11,395,268	237,620,627
19 DEMAND (FGT)(Incls. SNG/So. Ga./Gulfstream Jan-Aug)	102,624,715	91,815,755	103,118,930	95,349,105	76,293,600	77,644,145	83,256,490	82,835,555	56,936,574	83,987,240	95,630,574	98,818,260	1,048,310,943
19a DEMAND (SNG)	0	0	0	0	0	0	0	0	10,797,600	11,157,520	10,797,600	11,157,520	43,910,240
19b DEMAND (SO. GA.)	0	0	0	0	0	0	0	0	10,720,500	0	0	0	10,720,500
19c DEMAND (GULFSTREAM)	0	0	0	0	0	0	0	0	10,500,000	10,850,000	10,500,000	10,850,000	42,700,000
20 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
LESS END-USE CONTRACT													
21 COMMODITY Pipeline (FGT)	11,656,810	8,424,340	14,614,810	10,371,840	9,901,260	10,273,500	20,893,870	19,626,260	20,530,910	18,254,264	17,665,417	18,254,264	180,467,545
22 DEMAND (FGT)	11,690,260	8,427,290	14,912,110	10,376,100	10,436,460	10,681,830	21,317,870	20,078,960	20,530,910	18,254,264	17,665,417	18,254,264	182,625,735
23 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
24 TOTAL PURCHASES (17+18)	38,712,873	25,044,973	33,611,144	20,319,042	23,455,950	24,367,251	37,875,516	34,069,646	8,009,458	8,455,409	9,897,158	14,884,444	278,702,864
25 NET UNBILLED	2,931,513	(292,595)	(970,026)	(1,119,145)	(1,494,565)	6,481,539	(572,792)	(310,899)	0	0	0	0	4,653,030
26 COMPANY USE	9,302	8,825	9,341	11,449	13,053	14,000	16,398	17,028	0	0	0	0	99,396
27 TOTAL THERM SALES (24-26)	32,801,836	31,039,389	34,583,578	25,755,043	28,292,022	26,367,850	35,014,074	32,071,932	8,009,458	8,455,409	9,897,158	14,884,444	287,172,193

REVISED ESTIMATE FOR THE PROJECTED PERIOD:

JANUARY '05 Through DECEMBER '05

DOCKET NO. 050003-GU

Combined For All Rate Classes

CENTS PER THERM		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
28	COM. P/L(FGT)(Incls. SNG/So.Ga./Gulfs. Jan-Aug) (1/15)	0.00719	0.00950	0.00672	0.00583	0.00520	0.00586	0.00561	0.00592	0.00625	0.00616	0.00607	0.00620	0.00640
28a	COMM. P/L (SONAT) (1a/15a)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00419	0.00419	0.00419	0.00419	0.00419
28b	COMM. P/L (SO. GA.) (1b/15b)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00106	0.00000	0.00000	0.00000	0.00106
28c	COMM. P/L (GULFSTREAM) (1c/15c)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00208	0.00208	0.00208	0.00208	0.00208
29	NO NOTICE SERVICE (2/16)	0.00495	0.00495	0.00495	0.00495	0.00495	0.00495	0.00495	0.00495	0.00495	0.00495	0.00495	0.00495	0.00495
30	SWING SERVICE (3/17)	0.60291	0.61287	0.68110	0.74275	0.64717	0.71961	0.77623	0.93321	0.91934	0.87807	0.96020	1.02907	0.78758
31	COMM. Other (THIRD PARTY) (4/18)	0.65544	0.64640	0.70762	0.68706	0.65305	0.71146	0.77255	0.87675	0.76844	0.45734	0.72987	0.65547	0.71350
32	DEMAND(FGT)(Incls. SNG/So. Ga./Gulfs. Jan-Aug) (5/19)	0.04489	0.04498	0.04534	0.04444	0.04731	0.04747	0.04742	0.04729	0.04786	0.04507	0.04462	0.04461	0.04578
32a	DEMAND (SNG) (5a/19a)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.02750	0.03542	0.03660	0.03542	0.03376
32b	DEMAND (SO. GA.) (5b/19b)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.01790	0.00000	0.00000	0.00000	0.01790
32c	DEMAND (GULFSTREAM) (5c/19c)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.05572	0.05572	0.05572	0.05572	0.05572
33	OTHER (6/20)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
LESS END-USE CONTRACT														
34	COMMODITY Pipeline (FGT) (7/21)	0.00857	0.00914	0.00881	0.00693	0.00693	0.00693	0.00693	0.00693	0.00693	0.00693	0.00693	0.00693	0.00729
35	DEMAND (FGT) (8/22)	0.04280	0.03266	0.03514	0.03471	0.03777	0.03781	0.03817	0.03827	0.03855	0.03557	0.03557	0.03855	0.03730
36	OTHER (9/23)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
37	TOTAL COST OF PURCHASES (11/24)	0.75932	0.80751	0.83658	0.88821	0.80447	0.84984	0.86077	0.98419	1.22107	1.13155	1.28643	1.06964	0.89521
38	NET UNBILLED (12/25)	1.04648	0.85524	0.46152	0.94921	1.04614	-0.13660	0.71485	0.98541	0.00000	0.00000	0.00000	0.00000	-0.39913
39	COMPANY USE (13/26)	0.94128	0.94577	0.99262	1.00182	0.97043	0.95505	1.01127	1.01128	0.00000	0.00000	0.00000	0.00000	0.98279
40	TOTAL COST OF THERMS SOLD (11/27)	0.89615	0.65156	0.81306	0.70074	0.66696	0.78536	0.93111	1.04550	1.22107	1.13155	1.28643	1.06964	0.86881
41	TRUE-UP (E-4)	(0.02080)	(0.02080)	(0.02080)	(0.02080)	(0.02080)	(0.02080)	(0.02080)	(0.02080)	(0.02080)	(0.02080)	(0.02080)	(0.02080)	(0.02080)
42	TOTAL COST OF GAS (40+41)	0.87535	0.63076	0.79226	0.67994	0.64616	0.76456	0.91031	1.02470	1.20027	1.11075	1.26563	1.04884	0.84801
43	REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.87975	0.63394	0.79625	0.68336	0.64941	0.76841	0.91489	1.02985	1.20631	1.11634	1.27200	1.05412	0.85227
45	PGA FACTOR ROUNDED TO NEAREST .001	87.975	63.394	79.625	68.336	64.941	76.841	91.489	102.985	120.631	111.634	127.200	105.412	85.227

CALCULATION OF TRUE-UP AMOUNT

COMPANY: PEOPLES GAS SYSTEM
EXHIBIT NO. _____
DOCKET NO. 050003-GU

FOR THE CURRENT PERIOD:

JANUARY '05 Through DECEMBER '05

	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV. PROJ.
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL PERIOD
TRUE-UP CALCULATION													
1 PURCHASED GAS COST	\$25,091,853	\$16,014,056	\$23,688,160	\$13,966,815	\$15,291,695	\$17,347,574	\$29,259,701	\$30,079,795	\$6,664,302	\$5,334,975	\$8,001,344	\$11,059,866	\$201,800,136
2 TRANSPORTATION COST	4,294,713	4,201,763	4,421,112	4,069,229	3,565,313	3,347,349	3,325,773	3,434,033	3,115,834	4,232,766	4,730,672	4,861,144	47,599,701
3 TOTAL	29,386,566	20,215,819	28,109,272	18,036,044	18,857,008	20,694,923	32,585,473	33,513,828	9,780,136	9,567,741	12,732,016	15,921,010	249,399,836
4 FUEL REVENUES (NET OF REVENUE TAX)	28,979,514	24,269,061	27,763,837	22,024,526	21,598,560	20,789,173	30,499,019	31,818,195	7,892,600	11,324,415	13,610,888	21,459,813	262,029,601
5 TRUE-UP REFUNDED/(COLLECTED)	264,955	264,955	264,955	264,955	264,955	264,955	264,955	264,955	264,955	264,955	264,955	264,960	3,179,465
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 + LINE 5)	29,244,469	24,534,016	28,028,792	22,289,481	21,863,515	21,054,128	30,763,974	32,083,150	8,157,555	11,589,370	13,875,843	21,724,773	265,209,066
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(142,097)	4,318,197	(80,479)	4,253,437	3,006,507	359,205	(1,821,500)	(1,430,677)	(1,622,581)	2,021,629	1,143,827	5,803,763	15,809,231
8 INTEREST PROVISION-THIS PERIOD (21)	(19,364)	(16,734)	(13,487)	(9,967)	(2,008)	1,630	(1,051)	(6,683)	(12,336)	(12,572)	(8,613)	1,095	(100,088)
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(9,398,356)	(9,824,784)	(5,788,263)	(6,147,118)	(2,168,603)	570,941	666,827	(1,420,680)	(3,122,995)	(5,022,868)	(3,278,765)	(2,408,505)	(9,398,356)
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(264,955)	(264,955)	(264,955)	(264,955)	(264,955)	(264,955)	(264,955)	(264,955)	(264,955)	(264,955)	(264,955)	(264,960)	(3,179,465)
10a TRANSITION COST RECOVERY REFUND	(12)	13	66	0	0	6	(2)	0	0	0	0	0	71
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(9,824,784)	(5,788,263)	(6,147,118)	(2,168,603)	570,941	666,827	(1,420,680)	(3,122,995)	(5,022,868)	(3,278,765)	(2,408,505)	3,131,392	3,131,392
11a FPSC AUDIT ENTRY/REFUNDS&ADJS-PIPELINES	0	0	0	0	0	0	0	0	0	0	0	0	0
12 ADJ TOTAL EST/ACT TRUE-UP(11+11a)	(9,824,784)	(5,788,263)	(6,147,118)	(2,168,603)	570,941	666,827	(1,420,680)	(3,122,995)	(5,022,868)	(3,278,765)	(2,408,505)	3,131,392	\$3,131,392
INTEREST PROVISION													
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(9,398,356)	(9,824,784)	(5,788,263)	(6,147,118)	(2,168,603)	570,941	666,827	(1,420,680)	(3,122,995)	(5,022,868)	(3,278,765)	(2,408,505)	
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5+10a)	(9,805,420)	(5,771,529)	(6,133,631)	(2,158,636)	572,949	665,197	(1,419,629)	(3,116,312)	(5,010,531)	(3,266,194)	(2,399,893)	3,130,298	
14 TOTAL (12+13)	(19,203,776)	(15,596,313)	(11,921,894)	(8,305,754)	(1,595,655)	1,236,138	(752,802)	(4,536,992)	(8,133,527)	(8,289,063)	(5,678,658)	721,792	
15 AVERAGE (50% OF 14)	(9,601,888)	(7,798,157)	(5,960,947)	(4,152,877)	(797,827)	618,069	(376,401)	(2,268,496)	(4,066,764)	(4,144,531)	(2,839,329)	360,896	
16 INTEREST RATE - FIRST DAY OF MONTH	2.34	2.50	2.65	2.78	2.98	3.06	3.27	3.43	3.64	3.64	3.64	3.64	
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	2.50	2.65	2.78	2.98	3.06	3.27	3.43	3.64	3.64	3.64	3.64	3.64	
18 TOTAL (16+17)	4.840	5.150	5.430	5.760	6.040	6.330	6.700	7.070	7.280	7.280	7.280	7.280	
19 AVERAGE (50% OF 18)	2.420	2.575	2.715	2.880	3.020	3.165	3.350	3.535	3.640	3.640	3.640	3.640	
20 MONTHLY AVERAGE (19/12 Months)	0.20167	0.21458	0.22625	0.24000	0.25167	0.26375	0.27917	0.29458	0.30333	0.30333	0.30333	0.30333	
21 INTEREST PROVISION (15x20)	(\$19,364)	(\$16,734)	(\$13,487)	(\$9,967)	(\$2,008)	\$1,630	(\$1,051)	(6,683)	(12,336)	(12,572)	(8,613)	\$1,095	

SCHEDULE E-3

PAGE 1 OF 12

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

COMPANY: PEOPLES GAS SYSTEM

EXHIBIT NO. _____

DOCKET NO. 050003-GU

ESTIMATED FOR THE PROJECTED PERIOD OF:

JANUARY '06 Through DECEMBER '06

(A) MONTH	(B) PURCHASED FROM	(C) PURCHASED FOR	(D) SCH TYPE	(E) SYSTEM SUPPLY	(F) END USE	(G) TOTAL PURCHASED	(H) & (I) COMMODITY COST		(J) DEMAND COST	(K) OTHER CHARGES ACA/FUEL	(L) TOTAL CENTS PER THERM
							(H) THIRD PARTY	(I) PIPELINE			
							1 JAN 2006	FGT			
2	FGT	PGS	FTS-1 COMM		19,626,260	19,626,260		\$136,010		\$0.693	
3	FGT	PGS	FTS-2 COMM	6,504,580		6,504,580		\$27,189		\$0.418	
4	FGT	PGS	FTS-1 DEMAND	84,677,740		84,677,740			\$3,264,327	\$3.855	
5	FGT	PGS	FTS-1 DEMAND		20,078,960	20,078,960			\$774,044	\$3.855	
6	FGT	PGS	FTS-2 DEMAND	11,333,290		11,333,290			\$863,370	\$7.618	
7	FGT	PGS	NO NOTICE	10,385,000		10,385,000			\$51,406	\$0.495	
8	THIRD PARTY	PGS	SWING SERVICE	5,201,440		5,201,440	\$7,823,089		\$5,201	\$0.000	
9	SONAT/SOUTH GEORGIA	PGS	SONAT TRANS COMM	4,898,568		4,898,568		\$20,035		\$0.409	
10	SONAT/SOUTH GEORGIA	PGS	SO GA TRANS COMM	0		0		\$0		\$0.000	
11	SONAT/SOUTH GEORGIA	PGS	SONAT DEMAND	11,157,520		11,157,520			\$395,192	\$3.542	
12	SONAT/SOUTH GEORGIA	PGS	SO GA DEMAND	0		0			\$0	\$0.000	
13	GULFSTREAM	PGS	GULFSTREAM COMM	4,006,001		4,006,001		\$8,332		\$0.208	
14	GULFSTREAM	PGS	GULFSTREAM DEMAND	10,850,000		10,850,000			\$604,562	\$5.572	
15	THIRD PARTY	PGS	COMMODITY	16,101,584		16,101,584	\$23,767,163			\$147.608	
16	FGT	PGS	BAL. CHGS./OTHER	0		0				\$300,000	
17	FGT	PGS	SWING SERVICE REV.		0	0				\$193,209	
18 JANUARY TOTAL				195,534,426	39,705,220	235,239,646	\$31,590,251	\$402,368	\$5,958,102	\$493,209	\$16.342

SCHEDULE E-3

PAGE 2 OF 12

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

COMPANY: PEOPLES GAS SYSTEM

EXHIBIT NO. _____

DOCKET NO. 050003-GU

ESTIMATED FOR THE PROJECTED PERIOD OF:

JANUARY '06 Through DECEMBER '06

(A) MONTH	(B) PURCHASED FROM	(C) PURCHASED FOR	(D) SCH TYPE	(E) SYSTEM SUPPLY	(F) END USE	(G) TOTAL PURCHASED	(H) & (I) COMMODITY COST		(J) DEMAND COST	(K) OTHER CHARGES ACA/FUEL	(L) TOTAL CENTS PER THERM
							(H) THIRD PARTY	(I) PIPELINE			
							1 FEB 2006	FGT			
2	FGT	PGS	FTS-1 COMM		18,360,050	18,360,050		\$127,235			\$0.693
3	FGT	PGS	FTS-2 COMM	4,653,580		4,653,580		\$19,452			\$0.418
4	FGT	PGS	FTS-1 DEMAND	76,483,120		76,483,120			\$2,948,424		\$3.855
5	FGT	PGS	FTS-1 DEMAND		18,783,543	18,783,543			\$724,106		\$3.855
6	FGT	PGS	FTS-2 DEMAND	10,236,520		10,236,520			\$779,818		\$7.618
7	FGT	PGS	NO NOTICE	9,380,000		9,380,000			\$46,431		\$0.495
8	THIRD PARTY	PGS	SWING SERVICE	4,969,210		4,969,210	\$7,371,550		\$4,970		\$0.000
9	SONAT/SOUTH GEORGIA	PGS	SONAT TRANS COMM	4,506,724		4,506,724		\$18,433			\$0.409
10	SONAT/SOUTH GEORGIA	PGS	SO GA TRANS COMM	0		0		\$0			\$0.000
11	SONAT/SOUTH GEORGIA	PGS	SONAT DEMAND	10,077,760		10,077,760			\$395,192		\$3.921
12	SONAT/SOUTH GEORGIA	PGS	SO GA DEMAND	0		0			\$0		\$0.000
13	GULFSTREAM	PGS	GULFSTREAM COMM	3,618,324		3,618,324		\$7,526			\$0.208
14	GULFSTREAM	PGS	GULFSTREAM DEMAND	9,800,000		9,800,000			\$546,056		\$5.572
15	THIRD PARTY	PGS	COMMODITY	15,085,051		15,085,051	\$21,993,845				\$145.799
16	FGT	PGS	BAL. CHGS./OTHER	0		0				\$300,000	\$0.000
17	FGT	PGS	SWING SERVICE REV.		0	0				\$180,744	\$0.000
18 FEBRUARY TOTAL				178,952,696	37,143,593	216,096,289	\$29,365,396	\$381,533	\$5,444,997	\$480,744	\$16.508

SCHEDULE E-3

PAGE 3 OF 12

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

COMPANY: PEOPLES GAS SYSTEM

EXHIBIT NO. _____

DOCKET NO. 050003-GU

ESTIMATED FOR THE PROJECTED PERIOD OF:

JANUARY '06 Through DECEMBER '06

(A) MONTH	(B) PURCHASED FROM	(C) PURCHASED FOR	(D) SCH TYPE	(E) SYSTEM SUPPLY	(F) END USE	(G) TOTAL PURCHASED	(H) Through (I) COMMODITY COST		(J) DEMAND COST	(K) OTHER CHARGES ACA/FUEL	(L) TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
1 MAR 2006	FGT	PGS	FTS-1 COMM	25,865,252		25,865,252		\$179,246			\$0.693
2	FGT	PGS	FTS-1 COMM		19,626,260	19,626,260		\$136,010			\$0.693
3	FGT	PGS	FTS-2 COMM	5,271,980		5,271,980		\$22,037			\$0.418
4	FGT	PGS	FTS-1 DEMAND	84,618,220		84,618,220			\$3,262,032		\$3.855
5	FGT	PGS	FTS-1 DEMAND		20,078,960	20,078,960			\$774,044		\$3.855
6	FGT	PGS	FTS-2 DEMAND	11,333,290		11,333,290			\$863,370		\$7.618
7	FGT	PGS	NO NOTICE	7,285,000		7,285,000			\$36,061		\$0.495
8	THIRD PARTY	PGS	SWING SERVICE	3,266,010		3,266,010	\$4,801,912		\$3,266		\$0.000
9	SONAT/SOUTH GEORGIA	PGS	SONAT TRANS COMM	4,467,577		4,467,577		\$18,272			\$0.409
10	SONAT/SOUTH GEORGIA	PGS	SO GA TRANS COMM	0		0		\$0			\$0.000
11	SONAT/SOUTH GEORGIA	PGS	SONAT DEMAND	11,157,520		11,157,520			\$395,192		\$3.542
12	SONAT/SOUTH GEORGIA	PGS	SO GA DEMAND	0		0			\$0		\$0.000
13	GULFSTREAM	PGS	GULFSTREAM COMM	4,006,001		4,006,001		\$8,332			\$0.208
14	GULFSTREAM	PGS	GULFSTREAM DEMAND	10,850,000		10,850,000			\$604,562		\$5.572
15	THIRD PARTY	PGS	COMMODITY	12,250,963		12,250,963	\$17,532,207				\$143.109
16	FGT	PGS	BAL. CHGS./OTHER	0		0				\$300,000	\$0.000
17	FGT	PGS	SWING SERVICE REV.		0	0				\$193,209	\$0.000
18 MARCH TOTAL				180,371,813	39,705,220	220,077,033	\$22,334,119	\$363,898	\$5,938,527	\$493,209	\$13.236

SCHEDULE E-3

PAGE 4 OF 12

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

COMPANY: PEOPLES GAS SYSTEM

EXHIBIT NO. _____

DOCKET NO. 050003-GU

ESTIMATED FOR THE PROJECTED PERIOD OF:

JANUARY '06 Through DECEMBER '06

(A) MONTH	(B) PURCHASED FROM	(C) PURCHASED FOR	(D) SCH TYPE	(E) SYSTEM SUPPLY	(F) END USE	(G) TOTAL PURCHASED	(H) COMMODITY COST		(J) DEMAND COST	(K) OTHER CHARGES ACA/FUEL	(L) TOTAL CENTS PER THERM
							(H) THIRD PARTY	(I) PIPELINE			
							1 APR 2006	FGT			
2	FGT	PGS	FTS-1 COMM		18,993,155	18,993,155		\$131,623		\$0.693	
3	FGT	PGS	FTS-2 COMM	2,401,030		2,401,030		\$10,036		\$0.418	
4	FGT	PGS	FTS-1 DEMAND	77,725,800		77,725,800			\$2,996,330	\$3.855	
5	FGT	PGS	FTS-1 DEMAND		19,431,252	19,431,252			\$749,075	\$3.855	
6	FGT	PGS	FTS-2 DEMAND	7,967,700		7,967,700			\$606,979	\$7.618	
7	FGT	PGS	NO NOTICE	6,450,000		6,450,000			\$31,928	\$0.495	
8	THIRD PARTY	PGS	SWING SERVICE	320,000		320,000	\$318,965		\$320	\$0.000	
9	SONAT/SOUTH GEORGIA	PGS	SONAT TRANS COMM	3,963,667		3,963,667		\$16,211		\$0.409	
10	SONAT/SOUTH GEORGIA	PGS	SO GA TRANS COMM	0		0		\$0		\$0.000	
11	SONAT/SOUTH GEORGIA	PGS	SONAT DEMAND	10,797,600		10,797,600			\$395,192	\$3.660	
12	SONAT/SOUTH GEORGIA	PGS	SO GA DEMAND	0		0			\$0	\$0.000	
13	GULFSTREAM	PGS	GULFSTREAM COMM	3,876,775		3,876,775		\$8,064		\$0.208	
14	GULFSTREAM	PGS	GULFSTREAM DEMAND	10,500,000		10,500,000			\$585,060	\$5.572	
15	THIRD PARTY	PGS	COMMODITY	11,851,174		11,851,174	\$11,701,851			\$98.740	
16	FGT	PGS	BAL. CHGS./OTHER	0		0				\$300,000	
17	FGT	PGS	SWING SERVICE REV.		0	0				\$186,976	
18 APRIL TOTAL				160,740,270	38,424,407	199,164,677	\$12,020,816	\$338,398	\$5,364,883	\$486,976	\$9.144

ESTIMATED FOR THE PROJECTED PERIOD OF:

JANUARY '06 Through DECEMBER '06

(A) MONTH	(B) PURCHASED FROM	(C) PURCHASED FOR	(D) SCH TYPE	(E) SYSTEM SUPPLY	(F) END USE	(G) TOTAL PURCHASED	(H) Through (I) COMMODITY COST		(J) DEMAND COST	(K) OTHER CHARGES ACA/FUEL	(L) TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
1 MAY 2006	FGT	PGS	FTS-1 COMM	20,337,768		20,337,768		\$140,941			\$0.693
2	FGT	PGS	FTS-1 COMM		19,626,260	19,626,260		\$136,010			\$0.693
3	FGT	PGS	FTS-2 COMM	5,793,870		5,793,870		\$24,218			\$0.418
4	FGT	PGS	FTS-1 DEMAND	46,250,450		46,250,450			\$1,782,955		\$3.855
5	FGT	PGS	FTS-1 DEMAND		20,078,960	20,078,960			\$774,044		\$3.855
6	FGT	PGS	FTS-2 DEMAND	9,984,790		9,984,790			\$760,641		\$7.618
7	FGT	PGS	NO NOTICE	6,665,000		6,665,000			\$32,992		\$0.495
8	THIRD PARTY	PGS	SWING SERVICE	2,320,000		2,320,000	\$2,260,354		\$2,320		\$0.000
9	SONAT/SOUTH GEORGIA	PGS	SONAT TRANS COMM	5,489,751		5,489,751		\$22,453			\$0.409
10	SONAT/SOUTH GEORGIA	PGS	SO GA TRANS COMM	0		0		\$0			\$0.000
11	SONAT/SOUTH GEORGIA	PGS	SONAT DEMAND	11,157,520		11,157,520			\$395,192		\$3.542
12	SONAT/SOUTH GEORGIA	PGS	SO GA DEMAND	0		0			\$0		\$0.000
13	GULFSTREAM	PGS	GULFSTREAM COMM	4,006,001		4,006,001		\$8,332			\$0.208
14	GULFSTREAM	PGS	GULFSTREAM DEMAND	10,850,000		10,850,000			\$604,562		\$5.572
15	THIRD PARTY	PGS	COMMODITY	8,191,379		8,191,379	\$7,716,784				\$94.206
16	FGT	PGS	BAL. CHGS./OTHER	0		0				\$300,000	\$0.000
17	FGT	PGS	SWING SERVICE REV.		0	0				\$193,209	\$0.000
18 MAY TOTAL				131,046,529	39,705,220	170,751,749	\$9,977,138	\$331,955	\$4,352,706	\$493,209	\$8.875

ESTIMATED FOR THE PROJECTED PERIOD OF:

JANUARY '06 Through DECEMBER '06

(A) MONTH	(B) PURCHASED FROM	(C) PURCHASED FOR	(D) SCH TYPE	(E) SYSTEM SUPPLY	(F) END USE	(G) TOTAL PURCHASED	COMMODITY COST		(J) DEMAND COST	(K) OTHER CHARGES ACA/FUEL	(L) TOTAL CENTS PER THERM
							(H) THIRD PARTY	(I) PIPELINE			
							1 JUN 2006	FGT			
2	FGT	PGS	FTS-1 COMM		18,993,155	18,993,155		\$131,623		\$0.693	
3	FGT	PGS	FTS-2 COMM	5,442,190		5,442,190		\$22,748		\$0.418	
4	FGT	PGS	FTS-1 DEMAND	44,768,100		44,768,100			\$1,725,810	\$3.855	
5	FGT	PGS	FTS-1 DEMAND		19,431,252	19,431,252			\$749,075	\$3.855	
6	FGT	PGS	FTS-2 DEMAND	9,662,700		9,662,700			\$736,104	\$7.618	
7	FGT	PGS	NO NOTICE	6,450,000		6,450,000			\$31,928	\$0.495	
8	THIRD PARTY	PGS	SWING SERVICE	3,022,770		3,022,770	\$2,915,380		\$3,023	\$0.000	
9	SONAT/SOUTH GEORGIA	PGS	SONAT TRANS COMM	6,711,600		6,711,600		\$27,450		\$0.409	
10	SONAT/SOUTH GEORGIA	PGS	SO GA TRANS COMM	0		0		\$0		\$0.000	
11	SONAT/SOUTH GEORGIA	PGS	SONAT DEMAND	10,797,600		10,797,600			\$395,192	\$3.660	
12	SONAT/SOUTH GEORGIA	PGS	SO GA DEMAND	0		0			\$0	\$0.000	
13	GULFSTREAM	PGS	GULFSTREAM COMM	3,876,775		3,876,775		\$8,064		\$0.208	
14	GULFSTREAM	PGS	GULFSTREAM DEMAND	10,500,000		10,500,000			\$585,060	\$5.572	
15	THIRD PARTY	PGS	COMMODITY	6,077,676		6,077,676	\$5,579,755			\$91.807	
16	FGT	PGS	BAL. CHGS./OTHER	0		0				\$300,000	
17	FGT	PGS	SWING SERVICE REV.		0	0				\$186,976	
18 JUNE TOTAL				126,084,047	38,424,407	164,508,454	\$8,495,135	\$319,993	\$4,226,192	\$486,976	\$8.223

SCHEDULE E-3

PAGE 7 OF 12

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

COMPANY: PEOPLES GAS SYSTEM

EXHIBIT NO. _____

DOCKET NO. 050003-GU

ESTIMATED FOR THE PROJECTED PERIOD OF:

JANUARY '06 Through DECEMBER '06

(A) MONTH	(B) PURCHASED FROM	(C) PURCHASED FOR	(D) SCH TYPE	(E) SYSTEM SUPPLY	(F) END USE	(G) TOTAL PURCHASED	(H) Through (I) COMMODITY COST		(J) DEMAND COST	(K) OTHER CHARGES ACA/FUEL	(L) TOTAL CENTS PER THERM
							THIRD	PIPELINE			
							PARTY				
1 JUL 2006	FGT	PGS	FTS-1 COMM	15,495,116		15,495,116		\$107,381			\$0.693
2	FGT	PGS	FTS-1 COMM		19,626,260	19,626,260		\$136,010			\$0.693
3	FGT	PGS	FTS-2 COMM	8,361,800		8,361,800		\$34,952			\$0.418
4	FGT	PGS	FTS-1 DEMAND	46,252,620		46,252,620			\$1,783,039		\$3.855
5	FGT	PGS	FTS-1 DEMAND		20,078,960	20,078,960			\$774,044		\$3.855
6	FGT	PGS	FTS-2 DEMAND	9,984,790		9,984,790			\$760,641		\$7.618
7	FGT	PGS	NO NOTICE	6,665,000		6,665,000			\$32,992		\$0.495
8	THIRD PARTY	PGS	SWING SERVICE	4,241,660		4,241,660	\$4,068,101		\$4,242		\$0.000
9	SONAT/SOUTH GEORGIA	PGS	SONAT TRANS COMM	8,671,569		8,671,569		\$35,467			\$0.409
10	SONAT/SOUTH GEORGIA	PGS	SO GA TRANS COMM	0		0		\$0			\$0.000
11	SONAT/SOUTH GEORGIA	PGS	SONAT DEMAND	11,157,520		11,157,520			\$395,192		\$3.542
12	SONAT/SOUTH GEORGIA	PGS	SO GA DEMAND	0		0			\$0		\$0.000
13	GULFSTREAM	PGS	GULFSTREAM COMM	4,006,001		4,006,001		\$8,332			\$0.208
14	GULFSTREAM	PGS	GULFSTREAM DEMAND	10,850,000		10,850,000			\$604,562		\$5.572
15	THIRD PARTY	PGS	COMMODITY	3,994,997		3,994,997	\$3,078,531				\$77.060
16	FGT	PGS	BAL. CHGS./OTHER	0		0				\$250,000	\$0.000
17	FGT	PGS	SWING SERVICE REV.		0	0				\$193,209	\$0.000
18 JULY TOTAL				129,681,073	39,705,220	169,386,293	\$7,146,632	\$322,143	\$4,354,712	\$443,209	\$7.242

SCHEDULE E-3

PAGE 8 OF 12

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

COMPANY: PEOPLES GAS SYSTEM

EXHIBIT NO. _____

DOCKET NO. 050003-GU

ESTIMATED FOR THE PROJECTED PERIOD OF:

JANUARY '06 Through DECEMBER '06

(A) MONTH	(B) PURCHASED FROM	(C) PURCHASED FOR	(D) SCH TYPE	(E) SYSTEM SUPPLY	(F) END USE	(G) TOTAL PURCHASED	(H) (I) COMMODITY COST		(J) DEMAND COST	(K) OTHER CHARGES ACA/FUEL	(L) TOTAL CENTS PER THERM
							THIRD	PIPELINE			
							PARTY				
1 AUG 2006	FGT	PGS	FTS-1 COMM	16,251,573		16,251,573		\$112,623			\$0.693
2	FGT	PGS	FTS-1 COMM		19,626,260	19,626,260		\$136,010			\$0.693
3	FGT	PGS	FTS-2 COMM	7,415,540		7,415,540		\$30,997			\$0.418
4	FGT	PGS	FTS-1 DEMAND	46,229,990		46,229,990			\$1,782,166		\$3.855
5	FGT	PGS	FTS-1 DEMAND		20,078,960	20,078,960			\$774,044		\$3.855
6	FGT	PGS	FTS-2 DEMAND	9,984,790		9,984,790			\$760,641		\$7.618
7	FGT	PGS	NO NOTICE	6,665,000		6,665,000			\$32,992		\$0.495
8	THIRD PARTY	PGS	SWING SERVICE	4,009,550		4,009,550	\$3,910,374		\$4,010		\$0.000
9	SONAT/SOUTH GEORGIA	PGS	SONAT TRANS COMM	9,130,635		9,130,635		\$37,344			\$0.409
10	SONAT/SOUTH GEORGIA	PGS	SO GA TRANS COMM	0		0		\$0			\$0.000
11	SONAT/SOUTH GEORGIA	PGS	SONAT DEMAND	11,157,520		11,157,520			\$395,192		\$3.542
12	SONAT/SOUTH GEORGIA	PGS	SO GA DEMAND	0		0			\$0		\$0.000
13	GULFSTREAM	PGS	GULFSTREAM COMM	4,006,001		4,006,001		\$8,332			\$0.208
14	GULFSTREAM	PGS	GULFSTREAM DEMAND	10,850,000		10,850,000			\$604,562		\$5.572
15	THIRD PARTY	PGS	COMMODITY	4,037,304		4,037,304	\$2,941,442				\$72.857
16	FGT	PGS	BAL. CHGS./OTHER	0		0				\$250,000	\$0.000
17	FGT	PGS	SWING SERVICE REV.		0	0				\$193,209	\$0.000
18 AUGUST TOTAL				129,737,903	39,705,220	169,443,123	\$6,851,816	\$325,307	\$4,353,607	\$443,209	\$7.067

ESTIMATED FOR THE PROJECTED PERIOD OF:

JANUARY '06

Through

DECEMBER '06

(A) MONTH	(B) PURCHASED FROM	(C) PURCHASED FOR	(D) SCH TYPE	(E) SYSTEM SUPPLY	(F) END USE	(G) TOTAL PURCHASED	(H) & (I) COMMODITY COST		(J) DEMAND COST	(K) OTHER CHARGES ACA/FUEL	(L) TOTAL CENTS PER THERM
							(H) THIRD PARTY	(I) PIPELINE			
1 SEP 2006	FGT	PGS	FTS-1 COMM	15,736,995		15,736,995		\$109,057			\$0.693
2	FGT	PGS	FTS-1 COMM		18,993,155	18,993,155		\$131,623			\$0.693
3	FGT	PGS	FTS-2 COMM	7,564,610		7,564,610		\$31,620			\$0.418
4	FGT	PGS	FTS-1 DEMAND	44,842,800		44,842,800			\$1,728,690		\$3.855
5	FGT	PGS	FTS-1 DEMAND		19,431,252	19,431,252			\$749,075		\$3.855
6	FGT	PGS	FTS-2 DEMAND	9,662,700		9,662,700			\$736,104		\$7.618
7	FGT	PGS	NO NOTICE	6,450,000		6,450,000			\$31,928		\$0.495
8	THIRD PARTY	PGS	SWING SERVICE	3,376,622		3,376,622	\$3,290,372		\$3,376		\$0.000
9	SONAT/SOUTH GEORGIA	PGS	SONAT TRANS COMM	8,280,977		8,280,977		\$33,869			\$0.409
10	SONAT/SOUTH GEORGIA	PGS	SO GA TRANS COMM	0		0		\$0			\$0.000
11	SONAT/SOUTH GEORGIA	PGS	SONAT DEMAND	10,797,600		10,797,600			\$395,192		\$3.660
12	SONAT/SOUTH GEORGIA	PGS	SO GA DEMAND	0		0			\$0		\$0.000
13	GULFSTREAM	PGS	GULFSTREAM COMM	3,876,775		3,876,775		\$8,064			\$0.208
14	GULFSTREAM	PGS	GULFSTREAM DEMAND	10,500,000		10,500,000			\$585,060		\$5.572
15	THIRD PARTY	PGS	COMMODITY	4,808,603		4,808,603	\$4,247,774				\$88.337
16	FGT	PGS	BAL. CHGS./OTHER	0		0				\$250,000	\$0.000
17	FGT	PGS	SWING SERVICE REV.		0	0				\$186,976	\$0.000
18 SEPTEMBER TOTAL				125,897,682	38,424,407	164,322,089	\$7,538,146	\$314,233	\$4,229,425	\$436,976	\$7.618

ESTIMATED FOR THE PROJECTED PERIOD OF:

JANUARY '06 Through DECEMBER '06

(A) MONTH	(B) PURCHASED FROM	(C) PURCHASED FOR	(D) SCH TYPE	(E) SYSTEM SUPPLY	(F) END USE	(G) TOTAL PURCHASED	(H) & (I) COMMODITY COST		(J) DEMAND COST	(K) OTHER CHARGES ACA/FUEL	(L) TOTAL CENTS PER THERM
							(H) THIRD PARTY	(I) PIPELINE			
1 OCT 2006	FGT	PGS	FTS-1 COMM	19,737,935		19,737,935		\$136,784			\$0.693
2	FGT	PGS	FTS-1 COMM		19,626,260	19,626,260		\$136,010			\$0.693
3	FGT	PGS	FTS-2 COMM	4,253,240		4,253,240		\$17,779			\$0.418
4	FGT	PGS	FTS-1 DEMAND	71,180,340		71,180,340			\$2,744,002		\$3.855
5	FGT	PGS	FTS-1 DEMAND		20,078,960	20,078,960			\$774,044		\$3.855
6	FGT	PGS	FTS-2 DEMAND	9,984,790		9,984,790			\$760,641		\$7.618
7	FGT	PGS	NO NOTICE	6,665,000		6,665,000			\$32,992		\$0.495
8	THIRD PARTY	PGS	SWING SERVICE	3,489,176		3,489,176	\$3,375,273		\$3,489		\$0.000
9	SONAT/SOUTH GEORGIA	PGS	SONAT TRANS COMM	8,557,010		8,557,010		\$34,998			\$0.409
10	SONAT/SOUTH GEORGIA	PGS	SO GA TRANS COMM	0		0		\$0			\$0.000
11	SONAT/SOUTH GEORGIA	PGS	SONAT DEMAND	11,157,520		11,157,520			\$395,192		\$3.542
12	SONAT/SOUTH GEORGIA	PGS	SO GA DEMAND	0		0			\$0		\$0.000
13	GULFSTREAM	PGS	GULFSTREAM COMM	4,006,001		4,006,001		\$8,332			\$0.208
14	GULFSTREAM	PGS	GULFSTREAM DEMAND	10,850,000		10,850,000			\$604,562		\$5.572
15	THIRD PARTY	PGS	COMMODITY	4,881,740		4,881,740	\$4,320,376				\$88.501
16	FGT	PGS	BAL. CHGS./OTHER	0		0				\$250,000	\$0.000
17	FGT	PGS	SWING SERVICE REV.		0	0				\$193,209	\$0.000
18 OCTOBER TOTAL				154,762,752	39,705,220	194,467,972	\$7,695,649	\$333,903	\$5,314,923	\$443,209	\$7.090

SCHEDULE E-3

PAGE 11 OF 12

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

COMPANY: PEOPLES GAS SYSTEM

EXHIBIT NO. _____

DOCKET NO. 050003-GU

ESTIMATED FOR THE PROJECTED PERIOD OF:

JANUARY '06 Through DECEMBER '06

(A) MONTH	(B) PURCHASED FROM	(C) PURCHASED FOR	(D) SCH TYPE	(E) SYSTEM SUPPLY	(F) END USE	(G) TOTAL PURCHASED	(H) (I) COMMODITY COST		(J) DEMAND COST	(K) OTHER CHARGES ACA/FUEL	(L) TOTAL CENTS PER THERM
							THIRD	PIPELINE			
							PARTY				
1 NOV 2006	FGT	PGS	FTS-1 COMM	22,669,269		22,669,269		\$157,098			\$0.693
2	FGT	PGS	FTS-1 COMM		18,993,155	18,993,155		\$131,623			\$0.693
3	FGT	PGS	FTS-2 COMM	2,148,080		2,148,080		\$8,979			\$0.418
4	FGT	PGS	FTS-1 DEMAND	81,931,800		81,931,800			\$3,158,471		\$3.855
5	FGT	PGS	FTS-1 DEMAND		19,431,252	19,431,252			\$749,075		\$3.855
6	FGT	PGS	FTS-2 DEMAND	10,967,700		10,967,700			\$835,519		\$7.618
7	FGT	PGS	NO NOTICE	7,050,000		7,050,000			\$34,898		\$0.495
8	THIRD PARTY	PGS	SWING SERVICE	3,376,622		3,376,622	\$3,566,425		\$3,376		\$0.000
9	SONAT/SOUTH GEORGIA	PGS	SONAT TRANS COMM	8,280,977		8,280,977		\$33,869			\$0.409
10	SONAT/SOUTH GEORGIA	PGS	SO GA TRANS COMM	0		0		\$0			\$0.000
11	SONAT/SOUTH GEORGIA	PGS	SONAT DEMAND	10,797,600		10,797,600			\$395,192		\$3.660
12	SONAT/SOUTH GEORGIA	PGS	SO GA DEMAND	0		0			\$0		\$0.000
13	GULFSTREAM	PGS	GULFSTREAM COMM	3,876,775		3,876,775		\$8,064			\$0.208
14	GULFSTREAM	PGS	GULFSTREAM DEMAND	10,500,000		10,500,000			\$585,060		\$5.572
15	THIRD PARTY	PGS	COMMODITY	6,324,347		6,324,347	\$6,613,843				\$104.577
16	FGT	PGS	BAL. CHGS./OTHER	0		0				\$250,000	\$0.000
17	FGT	PGS	SWING SERVICE REV.		0	0				\$186,976	\$0.000
18 NOVEMBER TOTAL				167,923,170	38,424,407	206,347,577	\$10,180,267	\$339,632	\$5,761,591	\$436,976	\$8.102

SCHEDULE E-3

PAGE 12 OF 12

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

COMPANY: PEOPLES GAS SYSTEM

EXHIBIT NO. _____

DOCKET NO. 050003-GU

ESTIMATED FOR THE PROJECTED PERIOD OF:

JANUARY '06 Through DECEMBER '06

(A) MONTH	(B) PURCHASED FROM	(C) PURCHASED FOR	(D) SCH TYPE	(E) SYSTEM SUPPLY	(F) END USE	(G) TOTAL PURCHASED	(H) Through (I) COMMODITY COST		(J) DEMAND COST	(K) OTHER CHARGES ACA/FUEL	(L) TOTAL CENTS PER THERM
							THIRD	PIPELINE			
							PARTY				
1 DEC 2006	FGT	PGS	FTS-1 COMM	23,365,168		23,365,168		\$161,921			\$0.693
2	FGT	PGS	FTS-1 COMM		19,626,260	19,626,260		\$136,010			\$0.693
3	FGT	PGS	FTS-2 COMM	6,613,630		6,613,630		\$27,645			\$0.418
4	FGT	PGS	FTS-1 DEMAND	84,677,740		84,677,740			\$3,264,327		\$3.855
5	FGT	PGS	FTS-1 DEMAND		20,078,960	20,078,960			\$774,044		\$3.855
6	FGT	PGS	FTS-2 DEMAND	11,333,290		11,333,290			\$863,370		\$7.618
7	FGT	PGS	NO NOTICE	10,385,000		10,385,000			\$51,406		\$0.495
8	THIRD PARTY	PGS	SWING SERVICE	3,489,176		3,489,176	\$3,891,813		\$3,489		\$0.000
9	SONAT/SOUTH GEORGIA	PGS	SONAT TRANS COMM	8,557,010		8,557,010		\$34,998			\$0.409
10	SONAT/SOUTH GEORGIA	PGS	SO GA TRANS COMM	0		0		\$0			\$0.000
11	SONAT/SOUTH GEORGIA	PGS	SONAT DEMAND	11,157,520		11,157,520			\$395,192		\$3.542
12	SONAT/SOUTH GEORGIA	PGS	SO GA DEMAND	0		0			\$0		\$0.000
13	GULFSTREAM	PGS	GULFSTREAM COMM	4,006,001		4,006,001		\$8,332			\$0.208
14	GULFSTREAM	PGS	GULFSTREAM DEMAND	10,850,000		10,850,000			\$604,562		\$5.572
15	THIRD PARTY	PGS	COMMODITY	10,869,363		10,869,363	\$12,063,643				\$110.988
16	FGT	PGS	BAL. CHGS./OTHER	0		0				\$250,000	\$0.000
17	FGT	PGS	SWING SERVICE REV.		0	0				\$193,209	\$0.000
18 DECEMBER TOTAL				185,303,898	39,705,220	225,009,118	\$15,955,455	\$368,906	\$5,956,390	\$443,209	\$10.099

CALCULATION OF TRUE-UP AMOUNT
PROJECTED PERIOD

COMPANY: PEOPLES GAS SYSTEM
EXHIBIT NO. _____
DOCKET NO. 050003-GU

ESTIMATED FOR THE PROJECTED PERIOD: JANUARY '06 through DECEMBER '06

	PRIOR PERIOD: JAN '04 - DEC '04			CURRENT PERIOD: JAN '05 - DEC '05	
	(1) 8 MOS. ACT. 4 MOS. REVISED EST.	(2) ACTUAL	(3) (2)-(1) DIFFERENCE	(4) 8 MOS. ACT. 4 MOS. REVISED EST.	(5) (3)+(4) TOTAL TRUE-UP
1 TOTAL THERM SALES \$	\$190,793,370	\$220,938,803	\$30,145,433	\$265,209,066	\$295,354,499
2 TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	\$10,410,647	(\$2,141,019)	(\$12,551,666)	\$15,809,231	\$3,257,565
2a MISCELLANEOUS ADJUSTMENTS	(\$9,663)	(\$9,669)	(\$6)	\$71	\$65
3 INTEREST PROVISION FOR THIS PERIOD	\$47,245	\$21,095	(\$26,150)	(\$100,088)	(\$126,238)
3a TRUE-UP (COLLECTED) OR REFUNDED	\$0	\$0	\$0	\$0	\$0
4 END OF PERIOD TOTAL NET TRUE-UP	\$10,448,229	(\$2,129,593)	(\$12,577,822)	\$15,709,214	\$3,131,392

NOTE: FIVE MONTHS ACTUAL FOUR MONTHS REVISED ESTIMATE DATA OBTAINED FROM CURRENT PERIOD SCHEDULE (E-2).

COL.(1)SAME AS COL. (4 Less Line 3a) PRIOR PER. SCH.(E-4)	TOTAL TRUE-UP \$ PROJ. TH. SALES	equals	CENTS PER THERM TRUE-UP
COL.(2)DATA OBTAINED FROM DEC'04 SCHEDULE (A-2)			
LINE 4 COLUMN (2) SAME AS LINE 7 SCHEDULE (A-7), Dec'04			
LINE 4 COLUMN (3) SAME AS LINE 9 SCHEDULE (A-7),Dec'04	\$3,131,392	equals	0.02151
LINE 2 COLUMN (4) SAME AS LINE 7 SCHEDULE (E-2)	145,556,417		
LINE 2a COLUMN (4) SAME AS LINEs 10a SCHEDULE (E-2)			
LINE 3 COLUMN (4) SAME AS LINE 8 SCHEDULE (E-2)			

SCHEDULE E-5

THERM SALES AND CUSTOMER DATA

COMPANY: PEOPLES GAS SYSTEM

PAGE 1 OF 2

EXHIBIT NO. _____

ESTIMATED FOR THE PROJECTED PERIOD:

JANUARY '06 Through DECEMBER '06

DOCKET NO. 050003-GU

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
THERM SALES (FIRM)													
1 RESIDENTIAL	12,752,445	11,827,116	8,114,698	5,529,716	4,466,631	3,764,392	3,255,253	3,225,569	3,330,243	3,742,796	4,514,786	7,723,842	72,247,487
2 SMALL GENERAL SERVICE	330,506	311,817	245,042	204,512	188,600	169,534	154,667	154,216	156,488	161,017	165,784	204,250	2,446,433
3 GENERAL SERVICE-1	5,327,933	5,127,541	4,538,885	4,125,818	3,725,390	3,308,620	3,015,599	2,973,319	2,954,766	2,904,125	3,278,579	4,231,686	45,512,261
4 GENERAL SERVICE-2	1,674,667	1,580,008	1,434,363	1,264,317	1,158,088	995,182	927,119	924,872	903,037	862,373	977,585	1,279,481	13,981,092
5 GENERAL SERVICE-3	543,357	589,561	573,790	474,336	447,549	375,643	336,576	373,410	385,413	366,478	367,405	400,292	5,233,810
6 GENERAL SERVICE-4	369,755	417,192	441,819	409,947	410,598	397,091	389,350	317,507	322,360	280,964	348,198	448,330	4,553,111
7 GENERAL SERVICE-5	237,644	132,538	117,099	112,426	70,127	54,220	127,131	43,395	94,525	14,525	10,099	28,019	1,041,748
8 NATURAL GAS VEHICALS	4,280	4,280	4,280	4,280	4,280	4,280	4,280	4,280	4,280	4,280	4,280	4,280	51,360
9 COMMERCIAL STREET LIGHTING	19,095	18,995	18,995	18,295	18,295	18,295	18,295	18,295	18,295	18,295	18,295	18,295	221,740
10 WHOLESALE	43,342	45,213	28,002	27,527	21,821	13,189	8,387	11,991	15,818	16,063	15,958	20,064	267,375
11 TOTAL FIRM SALES	21,303,024	20,054,261	15,516,973	12,171,174	10,511,379	9,100,446	8,236,657	8,046,854	8,185,225	8,370,916	9,700,969	14,358,539	145,556,417
THERM SALES (INTERRUPTIBLE)													
12 SMALL INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
13 INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
14 LARGE INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
15 TOTAL INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
16 TOTAL SALES	21,303,024	20,054,261	15,516,973	12,171,174	10,511,379	9,100,446	8,236,657	8,046,854	8,185,225	8,370,916	9,700,969	14,358,539	145,556,417
THERM SALES (TRANSPORTATION)													
17 CONDOMINIUM	459,560	458,655	427,780	345,301	268,369	167,062	129,654	99,728	111,758	123,172	196,428	355,291	3,142,758
18 WHOLESALE	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	120,000
19 COMMERCIAL STREET LIGHTING	60,575	60,575	60,575	60,575	60,575	60,575	60,575	60,575	60,575	60,575	60,575	60,575	726,900
20 NATURAL GAS VEHICALS	43,057	40,857	40,343	37,969	38,373	35,222	34,145	33,936	32,735	33,283	32,916	36,364	439,200
21 SMALL GENERAL SERVICE	44,655	37,221	35,836	33,693	29,036	25,648	23,475	23,422	24,929	23,630	28,725	37,667	367,937
22 GENERAL SERVICE-1	6,586,446	6,092,807	5,792,853	5,522,528	5,074,322	4,731,908	4,431,269	4,464,460	4,397,016	4,403,693	4,785,971	5,780,077	62,063,350
23 GENERAL SERVICE-2	6,436,278	6,228,582	5,848,572	5,567,914	5,140,969	4,617,353	4,366,786	4,322,530	4,269,032	4,206,288	4,623,028	5,736,228	61,363,560
24 GENERAL SERVICE-3	6,420,095	6,724,747	6,385,249	6,077,852	5,594,563	5,090,254	4,956,227	4,928,941	4,691,740	4,789,912	5,217,545	6,460,514	67,337,639
25 GENERAL SERVICE-4	3,976,903	3,923,077	3,719,033	3,935,036	3,586,563	3,360,640	3,365,917	3,079,924	2,768,876	2,832,267	3,071,563	3,475,304	41,095,103
26 GENERAL SERVICE-5	6,314,046	6,432,223	6,009,421	6,472,422	5,899,652	5,693,569	5,272,934	5,589,726	5,056,478	4,983,833	5,426,090	5,358,463	68,508,857
27 SMALL INTERRUPTIBLE	5,420,318	5,416,735	4,484,362	4,856,934	5,526,474	4,094,983	3,916,660	4,173,403	4,094,906	4,189,186	4,896,380	6,060,917	57,131,258
28 INTERRUPTIBLE	16,935,078	17,890,494	16,123,426	17,716,492	18,200,460	17,830,355	16,163,488	14,789,545	15,095,758	14,925,014	15,083,734	16,155,994	196,909,838
29 LARGE INTERRUPTIBLE	20,702,259	16,564,220	27,017,523	22,036,417	19,455,195	20,793,432	33,872,815	28,436,622	42,140,589	24,731,269	29,263,671	24,340,483	309,354,495
30 TOTAL TRANSPORTATION SALES	73,409,270	69,880,193	75,954,973	72,673,133	68,884,551	66,511,001	76,603,945	70,012,812	82,754,392	65,312,122	72,696,626	73,867,877	868,560,895
31 TOTAL THROUGHPUT	94,712,294	89,934,454	91,471,946	84,844,307	79,395,930	75,611,447	84,840,602	78,059,666	90,939,617	73,683,038	82,397,595	88,226,416	1,014,117,312

SCHEDULE E-5

THERM SALES AND CUSTOMER DATA

COMPANY: PEOPLES GAS SYSTEM

PAGE 2 OF 2

EXHIBIT NO.

ESTIMATED FOR THE PROJECTED PERIOD:

JANUARY '06 Through DECEMBER '06

DOCKET NO. 050003-GU

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
NUMBER OF CUSTOMERS (FIRM)													
32 RESIDENTIAL	296,716	297,918	298,810	299,414	300,613	302,264	303,331	304,012	304,697	305,987	307,158	307,933	302,404
33 SMALL GENERAL SERVICE	5,544	5,520	5,500	5,489	5,481	5,457	5,438	5,424	5,411	5,402	5,380	5,372	5,452
34 GENERAL SERVICE-1	10,536	10,550	10,549	10,553	10,548	10,544	10,548	10,557	10,573	10,585	10,609	10,656	10,567
35 GENERAL SERVICE-2	637	639	648	649	649	648	651	652	655	657	656	664	650
36 GENERAL SERVICE-3	94	93	93	94	91	91	91	91	92	91	91	90	92
37 GENERAL SERVICE-4	16	16	16	16	16	16	16	16	16	16	16	16	16
38 GENERAL SERVICE-5	3	3	3	3	3	3	3	3	3	3	3	3	3
39 NATURAL GAS VEHICALS	7	7	7	7	7	7	7	7	7	7	7	7	7
40 COMMERCIAL STREET LIGHTING	40	39	39	38	38	38	38	38	38	38	38	38	38
41 WHOLESALE	7	7	7	7	7	7	7	7	7	7	7	7	7
42 TOTAL FIRM	313,600	314,792	315,672	316,270	317,453	319,075	320,130	320,807	321,499	322,793	323,965	324,786	319,237
NUMBER OF CUSTOMERS (INT.)													
43 SMALL INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
44 INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
45 LARGE INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
46 TOTAL INTERRUPTIBLE CUSTOMERS	0	0	0	0	0	0	0	0	0	0	0	0	0
47 TOTAL SALES CUSTOMERS	313,600	314,792	315,672	316,270	317,453	319,075	320,130	320,807	321,499	322,793	323,965	324,786	319,237
NUMBER OF CUSTOMERS (TRANS.)													
48 CONDOMINIUM	223	223	223	223	223	223	223	223	223	223	223	223	223
49 WHOLESALE	1	1	1	1	1	1	1	1	1	1	1	1	1
50 COMMERCIAL STREET LIGHTING	34	34	34	34	34	34	34	34	34	34	34	34	34
51 NATURAL GAS VEHICALS	11	11	11	11	11	11	11	11	11	11	11	11	11
52 SMALL GENERAL SERVICE	389	389	389	389	389	389	389	389	389	389	389	389	389
53 GENERAL SERVICE-1	8,111	8,204	8,269	8,330	8,383	8,436	8,501	8,569	8,623	8,663	8,721	8,800	8,468
54 GENERAL SERVICE-2	2,338	2,350	2,379	2,386	2,389	2,400	2,414	2,419	2,428	2,438	2,447	2,474	2,405
55 GENERAL SERVICE-3	668	669	669	676	674	679	681	679	683	685	686	688	678
56 GENERAL SERVICE-4	116	116	116	116	116	116	116	116	116	116	116	116	116
57 GENERAL SERVICE-5	95	95	95	95	95	95	95	95	95	95	95	95	95
58 SMALL INTERRUPTIBLE	31	31	31	31	31	31	31	31	31	31	31	31	31
59 INTERRUPTIBLE	13	13	13	13	13	13	13	13	13	13	13	13	13
60 LARGE INTERRUPTIBLE	5	5	5	5	5	5	5	5	5	5	5	5	5
61 TOTAL TRANSPORTATION CUSTOMERS	12,035	12,141	12,235	12,310	12,364	12,433	12,514	12,585	12,652	12,704	12,772	12,880	12,469
62 TOTAL CUSTOMERS	325,635	326,933	327,907	328,580	329,817	331,508	332,644	333,392	334,151	335,497	336,737	337,666	331,706
THERM USE PER CUSTOMER													
63 RESIDENTIAL	43	40	27	18	15	12	11	11	11	12	15	25	20
64 SMALL GENERAL SERVICE	60	56	45	37	34	31	28	28	29	30	31	38	37
65 GENERAL SERVICE-1	506	486	430	391	353	314	286	282	279	274	309	397	359
66 GENERAL SERVICE-2	2,629	2,473	2,214	1,948	1,784	1,536	1,424	1,419	1,379	1,313	1,490	1,927	1,791
67 GENERAL SERVICE-3	5,780	6,339	6,170	5,046	4,918	4,128	3,699	4,103	4,189	4,027	4,037	4,448	4,749
68 GENERAL SERVICE-4	23,110	26,075	27,614	25,622	25,662	24,818	24,334	19,844	20,148	17,560	21,762	28,021	23,714
69 GENERAL SERVICE-5	79,215	44,179	39,033	37,475	23,376	18,073	42,377	14,465	31,508	4,842	3,366	9,340	28,937
70 NATURAL GAS VEHICALS	611	611	611	611	611	611	611	611	611	611	611	611	611
71 COMMERCIAL STREET LIGHTING	477	487	487	481	481	481	481	481	481	481	481	481	482
72 WHOLESALE	6,192	6,459	4,000	3,932	3,117	1,884	1,198	1,713	2,260	2,295	2,280	2,866	3,183
73 SMALL INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
74 INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
75 LARGE INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
76 CONDOMINIUM (TRANS.)	2,061	2,057	1,918	1,548	1,203	749	581	447	501	552	881	1,593	1,174
77 WHOLESALE (TRANS.)	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
78 COMMERCIAL STREET LIGHTING (TRANS.)	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782
79 NATURAL GAS VEHICALS (TRANS.)	3,914	3,714	3,668	3,452	3,488	3,202	3,104	3,085	2,976	3,026	2,992	3,306	3,327
80 SMALL GENERAL SERVICE (TRANS.)	115	96	92	87	75	66	60	60	64	61	74	97	79
81 GENERAL SERVICE-1 (TRANS.)	812	743	701	663	605	561	521	521	510	508	549	657	611
82 GENERAL SERVICE-2 (TRANS.)	2,753	2,650	2,458	2,334	2,152	1,924	1,809	1,787	1,758	1,725	1,889	2,319	2,126
83 GENERAL SERVICE-3 (TRANS.)	9,611	10,052	9,544	8,991	8,301	7,497	7,278	7,259	6,869	6,993	7,606	9,390	8,275
84 GENERAL SERVICE-4 (TRANS.)	34,284	33,820	32,061	33,923	30,919	28,971	29,017	26,551	23,870	24,416	26,479	29,960	29,522
85 GENERAL SERVICE-5 (TRANS.)	66,464	67,708	63,257	68,131	62,102	59,932	55,505	58,839	53,226	52,461	57,117	56,405	60,095
86 SMALL INTERRUPTIBLE (TRANS.)	174,849	174,733	144,657	156,675	178,273	132,096	126,344	134,626	132,094	135,135	157,948	195,513	153,579
87 INTERRUPTIBLE (TRANS.)	1,302,698	1,376,192	1,240,264	1,362,807	1,400,035	1,371,566	1,243,345	1,137,657	1,161,212	1,148,078	1,160,287	1,242,769	1,262,243
88 LARGE INTERRUPTIBLE (TRANS.)	4,140,452	3,312,844	5,403,505	4,407,283	3,891,039	4,158,686	6,774,563	5,687,324	8,428,118	4,946,254	5,852,734	4,868,097	5,155,908

PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION

COMPANY: PEOPLES GAS SYSTEM

EXHIBIT NO. _____

DOCKET NO. 050003-GU

ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD: JANUARY '06 through DECEMBER '06

Attachment

	<u>Demand Allocation Factors-Winter Season</u>		<u>Demand Allocation Factors-Summer Season</u>	
	Peak Month January 2005 <u>Actual Sales</u>	Percent of <u>Total</u>	Current Month April 2005 <u>Actual Sales</u>	Percent of <u>Total</u>
<u>Residential</u>	10,429,102.2		6,927,617.1	
Residential PGA Factor	10,429,102.2	53.75%	6,927,617.1	47.63%
Small General Service	333,448.3		248,878.4	
General Service-1	5,557,605.3		4,674,767.7	
General Service-2	1,755,028.0		1,502,959.6	
General Service-3	880,316.7		841,224.9	
General Service-4	153,490.7		187,744.8	
General Service-5	230,085.3		101,347.9	
Natural Gas Vehicles	5,060.4		3,421.5	
Commercial Street Lighting	23,904.5		23,567.7	
Wholesale	35,956.7		32,821.7	
Small Interruptible	0.0		0.0	
Interruptible	0.0		0.0	
Large Interruptible	0.0		0.0	
Commercial PGA Factor	8,974,895.9	46.25%	7,616,734.2	52.37%
Total System	19,403,998.1	100.00%	14,544,351.3	100.00%