

PEOPLES GAS SYSTEM
DOCKET NO. 080318-GU
MINIMUM FILING REQUIREMENTS
INDEX

EXECUTIVE SUMMARY

<u>SCHEDULE</u>	<u>TITLE</u>	<u>PAGE</u>
A-1	EXECUTIVE SUMMARY - MAGNITUDE OF CHANGE-PRESENT vs PRIOR RATE CASE	2
A-2	EXECUTIVE SUMMARY - ANALYSIS OF PERMANENT RATE INCREASE REQUESTED	3
A-3	EXECUTIVE SUMMARY - ANALYSIS OF JURISDICTIONAL RATE BASE	4
A-4	EXECUTIVE SUMMARY - ANALYSIS OF JURISDICTIONAL N. O. I.	5
A-5	EXECUTIVE SUMMARY - OVERALL RATE OF RETURN COMPARISON	6
A-6	EXECUTIVE SUMMARY - FINANCIAL INDICATORS	7

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BY LAST CASE: 12/31/01
 PROJECTED TY LAST CASE: 12/31/03
 PROJECTED TY CURRENT CASE: 12/31/09

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

WITNESS: J. P. HIGGINS

LINE NO.	ITEM	LAST RATE CASE							CURRENT RATE CASE					
		REQUESTED			PROJECTED TEST YEAR 12/31/03	AUTHORIZED			PROJECTED TEST YEAR 12/31/09	DOLLAR OR PERCENT DIFFERENCE	PERCENTAGE CHANGE			
		(1)*	(2)*	(3)*		(4)*	(5)*	(6)*				(7)*	(8)*	(9)
HISTORICAL N/A	ATTRITION N/A	TOTAL N/A		HISTORICAL N/A	ATTRITION N/A	TOTAL								
1	DOCKET NUMBER				020384-GU				020384-GU		080318-GU			
2	HISTORICAL DATA OR TEST YEAR				12/31/03				12/31/03		12/31/09			
3	PROJECTED TEST YEAR													
4	RATE INCREASE - PERMANENT				\$22,615,228				\$12,050,000		\$26,488,091		\$14,438,091	119.82%
5	RATE INCREASE - INTERIM				\$5,421,000				\$1,461,000		\$3,748,000		\$2,287,000	156.54%
6	JURISDICTIONAL RATE BASE BEFORE RATE RELIEF				\$522,393,278				\$505,441,206		\$563,599,436		\$58,158,230	11.51%
7	JURISDICTIONAL NET OPERATING INCOME BEFORE RATE RELIEF				\$34,774,838				\$37,307,714		\$33,944,697		(\$3,363,017)	-9.01%
8	RATE OF RETURN BEFORE RATE RELIEF				6.66%				7.38%		6.02%		-1.36%	-18.40%
9	SYSTEM CAPITALIZATION				\$522,393,278				\$505,441,206		\$563,599,436		\$58,158,230	11.51%
10	OVERALL RATE OF RETURN				9.29%				8.83%		8.88%		0.05%	0.59%
11	COST OF LONG-TERM DEBT				7.81%				7.70%		7.20%		-0.50%	-6.47%
12	COST OF PREFERRED STOCK				N/A				N/A		N/A		N/A	N/A
13	COST OF SHORT-TERM DEBT				4.00%				4.00%		4.50%		0.50%	12.50%
14	COST OF CUSTOMER DEPOSITS				6.78%				6.78%		6.65%		-0.13%	-1.94%
15	COST OF COMMON EQUITY				11.75%				11.25%		11.50%		0.25%	2.22%
16	NUMBER OF CUSTOMERS - AVERAGE				292,332				292,332		338,795		46,463	15.89%
17	DATE NEW PERMANENT RATES EFFECTIVE								01/16/03		4/12/2009 (A)			

(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: 12/31/03
PROJECTED TY CURRENT CASE: 12/31/09

COMPANY: PEOPLES GAS SYSTEM

WITNESS: J. P. HIGGINS

DOCKET NO.: 080318-GU

LINE NO.	DESCRIPTION	INCREASE IN GROSS REVENUE DOLLARS	% OF TOTAL
1	RESTORE ADJUSTED NET OPERATING INCOME TO PREVIOUSLY ALLOWED OVERALL RATE OF RETURN OF 8.83%	\$ 7,102,404	26.81%
2	INCREASE IN REQUESTED OVERALL RATE OF RETURN FROM 8.83% TO 8.88%	441,149	1.67%
3	EFFECT OF PROJECTED TEST YEAR	<u>18,944,538</u>	<u>71.52%</u>
4	TOTAL PERMANENT RATE INCREASE REQUESTED	<u>\$26,488,091</u>	<u>100.00%</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING AN ANALYSIS
OF JURISDICTIONAL RATE BASETYPE OF DATA SHOWN:
HISTORIC TY LAST CASE: 12/31/01
PROJECTED TY LAST CASE: 12/31/03
PROJECTED TY CURRENT CASE: 12/31/09

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

WITNESS: J. P. HIGGINS

LINE NO.	ITEM	RATE BASE DETERMINED BY COMMISSION IN LAST RATE CASE				RATE BASE REQUESTED BY COMPANY IN CURRENT RATE CASE		(6)** DOLLAR DIFFERENCE	(7)** PERCENT DIFFERENCE
		(1)* HISTORIC NA	(2)* ATTRITION NA	(3)* TOTAL	(4)* PROJECTED TEST YEAR 12/31/03	(5) PROJECTED TEST YEAR 12/31/09			
<u>UTILITY PLANT</u>									
1	PLANT IN SERVICE	\$0	\$0	\$0	\$759,665,578	\$988,823,178	\$229,157,600	30.17%	
2	CONSTRUCTION WORK IN PROGRESS	0	0	0	21,277,545	18,249,444	(3,028,101)	-14.23%	
3	UTILITY PLANT ACQUISITION ADJUSTMENT	0	0	0	2,301,671	2,301,671	(0)	0.00%	
4	GROSS UTILITY PLANT	0	0	0	783,244,794	1,009,374,293	226,129,499	28.87%	
<u>DEDUCTIONS</u>									
5	ACCUMULATED DEPRECIATION	0	0	0	(269,204,434)	(410,918,429)	(141,713,995)	52.64%	
6	ACCUMULATED AMORTIZATION	0	0	0	(2,152,367)	(13,925,764)	(11,773,397)	547.00%	
7	LIMITED TERM UTILITY PLANT	0	0	0	0	0	0	0.00%	
8	ACQUISITION ADJUSTMENT	0	0	0	(1,059,675)	(1,520,168)	(460,493)	43.46%	
9	CUSTOMER ADVANCES FOR CONSTRUCTION	0	0	0	(1,852,080)	(7,916,127)	(6,064,047)	327.42%	
10	TOTAL DEDUCTIONS	0	0	0	(274,268,556)	(434,280,487)	(160,011,931)	58.34%	
11	NET UTILITY PLANT	0	0	0	508,976,238	575,093,806	66,117,568	12.99%	
12	ALLOWANCE FOR WORKING CAPITAL	0	0	0	(3,535,032)	(11,494,371)	(7,959,339)	225.16%	
13	RATE BASE	\$0	\$0	\$0	\$505,441,206	\$563,599,436	\$58,158,230	11.51%	

* 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).

SUPPORTING SCHEDULES: G-1 p.1

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

COMPANY: PEOPLES GAS SYSTEM

PROJECTED TY LAST CASE: 12/31/03
PROJECTED TY CURRENT CASE: 12/31/09

DOCKET NO.: 080318-GU

WITNESS: J. P. HIGGINS

LINE NO.	ITEM	NET OPERATING INCOME AS DETERMINED BY COMMISSION IN LAST RATE CASE				NOT REQUESTED BY COMPANY IN CURRENT CASE	DOLLAR DIFFERENCE	PERCENT DIFFERENCE
		(1)* HISTORIC N/A	(2)* ATTRITION N/A	(3)* TOTAL	(4)* PROJECTED TEST YEAR 12/31/03	(5)*** PROJECTED TEST YEAR 12/31/09		
1	OPERATING REVENUES (A)	\$0	\$0	\$0	\$160,807,215	\$196,394,217	\$35,587,002	22.13%
	OPERATING REVENUE DEDUCTIONS:							
2	COST OF GAS				0	0		
3	OPERATING & MAINTENANCE EXPENSE	0	0	0	57,307,059	72,728,395	15,421,335	26.91%
4	DEPRECIATION EXPENSE	0	0	0	32,833,535	43,164,733	10,331,198	31.47%
5	AMORTIZATION EXPENSE	0	0	0	640,000	640,000	0	0.00%
6	TAXES OTHER THAN INCOME	0	0	0	9,323,721	10,956,374	1,632,653	17.51%
7	INCOME TAXES (FEDERAL & STATE)	0	0	0	16,083,888	17,045,435	961,547	5.98%
8	DEFERRED TAXES (FEDERAL & STATE)	0	0	0	(379,964)	2,011,710	2,391,674	-629.45%
9	INTEREST SYNCHRONIZATION	0	0	0	443,281	267,636	(175,645)	-39.62%
10	GAIN ON SALE OF PROPERTY	0	0	0	(86,617)	(480,321)	(393,704)	454.53%
11	TOTAL OPERATING REVENUE DEDUCTIONS	0	0	0	116,164,903	146,333,961	30,169,058	25.97%
12	NET OPERATING INCOME (B)	\$0	\$0	\$0	\$44,642,312	\$50,060,255	\$5,417,943	12.14%

(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

SUPPORTING SCHEDULES: G-2 p.1

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING
OVERALL RATE OF RETURN COMPARISON

TYPE OF DATA SHOWN:

PROJECTED TY LAST CASE: 12/31/03

PROJECTED TY CURRENT CASE: 12/31/09

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

WITNESS: J. P. HIGGINS

LINE NO.	ITEM	PROJECTED TEST YEAR 12/31/03 (AUTHORIZED)				PROJECTED TEST YEAR 12/31/09 (REQUESTED)			
		DOLLARS	RATIO	EMBEDDED COST	WEIGHTED COST	DOLLARS	RATIO	EMBEDDED COST	WEIGHTED COST
DOCKET NO. 020384-GU ORDER NO. PSC-03-0038-FOF-GU LAST RATE CASE (AUTHORIZED)									
1	LONG-TERM DEBT	\$164,163,000	32.48%	7.70%	2.50%	\$222,773,987	39.53%	7.20%	2.85%
2	SHORT-TERM DEBT	26,639,000	5.27%	4.00%	0.21%	3,456,397	0.61%	4.50%	0.03%
3	CUSTOMER DEPOSITS	29,267,000	5.79%	6.78%	0.39%	36,128,943	6.41%	6.65%	0.43%
4	COMMON EQUITY	257,378,000	50.92%	11.25%	5.73%	273,561,565	48.54%	11.50%	5.58%
5	TAX CREDITS	743,000	0.15%		0.00%	7,862	0.00%		0.00%
6	DEFERRED TAXES	27,251,000	5.39%		0.00%	27,670,682	4.91%		0.00%
7	TOTAL CAPITALIZATION	<u>\$505,441,000</u>	<u>100.00%</u>		<u>8.83%</u>	<u>\$563,599,437</u>	<u>100.00%</u>		<u>8.88%</u>

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-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 BY LAST CASE: 12/31/01
 HIS. BASE YR DATA CURRENT: 12/31/07
 BASE YR + 1 CURRENT CASE: 12/31/08
 PROJECTED TY CURRENT CASE: 12/31/09
 WITNESS: J. P. HIGGINS

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	3.61	3.25	2.96	2.32	3.74
<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	57.38%	36.31%	73.91%	73.57%	84.32%
<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	1.62	1.40	1.21	0.76	1.60
<u>EARNINGS PER SHARE:</u>						
9	INCLUDING AFUDC					
10	EXCLUDING AFUDC		Not Applicable - Peoples Gas System has no publicly traded stock			
11	DIVIDENDS PER SHARE					

**PEOPLES GAS SYSTEM
DOCKET NO. 080318-GU
MINIMUM FILING REQUIREMENTS
INDEX**

RATE BASE SCHEDULES

<u>SCHEDULE</u>	<u>TITLE</u>	<u>PAGE</u>
B-1	13 MONTH AVERAGE - BALANCE SHEET - ASSETS	11
B-1	13 MONTH AVERAGE - BALANCE SHEET - LIABILITIES & CAPITALIZATION	12
B-2	RATE BASE - 13 MONTH AVERAGE	13
B-3	RATE BASE ADJUSTMENTS	14
B-4	MONTHLY UTILITY PLANT BALANCES HISTORIC BASE YEAR - 13 MONTHS	15
B-5	ALLOCATION OF COMMON PLANT	16
B-5	DETAIL OF COMMON PLANT	17 - 19
B-6	ACQUISITION ADJUSTMENT	20
B-7	PROPERTY HELD FOR FUTURE USE - 13 MONTH AVERAGE	21
B-7	PROPERTY HELD FOR FUTURE USE - DETAILS	22
B-8	CONSTRUCTION WORK IN PROGRESS	23

**PEOPLES GAS SYSTEM
DOCKET NO. 080318-GU
MINIMUM FILING REQUIREMENTS
INDEX**

RATE BASE SCHEDULES

<u>SCHEDULE</u>	<u>TITLE</u>	<u>PAGE</u>
B-9	DEPRECIATION RESERVE BALANCES	24
B-10	AMORTIZATION / RECOVERY RESERVE BALANCES	25
B-11	ALLOCATION OF DEPRECIATION / AMORT. RESERVE - COMMON PLANT	26
B-12	CUSTOMER ADVANCES FOR CONSTRUCTION	27
B-13	WORKING CAPITAL - ASSETS	28
B-13	WORKING CAPITAL - LIABILITIES	29
B-14	DETAIL OF MISCELLANEOUS DEBITS	30
B-15	DETAIL OF OTHER DEFERRED CREDITS	31
B-16	ADDITIONAL RATE BASE COMPONENTS	32
B-17	INVESTMENT TAX CREDITS - ANALYSIS	33 - 34
B-17	INVESTMENT TAX CREDITS - COMPANY POLICIES	35

PEOPLES GAS SYSTEM
DOCKET NO. 080318-GU
MINIMUM FILING REQUIREMENTS
INDEX

RATE BASE SCHEDULES

<u>SCHEDULE</u>	<u>TITLE</u>	<u>PAGE</u>
B-17	INVESTMENT TAX CREDITS - SECTION 46(f) ELECTION	36
B-18	ACCUMULATED DEFERRED INCOME TAXES - SUMMARY	37
B-18	ACCUMULATED DEFERRED INCOME TAXES - STATE	38
B-18	ACCUMULATED DEFERRED INCOME TAXES - FEDERAL	39

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: 12/31/07
WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	ASSETS	(1) Dec-06	(2) Jan-07	(3) Feb-07	(4) Mar-07	(5) Apr-07	(6) May-07	(7) Jun-07	(8) Jul-07	(9) Aug-07	(10) Sep-07	(11) Oct-07	(12) Nov-07	(13) Dec-07	13 MONTH AVERAGE
1	GAS PLANT IN SERV.	\$872,447,166	\$872,632,647	\$876,908,514	\$878,895,019	\$880,243,836	\$882,017,206	\$888,781,235	\$890,810,004	\$883,460,703	\$903,262,627	\$806,425,463	\$909,880,590	\$912,157,679	\$889,840,977
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	\$10,384,045	\$21,838,827	\$20,870,096	\$20,249,780	\$23,720,402	\$25,060,372	\$21,572,791	\$22,886,848	\$23,595,292	\$17,563,762	\$17,950,817	\$16,741,559	\$17,044,165	\$20,636,659
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	\$897,308,839	\$899,747,100	\$903,256,236	\$904,622,425	\$909,441,864	\$912,555,204	\$915,811,652	\$919,174,278	\$922,563,821	\$926,304,015	\$929,853,906	\$932,099,775	\$934,679,470	\$915,955,261
6	ACCUM. PROVISION FOR DEPR.	(\$351,113,687)	(\$353,843,915)	(\$356,556,554)	(\$357,326,193)	(\$360,107,177)	(\$363,035,288)	(\$364,312,658)	(\$366,882,419)	(\$369,571,693)	(\$372,176,656)	(\$374,945,863)	(\$377,082,795)	(\$378,578,735)	(\$365,041,050)
7	NET PLANT	\$546,195,152	\$545,903,186	\$546,699,683	\$547,296,233	\$549,334,688	\$549,519,918	\$551,498,994	\$552,291,860	\$552,991,929	\$554,127,359	\$554,908,024	\$555,016,980	\$556,100,736	\$550,914,211
8	OTHER INVESTMENTS	\$1,113,522	\$974,945	\$1,152,113	\$1,513,155	\$1,673,175	\$1,055,871	\$1,410,162	\$1,514,828	\$1,056,859	\$1,363,231	\$1,480,589	\$979,983	\$855,206	\$1,249,511
9	SINKING FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	NON UTILITY PROPERTY	\$9,546	\$9,546	\$9,546	\$9,546	\$9,546	\$9,546	\$9,546	\$9,546	\$9,546	\$9,546	\$9,546	\$9,546	\$9,546	\$8,811
11	TOTAL PROPERTY & INVEST.	\$1,123,068	\$884,491	\$1,161,659	\$1,522,701	\$1,682,721	\$1,065,417	\$1,419,708	\$1,524,374	\$1,066,405	\$1,372,777	\$1,490,135	\$989,529	\$865,206	\$1,259,322
12	CASH	(\$682,596)	(\$1,053,881)	(\$952,121)	(\$1,085,475)	(\$696,853)	(\$1,760,382)	(\$1,642,814)	(\$1,436,643)	(\$1,297,597)	\$51,062	(\$1,722,914)	(\$10,221,098)	\$1,302,879	(\$1,623,726)
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	\$7,650	\$7,250	\$6,950	\$6,950	\$6,950	\$6,950	\$6,950	\$6,950	\$6,950	\$6,450	\$6,050	\$6,050	\$6,050	\$8,781
15	TEMP CASH INVESTMENTS	\$588,639	\$596,540	\$552,299	\$571,208	\$584,786	\$25,421,770	\$22,759,978	\$22,840,533	\$868,707	\$1,976,489	\$630,373	\$594,497	\$622,677	\$6,046,650
16	NOTES RECEIVABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CUST. ACCTS. REC.-GAS	\$35,911,638	\$35,108,623	\$48,587,441	\$43,803,360	\$41,972,533	\$39,125,909	\$37,200,796	\$40,873,881	\$41,735,201	\$41,079,001	\$39,637,604	\$29,844,743	\$38,676,672	\$39,504,415
18	OTHER ACCOUNTS RECEIVABLE	\$6,026,967	\$3,658,235	\$3,855,135	\$3,508,222	\$3,650,990	\$3,180,213	\$3,273,477	\$3,271,790	\$3,373,512	\$3,230,045	\$3,226,326	\$3,264,375	\$5,232,622	\$3,755,532
19	ACCUM. PROV. UNCOLLECT. ACCTS.	(\$432,326)	(\$538,189)	(\$689,251)	(\$816,617)	(\$896,360)	(\$876,000)	(\$861,280)	(\$804,541)	(\$714,202)	(\$669,609)	(\$632,162)	(\$608,226)	(\$637,769)	(\$705,964)
20	RECEIVABLE ASSOC. COMPANIES	\$0	\$0	\$0	\$0	\$0	\$0	\$718,436	\$742,408	\$0	\$0	\$0	\$0	\$0	\$112,373
21	RECEIVABLE ASSOC. CO. SERVICES	\$0	\$1	\$3	\$5	\$5	\$5	\$3,654,682	\$363,505	\$8	\$7	\$8	\$0	\$0	\$309,096
22	FUEL STOCK	\$102,553	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$84,343	\$0	\$0	\$0	\$390,572	\$44,421
23	PLANT & OPER.MATERIAL & SUPPL.	\$1,116,819	\$1,084,969	\$1,068,366	\$1,094,466	\$1,170,915	\$1,286,641	\$1,201,722	\$1,380,157	\$1,400,336	\$1,299,179	\$1,331,600	\$1,454,058	\$1,345,066	\$1,248,792
24	MERCHANDISE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	STORES EXPENSE	\$0	(\$3,403)	(\$18,028)	\$683	(\$92,201)	(\$77,483)	(\$47,120)	(\$41,678)	(\$26,674)	(\$29,966)	(\$55,092)	(\$24,131)	(\$1)	(\$31,932)
26	PREPAYMENTS	\$1,154,194	\$752,940	\$559,915	\$496,972	\$402,297	\$307,622	\$336,195	\$319,731	\$466,369	\$1,050,251	\$943,583	\$862,461	\$1,062,503	\$671,925
27	UNBILLED REVENUE & MISC	\$20,881,829	\$22,091,840	\$24,000,274	\$24,442,417	\$21,910,253	\$19,333,822	\$17,685,844	\$16,698,780	\$15,701,013	\$15,438,848	\$15,648,171	\$17,015,731	\$19,651,905	\$19,288,948
28	DERIVATIVES	\$18,400	\$689,340	\$665,770	\$2,921,880	\$3,370,600	\$3,244,990	\$536,810	\$708,630	\$44,800	\$203,250	\$1,913,700	\$27,400	\$434,610	\$1,136,768
29															
30	TOTAL CURR. & ACCR. ASSETS	\$64,718,767	\$62,418,265	\$77,661,753	\$75,059,051	\$71,408,895	\$69,188,857	\$84,848,676	\$84,944,503	\$81,865,566	\$63,857,787	\$60,952,246	\$42,260,867	\$68,202,786	\$69,769,076
31	UNAMORT. DD&E	\$3,956,487	\$3,894,696	\$3,832,905	\$3,771,114	\$3,709,323	\$3,631,654	\$3,889,106	\$3,826,568	\$3,784,969	\$2,862,004	\$3,925,974	\$3,866,652	\$3,806,352	\$3,773,678
32	DEFERRED TAX ASSET	\$15,228,958	\$10,087,333	\$8,798,758	\$6,454,727	\$6,155,269	\$6,213,888	\$8,856,870	\$9,534,046	\$12,271,944	\$10,613,206	\$7,656,322	\$4,177,379	\$7,003,144	\$8,896,142
33	CLEARING ACCTS	\$0	\$173	\$9	\$14	\$17	\$4	\$19	\$21	\$629	\$543	\$540	\$778	\$0	\$211
34	MISC. DEFERRED DEBTS	\$31,759,356	\$31,708,310	\$31,889,286	\$31,481,954	\$31,442,460	\$31,424,153	\$31,206,455	\$31,185,268	\$31,242,476	\$30,371,713	\$30,337,672	\$30,434,192	\$23,856,877	\$30,641,552
35	NON-UTILITY W/F/UNBUNDLING TRANSITIO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	UNAMORT. RATE CASE	\$0	\$0	\$0	\$0	\$0	\$133	\$4,633	\$7,459	\$7,459	\$31,113	\$36,678	\$35,845	\$41,861	\$12,829
37	UNRECOVERED GAS COST	\$18,712,141	\$9,274,350	\$6,858,204	(\$4,712,642)	(\$9,803,788)	(\$13,248,806)	(\$6,111,549)	(\$6,440,591)	\$1,603,508	(\$6,092,902)	(\$11,126,553)	\$6,273,063	\$2,191,084	(\$1,109,576)
38	TOTAL DEFERRED CHARGES	\$67,654,943	\$54,964,863	\$51,379,163	\$36,995,168	\$31,703,282	\$28,321,027	\$37,845,536	\$38,112,772	\$48,910,986	\$37,785,678	\$30,829,634	\$44,787,010	\$36,899,318	\$42,014,637
39	TOTAL ASSETS	\$679,891,930	\$664,270,804	\$678,902,257	\$680,873,152	\$654,129,585	\$668,105,219	\$675,612,913	\$676,873,508	\$664,634,885	\$656,943,601	\$648,180,038	\$643,055,286	\$662,158,047	\$683,956,248

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: 12/31/07
WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.		(1) Dec-06	(2) Jan-07	(3) Feb-07	(4) Mar-07	(5) Apr-07	(6) May-07	(7) Jun-07	(8) Jul-07	(9) Aug-07	(10) Sep-07	(11) Oct-07	(12) Nov-07	(13) Dec-07	13 MONTH AVERAGE
-	CAPITALIZATION & LIABILITIES														
1	COMMON STOCK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	ADDITIONAL CAPITAL	\$155,550,169	\$155,550,169	\$155,550,169	\$155,550,169	\$155,550,169	\$155,550,169	\$155,550,169	\$155,550,169	\$155,550,169	\$155,550,169	\$155,550,169	\$155,550,169	\$155,550,169	\$155,550,169
3	UNAPPROPRIATED RET. EARN.	\$112,711,930	\$111,853,547	\$115,996,252	\$119,473,259	\$122,042,039	\$111,827,561	\$113,819,819	\$114,527,406	\$108,927,245	\$110,479,520	\$111,778,186	\$109,577,521	\$112,590,575	\$113,477,220
4	OTHER	\$633,172	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$145,478	\$145,726	\$145,315	\$144,905	\$40,357
5	TOTAL STOCKHOLDERS EQUITY	\$268,895,271	\$267,203,716	\$271,545,421	\$275,023,428	\$277,592,208	\$267,377,730	\$269,169,888	\$270,077,575	\$264,477,414	\$265,485,211	\$267,474,081	\$265,273,005	\$268,285,650	\$269,067,746
6	FM BONDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	LONG TERM NOTES	\$162,800,000	\$162,800,000	\$162,800,000	\$162,800,000	\$162,800,000	\$222,800,000	\$222,800,000	\$216,700,000	\$191,700,000	\$181,700,000	\$191,700,000	\$191,700,000	\$191,700,000	\$187,292,308
8	OTHER LT DEBT	(\$409,351)	(\$401,800)	(\$394,249)	(\$386,998)	(\$379,147)	(\$711,607)	(\$703,111)	(\$694,615)	(\$687,707)	(\$680,799)	(\$673,891)	(\$666,983)	(\$660,079)	(\$573,080)
9	TOTAL LONG TERM DEBT	\$162,390,649	\$162,398,200	\$162,405,751	\$162,413,302	\$162,420,853	\$222,088,393	\$222,096,889	\$216,005,385	\$191,012,293	\$181,019,201	\$191,026,109	\$191,033,017	\$191,036,921	\$188,719,228
10	NOTES PAYABLE	\$43,720,000	\$45,490,000	\$48,790,000	\$37,440,000	\$36,315,000	\$0	\$0	\$0	\$12,575,000	\$14,825,000	\$0	\$0	\$24,630,000	\$20,291,154
11	ACCOUNTS PAYABLE	\$35,656,714	\$29,992,743	\$40,758,766	\$31,746,141	\$31,335,401	\$28,270,205	\$32,844,031	\$37,693,838	\$33,871,313	\$27,056,508	\$39,161,167	\$30,299,938	\$37,993,121	\$33,590,761
12	ACCOUNTS PAY. ASSOC. CO.	(\$709,977)	(\$854,055)	(\$680,393)	(\$686,322)	(\$660,329)	(\$649,300)	(\$2)	(\$2)	(\$720,391)	(\$604,875)	(\$235,182)	(\$320,712)	(\$177,822)	(\$538,397)
13	ACCOUNTS PAY. ASSOC. CO. SERVICES	\$3,182,127	\$5,484,909	\$5,775,051	\$3,970,125	\$1,162,605	\$2,090,379	(\$1)	(\$1)	\$3,102,861	\$5,751,391	\$2,242,400	\$9,078,350	\$1,276,030	\$3,316,633
14	CUSTOMER DEPOSITS-CURRENT	\$4,869,000	\$4,864,000	\$4,896,000	\$4,870,125	\$4,884,000	\$4,843,000	\$4,794,000	\$4,792,000	\$4,763,000	\$4,716,000	\$4,885,000	\$4,717,000	\$4,882,000	\$4,794,615
15	TAXES ACCRUED-GENERAL	\$3,181,883	\$2,432,271	\$3,402,538	\$5,461,013	\$4,855,885	\$5,501,903	\$7,274,562	\$5,856,434	\$5,971,707	\$6,687,293	\$7,467,440	\$1,216,303	\$2,059,812	\$4,720,681
16	TAXES ACCRUED-INCOME	\$647,997	(\$761,997)	\$1,936,478	\$7,749,049	\$3,032,043	\$3,337,504	(\$2,575,485)	(\$2,255,767)	(\$1,816,536)	(\$1,947,251)	(\$1,747,429)	(\$521,708)	\$446,269	\$424,928
17	INTEREST ACCRUED	\$4,240,253	\$4,094,836	\$2,271,548	\$3,352,204	\$4,430,355	\$5,566,691	\$5,580,269	\$5,689,011	\$2,142,325	\$3,389,023	\$4,640,523	\$4,095,775	\$3,961,469	\$4,111,968
18	DIVIDENDS DECLARED	\$0	\$4,836,874	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$372,067
19	TAX COLLECTIONS PAYABLE	\$1,908,902	\$2,489,180	\$2,854,956	\$3,372,294	\$2,290,506	\$2,461,979	\$2,150,730	\$1,585,412	\$1,677,189	\$1,681,014	\$1,345,116	\$1,453,013	\$1,697,709	\$2,074,480
20	INACTIVE DEPOSITS	\$285,800	\$269,265	\$265,218	\$339,786	\$231,692	\$247,447	\$385,762	\$400,309	\$203,356	\$321,961	\$335,089	\$343,585	\$380,768	\$306,926
21	CONSERVATION COST TRUE-UP	\$1,058,599	\$1,808,150	\$2,408,760	\$3,208,998	\$3,735,568	\$4,150,636	\$4,354,096	\$4,562,077	\$4,803,419	\$4,774,198	\$5,017,170	\$5,430,893	\$5,911,426	\$3,940,307
22	NON-UTILITY ACCRUED LIABILITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	DERIVATIVE LIABILITY	\$20,099,450	\$7,446,670	\$4,082,660	\$663,200	\$335,620	\$361,970	\$4,906,320	\$8,831,620	\$13,267,190	\$8,402,470	\$3,571,290	\$10,325,810	\$6,290,960	\$6,680,402
24	MISC. CURRENT LIABILITIES	\$10,516,488	\$12,073,763	\$11,998,517	\$11,968,306	\$12,234,670	\$12,597,025	\$12,424,848	\$12,756,030	\$13,069,290	\$12,556,385	\$12,835,109	\$13,254,782	\$9,152,301	\$12,118,117
25	TOTAL CURR. & ACCRUED LIAB.	\$128,637,038	\$119,596,611	\$128,760,101	\$113,448,696	\$104,183,018	\$68,779,441	\$72,139,132	\$77,910,963	\$92,909,705	\$87,609,119	\$78,397,695	\$79,373,031	\$97,684,243	\$96,184,522
26	ACCUMULATED DEFERRED INC. TAX	\$42,299,399	\$37,561,806	\$36,196,049	\$32,139,561	\$31,524,814	\$31,174,118	\$33,966,136	\$34,166,616	\$37,309,813	\$34,925,773	\$32,415,484	\$29,066,153	\$33,348,766	\$34,317,268
27	DEF. INVESTMENT TAX CREDIT	\$55,097	\$51,481	\$47,865	\$44,249	\$40,633	\$37,017	\$33,401	\$29,785	\$26,189	\$22,553	\$18,937	\$15,321	\$11,710	\$33,402
28	CUSTOMER ADVANCES FOR CONST.	\$5,180,876	\$5,208,543	\$5,305,618	\$5,487,569	\$5,643,566	\$6,017,233	\$6,048,653	\$6,242,157	\$6,294,425	\$6,332,517	\$6,474,663	\$6,561,322	\$6,606,127	\$5,953,944
29	CUSTOMER DEPOSITS	\$29,221,997	\$29,245,450	\$29,772,250	\$29,493,950	\$29,879,915	\$29,768,040	\$29,694,560	\$29,912,096	\$30,056,356	\$29,994,289	\$29,795,854	\$30,056,444	\$29,968,842	\$29,758,465
30	OTHER DEFERRED CREDITS	\$17,630,941	\$17,850,281	\$17,426,431	\$17,715,834	\$17,731,960	\$17,744,574	\$17,731,690	\$17,747,913	\$17,764,136	\$17,155,687	\$17,172,110	\$17,188,333	\$16,589,443	\$17,480,733
31	TOTAL DEFERRED CREDITS	\$94,388,311	\$89,715,562	\$88,748,214	\$84,861,164	\$84,820,889	\$84,740,083	\$87,474,441	\$88,098,567	\$91,450,900	\$88,431,020	\$86,877,049	\$82,917,574	\$86,524,888	\$87,543,812
32	PENSIONS & BENEFITS RESERVE	\$25,380,662	\$25,386,716	\$25,442,771	\$25,106,563	\$25,112,618	\$25,116,673	\$24,732,464	\$24,781,019	\$24,784,574	\$24,399,051	\$24,406,105	\$24,458,660	\$18,623,346	\$24,440,940
33	TOTAL OPERATING RESERVES	\$119,768,972	\$115,102,277	\$114,190,984	\$109,987,726	\$109,933,506	\$109,859,655	\$112,206,904	\$112,879,585	\$116,235,473	\$112,830,070	\$110,282,153	\$107,376,233	\$105,148,234	\$111,984,752
34	TOTAL CAPITAL & LIAB.	\$679,691,930	\$664,270,804	\$678,902,257	\$660,873,152	\$654,129,585	\$668,105,219	\$675,612,913	\$676,873,508	\$664,634,885	\$656,943,601	\$648,180,038	\$643,055,286	\$662,158,047	\$663,956,248

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: 12/31/07
WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	UTILITY PLANT	AVERAGE PER BOOKS	ADJUSTMENT	ADJUSTED AVERAGE
1	PLANT IN SERVICE	\$889,840,977	\$0	\$889,840,977
2	COMMON PLANT ALLOCATED	\$0	(\$1,301,285)	(\$1,301,285)
3	ACQUISITION ADJUSTMENT	\$5,248,671	(\$2,946,879)	\$2,301,792
4	PROPERTY HELD FOR FUTURE USE	\$228,955	(\$228,955)	\$0
5	CONSTRUCTION WORK IN PROGRESS	\$20,636,659	(\$97,027)	\$20,539,632
6	TOTAL PLANT	\$915,955,261	(\$4,574,145)	\$911,381,115
	<u>DEDUCTIONS</u>			
7	CUSTOMER ADVANCES FOR CONST.	(\$5,953,944)	\$0	(\$5,953,944)
8	ACCUM. DEPR. - UTILITY PLANT	(\$347,921,661)	\$0	(\$347,921,661)
9	ACCUM. DEPR. - COMMON PLANT	\$0	\$280,568	\$280,568
10	ACCUM. AMORT - ACQ. ADJ.	(\$3,192,161)	\$1,825,205	(\$1,366,956)
11	ACCUM. AMORT. - LEASEHOLD/OTHER	(\$13,927,228)	\$0	(\$13,927,228)
12				\$0
13				\$0
14	TOTAL DEDUCTIONS	(\$370,994,994)	\$2,105,773	(\$368,889,221)
15	PLANT NET	\$544,960,267	(\$2,468,373)	\$542,491,894
	<u>ALLOWANCE FOR WORKING CAPITAL</u>			
16	BALANCE SHEET METHOD	(\$8,367,605)	(\$20,345,806)	(\$28,713,411)
17	TOTAL RATE BASE	\$536,592,662	(\$22,814,179)	\$513,778,483
18	NET OPERATING INCOME	\$40,921,148	\$124,335	\$41,045,483
19	RATE OF RETURN	7.63%		7.99%

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: 12/31/07
WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

ADJ. NO.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) IN REVENUE REQUIREMENT
<u>UTILITY PLANT IN SERVICE</u>						
1	Remove WFNG Acquisition Adjustment		(\$2,946,879)	\$0	(\$2,946,879)	(\$424,360)
2	Adjust for non-utility use of Common Plant		(1,301,285)	0	(1,301,285)	(187,389)
3	Adjust for MSEA		(97,027)	0	(97,027)	(13,972)
4	Plant held for future use		(228,955)	0	(228,955)	(32,970)
5	TOTAL		(4,574,145)	0	(4,574,145)	(658,691)
<u>ACCUM. DEPR.-UTILITY PLANT</u>						
6	Remove WFNG Acquisition Adjustment		\$1,825,205	0	1,825,205	262,835
7	Adjust for non-utility use of Common Plant		280,568	0	280,568	40,403
8			0	0	0	-
9			0	0	0	-
10	TOTAL		2,105,773	0	2,105,773	303,238
<u>ALLOWANCE FOR WORKING CAPITAL</u>						
11	(SEE SCHEDULE B-13 FOR DETAIL)		(20,345,806)	0	(20,345,806)	(2,829,858)
12	TOTAL RATE BASE ADJUSTMENTS		(\$22,814,179)	\$0	(\$22,814,179)	(\$3,285,312)

SUPPORTING SCHEDULES: B-1, B-4, B-5, B-6, B-7, B-8, B-9, B-10, B-11, B-12, B-13

RECAP SCHEDULES: B-2

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:
HISTORIC BASE YEAR DATA: 12/31/07
WITNESS: D. HOBKIRK

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	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	16,134,678	16,134,678	16,134,678	16,129,668	16,129,668	16,129,668	16,129,668	16,129,668	16,129,668	16,129,668	16,143,698	16,143,698	16,143,698	16,134,062
5	374	LAND & LAND RIGHTS	3,150,562	3,150,562	3,150,562	3,150,168	3,150,168	3,150,168	3,150,168	3,150,168	3,150,168	3,150,168	3,150,168	3,150,168	3,150,168	3,150,259
6	374.02	LAND RIGHTS / EASEMENTS	1,205,236	1,299,082	1,311,807	1,315,903	1,315,903	1,315,903	1,315,903	1,315,903	1,315,903	1,315,903	1,315,903	1,315,903	1,315,903	1,315,903
7	375	STRUCTURES & IMPROVEMENTS	15,528,730	15,528,730	15,544,585	15,444,980	15,444,980	15,444,980	15,455,059	15,459,117	15,461,277	15,461,277	16,487,512	16,507,890	16,507,890	15,713,614
8	376	MAINS (STEEL)	241,036,486	241,036,486	241,625,502	241,311,785	241,324,360	241,287,013	241,699,189	242,111,786	242,139,137	242,187,359	243,286,452	243,304,432	243,645,188	241,959,627
9	376.02	MAINS (PLASTIC)	209,993,571	209,993,571	211,191,855	211,471,568	211,485,098	211,544,119	212,277,114	212,853,416	212,859,455	213,515,833	215,760,852	217,159,562	218,129,197	212,941,155
10	378	MEAS & REG STAT EQUIP-GEN	5,126,163	5,126,163	5,156,767	5,134,195	5,134,195	5,136,643	5,139,467	5,200,181	5,200,181	5,204,925	5,230,012	5,225,087	5,430,658	5,188,049
11	379	MEAS & REG STAT EQUIP-CITY	8,334,346	8,240,501	8,365,890	8,365,890	8,365,890	8,365,890	8,365,892	8,418,748	8,418,748	8,418,748	8,418,748	8,417,563	9,221,790	8,439,896
12	380	SERVICES (STEEL)	36,590,011	36,590,011	36,638,243	36,645,659	36,701,031	36,797,426	36,839,939	36,864,181	36,906,221	36,929,122	36,949,073	36,998,333	37,254,393	36,823,357
13	380.02	SERVICES (PLASTIC)	157,158,977	157,158,977	157,671,519	158,325,287	158,908,140	159,804,324	160,501,563	161,232,919	162,015,015	162,669,455	163,581,211	164,532,278	166,005,430	160,736,546
14	381	METERS	34,268,596	34,221,709	34,371,047	34,427,649	34,663,837	35,314,077	35,422,898	35,725,468	35,781,808	35,908,607	36,071,173	36,308,669	36,885,385	35,334,686
15	382	METER INSTALLATIONS	33,828,069	33,828,069	33,908,844	34,058,755	34,238,888	34,446,398	34,677,552	34,830,104	35,124,839	35,331,939	35,523,425	35,752,839	35,025,269	34,659,615
16	383	HOUSE REGULATORS	9,637,720	9,637,720	9,672,012	9,725,189	9,766,835	9,813,932	9,840,369	9,865,546	9,905,773	9,925,476	9,966,135	10,000,146	10,061,581	9,832,187
17	384	HOUSE REG-INST	13,647,951	13,647,951	13,728,726	13,877,835	13,937,856	14,006,478	14,082,943	14,133,793	14,232,037	14,301,060	14,364,890	14,441,360	14,194,581	14,045,959
18	385	IND MEAS & REG STAT EQUIP	9,561,217	9,561,217	9,561,864	9,561,864	9,561,864	9,561,864	9,561,838	9,564,529	9,564,529	9,573,748	9,573,748	9,573,748	9,573,299	9,565,802
19	387	OTHER EQUIPMENT	1,996,213	1,965,760	2,007,897	2,028,422	2,028,422	2,030,951	2,092,660	2,191,711	2,191,711	2,208,200	2,246,726	2,257,514	2,250,569	2,115,135
20	390	STRUCTURES & IMPROVEMENTS	1,176,285	1,176,285	1,176,285	1,176,285	1,176,285	1,176,285	1,176,285	1,176,285	1,176,285	1,176,285	1,176,285	1,176,285	1,176,285	1,176,285
21	390.02	STRUCTURES & IMPROVEMENTS-LEC	8,754	8,754	8,754	8,754	8,754	8,754	8,754	8,754	8,754	8,754	8,754	8,754	8,754	8,754
22	391.00	OFFICE EQUIPMENT	2,935,674	2,935,674	2,935,674	2,929,692	2,929,692	2,929,692	2,929,692	2,950,242	2,950,242	2,811,926	2,811,926	2,824,714	2,761,249	2,827,280
23	391.01	COMPUTER EQUIPMENT	7,621,703	7,617,869	7,756,222	7,666,264	7,666,264	7,666,264	7,624,559	7,616,200	7,808,990	7,812,979	7,986,302	7,986,302	7,974,236	7,769,550
24	391.02	OFFICE MACHINES	600,385	600,385	614,100	610,202	610,202	610,202	611,262	683,572	683,572	708,651	558,924	545,931	624,689	624,689
25	392.01	AUTO & TRUCK LESS THAN 1/2 TON	6,817,484	6,620,023	6,601,275	6,242,796	6,242,796	6,260,122	6,123,828	6,485,722	6,504,674	6,574,460	6,544,283	6,386,089	6,394,890	6,446,034
26	392.02	AUTO & TRUCK 3/4 - 1 TON	4,214,933	4,183,009	4,196,442	4,104,382	4,104,382	4,104,382	4,058,729	4,151,484	4,151,484	4,416,247	4,416,247	4,229,983	4,626,466	4,227,552
27	392.03	AIRPLANES	6,091,018	6,091,018	6,091,018	6,091,018	6,091,018	6,091,018	6,091,018	6,091,018	6,091,018	6,091,018	6,091,018	6,091,018	6,091,018	6,091,018
28	392.04	TRAILERS, OTHER	268,540	268,540	268,540	268,540	268,540	268,540	268,540	272,093	270,957	279,268	279,268	279,268	271,681	271,681
29	392.05	TRUCKS OVER 1 TON	1,185,519	1,185,519	1,298,113	1,275,159	1,275,159	1,275,159	1,326,760	1,392,780	1,392,780	1,537,409	1,537,409	1,537,409	1,537,409	1,365,891
30	393	STORES EQUIPMENT	55,763	55,763	55,763	48,913	48,913	48,913	48,913	48,913	48,913	48,913	48,913	48,913	48,913	50,494
31	394	TOOLS, SHOP, GARAGE EQUIP	3,569,316	3,569,316	3,592,625	3,566,483	3,566,483	3,566,483	3,566,483	3,583,269	3,632,325	3,635,489	3,647,928	3,647,928	3,647,928	3,604,454
32	395	LABORATORY EQUIPMENT	50,289	50,289	50,289	46,445	46,445	46,445	46,445	46,445	46,445	46,445	46,445	46,445	46,445	47,332
33	396	POWER OPERATED EQUIPMENT	1,606,093	1,606,093	1,606,093	1,572,911	1,572,911	1,572,911	1,602,189	1,602,189	1,602,189	1,602,189	1,602,189	1,602,189	1,602,189	1,596,333
34	397	COMMUNICATION EQUIPMENT	4,576,802	4,576,802	4,698,065	4,650,348	4,650,348	4,650,348	4,600,820	4,895,866	4,895,866	4,897,348	4,909,210	4,915,893	4,987,623	4,761,949
35	398	MISC EQUIPMENT	420,877	420,877	431,621	434,818	434,818	434,818	434,818	434,818	434,818	434,818	437,747	437,747	437,747	433,103
36	106	NOT YET CLASSIFIED	32,793,797	33,289,837	34,230,427	35,971,782	36,138,282	35,901,625	40,397,074	38,818,651	40,297,828	47,726,921	44,825,165	45,821,604	43,873,968	39,237,459
37		UTILITY PLANT IN SERVICE	872,447,168	872,632,647	876,908,514	878,895,019	880,243,836	882,017,206	888,761,235	890,810,004	893,490,703	903,262,627	906,425,463	909,880,590	912,157,679	889,840,976
38		GAS PLANT PURCHASED DR SOLD	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39		TOTAL UTILITY PLANT	<u>\$872,447,168</u>	<u>\$872,632,647</u>	<u>\$876,908,514</u>	<u>\$878,895,019</u>	<u>\$880,243,836</u>	<u>\$882,017,206</u>	<u>\$888,761,235</u>	<u>\$890,810,004</u>	<u>\$893,490,703</u>	<u>\$903,262,627</u>	<u>\$906,425,463</u>	<u>\$909,880,590</u>	<u>\$912,157,679</u>	<u>\$889,840,976</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1, B-2

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: 12/31/07
WITNESS: D. HOBKIRK

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	13 MONTH AVERAGE
1	303.01	CUSTOMIZED SOFTWARE	\$ 16,134,678	\$ 16,134,678	\$ 16,134,678	\$ 16,129,668	\$ 16,129,668	\$ 16,129,668	\$ 16,129,668	\$ 16,129,668	\$ 16,129,668	\$ 16,129,668	\$ 16,143,698	\$ 16,143,698	\$ 16,143,698	\$ 16,134,062
2	374	LAND & LAND RIGHTS	3,150,562	3,150,562	3,150,562	3,150,168	3,150,168	3,150,168	3,150,168	3,150,168	3,150,168	3,150,168	3,150,168	3,150,168	3,150,168	3,150,259
3	375	STRUCTURES & IMPROVEMENTS	15,528,730	15,528,730	15,544,585	15,444,980	15,444,980	15,444,980	15,455,059	15,459,117	15,461,277	15,461,277	16,487,512	16,507,880	16,507,880	15,713,614
4	390	STRUCTURES & IMPROVEMENTS	1,176,285	1,176,285	1,176,285	1,176,285	1,176,285	1,176,285	1,176,285	1,176,285	1,176,285	1,176,285	1,176,285	1,176,285	1,176,285	1,176,285
5	391.01	COMPUTER EQUIPMENT	7,621,703	7,617,869	7,756,222	7,666,264	7,666,264	7,666,264	7,624,559	7,816,200	7,808,990	7,812,979	7,986,302	7,986,302	7,974,236	7,769,550

6	TOTAL	\$ 43,611,958	\$ 43,608,124	\$ 43,762,332	\$ 43,567,364	\$ 43,567,364	\$ 43,567,364	\$ 43,535,738	\$ 43,731,437	\$ 43,726,388	\$ 43,730,376	\$ 44,943,965	\$ 44,964,333	\$ 44,952,267	\$ 43,943,770
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13 MONTH AVERAGE NONUTILITY % 13 MONTH AVG NONUTILITY

7	303.01	CUSTOMIZED SOFTWARE	\$ 16,134,062	0.5%	\$83,272
8	374	LAND & LAND RIGHTS	3,150,259	8.0%	253,146
9	375	STRUCTURES & IMPROVEMENTS	15,713,614	1.8%	281,252
10	390	STRUCTURES & IMPROVEMENTS	1,176,285	57.2%	673,225
11	391.01	COMPUTER EQUIPMENT	7,769,550	0.1%	10,390

12	TOTAL	\$ 43,943,770		\$1,301,285
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METHOD OF ALLOCATION

DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
 BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
 BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
 BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
 DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS

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: 12/31/07
WITNESS: D. HOBKIRK

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-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	NMI-LAND-FULFORD PLANT, 15779 W DIXIE HWY,N MIAMI BCH,PARCEL # 1	\$38,351	\$0	\$38,351				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	TPA-LAND-ESTUARY PLANT, 1300 N. 13TH STREET, TAMPA- PARCEL #1	41,797	0	41,797				
5	374	TPA-LAND-ESTUARY PLANT, SOUTH OF RAILROAD, TAMPA- PARCEL #2	2,766	0	2,766				
6	374	TPA-LAND-PORT SUTTON GATE STATION,78TH & MADISON- PARCEL #3	4,939	0	4,939				
7	374	TPA-EASEMENT-NEBRASKA AVE FROM BIRD ST SOUTH 432 FT	5,334	0	5,334				
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 RIGHTS-PURCHASE FOR NW GATE STATION	8,909	0	8,909				
10	374	TPA-LAND - GATE STATION @ LITHIA PINECREST RD	8,000	0	8,000				
11	374	TPA-LAND - PROPERTY AT COUNTYLINE RD & CYPRESS CREEK RD - PASCO GATE	265,983	0	265,983				
12	374	TPA-LAND - Sun City - Gulfstream Gate Station - US Highway 301 (approx 1 mile north of I	1	0	1				
13	374	TPA-LAND - NW Quadrant of McCoy St & Trask St	1	0	1				
14	374	STP-LAND-LOT N SIDE, 1800 9TH AVE N., ST PETE, PARCEL #2	18,381	0	18,381				
15	374	STP-LAND-NORTH GATE STATION,13800 62 ST N., ST PETE, PARCEL #3	16,535	0	16,535				
16	374	STP-LAND-MAIN GATE STATION, 77TH AVE & 18TH WAY, ST PETE, PAR #4	2,928	0	2,928				
17	374	STP-LAND-REG STATION, S SIDE 30 AVE S,WEST OF 30 ST S., PAR #5	3,800	0	3,800				
18	374	STP-LAND-REG STATION, S SIDE 30 AVE N,WEST OF 16 ST N., PAR #6	3,000	0	3,000				
19	374	STP-LAND-REG STATION, 3 AVE S & 16 STREET S, PARCEL #7	500	0	500				
20	374	STP-LAND- MADIERA BEACH-EASEMENT @ 127 AVE TREASURE ISLAND	2,900	0	2,900				
21	374	STP-LAND - DIVISION NEW OFFICE - 1920 9th Ave N	18,588	0	18,588				
22	374	ORL-LAND-PLANT SITE, 600 W. ROBINSON STREET, PARCEL # 1	49,693	0	49,693				
23	374	ORL-LAND-DIST YARD, 601 W. ROBINSON STREET, PARCEL # 2	41,315	0	41,315				
24	374	ORL-LAND-FAIRVILLA SITE, US HWY 441,N OF SILVER STAR, PARCEL #3	1,997	0	1,997				
25	374	TRI-LAND-DIVISION OFFICE SITE,1724 KURT ST,EUSTIS, PARCEL # 2	9,000	0	9,000				
26	374	TRI-LAND-EUSTIS INDUSTRIAL PARK,MTR STA SITE, PARCEL # 1	500	0	500				
27	374	TRI-LAND-MT. DORA GATE STATION,WOLF BRANCH RD.,PARCEL # 3	8,516	0	8,516				
28	374	JAX-LAND-CHURCH STREET PLANT SITE, PARCEL # 1	39,371	0	39,371				
29	374	JAX-LAND-CEDER HILLS GATE STATION SITE, PARCEL # 3	1,582	0	1,582				
30	374	JAX-LAND-OAK STREET & EDISON AVE REG STA, PARCEL # 4	300	0	300				
31	374	JAX-LAND-W 12 FT OF N 12 FT LOT 1 BL 32 DOTEN S/D,REG STA,PAR#5	538	0	538				
32	374	JAX-LAND-PART OF LOT 3 BL 138,NEWMAN BET STATE&ORANGE HAT,PAR#6	400	0	400				
33	374	JAX-LAND-PART OF LOT 5 BL 12, 11 ST WARRENS REPLAT,PARCEL #7	539	0	539				
34	374	JAX-LAND-KING STREET BET FORBES & POST ST,REG STA, PARCEL #8	200	0	200				
35	374	JAX-LAND-PEARL PLAZA SILVER & 24TH STREET,REG STA, PARCEL #9	1,000	0	1,000				
36	374	JAX-LAND-MAGNOLIA & MCCOY STREETS,REG STA, PARCEL #11	986	0	986				
37	374	JAX-LAND-SOUTHSIDE REG STA,PIONESSA PROPERTY, PARCEL #13	12,947	0	12,947				
38	374	JAX-LAND-PHILLIPS HWY PLANT PROPERTY, PARCEL #14	314,616	0	314,616				
39	374	JAX-LAND - JERICHO ROAD GATE STATION, PARCEL # 15	13,282	0	13,282				
40	374	JAX-LAND - CAPPER ROAD GATE STATION, PARCEL # 16	22,989	0	22,989				
41	374	JAX-LAND - 43,599 SQ FT/SE & NE QUADRANT PARCEL # 3.1 @ COMMERCE LAKE D	147,896	0	147,896				
42	374	SMI-PLANT SITE - PAVING ASSESSMENT	917	0	917				
43	374	SMI-PLANT SITE - NW 1ST AVE & NW 17TH ST, PARCEL # 1	32,270	0	32,270				
44	374	SMI-PLANT SITE - STORM SEWER & PAVING ASSESSMENT	5,994	0	5,994				
45	374	LAK-LAND - PEACHTREE PLANT SITE (PARCEL # 1)	1,010	0	1,010				
46	374	DAY-LAND-GATE STATION SITE, PARCEL # 3	4,393	0	4,393				
47	374	DAY-LAND-REGULATOR STA SITE, PARCEL # 1 (INDUSTRIAL PARK)	477	0	477				
48	374	DAY-LAND-1722 RIDGEWOOD AVE, HOLY HILL FL 32117	155,747	0	155,747				
49	374	SAR-LAND - GATE STATION, 12th & CENTRAL, SARASOTA	50,000	0	50,000				
50	374	SUB TOTALS CONTINUED ON B-5 p. 3	\$1,404,513	\$0	\$1,404,513	\$0	\$0	\$0	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-5 p.1

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: 12/31/07
WITNESS: D. HOBKIRK

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-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	SUB TOTALS FROM B-5 p. 2	\$1,404,513	\$0	\$1,404,513				
2	374	SAR-LAND - 8261 VICO CT, SARASOTA/3 ACRES NEW BUILDING FOR SAR OPS-8261 VICO COURT	207,427	0	207,427				
3	374	PBG-LAND - PBG OPERATIONS FACILITY/S 1/2 LOT 30 JUPITER PARK COMM @ 1383 Jupiter Park Dr	230,941	0	230,941				
4	374	PC -LAND-MAPLE AVE GATE STATION	3,080	0	3,080				
5	374	PC -LAND-301 MAPLE AVE	0	91,750	91,750				
6	374	PC -LAND-GULF ASPHALT GATE STATION	23,645	0	23,645				
7	374	PC -Land @ corner of 3rd Ave & Maple (next to Panama City Office), Panama City PROPERTY N	0	157,616	157,616				
8	374	PC -LAND- DISTRIBUTION OFFICE - 3706 W 23rd St - Panama City, FL	795,444	0	795,444				
9	374	OCA-LAND - 316 SW 33RD AVE	66,200	0	66,200				
10	374	OCA-LAND - SILVER SPRINGS GATE STATION	28,038	0	28,038				
11	374	OCA-APPRAISAL - 8TH AVE & 16TH STREET	0	800	800				
12	374	OCA-SURVEY - GATE STATION PROPERTY	250	0	250				
13	374	OCA-LAND RIGHTS - RIGHT OF WAY / BASELINE RD	1,200	0	1,200				
14	374	OCA-ENVIRONMENTAL AUDIT - LAND	0	2,980	2,980				
15	374	OCA-LEGAL FEES - RICHARD, BLINN & HALDEN	10,336	0	10,336				
16	374	OCA-LAND - LEVEY COUNTY GATE STATION	14,038	0	14,038				
17	374	SWF-LAND @ 5901 ENTERPRISE PKWY, FT MYERS FT MYERS LAND @ 5901 ENTERPRISE	112,002	0	112,002				
18	374	TOTAL	\$2,897,114	\$253,146	\$3,150,259	\$0	\$0	\$0	
19	375	NMI-OFFICE BLDG - FULFORD	1,268,918	0	1,268,918	152,606	0	152,606	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
20	375	NMI-ENGINE BLDG	66,872	0	66,872	34,895	0	34,895	
21	375	NMI-METER SHOP	71,803	0	71,803	22,212	0	22,212	
22	375	NMI-WAREHOUSE - FULFORD	255,262	0	255,262	102,094	0	102,094	
23	375	TPA-OFFICE BLDG - CHANNELSIDE/13 ST	2,635,647	0	2,635,647	703,951	0	703,951	
24	375	TPA-FIRE TRAINING FACILITY	14,261	0	14,261	7,616	0	7,616	
25	375	TPA-GAS CONTROL BLDG	14,665	0	14,665	9,650	0	9,650	
26	375	TPA-MAINTENANCE BLDG	13,462	0	13,462	6,913	0	6,913	
27	375	TPA-TRANSPORTATION BLDG	84,719	0	84,719	36,318	0	36,318	
28	375	TPA-WAREHOUSE BLDG	74,380	0	74,380	37,722	0	37,722	
29	375	TPA-WELDING SHOP	20,312	0	20,312	8,893	0	8,893	
30	375	STP-OFFICE BLDG - 9TH AVE	1,003,878	0	1,003,878	31,724	0	31,724	
31	375	STP-STORAGE BLDG	33,577	0	33,577	13,836	0	13,836	
32	375	STP-OTHER	12,340	0	12,340	1,417	0	1,417	
33	375	ORL-OFFICE BLDG - 600 ROBINSON	1,042,212	0	1,042,212	360,742	0	360,742	
34	375	ORL-WAREHOUSE	229,212	0	229,212	59,279	0	59,279	
35	375	TRI-OFFICE BLDG- KURT	417,576	0	417,576	140,562	0	140,562	
36	375	TRI-WAREHOUSE	96,741	0	96,741	37,728	0	37,728	
37	375	TRI-WELDING SHOP	4,526	0	4,526	1,239	0	1,239	
38	375	JAX-OFFICE BLDG - PHILIPS HWY	2,884,109	167,858	3,051,967	814,004	47,376	861,380	
39	375	JAX-DISTRIBUTION AREA - 1745 CHURCH ST	39,022	0	39,022	26,783	0	26,783	
40	375	JAX-EQUIP BLDG	24,536	0	24,536	9,409	0	9,409	
41	375	JAX-MAINTENANCE BLDG	146,866	0	146,866	56,755	0	56,755	
42	375	JAX-WAREHOUSE	201,806	0	201,806	78,250	0	78,250	
43	375	SMI-OFFICE BLDG - 17TH ST	462,219	0	462,219	203,347	0	203,347	
44	375	SMI-WAREHOUSE	75,322	0	75,322	23,730	0	23,730	
45	375	SMI-OTHER	5,920	0	5,920	2,080	0	2,080	
46	375	LAK-OFFICE BLDG - KATHLEEN RD	551,114	0	551,114	171,529	0	171,529	
47	375	LAK-STORAGE BUILDING	12,142	0	12,142	4,583	0	4,583	
48	375	SUB TOTALS CONTINUED ON B-5 p. 4	\$11,763,418	\$167,858	\$11,931,276	\$3,159,866	\$47,376	\$3,207,242	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-5 p.1

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-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: 12/31/07
 WITNESS: D. HOBKIRK

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	\$11,763,418	\$167,858	\$11,931,276	\$3,159,866	\$47,376	\$3,207,242	
2	375	DAY-OFFICE BLDG - RIDGEWOOD AVE	453,512	0	453,512	74,217	0	74,217	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
3	375	DAY-OTHER	48,563	0	48,563	9,987	0	9,987	
4	375	HIG-FENCE FOR REGULATOR STATION	1,174	0	1,174	727	0	727	
5	375	SAR-OFFICE BLDG	1,052,499	0	1,052,499	136,122	0	136,122	
6	375	PAS-RETENTION POND, GRAVEL RD & MISC PROP IMPROVEMENTS TO EASEMENT (108,580	0	108,580	13,237	0	13,237	
7	375	PBG-DIV OFFICE @1363 JUPITER PARK DR	671,754	0	671,754	74,527	0	74,527	
8	375	PC-OFFICE BLDGE - MAPLE AVE	0	113,394	113,394	0	23,344	23,344	
9	375	PC-OTHER	500	0	500	243	0	243	
10	375	PC-DIV OFFICE @3706 W 23RD ST	224,714	0	224,714	16,135	0	16,135	
11	375	OCA-OFFICE BLDG - 33RD AVE	101,848	0	101,848	21,248	0	21,248	
12	375	COR-MISC	26,718	0	26,718	4,520	0	4,520	
13	375	SWF-DIV OFFICE @5901 ENTERPRISE PKWY	868,108	0	868,108	104,580	0	104,580	
14	375	TPA-CALL CENTER	110,975	0	110,975	6,378	0	6,378	
15	375	TOTAL	\$15,432,362	\$281,252	\$15,713,614	\$3,621,786	\$70,720	\$3,692,506	
16	390	NMI-DIV OFFICE FULFORD	24,383	0	24,383	1,811	0	1,811	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
17	390	TRJ-DIV OFFICE KURT	19,616	0	19,616	1,393	0	1,393	
18	390	JAX-DIV OFFICE PHILLIPS	19,670	0	19,670	1,236	0	1,236	
19	390	SMI-DIV OFFICE 17TH ST	19,989	0	19,989	1,236	0	1,236	
20	390	LAK-DIV OFFICE KATHLEEN	86,099	0	86,099	6,387	0	6,387	
21	390	PLB-DIV OFFICE	99,929	0	99,929	4,354	0	4,354	
22	390	PC-DIVISION OFFICE	0	673,225	673,225	0	174,612	174,612	
23	390	OCA-STORAGE BUILDINGS	5,511	0	5,511	1,273	0	1,273	
24	390	OCA-DIVISION OFFICE	227,864	0	227,864	56,570	0	56,570	
25	390	TOTAL	\$503,060	\$673,225	\$1,176,285	\$74,262	\$174,612	\$248,874	
26	390.02	HIG-DIVISION OFFICE	8,754	0	8,754	7,926	0	7,926	
27	390.02	TOTAL	\$8,754	\$0	\$8,754	\$7,926	\$0	\$7,926	

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/07
WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

1. Describe the property acquired which resulted in the acquisition adjustment.
- A. Natural gas distribution property located in Pompano and Margate
 - B. Natural gas distribution property acquired from Florida Gas Company
 - C. Natural gas distribution property acquired from Southern Gas Company
 - D. Natural gas distribution property acquired from Palm Beach County Utilities
 - E. Natural gas distribution property acquired in merger with West Florida Natural Gas
2. Date of acquisition.
- A. 1973
 - B. 1979
 - C. 1990
 - D. 1991
 - E. 1996
3. Amount of acquisition adjustment.
- A. (\$7,576)
 - B. \$224,349
 - C. \$2,332,472
 - D. (\$247,453)
 - E. \$2,946,879
4. Was the property purchased from a related party?
- A. No
 - B. No
 - C. No
 - D. No
 - E. No
5. Has the acquisition adjustment been approved by the Commission?
- A. Yes
 - B. Yes
 - C. Yes
 - D. Yes
 - E. No
6. Provide the Docket No. and Order No. approving the acquisition adjustment.
- 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. 020384-GU, Order No. PSC-03-0038-FOF-GU.
 - 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.

7. PROVIDE THE FOLLOWING INFORMATION FOR EACH ACQUISITION ADJUSTMENT.

	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	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	\$8,399	\$8,420	\$8,441	\$8,462	\$8,483	\$8,504	\$8,525	\$8,546	\$8,567	\$8,588	\$8,609	\$8,630	\$8,652	\$8,525
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	(\$203,782)	(\$204,405)	(\$205,028)	(\$205,651)	(\$206,274)	(\$206,897)	(\$207,521)	(\$208,144)	(\$208,767)	(\$209,390)	(\$210,013)	(\$210,636)	(\$211,260)	(\$207,521)
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	(\$1,258,998)	(\$1,265,477)	(\$1,271,956)	(\$1,278,435)	(\$1,284,914)	(\$1,291,393)	(\$1,297,872)	(\$1,304,351)	(\$1,310,830)	(\$1,317,309)	(\$1,323,788)	(\$1,330,267)	(\$1,336,747)	(\$1,297,872)
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	\$125,786	\$126,473	\$127,160	\$127,848	\$128,535	\$129,222	\$129,910	\$130,597	\$131,284	\$131,972	\$132,659	\$133,346	\$134,034	\$129,910
MONTHLY AMORTIZATION		(\$687)	(\$687)	(\$688)	(\$688)	(\$687)	(\$688)	(\$687)	(\$687)	(\$688)	(\$688)	(\$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	(\$1,785,382)	(\$1,792,019)	(\$1,798,656)	(\$1,805,293)	(\$1,811,930)	(\$1,818,567)	(\$1,825,205)	(\$1,831,842)	(\$1,838,479)	(\$1,845,116)	(\$1,851,753)	(\$1,858,390)	(\$1,865,028)	(\$1,825,205)
MONTHLY AMORTIZATION		\$6,637	\$6,637	\$6,637	\$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	(\$3,113,977)	(\$3,127,008)	(\$3,140,039)	(\$3,153,069)	(\$3,166,100)	(\$3,179,131)	(\$3,192,163)	(\$3,205,194)	(\$3,218,225)	(\$3,231,255)	(\$3,244,286)	(\$3,257,317)	(\$3,270,349)	(\$3,192,163)
MONTHLY AMORTIZATION		\$13,031	\$13,031	\$13,030	\$13,031	\$13,031	\$13,032	\$13,031	\$13,031	\$13,030	\$13,031	\$13,031	\$13,032	\$156,372

SUPPORTING SCHEDULES: B-1

RECAP SCHEDULES: B-2

PROPERTY HELD FOR FUTURE USE-13 MONTH AVERAGE

FLORIDA PUBLIC SERVICE COMMISSION

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: 12/31/07
WITNESS: D. HOBKIRK

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	ACCT. NO.	DESCRIPTION	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	July-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	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

SUPPORTING SCHEDULES: B-1

RECAP SCHEDULES: B-2

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: 12/31/07
WITNESS: D. HOBKIRK

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

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

SUPPORTING SCHEDULES: B-1

RECAP SCHEDULES: B-7 p.1

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: 12/31/07
WITNESS: D. HOBKIRK

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	DESCRIPTION	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	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	19,384,045	21,636,827	20,870,096	20,249,780	23,720,402	25,060,372	21,572,791	22,886,648	23,565,202	17,563,762	17,950,817	16,741,559	17,044,166	20,836,859
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.	\$19,384,045	\$21,636,827	\$20,870,096	\$20,249,780	\$23,720,402	\$25,060,372	\$21,572,791	\$22,886,648	\$23,565,202	\$17,563,762	\$17,950,817	\$16,741,559	\$17,044,166	\$20,836,859

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: 12/31/07
WITNESS: D. HOBKIRK

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	13 MONTH AVERAGE
1	374	LAND AND LAND RIGHTS	(3,603)	(3,603)	(3,603)	(3,603)	(3,603)	(3,603)	(3,603)	(3,603)	(3,603)	(3,603)	(3,603)	(3,603)	(3,603)	(3,603)
2	375	STRUCTURES AND IMPROVEMENTS	3,522,406	3,558,672	3,594,957	3,561,468	3,597,535	3,633,603	3,679,409	3,718,114	3,749,867	3,789,005	3,826,897	3,865,457	3,905,186	3,692,506
3	376	MAINS - STEEL	132,167,525	133,000,094	133,733,488	134,034,353	134,867,215	135,655,922	136,071,190	136,833,491	137,679,637	138,454,171	139,156,057	139,918,495	141,285,884	136,373,656
4	376.02	MAINS - PLASTIC	58,848,382	59,404,392	59,965,161	60,149,073	60,713,024	61,266,728	61,630,640	62,164,849	62,740,611	63,299,701	63,816,378	64,340,143	64,841,084	61,783,090
5	378	M & R EQUIPMENT - GENERAL	1,602,981	1,617,367	1,632,607	1,621,865	1,636,928	1,649,513	1,660,265	1,672,971	1,691,786	1,707,173	1,716,072	1,726,865	1,510,968	1,649,797
6	379	M & R EQUIPMENT - CITY	2,520,787	2,536,084	2,562,631	2,588,525	2,614,186	2,631,371	2,655,303	2,679,202	2,718,283	2,746,505	2,773,658	2,799,614	2,526,571	2,642,517
7	380	SERVICE LINES - S TEEL	32,861,086	33,104,192	33,150,625	33,218,751	33,339,298	33,583,469	33,522,792	33,581,516	33,704,714	33,724,707	33,843,464	33,969,419	34,140,832	33,518,836
8	380.02	SERVICE LINES - PLASTIC	52,273,032	52,928,544	53,354,792	53,792,036	54,257,280	54,921,964	55,243,927	55,726,625	56,293,813	56,778,421	57,342,115	57,916,402	58,503,849	55,333,292
9	381	METERS	7,678,107	7,831,566	8,011,859	8,037,652	8,206,299	8,396,983	8,325,472	8,334,922	8,495,937	8,598,737	8,789,198	8,936,566	9,732,595	8,413,526
10	382	METER INSTALLATIONS	11,921,976	12,059,992	12,198,173	12,336,818	12,476,133	12,616,235	12,757,230	12,899,008	13,041,697	13,185,401	13,329,906	13,475,249	12,303,073	12,661,607
11	383	REGULATORS	4,550,344	4,579,820	4,602,958	4,629,341	4,648,448	4,678,379	4,687,955	4,710,247	4,737,847	4,758,476	4,781,356	4,802,805	4,202,498	4,643,883
12	384	REGULATOR INSTALL HOUSE	3,941,246	3,997,823	4,054,569	4,111,786	4,169,436	4,227,352	4,285,569	4,344,051	4,402,844	4,461,981	4,521,391	4,581,087	4,191,873	4,253,154
13	385	M & R EQUIPMENT - INDUSTRIAL	3,402,650	3,429,650	3,456,651	3,483,672	3,510,681	3,537,690	3,564,700	3,591,709	3,618,719	3,645,741	3,672,777	3,699,813	3,728,256	3,564,824
14	387	OTHER EQUIPMENT	912,496	922,037	932,535	935,696	946,100	956,552	968,018	978,811	989,537	1,001,306	1,005,254	1,016,561	1,027,774	968,129
15	390	STRUCTURES AND IMPROVEMENTS	232,789	235,470	238,151	240,831	243,512	246,193	248,874	251,554	254,235	256,916	259,597	262,277	264,958	248,874
16	391	OFFICE FURNITURE	1,185,864	1,204,789	1,223,713	1,236,632	1,255,508	1,274,385	1,288,809	1,307,658	1,326,507	1,345,356	1,364,205	1,383,054	1,399,222	1,229,119
17	391.01	COMPUTER EQUIPMENT	6,611,390	6,657,988	6,711,530	6,648,277	6,698,252	6,746,720	6,748,481	6,797,150	6,838,261	6,893,042	6,921,612	6,972,726	7,012,434	6,789,066
18	391.02	OFFICE EQUIPMENT/MACHINES	269,742	273,319	276,898	276,572	280,766	284,749	288,781	293,666	297,796	301,980	306,120	159,659	149,858	266,147
19	392.01	AUTO & TRUCK LESS THAN 1/2 TON	3,252,869	3,117,677	3,163,927	2,839,636	2,902,444	2,946,204	2,557,785	2,640,495	2,700,058	2,740,169	2,737,295	2,589,151	2,641,788	2,833,038
20	392.02	AUTO & TRUCK 3/4 TO 1 TON	1,538,148	1,555,181	1,606,966	1,521,796	1,571,671	1,621,546	1,541,406	1,599,577	1,651,986	1,677,877	1,743,090	1,612,565	1,696,899	1,610,670
21	392.03	AIRPLANES	432,220	441,862	451,504	461,147	470,789	480,431	490,073	499,715	509,357	518,999	528,641	538,283	547,925	490,073
22	392.04	TRAILERS, OTHER	141,520	142,430	143,340	144,279	145,201	146,123	147,128	148,077	147,888	148,833	149,779	150,874	151,820	146,715
23	392.05	TRUCKS OVER 1 TON	537,237	547,731	558,451	546,286	557,074	570,845	563,609	589,421	603,027	615,433	627,839	640,245	579,555	
24	393	STORES EQUIPMENT	53,791	53,797	53,804	46,960	46,967	46,973	46,980	46,986	46,993	46,999	47,006	47,012	47,019	48,561
25	394	TOOLS SHOP & GARAGE EQUIPMENT	2,384,072	2,402,355	2,420,638	2,402,163	2,420,572	2,438,991	2,456,110	2,474,597	2,483,085	2,511,713	2,530,385	2,549,111	2,567,805	2,465,507
26	395	LABORATORY EQUIPMENT	(23,691)	(23,537)	(23,383)	(26,911)	(26,564)	(25,871)	(25,871)	(25,525)	(25,178)	(24,832)	(24,485)	(24,139)	(23,792)	(24,933)
27	396	POWER OPERATED EQUIPMENT	1,221,103	1,228,282	1,235,461	1,202,940	1,210,115	1,217,290	1,207,498	1,218,600	1,225,701	1,232,802	1,240,604	1,247,705	1,254,807	1,226,378
28	397	COMMUNICATION EQUIPMENT	1,888,229	1,932,410	1,976,904	1,974,892	2,021,806	2,068,786	2,065,012	2,111,472	2,157,932	2,206,517	2,258,012	2,306,987	2,355,628	2,101,891
29	398	MISC. EQUIPMENT	236,448	237,862	239,275	240,689	242,102	243,516	244,933	246,354	247,775	249,196	250,618	252,057	253,491	244,947
30		DEPRECIATION RESERVE	336,161,146	338,974,246	341,524,583	342,253,614	345,019,175	348,058,690	348,918,473	351,419,306	354,185,257	356,717,905	359,360,627	361,517,684	362,649,950	349,750,822
31	108.02	R.W.I.P	(1,497,994)	(1,702,522)	(1,654,462)	(1,706,051)	(1,802,544)	(2,027,256)	(1,721,835)	(1,764,651)	(1,953,073)	(1,993,217)	(1,978,558)	(2,113,995)	(1,862,907)	(1,829,159)
32	108	TOTAL DEPRECIATION RESERVE	\$334,663,152	\$337,271,724	\$339,870,122	\$340,547,563	\$343,216,631	\$346,031,434	\$347,196,638	\$349,654,655	\$352,232,184	\$354,724,668	\$357,382,069	\$359,403,688	\$360,787,043	\$347,921,661

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: 12/31/07
WITNESS: D. HOBKIRK

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	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	377,299	378,603	379,908	381,212	382,516	383,820	385,125	386,429	387,733	389,038	390,342	391,646	392,950	385,125
3	303	MISC INTANGIBLE PLANT	420,497	423,214	425,932	428,649	431,367	434,084	436,802	439,519	442,236	444,954	447,671	450,389	453,106	436,802
4	303.01	CUSTOMIZED SOFTWARE	11,723,432	11,812,293	11,901,937	11,988,907	12,076,957	12,166,397	12,254,698	12,342,577	12,430,456	12,519,049	12,607,029	12,698,456	12,787,176	12,254,566
5	374.02	LAND RIGHTS / EASEMENTS	820,259	835,982	843,506	831,662	838,456	845,249	852,043	858,836	865,629	872,423	879,216	886,010	892,803	855,544
6	390.02	STRUCTURES & IMPROVEMENTS-Leased	(8,044)	(8,024)	(8,004)	(7,985)	(7,965)	(7,945)	(7,926)	(7,906)	(7,886)	(7,866)	(7,847)	(7,827)	(7,807)	(7,926)
7		SUBTOTAL	\$13,336,559	\$13,445,185	\$13,546,395	\$13,625,562	\$13,724,446	\$13,824,722	\$13,923,858	\$14,022,572	\$14,121,285	\$14,220,714	\$14,319,528	\$14,421,790	\$14,521,345	\$13,927,228
8	115.01	ACCUM PROV/AMORT-GP ACQ ADJ	3,113,975	3,127,006	3,140,037	3,153,068	3,166,099	3,179,130	3,192,161	3,205,192	3,218,223	3,231,254	3,244,285	3,257,316	3,270,347	3,192,161
9		TOTAL	\$16,450,535	\$16,572,191	\$16,686,432	\$16,778,630	\$16,890,546	\$17,003,852	\$17,116,019	\$17,227,764	\$17,339,508	\$17,451,968	\$17,563,814	\$17,679,106	\$17,791,692	\$17,119,389

SUPPORTING SCHEDULES:

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

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: 12/31/07
WITNESS: D. HOBKIRK

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	13 MONTH AVERAGE
1	303.01	CUSTOMIZED SOFTWARE	11,723,432	11,812,293	11,901,937	11,988,907	12,076,957	12,166,397	12,254,698	12,342,577	12,430,456	12,519,049	12,607,029	12,696,456	12,787,176	12,254,566
2	374	LAND AND LAND RIGHTS	(3,603)	(3,603)	(3,603)	(3,603)	(3,603)	(3,603)	(3,603)	(3,603)	(3,603)	(3,603)	(3,603)	(3,603)	(3,603)	(3,603)
3	375	STRUCTURES AND IMPROVEMENTS	3,522,406	3,558,672	3,594,957	3,561,468	3,597,535	3,633,603	3,679,409	3,718,114	3,749,867	3,789,005	3,826,997	3,865,457	3,905,186	3,692,506
4	390	STRUCTURES AND IMPROVEMENTS	232,789	235,470	238,151	240,831	243,512	246,193	248,874	251,554	254,235	258,916	259,597	262,277	264,958	248,874
5	391.01	COMPUTER EQUIPMENT	6,611,390	6,657,988	6,711,530	6,648,277	6,698,252	6,746,720	6,748,481	6,797,150	6,838,261	6,893,042	6,921,612	6,972,726	7,012,434	6,789,066
6		TOTAL	<u>\$22,086,415</u>	<u>\$22,260,821</u>	<u>\$22,442,973</u>	<u>\$22,435,880</u>	<u>\$22,612,653</u>	<u>\$22,789,310</u>	<u>\$22,927,859</u>	<u>\$23,105,793</u>	<u>\$23,269,216</u>	<u>\$23,454,410</u>	<u>\$23,611,532</u>	<u>\$23,795,314</u>	<u>\$23,966,152</u>	<u>\$22,981,410</u>

		13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
7	303.01	12,254,566	0.5%	63,249	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
8	374	(3,603)	8.0%	(289)	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
9	375	3,692,506	1.8%	66,091	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
10	390	248,874	57.2%	142,438	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
11	391.01	6,789,066	0.1%	9,079	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS

12		TOTAL	<u>\$22,981,410</u>	<u>\$280,568</u>	
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SUPPORTING SCHEDULES: B-9

RECAP SCHEDULES: B-2, B-3

FLORIDA PUBLIC SERVICE COMMISSION

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: 12/31/07
WITNESS: D. HOBKIRK

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	2006	MONTH	AMOUNT
1		DECEMBER	\$ (5,180,876)
2	2007	JANUARY	(5,206,543)
3	2007	FEBRUARY	(5,305,619)
4	2007	MARCH	(5,487,570)
5	2007	APRIL	(5,643,567)
6	2007	MAY	(6,017,234)
7	2007	JUNE	(6,048,654)
8	2007	JULY	(6,242,157)
9	2007	AUGUST	(6,294,425)
10	2007	SEPTEMBER	(6,332,517)
11	2007	OCTOBER	(6,474,663)
12	2007	NOVEMBER	(6,561,322)
13	2007	DECEMBER	(6,606,127)
14		TOTAL	\$ (77,401,274)
		13 MONTH AVERAGE	\$ (5,953,944)

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: 12/31/07
WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	ADJUSTMENT			ADJUSTED AVERAGE
			NON UTILITY	CAPITAL STRUCTURE	OTHER	
CURRENT AND ACCRUED ASSETS						
1	SINKING FUNDS	\$0				\$0
2	OTHER INVESTMENTS	1,249,511		(1,249,511)		0
3	NON UTILITY PROPERTY	8,811				8,811
4	CASH	(1,623,726)				(1,623,726)
5	SPECIAL DEPOSITS	25,000				25,000
6	WORKING FUNDS	6,781				6,781
7	TEMPORARY CASH INVESTMENTS	6,046,650			(6,046,650)	0
8	NOTES RECEIVABLE	0	0			0
9	CUST. ACCTS. REC.- GAS	39,504,415				39,504,415
10	OTHER ACCT RECEIVABLE	3,755,532	(3,755,532)			0
11	ACCUM. PROV. UNCOLLECT. ACCTS.	(705,964)				(705,964)
12	RECEIVABLE ASSOC. COMPANIES	112,373	(112,373)			0
13	RECEIVABLE ASSOC. CO - SERVICES	309,095				309,095
14	FUEL STOCK	44,421				44,421
15	PLANT & OPER. MATERIAL & SUPPL.	1,248,792				1,248,792
16	MERCHANDISE	0	0			0
17	STORES EXPENSE	(31,932)				(31,932)
18	PREPAYMENTS	671,925				671,925
19	UNBILLED REVENUE & MISC.	19,268,948			(5,229,104)	14,039,844
20	DERIVATIVE	1,136,768			0	1,136,768
21	TOTAL CURRENT ASSETS	<u>71,027,401</u>	<u>(3,867,904)</u>	<u>(1,249,511)</u>	<u>(11,275,755)</u>	<u>54,634,231</u>
DEFERRED DEBITS						
22	UNAMORTIZED DD&E	3,773,678		(3,773,678)		0
23	DEFERRED TAX ASSET	0				0
24	CLEARING ACCOUNTS	211				211
25	MISC. DEFERRED DEBTS	30,641,552				30,641,552
26	UNBUNDLING TRANSITION COSTS	0			0	0
27	UNAMORTIZED RATE CASE EXPENSE	12,629			(12,629)	0
28	UNRECOVERED GAS COSTS	(1,109,576)			0	(1,109,576)
29	TOTAL DEFERRED DEBITS	<u>33,318,495</u>	<u>0</u>	<u>(3,773,678)</u>	<u>(12,629)</u>	<u>29,532,188</u>
30	TOTAL CURRENT AND DEFERRED ASSETS	<u>\$104,345,896</u>	<u>(\$3,867,904)</u>	<u>(\$5,023,188)</u>	<u>(\$11,288,384)</u>	<u>\$84,166,419</u>

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: 12/31/07
WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	ADJUSTMENT			ADJUSTED AVERAGE
			NON UTILITY	CAPITAL STRUCTURE	OTHER	
	CURRENT LIABILITIES					
1	NOTES PAYABLE	\$0		\$0		\$0
2	ACCOUNTS PAYABLE	33,590,761				33,590,761
3	ACCOUNTS PAY. ASSOC. CO.	(538,397)	538,397			0
4	ACCOUNTS PAY. ASSOC. CO. SERVICES	3,316,633				3,316,633
5	CUSTOMER DEPOSITS-CURRENT	0		0		0
6	TAXES ACCRUED-GENERAL	4,720,681				4,720,681
7	TAXES ACCRUED-INCOME	424,928				424,928
8	INTEREST ACCRUED	4,111,868				4,111,868
9	DIVIDENDS DECLARED	372,067			(372,067)	0
10	TAX COLLECTIONS PAYABLE	2,074,460				2,074,460
11	INACTIVE DEPOSITS	0		0		0
12	CONSERVATION COST TRUE-UP	3,940,307			0	3,940,307
13	NON-UTILITY ACCRUED LIABILITY	0	0			0
14	DERVATIVE LIABILITY	6,660,402			0	6,660,402
15	MISC. CURRENT LIABILITIES	12,118,117				12,118,117
16	TOTAL CURRENT LIABILITIES	70,791,827	538,397	0	(372,067)	70,958,157
	DEFERRED CREDITS AND OPERATING RESERVES					
17	ACCUMULATED DEFERRED INC. TAX	0		0		0
18	DEF. INVESTMENT TAX CREDIT	0		0		0
19	CUSTOMER ADVANCES FOR CONST.	0			0	0
20	CUSTOMER DEPOSITS	0		0		0
21	OTHER DEFERRED CREDITS	17,480,733				17,480,733
22	PENSIONS & BENEFITS RESERVE	24,440,940				24,440,940
23	TOTAL DEFERRED CREDITS AND OPERATING RESERVES	41,921,673	0	0	0	41,921,673
24	TOTAL LIABILITIES	\$112,713,500	\$538,397	\$0	(\$372,067)	\$112,879,830
25	TOTAL ASSETS LESS LIABILITIES	(\$8,367,605)	(\$4,406,301)	(\$5,023,188)	(\$10,916,317)	(\$28,713,411)
26	NET WORKING CAPITAL INCLUDED IN RATE BASE (SCHEDULE)	(\$8,367,605)	(\$4,406,301)	(\$5,023,188)	(\$10,916,317)	(\$28,713,411)

SUPPORTING SCHEDULES: B-1

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

SCHEDULE B-14

DETAIL OF MISCELLANEOUS DEBITS

PAGE 1 OF 1

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: 12/31/07
 WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	DESCRIPTION	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	13 MO. AVERAGE
1	Other Regulatory - Env Remediation	\$12,252,969	\$12,252,969	\$12,252,969	\$12,252,969	\$12,252,969	\$12,252,969	\$12,252,969	\$12,252,969	\$12,252,969	\$11,628,497	\$11,628,497	\$11,628,497	\$11,393,401	\$12,042,739
2	FAS 158 Pension Current	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	FAS 158 Pension	\$12,897,202	\$12,897,202	\$12,897,202	\$12,688,565	\$12,688,565	\$12,688,565	\$12,479,928	\$12,479,928	\$12,479,928	\$12,271,291	\$12,271,291	\$12,271,291	\$7,989,686	\$12,230,819
4	FAS 158 SERP Current	\$832,523	\$832,523	\$832,523	\$832,523	\$832,523	\$832,523	\$832,523	\$832,523	\$832,523	\$832,523	\$832,523	\$832,523	\$832,523	\$832,523
5	FAS 158 SERP	\$4,601,321	\$4,601,321	\$4,601,321	\$4,519,069	\$4,519,069	\$4,519,069	\$4,436,817	\$4,436,817	\$4,436,817	\$4,354,565	\$4,354,565	\$4,354,565	\$3,675,362	\$4,416,206
6	FAS 158 re FAS 106 Current	\$522,740	\$522,740	\$522,740	\$522,740	\$522,740	\$522,740	\$522,740	\$522,740	\$522,740	\$522,740	\$522,740	\$522,740	\$522,740	\$522,740
7	FAS 158 re FAS 106	\$538,805	\$538,805	\$538,805	\$428,706	\$428,706	\$428,706	\$318,607	\$318,607	\$318,607	\$208,508	\$208,508	\$208,508	(\$724,053)	\$289,217
8	Environmental Investigations	\$0	(\$54,100)	\$106,036	\$109,174	\$91,266	\$59,750	\$197,482	\$175,988	\$177,134	\$335,542	\$278,457	\$349,296	\$0	\$140,463
9	Other Work in Progress	\$113,796	\$116,850	\$137,690	\$128,208	\$106,622	\$119,831	\$165,389	\$165,696	\$221,758	\$218,047	\$241,091	\$266,772	\$167,219	\$166,844
10	Rate Case	\$0	\$0	\$0	\$0	\$0	\$133	\$4,633	\$7,459	\$7,459	\$31,113	\$35,678	\$35,845	\$41,861	\$12,629
11		\$31,759,356	\$31,708,310	\$31,889,286	\$31,481,954	\$31,442,460	\$31,424,286	\$31,211,088	\$31,192,727	\$31,249,935	\$30,402,826	\$30,373,350	\$30,470,037	\$23,898,739	\$30,654,181

SUPPORTING SCHEDULES: Lines 34-36 on Schedule B-1

RECAP SCHEDULES B-13

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: 12/31/07
 WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

FERC	Description	(1) Dec-06	(2) Jan-07	(3) Feb-07	(4) Mar-07	(5) Apr-07	(6) May-07	(7) Jun-07	(8) Jul-07	(9) Aug-07	(10) Sep-07	(11) Oct-07	(12) Nov-07	(13) Dec-07	13 MONTH AVERAGE
1	25308 Def CR-Environ Ins Recovery	\$ (4,534,226)	\$ (4,534,226)	\$ (4,534,226)	\$ (4,534,226)	\$ (4,534,226)	\$ (4,534,226)	\$ (4,534,226)	\$ (4,534,226)	\$ (4,534,226)	\$ (4,534,226)	\$ (4,534,226)	\$ (4,534,226)	\$ (4,534,226)	\$ (4,507,136)
2	25401 Other Regulatory Liabilities	(12,871)	(12,028)	(11,185)	(10,342)	(9,499)	(8,656)	(7,813)	(6,970)	(6,127)	(5,284)	(4,441)	(3,598)	(2,756)	(7,813)
3	25402 Other Regulatory Liab - WF	(16,781)	(15,677)	(14,573)	(13,469)	(12,365)	(11,261)	(10,157)	(9,053)	(7,949)	(6,845)	(5,741)	(4,637)	(3,533)	(10,157)
4	25403 Reg. Liability-GRI Beg 2003	(224,311)	(259,140)	(50,779)	(82,446)	(124,018)	(162,074)	(174,634)	(216,301)	(257,968)	(299,635)	(341,302)	(382,969)	(396,792)	(228,643)
5	25404 Amort. Gain on Land	(589,783)	(576,241)	(562,699)	(822,382)	(798,885)	(775,388)	(751,891)	(728,394)	(704,897)	(681,400)	(657,903)	(634,406)	(610,909)	(684,245)
6	25405 Regulatory Liab-Environ Rem	(12,252,969)	(12,252,969)	(12,252,969)	(12,252,969)	(12,252,969)	(12,252,969)	(12,252,969)	(12,252,969)	(12,252,969)	(11,628,497)	(11,628,497)	(11,628,497)	(11,393,401)	(12,042,739)
7	Total Deferred Credits	\$ (17,630,941)	\$ (17,650,281)	\$ (17,426,431)	\$ (17,715,834)	\$ (17,731,960)	\$ (17,744,574)	\$ (17,731,600)	\$ (17,747,913)	\$ (17,764,136)	\$ (17,155,887)	\$ (17,172,110)	\$ (17,188,333)	\$ (16,589,443)	\$ (17,480,733)

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: 12/31/07
WITNESS: D. HOBKIRK

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

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

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-2

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: 12/31/07
WITNESS: A. FELSENTHAL

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	MONTH / YEAR	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	12/01	315,420			43,387		272,033	-					-
2	12/02	272,033			43,387		228,646	-					-
3	12/03	228,646			43,387		185,259	-					-
4	12/04	185,259			43,387		141,872	-					-
5	12/05	141,872			43,387		98,485	-					-
6	12/06	98,485			43,388		55,097	-					-
7	1/07	55,097			3,616		51,481	-					-
8	2/07	51,481			3,615		47,866	-					-
9	3/07	47,866			3,616		44,250	-					-
10	4/07	44,250			3,615		40,635	-					-
11	5/07	40,635			3,616		37,019	-					-
12	6/07	37,019			3,615		33,404	-					-
13	7/07	33,404			3,616		29,788	-					-
14	8/07	29,788			3,616		26,172	-					-
15	9/07	26,172			3,615		22,557	-					-
16	10/07	22,557			3,616		18,941	-					-
17	11/07	18,941			3,615		15,326	-					-
18	12/07	15,326			3,616		11,710	-					-
19								-					-
20								-					-
21								-					-
22								-					-
23				13-MONTH AVERAGE			\$ 33,403				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.: 080318-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 (TC). 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: 12/31/07
 WITNESS: A. FELSENTHAL

LINE NO.	MONTH / YEAR	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	12/01	0				0	1,423,286				296,328		1,126,958	
2	12/02	0				0	1,126,960				268,492		858,468	
3	12/03	0				0	858,468				230,867		627,601	
4	12/04	0				0	627,601				188,884		438,717	
5	12/05	0				0	438,917				158,243		280,674	
6	12/06	0				0	280,674				128,502		152,172	
7	1/07	0				0	152,172				7,822		144,350	
8	2/07	0				0	144,550				7,822		136,728	
9	3/07	0				0	136,928				7,822		129,106	
10	4/07	0				0	129,306				7,822		121,484	
11	5/07	0				0	121,684				7,822		114,062	
12	6/07	0				0	114,062				7,822		106,440	
13	7/07	0				0	106,440				7,822		98,618	
14	8/07	0				0	98,818				7,822		91,196	
15	9/07	0				0	91,196				7,822		83,574	
16	10/07	0				0	83,574				7,621		75,953	
17	11/07	0				0	75,953				7,621		68,332	
18	12/07	0				0	68,332				7,621		60,711	
19														
20														
21														
22														
23														
24														
			13-MONTH AVERAGE				\$			13-MONTH AVERAGE				\$ 106,440

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.: 080318-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: 12/31/07
WITNESS: A. FELSENTHAL

THE COMPANY ELECTED TO ACCOUNT FOR THE AMORTIZATION OF 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 AS A CREDIT TO OTHER INCOME IN THE YEAR REALIZED. 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.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE B-17

INVESTMENT TAX CREDITS - SECTION 46(f) ELECTION

PAGE 4 OF 4

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: 12/31/07
WITNESS: A. FELSENTHAL

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

THE COMPANY ELECTED THE GENERAL RULE IN SECTION 46(f)(1) OF THE INTERNAL REVENUE CODE,
WHICH REQUIRED NO FORMAL ELECTION.

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: 12/31/07
WITNESS: A. FELSENTHAL

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 060318-GU

LINE NO.	MONTH / YEAR	ACCOUNT NO. 190			ACCOUNT NO. 282			ACCOUNT NO. 283			NET DEFERRED INCOME TAXES		
		STATE D/(C)	FEDERAL D/(C)	TOTAL D/(C)	STATE Cr(Dr)	FEDERAL Cr(Dr)	TOTAL Cr(Dr)	STATE Cr(Dr)	FEDERAL Cr(Dr)	TOTAL Cr(Dr)	STATE Cr(Dr)	FEDERAL Cr(Dr)	TOTAL Cr(Dr)
1	12/01	0	0	0	2,498,558	16,347,333	18,845,891	0	0	0	2,498,558	16,347,333	18,845,891
2	12/02	0	0	0	3,997,352	25,836,823	29,834,175	0	0	0	3,997,352	25,836,823	29,834,175
3	12/03	0	0	0	3,538,219	23,067,885	26,606,104	0	0	0	3,538,219	23,067,885	26,606,104
4	12/04	0	0	0	4,229,790	27,283,489	31,513,285	0	0	0	4,229,790	27,283,489	31,513,285
5	12/05	0	0	0	5,277,077	33,804,828	38,881,905	0	0	0	5,277,077	33,804,828	38,881,905
6	12/06	2,171,051	13,055,907	15,226,958	3,589,984	23,482,477	27,072,441	2,171,051	13,055,907	15,226,958 (a)	3,589,984	23,482,477	27,072,441
7	01/31/07	1,438,246	8,649,087	10,087,333	3,847,008	23,827,485	27,474,473	1,438,246	8,649,087	10,087,333	3,847,008	23,827,485	27,474,473
8	02/28/07	1,254,522	7,544,236	8,798,758	3,835,726	23,781,565	27,367,291	1,254,522	7,544,236	8,798,758	3,835,726	23,781,565	27,367,291
9	03/31/07	920,312	5,534,415	6,454,727	3,391,287	22,293,547	25,684,834	920,312	5,534,415	6,454,727	3,391,287	22,293,547	25,684,834
10	04/30/07	877,816	5,277,853	6,155,269	3,348,056	22,023,480	25,369,545	877,816	5,277,853	6,155,269	3,348,056	22,023,480	25,369,545
11	05/31/07	885,974	5,327,014	6,213,888	3,287,419	21,872,811	24,980,230	885,974	5,327,014	6,213,888	3,287,419	21,872,811	24,980,230
12	06/30/07	1,282,809	7,594,061	8,856,870	3,308,391	21,800,875	25,109,266	1,282,809	7,594,061	8,856,870	3,308,391	21,800,875	25,109,266
13	07/31/07	1,359,380	8,174,886	9,534,046	3,240,148	21,392,424	24,632,570	1,359,380	8,174,886	9,534,046	3,240,148	21,392,424	24,632,570
14	08/31/07	1,749,727	10,522,217	12,271,944	3,297,858	21,740,213	25,037,899	1,749,727	10,522,217	12,271,944	3,297,858	21,740,213	25,037,899
15	09/30/07	1,513,228	9,099,980	10,613,208	3,242,718	21,411,783	24,654,501	1,484,473	8,808,799	10,271,272	3,193,065	21,118,802	24,312,587
16	10/31/07	1,091,835	6,504,887	7,656,322	3,244,315	21,423,331	24,667,648	1,104,683	6,643,155	7,747,838	3,257,383	21,501,799	24,759,182
17	11/30/07	1,588,918	2,610,481	4,177,379	3,298,831	21,580,885	24,827,516	1,576,929	2,688,708	4,288,837	3,279,842	21,838,932	24,918,774
18	12/31/07	998,507	8,004,636	7,003,142	3,470,029	22,784,563	26,254,622	1,011,482	6,082,062	7,094,144	3,483,004	22,802,819	26,345,623
19		0	0	0	0	0	0	0	0	0	0	0	0
20		0	0	0	0	0	0	0	0	0	0	0	0
21		0	0	0	0	0	0	0	0	0	0	0	0
22		0	0	0	0	0	0	0	0	0	0	0	0
23		0	0	0	0	0	0	0	0	0	0	0	0
24		0	0	0	0	0	0	0	0	0	0	0	0
25	13-MONTH AVERAGE	1,314,808	7,381,534	8,696,142	3,382,110	22,244,251	25,626,370	1,313,880	7,377,039	8,690,899	1,381,371	22,239,755	25,621,128

(a) Accumulated Deferred Income Tax balances related to the implementation of FASB Statement No. 158, *Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans*

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: 12/31/07
 WITNESS: A. FELSENTHAL

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	MONTH / YEAR	ACCOUNT NO. 190					ACCOUNT NO. 282					ACCOUNT NO. 283					
		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	BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLOWBACK TO CURRENT YEAR	ADJUST. DEBIT (CREDIT)	ENDING BALANCE	
		Dr(Cr)	Dr(Cr)	Dr(Cr)	Dr(Cr)	Dr(Cr)	Cr(Dr)	Cr(Dr)	Cr(Dr)	Cr(Dr)	Cr(Dr)	Cr(Dr)	Cr(Dr)	Cr(Dr)	Cr(Dr)	Cr(Dr)	
1	12/01	0				0	4,088,142	(1,582,681)		7,703	2,498,558	0	0			0	
2	12/02	0				0	2,488,558	1,302,991		(195,603)	3,997,352	0	0			0	
3	12/03	0				0	3,997,352	(334,638)		124,495	3,538,219	0	0			0	
4	12/04	0				0	3,538,219	970,241		278,684	4,229,798	0	0			0	
5	12/05	0				0	4,229,798	55,084		(982,197)	5,277,077	0	0			0	
6	12/06	2,171,051				2,171,051	5,277,077	(900,975)		777,138	3,589,064	0	0			(2,171,051)	2,171,051 (a)
7	01/31/07	2,171,051	(732,805)			1,438,246	3,589,064	57,044		0	3,647,008	2,171,051	(732,805)			0	1,438,246
8	02/28/07	1,438,246	(183,724)			1,254,522	3,647,008	(11,282)		0	3,635,726	1,438,246	(183,724)			0	1,254,522
9	03/31/07	1,254,522	(334,210)			920,312	3,635,726	(240,317)		4,122	3,391,287	1,254,522	(334,210)			0	920,312
10	04/30/07	920,312	(42,696)			877,616	3,391,287	(45,231)		0	3,346,056	920,312	(42,696)			0	877,616
11	05/31/07	877,616	8,358			885,974	3,346,056	(58,637)		0	3,287,419	877,616	8,358			0	885,974
12	06/30/07	885,974	378,835			1,262,809	3,287,419	20,072		0	3,308,391	885,974	378,835			0	1,262,809
13	07/31/07	1,262,809	96,551			1,359,360	3,308,391	(68,245)		0	3,240,146	1,262,809	96,551			0	1,359,360
14	08/31/07	1,359,360	390,367			1,749,727	3,240,146	57,510		0	3,297,656	1,262,809	390,367			0	1,749,727
15	09/30/07	1,749,727	(236,501)			1,513,226	3,297,656	(54,938)		0	3,242,718	1,359,360	(285,254)			0	1,464,473
16	10/31/07	1,513,226	(421,591)			1,091,635	3,242,718	1,597		0	3,244,315	1,749,727	(358,790)			0	1,104,683
17	11/30/07	1,091,635	475,283			1,566,918	3,244,315	(35,930)		(58,448)	3,286,831	1,464,473	475,248			0	1,579,929
18	12/31/07	1,566,918	(568,411)			998,507	3,286,831	203,198		0	3,470,029	1,104,683	(568,447)			0	1,011,462
19																	
20																	
21																	
22																	
23																	
24																	
25	13 Month Average					<u>1,314,808</u>					<u>3,362,119</u>					13 Month Average	<u>1,313,860</u>

(a) Accumulated Deferred Income Tax balances related to the implementation of FASB Statement No. 158, *Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans*

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: 12/31/07
WITNESS: A. FELSENTHAL

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	MONTH / YEAR	ACCOUNT NO. 190					ACCOUNT NO. 282					ACCOUNT NO. 283					
		BEGINNING BALANCE	CURRENT YEAR	FLOWBACK TO CURRENT YEAR	ADJUST. DEBIT (CREDIT)	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR	FLOWBACK TO CURRENT YEAR	ADJUST. DEBIT (CREDIT)	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR	FLOWBACK TO CURRENT YEAR	ADJUST. DEBIT (CREDIT)	ENDING BALANCE	
		Cr(Dr)	Cr(Dr)	Cr(Dr)	Cr(Dr)	Cr(Dr)	Cr(Dr)	Cr(Dr)	Cr(Dr)	Cr(Dr)	Cr(Dr)	Cr(Dr)	Cr(Dr)	Cr(Dr)	Cr(Dr)	Cr(Dr)	
1	12/01	0				0	23,934,025	(7,540,379)		46,313	16,347,333	0	0			0	
2	12/02	0				0	16,347,333	7,635,714		(1,655,876)	25,836,923	0	0			0	
2	12/03	0				0	25,836,923	(2,012,395)		758,643	23,067,885	0	0			0	
3	12/04	0				0	23,067,885	5,834,664		1,619,080	27,283,489	0	0			0	
4	12/05	0				0	27,283,489	331,265		(5,990,074)	33,604,828	0	0			0	
5	12/06	13,055,907				13,055,907	33,604,828	(5,472,291)		4,650,060	23,482,477	0	0			(13,055,907)	13,055,907 (a)
6	01/31/07	13,055,907	(4,406,820)			8,649,087	23,482,477	344,988		0	23,827,465	13,055,907	(4,406,820)			0	8,649,087
7	02/28/07	8,649,087	(1,104,851)			7,544,236	23,827,465	(65,900)		0	23,761,565	8,649,087	(1,104,851)			0	7,544,236
8	03/31/07	7,544,236	(2,009,821)			5,534,415	23,761,565	(1,443,232)		24,786	22,293,547	7,544,236	(2,009,821)			0	5,534,415
9	04/30/07	5,534,415	(258,782)			5,277,853	22,293,547	(270,058)		0	22,023,489	5,534,415	(258,782)			0	5,277,853
10	05/31/07	5,277,853	50,261			5,327,914	22,023,489	(350,876)		0	21,672,611	5,277,853	50,261			0	5,327,914
11	06/30/07	5,327,914	2,266,147			7,594,061	21,672,611	128,064		0	21,800,675	5,327,914	2,266,147			0	7,594,061
12	07/31/07	7,594,061	580,825			8,174,686	21,800,675	(408,451)		0	21,392,424	5,327,914	580,825			0	8,174,686
13	08/31/07	8,174,686	2,347,531			10,522,217	21,392,424	347,786		0	21,740,213	7,594,061	2,347,531			0	10,522,217
14	09/30/07	10,522,217	(1,422,237)			9,099,980	21,740,213	(328,430)		0	21,411,783	8,174,686	(1,715,418)			0	8,806,799
15	10/31/07	9,099,980	(2,535,293)			6,564,687	21,411,783	11,548		0	21,423,331	10,522,217	(2,163,044)			0	8,643,155
16	11/30/07	6,564,687	(3,954,226)			2,610,461	21,423,331	(214,124)		(351,478)	21,560,685	8,806,799	(3,954,447)			0	2,688,708
17	12/31/07	2,610,461	3,394,175			6,004,636	21,560,685	1,223,908		0	22,784,593	6,643,155	3,393,954			0	6,082,662
18																	
19																	
20																	
21																	
22																	
23																	
24	13 Month Average					<u>7,381,534</u>					<u>22,244,251</u>					13 Month Average	<u>7,377,039</u>

(a) Accumulated Deferred Income Tax balances related to the implementation of FASB Statement No. 158, Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans

PEOPLES GAS SYSTEM
DOCKET NO. 080318-GU
MINIMUM FILING REQUIREMENTS
INDEX

NET OPERATING INCOME SCHEDULES

<u>SCHEDULE</u>	<u>TITLE</u>	<u>PAGE</u>
C-1	NET OPERATING INCOME	44
C-2	NET OPERATING INCOME ADJUSTMENTS	45 - 46
C-3	OPERATING REVENUES BY MONTH	47
C-4	UNBILLED REVENUES	48 - 50
C-5	OPERATIONS & MAINTENANCE EXPENSES	51 - 52
C-6	ALLOCATION OF EXPENSES	53 - 54
C-7	CONSERVATION REVENUES AND EXPENSES	55
C-8	UNCOLLECTIBLE ACCOUNTS	56 - 57
C-9	ADVERTISING EXPENSES	58 - 59
C-10	CIVIC AND CHARITABLE CONTRIBUTIONS	60

**PEOPLES GAS SYSTEM
DOCKET NO. 080318-GU
MINIMUM FILING REQUIREMENTS
INDEX**

NET OPERATING INCOME SCHEDULES

<u>SCHEDULE</u>	<u>TITLE</u>	<u>PAGE</u>
C-11	INDUSTRY ASSOCIATION DUES	61
C-12	LOBBYING AND OTHER POLITICAL EXPENSES	62
C-13	TOTAL RATE CASE EXPENSES AND COMPARISONS	63
C-14	MISCELLANEOUS GENERAL EXPENSE	64
C-15	OUT OF PERIOD ADJUSTMENTS TO REVENUES AND EXPENSES	65
C-16	GAIN AND LOSSES ON DISPOSITION OF PLANT OR PROPERTY	66
C-17	MONTHLY DEPRECIATION EXPENSE FOR HISTORIC BASE YEAR - 12 MONTHS	67
C-18	AMORTIZATION / RECOVERY SCHEDULE FOR HISTORIC BASE YEAR - 12 MONTHS	68
C-19	ALLOCATION OF DEPRECIATION / AMORTIZATION EXPENSE - COMMON PLANT	69
C-20	RECONCILIATION OF TOTAL INCOME TAX PROVISION	70

PEOPLES GAS SYSTEM
DOCKET NO. 080318-GU
MINIMUM FILING REQUIREMENTS
INDEX

NET OPERATING INCOME SCHEDULES

<u>SCHEDULE</u>	<u>TITLE</u>	<u>PAGE</u>
C-21	STATE AND FEDERAL INCOME TAX CALCULATION - CURRENT	71
C-22	INTEREST IN TAX EXPENSE CALCULATION	72
C-23	BOOK / TAX DIFFERENCES - PERMANENT	73
C-24	DEFERRED INCOME TAX EXPENSE	74
C-25	DEFERRED TAX ADJUSTMENT	75 - 76
C-26	PARENT(S) DEBT INFORMATION	77
C-27	INCOME TAX RETURNS	78
C-28	MISCELLANEOUS TAX INFORMATION	79
C-29	CONSOLIDATED RETURN	80
C-30	OTHER TAXES	81 - 82

PEOPLES GAS SYSTEM
DOCKET NO. 080318-GU
MINIMUM FILING REQUIREMENTS
INDEX

NET OPERATING INCOME SCHEDULES

<u>SCHEDULE</u>	<u>TITLE</u>	<u>PAGE</u>
C-31	OUTSIDE PROFESSIONAL SERVICES	83 - 84
C-32	TRANSACTIONS WITH AFFILIATED COMPANIES	85
C-33	WAGE AND SALARY INCREASES COMPARED TO C.P.I.	86
C-34	O & M BENCHMARK COMPARISON BY FUNCTION	87
C-35	O & M ADJUSTMENTS BY FUNCTION	88
C-36	BASE YEAR RECOVERABLE O & M EXPENSES BY FUNCTION	89
C-37	O & M COMPOUND MULTIPLIER CALCULATION	90
C-38	O & M BENCHMARK VARIANCE BY FUNCTION	91 - 95

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: 12/31/07
HISTORIC BASE YR - 1: 12/31/06
WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

NET OPERATING INCOME - HISTORIC BASE YEAR ENDED 12/31/2007

LINE NO.		(1)	(2)	(3)	(4)	(5)	(6)
		PRIOR YEAR ENDED TOTAL COMPANY PER BOOKS (BASE YEAR - 1) 12/31/06	CURRENT HISTORIC BASE YEAR ENDED TOTAL COMPANY PER BOOKS 12/31/07	ADJUSTMENTS	COMPANY ADJUSTED (2) - (3)	REVENUE ADJUSTMENT	JURISDICTIONAL AMOUNT PROPOSED RATES
1	OPERATING REVENUES	\$571,907,223	\$593,029,854	(\$421,853,678)	\$171,176,175	\$0	\$171,176,175
	OPERATING EXPENSES:						
2	GAS EXPENSE	\$365,277,412	\$389,921,046	(\$389,921,046)	\$0	\$0	\$0
3	OPERATION & MAINTENANCE	\$74,984,804	\$73,323,607	(\$7,594,990)	\$65,728,617	\$0	\$65,728,617
4	DEPRECIATION & AMORTIZATION	\$36,420,579	\$39,954,263	(\$112,910)	\$39,841,353	\$0	\$39,841,353
5	TAXES OTHER THAN INCOME TAXES	\$34,284,151	\$34,256,471	(\$24,599,413)	\$9,657,058	\$0	\$9,657,058
	INCOME TAXES:						
6	- FEDERAL	\$20,560,242	\$13,306,833	\$378,382	\$13,685,215	\$0	\$13,685,215
7	- STATE	\$3,401,230	\$2,231,055	\$62,921	\$2,293,976	\$0	\$2,293,976
	DEFERRED INCOME TAXES						
8	- FEDERAL	(\$5,472,292)	(\$721,248)	\$0	(\$721,248)	\$0	(\$721,248)
9	- STATE	(\$909,975)	(\$119,935)	\$0	(\$119,935)	\$0	(\$119,935)
10	INVESTMENT TAX CREDIT - NET	(\$43,387)	(\$43,387)	\$43,387	\$0	\$0	\$0
11	GAIN ON SALE OF PROPERTY	\$0	\$0	(\$234,343)	(\$234,343)	\$0	(\$234,343)
12	TOTAL OPERATING EXPENSES	\$528,502,764	\$552,108,705	(\$421,978,013)	\$130,130,692	\$0	\$130,130,692
13	OPERATING INCOME	\$43,404,459	\$40,921,148	\$124,335	\$41,045,483	\$0	\$41,045,483

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO
N.O.I. (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: 12/31/07
WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

ADJUST. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT
<u>OPERATING REVENUE</u>					
1	ENERGY CONSERVATION REVENUES *	(\$7,366,791)	\$0	(\$7,366,791)	\$0
2	FUEL REVENUE ADJUSTMENT *	(390,764,597)	0	(390,764,597)	0
3	GROSS RECEIPTS & FRANCHISE FEE TAXES *	(23,721,890)	0	(23,721,890)	0
4		0	0	0	0
5			0	0	0
6	TOTAL REVENUE ADJUSTMENTS	<u>(421,853,678)</u>	<u>0</u>	<u>(421,853,678)</u>	<u>0</u>
<u>OPERATIONS & MAINTENANCE EXPENSE</u>					
7	ENERGY CONSERVATION EXPENSES *	(7,366,791)	0	(7,366,791)	0
8	FUEL COST ADJUSTMENT *	(389,921,046)	0	(389,921,046)	0
9		0	0	0	0
10	EMPLOYEE ACTIVITIES *	(114,000)	0	(114,000)	0
11	AGA DUES - LOBBYING PORTION *	(7,000)	0	(7,000)	0
12	CIVIC / SOCIAL CLUB DUES *	(4,000)	0	(4,000)	0
13	ECONOMIC DEVELOPMENT ADJUSTMENT *	(8,500)	0	(8,500)	0
14	INTERCOMPANY ADJUSTMENT *	(51,695)	0	(51,695)	0
15	MAINTENANCE OF GENERAL PLANT *	(32,004)	0	(32,004)	0
16	MAINT. OF STRUCTURES AND IMPROVEMENTS *	(11,000)	0	(11,000)	0
17		0	0	0	0
18	TOTAL O & M ADJUSTMENTS	<u>(397,516,036)</u>	<u>0</u>	<u>(397,516,036)</u>	<u>0</u>
<u>DEPRECIATION EXPENSE</u>					
19	NON-UTILITY USE OF COMMON PLANT *	(32,910)	0	(32,910)	0
20		0	0	0	0
21	NON-REGULATED ASSETS (WFNG) *	(80,000)	0	(80,000)	0
22		0	0	0	0
23	TOTAL DEPRECIATION EXPENSE ADJS	<u>(112,910)</u>	<u>0</u>	<u>(112,910)</u>	<u>0</u>

* 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.I. (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: 12/31/07
WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-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 *	(843,951)	0	(843,951)	0
25	GROSS RECEIPTS & FRANCHISE FEE TAXES *	(23,721,890)	0	(23,721,890)	0
26	NON-UTILITY USE OF COMMON PLANT *	(33,572)	0	(33,572)	0
27		0	0	0	0
28	TOTAL TAXES OTHER THAN INCOME ADJS	(24,599,413)	0	(24,599,413)	0
<u>FEDERAL INCOME TAXES</u>					
29	ADJUST FEDERAL TAX FOR THE EFFECT ON ABOVE *	123,925	0	123,925	0
30	ADJUST FEDERAL TAX FOR INTEREST SYNCHRONIZATION *	254,457	0	254,457	0
31		0	0	0	0
32	INVESTMENT TAX CREDIT AMORTIZATION *	43,387	0	43,387	0
33	TOTAL FEDERAL INCOME TAX ADJUSTMENTS	421,769	0	421,769	0
<u>STATE INCOME TAXES</u>					
34	ADJUST STATE TAX FOR THE EFFECT ON ABOVE *	20,607	0	20,607	0
35	ADJUST STATE TAX FOR INTEREST SYNCHRONIZATION *	42,313	0	42,313	0
36		0	0	0	0
37		0	0	0	0
38	TOTAL STATE INCOME TAX ADJUSTMENTS	62,921	0	62,921	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	NET GAIN ON SALE OF PROPERTY (after tax) *	(234,343)	0	(234,343)	0
42	TOTAL ALL ADJUSTMENTS	\$124,335	\$0	\$124,335	\$0

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

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-1

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: 12/31/2007
WITNESS: S. RICHARDS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	A/C NO.	DESCRIPTION	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	TOTAL
			Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	
1	480	RESIDENTIAL	\$ 14,819,852	\$ 20,381,170	\$ 18,603,507	\$ 11,904,212	\$ 9,922,630	\$ 8,845,527	\$ 8,199,965	\$ 7,364,961	\$ 7,480,096	\$ 7,968,007	\$ 9,717,812	\$ 13,521,894	\$ 138,729,630
2	481	COMMERCIAL & INDUSTRIAL	\$ 21,135,728	\$ 30,438,316	\$ 27,013,581	\$ 26,105,307	\$ 26,022,196	\$ 26,706,087	\$ 32,554,476	\$ 31,508,684	\$ 27,017,166	\$ 31,846,212	\$ 19,653,049	\$ 26,025,912	\$ 326,026,708
3	483	SALES FOR RESALE	\$ 61,421	\$ 100,552	\$ 103,167	\$ 98,701	\$ 82,933	\$ 67,541	\$ 66,939	\$ 55,260	\$ 62,139	\$ 68,022	\$ 54,782	\$ 76,443	\$ 897,881
4	489	TRANSPORTATION	\$ 8,011,079	\$ 7,988,042	\$ 7,968,820	\$ 8,130,937	\$ 7,029,009	\$ 7,134,064	\$ 7,340,832	\$ 7,112,646	\$ 6,900,849	\$ 6,934,203	\$ 7,213,931	\$ 8,221,269	\$ 90,005,680
5		SUB-TOTAL	\$ 44,028,078	\$ 58,908,080	\$ 53,709,075	\$ 46,239,157	\$ 43,056,767	\$ 42,753,218	\$ 48,162,211	\$ 46,041,550	\$ 41,480,249	\$ 46,816,443	\$ 36,639,553	\$ 47,845,518	\$ 555,659,899
6	487	LATE FEES	\$ 83,576	\$ 73,458	\$ 82,807	\$ 87,850	\$ 83,947	\$ 72,948	\$ 62,902	\$ 57,333	\$ 50,785	\$ 68,070	\$ 56,381	\$ 50,709	\$ 830,766
7	488	MISC. SERVICE REVENUE	\$ 2,922,816	\$ 3,262,993	\$ 3,156,218	\$ 2,865,045	\$ 2,444,419	\$ 2,232,727	\$ 2,156,562	\$ 1,954,601	\$ 1,957,262	\$ 1,944,900	\$ 2,201,523	\$ 2,588,991	\$ 29,888,056
8	493	RENT FROM GAS PROPERTY	\$ 30,276	\$ 30,276	\$ 30,836	\$ 30,276	\$ 30,276	\$ 46,751	\$ 30,776	\$ 30,776	\$ 32,816	\$ 29,801	\$ 30,776	\$ 30,776	\$ 384,414
9	495	OTHER GAS REVENUES	\$ 239,517	\$ 457,592	\$ 475,866	\$ 418,590	\$ 506,020	\$ 607,577	\$ 641,783	\$ 585,698	\$ 822,216	\$ 580,376	\$ 384,759	\$ 766,724	\$ 6,466,719
10		TOTAL OTHER OPER. REV	\$ 3,276,185	\$ 3,824,319	\$ 3,745,727	\$ 3,401,761	\$ 3,064,662	\$ 2,960,003	\$ 2,862,023	\$ 2,628,408	\$ 2,863,081	\$ 2,603,147	\$ 2,673,439	\$ 3,437,200	\$ 37,369,955
11		TOTAL OPER. REVENUES	\$ 47,304,263	\$ 62,732,399	\$ 57,454,802	\$ 49,640,918	\$ 46,121,429	\$ 45,713,222	\$ 51,054,234	\$ 48,669,959	\$ 44,323,330	\$ 49,418,590	\$ 39,312,992	\$ 51,282,717	\$ 593,028,854

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-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: 12/31/07
WITNESS: S. RICHARDS

COMPUTATION OF UNBILLED REVENUES

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	13 MO. AVERAGE
	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	
(1) Balance of Unbilled Revenues														
Unbilled Revenue (Var. charge)														
Residential	\$5,264,004	\$5,833,676	\$7,911,556	\$8,005,247	\$5,754,009	\$4,338,666	\$3,471,152	\$2,990,155	\$2,494,981	\$2,402,653	\$2,518,612	\$3,162,976	\$4,679,979	
Commercial St.Lighting	\$5,245	\$5,840	\$5,184	\$6,862	\$6,154	\$5,619	\$5,262	\$5,524	\$4,708	\$5,143	\$3,233	\$11,806	\$4,572	
Small General Service	\$158,151	\$169,937	\$198,390	\$209,341	\$174,372	\$144,628	\$127,921	\$115,741	\$103,611	\$100,753	\$93,492	\$87,763	\$135,192	
General Service 1	\$2,287,525	\$2,717,784	\$2,910,199	\$3,159,898	\$3,048,054	\$2,532,621	\$2,173,579	\$1,950,149	\$1,665,862	\$1,623,312	\$1,448,753	\$1,593,752	\$2,183,783	
General Service 2	\$703,553	\$894,403	\$997,188	\$932,348	\$944,149	\$792,228	\$659,370	\$595,431	\$481,738	\$456,270	\$455,832	\$462,042	\$637,944	
General Service 3	\$418,545	\$514,454	\$572,490	\$556,975	\$562,293	\$453,513	\$372,119	\$311,515	\$272,710	\$238,207	\$211,545	\$241,163	\$331,852	
Natural Gas Vehicle Sales	\$1,356	\$1,297	\$1,263	\$1,815	\$1,605	\$1,060	\$1,038	\$1,381	\$1,656	\$1,306	\$904	\$667	\$633	
Transportation Condominiums	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83,391	
Transportation Small General Service	\$10,447	\$9,743	\$11,033	\$13,345	\$11,648	\$6,357	\$8,474	\$9,507	\$7,455	\$8,090	\$8,428	\$5,619	\$6,788	
Transportation General Service 1	\$769,073	\$804,457	\$836,119	\$833,978	\$806,519	\$726,566	\$705,272	\$671,505	\$635,620	\$643,159	\$623,322	\$688,874	\$818,884	
Transportation General Service 2	\$696,260	\$744,301	\$748,584	\$741,955	\$713,826	\$637,442	\$597,311	\$588,617	\$543,911	\$560,102	\$515,284	\$589,837	\$707,097	
Transportation General Service 3	\$655,772	\$700,493	\$707,703	\$696,958	\$695,767	\$622,525	\$579,913	\$537,297	\$522,195	\$519,908	\$491,539	\$570,849	\$678,891	
Total	\$10,969,933	\$12,396,385	\$14,899,709	\$15,158,324	\$12,718,396	\$10,261,226	\$8,701,409	\$7,776,822	\$6,734,446	\$6,558,902	\$6,370,945	\$7,415,348	\$10,268,987	
Customer Charge														
Residential	\$1,517,800	\$1,518,715	\$1,532,625	\$1,531,605	\$1,535,215	\$1,517,555	\$1,531,230	\$1,500,290	\$1,539,830	\$1,516,820	\$1,510,890	\$1,519,820	\$1,525,860	
Commercial St.Lighting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Small General Service	\$62,000	\$62,440	\$62,840	\$62,900	\$62,270	\$61,300	\$61,760	\$61,640	\$62,090	\$62,160	\$62,050	\$62,230	\$62,550	
General Service 1	\$280,395	\$280,695	\$282,195	\$282,630	\$282,750	\$282,135	\$284,220	\$283,470	\$284,220	\$284,100	\$285,015	\$286,290	\$287,370	
General Service 2	\$52,710	\$52,710	\$52,798	\$52,885	\$53,078	\$53,095	\$53,410	\$53,375	\$53,533	\$53,848	\$53,848	\$53,970	\$53,900	
General Service 3	\$17,573	\$17,730	\$17,843	\$17,910	\$17,933	\$17,933	\$18,000	\$17,978	\$18,135	\$18,090	\$17,888	\$18,023	\$18,113	
Natural Gas Vehicle Sales	\$105	\$105	\$105	\$105	\$105	\$88	\$88	\$105	\$70	\$70	\$70	\$70	\$70	
Transportation Condominiums	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,335	
Total	\$1,930,583	\$1,932,395	\$1,948,406	\$1,948,035	\$1,951,350	\$1,932,105	\$1,948,708	\$1,916,858	\$1,957,877	\$1,935,088	\$1,929,760	\$1,940,403	\$1,949,198	
Total Balance of Unbilled Revenue	\$12,900,515	\$14,328,780	\$16,848,115	\$17,106,358	\$14,669,746	\$12,193,330	\$10,650,118	\$9,693,679	\$8,692,323	\$8,493,991	\$8,300,704	\$9,355,751	\$12,218,184	\$11,957,815

Narrative Description: Unbilled revenue (var.charge) equals the number of terms sold @ 50% multiplied by the variable cost per term 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.

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: 12/31/07
WITNESS: S. RICHARDS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

COMPUTATION OF UNBILLED REVENUES

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	13 MO. AVERAGE
	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	
(2) Monthly Change in Unbilled Revenues														
Unbilled Revenue (Var. charge)														
Residential	\$2,246,087	\$569,672	\$2,077,880	\$93,691	(\$2,251,238)	(\$1,415,343)	(\$867,515)	(\$480,997)	(\$495,174)	(\$92,328)	\$115,960	\$644,363	\$1,517,004	
Commercial St.Lighting	\$321	\$595	(\$656)	\$1,678	(\$708)	(\$535)	(\$357)	\$263	(\$816)	\$434	(\$1,910)	\$8,573	(\$7,234)	
Small General Service	\$58,307	\$11,787	\$28,452	\$10,952	(\$34,969)	(\$29,744)	(\$16,708)	(\$12,180)	(\$12,130)	(\$2,858)	(\$7,260)	(\$5,730)	\$47,429	
General Service 1	\$734,029	\$430,258	\$192,415	\$249,699	(\$111,844)	(\$515,433)	(\$359,042)	(\$223,430)	(\$284,287)	(\$42,549)	(\$174,559)	\$144,999	\$590,011	
General Service 2	\$209,819	\$190,851	\$102,785	(\$64,840)	\$11,801	(\$151,921)	(\$132,858)	(\$63,939)	(\$113,693)	(\$25,468)	(\$438)	\$8,210	\$175,902	
General Service 3	\$149,344	\$95,909	\$58,036	(\$15,515)	\$5,317	(\$108,780)	(\$81,393)	(\$60,604)	(\$38,805)	(\$34,504)	(\$26,662)	\$29,618	\$90,689	
Natural Gas Vehicle Sales	\$33	(\$59)	(\$34)	\$552	(\$210)	(\$545)	(\$22)	\$344	\$275	(\$350)	(\$402)	(\$237)	(\$34)	
Transportation Condominiums	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83,391	
Transportation Small General Service	\$1,678	(\$704)	\$1,290	\$2,312	(\$1,698)	(\$5,291)	\$2,117	\$1,033	(\$2,052)	\$635	\$338	(\$2,809)	\$1,169	
Transportation General Service 1	\$126,284	\$35,384	\$31,662	(\$2,140)	(\$27,459)	(\$79,953)	(\$21,294)	(\$33,767)	(\$35,885)	\$7,538	(\$19,837)	\$65,552	\$130,010	
Transportation General Service 2	\$130,361	\$48,040	\$4,283	(\$6,630)	(\$28,128)	(\$76,384)	(\$40,132)	(\$8,694)	(\$44,706)	\$16,191	(\$44,819)	\$74,553	\$117,260	
Transportation General Service 3	\$87,913	\$44,720	\$7,210	(\$11,145)	(\$791)	(\$73,242)	(\$42,612)	(\$42,617)	(\$15,102)	(\$2,287)	(\$28,389)	\$79,310	\$108,024	
Total	\$3,744,175	\$1,426,452	\$2,503,324	\$258,614	(\$2,439,927)	(\$2,457,170)	(\$1,559,816)	(\$924,587)	(\$1,042,375)	(\$175,544)	(\$187,958)	\$1,044,404	\$2,853,639	
Customer Charge														
Residential	\$8,645	\$916	\$13,910	(\$1,021)	\$3,610	(\$17,660)	\$13,675	(\$30,940)	\$39,540	(\$23,010)	(\$5,930)	\$8,930	\$6,040	
Commercial St.Lighting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Small General Service	\$530	\$440	\$400	\$60	(\$630)	(\$970)	\$480	(\$120)	\$450	\$70	(\$110)	\$180	\$320	
General Service 1	\$1,830	\$300	\$1,500	\$435	\$120	(\$615)	\$2,085	(\$750)	\$750	(\$120)	\$915	\$1,275	\$1,080	
General Service 2	\$175	\$0	\$88	\$88	\$193	\$17	\$315	(\$35)	\$158	\$315	\$0	\$123	(\$70)	
General Service 3	\$113	\$158	\$113	\$68	\$23	\$0	\$68	(\$23)	\$157	(\$45)	(\$203)	\$135	\$90	
Natural Gas Vehicle Sales	\$0	\$0	\$0	\$0	\$0	(\$18)	\$1	\$18	(\$35)	\$0	(\$0)	\$0	\$0	
Transportation Condominiums	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,335	
Total	\$11,293	\$1,614	\$16,010	(\$371)	\$3,315	(\$19,245)	\$16,603	(\$31,851)	\$41,019	(\$22,788)	(\$5,329)	\$10,643	\$8,795	
Total Monthly Change in Unbilled Revenues	\$3,755,469	\$1,428,265	\$2,519,335	\$258,243	(\$2,436,612)	(\$2,476,416)	(\$1,543,212)	(\$956,439)	(\$1,001,356)	(\$198,332)	(\$193,287)	\$1,055,047	\$2,862,433	\$236,395

Narrative Description: Unbilled revenue (var.charge) equals the number of therns sold @ 50% multiplied by the variable 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.

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: 12/31/07
WITNESS: S. RICHARDS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

COMPUTATION OF UNBILLED REVENUES

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Nov-08	Dec-08	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07
Number of Therms Sold (@50%)*														
Residential	2,238,890	3,708,625	3,807,288	5,000,225	4,621,327	3,321,718	2,583,880	2,113,689	1,843,228	1,607,342	1,599,380	1,712,598	2,134,838	3,158,435
Commercial St.Lighting	5,036	4,998	4,789	4,131	4,971	4,331	4,180	4,172	4,822	4,184	4,679	3,356	11,704	3,971
Small General Service	94,883	128,052	119,858	138,833	132,702	107,787	93,836	87,722	83,129	78,350	77,730	60,574	72,785	100,258
General Service 1	1,575,939	1,969,705	2,034,254	2,122,126	2,110,901	1,982,577	1,733,888	1,577,778	1,488,788	1,341,511	1,336,444	1,341,811	1,416,480	1,722,469
General Service 2	506,394	611,843	875,720	733,777	628,047	618,098	547,013	482,970	458,274	391,848	379,220	427,081	415,218	508,148
General Service 3	284,920	373,751	397,895	430,998	383,109	376,279	319,918	278,835	245,558	227,503	203,163	204,070	222,870	270,967
Natural Gas Vehicle Sales	1,493	1,277	1,051	995	1,301	1,118	780	814	1,142	1,453	1,173	925	652	543
Transportation Condominiums	-	-	-	-	-	-	-	-	-	-	-	-	-	180,730
Transportation Small General Service	28,588	31,509	27,982	31,688	38,328	33,452	18,257	24,337	27,305	21,411	23,235	25,040	16,181	19,524
Transportation General Service 1	2,488,196	2,975,406	3,006,640	3,124,976	3,116,976	3,014,347	2,715,526	2,636,939	2,509,737	2,375,618	2,403,792	2,435,232	2,579,474	3,068,293
Transportation General Service 2	2,287,178	2,813,223	2,918,788	2,933,554	2,907,575	2,797,344	2,498,011	2,340,740	2,306,872	2,131,479	2,194,930	2,115,459	2,315,992	2,776,412
Transportation General Service 3	2,808,671	3,008,933	3,120,374	3,152,490	3,102,850	3,096,325	2,773,085	2,583,242	2,383,411	2,326,139	2,315,950	2,308,887	2,548,547	3,030,899
Total per therm:														
Residential	1.34785	1.41940	1.53224	1.58224	1.73224	1.73224	1.69224	1.64224	1.62224	1.55224	1.50224	1.47084	1.48174	1.48174
Commercial St.Lighting	0.87389	1.04952	1.21955	1.25490	1.38044	1.42086	1.34420	1.28116	1.16521	1.12532	1.09910	0.98324	1.00889	1.15135
Small General Service	1.05450	1.23505	1.41684	1.45199	1.57753	1.61805	1.54129	1.45825	1.39230	1.32241	1.29619	1.16033	1.20578	1.34844
General Service 1	0.98576	1.16135	1.33601	1.37138	1.49690	1.53742	1.46908	1.37782	1.31187	1.24178	1.21556	1.07970	1.12515	1.26781
General Service 2	0.97500	1.15027	1.32383	1.35898	1.48452	1.52504	1.44828	1.36524	1.29929	1.22940	1.20318	1.08732	1.11277	1.25543
General Service 3	0.94483	1.11985	1.29294	1.32829	1.45383	1.49435	1.41759	1.33455	1.26880	1.19871	1.17249	1.03683	1.08208	1.22474
Natural Gas Vehicle Sales	0.88831	1.06185	1.23398	1.26933	1.39487	1.43539	1.35863	1.27559	1.20964	1.13975	1.11353	0.87787	1.02312	1.18578
Transportation Condominiums	0.42841	0.42641	0.48191	0.48191	0.48191	0.48191	0.48191	0.48191	0.48191	0.48191	0.48191	0.48191	0.48191	0.48191
Transportation Small General Service	0.32989	0.33158	0.34819	0.34819	0.34819	0.34819	0.34819	0.34819	0.34819	0.34819	0.34819	0.34819	0.34819	0.34789
Transportation General Service 1	0.25834	0.25848	0.28756	0.28756	0.28756	0.28756	0.28756	0.28756	0.28756	0.28756	0.28756	0.25596	0.26706	0.26706
Transportation General Service 2	0.24742	0.24750	0.25518	0.25518	0.25518	0.25518	0.25518	0.25518	0.25518	0.25518	0.25518	0.24358	0.25488	0.25488
Transportation General Service 3	0.21785	0.21794	0.22449	0.22449	0.22449	0.22449	0.22449	0.22449	0.22449	0.22449	0.22449	0.21280	0.22390	0.22390
Number of Bills:														
Residential	301,831	303,580	303,743	308,525	306,321	307,043	303,511	306,246	300,058	307,066	303,364	302,178	303,964	305,172
Commercial St.Lighting	31	31	31	31	33	34	33	33	32	31	33	31	31	31
Small General Service	6,147	6,200	6,244	6,284	6,200	6,227	6,130	6,178	6,184	6,209	6,216	6,205	6,223	6,255
General Service 1	18,571	18,693	18,713	18,813	18,842	18,850	18,809	18,948	18,998	18,948	18,940	19,001	19,086	19,158
General Service 2	3,002	3,012	3,012	3,017	3,022	3,033	3,034	3,052	3,050	3,059	3,077	3,077	3,084	3,080
General Service 3	776	781	788	793	796	797	797	800	799	806	804	795	801	805
Natural Gas Vehicle Sales	6	6	6	6	6	6	5	5	6	4	4	4	4	4
Transportation Condominiums	-	-	-	-	-	-	-	-	-	-	-	-	-	287
Customer Charge (@ 50%):														
Residential	\$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
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	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00
General Service 1	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00
General Service 2	\$17.50	\$17.50	\$17.50	\$17.50	\$17.50	\$17.50	\$17.50	\$17.50	\$17.50	\$17.50	\$17.50	\$17.50	\$17.50	\$17.50
General Service 3	\$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	\$17.50	\$17.50	\$17.50	\$17.50	\$17.50	\$17.50	\$17.50	\$17.50	\$17.50	\$17.50	\$17.50	\$17.50	\$17.50	\$17.50
Transportation Condominiums	\$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

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.

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: 12/31/2007
WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	A/C NO.	DESCRIPTION	(1) Jan-07	(2) Feb-07	(3) Mar-07	(4) Apr-07	(5) May-07	(6) Jun-07	(7) Jul-07	(8) Aug-07	(9) Sep-07	(10) Oct-07	(11) Nov-07	(12) Dec-07	TOTAL
OTHER GAS SUPPLY EXPENSES															
OPERATION															
1		NATURAL GAS PURCHASES	\$ 28,288,307	\$ 41,582,346	\$ 37,933,952	\$ 31,511,567	\$ 30,705,191	\$ 30,285,473	\$ 35,885,726	\$ 33,855,641	\$ 29,614,364	\$ 34,579,940	\$ 23,424,512	\$ 32,418,657	\$ 390,085,676
2		LESS: COMPANY USED GAS	\$ (30,906)	\$ (31,555)	\$ (6,116)	\$ (21,314)	\$ (38,437)	\$ (1,707)	\$ (7,707)	\$ (43,899)	\$ (40,242)	\$ (4,012)	\$ 14,067	\$ 47,198	\$ (164,630)
3	804	COST OF GAS	\$ 28,257,401	\$ 41,550,791	\$ 37,927,836	\$ 31,490,253	\$ 30,666,754	\$ 30,283,766	\$ 35,878,019	\$ 33,811,742	\$ 29,574,122	\$ 34,575,928	\$ 23,438,579	\$ 32,465,855	\$ 389,921,046
DISTRIBUTION EXPENSES															
OPERATION															
4	870	SUPERVISION & ENGINEERING	\$ 34,777	\$ 21,707	\$ 25,383	\$ 27,043	\$ 28,235	\$ 34,431	\$ 29,084	\$ 24,827	\$ 25,841	\$ 29,962	\$ 26,218	\$ 28,891	\$ 336,399
5	871	DISTRIBUTN LOAD DISPATCHNG	\$ 236	\$ 495	\$ 709	\$ 367	\$ 270	\$ 511	\$ 391	\$ 148	\$ 621	\$ 476	\$ 817	\$ 468	\$ 5,509
6	872	COMPRESSOR STATION	\$ (32)	\$ (3,221)	\$ (2,777)	\$ 2,995	\$ -	\$ 327	\$ 1,381	\$ 35	\$ 492	\$ -	\$ 356	\$ 2,382	\$ 1,938
7	873	COMPRESSOR STA. FUEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	874	MAINS & SERVICES	\$ 508,887	\$ 468,443	\$ 454,866	\$ 507,958	\$ 487,512	\$ 517,186	\$ 521,629	\$ 475,604	\$ 496,524	\$ 542,303	\$ 520,805	\$ 593,847	\$ 6,095,563
9	875	MEAS & REG - GENERAL	\$ 11,182	\$ 17,932	\$ 11,834	\$ 13,318	\$ 15,191	\$ 10,361	\$ 14,842	\$ 9,312	\$ 12,599	\$ 17,248	\$ 18,765	\$ 12,278	\$ 164,862
10	876	MEAS & REG - INDUSTRIAL	\$ 1,676	\$ 4,195	\$ 12,658	\$ 7,158	\$ (27,844)	\$ (2,723)	\$ 132	\$ (41)	\$ 50	\$ 356	\$ (102)	\$ 598	\$ (3,887)
11	877	MEAS & REG - CITY GATE	\$ 3,614	\$ 7,160	\$ 7,738	\$ 8,815	\$ 2,879	\$ 2,577	\$ 14,748	\$ 6,020	\$ 2,619	\$ 6,028	\$ 3,614	\$ 7,894	\$ 73,706
12	878	METER & HOUSE REG EXPENSE	\$ 153,383	\$ 190,217	\$ 188,368	\$ 207,349	\$ 192,603	\$ 56,682	\$ 225,055	\$ 184,342	\$ 57,289	\$ 204,244	\$ 219,973	\$ 235,721	\$ 2,115,226
13	879	CUSTOMER INSTALLATIONS	\$ 189,203	\$ 170,480	\$ 183,761	\$ 156,201	\$ 192,382	\$ 161,978	\$ 184,167	\$ 192,552	\$ 189,927	\$ 188,610	\$ 205,193	\$ 273,144	\$ 2,287,598
14	880	OTHER EXPENSE	\$ 115,179	\$ 82,513	\$ 107,845	\$ 171,334	\$ 126,185	\$ 109,731	\$ 98,370	\$ 122,956	\$ 107,089	\$ 125,848	\$ 116,131	\$ 100,348	\$ 1,383,529
15	881	RENTS	\$ 35,370	\$ 999	\$ 2,294	\$ 1,951	\$ 1,231	\$ 1,744	\$ 12,335	\$ 8,505	\$ 58,184	\$ 5,718	\$ 3,430	\$ 14,931	\$ 146,692
16		TOTAL OPERATION	\$ 1,053,475	\$ 960,920	\$ 992,679	\$ 1,104,489	\$ 1,018,644	\$ 892,805	\$ 1,102,134	\$ 1,024,260	\$ 951,235	\$ 1,120,793	\$ 1,115,200	\$ 1,270,502	\$ 12,607,135
MAINTENANCE															
17	885	SUPERVISION & ENGINEERING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	886	STRUCTURES & IMPROVEMENTS	\$ 16,084	\$ 26,473	\$ 8,295	\$ 22,509	\$ 14,335	\$ 8,634	\$ 24,507	\$ 14,893	\$ 14,161	\$ 23,951	\$ 13,087	\$ 21,224	\$ 208,153
19	887	MAINS	\$ 123,623	\$ 99,990	\$ 132,766	\$ 135,561	\$ 145,395	\$ 92,733	\$ 145,147	\$ 131,195	\$ 139,467	\$ 153,180	\$ 129,227	\$ 460,341	\$ 1,888,628
20	889	MEAS & REG - GENERAL	\$ 17,149	\$ 22,040	\$ 25,892	\$ 27,514	\$ 415	\$ 16,745	\$ 23,593	\$ 18,946	\$ 22,901	\$ 15,137	\$ 26,634	\$ 33,634	\$ 248,600
21	890	MEAS & REG - INDUSTRIAL	\$ 31,793	\$ 35,975	\$ 17,589	\$ 33,798	\$ 75,119	\$ 47,986	\$ 44,349	\$ 37,750	\$ 32,359	\$ 33,745	\$ (453)	\$ 33,498	\$ 423,508
22	891	MEAS & REG - GATE STATION	\$ 80,508	\$ 26,265	\$ 40,963	\$ 36,806	\$ 35,561	\$ 35,296	\$ 14,522	\$ 42,708	\$ 42,510	\$ 48,125	\$ 36,802	\$ 58,935	\$ 499,001
23	892	SERVICES	\$ 44,884	\$ 42,743	\$ 43,053	\$ 47,987	\$ 50,444	\$ 52,880	\$ 46,536	\$ 51,511	\$ 39,996	\$ 36,853	\$ 50,359	\$ 74,943	\$ 582,189
24	893	METERS & HOUSE REGULATORS	\$ 29,463	\$ 40,078	\$ 18,413	\$ 22,861	\$ 58,628	\$ 25,485	\$ 41,445	\$ 26,419	\$ 27,889	\$ 33,328	\$ 45,679	\$ 54,310	\$ 423,998
25	894	OTHER EQUIPMENT	\$ 6,099	\$ 9,219	\$ 6,594	\$ 8,115	\$ 7,467	\$ 5,116	\$ 6,782	\$ 5,179	\$ 6,920	\$ 8,667	\$ 12,085	\$ 3,792	\$ 86,035
26		TOTAL MAINTENANCE	\$ 349,603	\$ 302,783	\$ 293,565	\$ 335,151	\$ 387,364	\$ 284,875	\$ 346,881	\$ 326,601	\$ 326,203	\$ 352,986	\$ 313,420	\$ 740,677	\$ 4,360,112

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: 12/31/2007 WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	A/C NO.	DESCRIPTION	(1) Jan-07	(2) Feb-07	(3) Mar-07	(4) Apr-07	(5) May-07	(6) Jun-07	(7) Jul-07	(8) Aug-07	(9) Sep-07	(10) Oct-07	(11) Nov-07	(12) Dec-07	TOTAL
CUSTOMER ACCOUNTS EXPENSE															
1	901	SUPERVISION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	902	METER READING EXPENSE	\$ 194,581	\$ 183,156	\$ 200,843	\$ 220,649	\$ 199,205	\$ 170,797	\$ 228,431	\$ 166,332	\$ 195,035	\$ 226,236	\$ 187,655	\$ 226,663	\$ 2,399,582
3	903	CUS RECORDS & COLLECTIONS	\$ 399,900	\$ 361,884	\$ 469,938	\$ 424,380	\$ 445,522	\$ 496,104	\$ 389,294	\$ 450,621	\$ 418,098	\$ 476,431	\$ 381,086	\$ 500,537	\$ 5,213,795
4	904	UNCOLLECTIBLE ACCOUNTS	\$ 76,377	\$ 157,459	\$ 150,959	\$ 123,374	\$ 100,849	\$ 85,465	\$ 82,655	\$ 70,846	\$ 74,281	\$ 71,569	\$ 88,475	\$ 89,846	\$ 1,172,153
5	905	MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6		TOTAL CUSTOMER ACCOUNTS EXP	\$ 670,857	\$ 702,499	\$ 821,741	\$ 768,403	\$ 745,577	\$ 752,366	\$ 700,379	\$ 687,799	\$ 687,413	\$ 774,236	\$ 657,215	\$ 817,046	\$ 8,785,530
CUSTOMER SVCE & INFORMATION															
7	907	CNG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	908	CONSERVATION EXPENSE	\$ 547,454	\$ 766,833	\$ 535,103	\$ 615,739	\$ 512,118	\$ 630,671	\$ 540,736	\$ 441,811	\$ 617,507	\$ 462,473	\$ 387,542	\$ 360,277	\$ 6,418,266
8	909	CONSERVATION ADVERTISING	\$ 13,169	\$ 13,430	\$ 48,164	\$ 43,403	\$ 63,388	\$ 47,354	\$ 71,925	\$ 67,312	\$ 160,505	\$ 74,311	\$ 65,502	\$ 280,062	\$ 948,525
9		TOTAL CUSTOMER SVCE & INFO	\$ 560,623	\$ 780,263	\$ 583,267	\$ 659,142	\$ 575,506	\$ 678,025	\$ 612,661	\$ 509,123	\$ 778,012	\$ 536,784	\$ 453,044	\$ 640,339	\$ 7,366,791
SALES EXPENSE															
10	911	SUPERVISION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	912	DEMONSTRATING & SELLING	\$ 541,485	\$ 439,060	\$ 438,480	\$ 438,152	\$ 437,769	\$ 451,223	\$ 442,112	\$ 439,389	\$ 438,912	\$ 440,936	\$ 441,047	\$ 427,629	\$ 5,376,195
12	913	ADVERTISING	\$ 2,339	\$ 3,952	\$ 317	\$ 5,640	\$ 5,801	\$ 2,950	\$ 1,956	\$ 8,443	\$ 2,012	\$ 322	\$ 948	\$ 1,582	\$ 36,262
13	916	MISC. SALES EXPENSE	\$ 17,866	\$ 10,646	\$ 28,109	\$ 46,106	\$ 25,334	\$ 41,312	\$ 33,114	\$ 18,539	\$ 15,370	\$ 50,030	\$ (131,079)	\$ (148,261)	\$ 7,086
14		TOTAL SALES EXPENSE	\$ 561,690	\$ 453,658	\$ 466,906	\$ 489,898	\$ 468,904	\$ 495,485	\$ 477,182	\$ 466,371	\$ 456,294	\$ 491,288	\$ 310,916	\$ 280,950	\$ 5,419,543
ADMINISTRATIVE & GEN EXP															
15	920	ADMIN & GEN SALARIES	\$ 773,991	\$ 665,690	\$ 673,088	\$ 668,994	\$ 671,558	\$ 705,318	\$ 709,019	\$ 680,714	\$ 72,669	\$ 635,316	\$ 674,052	\$ 980,483	\$ 7,910,895
16	921	OFFICE SUPPLIES & EXP	\$ 1,713,635	\$ 1,221,826	\$ 1,490,421	\$ 1,521,101	\$ 1,584,693	\$ 1,387,639	\$ 1,575,767	\$ 1,442,895	\$ 1,501,332	\$ 1,328,340	\$ 1,413,266	\$ 1,751,439	\$ 17,932,356
17	922	ADMIN EXP TRANS (CR)	\$ (390,807)	\$ (318,095)	\$ (292,318)	\$ (364,511)	\$ (353,431)	\$ (264,635)	\$ (383,069)	\$ (350,227)	\$ (227,703)	\$ (378,334)	\$ (324,871)	\$ (204,790)	\$ (3,852,795)
18	923	OUTSIDE SERVICES EMPLOYED	\$ (19,827)	\$ 11,536	\$ 130,209	\$ 44,022	\$ 40,914	\$ 123,867	\$ 43,366	\$ 44,788	\$ 81,630	\$ 30,075	\$ 34,490	\$ 95,170	\$ 660,240
19	924	PROPERTY INSURANCE	\$ 14,196	\$ 14,196	\$ 14,196	\$ 14,196	\$ 14,196	\$ 14,196	\$ 20,155	\$ 2,102	\$ 10,164	\$ 10,164	\$ 10,164	\$ 13,184	\$ 151,107
20	925	INJURIES & DAMAGES	\$ 206,635	\$ 232,977	\$ (55,383)	\$ 264,685	\$ 256,504	\$ (260,958)	\$ 438,202	\$ 328,602	\$ 303,217	\$ 318,252	\$ 418,011	\$ (818,142)	\$ 1,632,601
21	926	EMPLOYEE PENSION & BENEFITS	\$ 683,437	\$ 841,104	\$ 1,129,036	\$ 725,269	\$ 849,079	\$ 682,206	\$ 747,665	\$ 710,635	\$ 519,541	\$ 590,251	\$ 720,000	\$ 579,253	\$ 8,777,478
22	928	REGULATORY COMMISSION EXP.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	930	MISC. GENERAL EXPENSE	\$ 103,178	\$ 69,522	\$ 65,762	\$ 100,853	\$ 89,417	\$ 65,720	\$ 161,658	\$ 122,517	\$ 59,899	\$ 98,858	\$ 43,617	\$ 48,534	\$ 1,029,533
24	931	RENTS	\$ 27,572	\$ 33,603	\$ 28,511	\$ 21,291	\$ 35,730	\$ 29,227	\$ 24,690	\$ 36,170	\$ 28,506	\$ 29,966	\$ 28,609	\$ 29,075	\$ 352,948
25	932	MAINT OF GENERAL PLANT	\$ 22,235	\$ 12,646	\$ 15,159	\$ 21,897	\$ 13,994	\$ 14,159	\$ 19,225	\$ 15,526	\$ 13,444	\$ 12,713	\$ 10,961	\$ 18,170	\$ 190,132
26		TOTAL A & G EXPENSE	\$ 3,134,244	\$ 2,785,006	\$ 3,198,682	\$ 3,017,797	\$ 3,202,654	\$ 2,496,740	\$ 3,356,678	\$ 3,033,722	\$ 2,362,698	\$ 2,675,600	\$ 3,028,299	\$ 2,492,374	\$ 34,784,495
27		TOTAL EXPENSE	\$ 34,587,894	\$ 47,535,920	\$ 44,284,676	\$ 37,865,133	\$ 37,065,404	\$ 35,884,062	\$ 42,473,934	\$ 39,859,619	\$ 35,135,978	\$ 40,527,616	\$ 29,316,673	\$ 38,707,743	\$ 463,244,651

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: 12/31/2007
WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

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	Procurement	100	\$3,311,314	(\$2,881,887)	\$429,427	5.40%	\$23,189	\$406,238	Modified Massachusetts Formula based on Net Rev., Payroll, & Gross Plant
2	Risk Management	120	43,038	0	43,038	5.40%	2,324	40,714	Modified Massachusetts Formula based on Net Rev., Payroll, & Gross Plant
3	Human Resources	140	774,511	0	774,511	5.40%	41,824	732,687	Modified Massachusetts Formula based on Net Rev., Payroll, & Gross Plant
4	General Accounting/Taxation	200	1,579,500	0	1,579,500	5.40%	85,293	1,494,207	Modified Massachusetts Formula based on Net Rev., Payroll, & Gross Plant
5	Budget & Finance	250	170,307	0	170,307	5.40%	9,197	161,110	Modified Massachusetts Formula based on Net Rev., Payroll, & Gross Plant
6	Technical Services	445	616,150	0	616,150	5.40%	33,272	582,878	Modified Massachusetts Formula based on Net Rev., Payroll, & Gross Plant
7	Corporate / Executive	900	7,198,424	(2,023,363)	5,175,061	5.40%	279,453	4,895,608	Modified Massachusetts Formula based on Net Rev., Payroll, & Gross Plant
8	Shared Expenses (liab. ins., audit)	903	12,923,476	(12,051,244)	872,232	5.40%	47,101	825,131	Modified Massachusetts Formula based on Net Rev., Payroll, & Gross Plant
9	Total Corporate per Calculation		<u>\$26,616,721</u>	<u>(\$16,956,495)</u>	<u>\$9,660,226</u>		521,653	9,138,573	
10	Difference - Underallocation						(49,653)	49,653	Note: 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 slightly more corporate G&A to non-regulated companies.
11	Total Corporate Allocated per Books						<u>\$472,000</u>	<u>\$9,188,226</u>	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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: 12/31/2007
WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	DESCRIPTION	ACCOUNT NUMBERS	GROSS AMOUNT	ALLOCATED TO NON-REGULATED		REGULATED WIP & CLRG. ACCT. AMOUNT	REGULATED O&M AMOUNT	DESCRIPTION OF ALLOCATION METHODS
				PERCENTAGE	AMOUNT			
1	Stores Expense	163	\$394,226	0.07%	\$285	\$378,979	\$14,962	Allocated based on actual material and supplies charge-outs
2	Transportation Expense	184-01	2,685,247	0.21%	5,578	645,437	2,034,232	Alloc. based on labor hrs of operations empl. and assigned vehicles
3	Payroll Related Items	A	12,506,162	0.0%	39,036	2,623,907	9,843,219	Allocated based on total payroll dollars as charged
4	Total Other		<u>\$15,585,635</u>		<u>\$44,899</u>	<u>\$3,648,323</u>	<u>\$11,892,413</u>	A Payroll related items consist of the following items:
								Source Expense
								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
								263-01 Employee Welfare 926
								242-65 Salary Savings 926
5	Total		<u>\$25,245,861</u>		<u>\$516,899</u>	<u>\$3,648,323</u>	<u>\$21,080,639</u>	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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: 12/31/2007
WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	ACCT. NO.	DESCRIPTION	AMOUNT
			<u>REVENUES</u>
1	495-03	Energy Conservation Revenue - PGS	\$12,015,568
2	495-04	Conservation Program True Up - PGS	(\$4,648,777)
3	495-13	Energy Conservation Revenue -	\$0
4	495-14	Conservation Program True Up -	<u>\$0</u>
5		ENERGY CONSERVATION REVENUES	<u>\$7,366,791</u>
			<u>EXPENSES</u>
6	908-01	Common Costs	\$445,790
7	909-01	Common Costs - Advertising	\$948,525
8	908-02	Residential Home Builder	\$3,940,915
9	908-05	ESP	\$1,000
10	908-07	Gas Water Heater Load Retention	\$1,449,053
11	908-08	Oil Heating Replacement	\$0
12	908-09	Co-Generation	\$0
13	908-12	Residential Electric Resistance Appl Replacement	\$519,215
14	908-13	Commercial Electric Resistance Appl Replacement	\$62,335
15	908-20	Gas Space Conditioning Allowance	\$300
16	908-22	Monitor and Demonstration Allowance	<u>(\$344)</u>
17		TOTAL ENERGY CONSERVATION EXPENSES	<u>\$7,366,791</u>

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: 12/31/2007

HISTORIC BASE YR - 1: 12/31/2006

WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-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-07	(\$432,325)	(76,376)	113,797	(\$144,283)	\$0	(\$539,187)
2	Feb-07	(539,187)	(157,461)	73,306	(65,908)	0	(\$689,250)
3	Mar-07	(689,250)	(150,959)	64,577	(40,983)	0	(\$816,615)
4	Apr-07	(816,615)	(123,375)	70,483	(26,853)	0	(\$896,360)
5	May-07	(896,360)	(100,850)	151,561	(30,351)	0	(\$876,000)
6	Jun-07	(876,000)	(85,465)	122,779	(22,593)	0	(\$861,279)
7	Jul-07	(861,279)	(82,653)	160,758	(21,366)	0	(\$804,540)
8	Aug-07	(804,540)	(70,848)	185,062	(23,874)	0	(\$714,200)
9	Sep-07	(714,200)	(74,280)	149,526	(30,653)	0	(\$669,607)
10	Oct-07	(669,607)	(71,568)	135,315	(26,301)	0	(\$632,161)
11	Nov-07	(632,161)	(88,474)	105,818	6,592	0	(\$608,225)
12	Dec-07	(608,225)	(89,844)	120,954	(60,653)	0	(\$637,768)
13	TOTAL		<u>(1,172,153)</u>	<u>1,453,936</u>	<u>(487,226)</u>		
<u>PRIOR YEAR</u>							
14	Jan-06	(\$685,342)	(\$222,729)	\$137,507	(\$25,547)	0	(\$796,111)
15	Feb-06	(796,111)	(165,019)	91,728	(41,567)	0	(\$910,969)
16	Mar-06	(910,969)	(131,024)	101,007	(37,697)	0	(\$978,683)
17	Apr-06	(978,683)	(108,738)	162,440	(36,911)	0	(\$961,892)
18	May-06	(961,892)	(97,735)	232,765	(27,498)	0	(\$854,360)
19	Jun-06	(854,360)	(96,231)	188,043	(10,411)	0	(\$772,959)
20	Jul-06	(772,959)	(106,685)	172,390	(55,021)	0	(\$762,275)
21	Aug-06	(762,275)	(89,841)	257,793	(36,018)	0	(\$630,341)
22	Sep-06	(630,341)	(86,546)	133,449	(33,383)	0	(\$616,821)
23	Oct-06	(616,821)	(82,368)	187,809	(45,942)	0	(\$557,322)
24	Nov-06	(557,322)	(93,183)	114,999	(100,775)	0	(\$636,281)
25	Dec-06	(636,281)	(148,348)	328,732	23,572	0	(\$432,325)
26	TOTAL		<u>(1,428,447)</u>	<u>2,108,662</u>	<u>(427,198)</u>		

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

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-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: 12/31/05
 WITNESS: J.P. HIGGINS

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-05	(\$300,000)	(\$216,536)	\$122,118	(\$33,181)	0	(\$427,599)
2	Feb-05	(427,599)	(187,659)	101,793	(\$40,907)	0	(\$554,372)
3	Mar-05	(554,372)	(185,786)	95,772	(\$26,623)	0	(\$671,009)
4	Apr-05	(671,009)	(159,416)	112,074	(\$23,161)	0	(\$741,512)
5	May-05	(741,512)	(124,723)	138,186	(\$20,258)	0	(\$748,307)
6	Jun-05	(748,307)	(113,193)	117,293	(\$7,247)	0	(\$751,454)
7	Jul-05	(751,454)	(112,896)	141,283	(\$34,429)	0	(\$757,496)
8	Aug-05	(757,496)	(105,953)	148,611	(\$21,262)	0	(\$736,100)
9	Sep-05	(736,100)	(431,363)	147,897	\$307,341	0	(\$712,225)
10	Oct-05	(712,225)	(106,234)	179,317	(\$33,256)	0	(\$672,398)
11	Nov-05	(672,398)	(137,821)	144,175	(\$324,437)	0	(\$990,481)
12	Dec-05	(990,481)	(176,284)	223,675	\$257,748	0	(\$685,342)
13	TOTAL		<u>(2,057,864)</u>	<u>1,672,194</u>	<u>328</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: 12/31/2007
WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

ADVERTISING EXPENSES FOR THE HISTORIC BASE YEAR ENDED 12/31/2007

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	TOTAL PER BOOKS	JURISDICTIONAL AMOUNT
1		<u>CONSERVATION ADVERTISING</u>		
2	909-01	Common Costs	\$948,525	\$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	\$36,262	\$36,262
			<u>\$984,787</u>	<u>\$36,262</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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 YR - 1: 12/31/2006
 WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-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	\$882,999	\$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	\$33,623	\$33,623
			<u>\$916,622</u>	<u>\$33,623</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: 12/31/07
WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

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

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-2 p.1, C-5 p.2

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: 12/31/07
WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

INDUSTRY ASSOCIATION DUES FOR THE 12 MONTHS ENDED 12/31/07

LINE NO.	ORGANIZATION	AMOUNT
1	AMERICAN GAS ASSOCIATION	223,546
2	AMERICAN GAS FOUNDATION	10,000
3	FLORIDA NATURAL GAS ASSOCIATION	83,970
4	SOUTHERN GAS ASSOCIATION	28,500
5	THE ASSOCIATED GAS DISTRIBUTORS OF FLORIDA	24,200
6	GAS TECHNOLOGY RESEARCH	500,000
7	TOTAL	<u>870,216</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-5 p.2

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: 12/31/07
WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

<u>LINE NO.</u>	<u>ORGANIZATION</u>	<u>AMOUNT</u>
	NONE	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-5 p.2

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-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: 12/31/07
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: J. P. HIGGINS

COMPARISON OF CURRENT RATE CASE EXPENSES WITH PRIOR CASE

LINE NO.	DESCRIPTION	PRIOR CASE 2001	CURRENT CASE 2008	PERCENT CHANGE (TOTAL)	PERCENT CHANGE (ANNUAL)	REASON FOR CHANGE (IF 10% OR GREATER)
1	OUTSIDE CONSULTANTS: COST OF CAPITAL	\$44,876	\$45,000	0.28%	0.05%	
2	OUTSIDE CONSULTANTS: COST OF SERVICE	0	77,500	N/A	N/A	Need for additional resources to supplement company staffing
3	LEGAL SERVICES	201,673	250,000	23.96%	3.99%	Increase in legal billing rates
4	OTHER EXPENSES	103,451	377,500	264.91%	44.15%	Need for significant additional resources to supplement company staffing
5	TOTAL	\$350,000	\$750,000	114.29%	19.05%	

SCHEDULE OF RATE CASE AMORTIZATION IN THE HISTORIC BASE YEAR

LINE NO.	DESCRIPTION	TOTAL EXPENSES	RATE ORDER AMORTIZATION				UNAMORTIZED BALANCE		
			DATE	PERIOD	12/31/03	AMORTIZED AMOUNT 12/31/04		12/31/05	12/31/06
6	PRIOR CASE: Docket No. 020384-GU	\$350,000	02/01/03	4 Years	\$83,269	\$91,723	\$87,504	\$87,504	\$0
7	PRIOR CASE:								
8	CURRENT CASE: Docket No. 080318-GU	750,000							\$750,000
9	TOTAL	<u>\$1,100,000</u>			<u>\$83,269</u>	<u>\$91,723</u>	<u>\$87,504</u>	<u>\$87,504</u>	<u>\$750,000</u>

- 10 RATE CASE EXPENSE INCURRED (ANTICIPATED) AS A PERCENTAGE OF RATE BASE *
- 11 RATE CASE EXPENSE INCURRED (ANTICIPATED) AS A PERCENTAGE OF REVENUE *
- 12 RATE CASE EXPENSE INCURRED (ANTICIPATED) PER CUSTOMER *

	DOCKET NO. 020384-GU	DOCKET NO. 080318-GU
	0.0692%	0.1331%
	0.2177%	0.3819%
	\$1.20	\$2.21

* Per projected test year-2009

MISCELLANEOUS GENERAL EXPENSE

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

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: 12/31/2007
WITNESS: J.P. HIGGINS

MISCELLANEOUS GENERAL EXPENSES FOR THE 12 MONTHS ENDED 12/31/07

LINE NO.	SUB ACCOUNT NUMBER	DESCRIPTION	TOTAL	UTILITY AMOUNT
1	930-01	INDUSTRY ASSOCIATION DUES	\$870,216	\$870,216
2	930-01, 930-03	OTHER DUES	0	0
3	930-03	EMPLOYEE RELOCATION	0	0
4	930-03	TRUSTEE EXPENSE	0	0
5	930-01, 03, 05	MISCELLANEOUS	159,317	159,317
6		TOTAL	<u>\$1,029,533</u>	<u>\$1,029,533</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: 12/31/07
WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

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

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

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:

HISTORIC BASE YEAR DATA: 12/31/07

HISTORIC BASE YR - 1: 12/31/06

HISTORIC BASE YR - 2: 12/31/05

HISTORIC BASE YR - 3: 12/31/04

HISTORIC BASE YR - 4: 12/31/03

WITNESS: D. HOBKIRK

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
1 445 Kathleen Rd Lakeland (Partial Sale due to DOT requirement)	Dec-51	Mar-07	101	25404	394		394	(1,127,840)	374 94.8%	2003
2 Oakland Hills Sub Altamonte Springs	Jan-65	Feb-06	101	25404	1,008		1,008	(1,407)	- 0.0%	2003
3 1800 9th Ave N St Petersburg (Plant Site)	Sep-06	Nov-04	101	25404	8,504		8,504	-	6,930 81.5%	2003
4 1800 9th Ave N St Petersburg (North Lot Partial Sale)	May-84	Nov-04	101	25404	23,064		23,064	-	- 0.0%	2003
5 Levy County Gate	Aug-97	Jun-03	101	25404	1,000		1,000	-	1,000 100.0%	2003
6 Levy County Gate (Only 1 of 2 lots)	Sep-97	Jun-03	101	25404	27,076		27,076	3,603	27,076 100.0%	2003

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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: 12/31/07
WITNESS: D. HOBKIRK

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	A/C NO.	DESCRIPTION	% RATE	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	TOTAL DEPRECIATION
1	375	STRUCTURES AND IMPROVEMENTS	2.8%	36,266	36,286	35,714	36,068	36,068	45,806	38,705	38,384	39,138	37,892	38,559	39,730	458,616
2	376	MAINS - STEEL	4.0%	832,569	838,982	836,100	834,410	835,700	843,656	839,930	840,330	890,829	866,547	889,331	866,695	10,215,179
3	376.02	MAINS - PLASTIC	2.9%	556,010	564,749	582,120	563,951	566,193	590,605	566,306	576,417	582,671	585,053	581,959	565,069	6,881,102
4	378	M & R EQUIPMENT - GENERAL	3.3%	14,386	15,240	15,352	15,063	12,584	14,936	14,630	18,815	15,388	15,415	15,718	15,428	182,954
5	379	M & R EQUIPMENT - CITY	3.4%	23,626	26,547	25,894	25,661	17,186	23,931	23,899	39,081	28,222	27,153	27,141	27,286	315,627
6	380	SERVICE LINES - STEEL	8.0%	243,106	243,268	243,449	243,666	244,171	244,599	244,860	245,083	245,301	245,444	245,675	246,694	2,935,317
7	380.02	SERVICE LINES - PLASTIC	5.1%	655,512	656,590	659,038	661,634	664,684	667,987	671,027	674,199	677,208	680,504	684,402	689,455	8,042,239
8	381	METERS	6.6%	186,575	186,857	187,432	188,246	190,684	192,776	193,921	194,863	195,369	196,221	197,322	199,561	2,309,826
9	382	METER INSTALLATIONS	5.0%	138,016	138,181	138,645	139,315	140,103	140,994	141,778	142,689	143,704	144,504	145,343	144,278	1,697,551
10	383	REGULATORS	3.5%	29,476	29,528	29,659	29,798	29,930	30,039	30,111	30,207	30,296	30,386	30,496	30,636	360,562
11	384	REGULATOR INSTALL HOUSE	5.1%	56,577	56,746	57,218	57,649	57,916	58,217	58,482	58,792	59,138	59,410	59,695	59,331	699,172
12	385	M & R EQUIPMENT - INDUSTRIAL	3.4%	27,000	27,001	27,020	27,009	27,009	27,009	27,010	27,010	27,023	27,036	27,036	28,443	325,606
13	387	OTHER EQUIPMENT	5.7%	9,541	10,052	10,938	10,404	10,452	11,466	10,793	10,726	11,769	11,049	11,306	11,159	129,666
14	390	STRUCTURES AND IMPROVEMENTS	2.9%	2,681	2,681	2,681	2,681	2,681	2,681	2,681	2,681	2,681	2,681	2,681	2,681	32,189
15	391	OFFICE FURNITURE	7.6%	18,925	18,925	18,900	18,876	18,876	18,753	18,849	18,918	18,681	18,226	18,460	18,460	225,448
16	391.01	COMPUTER EQUIPMENT	7.2%	50,432	50,491	27,488	48,408	48,468	49,636	46,669	48,321	54,781	49,369	51,115	51,775	578,952
17	391.02	OFFICE EQUIPMENT/MACHINES	7.0%	3,577	3,580	3,572	4,194	3,983	4,032	4,885	4,129	4,185	4,139	3,267	3,191	46,735
18	392.01	AUTO & TRUCK LESS THAN 1/2 TON	10.6%	62,269	64,998	63,213	62,808	59,993	64,573	62,286	58,063	63,275	59,913	59,283	58,474	739,149
19	392.02	AUTO & TRUCK 3/4 TO 1 TON	14.8%	48,958	51,785	51,542	49,875	49,875	59,221	52,871	52,409	52,235	62,214	55,239	52,875	639,097
20	392.03	AIRPLANCES	1.9%	9,642	9,642	9,642	9,642	9,642	9,642	9,642	9,642	9,642	9,642	9,642	9,642	115,705
21	392.04	TRAILERS, OTHER	4.1%	910	910	939	922	922	1,005	949	947	945	945	945	945	11,286
22	392.05	TRUCKS OVER 1 TON	9.9%	10,494	10,720	10,788	10,788	13,771	12,498	12,406	12,406	12,406	12,406	12,406	12,406	143,495
23	393	STORES EQUIPMENT	1.8%	7	7	7	7	7	7	7	7	(2,493)	7	7	7	(2,422)
24	394	TOOLS SHOP & GARAGE EQUIPMENT	6.0%	18,283	18,283	18,561	18,419	18,419	18,808	18,487	18,487	18,629	18,672	18,725	18,695	222,468
25	395	LABORATORY EQUIPMENT	5.2%	154	154	317	347	347	347	347	347	347	347	347	347	3,744
26	396	POWER OPERATED EQUIPMENT	5.2%	7,179	7,179	7,091	7,175	7,175	7,101	7,101	7,101	7,101	7,101	7,101	7,101	85,507
27	397	COMMUNICATION EQUIPMENT	11.4%	44,181	44,494	45,706	46,914	46,979	45,754	46,460	46,460	48,586	51,494	48,976	48,641	564,644
28	398	MISC. EQUIPMENT	4.3%	1,413	1,413	1,413	1,413	1,413	1,417	1,421	1,421	1,421	1,422	1,439	1,433	17,043
29		TOTAL DEPRECIATION EXPENSE		\$ 3,087,765	\$ 3,115,288	\$ 3,110,438	\$ 3,115,341	\$ 3,115,230	\$ 3,187,495	\$ 3,148,513	\$ 3,177,934	\$ 3,238,477	\$ 3,226,127	\$ 3,243,383	\$ 3,210,437	\$ 37,976,427

NOTE: DEPRECIATION RATES APPROVED PER ORDER NO. PSC-07-0125-PAA-GU DOCKET NO. 080496-GU

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: 12/31/07
WITNESS: D. HOBKIRK

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	ACCT SUB-ACCT NO.	PLANT ACCOUNT TITLE	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	TOTAL AMORTIZATION/RECOVERY
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	88,861	88,861	91,197	89,616	89,440	88,302	87,879	87,879	88,593	87,980	91,427	88,720	1,068,756
5	374.02	LAND RIGHTS / EASEMENTS	7,394	7,524	(11,844)	6,793	6,793	6,793	6,793	6,793	6,793	6,793	6,793	6,793	64,215
6	390.02	STRUCTURES & IMPROVEMENTS - Leasehold	20	20	20	20	20	20	20	20	20	20	20	20	236
7		AMORTIZATION (Account 404.03)	100,297	100,427	83,395	100,451	100,275	99,136	98,714	98,714	99,428	98,815	102,262	99,555	1,181,468
8		UTILITY ACQUISITION ADJUSTMENT (Account 406)	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 AMORTIZATION	113,328	113,458	96,426	113,482	113,306	112,167	111,745	111,745	112,459	111,846	115,293	112,586	1,337,840

FLORIDA PUBLIC SERVICE COMMISSION

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: 12/31/07
WITNESS: D. HOBKIRK

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	12 MONTH TOTAL
1	303.01	CUSTOMIZED SOFTWARE	\$88,861	\$88,861	\$91,197	\$89,616	\$89,440	\$88,302	\$87,879	\$87,879	\$88,593	\$87,980	\$91,427	\$88,720	\$1,068,756
2	374	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	375	STRUCTURES AND IMPROVEMENTS	36,266	36,286	35,714	36,068	36,068	45,806	38,705	38,384	39,138	37,892	38,559	39,730	458,616
4	390	STRUCTURES AND IMPROVEMENTS	2,681	2,681	2,681	2,681	2,681	2,681	2,681	2,681	2,681	2,681	2,681	2,681	32,169
5	391.01	COMPUTER EQUIPMENT	50,432	50,491	27,488	48,408	48,468	49,636	48,669	48,321	54,781	49,369	51,115	51,775	578,952

6		TOTAL	\$178,240	\$178,318	\$157,080	\$176,773	\$176,657	\$186,424	\$177,933	\$177,265	\$185,194	\$177,922	\$183,782	\$182,905	\$2,138,493
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			12 MONTH TOTAL	NONUTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION
7	303.01	CUSTOMIZED SOFTWARE	\$1,068,756	0.5%	\$5,516	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF CUSTOMER COUNT, CHECKS PROCESSED, # OF BILLS & # OF USER ID'S
8	374	LAND AND LAND RIGHTS	0	8.0%	0	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
9	375	STRUCTURES AND IMPROVEMENTS	458,616	1.8%	8,209	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
10	390	STRUCTURES AND IMPROVEMENTS	32,169	57.2%	18,411	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
11	391.01	COMPUTER EQUIPMENT	578,952	0.1%	774	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF CUSTOMER COUNT, CHECKS PROCESSED, # OF BILLS & # OF USER ID'S

12		TOTAL	\$2,138,493	\$32,910
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RECONCILIATION OF TOTAL INCOME TAX PROVISION

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-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: 12/31/07
WITNESS: A. FELSENTHAL

LINE NUMBER	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	CURRENT INCOME TAX EXPENSE	C-21	\$ 15,949,413	\$ (411,525)	\$ 15,537,888
2	DEFERRED INCOME TAX EXPENSE	C-24	(841,183)	-	(841,183)
3	ITC REALIZED THIS YEAR		-	-	-
4	ITC AMORTIZATION	B-17	(43,387)	-	(43,387)
5					
6	TOTAL INCOME TAX EXPENSE		\$ <u>15,064,843</u>	\$ <u>(411,525)</u>	\$ <u>14,653,318</u>

SUPPORTING SCHEDULES: B-17, C-21, C-24, C-26

RECAP SCHEDULES: C-1

FLORIDA PUBLIC SERVICE COMMISSION

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: 12/31/07
WITNESS: A. FELSENTHAL

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NUMBER	DESCRIPTION	AMOUNT	AMOUNT	*DETAIL OF ADJUSTMENTS TO TAXABLE INCOME LINE 6	AMOUNT
1	NET UTILITY OPERATING INCOME				
2	ADD INCOME TAX ACCOUNTS		\$ 40,921,149		
3	LESS INTEREST CHARGES (FROM C-22)		14,653,318		
			17,096,669		
4	TAXABLE INCOME PER BOOKS		38,477,798	1 TAX DEPRECIATION / AMORTIZATION OVER BOOKS	(1,228,572)
5	LESS: ITC AMORTIZATION			2 263A COST	606,000
6	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)*		3,288,374	3 ASSET GAIN/LOSS	746,328
				4 BAD DEBTS	205,443
7	TAXABLE INCOME		41,766,172	5 CAPITALIZATION OF ECA COSTS	(1,797,306)
				6 COST OF REMOVAL	(3,072,026)
8	STATE TAXABLE INCOME			7 ENVIRONMENTAL COSTS	(992,172)
9	INCOME TAX (5.5% OR APPLICABLE RATE OF LINE 8)	2,297,139	41,766,172	8 ACCRUED VACATION	118,393
10	EMERGENCY EXCISE			9 AMORTIZATION	240,000
11	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)*	(66,086)		10 ENERGY CONSERVATION REVENUE	4,648,777
				11 ACCRUED BONUS	60,000
12	STATE TAX - CURRENT	2,231,053		12 COMPETITIVE RATE ADJUSTMENT	124,159
				13 CONTRIBUTIONS IN AID OF CONSTRUCTION	3,605,000
13	FEDERAL TAXABLE INCOME (LINE 8 - LINE 9)		39,469,033	14 DEFERRED COMPENSATION	(560,000)
14	FEDERAL INCOME TAX RATE (35% OR APPLICABLE RATE)		35%	15 INSURANCE RESERVES	(437,763)
				16 PENSION COSTS	(1,126,100)
15	FEDERAL INCOME TAX BEFORE CREDITS			17 POST RETIREMENT BENEFITS	1,134,372
16	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)*		13,814,162	18 SERP ACCRUAL ADJUSTMENT	107,556
17	PLUS: ITC AMORTIZATION		(507,327)	19 RESTRICTED STOCK OPTIONS	457,261
				20 BOND REFINANCING-PUT OPTION	330,024
				21 MEALS & ENTERTAINMENT (PERMANENT DIFFERENCE)	120,000
18	FEDERAL TAX - CURRENT		\$ 13,306,835	TOTAL ADJUSTMENTS	\$ 3,288,374
19	SUMMARY:			*DETAIL OF ADJUSTMENTS TO STATE TAXABLE INCOME LINE 11	
20				1 PRIOR YEAR INCOME TAX TRUE UP/MISC. ADJUSTMENTS	(70,208)
21	FEDERAL TAX - CURRENT		13,306,835	2 IRS AUDIT ADJUSTMENTS	4,122
22	STATE TAX - CURRENT		2,231,053	3 RECLASS	0
23	CURRENT YEAR DEFERRED TAX EXPENSE		(841,183)	TOTAL ADJUSTMENTS	\$ (66,086)
24	LESS: ITC REALIZED		(43,387)		
25					
26	TOTAL CURRENT INCOME TAX EXPENSE		\$ 14,653,318		
				*DETAIL OF ADJUSTMENTS TO FEDERAL TAXABLE INCOME LINE 16	
				1 PRIOR YEAR INCOME TAX TRUE UP/MISC. ADJUSTMENTS	(533,555)
				2 IRS AUDIT ADJUSTMENTS	26,228
				3	0
				TOTAL ADJUSTMENTS	\$ (507,327)

SUPPORTING SCHEDULES: B-17, C-1, C-20, C-22, C-23, C-24

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

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: 12/31/07
WITNESS: A. FELSENTHAL

INTEREST IN TAX EXPENSE CALCULATION

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	INTEREST ON LONG-TERM DEBT	\$12,479,564	\$0	\$12,479,564
2	AMORTIZATION OF DEBT PREMIUM, DISCOUNT AND EXPENSE NET	\$822,450	\$0	\$822,450
3	INTEREST ON SHORT-TERM DEBT	\$866,145	\$0	\$866,145
4	INTERCOMPANY INTEREST	\$152,917	\$0	\$152,917
5	OTHER INTEREST EXPENSE	\$2,775,593	\$0	\$2,775,593
6	TOTAL USED FOR TAX CALCULATION (TO C-21)	\$17,096,669	\$0	\$17,096,669

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: 12/31/07
WITNESS: A. FELSENTHAL

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE
NO.

BOOK vs. TAX

PERMANENT DIFFERENCES

1	NONDEDUCTIBLE PORTION OF BUSINESS MEALS	120,000
2	GOODWILL AND AMORTIZATION	-
		<u>120,000</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-21

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF TOTAL DEFERRED INCOME TAXES FOR THE HISTORIC BASE YEAR. PROVIDE DETAIL ON ITEMS RESULTING IN TAX DEFERRALS OTHER THAN ACCELERATED DEPRECIATION.

TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/07
WITNESS: A. FELSENTHAL

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

DEFERRED INCOME TAXES - YEAR ENDED 12/31/07

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
TIMING DIFFERENCES:				
1	TAX DEPRECIATION AND AMORTIZATION	\$39,205,000	\$0	\$39,205,000
2	BOOK DEPRECIATION AND AMORTIZATION	37,976,428	0	37,976,428
3	DIFFERENCE	(1,228,572)	0	(1,228,572)
4	OTHER TIMING DIFFERENCES (ITEMIZE):			
5	ORIGINATING:			
6	263A COST	605,000	0	605,000
7	ASSET GAIN/LOSS	863,813	0	863,813
8	BAD DEBTS	205,443	0	205,443
9	ACCRUED BONUS	60,000	0	60,000
10	CAPITALIZATION OF ECA COSTS	6,418,266	0	6,418,266
11	CONTRIBUTIONS IN AID OF CONSTRUCTION	3,605,000	0	3,605,000
12	COST OF REMOVAL	(3,072,026)	0	(3,072,026)
13	ENVIRONMENTAL COSTS	(992,172)	0	(992,172)
14		7,693,324	0	7,693,324
15	REVERSING:			
16	ACCRUED VACATION	118,393	0	118,393
17	AMORTIZATION	240,000	0	240,000
18	ENERGY CONSERVATION REVENUE	4,648,777	0	4,648,777
19	ASSET GAIN/LOSS	(117,485)	0	(117,485)
20	CAPITALIZATION OF ECA COSTS	(8,215,572)	0	(8,215,572)
21	COMPETITIVE RATE ADJUSTMENT	124,159	0	124,159
22	DEFERRED COMPENSATION	(560,000)	0	(560,000)
23	INSURANCE RESERVES	(437,763)	0	(437,763)
24	PENSION COSTS	(1,126,100)	0	(1,126,100)
25	POST RETIREMENT BENEFITS	1,134,372	0	1,134,372
26	SERP ACCRUAL ADJUSTMENT	107,556	0	107,556
27	RESTRICTED STOCK OPTIONS	457,261	0	457,261
28	BOND REFINANCING-PUT OPTION	330,024	0	330,024
29		(3,296,378)	0	(3,296,378)
30	TOTAL TIMING DIFFERENCES	3,168,374	0	3,168,374
31	STATE TAX RATE	5.50%	5.50%	5.50%
32	STATE DEFERRED TAXES (LINE 30 x LINE 31)	(174,259)	0	(174,261)
33	ORIGINATING TIMING DIFFERENCES FOR FEDERAL TAXES			
34	FEDERAL TAX RATE	35.00%	35.00%	35.00%
35	ORIGINATING FEDERAL DEFERRED INCOME TAXES	(2,138,217)	0	(2,138,217)
36	REVERSING TIMING DIFFERENCES FOR FED. TAXES			
37	FEDERAL TAX RATE	35.00%	35.00%	35.00%
38	REVERSING FEDERAL DEFERRED INCOME TAXES	1,090,277	0	1,090,277
39	FEDERAL DEFERRED TAXES (LINE 35 + LINE 38)	(1,047,940)	0	(1,047,940)
40	ADD STATE DEFERRED TAXES (LINE 32)	(174,259)	0	(174,261)
41	ADJUSTMENT	381,016	0	381,016
42	TOTAL DEFERRED TAX EXPENSE	(841,183)	\$0	(841,185)
43	ADJUSTMENTS - DETAILS:			
44	TRUE-UP PRIOR YEAR DEFERRED STATE TAXES	58,446	0	58,446
45	IRS AUDIT ADJUSTMENTS-STATE	(4,122)	0	(4,122)
46	TRUE-UP PRIOR YEAR DEFERRED FEDERAL TAXES	351,478	0	351,478
47	IRS AUDIT ADJUSTMENTS-FEDERAL	(24,786)	0	(24,786)
		381,016	0	381,016

DEFERRED TAX ADJUSTMENT

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: 12/31/07
WITNESS: A. FELSENTHAL

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NUMBER	DESCRIPTION	TOTAL AMOUNT CR (DR)
	<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 2007 TEST YEAR PER BOOKS	3,470.029
3	DEFERRED TAX BALANCES RESTATED AS THOUGH THE PRESENT STATUTORY RATE HAD ALWAYS BEEN IN EFFECT	3,470.029
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	-
	<u>FEDERAL TAX ADJUSTMENT (UNPROTECTED)</u>	
7	ADJUSTMENT AS FILED IN ORDER NO. _____ DOCKET NO. _____ (IF APPLICABLE)	
8	DEFERRED TAX BALANCES FOR THE 2007 TEST YEAR PER BOOKS	(20,173.759)
9	DEFERRED TAX BALANCES RESTATED AS THOUGH THE PRESENT STATUTORY RATE HAD ALWAYS BEEN IN EFFECT	(20,173.759)
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

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: 12/31/07
WITNESS: A. FELSENTHAL

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

DEFERRED TAX ADJUSTMENT DETAIL BY VINTAGE YEAR

LINE NO.	VINTAGE YEAR ENDED	DEFERRED TAXES AS BOOKED	DEFERRED TAXES RECALCULATED	DIFFERENCE
1	12/31/01	(10,785,178)	(10,785,178)	\$0
2	12/31/02	17,000,895	17,000,895	0
3	12/31/03	1,488,015	1,488,015	0
4	12/31/04	10,052,987	10,052,987	0
5	12/31/05	10,165,474	10,165,474	0
6	12/31/06	(11,565,584)	(11,565,584)	0
7	12/31/07	(1,040,324)	(1,040,324)	0
8		0	0	0
9		0	0	0
10		0	0	0
11		0	0	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>\$15,316,286</u>	<u>\$15,316,286</u>	<u>\$0</u>

PARENT(S) DEBT INFORMATION

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-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.
\$000's

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/07
PROJECTED TEST YEAR: 12/31/08
WITNESS: G. L. GILLETTE

LINE NO.	ACTUAL DEC. 31, 2007 13-MONTH AVG.	PERCENT OF CAPITAL	COST RATE	WEIGHTED COST OF DEBT	PROJECTED DEC. 31, 2008 13-MONTH AVG.	PERCENT OF CAPITAL	COST RATE	WEIGHTED COST OF DEBT
1	\$1,634,343	49.3%	7.0%	3.45%	\$404,090	19.0%	7.3%	1.30%
2	0				0			
3	0	0.0%	0.0%	0.00%	0	0.0%	0.0%	0.00%
4	1,693,091	50.7%			1,719,930	81.0%		
5		0.0%			0	0.0%		
6								
7								
8								
9	<u>\$ 3,317,434</u>	<u>100.0%</u>		<u>3.5%</u>	<u>\$ 2,124,020</u>	<u>100.0%</u>		<u>1.4%</u>

WEIGHTED COST OF PARENT DEBT X TAX RATE X EQUITY IN SUBSIDIARY = PARENT DEBT ADJUSTMENT

1.4% 38.575% \$108,843 \$ - (1)

(1) Per Gordon Gillette's testimony, no portion of the \$404 million of parent debt was used to invest in the \$108.8 million external equity capital need of Peoples Gas.

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-20

SCHEDULE C-27

INCOME TAX RETURNS

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-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: 12/31/07
WITNESS: A. FELSENTHAL

The company's income tax returns and the IRS revenue agent's report are proprietary confidential business information under Section 366.093, Florida Administrative Code, and Section 6103(a) of the Internal Revenue Code. Provided that appropriate confidentially arrangements are made, the income tax returns and most recent final IRS revenue agent's report will be made available for review only, as duplication is not permitted, at the Company's office located at 702 North Franklin Street, Tampa, Florida 33602.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE ANSWERS TO THE FOLLOWING QUESTIONS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/07
WITNESS: A. FELSENTHAL

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-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: 2007

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?
(\$000)
A: 2002 (2,330)
2003 18,386
2004 12,375
2005 13,828
2006 21,015

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?
(\$000)
A: 2002 27,145
2003 65,193
2004 113,260
2005 126,540
2006 123,737

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

	INCOME (LOSS)					INCOME (LOSS)				
	(\$000)					(\$000)				
	BOOK BASIS					TAX BASIS				
	YEAR					YEAR				
	2002	2003	2004	2005	2006	2002	2003	2004	2005	2006
10 PARENT ONLY	306,487	(918,929)	(688,879)	306,186	247,362	239,782	211,154	(142,026)	(217,964)	(109,204)
11 APPLICANT ONLY	38,943	40,210	27,709	29,618	45,696	22,673	41,238	21,740	50,044	53,128
12 TOTAL GROUP	903,021	(3,211,351)	(1,296,464)	274,402	246,333	848,936	685,346	(451,483)	(1,589,100)	28,930
13 TOTAL GROUP EXCLUDING PARENT & APPLICANT	554,581	(2,332,632)	(635,294)	(81,312)	(46,725)	586,471	432,954	(331,177)	(1,421,180)	85,006

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-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: 12/31/07
WITNESS: A. FELSENTHAL

The company is a member of a consolidated group, TECO Energy, Inc. and Subsidiaries, which files a consolidated Federal Income Tax Return.

It is not anticipated that there will be any significant benefit or detriment to either the company or its ratepayers as a result of being included in a consolidated income tax return for the test year.

Pursuant to a tax sharing agreement among the members of the consolidated group under Treasury Reg. 1.1502-33(d)(2), the company is allocated income taxes on a separate company basis via the prescribed "Wait-and-see" method.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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: 12/31/2006
 WITNESS: J. P. HIGGINS

DOCKET NO.: 080318-GU

OTHER TAXES FOR THE PRIOR YEAR ENDED 12/31/2006

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		34,799	-	-	28,620
2	STATE UNEMPLOYMENT	VARIOUS		120,621	-	-	99,203
3	FICA	0.0765		2,241,153	-	-	1,818,545
4	FEDERAL VEHICLE			-			-
5	STATE INTANGIBLE	0.01		1,075			-
6	UTILITY ASSESSMENT FEE	0.005		1,908,440	-	-	1,751,419
7	PROPERTY	VARIOUS		7,790,729	-	-	7,790,729
3	GROSS RECEIPTS	0.025		13,212,906	-	-	13,212,906
9	FRANCHISE FEE	VARIOUS		9,533,251	-	-	9,533,251
10	OCCUPATIONAL LICENSE	VARIOUS		14,362	-	-	14,362
11	VEHICLE LICENSES	VARIOUS		35,116			35,116
12	STATE SPECIAL FUEL			-			-
13	EMERGENCY EXCISE TAX			-			-
14	MISCELLANEOUS			-			-
15		TOTAL		<u>34,892,452</u>	<u>-</u>	<u>-</u>	<u>34,284,151</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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 YEAR DATA: 12/31/2007
 WITNESS: J. P. HIGGINS

DOCKET NO.: 080318-GU

OTHER TAXES FOR THE HISTORICAL BASE YEAR ENDED 12/31/2007

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		35,241			28,315
2	STATE UNEMPLOYMENT	VARIOUS		74,442			59,812
3	FICA	0.0765		2,230,251		-	1,753,043
4	FEDERAL VEHICLE			-		-	-
5	STATE INTANGIBLE	0.01		-		-	-
6	UTILITY ASSESSMENT FEE	0.005		1,824,709		-	1,845,576
7	PROPERTY	VARIOUS		7,014,167		-	7,014,167
8	GROSS RECEIPTS	0.025		13,973,665		-	13,973,665
9	FRANCHISE FEE	VARIOUS		9,748,225		-	9,748,225
10	OCCUPATIONAL LICENSE	VARIOUS		14,988		-	14,988
11	VEHICLE LICENSES	VARIOUS		43,930		-	43,930
12	STATE SPECIAL FUEL			-		-	-
13	EMERGENCY EXCISE TAX			-		-	-
14	MISCELLANEOUS			(25,248)		-	(25,248)
15	TOTAL			<u>34,934,369</u>		<u>-</u>	<u>34,256,471</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: 12/31/07
WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-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	\$224,833	
2		Sunera LLC	Accounting Services		X			921	\$45,235	
3	2) LEGAL	Akerman Senterfitt & Edison	Legal		X			186/923/925	\$125,676	
4		Bracewell & Giuliani LLP	Legal		X			804/921	\$141,307	
5		Constangy, Brooks & Smith LLC	Legal		X			923	\$38,275	
6		Lau, Lane, Pieper, Conley & McCreadie P.	Legal		X			925	\$274,092	
7		Macfarlane Ferguson & McMullen	Legal		X			186/923/925	\$260,975	
8		Rivero, Gordimer	Legal		X			923/Various	\$99,225	
9		Thompson Hine	Legal		X			804	\$39,432	
10		Vernis & Bowling of Broward PA	Legal		X			925	\$56,892	
11		3) ENGINEERING	Arcadis of New York Inc	Engineering Services		X			186	\$176,515
12			Ash Engineering, Inc	Engineering Services		X			146/874	\$418,729
13	Billy Brinson		Engineering Services		X			146/Capital	\$61,422	
14	George F Young Inc		Engineering Services		X			146	\$197,110	
15	Environ International Corp		Engineering Services		X			186	\$42,652	
16	Heidt & Associates Inc		Engineering Services		X			146	\$43,445	
17	Southeast Diversified Services Co Inc		Engineering Services		X			146	\$21,526	
18	Southern Catholic Protection		Engineering Services		X			921	\$186,816	
19	Sykes Enterprises		Engineering Services		X			186	\$30,521	
20	Brand & Co		Engineering Services		X			Capital	\$49,024	
21	Duval Engineering		Engineering Services		X			Capital	\$56,975	
22	Faller, Davis & Assoc, Inc		Engineering Services		X			Capital	\$25,908	
23	HDR Engineering Inc		Engineering Services		X			Capital	\$41,973	
24	HNTB Corp		Engineering Services		X			Capital	\$34,761	
25	Mustang Engineering		Engineering Services		X			Capital	\$30,117	
26	P&A Consulting Engineers		Engineering Services		X			Capital	\$137,947	
27	Robert R Mumbauer		Engineering Services		X			Capital	\$73,919	
	Ybor Engineering LLC	Engineering Services		X			Capital	\$368,625		

cont on next page

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: 12/31/07
WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-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		
28	4) OTHER - CONSULTING	AUS Consultants Inc	Consulting Services		X			186	\$30,336
29		Brown & Caldwell Inc	Environmental Consulting Services		X			186	\$23,028
30		Environmental Systems	Information Technology Consulting		X			921	\$43,046
31		Infor Global Solutions Inc	Information Technology Consulting		X			165/921	\$266,651
32		Information Intellect, Inc.	Information Technology Consulting		X			921	\$65,392
33		Marketing Talent	Marketing Services		X			909	\$558,885
34		Matrikon International Inc	Information Technology Consulting		X			891	\$38,103
35		Salazar Consulting Group Inc	Environmental Consulting Services		X			925	\$20,631
36		SSA Global	Information Technology Consulting		X			165/921	\$239,058
37		Sungard Energy Systems	Information Technology Consulting		X			921	\$63,072
38		The Retec Group	Environmental Consulting Services		X			186	\$193,426
39		Tampa Electric	Various Services		X			Various	\$8,376,962
40		Teco Energy	Various Services		X			Various	\$4,990,716
41		Teco Partners	Marketing Services		X			912/Capital	\$6,327,967
42		Wayne R Makin	Consulting Services		X			923	\$22,649
43		The Babiuk Group Inc	Consulting Services		X			186/921/923	\$143,466
44		GIS Utility Systems Inc	Information Technology Consulting		X			Capital	\$29,400
45		Trimble Navigation LTD	Information Technology Consulting		X			Capital	\$35,176
46		Utility Automated	Information Technology Consulting		X			Capital	\$435,419
47		William J Greer	Construction Management		X			Capital	\$31,866

TOTAL CONTRACTUAL EXPENSES \$25,239,176

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-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 EFFECT WILL BE SUFFICIENT.

TYPE OF DATA SHOWN:
HISTORIC BASE YR : 12/31/2007
WITNESS: J.P. HIGGINS

TRANSACTIONS WITH AFFILIATED COMPANIES 12/31/07

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

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-2

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: 12/31/07
 HISTORIC BASE YR - 1: 12/31/06
 HISTORIC BASE YR - 2: 12/31/05
 HISTORIC BASE YR - 3: 12/31/04
 WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	INCREASE IN WAGES AND SALARY BY GROUP	(2004) PRIOR YEAR	(2005) PRIOR YEAR	(2006) PRIOR YEAR	(2007) HISTORIC BASE YEAR
1	SALARIED	6.65%	5.57%	5.68%	2.89%
2	HOURLY	4.33%	3.43%	2.21%	2.51%
3	UNION	4.60%	3.21%	3.15%	2.67%
4	TOTAL INCREASE (WEIGHTED AVERAGE)	4.44%	4.82%	4.18%	3.41%
5	CHANGE IN CPI FROM PREVIOUS YEAR	2.66%	3.39%	3.23%	2.85%
6	DIFFERENCE BETWEEN INCREASE IN WAGES AND SALARIES AND CPI	1.78%	1.43%	0.95%	0.56%

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2007
 PRIOR RATE CASE BASE YR: 12/31/2001
 WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

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 12/31/2001 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	\$ 16,967,247	\$0	\$16,967,247	\$13,720,100	1.4683	\$20,145,211	(\$3,177,964)
2	CUSTOMER ACCOUNTS	\$ 8,785,530	\$0	\$8,785,530	\$7,294,636	1.4683	\$10,710,708	(\$1,925,177)
3	CUSTOMER SVCE & INFORMATION	\$ 7,366,791	(\$7,366,791)	\$0	\$0	1.4683	\$0	\$0
4	SALES EXPENSE	\$ 5,419,543	\$0	\$5,419,543	\$8,707,844	1.4683	\$12,785,720	(\$7,366,177)
5	ADMINISTRATIVE & GENERAL	\$ 34,784,495	(\$228,199)	\$34,556,296	\$22,560,106	1.4683	\$33,124,984	\$1,431,312
8	TOTAL	<u>\$73,323,607</u>	<u>(\$7,594,990)</u>	<u>\$65,728,617</u>	<u>\$52,282,686</u>		<u>\$76,766,623</u>	<u>(\$11,038,006)</u>

SUPPORTING SCHEDULES: C-5, C-36

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

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: 12/31/2007
WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	FUNCTION	ADJUSTMENT	EXPLANATION
1	DISTRIBUTION	\$0	
2	CUSTOMER ACCOUNTS	\$0	
3	CUSTOMER SVCE. & INFORMATION	(\$7,366,791)	Remove Energy Conservation Expenses
4	SALES EXPENSE	\$0	
5	ADMINISTRATIVE & GENERAL	(\$228,199)	Remove Employee Activities, AGA Dues, Civic/Social Club Dues, Economic Development, Intercompany Adj., Mtce. Gen. Plant, Mtce. Struct. & Impr.
6	PROD. & LOCAL STORAGE	\$0	
7		\$0	
8	TOTAL	(\$7,594,990)	

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: 12/31/2001
WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	FUNCTION	BASE YEAR ACTUAL O&M	ADJUSTMENTS FOR NON-BASE RATE EXPENSE RECOVERIES	BASE YEAR ADJUSTED O&M	EXPLANATION
1	DISTRIBUTION	\$13,720,100	\$0	\$13,720,100	
2	CUSTOMER ACCOUNTS	\$7,294,636	\$0	\$7,294,636	
3	CUSTOMER SVCE & INFORMATION	\$10,528,426	(\$10,528,426)	\$0	Remove Energy Conservation Expenses
4	SALES EXPENSE	\$8,707,844	\$0	\$8,707,844	
5	ADMINISTRATIVE & GENERAL	\$22,680,206	(\$120,100)	\$22,560,106	Remove Employee Activities, AGA Dues, Civic/Social Club Dues
6	PROD. & LOCAL STORAGE	\$0	\$0	\$0	
7		\$0	\$0	\$0	
8	TOTAL	\$62,931,212	(\$10,648,526)	\$52,282,686	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

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: 12/31/2001
 HIS. BASE YR CURRENT CASE: 12/31/2007
 WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	TOTAL CUSTOMERS			AVERAGE CPI ^{a)}			INFLATION & GROWTH COMPOUND MULTIPLIER
	YEAR	AMOUNT	% INCREASE	A COMPOUND MULTIPLIER	AMOUNT	% INCREASE	B COMPOUND MULTIPLIER
1	2001	266,589		1.0000	177.1		1.0000
2	2002	277,530	4.10%	1.0410	179.9	1.58%	1.0158
3	2003	291,918	5.18%	1.0950	184.0	2.28%	1.0390
4	2004	307,372	5.29%	1.1530	188.9	2.66%	1.0666
5	2005	318,385	3.58%	1.1943	195.3	3.39%	1.1028
6	2006	329,041	3.35%	1.2343	201.6	3.23%	1.1383
7	2007	334,343	1.61%	1.2542	207.3	2.85%	1.1708
8							
9							
10							
11							
12							

a) 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: 12/31/2001
HIS. BASE YR CURRENT CASE: 12/31/2007
WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

FERC ACCOUNTS: 870 - 894 FERC FUNCTIONAL GROUP: DISTRIBUTION

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	\$13,720,100	20,145,211	\$16,967,247	(\$3,177,964)	TOTAL DISTRIBUTION EXPENSES ARE BELOW THE BENCHMARK

TEST YEAR ADJUSTED REQUEST BENCHMARK

AMOUNT
\$16,967,247
20,145,211

VARIANCE TO JUSTIFY

(\$3,177,964)

\$13,720,100	\$20,145,211	\$16,967,247	(\$3,177,964)
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* ATTACH ADDITIONAL PAGES AS NECESSARY TO PROVIDE COMPLETE JUSTIFICATION FOR VARIANCE.

SUPPORTING SCHEDULES: C-34

RECAP SCHEDULES:

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: 12/31/2001
 HIS. BASE YR CURRENT CASE: 12/31/2007
 WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

FERC ACCOUNTS: 901 - 905 FERC FUNCTIONAL GROUP: CUSTOMER ACCOUNTS

	AMOUNT
TEST YEAR ADJUSTED REQUEST	\$8,785,530
BENCHMARK	10,710,708
VARIANCE TO JUSTIFY	(\$1,925,177)

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	\$7,294,636	10,710,708	\$8,785,530	(\$1,925,177)	TOTAL CUSTOMER ACCOUNTS EXPENSES ARE BELOW THE BENCHMARK

\$7,294,636	\$10,710,708	\$8,785,530	(\$1,925,177)
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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: 12/31/2001
 HIS. BASE YR CURRENT CASE: 12/31/2007
 WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

FERC ACCOUNTS: 911 - 916 FERC FUNCTIONAL GROUP: SALES EXPENSE

							AMOUNT
					TEST YEAR ADJUSTED REQUEST	\$5,419,543	
					BENCHMARK	12,785,720	
					VARIANCE TO JUSTIFY	(\$7,366,177)	
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	\$8,707,844	\$12,785,720	\$5,419,543	(\$7,366,177)	TOTAL SALES EXPENSES ARE BELOW THE BENCHMARK

\$8,707,844 \$12,785,720 \$5,419,543 (\$7,366,177)

* 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: 12/31/2001
 HIS. BASE YR CURRENT CASE: 12/31/2007
 WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

FERC ACCOUNTS: 920 - 932 FERC FUNCTIONAL GROUP: ADMINISTRATIVE & GENERAL

	<u>AMOUNT</u>
TEST YEAR ADJUSTED REQUEST	\$34,556,296
BENCHMARK	<u>33,124,984</u>
VARIANCE TO JUSTIFY	<u>\$1,431,312</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		TOTAL ADMINISTRATIVE & GENERAL EXPENSES	\$22,560,106	\$33,124,984	\$34,556,296	\$1,431,312	5

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

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-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: 12/31/2001

HIS. BASE YR CURRENT CASE: 12/31/2007

WITNESS: J.P. HIGGINS

Page	Line No.	JUSTIFICATION NO.	ACCOUNT NO.
4 OF 5	1	1	920 - 932

Costs for Administrative and General Expense in 2007 exceeded the benchmark by \$1,431,312. However, several specific G&A Expense accounts experienced extraordinary increases driven by market conditions. Additionally, one item increased by over \$0.5 million as a result of the Company's last rate proceeding and order. After adjusting for these specific items, the Company is well below the benchmark calculation for Administrative and General Expenses.

Specific G&A items adjusted:	12/31/01 Amount	Adjusted Amount	Adj. Amt. Source	Comments
Pension (926 07)	(\$507,957)	\$2,076,892	2007 actual expense	Actuarially determined; changed from income in '01 to expense in '07 due to changes in economic factors, actuarial assumptions, etc.
Industry Dues (930 01)	268,099	870,216	2007 actual expense	\$500k of increase due to shift of gas research expense from PGA to O&M expense per rate order # PSC-03-0038-FOF-GU
Total for Specific Accounts	<u>(\$239,858)</u>	<u>\$2,947,108</u>	<u>\$3,186,966</u>	Adjustment to Expense Benchmark

Revised Benchmark Calculation

Base Year G&A Expense (Prior Case)	\$22,560,106
Compound Multiplier	1.4683
Base Year G&A Expense Benchmark, Unadjusted	<u>33,124,984</u>
Adjustment to Expense Benchmark (from above)	<u>3,186,966</u>
Base Year G&A Expense Benchmark, Adjusted	36,311,950
Historical Base Year O&M Request	<u>34,556,296</u>
Benchmark Variance	<u>(\$1,755,654)</u>

PEOPLES GAS SYSTEM
DOCKET NO. 080318-GU
MINIMUM FILING REQUIREMENTS
INDEX

RATE OF RETURN SCHEDULES

<u>SCHEDULE</u>	<u>TITLE</u>	<u>PAGE</u>
D-1	COST OF CAPITAL - 13-MONTH AVERAGE	98
D-1	APPLICANT'S AVERAGE COST OF CAPITAL - HISTORICAL DATA	99
D-2	LONG-TERM DEBT OUTSTANDING	100
D-3	SHORT TERM DEBT	101
D-4	PREFERRED STOCK	102
D-5	COMMON STOCK ISSUES - ANNUAL DATA	103
D-6	CUSTOMER DEPOSITS	104
D-7	SOURCES AND USES OF FUNDS	105
D-8	ISSUANCE OF SECURITIES	106

PEOPLES GAS SYSTEM
DOCKET NO. 080318-GU
MINIMUM FILING REQUIREMENTS
INDEX

RATE OF RETURN SCHEDULES

<u>SCHEDULE</u>	<u>TITLE</u>	<u>PAGE</u>
D-9	SUBSIDIARY INVESTMENTS	107
D-10	RECONCILIATION OF AVERAGE CAPITAL STRUCTURE TO AVERAGE JURISDICTIONAL RATE BASE	108
D-11	FINANCIAL INDICATORS - CALCULATION INTEREST AND PREFERRED DIVIDEND COVERAGE RATIOS	109
D-11	FINANCIAL INDICATORS - CALCULATION OF PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY	110
D-11	FINANCIAL INDICATORS - AFUDC AS PERCENTAGE OF INCOME AVAIL. FOR COMMON	111
D-12	APPLICANT'S MARKET DATA	112

FLORIDA PUBLIC SERVICE COMMISSION

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: 12/31/07
PRIOR RATE CASE YEAR: 12/31/01
WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	CLASS OF CAPITAL (1)	LAST RATE CASE - TEST YEAR ENDED 12/31/2003				PRESENT RATE CASE - HISTORIC BASE YEAR ENDED 12/31/2007						
		DOLLARS (2)	RATIO (3)	COST RATE	WEIGHTED COST	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	\$266,519,023	52.68%	11.25%	5.93%	\$269,067,746	(\$7,207,788)	(\$6,722,014)	\$255,137,944	49.66%	11.25%	5.59%
2	LONG TERM DEBT	181,627,372	35.90%	7.83%	2.81%	186,719,228	(3,773,678)	(4,696,260)	178,249,290	34.69%	7.29%	2.53%
3	SHORT TERM DEBT	(30,728)	-0.01%	1.80%	0.00%	20,291,154	0	(520,879)	19,770,275	3.85%	5.02%	0.19%
4	CUST. DEPOSITS RESID.	6,420,061	1.27%	6.00%	0.08%	9,589,252	0	0	9,589,252	1.87%	6.00%	0.11%
5	CUST. DEPOSITS COMM'L.	22,976,625	4.54%	7.00%	0.32%	24,963,828	0	0	24,963,828	4.86%	7.00%	0.34%
6	INACTIVE DEPOSITS	160,699	0.03%	0.00%	0.00%	306,926	0	0	306,926	0.06%	0.00%	0.00%
7	DEFERRED INCOME TAXES	28,262,912	5.59%	0.00%	0.00%	25,654,528	0	0	25,654,528	4.99%	0.00%	0.00%
8	TAX CREDITS	0	0.00%	0.00%	0.00%	0	106,440	0	106,440	0.02%	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	\$505,935,964	100.00%		9.13%	\$536,592,662	(\$10,875,026)	(\$11,939,153)	\$513,778,482	100.00%		8.76%

FLORIDA PUBLIC SERVICE COMMISSION

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: 12/31/06
WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

HISTORIC BASE YEAR - 1 (YEAR ENDED 12/31/2006)

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	\$267,769,617	52.09%	11.25%	5.86%
2	LONG TERM DEBT	165,522,285	32.20%	7.64%	2.46%
3	SHORT TERM DEBT	19,983,244	3.89%	3.59%	0.14%
4	CUST. DEPOSITS RESID.	9,028,389	1.76%	6.00%	0.11%
5	CUST. DEPOSITS COMM.	22,882,452	4.45%	7.00%	0.31%
6	INACTIVE DEPOSITS	196,995	0.04%	0.00%	0.00%
7	DEFERRED INCOME TAXES	28,675,343	5.58%	0.00%	0.00%
8	TAX CREDITS	0	0.00%	0.00%	0.00%
9	OTHER (EXPLAIN)	0	0.00%	0.00%	0.00%
10	TOTAL	<u>\$514,058,325</u>	<u>100.00%</u>		<u>8.88%</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: 12/31/07
WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	ISSUE (1)	ISSUE DATE (2)	MATURITY DATE (3)	13 MO. AVERAGE PRINCIPAL 12/31/07 (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	06/26/87	07/02/07	\$538,462		\$23,604	\$23,604	20	\$1,180	\$52,038	\$53,218
2	10.33% SENIOR NOTES	06/29/88	07/02/08	\$1,538,462		\$11,350	\$11,350	20	\$568	155,237	\$156,587
3	10.30% SENIOR NOTES	06/27/89	07/02/09	\$3,338,462		\$13,131	\$13,131	20	\$657	340,186	\$340,843
4	9.93% SENIOR NOTES	12/20/90	07/02/10	\$3,538,462		\$88,318	\$88,318	20	\$4,416	347,826	\$352,242
5	8.00% SENIOR NOTES	12/03/92	07/02/12	\$16,030,789		\$976,884	\$976,884	20	\$48,834	1,278,933	\$1,327,767
6	6.875% NOTES	06/20/01	06/15/12	\$40,000,000	\$147,061	\$308,507	\$455,568	11	\$41,415	2,750,000	\$2,791,415
7	6.375% NOTES	08/15/02	08/15/12	\$70,000,000	\$543,363	\$2,839,135	\$3,382,498	10	\$338,250	4,462,500	\$4,800,750
8	5.375% NOTES	08/15/02	08/15/07	\$15,384,815	\$88,900	\$180,840	\$269,740	5	\$53,948	839,845	\$893,793
9	6.15% NOTES	05/15/07	05/15/37	\$36,923,077	\$340,200	\$346,937	\$687,137	30	\$22,905	2,255,000	\$2,277,905
10	7.375% REACQUIRED DEBT ACQ COST			\$0		\$3,300,239	\$3,300,239	10	\$330,024	0	\$330,024
11	5.840% REACQUIRED DEBT ACQ COST			\$0		\$143,248	\$143,248	10	\$14,325	0	\$14,325
12	TOTAL			<u>\$187,292,308</u>	<u>\$1,119,524</u>	<u>\$8,231,993</u>	<u>\$9,351,517</u>		<u>\$656,521</u>	<u>\$12,479,565</u>	<u>\$13,136,085</u>
13	UNAMORTIZED ISSUE EXPENSE			(\$3,787,275)							
14	UNAMORTIZED PREMIUM / DISCOUNT			(\$573,082)							
15	NET			<u>\$182,931,951</u>							
16	EMBEDDED COST OF LONG-TERM DEBT			<u>7.29%</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.: 080318-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: 12/31/07
WITNESS: J.P. HIGGINS

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	CREDIT FACILITIES	\$866,145		\$20,291,154	4.27%
2	INTERCOMPANY BORROWINGS	\$152,917	DEMAND	Incl. above	
3	TOTAL	<u>\$1,019,062</u>		<u>\$20,291,154</u>	<u>5.02%</u>

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: 12/31/07
WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-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 (8)/(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: 12/31/07
HISTORIC BASE YR - 1:
HISTORIC BASE YR - 2:
HISTORIC BASE YR - 3:
WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-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: 12/31/2007
WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-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-06	\$9,738,840	\$24,352,157	\$265,800	\$34,356,797	48,694	142,054	190,748	
2	Jan-07	\$9,727,632	\$24,381,819	\$269,265	\$34,378,715	48,638	142,227	190,865	
3	Feb-07	\$9,791,261	\$24,876,990	\$265,218	\$34,933,468	48,956	145,116	194,072	
4	Mar-07	\$9,730,983	\$24,627,967	\$339,786	\$34,698,736	48,655	143,663	192,318	
5	Apr-07	\$9,767,668	\$24,996,248	\$231,692	\$34,995,607	48,838	145,811	194,650	
6	May-07	\$9,686,762	\$24,924,279	\$247,447	\$34,858,487	48,434	145,392	193,825	
7	Jun-07	\$9,587,610	\$24,900,950	\$385,762	\$34,874,322	47,938	145,256	193,194	
8	Jul-07	\$9,583,911	\$25,120,184	\$400,309	\$35,104,404	47,920	146,534	194,454	
9	Aug-07	\$9,525,666	\$25,293,691	\$203,356	\$35,022,712	47,628	147,547	195,175	
10	Sep-07	\$9,432,493	\$25,277,797	\$321,961	\$35,032,250	47,162	147,454	194,616	
11	Oct-07	\$9,329,039	\$25,131,815	\$335,089	\$34,795,943	46,645	146,602	193,247	
12	Nov-07	\$9,434,422	\$25,339,022	\$343,585	\$35,117,029	47,172	147,811	194,983	
13	Dec-07	\$9,324,025	\$25,306,817	\$380,768	\$35,011,610	46,620	147,623	194,243	
14				13-MONTH AVG.	\$34,860,006	12-MONTH TOTAL	\$574,607	\$1,751,036	\$2,325,643
15				EFFECTIVE INTEREST RATE	6.67%				

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.

SCHEDULE D-7

SOURCES AND USES OF FUNDS

PAGE 1 OF 1

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: 12/31/2007
WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

(\$000)

YEAR ENDING 12/31/07

<u>LINE NO.</u>	<u>DESCRIPTION</u>	
1	SOURCES: NET INCOME	\$26,509
	ADD:	
2	DEPRECIATION AND AMORTIZATION	39,954
3	DEFERRED INCOME TAXES, NET	(725)
4	TOTAL FROM OPERATIONS	<u>65,738</u>
5	ADDITIONAL LONG TERM DEBT	60,000
6	DIVIDENDS RCVD	<u>2,187</u>
7	TOTAL SOURCES	<u>127,925</u>
8	USES: INCREASE IN WORKING CAPITAL	1,002
9	CAPITAL EXPENDITURES	49,219
10	DEBT RETIREMENT	31,351
11	DIVIDENDS PD	27,263
12	NET SHORT TERM BORROWINGS	19,090
13	TOTAL USES	<u>127,925</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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: 12/31/07
WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

NOT APPLICABLE

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

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: 12/31/07
 HISTORIC BASE YR - 1: 12/31/06
 HISTORIC BASE YR - 2: 12/31/05
 HISTORIC BASE YR - 3: 12/31/04
 WITNESS: J. P. HIGGINS

LINE NO.	SUBSIDIARY NAME	SOURCE OF INVESTMENT	YEAR ENDED			
			2004	2005	2006	2007
1	TECO GAS SERVICES	Long and Short Term Debt	\$0	\$0	\$397,624	\$485,260
2	TECO PARTNERS	Long and Short Term Debt	\$0	\$0	\$483,784	\$764,251

SUPPORTING SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: RECONCILE THE TOTAL CAPITAL STRUCTURE TO THE 13 MONTH AVERAGE JURISDICTIONAL RATE BASE SHOWING ALL BALANCE SHEET ACCOUNTS AND INDIVIDUAL ADJUSTMENTS NECESSARY TO CONSTRUCT RATE BASE. BASED ON CURRENT COMMISSION RULES, POLICY, AND PRECEDENT AS ESTABLISHED IN MOST RECENT RATE CASES.

TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/2007 WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

YEAR ENDED 12/31/2007

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)	\$186,719,228	\$20,291,154	\$9,589,252	\$24,963,828	\$306,926	\$269,067,746	\$25,654,528	\$0		\$536,592,662
2	<u>RECONCILING ITEMS:</u>										
3	SINKING FUNDS	0									0
4	INVESTMENT IN SUBSIDIARIES						(1,249,511)				(1,249,511)
5	NON-UTILITY PROPERTY						0				0
6	TEMP. CASH INVESTMENTS									(6,046,650)	(6,046,650)
7	NOTES RECEIVABLE						0				0
8	OTHER ACCOUNTS REC						(3,755,532)				(3,755,532)
9	RECEIVABLE ASSOC COMPANIES									(112,373)	(112,373)
10	MERCHANDISE						0				0
11	ACCTS REC - COMP RATE ADJUST									(5,229,104)	(5,229,104)
12	DERIVATIVE							0			0
13	UNAMORT DD&E	(3,773,678)									(3,773,678)
14	UNBUNDLING TRANSITION COSTS									0	0
15	UNAMORT RATE CASE									(12,629)	(12,629)
16	UNRECOVERED GAS COST						0			0	0
17	ACCOUNTS PAY - ASSOC CO.									(538,397)	(538,397)
18	DIVIDENDS DECLARED						372,067			0	372,067
19	CONSERVATION COST TRUE-UP									0	0
20	REMOVE PLANT FOR MSEA						(97,027)				(97,027)
21	NON-UTILITY ACCRUED LIAB						0				0
22	PROPERTY HELD FOR FUTURE USE						(228,955)				(228,955)
23	GAIN ON SALE OF PROPERTY									0	0
24	NONUTILITY PLANT ADJUSTMENTS						(1,020,717)				(1,020,717)
25	REMOVE ACQUISITIN ADJUSTMENT						(1,121,674)				(1,121,674)
26	JOB DEVELOPMENT CREDITS						(106,440)		106,440		0
27	TOTAL RECONCILING ITEMS	(3,773,678)	0	0	0	0	(7,207,788)	0	106,440	(11,939,153)	(22,814,179)
28	ADJUSTED CAPITAL STRUCTURE	182,945,550	20,291,154	9,589,252	24,963,828	306,926	261,859,958	25,654,528	106,440	(11,939,153)	513,778,482
29	PRORATA ALLOCATION %	39.3350%	4.3628%	0.0000%	0.0000%	0.0000%	56.3023%	0.0000%	0.0000%		100.0000%
30	PRORATA ALLOCATION	(4,696,260)	(520,879)	0	0	0	(6,722,014)	0	0	11,939,153	\$0
31	ADJUSTED CAPITAL STRUCTURE	\$ 178,249,290	\$ 19,770,275	\$ 9,589,252	\$ 24,963,828	\$ 306,926	\$ 255,137,944	\$ 25,654,528	\$ 106,440	\$ -	\$ 513,778,482

* LIST CORRESPONDING ADJUSTMENTS TO RATE BASE

** THIS SCHEDULE MUST EQUAL JURISDICTIONAL RATE BASE

SUPPORTING SCHEDULES: D-1 p.1, B-2, B-3

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

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: 12/31/07
 HISTORIC BASE YR - 1: 12/31/06
 WITNESS: J.P. HIGGINS

(IN 000S)

LINE NO.	INDICATOR	3 PREVIOUS CALENDAR YEARS			PRIOR YEAR	HISTORIC BASE YEAR CURRENT RATE	PROJECTED TEST YEAR PROPOSED RATES	PSC ADJUSTED EXCLUDING NON-UTILITY ITEMS
		2003	2004	2005				
<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)	\$39,259	\$42,708	\$44,625	\$43,404	\$40,921	\$50,060	
11	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	0	0	0	0	0	0	
12	INCOME TAXES	15,184	17,232	18,357	17,536	14,653	19,577	
13	EARNINGS BEFORE INTEREST AND TAXES (10)-(11)-(12)	54,444	59,940	62,981	60,940	55,574	69,637	
14	INTEREST (BEFORE DEDUCTING ALLOWANCE BORROWED FUDC)	15,557	15,183	15,130	15,744	17,097	18,598	
15	PRE-TAX INTEREST COVERAGE RATIO (13)/(14)	3.4995	3.9477	4.1626	3.8706	3.2506	3.7443	
16	EARNINGS AFTER INTEREST, AFTER TAXES (13)-(12)-(14)	\$23,702	\$27,525	\$29,494	\$27,660	\$23,824	\$31,462	
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

EXPLANATION: PROVIDE INFORMATION, AS SPECIFIED, USED TO CALCULATE
THE PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/07
HISTORIC BASE YR - 1 : 12/31/06
WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

(IN 000S)

DOCKET NO.: 080318-GU

LINE NO.	INDICATOR	3 PREVIOUS CALENDAR YEARS			PRIOR YEAR	HISTORIC BASE YEAR CURRENT RATE	PROJECTED TEST YEAR PROPOSED RATES EXCLUDING NON-UTILITY ITEMS
		2003	2004	2005			
	FUNDS FROM CURRENT OPERATIONS:						
1	NET INCOME	\$24,515	\$27,709	\$29,618	\$29,706	\$26,509	\$31,462
2	DEPRECIATION AND AMORTIZATION	32,725	34,075	35,024	36,421	39,954	43,805
3	ITC (NET)	(43)	(43)	(43)	(43)	(43)	0
4	DEFERRED TAXES (NET)	(2,347)	6,805	386	(6,382)	(841)	2,012
5	AFUDC	0	0	0	0	0	0
6	TOTAL FUNDS FROM CURRENT OPERATION (1)+(2)+(3)+(4)+(5)	54,850	68,545	64,984	59,701	65,578	77,279
7	RETIREMENTS AND REDEMPTIONS	5,209	5,210	5,409	5,809	31,351	5,500
8	DIVIDENDS (PREFERRED AND COMMON) (A)	16,573	15,428	17,073	17,576	16,358	21,190
9	TOTAL FUNDS GENERATED INTERNALLY (6)+(7)+(8)	33,068	47,908	42,502	36,316	17,869	50,589
10	CONSTRUCTION EXPENDITURES (EXCLUDING AFUDC)	41,685	37,885	42,319	53,887	49,220	59,999
11	PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY (9)/(10)	79.33%	126.45%	100.43%	67.39%	36.31%	84.32%

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

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-6

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: 12/31/07
 HISTORIC BASE YR - 1: 12/31/06
 WITNESS: J.P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

(IN 000S)

DOCKET NO.: 080318-GU

LINE NO.	INDICATOR	3 PREVIOUS CALENDAR YEARS			MONTH AND YEAR ENDED 12/07		PROJECTED TEST YEAR PROPOSED RATES PSC ADJUSTED EXCLUDING NON-UTILITY ITEMS
		2003	2004	2005	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)						

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-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: 12/31/07
 HISTORIC BASE YR - 1: 12/31/06
 HISTORIC BASE YR - 2: 12/31/05
 HISTORIC BASE YR - 3: 12/31/04
 HISTORIC BASE YR - 4: 12/31/03
 WITNESS: G. L. GILLETTE

LINE NO.	INDICATORS (1)	12/31/03	12/31/04	12/31/05	12/31/06	12/31/07
		HBV-4 (1)	HBV-3 (2)	HBV-2 (3)	HBV-1 (4)	HISTORIC BASE YEAR (5)
1	MARKET/BOOK RATIO	1.60	2.38	2.23	2.09	1.80
2	AVERAGE PRICE/EARNING RATIO	(2.85)	(5.35)	12.92	14.48	8.69
3	AVERAGE PRE-TAX INTEREST COVERAGE (INCLUDING AFUDC)	1.05x	(0.89x)	1.85x	2.24x	3.20x
4	AVERAGE PRE-TAX INTEREST COVERAGE (EXCLUDING AFUDC)	1.13x	(0.89x)	1.85x	2.26x	3.23x
5	EARNED RETURNS ON AVERAGE BOOK EQUITY	(41.96%)	(37.05%)	19.01%	14.79%	22.06%
6	DIVIDENDS/SHARE	\$0.925	\$0.760	\$0.760	\$0.760	\$0.775
7	EARNINGS/SHARE	(\$5.05)	(\$2.87)	\$1.33	\$1.19	\$1.98
8	AVERAGE MARKET VALUE/SHARE	\$14.41	\$15.35	\$17.18	\$17.23	\$17.21

(1) Information given is for TECO Energy.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

PEOPLES GAS SYSTEM
DOCKET NO. 080318-GU
MINIMUM FILING REQUIREMENTS
INDEX

COST OF SERVICE SCHEDULES

<u>SCHEDULE</u>	<u>REFERENCE</u>	<u>TITLE</u>	<u>PAGE</u>
E-1	1-3 of 3	COST OF SERVICE	116 - 118
E-2	1-4 of 4	COST OF SERVICE - REVENUES CALCULATED AT PRESENT RATES, ADJUSTED FOR GROWTH ONLY AND FINAL RATES	119 - 122
E-3	1a-c of 10	COST STUDY - CONNECTIONS AND RECONNECTIONS - RESIDENTIAL	123 - 125
E-3	2a-c of 10	COST STUDY - CONNECTIONS AND RECONNECTIONS - COMMERCIAL	126 - 128
E-3	3a-c of 10	COST STUDY - DISCONNECTION AND RECONNECTIONS - RESIDENTIAL	129 - 131
E-3	4a-c of 10	COST STUDY - DISCONNECTION AND RECONNECTIONS - COMMERCIAL	132 - 134
E-3	5a-b of 10	COST STUDY - COST OF TEMPORARY DISCONNECTION	135 - 136
E-3	6a-b of 10	COST STUDY - ADMINISTRATIVE COST FOR NAME AND ADDRESS CHANGES	137 - 138
E-3	7 of 10	COST STUDY - TRIP CHARGE/COLLECTION AT CUSTOMER PREMISE CHARGE	139
E-3	8a-b of 10	COST STUDY - FAILED TRIP CHARGE	140 - 141
E-3	9 of 10	COST STUDY - NCTS SERVICE TERMINATION	142
E-3	10 of 10	COST STUDY - ITS ADMINISTRATION FEE	143
E-4	1-2 of 2	COST OF SERVICE - SYSTEM PEAK MONTH SALES BY RATE CLASS	144 - 145

**PEOPLES GAS SYSTEM
DOCKET NO. 080318-GU
MINIMUM FILING REQUIREMENTS
INDEX**

COST OF SERVICE SCHEDULES

<u>SCHEDULE</u>	<u>REFERENCE</u>	<u>TITLE</u>	<u>PAGE</u>
E-5	1 of 17	COST OF SERVICE - PGS RESIDENTIAL / RS MONTHLY BILL COMPARISON	146
E-5	2 of 17	COST OF SERVICE - PGS RESIDENTIAL / RS2 MONTHLY BILL COMPARISON	147
E-5	3 of 17	COST OF SERVICE - PGS RESIDENTIAL / RS3 MONTHLY BILL COMPARISON	148
E-5	4 of 17	COST OF SERVICE - PGS RESIDENTIAL / RSG MONTHLY BILL COMPARISON	149
E-5	5 of 17	COST OF SERVICE - PGS COMMERCIAL / CSLS MONTHLY BILL COMPARISON	150
E-5	6 of 17	COST OF SERVICE - PGS COMMERCIAL / CSG MONTHLY BILL COMPARISON	151
E-5	7 of 17	COST OF SERVICE - PGS COMMERCIAL / SGS MONTHLY BILL COMPARISON	152
E-5	8 of 17	COST OF SERVICE - PGS COMMERCIAL / GS-1 MONTHLY BILL COMPARISON	153
E-5	9 of 17	COST OF SERVICE - PGS COMMERCIAL / GS-2 MONTHLY BILL COMPARISON	154
E-5	10 of 17	COST OF SERVICE - PGS COMMERCIAL / GS-3 MONTHLY BILL COMPARISON	155
E-5	11 of 17	COST OF SERVICE - PGS COMMERCIAL / GS-4 MONTHLY BILL COMPARISON	156
E-5	12 of 17	COST OF SERVICE - PGS COMMERCIAL / GS-5 MONTHLY BILL COMPARISON	157
E-5	13 of 17	COST OF SERVICE - PGS COMMERCIAL / NGVS MONTHLY BILL COMPARISON	158
E-5	14 of 17	COST OF SERVICE - PGS INDUSTRIAL / SIS MONTHLY BILL COMPARISON	159

**PEOPLES GAS SYSTEM
DOCKET NO. 080318-GU
MINIMUM FILING REQUIREMENTS
INDEX**

COST OF SERVICE SCHEDULES

<u>SCHEDULE</u>	<u>REFERENCE</u>	<u>TITLE</u>	<u>PAGE</u>
E-5	15 of 17	COST OF SERVICE - PGS INDUSTRIAL / IS MONTHLY BILL COMPARISON	160
E-5	16 of 17	COST OF SERVICE - PGS INDUSTRIAL / ISLV MONTHLY BILL COMPARISON	161
E-5	17 of 17	COST OF SERVICE - PGS COMMERCIAL / WHS MONTHLY BILL COMPARISON	162
E-6	1-2 of 5	DERIVATION OF OVERALL COST OF SERVICE - RATE BASE	163 - 164
E-6	3-5 of 5	DERIVATION OF OVERALL COST OF SERVICE - OPER. & MAINT. EXPENSES	165 - 167
E-7	1-2 of 2	COST STUDY - METER SET	168 - 169
E-8	1 of 1	COST STUDY - DERIVATION OF FACILITIES	170
E-9	1 of 1	COST STUDY - TARIFF SHEETS	171

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2007
PROJECTED TEST YEAR: 12/31/2008
WITNESS: S. RICHARDS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO. 080318-GU

LINE NO	Residential 1	New Residential 2	New Residential 3	Residential Standby Generators	Comm. Street Lighting	Commercial Standby Generators	Small General Service	General Service 1	General Service 2	General Service 3	General Service 4	General Service 5	Small Inter. Service	Inter. Service	Inter. Service Large Vol.	Vehicle Gas Sales	Wholesale	Special Contracts	Other Revenue / Off System Sales	TOTAL	
1	3,655,451	-	-	4,042	787	4,377	70,248	227,005	36,596	9,580	1,739	1,175	348	181	73	192	124	24	190	4,012,119	
2	70,448,559	-	-	6,747	769,383	23,283	2,949,115	106,304,977	73,002,708	72,851,428	48,633,142	66,339,334	53,397,124	169,286,272	380,381,360	488,694	1,450,280	55,753,452	303,487,180	1,403,333,038	
3	(369,460)	-	-	-	(1,027)	-	(38,780)	(156,348)	(140,305)	(80,828)	-	-	-	-	-	(734)	-	-	-	(788,482)	
4	70,079,099	-	-	6,747	768,356	23,283	2,909,335	106,148,629	72,862,403	72,570,600	48,633,142	66,339,334	53,397,124	169,286,272	380,381,360	467,960	1,450,280	55,753,452	303,487,180	1,402,544,556	
5	35,653,365	-	-	63,234	-	111,330	1,373,167	6,656,172	1,263,727	425,318	144,768	172,575	51,300	37,800	5,400	8,738	-	8,800	-	\$45,972,724	
6	26,535,859	-	-	1,232	98,704	3,556	794,934	24,497,982	16,255,513	14,191,003	8,313,757	6,661,133	3,859,010	5,901,639	2,182,722	65,578	197,557	4,648,678	2,990,519	\$117,209,776	
7	(139,164)	-	-	-	(132)	-	(10,723)	(36,030)	(31,242)	(15,788)	-	-	-	-	-	(103)	-	-	-	(\$233,182)	
8	62,050,059	-	-	64,466	98,572	114,886	2,157,378	31,117,124	17,487,999	14,600,533	8,458,554	6,833,708	3,910,310	5,939,739	2,188,122	72,313	197,557	4,657,478	2,990,519	\$162,949,317	
9	68,161,116	-	-	8,198	125,481	20,435	2,901,598	50,087,622	15,557,829	8,920,003	1,956,633	3,139,854	-	-	-	29,335	792,625	-	221,130,749	\$392,631,477	
10	(1,304,621)	-	-	-	(2,367)	-	(42,653)	(389,784)	(168,081)	(148,188)	-	-	-	-	-	(806)	-	-	-	(\$2,066,480)	
11	66,856,495	-	-	8,198	123,114	20,435	2,858,945	49,687,838	15,389,768	8,771,814	1,956,633	3,139,854	-	-	-	28,529	792,625	-	221,130,749	\$390,764,997	
12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	273,834	-	-	-	-	7,943,218	\$8,217,052
13	148,906,554	-	-	72,664	221,687	135,321	5,016,323	80,804,982	32,877,768	23,372,347	10,415,187	9,973,561	3,910,310	5,939,739	2,471,956	100,842	990,182	4,657,478	232,064,488	\$581,931,366	

(1) OTHER REVENUE (regulated only):

14	48701 Forfeited Discounts	\$830,768
15	Misc. Service Revenue (488's)	5,966,240
16	48301 Rental Income	394,414
17	Harder Maintenance	273,834
18	Other (Fuel Related)	761,798
19	Reverse Related Taxes	0
20	Energy Conservation	0
21	TOTAL	\$8,217,052

RECONCILING ITEMS:

ENERGY CONSERVATION	7,366,791
TAXES OTHER (FF & GR)	23,721,890
UNLOCATED DIFFERENCE	9,807
TOTAL REVENUE (PER SCHEDULE C-3)	\$593,029,854

LINE NO.	PTY 12/31/09, w/o Rate Increase	Residential 1	New Residential 2	New Residential 3	Residential Standby Generators	Comm. Street Lighting	Commercial Standby Generators	Small General Service	General Service 1	General Service 2	General Service 3	General Service 4	General Service 5	Small Inter. Service	Inter. Service	Inter. Service Large Vol.	Vehicle Gas Sales	Wholesale	Special Contracts	Other Revenue / Off System Sales	TOTAL	
22	NO. OF BILLS	3,692,477	-	-	8,592	756	8,504	83,744	238,623	38,498	9,703	1,478	1,242	312	188	36	180	132	98	-	4,065,537	
23	THERM SALES	73,206,175	-	-	-	899,851	-	2,582,929	110,150,022	76,141,768	73,516,093	43,269,635	64,790,915	48,728,719	134,464,513	152,002,324	430,881	1,582,430	300,168,992	210,000,000	1,291,915,248	
24	UNBILLED THERM SALES	173,440	-	-	-	1,700	-	(20,867)	(283,207)	(149,677)	(404,755)	-	-	-	-	-	-	-	-	-	-	
25	TOTAL THERM SALES	73,379,616	-	-	-	901,552	-	2,542,062	109,866,815	75,992,091	73,111,338	43,269,635	64,790,915	48,728,719	134,464,513	152,002,324	(2,212)	1,582,430	300,168,992	210,000,000	1,291,915,248	
26	CUSTOMER CHARGE REVENUE	38,003,530	-	-	153,109	-	262,976	1,258,943	6,920,078	1,308,865	436,520	125,480	186,300	46,800	37,800	8,100	6,300	13,200	2,881,668	300,168,992	210,000,000	1,291,229,670
27	BASE NON-FUEL REVENUE	27,574,570	-	-	-	115,442	-	690,838	25,384,073	16,954,488	14,359,898	7,714,111	6,505,656	3,521,625	4,735,840	1,523,063	60,379	215,559	3,674,187	500,000	\$ 113,529,727	
28	UNBILLED BASE NON-FUEL REVENUE	65,330	-	-	-	218	-	(5,825)	(65,265)	(33,328)	(79,061)	-	-	-	-	-	(310)	-	-	-	(118,041)	
29	TOTAL BASE NON-FUEL REVENUE	63,643,430	-	-	153,109	115,660	262,976	1,944,156	32,238,896	18,230,014	14,717,457	7,839,571	6,691,956	3,568,425	4,773,640	1,531,163	66,369	228,759	6,555,855	500,000	\$ 163,061,428	
30	OTHER REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
31	TOTAL REVENUE	63,643,430	-	-	153,109	115,660	262,976	1,944,156	32,238,896	18,230,014	14,717,457	7,839,571	6,691,956	3,568,425	4,773,640	1,761,163	66,369	228,759	6,555,855	500,000	\$ 8,844,700	
32	DIFF. IN NO. OF BILLS	37,025	0	0	4,550	(11)	5,127	(6,502)	11,618	1,900	123	(263)	67	(36)	(13)	(37)	(12)	8	72	(198)	53,545	
33	DIFF. IN THERM SALES	3,300,517	0	0	(6,747)	133,196	(23,283)	(367,273)	3,718,186	3,129,688	540,738	(3,363,507)	(1,548,419)	(4,698,405)	(34,801,759)	(228,379,036)	(38,292)	132,150	244,415,540	(93,487,180)	(262,243,245)	
34	DIFF. IN CUSTOMER CHARGE REVENUE	\$350,166	\$0	\$0	\$89,875	\$0	\$151,645	(\$114,224)	\$284,906	\$45,128	\$11,302	(\$19,338)	\$13,725	(\$4,500)	\$0	\$2,700	(\$438)	\$13,200	\$2,872,888	\$0	\$804,148	
35	DIFF. IN BASE NON-FUEL REVENUE	\$1,243,206	\$0	\$0	(\$1,232)	\$17,088	(\$3,556)	(\$98,938)	\$856,856	\$696,888	\$105,622	(\$599,646)	(\$155,477)	(\$337,386)	(\$1,166,099)	(\$698,659)	(\$5,508)	\$18,001	(\$974,491)	(\$2,490,519)	(\$99,898)	
36	DIFF. IN OTHER REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
37	DIFF. IN TOTAL REVENUE	\$1,593,371	\$0	\$0	\$88,643	\$17,088	\$146,090	(\$213,222)	\$1,121,762	\$742,015	\$116,824	(\$618,983)	(\$141,752)	(\$341,886)	(\$1,166,099)	(\$690,793)	(\$5,543)	\$31,201	\$1,898,377	(\$3,630,038)	\$680,417	

Note: Schedule does not reflect reclassifications among rate classes as proposed on E-1, page 3.

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO: 060318-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2007
PROJECTED TEST YEAR: 12/31/2009
WITNESS: S. RICHARDS

LINE NO.	PTY 12/31/09, Proposed Rates	Residential 1	New Residential 2	New Residential 3	Residential Standby Generators	Comm. Street Lighting	Commercial Standby Generators	Small General Service	General Service 1	General Service 2	General Service 3	General Service 4	General Service 5	Small Inter. Service	Inter. Service	Inter. Service Large Vol.	Vehicle Gas Sales	Wholesale	Special Contracts	Other Revenue / Off System Sales	TOTAL
38	NO. OF BILLS	924,113	1,900,910	850,266	8,592	756	9,504	125,113	159,942	72,768	9,931	1,476	1,242	312	168	36	180	132	96	-	4,065,537
39	THERM SALES	4,448,652	27,140,449	30,376,835	-	901,552	-	8,296,450	65,430,833	124,454,784	74,743,912	43,269,635	64,790,915	48,728,719	134,464,513	152,002,324	428,668	1,682,430	300,168,992	210,000,000	1,281,229,864
40	CUSTOMER CHARGE REVENUE	10,812,122	27,800,809	16,580,187	171,840	-	332,640	3,088,727	5,411,558	3,534,342	1,489,598	369,000	372,800	93,600	78,800	17,100	8,100	19,800	2,886,468	-	\$73,068,291
41	BASE NON-FUEL REVENUE	1,428,907	8,717,512	9,757,039	-	178,210	-	3,020,240	18,398,496	30,408,037	15,813,589	6,852,274	7,437,997	3,519,675	4,522,042	1,288,980	80,847	247,112	3,609,207	500,000	\$115,580,152
42	FUEL REVENUE	5,258,400	32,080,581	35,906,059	-	182,884	-	7,242,531	33,264,201	28,285,108	9,329,769	1,781,481	2,533,100	-	-	-	49,856	477,985	-	195,300,000	\$361,671,555
43	OTHER REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	250,000	-	-	-	7,496,215	\$7,746,215
44	TOTAL REVENUE	17,496,429	68,598,902	62,243,284	171,840	340,802	332,640	13,351,498	57,074,255	62,227,488	26,632,937	8,802,754	10,343,687	3,613,275	4,601,842	1,556,080	138,602	744,898	6,495,675	203,296,215	\$548,066,213

INCREASE																					
45	DOLLAR AMOUNT (40+41-8)	(\$49,809,030)	\$36,518,321	\$26,337,226	\$107,374	\$79,646	\$217,754	\$3,951,589	(\$7,307,070)	\$16,454,381	\$2,702,635	(\$1,437,280)	\$976,890	(\$297,035)	(\$1,337,888)	(\$892,043)	\$16,634	\$89,355	\$1,838,197	(\$2,490,518)	\$25,699,126
46	DOLLAR AMOUNT (40+41-28)	(\$51,402,401)	\$36,518,321	\$26,337,226	\$18,731	\$62,559	\$69,664	\$4,164,810	(\$8,428,833)	\$15,712,365	\$2,585,711	(\$818,297)	\$1,118,641	\$44,851	(\$171,769)	(\$225,084)	\$22,578	\$38,154	(\$80,180)	\$0	\$25,587,017
47	% NON-FUEL ((40+41)8)	19.73%	0.00%	0.00%	266.56%	180.80%	289.54%	283.17%	76.52%	194.09%	118.51%	83.01%	114.30%	92.40%	77.48%	59.42%	123.00%	135.11%	138.47%	16.72%	115.77%
48	% TOTAL ((44)3)	11.75%	0.00%	0.00%	236.49%	153.78%	245.82%	266.16%	70.63%	189.27%	113.95%	84.52%	103.71%	62.40%	77.48%	62.95%	137.45%	75.23%	139.47%	87.60%	97.53%

Note: Schedule reflects reclassifications among rate classes as summarized on G-6, pages 4-7.

SERVICE CHARGES	2009 AT EXISTING CHARGES			2009 AT PROPOSED CHARGES			INCREASE		
	NUMBER	CHARGE	REVENUE	NUMBER	CHARGE	REVENUE	NUMBER	CHARGE	REVENUE
49 CONNECTION CHARGE-RESIDENTIAL	36,709	\$36.00	\$1,284,801	36,709	\$50.00	\$1,835,430	0	\$15.00	\$550,629
50 CONNECTION CHARGE-COMMERCIAL	2,438	\$75.00	\$182,896	2,438	\$85.00	\$158,501	0	(\$10.00)	(\$24,395)
51 RECONNECTION CHARGE-RESIDENTIAL	17,667	\$60.00	\$1,059,993	17,667	\$70.00	\$1,236,658	0	\$10.00	\$176,665
52 RECONNECTION CHARGE-COMMERCIAL	991	\$100.00	\$99,124	991	\$90.00	\$89,212	0	(\$10.00)	(\$9,912)
53 COLLECTION IN LIEU OF DISCONNECT	69,278	\$20.00	\$1,385,569	69,278	\$20.00	\$1,385,569	0	\$0.00	\$0
54 CHANGE OF ACCOUNT	21,823	\$20.00	\$436,462	21,823	\$28.00	\$611,033	0	\$8.00	\$174,571
55 RETURN CHECK CHARGE	0	5% or \$25	\$91,903	0	5% or \$25	\$91,903	0	\$0.00	\$0
56 IT ADMINISTRATION CHARGE	3,528	\$144.00	\$508,000	3,528	\$144.00	\$508,000	0	\$0.00	\$0
57 POOL MANAGER CHARGES		\$142+\$0.91 per acct	\$176,356		\$142+\$0.91 per acct	\$174,094	0	\$0.00	(\$2,262)
58 FORFEITED DISCOUNTS		Varies	\$862,217		Varies	\$862,217	0	\$0.00	\$0
59 OTHER REVENUE (RENT)		Varies	\$367,614		Varies	\$387,614	0	\$0.00	\$0
60 TEMPORARY DISCONNECT CHARGE	2,630	\$25.00	\$65,755	2,630	\$20.00	\$52,604	0	(\$13,151)	\$0
61 FAILED TRIP CHARGE	4,935	\$15.00	\$74,028	4,935	\$25.00	\$123,380	0	\$49,352	\$0
62			\$0	0		\$0	0		\$0
63 TOTAL	159,999		\$ 6,594,696	159,999		\$ 7,496,215	0		\$ 901,517

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-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: 12/31/07
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: S. RICHARDS

RATE SCHEDULE	2007 - PRESENT RATE STRUCTURE			PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE		
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
RESIDENTIAL (1)							PROPOSED 0 TO 99		
CUSTOMER CHARGE	3,655,451	\$9.75	\$35,653,365	3,692,477	\$9.75	\$36,003,530	924,113	\$11.70	\$10,812,122
DISTRIB. CHARGE	70,079,099	\$0.37667	26,396,694	73,379,616	\$0.37667	27,639,900	4,448,652	\$0.32120	1,428,907
TOTAL			\$62,050,059			\$63,643,430			\$12,241,029
NEW RESIDENTIAL (2)							PROPOSED 100 TO 249		
CUSTOMER CHARGE	0	\$0.00	\$0	0	\$0.00	\$0	1,900,910	\$14.63	\$27,800,809
DISTRIB. CHARGE	0	\$0.00000	0	0	\$0.00000	0	27,140,449	\$0.32120	8,717,512
TOTAL			\$0			\$0			\$36,518,321
NEW RESIDENTIAL (3)							PROPOSED 250 TO 1,999		
CUSTOMER CHARGE	0	\$0.00	\$0	0	\$0.00	\$0	850,266	\$19.50	\$16,580,187
DISTRIB. CHARGE	0	\$0.00000	0	0	\$0.00000	0	30,376,835	\$0.32120	9,757,039
TOTAL			\$0			\$0			\$26,337,226
RESIDENTIAL STAND BY GENERATORS									
CUSTOMER CHARGE	4,042	\$15.64	\$63,234	8,592	\$17.82	\$153,109	8,592	\$20.00	\$171,840
DISTRIB. CHARGE	6,747	\$0.18256	1,232	0	\$0.00000	0	0	\$0.00000	0
TOTAL			\$64,466			\$153,109			\$171,840
COMMERCIAL STREET LIGHTING									
CUSTOMER CHARGE	767	\$0.00	\$0	756	\$0.00	\$0	756	\$0.00	\$0
DISTRIB. CHARGE	768,356	\$0.12829	98,572	901,552	\$0.12829	115,660	901,552	\$0.19768	178,219
TOTAL			\$98,572			\$115,660			\$178,219

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: 12/31/07
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: S. RICHARDS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

RATE SCHEDULE	2007 - PRESENT RATE STRUCTURE			PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE			
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE	
COMMERCIAL STANDBY GENERATORS	CUSTOMER CHARGE	4,377	\$25.44	\$111,330	9,504	\$27.67	\$262,976	9,504	\$35.00	\$332,640
	DISTRIB. CHARGE	23,283	\$0.15271	3,556	0	\$0.00000	0	0	\$0.00000	0
	TOTAL			\$114,886			\$262,976			\$332,640
SMALL GENERAL SERVICE COMMERCIAL	CUSTOMER CHARGE	CURRENT 0 - 999 70,246	\$19.55	\$1,373,167	63,744	\$19.75	\$1,258,943	PROPOSED 0 TO 1,999 125,113	\$24.69	\$3,088,727
	DISTRIB. CHARGE	2,909,335	\$0.26955	784,211	2,542,062	\$0.26955	685,213	8,296,450	\$0.36404	3,020,240
	TOTAL			\$2,157,378			\$1,944,156			\$6,108,967
GENERAL SERVICE (1) COMMERCIAL	CUSTOMER CHARGE	CURRENT 1,000 - 17,499 227,005	\$29.32	\$6,655,172	238,623	\$29.00	\$6,920,079	PROPOSED 2,000 TO 9,999 159,942	\$33.83	\$5,411,558
	DISTRIB. CHARGE	106,148,629	\$0.23045	24,461,952	109,866,815	\$0.23045	25,318,808	65,430,833	\$0.28119	18,398,496
	TOTAL			\$31,117,124			\$32,238,886			\$23,810,053
GENERAL SERVICE (2) COMMERCIAL	CUSTOMER CHARGE	CURRENT 17,500 - 49,999 36,596	\$34.53	\$1,263,727	38,496	\$34.00	\$1,308,855	PROPOSED 10,000 TO 49,999 72,768	\$48.57	\$3,534,342
	DISTRIB. CHARGE	72,862,403	\$0.22267	16,224,271	75,992,091	\$0.22267	16,921,159	124,454,784	\$0.24433	30,408,037
	TOTAL			\$17,487,999			\$18,230,014			\$33,942,379
GENERAL SERVICE (3) COMMERCIAL	CUSTOMER CHARGE	CURRENT 50,000 - 249,999 9,580	\$44.40	\$425,318	9,703	\$45.00	\$436,620	PROPOSED 50,000 TO 249,999 9,931	\$150.00	\$1,489,598
	DISTRIB. CHARGE	72,570,600	\$0.19533	14,175,215	73,111,338	\$0.19533	14,280,838	74,743,912	\$0.21157	15,813,569
	TOTAL			\$14,600,533			\$14,717,457			\$17,303,168

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-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: 12/31/07
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: S. RICHARDS

RATE SCHEDULE	2007 - 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	CURRENT 250,000 - 499,999								
CUSTOMER CHARGE	1,739	\$83.26	\$144,798	1,476	\$85.00	\$125,460	1,476	\$250.00	\$369,000
DISTRIB. CHARGE	46,633,142	\$0.17828	8,313,757	43,269,635	\$0.17828	7,714,111	43,269,635	\$0.15374	6,652,274
TOTAL			\$8,458,554			\$7,839,571			\$7,021,274
GENERAL SERVICE (5) COMMERCIAL	CURRENT 500,000 AND GREATER								
CUSTOMER CHARGE	1,175	\$146.87	\$172,575	1,242	\$150.00	\$186,300	1,242	\$300.00	\$372,600
DISTRIB. CHARGE	66,339,334	\$0.10041	6,661,133	64,790,915	\$0.10041	6,505,656	64,790,915	\$0.11480	7,437,997
TOTAL			\$6,833,708			\$6,691,956			\$7,810,597
NATURAL GAS VEHICLE SALES									
CUSTOMER CHARGE	192	\$35.09	\$6,738	180	\$35.00	\$6,300	180	\$45.00	\$8,100
DISTRIB. CHARGE	467,960	\$0.14013	65,575	428,668	\$0.14013	60,069	428,668	\$0.18860	80,847
TOTAL			\$72,313			\$66,369			\$88,947
SMALL INTERRUPTIBLE SERVICE	CURRENT 1,000,000 - 3,999,999								
CUSTOMER CHARGE	348	\$147.41	\$51,300	312	\$150.00	\$46,800	312	\$300.00	\$93,600
DISTRIB. CHARGE	53,397,124	\$0.07227	3,859,010	48,728,719	\$0.07227	3,521,625	48,728,719	\$0.07223	3,519,675
TOTAL			\$3,910,310			\$3,568,425			\$3,613,275
INTERRUPTIBLE SERVICE	CURRENT 4,000,000 TO 49,999,999								
CUSTOMER CHARGE	181	\$208.84	\$37,800	168	\$225.00	\$37,800	168	\$475.00	\$79,800
DISTRIB. CHARGE	169,266,272	\$0.03487	5,901,939	134,464,513	\$0.03522	4,735,840	134,464,513	\$0.03363	4,522,042
TOTAL			\$5,939,739			\$4,773,640			\$4,601,842

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: 12/31/07
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: S. RICHARDS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

RATE SCHEDULE	2007 - 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									
LARGE VOLUME									
	CURRENT 50,000,000 AND GREATER								
CUSTOMER CHARGE	73	\$73.97	\$5,400	36	\$225.00	\$8,100	36	\$475.00	\$17,100
DISTRIB. CHARGE	380,381,360	\$0.00576	2,192,722	152,002,324	\$0.01002	1,523,063	152,002,324	\$0.00848	1,288,980
TOTAL			\$2,198,122			\$1,531,163			\$1,306,080
WHOLESALE									
CUSTOMER CHARGE	124	\$0.00	\$0	132	\$100.00	\$13,200	132	\$150.00	\$19,800
DISTRIB. CHARGE	1,450,280	\$0.13622	197,557	1,582,430	\$0.13622	215,559	1,582,430	\$0.15616	247,112
TOTAL			\$197,557			\$228,759			\$266,912
SPECIAL CONTRACTS									
CUSTOMER CHARGE	24	\$366.67	\$8,800	96	\$30,017.38	\$2,881,668	96	\$30,067.38	\$2,886,468
DISTRIB. CHARGE	55,753,452	\$0.08338	4,648,678	300,168,992	\$0.01224	3,674,187	300,168,992	\$0.01202	3,609,207
TOTAL			\$4,657,478			\$6,555,855			\$6,495,675
OFF SYSTEM SALES									
CUSTOMER CHARGE	199	\$0.00	\$0	0	\$0.00	\$0	0	\$0.00	\$0
DISTRIB. CHARGE	303,487,180	\$0.00985	2,990,519	210,000,000	\$0.00238	500,000	210,000,000	\$0.00238	500,000
TOTAL			\$2,990,519			\$500,000			\$500,000
SUB-TOTAL	1,402,544,556		\$162,949,317	1,291,229,670		\$163,061,426	1,291,229,664		\$188,648,443
MISCELLANEOUS SERVICE REVENUE			\$8,217,052			\$6,844,700			\$7,746,215
UNLOCATED DIFFERENCE			\$9,806			\$0			(\$441)
TOTAL	1,402,544,556		\$171,176,176	1,291,229,670		\$169,906,126	1,291,229,664		\$196,394,217

SUPPORTING SCHEDULES: E-1, H-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: 12/31/07
WITNESS: R. WALL

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST
1 CUSTOMER CONTACT: At Regional Call Center Communications - Initial Contact with call center Update and set up files address browse account set up - customer file, premise file, remarks file, sorts file requirements - review acct requirements and service information requirements scheduling - work coordinators - sorts collections of payment - payment processing - updating file - k remarks - pay options recap - process, address - expectation to ensure its success. Communication - Other Topics Inform the customer or confirm: paars - leases - letters of credit - go backs - GSA - TC interaction - direct debit review - budget billing review - e-bill options - web option - pay line At a rate of \$19.24 per hour loaded cost.	8.40 4.28 15.00 27.68 minutes	 \$ 19.24	 \$8.88
2 INTERNAL CONTACTS & PROCESSING			
A For new premises the Call Center contacts person responsible for GSA Administration to confirm gas service is available before order is created.	This activity is allocated to capital installations		
B A customer's request for same day service or any special request from the customer generates a call to the Work Coordinator before the order is scheduled. Any same day service order is assigned to the technician by the Work Coordinator. Technician contacts the Work Coordinator as needed to assist with completing the requested call before dispatching or, if needed, the order is researched. Performed at a rate of \$25.41 per hour loaded cost.	0.72 minutes	\$ 25.41	\$ 0.30
3 CUSTOMER CONTACT: Operations Technician reviews service order and special instructions. As requested, the Technician contacts the customer before dispatching. After contacting the customer the Technician determines whether to dispatch, reschedule, or cancel the order at a rate of \$27.94 per hour loaded cost.	3.00 minutes	\$ 27.94	\$1.40

COST STUDY - CONNECTIONS AND RECONNECTIONS

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: 12/31/07
 WITNESS: R. WALL

DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST
4 CONNECTION AT SITE:			
A One way travel time	16.88		
B Check customer information. Contact customer at site, identify meter by meter number. Determine if job can be completed or rescheduled, cancel or confirm that we could not get in. Locate and turn off all appliances or pilots. For existing meter sets, check that meter and regulator are operating properly. Record meter reading. Check for leakage. If leak found - if possible isolate the leak and disconnect appliance and leave gas on, if not, possibly leave gas off. Verify test dial movement, verify odor and billing pressure, place equipment into operation or red tag if unsafe, provide information to customer and leave "At your Service" booklet, enter remarks and complete order.	27.10		
C Perform meter set maintenance as needed	0.16		
D Replace meter as needed	0.37		
E Replace regulator as needed	Less than 1%		
F Replace index as needed	Less than 1%		
G As needed follow minor repair procedures	Less than 1%		
H Collect fees and deposit as needed and leave receipt	5.15		
At a rate of \$27.94 per hour loaded cost	49.66 minutes	\$ 27.94	\$23.13

SCHEDULE E-3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

COST STUDY - CONNECTIONS AND RECONNECTIONS

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

PAGE 1c OF 10

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/07

WITNESS: R. WALL

DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST
5 MATERIALS AND SUPPLIES:			
Meter Valve Grease			\$0.12
Grey Spray Paint			\$0.62
Leak Detection Soap			\$0.13
Yellow Meter Sticker			\$0.02
Swivels			\$0.17
Nuts			\$0.06
Rubber Washers			\$0.01
Test-T			\$1.44
At Your Service Booklet			\$0.52
PGS 3 serving as receipt for customer 35% of the time			\$0.05
6 OVERHEADS:			
A Insurance and employees benefits are included in hourly rates for each function.			
B Transportation clearing rate at average \$3.50/hour, applied to total time charged to job.			\$2.90
7 ADMINISTRATION/SUPERVISION			
Allocation of administrative and supervisory payroll applied to total time charged to job.			\$9.56
8 OUTSIDE CONTRACTOR COST:			\$2.05
9 OTHER: (EXPLAIN)			
Allocation for repeat trips. Estimate 13% of the time a repeat trip is needed.			
At a rate of \$27.94 per hour loaded cost	2.19 minutes	\$ 27.94	\$1.02
10 TOTAL COST OF CONNECTING INITIAL SERVICE			<u>\$52.36</u>
11 INCREMENTAL COST FOR LIGHTING ADDITIONAL UNITS AT SAME PREMISE			<u>\$16.25</u>

COST STUDY - CONNECTIONS AND RECONNECTIONS

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: 12/31/07
 WITNESS: R. WALL

DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST
1 CUSTOMER CONTACT: At Regional Call Center			
Communications - Initial Contact with call center	8.72		
Update and set up files	4.28		
address browse			
account set up - customer file, premise file, remarks file, sorts file			
requirements - review acct requirements and service information requirements			
scheduling - work coordinators- sorts			
collections of payment - payment processing - updating file - k remarks - pay options			
recap - process, address - expectation to ensure its success			
Communication - Other Topics			
Inform the customer or confirm: paars - leases - letters of credit - go backs - GSA - TC interaction - direct debit review - budget billing review - e-bill options - web option - pay line	15.00		
At a rate of \$19.24 per hour loaded cost	28.00 minutes	\$ 19.24	\$8.98
Contact Customer Accounting to provide additional information to insurance or banking establishment if bond or letter of credit is chosen in lieu of cash deposit. Customer Accounting faxes or emails the customer the follow-up information and notes the account.	8.00 minutes	\$ 20.80	\$2.77
At a rate of \$20.80 per hour loaded cost			
2 INTERNAL CONTACTS & PROCESSING			
A Construction Coordinator is contacted by contracted sales firm. Construction Coordinator contacts customer and makes site visit. Construction Coordinator determines meter location as needed, permit needs and coordinates service installation as needed as well as verifies load and pressure needs.	This activity is allocated to capital installations		
B Construction Coordinator or contracted sales firm contacts GSA Administrator to initiate service. GSA Administrator confirms gas service is available before order is created, reviews GSA with Construction Coordinator and creates service order. If same day service is needed or if there are special requirements the GAS Administrator contacts the Work Coordinators before order is scheduled.	This activity is allocated to capital installations		
C A customer request for same day service, (or any special request from the customer) generates a call to the Work Coordinator before the order is scheduled. Any same day service order is assigned to the Technician by the Work Coordinator. Technician contacts Work Coordinator to determine if any assistance is needed with completing the request.	0.72 minutes	\$ 25.41	\$0.30
At a rate of \$25.41 per hour loaded cost			

SCHEDULE E-3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

COST STUDY - CONNECTIONS AND RECONNECTIONS

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

PAGE 2b OF 10

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/07
WITNESS: R. WALL

DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST
3 CUSTOMER CONTACT: Operations Technician reviews service order and special instructions. As requested, the Technician contacts the customer before dispatching. After contacting the customer, the Technician will determine whether to dispatch, reschedule, or cancel the order. At a rate of \$27.94 per hour loaded cost			
	3.00 minutes	\$ 27.94	\$1.40
4 CONNECTION AT SITE:			
A One way travel time	16.88		
B Check customer information. Contact customer at site, identify meter by meter number. Determine if job can be completed or rescheduled, cancel or confirm if entrance is successful. Locate and turn off all appliances or pilots. For existing meter sets, check the condition of the meter, regulator, riser and fittings. For existing meter sets, check that meter and regulator are operating properly. Record meter reading. Check for leakage. If leak found - if possible, isolate the leak and disconnect appliance and leave gas on. If not possible leave gas off. Verify test dial movement, verify odor and billing pressure, place equipment into operation or red tag if unsafe, provide information to customer and leave "At your Service" booklet, enter remarks and complete order.	58.40		
C Perform meter set maintenance as needed	0.52		
D Replace meter as needed	0.98		
E Replace regulator as needed	Less than 1%		
F Replace index as needed	Less than 1%		
G If needed, follow minor repair procedures	Less than 1%		
H If leak cannot be isolated, install outlet valve with test-t and union, disconnect houseline and cap. Leave gas on.	This is a new procedure with insufficient statistical data to support calculation at this time		
I Collect fees and deposit as needed and leave receipt.	2.18		
At a rate of \$27.94 per hour loaded cost	78.96 minutes	\$ 27.94	\$36.77

SCHEDULE E-3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

COST STUDY - CONNECTIONS AND RECONNECTIONS

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

PAGE 2c OF 10

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/07
WITNESS: R. WALL

DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST
5 MATERIALS AND SUPPLIES:			
Meter Valve Grease			\$0.12
Grey Spray Paint			\$0.62
Leak Detection Soap			\$0.13
Yellow Meter Sticker			\$0.02
Swivels			\$0.32
Nuts			\$0.12
Rubber Washers			\$0.01
Test-T			\$1.88
At Your Service Booklet			\$0.52
PGS 3 serving as receipt for customer			\$0.02
6 OVERHEADS:			
A Insurance and employees benefits are included in hourly rates for each function.			
B Transportation clearing rate at an average \$3.50/hour; applied to total time charged to job.			\$4.61
7 ADMINISTRATION/SUPERVISION			
Allocation of administrative and supervisory payroll applied to total time charged to job.			\$9.56
8 OUTSIDE CONTRACTOR COST:			\$0.56
9 OTHER: (EXPLAIN)			
Allocation for repeat trips. Estimate 16% of the time a repeat trip is needed.			
At a rate of \$27.94 per hour loaded cost	2.70 minutes	\$ 27.94	\$1.26
10 TOTAL COST OF CONNECTING INITIAL SERVICE			<u>\$69.96</u>
11 INCREMENTAL COST FOR LIGHTING ADDITIONAL UNITS AT SAME PREMISE			<u>\$31.16</u>

SCHEDULE E-3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

COST STUDY - CONNECTIONS AND RECONNECTIONS

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

PAGE 3a OF 10

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/07
WITNESS: R. WALL

DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST
1 CUSTOMER CONTACT: At Regional Call Center			
Communications - Initial contact with call center	8.40		
Update and set up files	4.28		
address browse			
account set up - customer file, premise file, remarks file, sorts file			
requirements - review acct requirements and service information requirements			
scheduling - work coordinators - sorts			
collections of payment - payment processing - updating file - k remarks - pay options			
recap - process, address - expectation to ensure its success.			
Communication - Other Topics			
Inform the customer or confirm: paars - leases - letters of credit - go backs - GSA -			
TC interaction- direct debit review - budget billing review - e-bill options - web option -			
pay line	15.00		
At a rate of \$19.24 per hour loaded cost	27.68 minutes	\$ 19.24	\$8.88
2 INTERNAL CONTACTS & PROCESSING			
Any customer request for same day service, (or any special request from the customer) generates a call to the Work Coordinator before the order is scheduled. Any same day service order is assigned to the Technician by the Work Coordinator. Technician contacts the Work Coordinator as needed to assist with completing the requested call before dispatching.			
At a rate of \$25.41 per hour loaded cost	0.72 minutes	\$ 25.41	\$0.30
3 CUSTOMER CONTACT: Operations			
Technician reviews service order and special instructions. As requested, the Technician contacts the customer before dispatching. After contacting the customer the Technician will determine whether to dispatch, reschedule, or cancel the order.			
At a rate of \$27.94 per hour loaded cost	3.00 minutes	\$ 27.94	\$1.40

COST STUDY - CONNECTIONS AND RECONNECTIONS

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: 12/31/07
WITNESS: R. WALL

DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST
4 DISCONNECTION AT SITE:			
A One way travel time	16.88		
Check customer information. Contact customer at site, identify meter by meter number. Determine if job can be completed or reschedule, cancel or confirm if entrance is successful. Locate & turn off all appliances or pilots. Check the condition of the meter, regulator, riser and fittings. Check that meter and regulator are operating properly. Record Meter Reading. Check for leakage. If leak found - if possible isolate the leak and disconnect appliance and leave gas on. If not possible leave gas off. Verify test dial movement, verify odor and billing pressure, place equipment into operation or red tag if unsafe, provide information to customer leave "At Your Service" booklet, enter remarks and complete order.			
B	23.50		
C Perform meter set maintenance as needed	0.16		
D Replace meter as needed	0.37		
E Replace regulator as needed	Less than 1%		
F Replace index as needed	Less than 1%		
G As needed follow minor repair procedures	Less than 1%		
H Collect fees and deposit as needed and leave receipt	1.62		
At a rate of \$27.94 per hour loaded cost	42.53 minutes	\$ 27.94	\$19.81
5 MATERIALS AND SUPPLIES:			
Meter Valve Grease			\$0.12
Grey Spray Paint			\$0.62
Leak Detection Soap			\$0.13
Yellow Meter Sticker			\$0.02
Swivels			\$0.17
Nuts			\$0.06
Rubber Washers			\$0.01
Test-T			\$1.44
At Your Service Booklet			\$0.52
PGS 3 serving as receipt for customer left 11% of the time			\$0.02

SCHEDULE E-3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

COST STUDY - CONNECTIONS AND RECONNECTIONS

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

PAGE 3c OF 10

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/07
WITNESS: R. WALL

DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST
6 OVERHEADS:			
A Insurance and employees benefits are included in hourly rates for each function.			
B Transportation clearing rate at average \$3.50/hour, applied to total time charged to job.			\$2.48
7 ADMINISTRATION/SUPERVISION			
Allocation of administrative and supervisory payroll applied to total time charged to job.			\$9.56
8 OUTSIDE CONTRACTOR COST:			\$3.27
9 OTHER: (EXPLAIN)			
Allocation for repeat trips. Estimate 9% of the time repeat trip is needed. At a rate of \$27.94 per hour loaded cost	1.52 minutes	\$ 27.94	\$0.71
Cost of disconnection for cause (see sheet 5 of 11)			\$30.52
10 TOTAL COST OF RECONNECTING SERVICE AFTER DISCONNECTION FOR CAUSE:			<u>\$80.02</u>
11 INCREMENTAL COST FOR LIGHTING ADDITIONAL UNITS AT SAME PREMISE			<u>\$15.59</u>

DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST
<p>1 CUSTOMER CONTACT: At Regional Call Center</p> <p>Communications - Initial contact with call center</p> <p>Update and set up files</p> <p> address browse</p> <p> account set up - customer file, premise file, remarks file, sorts file</p> <p> requirements - review acct requirements and service information requirements</p> <p> scheduling - work coordinators- sorts</p> <p> collections of payment - payment processing - updating file - k remarks - pay options</p> <p> recap - process, address - expectation to ensure its success.</p> <p>Communication - Other Topics</p> <p> Inform the customer or confirm: paars - leases - letters of credit - go backs - GSA - TC interaction - direct debit review - budget billing review - e-bill options - web option - pay line</p> <p>At a rate of \$19.24 per hour loaded cost</p>	<p>8.72</p> <p>4.28</p> <p>15.00</p> <p>28.00 minutes</p>	<p>\$ 19.24</p>	<p>\$8.98</p>
<p>2 INTERNAL CONTACTS & PROCESSING</p> <p>A customers request for same day service or any special request from the customer generates a call to the Work Coordinator before the order is scheduled. Any same day service order is assigned to the Technician by the Work Coordinator. Technician contacts the Work Coordinator as needed to assist with completing the requested call before dispatching.</p> <p>At a rate of \$25.41 per hour loaded cost</p>	<p>0.72 minutes</p>	<p>\$ 25.41</p>	<p>\$0.30</p>
<p>3 CUSTOMER CONTACT: Operations</p> <p>A Technician reviews service order and special instructions. As requested, the Technician contacts the customer before dispatching. After contacting the customer the Technician will determine whether to dispatch, reschedule, or cancel the order.</p> <p>At a rate of \$27.94 per hour loaded cost</p>	<p>3.00 minutes</p>	<p>\$ 27.94</p>	<p>\$1.40</p>

COST STUDY - CONNECTIONS AND RECONNECTIONS

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: 12/31/07
 WITNESS: R. WALL

DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST
4 CONNECTION AT SITE:			
A One way travel time	16.88		
B Check customer information, contact customer at site, identify meter by meter number. Determine if job can be completed or rescheduled, cancel or confirm successful entrance. Locate & turn off all appliances or pilots. For existing meter sets, check the condition of the meter, regulator, riser and fittings. For existing meter sets, check that meter and regulator are operating properly. Record meter reading. Check for leakage. If leak found - if possible isolate the leak and disconnect appliance and leave gas on. If not possible leave gas off. Verify test dial movement, verify odor and billing pressure, place equipment into operation or red tag if unsafe, provide information to customer leave "At Your Service" booklet, enter remarks and complete order.	32.40		
C Perform meter set maintenance as needed	0.26		
D Replace meter as needed	0.49		
E Replace regulator as needed	Less than 1%		
F Replace index as needed	Less than 1%		
G As needed follow minor repair procedures	Less than 1%		
H If leak cannot be isolated, install outlet valve with test and union, disconnect houseline and cap. Leave gas on.	This is a new procedure with insufficient statistical data to support calculation at this time		
I Collect fees and deposit as needed and leave receipt. At a rate of \$27.94 per hour loaded cost	1.85 51.88 minutes	\$ 27.94	\$24.16

COST STUDY - CONNECTIONS AND RECONNECTIONS

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: 12/31/07
WITNESS: R. WALL

DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST
5 MATERIALS AND SUPPLIES:			
Meter Valve Grease			\$0.12
Grey Spray Paint			\$0.62
Leak Detection Soap			\$0.13
Yellow Meter Sticker			\$0.02
Swivels			\$0.32
Nuts			\$0.12
Rubber Washers			\$0.01
Test-T			\$1.88
PGS 3 serving as receipt for customer			\$0.02
At Your Service Booklet			\$0.52
6 OVERHEADS:			
A Insurance and employees benefits are included in hourly rates for each function.			
B Transportation clearing rate at average \$3.50/hour, applied to total time charged to job.			\$3.03
7 ADMINISTRATION/SUPERVISION			
Allocation of administrative and supervisory payroll applied to total time charged to job.			\$9.56
8 OUTSIDE CONTRACTOR COST:			
			\$3.27
9 OTHER: (EXPLAIN)			
Allocation for repeat trips. Estimate 9% of the time a repeat trip is needed.			
At a rate of \$27.94 per hour loaded cost	1.52 minutes	\$ 27.94	\$0.71
Cost of disconnection for cause (see sheet 5 of 11)			\$30.52
10 TOTAL COST OF RECONNECTING SERVICE AFTER DISCONNECTION FOR CAUSE:			<u>\$85.67</u>
11 INCREMENTAL COST FOR LIGHTING ADDITIONAL UNITS AT SAME PREMISE			<u>\$20.25</u>

SCHEDULE E-3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

COST STUDY - CONNECTIONS AND RECONNECTIONS

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

PAGE 5a OF 10

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/07
WITNESS: R. WALL

DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST
1 CUSTOMER CONTACT: AI Regional Call Center			
Communications - Initial contact with call center	8.56		
Update and set up files	4.28		
address browse			
account set up - customer file, premise file, remarks file, sorts file			
requirements - review acct requirements and service information requirements			
scheduling - work coordinators- sorts			
collections of payment - payment processing - updating file - k remarks - pay options			
recap - process, address - expectation to ensure its success.			
At a rate of \$19.24 per hour loaded cost	12.84 minutes	\$ 19.24	\$4.12
2 COLLECTIONS ACTIVITY IN SUPPORT OF TERMINATION FOR CAUSE			
Monitor CIS collection screens to identify accounts that meet the criteria for disconnection due to nonpayment. Create the service order and place in the schedule/Sorts.	0.53		
Call commercial customers.	5.00		
Monitor the service order to determine if the customer's service was disconnected.	1.59		
For accounts being terminated for non-payment, the Work Coordinator reviews all orders on their scheduled date to check for customer payments.	0.60		
At a rate of \$22.16 per hour loaded cost	7.10 minutes	\$ 22.16	\$2.62
3 INTERNAL CONTACTS & PROCESSING			
Any customer request for same day service, (or any special request from the customer) generates a call to the Work Coordinator before the order is scheduled. Any same day service order is assigned to the Technician by the Work Coordinator. Technician contacts the Work Coordinator as needed to assist with completing the requested call before dispatching.			
At a rate of \$25.41 per hour loaded cost	0.72 minutes	\$ 25.41	\$0.30

SCHEDULE E-3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

COST STUDY - CONNECTIONS AND RECONNECTIONS

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

PAGE 5b OF 10

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/07
WITNESS: R. WALL

DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST
4 CONNECTION AT SITE:			
A One way travel time	11.20		
B Check customer information. Identify meter by meter number. Determine if job can be completed or reschedule, cancel or confirm that we could not get in. Take meter reading, shut off service valve and lock the meter. Install blind plate/block if needed. Enter remarks and complete order	8.00		
C As needed collect fees and amounts due, leave receipt. At a rate of \$27.94 per hour loaded cost	0.78 19.98 minutes	\$ 27.94	\$9.30
5 MATERIALS AND SUPPLIES:			
Yellow Meter Sticker			\$0.02
Tags/Locks			\$0.85
Blocks			\$0.15
"Sorry I Missed You" Door Hanger			\$0.01
PGS 3 serving as receipt for customer			\$0.01
6 OVERHEADS:			
A Insurance and employees benefits are included in hourly rates for each function.			
B Transportation clearing rate at average \$3.50/hour, applied to total time charged to job.			\$1.17
7 ADMINISTRATION/SUPERVISION			
Allocation of administrative and supervisory payroll applied to total time charged to job.			\$9.56
8 OUTSIDE CONTRACTOR COST:			\$1.95
9 OTHER: (EXPLAIN)			
Allocation for repeat trips. 9% of the time a repeat trip is needed. At a rate of \$27.94 per hour loaded cost	1.01 minutes	\$ 27.94	\$0.47
10 TOTAL COST OF DISCONNECTING SERVICE:			<u>\$30.52</u>

SCHEDULE E-3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

COST STUDY - ADMINISTRATIVE COST FOR OPENING AN ACCOUNT WHEN METER IS LEFT ON

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

PAGE 6a OF 10

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/07
WITNESS: R. WALL

DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST
1 CUSTOMER CONTACT: At Regional Call Center			
Communications - Initial contact with call center	8.56		
Update and set up files	4.28		
address browse			
account set up - customer file, premise file, remarks file, sorts file			
requirements - review acct requirements and service information requirements			
scheduling - work coordinators- sorts			
collections of payment - payment processing - updating file - k remarks - pay options			
recap - process, address - expectation to ensure its success.			
Communication - Other Topics			
Inform the customer or confirm: paars - leases - letters of credit - go backs - GSA- TC	15.00		
interaction - direct debit review - budget billing review - e-bill options - web option - pay line			
At a rate of \$19.24 per hour loaded cost	27.84 minutes	\$19.24	\$8.93
2 WORK PERFORMED AT SITE:			
A One way travel time	12.60		
B Check customer information. Identify meter by meter number. Determine if job can be completed or reschedule, cancel or confirm that we could not get in. Take meter reading, enter remarks and complete order.	6.80		
C Collect fees and deposit as needed and leave receipt.	0.47		
At a rate of \$27.94 per hour loaded cost	19.87 minutes	\$ 27.94	\$9.25

SCHEDULE E-3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

COST STUDY - ADMINISTRATIVE COST FOR OPENING AN ACCOUNT WHEN METER IS LEFT ON

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

PAGE 6b OF 10

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/07
WITNESS: R. WALL

DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST
3 MATERIALS AND SUPPLIES: At Your Service Booklet			\$0.52
4 OVERHEADS: A Insurance and employees benefits are included in hourly rates for each function.			
B Transportation clearing rate at average \$3.50/hour, applied to total time charged to job.			\$1.16
5 ADMINISTRATION/SUPERVISION Allocation of administrative and supervisory payroll applied to total time charged to job.			\$9.56
6 OTHER: (EXPLAIN) Allocation for repeat trips. Estimate 1% of the time a repeat trip is needed. At a rate of \$27.94 per hour loaded cost	0.13 minutes	\$ 27.94	\$0.06
7 TOTAL COST TO PROVIDE THE ADMINISTRATIVE OF A NAME CHANGES WHEN METER HAS BEEN LEFT ON (METER READ ONLY)			<u>\$29.48</u>

DESCRIPTION	BILL COLLECTION AT CUSTOMER PREMISES			FINAL TERMINATION NOTICE		
	TIME INVOLVED	RATE PER HOUR	COST	TIME INVOLVED	RATE PER HOUR	COST
1 COLLECTIONS ACTIVITY IN SUPPORT OF TERMINATION FOR CAUSE Confirm that the account meets the criteria for termination due to nonpayment. Check for pending payments. Create the service order and place in the schedule/sorts If final notice, monitor the service order to determine if payment was made or if the account must be terminated. If turn-off order, monitor the service order to determine if the customer's service was disconnected At a rate of \$22.16 per hour loaded cost	0.00 minutes	\$0.00	\$0.00	1.12		
				1.12 minutes	\$ 22.16	\$0.41
2 WORK PERFORMED AT SITE:						
A One way travel time	13.90			9.90		
B Contact Customer at site. Perform collections by explaining the purpose of service call. Disclose past due and allow time for phone call to office. Collect check or money order or wait for regional call center to process credit card payment. Provided paper receipt.	15.60			0.00		
C Knock on door, if no one at customer premise, hang Final Termination Notice door hanger on customer door. At a rate of \$27.94 per hour loaded cost	0.00			4.50		
	29.50 minutes	\$ 27.94	\$13.74	14.40 minutes	\$ 27.94	\$6.71
3 MATERIAL AND SUPPLIES:						
Final Notice						\$0.05
Final Termination Notice door hanger						\$0.15
PGS 3 serving as receipt for customer			\$0.14			
4 OVERHEADS:						
A Insurance and employees benefits are included in hourly rates for each function.						
B Transportation clearing rate at average \$3.50 /hour, applied to total time charged to job.			\$1.72			\$0.84
5 ADMINISTRATION/SUPERVISION						
Allocation of administrative and supervisory payroll applied to total time charged to job.			\$9.56			\$9.56
6 OUTSIDE CONTRACTOR COST:						\$2.60
7 TOTAL COST OF FINAL TERMINATION NOTICE OR COLLECTING BILL			<u>\$25.16</u>			<u>\$20.32</u>

SCHEDULE E-3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

COST STUDY - FAILED TRIP CHARGE

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

PAGE 8a OF 10

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/07
WITNESS: R. WALL

DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST
1 CUSTOMER CONTACT: At Regional Call Center Communications - One or more contacts by customer to reschedule service call Update and set up files locate and review account information update -review prior documentation - Work Coordinator exchange - redo order- documentation - coordinate keys and access. Review account requirements and service information requirements. scheduling - Work Coordinators - sorts Recap the process , address - expectations to ensure successful order At a rate of \$19.24 per hour loaded cost	10.00 7.00 17.00 minutes	 \$ 19.24	 \$5.45
2 INTERNAL CONTACTS & PROCESSING Any customer request for same day service, (or any special request from the customer) generates a call to the Work Coordinator before the order is scheduled. Any same day service order is assigned to the Technician by the Coordinator. Technician contacts the Work Coordinator as needed to assist with completing the requested call before dispatching At a rate of \$25.41 per hour loaded cost	 0.72 minutes	 \$ 25.41	 \$0.30
3 CUSTOMER CONTACT: Operations Technician reviews service order and special instructions. As requested , the Technician contacts the customer before dispatching. After contacting the customer the Technician will determine whether to dispatch, reschedule or cancel the order. At a rate of \$27.94 per hour loaded cost	 3.00 minutes	 \$ 27.94	 \$1.40

SCHEDULE E-3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

COST STUDY - FAILED TRIP CHARGE

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

PAGE 8b OF 10

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/07

WITNESS: R. WALL

DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST
4 WORK PERFORMED AT SITE:			
A One way travel time	14.18		
B Check customer information. Attempt to contact customer at site, identify meter by meter number. Leave a door hanger if we could not get in. At a rate of \$27.94 per hour loaded cost	5.53 19.71 minutes	\$ 27.94	\$9.18
5 MATERIALS AND SUPPLIES:			
"Sorry I Missed You" Door Hanger			\$0.07
6 OVERHEADS:			
A Insurance and employees benefits are included in hourly rates for each function.			
B Transportation clearing rate at average \$3.50 /hour, applied to total time charged to job.			\$1.15
7 ADMINISTRATION/SUPERVISION			
Allocation of administrative and supervisory payroll applied to total time charged to job.			\$9.56
8 TOTAL COST OF FAILED TRIP AND RESCHEDULING			<u>\$27.11</u>

FLORIDA PUBLIC SERVICE COMMISSION

COST STUDY - NCTS SERVICE TERMINATION

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/07
 WITNESS: R. WALL

COMPANY: PEOPLES GAS SYSTEM

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

DOCKET NO.: 080318-GU

DESCRIPTION	TIME INVOLVED	RATE PER HOUR	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 customers Pool Manager and researches customer's account, meter status and billing records on CIS at an average rate of \$24.89 per hour.	15 minutes	\$ 24.89	\$ 8.83
	<u>15</u>		
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 \$23.88 per hour.	10 minutes	\$ 23.88	\$ 5.65
NCTS Administrator synchronizes Gas Management System with CIS System by changing Pool Manager to PGA and including the effective date for the transition at an average rate of \$24.89 per hour.	10 minutes	\$ 24.89	\$ 5.89
NCTS Administrator receives call from customer to discuss customer alternatives at an average rate of \$24.89 per hour.	8 minutes	\$ 24.89	\$ 2.35
	<u>28</u>		
4 OVERHEADS:			
Insurance and employees benefits are included in hourly rates for each function.			\$0.00
5 SUPERVISION/ADMINISTRATION:			
Allocation of administrative and supervisory payroll applied to total time charged to job.			\$ 9.56
6 TOTAL COST OF TERMINATING TRANSPORTATION SERVICE			<u>\$ 32.28</u>

SCHEDULE E-3

PAGE 10 OF 10

FLORIDA PUBLIC SERVICE COMMISSION

COST STUDY - ITS ADMINISTRATION FEE

TYPE OF DATA SHOWN:

COMPANY: PEOPLES GAS SYSTEM

EXPLANATION: PROVIDE THE COST
FOR THE ITS ADMINISTRATION CHARGE

HISTORIC BASE YEAR DATA: 12/31/07
WITNESS: R. WALL

DOCKET NO.: 080318-GU

DESCRIPTION

MONTHLY FIXED COMPONENT

Costs:	Employee Expenses:	\$	394,719.00
	Telemetry & O&M expense	\$	72,613.00
	Software maintenance agreement	\$	<u>62,375.00</u>
		\$	529,707.00
	w/ reg fee and bad debt	\$	534,745.04
Allocation:			
	Number of ITS meters	\$	310.00
	Annual cost per meter	\$	1,724.98
	Billing factor	\$	<u>143.75</u>

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2007
WITNESS: S. RICHARDS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

SYSTEM MONTHLY SALES

(THERMS)

YEARS ENDED - 2004 - 2009

Line No.	MONTH	2004 *	2005 *	2006 *	2007 *	PROJECTED 2009 *
1	JANUARY	93,068,908	89,949,878	92,418,319	81,446,749	85,557,629
2	FEBRUARY	83,443,434	85,472,943	82,925,185	85,011,386	85,025,051
3	MARCH	86,436,922	89,997,937	89,936,656	87,036,044	85,686,055
4	APRIL	84,032,334	81,103,554	90,046,896	93,454,777	92,570,843
5	MAY	84,323,232	69,222,528	95,028,240	86,565,932	92,844,288
6	JUNE	76,690,556	68,176,298	85,796,569	92,114,492	90,075,647
7	JULY	73,750,885	81,363,524	97,045,271	108,312,365	102,744,147
8	AUGUST	68,589,907	84,324,604	97,581,527	106,223,417	96,550,762
9	SEPTEMBER	66,171,018	76,020,460	88,290,947	89,797,898	87,879,731
10	OCTOBER	70,671,102	66,951,226	76,670,413	98,512,290	83,750,372
11	NOVEMBER	72,599,056	73,608,876	74,716,170	89,666,181	85,591,003
12	DECEMBER	87,058,027	84,556,178	83,082,483	80,915,845	92,954,146
13	TOTAL	946,835,381	950,748,006	1,053,538,676	1,099,057,376	1,081,229,670

* Excludes Off System Sales

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2007
WITNESS: S. RICHARDS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

CONTRIBUTION TO THE SYSTEM PEAK MONTH SALES BY RATE CLASS

Line No.	RATE CLASS	2004 *	2005 *	2006 *	2007 *	PROJECTED 2009 *
1	RS	12,780,477	7,733,624	3,083,008	3,416,008	3,181,105
2	CNDT	-	-	136,979	153,339	124,632
3	SGS	363,922	268,083	171,662	161,666	138,965
4	SGTS	51,813	42,452	44,792	57,577	24,718
5	GS1	5,847,982	4,912,987	2,830,988	2,882,525	2,715,483
6	GTS1	5,904,487	5,887,149	4,496,612	4,893,272	4,917,305
7	GS2	2,234,851	1,618,406	775,662	891,852	770,456
8	GTS2	6,142,757	5,926,485	4,037,201	4,579,277	4,691,613
9	GS3	1,286,798	922,975	446,075	457,839	595,163
10	GTS3	6,507,164	6,472,174	4,470,757	4,596,991	4,748,747
11	GS4	205,694	275,843	161,569	129,386	124,541
12	GTS4	4,193,855	4,166,807	3,440,343	3,518,191	3,141,190
13	GS5	129,438	128,759	177,512	151,709	202,738
14	GTS5	5,914,594	6,267,024	5,019,850	4,973,431	4,926,708
15	CLS	24,474	26,679	9,393	9,694	10,386
16	CLT	96,212	44,133	52,925	64,759	61,061
17	NVG	4,831	7,600	3,584	2,612	4,632
18	NVT	39,759	35,704	35,887	41,240	35,421
19	WHS	37,316	33,862	77,128	43,162	133,594
20	WHT	13,559	3,131	52,314	97,284	133,180
21	SIS	703	27,293	6,356	5,890	-
22	IS	155,957	106,414	-	1,746	-
23	ISLV	6,030	-	-	10,330	-
24	SITS	4,900,161	4,472,606	4,223,584	4,056,440	3,818,514
25	ITS	19,140,813	17,496,050	14,813,164	13,217,081	10,487,310
26	ITSLV	17,085,254	23,121,685	49,014,169	59,899,051	57,756,687
27	OSS	-	-	-	-	-
28	TOTAL	93,068,901	89,997,925	97,581,514	108,312,352	102,744,147

* Excludes Off System Sales

(TOTAL EQUALS THE PEAK MONTH SALES FROM ABOVE)

SUPPORTING SCHEDULES: WORKPAPERS / H-1

RECAP SCHEDULES: H-2

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/07
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: S. RICHARDS

PRESENT RATE SCHEDULE: RESIDENTIAL SALES SERVICE (RS)
 PROPOSED RATE SCHEDULE: RESIDENTIAL SALES SERVICE 1 (RS1)

<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>	
CUSTOMER CHARGE	\$10.00	CUSTOMER CHARGE	\$12.00
DISTRIB. CHARGE	\$0.37667 PER THERM	DISTRIB. CHARGE	\$0.32120 PER THERM
EST. GAS COST		<u>\$1.17955 PER THERM</u>	
THERM USAGE INCREMENT		<u>5 THERMS</u>	
AVERAGE USAGE PER CUSTOMER		<u>4.8 THERMS/MONTH</u>	

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	\$12.00	\$12.00	20.00%	20.00%
5	\$11.88	\$17.78	\$13.61	\$19.50	14.50%	9.69%
10	\$13.77	\$25.56	\$15.21	\$27.01	10.50%	5.65%
15	\$15.65	\$33.34	\$16.82	\$34.51	7.46%	3.50%
20	\$17.53	\$41.12	\$18.42	\$42.02	5.08%	2.17%
25	\$19.42	\$48.91	\$20.03	\$49.52	3.16%	1.25%
30	\$21.30	\$56.69	\$21.64	\$57.02	1.58%	0.59%
35	\$23.18	\$64.47	\$23.24	\$64.53	0.25%	0.09%
40	\$25.07	\$72.25	\$24.85	\$72.03	-0.87%	-0.30%
45	\$26.95	\$80.03	\$26.45	\$79.53	-1.84%	-0.62%
50	\$28.83	\$87.81	\$28.06	\$87.04	-2.68%	-0.88%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/07
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: S. RICHARDS

PRESENT RATE SCHEDULE: RESIDENTIAL SALES SERVICE (RS)
 PROPOSED RATE SCHEDULE: RESIDENTIAL SALES SERVICE 2 (RS2)

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$10.00	CUSTOMER CHARGE	\$15.00
DISTRIB. CHARGE	\$0.37667 PER THERM	DISTRIB. CHARGE	\$0.32120 PER THERM

EST. GAS COST	\$1.17955 PER THERM
THERM USAGE INCREMENT	5 THERMS
AVERAGE USAGE PER CUSTOMER	14.3 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	\$15.00	\$15.00	50.00%	50.00%
5	\$11.88	\$17.78	\$16.61	\$22.50	39.74%	26.56%
10	\$13.77	\$25.56	\$18.21	\$30.01	32.29%	17.39%
15	\$15.65	\$33.34	\$19.82	\$37.51	26.63%	12.50%
20	\$17.53	\$41.12	\$21.42	\$45.02	22.19%	9.46%
25	\$19.42	\$48.91	\$23.03	\$52.52	18.61%	7.39%
30	\$21.30	\$56.69	\$24.64	\$60.02	15.66%	5.88%
35	\$23.18	\$64.47	\$26.24	\$67.53	13.19%	4.74%
40	\$25.07	\$72.25	\$27.85	\$75.03	11.10%	3.85%
45	\$26.95	\$80.03	\$29.45	\$82.53	9.29%	3.13%
50	\$28.83	\$87.81	\$31.06	\$90.04	7.72%	2.54%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/07
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: S. RICHARDS

PRESENT RATE SCHEDULE: RESIDENTIAL SALES SERVICE (RS)
 PROPOSED RATE SCHEDULE: RESIDENTIAL SALES SERVICE 3 (RS3)

<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>	
CUSTOMER CHARGE	\$10.00	CUSTOMER CHARGE	\$20.00
DISTRIB. CHARGE	\$0.37667 PER THERM	DISTRIB. CHARGE	\$0.32120 PER THERM
EST. GAS COST		\$1.17955 PER THERM	
THERM USAGE INCREMENT		10 THERMS	
AVERAGE USAGE PER CUSTOMER		35.7 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	\$20.00	\$20.00	100.00%	100.00%
10	\$13.77	\$25.56	\$23.21	\$35.01	68.61%	36.95%
20	\$17.53	\$41.12	\$26.42	\$50.02	50.71%	21.62%
30	\$21.30	\$56.69	\$29.64	\$65.02	39.14%	14.71%
40	\$25.07	\$72.25	\$32.85	\$80.03	31.04%	10.77%
50	\$28.83	\$87.81	\$36.06	\$95.04	25.06%	8.23%
60	\$32.60	\$103.37	\$39.27	\$110.05	20.47%	6.45%
70	\$36.37	\$118.94	\$42.48	\$125.05	16.82%	5.14%
80	\$40.13	\$134.50	\$45.70	\$140.06	13.86%	4.14%
90	\$43.90	\$150.06	\$48.91	\$155.07	11.41%	3.34%
100	\$47.67	\$165.62	\$52.12	\$170.08	9.34%	2.69%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/07
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: S. RICHARDS

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

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$17.82	CUSTOMER CHARGE	\$20.00
DISTRIB. CHARGE	\$0.00000 PER THERM UP TO 20.8 THERMS	DISTRIB. CHARGE	\$0.00000 PER THERM UP TO 20 THERMS
DISTRIB. CHARGE	\$0.37667 PER THERM >20.8 THERMS	DISTRIB. CHARGE	\$0.32120 PER THERM >20 THERMS

EST. GAS COST	\$1.17955 PER THERM
THERM USAGE INCREMENT	5 THERMS
AVERAGE USAGE PER CUSTOMER	0 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$17.82	\$17.82	\$20.00	\$20.00	12.23%	12.23%
5	\$17.82	\$23.72	\$20.00	\$25.90	12.23%	9.19%
10	\$17.82	\$29.62	\$20.00	\$31.80	12.23%	7.36%
15	\$17.82	\$35.51	\$20.00	\$37.69	12.23%	6.14%
20	\$17.82	\$41.41	\$20.00	\$43.59	12.23%	5.26%
25	\$19.40	\$48.89	\$21.61	\$51.09	11.36%	4.51%
30	\$21.29	\$56.67	\$23.21	\$58.60	9.05%	3.40%
35	\$23.17	\$64.45	\$24.82	\$66.10	7.12%	2.56%
40	\$25.05	\$72.23	\$26.42	\$73.61	5.48%	1.90%
45	\$26.94	\$80.02	\$28.03	\$81.11	4.06%	1.37%
50	\$28.82	\$87.80	\$29.64	\$88.61	2.84%	0.93%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/07
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: S. RICHARDS

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

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$0.00	CUSTOMER CHARGE	\$0.00
DISTRIB. CHARGE	\$0.12829 PER THERM	DISTRIB. CHARGE	\$0.19768 PER THERM

EST. GAS COST	\$1.11710 PER THERM
THERM USAGE INCREMENT	200 THERMS
AVERAGE USAGE PER CUSTOMER	1,193 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	\$25.66	\$249.08	\$39.54	\$262.96	54.09%	5.57%
400	\$51.32	\$498.16	\$79.07	\$525.91	54.09%	5.57%
600	\$76.97	\$747.24	\$118.61	\$788.87	54.09%	5.57%
800	\$102.63	\$996.31	\$158.14	\$1,051.83	54.09%	5.57%
1,000	\$128.29	\$1,245.39	\$197.68	\$1,314.78	54.09%	5.57%
1,200	\$153.95	\$1,494.47	\$237.22	\$1,577.74	54.09%	5.57%
1,400	\$179.61	\$1,743.55	\$276.75	\$1,840.70	54.09%	5.57%
1,600	\$205.26	\$1,992.63	\$316.29	\$2,103.65	54.09%	5.57%
1,800	\$230.92	\$2,241.71	\$355.82	\$2,368.61	54.09%	5.57%
2,000	\$256.58	\$2,490.79	\$395.36	\$2,629.57	54.09%	5.57%

SUPPORTING SCHEDULES: E-2 p.1, H-1 p.11-12

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-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: 12/31/07
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: S. RICHARDS

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

<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>	
CUSTOMER CHARGE	\$27.67	CUSTOMER CHARGE	\$35.00
DISTRIB. CHARGE	\$0.00000 PER THERM UP TO 28.6 THERMS	DISTRIB. CHARGE	\$0.00000 PER THERM UP TO 40 THERMS
DISTRIB. CHARGE	\$0.26955 PER THERM >28.6 THERMS	DISTRIB. CHARGE	\$0.36404 PER THERM >40 THERMS
EST. GAS COST		\$1.11710 PER THERM	
THERM USAGE INCREMENT		10 THERMS	
AVERAGE USAGE PER CUSTOMER		0 THERMS/MONTH	

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$27.67	\$27.67	\$35.00	\$35.00	26.49%	26.49%
10	\$27.67	\$38.84	\$35.00	\$46.17	26.49%	18.87%
20	\$27.67	\$50.01	\$35.00	\$57.34	26.49%	14.66%
30	\$28.05	\$61.56	\$35.00	\$68.51	24.79%	11.29%
40	\$30.74	\$75.43	\$35.00	\$79.68	13.85%	5.64%
50	\$33.44	\$89.29	\$38.64	\$94.50	15.56%	5.83%
60	\$36.13	\$103.16	\$42.28	\$109.31	17.01%	5.96%
70	\$38.83	\$117.03	\$45.92	\$124.12	18.26%	6.06%
80	\$41.52	\$130.89	\$49.56	\$138.93	19.35%	6.14%
90	\$44.22	\$144.76	\$53.20	\$153.74	20.31%	6.20%
100	\$46.92	\$158.63	\$56.84	\$168.55	21.16%	6.26%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-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: 12/31/07
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: S. RICHARDS

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

	<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>
CUSTOMER CHARGE	\$20.00	CUSTOMER CHARGE	\$25.00
DISTRIB. CHARGE	\$0.26955 PER THERM	DISTRIB. CHARGE	\$0.36404 PER THERM

EST. GAS COST	<u>\$1.11710 PER THERM</u>
THERM USAGE INCREMENT	<u>10 THERMS</u>
AVERAGE USAGE PER CUSTOMER	<u>66 THERMS/MONTH</u>

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	\$20.00	\$20.00	\$25.00	\$25.00	25.00%	25.00%
10	\$22.70	\$33.87	\$28.64	\$39.81	26.19%	17.55%
20	\$25.39	\$47.73	\$32.28	\$54.62	27.13%	14.43%
30	\$28.09	\$61.60	\$35.92	\$69.43	27.89%	12.72%
40	\$30.78	\$75.47	\$39.56	\$84.25	28.52%	11.63%
50	\$33.48	\$89.33	\$43.20	\$99.06	29.05%	10.89%
60	\$36.17	\$103.20	\$46.84	\$113.87	29.50%	10.34%
70	\$38.87	\$117.07	\$50.48	\$128.68	29.88%	9.92%
80	\$41.56	\$130.93	\$54.12	\$143.49	30.22%	9.59%
90	\$44.26	\$144.80	\$57.76	\$158.30	30.51%	9.33%
100	\$46.96	\$158.67	\$61.40	\$173.11	30.77%	9.11%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/07
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: S. RICHARDS

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

<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>	
CUSTOMER CHARGE	\$30.00	CUSTOMER CHARGE	\$35.00
DISTRIB. CHARGE	\$0.23045 PER THERM	DISTRIB. CHARGE	\$0.28119 PER THERM

EST. GAS COST	<u>\$1.11710 PER THERM</u>
THERM USAGE INCREMENT	<u>100 THERMS</u>
AVERAGE USAGE PER CUSTOMER	<u>409 THERMS/MONTH</u>

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	\$30.00	\$30.00	\$35.00	\$35.00	16.67%	16.67%
100	\$53.05	\$164.76	\$63.12	\$174.83	18.99%	6.11%
200	\$76.09	\$299.51	\$91.24	\$314.66	19.91%	5.06%
300	\$99.14	\$434.27	\$119.36	\$454.49	20.40%	4.66%
400	\$122.18	\$569.02	\$147.48	\$594.32	20.70%	4.45%
500	\$145.23	\$703.78	\$175.60	\$734.15	20.91%	4.32%
600	\$168.27	\$838.53	\$203.71	\$873.98	21.06%	4.23%
700	\$191.32	\$973.29	\$231.83	\$1,013.81	21.18%	4.16%
800	\$214.36	\$1,108.04	\$259.95	\$1,153.63	21.27%	4.11%
900	\$237.41	\$1,242.80	\$288.07	\$1,293.46	21.34%	4.08%
1,000	\$260.45	\$1,377.55	\$316.19	\$1,433.29	21.40%	4.05%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/07
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: S. RICHARDS

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

<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>	
CUSTOMER CHARGE	\$35.00	CUSTOMER CHARGE	\$50.00
DISTRIB. CHARGE	\$0.22267 PER THERM	DISTRIB. CHARGE	\$0.24433 PER THERM

EST. GAS COST	<u>\$1.11710 PER THERM</u>
THERM USAGE INCREMENT	<u>500 THERMS</u>
AVERAGE USAGE PER CUSTOMER	<u>1,710 THERMS/MONTH</u>

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	\$35.00	\$35.00	\$50.00	\$50.00	42.86%	42.86%
500	\$146.34	\$704.89	\$172.17	\$730.72	17.65%	3.66%
1,000	\$257.67	\$1,374.77	\$294.33	\$1,411.43	14.23%	2.67%
1,500	\$369.01	\$2,044.66	\$416.50	\$2,092.15	12.87%	2.32%
2,000	\$480.34	\$2,714.55	\$538.66	\$2,772.87	12.14%	2.15%
2,500	\$591.68	\$3,384.43	\$660.83	\$3,453.58	11.69%	2.04%
3,000	\$703.01	\$4,054.32	\$782.99	\$4,134.30	11.38%	1.97%
3,500	\$814.35	\$4,724.21	\$905.16	\$4,815.02	11.15%	1.92%
4,000	\$925.68	\$5,394.09	\$1,027.32	\$5,495.73	10.98%	1.88%
4,500	\$1,037.02	\$6,063.98	\$1,149.49	\$6,176.45	10.85%	1.85%
5,000	\$1,148.35	\$6,733.87	\$1,271.65	\$6,857.17	10.74%	1.83%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/07
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: S. RICHARDS

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

	<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>
CUSTOMER CHARGE	\$45.00	CUSTOMER CHARGE	\$150.00
DISTRIB. CHARGE	\$0.19533 PER THERM	DISTRIB. CHARGE	\$0.21157 PER THERM

EST. GAS COST	<u>\$1.11710 PER THERM</u>
THERM USAGE INCREMENT	<u>1,000 THERMS</u>
AVERAGE USAGE PER CUSTOMER	<u>7,527 THERMS/MONTH</u>

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%
1,000	\$240.33	\$1,357.43	\$361.57	\$1,478.67	50.45%	8.93%
2,000	\$435.66	\$2,669.87	\$573.14	\$2,807.35	31.56%	5.15%
3,000	\$630.99	\$3,982.30	\$784.71	\$4,136.02	24.36%	3.86%
4,000	\$826.32	\$5,294.73	\$996.28	\$5,464.69	20.57%	3.21%
5,000	\$1,021.65	\$6,607.17	\$1,207.85	\$6,793.37	18.23%	2.82%
6,000	\$1,216.98	\$7,919.60	\$1,419.42	\$8,122.04	16.63%	2.56%
7,000	\$1,412.31	\$9,232.03	\$1,630.99	\$9,450.71	15.48%	2.37%
8,000	\$1,607.64	\$10,544.47	\$1,842.56	\$10,779.39	14.61%	2.23%
9,000	\$1,802.97	\$11,856.90	\$2,054.13	\$12,108.06	13.93%	2.12%
10,000	\$1,998.30	\$13,169.34	\$2,265.70	\$13,436.74	13.38%	2.03%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/07
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: S. RICHARDS

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

	<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>
CUSTOMER CHARGE	\$85.00	CUSTOMER CHARGE	\$250.00
DISTRIB. CHARGE	\$0.17828 PER THERM	DISTRIB. CHARGE	\$0.15374 PER THERM

EST. GAS COST	<u>\$1.11710 PER THERM</u>
THERM USAGE INCREMENT	<u>7,500 THERMS</u>
AVERAGE USAGE PER CUSTOMER	<u>29,315 THERMS/MONTH</u>

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	\$85.00	\$85.00	\$250.00	\$250.00	194.12%	194.12%
7,500	\$1,422.10	\$9,800.38	\$1,403.05	\$9,781.33	-1.34%	-0.19%
15,000	\$2,759.20	\$19,515.75	\$2,556.10	\$19,312.65	-7.36%	-1.04%
22,500	\$4,096.30	\$29,231.13	\$3,709.15	\$28,843.98	-9.45%	-1.32%
30,000	\$5,433.40	\$38,946.51	\$4,862.20	\$38,375.31	-10.51%	-1.47%
37,500	\$6,770.50	\$48,661.88	\$6,015.25	\$47,906.63	-11.16%	-1.55%
45,000	\$8,107.60	\$58,377.26	\$7,168.30	\$57,437.96	-11.59%	-1.61%
52,500	\$9,444.70	\$68,092.63	\$8,321.35	\$66,969.28	-11.89%	-1.65%
60,000	\$10,781.80	\$77,808.01	\$9,474.40	\$76,500.61	-12.13%	-1.68%
67,500	\$12,118.90	\$87,523.39	\$10,627.45	\$86,031.94	-12.31%	-1.70%
75,000	\$13,456.00	\$97,238.76	\$11,780.50	\$95,563.26	-12.45%	-1.72%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/07
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: S. RICHARDS

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

<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>	
CUSTOMER CHARGE	\$150.00	CUSTOMER CHARGE	\$300.00
DISTRIB. CHARGE	\$0.10041 PER THERM	DISTRIB. CHARGE	\$0.11480 PER THERM

EST. GAS COST	<u>\$1.11710 PER THERM</u>
THERM USAGE INCREMENT	<u>10,000 THERMS</u>
AVERAGE USAGE PER CUSTOMER	<u>52.167 THERMS/MONTH</u>

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	\$300.00	\$300.00	100.00%	100.00%
10,000	\$1,154.10	\$12,325.14	\$1,448.00	\$12,619.04	25.47%	2.38%
20,000	\$2,158.20	\$24,500.27	\$2,596.00	\$24,938.07	20.29%	1.79%
30,000	\$3,162.30	\$36,675.41	\$3,744.00	\$37,257.11	18.39%	1.59%
40,000	\$4,166.40	\$48,850.54	\$4,892.00	\$49,576.14	17.42%	1.49%
50,000	\$5,170.50	\$61,025.68	\$6,040.00	\$61,895.18	16.82%	1.42%
60,000	\$6,174.60	\$73,200.81	\$7,188.00	\$74,214.21	16.41%	1.38%
70,000	\$7,178.70	\$85,375.95	\$8,336.00	\$86,533.25	16.12%	1.36%
80,000	\$8,182.80	\$97,551.08	\$9,484.00	\$98,852.28	15.90%	1.33%
90,000	\$9,186.90	\$109,726.22	\$10,632.00	\$111,171.32	15.73%	1.32%
100,000	\$10,191.00	\$121,901.35	\$11,780.00	\$123,490.35	15.59%	1.30%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/07
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: S. RICHARDS

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

<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>	
CUSTOMER CHARGE	\$35.00	CUSTOMER CHARGE	\$45.00
DISTRIB. CHARGE	\$0.14013 PER THERM	DISTRIB. CHARGE	\$0.18860 PER THERM

EST. GAS COST	<u>\$1.11710 PER THERM</u>
THERM USAGE INCREMENT	<u>500 THERMS</u>
AVERAGE USAGE PER CUSTOMER	<u>2,381 THERMS/MONTH</u>

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	\$35.00	\$35.00	\$45.00	\$45.00	28.57%	28.57%
500	\$105.07	\$663.62	\$139.30	\$697.85	32.58%	5.16%
1,000	\$175.13	\$1,292.23	\$233.60	\$1,350.70	33.39%	4.52%
1,500	\$245.20	\$1,920.85	\$327.90	\$2,003.56	33.73%	4.31%
2,000	\$315.26	\$2,549.47	\$422.20	\$2,656.41	33.92%	4.19%
2,500	\$385.33	\$3,178.08	\$516.50	\$3,309.26	34.04%	4.13%
3,000	\$455.39	\$3,806.70	\$610.80	\$3,962.11	34.13%	4.08%
3,500	\$525.46	\$4,435.32	\$705.10	\$4,614.96	34.19%	4.05%
4,000	\$595.52	\$5,063.93	\$799.40	\$5,267.81	34.24%	4.03%
4,500	\$665.59	\$5,692.55	\$893.70	\$5,920.67	34.27%	4.01%
5,000	\$735.65	\$6,321.17	\$988.00	\$6,573.52	34.30%	3.99%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/07
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: S. RICHARDS

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

<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>	
CUSTOMER CHARGE	\$150.00	CUSTOMER CHARGE	\$300.00
DISTRIB. CHARGE	\$0.07227 PER THERM	DISTRIB. CHARGE	\$0.07223 PER THERM

EST. GAS COST \$1,117.10 PER THERM
 THERM USAGE INCREMENT 25,000 THERMS
 AVERAGE USAGE PER CUSTOMER 156.182 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	\$300.00	\$300.00	100.00%	100.00%
25,000	\$1,956.75	\$29,884.34	\$2,105.75	\$30,033.34	7.61%	0.50%
50,000	\$3,763.50	\$59,618.68	\$3,911.50	\$59,766.68	3.93%	0.25%
75,000	\$5,570.25	\$89,353.01	\$5,717.25	\$89,600.01	2.64%	0.16%
100,000	\$7,377.00	\$119,087.35	\$7,523.00	\$119,233.35	1.98%	0.12%
125,000	\$9,183.75	\$148,821.69	\$9,328.75	\$148,966.69	1.58%	0.10%
150,000	\$10,990.50	\$178,556.03	\$11,134.50	\$178,700.03	1.31%	0.08%
175,000	\$12,797.25	\$208,290.37	\$12,940.25	\$208,433.37	1.12%	0.07%
200,000	\$14,604.00	\$238,024.70	\$14,746.00	\$238,166.70	0.97%	0.06%
225,000	\$16,410.75	\$267,759.04	\$16,551.75	\$267,900.04	0.86%	0.05%
250,000	\$18,217.50	\$297,493.38	\$18,357.50	\$297,633.38	0.77%	0.05%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-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: 12/31/07
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: S. RICHARDS

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

<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>	
CUSTOMER CHARGE	\$225.00	CUSTOMER CHARGE	\$475.00
DISTRIB. CHARGE	\$0.03522 PER THERM	DISTRIB. CHARGE	\$0.03363 PER THERM

EST. GAS COST	<u>\$1.11710 PER THERM</u>
THERM USAGE INCREMENT	<u>175,000 THERMS</u>
AVERAGE USAGE PER CUSTOMER	<u>800,384 THERMS/MONTH</u>

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	\$475.00	\$475.00	111.11%	111.11%
175,000	\$6,388.50	\$201,881.62	\$6,360.25	\$201,853.37	-0.44%	-0.01%
350,000	\$12,552.00	\$403,538.23	\$12,245.50	\$403,231.73	-2.44%	-0.08%
525,000	\$18,715.50	\$605,194.85	\$18,130.75	\$604,610.10	-3.12%	-0.10%
700,000	\$24,879.00	\$806,851.46	\$24,016.00	\$805,988.46	-3.47%	-0.11%
875,000	\$31,042.50	\$1,008,508.08	\$29,901.25	\$1,007,366.83	-3.68%	-0.11%
1,050,000	\$37,206.00	\$1,210,164.70	\$35,786.50	\$1,208,745.20	-3.82%	-0.12%
1,225,000	\$43,369.50	\$1,411,821.31	\$41,671.75	\$1,410,123.56	-3.91%	-0.12%
1,400,000	\$49,533.00	\$1,613,477.93	\$47,557.00	\$1,611,501.93	-3.99%	-0.12%
1,575,000	\$55,696.50	\$1,815,134.55	\$53,442.25	\$1,812,880.30	-4.05%	-0.12%
1,750,000	\$61,860.00	\$2,016,791.16	\$59,327.50	\$2,014,258.66	-4.09%	-0.13%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-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: 12/31/07
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: S. RICHARDS

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

	<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>
CUSTOMER CHARGE	\$225.00	CUSTOMER CHARGE	\$475.00
DISTRIB. CHARGE	\$0.01002 PER THERM	DISTRIB. CHARGE	\$0.00848 PER THERM

EST. GAS COST	<u>\$1.11710 PER THERM</u>
THERM USAGE INCREMENT	<u>750,000 THERMS</u>
AVERAGE USAGE PER CUSTOMER	<u>4,222.287 THERMS/MONTH</u>

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	\$475.00	\$475.00	111.11%	111.11%
750,000	\$7,740.00	\$845,567.64	\$6,835.00	\$844,662.64	-11.69%	-0.11%
1,500,000	\$15,255.00	\$1,690,910.28	\$13,195.00	\$1,688,850.28	-13.50%	-0.12%
2,250,000	\$22,770.00	\$2,536,252.92	\$19,555.00	\$2,533,037.92	-14.12%	-0.13%
3,000,000	\$30,285.00	\$3,381,595.56	\$25,915.00	\$3,377,225.56	-14.43%	-0.13%
3,750,000	\$37,800.00	\$4,226,938.20	\$32,275.00	\$4,221,413.20	-14.62%	-0.13%
4,500,000	\$45,315.00	\$5,072,280.85	\$38,635.00	\$5,065,600.85	-14.74%	-0.13%
5,250,000	\$52,830.00	\$5,917,623.49	\$44,995.00	\$5,909,788.49	-14.83%	-0.13%
6,000,000	\$60,345.00	\$6,762,966.13	\$51,355.00	\$6,753,976.13	-14.90%	-0.13%
6,750,000	\$67,860.00	\$7,608,308.77	\$57,715.00	\$7,598,163.77	-14.95%	-0.13%
7,500,000	\$75,375.00	\$8,453,651.41	\$64,075.00	\$8,442,351.41	-14.99%	-0.13%

SUPPORTING SCHEDULES: E-2 p.1, H-1 p.11-12

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-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: 12/31/07
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: S. RICHARDS

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

<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>	
CUSTOMER CHARGE	\$100.00	CUSTOMER CHARGE	\$150.00
DISTRIB. CHARGE	\$0.13622 PER THERM	DISTRIB. CHARGE	\$0.15616 PER THERM

EST. GAS COST	<u>\$1.08584 PER THERM</u>
THERM USAGE INCREMENT	<u>2,500 THERMS</u>
AVERAGE USAGE PER CUSTOMER	<u>11,988 THERMS/MONTH</u>

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	50.00%	50.00%
2,500	\$440.55	\$3,155.14	\$540.40	\$3,254.99	22.66%	3.16%
5,000	\$781.10	\$6,210.28	\$930.80	\$6,359.98	19.17%	2.41%
7,500	\$1,121.65	\$9,265.42	\$1,321.20	\$9,464.97	17.79%	2.15%
10,000	\$1,462.20	\$12,320.56	\$1,711.60	\$12,569.96	17.06%	2.02%
12,500	\$1,802.75	\$15,375.70	\$2,102.00	\$15,674.95	16.60%	1.95%
15,000	\$2,143.30	\$18,430.84	\$2,492.40	\$18,779.94	16.29%	1.89%
17,500	\$2,483.85	\$21,485.98	\$2,882.80	\$21,884.93	16.06%	1.86%
20,000	\$2,824.40	\$24,541.12	\$3,273.20	\$24,989.92	15.89%	1.83%
22,500	\$3,164.95	\$27,596.26	\$3,663.60	\$28,094.91	15.76%	1.81%
25,000	\$3,505.50	\$30,651.40	\$4,054.00	\$31,199.90	15.65%	1.79%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF RATE BASE. (PLANT)

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/07
 PROJECTED TEST YEAR: 12/31/09
 PRIOR YEARS: 12/31/03 - 12/31/06
 WITNESS: S. RICHARDS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	ACCT. NO.	PLANT	HISTORIC BASE YEAR ENDED 12/31/07					COMPANY ADJUSTED	PROJECTED TEST YEAR ENDED 12/31/09
			13-MO. AVG. YEAR ENDED 12/31/03	13-MO. AVG. YEAR ENDED 12/31/04	13-MO. AVG. YEAR ENDED 12/31/05	13-MO. AVG. YEAR ENDED 12/31/06	PER BOOKS		
1	362	LOCAL STORAGE PLANT:	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	301-303	INTANGIBLE PLANT:	\$13,966,577	\$15,637,898	\$15,804,035	\$16,539,352	\$17,389,473	17,389,473	\$15,050,317
		DISTRIBUTION PLANT:							
3	374	LAND AND LAND RIGHTS	\$3,421,438	\$3,230,313	\$3,463,279	\$4,001,481	\$4,456,040	4,456,040	\$5,328,591
4	375	STRUCTURES AND IMPROVEMENTS	15,494,972	15,017,405	14,432,003	14,554,470	15,713,614	15,713,614	\$18,462,846
5	376	MAINS	363,914,497	409,054,769	421,162,463	434,727,782	454,940,781	454,940,781	\$560,521,169
6	377	COMPRESSOR STA. EQUIP.	-	-	-	-	-	-	\$0
7	378	MEAS.& REG. STA. EQUIP.-GEN.	4,217,647	4,681,151	4,880,359	5,048,052	5,188,049	5,188,049	\$6,509,176
8	379	MEAS.& REG. STA. EQUIP.-CG	6,157,461	6,789,112	8,087,650	8,311,274	8,439,896	8,439,896	\$9,306,051
9	380	SERVICES	156,849,574	167,737,395	177,249,477	187,153,967	197,559,903	197,559,903	\$216,316,951
10	381-382	METERS	52,894,688	56,747,839	60,627,632	64,795,371	69,994,301	69,994,301	\$78,721,614
11	383-384	HOUSE REGULATORS	18,116,633	19,470,235	20,485,949	22,021,697	23,878,146	23,878,146	\$25,809,638
12	385	INDUSTRIAL MEAS.®. EQUIP.	8,438,296	8,746,191	8,980,106	9,319,864	9,565,802	9,565,802	\$9,887,388
13	386	PROPERTY ON CUSTOMER PREMISES	64,264	51,942	51,942	7,991	-	-	\$0
14	387	OTHER EQUIPMENT	1,291,566	1,426,580	1,589,898	1,798,380	2,115,135	2,115,135	\$2,430,276
15	106	OTHER NOT YET CLASSIFIED	69,452,643	38,042,179	40,117,070	41,559,134	39,237,459	39,237,459	\$1,605,352
16		TOTAL DISTR. PLANT	<u>\$700,414,059</u>	<u>\$730,995,111</u>	<u>\$761,127,828</u>	<u>\$793,299,443</u>	<u>\$831,089,126</u>	<u>\$831,089,126</u>	<u>\$924,899,052</u>
16		GENERAL PLANT:	\$41,730,642	\$40,273,568	\$40,003,895	\$41,216,028	\$41,362,378	\$40,061,093	\$48,873,806
17		PROPERTY HELD FOR FUTURE USE:	\$228,995	\$228,995	\$228,995	\$228,995	\$228,995	\$0	(\$0)
18		PLANT ACQUISITIONS:	\$5,249,000	\$5,249,000	\$5,249,000	\$5,249,000	\$5,248,671	\$2,301,792	\$2,301,671
19		CWIP:	\$16,685,000	\$15,132,000	\$11,259,000	\$16,011,000	\$20,636,659	\$20,539,632	\$18,249,444
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>\$778,274,274</u>	<u>\$807,516,572</u>	<u>\$833,672,753</u>	<u>\$872,543,818</u>	<u>\$915,955,260</u>	<u>\$911,381,115</u>	<u>\$1,008,374,290</u>

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

RECAP SCHEDULES: H-3

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: PEOPLES GAS SYSTEM

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/07
 PROJECTED TEST YEAR: 12/31/09
 PRIOR YEARS: 12/31/03 - 12/31/06
 WITNESS: S. RICHARDS

DOCKET NO.: 080318-GU

LINE NO.	ACCT. NO.	DESCRIPTION	HISTORIC BASE YEAR ENDED 12/31/07					COMPANY ADJUSTED	PROJECTED TEST YEAR ENDED 12/31/09
			13-MO. AVG. YEAR ENDED 12/31/03	13-MO. AVG. YEAR ENDED 12/31/04	13-MO. AVG. YEAR ENDED 12/31/05	13-MO. AVG. YEAR ENDED 12/31/06	PER BOOKS		
1	362	LOCAL STORAGE PLANT:	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	301-303	INTANGIBLE PLANT:	(\$7,796,605)	(\$9,880,502)	(\$10,812,303)	(\$11,889,219)	(\$13,079,609)	(\$13,079,609)	(\$12,876,171)
		DISTRIBUTION PLANT:							
3	374	LAND AND LAND RIGHTS	\$13,235	\$30,498	\$3,603	\$3,603	\$3,603	\$3,603	
4	375	STRUCTURES AND IMPROVEMENTS	(\$2,946,332)	(\$1,980,824)	(\$2,977,757)	(\$3,362,640)	(\$3,692,506)	(\$3,692,506)	(\$3,245,506)
5	376	MAINS	(\$147,973,911)	(\$159,140,592)	(\$171,613,651)	(\$183,919,172)	(\$198,156,746)	(\$198,156,746)	(\$3,878,799)
6	377	COMPRESSOR STA. EQUIP.	\$0	\$0	\$0	\$0	\$0	\$0	(\$229,756,990)
7	378	MEAS. & REG. STA. EQUIP.-GEN.	(\$1,133,764)	(\$1,267,524)	(\$1,435,518)	(\$1,534,914)	(\$1,649,797)	(\$1,649,797)	\$0
8	379	MEAS. & REG. STA. EQUIP.	(\$1,878,476)	(\$2,035,235)	(\$2,230,768)	(\$2,421,025)	(\$2,642,517)	(\$2,642,517)	(\$1,790,496)
9	380	SERVICES	(\$65,652,377)	(\$70,913,333)	(\$76,160,757)	(\$82,066,689)	(\$88,852,128)	(\$88,852,128)	(\$2,997,388)
10	381-382	METERS	(\$15,312,358)	(\$15,746,265)	(\$16,536,971)	(\$18,282,976)	(\$21,075,133)	(\$21,075,133)	(\$105,933,800)
11	383-384	HOUSE REGULATORS	(\$6,259,727)	(\$6,765,656)	(\$7,283,869)	(\$8,028,538)	(\$8,897,037)	(\$8,897,037)	(\$26,328,859)
12	385	INDUSTRIAL MEAS. & REG. EQUIP.	(\$2,761,433)	(\$2,772,505)	(\$3,019,735)	(\$3,291,490)	(\$3,564,824)	(\$3,564,824)	(\$9,736,418)
13	386	PROPERTY ON CUSTOMER PREMISES	(\$24,162)	(\$7,359)	(\$12,552)	(\$2,364)	\$0	\$0	(\$4,221,483)
14	387	OTHER EQUIPMENT	(\$726,177)	(\$636,696)	(\$741,382)	(\$939,081)	(\$968,129)	(\$968,129)	\$0
15		TOTAL DISTR. PLANT	<u>(\$244,655,482)</u>	<u>(\$261,235,490)</u>	<u>(\$282,009,256)</u>	<u>(\$303,835,286)</u>	<u>(\$329,495,214)</u>	<u>(\$329,495,214)</u>	<u>(\$369,093,622)</u>
16		GENERAL PLANT:							
17		RWIP:	(\$15,021,738)	(\$15,931,283)	(\$17,283,003)	(\$20,373,244)	(\$20,255,608)	(\$19,975,040)	(\$22,753,304)
18		AMORT. ACQ. ADJUSTMENT	\$1,528,926	\$262,722	\$1,302,026	\$1,384,670	\$1,829,159	\$1,829,159	\$1,862,907
19		AMORT. OTHER UTILITY PLANT	(\$2,566,675)	(\$2,723,046)	(\$2,879,418)	(\$3,035,790)	(\$3,192,161)	(\$1,366,966)	(\$3,504,168)
20		PRODUCTION PLANT	(\$653,700)	(\$693,281)	(\$735,798)	(\$792,949)	(\$847,618)	(\$847,619)	\$0
21		CUST. ADV. FOR CONSTRUCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		TOTAL ACCUMULATED DEPRECIATION	<u>(\$271,529,273)</u>	<u>(\$292,828,880)</u>	<u>(\$315,532,753)</u>	<u>(\$342,791,818)</u>	<u>(\$370,994,995)</u>	<u>(\$368,889,224)</u>	<u>(\$434,280,486)</u>
23		NET PLANT (Plant less Accum. Dep.)	\$506,745,000	\$514,687,692	\$518,140,000	\$529,752,000	\$544,960,285	\$542,491,892	\$575,093,805
24		Plus: WORKING CAPITAL	(\$808,000)	(\$5,597,000)	\$2,291,000	(\$15,694,000)	(\$8,367,605)	(\$28,713,411)	(\$11,494,371)
25		Equals: TOTAL RATE BASE	<u>\$505,937,000</u>	<u>\$509,090,692</u>	<u>\$520,431,000</u>	<u>\$514,058,000</u>	<u>\$536,592,680</u>	<u>\$513,778,481</u>	<u>\$563,599,434</u>

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

RECAP SCHEDULES: H-3

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/07
 PROJECTED TEST YEAR: 12/31/09
 PRIOR YEARS: 12/31/03 - 12/31/06
 WITNESS: S. RICHARDS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

		HISTORIC BASE YEAR ENDED 12/31/07							PROJECTED TEST YEAR ENDED 12/31/09
		12/31/03	12/31/04	12/31/05	12/31/06	PER BOOKS	COMPANY ADJUSTED		
LINE NO.	ACCT. NO. OPERATION AND MAINTENANCE								
1	740-848 LOCAL STORAGE PLANT:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
DISTRIBUTION PLANT:									
2	870 SUPERVISION & ENGINEERING	\$426,437	\$286,561	\$247,117	\$304,342	\$336,399	\$336,399	\$361,376	
3	871 DISTRIBUTION LOAD DISPATCHING	\$56,364	\$53,100	\$28,738	\$5,364	\$5,509	\$5,509	369,911	
4	872 COMPRESSOR STATION	\$20,829	\$7,133	\$6,659	\$18,048	\$1,938	\$1,938	1,884	
5	873 COMPRESSOR STA. FUEL	\$45	\$0	\$34	\$0	\$0	\$0	-	
6	874 MAINS & SERVICES	\$5,224,597	\$5,575,835	\$6,139,067	\$6,279,344	\$6,095,614	\$6,095,614	6,596,578	
7	875 MEAS. & REG. - GENERAL	\$132,436	\$124,499	\$142,238	\$141,329	\$164,862	\$164,862	176,063	
8	876 MEAS. & REG. - INDUSTRIAL	\$78,458	\$87,313	\$56,230	\$65,231	(\$3,887)	(\$3,887)	(4,062)	
9	877 MEAS. & REG. - CITY GATE	\$61,363	\$43,547	\$55,665	\$43,619	\$73,706	\$73,706	78,729	
10	878 METER & HOUS REG. EXPENSE	\$2,103,142	\$2,332,217	\$2,569,580	\$1,841,056	\$2,115,226	\$2,115,226	3,093,304	
11	879 CUSTOMER INSTALLATIONS	\$1,762,288	\$1,808,079	\$2,016,821	\$2,316,295	\$2,287,598	\$2,287,598	2,481,648	
12	880 OTHER EXPENSE	\$1,042,195	\$1,572,952	\$1,482,786	\$1,432,577	\$1,383,529	\$1,383,529	1,569,525	
13	881 RENTS	\$116,808	\$120,361	\$108,507	\$133,024	\$146,692	\$146,692	154,116	
14	885 SUPERVISION & ENGINEERING	\$0	\$1,483	\$0	\$0	\$0	\$0	-	
15	886 STRUCTURES & IMPROVEMENTS	\$212,735	\$164,707	\$205,147	\$349,841	\$208,153	\$208,153	222,230	
16	887 MAINS	\$1,192,312	\$1,104,168	\$1,212,817	\$1,496,614	\$1,888,624	\$1,888,624	2,522,844	
17	888 COMPRESSOR STA. EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	-	
18	889 MEAS. & REG. - GENERAL	\$233,509	\$222,651	\$233,413	\$240,903	\$248,600	\$248,600	269,226	
19	890 MEAS. & REG. - INDUSTRIAL	\$160,653	\$220,298	\$457,253	\$374,347	\$423,508	\$423,508	459,123	
20	891 MEAS. & REG. - GATE STATION	\$422,223	\$469,054	\$432,627	\$437,649	\$499,001	\$499,001	538,437	
21	892 SERVICES	\$493,408	\$433,180	\$503,316	\$544,580	\$582,189	\$582,189	630,097	
22	893 METERS & HOUSE REGULATORS	\$374,357	\$364,666	\$361,432	\$390,962	\$423,998	\$423,998	457,928	
23	894 OTHER EQUIPMENT	\$138,550	\$111,741	\$79,416	\$60,297	\$86,035	\$86,035	92,473	
24	TOTAL DISTRIBUTION EXPENSES	<u>\$14,252,709</u>	<u>\$15,103,545</u>	<u>\$16,338,853</u>	<u>\$16,475,422</u>	<u>\$16,967,294</u>	<u>\$16,967,294</u>	<u>\$20,071,430</u>	

SUPPORTING SCHEDULES: C-5 p.1, G-2, p.10, G-2 p.11, G-2 p.12, G-2 p.13

RECAP SCHEDULES: H-3

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/07
 PROJECTED TEST YEAR: 12/31/09
 PRIOR YEARS: 12/31/03 - 12/31/06
 WITNESS: S. RICHARDS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

		HISTORIC BASE YEAR ENDED 12/31/07							PROJECTED TEST YEAR ENDED 12/31/09
		12/31/03	12/31/04	12/31/05	12/31/06	PER BOOKS	COMPANY ADJUSTED		
LINE ACCT. NO.	OPERATION AND MAINTENANCE								
CUSTOMER ACCOUNTS									
1	901 SUPERVISION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2	902 METER READING EXPENSE	\$1,738,886	\$1,876,326	\$1,969,125	\$2,385,590	\$2,399,583	\$2,399,583	\$2,583,749	
3	903 CUST. RECORDS & COLLECTIONS	\$4,632,512	\$4,884,163	\$4,883,275	\$5,032,731	\$5,213,801	\$5,213,801	\$5,613,877	
4	904 UNCOLLECTIBLE ACCOUNTS	\$1,112,710	\$1,457,749	\$2,057,868	\$1,428,449	\$1,172,159	\$1,172,159	\$849,420	
5	905 MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6	TOTAL CUSTOMER ACCOUNTS	<u>\$7,484,108</u>	<u>\$8,218,238</u>	<u>\$8,910,268</u>	<u>\$8,846,770</u>	<u>\$8,785,543</u>	<u>\$8,785,543</u>	<u>\$9,047,046</u>	
7	907-910 CUSTOMER SERV & INFO. EXP.	\$11,646,100	\$11,156,699	\$9,397,102	\$8,934,961	\$7,366,789	\$0	\$0	
8	911-916 SALES EXPENSE	\$7,659,538	\$6,909,473	\$5,957,813	\$5,659,973	\$5,419,542	\$5,419,542	\$6,223,067	
9	932 MAINT. OF GEN. PLANT	\$203,264	\$217,393	\$237,938	\$239,712	\$190,140	\$158,136	\$169,725	
10	920-931 ADMINISTRATION AND GENERAL	\$31,922,251	\$30,175,658	\$32,353,964	\$34,628,081	\$34,594,410	\$34,396,215	\$37,097,632	
11	TOTAL OPER. & MAINT. EXPENSE	<u>\$73,167,970</u>	<u>\$71,781,006</u>	<u>\$73,195,938</u>	<u>\$74,984,919</u>	<u>\$73,323,718</u>	<u>\$65,728,730</u>	<u>\$72,608,899</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF EXPENSES AND COST OF SERVICE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/07
 PROJECTED TEST YEAR: 12/31/09
 PRIOR YEARS: 12/31/03 - 12/31/06
 WITNESS: S. RICHARDS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE	HISTORIC BASE YEAR ENDED 12/31/07							PROJECTED TEST YEAR ENDED 12/31/09
	12/31/03	12/31/04	12/31/05	12/31/06	PER BOOKS	COMPANY ADJUSTED		
NO. EXPENSES AND COST OF SERVICE								
1	DEPRECIATION EXPENSE	\$30,910,780	\$32,213,318	\$33,118,795	\$34,313,246	\$37,976,430	\$37,863,520	\$41,967,130
2	AMORT. OF ENVIRONMENTAL	\$639,996	\$639,996	\$639,996	\$639,996	\$639,996	\$639,996	\$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	\$156,624
5	AMORT. OF LEASE IMPROVEMENTS/OTHER	\$1,018,291	\$1,065,040	\$1,108,530	\$1,310,966	\$1,181,459	\$1,181,459	\$1,040,979
6	TOTAL DEPREC. & AMORT. EXPENSE	<u>\$32,725,439</u>	<u>\$34,074,726</u>	<u>\$35,023,693</u>	<u>\$36,420,679</u>	<u>\$39,954,257</u>	<u>\$39,841,347</u>	<u>\$43,804,733</u>
TAXES OTHER THAN INCOME								
7	REVENUE RELATED	\$13,301,371	\$14,237,727	\$16,628,280	\$22,746,158	\$23,721,890	\$1,645,576	\$1,045,183
8	OTHER	\$10,819,331	\$10,924,679	\$11,394,156	\$11,537,993	\$10,534,584	\$8,011,482	\$9,778,750
9	TOTAL TAXES OTHER THAN INCOME	<u>\$24,120,702</u>	<u>\$25,162,406</u>	<u>\$28,022,436</u>	<u>\$34,284,151</u>	<u>\$34,256,474</u>	<u>\$9,657,058</u>	<u>\$10,823,933</u>
10	GAIN ON SALE OF PROPERTY	\$0	\$0	\$0	\$0	\$0	(\$234,343)	(\$480,321)
11	RETURN (REQUIRED N.O.I.)	\$39,259,465	\$42,708,028	\$44,624,506	\$43,404,459	\$40,921,149	\$41,045,483	\$50,060,255
12	INCOME TAXES	\$15,184,091	\$17,231,976	\$18,356,762	\$17,535,813	\$14,653,313	\$15,138,007	\$19,576,718
13	TOTAL COST TO SERVE	<u>\$184,457,667</u>	<u>\$190,958,142</u>	<u>\$199,223,335</u>	<u>\$206,629,921</u>	<u>\$203,108,911</u>	<u>\$171,176,282</u>	<u>\$196,394,217</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: 12/31/2007
WITNESS: R. WALL

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

RATE CLASSES

Line No.	DESCRIPTION	RESIDENTIAL	RESIDENTIAL GENERATORS	COMMERCIAL STREET LIGHTING	COMMERCIAL GENERATORS	(1 - 1,999) SMALL GENERAL SERVICE	(2,000 - 9,999) GENERAL SERVICE 1	(10,000 - 49,999) GENERAL SERVICE 2	(50,000 - 249,999) GENERAL SERVICE 3
1	SERVICE LINE: PIPE AND PIPING	\$ 600.00	\$ 600.00	\$ 345.00	\$ 1,220.00	\$ 1,220.00	\$ 1,750.00	\$ 3,370.00	\$ 6,780.00
2	METER: METER COST	\$ 40.00	\$ 40.00	\$ 40.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 1,005.00
	METER & REGULATOR SET	\$ 100.00	\$ 100.00	\$ 100.00	\$ 320.00	\$ 320.00	\$ 760.00	\$ 760.00	\$ 890.00
3	REGULATOR: REGULATOR COST	\$ 23.00	\$ 23.00	\$ 23.00	\$ 45.00	\$ 45.00	\$ 95.00	\$ 150.00	\$ 250.00
4	TOTAL	<u>\$ 763.00</u>	<u>\$ 763.00</u>	<u>\$ 508.00</u>	<u>\$ 1,685.00</u>	<u>\$ 1,685.00</u>	<u>\$ 2,705.00</u>	<u>\$ 4,380.00</u>	<u>\$ 8,925.00</u>
5	INDEX (1)	1.00	1.00	0.67	2.21	2.21	3.55	5.74	11.70

(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: 12/31/2007
WITNESS: R. WALL

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

Line No.	DESCRIPTION	RATE CLASSES							
		(250,000 - 499,999) GENERAL SERVICE 4	(> 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	\$ 4,200.00	\$ 5,000.00	\$ 5,000.00	\$ 3,500.00	\$ 3,500.00	\$ 5,000.00
2	METER: METER COST METER & REGULATOR SET	\$ 3,250.00	\$ 4,000.00	\$ 4,000.00	\$ 6,500.00	\$ 10,000.00	\$ 2,700.00	\$ 2,700.00	\$ 10,000.00
		\$ 3,500.00	\$ 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	\$ 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>\$ 12,210.00</u>	<u>\$ 19,500.00</u>	<u>\$ 26,500.00</u>	<u>\$ 9,535.00</u>	<u>\$ 9,535.00</u>	<u>\$ 25,500.00</u>
5	INDEX (1)	14.10	16.00	16.00	25.56	33.42	12.50	12.50	33.42

(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: 12/31/2007
WITNESS: D. YARDLEY

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-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 4 through 7</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:					

SCHEDULE E-9

COST STUDY - TARIFF SHEETS

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE COPIES OF PROPOSED TARIFF SHEETS
IN LEGISLATIVE FORMAT.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/09
WITNESS: K. FLOYD

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

See proposed tariff sheets bound separately.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

**PEOPLES GAS SYSTEM
DOCKET NO. 080318-GU
MINIMUM FILING REQUIREMENTS
INDEX**

INTERIM RATE RELIEF SCHEDULES

<u>SCHEDULE</u>	<u>TITLE</u>	<u>PAGE</u>
F-1	CALCULATION OF INTERIM RATE RELIEF - RATE OF RETURN	173
F-2	CALCULATION OF INTERIM RATE RELIEF - WORKING CAPITAL - ASSETS	174
F-2	CALCULATION OF INTERIM RATE RELIEF - WORKING CAPITAL - LIABILITIES	175
F-3	CALCULATION OF INTERIM RATE RELIEF - ADJUSTMENTS TO RATE BASE	176
F-4	CALCULATION OF INTERIM RATE RELIEF - NET OPERATING INCOME	177
F-5	INTERIM RATE RELIEF - NET OPERATING INCOME ADJUSTMENTS	178 - 179
F-6	CALCULATION OF INTERIM RATE RELIEF - REVENUE EXPANSION FACTOR	180
F-7	CALCULATION OF INTERIM RATE RELIEF - REVENUE DEFICIENCY	181
F-8	CALCULATION OF INTERIM RATE RELIEF - COST OF CAPITAL	182
F-9	RECONCILIATION OF AVERAGE CAPITAL STRUCTURE TO AVERAGE JURISDICTIONAL RATE BASE (INTERIM)	183
F-10	CALCULATION OF INTERIM RATE RELIEF - DEFICIENCY ALLOCATION	184

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: 04/30/2008
WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

\$ in thousands

LINE NO.	UTILITY PLANT	AVERAGE PER BOOKS	ADJUSTMENT	ADJUSTED AVERAGE
1	PLANT IN SERVICE	\$ 903,206	(2,581)	\$ 900,625
2	ACQUISITION ADJUSTMENT	5,249	(2,947)	2,302
3	PROPERTY HELD FOR FUTURE USE	229	(229)	(0)
4	CONSTRUCTION WORK IN PROGRESS	21,278	(159)	21,119
5				0
6	TOTAL PLANT	929,961	(5,916)	924,045
	<u>DEDUCTIONS</u>			
7	ACCUM. PROV. - DEPR. & AMORT	(374,100)	2,980	(371,120)
8	CUSTOMER ADVANCES FOR CONST.	(6,399)		(6,399)
9				0
10				0
11				0
12	TOTAL DEDUCTIONS	(380,500)	2,980	(377,520)
13	PLANT NET	549,462	(2,936)	546,526
	<u>ALLOWANCE FOR WORKING CAPITAL</u>			
14	BALANCE SHEET METHOD	(12,801)	(18,512)	(31,313)
15	TOTAL RATE BASE	\$ 536,661	\$ (21,448)	\$ 515,212
16	NET OPERATING INCOME	\$ 40,447	\$ 87	\$ 40,534
17	RATE OF RETURN	7.54%		7.87%

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: 04/30/08
WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

\$ in thousands

COMPANY ADJUSTMENTS

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	NON-UTILITY	CAPITAL STRUCTURE	OTHER	AVERAGE ADJUSTED
1	OTHER INVESTMENTS	\$1,141			(\$1,141)	\$0
2	SINKING FUNDS	0		0		0
3	NON-UTILITY PROPERTY	6			0	6
4						
5	TOTAL PROPERTY & INVESTMENTS	1,146	0	0	(1,141)	6
6	CASH	(1,491)				(1,491)
7	SPECIAL DEPOSITS	25				25
8	WORKING FUNDS	6				6
9	TEMP. CASH INVESTMENTS	6,120			(6,120)	0
10	NOTES RECEIVABLE	0	0			0
11	CUST ACCTS REC-GAS	41,501				41,501
12	OTHER ACCOUNTS REC	3,528	(3,528)			0
13	ACCUM PROV UNCOLLECT ACCTS-GAS	(753)				(753)
14	RECEIVABLE ASSOC COMPANIES	112			(112)	0
15	ASSOC COMPANIES REC - SERVICES	309				309
16	PLANT & OPER MAT & SUPPLIES	1,395				1,395
17	MERCHANDISE	0	0			0
18	STORES EXPENSE	(24)				(24)
19	PREPAYMENTS	646				646
20	ACCTS REC - UNBILLED REVENUE	13,599				13,599
21	ACCTS REC - COMP RATE ADJUST	5,133			(5,133)	0
22	DERIVATIVE ASSET	3,927				3,927
23						
24	TOTAL CURRENT ASSETS	74,033	(3,528)	0	(11,365)	59,140
25	UNAMORT DD&E	3,637		(3,637)		0
26	CLEARING ACCTS	0				0
27	MISC. DEFERRED DEBITS	28,172				28,172
28	UNBUNDLING TRANSITION COSTS	0			0	0
29	UNAMORT RATE CASE	29			(29)	0
30	UNRECOVERED GAS COST	(6,342)			0	(6,342)
31	REGULATORY DERIVATIVE	375				375
32	TOTAL DEFERRED DEBITS	25,871	0	(3,637)	(29)	22,205
33	TOTAL ASSETS	\$101,051	(\$3,528)	(\$3,637)	(\$12,535)	\$81,351

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: 04/30/08
WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

\$ in thousands

COMPANY ADJUSTMENTS

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	NON-UTILITY	CAPITAL STRUCTURE	OTHER	AVERAGE ADJUSTED
1	ACCOUNTS PAYABLE	\$35,802				\$35,802
2	ACCOUNTS PAY - ASSOC CO.	(456)			456	0
3	ACCTS PAY - ASSOC CO SERVICES	4,377				4,377
4	CUSTOMER DEPOSITS - CURRENT	0				0
5	TAXES ACCRUED-GENERAL	4,752				4,752
6	TAXES ACCRUED-INCOME	478				478
7	INTEREST ACCRUED	4,401				4,401
8	DIVIDENDS DECLARED	1,121			(1,121)	0
9	TAX COLLECTIONS PAYABLE	2,015				2,015
10	INACTIVE DEPOSITS	0				0
11	CONSERVATION COST TRUE-UP	4,916		0		4,916
12	NON-UTILITY ACCRUED LIAB	0			0	0
13	DERIVATIVE LIABILITY	5,141				5,141
14	MISC CURRENT LIABILITIES	11,832				11,832
15	OTHER COMP INCOME (Unsettled hedges)				(523)	(523)
16	TOTAL CURRENT LIABILITIES	74,379	0	0	(1,188)	73,191
17	ACCUMULATED DEFERRED INC.TAX	0		0		0
18	DEFERRED INVESTMENT TAX CREDIT	0		0		0
19	CUSTOMER ADVANCES FOR CONSTRUCTION	0			0	0
20	CUSTOMER DEPOSITS	0		0		0
21	OTHER DEFERRED CREDITS	17,154				17,154
22	PENSIONS & BENEFITS RESERVE	22,319				22,319
23						
24	TOTAL DEFERRED LIABILITIES	39,473	0	0	0	39,473
25	TOTAL LIABILITIES	113,852	0	0	(1,188)	112,664
26	WORKING CAPITAL ALLOWANCE	(\$12,801)	(\$3,528)	(\$3,637)	(\$11,347)	(\$31,313)

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

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: 04/30/08
 WITNESS: J. P. HIGGINS

\$ 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)	(\$403)	To remove unapproved acquisition adjustment - West Florida To remove property held for future use To remove property not used in utility operations To remove MSEA adjustment
2	PROPERTY HELD FOR FUTURE USE	(229)		(229)	(31)	
3	NON-UTILITY PLANT	(2,581)		(2,581)	(353)	
4	CONSTRUCTION WORK IN PROGRESS	(159)		(159)	(22)	
5	TOTAL	<u>(5,916)</u>	<u>0</u>	<u>(5,916)</u>	<u>(808)</u>	
<u>ACCUM. DEPR. - UTILITY PLANT</u>						
6	ACQUISITION ADJUSTMENT	1,852		1,852	253	To remove unapproved acquisition adjustment - West Florida To remove property not used in utility operations
7	NON-UTILITY PLANT	1,128		1,128	154	
8						
9						
10	TOTAL	<u>2,980</u>	<u>0</u>	<u>2,980</u>	<u>407</u>	
11	ADJUSTED NET PLANT	<u>(2,936)</u>	<u>0</u>	<u>(2,936)</u>	<u>(401)</u>	
<u>ALLOWANCE FOR WORKING CAPITAL</u>						
12	See Schedule F-2 for details	(18,512)		(18,512)	(2,529)	
13	TOTAL RATE BASE ADJUSTMENTS	<u>(\$21,448)</u>	<u>\$0</u>	<u>(\$21,448)</u>	<u>(\$2,930)</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: 04/30/08
WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

\$ in thousands

NET OPERATING INCOME - HISTORIC BASE YEAR ENDED 04/30/2008

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>\$613,768</u>	<u>(\$444,765)</u>	<u>\$169,003</u>	<u>\$0</u>	<u>\$169,003</u>
<u>OPERATING EXPENSES:</u>						
2	O & M GAS EXPENSE	412,304	(412,304)	(0)	0	(0)
3	OPERATION & MAINTENANCE	72,253	(6,998)	65,254	0	65,254
4	DEPRECIATION & AMORTIZATION	40,561	(345)	40,216	0	40,216
5	TAXES OTHER THAN INCOME	33,797	(25,721)	8,077	0	8,077
6	INCOME TAXES					
7	-FEDERAL	11,450	451	11,902	0	11,902
8	-STATE	1,923	24	1,946	0	1,946
9	DEFERRED TAXES					
10	-FEDERAL	921		921	0	921
11	-STATE	153		153	0	153
12	INVESTMENT TAX CREDIT	<u>(41)</u>	<u>41</u>	<u>0</u>	<u>0</u>	<u>0</u>
13	TOTAL OPERATING EXPENSES	<u>573,321</u>	<u>(444,852)</u>	<u>128,469</u>	<u>0</u>	<u>128,469</u>
14	OPERATING INCOME	<u>\$40,447</u>	<u>\$87</u>	<u>\$40,534</u>	<u>\$0</u>	<u>\$40,534</u>

SUPPORTING SCHEDULES: F-5

RECAP SCHEDULES: F-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO N.O.I. AND
THE REVENUE REQUIREMENT EFFECT ON EACH.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 04/30/08
WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-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	(\$414,366)		(\$414,366)	(\$681,066)	Eliminate fuel revenue
2	ENERGY CONSERVATION REVENUE	(6,777)		(6,777)	(11,139)	Eliminate energy conservation revenue
3	FRANCHISE & GROSS RECEIPT TAX	(23,622)		(23,622)	(38,826)	Eliminate tax revenues
4						
5						
6	TOTAL REVENUE ADJUSTMENTS	<u>(444,765)</u>	<u>0</u>	<u>(444,765)</u>	<u>(731,031)</u>	
<u>OPERATIONS & MAINTENANCE EXPENSE</u>						
7	FUEL EXPENSE	(412,304)		(412,304)	(677,678)	Eliminate fuel expense
8	ENERGY CONSERVATION EXPENSE	(6,777)		(6,777)	(11,139)	Eliminate energy conservation expense
9	EMPLOYEE ACTIVITY EXPENSE	(117)		(117)	(192)	Remove expenses previously disallowed
10	AGA DUES	(7)		(7)	(12)	Remove expenses previously disallowed
11	CIVIC & SOCIAL CLUB DUES	(4)		(4)	(6)	Remove expenses previously disallowed
12	INTERCOMPANY ADJUSTMENT	(46)		(46)	(76)	Remove expenses previously disallowed
	MAINTENANCE OF GEN. PLANT	(30)		(30)	(49)	Remove expenses previously disallowed
13	MAINT. OF STRUCTURES & IMPROVEMEN	(9)		(9)	(15)	Remove expenses previously disallowed
14	ECONOMIC DEVELOPMENT ADJ.	(8)		(8)	(14)	Remove expenses previously disallowed
15						
16	TOTAL O & M ADJUSTMENTS	<u>(419,303)</u>	<u>0</u>	<u>(419,303)</u>	<u>(689,180)</u>	
<u>DEPRECIATION EXPENSE</u>						
17	ACQUISITION ADJUSTMENT	(80)		(80)	(131)	Remove expenses previously disallowed
18	NON-UTILITY ALLOCATION	(91)		(91)	(150)	Remove expenses previously disallowed
19	GAIN ON SALE OF PROPERTY	(173)		(173)	(285)	Remove expenses previously disallowed
20						
21	TOTAL DEPRECIATION EXPENSE ADJS	<u>(345)</u>	<u>0</u>	<u>(345)</u>	<u>(566)</u>	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: F-4

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO N.O.I. AND
THE REVENUE REQUIREMENT EFFECT ON EACH.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 04/30/08
WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-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	(2,062)		(2,062)	(3,388)	Eliminate revenue tax on fuel
2	FRANCHISE & GROSS RECEIPT TAX	(23,622)		(23,622)	(38,826)	Eliminate taxes on fuel
3	NON-UTILITY ALLOCATION	(37)		(37)	(61)	Remove expenses previously disallowed
4						
5	TOTAL TAXES OTHER THAN INCOME ADJ	<u>(25,721)</u>	<u>0</u>	<u>(25,721)</u>	<u>(42,276)</u>	
<u>FEDERAL INCOME TAXES</u>						
6	INTEREST SYNCHRONIZATION	309		309	508	
7	TAX EFFECT OF ABOVE ADJUSTMENTS	142		142	234	
8						
9						
10	TOTAL FEDERAL INCOME TAX ADJUSTME	<u>451</u>	<u>0</u>	<u>451</u>	<u>742</u>	
<u>STATE INCOME TAXES</u>						
11	TAX EFFECT OF ABOVE ADJUSTMENTS	24		24	39	
12						
13						
14	TOTAL STATE INCOME TAX ADJUSTMENT	<u>24</u>	<u>0</u>	<u>24</u>	<u>39</u>	
<u>DEFERRED INCOME TAXES</u>						
15	ITC AMORTIZATION	41		41	67	
16						
17						
18	TOTAL DEFERRED TAX ADJUSTMENTS	<u>41</u>	<u>0</u>	<u>41</u>	<u>67</u>	
19	TOTAL ALL ADJUSTMENTS	<u>\$87</u>	<u>\$0</u>	<u>\$87</u>	<u>\$143</u>	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: F-4

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: 04/30/08
WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-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	0.4511%
5	NET BEFORE INCOME TAXES (1)-(2)-(3)-(4)	99.0489%
6	STATE INCOME TAX RATE	5.5000%
7	STATE INCOME TAX (5 X 6)	5.4477%
8	NET BEFORE FEDERAL INCOME TAX (5)-(7)	93.6012%
9	FEDERAL INCOME TAX RATE	35.0000%
10	FEDERAL INCOME TAX (8 X 9)	32.7604%
11	REVENUE EXPANSION FACTOR (8)-(10)	60.8408%
12	NET OPERATING INCOME MULTIPLIER (100% / LINE 11)	1.6436

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE INTERIM RATE RELIEF REVENUE DEFICIENCY.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 04/30/08
 WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

\$ in thousands

LINE NO.	DESCRIPTION	AMOUNT
1	ADJUSTED RATE BASE	\$ 515,212
2	REQUESTED RATE OF RETURN	8.31%
3	N.O.I. REQUIREMENTS	\$ 42,814
4	LESS: ADJUSTED N.O.I.	\$ 40,534
5	N.O.I. DEFICIENCY	\$ 2,281
6	EXPANSION FACTOR	1.6436
7	REVENUE DEFICIENCY	<u>\$ 3,748</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: 04/30/08
WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

\$ in thousands

LINE NO.	DESCRIPTION	ADJUSTMENTS			ADJUSTED	RATIO	COST RATE	WEIGHTED COST
		PER BOOKS	SPECIFIC	PRO RATA				
1	LONG TERM DEBT	\$195,536	(\$3,637)	(\$5,958)	\$185,941	36.09%	7.23%	2.61%
2	SHORT TERM DEBT	12,863	0	(399)	12,463	2.42%	4.65%	0.11%
3	CUSTOMER DEPOSITS - RESIDENTIAL	9,448	0	0	9,448	1.83%	6.00%	0.11%
4	CUSTOMER DEPOSITS - COMMERCIAL	25,309	0	0	25,309	4.91%	7.00%	0.34%
5	INACTIVE DEPOSITS	319	0	0	319	0.06%		0.00%
6	COMMON EQUITY	268,072	(1,257)	(8,283)	258,531	50.18%	10.25%	5.14%
7	DEFERRED INCOME TAXES	25,113	(1,992)	0	23,122	4.49%		0.00%
8	TAX CREDITS - ZERO COST	0	79	0	79	0.02%		0.00%
9	TOTAL	\$536,661	(\$6,807)	(\$14,640)	\$515,213	100.00%		8.31%

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: 04/30/08
WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-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)	\$ 195,536	\$ 12,863	\$ 9,448	\$ 25,309	\$ 319	\$ 268,072	\$ 25,113	\$ -		\$ 536,661
2	<u>RECONCILING ITEMS:</u>										
3	SINKING FUNDS	0									0
4	INVESTMENT IN SUBSIDIARIES						(1,141)				(1,141)
5	NON-UTILITY PROPERTY						0				0
6	TEMP. CASH INVESTMENTS									(6,120)	(6,120)
7	NOTES RECEIVABLE						0				0
8	OTHER ACCOUNTS REC									(3,528)	(3,528)
9	RECEIVABLE ASSOC COMPANIES									(112)	(112)
10	MERCHANDISE						0				0
11	ACCTS REC - COMP RATE ADJUST							(1,980)		(3,153)	(5,133)
12	DERIVATIVE ASSET										0
13	UNAMORT DD&E	(3,637)									(3,637)
14	UNBUNDLING TRANSITION COSTS									0	0
15	UNAMORT RATE CASE							(11)		(18)	(29)
16	UNRECOVERED GAS COST									0	0
17	ACCOUNTS PAY - ASSOC CO.									(456)	(456)
18	DIVIDENDS DECLARED						1,121			0	1,121
19	CONSERVATION COST TRUE-UP									0	0
20	NON-UTILITY ACCRUED LIAB						0				0
21	PROPERTY HELD FOR FUTURE USE						(229)				(229)
22	GAIN ON SALE OF PROPERTY									0	0
23	NONUTILITY PLANT ADJUSTMENTS						(1,453)				(1,453)
24	MSEA ADJUSTMENT									(159)	(159)
25	ACQUISITION ADJUSTMENT									(1,095)	(1,095)
26	JOB DEVELOPMENT CREDITS						(79)		79		0
27	OTHER COMP INCOME - Unsettled hedges						523				523
28	TOTAL RECONCILING ITEMS	(3,637)	0	0	0	0	(1,257)	(1,992)	79	(14,640)	(21,448)
29	ADJUSTED CAPITAL STRUCTURE	191,899	12,863	9,448	25,309	319	266,815	23,122	79	(14,640)	515,213
30	PRORATA ALLOCATION %	40.6930%	2.7276%	0.0000%	0.0000%	0.0000%	56.5794%	0.0000%	0.0000%		100.0000%
31	PRORATA ALLOCATION	(5,958)	(399)	0	0	0	(8,283)	0	0	14,640	\$0
32	ADJUSTED CAPITAL STRUCTURE	\$ 185,941	\$ 12,463	\$ 9,448	\$ 25,309	\$ 319	\$ 258,531	\$ 23,122	\$ 79	\$ -	\$ 515,213

SUPPORTING SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE ALLOCATION OF INTERIM RATE RELIEF.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 04/30/08
WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

YEAR ENDED 04/30/2008

LINE NO.	RATE SCHEDULE	(1) AVERAGE BILLS	(2) THERM SALES	(3) CUSTOMER CHARGE	(4) ENERGY CHARGE	(5) TOTAL (4+5)	(6) DOLLAR INCREASE	(7) % INCREASE	(8) INCREASE DOLLARS PER THERM
1	RS Residential	304,173	66,130,888	\$ 35,602,160	\$ 24,909,522	\$ 60,511,682	\$ 1,465,960	2.42%	\$ 0.02217
2	CND Condominium	273	3,481,744	32,530	1,311,469	1,344,099	32,562	2.42%	\$ 0.00935
3	RSG Residential Standby Generator	-	-	-	-	-	-	-	\$ -
4	CSG Commercial Standby Generator	-	-	-	-	-	-	-	\$ -
5	SGS Small General Service	5,631	2,794,818	1,324,616	753,343	2,077,959	50,341	2.42%	\$ 0.01801
6	GS 1 General Service 1	19,055	106,076,187	6,698,316	24,445,257	31,143,573	754,486	2.42%	\$ 0.00711
7	GS 2 General Service 2	3,069	72,759,327	1,269,890	16,201,319	17,471,209	423,259	2.42%	\$ 0.00582
8	GS 3 General Service 3	801	71,872,443	426,398	14,038,844	14,465,242	350,436	2.42%	\$ 0.00488
9	GS 4 General Service 4	146	45,903,685	145,435	8,183,709	8,329,144	201,782	2.42%	\$ 0.00440
10	GS 5 General Service 5	101	67,342,396	175,650	6,761,850	6,937,500	168,068	2.42%	\$ 0.00250
11	CLS Commercial Street Lighting	64	763,660	0	97,970	97,970	2,373	2.42%	\$ 0.00311
12	NGV Nat. Gas Vehicles	15	447,521	6,370	62,711	69,081	1,674	2.42%	\$ 0.00374
13	WHS Wholesale	11	1,623,071	9,200	221,095	230,295	5,579	2.42%	\$ 0.00344
14	SIS Small interruptible Service	29	55,043,516	51,900	3,977,995	4,029,895	97,628	2.42%	\$ 0.00177
15	IS Interruptible Service	15	159,300,620	37,800	5,537,797	5,575,597	135,075	2.42%	\$ 0.00085
16	ISLV Large Interruptible Service	2	199,359,551	5,850	2,420,320	2,426,170	58,777	2.42%	\$ 0.00029
17	SC Special Contract	-	-	-	-	-	-	-	\$ -
18	TOTAL	333,385	852,899,427	\$ 45,786,214	\$ 108,923,200	\$ 154,709,414	\$ 3,748,000	2.42%	\$ 0.00439

* Per therm interim increase for this revenue class not applicable

SUPPORTING SCHEDULES: F-7

RECAP SCHEDULES:

PEOPLES GAS SYSTEM
DOCKET NO. 080318-GU
MINIMUM FILING REQUIREMENTS
INDEX

PROJECTED TEST YEAR SCHEDULES

<u>SCHEDULE</u>	<u>REFERENCE</u>	<u>TITLE</u>	<u>PAGE</u>
G-1	1 of 28	PROJECTED TEST YEAR RATE BASE	193
G-1	2 of 28	PROJECTED TEST YEAR WORKING CAPITAL - ASSETS	194
G-1	3 of 28	PROJECTED TEST YEAR WORKING CAPITAL - LIABILITIES	195
G-1	4 of 28	RATE BASE ADJUSTMENTS	196
G-1	5 of 28	HISTORIC BASE YEAR + 1 BALANCE SHEET - ASSETS	197
G-1	6 of 28	HISTORIC BASE YEAR + 1 BALANCE SHEET - LIABILITIES & CAPITALIZATION	198
G-1	7 of 28	PROJECTED TEST YEAR BALANCE SHEET - ASSETS	199
G-1	8 of 28	PROJECTED TEST YEAR BALANCE SHEET - LIABILITIES & CAPITALIZATION	200
G-1	9 of 28	HISTORIC BASE YEAR + 1 - 13-MONTH AVERAGE UTILITY PLANT	201
G-1	10 of 28	PROJECTED TEST YEAR - 13-MONTH AVERAGE UTILITY PLANT	202

PEOPLES GAS SYSTEM
DOCKET NO. 080318-GU
MINIMUM FILING REQUIREMENTS
INDEX

PROJECTED TEST YEAR SCHEDULES

<u>SCHEDULE</u>	<u>REFERENCE</u>	<u>TITLE</u>	<u>PAGE</u>
G-1	11 of 28	HISTORIC BASE YEAR + 1 - DEPRECIATION RESERVE BALANCES	203
G-1	12 of 28	PROJECTED TEST YEAR - DEPRECIATION RESERVE BALANCES	204
G-1	13 of 28	HISTORIC BASE YEAR + 1 - AMORTIZATION RESERVE BALANCES	205
G-1	14 of 28	PROJECTED TEST YEAR - AMORTIZATION RESERVE BALANCES	206
G-1	15 of 28	HISTORIC BASE YEAR + 1 - ALLOCATION OF COMMON PLANT	207
G-1	16 of 28	HISTORIC BASE YEAR + 1 - ALLOC. OF COMMON PLANT - DETAIL (PAGES 16a - 16c)	208 - 210
G-1	17 of 28	HISTORIC BASE YEAR + 1 - ALLOCATION OF COMMON PLANT - DETAIL	211
G-1	18 of 28	PROJECTED TEST YEAR - ALLOCATION OF COMMON PLANT	212
G-1	19 of 28	PROJECTED TEST YEAR - ALLOC. OF COMMON PLANT - DETAIL (PAGES 19a - 19c)	213 - 215
G-1	20 of 28	PROJECTED TEST YEAR - ALLOCATION OF COMMON PLANT - DETAIL	216

PEOPLES GAS SYSTEM
DOCKET NO. 080318-GU
MINIMUM FILING REQUIREMENTS
INDEX

PROJECTED TEST YEAR SCHEDULES

<u>SCHEDULE</u>	<u>REFERENCE</u>	<u>TITLE</u>	<u>PAGE</u>
G-1	21 of 28	HISTORIC BASE YEAR + 1 - ALLOC. OF DEPREC./AMORT. RESERVE - COMMON PLANT	217
G-1	22 of 28	PROJECTED TEST YEAR - ALLOC. OF DEPR./AMORT. RESERVE - COMMON PLANT	218
G-1	23 of 28	HISTORIC BASE YEAR + 1 - CONSTRUCTION BUDGET	219
G-1	24 of 28	HISTORIC BASE YEAR + 1 - MONTHLY PLANT ADDITIONS	220
G-1	25 of 28	HISTORIC BASE YEAR + 1 - MONTHLY PLANT RETIREMENTS	221
G-1	26 of 28	PROJECTED TEST YEAR - CONSTRUCTION BUDGET	222
G-1	27 of 28	PROJECTED TEST YEAR - MONTHLY PLANT ADDITIONS	223
G-1	28 of 28	PROJECTED TEST YEAR - MONTHLY PLANT RETIREMENTS	224
G-2	1 of 31	PROJECTED TEST YEAR NOI - SUMMARY	225
G-2	2 of 31	ADJUSTMENTS TO NET OPERATING INCOME	226

**PEOPLES GAS SYSTEM
DOCKET NO. 080318-GU
MINIMUM FILING REQUIREMENTS
INDEX**

PROJECTED TEST YEAR SCHEDULES

<u>SCHEDULE</u>	<u>REFERENCE</u>	<u>TITLE</u>	<u>PAGE</u>
G-2	3 of 31	ADJUSTMENTS TO NET OPERATING INCOME (CONT.)	227
G-2	4 of 31	HISTORIC BASE YEAR + 1 - INCOME STATEMENT	228
G-2	5 of 31	PROJECTED TEST YEAR - INCOME STATEMENT	229
G-2	6 of 31	HISTORIC BASE YEAR + 1 - REVENUES AND COST OF GAS (PAGES 6a - 6e)	230 - 234
G-2	7 of 31	HISTORIC BASE YEAR + 1 - REVENUES AND COST OF GAS (CONT.)	235
G-2	8 of 31	PROJECTED TEST YEAR - REVENUES AND COST OF GAS (PAGES 8a - 8e)	236 - 240
G-2	9 of 31	PROJECTED TEST YEAR - REVENUES AND COST OF GAS (CONT.)	241
G-2	10 of 31	PROJECTED TEST YEAR - CALCULATION OF DISTRIBUTION EXPENSES	242
G-2	11 of 31	PROJECTED TEST YEAR - CALCULATION OF DISTRIBUTION EXPENSES (CONT.)	243
G-2	12 of 31	PROJECTED TEST YEAR - CALCULATION OF MAINTENANCE EXPENSES	244

**PEOPLES GAS SYSTEM
DOCKET NO. 080318-GU
MINIMUM FILING REQUIREMENTS
INDEX**

PROJECTED TEST YEAR SCHEDULES

<u>SCHEDULE</u>	<u>REFERENCE</u>	<u>TITLE</u>	<u>PAGE</u>
G-2	13 of 31	PROJECTED TEST YEAR - CALCULATION OF MAINTENANCE EXPENSES (CONT.)	245
G-2	14 of 31	PROJECTED TEST YEAR - CALCULATION OF CUSTOMER ACCOUNT EXPENSES	246
G-2	15 of 31	PROJECTED TEST YEAR - CALCULATION OF CUSTOMER SERVICE EXPENSES	247
G-2	16 of 31	PROJECTED TEST YEAR - CALCULATION OF SELLING EXPENSES	248
G-2	17 of 31	PROJECTED TEST YEAR - CALCULATION OF ADMIN. AND GENERAL EXPENSES	249
G-2	18 of 31	PROJECTED TEST YEAR - CALCULATION OF ADMIN. AND GENERAL EXPENSES (CONT.)	250
G-2	19 of 31	PROJECTED TEST YEAR - TOTAL EXPENSES	251
G-2	20 of 31	HISTORIC BASE YEAR + 1 - DEPRECIATION / AMORTIZATION EXPENSE	252
G-2	21 of 31	HISTORIC BASE YEAR + 1 - AMORTIZATION EXPENSE DETAIL	253
G-2	22 of 31	HISTORIC BASE YEAR + 1 - ALLOCATION OF DEPR. / AMORT. EXPENSE	254

PEOPLES GAS SYSTEM
DOCKET NO. 080318-GU
MINIMUM FILING REQUIREMENTS
INDEX

PROJECTED TEST YEAR SCHEDULES

<u>SCHEDULE</u>	<u>REFERENCE</u>	<u>TITLE</u>	<u>PAGE</u>
G-2	23 of 31	PROJECTED TEST YEAR - DEPRECIATION / AMORTIZATION EXPENSE	255
G-2	24 of 31	PROJECTED TEST YEAR - AMORTIZATION EXPENSE DETAIL	256
G-2	25 of 31	PROJECTED TEST YEAR - ALLOCATION OF DEPR. / AMORT. EXPENSE	257
G-2	26 of 31	HISTORIC BASE YEAR + 1 - RECONCILIATION OF TOTAL INCOME TAX PROVISION	258
G-2	27 of 31	HISTORIC BASE YEAR + 1 - STATE AND FEDERAL INCOME TAX - CURRENT	259
G-2	28 of 31	HISTORIC BASE YEAR + 1 - DEFERRED INCOME TAX EXPENSE	260
G-2	29 of 31	PROJECTED TEST YEAR - RECONCILIATION OF TOTAL INCOME TAX PROVISION	261
G-2	30 of 31	PROJECTED TEST YEAR - STATE AND FEDERAL INCOME TAX - CURRENT	262
G-2	31 of 31	PROJECTED TEST YEAR - DEFERRED INCOME TAX EXPENSE	263
G-3	1 of 11	HISTORIC BASE YEAR + 1 - COST OF CAPITAL	264

PEOPLES GAS SYSTEM
DOCKET NO. 080318-GU
MINIMUM FILING REQUIREMENTS
INDEX

PROJECTED TEST YEAR SCHEDULES

<u>SCHEDULE</u>	<u>REFERENCE</u>	<u>TITLE</u>	<u>PAGE</u>
G-3	2 of 11	PROJECTED TEST YEAR - COST OF CAPITAL	265
G-3	3 of 11	PROJECTED TEST YEAR - LONG-TERM DEBT OUTSTANDING	266
G-3	4 of 11	PROJECTED TEST YEAR - SHORT-TERM DEBT OUTSTANDING	267
G-3	5 of 11	PROJECTED TEST YEAR - PREFERRED STOCK	268
G-3	6 of 11	PROJECTED TEST YEAR - COMMON STOCK ISSUES	269
G-3	7 of 11	PROJECTED TEST YEAR - CUSTOMER DEPOSITS	270
G-3	8 of 11	FINANCING PLANS - STOCK AND BOND ISSUES	271
G-3	9 of 11	PROJECTED TEST YEAR - FINANCIAL INDICATORS	272
G-3	10 of 11	PROJECTED TEST YEAR - FINANCIAL INDICATORS (CONT.)	273
G-3	11 of 11	PROJECTED TEST YEAR - FINANCIAL INDICATORS (CONT.)	274

PEOPLES GAS SYSTEM
DOCKET NO. 080318-GU
MINIMUM FILING REQUIREMENTS
INDEX

PROJECTED TEST YEAR SCHEDULES

<u>SCHEDULE</u>	<u>REFERENCE</u>	<u>TITLE</u>	<u>PAGE</u>
G-4	1 of 1	PROJECTED TEST YEAR - REVENUE EXPANSION FACTOR	275
G-5	1 of 1	PROJECTED TEST YEAR - REVENUE DEFICIENCY	276
G-6	1-9 of 9	PROJECTED TEST YEAR - MAJOR ASSUMPTIONS	277 - 285

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: 12/31/07
 HISTORIC BASE YR + 1: 12/31/08
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	DESCRIPTION	BASE YEAR		BASE YEAR	BASE YR + 1	PROJECTED	PROJECTED	PROJECTED TEST YEAR AS ADJUSTED
		12/31/07 (PER BOOKS)	COMPANY ADJUSTMENTS	ADJUSTED AVERAGE YEAR	12/31/08 AVERAGE YEAR	TEST YEAR UNADJUSTED AVERAGE YR.	TEST YEAR ADJUSTMENTS	
<u>UTILITY PLANT</u>								
1	PLANT IN SERVICE	\$889,840,977	\$0	\$889,840,977	\$935,868,291	\$989,149,922	\$0	\$989,149,922
2	CONSTRUCTION WORK IN PROGRESS	\$20,636,659	(\$97,027)	\$20,539,632	\$25,028,580	\$18,449,444	(\$200,000)	\$18,249,444
3	ACQUISITION ADJUSTMENT	\$5,248,671	(\$2,946,879)	\$2,301,792	\$5,248,671	\$5,248,671	(\$2,947,000)	\$2,301,671
4	COMMON PLANT ALLOCATED	\$0	(\$1,301,285)	(\$1,301,285)	\$0	\$0	(\$326,744)	(\$326,744)
5	PLANT HELD FOR FUTURE USE	\$228,955	(\$228,955)	\$0	\$228,955	\$228,955	(\$228,955)	(\$0)
6	TOTAL	\$915,955,261	(\$4,574,145)	\$911,381,115	\$966,374,496	\$1,013,076,992	(\$3,702,699)	\$1,009,374,293
<u>DEDUCTIONS</u>								
7	ACCUM PROV-DEPR & AMORT	(\$365,041,050)	\$2,105,773	(\$362,935,277)	(\$393,709,190)	(\$428,472,919)	\$2,108,560	(\$426,364,359)
8	CUSTOMER ADVANCES FOR CONSTRUCTION	(\$5,953,944)	\$0	(\$5,953,944)	(\$7,479,973)	(\$7,916,127)	\$0	(\$7,916,127)
9	TOTAL DEDUCTIONS	(\$370,994,994)	\$2,105,773	(\$368,889,221)	(\$401,189,163)	(\$436,389,046)	\$2,108,560	(\$434,280,486)
10	PLANT NET	\$544,960,267	(\$2,468,373)	\$542,491,894	\$565,185,333	\$576,687,946	(\$1,594,139)	\$575,093,807
<u>ALLOWANCE FOR WORKING CAPITAL</u>								
11	BALANCE SHEET METHOD	(\$8,367,605)	(\$20,345,806)	(\$28,713,411)	(\$6,864,297)	\$483,752	(\$11,978,123)	(\$11,494,371)
12	TOTAL RATE BASE	\$536,592,662	(\$22,814,179)	\$513,778,483	\$558,321,036	\$577,171,698	(\$13,572,262)	\$563,599,436
13	NET OPERATING INCOME	\$40,921,148	\$124,335	\$41,045,483	\$41,276,728	\$33,104,353	\$840,344	\$33,944,697
14	RATE OF RETURN	7.63%		7.99%		5.74%		6.02%

SUPPORTING SCHEDULES: B-2, G-1 p.4-8, G-1 p.15, G-2, p.18, G-2 p.21
 G-2 p.22, G-2 p.1-3, G-6 p.1-2

FLORIDA PUBLIC SERVICE COMMISSION

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.

COMPANY: PEOPLES GAS SYSTEM

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/07
 HISTORIC BASE YR + 1: 12/31/08
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: J. P. HIGGINS

DOCKET NO.: 080318-GU

LINE NO.	DESCRIPTION	BASE YEAR		BASE YEAR	HBY + 1	PROJECTED	PROJECTED	PROJECTED
		12/31/07 (PER BOOKS)	COMPANY ADJUSTMENTS	ADJUSTED AVERAGE YEAR	12/31/08 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	1,249,511	(1,249,511)	0	692,332	690,508	(690,508)	0
3	NON UTILITY PROPERTY	8,811	0	8,811	0	0	0	0
4	CASH	(1,623,726)	0	(1,623,726)	107,158	92,322	0	92,322
5	SPECIAL DEPOSITS	25,000	0	25,000	25,000	25,000	0	25,000
6	WORKING FUNDS	6,781	0	6,781	6,050	6,050	0	6,050
7	TEMPORARY CASH INVESTMENTS	6,046,650	(6,046,650)	0	2,574,300	432,282	(432,282)	0
8	NOTES RECEIVABLE	0	0	0	0	0	0	0
9	CUST. ACCTS. REC. - GAS	39,504,415	0	39,504,415	35,144,057	38,558,325	0	38,558,325
10	OTHER ACCOUNTS RECEIVABLE	3,755,532	(3,755,532)	0	3,549,183	3,408,896	(3,408,896)	0
11	ACCUM. PROV. UNCOLLECT. ACCTS.	(705,964)	0	(705,964)	(637,769)	(695,922)	0	(695,922)
12	RECEIVABLE ASSOC. COMPANIES	112,373	(112,373)	0	0	0	0	0
13	RECEIVABLE ASSOC. CO - SERVICES	309,095	0	309,095	0	0	0	0
14	FUEL STOCK	44,421	0	44,421	30,044	0	0	0
15	PLANT & OPER. MATERIAL & SUPPL.	1,248,792	0	1,248,792	1,345,066	1,375,066	0	1,375,066
16	MERCHANDISE	0	0	0	0	0	0	0
17	STORES EXPENSE	(31,932)	0	(31,932)	(1)	(0)	0	(0)
18	PREPAYMENTS	671,925	0	671,925	862,503	840,235	0	840,235
19	UNBILLED REVENUE & MISC.	19,268,948	(5,229,104)	14,039,844	19,168,289	19,590,159	(5,363,000)	14,227,159
20	DERIVATIVE	1,136,768	0	1,136,768	33,432	0	0	0
21	TOTAL CURRENT ASSETS	71,027,401	(16,393,170)	54,634,231	62,899,643	64,322,921	(9,894,686)	54,428,235
DEFERRED DEBITS								
22	UNAMORTIZED DD&E	3,773,678	(3,773,678)	0	3,708,159	3,126,104	(3,126,104)	0
23	DEFERRED TAX ASSET	0	0	0	0	0	0	0
24	CLEARING ACCOUNTS	211	0	211	0	0	0	0
25	MISC DEFERRED DEBITS	30,641,552	0	30,641,552	24,536,877	25,627,262	0	25,627,262
26	UNBUNDLING TRANSITION COSTS	0	0	0	0	0	0	0
27	UNAMORTIZED RATE CASE EXPENSE	12,629	(12,629)	0	280,169	624,989	(624,989)	0
28	UNRECOVERED GAS COSTS	(1,109,576)	0	(1,109,576)	391,084	11,266	(11,266)	0
29	TOTAL DEFERRED DEBITS	33,318,495	(3,786,307)	29,532,188	28,916,289	29,389,621	(3,762,359)	25,627,262
30	TOTAL CURRENT AND DEFERRED ASSETS	\$104,345,896	(\$20,179,477)	\$84,166,419	\$91,815,932	\$93,712,542	(\$13,657,046)	\$80,055,497

FLORIDA PUBLIC SERVICE COMMISSION

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: 12/31/07
 HISTORIC BASE YR + 1: 12/31/08
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	DESCRIPTION	BASE YEAR		BASE YEAR	BASE YR. + 1	PROJECTED	PROJECTED	PROJECTED
		2007 (PER BOOKS)	COMPANY ADJUSTMENTS	ADJUSTED AVERAGE YEAR	12/31/08 AVERAGE YEAR	TEST YEAR UNADJUSTED AVG. YEAR	TEST YEAR ADJUSTMENTS	TEST YEAR AS ADJUSTED
CURRENT LIABILITIES								
1	NOTES PAYABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	ACCOUNTS PAYABLE	\$33,590,761	0	\$33,590,761	33,240,967	30,916,783	0	30,916,783
3	ACCOUNTS PAY. ASSOC. CO.	(\$538,397)	538,397	\$0	401,726	500,005	(500,005)	0
4	ACCOUNTS PAY. ASSOC. CO. SERVICES	\$3,316,633	0	\$3,316,633	2,405,876	3,362,646	0	3,362,646
5	CUSTOMER DEPOSITS-CURRENT	\$0	0	\$0	0	0	0	0
6	TAXES ACCRUED-GENERAL	\$4,720,681	0	\$4,720,681	5,074,320	5,159,812	0	5,159,812
7	TAXES ACCRUED-INCOME	\$424,928	0	\$424,928	(83,714)	(1,073,088)	0	(1,073,088)
8	INTEREST ACCRUED	\$4,111,868	0	\$4,111,868	3,269,161	4,907,463	0	4,907,463
9	DIVIDENDS DECLARED	\$372,067	(372,067)	\$0	1,964,948	1,178,918	(1,178,918)	0
10	TAX COLLECTIONS PAYABLE	\$2,074,460	0	\$2,074,460	4,103,546	2,478,145	0	2,478,145
11	INACTIVE DEPOSITS	\$0	0	\$0	0	0	0	0
12	CONSERVATION COST TRUE-UP	\$3,940,307	0	\$3,940,307	2,760,580	33	0	33
13	NON-UTILITY ACCRUED LIABILITY	\$0	0	\$0	0	0	0	0
14	DERIVATIVE LIABILITY	\$6,660,402	0	\$6,660,402	483,920	0	0	0
15	MISC. CURRENT LIABILITIES	12,118,117	0	12,118,117	10,421,070	12,243,395	0	12,243,395
16	TOTAL CURRENT LIABILITIES	70,791,827	166,329	70,958,157	64,042,400	59,674,111	(1,678,923)	57,995,188
DEFERRED CREDITS AND OPERATING RESERVES								
17	ACCUMULATED DEFERRED INC. TAX	0	0	0	0	0	0	0
18	DEF. INVESTMENT TAX CREDIT	0	0	0	0	(0)	0	0
19	CUSTOMER ADVANCES FOR CONST.	0	0	0	0	0	0	0
20	CUSTOMER DEPOSITS	0	0	0	0	0	0	0
21	OTHER DEFERRED CREDITS	17,480,733	0	17,480,733	16,686,781	16,376,119	0	16,376,119
22	PENSIONS & BENEFITS RESERVE	24,440,940	0	24,440,940	17,951,048	17,178,561	0	17,178,561
23	TOTAL DEFERRED CREDITS AND OPERATING RESERVES	41,921,673	0	41,921,673	34,637,829	33,554,680	0	33,554,680
24	TOTAL LIABILITIES	\$112,713,500	\$166,329	\$112,879,830	\$98,680,229	\$93,228,791	(\$1,678,923)	\$91,549,868
25	WORKING CAPITAL	(\$8,367,605)	(\$20,345,806)	(\$28,713,411)	(\$6,864,297)	\$483,752	(\$11,978,123)	(\$11,494,371)

SUPPORTING SCHEDULES: B-13, G-1 p.5-8, G-6 p.1-2

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

ADJ 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	(326,744)	0	(326,744)	
3	Adjust for MSEA	(200,000)	0	(200,000)	
4	Plant held for future use	<u>(228,955)</u>	<u>0</u>	<u>(228,955)</u>	
5	TOTAL	<u>(3,702,699)</u>	<u>0</u>	<u>(3,702,699)</u>	
<u>ACCUM. DEPR.-UTILITY PLANT</u>					
6	Remove WFNG Acquisition Adjustment	1,984,000	0	1,984,000	
7	Adjust for non-utility use of Common Plant	124,560	0	124,560	
8		0	0	0	
9		<u>0</u>	<u>0</u>	<u>0</u>	
10	TOTAL	<u>2,108,560</u>	<u>0</u>	<u>2,108,560</u>	
<u>ALLOWANCE FOR WORKING CAPITAL</u>					
11	(SEE SCHEDULE G-1 PAGES 2-3 FOR DETAIL)	(11,978,123)	0	(11,978,123)	
12	TOTAL RATE BASE ADJUSTMENTS	<u>(\$13,572,262)</u>	<u>\$0</u>	<u>(\$13,572,262)</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: 12/31/08 WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	ASSETS	BEG.													13 MONTH	REFERENCE
		BALANCE	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	AVERAGE	
1	GAS PLANT IN SERV.	\$912,157,679	\$914,806,075	\$918,664,847	\$922,575,002	\$926,851,938	\$931,326,451	\$935,977,225	\$938,786,562	\$943,090,167	\$947,325,500	\$951,752,509	\$959,366,927	\$963,804,031	\$935,868,291	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	RATE BASE
3	CHWP	\$17,044,165	\$24,090,430	\$25,046,680	\$26,573,843	\$26,386,877	\$28,268,133	\$26,129,535	\$27,796,988	\$27,755,785	\$27,697,139	\$27,667,115	\$24,485,422	\$18,449,444	\$25,028,580	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	\$934,679,470	\$944,375,031	\$949,199,133	\$954,626,471	\$958,716,441	\$963,072,210	\$967,584,386	\$972,061,178	\$976,323,578	\$980,501,325	\$984,897,250	\$989,309,975	\$997,532,001	\$968,374,498	
6	ACCUM. PROVISION FOR DEPR.	(\$378,578,735)	(\$380,124,987)	(\$382,814,380)	(\$385,013,180)	(\$387,827,514)	(\$390,654,056)	(\$393,495,952)	(\$396,058,696)	(\$398,929,001)	(\$401,813,043)	(\$404,711,587)	(\$407,629,936)	(\$410,568,122)	(\$393,709,190)	RATE BASE
7	NET PLANT	\$556,100,736	\$564,250,043	\$566,374,753	\$569,613,291	\$570,888,927	\$572,418,154	\$574,088,435	\$576,002,179	\$577,394,577	\$578,688,282	\$580,185,683	\$581,680,039	\$578,963,879	\$572,665,306	
8	OTHER INVESTMENTS	\$955,206	\$475,088	\$563,427	\$869,488	\$490,093	\$595,133	\$966,701	\$463,680	\$554,651	\$980,979	\$459,918	\$552,061	\$982,076	\$892,332	WORKING CAP.
9	SINKING FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.
10	NON UTILITY PROPERTY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.
11	TOTAL PROPERTY & INVEST.	\$955,206	\$475,088	\$563,427	\$869,488	\$490,093	\$595,133	\$966,701	\$463,680	\$554,651	\$980,979	\$459,918	\$552,061	\$982,076	\$892,332	WORKING CAP.
12	CASH	\$1,392,878	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	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	\$6,050	\$6,050	\$6,050	\$6,050	\$6,050	\$6,050	\$6,050	\$6,050	\$6,050	\$6,050	\$6,050	\$6,050	\$6,050	\$6,050	WORKING CAP.
15	TEMP CASH INVESTMENTS	\$622,877	\$622,877	\$622,877	\$622,877	\$622,877	\$622,877	\$622,877	\$622,877	\$622,877	\$622,877	\$622,877	\$622,877	\$622,877	\$622,877	WORKING CAP.
16	NOTES RECEIVABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.
17	CUSTOMER ACCOUNTS RECEIVABLE	\$38,676,672	\$44,394,672	\$39,640,672	\$39,717,672	\$31,088,672	\$34,376,672	\$31,926,672	\$37,037,672	\$33,482,672	\$26,479,672	\$35,631,672	\$27,638,672	\$36,780,672	\$35,144,057	WORKING CAP.
18	OTHER ACCOUNTS RECEIVABLE	\$5,232,822	\$3,408,896	\$3,408,896	\$3,408,896	\$3,408,896	\$3,408,896	\$3,408,896	\$3,408,896	\$3,408,896	\$3,408,896	\$3,408,896	\$3,408,896	\$3,408,896	\$3,408,896	WORKING CAP.
19	ACCUM. PROV. UNCOLLECT. ACCTS.	(\$637,769)	(\$637,769)	(\$637,769)	(\$637,769)	(\$637,769)	(\$637,769)	(\$637,769)	(\$637,769)	(\$637,769)	(\$637,769)	(\$637,769)	(\$637,769)	(\$637,769)	(\$637,769)	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	WORKING CAP.
22	RECEIVABLE ASSOC. CO. SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.
23	FUEL STOCK	\$380,672	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.
24	PLANT & OPER. MATERIAL & SUPPL.	\$1,345,068	\$1,345,068	\$1,345,068	\$1,345,068	\$1,345,068	\$1,345,068	\$1,345,068	\$1,345,068	\$1,345,068	\$1,345,068	\$1,345,068	\$1,345,068	\$1,345,068	\$1,345,068	WORKING CAP.
25	MERCHANDISE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.
26	STORES EXPENSE	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	WORKING CAP.
27	PREPAYMENTS	\$1,062,503	\$982,503	\$862,503	\$762,503	\$662,503	\$562,503	\$462,503	\$362,503	\$262,503	\$162,503	\$62,503	\$0	\$0	\$0	WORKING CAP.
28	UNBILLED REVENUE & MISC	\$18,651,905	\$20,851,905	\$20,064,905	\$19,827,905	\$19,391,905	\$18,987,905	\$18,685,905	\$18,444,905	\$18,772,905	\$18,876,905	\$18,876,905	\$17,886,905	\$18,352,905	\$19,610,905	WORKING CAP.
29	DERIVATIVES	\$434,610	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.
30	TOTAL CURR. & ACCR. ASSETS	\$68,202,786	\$70,779,014	\$65,338,014	\$65,078,014	\$55,813,014	\$71,990,096	\$62,871,713	\$65,582,036	\$57,065,337	\$54,475,016	\$56,528,337	\$51,101,337	\$61,801,337	\$62,207,312	
31	UNAMORT. DD&E	\$3,806,362	\$3,747,354	\$3,888,358	\$3,628,358	\$3,570,360	\$3,039,570	\$3,876,989	\$3,814,407	\$3,751,826	\$3,889,245	\$3,826,684	\$3,564,082	\$3,501,501	\$3,708,159	CAP. STRUCTURE
32	DEFERRED TAX ASSETS	\$7,003,144	\$7,155,676	\$7,390,473	\$7,548,548	\$7,735,898	\$9,393,830	\$43,820,444	\$43,970,719	\$44,088,010	\$44,328,352	\$44,844,760	\$44,899,659	\$45,051,717	\$27,483,939	CAP. STRUCTURE
33	CLEARING ACCTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.
34	MISC DEFERRED DEBITS	\$23,856,877	\$23,970,211	\$24,083,544	\$24,196,877	\$24,310,211	\$24,423,544	\$24,536,877	\$24,650,211	\$24,763,544	\$24,876,877	\$24,990,211	\$25,103,544	\$25,216,877	\$24,536,877	WORKING CAP.
35	UNBUNDLING TRANSITION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.
36	UNAMORT. RATE CASE	\$41,861	\$81,861	\$121,861	\$161,861	\$201,861	\$241,861	\$281,861	\$321,861	\$361,861	\$401,861	\$441,861	\$481,861	\$490,881	\$280,169	WORKING CAP.
37	UNRECOVERED GAS COST	\$2,191,084	\$191,084	(\$808,916)	(\$1,808,916)	(\$808,916)	\$191,084	\$1,191,084	\$2,191,084	\$3,191,084	\$4,191,084	\$5,191,084	\$6,191,084	(\$508,916)	\$391,084	WORKING CAP.
38	TOTAL DEFERRED CHARGES	\$36,899,318	\$35,148,186	\$34,475,318	\$33,727,730	\$35,009,385	\$38,189,869	\$73,707,255	\$74,948,282	\$76,156,325	\$74,987,419	\$74,394,579	\$73,540,230	\$71,761,040	\$56,380,228	
39	TOTAL ASSETS	\$682,158,947	\$670,650,342	\$666,751,513	\$669,408,524	\$662,301,420	\$683,152,271	\$711,654,104	\$718,996,178	\$711,170,890	\$708,111,696	\$713,588,517	\$706,874,568	\$711,489,232	\$691,945,177	

SUPPORTING SCHEDULES: G-1 p.9, G-8 p.1

RECAP SCHEDULES: G-1 p.13

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: 12/31/08
WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	CAPITALIZATION & LIABILITIES	BEG. BALANCE	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	13 MONTH AVERAGE	REFERENCE	
1	COMMON STOCK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
2	ADDITIONAL CAPITAL	\$155,550,169	\$155,550,169	\$155,550,169	\$155,550,169	\$155,550,169	\$155,550,169	\$155,550,169	\$155,550,169	\$155,550,169	\$155,550,169	\$155,550,169	\$155,550,169	\$155,550,169	\$155,550,169	CAP. STRUCTURE	
3	UNAPPROPRIATED RET. EARN.	\$112,590,575	\$113,349,456	\$117,281,849	\$120,456,302	\$111,340,485	\$112,919,778	\$114,205,695	\$108,274,996	\$109,291,364	\$110,508,329	\$108,145,839	\$109,780,568	\$112,603,680	\$112,365,284	CAP. STRUCTURE	
4	OTHER	\$144,905	\$0	\$0	\$0	\$0	(\$2,397,378)	(\$2,377,232)	(\$2,357,086)	(\$2,336,940)	(\$2,316,794)	(\$2,296,648)	(\$2,276,502)	(\$2,256,356)	(\$1,420,772)	CAP. STRUCTURE	
5	TOTAL STOCKHOLDERS EQUITY	\$268,285,650	\$268,899,626	\$272,831,819	\$276,006,471	\$266,890,655	\$266,072,570	\$267,378,632	\$261,468,079	\$262,504,593	\$263,741,704	\$261,399,360	\$263,054,225	\$265,987,474	\$266,484,881		
6	FM BONDS	\$191,700,000	\$191,700,000	\$191,700,000	\$191,700,000	\$191,700,000	\$241,700,000	\$241,700,000	\$236,000,000	\$236,000,000	\$238,000,000	\$236,000,000	\$236,000,000	\$236,000,000	\$219,838,462	CAP. STRUCTURE	
7	REVOLVING CREDIT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
8	OTHER LT DEBT	(\$860,079)	(\$852,529)	(\$844,979)	(\$837,429)	(\$829,879)	(\$822,329)	(\$814,779)	(\$807,229)	(\$799,679)	(\$792,129)	(\$784,579)	(\$777,029)	(\$769,479)	(\$614,779)	CAP. STRUCTURE	
9	TOTAL LONG TERM DEBT	\$191,039,921	\$191,047,471	\$191,055,021	\$191,062,571	\$191,070,121	\$241,077,671	\$241,085,221	\$235,392,771	\$235,400,321	\$235,407,871	\$235,415,421	\$235,422,971	\$235,430,521	\$219,223,682		
10	NOTES PAYABLE	\$24,630,000	\$26,401,070	\$27,458,805	\$19,900,317	\$22,577,498	\$0	\$0	(\$0)	\$4,527,100	\$0	\$114,188	\$6,099,231	\$479,304	\$10,168,270	CAP. STRUCTURE	
11	ACCOUNTS PAYABLE	\$37,993,121	\$39,993,121	\$34,971,121	\$35,541,121	\$26,759,121	\$30,202,121	\$28,582,121	\$37,090,121	\$34,140,121	\$27,465,121	\$33,485,121	\$30,465,121	\$35,465,121	\$33,240,967	WORKING CAP.	
12	ACCOUNTS PAY. ASSOC. CO.	(\$777,622)	\$500,005	\$500,005	\$500,005	\$500,005	\$500,005	\$500,005	\$500,005	\$500,005	\$500,005	\$500,005	\$500,005	\$500,005	\$401,726	WORKING CAP.	
13	ACCTS. PAYABLE ASSOC. CO-SERV	\$1,278,030	\$2,500,030	\$2,500,030	\$2,500,030	\$2,500,030	\$2,500,030	\$2,500,030	\$2,500,030	\$2,500,030	\$2,500,030	\$2,500,030	\$2,500,030	\$2,500,030	\$4,817,485	WORKING CAP.	
14	CUSTOMER DEPOSITS	\$4,662,000	\$4,687,914	\$4,713,828	\$4,739,743	\$4,765,657	\$4,791,571	\$4,817,485	\$4,843,400	\$4,869,314	\$4,895,228	\$4,921,142	\$4,947,057	\$4,972,971	\$4,817,485	CAP. STRUCTURE	
15	TAXES ACCRUED-GENERAL	\$2,059,812	\$2,785,512	\$3,511,212	\$4,238,912	\$4,962,612	\$5,689,312	\$6,414,012	\$7,139,712	\$7,865,412	\$8,591,112	\$9,316,812	\$10,042,512	\$10,768,212	\$5,074,320	WORKING CAP.	
16	TAXES ACCRUED-INCOME	\$446,269	\$539,285	\$632,301	\$725,317	\$818,333	\$911,349	\$1,004,365	\$1,097,381	\$1,190,397	\$1,283,413	\$1,376,429	\$1,469,445	\$1,562,461	\$673,161	WORKING CAP.	
17	INTEREST ACCRUED	\$3,961,469	\$3,461,469	\$1,461,469	\$2,461,469	\$3,461,469	\$4,461,469	\$5,461,469	\$6,461,469	\$7,461,469	\$8,461,469	\$9,461,469	\$10,461,469	\$11,461,469	(\$63,714)	WORKING CAP.	
18	DIVIDENDS DECLARED	\$0	\$3,835,433	\$0	\$0	\$11,353,683	\$0	\$0	\$8,991,812	\$0	\$3,363,397	\$0	\$0	\$0	\$1,964,948	WORKING CAP.	
19	TAX COLLECTIONS PAYABLE	\$1,697,709	\$5,524,699	\$4,815,699	\$4,823,699	\$3,707,699	\$4,063,699	\$3,795,699	\$4,857,699	\$4,484,699	\$3,643,699	\$5,024,699	\$2,925,699	\$3,990,699	\$4,103,546	WORKING CAP.	
20	INACTIVE DEPOSITS	\$380,768	\$389,068	\$397,368	\$406,668	\$413,968	\$422,268	\$430,568	\$438,868	\$447,168	\$455,468	\$463,768	\$472,068	\$480,368	\$426	WORKING CAP.	
21	CONSERVATION COST TRUE-UP	\$5,911,428	\$5,161,428	\$4,861,428	\$4,161,428	\$3,661,428	\$3,161,428	\$2,661,428	\$2,161,428	\$1,661,428	\$1,161,428	\$661,428	\$161,428	\$426	\$2,760,580	WORKING CAP.	
22	NON-UTILITY ACCRUED LIABILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.	
22	DERIVATIVE LIABILITY	\$6,290,960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.	
23	MISC. CURRENT LIABILITIES	\$9,152,301	\$9,389,301	\$9,640,301	\$9,911,301	\$10,182,301	\$10,453,301	\$10,724,301	\$10,995,301	\$11,266,301	\$11,537,301	\$11,808,301	\$12,079,301	\$12,350,301	\$12,621,301	\$483,920	WORKING CAP.
24	TOTAL CURR. & ACCRUED LIAB.	\$97,684,243	\$105,148,332	\$97,311,327	\$85,427,607	\$97,053,248	\$67,218,462	\$59,817,148	\$78,416,349	\$69,592,119	\$85,952,812	\$72,414,512	\$63,735,958	\$65,191,290	\$79,458,724		
25	CUSTOMER DEPOSITS	\$29,968,842	\$29,998,842	\$30,028,842	\$30,058,842	\$30,088,842	\$30,118,842	\$30,148,842	\$30,178,842	\$30,208,842	\$30,238,842	\$30,268,842	\$30,298,842	\$30,328,842	\$30,148,842	CAP. STRUCTURE	
26	CUSTOMER ADVANCES FOR CONST.	\$6,606,127	\$6,626,127	\$6,646,127	\$6,666,127	\$6,686,127	\$6,706,127	\$6,726,127	\$6,746,127	\$6,766,127	\$6,786,127	\$6,806,127	\$6,826,127	\$6,846,127	\$7,479,973	RATE BASE	
27	OTHER DEFERRED CREDITS	\$16,589,443	\$16,605,666	\$16,621,889	\$16,638,112	\$16,654,335	\$16,670,558	\$16,686,781	\$16,703,004	\$16,719,227	\$16,735,450	\$16,751,673	\$16,767,896	\$16,784,119	\$16,688,781	WORKING CAP.	
28	ACCUMULATED DEFERRED INC. TAX	\$33,348,768	\$33,686,150	\$34,023,532	\$34,360,914	\$34,698,296	\$35,035,678	\$35,373,060	\$35,710,442	\$36,047,824	\$36,385,206	\$36,722,588	\$37,060,000	\$37,397,412	\$38,111,111	\$54,499,511	CAP. STRUCTURE
29	DEF. INVESTMENT TAX CREDIT	\$11,710	\$8,094	\$4,478	\$863	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$1,934	CAP. STRUCTURE	
30	TOTAL DEFERRED CREDITS	\$86,524,888	\$86,924,879	\$87,302,622	\$88,654,462	\$89,023,295	\$90,898,778	\$125,481,624	\$125,820,810	\$126,154,999	\$126,483,762	\$126,808,989	\$127,122,491	\$127,421,940	\$108,817,041		
31	PENSIONS & BENEFITS RESERVE	\$18,823,346	\$18,830,035	\$18,250,724	\$18,257,413	\$18,264,102	\$17,884,791	\$17,891,480	\$17,898,169	\$17,518,858	\$17,525,547	\$17,532,236	\$17,538,925	\$17,548,008	\$17,951,048	WORKING CAP.	
32	TOTAL OPERATING RESERVES	\$105,148,234	\$105,554,913	\$105,553,348	\$106,911,875	\$107,287,397	\$108,783,569	\$143,373,104	\$143,718,979	\$143,673,857	\$144,009,309	\$144,339,225	\$144,661,416	\$144,969,948	\$126,768,090		
33	TOTAL CAPITAL & LIAB.	\$662,158,047	\$670,850,342	\$666,751,513	\$669,408,524	\$682,301,420	\$683,152,271	\$711,654,104	\$716,998,178	\$711,170,890	\$709,111,698	\$713,568,517	\$708,874,568	\$711,488,232	\$891,945,177		

SUPPORTING SCHEDULES: G-6 p.1-2

RECAP SCHEDULES: G-1 p.1-3

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: PEOPLES GAS SYSTEM

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/09
WITNESS: J. P. HIGGINS

DOCKET NO.: 080318-GU

LINE NO.	ASSETS	BEG. BALANCE	JANUARY 2009	FEBRUARY 2009	MARCH 2009	APRIL 2009	MAY 2009	JUNE 2009	JULY 2009	AUGUST 2009	SEPTEMBER 2009	OCTOBER 2009	NOVEMBER 2009	DECEMBER 2009	13 MONTH AVERAGE	REFERENCE
1	GAS PLANT IN SERV.	\$963,604,931	\$968,415,720	\$972,990,501	\$976,015,201	\$981,045,474	\$985,224,721	\$989,896,776	\$993,636,605	\$997,301,893	\$1,001,335,863	\$1,005,833,409	\$1,009,628,273	\$1,014,019,825	\$989,149,922	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	RATE BASE
3	CWIP	\$18,449,444	\$18,449,444	\$18,449,444	\$18,449,444	\$18,449,444	\$18,449,444	\$18,449,444	\$18,449,444	\$18,449,444	\$18,449,444	\$18,449,444	\$18,449,444	\$18,449,444	\$18,449,444	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	\$987,532,001	\$992,342,788	\$996,917,571	\$999,942,271	\$1,004,972,544	\$1,009,151,790	\$1,013,823,848	\$1,017,563,675	\$1,021,228,763	\$1,025,262,933	\$1,029,760,479	\$1,033,555,343	\$1,037,946,895	\$1,013,076,992	RATE BASE
6	ACCUM. PROVISION FOR DEPR.	(\$410,568,122)	(\$415,214,466)	(\$418,132,983)	(\$418,904,394)	(\$421,954,953)	(\$424,998,151)	(\$428,020,532)	(\$431,030,353)	(\$434,134,504)	(\$437,050,444)	(\$440,156,600)	(\$443,370,596)	(\$446,611,853)	(\$428,472,919)	RATE BASE
7	NET PLANT	\$576,963,879	\$577,128,322	\$578,784,588	\$581,037,876	\$583,017,591	\$584,153,640	\$585,803,314	\$586,533,322	\$587,094,260	\$588,212,489	\$589,603,879	\$590,184,746	\$591,335,042	\$584,604,073	
8	OTHER INVESTMENTS	\$962,976	\$426,934	\$490,879	\$1,077,872	\$611,424	\$660,370	\$1,151,762	\$489,973	\$514,781	\$904,180	\$379,773	\$413,998	\$891,687	\$690,508	WORKING CAP.
9	SINKING FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.
10	NON UTILITY PROPERTY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.
11	TOTAL PROPERTY & INVEST.	\$962,976	\$426,934	\$490,879	\$1,077,872	\$611,424	\$660,370	\$1,151,762	\$489,973	\$514,781	\$904,180	\$379,773	\$413,998	\$891,687	\$690,508	
12	CASH	\$15	\$100,015	\$100,015	\$100,015	\$100,015	\$100,015	\$100,015	\$100,015	\$100,015	\$100,015	\$100,015	\$100,015	\$100,015	\$92,322	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	\$6,050	\$6,050	\$6,050	\$6,050	\$6,050	\$6,050	\$6,050	\$6,050	\$6,050	\$6,050	\$6,050	\$6,050	\$6,050	\$6,050	WORKING CAP.
15	TEMP CASH INVESTMENTS	\$0	\$0	\$0	\$0	\$1,823,411	\$0	\$0	\$0	\$0	\$6,050	\$6,050	\$6,050	\$6,050	\$6,050	WORKING CAP.
16	NOTES RECEIVABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,796,254	\$0	\$0	\$432,282	WORKING CAP.
17	CUSTOMER ACCOUNTS RECEIVABLE	\$36,780,672	\$44,350,329	\$39,074,167	\$41,981,826	\$36,797,620	\$38,828,565	\$34,934,388	\$42,286,390	\$41,370,183	\$38,281,854	\$42,242,344	\$27,858,225	\$36,491,657	\$38,558,325	WORKING CAP.
18	OTHER ACCOUNTS RECEIVABLE	\$3,408,896	\$3,408,896	\$3,408,896	\$3,408,896	\$3,408,896	\$3,408,896	\$3,408,896	\$3,408,896	\$3,408,896	\$3,408,896	\$3,408,896	\$3,408,896	\$3,408,896	\$3,408,896	WORKING CAP.
19	ACCUM. PROV. UNCOLLECT. ACCTS.	(\$637,769)	(\$700,769)	(\$700,769)	(\$700,769)	(\$700,769)	(\$700,769)	(\$700,769)	(\$700,769)	(\$700,769)	(\$700,769)	(\$700,769)	(\$700,769)	(\$700,769)	(\$695,922)	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	WORKING CAP.
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	WORKING CAP.
24	PLANT & OPER. MATERIAL & SUPPL.	\$1,345,066	\$1,350,066	\$1,355,066	\$1,360,066	\$1,365,066	\$1,370,066	\$1,375,066	\$1,380,066	\$1,385,066	\$1,390,066	\$1,395,066	\$1,400,066	\$1,405,066	\$1,375,066	WORKING CAP.
25	MERCHANDISE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.
26	STORES EXPENSE	(\$1)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	WORKING CAP.
27	PREPAYMENTS	\$1,262,503	\$871,249	\$688,224	\$635,281	\$550,806	\$485,831	\$504,504	\$496,040	\$464,678	\$1,248,580	\$1,151,892	\$1,100,770	\$1,290,813	\$840,235	WORKING CAP.
28	UNBILLED REVENUE & MISC	\$19,610,905	\$23,470,598	\$16,799,452	\$17,349,598	\$17,656,522	\$17,975,378	\$18,351,050	\$19,058,084	\$19,322,209	\$19,637,230	\$19,893,996	\$20,730,159	\$23,016,893	\$19,590,159	WORKING CAP.
29	DERIVATIVES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.
30	TOTAL CURR. & ACCR. ASSETS	\$61,801,337	\$72,881,434	\$62,756,101	\$64,165,963	\$61,032,417	\$61,479,132	\$58,004,200	\$66,061,772	\$65,571,328	\$63,376,902	\$71,118,744	\$53,928,412	\$65,043,821	\$63,632,413	
31	UNAMORT. DD&E	\$3,501,501	\$3,438,920	\$3,376,340	\$3,313,759	\$3,251,178	\$3,188,597	\$3,126,017	\$3,063,487	\$3,000,962	\$2,938,436	\$2,875,910	\$2,813,385	\$2,750,859	\$3,126,104	CAP. STRUCTURE
32	DEFERRED TAX ASSETS	\$45,051,717	\$45,095,317	\$45,097,203	\$45,091,270	\$45,185,359	\$45,280,865	\$45,395,192	\$45,504,795	\$45,601,073	\$45,698,511	\$45,791,240	\$45,882,658	\$45,973,656	\$45,432,989	CAP. STRUCTURE
33	CLEARING ACCTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.
34	MISC DEFERRED DEBITS	\$25,216,877	\$25,216,877	\$25,216,877	\$25,459,377	\$25,459,377	\$25,459,377	\$25,701,877	\$25,701,877	\$25,701,877	\$25,944,377	\$25,944,377	\$25,944,377	\$26,186,877	\$25,627,262	WORKING CAP.
35	UNBUNDLING TRANSITION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.
36	UNAMORT. RATE CASE	\$499,881	\$750,000	\$729,167	\$708,333	\$687,500	\$666,667	\$645,833	\$625,000	\$604,167	\$583,333	\$562,500	\$541,667	\$520,833	\$624,988	WORKING CAP.
37	UNRECOVERED GAS COST	(\$2,508,916)	(\$2,864,027)	(\$2,864,027)	(\$1,060,055)	(\$1,689,047)	\$276,740	(\$578,880)	(\$1,147,756)	\$768,712	\$2,424,685	\$3,737,067	\$2,651,021	\$894,941	\$11,266	WORKING CAP.
38	TOTAL DEFERRED CHARGES	\$71,761,040	\$71,637,087	\$73,639,544	\$73,512,684	\$72,894,367	\$74,972,246	\$74,292,059	\$73,747,403	\$75,896,790	\$77,589,342	\$78,911,094	\$77,813,108	\$76,327,167	\$74,822,610	
39	TOTAL ASSETS	\$711,489,232	\$722,073,779	\$715,671,112	\$719,794,396	\$717,555,800	\$721,165,388	\$719,251,336	\$726,832,471	\$728,877,160	\$730,082,914	\$740,013,490	\$722,340,264	\$733,597,516	\$723,749,604	

SUPPORTING SCHEDULES: G-1 p.10, G-6 p.1

RECAP SCHEDULES: G-1 p.1-3

CALCULATION OF THE PROJECTED TEST YEAR - BALANCE SHEET

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: 12/31/09 WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

Table with 14 columns: LINE NO., CAPITALIZATION & LIABILITIES, BEG. BALANCE, JANUARY 2009, FEBRUARY 2009, MARCH 2009, APRIL 2009, MAY 2009, JUNE 2009, JULY 2009, AUGUST 2009, SEPTEMBER 2009, OCTOBER 2009, NOVEMBER 2009, DECEMBER 2009, 13 MONTH AVERAGE, REFERENCE. Rows include EQUITY (COMMON STOCK, ADDITIONAL CAPITAL, UNAPPROPRIATED RET. EARN., OTHER), LONG TERM DEBT (FM BONDS & LONG TERM NOTES, REVOLVING CREDIT, OTHER LT DEBT), and CURRENT LIABILITIES (NOTES PAYABLE, ACCOUNTS PAYABLE, ACCRUALS, DEFERRED CREDITS, DEFERRED TAXES, PENSIONS, RESERVES, CAPITAL & LIAB.).

SCHEDULE G-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

CALCULATION OF THE PROJECTED TEST YEAR RATE BASE

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

PAGE 9 OF 28

TYPE OF DATA SHOWN
HISTORIC BASE YR + 1: 12/31/08
WITNESS: D. HOBKRIK

ESTIMATED PLANT BALANCES FOR THE YEAR ENDING 12/31/08																
LINE NO.	A/C NO.	DESCRIPTION	BEGINNING BALANCE	JAN 2008	FEB 2008	MAR 2008	APR 2008	MAY 2008	JUN 2008	JUL 2008	AUG 2008	SEP 2008	OCT 2008	NOV 2008	DEC 2008	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	18,143,698	15,070,321	15,070,321	15,070,321	15,070,321	15,020,321	15,020,321	15,020,321	15,020,321	15,020,321	15,020,321	15,020,321	15,020,321	15,020,321
5	374	LAND & LAND RIGHTS	3,150,168	3,150,168	3,150,168	3,150,168	3,150,168	3,150,168	3,150,168	3,150,168	3,150,168	3,150,168	3,150,168	3,150,168	3,150,168	3,150,168
6	374.02	LAND RIGHTS / EASEMENTS	2,547,821	2,549,904	2,551,988	2,554,071	2,556,154	2,558,238	2,560,321	2,562,404	2,564,488	2,566,571	2,568,654	2,570,738	2,572,821	2,574,904
7	375	LAND/BUILDING STRUC & IMP	16,563,486	16,802,486	16,950,486	17,429,486	17,848,486	18,087,486	18,326,486	17,974,643	18,213,643	18,452,643	18,691,643	18,930,643	19,169,643	17,957,020
8	376	MAINS OTHER THAN PLASTIC	252,118,477	252,794,292	253,340,970	253,933,688	254,536,000	255,442,762	256,400,718	257,371,629	258,117,021	258,940,826	259,618,433	263,515,111	264,215,368	256,942,100
9	376.02	MAINS - PLASTIC	249,503,805	250,705,464	252,039,186	253,556,459	255,143,781	256,790,330	258,573,330	260,394,801	262,234,574	263,998,350	265,809,456	267,657,515	269,476,331	258,914,106
10	378	MEAS. REG. STA. EQUIPMENT - GEN	5,504,014	5,559,931	5,622,848	5,685,765	5,748,681	5,811,598	5,874,515	5,937,431	6,000,348	6,063,265	6,126,181	6,189,098	6,252,015	5,875,051
12	379	MEAS. REG. STA. EQUIPMENT - GATE	9,306,051	9,306,051	9,306,051	9,306,051	9,306,051	9,306,051	9,306,051	9,306,051	9,306,051	9,306,051	9,306,051	9,306,051	9,306,051	9,306,051
14	380	SERVICES OTHER THAN PLASTIC	37,254,393	37,278,297	37,306,855	37,340,808	37,376,608	37,420,634	37,470,597	37,519,714	37,574,383	37,628,933	37,689,107	37,751,370	37,802,630	37,493,395
15	380.02	SERVICES - PLASTIC	166,005,430	166,487,696	167,014,267	167,594,428	168,189,129	168,827,997	169,506,284	170,198,134	170,901,880	171,602,271	172,309,472	172,998,840	173,661,112	169,638,149
16	381	METERS	36,885,385	37,065,189	37,267,431	37,470,724	37,672,615	37,899,047	38,134,243	38,353,313	38,580,797	38,829,216	39,071,716	39,307,385	39,542,717	38,185,006
18	382	METER INSTALLATIONS	35,025,269	35,145,230	35,277,301	35,423,875	35,567,488	35,724,526	35,867,588	36,045,166	36,207,554	36,368,225	36,588,418	36,809,132	36,986,546	35,928,717
19	393	REGULATORS	10,061,581	10,089,381	10,119,964	10,149,787	10,179,546	10,212,370	10,245,908	10,277,301	10,309,722	10,344,711	10,384,213	10,427,708	10,464,257	10,251,265
20	384	REGULATOR INSTALLATIONS	14,194,581	14,235,032	14,279,470	14,328,767	14,377,077	14,429,882	14,484,654	14,537,619	14,592,188	14,651,817	14,720,012	14,793,997	14,853,599	14,498,360
21	385	MEAS. REG. STA. EQUIP. - INDUSTRIAL	9,573,299	9,587,049	9,600,799	9,614,549	9,628,299	9,642,049	9,655,549	9,669,299	9,683,049	9,696,799	9,710,549	9,724,299	9,738,049	9,655,665
23	387	TESTING/MEASURING EQUIPMENT	2,330,826	2,322,076	2,328,326	2,334,576	2,340,826	2,347,076	2,353,326	2,359,576	2,365,826	2,372,076	2,378,326	2,384,576	2,390,826	2,354,480
24	390	STRUCTURES & IMPROVEMENTS	1,176,285	1,176,285	1,176,285	1,176,285	1,176,285	1,176,285	1,176,285	1,176,285	1,176,285	1,176,285	1,176,285	1,176,285	1,176,285	1,176,285
25	390.02	STRUCTURES AND IMPROVEMENTS-Leaseh	17,507	17,507	17,507	17,507	17,507	17,507	17,507	17,507	17,507	17,507	17,507	17,507	17,507	17,507
26	391.00	OFFICE FURNITURE	2,830,784	2,837,451	3,044,117	3,150,784	3,257,451	3,364,117	3,395,784	3,402,451	3,409,117	3,415,784	3,422,451	3,429,117	3,435,784	3,268,861
27	391.01	COMPUTER EQUIPMENT	8,259,957	8,234,957	8,344,957	8,171,957	8,256,957	8,341,957	8,426,957	8,496,957	8,566,957	8,626,957	8,686,957	8,736,957	8,786,957	8,456,880
28	391.02	OFFICE EQUIPMENT/MACHINES	559,647	559,647	559,647	559,647	559,647	559,647	559,647	559,647	559,647	559,647	559,647	559,647	559,647	559,647
30	392.01	AUTO & TRUCK LESS THAN 1/2 TON	6,467,529	6,789,312	7,077,296	7,296,930	7,598,930	7,924,930	8,274,930	8,649,930	9,049,930	9,474,930	9,924,930	10,409,930	10,914,930	7,177,187
31	392.02	AUTO & TRUCK 3/4 - 1 TON	4,764,339	4,764,339	4,764,339	4,764,339	4,764,339	4,764,339	4,764,339	4,764,339	4,764,339	4,764,339	4,764,339	4,764,339	4,764,339	4,764,339
32	392.03	AIRPLANES	6,091,018	6,091,018	6,091,018	6,091,018	6,091,018	6,091,018	6,091,018	6,091,018	6,091,018	6,091,018	6,091,018	6,091,018	6,091,018	6,091,018
33	392.04	TRAILERS, OTHER	279,268	279,268	279,268	279,268	279,268	279,268	279,268	279,268	279,268	279,268	279,268	279,268	279,268	279,268
34	392.05	TRUCKS OVER 1 TON	1,663,457	1,663,457	1,663,457	1,663,457	1,663,457	1,663,457	1,663,457	1,663,457	1,663,457	1,663,457	1,663,457	1,663,457	1,663,457	1,663,457
35	393	STORES EQUIPMENT	48,913	48,913	48,913	48,913	48,913	48,913	48,913	48,913	48,913	48,913	48,913	48,913	48,913	48,913
36	394	TOOLS, SHOP, & GARAGE EQUIPMENT	3,701,354	3,776,646	3,861,937	3,979,229	3,942,521	4,007,812	4,073,104	4,138,396	4,203,687	4,268,979	4,334,271	4,399,562	4,464,854	4,074,643
38	395	LABORATORY EQUIPMENT	46,445	46,445	46,445	46,445	46,445	46,445	46,445	46,445	46,445	46,445	46,445	46,445	46,445	46,445
39	396	POWER OPERATED EQUIPMENT	1,629,708	1,646,914	1,664,119	1,681,324	1,698,529	1,715,734	1,732,940	1,750,145	1,767,350	1,784,555	1,801,760	1,818,965	1,836,171	1,732,940
40	397	COMMUNICATIONS EQUIPMENT	5,129,654	5,302,718	5,475,783	5,612,848	5,785,912	5,958,977	6,132,042	6,312,106	6,492,170	6,672,234	6,852,298	7,032,362	7,212,426	5,898,911
41	398	MISC EQUIPMENT - GAS	462,766	462,766	462,766	462,766	462,766	462,766	462,766	462,766	462,766	462,766	462,766	462,766	462,766	462,766
42	106	NOT YET CLASSIFIED	1,605,352	1,605,352	1,605,352	1,605,352	1,605,352	1,605,352	1,605,352	1,605,352	1,605,352	1,605,352	1,605,352	1,605,352	1,605,352	1,605,352
TOTAL PLANT IN SERVICE			\$912,157,679	\$914,806,975	\$918,664,847	\$922,575,002	\$926,851,938	\$931,326,450	\$935,977,224	\$938,786,560	\$943,090,165	\$947,326,558	\$951,752,507	\$959,366,925	\$963,604,928	\$935,868,289

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: 12/31/09
WITNESS: D. HOBKIRK

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

ESTIMATED PLANT BALANCES FOR THE YEAR ENDING 12/31/09

Table with columns: LINE NO., A/C NO., DESCRIPTION, BEGINNING BALANCE, JAN 2009, FEB 2009, MAR 2009, APR 2009, MAY 2009, JUN 2009, JUL 2009, AUG 2009, SEP 2009, OCT 2009, NOV 2009, DEC 2009, 13 MONTH AVERAGE. Rows include categories like ORGANIZATION, MISC INTANGIBLE PLANT, CUSTOMIZED SOFTWARE, LAND & LAND RIGHTS, etc.

SUPPORTING SCHEDULES: G-1 p.26-28, G-6 p.1

RECAP SCHEDULES: G-1 p.7

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 080318-GU

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:
WITNESS: D. HOBKIRK
12/31/08

LINE NO.	AC NO.	DESCRIPTION	Depr Rates	DEC 2007	JAN 2008	FEB 2008	MAR 2008	APR 2008	MAY 2008	JUN 2008	JUL 2008	AUG 2008	SEP 2008	OCT 2008	NOV 2008	DEC 2008	13 MONTH AVERAGE	
1	374	LAND	-	(\$3,603)	(\$3,603)	(\$3,603)	(\$3,603)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(1,108)	
2	375	LAND/BUILDING STRUC & IMP	2.8%	3,905,186	3,944,009	3,882,282	3,932,287	3,973,338	4,015,157	4,057,533	3,994,782	4,036,904	4,079,583	4,122,819	4,166,612	4,210,963	4,025,497	
3	376	MAINS OTHER THAN PLASTIC	4.0%	141,285,884	142,038,822	142,793,979	143,550,917	144,309,831	145,071,241	145,835,735	146,603,423	147,373,951	148,148,906	148,922,342	149,705,546	150,496,389	145,856,544	
4	376.02	MAINS - PLASTIC	2.9%	64,841,094	65,339,511	65,840,989	66,345,899	66,854,545	67,367,083	67,883,749	68,404,754	68,930,165	69,459,814	69,993,963	70,532,415	71,076,279	67,913,027	
5	378	MEAS. REG. STA. EQUIPMENT - GEN	3.3%	1,510,968	1,518,602	1,533,402	1,548,379	1,563,532	1,578,862	1,594,369	1,610,052	1,625,913	1,641,949	1,658,163	1,674,553	1,691,119	1,596,143	
6	379	MEAS. REG. STA. EQUIPMENT - GATE	3.4%	2,528,571	2,562,727	2,578,884	2,605,040	2,631,187	2,657,353	2,683,510	2,709,666	2,735,823	2,761,979	2,788,136	2,814,292	2,840,449	2,883,510	
7	380	SERVICES OTHER THAN PLASTIC	8.0%	34,140,832	34,189,188	34,237,718	34,286,456	34,335,425	34,384,661	34,434,209	34,484,086	34,534,309	34,584,895	34,635,863	34,687,239	34,738,992	34,436,452	
8	380.02	SERVICES - PLASTIC	5.1%	58,503,849	59,159,778	59,817,828	60,478,207	61,141,055	61,806,496	62,474,701	63,145,779	63,819,784	64,496,733	65,176,629	65,859,446	66,545,089	62,484,260	
9	381	METERS	6.6%	9,732,595	9,852,156	9,972,771	10,094,506	10,217,359	10,341,394	10,466,702	10,593,284	10,721,058	10,850,164	10,980,744	11,112,985	11,246,840	10,475,580	
10	382	METER INSTALLATIONS	5.0%	12,303,073	12,403,690	12,504,773	12,608,453	12,708,727	12,811,616	12,915,159	13,019,354	13,124,199	13,228,738	13,338,075	13,443,212	13,551,208	12,919,790	
11	383	REGULATORS	3.5%	4,202,498	4,228,489	4,254,520	4,280,692	4,306,893	4,333,216	4,359,637	4,386,155	4,412,767	4,439,479	4,466,338	4,493,249	4,520,349	4,360,328	
12	384	REGULATOR INSTALLATIONS	5.1%	4,191,873	4,237,103	4,282,445	4,328,016	4,373,782	4,419,779	4,465,990	4,512,426	4,559,085	4,605,947	4,653,142	4,700,563	4,748,327	4,467,576	
13	385	MEAS. REG. STA. EQUIP. - INDUSTRIAL	3.4%	3,728,256	3,754,893	3,781,569	3,808,283	3,835,035	3,861,826	3,888,655	3,914,521	3,941,427	3,968,370	3,995,352	4,022,373	4,049,432	3,888,584	
14	387	TESTING/MEASURING EQUIPMENT	5.7%	1,020,774	1,016,965	1,028,149	1,039,363	1,050,607	1,061,881	1,073,184	1,084,517	1,095,880	1,107,272	1,118,694	1,130,145	1,141,627	1,074,543	
15	390	STRUCTURES & IMPROVEMENTS	2.9%	264,958	267,639	270,320	273,000	275,681	278,362	281,043	283,724	286,405	289,086	291,767	294,448	297,129	284,119	
16	391.00	OFFICE FURNITURE	7.6%	1,199,222	1,217,635	1,236,728	1,256,501	1,276,953	1,298,086	1,319,881	1,341,382	1,363,109	1,385,624	1,408,744	1,428,631	1,450,565	1,321,546	
17	391.01	COMPUTER EQUIPMENT	7.2%	7,012,434	6,938,528	6,869,876	6,783,036	6,683,931	6,585,337	6,497,252	6,398,633	6,299,433	6,199,624	6,100,244	6,000,744	5,901,244	5,700,427	
18	391.02	OFFICE EQUIPMENT/MACHINES	7.0%	149,866	153,120	156,381	159,642	162,904	166,165	169,427	172,688	175,949	179,211	182,472	185,733	188,995	169,242	
19	392.01	AUTO & TRUCK LESS THAN 1/2 TON	10.6%	2,641,788	2,702,589	2,766,283	2,799,419	2,776,624	2,843,829	2,911,034	2,978,240	3,045,445	3,112,650	3,179,855	3,247,060	3,314,266	2,940,899	
20	392.02	AUTO & TRUCK 3/4 - 1 TON	14.8%	1,696,899	1,752,715	1,808,531	1,864,346	1,920,162	1,975,977	2,031,793	2,087,608	2,143,424	2,199,240	2,255,055	2,310,871	2,366,687	2,031,793	
21	392.03	AIRPLANES	1.9%	547,825	557,567	567,209	576,851	586,494	596,136	605,778	615,420	625,062	634,704	644,346	653,988	663,630	605,778	
22	392.04	TRAILERS, OTHER	4.1%	151,820	152,765	153,710	154,656	155,601	156,547	157,492	158,438	159,383	160,329	161,274	162,219	163,165	157,482	
23	392.05	TRUCKS OVER 1 TON	0.9%	640,245	653,568	666,890	680,213	693,536	706,859	720,181	733,504	746,827	760,150	773,473	786,795	800,118	720,181	
24	393	STORES EQUIPMENT	1.8%	47,019	47,026	47,032	47,039	47,045	47,052	47,058	47,065	47,071	47,078	47,084	47,091	47,097	47,058	
25	394	TOOLS, SHOP, & GARAGE EQUIPMENTS	6.0%	2,567,805	2,586,753	2,606,109	2,495,492	2,515,055	2,535,150	2,555,577	2,576,337	2,597,430	2,618,856	2,640,614	2,662,705	2,685,128	2,587,824	
26	395	LABORATORY EQUIPMENT	5.2%	(23,792)	(23,448)	(23,098)	(22,752)	(22,406)	(22,059)	(21,713)	(21,366)	(21,020)	(20,673)	(20,327)	(19,980)	(19,634)	(21,713)	
27	396	POWER OPERATED EQUIPMENT	5.2%	1,254,807	1,262,071	1,269,414	1,276,834	1,284,332	1,291,909	1,299,563	1,307,295	1,315,106	1,322,994	1,330,961	1,339,005	1,347,127	1,300,109	
28	397	COMMUNICATIONS EQUIPMENT	11.4%	2,355,628	2,405,053	2,454,122	2,472,665	2,526,680	2,582,340	2,638,643	2,697,789	2,755,895	2,814,020	2,872,146	2,930,272	2,988,398	2,653,587	
29	398	MISC EQUIPMENT - GAS	4.3%	253,491	255,002	256,513	258,024	259,534	261,045	262,556	264,067	265,578	267,089	268,600	270,111	271,622	262,556	
30 DEPRECIATION RESERVE				362,649,950	365,181,026	367,743,727	369,885,830	372,593,483	375,313,297	378,048,480	380,504,806	383,268,087	386,045,396	388,837,188	391,648,817	394,480,256	378,167,717	
31 108.02 R.W.I.P				(1,862,907)	(1,862,907)	(1,862,907)	(1,862,907)	(1,862,907)	(1,862,907)	(1,862,907)	(1,862,907)	(1,862,907)	(1,862,907)	(1,862,907)	(1,862,907)	(1,862,907)	(1,862,907)	(1,862,907)
32 108 TOTAL DEPRECIATION RESERVE				360,787,043	363,298,120	365,880,820	368,022,923	370,730,556	373,450,390	376,185,573	378,641,899	381,405,180	384,182,492	386,974,281	389,785,910	392,617,350	376,304,811	
33 TOTAL AMORTIZATION RESERVE				17,791,692	16,826,868	16,933,559	16,990,256	17,096,958	17,203,688	17,310,379	17,417,098	17,523,822	17,630,551	17,737,286	17,844,027	17,950,772	17,404,379	
34 TOTAL DEPR/AMORT RESERVE				\$ 378,578,735	\$ 380,124,987	\$ 382,814,379	\$ 385,013,179	\$ 387,827,515	\$ 390,654,056	\$ 393,495,952	\$ 396,058,997	\$ 398,828,002	\$ 401,813,044	\$ 404,711,567	\$ 407,629,937	\$ 410,588,122	\$ 393,709,190	

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: 12/31/09
WITNESS: D. HOBKIRK

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	A/C NO.	DESCRIPTION	Depr Rates	DEC 2008	JAN 2009	FEB 2009	MAR 2009	APR 2009	MAY 2009	JUN 2009	JUL 2009	AUG 2009	SEP 2009	OCT 2009	NOV 2009	DEC 2009	13 MONTH AVERAGE
1	374	LAND	-	\$0	2,371,216	2,371,216	2,371,216	2,371,216	2,371,216	2,371,216	2,371,216	2,371,216	2,371,216	2,371,216	2,371,216	2,371,216	\$2,168,815
2	375	LAND/BUILDING STRUC & IMP	2.8%	4,210,963	3,704,977	3,748,400	3,680,743	3,724,004	3,767,315	3,810,674	3,854,082	3,897,539	3,941,044	3,984,598	4,028,201	4,071,852	3,878,799
3	376	MAINS OTHER THAN PLASTIC	4.0%	150,496,389	151,291,700	152,063,828	152,887,993	153,698,333	154,509,335	155,324,450	156,123,532	156,938,682	157,692,500	158,490,911	159,320,844	160,163,305	155,307,831
4	376.02	MAINS - PLASTIC	2.9%	71,075,279	71,627,343	72,134,242	72,741,659	73,321,958	73,902,211	74,489,428	75,044,439	75,628,688	76,092,283	76,641,888	77,252,431	77,887,218	74,449,159
5	378	MEAS. REG. STA. EQUIPMENT - GEN	3.3%	1,691,119	1,707,250	1,723,498	1,739,865	1,756,349	1,772,951	1,789,671	1,806,508	1,823,464	1,840,538	1,857,729	1,875,038	1,892,465	1,790,496
6	379	MEAS. REG. STA. EQUIPMENT - GATE	3.4%	2,840,449	2,866,605	2,892,762	2,918,918	2,945,075	2,971,231	2,997,388	3,023,544	3,049,701	3,075,857	3,102,014	3,128,170	3,154,327	2,997,388
7	380	SERVICES OTHER THAN PLASTIC	8.0%	34,738,992	34,865,787	34,952,492	34,990,381	35,061,079	35,109,673	35,163,496	35,175,869	35,251,209	35,330,512	35,451,353	35,578,365	35,722,261	35,183,959
8	380.02	SERVICES - PLASTIC	5.1%	66,545,089	67,233,760	67,925,713	68,620,892	69,319,368	70,021,233	70,726,473	71,435,007	72,146,793	72,861,970	73,580,654	74,302,765	75,028,209	70,749,840
9	381	METERS	6.6%	11,246,840	11,382,014	11,518,344	11,655,832	11,794,476	11,934,277	12,075,235	12,217,350	12,360,621	12,505,090	12,650,635	12,797,377	12,945,275	12,083,333
10	382	METER INSTALLATIONS	5.0%	13,551,208	13,663,436	13,776,431	13,890,454	14,008,752	14,124,977	14,242,160	14,360,729	14,482,154	14,601,936	14,718,779	14,834,856	14,953,965	14,245,526
11	383	REGULATORS	3.5%	4,520,349	4,547,714	4,574,926	4,602,231	4,628,663	4,658,118	4,686,336	4,713,992	4,741,912	4,769,732	4,796,733	4,824,783	4,853,089	4,686,044
12	384	REGULATOR INSTALLATIONS	5.1%	4,748,327	4,797,483	4,846,901	4,896,667	4,947,864	4,998,375	5,049,211	5,100,516	5,152,777	5,204,498	5,255,244	5,305,740	5,351,253	5,050,373
13	385	MEAS. REG. STA. EQUIP. - INDUSTRIAL	3.4%	4,049,432	4,076,718	4,106,765	4,134,333	4,161,550	4,190,208	4,216,049	4,251,222	4,280,700	4,306,969	4,337,668	4,369,415	4,398,248	4,221,483
14	387	TESTING/MEASURING EQUIPMENT	5.7%	1,141,627	1,151,889	1,162,182	1,172,506	1,182,862	1,193,248	1,203,666	1,214,115	1,224,596	1,235,108	1,245,660	1,256,225	1,266,830	1,203,885
15	390	STRUCTURES & IMPROVEMENTS	2.9%	99,796	100,962	102,128	103,294	104,460	105,626	106,792	107,958	109,124	110,290	111,456	112,622	113,788	106,792
16	391.00	OFFICE FURNITURE	7.6%	1,450,565	1,473,283	1,497,523	1,523,286	1,550,570	1,579,376	1,609,199	1,639,363	1,669,199	1,700,214	1,730,900	1,761,780	1,792,793	1,613,733
17	391.01	COMPUTER EQUIPMENT	7.2%	7,257,235	7,311,565	7,365,896	7,420,226	7,474,557	7,528,887	7,583,218	7,637,548	7,691,878	7,746,209	7,800,539	7,854,870	7,909,200	7,583,218
18	391.02	OFFICE EQUIPMENT/MACHINES	7.0%	188,995	192,256	195,517	198,779	202,040	205,302	208,563	211,824	215,086	218,347	221,608	224,870	228,131	208,563
19	392.01	AUTO & TRUCK LESS THAN 1/2 TON	10.6%	3,314,266	3,169,304	3,207,315	2,639,247	2,710,629	2,782,011	2,853,393	2,924,775	2,996,157	3,067,539	3,138,921	3,210,304	3,281,686	3,022,735
20	392.02	AUTO & TRUCK 3/4 - 1 TON	14.8%	2,366,687	2,422,502	2,478,318	2,534,133	2,589,949	2,645,764	2,701,580	2,757,396	2,813,211	2,869,027	2,924,842	2,980,658	3,036,474	2,701,580
21	392.03	AIRPLANES	1.9%	663,630	673,272	682,914	692,556	702,199	711,841	721,483	731,125	740,767	750,409	760,051	769,693	779,335	721,483
22	392.04	TRAILERS, OTHER	4.1%	163,165	164,110	165,056	166,001	166,947	167,892	168,837	169,783	170,728	171,674	172,619	173,565	174,510	168,837
23	392.05	TRUCKS OVER 1 TON	9.9%	800,118	813,440	826,763	840,086	853,409	866,731	880,054	893,377	906,699	920,022	933,345	946,668	959,990	880,054
24	393	STORES EQUIPMENT	1.6%	47,057	47,104	47,111	47,117	47,124	47,130	47,137	47,143	47,150	47,156	47,163	47,169	47,176	47,137
25	394	TOOLS, SHOP, & GARAGE EQUIPMENT	6.0%	2,685,128	2,707,824	2,730,748	2,723,809	2,747,093	2,770,674	2,794,440	2,818,391	2,842,528	2,866,849	2,891,356	2,916,048	2,940,925	2,802,755
26	395	LABORATORY EQUIPMENT	5.2%	(19,634)	(19,287)	(18,941)	(18,640)	(18,560)	(18,481)	(18,401)	(18,322)	(18,243)	(18,163)	(18,084)	(18,004)	(17,925)	(18,514)
27	396	POWER OPERATED EQUIPMENT	5.2%	1,347,127	1,355,319	1,363,570	1,371,882	1,380,254	1,388,686	1,397,179	1,405,732	1,414,345	1,423,018	1,431,751	1,440,545	1,449,399	1,397,600
28	397	COMMUNICATIONS EQUIPMENT	11.4%	2,988,398	3,047,338	3,107,907	3,170,105	3,233,931	3,299,387	3,330,300	3,397,880	3,465,505	3,533,176	3,600,892	3,668,654	3,736,461	3,352,303
29	398	MISC EQUIPMENT - GAS	4.3%	271,622	273,133	274,644	276,155	277,665	279,176	280,687	282,198	283,709	285,220	286,731	288,242	289,753	280,687
30		DEPRECIATION RESERVE		394,480,256	399,020,017	401,824,169	403,991,727	406,943,815	409,884,372	412,809,913	415,698,294	418,688,399	421,520,199	424,519,164	427,623,087	430,763,209	\$412,905,894
31	108.02	R.W.I.P		(1,862,907)	(1,862,907)	(1,862,907)	(1,862,907)	(1,862,907)	(1,862,907)	(1,862,907)	(1,862,907)	(1,862,907)	(1,862,907)	(1,862,907)	(1,862,907)	(1,862,907)	(1,862,907)
32	108	TOTAL DEPRECIATION RESERVE		392,617,350	397,157,110	399,961,262	402,128,820	405,080,908	408,021,465	410,947,007	413,835,387	416,835,492	419,657,293	422,656,258	425,760,180	428,900,302	411,042,987
33		TOTAL AMORTIZATION RESERVE		17,950,772	18,067,356	18,171,721	16,775,575	16,874,045	16,976,685	17,073,525	17,194,965	17,299,011	17,393,151	17,500,341	17,610,415	17,711,550	17,429,932
34		TOTAL DEPR/AMORT RESERVE		\$ 410,568,122	\$ 415,214,466	\$ 418,132,984	\$ 418,904,395	\$ 421,954,953	\$ 424,998,150	\$ 428,020,532	\$ 431,030,352	\$ 434,134,503	\$ 437,050,444	\$ 440,156,599	\$ 443,370,595	\$ 446,611,852	\$ 428,472,919

SUPPORTING SCHEDULES: G1-10, G1-11, G1-14, G1-26, G1-28

RECAP SCHEDULES: G-1 p.7

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: 12/31/08
WITNESS: D. HOBKIRK

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	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	392,950	394,255	395,559	396,863	398,168	399,472	400,776	402,080	403,385	404,689	405,993	407,297	408,602	400,776
3	303	MISC INTANGIBLE PLANT	453,106	455,824	458,541	461,259	463,976	466,694	469,411	472,129	474,846	477,564	480,281	482,999	485,716	469,411
4	303.01	CUSTOMIZED SOFTWARE	12,787,176	11,798,774	11,880,766	11,912,759	11,994,752	12,076,745	12,158,738	12,240,731	12,322,724	12,404,717	12,486,710	12,568,703	12,650,696	12,252,615
5	374.02	LAND RIGHTS / EASEMENTS	892,803	900,383	907,968	915,559	923,155	930,757	938,364	945,977	953,595	961,218	968,847	976,481	984,121	938,402
6	390.02	STRUCTURES & IMPROVEMENTS - L _e	(7,807)	(7,768)	(7,729)	(7,689)	(7,650)	(7,610)	(7,571)	(7,532)	(7,492)	(7,453)	(7,413)	(7,374)	(7,335)	(7,571)
7		SUBTOTAL	14,521,345	13,544,584	13,638,223	13,681,868	13,775,518	13,869,174	13,962,835	14,056,502	14,150,174	14,243,851	14,337,534	14,431,222	14,524,916	14,056,749
8	115.01	ACCUM PROV/AMORT-GP ACQ ADJ	3,270,347	3,282,284	3,295,336	3,308,388	3,321,440	3,334,492	3,347,544	3,360,596	3,373,648	3,386,700	3,399,752	3,412,804	3,425,856	3,347,630
9		TOTAL	\$17,791,692	\$16,826,868	\$16,933,559	\$16,990,256	\$17,096,958	\$17,203,666	\$17,310,379	\$17,417,098	\$17,523,822	\$17,630,551	\$17,737,286	\$17,844,027	\$17,950,772	\$17,404,379

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: 12/31/09
WITNESS: D. HOBKIRK

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	A/C NO.	DESCRIPTION	DEC 2008	JAN 2009	FEB 2009	MAR 2009	APR 2009	MAY 2009	JUN 2009	JUL 2009	AUG 2009	SEP 2009	OCT 2009	NOV 2009	DEC 2009	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	408,602	409,906	411,210	412,515	413,819	415,123	416,427	417,732	419,036	420,340	421,645	422,949	424,253	416,427
3	303	MISC INTANGIBLE PLANT	485,716	488,433	491,151	493,868	496,586	499,303	502,021	504,738	507,456	510,173	512,891	515,608	518,326	502,021
4	303.01	CUSTOMIZED SOFTWARE	12,650,696	12,732,689	12,814,268	11,391,669	11,464,904	11,538,138	11,611,372	11,684,606	11,757,840	11,831,074	11,904,309	11,977,543	12,050,777	11,954,606
5	374.02	LAND RIGHTS / EASEMENTS	984,121	991,599	1,007,271	1,016,610	1,024,733	1,037,026	1,043,519	1,074,611	1,088,310	1,092,103	1,108,946	1,128,673	1,139,459	1,056,691
6	390.02	STRUCTURES & IMPROVEMENTS - Lt	(7,335)	(7,295)	(7,256)	(7,217)	(7,177)	(7,138)	(7,098)	(7,059)	(7,020)	(6,980)	(6,941)	(6,901)	(6,862)	(7,098)
7		SUBTOTAL	14,524,916	14,618,448	14,719,761	13,310,563	13,395,981	13,485,569	13,569,357	13,677,745	13,768,739	13,849,827	13,943,965	14,040,987	14,129,069	13,925,764
8	115.01	ACCUM PROV/AMORT-GP ACQ ADJ	3,425,856	3,438,908	3,451,960	3,465,012	3,478,064	3,491,116	3,504,168	3,517,220	3,530,272	3,543,324	3,556,376	3,569,428	3,582,480	3,504,168
9		TOTAL	\$17,950,772	\$18,057,356	\$18,171,721	\$16,775,575	\$16,874,045	\$16,976,685	\$17,073,525	\$17,194,965	\$17,299,011	\$17,393,151	\$17,500,341	\$17,610,415	\$17,711,550	\$17,429,932

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 + 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: 12/31/08
WITNESS: D. HOBKIRK

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	13 MONTH AVERAGE
1	303.01	CUSTOMIZED SOFTWARE	\$16,143,698	\$15,070,321	\$15,070,321	\$15,020,321	\$15,020,321	\$15,020,321	\$15,020,321	\$15,020,321	\$15,020,321	\$15,020,321	\$15,020,321	\$15,020,321	\$15,020,321	\$15,114,427
2	374	LAND AND LAND RIGHTS	3,150,168	3,150,168	3,150,168	3,150,168	3,150,168	3,150,168	3,150,168	2,745,055	2,745,055	2,745,055	2,745,055	2,745,055	2,745,055	2,963,193
3	375	STRUCTURES AND IMPROVEMENTS	18,563,488	16,802,486	16,950,486	17,429,486	17,848,486	18,087,486	18,325,486	17,974,643	18,213,643	18,452,643	18,691,643	18,930,643	18,169,643	17,957,020
4	390	STRUCTURES AND IMPROVEMENTS	1,176,285	1,176,285	1,176,285	1,176,285	1,176,285	1,176,285	1,176,285	503,060	503,060	503,060	503,060	503,060	503,060	865,586
5	391.01	COMPUTER EQUIPMENT	8,259,957	8,234,957	8,344,957	8,171,957	8,256,957	8,341,957	8,426,957	8,486,957	8,586,957	8,628,957	8,686,957	8,736,957	8,786,957	8,456,880
6		TOTAL	\$45,293,584	\$44,434,217	\$44,692,217	\$44,948,217	\$45,452,217	\$45,776,217	\$46,100,217	\$44,740,036	\$45,049,036	\$45,348,036	\$45,647,036	\$45,936,036	\$46,225,036	\$45,357,086

LINE NO.	A/C NO.	DESCRIPTION	13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
7	303.01	CUSTOMIZED SOFTWARE	\$15,114,427	0.5%	\$78,010	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
8	374	LAND AND LAND RIGHTS	2,963,193	4.7%	138,053	
9	375	STRUCTURES AND IMPROVEMENTS	17,957,020	1.7%	297,868	
10	390	STRUCTURES AND IMPROVEMENTS	865,586	41.9%	362,506	
11	391.01	COMPUTER EQUIPMENT	8,456,880	0.1%	11,309	

12		TOTAL	\$45,357,086		\$887,544
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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: 12/31/08
WITNESS: D. HOBKIRK

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	13-MONTH AVERAGE			ACCUMULATED DEPRECIATION/AMORTIZATION			METHOD OF ALLOCATION
			PLANT			TOTAL			
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	374	NMI-LAND-FULFORD PLANT, 15779 W DIXIE HWY,N MIAMI BCH,PARCEL # 1	\$38,351	\$0	\$38,351				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	\$0	\$0	\$0	
3	374	NMI-LAND-PLANTATION GATE STA, PETERS ROAD PARCEL # 5	22,954	0	22,954				
4	374	TPA-LAND-ESTUARY PLANT, 1300 N. 13TH STREET, TAMPA- PARCEL #1	41,797	0	41,797				
5	374	TPA-LAND-ESTUARY PLANT, SOUTH OF RAILROAD, TAMPA- PARCEL #2	2,768	0	2,768				
6	374	TPA-LAND-PORT SUTTON GATE STATION,78TH & MADISON- PARCEL #3	4,939	0	4,939				
7	374	TPA-EASEMENT-NEBRASKA AVE FROM BIRD ST SOUTH 432 FT	5,334	0	5,334				
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 RIGHTS-PURCHASE FOR NW GATE STATION	8,909	0	8,909				
10	374	TPA-LAND - GATE STATION @ LITHIA PINECREST RD	8,000	0	8,000				
11	374	TPA-LAND - PROPERTY AT COUNTYLINE RD & CYPRESS CREEK RD - PASCO GATE	265,983	0	265,983				
12	374	TPA-LAND - Sun City - Gulfstream Gate Station - US Highway 301 (approx 1 mile north of	1	0	1				
13	374	TPA-LAND - NW Quadrant of McCoy St & Trask St	1	0	1				
14	374	STP-LAND-LOT N SIDE, 1800 9TH AVE N., ST PETE, PARCEL #2	18,381	0	18,381				
15	374	STP-LAND-NORTH GATE STATION,13800 82 ST N., ST PETE, PARCEL #3	16,535	0	16,535				
16	374	STP-LAND-MAIN GATE STATION, 77TH AVE & 18TH WAY, ST PETE, PAR #4	2,928	0	2,928				
17	374	STP-LAND-REG STATION, S SIDE 30 AVE S,WEST OF 30 ST S., PAR #5	3,800	0	3,800				
18	374	STP-LAND-REG STATION, S SIDE 30 AVE N,WEST OF 16 ST N., PAR #6	3,000	0	3,000				
19	374	STP-LAND-REG STATION, 3 AVE S & 16 STREET S, PARCEL #7	500	0	500				
20	374	STP-LAND- MADIERA BEACH-EASEMENT @ 127 AVE TREASURE ISLAND	2,900	0	2,900				
21	374	STP-LAND - DIVISION NEW OFFICE - 1920 9th Ave N	18,588	0	18,588				
22	374	ORL-LAND-PLANT SITE, 600 W. ROBINSON STREET, PARCEL # 1	49,693	0	49,693				
23	374	ORL-LAND-DIST YARD, 601 W. ROBINSON STREET, PARCEL # 2	41,315	0	41,315				
24	374	ORL-LAND-FAIRVILLA SITE, US HWY 441,N OF SILVER STAR, PARCEL #3	1,997	0	1,997				
25	374	TRI-LAND-DIVISION OFFICE SITE,1724 KURT ST,EUSTIS, PARCEL # 2	9,000	0	9,000				
26	374	TRI-LAND-EUSTIS INDUSTRIAL PARK,MTR STA SITE, PARCEL # 1	500	0	500				
27	374	TRI-LAND-MT. DORA GATE STATION,WOLF BRANCH RD.,PARCEL # 3	8,516	0	8,516				
28	374	JAX-LAND-CHURCH STREET PLANT SITE, PARCEL # 1	39,371	0	39,371				
29	374	JAX-LAND-CEDER HILLS GATE STATION SITE, PARCEL # 3	1,582	0	1,582				
30	374	JAX-LAND-OAK STREET & EDISON AVE REG STA, PARCEL # 4	300	0	300				
31	374	JAX-LAND-W 12 FT OF N 12 FT LOT 1 BL 32 DOTEN S/D,REG STA,PAR#5	538	0	538				
32	374	JAX-LAND-PART OF LOT 3 BL 138,NEWMAN BET STATE&ORANGE HAT,PAR#6	400	0	400				
33	374	JAX-LAND-PART OF LOT 5 BL 12, 11 ST WARRENS REPLAT,PARCEL #7	539	0	539				
34	374	JAX-LAND-KING STREET BET FORBES & POST ST,REG STA, PARCEL #8	200	0	200				
35	374	JAX-LAND-PEARL PLAZA SILVER & 24TH STREET,REG STA, PARCEL #9	1,000	0	1,000				
36	374	JAX-LAND-MAGNOLIA & MCCOY STREETS,REG STA, PARCEL #11	986	0	986				
37	374	JAX-LAND-SOUTHSIDE REG STA,PIONESSA PROPERTY, PARCEL #13	12,947	0	12,947				
38	374	JAX-LAND-PHILLIPS HWY PLANT PROPERTY, PARCEL #14	314,616	0	314,616				
39	374	JAX-LAND - JERICHO ROAD GATE STATION, PARCEL # 15	13,282	0	13,282				
40	374	JAX-LAND - CAPPER ROAD GATE STATION, PARCEL # 16	22,989	0	22,989				
41	374	JAX-LAND - 43,599 SQ FT/SE & NE QUADRANT PARCEL # 3.1 @ COMMERCE LAKE D	147,896	0	147,896				
42	374	SMI-PLANT SITE - PAVING ASSESSMENT	917	0	917				
43	374	SMI-PLANT SITE - NW 1ST AVE & NW 17TH ST, PARCEL # 1	32,270	0	32,270				
44	374	SMI-PLANT SITE - STORM SEWER & PAVING ASSESSMENT	5,994	0	5,994				
45	374	LAK-LAND - PEACHTREE PLANT SITE (PARCEL # 1)	919	0	919				
46	374	DAY-LAND-GATE STATION SITE, PARCEL # 3	4,393	0	4,393				
47	374	DAY-LAND-REGULATOR STA SITE, PARCEL # 1 (INDUSTRIAL PARK)	477	0	477				
48	374	DAY-LAND-1722 RIDGEWOOD AVE, HOLY HILL FL 32117	83,864	0	83,864				
49	374	SAR-LAND - GATE STATION, 12th & CENTRAL, SARASOTA	50,000	0	50,000				
50	374	SUB TOTALS CONTINUED ON G-1 p. 16b	\$1,332,539	\$0	\$1,332,539	\$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: 12/31/08
WITNESS: D. HOBKIRK

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-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	SUB TOTALS FROM G1 p. 16a	\$1,332,539	\$0	\$1,332,539	\$0	\$0	\$0	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
2	374	SAR-LAND - 8261 VICO CT, SARASOTA/3 ACRES NEW BUILDING FOR SAR OI	207,427	0	207,427				
3	374	PBG-LAND - PBG OPERATIONS FACILITY/S 1/2 LOT 30 JUPITER PARK COMM	230,941	0	230,941				
4	374	PC -LAND-MAPLE AVE GATE STATION	3,080	0	3,080				
5	374	PC -LAND-301 MAPLE AVE	0	49,404	49,404				
6	374	PC -LAND-GULF ASPHALT GATE STATION	23,645	0	23,645				
7	374	PC -Land @ corner of 3rd Ave & Maple (next to Panama City Office)	0	84,869	84,869				
8	374	PC -LAND- DISTRIBUTION OFFICE - 3706 W 23rd St - Panama City, FL	795,444	0	795,444				
9	374	OCA-LAND - 316 SW 33RD AVE	66,200	0	66,200				
10	374	OCA-LAND - SILVER SPRINGS GATE STATION	28,038	0	28,038				
11	374	OCA-APPRAISAL - 8TH AVE & 16TH STREET	0	800	800				
12	374	OCA-SURVEY - GATE STATION PROPERTY	250	0	250				
13	374	OCA-LAND RIGHTS - RIGHT OF WAY / BASELINE RD	1,200	0	1,200				
14	374	OCA-ENVIRONMENTAL AUDIT - LAND	0	2,980	2,980				
15	374	OCA-LEGAL FEES - RICHARD, BLINN & HALDEN	10,336	0	10,336				
16	374	OCA-LAND - LEVEY COUNTY GATE STATION	14,038	0	14,038				
17	374	SWF-LAND @ 5901 ENTERPRISE PKWY, FT MYE	112,002	0	112,002				
18	374	TOTAL	\$2,825,140	\$138,053	\$2,963,193	\$0	\$0	\$0	
19	375	NMI-OFFICE BLDG - FULFORD	\$1,280,842	\$0	\$1,280,842	\$180,841	\$0	\$180,841	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
20	375	NMI-ENGINE BLDG	66,872	0	66,872	35,279	0	35,279	
21	375	NMI-METER SHOP	71,803	0	71,803	23,242	0	23,242	
22	375	NMI-WAREHOUSE - FULFORD	255,589	0	255,589	104,828	0	104,828	
23	375	TPA-OFFICE BLDG - CHANNELSIDE/13 ST	2,680,875	0	2,680,875	747,485	0	747,485	
24	375	TPA-FIRE TRAINING FACILITY	14,261	0	14,261	7,691	0	7,691	
25	375	TPA-GAS CONTROL BLDG	14,665	0	14,665	9,653	0	9,653	
26	375	TPA-MAINTENANCE BLDG	13,462	0	13,462	6,995	0	6,995	
27	375	TPA-TRANSPORTATION BLDG	84,719	0	84,719	37,125	0	37,125	
28	375	TPA-WAREHOUSE BLDG	74,380	0	74,380	38,193	0	38,193	
29	375	TPA-WELDING SHOP	20,312	0	20,312	9,079	0	9,079	
30	375	STP-OFFICE BLDG - 9TH AVE	1,008,591	0	1,008,591	57,537	0	57,537	
31	375	STP-STORAGE BLDG	33,577	0	33,577	14,178	0	14,178	
32	375	STP-OTHER	12,340	0	12,340	1,691	0	1,691	
33	375	ORL-OFFICE BLDG - 600 ROBINSON	1,093,010	0	1,093,010	375,506	0	375,506	
34	375	ORL-WAREHOUSE	231,397	0	231,397	63,097	0	63,097	
35	375	TRI-OFFICE BLDG- KURT	362,540	0	362,540	144,613	0	144,613	
36	375	TRI-WAREHOUSE	96,741	0	96,741	38,800	0	38,800	
37	375	TRI-WELDING SHOP	4,526	0	4,526	1,311	0	1,311	
38	375	JAX-OFFICE BLDG - PHILIPS HWY	4,065,359	236,608	4,301,967	890,280	51,815	942,095	
39	375	JAX-DISTRIBUTION AREA - 1745 CHURCH ST	39,022	0	39,022	26,747	0	26,747	
40	375	JAX-EQUIP BLDG	24,536	0	24,536	9,688	0	9,688	
41	375	JAX-MAINTENANCE BLDG	146,866	0	146,866	58,403	0	58,403	
42	375	JAX-WAREHOUSE	201,806	0	201,806	80,505	0	80,505	
43	375	SMI-OFFICE BLDG - 17TH ST	469,015	0	469,015	207,717	0	207,717	
44	375	SMI-WAREHOUSE	75,322	0	75,322	24,793	0	24,793	
45	375	SMI-OTHER	5,920	0	5,920	2,155	0	2,155	
46	375	LAK-OFFICE BLDG - KATHLEEN RD	528,500	0	528,500	178,786	0	178,786	
47	375	LAK-STORAGE BUILDING	12,142	0	12,142	4,724	0	4,724	
48	375	SUB TOTALS CONTINUED ON B-5 p. 16c	\$12,998,992	\$236,608	\$13,225,600	\$3,380,942	\$51,815	\$3,432,757	

SUPPORTING SCHEDULES: G-8 p.1

RECAP SCHEDULES: G-1 p.15

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: 12/31/08
WITNESS: D. HOBKIRK

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-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	375	SUB TOTALS FROM G1 p. 16b	\$12,988,992	\$236,608	\$13,225,600	\$3,380,942	\$51,815	\$3,432,757	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
2	375	DAY-OFFICE BLDG - RIDGEWOOD AVE	257,088	0	257,088	78,120	0	78,120	
3	375	DAY-OTHER	64,378	0	64,378	11,312	0	11,312	
4	375	HIG-FENCE FOR REGULATOR STATION	1,174	0	1,174	729	0	729	
5	375	SAR-OFFICE BLDG	1,080,999	0	1,080,999	159,666	0	159,666	
6	375	PAS-RETENTION POND, GRAVEL RD & MISC PROP IMPROVEMENTS TO EAS	108,580	0	108,580	15,618	0	15,618	
7	375	PBG-DIV OFFICE @1363 JUPITER PARK DR	671,754	0	671,754	89,558	0	89,558	
8	375	PC-OFFICE BLDGE - MAPLE AVE	0	61,058	61,058	0	24,040	24,040	
9	375	PC-OTHER	500	0	500	246	0	246	
10	375	PC-DIV OFFICE @3706 W 23RD ST	967,096	0	967,096	41,464	0	41,464	
11	375	OCA-OFFICE BLDG - 33RD AVE	134,946	0	134,946	24,013	0	24,013	
12	375	COR-MISC	359,948	0	359,948	14,007	0	14,007	
13	375	SWF-DIV OFFICE @5901 ENTERPRISE PKWY	868,108	0	868,108	123,670	0	123,670	
14	375	TPA-CALL CENTER	155,791	0	155,791	10,305	0	10,305	
15	375	TOTALS	\$17,859,354	\$297,666	\$17,957,020	\$3,949,642	\$75,855	\$4,025,497	
16	390	NMI-DIV OFFICE FULFORD	\$24,383	\$0	\$24,383	\$1,762	\$0	\$1,762	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
17	390	TRI-DIV OFFICE KURT	19,616	0	19,616	1,373	0	1,373	
18	390	JAX-DIV OFFICE PHILLIPS	19,670	0	19,670	1,264	0	1,264	
19	390	SMI-DIV OFFICE 17TH ST	19,989	0	19,989	1,271	0	1,271	
20	390	LAK-DIV OFFICE KATHLEEN	86,099	0	86,099	6,217	0	6,217	
21	390	PLB-DIV OFFICE	99,929	0	99,929	5,075	0	5,075	
22	390	PC-DIVISION OFFICE	0	362,506	362,506	0	129,541	129,541	
23	390	OCA-STORAGE BUILDINGS	5,511	0	5,511	1,003	0	1,003	
24	390	OCA-DIVISION OFFICE	227,864	0	227,864	44,209	0	44,209	
25	390	TOTAL	\$503,060	\$362,506	\$865,566	\$62,173	\$129,541	\$191,714	
26	390.02	HIG-DIVISION OFFICE	17,507	0	17,507	(7,571)	0	(7,571)	
27	390.02	TOTAL	\$17,507	\$0	\$17,507	(\$7,571)	\$0	(\$7,571)	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-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: 12/31/08
WITNESS: D. HOBKIRK

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SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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 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: 12/31/09
WITNESS: D. HOBKIRK

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	13 MONTH AVERAGE
1	303.01	CUSTOMIZED SOFTWARE	\$15,020,321	\$15,020,321	\$15,020,321	\$13,520,321	\$13,520,321	\$13,520,321	\$13,520,321	\$13,520,321	\$13,520,321	\$13,520,321	\$13,520,321	\$13,520,321	\$13,520,321	\$13,866,475
2	374	LAND AND LAND RIGHTS	2,745,055	2,745,055	2,745,055	2,745,055	2,745,055	2,745,055	2,745,055	2,745,055	2,745,055	2,745,055	2,745,055	2,745,055	2,745,055	2,745,055
3	375	STRUCTURES AND IMPROVEMENTS	19,169,643	18,640,630	18,661,616	18,571,603	18,592,590	18,613,577	18,634,563	18,656,550	18,676,537	18,697,523	18,718,510	18,739,497	18,760,484	18,702,486
4	390	STRUCTURES AND IMPROVEMENTS	503,060	503,060	503,060	503,060	503,060	503,060	503,060	503,060	503,060	503,060	503,060	503,060	503,060	503,060
5	391.01	COMPUTER EQUIPMENT	8,786,957	8,786,957	8,786,957	8,786,957	8,786,957	8,786,957	8,786,957	8,786,957	8,786,957	8,786,957	8,786,957	8,786,957	8,786,957	8,786,957
6		TOTAL	\$46,225,036	\$45,696,023	\$45,717,010	\$44,126,996	\$44,147,983	\$44,168,970	\$44,189,957	\$44,210,943	\$44,231,930	\$44,252,917	\$44,273,903	\$44,294,890	\$44,315,877	\$44,604,033

			13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY
7	303.01	CUSTOMIZED SOFTWARE	\$13,866,475	0.5%	\$71,569
8	374	LAND AND LAND RIGHTS	2,745,055	0.1%	3,785
9	375	STRUCTURES AND IMPROVEMENTS	18,702,486	1.3%	239,640
10	390	STRUCTURES AND IMPROVEMENTS	503,060	0.0%	-
11	391.01	COMPUTER EQUIPMENT	8,786,957	0.1%	11,750

METHOD OF ALLOCATION

DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
 BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
 BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
 BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
 DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS

12		TOTAL	\$44,604,033	\$326,744
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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: 12/31/09
WITNESS: D. HOBKIRK

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-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	NMI-LAND-FULFORD PLANT, 15779 W DIXIE HWY,N MIAMI BCH,PARCEL # 1	\$38,351	\$0	\$38,351	\$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,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	TPA-LAND-ESTUARY PLANT, 1300 N. 13TH STREET, TAMPA- PARCEL #1	41,797	0	41,797				
5	374	TPA-LAND-ESTUARY PLANT, SOUTH OF RAILROAD, TAMPA- PARCEL #2	2,766	0	2,766				
6	374	TPA-LAND-PORT SUTTON GATE STATION,78TH & MADISON- PARCEL #3	4,939	0	4,939				
7	374	TPA-EASEMENT-NEBRASKA AVE FROM BIRD ST SOUTH 432 FT	5,334	0	5,334				
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 RIGHTS-PURCHASE FOR NW GATE STATION	8,909	0	8,909				
10	374	TPA-LAND - GATE STATION @ LITHIA PINECREST RD	8,000	0	8,000				
11	374	TPA-LAND - PROPERTY AT COUNTYLINE RD & CYPRESS CREEK RD - PASCO G	265,983	0	265,983				
12	374	TPA-LAND - Sun City - Gulfstream Gate Station - US Highway 301 (approx 1 mile nor	1	0	1				
13	374	TPA-LAND - NW Quadrant of McCoy St & Trask St	1	0	1				
14	374	STP-LAND-LOT N SIDE, 1800 9TH AVE N., ST PETE, PARCEL #2	18,381	0	18,381				
15	374	STP-LAND-NORTH GATE STATION,13800 62 ST N., ST PETE, PARCEL #3	16,535	0	16,535				
16	374	STP-LAND-MAIN GATE STATION, 77TH AVE & 18TH WAY, ST PETE, PAR #4	2,928	0	2,928				
17	374	STP-LAND-REG STATION, S SIDE 30 AVE S,WEST OF 30 ST S., PAR #5	3,800	0	3,800				
18	374	STP-LAND-REG STATION, S SIDE 30 AVE N,WEST OF 16 ST N., PAR #6	3,000	0	3,000				
19	374	STP-LAND-REG STATION, 3 AVE S & 16 STREET S, PARCEL #7	500	0	500				
20	374	STP-LAND- MADIERA BEACH-EASEMENT @ 127 AVE TREASURE ISLAND	2,900	0	2,900				
21	374	STP-LAND - DIVISION NEW OFFICE - 1920 9th Ave N	18,588	0	18,588				
22	374	ORL-LAND-PLANT SITE, 600 W. ROBINSON STREET, PARCEL # 1	49,693	0	49,693				
23	374	ORL-LAND-DIST YARD, 601 W. ROBINSON STREET, PARCEL # 2	41,315	0	41,315				
24	374	ORL-LAND-FAIRVILLA SITE, US HWY 441,N OF SILVER STAR, PARCEL #3	1,997	0	1,997				
25	374	TRI-LAND-DIVISION OFFICE SITE,1724 KURT ST,EUSTIS, PARCEL # 2	9,000	0	9,000				
26	374	TRI-LAND-EUSTIS INDUSTRIAL PARK,MTR STA SITE, PARCEL # 1	500	0	500				
27	374	TRI-LAND-MT. DORA GATE STATION,WOLF BRANCH RD.,PARCEL # 3	8,516	0	8,516				
28	374	JAX-LAND-CHURCH STREET PLANT SITE, PARCEL # 1	39,371	0	39,371				
29	374	JAX-LAND-CEDER HILLS GATE STATION SITE, PARCEL # 3	1,582	0	1,582				
30	374	JAX-LAND-OAK STREET & EDISON AVE REG STA, PARCEL # 4	300	0	300				
31	374	JAX-LAND-W 12 FT OF N 12 FT LOT 1 BL 32 DOTEN S/D,REG STA,PAR#5	538	0	538				
32	374	JAX-LAND-PART OF LOT 3 BL 138,NEWMAN BET STATE&ORANGE HAT,PAR#6	400	0	400				
33	374	JAX-LAND-PART OF LOT 5 BL 12, 11 ST WARRENS REPLAT,PARCEL #7	539	0	539				
34	374	JAX-LAND-KING STREET BET FORBES & POST ST,REG STA, PARCEL #8	200	0	200				
35	374	JAX-LAND-PEARL PLAZA SILVER & 24TH STREET,REG STA, PARCEL #9	1,000	0	1,000				
36	374	JAX-LAND-MAGNOLIA & MCCOY STREETS,REG STA, PARCEL #11	986	0	986				
37	374	JAX-LAND-SOUTHSIDE REG STA,PIONESSA PROPERTY, PARCEL #13	12,947	0	12,947				
38	374	JAX-LAND-PHILLIPS HWY PLANT PROPERTY, PARCEL #14	314,616	0	314,616				
39	374	JAX-LAND - JERICHO ROAD GATE STATION, PARCEL # 15	13,282	0	13,282				
40	374	JAX-LAND - CAPPER ROAD GATE STATION, PARCEL # 16	22,989	0	22,989				
41	374	JAX-LAND - 43,599 SQ FT/SE & NE QUADRANT PARCEL # 3.1 @ COMMERCE LAJ	147,896	0	147,896				
42	374	SMI-PLANT SITE - PAVING ASSESSMENT	917	0	917				
43	374	SMI-PLANT SITE - NW 1ST AVE & NW 17TH ST, PARCEL # 1	32,270	0	32,270				
44	374	SMI-PLANT SITE - STORM SEWER & PAVING ASSESSMENT	5,994	0	5,994				
45	374	LAX-LAND - PEACHTREE PLANT SITE (PARCEL # 1)	919	0	919				
46	374	DAY-LAND-GATE STATION SITE, PARCEL # 3	4,393	0	4,393				
47	374	DAY-LAND-REGULATOR STA SITE, PARCEL # 1 (INDUSTRIAL PARK)	477	0	477				
48	374	SAR-LAND - GATE STATION, 12th & CENTRAL, SARASOTA	50,000	0	50,000				
49	374	SAR-LAND - 8261 VICO CT, SARASOTA/3 ACRES NEW BUILDING FOR SAR OPS-	207,427	0	207,427				
50	374	SUB TOTALS CONTINUED ON G-1 p. 19b	\$1,456,101	\$0	\$1,456,101	\$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:
PROJECTED TEST YEAR: 12/31/09
WITNESS: D. HOBKIRK

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

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	374	SUB TOTALS FROM G1 p. 19a	\$1,456,101	\$0	\$1,456,101	\$0	\$0	\$0	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
2	374	PBG-LAND - PBG OPERATIONS FACILITY/S 1/2 LOT 30 JUPITER PARK C	230,941	0	230,941				
3	374	PC -LAND-MAPLE AVE GATE STATION	3,080	0	3,080				
4	374	PC -LAND-GULF ASPHALT GATE STATION	23,645	0	23,645				
5	374	PC -LAND- DISTRIBUTION OFFICE - 3706 W 23rd St - Panama City, FL	795,444	0	795,444				
6	374	OCA-LAND - 316 SW 33RD AVE	66,200	0	66,200				
7	374	OCA-LAND - SILVER SPRINGS GATE STATION	28,038	0	28,038				
8	374	OCA-APRAISAL - 8TH AVE & 16TH STREET	0	800	800				
9	374	OCA-SURVEY - GATE STATION PROPERTY	250	0	250				
10	374	OCA-LAND RIGHTS - RIGHT OF WAY / BASELINE RD	1,200	0	1,200				
11	374	OCA-ENVIRONMENTAL AUDIT - LAND	0	2,980	2,980				
12	374	OCA-LEGAL FEES - RICHARD, BLINN & HALDEN	10,336	0	10,336				
13	374	OCA-LAND - LEVEY COUNTY GATE STATION	14,038	0	14,038				
14	374	SWF-LAND @ 5901 ENTERPRISE PKWY, FT MYERS FT MYERS	112,002	0	112,002				
23	374	TOTAL	\$2,741,275	\$3,780	\$2,745,055	\$0	\$0	\$0	
24	375	NMI-OFFICE BLDG - FULFORD	\$1,246,677	\$0	\$1,246,677	\$187,844	\$0	\$187,844	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
25	375	NMI-ENGINE BLDG	66,872	0	66,872	32,493	0	32,493	
26	375	NMI-METER SHOP	71,803	0	71,803	22,060	0	22,060	
27	375	NMI-WAREHOUSE - FULFORD	255,589	0	255,589	97,890	0	97,890	
28	375	TPA-OFFICE BLDG - CHANNELSIDE/13 ST	2,715,106	0	2,715,106	719,029	0	719,029	
29	375	TPA-FIRE TRAINING FACILITY	14,261	0	14,261	7,076	0	7,076	
30	375	TPA-GAS CONTROL BLDG	14,665	0	14,665	8,806	0	8,806	
31	375	TPA-MAINTENANCE BLDG	13,462	0	13,462	6,448	0	6,448	
32	375	TPA-TRANSPORTATION BLDG	84,719	0	84,719	34,531	0	34,531	
33	375	TPA-WAREHOUSE BLDG	74,380	0	74,380	35,224	0	35,224	
34	375	TPA-WELDING SHOP	20,312	0	20,312	8,435	0	8,435	
35	375	STP-OFFICE BLDG - 9TH AVE	1,013,591	0	1,013,591	74,292	0	74,292	
36	375	STP-STORAGE BLDG	33,577	0	33,577	13,216	0	13,216	
37	375	STP-OTHER	12,340	0	12,340	1,773	0	1,773	
38	375	ORL-OFFICE BLDG - 600 ROBINSON	1,134,510	0	1,134,510	355,808	0	355,808	
39	375	ORL-WAREHOUSE	231,397	0	231,397	60,747	0	60,747	
40	375	TRI-OFFICE BLDG- KURT	385,040	0	385,040	135,805	0	135,805	
41	375	TRI-WAREHOUSE	96,741	0	96,741	36,282	0	36,282	
42	375	TRI-WELDING SHOP	4,526	0	4,526	1,255	0	1,255	
43	375	JAX-OFFICE BLDG - PHILIPS HWY	4,853,820	236,608	5,090,429	893,700	51,815	945,516	
44	375	JAX-DISTRIBUTION AREA - 1745 CHURCH ST	39,022	0	39,022	24,360	0	24,360	
45	375	JAX-EQUIP BLDG	24,536	0	24,536	9,068	0	9,068	
46	375	JAX-MAINTENANCE BLDG	146,866	0	146,866	54,643	0	54,643	
47	375	JAX-WAREHOUSE	201,806	0	201,806	75,306	0	75,306	
48	375	SMI-OFFICE BLDG - 17TH ST	469,015	0	469,015	193,088	0	193,088	
49	375	SMI-WAREHOUSE	75,322	0	75,322	23,503	0	23,503	
50	375	SMI-OTHER	5,920	0	5,920	2,028	0	2,028	
51	375	LAK-OFFICE BLDG - KATHLEEN RD	528,500	0	528,500	169,133	0	169,133	
52	375	LAK-STORAGE BUILDING	12,142	0	12,142	4,426	0	4,426	
53	375	DAY-OTHER	65,678	0	65,678	11,460	0	11,460	
54	375	HIG-FENCE FOR REGULATOR STATION	1,174	0	1,174	667	0	667	
55	375	SAR-OFFICE BLDG	1,137,999	0	1,137,999	166,718	0	166,718	
37	375	SUB TOTALS CONTINUED ON B-5 p. 19c	\$15,051,369	\$236,608	\$15,287,977	\$3,467,115	\$51,815	\$3,518,931	

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: 12/31/09
WITNESS: D. HOBKIRK

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-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	375	SUB TOTALS FROM G1 p. 19b	\$15,051,369	\$236,608	\$15,287,977	\$3,467,115	\$51,815	\$3,518,931	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
2	375	PAS-RETENTION POND, GRAVEL RD & MISC PROP IMPROVEMENTS TO	108,580	0	108,580	16,244	0	16,244	
3	375	PBG-DIV OFFICE @1363 JUPITER PARK DR	671,754	0	671,754	94,306	0	94,306	
4	375	PC-OTHER	500	0	500	228	0	228	
5	375	PC-DIV OFFICE @3706 W 23RD ST	967,096	0	967,096	59,111	0	59,111	
6	375	OCA-OFFICE BLDG - 33RD AVE	131,226	0	131,226	24,135	0	24,135	
7	375	COR-MISC	511,454	0	511,454	24,319	0	24,319	
8	375	SWF-DIV OFFICE @5901 ENTERPRISE PKWY	868,108	0	868,108	128,825	0	128,825	
9	375	TPA-CALL CENTER	155,791	0	155,791	12,700	0	12,700	
10	375	TOTALS	\$18,465,878	\$236,608	\$18,702,486	\$3,826,984	\$51,815	\$3,878,799	
11	390	NMI-DIV OFFICE FULFORD	\$24,383	\$0	\$24,383	\$3,436	\$0	\$3,436	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
12	390	TRI-DIV OFFICE KURT	19,616	0	19,616	2,701	0	2,701	
13	390	JAX-DIV OFFICE PHILLIPS	19,670	0	19,670	2,552	0	2,552	
14	390	SMI-DIV OFFICE 17TH ST	19,989	0	19,989	2,574	0	2,574	
15	390	LAK-DIV OFFICE KATHLEEN	86,099	0	86,099	12,123	0	12,123	
16	390	PLB-DIV OFFICE	99,929	0	99,929	11,091	0	11,091	
18	390	OCA-STORAGE BUILDINGS	5,511	0	5,511	1,618	0	1,618	
19	390	OCA-DIVISION OFFICE	227,864	0	227,864	70,697	0	70,697	
20	390	TOTAL	\$503,060	\$0	\$503,060	\$106,792	\$0	\$106,792	
26	390.02	HIG-DIVISION OFFICE	\$17,507	\$0	\$17,507	(\$7,098)	\$0	(\$7,098)	
27	390.02	TOTAL	\$17,507	\$0	\$17,507	(\$7,098)	\$0	(\$7,098)	

SCHEDULE G-1

DETAIL OF COMMON PLANT

PAGE 20 OF 28

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-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: 12/31/09
WITNESS: D. HOBKIRK

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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: 12/31/08
WITNESS: D. HOBKIRK

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	13 MONTH AVERAGE
1	303.01	CUSTOMIZED SOFTWARE	12,787,176	11,798,774	11,880,766	11,912,759	11,994,752	12,076,745	12,158,738	12,240,731	12,322,724	12,404,717	12,486,710	12,568,703	12,650,696	12,252,615
2	374	LAND AND LAND RIGHTS	(3,603)	(3,603)	(3,603)	(3,603)	0	0	0	0	0	0	0	0	0	(1,108)
3	375	STRUCTURES AND IMPROVEMENTS	3,905,186	3,944,009	3,892,282	3,932,287	3,973,338	4,015,157	4,057,533	3,994,782	4,036,904	4,079,583	4,122,819	4,166,612	4,210,963	4,025,497
4	390	STRUCTURES AND IMPROVEMENTS	264,958	267,639	270,320	273,000	275,681	278,362	281,043	93,966	95,132	96,298	97,464	98,630	99,796	191,714
5	391.01	COMPUTER EQUIPMENT	7,012,434	6,938,528	6,989,876	6,783,036	6,833,931	6,885,337	6,937,252	6,989,633	7,042,433	7,095,624	7,149,174	7,203,054	7,257,235	7,009,042
6		TOTAL	<u>23,966,152</u>	<u>22,945,346</u>	<u>23,029,642</u>	<u>22,697,460</u>	<u>23,077,703</u>	<u>23,255,601</u>	<u>23,434,566</u>	<u>23,319,112</u>	<u>23,497,193</u>	<u>23,676,221</u>	<u>23,856,167</u>	<u>24,036,999</u>	<u>24,218,589</u>	<u>23,477,759</u>

		13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
7	303.01	\$12,252,615	0.5%	\$63,239	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
8	374	(1,108)	4.7%	(52)	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
9	375	4,025,497	1.7%	66,729	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
10	390	191,714	41.9%	80,292	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
11	391.01	7,009,042	0.1%	9,373	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS

42	TOTAL	<u>\$23,477,759</u>	<u>\$219,581</u>
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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: 12/31/09
WITNESS: D. HOBKIRK

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	13 MONTH AVERAGE
1	303.01	CUSTOMIZED SOFTWARE	12,650,696	12,732,689	12,814,268	11,391,869	11,484,904	11,538,138	11,611,372	11,684,606	11,757,840	11,831,074	11,904,309	11,977,543	12,050,777	11,954,606
2	374	LAND AND LAND RIGHTS	0	2,371,216	2,371,216	2,371,216	2,371,216	2,371,216	2,371,216	2,371,216	2,371,216	2,371,216	2,371,216	2,371,216	2,371,216	2,188,815
3	375	STRUCTURES AND IMPROVEMENTS	4,210,963	3,704,977	3,748,400	3,680,743	3,724,004	3,767,315	3,810,674	3,854,082	3,897,539	3,941,044	3,984,598	4,028,201	4,071,852	3,878,799
4	390	STRUCTURES AND IMPROVEMENTS	99,796	100,962	102,128	103,294	104,460	105,626	106,792	107,958	109,124	110,290	111,456	112,622	113,788	106,792
5	391.01	COMPUTER EQUIPMENT	7,257,235	7,311,565	7,365,896	7,420,226	7,474,557	7,528,887	7,583,218	7,637,548	7,691,878	7,746,209	7,800,539	7,854,870	7,909,200	7,583,218

6		TOTAL	24,218,689	26,221,409	26,401,909	24,967,149	25,139,141	25,311,182	25,483,272	25,655,410	25,827,598	25,999,834	26,172,118	26,344,452	26,516,834	25,712,230
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			13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
7	303.01	CUSTOMIZED SOFTWARE	\$11,954,606	0.5%	\$61,701	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
8	374.00	LAND AND LAND RIGHTS	2,188,815	0.1%	\$3,018	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
9	375.00	STRUCTURES AND IMPROVEMENTS	3,878,799	1.3%	\$49,700	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
10	390.00	STRUCTURES AND IMPROVEMENTS	106,792	0.0%	\$0	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
11	391.01	COMPUTER EQUIPMENT	7,583,218	0.1%	\$10,141	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS

12		TOTAL	\$25,712,230		\$124,560
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/08
WITNESS: B. NARZISSENFELD

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	ACCT. NO.	DESCRIPTION OF PROPOSED PURCHASES AND / OR CONSTRUCTION PROJECTS	DATE OF PROPOSED PURCHASE OR CONSTR. (12/31/08)	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT (12/31/08)	RETIREMENT AMOUNT OF RELATED RETIREMENT	REMOVAL COSTS OF RELATED RETIREMENT
1	374	LAND & LAND RIGHTS	12 months ended 12/31/08	\$25,000	12 months ended 12/31/08	\$405,113	
2	375	LAND/BUILDING STRUC & IMP	12 months ended 12/31/08	3,288,000	12 months ended 12/31/08	681,843	
3	376	MAINS OTHER THAN PLASTIC	12 months ended 12/31/08	12,833,391	12 months ended 12/31/08	736,500	460,225
4	376.02	MAINS - PLASTIC	12 months ended 12/31/08	20,630,825	12 months ended 12/31/08	658,300	411,360
5	378	MEAS. REG. STA. EQUIPMENT - GEN	12 months ended 12/31/08	764,000	12 months ended 12/31/08	16,000	
6	379	MEAS. REG. STA. EQUIPMENT - GATE	12 months ended 12/31/08	-	12 months ended 12/31/08	-	
7	380	SERVICES OTHER THAN PLASTIC	12 months ended 12/31/08	836,538	12 months ended 12/31/08	288,300	819,522
8	380.02	SERVICES - PLASTIC	12 months ended 12/31/08	8,107,182	12 months ended 12/31/08	451,500	1,283,433
9	381	METERS	12 months ended 12/31/08	3,800,000	12 months ended 12/31/08	985,000	169,127
10	382	METER INSTALLATIONS	12 months ended 12/31/08	2,301,052	12 months ended 12/31/08	339,775	56,375
11	383	REGULATORS	12 months ended 12/31/08	460,243	12 months ended 12/31/08	57,567	
12	384	REGULATOR INSTALLATIONS	12 months ended 12/31/08	767,017	12 months ended 12/31/08	108,000	
13	385	MEAS. REG. STA. EQUIP. - INDUSTRIAL	12 months ended 12/31/08	170,750	12 months ended 12/31/08	6,000	
14	386	ALTERNATIVE FUELING STATIONS	12 months ended 12/31/08	-	12 months ended 12/31/08	-	
15	387	TESTING/MEASURING EQUIPMENT	12 months ended 12/31/08	75,000	12 months ended 12/31/08	15,000	
16	390	STRUCTURES & IMPROVEMENTS	12 months ended 12/31/08	-	12 months ended 12/31/08	673,225	
17	391.00	OFFICE EQUIPMENT	12 months ended 12/31/08	605,000	12 months ended 12/31/08	-	
18	391.01	COMPUTER EQUIPMENT	12 months ended 12/31/08	910,000	12 months ended 12/31/08	383,000	
19	391.02	OFFICE MACHINES	12 months ended 12/31/08	-	12 months ended 12/31/08	-	
20	391.03	OFFICE FURNITURE/EQUIP	12 months ended 12/31/08	-	12 months ended 12/31/08	-	
21	392	TRANSPORTATION EQUIPMENT	12 months ended 12/31/08	952,401	12 months ended 12/31/08	123,000	
22	393	STORES EQUIPMENT	12 months ended 12/31/08	-	12 months ended 12/31/08	-	
23	394	TOOLS, SHOP, & GARAGE EQUIPMENT	12 months ended 12/31/08	893,500	12 months ended 12/31/08	130,000	
24	395	LABORATORY EQUIPMENT	12 months ended 12/31/08	-	12 months ended 12/31/08	-	
25	396	POWER OPERATED EQUIPMENT	12 months ended 12/31/08	206,462	12 months ended 12/31/08	-	
26	397	COMMUNICATIONS EQUIPMENT	12 months ended 12/31/08	1,038,388	12 months ended 12/31/08	36,000	
27	398	MISC EQUIPMENT - GAS	12 months ended 12/31/08	-	12 months ended 12/31/08	-	
28	303.01	CUSTOMIZED SOFTWARE	12 months ended 12/31/08	0	12 months ended 12/31/08	1,123,377	
29		TOTAL		<u>58,664,749</u>		<u>7,217,500</u>	<u>3,200,041</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT ADDITIONS BY ACCOUNT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/08
WITNESS: B. NARZISSENFELD

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	TOTAL
1	303.01	CUSTOMIZED SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0
2	374	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	374.02	LAND RIGHTS / EASEMENTS	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	25,000
4	375	LAND/BUILDING STRUC & IMP	239,000	239,000	479,000	419,000	239,000	239,000	239,000	239,000	239,000	239,000	239,000	239,000	3,288,000
5	376	MAINS OTHER THAN PLASTIC	737,190	608,052	654,093	665,687	966,137	1,019,331	1,032,285	806,768	785,179	838,983	3,958,053	761,632	12,833,391
6	376.02	MAINS - PLASTIC	1,256,517	1,388,580	1,572,131	1,642,180	1,701,407	1,837,858	1,876,330	1,894,631	1,818,635	1,865,965	1,902,917	1,873,674	20,630,825
7	378	MEAS. REG. STA. EQUIPMENT - GEN	63,667	63,667	63,667	63,667	63,667	63,667	63,667	63,667	63,667	63,667	63,667	63,667	764,000
8	379	MEAS. REG. STA. EQUIPMENT - GATE	0	0	0	0	0	0	0	0	0	0	0	0	0
9	380	SERVICES OTHER THAN PLASTIC	47,929	52,383	58,178	59,825	68,052	73,988	73,142	78,695	78,575	84,199	86,288	75,286	836,538
10	380.02	SERVICES - PLASTIC	519,891	564,196	617,786	632,326	676,493	714,912	730,475	741,370	738,016	744,826	726,993	699,897	8,107,182
11	381	METERS	261,887	284,325	285,377	283,974	308,515	317,280	301,153	309,567	330,503	367,890	398,776	350,753	3,800,000
12	382	METER INSTALLATIONS	148,253	160,412	174,891	171,930	185,355	191,379	185,895	190,705	205,987	231,485	249,055	205,706	2,301,052
13	383	REGULATORS	32,567	35,416	34,624	34,559	37,624	38,338	36,193	37,221	39,789	44,268	48,329	41,315	460,243
14	384	REGULATOR INSTALLATIONS	49,418	53,471	58,297	57,310	61,785	63,793	61,965	63,568	68,663	77,162	83,018	68,569	767,017
15	385	MEAS. REG. STA. EQUIP. - INDUSTRIAL	14,167	14,167	14,167	14,167	14,167	14,917	14,167	14,167	14,167	14,167	14,167	14,167	170,750
16	387	TESTING/MEASURING EQUIPMENT	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	75,000
17	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
18	390.02	STRUCTURES AND IMPROVEMENTS-LE	0	0	0	0	0	0	0	0	0	0	0	0	0
19	391.00	OFFICE FURNITURE	106,667	106,667	106,667	106,667	106,667	31,667	6,667	6,667	6,667	6,667	6,667	6,667	605,000
20	391.01	COMPUTER EQUIPMENT	100,000	110,000	85,000	85,000	85,000	85,000	70,000	70,000	60,000	60,000	50,000	50,000	910,000
21	391.02	OFFICE EQUIPMENT/MACHINES	0	0	0	0	0	0	0	0	0	0	0	0	0
22	392.01	AUTO & TRUCK LESS THAN 1/2 TON	321,784	287,984	342,634	0	0	0	0	0	0	0	0	0	952,401
23	392.02	AUTO & TRUCK 3/4 - 1 TON	0	0	0	0	0	0	0	0	0	0	0	0	0
24	392.03	AIRPLANES	0	0	0	0	0	0	0	0	0	0	0	0	0
25	392.04	TRAILERS, OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
26	392.05	TRUCKS OVER 1 TON	0	0	0	0	0	0	0	0	0	0	0	0	0
27	393	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
28	394	TOOLS, SHOP, & GARAGE EQUIPMENT	75,292	85,292	65,292	145,292	65,292	65,292	65,292	65,292	65,292	65,292	65,292	65,292	893,500
29	395	LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
30	396	POWER OPERATED EQUIPMENT	17,205	17,205	17,205	17,205	17,205	17,205	17,205	17,205	17,205	17,205	17,205	17,205	206,462
31	397	COMMUNICATIONS EQUIPMENT	173,065	173,065	173,065	173,065	173,065	173,065	173,065	0	0	0	0	0	1,038,388
32	398	MISC EQUIPMENT - GAS	0	0	0	0	0	0	0	0	0	0	0	0	0
33		TOTAL ADDITIONS	4,172,831	4,252,214	4,810,405	4,580,186	4,777,763	4,955,024	4,781,768	4,606,855	4,539,676	4,729,107	7,917,760	4,541,162	58,664,749

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: 12/31/08
WITNESS: D. HOBKIRK

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	TOTAL
1	303.01	CUSTOMIZED SOFTWARE	\$1,073,377	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,123,377
2	374	LAND & LAND RIGHTS	0	0	0	0	0	0	405,113	0	0	0	0	0	405,113
3	374.02	LAND RIGHTS / EASEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
4	375	LAND/BUILDING STRUC & IMP	0	91,000	0	0	0	0	590,843	0	0	0	0	0	681,843
5	376	MAINS OTHER THAN PLASTIC	61,375	61,375	61,375	61,375	61,375	61,375	61,375	61,375	61,375	61,375	61,375	61,375	736,500
6	376.02	MAINS - PLASTIC	54,858	54,858	54,858	54,858	54,858	54,858	54,858	54,858	54,858	54,858	54,858	54,858	658,300
7	378	MEAS. REG. STA. EQUIPMENT - GEN	7,750	750	750	750	750	750	750	750	750	750	750	750	16,000
8	379	MEAS. REG. STA. EQUIPMENT - GATE	0	0	0	0	0	0	0	0	0	0	0	0	0
9	380	SERVICES OTHER THAN PLASTIC	24,025	24,025	24,025	24,025	24,025	24,025	24,025	24,025	24,025	24,025	24,025	24,025	288,300
10	380.02	SERVICES - PLASTIC	37,625	37,625	37,625	37,625	37,625	37,625	37,625	37,625	37,625	37,625	37,625	37,625	451,500
11	381	METERS	82,083	82,083	82,083	82,083	82,083	82,083	82,083	82,083	82,083	82,083	82,083	82,083	985,000
12	382	METER INSTALLATIONS	28,292	28,342	28,317	28,317	28,317	28,317	28,317	28,317	28,317	28,292	28,342	28,292	339,775
13	383	REGULATORS	4,767	4,833	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,767	4,833	4,767	57,567
14	384	REGULATOR INSTALLATIONS	8,967	9,033	9,000	9,000	9,000	9,000	9,000	9,000	9,033	8,967	9,033	8,967	108,000
15	385	MEAS. REG. STA. EQUIP. - INDUSTRIAL	417	417	417	417	417	1,417	417	417	417	417	417	417	6,000
16	387	TESTING/MEASURING EQUIPMENT	15,000	0	0	0	0	0	0	0	0	0	0	0	15,000
17	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	673,225	0	0	0	0	0	673,225
18	390.02	STRUCTURES AND IMPROVEMENTS-LE	0	0	0	0	0	0	0	0	0	0	0	0	0
19	391.00	OFFICE FURNITURE	0	0	0	0	0	0	0	0	0	0	0	0	0
20	391.01	COMPUTER EQUIPMENT	125,000	0	258,000	0	0	0	0	0	0	0	0	0	383,000
21	391.02	OFFICE EQUIPMENT/MACHINES	0	0	0	0	0	0	0	0	0	0	0	0	0
22	392.01	AUTO & TRUCK LESS THAN 1/2 TON	0	0	123,000	0	0	0	0	0	0	0	0	0	123,000
23	392.02	AUTO & TRUCK 3/4 - 1 TON	0	0	0	0	0	0	0	0	0	0	0	0	0
24	392.03	AIRPLANES	0	0	0	0	0	0	0	0	0	0	0	0	0
25	392.04	TRAILERS, OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
26	392.05	TRUCKS OVER 1 TON	0	0	0	0	0	0	0	0	0	0	0	0	0
27	393	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
28	394	TOOLS, SHOP, & GARAGE EQUIPMENT	0	0	130,000	0	0	0	0	0	0	0	0	0	130,000
29	395	LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
30	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
31	397	COMMUNICATIONS EQUIPMENT	0	0	38,000	0	0	0	0	0	0	0	0	0	38,000
32	398	MISC EQUIPMENT - GAS	0	0	0	0	0	0	0	0	0	0	0	0	0
33		TOTAL RETIREMENTS	1,523,535	394,342	900,250	303,250	303,250	304,250	1,972,431	303,250	303,283	303,158	303,342	303,158	7,217,500
34		REMOVAL COST	266,670	266,670	266,670	266,670	266,670	266,670	266,670	266,670	266,670	266,670	266,670	266,670	3,200,041
35		TOTAL RESERVE REDUCTION	\$1,790,205	\$661,012	\$1,166,920	\$569,920	\$569,920	\$570,920	\$2,239,101	\$569,920	\$569,953	\$569,828	\$570,012	\$569,828	\$10,417,541

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/09
WITNESS: B. NARZISSENFELD

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	ACCT. NO.	DESCRIPTION OF PROPOSED PURCHASES AND / OR CONSTRUCTION PROJECTS	DATE OF PROPOSED PURCHASE OR CONSTR. (12/31/09)	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT (12/31/09)	RETIREMENT AMOUNT OF RELATED RETIREMENT	REMOVAL COSTS OF RELATED RETIREMENT
1	374	LAND & LAND RIGHTS	12 months ended 12/31/09	\$29,000	12 months ended 12/31/09	\$0	
2	375	LAND/BUILDING STRUC & IMP	12 months ended 12/31/09	251,841	12 months ended 12/31/09	661,000	
3	376	MAINS OTHER THAN PLASTIC	12 months ended 12/31/09	10,869,203	12 months ended 12/31/09	736,500	514,865
4	376.02	MAINS - PLASTIC	12 months ended 12/31/09	23,555,402	12 months ended 12/31/09	658,300	460,198
5	378	MEAS. REG. STA. EQUIPMENT - GEN	12 months ended 12/31/09	530,323	12 months ended 12/31/09	16,000	
6	379	MEAS. REG. STA. EQUIPMENT - GATE	12 months ended 12/31/09	-	12 months ended 12/31/09	-	
7	380	SERVICES OTHER THAN PLASTIC	12 months ended 12/31/09	498,400	12 months ended 12/31/09	288,300	682,414
8	380.02	SERVICES - PLASTIC	12 months ended 12/31/09	10,013,680	12 months ended 12/31/09	451,500	1,068,712
9	381	METERS	12 months ended 12/31/09	3,500,000	12 months ended 12/31/09	985,000	59,848
10	382	METER INSTALLATIONS	12 months ended 12/31/09	1,894,167	12 months ended 12/31/09	339,800	19,949
11	383	REGULATORS	12 months ended 12/31/09	480,263	12 months ended 12/31/09	58,516	
12	384	REGULATOR INSTALLATIONS	12 months ended 12/31/09	631,389	12 months ended 12/31/09	108,000	
13	385	MEAS. REG. STA. EQUIP. - INDUSTRIAL	12 months ended 12/31/09	336,344	12 months ended 12/31/09	7,167	
14	386	ALTERNATIVE FUELING STATIONS	12 months ended 12/31/09	-	12 months ended 12/31/09	15,000	
15	387	TESTING/MEASURING EQUIPMENT	12 months ended 12/31/09	93,900	12 months ended 12/31/09	-	
16	390	STRUCTURES & IMPROVEMENTS	12 months ended 12/31/09	-	12 months ended 12/31/09	-	
17	391.00	OFFICE EQUIPMENT	12 months ended 12/31/09	1,433,155	12 months ended 12/31/09	-	
18	391.01	COMPUTER EQUIPMENT	12 months ended 12/31/09	-	12 months ended 12/31/09	-	
19	391.02	OFFICE MACHINES	12 months ended 12/31/09	-	12 months ended 12/31/09	-	
20	391.03	OFFICE FURNITURE/EQUIP	12 months ended 12/31/09	-	12 months ended 12/31/09	-	
21	392	TRANSPORTATION EQUIPMENT	12 months ended 12/31/09	1,358,502	12 months ended 12/31/09	887,000	
22	393	STORES EQUIPMENT	12 months ended 12/31/09	-	12 months ended 12/31/09	-	
23	394	TOOLS, SHOP, & GARAGE EQUIPMENT	12 months ended 12/31/09	497,752	12 months ended 12/31/09	30,000	
24	395	LABORATORY EQUIPMENT	12 months ended 12/31/09	-	12 months ended 12/31/09	-	
25	396	POWER OPERATED EQUIPMENT	12 months ended 12/31/09	162,158	12 months ended 12/31/09	-	
26	397	COMMUNICATIONS EQUIPMENT	12 months ended 12/31/09	1,057,500	12 months ended 12/31/09	-	
27	398	MISC EQUIPMENT - GAS	12 months ended 12/31/09	-	12 months ended 12/31/09	36,000	
28	303.01	CUSTOMERIZED SOFTWARE	12 months ended 12/31/09	0	12 months ended 12/31/09	\$1,500,000	
29		TOTAL		\$57,192,978		\$6,778,084	\$2,805,986

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT ADDITIONS BY ACCOUNT FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/09
WITNESS: B. NARZISSENFELD

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	TOTAL
1	303.01	CUSTOMIZED SOFTWARE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	374	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	374.02	LAND RIGHTS / EASEMENTS	2,417	2,417	2,417	2,417	2,417	2,417	2,417	2,417	2,417	2,417	2,417	2,417	29,000
4	375	LAND/BUILDING STRUC & IMP	20,987	20,987	20,987	20,987	20,987	20,987	20,987	20,987	20,987	20,987	20,987	20,987	251,841
5	376	MAINS OTHER THAN PLASTIC	860,839	902,786	856,837	1,065,928	910,780	953,804	918,318	940,054	897,251	917,362	775,616	869,828	10,869,203
6	376.02	MAINS - PLASTIC	2,604,402	1,617,523	2,316,527	2,234,086	1,589,344	2,192,090	1,559,200	1,432,796	1,799,167	2,232,951	1,724,656	2,252,659	23,555,402
7	378	MEAS. REG. STA. EQUIPMENT - GEN	44,194	44,194	44,194	44,194	44,194	44,194	44,194	44,194	44,194	44,194	44,194	44,194	530,323
8	379	MEAS. REG. STA. EQUIPMENT - GATE	0	0	0	0	0	0	0	0	0	0	0	0	0
9	380	SERVICES OTHER THAN PLASTIC	41,533	41,533	41,533	41,533	41,533	41,533	41,533	41,533	41,533	41,533	41,533	41,533	498,400
10	380.02	SERVICES - PLASTIC	819,432	818,503	793,134	853,212	842,699	848,096	800,229	825,153	868,655	880,598	828,054	835,915	10,013,680
11	381	METERS	291,667	291,667	291,667	291,667	291,667	291,667	291,667	291,667	291,667	291,667	291,667	291,667	3,500,000
12	382	METER INSTALLATIONS	157,847	157,847	157,847	157,847	157,847	157,847	157,847	157,847	157,847	157,847	157,847	157,847	1,894,167
13	383	REGULATORS	44,374	53,003	54,885	41,818	39,298	34,249	35,330	28,635	49,430	39,206	40,116	19,920	480,263
14	384	REGULATOR INSTALLATIONS	52,616	52,616	52,616	52,616	52,616	52,616	52,616	52,616	52,616	52,616	52,616	52,616	631,389
15	385	MEAS. REG. STA. EQUIP. - INDUSTRIAL	10,722	12,124	24,283	17,265	21,011	65,718	32,197	43,712	25,128	33,823	31,867	18,493	336,344
16	387	TESTING/MEASURING EQUIPMENT	7,825	7,825	7,825	7,825	7,825	7,825	7,825	7,825	7,825	7,825	7,825	7,825	93,900
17	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
18	390.02	STRUCTURES AND IMPROVEMENTS-Le	0	0	0	0	0	0	0	0	0	0	0	0	0
19	391.00	OFFICE FURNITURE	239,191	239,191	239,191	239,191	239,191	79,509	26,282	26,282	26,282	26,282	26,282	26,282	1,433,155
20	391.01	COMPUTER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
21	391.02	OFFICE EQUIPMENT/MACHINES	0	0	0	0	0	0	0	0	0	0	0	0	0
22	392.01	AUTO & TRUCK LESS THAN 1/2 TON	453,810	418,321	486,371	0	0	0	0	0	0	0	0	0	1,358,502
23	392.02	AUTO & TRUCK 3/4 - 1 TON	0	0	0	0	0	0	0	0	0	0	0	0	0
24	392.03	AIRPLANES	0	0	0	0	0	0	0	0	0	0	0	0	0
25	392.04	TRAILERS, OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
26	392.05	TRUCKS OVER 1 TON	0	0	0	0	0	0	0	0	0	0	0	0	0
27	393	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
28	394	TOOLS, SHOP, & GARAGE EQUIPMENT	41,946	47,542	36,350	81,117	36,350	36,350	36,350	36,350	36,350	36,350	36,350	36,350	497,752
29	395	LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
30	396	POWER OPERATED EQUIPMENT	13,513	13,513	13,513	13,513	13,513	13,513	13,513	13,513	13,513	13,513	13,513	13,513	162,158
31	397	COMMUNICATIONS EQUIPMENT	171,458	171,458	171,458	171,458	171,458	171,458	4,792	4,792	4,792	4,792	4,792	4,792	1,057,500
32	398	MISC EQUIPMENT - GAS	0	0	0	0	0	0	0	0	0	0	0	0	0
33		TOTAL ADDITIONS	\$5,878,772	\$4,913,048	\$5,611,433	\$5,336,673	\$4,482,730	\$5,013,873	\$4,045,296	\$3,970,371	\$4,339,653	\$4,803,963	\$4,100,331	\$4,696,836	\$57,192,978

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT RETIREMENTS BY ACCOUNT FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/09
WITNESS: D. HOBKIRK

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	TOTAL
1	303.01	CUSTOMIZED SOFTWARE	0	0	1,500,000	0	0	0	0	0	0	0	0	0	1,500,000
2	374	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	374.02	LAND RIGHTS / EASEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	375	LAND/BUILDING STRUC & IMP	550,000	0	111,000	0	0	0	0	0	0	0	0	0	661,000
5	376	MAINS OTHER THAN PLASTIC	61,375	61,375	61,375	61,375	61,375	61,375	61,375	61,375	61,375	61,375	61,375	61,375	736,500
6	376.02	MAINS - PLASTIC	54,858	54,858	54,858	54,858	54,858	54,858	54,858	54,858	54,858	54,858	54,858	54,858	658,300
7	378	MEAS. REG. STA. EQUIPMENT - GEN	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	16,000
8	379	MEAS. REG. STA. EQUIPMENT - GATE	0	0	0	0	0	0	0	0	0	0	0	0	0
9	380	SERVICES OTHER THAN PLASTIC	24,025	24,025	24,025	24,025	24,025	24,025	24,025	24,025	24,025	24,025	24,025	24,025	288,300
10	380.02	SERVICES - PLASTIC	37,625	37,625	37,625	37,625	37,625	37,625	37,625	37,625	37,625	37,625	37,625	37,625	451,500
11	381	METERS	82,083	82,083	82,083	82,083	82,083	82,083	82,083	82,083	82,083	82,083	82,083	82,083	985,000
12	382	METER INSTALLATIONS	28,317	28,317	28,317	28,317	28,317	28,317	28,317	28,317	28,317	28,317	28,317	28,317	339,800
13	383	REGULATORS	4,617	4,900	4,950	5,950	3,033	4,367	5,017	4,833	5,033	5,967	5,017	4,833	58,516
14	384	REGULATOR INSTALLATIONS	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	108,000
15	385	MEAS. REG. STA. EQUIP. - INDUSTRIAL	167	167	583	583	583	1,583	583	583	583	583	583	583	7,167
16	387	TESTING/MEASURING EQUIPMENT	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000
17	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
18	390.02	STRUCTURES AND IMPROVEMENTS-LE	0	0	0	0	0	0	0	0	0	0	0	0	0
19	391.00	OFFICE FURNITURE	0	0	0	0	0	0	0	0	0	0	0	0	0
20	391.01	COMPUTER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
21	391.02	OFFICE EQUIPMENT/MACHINES	0	0	0	0	0	0	0	0	0	0	0	0	0
22	392.01	AUTO & TRUCK LESS THAN 1/2 TON	213,333	33,333	640,333	0	0	0	0	0	0	0	0	0	887,000
23	392.02	AUTO & TRUCK 3/4 - 1 TON	0	0	0	0	0	0	0	0	0	0	0	0	0
24	392.03	AIRPLANES	0	0	0	0	0	0	0	0	0	0	0	0	0
25	392.04	TRAILERS, OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
26	392.05	TRUCKS OVER 1 TON	0	0	0	0	0	0	0	0	0	0	0	0	0
27	393	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
28	394	TOOLS, SHOP, & GARAGE EQUIPMENT	0	0	30,000	0	0	0	0	0	0	0	0	0	30,000
29	395	LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
30	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
31	397	COMMUNICATIONS EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
32	398	MISC EQUIPMENT - GAS	0	0	0	0	0	36,000	0	0	0	0	0	0	36,000
28		TOTAL RETIREMENTS	\$ 1,067,983	\$ 338,267	\$ 2,586,733	\$ 306,400	\$ 303,483	\$ 341,817	\$ 305,467	\$ 305,283	\$ 305,483	\$ 306,417	\$ 305,467	\$ 305,283	\$ 6,776,084
34		REMOVAL COST	181,279	286,208	197,629	210,789	237,795	236,023	299,116	217,341	418,130	240,801	147,352	133,521	2,805,986
35		TOTAL RESERVE REDUCTION	\$1,249,263	\$624,475	\$2,784,362	\$517,189	\$541,279	\$577,840	\$604,583	\$522,624	\$723,613	\$547,218	\$452,819	\$438,805	\$9,584,070

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: 12/31/07
 HISTORIC BASE YEAR + 1: 12/31/08
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.		HISTORIC BASE YEAR PER BOOKS	COMPANY ADJUSTMENTS	HISTORIC BASE YEAR ADJUSTED	HISTORIC BASE YEAR + 1 2008	PROJECTED TEST YEAR 2009	PROJECTED TEST YEAR ADJUSTMENTS	PROJECTED TEST YEAR AS ADJUSTED
	OPERATING REVENUE:							
1	OPERATING REVENUES	\$593,029,854	(\$421,853,678)	\$171,176,175	\$517,870,399	\$521,577,680	(\$351,671,555)	\$169,906,126
2	REVENUE RELIEF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	TOTAL REVENUES	<u>\$593,029,854</u>	<u>(\$421,853,678)</u>	<u>\$171,176,175</u>	<u>\$517,870,399</u>	<u>\$521,577,680</u>	<u>(\$351,671,555)</u>	<u>\$169,906,126</u>
	OPERATING EXPENSES:							
4	COST OF GAS	\$389,921,046	(\$389,921,046)	\$0	\$340,662,708	\$350,891,334	(\$350,891,334)	\$0
5	OPERATION & MAINTENANCE	\$73,323,607	(\$7,594,990)	\$65,728,617	\$69,187,086	\$73,538,879	(\$929,980)	\$72,608,899
6	DEPRECIATION & AMORTIZATION	\$39,314,267	(\$112,910)	\$39,201,357	\$41,028,145	\$43,256,563	(\$91,850)	\$43,164,733
7	AMORTIZATION - OTHER	\$639,996	\$0	\$639,996	\$640,000	\$640,000	\$0	\$640,000
8	TAXES OTHER THAN INCOME	\$34,256,471	(\$24,599,413)	\$9,657,058	\$11,057,897	\$11,604,153	(\$780,220)	\$10,823,933
9	INTEREST SYNCHRONIZATION	\$0	\$0	\$0	\$0	\$0	\$267,636	\$267,636
10	INCOME TAXES FEDERAL	\$13,306,833	\$378,382	\$13,685,215	\$9,649,437	\$5,384,874	\$337,970	\$5,722,844
11	INCOME TAXES - STATE	\$2,231,055	\$62,921	\$2,293,976	\$1,871,275	\$1,145,793	\$56,201	\$1,201,994
12	DEFERRED TAXES - FEDERAL	(\$721,248)	\$0	(\$721,248)	\$2,367,209	\$1,927,731	\$0	\$1,927,731
13	DEFERRED TAXES - STATE	(\$119,935)	\$0	(\$119,935)	\$141,625	\$83,960	\$0	\$83,960
14	INVESTMENT TAX CREDITS	(\$43,387)	\$43,387	\$0	(\$11,711)	\$0	\$0	\$0
15	GAIN ON SALE OF PROPERTY	\$0	(\$234,343)	(\$234,343)	\$0	\$0	(\$480,321)	(\$480,321)
15	TOTAL OPERATING EXPENSES	<u>\$552,108,705</u>	<u>(\$421,978,013)</u>	<u>\$130,130,692</u>	<u>\$476,593,672</u>	<u>\$488,473,327</u>	<u>(\$352,511,898)</u>	<u>\$135,961,429</u>
16	OPERATING INCOME	<u>\$40,921,148</u>	<u>\$124,335</u>	<u>\$41,045,483</u>	<u>\$41,276,728</u>	<u>\$33,104,353</u>	<u>\$840,344</u>	<u>\$33,944,697</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: 12/31/09
WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	REASON FOR ADJUSTMENT
<u>OPERATING REVENUE</u>			
1	FUEL REVENUE ADJUSTMENT	(\$351,671,555)	
2		0	
3		0	
4		0	
5		0	
6		0	
7	TOTAL REVENUE ADJUSTMENTS	<u>(\$351,671,555)</u>	
<u>COST OF GAS</u>			
8	FUEL COST ADJUSTMENT	(\$350,891,334)	
9		0	
10	TOTAL COST OF GAS ADJUSTMENTS	<u>(\$350,891,334)</u>	
<u>OPERATIONS & MAINTENANCE EXPENSE</u>			
11	Economic Development Adjustment	(8,000)	
12	Employee Activities	(122,700)	
13	Intercompany Adjustment	(34,600)	
14	Maintenance of General Plant, Structures & Improvements	(31,000)	
15	Lobbying included in Dues (AGA)	(7,000)	
16	Civic/Social Club Dues	(3,100)	
17	Energy Conservation	0	
18	Bad debt to the PGA Adjustment	<u>(723,580)</u>	Pro forma adjustment; see testimony of J. P. Higgins
19	TOTAL O & M ADJUSTMENTS	<u>(\$929,980)</u>	
<u>DEPRECIATION EXPENSE</u>			
20	NON-UTILITY USE OF COMMON PLANT	(\$12,205)	
21	NON-REGULATED ASSETS (WFNG)	(79,645)	
22		0	
23		0	
24	TOTAL DEPRECIATION EXPENSE ADJS	<u>(\$91,850)</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: 12/31/09
WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	REASON FOR ADJUSTMENT
<u>TAXES OTHER THAN INCOME</u>			
25	TAXES RELATED TO FUEL	(\$780,220)	REMOVE TAXES RELATED TO FUEL
26		0	
27		0	
28	TOTAL TAXES OTHER THAN INCOME ADJS	<u>(\$780,220)</u>	
<u>INCOME TAXES - FEDERAL</u>			
29	FEDERAL TAX FOR THE EFFECT ON ABOVE	\$337,970	ADJUST FEDERAL TAX FOR THE EFFECT ON ABOVE ADJUST FEDERAL TAX FOR INTEREST SYNCHRONIZATION
30	FEDERAL TAX FOR INTEREST SYNCHRONIZATION	229,477	
31	INVESTMENT TAX CREDITS	0	
32		0	
33	TOTAL FEDERAL INCOME TAX ADJUSTMENTS	<u>\$567,447</u>	
<u>INCOME TAXES - STATE</u>			
34			ADJUST STATE TAX FOR THE EFFECT ON ABOVE ADJUST STATE TAX FOR INTEREST SYNCHRONIZATION
35	STATE TAX FOR THE EFFECT ON ABOVE	\$56,201	
36	STATE TAX FOR INTEREST SYNCHRONIZATION	38,159	
37		0	
38	TOTAL STATE INCOME TAX ADJUSTMENTS	<u>\$94,360</u>	
<u>DEFERRED INCOME TAXES</u>			
39	STATE	\$0	
40	FEDERAL	0	
41	TOTAL DEFERRED TAX ADJUSTMENTS	<u>\$0</u>	
42	GAIN ON SALE OF PROPERTY (NET)	<u>(480,321)</u>	
43	TOTAL OF ALL ADJUSTMENTS	<u>\$840,344</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE AN INCOME STATEMENT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/08
WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.		JAN 2008	FEB 2008	MAR 2008	APR 2008	MAY 2008	JUN 2008	JUL 2008	AUG 2008	SEPT 2008	OCT 2008	NOV 2008	DEC 2008	12 MONTHS TOTAL
1	OPERATING REVENUE	\$53,947,453	\$47,339,098	\$47,898,972	\$37,461,160	\$41,116,227	\$38,734,155	\$48,925,040	\$45,460,919	\$37,149,536	\$50,069,147	\$30,005,115	\$39,763,579	517,870,399
2	NET REVENUE	53,947,453	47,339,098	47,898,972	37,461,160	41,116,227	38,734,155	48,925,040	45,460,919	37,149,536	50,069,147	30,005,115	39,763,579	517,870,399
3	COST OF GAS	34,653,395	29,788,941	31,883,258	22,460,230	27,122,315	25,604,746	35,685,739	32,371,291	24,224,791	36,862,265	16,006,431	23,999,307	340,662,708
4	O & M EXPENSE	5,970,544	5,544,900	5,810,494	5,763,443	5,666,017	5,742,854	5,864,520	5,758,804	5,754,147	5,858,023	5,603,120	5,850,219	69,187,086
5	DEPRECIATION EXPENSE	3,227,905	3,243,713	3,259,023	3,273,951	3,289,754	3,306,103	3,320,246	3,333,201	3,347,265	3,361,617	3,381,641	3,401,268	39,745,688
6	AMORT - LEASE IMPROVEMENTS	96,616	93,639	93,645	93,650	93,656	93,661	93,667	93,672	93,677	93,683	93,688	93,694	1,126,949
7	AMORT - ACQ. ADJUST.	11,937	13,052	13,052	13,052	13,052	13,052	13,052	13,052	13,052	13,052	13,052	13,052	155,509
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	1,231,627	945,015	918,532	890,318	881,254	886,093	868,659	879,220	866,899	872,108	881,230	936,944	11,057,897
10	INCOME TAX - STATE	389,732	347,004	239,090	191,893	(88,852)	80,496	81,615	74,292	82,836	103,601	151,388	218,181	1,871,275
11	INCOME TAX - FEDERAL	2,210,064	1,953,111	1,304,154	1,020,329	(667,971)	350,428	357,160	313,124	364,499	489,375	776,747	1,178,415	9,649,437
12	DEFERRED TAX - STATE	8,349	(6,552)	3,545	(1,446)	219,129	(6,977)	(2,318)	1,672	(16,646)	(28,280)	(20,612)	(8,238)	141,625
13	DEFERRED TAX - FEDERAL	176,501	86,893	147,611	117,599	1,444,055	84,335	112,354	136,350	26,193	(43,774)	2,340	76,754	2,367,209
14	INVESTMENT TAX CREDITS	(3,616)	(3,616)	(3,616)	(863)	0	0	0	0	0	0	0	0	(11,711)
15	TOTAL OPERATING EXPENSES	48,026,387	42,059,433	43,722,120	33,875,490	38,025,741	36,208,124	46,448,027	43,028,011	34,810,047	47,635,004	26,942,360	35,812,929	476,593,672
16	OPERATING INCOME	5,921,066	5,279,665	4,176,852	3,585,670	3,090,486	2,526,031	2,477,013	2,432,907	2,339,489	2,434,144	3,062,755	3,950,650	41,276,728
17	OTHER INCOME - NET	137,799	119,291	454,195	103,000	117,287	457,792	168,451	160,924	470,687	152,654	167,135	471,367	2,980,582
18	INTEREST CHARGES	1,464,551	1,466,762	1,456,395	1,450,804	1,628,481	1,697,907	1,584,352	1,577,463	1,593,211	1,585,892	1,595,170	1,598,914	18,699,902
19	NET INCOME	\$4,594,314	\$3,932,193	\$3,174,652	\$2,237,866	\$1,579,293	\$1,285,916	\$1,061,112	\$1,016,368	\$1,216,964	\$1,000,907	\$1,634,719	\$2,823,103	\$25,557,408
20	DIVIDENDS DECLARED	\$3,835,433	\$0	\$0	\$11,353,683	\$0	\$0	\$6,991,812	\$0	\$0	\$3,363,397	\$0	\$0	\$25,544,324
21	THERMS SOLD	105,774,739	101,750,918	108,159,628	106,669,528	114,052,852	110,998,371	134,362,992	124,994,869	107,278,812	116,753,561	94,145,393	105,037,935	1,329,979,599

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE AN INCOME STATEMENT FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/09
WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.		JAN 2009	FEB 2009	MAR 2009	APR 2009	MAY 2009	JUN 2009	JUL 2009	AUG 2009	SEPT 2009	OCT 2009	NOV 2009	DEC 2009	12 MONTHS TOTAL
1	OPERATING REVENUE	\$59,413,472	\$49,310,617	\$48,333,088	\$37,523,184	\$40,093,847	\$37,813,013	\$47,193,424	\$42,900,344	\$35,610,381	\$48,885,547	\$32,006,311	\$42,494,450	521,577,680
2	NET REVENUE	59,413,472	49,310,617	48,333,088	37,523,184	40,093,847	37,813,013	47,193,424	42,900,344	35,610,381	48,885,547	32,006,311	42,494,450	521,577,680
3	COST OF GAS	40,658,257	32,417,585	32,975,893	23,061,493	26,825,716	25,328,133	34,658,620	30,586,667	23,319,008	36,453,643	18,472,017	26,134,303	350,891,334
4	O & M EXPENSE	6,174,001	5,745,539	5,952,823	6,148,446	6,110,029	6,162,534	6,287,885	6,177,661	6,179,035	6,197,791	5,976,218	6,426,918	73,538,879
5	DEPRECIATION EXPENSE	3,417,638	3,436,648	3,453,601	3,469,736	3,486,458	3,502,196	3,516,373	3,528,738	3,541,510	3,555,324	3,568,759	3,581,999	42,058,980
6	AMORT - LEASE IMPROVEMENTS	93,700	93,293	89,121	84,960	84,966	84,972	84,979	84,985	84,991	84,998	85,004	85,010	1,040,979
7	AMORT - ACQ. ADJUST.	13,052	13,052	13,052	13,052	13,052	13,052	13,052	13,052	13,052	13,052	13,052	13,052	156,624
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	1,296,705	994,592	964,468	935,077	922,098	927,044	909,336	918,629	906,982	912,640	924,733	991,850	11,604,153
10	INCOME TAX - STATE	312,137	253,229	163,139	118,714	54,488	9,490	4,086	(43,716)	(102,955)	(68,679)	138,433	307,427	1,145,793
11	INCOME TAX - FEDERAL	1,751,617	1,397,370	855,598	588,441	202,214	(68,389)	(100,890)	(388,350)	(744,594)	(538,468)	707,028	1,723,297	5,384,874
12	DEFERRED TAX - STATE	23,205	18,975	14,266	(139)	225	(3,422)	(58)	40,043	96,818	69,179	(65,574)	(109,559)	83,980
13	DEFERRED TAX - FEDERAL	258,108	232,670	204,468	117,723	119,910	97,981	118,210	359,365	700,789	534,579	(275,782)	(540,289)	1,927,731
14	INVESTMENT TAX CREDITS	0	0	0	0	0	0	0	0	0	0	0	0	0
15	TOTAL OPERATING EXPENSES	54,051,753	44,656,285	44,739,781	34,590,836	37,872,489	36,106,925	45,544,925	41,330,408	34,047,970	47,267,393	29,597,221	38,667,340	488,473,327
16	OPERATING INCOME	5,361,719	4,654,332	3,593,307	2,932,349	2,221,358	1,706,088	1,648,499	1,569,936	1,562,411	1,618,154	2,409,090	3,827,110	33,104,353
17	OTHER INCOME - NET	83,032	105,999	636,620	93,210	88,100	525,173	75,187	68,922	427,274	84,543	82,886	525,598	2,796,542
18	INTEREST CHARGES	1,609,952	1,607,695	1,605,193	1,601,481	1,603,708	1,631,710	1,596,912	1,604,345	1,624,342	1,605,955	1,588,783	1,610,675	19,290,750
19	NET INCOME	\$3,834,799	\$3,152,637	\$2,624,733	\$1,424,077	\$705,750	\$599,551	\$126,774	\$34,513	\$365,343	\$96,743	\$903,192	\$2,742,033	\$16,610,146
20	DIVIDENDS DECLARED	\$0	\$3,875,365	\$0	\$9,810,539	\$0	\$0	\$4,754,561	\$0	\$0	\$760,838	\$0	\$0	19,201,303
21	THERMS SOLD	100,084,904	98,249,341	104,720,015	104,537,469	110,940,509	108,046,457	131,134,523	121,580,046	104,572,630	113,043,577	92,127,391	102,192,807	1,291,229,670

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: 12/31/08
WITNESS: S. RICHARDS

COMPANY: PEOPLES GAS SYSTEM

FOR THE YEAR ENDED 12/31/08

DOCKET NO.: 080318-GU

LINE NO.	RATE CLASS	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	TOTAL
RESIDENTIAL														
1	RS BILLS	305,440	305,264	305,253	304,967	305,222	305,617	305,809	305,978	306,154	306,705	307,151	307,182	3,670,742
2	RS THERMS	12,536,100	9,687,662	7,089,008	5,167,860	4,352,408	3,468,131	3,265,659	3,298,198	3,377,408	3,530,592	4,334,802	7,832,267	67,940,095
3	CUSTOMER CHARGE	2,978,037	2,976,329	2,976,216	2,973,425	2,975,912	2,979,768	2,981,641	2,983,283	2,985,001	2,990,377	2,994,718	2,995,025	\$35,789,732
4	ENERGY CHARGE	4,721,973	3,649,052	2,670,217	1,946,578	1,639,422	1,306,341	1,230,076	1,242,332	1,272,168	1,329,868	1,632,790	2,950,180	\$25,590,996
5	PGA	12,855,297	9,934,332	7,269,510	5,299,446	4,463,230	3,556,438	3,348,810	3,382,178	3,463,404	3,620,489	4,445,176	8,031,894	\$69,670,004
6	TOTAL	\$20,555,307	\$16,559,712	\$12,915,943	\$10,219,449	\$9,078,564	\$7,842,546	\$7,560,526	\$7,607,793	\$7,720,574	\$7,940,734	\$9,072,684	\$13,976,899	\$131,050,731
RESIDENTIAL GENERATORS														
7	RSG BILLS	716	716	716	716	716	716	716	716	716	716	716	716	8,592
8	RSG THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
9	CUSTOMER CHARGE	12,759	12,759	12,759	12,759	12,759	12,759	12,759	12,759	12,759	12,759	12,759	12,759	\$153,109
10	ENERGY CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	\$0
11	PGA	0	0	0	0	0	0	0	0	0	0	0	0	\$0
12	TOTAL	\$12,759	\$12,759	\$12,759	\$12,759	\$12,759	\$12,759	\$12,759	\$12,759	\$12,759	\$12,759	\$12,759	\$12,759	\$153,109
CND - CONDOMINIUMS														
7	CND BILLS	359	359	359	359	359	359	359	359	359	359	359	359	4,308
8	CND THERMS	212,427	221,838	158,046	147,248	69,106	57,484	39,734	38,543	33,545	49,788	101,803	171,485	1,300,848
9	CUSTOMER CHARGE	3,590	3,590	3,590	3,590	3,590	3,590	3,590	3,590	3,590	3,590	3,590	3,590	\$43,080
10	ENERGY CHARGE	80,015	83,560	59,531	55,464	26,030	21,652	14,967	14,518	12,636	18,754	38,271	64,593	\$489,991
11	PGA	217,836	227,487	162,070	150,997	70,866	58,947	40,746	39,524	34,399	51,056	104,190	175,851	\$1,333,971
12	TOTAL	\$301,441	\$314,636	\$225,191	\$210,051	\$100,486	\$84,190	\$59,303	\$57,632	\$50,625	\$73,400	\$146,051	\$244,035	\$1,867,041
13	CNDT BILLS	267	267	267	267	267	267	267	267	267	267	267	267	3,204
14	CNDT THERMS	559,066	544,779	358,409	335,540	200,705	128,403	124,814	124,155	79,873	113,021	255,074	437,926	3,261,765
15	CUSTOMER CHARGE	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	\$32,040
16	ENERGY CHARGE	210,583	205,202	135,002	126,388	75,600	48,365	47,014	46,765	30,086	42,572	96,079	164,954	\$1,228,609
17	TOTAL	\$213,253	\$207,872	\$137,672	\$129,058	\$78,270	\$51,035	\$49,684	\$49,435	\$32,756	\$45,242	\$98,749	\$167,624	\$1,260,649
COMMERCIAL GENERATORS														
18	CSG BILLS	733	733	733	733	733	733	733	733	733	733	733	733	8,796
19	CSG THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
20	CUSTOMER CHARGE	20,282	20,282	20,282	20,282	20,282	20,282	20,282	20,282	20,282	20,282	20,282	20,282	\$243,385
21	ENERGY CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	\$0
22	PGA	0	0	0	0	0	0	0	0	0	0	0	0	\$0
23	TOTAL	\$20,282	\$20,282	\$20,282	\$20,282	\$20,282	\$20,282	\$20,282	\$20,282	\$20,282	\$20,282	\$20,282	\$20,282	\$243,385
24	CTG BILLS	59	59	59	59	59	59	59	59	59	59	59	59	708
25	CGT THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
26	CUSTOMER CHARGE	1,633	1,633	1,633	1,633	1,633	1,633	1,633	1,633	1,633	1,633	1,633	1,633	\$19,590
27	ENERGY CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	\$0
28	TOTAL	\$1,633	\$1,633	\$1,633	\$1,633	\$1,633	\$1,633	\$1,633	\$1,633	\$1,633	\$1,633	\$1,633	\$1,633	\$19,590
SGS COMMERCIAL < 1,000														
29	SGS BILLS	5,005	4,995	4,985	4,975	4,965	4,955	4,939	4,932	4,924	4,926	4,936	4,927	59,464
30	SGS THERMS	355,077	308,977	231,407	176,040	185,680	158,621	152,667	152,660	167,960	161,359	187,363	248,568	2,486,361
31	CUSTOMER CHARGE	98,842	98,657	98,452	98,248	98,063	97,858	97,555	97,410	97,251	97,289	97,491	97,298	\$1,174,413
32	ENERGY CHARGE	95,711	83,285	62,376	47,452	50,045	42,756	41,151	41,150	45,274	43,494	50,504	67,002	\$670,199
33	PGA	278,016	240,550	175,977	132,034	140,245	118,280	114,973	114,478	127,668	122,401	143,063	191,642	\$1,899,327
34	TOTAL	\$472,569	\$422,492	\$336,805	\$277,734	\$288,353	\$258,894	\$253,679	\$253,037	\$270,193	\$263,184	\$291,057	\$355,942	\$3,743,939

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: 12/31/08 WITNESS: S. RICHARDS

COMPANY: PEOPLES GAS SYSTEM

FOR THE YEAR ENDED 12/31/08

DOCKET NO.: 080318-GU

LINE NO.	RATE CLASS	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	TOTAL
35	SGTS BILLS	483	483	483	483	483	483	483	483	483	483	483	483	5,790
36	SGTS THERMS	55,614	52,727	46,411	38,161	38,003	30,667	28,737	31,735	32,401	33,416	43,567	54,075	485,514
37	CUSTOMER CHARGE	9,530	9,530	9,530	9,530	9,530	9,530	9,530	9,530	9,530	9,530	9,530	9,530	\$114,360
38	ENERGY CHARGE	14,991	14,212	12,510	10,286	10,244	8,266	7,746	8,554	8,734	9,007	11,743	14,576	\$130,870
39	TOTAL	\$24,521	\$23,742	\$22,040	\$19,816	\$19,774	\$17,796	\$17,276	\$18,084	\$18,264	\$18,537	\$21,273	\$24,106	\$245,230
	GS 1 (1,000 - 17,499)													
40	GS 1 BILLS	9,848	9,866	9,898	9,931	9,964	9,999	10,032	10,071	10,124	10,167	10,218	10,265	120,384
41	GS 1 THERMS	5,329,607	4,819,462	4,042,353	3,768,968	3,310,570	3,094,280	2,938,174	2,938,851	2,984,883	2,980,371	3,529,354	4,744,669	44,481,543
42	CUSTOMER CHARGE	285,599	286,128	287,034	288,013	288,963	289,985	290,920	292,073	293,602	294,836	296,316	297,671	\$3,491,139
43	ENERGY CHARGE	1,228,208	1,110,645	931,560	868,559	762,921	713,077	677,102	677,258	687,866	686,826	813,340	1,093,409	\$10,250,771
44	PGA	4,412,293	3,989,952	3,346,597	3,120,266	2,740,766	2,561,703	2,432,466	2,433,026	2,471,135	2,467,400	2,921,894	3,928,033	\$36,825,531
45	TOTAL	\$5,926,100	\$5,386,726	\$4,565,191	\$4,276,838	\$3,792,650	\$3,564,765	\$3,400,488	\$3,402,357	\$3,452,603	\$3,449,062	\$4,031,549	\$5,319,113	\$50,567,442
46	GTS 1 BILLS	9,292	9,289	9,294	9,304	9,317	9,332	9,351	9,371	9,394	9,413	9,434	9,451	112,244
47	GTS 1 THERMS	7,924,496	6,702,300	6,332,382	6,217,378	5,456,428	5,153,924	4,862,719	4,983,482	4,952,719	4,980,310	5,558,622	6,844,979	69,969,797
48	CUSTOMER CHARGE	269,475	269,395	269,518	269,830	270,200	270,642	271,171	271,773	272,418	272,990	273,578	274,092	\$3,255,082
49	ENERGY CHARGE	1,826,200	1,544,545	1,459,297	1,432,795	1,257,434	1,187,722	1,120,614	1,148,443	1,141,368	1,147,712	1,280,984	1,577,425	\$16,124,540
50	TOTAL	\$2,095,675	\$1,813,940	\$1,728,816	\$1,702,625	\$1,527,633	\$1,458,364	\$1,391,784	\$1,420,216	\$1,413,786	\$1,420,703	\$1,554,562	\$1,851,518	\$19,379,622
	GS 2 (17,500 - 49,999)													
51	GS 2 BILLS	550	550	550	554	554	555	555	555	555	555	555	556	6,845
52	GS 2 THERMS	1,810,119	1,558,812	1,350,956	1,276,098	1,152,014	1,002,473	1,005,746	982,815	981,598	948,619	1,245,675	1,651,842	14,966,768
53	CUSTOMER CHARGE	18,717	18,694	18,717	18,843	18,837	18,867	18,885	18,868	18,874	18,881	18,865	18,894	\$225,940
54	ENERGY CHARGE	403,059	347,101	300,817	284,149	256,519	223,221	223,950	218,843	218,573	211,229	277,374	367,816	\$3,332,650
55	PGA	1,498,568	1,290,515	1,118,434	1,056,461	953,733	829,931	832,641	813,656	812,649	785,346	1,031,274	1,367,533	\$12,390,739
56	TOTAL	\$1,920,343	\$1,656,310	\$1,437,968	\$1,359,452	\$1,229,089	\$1,072,018	\$1,075,475	\$1,051,367	\$1,050,096	\$1,015,456	\$1,327,513	\$1,754,242	\$15,949,330
57	GTS 2 BILLS	2,532	2,534	2,539	2,548	2,553	2,563	2,576	2,579	2,586	2,593	2,601	2,608	30,811
58	GTS 2 THERMS	7,344,927	6,483,190	5,969,793	5,695,632	4,956,222	4,583,126	4,617,446	4,437,502	4,365,717	4,375,108	4,952,893	6,425,152	64,206,708
59	CUSTOMER CHARGE	86,088	86,173	86,314	86,624	86,794	87,132	87,584	87,697	87,922	88,148	88,430	88,684	\$1,047,589
60	ENERGY CHARGE	1,635,495	1,443,612	1,329,294	1,268,246	1,103,602	1,020,525	1,028,167	988,099	972,114	974,205	1,102,861	1,430,689	\$14,296,908
61	TOTAL	\$1,721,583	\$1,529,785	\$1,415,607	\$1,354,871	\$1,190,395	\$1,107,657	\$1,115,750	\$1,075,795	\$1,060,037	\$1,062,353	\$1,191,291	\$1,519,373	\$15,344,497
	GS 3 (50,000 - 249,999)													
62	GS 3 BILLS	104	105	105	105	105	105	106	106	106	107	107	107	1,268
63	GS 3 THERMS	938,297	877,201	813,177	674,823	682,938	511,844	570,544	579,452	576,257	566,741	677,005	950,360	8,418,639
64	CUSTOMER CHARGE	4,686	4,731	4,731	4,731	4,737	4,743	4,748	4,754	4,754	4,805	4,811	4,823	\$57,053
65	ENERGY CHARGE	183,277	171,344	158,838	131,813	133,398	99,979	111,444	113,184	112,560	110,702	132,239	185,634	\$1,644,413
66	PGA	776,800	726,220	673,216	558,675	565,393	423,748	472,344	479,718	477,074	469,196	560,481	786,787	\$6,969,652
67	TOTAL	\$964,763	\$902,295	\$836,784	\$695,219	\$703,528	\$528,469	\$588,637	\$597,657	\$594,388	\$584,702	\$697,531	\$977,244	\$8,671,118
68	GTS 3 BILLS	703	702	702	702	701	700	700	701	700	701	699	700	8,411
69	GTS 3 THERMS	7,476,718	7,442,749	6,626,727	6,365,345	5,695,634	5,121,700	5,209,377	4,987,733	4,923,176	5,100,438	5,925,787	7,402,983	72,278,367
70	CUSTOMER CHARGE	31,629	31,584	31,584	31,584	31,533	31,482	31,522	31,561	31,516	31,555	31,459	31,492	\$378,502
71	ENERGY CHARGE	1,460,427	1,453,792	1,294,399	1,243,343	1,112,528	1,000,422	1,017,548	974,254	961,644	996,269	1,157,484	1,446,025	\$14,118,133
72	TOTAL	\$1,492,056	\$1,485,376	\$1,325,983	\$1,274,927	\$1,144,062	\$1,031,904	\$1,049,069	\$1,005,815	\$993,163	\$1,027,824	\$1,188,943	\$1,477,517	\$14,496,635

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: 12/31/08
WITNESS: S. RICHARDS

COMPANY: PEOPLES GAS SYSTEM

FOR THE YEAR ENDED 12/31/08

DOCKET NO.: 080318-GU

LINE NO.	RATE CLASS	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	TOTAL
GS 4 (250,000 - 499,999)														
73	GS 4 BILLS	5	5	5	5	5	5	6	6	6	6	7	8	72
74	GS 4 THERMS	95,655	151,665	143,919	132,141	115,074	119,878	136,393	138,112	135,204	142,499	179,143	231,736	1,721,419
75	CUSTOMER CHARGE	447	447	447	447	447	447	532	532	532	532	617	702	\$6,133
76	ENERGY CHARGE	17,053	27,039	25,658	23,558	20,515	21,372	24,316	24,623	24,104	25,405	31,938	41,314	\$306,895
77	PGA	79,191	125,561	119,148	109,397	95,268	99,245	112,918	114,341	111,933	117,973	148,310	191,850	\$1,425,134
78	TOTAL	\$96,692	\$153,047	\$145,253	\$133,403	\$116,231	\$121,064	\$137,766	\$139,496	\$136,570	\$143,910	\$180,865	\$233,867	\$1,738,162
GTS 4 BILLS														
79	GTS 4 BILLS	127	127	127	127	127	127	127	127	127	127	127	127	1,525
80	GTS 4 THERMS	3,622,813	3,522,031	3,564,828	3,453,849	3,283,785	3,090,106	3,070,000	3,205,981	3,184,222	3,254,013	3,381,550	3,616,587	40,249,765
81	CUSTOMER CHARGE	10,799	10,799	10,799	10,799	10,799	10,799	10,799	10,799	10,799	10,799	10,799	10,799	\$129,591
82	ENERGY CHARGE	645,875	627,908	635,538	615,752	585,433	550,904	547,320	571,562	567,683	580,125	602,863	644,765	\$7,175,728
83	TOTAL	\$656,674	\$638,707	\$646,337	\$626,551	\$596,232	\$561,703	\$558,119	\$582,362	\$578,482	\$590,925	\$613,662	\$655,564	\$7,305,319
GS 5 (500,000 - 999,999)														
84	GS 5 BILLS	6	6	6	6	6	6	8	8	8	8	8	8	84
85	GS 5 THERMS	212,692	205,898	197,600	214,770	189,906	172,942	223,677	216,655	222,166	228,183	226,747	238,764	2,549,996
86	CUSTOMER CHARGE	900	900	900	900	900	900	1,200	1,200	1,200	1,200	1,200	1,200	\$12,600
87	ENERGY CHARGE	21,356	20,674	19,841	21,565	19,068	17,365	22,459	21,754	22,308	22,912	22,768	23,974	\$256,045
88	PGA	176,084	170,459	163,589	177,804	157,220	143,176	185,178	179,365	183,927	188,909	187,720	197,668	\$2,111,099
89	TOTAL	\$198,340	\$192,033	\$184,330	\$200,269	\$177,188	\$161,441	\$208,838	\$202,319	\$207,435	\$213,020	\$211,687	\$222,843	\$2,379,744
GTS 5 BILLS														
90	GTS 5 BILLS	94	94	94	94	94	94	94	94	94	94	94	94	1,126
91	GTS 5 THERMS	6,419,127	5,829,426	6,025,609	5,707,443	5,683,311	5,290,063	5,345,607	5,516,774	5,577,186	5,781,649	5,793,098	5,992,140	68,941,433
92	CUSTOMER CHARGE	14,069	14,069	14,069	14,069	14,069	14,069	14,069	14,069	14,069	14,069	14,069	14,069	\$168,831
93	ENERGY CHARGE	644,545	585,333	605,031	573,084	570,661	531,175	536,752	553,939	560,005	578,527	581,685	601,671	\$6,922,409
94	TOTAL	\$658,614	\$599,402	\$619,101	\$587,154	\$584,730	\$545,244	\$550,822	\$568,008	\$574,074	\$592,596	\$595,754	\$615,740	\$7,091,240
SIS (1,000,000 - 3,999,999)														
95	SIS BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
96	SIS THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
97	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
98	ENERGY CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
99	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
100	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SITS BILLS														
101	SITS BILLS	29	29	29	29	29	29	29	29	29	29	29	29	348
102	SITS THERMS	4,398,509	3,992,936	4,106,256	5,151,388	3,938,359	3,524,610	3,808,954	4,098,297	3,685,857	3,934,899	4,389,615	3,956,209	48,985,889
103	CUSTOMER CHARGE	4,350	4,350	4,350	4,350	4,350	4,350	4,350	4,350	4,350	4,350	4,350	4,350	\$52,200
104	ENERGY CHARGE	317,880	288,569	296,759	372,291	284,625	254,724	275,273	296,184	266,377	284,375	317,237	285,915	\$3,540,210
105	TOTAL	\$322,230	\$292,919	\$301,109	\$376,641	\$288,975	\$259,074	\$279,623	\$300,534	\$270,727	\$288,725	\$321,587	\$290,265	\$3,592,410
CSLS - STREET LIGHTNING														
106	CSLS BILLS	31	31	31	31	31	31	31	31	31	31	31	31	373
107	CSLS THERMS	16,225	12,374	13,065	13,525	13,047	12,757	11,190	13,280	12,490	11,430	12,021	15,327	156,732
108	CUSTOMER CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	\$0
109	ENERGY CHARGE	2,082	1,587	1,676	1,735	1,674	1,637	1,436	1,704	1,602	1,466	1,542	1,966	\$20,107
110	PGA	13,432	10,244	10,817	11,197	10,802	10,561	9,264	10,994	10,341	9,463	9,952	12,689	\$129,756
111	TOTAL	\$15,514	\$11,832	\$12,493	\$12,932	\$12,476	\$12,198	\$10,700	\$12,698	\$11,943	\$10,929	\$11,494	\$14,655	\$149,863

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: 12/31/08
WITNESS: S. RICHARDS

COMPANY: PEOPLES GAS SYSTEM

FOR THE YEAR ENDED 12/31/08

DOCKET NO.: 080318-GU

LINE NO.	RATE CLASS	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	TOTAL
112	CTSLS BILLS	32	32	32	32	32	32	32	32	32	32	32	32	386
113	CTSLS THERMS	71,086	48,554	58,748	59,819	67,924	64,824	62,307	65,915	60,937	56,929	56,064	62,409	735,515
114	CUSTOMER CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	\$0
115	ENERGY CHARGE	9,120	6,229	7,537	7,674	8,714	8,316	7,993	8,456	7,818	7,303	7,192	8,006	\$94,359
116	TOTAL	\$9,120	\$6,229	\$7,537	\$7,674	\$8,714	\$8,316	\$7,993	\$8,456	\$7,818	\$7,303	\$7,192	\$8,006	\$94,359
NGVS - VEHICLE GAS SALES														
117	NGVS BILLS	5	5	5	5	5	5	5	5	5	5	5	5	60
118	NGVS THERMS	4,402	3,986	4,606	3,912	5,007	4,203	4,989	4,357	4,669	3,434	3,694	3,673	50,933
119	CUSTOMER CHARGE	176	176	176	176	176	176	176	176	176	176	176	176	\$2,109
120	ENERGY CHARGE	617	559	646	548	702	589	699	611	654	481	518	515	\$7,137
121	PGA	3,645	3,300	3,814	3,239	4,145	3,480	4,130	3,607	3,866	2,843	3,058	3,041	\$42,167
122	TOTAL	\$4,437	\$4,034	\$4,635	\$3,963	\$5,023	\$4,245	\$5,005	\$4,393	\$4,696	\$3,500	\$3,751	\$3,731	\$51,413
123	NTGV BILLS	11	11	11	11	11	11	11	11	11	11	11	11	132
124	NTGV THERMS	35,735	36,091	33,625	37,698	39,731	35,312	38,452	31,238	34,238	35,500	29,605	37,520	424,744
125	CUSTOMER CHARGE	385	385	385	385	385	385	385	385	385	385	385	385	\$4,620
126	ENERGY CHARGE	5,007	5,057	4,712	5,283	5,568	4,948	5,388	4,377	4,798	4,975	4,148	5,258	\$59,519
127	TOTAL	\$5,392	\$5,442	\$5,097	\$5,668	\$5,853	\$5,333	\$5,773	\$4,762	\$5,183	\$5,360	\$4,533	\$5,643	\$64,139
IS - INDUSTRIAL (4,000,000 - 50,000,000)														
128	ITS BILLS	14	14	14	14	14	14	14	14	14	14	14	14	168
129	ITS THERMS	14,527,368	16,161,455	16,940,564	16,253,970	16,420,083	16,623,003	15,404,708	15,727,244	15,301,846	15,988,143	15,723,033	15,462,226	190,533,643
130	CUSTOMER CHARGE	3,150	3,150	3,150	3,150	3,150	3,150	3,150	3,150	3,150	3,150	3,150	3,150	\$37,800
131	ENERGY CHARGE	537,966	526,929	554,369	530,187	536,038	543,185	500,276	511,636	496,653	520,825	511,488	502,302	\$6,271,854
132	TOTAL	\$541,116	\$530,079	\$557,519	\$533,337	\$539,188	\$546,335	\$503,426	\$514,786	\$499,803	\$523,975	\$514,638	\$505,452	\$6,309,654
ISLV - LARGE INDUSTRIAL (>50,000,000)														
133	ITSLV BILLS	2	2	2	2	2	2	2	2	2	2	2	2	24
134	ITSLV THERMS	5,485,155	5,574,298	7,792,315	8,655,056	9,897,812	9,061,865	10,470,092	9,927,400	10,384,578	9,142,809	7,861,634	8,096,987	102,350,001
135	CUSTOMER CHARGE	450	450	450	450	450	450	450	450	450	450	450	450	\$5,400
136	ENERGY CHARGE	54,961	55,854	78,079	86,724	99,176	90,800	104,910	99,473	104,053	91,611	78,774	81,132	\$1,025,547
137	TOTAL	\$55,411	\$56,304	\$78,529	\$87,174	\$99,626	\$91,250	\$105,360	\$99,923	\$104,503	\$92,061	\$79,224	\$81,582	\$1,030,947
WHS - WHOLESALE														
138	WHS BILLS	8	8	8	8	8	8	8	8	8	8	8	8	96
139	WHS THERMS	43,324	46,287	33,173	30,718	22,677	17,783	14,713	16,914	12,981	15,801	19,820	29,253	303,444
140	CUSTOMER CHARGE	800	800	800	800	800	800	800	800	800	800	800	800	\$9,600
141	ENERGY CHARGE	5,902	6,305	4,519	4,184	3,089	2,422	2,004	2,304	1,768	2,152	2,700	3,985	\$41,335
142	PGA	35,509	37,938	27,189	25,177	18,586	14,575	12,059	13,863	10,639	12,950	16,245	23,976	\$248,706
143	TOTAL	\$42,211	\$45,043	\$32,508	\$30,161	\$22,475	\$17,797	\$14,863	\$16,967	\$13,207	\$15,903	\$19,745	\$28,761	\$299,641
144	WHT BILLS	2	2	2	2	2	2	2	2	2	2	2	2	24
145	WHT THERMS	55,866	51,736	65,078	72,127	107,937	97,612	121,000	109,891	136,280	68,070	52,236	53,345	991,177
146	CUSTOMER CHARGE	200	200	200	200	200	200	200	200	200	200	200	200	\$2,400
147	ENERGY CHARGE	7,610	7,047	8,865	9,825	14,703	13,297	16,483	14,969	18,564	9,272	7,116	7,267	\$135,018
148	TOTAL	\$7,810	\$7,247	\$9,065	\$10,025	\$14,903	\$13,497	\$16,683	\$15,169	\$18,764	\$9,472	\$7,316	\$7,467	\$137,418

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: 12/31/08
WITNESS: S. RICHARDS

COMPANY: PEOPLES GAS SYSTEM

FOR THE YEAR ENDED 12/31/08

DOCKET NO.: 080318-GU

LINE NO.	RATE CLASS	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	TOTAL
SPECIAL CONTRACT														
149	S.C. BILLS	7	7	7	7	7	7	7	7	7	7	7	7	84
150	S.C. THERMS	10,751,457	13,311,197	15,862,461	24,257,991	28,869,465	30,407,461	42,557,857	36,674,747	28,248,114	24,030,166	22,634,538	20,624,715	298,230,169
151	S.C. CUST. CHARGE	239,989	239,989	239,989	239,989	239,989	239,989	239,989	239,989	239,989	239,989	239,989	239,989	\$2,879,868
152	S.C. ENERGY CHARGE	233,257	222,528	223,544	292,783	329,276	348,892	462,570	370,070	307,159	267,440	255,362	231,483	\$3,544,363
153	TOTAL	\$473,246	\$462,517	\$463,533	\$532,772	\$569,265	\$588,881	\$702,559	\$610,059	\$547,148	\$507,429	\$495,351	\$471,472	\$6,424,231
OFF SYSTEM SALES														
154	OSS BILLS	0	0	0	0	0	0	0	0	0	0	0	0	1
155	OSS THERMS	15,492,879	14,103,286	20,299,115	12,762,027	19,299,046	19,165,299	30,277,435	26,692,937	17,802,447	31,240,273	6,970,850	9,852,739	223,958,333
156	CUSTOMER CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	\$0
157	ENERGY CHARGE	185,915	169,239	243,589	153,144	231,589	229,984	363,329	320,315	213,629	374,883	83,650	118,233	\$2,687,500
158	PGA	14,408,377	13,116,056	18,878,177	11,868,685	17,948,112	17,823,728	28,158,014	24,824,432	16,556,276	29,053,454	6,482,891	9,163,047	\$208,281,250
158	TOTAL	\$14,594,292	\$13,285,296	\$19,121,766	\$12,021,830	\$18,179,701	\$18,053,712	\$28,521,344	\$25,144,747	\$16,769,905	\$29,428,338	\$6,566,541	\$9,281,280	\$210,968,750
159	OTHER REVENUE	\$544,066	\$711,405	\$727,487	\$736,893	\$708,070	\$691,754	\$699,921	\$662,376	\$708,124	\$699,832	\$715,896	(\$365,035)	\$7,240,789
160	TOTAL OPERATING REVENUE	\$53,947,453	\$47,339,098	\$47,898,972	\$37,461,160	\$41,116,227	\$38,734,155	\$48,925,040	\$45,460,919	\$37,149,536	\$50,069,147	\$30,005,115	\$39,763,579	\$517,870,399
161	TOTAL CUSTOMERS	336,464	336,297	336,316	336,076	336,371	336,816	337,062	337,287	337,536	338,161	338,694	338,790	4,045,870
162	TOTAL THERMS	105,774,739	101,750,918	108,159,628	106,669,528	114,052,852	110,998,371	134,362,992	124,994,869	107,278,812	116,753,561	94,145,393	105,037,935	1,329,979,599

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: 12/31/08
WITNESS: S. RICHARDS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	JANUARY 2008	FEBRUARY 2008	MARCH 2008	APRIL 2008	MAY 2008	JUNE 2008	JULY 2008	AUGUST 2008	SEPTEMBER 2008	OCTOBER 2008	NOVEMBER 2008	DECEMBER 2008	TOTAL	
COST OF GAS														
1	FIRM THERMS SOLD	17,894,163	14,077,310	11,606,104	10,098,408	8,620,396	8,363,487	8,379,836	8,509,161	8,638,817	10,517,227	16,117,945	144,376,779	267,199,633
2	COST OF GAS-FIRM	\$20,245,018	\$16,672,884	\$13,005,082	\$10,591,545	\$9,174,202	\$7,781,018	\$7,527,724	\$7,546,859	\$7,668,515	\$7,808,811	\$9,523,540	\$14,836,260	\$132,381,458
3	OSS THERMS SOLD	15,492,879	14,103,286	20,299,115	12,762,027	19,299,046	19,165,299	30,277,435	26,692,937	17,802,447	31,240,273	6,970,850	9,852,739	223,958,333
4	COST OF GAS-OSS	\$14,408,377	\$13,116,056	\$18,878,177	\$11,868,685	\$17,948,112	\$17,823,728	\$28,158,014	\$24,824,432	\$16,556,276	\$29,053,454	\$6,482,891	\$9,163,047	\$208,281,250
5	REVENUE RELATED TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL COST OF GAS	\$34,653,395	\$29,788,941	\$31,883,258	\$22,460,230	\$27,122,315	\$25,604,746	\$35,685,739	\$32,371,291	\$24,224,791	\$36,862,265	\$16,006,431	\$23,999,307	\$340,662,708
7	NET REVENUES	\$19,294,058	\$17,550,157	\$16,015,714	\$15,000,930	\$13,993,913	\$13,129,409	\$13,239,301	\$13,089,628	\$12,924,745	\$13,206,882	\$13,998,683	\$15,764,271	\$177,207,692

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 12/31/09
WITNESS: S. RICHARDS

COMPANY: PEOPLES GAS SYSTEM

FOR THE YEAR ENDED 12/31/09

DOCKET NO.: 080318-GU

LINE NO.	RATE CLASS	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	TOTAL
	RESIDENTIAL													
1	RS BILLS	307,950	307,247	306,634	306,185	306,142	306,591	306,913	307,004	307,091	307,563	307,878	307,767	3,684,965
2	RS THERMS	13,540,983	9,644,607	6,878,639	5,165,045	3,991,108	3,284,715	3,125,666	3,106,171	3,268,368	3,393,174	4,548,993	8,322,399	68,269,866
3	CUSTOMER CHARGE	3,002,511	2,995,658	2,989,684	2,985,304	2,984,881	2,989,260	2,992,405	2,993,291	2,994,138	2,998,740	3,001,811	3,000,727	\$35,928,410
4	ENERGY CHARGE	5,100,482	3,632,834	2,590,977	1,945,517	1,503,331	1,237,253	1,177,345	1,170,001	1,231,096	1,278,107	1,713,469	3,134,798	\$25,715,210
5	PGA	17,787,086	11,505,732	8,047,009	5,704,936	4,420,324	3,654,469	3,367,568	3,099,943	3,373,497	4,030,905	5,833,712	9,702,542	\$80,527,724
6	TOTAL RESIDENTIAL GENERATORS	\$25,890,079	\$18,134,225	\$13,627,671	\$10,635,757	\$8,908,538	\$7,880,983	\$7,537,317	\$7,263,235	\$7,598,731	\$8,307,752	\$10,548,992	\$15,638,067	\$142,171,345
	RESIDENTIAL GENERATORS													
7	RSG BILLS	716	716	716	716	716	716	716	716	716	716	716	716	8,592
8	RSG THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
9	CUSTOMER CHARGE	12,759	12,759	12,759	12,759	12,759	12,759	12,759	12,759	12,759	12,759	12,759	12,759	\$153,109
10	ENERGY CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	\$0
11	PGA	0	0	0	0	0	0	0	0	0	0	0	0	\$0
12	TOTAL CND - CONDOMINIUMS	\$12,759	\$12,759	\$12,759	\$12,759	\$12,759	\$12,759	\$12,759	\$12,759	\$12,759	\$12,759	\$12,759	\$12,759	\$153,109
	CND - CONDOMINIUMS													
7	CND BILLS	359	359	359	359	359	359	359	359	359	359	359	359	4,308
8	CND THERMS	312,404	337,327	235,390	214,309	95,964	82,277	55,439	54,656	48,498	71,103	150,611	254,048	1,912,027
9	CUSTOMER CHARGE	3,590	3,590	3,590	3,590	3,590	3,590	3,590	3,590	3,590	3,590	3,590	3,590	\$43,080
10	ENERGY CHARGE	117,673	127,061	88,664	80,724	36,147	30,991	20,882	20,587	18,268	26,782	58,731	95,692	\$720,203
11	PGA	410,366	402,421	275,372	236,711	106,284	91,538	59,730	54,547	50,058	84,466	193,147	296,179	\$2,260,819
12	TOTAL	\$531,630	\$533,072	\$367,626	\$321,024	\$146,021	\$126,119	\$84,202	\$78,724	\$71,916	\$114,838	\$253,467	\$395,461	\$3,024,102
	CNDT - CONDOMINIUMS													
13	CNDT BILLS	267	267	267	267	267	267	267	267	267	267	267	267	3,204
14	CNDT THERMS	542,206	541,061	346,666	331,613	199,004	129,023	124,632	123,917	78,366	110,305	249,220	421,709	3,197,722
15	CUSTOMER CHARGE	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	\$32,040
16	ENERGY CHARGE	204,233	203,802	130,579	124,909	74,959	48,599	46,945	46,676	29,518	41,549	93,874	158,845	\$1,204,486
17	TOTAL COMMERCIAL GENERATORS	\$206,903	\$206,472	\$133,249	\$127,579	\$77,629	\$51,269	\$49,615	\$49,346	\$32,188	\$44,219	\$96,544	\$161,515	\$1,236,526
	CSG - COMMERCIAL GENERATORS													
18	CSG BILLS	733	733	733	733	733	733	733	733	733	733	733	733	8,796
19	CSG THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
20	CUSTOMER CHARGE	20,282	20,282	20,282	20,282	20,282	20,282	20,282	20,282	20,282	20,282	20,282	20,282	\$243,385
21	ENERGY CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	\$0
22	PGA	0	0	0	0	0	0	0	0	0	0	0	0	\$0
23	TOTAL	\$20,282	\$20,282	\$20,282	\$20,282	\$20,282	\$20,282	\$20,282	\$20,282	\$20,282	\$20,282	\$20,282	\$20,282	\$243,385
	CTG - COMMERCIAL GENERATORS													
24	CTG BILLS	59	59	59	59	59	59	59	59	59	59	59	59	708
25	CGT THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
26	CUSTOMER CHARGE	1,633	1,633	1,633	1,633	1,633	1,633	1,633	1,633	1,633	1,633	1,633	1,633	\$19,590
27	ENERGY CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	\$0
28	TOTAL	\$1,633	\$1,633	\$1,633	\$1,633	\$1,633	\$1,633	\$1,633	\$1,633	\$1,633	\$1,633	\$1,633	\$1,633	\$19,590
	SGS COMMERCIAL < 1,000													
29	SGS BILLS	4,916	4,906	4,897	4,886	4,876	4,865	4,849	4,841	4,833	4,834	4,844	4,834	58,380
30	SGS THERMS	295,189	265,819	263,945	76,891	178,212	145,354	138,965	139,477	150,947	141,703	175,572	214,305	2,186,379
31	CUSTOMER CHARGE	97,094	96,890	96,709	96,494	96,298	96,082	95,767	95,611	95,447	95,474	95,671	95,468	\$1,153,004
32	ENERGY CHARGE	79,568	71,651	71,146	20,726	48,037	39,180	37,458	37,696	40,688	38,196	47,325	57,766	\$589,338
33	PGA	375,866	306,428	298,166	81,837	190,214	155,873	144,133	133,590	149,734	162,638	218,098	241,229	\$2,457,827
34	TOTAL	\$552,548	\$474,969	\$466,022	\$199,057	\$334,548	\$291,135	\$277,358	\$266,796	\$285,869	\$296,308	\$361,095	\$394,463	\$4,200,170

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 12/31/09
WITNESS: S. RICHARDS

COMPANY: PEOPLES GAS SYSTEM

FOR THE YEAR ENDED 12/31/09

DOCKET NO.: 080318-GU

LINE NO.	RATE CLASS	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	TOTAL
35	SGTS BILLS	447	447	447	447	447	447	447	447	447	447	447	447	5,364
36	SGTS THERMS	35,841	36,527	44,058	20,711	25,462	24,084	24,718	23,346	26,481	25,446	30,760	38,250	355,684
37	CUSTOMER CHARGE	8,828	8,828	8,828	8,828	8,828	8,828	8,828	8,828	8,828	8,828	8,828	8,828	\$105,939
38	ENERGY CHARGE	9,661	9,846	11,876	5,583	6,863	6,492	6,663	6,293	7,138	6,859	8,291	10,310	\$95,875
39	TOTAL GS 1 (1,000 - 17,499)	\$18,489	\$18,674	\$20,704	\$14,411	\$15,691	\$15,320	\$15,491	\$15,121	\$15,966	\$15,687	\$17,119	\$19,138	\$201,814
40	GS 1 BILLS	10,281	10,296	10,322	10,351	10,374	10,397	10,412	10,434	10,477	10,502	10,549	10,593	124,989
41	GS 1 THERMS	4,640,512	4,468,411	3,850,474	3,578,029	3,181,843	2,863,044	2,715,483	2,677,749	2,707,044	2,700,755	3,142,287	4,170,182	40,695,812
42	CUSTOMER CHARGE	298,136	298,587	299,348	300,190	300,860	301,518	301,954	302,597	303,819	304,546	305,931	307,199	\$3,624,686
43	ENERGY CHARGE	1,069,406	1,029,745	887,342	824,557	733,256	659,789	625,783	617,087	623,838	622,389	724,140	961,018	\$9,378,350
44	PGA	5,909,103	5,151,047	4,349,702	3,808,192	3,396,114	3,070,234	2,816,475	2,564,731	2,685,292	3,099,776	3,903,402	4,694,097	\$45,448,165
45	TOTAL	\$7,276,645	\$6,479,380	\$5,536,392	\$4,932,938	\$4,430,229	\$4,031,540	\$3,744,212	\$3,484,415	\$3,612,949	\$4,026,712	\$4,933,473	\$5,962,315	\$58,451,201
46	GTS 1 BILLS	9,445	9,440	9,440	9,449	9,457	9,461	9,469	9,482	9,487	9,493	9,502	9,509	113,634
47	GTS 1 THERMS	7,666,382	6,634,195	6,342,871	6,064,207	5,396,838	5,116,823	4,917,305	4,895,837	4,913,575	4,948,511	5,499,308	6,775,151	69,171,003
48	CUSTOMER CHARGE	273,908	273,762	273,763	274,024	274,251	274,358	274,601	274,966	275,136	275,299	275,557	275,767	\$3,295,392
49	ENERGY CHARGE	1,766,718	1,528,850	1,461,715	1,397,496	1,243,701	1,179,172	1,133,193	1,128,246	1,132,333	1,140,384	1,267,315	1,561,334	\$15,940,458
50	TOTAL GS 2 (17,500 - 49,999)	\$2,040,626	\$1,802,613	\$1,735,477	\$1,671,521	\$1,517,952	\$1,453,530	\$1,407,794	\$1,403,211	\$1,407,470	\$1,415,683	\$1,542,872	\$1,837,101	\$19,235,850
51	GS 2 BILLS	557	557	557	561	561	562	563	563	564	567	569	570	6,752
52	GS 2 THERMS	1,215,077	1,287,265	1,056,343	999,266	873,849	766,946	770,456	716,440	724,126	731,159	861,664	1,142,816	11,145,406
53	CUSTOMER CHARGE	18,944	18,925	18,955	19,088	19,083	19,114	19,153	19,141	19,185	19,276	19,334	19,374	\$229,571
54	ENERGY CHARGE	270,561	286,835	235,216	222,507	194,580	170,776	171,557	159,530	161,241	162,807	191,867	254,471	\$2,481,748
55	PGA	1,547,246	1,483,920	1,193,302	1,063,546	932,696	822,447	799,110	686,202	718,307	839,184	1,070,374	1,286,392	\$12,442,724
56	TOTAL	\$1,836,751	\$1,789,481	\$1,447,472	\$1,305,140	\$1,146,358	\$1,012,336	\$989,820	\$864,872	\$898,732	\$1,021,267	\$1,281,574	\$1,560,238	\$15,154,042
57	GTS 2 BILLS	2,613	2,614	2,617	2,625	2,631	2,639	2,652	2,659	2,663	2,671	2,677	2,682	31,744
58	GTS 2 THERMS	7,065,932	6,495,312	6,030,479	5,690,877	5,064,391	4,676,535	4,691,613	4,478,064	4,512,596	4,463,601	5,086,438	6,590,847	64,846,685
59	CUSTOMER CHARGE	88,854	88,888	88,990	89,264	89,470	89,710	90,156	90,395	90,532	90,819	91,018	91,187	\$1,079,284
60	ENERGY CHARGE	1,573,371	1,446,311	1,342,807	1,267,188	1,127,688	1,041,324	1,044,681	997,131	1,004,820	993,910	1,132,597	1,467,584	\$14,439,411
61	TOTAL GS 3 (50,000 - 249,999)	\$1,662,225	\$1,535,199	\$1,431,797	\$1,356,452	\$1,217,158	\$1,131,034	\$1,134,838	\$1,087,526	\$1,095,352	\$1,084,729	\$1,223,615	\$1,558,771	\$15,518,695
62	GS 3 BILLS	107	108	108	108	108	109	109	109	110	111	111	112	1,312
63	GS 3 THERMS	685,301	824,189	714,926	653,254	604,512	488,477	595,163	480,857	503,297	492,518	575,818	779,131	7,397,445
64	CUSTOMER CHARGE	4,823	4,868	4,868	4,868	4,868	4,913	4,913	4,958	4,958	5,003	5,003	5,048	\$59,042
65	ENERGY CHARGE	133,860	160,989	139,647	127,600	118,079	95,414	116,253	93,926	98,309	96,204	112,475	152,188	\$1,444,943
66	PGA	872,644	950,100	807,619	695,276	645,221	523,827	617,298	460,562	499,253	565,285	715,291	877,016	\$8,229,392
67	TOTAL	\$1,011,326	\$1,115,956	\$952,133	\$827,744	\$768,168	\$624,154	\$738,463	\$559,401	\$602,520	\$666,491	\$832,768	\$1,034,251	\$9,733,376
68	GTS 3 BILLS	701	700	700	700	699	698	699	700	700	700	697	697	8,391
69	GTS 3 THERMS	6,401,806	6,749,974	6,085,807	5,904,886	5,226,289	4,693,804	4,748,747	4,612,246	4,561,954	4,694,912	5,379,752	6,653,716	65,713,893
70	CUSTOMER CHARGE	31,537	31,492	31,492	31,492	31,447	31,402	31,460	31,505	31,505	31,505	31,370	31,370	\$377,578
71	ENERGY CHARGE	1,250,465	1,318,472	1,188,741	1,153,401	1,020,851	916,841	927,573	900,910	891,086	917,057	1,050,827	1,299,670	\$12,835,895
72	TOTAL	\$1,282,002	\$1,349,965	\$1,220,233	\$1,184,894	\$1,052,298	\$948,243	\$959,032	\$932,415	\$922,591	\$948,562	\$1,082,197	\$1,331,040	\$13,213,472

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 12/31/09
WITNESS: S. RICHARDS

COMPANY: PEOPLES GAS SYSTEM

FOR THE YEAR ENDED 12/31/09

DOCKET NO.: 080318-GU

LINE NO.	RATE CLASS	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	TOTAL
GS 4 (250,000 - 499,999)														
73	GS 4 BILLS	5	5	5	5	5	5	5	5	5	5	5	5	60
74	GS 4 THERMS	102,746	162,407	154,973	142,009	124,172	129,838	124,541	125,957	122,466	129,869	133,469	159,290	1,611,736
75	CUSTOMER CHARGE	425	425	425	425	425	425	425	425	425	425	425	425	\$5,100
76	ENERGY CHARGE	18,318	28,954	27,629	25,317	22,137	23,147	22,203	22,466	21,833	23,153	23,795	28,398	\$287,340
77	PGA	130,834	187,218	175,066	151,144	132,534	139,233	129,172	120,641	121,482	149,057	165,798	179,302	\$1,781,481
78	TOTAL	\$149,577	\$216,597	\$203,119	\$176,886	\$155,096	\$162,806	\$151,800	\$143,522	\$143,740	\$172,635	\$190,018	\$208,125	\$2,073,921
GS 5 (500,000 - 999,999)														
79	GTS 4 BILLS	118	118	118	118	118	118	118	118	118	118	118	118	1,416
80	GTS 4 THERMS	3,785,855	3,680,258	3,754,398	3,629,055	3,410,826	3,193,652	3,141,190	3,306,513	3,260,395	3,338,146	3,466,115	3,691,495	41,657,899
81	CUSTOMER CHARGE	10,030	10,030	10,030	10,030	10,030	10,030	10,030	10,030	10,030	10,030	10,030	10,030	\$120,360
82	ENERGY CHARGE	674,942	656,116	669,334	646,988	608,082	569,364	560,011	589,485	581,263	595,125	617,939	658,120	\$7,426,770
83	TOTAL	\$684,972	\$666,146	\$679,364	\$657,018	\$618,112	\$579,394	\$570,041	\$599,515	\$591,293	\$605,155	\$627,969	\$668,150	\$7,547,130
GS 5 (500,000 - 999,999)														
84	GS 5 BILLS	8	8	8	9	9	9	10	10	10	11	11	11	114
85	GS 5 THERMS	146,368	140,382	133,450	191,336	170,069	154,343	202,738	196,106	201,289	249,397	248,489	258,308	2,292,275
86	CUSTOMER CHARGE	1,200	1,200	1,200	1,350	1,350	1,350	1,500	1,500	1,500	1,650	1,650	1,650	\$17,100
87	ENERGY CHARGE	14,697	14,096	13,400	19,212	17,077	15,498	20,357	19,691	20,211	25,042	24,951	25,937	\$230,167
88	PGA	186,381	161,828	150,753	203,644	181,521	165,512	210,278	187,830	199,671	286,244	308,678	290,760	\$2,533,100
89	TOTAL	\$202,278	\$177,124	\$165,352	\$224,206	\$199,948	\$182,360	\$232,135	\$209,021	\$221,383	\$312,936	\$335,278	\$318,347	\$2,780,367
GTS 5 (1,000,000 - 3,999,999)														
90	GTS 5 BILLS	95	95	95	95	95	95	95	95	95	95	95	95	1,140
91	GTS 5 THERMS	5,880,815	5,355,087	5,549,068	5,269,525	5,218,258	4,844,906	4,926,708	5,036,225	5,079,377	5,262,480	5,301,408	5,541,783	63,265,640
92	CUSTOMER CHARGE	14,250	14,250	14,250	14,250	14,250	14,250	14,250	14,250	14,250	14,250	14,250	14,250	\$171,000
93	ENERGY CHARGE	590,493	537,704	557,192	529,113	523,965	486,477	494,691	505,687	510,020	528,406	532,314	556,450	\$6,352,503
94	TOTAL	\$604,743	\$551,954	\$571,432	\$543,363	\$538,215	\$500,727	\$508,941	\$519,937	\$524,270	\$542,656	\$546,564	\$570,700	\$6,523,503
SIS (1,000,000 - 3,999,999)														
95	SIS BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
96	SIS THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
97	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
98	ENERGY CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
99	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
100	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SITS (1,000,000 - 3,999,999)														
101	SITS BILLS	26	26	26	26	26	26	26	26	26	26	26	26	312
102	SITS THERMS	4,256,557	3,845,126	3,947,224	5,603,994	3,863,911	3,382,469	3,818,514	4,157,332	3,610,471	3,864,543	4,496,879	3,881,699	48,728,719
103	CUSTOMER CHARGE	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	\$46,800
104	ENERGY CHARGE	307,621	277,887	285,266	405,001	279,245	244,451	275,964	300,450	260,929	279,291	324,989	280,530	\$3,521,625
105	TOTAL	\$311,521	\$281,787	\$289,166	\$408,901	\$283,145	\$248,351	\$279,864	\$304,350	\$264,829	\$283,191	\$328,889	\$284,430	\$3,568,425
CSLS - STREET LIGHTNIG														
106	CSLS BILLS	31	31	31	31	31	31	31	31	31	31	31	31	372
107	CSLS THERMS	8,977	14,167	12,669	13,024	11,670	11,604	10,386	11,637	11,826	11,286	11,336	18,803	147,384
108	CUSTOMER CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	\$0
109	ENERGY CHARGE	1,152	1,817	1,625	1,671	1,497	1,489	1,332	1,493	1,517	1,448	1,454	2,412	\$18,908
110	PGA	11,431	16,331	14,312	13,861	12,456	12,444	10,772	11,145	11,731	12,954	14,082	21,165	\$162,684
111	TOTAL	\$12,582	\$18,149	\$15,937	\$15,532	\$13,953	\$13,933	\$12,104	\$12,638	\$13,248	\$14,402	\$15,536	\$23,577	\$181,591

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR PROJECTED TEST YEAR
 FOR THE YEAR ENDED 12/31/09

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR 12/31/09
 WITNESS: S. RICHARDS

LINE NO.	RATE CLASS	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	TOTAL
112	CTSLS BILLS	32	32	32	32	32	32	32	32	32	32	32	32	384
113	CTSLS THERMS	73,195	46,491	61,694	63,891	71,903	67,777	61,061	67,907	60,171	59,093	57,312	63,675	754,168
114	CUSTOMER CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	\$0
115	ENERGY CHARGE	9,390	5,964	7,915	8,197	9,224	8,695	7,833	8,712	7,719	7,581	7,352	8,169	\$96,752
116	TOTAL NGVS - VEHICLE GAS SALES	\$9,390	\$5,964	\$7,915	\$8,197	\$9,224	\$8,695	\$7,833	\$8,712	\$7,719	\$7,581	\$7,352	\$8,169	\$96,752
117	NGVS BILLS	4	4	4	4	4	4	4	4	4	4	4	4	48
118	NGVS THERMS	3,672	2,347	4,249	3,289	4,669	3,769	4,632	3,611	5,111	2,789	3,641	3,458	45,236
119	CUSTOMER CHARGE	140	140	140	140	140	140	140	140	140	140	140	140	\$1,680
120	ENERGY CHARGE	515	329	595	461	654	528	649	506	716	391	510	485	\$6,339
121	PGA	4,676	2,706	4,800	3,500	4,983	4,042	4,804	3,459	5,070	3,201	4,523	3,892	\$49,656
122	TOTAL	\$5,330	\$3,175	\$5,535	\$4,101	\$5,777	\$4,710	\$5,593	\$4,105	\$5,927	\$3,731	\$5,174	\$4,517	\$57,675
123	NTGV BILLS	11	11	11	11	11	11	11	11	11	11	11	11	132
124	NTGV THERMS	32,503	34,734	31,735	33,178	35,827	32,362	35,421	26,382	29,962	31,835	26,697	32,797	383,432
125	CUSTOMER CHARGE	385	385	385	385	385	385	385	385	385	385	385	385	\$4,620
126	ENERGY CHARGE	4,555	4,867	4,447	4,649	5,020	4,535	4,964	3,697	4,199	4,461	3,741	4,566	\$53,730
127	TOTAL IS - INDUSTRIAL (4,000,000 - 50,000,000)	\$4,940	\$5,252	\$4,832	\$5,034	\$5,405	\$4,920	\$5,349	\$4,082	\$4,584	\$4,846	\$4,126	\$4,981	\$58,350
128	ITS BILLS	14	14	14	14	14	14	14	14	14	14	14	14	168
129	ITS THERMS	12,241,374	11,233,937	11,948,581	11,310,861	11,545,248	11,659,089	10,487,310	10,840,340	10,494,334	11,059,940	10,906,973	10,736,527	134,464,513
130	CUSTOMER CHARGE	3,150	3,150	3,150	3,150	3,150	3,150	3,150	3,150	3,150	3,150	3,150	3,150	\$37,800
131	ENERGY CHARGE	431,141	395,659	420,829	398,369	406,624	410,633	368,363	381,797	369,610	389,531	384,144	378,140	\$4,735,840
132	TOTAL ISLV - LARGE INDUSTRIAL (>50,000,000)	\$434,291	\$398,809	\$423,979	\$401,519	\$409,774	\$413,783	\$372,513	\$384,947	\$372,760	\$392,681	\$387,294	\$381,290	\$4,773,640
133	ITSLV BILLS	3	3	3	3	3	3	3	3	3	3	3	3	36
134	ITSLV THERMS	6,402,662	10,004,736	12,222,753	13,085,494	14,328,250	13,492,303	14,900,530	14,357,838	14,815,016	13,573,247	12,292,072	12,527,425	152,002,324
135	CUSTOMER CHARGE	675	675	675	675	675	675	675	675	675	675	675	675	\$8,100
136	ENERGY CHARGE	64,155	100,247	122,472	131,117	143,569	135,193	149,303	143,866	148,446	136,004	123,167	125,525	\$1,523,063
137	TOTAL WHS - WHOLESALE	\$64,830	\$100,922	\$123,147	\$131,792	\$144,244	\$135,868	\$149,978	\$144,541	\$149,121	\$136,679	\$123,842	\$126,200	\$1,531,163
138	WHS BILLS	9	9	9	9	9	9	9	9	9	9	9	9	108
139	WHS THERMS	38,499	45,749	31,185	28,257	22,769	17,812	133,594	24,744	20,004	20,656	22,981	33,950	440,200
140	CUSTOMER CHARGE	900	900	900	900	900	900	900	900	900	900	900	900	\$10,800
141	ENERGY CHARGE	5,244	6,232	4,248	3,849	3,102	2,426	18,198	3,371	2,725	2,814	3,131	4,625	\$59,964
142	PGA	48,547	52,199	34,864	29,755	24,044	18,899	137,067	23,433	19,624	23,465	28,267	37,821	\$477,985
143	TOTAL	\$54,692	\$59,331	\$40,012	\$34,504	\$28,046	\$22,225	\$156,166	\$27,704	\$23,249	\$27,179	\$32,298	\$43,345	\$548,749
144	WHT BILLS	2	2	2	2	2	2	2	2	2	2	2	2	24
145	WHT THERMS	61,246	55,840	84,288	100,388	116,165	121,399	133,180	126,931	137,537	77,540	70,365	57,351	1,142,230
146	CUSTOMER CHARGE	200	200	200	200	200	200	200	200	200	200	200	200	\$2,400
147	ENERGY CHARGE	8,343	7,606	11,482	13,675	15,824	16,537	18,142	17,290	18,735	10,563	9,585	7,812	\$155,695
148	TOTAL	\$8,543	\$7,806	\$11,682	\$13,875	\$16,024	\$16,737	\$18,342	\$17,490	\$18,935	\$10,763	\$9,785	\$8,012	\$157,995

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 12/31/09
WITNESS: S. RICHARDS

COMPANY: PEOPLES GAS SYSTEM

FOR THE YEAR ENDED 12/31/09

DOCKET NO.: 080318-GU

LINE NO.	RATE CLASS	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	TOTAL
SPECIAL CONTRACT														
149	S.C. BILLS	7	7	7	7	7	7	7	7	7	7	7	7	84
150	S.C. THERMS	10,121,528	13,119,104	15,900,193	24,397,454	29,083,080	30,693,241	42,856,157	36,960,478	28,536,523	24,296,363	22,852,842	20,585,030	299,401,992
151	CUSTOMER CHARGE	239,989	239,989	239,989	239,989	239,989	239,989	239,989	239,989	239,989	239,989	239,989	239,989	\$2,879,868
152	ENERGY CHARGE	180,320	201,447	219,184	295,826	337,712	362,579	477,168	383,754	321,037	279,702	273,386	265,057	\$3,597,173
153	PGA	0	0	0	0	0	0	0	0	0	0	0	0	0
153	TOTAL	\$420,309	\$441,436	\$459,173	\$535,815	\$577,701	\$602,568	\$717,157	\$623,743	\$561,026	\$519,691	\$513,375	\$505,046	\$6,477,041
OFF SYSTEM SALES														
1	OSS BILLS	0	0	0	0	0	0	0	0	0	0	0	0	1
2	OSS THERMS	14,527,276	13,224,291	19,033,960	11,966,626	18,096,221	17,970,811	28,390,376	25,029,284	16,692,899	29,293,205	6,536,388	9,238,661	210,000,000
3	CUSTOMER CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	\$0
4	ENERGY CHARGE	34,589	31,486	45,319	28,492	43,086	42,788	67,596	59,594	39,745	69,746	15,563	21,997	\$500,000
5	PGA	13,510,367	12,298,590	17,701,583	11,128,963	16,829,486	16,712,854	26,403,050	23,277,234	15,524,396	27,242,681	6,078,841	8,591,955	195,300,000
5	TOTAL	\$13,544,955	\$12,330,077	\$17,748,902	\$11,157,455	\$16,872,572	\$16,755,642	\$26,470,646	\$23,336,828	\$15,564,141	\$27,312,427	\$6,094,404	\$8,613,952	\$195,800,000
154	OTHER REVENUE	\$556,620	\$571,408	\$612,090	\$593,798	\$567,347	\$559,957	\$562,145	\$519,474	\$565,197	\$562,073	\$576,017	\$598,574	\$6,844,700
155	TOTAL OPERATING REVENUE	\$59,413,472	\$49,310,617	\$48,333,088	\$37,523,184	\$40,093,847	\$37,813,013	\$47,193,424	\$42,900,344	\$35,610,381	\$48,885,547	\$32,006,311	\$42,494,450	\$521,577,680
156	TOTAL CUSTOMERS	339,516	338,814	338,222	337,813	337,796	338,268	338,615	338,740	338,873	339,390	339,776	339,713	4,065,537
157	TOTAL THERMS	100,084,904	98,249,341	104,720,015	104,537,469	110,940,509	108,046,457	131,134,523	121,580,046	104,572,630	113,043,577	92,127,391	102,192,807	1,291,229,670

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: 12/31/09
WITNESS: S. RICHARDS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	JAN 2009	FEB 2009	MAR 2009	APR 2009	MAY 2009	JUN 2009	JUL 2009	AUG 2009	SEP 2009	OCT 2009	NOV 2009	DEC 2009	TOTAL	
COST OF GAS														
1	FIRM THERMS SOLD	17,192,669	13,336,242	11,064,708	9,258,836	7,948,178	7,877,062	7,537,406	7,762,976	7,944,409	9,874,862	15,356,691	136,143,767	251,297,806
2	COST OF GAS-FIRM	\$27,147,890	\$20,118,994	\$15,274,310	\$11,932,531	\$9,996,230	\$8,815,279	\$8,255,570	\$7,309,432	\$7,794,612	\$9,210,962	\$12,393,176	\$17,542,348	\$155,591,334
3	OSS THERMS SOLD	14,527,276	13,224,291	19,033,960	11,966,626	18,096,221	17,970,811	28,390,376	25,029,284	16,692,899	29,293,205	6,536,388	9,238,661	210,000,000
4	COST OF GAS - OSS	\$13,510,367	\$12,298,590	\$17,701,583	\$11,128,963	\$16,829,486	\$16,712,854	\$26,403,050	\$23,277,234	\$15,524,396	\$27,242,681	\$6,078,841	\$8,591,955	\$195,300,000
5	REVENUE RELATED TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL COST OF GAS	\$40,658,257	\$32,417,585	\$32,975,893	\$23,061,493	\$26,825,716	\$25,328,133	\$34,658,620	\$30,586,667	\$23,319,008	\$36,453,643	\$18,472,017	\$26,134,303	\$350,891,334
7	NET REVENUES	\$18,755,216	\$16,893,033	\$15,357,194	\$14,461,691	\$13,268,131	\$12,484,880	\$12,534,804	\$12,313,677	\$12,291,374	\$12,431,904	\$13,534,294	\$16,360,147	\$170,686,346

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: 12/31/07
 HISTORIC BASE YR + 1: 12/31/08
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

	TREND RATES:	HISTORIC BASE YEAR + 1 12/31/08	PROJECTED TEST YEAR 12/31/09
#1	PAYROLL ONLY	3.50%	4.00%
#2	CUSTOMER GROWTH X PAY CHANGE	4.37%	4.51%
#3	CUSTOMER GROWTH X INFLATION	3.76%	2.60%
#4	INFLATION ONLY	2.90%	2.10%
	CUSTOMER GROWTH	0.84%	0.49%

LINE NO.	ACCOUNT	PGS BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
DISTRIBUTION EXPENSE							
1	870 Payroll trended	275,158	0	275,158	284,789	296,180	1
2	Other trended	61,241	0	61,241	63,544	65,196	3
3	Other trended	0	0	0	0	0	
4	Other not trended	0	0	0	0	0	
5	Total	336,399	0	336,399	348,332	361,376	
6	871 Payroll trended	1,767	0	1,767	1,844	1,927	2
7	Other trended	3,742	0	3,742	3,883	3,984	3
8	Other trended	0	0	0	0	0	
9	Other not trended	0	0	0	140,000	364,000	
10	Total	5,509	0	5,509	145,727	369,911	
11	872 Payroll trended	(6,821)	0	(6,821)	(7,119)	(7,440)	2
12	Other trended	8,759	0	8,759	9,088	9,325	3
13	Other trended	0	0	0	0	0	
14	Other not trended	0	0	0	0	0	
15	Total	1,938	0	1,938	1,969	1,884	
16	874 Payroll trended	4,097,378	0	4,097,378	4,276,433	4,469,301	2
17	Other trended	1,998,236	0	1,998,236	2,073,370	2,127,277	3
18	Other trended	0	0	0	0	0	
19	Other not trended	0	0	0	0	0	
20	Total	6,095,614	0	6,095,614	6,349,803	6,596,578	
21	875 Payroll trended	110,783	0	110,783	114,660	119,247	1
22	Other trended	54,079	0	54,079	55,647	56,816	4
23	Other trended	0	0	0	0	0	
24	Other not trended	0	0	0	0	0	
25	Total	164,862	0	164,862	170,308	176,063	

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: 12/31/07
 HISTORIC BASE YR + 1: 12/31/08
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

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	833	0	833	862	897	1
2	Other trended	(4,720)	0	(4,720)	(4,857)	(4,959)	4
3	Other trended	0	0	0	0	0	
4	Other not trended	0	0	0	0	0	
5	Total	<u>(3,887)</u>	<u>0</u>	<u>(3,887)</u>	<u>(3,995)</u>	<u>(4,062)</u>	
6	877 Payroll trended	22,300	0	22,300	23,081	24,004	1
7	Other trended	51,406	0	51,406	53,339	54,726	3
8	Other trended	0	0	0	0	0	
9	Other not trended	0	0	0	0	0	
10	Total	<u>73,706</u>	<u>0</u>	<u>73,706</u>	<u>76,419</u>	<u>78,729</u>	
11	878 Payroll trended	2,164,614	0	2,164,614	2,259,208	2,361,098	2
12	Other trended	687,790	0	687,790	713,651	732,206	3
13	Other trended	0	0	0	0	0	
14	Other not trended	(737,178)	0	(737,178)	(745,000)	0	
15	Total	<u>2,115,226</u>	<u>0</u>	<u>2,115,226</u>	<u>2,227,859</u>	<u>3,093,304</u>	
16	879 Payroll trended	1,768,494	0	1,768,494	1,845,777	1,929,022	2
17	Other trended	519,104	0	519,104	538,622	552,626	3
18	Other trended	0	0	0	0	0	
19	Other not trended	0	0	0	0	0	
20	Total	<u>2,287,598</u>	<u>0</u>	<u>2,287,598</u>	<u>2,384,399</u>	<u>2,481,648</u>	
21	880 Payroll trended	619,491	0	619,491	641,173	666,820	1
22	Other trended	764,038	0	764,038	786,195	802,705	4
23	Other trended	0	0	0	0	0	
24	Other not trended	0	0	0	0	100,000	
25	Total	<u>1,383,529</u>	<u>0</u>	<u>1,383,529</u>	<u>1,427,368</u>	<u>1,569,525</u>	
26	881 Payroll trended	0	0	0	0	0	1
27	Other trended	146,692	0	146,692	150,946	154,116	4
28	Other trended	0	0	0	0	0	
29	Other not trended	0	0	0	0	0	
30	Total	<u>146,692</u>	<u>0</u>	<u>146,692</u>	<u>150,946</u>	<u>154,116</u>	
31	TOTAL DISTRIBUTION EXPENSE	<u>12,607,186</u>	<u>-</u>	<u>12,607,186</u>	<u>13,279,136</u>	<u>14,879,072</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: 12/31/07
 HISTORIC BASE YR + 1: 12/31/08
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

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	886 Payroll trended	24,255	0	24,255	25,315	26,457	2
2	Other trended	183,898	0	183,898	190,813	195,774	3
3	Other trended	0	0	0	0	0	
4	Other not trended	0	0	0	0	0	
5	Total	<u>208,153</u>	<u>0</u>	<u>208,153</u>	<u>216,128</u>	<u>222,230</u>	
6	887 Payroll trended	1,009,551	0	1,009,551	1,053,668	1,101,189	2
7	Other trended	629,503	0	629,503	653,172	670,155	3
8	Other trended	0	0	0	0	0	
9	Other not trended	249,570	0	249,570	250,000	751,500	
10	Total	<u>1,888,624</u>	<u>0</u>	<u>1,888,624</u>	<u>1,956,841</u>	<u>2,522,844</u>	
11	889 Payroll trended	174,547	0	174,547	182,175	190,391	2
12	Other trended	74,053	0	74,053	76,837	78,835	3
13	Other trended	0	0	0	0	0	
14	Other not trended	0	0	0	0	0	
15	Total	<u>248,600</u>	<u>0</u>	<u>248,600</u>	<u>259,012</u>	<u>269,226</u>	
16	890 Payroll trended	315,580	0	315,580	329,371	344,225	2
17	Other trended	107,928	0	107,928	111,986	114,898	3
18	Other trended	0	0	0	0	0	
19	Other not trended	0	0	0	0	0	
20	Total	<u>423,508</u>	<u>0</u>	<u>423,508</u>	<u>441,357</u>	<u>459,123</u>	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

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: 12/31/07
 HISTORIC BASE YR + 1: 12/31/08
 PROJECTED TEST YEAR: 12/31/09
 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	275,317	0	275,317	287,348	300,308	2
2	Other trended	223,684	0	223,684	232,095	238,129	3
3	Other trended	0	0	0	0	0	
4	Other not trended	0	0	0	0	0	
5	Total	<u>499,001</u>	<u>0</u>	<u>499,001</u>	<u>519,443</u>	<u>538,437</u>	
6	892 Payroll trended	393,685	0	393,685	410,889	429,420	2
7	Other trended	188,504	0	188,504	195,592	200,677	3
8	Other trended	0	0	0	0	0	
9	Other not trended	0	0	0	0	0	
10	Total	<u>582,189</u>	<u>0</u>	<u>582,189</u>	<u>606,481</u>	<u>630,097</u>	
11	893 Payroll trended	250,047	0	250,047	260,974	272,744	2
12	Other trended	173,951	0	173,951	180,492	185,184	3
13	Other trended	0	0	0	0	0	
14	Other not trended	0	0	0	0	0	
15	Total	<u>423,998</u>	<u>0</u>	<u>423,998</u>	<u>441,466</u>	<u>457,928</u>	
16	894 Payroll trended	33,661	0	33,661	35,132	36,716	2
17	Other trended	52,374	0	52,374	54,343	55,756	3
18	Other trended	0	0	0	0	0	
19	Other not trended	0	0	0	0	0	
20	Total	<u>86,035</u>	<u>0</u>	<u>86,035</u>	<u>89,475</u>	<u>92,473</u>	
21	TOTAL MAINTENANCE EXPENSE	<u>4,360,108</u>	<u>0</u>	<u>4,360,108</u>	<u>4,530,202</u>	<u>5,192,358</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: 12/31/07
 HISTORIC BASE YR + 1: 12/31/08
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-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	0	0	0	0	0	
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>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
6	902 Payroll trended	1,115,028	0	1,115,028	1,163,755	1,216,240	2
7	Other trended	1,284,555	0	1,284,555	1,332,854	1,367,508	3
8	Other trended	0	0	0	0	0	
9	Other not trended	0	0	0	0	0	
10	Total	<u>2,399,583</u>	<u>0</u>	<u>2,399,583</u>	<u>2,496,609</u>	<u>2,583,749</u>	
11	903 Payroll trended	2,419,761	0	2,419,761	2,525,505	2,639,405	2
12	Other trended	2,794,040	0	2,794,040	2,899,096	2,974,472	3
13	Other trended	0	0	0	0	0	
14	Other not trended	0	0	0	0	0	
15	Total	<u>5,213,801</u>	<u>0</u>	<u>5,213,801</u>	<u>5,424,600</u>	<u>5,613,877</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	1,172,159	0	1,172,159	1,241,800	1,573,000	
20	Total	<u>1,172,159</u>	<u>0</u>	<u>1,172,159</u>	<u>1,241,800</u>	<u>1,573,000</u>	
21	TOTAL CUSTOMER ACCT. & COLLECT.	<u>8,785,543</u>	<u>0</u>	<u>8,785,543</u>	<u>9,163,009</u>	<u>9,770,626</u>	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

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: 12/31/07
 HISTORIC BASE YR + 1: 12/31/08
 PROJECTED TEST YEAR: 12/31/09
 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	307,867	(307,867)	0	0	0	
2	Other trended	7,058,922	(7,058,922)	0	0	0	
3	Other trended	0	0	0	0	0	
4	Other not trended	0	0	0	0	0	
5	Total	<u>7,366,789</u>	<u>(7,366,789)</u>	<u>0</u>	<u>0</u>	<u>0</u>	
6	TOTAL CUSTOMER SERVICE & INFO.	<u>7,366,789</u>	<u>(7,366,789)</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ENERGY CONSERVATION
 EXPENSES RECOVERABLE
 THROUGH CONSERVATION COST
 RECOVERY MECHANISM

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: 12/31/07
 HISTORIC BASE YR + 1: 12/31/08
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

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	4,865	0	4,865	5,078	5,307	2
2	Other trended	43,322	0	43,322	44,951	46,120	3
3	Other trended	0	0	0	0	0	
4	Other not trended	5,328,007	0	5,328,007	6,000,000	6,126,000	
5	Total	<u>5,376,194</u>	<u>0</u>	<u>5,376,194</u>	<u>6,050,029</u>	<u>6,177,426</u>	
6	913 Payroll trended	0	0	0	0	0	2
7	Other trended	36,262	0	36,262	37,314	38,097	4
8	Other trended	0	0	0	0	0	
9	Other not trended	0	0	0	0	0	
10	Total	<u>36,262</u>	<u>0</u>	<u>36,262</u>	<u>37,314</u>	<u>38,097</u>	
11	916 Payroll trended	0	0	0	0	0	
12	Other trended	7,086	0	7,086	7,352	7,544	3
13	Other trended	0	0	0	0	0	
14	Other not trended	0	0	0	0	0	
15	Total	<u>7,086</u>	<u>0</u>	<u>7,086</u>	<u>7,352</u>	<u>7,544</u>	
16	TOTAL SALES PROMOTION EXPENSE	<u>5,419,542</u>	<u>0</u>	<u>5,419,542</u>	<u>6,094,695</u>	<u>6,223,067</u>	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

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: 12/31/07
 HISTORIC BASE YR + 1: 12/31/08
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: J. P. HIGGINS

LINE NO.	ACCOUNT	PGS BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
ADMINISTRATIVE & GENERAL EXPENSE							
1	920 Payroll trended	6,060,293	0	6,060,293	6,272,403	6,523,299	1
2	Other trended	0	0	0	0	0	
3	Other trended	0	0	0	0	0	
4	Other not trended	1,850,598	0	1,850,598	2,610,000	2,714,400	
5	Total	<u>7,910,891</u>	<u>0</u>	<u>7,910,891</u>	<u>8,882,403</u>	<u>9,237,699</u>	
6	921 Payroll trended	281,641	0	281,641	293,949	307,206	2
7	Other trended	7,214,530	0	7,214,530	7,485,796	7,680,427	3
8	Other trended	0	0	0	0	0	
9	Other not trended	10,436,207	0	10,436,207	10,078,717	10,117,259	
10	Total	<u>17,932,378</u>	<u>0</u>	<u>17,932,378</u>	<u>17,858,462</u>	<u>18,104,892</u>	
11	922 Payroll trended	0	0	0	0	0	
12	Other trended	(3,852,791)	0	(3,852,791)	(3,964,522)	(4,047,777)	4
13	Other trended	0	0	0	0	0	
14	Other not trended	0	0	0	0	0	
15	Total	<u>(3,852,791)</u>	<u>0</u>	<u>(3,852,791)</u>	<u>(3,964,522)</u>	<u>(4,047,777)</u>	
16	923 Payroll trended	0	0	0	0	0	
17	Other trended	660,240	0	660,240	679,387	693,654	4
18	Other trended	0	0	0	0	0	
19	Other not trended	0	0	0	0	0	
20	Total	<u>660,240</u>	<u>0</u>	<u>660,240</u>	<u>679,387</u>	<u>693,654</u>	
21	924 Payroll trended	0	0	0	0	0	
22	Other trended	151,109	0	151,109	155,491	158,756	4
23	Other trended	0	0	0	0	0	
24	Other not trended	0	0	0	0	0	
25	Total	<u>151,109</u>	<u>0</u>	<u>151,109</u>	<u>155,491</u>	<u>158,756</u>	
26	925 Payroll trended	303,239	0	303,239	316,491	330,764	2
27	Other trended	42,344	0	42,344	43,572	44,487	4
28	Other trended	0	0	0	0	0	
29	Other not trended	1,287,030	0	1,287,030	2,520,000	2,600,000	
30	Total	<u>1,632,613</u>	<u>0</u>	<u>1,632,613</u>	<u>2,880,063</u>	<u>2,975,251</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: 12/31/07
 HISTORIC BASE YR + 1: 12/31/08
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-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	6,699	0	6,699	6,933	7,211	1
2	Payroll trended	0	0	0	0	0	
3	Other trended	204,676	0	204,676	212,372	217,893	3
4	Other trended	0	0	0	0	0	
5	Other trended	0	0	0	0	0	
6	Other not trended	8,566,110	0	8,566,110	7,791,000	8,223,000	
7	Other not trended	0	0	0	0	0	
8	Total	<u>8,777,485</u>	<u>0</u>	<u>8,777,485</u>	<u>8,010,305</u>	<u>8,448,104</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	250,000	
13	Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>250,000</u>	
14	930 Payroll trended	0	0	0	0	0	
15	Other trended	1,029,535	0	1,029,535	1,059,392	1,081,639	4
16	Other trended	0	0	0	0	0	
17	Other not trended	0	0	0	0	0	
18	Total	<u>1,029,535</u>	<u>0</u>	<u>1,029,535</u>	<u>1,059,392</u>	<u>1,081,639</u>	
19	931 Payroll trended	0	0	0	0	0	
20	Other trended	352,950	0	352,950	363,186	370,812	4
21	Other trended	0	0	0	0	0	
22	Other not trended	0	0	0	0	0	
23	Total	<u>352,950</u>	<u>0</u>	<u>352,950</u>	<u>363,186</u>	<u>370,812</u>	
24	932 Payroll trended	37,298	0	37,298	38,603	40,148	1
25	Other trended	152,842	0	152,842	157,274	160,577	4
26	Other trended	0	0	0	0	0	
27	Other not trended	0	0	0	0	0	
28	Total	<u>190,140</u>	<u>0</u>	<u>190,140</u>	<u>195,878</u>	<u>200,725</u>	
29	TOTAL ADMIN & GENERAL EXPENSE	<u>34,784,550</u>	<u>0</u>	<u>34,784,550</u>	<u>36,120,044</u>	<u>37,473,756</u>	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

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: 12/31/07
 HISTORIC BASE YR + 1: 12/31/08
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: J. P. HIGGINS

LINE NO.	PGS BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	HISTORIC BASE	PROJECTED	TREND BASIS FROM ABOVE
				YEAR + 1 12/31/08	TEST YEAR 12/31/09	
TREND RATES:						
#1	PAYROLL ONLY			3.50%	4.00%	
#2	CUSTOMER GROWTH X PAY CHANGE			4.37%	4.51%	
#3	CUSTOMER GROWTH X INFLATION			3.76%	2.60%	
#4	INFLATION ONLY			2.90%	2.10%	
	CUSTOMER GROWTH			0.84%	0.49%	
<hr/>						
	<u>TOTAL EXPENSES</u>					
1	Payroll trended	22,067,331	(307,867)	21,759,464	22,648,297	23,632,084
2	Other trended	31,669,994	(7,058,922)	24,611,072	24,443,272	25,310,636
3	Other not trended	19,586,393	0	19,586,393	22,095,517	24,596,159
4	<u>TOTAL O&M EXPENSES</u>	<u>73,323,718</u>	<u>(7,366,789)</u>	<u>65,956,929</u>	<u>69,187,086</u>	<u>73,538,879</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: 12/31/08
 WITNESS: D. HOBKIRK

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

ESTIMATED DEPRECIATION AND AMORTIZATION EXPENSE FOR THE YEAR ENDING 12/31/08

LINE NO.	A/C NO.	DESCRIPTION	Jan 2008	Feb 2008	Mar 2008	Apr 2008	May 2008	Jun 2008	Jul 2008	Aug 2008	Sep 2008	Oct 2008	Nov 2008	Dec 2008	TOTAL EXPENSE	
1	375	LAND/BUILDING STRUC & IMP	2.8%	38,822	39,273	40,005	41,052	41,819	42,376	42,249	42,122	43,236	43,793	44,351	501,777	
2	376	MAINS OTHER THAN PLASTIC	4.0%	839,108	841,127	843,008	844,984	847,480	850,564	853,758	856,597	861,506	869,274	876,913	10,243,344	
3	376.02	MAINS - PLASTIC	2.9%	601,223	604,274	607,705	611,441	615,334	619,462	623,800	628,207	632,544	636,845	641,247	7,467,741	
4	378	MEAS. REG. STA. EQUIPMENT - GEN	3.3%	15,383	15,550	15,727	15,903	16,080	16,257	16,433	16,610	16,787	16,963	17,140	196,151	
5	379	MEAS. REG. STA. EQUIPMENT - GATE	3.4%	26,157	26,157	26,157	26,157	26,157	26,157	26,157	26,157	26,157	26,157	26,157	313,878	
6	380	SERVICES OTHER THAN PLASTIC	8.0%	247,627	247,801	248,009	248,241	248,507	248,819	249,149	249,494	249,858	250,239	250,647	2,989,415	
7	380.02	SERVICES - PLASTIC	5.1%	693,554	695,676	698,004	700,473	703,065	705,830	708,703	711,630	714,574	717,521	720,442	8,492,740	
8	381	METERS	6.6%	201,644	202,699	203,818	204,936	206,118	207,392	208,645	209,877	211,190	212,663	214,324	2,499,244	
9	382	METER INSTALLATIONS	5.0%	143,003	143,519	144,090	144,684	145,300	145,954	146,606	147,255	147,947	148,720	149,577	1,757,037	
10	383	REGULATORS	3.5%	30,768	30,854	30,943	31,031	31,123	31,221	31,318	31,412	31,512	31,623	31,747	31,866	
11	384	REGULATOR INSTALLATIONS	5.1%	58,895	59,073	59,269	59,474	59,685	59,910	60,133	60,357	60,594	60,859	61,153	720,830	
12	385	MEAS. REG. STA. EQUIP. - INDUSTRIAL	3.4%	27,054	27,092	27,131	27,169	27,207	27,245	27,284	27,322	27,360	27,399	27,437	327,175	
13	387	TESTING/MEASURING EQUIPMENT	5.7%	11,190	11,184	11,214	11,244	11,274	11,303	11,333	11,363	11,392	11,422	11,452	135,853	
14	390	STRUCTURES & IMPROVEMENTS	2.9%	2,681	2,681	2,681	2,681	2,681	2,681	1,923	1,166	1,166	1,166	1,166	23,838	
15	391.00	OFFICE FURNITURE	7.6%	18,413	19,093	19,773	20,453	21,133	21,813	21,747	21,794	21,841	21,887	21,934	251,343	
16	391.01	COMPUTER EQUIPMENT	7.2%	51,093	51,348	51,159	50,895	51,405	51,915	52,380	52,800	53,190	53,550	53,880	627,800	
17	391.02	OFFICE EQUIPMENT/MACHINES	7.0%	3,261	3,261	3,261	3,261	3,261	3,261	3,261	3,261	3,261	3,261	3,261	39,136	
18	392.01	AUTO & TRUCK LESS THAN 1/2 TON	10.6%	60,801	63,694	66,135	67,205	67,205	67,205	67,205	67,205	67,205	67,205	67,205	795,477	
19	392.02	AUTO & TRUCK 3/4 - 1 TON	14.8%	55,816	55,816	55,816	55,816	55,816	55,816	55,816	55,816	55,816	55,816	55,816	669,787	
20	392.03	AIRPLANES	1.9%	9,642	9,642	9,642	9,642	9,642	9,642	9,642	9,642	9,642	9,642	9,642	115,705	
21	392.04	TRAILERS, OTHER	4.1%	945	945	945	945	945	945	945	945	945	945	945	11,345	
22	392.05	TRUCKS OVER 1 TON	9.9%	13,323	13,323	13,323	13,323	13,323	13,323	13,323	13,323	13,323	13,323	13,323	159,873	
23	393	STORES EQUIPMENT	1.8%	7	7	7	7	7	7	7	7	7	7	7	78	
24	394	TOOLS, SHOP, & GARAGE EQUIPMENT	6.0%	18,948	19,355	19,384	19,562	20,095	20,428	20,760	21,093	21,425	21,758	22,091	242,322	
25	395	LABORATORY EQUIPMENT	5.2%	347	347	347	347	347	347	347	347	347	347	347	4,158	
26	396	POWER OPERATED EQUIPMENT	5.2%	7,264	7,342	7,420	7,498	7,576	7,654	7,732	7,810	7,888	7,966	8,044	92,321	
27	397	COMMUNICATIONS EQUIPMENT	11.4%	49,425	51,069	52,542	54,015	55,660	57,304	58,126	58,126	58,126	58,126	58,126	668,770	
28	398	MISC EQUIPMENT - GAS	4.3%	1,511	1,511	1,511	1,511	1,511	1,511	1,511	1,511	1,511	1,511	1,511	18,131	
29		TOTAL DEPRECIATION EXPENSE		3,227,905	3,243,713	3,259,023	3,273,951	3,289,754	3,306,103	3,320,246	3,333,201	3,347,265	3,361,617	3,381,641	3,401,268	
30		AMORTIZATION EXPENSE		108,552	106,691	106,697	106,702	106,708	106,713	106,719	106,724	106,730	106,735	106,740	1,282,457	
31		TOTAL AMORT & DEPR EXPENSE		\$3,336,457	\$3,350,404	\$3,365,720	\$3,380,653	\$3,396,462	\$3,412,816	\$3,426,965	\$3,439,925	\$3,453,995	\$3,468,352	\$3,488,381	\$3,508,014	\$41,028,145

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: 12/31/08
WITNESS: D. HOBKIRK

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	ACCT SUB-ACCT NO.	PLANT ACCOUNT TITLE	Jan 2008	Feb 2008	Mar 2008	Apr 2008	May 2008	Jun 2008	Jul 2008	Aug 2008	Sep 2008	Oct 2008	Nov 2008	Dec 2008	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	303.01	CUSTOMIZED SOFTWARE	84,975	81,993	81,993	81,993	81,993	81,993	81,993	81,993	81,993	81,993	81,993	81,993	986,897
5	374.02	LAND RIGHTS / EASEMENTS	7,580	7,585	7,591	7,596	7,602	7,607	7,613	7,618	7,623	7,629	7,634	7,640	91,318
6	390.02	STRUCTURES & IMPROVEMENTS - Le	39	39	39	39	39	39	39	39	39	39	39	39	473
7		SUBTOTAL	<u>\$96,616</u>	<u>\$93,639</u>	<u>\$93,645</u>	<u>\$93,650</u>	<u>\$93,656</u>	<u>\$93,661</u>	<u>\$93,667</u>	<u>\$93,672</u>	<u>\$93,677</u>	<u>\$93,683</u>	<u>\$93,688</u>	<u>\$93,694</u>	<u>\$1,126,949</u>
8	115.01	ACCUM PROV/AMORT-GP ACQ ADJ	11,937	13,052	13,052	13,052	13,052	13,052	13,052	13,052	13,052	13,052	13,052	13,052	155,509
9		TOTAL	<u>\$108,552</u>	<u>\$106,691</u>	<u>\$106,697</u>	<u>\$106,702</u>	<u>\$106,708</u>	<u>\$106,713</u>	<u>\$106,719</u>	<u>\$106,724</u>	<u>\$106,730</u>	<u>\$106,735</u>	<u>\$106,740</u>	<u>\$106,746</u>	<u>\$1,282,457</u>

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: 12/31/08
WITNESS: D. HOBKIRK

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	12 Month Total
1	303.01	CUSTOMIZED SOFTWARE	84,975	81,993	81,993	81,993	81,993	81,993	81,993	81,993	81,993	81,993	81,993	81,993	986,897
2	374	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	375	STRUCTURES AND IMPROVEMENTS	38,822	39,273	40,005	41,052	41,819	42,376	42,249	42,122	42,679	43,236	43,793	44,351	501,777
4	390	STRUCTURES AND IMPROVEMENTS	2,681	2,681	2,681	2,681	2,681	2,681	1,923	1,166	1,166	1,166	1,166	1,166	23,838
5	391.01	COMPUTER EQUIPMENT	51,093	51,348	51,159	50,895	51,405	51,915	52,380	52,800	53,190	53,550	53,880	54,180	627,800
6		TOTAL	177,571	175,296	175,838	176,621	177,898	178,965	178,546	178,081	179,028	179,945	180,833	181,890	2,140,312

	12 MONTH TOTAL	NONUTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION		
7	303.01	CUSTOMIZED SOFTWARE	\$986,897	0.5%	\$5,094	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
8	374	LAND AND LAND RIGHTS	\$0	4.7%	\$0	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
9	375	STRUCTURES AND IMPROVEMENTS	\$501,777	1.7%	\$8,318	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
10	390	STRUCTURES AND IMPROVEMENTS	\$23,838	41.9%	\$9,983	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
11	391.01	COMPUTER EQUIPMENT	\$627,800	0.1%	\$840	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS

12		TOTAL	<u>\$2,140,312</u>	<u>\$24,234</u>
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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: 12/31/09
WITNESS: D. HOBKIRK

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO. : 080318-GU

ESTIMATED DEPRECIATION AND AMORTIZATION EXPENSE FOR THE YEAR ENDING 12/31/09

LINE NO.	A/C NO.	DESCRIPTION		Jan 2009	Feb 2009	Mar 2009	Apr 2009	May 2009	Jun 2009	Jul 2009	Aug 2009	Sep 2009	Oct 2009	Nov 2009	Dec 2009	TOTAL EXPENSE	
1	375	LAND/BUILDING STRUC & IMP	2.8%	\$44,014	\$43,423	\$43,343	\$43,262	\$43,310	\$43,359	\$43,408	\$43,457	\$43,505	\$43,554	\$43,603	\$43,652	\$521,890	
2	376	MAINS OTHER THAN PLASTIC	4.0%	879,353	881,993	884,625	887,529	890,330	893,330	896,150	898,947	901,709	904,431	906,952	909,394	911,781	10,734,937
3	376.02	MAINS - PLASTIC	2.9%	650,924	655,885	660,498	665,856	670,336	674,765	679,157	682,632	686,396	691,128	695,769	700,435	705,178	8,113,781
4	378	MEAS. REG. STA. EQUIPMENT - GEN	3.3%	17,464	17,582	17,700	17,817	17,935	18,053	18,171	18,289	18,407	18,525	18,643	18,760	18,878	217,346
5	379	MEAS. REG. STA. EQUIPMENT - GATE	3.4%	26,157	26,157	26,157	26,157	26,157	26,157	26,157	26,157	26,157	26,157	26,157	26,157	26,157	313,878
6	380	SERVICES OTHER THAN PLASTIC	8.0%	251,253	251,369	251,485	251,601	251,717	251,833	251,949	252,065	252,181	252,297	252,413	252,530	252,646	3,022,695
7	380.02	SERVICES - PLASTIC	5.1%	726,296	729,578	732,804	736,101	739,490	742,885	746,160	749,410	752,660	755,909	759,158	762,407	765,656	8,934,620
8	381	METERS	6.6%	217,257	218,414	219,571	220,728	221,884	223,041	224,198	225,355	226,512	227,668	228,825	229,982	231,139	2,683,436
9	382	METER INSTALLATIONS	5.0%	151,009	151,546	152,084	152,621	153,159	153,696	154,234	154,771	155,309	155,846	156,384	156,921	157,459	1,847,578
10	383	REGULATORS	3.5%	31,981	32,112	32,255	32,381	32,489	32,585	32,673	32,753	32,854	32,967	33,067	33,140	33,196	391,256
11	384	REGULATOR INSTALLATIONS	5.1%	61,644	61,829	62,014	62,199	62,384	62,569	62,754	62,938	63,123	63,308	63,493	63,678	63,863	751,933
12	385	MEAS. REG. STA. EQUIP. - INDUSTRIAL	3.4%	27,509	27,540	27,591	27,648	27,701	27,751	27,819	27,953	28,058	28,154	28,235	28,324	28,392	334,925
13	387	TESTING/MEASURING EQUIPMENT	5.7%	11,512	11,543	11,574	11,606	11,637	11,668	11,699	11,730	11,762	11,793	11,824	11,855	11,886	140,203
14	390	STRUCTURES & IMPROVEMENTS	2.9%	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	13,992
15	391.00	OFFICE FURNITURE	7.6%	22,718	24,240	25,762	27,284	28,806	29,823	30,165	30,339	30,512	30,686	30,860	31,033	31,207	342,228
16	391.01	COMPUTER EQUIPMENT	7.2%	54,330	54,330	54,330	54,330	54,330	54,330	54,330	54,330	54,330	54,330	54,330	54,330	54,330	651,965
17	391.02	OFFICE EQUIPMENT/MACHINES	7.0%	3,261	3,261	3,261	3,261	3,261	3,261	3,261	3,261	3,261	3,261	3,261	3,261	3,261	39,136
18	392.01	AUTO & TRUCK LESS THAN 1/2 TON	10.6%	68,372	71,344	72,266	71,382	71,382	71,382	71,382	71,382	71,382	71,382	71,382	71,382	71,382	854,420
19	392.02	AUTO & TRUCK 3/4 - 1 TON	14.8%	55,816	55,816	55,816	55,816	55,816	55,816	55,816	55,816	55,816	55,816	55,816	55,816	55,816	669,787
20	392.03	AIRPLANES	1.9%	9,642	9,642	9,642	9,642	9,642	9,642	9,642	9,642	9,642	9,642	9,642	9,642	9,642	115,705
21	392.04	TRAILERS, OTHER	4.1%	945	945	945	945	945	945	945	945	945	945	945	945	945	11,345
22	392.05	TRUCKS OVER 1 TON	9.9%	13,323	13,323	13,323	13,323	13,323	13,323	13,323	13,323	13,323	13,323	13,323	13,323	13,323	159,873
23	393	STORES EQUIPMENT	1.8%	7	7	7	7	7	7	7	7	7	7	7	7	7	
24	394	TOOLS, SHOP, & GARAGE EQUIPMENT	6.0%	22,696	22,923	23,062	23,284	23,581	23,766	23,951	24,136	24,322	24,507	24,692	24,877	25,062	285,797
25	395	LABORATORY EQUIPMENT	5.2%	347	347	301	79	79	79	79	79	79	79	79	79	79	1,709
26	396	POWER OPERATED EQUIPMENT	5.2%	8,191	8,252	8,312	8,372	8,432	8,493	8,553	8,613	8,673	8,733	8,794	8,854	8,914	102,271
27	397	COMMUNICATIONS EQUIPMENT	11.4%	58,940	60,569	62,198	63,827	65,456	66,913	67,580	68,247	68,914	69,581	70,248	70,915	71,582	784,063
28	398	MISC EQUIPMENT - GAS	4.3%	1,511	1,511	1,511	1,511	1,511	1,511	1,511	1,511	1,511	1,511	1,511	1,511	18,131	
29		TOTAL DEPRECIATION EXPENSE		3,417,638	3,436,648	3,453,601	3,469,736	3,486,458	3,502,198	3,516,373	3,528,738	3,541,510	3,555,324	3,568,759	3,581,999	3,595,244	42,058,980
30		AMORTIZATION EXPENSE		106,752	106,345	102,173	98,012	98,018	98,024	98,031	98,037	98,043	98,050	98,056	98,062	1,197,603	
31		TOTAL AMORT & DEPR EXPENSE		\$3,524,390	\$3,542,992	\$3,555,773	\$3,567,747	\$3,584,476	\$3,600,221	\$3,614,404	\$3,626,775	\$3,639,554	\$3,653,373	\$3,666,815	\$3,680,061	\$3,692,847	\$43,256,583

SUPPORTING SCHEDULES: G-1 p.12, G-2 p. 24

RECAP SCHEDULES: G-2 p.1, G-2 p.5

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: 12/31/09
WITNESS: D. HOBKIRK

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan 2009	Feb 2009	Mar 2009	Apr 2009	May 2009	Jun 2009	Jul 2009	Aug 2009	Sep 2009	Oct 2009	Nov 2009	Dec 2009	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	81,993	81,580	77,401	73,234	73,234	73,234	73,234	73,234	73,234	73,234	73,234	73,234	900,081
5	374.02	LAND RIGHTS / EASEMENTS	7,646	7,652	7,658	7,665	7,671	7,677	7,683	7,690	7,696	7,702	7,709	7,715	92,164
6	390.02	STRUCTURES & IMPROVEMENTS - Lea	39	39	39	39	39	39	39	39	39	39	39	39	473
7		SUBTOTAL	<u>\$93,700</u>	<u>\$93,293</u>	<u>\$89,121</u>	<u>\$84,960</u>	<u>\$84,966</u>	<u>\$84,972</u>	<u>\$84,979</u>	<u>\$84,985</u>	<u>\$84,991</u>	<u>\$84,998</u>	<u>\$85,004</u>	<u>\$85,010</u>	<u>\$1,040,979</u>
8	115.01	ACCUM PROV/AMORT-GP ACQ ADJ	13,052	13,052	13,052	13,052	13,052	13,052	13,052	13,052	13,052	13,052	13,052	13,052	156,624
9		TOTAL	<u>\$106,752</u>	<u>\$106,345</u>	<u>\$102,173</u>	<u>\$98,012</u>	<u>\$98,018</u>	<u>\$98,024</u>	<u>\$98,031</u>	<u>\$98,037</u>	<u>\$98,043</u>	<u>\$98,050</u>	<u>\$98,056</u>	<u>\$98,062</u>	<u>\$1,197,603</u>

SUPPORTING SCHEDULES: G-6 p.3

SCHEDULE G-2

ALLOCATION OF DEPRECIATION/AMORTIZATION EXPENSE - COMMON PLANT

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: 12/31/2009
WITNESS: D. HOBKIRK

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	12 Month Total
1	303.01	CUSTOMIZED SOFTWARE	\$81,993	\$81,580	\$77,401	\$73,234	\$73,234	\$73,234	\$73,234	\$73,234	\$73,234	\$73,234	\$73,234	\$73,234	\$900,081
2	374	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	375	STRUCTURES AND IMPROVEMENTS	44,014	43,423	43,343	43,262	43,310	43,359	43,408	43,457	43,505	43,554	43,603	43,652	521,890
4	390	STRUCTURES AND IMPROVEMENTS	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	13,992
5	391.01	COMPUTER EQUIPMENT	54,330	54,330	54,330	54,330	54,330	54,330	54,330	54,330	54,330	54,330	54,330	54,330	651,965

6	TOTAL	\$181,503	\$180,499	\$176,240	\$171,992	\$172,041	\$172,060	\$172,139	\$172,187	\$172,236	\$172,285	\$172,333	\$172,382	\$2,087,928
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	12 MONTH TOTAL	NONUTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION
7 303.01 CUSTOMIZED SOFTWARE	\$900,081	0.5%	\$4,646	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
8 374 LAND AND LAND RIGHTS	0	0.1%	0	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
9 375 STRUCTURES AND IMPROVEMENTS	521,890	1.3%	6,687	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
10 390 STRUCTURES AND IMPROVEMENTS	13,992	0.0%	0	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
11 391.01 COMPUTER EQUIPMENT	651,965	0.1%	872	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS

12	TOTAL	\$2,087,928	\$12,205
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SUPPORTING SCHEDULES: B-5 p.1, G1-18, G-2 p.1, G-2 p.23-24, G-6 p.3

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: 12/31/2008
WITNESS: A. FELSENTHAL

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NUMBER	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	CURRENT INCOME TAX EXPENSE	G-2-27	11,520,712	0	11,520,712
2	DEFERRED INCOME TAX EXPENSE	G-2-27	2,508,835	0	2,508,835
3	ITC REALIZED THIS YEAR		(11,711)	0	(11,711)
4	ITC AMORTIZATION (3% ITC AND IRC 46(f)(2))	G-2-27	0	0	0
5	PARENT DEBT ADJUSTMENT		0	0	0
6	TOTAL INCOME TAX EXPENSE		<u>14,017,836</u>	<u>0</u>	<u>14,017,836</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: 12/31/08
WITNESS: A. D. Felsenthal

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NUMBER	DESCRIPTION	AMOUNT	AMOUNT	*DETAIL OF ADJUSTMENTS TO TAXABLE INCOME LINE 5	AMOUNT
1	NET UTILITY OPERATING INCOME		41,276,728	1) TAX DEPRECIATION / AMORTIZATION OVER BOOKS	(8,593,579)
2	ADD INCOME TAX ACCOUNTS		14,017,836	2) 263A COST	515,000
3	LESS INTEREST CHARGES		<u>18,699,902</u>	3) ASSET GAIN/LOSS	(281,964)
4	TAXABLE INCOME PER BOOKS		36,594,662	4) FAS 106	1,208,700
5				5) CAPITALIZATION OF ECA COSTS	1,898,682
6	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)*		<u>(7,153,567)</u>	6) COST OF REMOVAL	(3,200,040)
7	TAXABLE INCOME		29,441,095	7) ENVIRONMENTAL COSTS	(1,360,000)
8	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)*		<u>4,582,092</u>	8) ACCRUED VACATION	58,000
9	STATE TAXABLE INCOME		34,023,187	9) AMORTIZATION	220,000
10	INCOME TAX (5.5% OR APPLICABLE RATE OF LINE 9)	1,871,275		10) ACCRUED BONUS	(5,000)
11	EMERGENCY EXCISE	0		11) CONTRIBUTIONS IN AID OF CONSTRUCTION	4,295,000
12	CREDITS	<u>0</u>		12) INSURANCE RESERVES	700,000
13	STATE TAX - CURRENT	1,871,275	1,871,275	13) PENSION COSTS	21,500
14	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)*		<u>0</u>	14) SERP ACCRUAL ADJUSTMENT	724,200
15	FEDERAL TAXABLE INCOME (LINE 7-LINE 13)		27,569,820	15) RESTRICTED STOCK-OPTIONS	501,992
16	FEDERAL INCOME TAX RATE (35% OR APPLICABLE RATE)		<u>35%</u>	16) BOND REFINANCING-PUT OPTION	330,024
17	FEDERAL INCOME TAX BEFORE CREDITS PLUS: ITC AMORTIZATION		9,649,437	17) MEALS & ENTERTAINMENT (PERMANENT DIFFERENCE)	120,000
18	FEDERAL TAX - CURRENT		<u>9,649,437</u>	18) BOND REFINANCING-PREMIUM	(3,689,750)
				19) MEDICARE PART D (PERMANENT DIFFERENCE)	(116,471)
				20) RATE CASE EXPENSE	(499,861)
				TOTAL ADJUSTMENTS	<u>(7,153,567)</u>
19	SUMMARY:			*DETAIL OF ADJUSTMENTS TO STATE TAXABLE INCOME LINE 8	
20	STATE TAX - CURRENT		1,871,275	1) STATE TIMING DIFFERENCE RELATED TO BONUS DEPRECIATION	4,582,092
21	FEDERAL TAX - CURRENT		9,649,437	2)	0
22	CURRENT YEAR DEFERRED TAX EXPENSE		2,508,835	3)	<u>0</u>
23	TOTAL CURRENT INCOME TAX EXPENSE		<u>14,017,836</u>	TOTAL ADJUSTMENTS	<u>4,582,092</u>
				*DETAIL OF ADJUSTMENTS TO FEDERAL TAXABLE INCOME LINE 14	
				1)	0
				2)	0
				3)	<u>0</u>
				TOTAL ADJUSTMENTS	<u>0</u>

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: 12/31/08
WITNESS: A. D. Felsenthal

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

DEFERRED INCOME TAXES - YEAR ENDED 12/31/08

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
TIMING DIFFERENCES:				
1	TAX DEPRECIATION AND AMORTIZATION	\$48,339,266	\$0	\$48,339,266
2	BOOK DEPRECIATION AND AMORTIZATION	39,745,687	0	39,745,687
3	DIFFERENCE	(8,593,579)	0	(8,593,579)
OTHER TIMING DIFFERENCE (ITEMIZE):				
4	263A COST	515,000	0	515,000
5	ASSET GAIN/LOSS	(281,964)	0	(281,964)
6	FAS 106	1,208,700	0	1,208,700
7	CAPITALIZATION OF ECA COSTS	1,898,682	0	1,898,682
8	COST OF REMOVAL	(3,200,040)	0	(3,200,040)
9	ENVIRONMENTAL COSTS	(1,360,000)	0	(1,360,000)
10	ACCRUED VACATION	58,000	0	58,000
11	AMORTIZATION	220,000	0	220,000
12	ACCRUED BONUS	(5,000)	0	(5,000)
13	CONTRIBUTIONS IN AID OF CONSTRUCTION	4,295,000	0	4,295,000
14	INSURANCE RESERVES	700,000	0	700,000
15	PENSION COSTS	21,500	0	21,500
16	SERP ACCRUAL ADJUSTMENT	724,200	0	724,200
17	RESTRICTED STOCK OPTIONS	501,992	0	501,992
18	BOND REFINANCING-PUT OPTION	330,024	0	330,024
19	BOND REFINANCING-PREMIUM	(3,689,750)	0	(3,689,750)
20	RATE CASE EXPENSE	(499,861)	0	(499,861)
21	TOTAL TIMING DIFFERENCES	(7,157,096)	0	(7,157,096)
22	ADJUSTMENTS TO STATE TAXABLE INCOME	4,582,092	0	4,582,092
23	TIMING DIFFERENCES FOR STATE TAXES	(2,575,004)	0	(2,575,004)
24	STATE TAX RATE	5.50%	5.50%	5.50%
25	STATE DEFERRED TAXES (LINE 23 x LINE 24)	(141,625)	0	(141,625)
26	TIMING DIFFERENCES FOR FEDERAL TAXES (LINE 21)	(7,157,096)	0	(7,157,096)
27	FEDERAL TAX RATE	33.075%	33.08%	33.075%
28	FEDERAL DEFERRED TAXES (LINE 26 x LINE 27)	(2,367,210)	0	(2,367,210)
29	ADD STATE DEFERRED TAXES (LINE 25)	(141,625)	0	(141,625)
30	TOTAL DEFERRED TAX EXPENSE	(\$2,508,835)	\$0	(\$2,508,835)

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: 12/31/2009
WITNESS: A. FELSENTHAL

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NUMBER	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	CURRENT INCOME TAX EXPENSE	G-2-30, G-2-3	6,530,667	394,171	6,924,838
2	DEFERRED INCOME TAX EXPENSE	G-2-30	2,011,710	0	2,011,710
3	ITC REALIZED THIS YEAR		0	0	0
4	ITC AMORTIZATION (3% ITC AND IRC 46(f)(2))	G-2-30	0	0	0
5	SYNCHRONIZATION (RECONCILIATION) ADJUSTMENT	G-2-3	0	267,636	267,636
6			0	0	0
7	TOTAL INCOME TAX EXPENSE		<u>8,542,377</u>	<u>661,807</u>	<u>9,204,184</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: 12/31/09
WITNESS: A. D. Felsenthal

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NUMBER	DESCRIPTION	AMOUNT	AMOUNT	*DETAIL OF ADJUSTMENTS TO TAXABLE INCOME LINE 6	AMOUNT
1	NET UTILITY OPERATING INCOME				
2	ADD INCOME TAX ACCOUNTS		33,104,353	1) TAX DEPRECIATION / AMORTIZATION OVER BOOKS	(8,108,086)
3	LESS INTEREST CHARGES		8,542,377	2) 263A COST	460,000
				3) ASSET GAIN/LOSS	(281,964)
			(19,290,750)	4) FAS 112	143,880
4	TAXABLE INCOME PER BOOKS		22,355,980	5) CAPITALIZATION OF ECA COSTS	2,083,900
5				6) COST OF REMOVAL	(2,805,984)
6	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)*		(5,624,833)	7) ENVIRONMENTAL COSTS	(1,360,000)
7	TAXABLE INCOME		16,531,147	8) ACCRUED VACATION	(10,000)
8	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)*		4,301,461	9) AMORTIZATION	210,000
9	STATE TAXABLE INCOME		20,832,608	10) ACCRUED BONUS	(80,000)
10	INCOME TAX (5.5% OR APPLICABLE RATE OF LINE 9)	1,145,793		11) CONTRIBUTIONS IN AID OF CONSTRUCTION	3,940,000
11	EMERGENCY EXCISE	0		12) PGA (OVER)UNDER RECOVERY	(894,841)
12	CREDITS	0		13) PENSION COSTS	(970,000)
13	STATE TAX - CURRENT	1,145,793	1,145,793	14) SERP ACCRUAL ADJUSTMENT	(62,004)
14	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)*		0	15) RESTRICTED STOCK OPTIONS	564,216
15	FEDERAL TAXABLE INCOME (LINE 7-LINE 13)		15,385,354	16) INSURANCE RESERVES	640,000
16	FEDERAL INCOME TAX RATE (35% OR APPLICABLE RATE)		35%	17) BOND REFINANCING-PUT OPTION	330,024
17	FEDERAL INCOME TAX BEFORE CREDITS PLUS: ITC AMORTIZATION		5,384,874	18) MEALS & ENTERTAINMENT (PERMANENT DIFFERENCE)	120,000
18	FEDERAL TAX - CURRENT		5,384,874	19) BOND REFINANCING-PREMIUM	393,573
				20) MEDICARE PART D (PERMANENT DIFFERENCE)	(116,471)
				21) RATE CASE EXPENSE	(20,976)
				TOTAL ADJUSTMENTS	(5,624,833)
				*DETAIL OF ADJUSTMENTS TO STATE TAXABLE INCOME LINE 8	
				1) STATE TIMING DIFFERENCE RELATED TO BONUS DEPRECIATION	4,301,461
				2)	0
				3)	0
				TOTAL ADJUSTMENTS	4,301,461
				*DETAIL OF ADJUSTMENTS TO FEDERAL TAXABLE INCOME LINE 14	
				1)	0
				2)	0
				3)	0
				TOTAL ADJUSTMENTS	0
19	SUMMARY:				
20	STATE TAX - CURRENT		1,145,793		
21	FEDERAL TAX - CURRENT		5,384,874		
22	CURRENT YEAR DEFERRED TAX EXPENSE		2,011,710		
22	LESS: ITC REALIZED		-		
23	TOTAL CURRENT INCOME TAX EXPENSE		8,542,377		

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: 12/31/09
WITNESS: A. D. Felsenthal

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

DEFERRED INCOME TAXES - YEAR ENDED 12/31/09

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
TIMING DIFFERENCES:				
1	TAX DEPRECIATION AND AMORTIZATION	50,167,066	\$0	\$50,167,066
2	BOOK DEPRECIATION AND AMORTIZATION	42,058,980	0	42,058,980
3	DIFFERENCE	(8,108,086)	0	(8,108,086)
OTHER TIMING DIFFERENCE (ITEMIZE):				
4	263A COST	460,000	0	460,000
5	ASSET GAIN/LOSS	(281,964)	0	(281,964)
6	FAS 112	143,880	0	143,880
7	CAPITALIZATION OF ECA COSTS	2,083,900	0	2,083,900
8	COST OF REMOVAL	(2,805,984)	0	(2,805,984)
9	ENVIRONMENTAL COSTS	(1,360,000)	0	(1,360,000)
10	ACCRUED VACATION	(10,000)	0	(10,000)
11	AMORTIZATION	210,000	0	210,000
12	ACCRUED BONUS	(80,000)	0	(80,000)
13	CONTRIBUTIONS IN AID OF CONSTRUCTION	3,940,000	0	3,940,000
14	PGA (OVER)UNDER RECOVERY	(894,941)	0	(894,941)
15	PENSION COSTS	(970,000)	0	(970,000)
16	SERP ACCRUAL ADJUSTMENT	(62,004)	0	(62,004)
17	RESTRICTED STOCK OPTIONS	564,216	0	564,216
18	INSURANCE RESERVES	640,000	0	640,000
19	BOND REFINANCING-PUT OPTION	330,024	0	330,024
20	BOND REFINANCING-PREMIUM	393,573	0	393,573
21	RATE CASE EXPENSE	(20,976)	0	(20,976)
22	TOTAL TIMING DIFFERENCES	(5,828,362)	0	(5,828,362)
23	ADJUSTMENTS TO STATE TAXABLE INCOME	4,301,461	0	4,301,461
24	TIMING DIFFERENCES FOR STATE TAXES	(1,526,901)	0	(1,526,901)
25	STATE TAX RATE	5.50%	5.50%	5.50%
26	STATE DEFERRED TAXES (LINE 24 x LINE 25)	(83,980)	0	(83,980)
27	TIMING DIFFERENCES FOR FEDERAL TAXES (LINE 22)	(5,828,362)	0	(5,828,362)
28	FEDERAL TAX RATE	33.075%	33.075%	33.075%
29	FEDERAL DEFERRED TAXES (LINE 27 x LINE 28)	(1,927,731)	0	(1,927,731)
30	ADD STATE DEFERRED TAXES (LINE 26)	(83,980)	0	(83,980)
31	TOTAL DEFERRED TAX EXPENSE	(\$2,011,710)	\$0	(\$2,011,710)

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: 12/31/08
WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

\$(000)								
LINE NO.	DESCRIPTION	ADJUSTMENTS			ADJUSTED	RATIO	COST RATE	WEIGHTED COST
		PER BOOKS	SPECIFIC	PRO RATA				
1	COMMON EQUITY	\$266,494,681	\$974,015	(\$5,857,110)	\$261,611,586	48.33%	11.50%	5.56%
2	LONG TERM DEBT	219,223,682	(\$6,021,177)	(4,668,772)	208,533,733	38.53%	7.21%	2.78%
3	SHORT TERM DEBT	10,168,270	0	(222,668)	9,945,602	1.84%	5.28%	0.10%
4	CUSTOMER DEPOSITS - RESIDENTIAL	9,328,641	0	0	9,328,641	1.72%	6.00%	0.10%
5	CUSTOMER DEPOSITS - COMMERCIAL	25,637,687	0	0	25,637,687	4.74%	7.00%	0.33%
6	INACTIVE DEPOSITS	430,568	0	0	430,568	0.08%	0.00%	0.00%
7	DEFERRED TAXES	27,037,507	(1,286,137)	0	25,751,370	4.76%	0.00%	0.00%
8	TAX CREDIT	0	37,194	0	37,194	0.01%	0.00%	0.00%
9	TOTAL	<u>\$558,321,036</u>	<u>(\$6,296,105)</u>	<u>(\$10,748,550)</u>	<u>\$541,276,381</u>	<u>100.00%</u>		<u>8.87%</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 12/31/09
WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	DESCRIPTION	ADJUSTMENTS			ADJUSTED	RATIO	COST RATE	WEIGHTED COST
		PER BOOKS	SPECIFIC	PRO RATA				
1	COMMON EQUITY	\$275,749,188	2,184,843	(\$4,372,466)	\$273,561,565	48.54%	11.50%	5.58%
2	LONG TERM DEBT	232,937,359	(6,602,668)	(3,560,704)	222,773,987	39.53%	7.20%	2.85%
3	SHORT TERM DEBT	3,511,643	0	(55,245)	3,456,397	0.61%	4.50%	0.03%
4	CUSTOMER DEPOSITS - RESIDENTIAL	9,338,641	0	0	9,338,641	1.66%	6.00%	0.10%
5	CUSTOMER DEPOSITS - COMMERCIAL	26,309,935	0	0	26,309,935	4.67%	7.00%	0.33%
6	INACTIVE DEPOSITS	480,368	0	0	480,368	0.09%	0.00%	0.00%
7	DEFERRED TAXES	28,844,565	(1,173,883)	0	27,670,682	4.91%	0.00%	0.00%
8	TAX CREDIT	0	7,862	0	7,862	0.00%	0.00%	0.00%
9	TOTAL	<u>\$577,171,698</u>	<u>(\$5,583,846)</u>	<u>(\$7,988,415)</u>	<u>\$563,599,437</u>	<u>100.00%</u>		<u>8.88%</u>

LONG-TERM DEBT OUTSTANDING

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 PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR DATA: 12/31/09
WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 080318-GU

LINE NO.	ISSUE (1)	ISSUE DATE (2)	MATURITY DATE (3)	13 MO. AVERAGE PRINCIPAL 12/31/09 (4)	(PREMIUM) DISCOUNT (5)	ISSUING EXPENSE & OCI (6)	NET (5)+(6) (7)	LIFE (YEARS) (8)	AMORTIZATION (7)/(8) (9)	INTEREST (10)	ANNUAL TOTAL COST (9)+(10) (11)
1	29 10.30% SENIOR NOTES	06/27/89	07/02/09	\$969,231		\$13,131	\$13,131	20	\$657	92,700	\$93,357
2	32 9.93% SENIOR NOTES	12/20/90	07/02/10	\$1,538,462		\$88,318	\$88,318	20	\$4,418	148,950	\$153,366
3	33 8.00% SENIOR NOTES	12/03/92	07/02/12	\$10,953,846		\$976,684	\$976,684	20	\$48,834	868,000	\$916,834
4	34 6.875% NOTES	06/20/01	06/15/12	\$40,000,000	\$147,061	\$308,507	\$455,568	11	\$41,415	2,750,000	\$2,791,415
5	35 6.375% NOTES	08/15/02	08/15/22	\$70,000,000	\$643,363	\$2,839,135	\$3,382,498	10	\$338,250	4,482,500	\$4,800,750
6	36 6.15% NOTES	05/15/07	05/15/37	\$60,000,000	\$340,200	\$346,937	\$687,137	30	\$22,905	3,690,000	\$3,712,905
7	37 6.10% NOTES	05/15/08	05/15/18	\$50,000,000	\$0	\$4,365,734	\$4,365,734	10	\$436,573	3,050,000	\$3,486,573
8	30 7.375% REACQUIRED DEBT ACQ COST			\$0		\$3,300,239	\$3,300,239	10	\$330,024	0	\$330,024
9	31 5.940% REACQUIRED DEBT ACQ COST			\$0		\$143,248	143,248	10	\$14,325	0	\$14,325
10	TOTAL			<u>\$233,461,538</u>	<u>\$1,030,624</u>	<u>\$12,381,933</u>	<u>\$13,412,557</u>		<u>\$1,237,398</u>	<u>\$15,062,150</u>	<u>\$16,299,548</u>
11	UNAMORTIZED ISSUE EXPENSE			(3,126,104)							
12	UNAMORTIZED PREMIUM / DISCOUNT			(524,179)							
13	OCI & DEFERRED TAX ASSET			(3,476,564)							
14	NET			<u>\$226,334,691</u>							
15	EMBEDDED COST OF LONG-TERM DEBT (11)/(4)			<u>7.20%</u>							

FLORIDA PUBLIC SERVICE COMMISSION

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: 12/31/09
WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO: 080318-GU

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	\$158,000	DEMAND	\$3,511,643	4.50%

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: 12/31/09
WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO: 080318-GU.

LINE NO.	ISSUE DATE (1) (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: 12/31/09
WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-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					<u>\$0</u>	<u>\$0</u>	

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: 12/31/09
 WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-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-08	\$9,334,025	\$25,967,788	\$480,368	\$35,782,181	\$46,670	\$151,479	\$198,149	
2	Jan-09	\$9,339,025	\$26,020,582	\$480,368	\$35,839,974	\$46,695	\$151,787	\$198,482	
3	Feb-09	\$9,344,025	\$26,073,375	\$480,368	\$35,897,768	\$46,720	\$152,095	\$198,815	
4	Mar-09	\$9,329,025	\$26,146,169	\$480,368	\$35,955,562	\$46,645	\$152,519	\$199,164	
5	Apr-09	\$9,344,025	\$26,188,963	\$480,368	\$36,013,356	\$46,720	\$152,769	\$199,489	
6	May-09	\$9,339,025	\$26,251,757	\$480,368	\$36,071,150	\$46,695	\$153,135	\$199,830	
7	Jun-09	\$9,329,025	\$26,319,550	\$480,368	\$36,128,943	\$46,645	\$153,531	\$200,176	
8	Jul-09	\$9,329,025	\$26,377,344	\$480,368	\$36,186,737	\$46,645	\$153,868	\$200,513	
9	Aug-09	\$9,339,025	\$26,425,138	\$480,368	\$36,244,531	\$46,695	\$154,147	\$200,842	
10	Sep-09	\$9,339,025	\$26,482,932	\$480,368	\$36,302,325	\$46,695	\$154,484	\$201,179	
11	Oct-09	\$9,344,025	\$26,535,726	\$480,368	\$36,360,118	\$46,720	\$154,792	\$201,512	
12	Nov-09	\$9,349,025	\$26,588,519	\$480,368	\$36,417,912	\$46,745	\$155,100	\$201,845	
13	Dec-09	\$9,344,025	\$26,651,313	\$480,368	\$36,475,706	\$46,720	\$155,466	\$202,186	
14				13-MONTH AVG	\$36,128,943	12-MONTH TOTAL	\$560,340	\$1,843,693	\$2,404,033
15				EFFECTIVE INTEREST RATE	6.65%				

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: 12/31/09
 WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-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	DEBT	45.00%
12	PREFERRED STOCK	N/A
13	COMMON EQUITY	55.00%
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:
PROJECTED TEST YEAR: 12/31/09
WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	INDICATOR	YEAR ENDED 12/2009	
		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)	33,944,697	50,060,255
11	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	0	0
12	INCOME TAXES	9,204,185	19,576,718
13	EARNINGS BEFORE INTEREST AND TAXES (10) - (11) + (12)	43,148,882	69,636,973
14	INTEREST (BEFORE DEDUCTING AFUDC)	18,598,000	18,598,000
15	PRE-TAX INTEREST COVERAGE RATIO (13) / (14)	2.32	3.74
16	EARNINGS AFTER INTEREST, AFTER TAXES (13) - (12) - (14)	15,346,697	31,462,255
17	PREFERRED DIVIDENDS	N/A	N/A
18	PREFERRED DIVIDEND COVERAGE RATIO (16) / (17)	N/A	N/A

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE INFORMATION, AS SPECIFIED,
USED TO CALCULATE THE PERCENTAGE OF CONSTRUCTION
FUNDS TO BE GENERATED INTERNALLY.TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/09
WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

LINE NO.	INDICATOR	YEAR ENDED 12/2009	
		PROJECTED TEST YEAR CURRENT RATES	PROJECTED TEST YEAR PROPOSED RATES
1	NET INCOME	15,346,697	31,462,255
2	DEPRECIATION AND AMORTIZATION	43,804,733	43,804,733
3	ITC (NET)	0	0
4	DEFERRED TAXES (NET)	2,011,710	2,011,710
5	AFUDC	0	0
6	TOTAL FUNDS FROM CURRENT OPERATION (1) + (2) + (3) + (4) - (5)	61,163,141	77,278,698
7	RETIREMENTS AND REDEMPTIONS	5,500,000	5,500,000
8	DIVIDENDS (PREFERRED AND COMMON) (a)	11,520,800	21,190,100
9	TOTAL FUNDS GENERATED INTERNALLY (6) - (7) - (8)	44,142,341	50,588,598
10	CONSTRUCTION EXPENDITURES (EXCLUDING AFUDC)	59,998,963	59,998,963
11	PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY (9) / (10)	73.57%	84.32%

(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: 12/31/09
WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

Not Applicable

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF THE REVENUE EXPANSION FACTOR.

TYPE OF DATA SHOWN:

COMPANY: PEOPLES GAS SYSTEM

PROJECTED TEST YEAR: 12/31/09

WITNESS: J. P. HIGGINS

DOCKET NC 080318-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	0.4511%
5	NET BEFORE INCOME TAXES (1)-(2)-(3)-(4)	99.0489%
6	STATE INCOME TAX RATE	5.5000%
7	STATE INCOME TAX (5 X 6)	5.44769%
8	NET BEFORE FEDERAL INCOME TAX (5)-(7)	93.6012%
9	FEDERAL INCOME TAX RATE	35.0000%
10	FEDERAL INCOME TAX (8 X 9)	32.7604%
11	REVENUE EXPANSION FACTOR (8)-(10)	60.8408%
12	NET OPERATING INCOME MULTIPLIER (100% / LINE 11)	1.6436

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF THE REVENUE DEFICIENCY FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: J. P. HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO 080318-GU

<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
1	ADJUSTED RATE BASE	\$563,599,436
2	REQUESTED RATE OF RETURN	8.88%
3	N.O.I. REQUIREMENTS	50,060,255
4	LESS: ADJUSTED N.O.I.	<u>33,944,697</u>
5	N.O.I. DEFICIENCY	\$16,115,558
6	EXPANSION FACTOR	<u>1.6436</u>
7	REVENUE DEFICIENCY	<u>\$26,488,091</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED
TEST YEAR ENDING 12/31/09

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/09

WITNESS: HOBKIRK/RICHARDS/HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

1 PLANT IN SERVICE:**A. Additions:**

- Revenue producing capital expenditures (Mains, Services, Meters, etc.) are estimated at \$42 million, an increase of \$12 million over 2007 actual expenditures.
 - Revenue Mains are built on a project by project basis with some estimates for "normal" or routine expansion.
 - Service lines, meters, and meter installation is calculated on an average cost per unit. This unit cost is multiplied by the estimated activity for services and new meters.

- Maintenance capital expenditures are estimated at \$15 million, a reduction of \$1 million from the FY 2007 expenditures.
 - Transportation vehicles are estimated using both the 2008 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, adjusted for known or reasonably foreseeable events.

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, adjusted to reflect anticipated changes in asset balances.

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
TEST YEAR ENDING 12/31/09TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/09
WITNESS: HOBKIRK/RICHARDS/HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-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 5 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 to increase slightly in the test year based on recent trends.
- H. Prepayments: Projected increases and decreases based on historical experience for this account.
- I. Unbilled Revenues: Calculated based on revenue projections and upon analysis of past 5 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, if applicable.
- B. Misc. Deferred Debits: Environmental portion based on estimated expenditures for testing and/or remediation at old gas plant sites, less currently authorized amortization. FAS 158 asset portion projected at a constant level during the year based on data provided by outside actuarial consultants.
- C. Unamortized Rate Case Expense: Projected rate case expense being amortized over 3 years.
- D. Unrecovered Gas Costs: Projected increases and decreases based on historical experience for this account. Projection reflects Company's intention to have neither significant over or under-recovery in the test year.

4 COMMON EQUITY:

- A. Common Stocks: No anticipated change during the test year.
- B. Additional Capital: Projection includes equity from parent of \$25 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.
- D. Appropriate Cost of Equity is **11.50%** (see testimony of Donald Murry.)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED
TEST YEAR ENDING 12/31/09TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/09
WITNESS: HOBKIRK/RICHARDS/HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

5 LONG-TERM DEBT

A. Projected based on scheduled retirements of existing debt; no new LT debt issues planned for 2009.

6 CURRENT AND ACCRUED LIABILITIES:

- A. Notes Payable: Notes payable represents short-term borrowings under the Company's credit facilities which include a \$325 million 5-year bank credit facility and a \$150 million 1-year accounts receivable backed credit facility.
- B. Accounts Payable: Projected based on historical relationship between Accounts Payable and Accounts Receivable and upon analysis of past 5 years' trends.
- C. Accounts Payable to Associated Co's: Projected at a constant level during the test year.
- D. Tax Accrued - General: Ad Valorem Tax based on historical accrual and payment pattern; FPSC Assessment based on revenue-related 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 5 years' trends.
- H. Misc. Current Liabilities: Projected based on historical trends and projections available for certain items such as pension liability (accrual and funding).

7 DEFERRED CREDITS:

A. Pension reserve based on actuarial estimates; all other deferred credits were projected based on historical trends.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED TEST YEAR ENDING 12/31/09

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/09
WITNESS: HOBKIRK/RICHARDS/HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

8 **REVENUES:**
A. General:

Independent projections for sales and transportation by customer rate classes were calculated at the local division level for 2008 and 2009. 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 residential customer classifications:

Rate Classification	Minimum Annual Therms	Maximum Annual Therms
Residential (1)	-	< 100
Residential (2)	100	249
Residential (3)	250	1,999
Small General Service (SGS)	-	< 2,000
General Service 1 (GS 1)	2,000	9,999
General Service 2 (GS 2)	10,000	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 334,343 customers at the end of our base year, and we estimate there will be an average of 338,795 by the end of 2009. This is a net increase of 4,452 customers over two years.

B. Residential (RS):

Monthly consumption was trended using the last ten years actual therms adjusted for weather and the cost of gas. The trended weather normal therms / bill were used for 2008 and 2009. Any increase or decrease in the average therms / bill is as a result of the trend in one division vs. another.

		Actual 2007	Projected 2008	Projected 2009	% change 2007 to 2009
Residential (1)	Average Number of Customers	304,958	307,237	77,010	-74.75%
	Annual Therms	70,085,846	72,502,708	4,448,652	-93.65%
Residential (2)	Average Number of Customers	-	-	158,409	0.00%
	Annual Therms	-	-	27,140,449	0.00%
Residential (3)	Average Number of Customers	-	-	70,856	0.00%
	Annual Therms	-	-	30,376,835	0.00%
General Service (see below)	Average Number of Customers	-	-	1,431	0.00%
	Annual Therms	-	-	11,233,391	0.00%
Residential Generator	Average Number of Customers	337	716	716	112.57%
	Annual Therms	6,747	-	-	-100.00%
TOTAL RESIDENTIAL THERMS		70,092,593	72,502,708	73,199,327	4.43%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED TEST YEAR ENDING 12/31/09

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/09
WITNESS: HOBKIRK/RICHARDS/HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

C. Small General Service (SGS) - Using less than 2,000 therms annually

This class of customer had an average of 5,854 customers during 2007. It is projected that this will reduce to 5,312 with customers moving to primarily GS 1 or leaving the gas system. The change in estimated therms is from a base year of 2,909,335 to 2,542,062 in 2009. With the expansion of this class to 2,000 annual therms, it is projected that 5,114 customers will move in from GS1.

	Actual 2007	Projected 2008	Projected 2009	Rate Class Shifts	Adjusted 2009	% Change before Rate Shift 2007 to 2009
Average Number of Customers	5,854	5,438	5,312	5,114	10,426	-9.26%
Therms	2,909,335	2,971,875	2,542,062	5,754,388	8,296,450	-12.62%
Shifted to SGS:						
Number of Customers				5,114		
Therms				5,754,388		

D. General Service 1 (GS 1) - Using more than 2,000 therms annually

This customer class during 2007 averaged 18,917 customers. Therms will decrease due to rate shifting, lost customers and normalizing the effect of weather and the price of gas.

	Actual 2007	Projected 2008	Projected 2009	Rate Class Shifts	Adjusted 2009	% Change before Rate Shift 2007 to 2009
Average Number of Customers	18,917	19,386	19,885	(6,558)	13,328	5.12%
Therms	106,148,629	114,451,340	109,866,815	(44,435,983)	65,430,833	3.50%
Shifted to GS 1:				Commercial	Residential	
Number of Customers				187	1,182	
Therms				3,119,854	5,125,207	
Shifted from GS 1:						
Number of Customers				(7,926)		
Therms				(52,681,044)		

E. General Service 2 (GS 2) - Using more than 10,000 therms annually

This customer class during 2007 averaged 3,050 customers. With growth and rate shifting this class is expected to increase to an average of 5,833 customers by 2009. Therms will increase due to rate shifting, lost customers and normalizing the effect of weather and the price of gas.

	Actual 2007	Projected 2008	Projected 2009	Rate Class Shifts	Adjusted 2009	% Change before Rate Shift 2007 to 2009
Average Number of Customers	3,050	3,121	3,208	2,856	6,064	5.19%
Therms	72,862,403	79,173,476	75,992,091	48,462,694	124,454,784	4.30%
Shifted to GS 2:				Commercial	Residential	
Number of Customers				2,812	231	
Therms				46,926,656	4,655,898	
Shifted from GS 2:						
Number of Customers				(187)		
Therms				(3,119,860)		

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED TEST YEAR ENDING 12/31/09

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/09
WITNESS: HOBKIRK/RICHARDS/HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

F. General Service 3 (GS 3) - Using more than 50,000 therms annually

This customer class during 2007 averaged 798 customers. With growth and rate shifting this class is expected to increase to an average of 809 customers by 2009. Therms will decrease due to the normalizing the effect of weather and the forecasted cost of gas.

	Actual 2007	Projected 2008	Projected 2009	Rate Class Shifts	Adjusted 2009	% Change before Rate Shift 2007 to 2009
Average Number of Customers	798	807	809	19	828	1.28%
Therms	72,570,600	80,697,006	73,111,338	1,452,286	74,563,624	0.75%
Shifted to GS 3:				Commercial	Residential	
Number of Customers				-	19	
Therms				-	1,452,286	
Shifted from GS 3:						
Number of Customers				-		
Therms				-		

G. General Service 4 (GS 4) - Using more than 250,000 therms annually

This customer class during 2007 averaged 145 customers. This class is expected to decrease to an average of 123 customers by 2009. Therms will decrease due to lost customers and the economic forecast by each customer.

	Actual 2007	Projected 2008	Projected 2009	Rate Class Shifts	Adjusted 2009	% Change before Rate Shift 2007 to 2009
Average Number of Customers	145	133	123	-	123	-15.12%
Therms	46,633,142	41,971,184	43,269,635	-	43,269,635	-7.21%
Shifted to GS 4:						
Number of Customers				-		
Therms				-		
Shifted from GS 4:						
Number of Customers				-		
Therms				-		

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.

	Actual 2007	Projected 2008	Projected 2009	Rate Class Shifts	Adjusted 2009	% Change before Rate Shift 2007 to 2009
Average Number of Customers	99	101	104	-	104	4.63%
Therms	67,105,936	71,491,429	64,790,915	-	64,790,915	-3.45%
Shifted to GS 5:						
Number of Customers				-		
Therms				-		
Shifted from GS 5:						
Number of Customers				-		
Therms				-		

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED TEST YEAR ENDING 12/31/09

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/09
WITNESS: HOBKIRK/RICHARDS/HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

	Actual 2007	Projected 2008	Projected 2009		Adjusted 2009	% change 2007 to 2009
I. Commercial Street Lighting (CSLS)						
Average Number of Customers	64	63	63			-1.43%
Annual Therms	768,356	892,247	901,552			17.34%
J. Natural Gas Vehicle Sales (NGV)						
Average Number of Customers	16	16	15			-6.25%
Annual Therms	467,960	475,677	428,668			-8.40%
K. Wholesale (WHS)						
Average Number of Customers	10	10	11			6.45%
Annual Therms	1,450,280	1,294,621	1,582,430			9.11%
L. Commercial Standby Generator						
Average Number of Customers	365	792	792			117.14%
Annual Therms	23,283	-	-			-100.00%
M. Small Interruptible Service (SIS) - Using more than 1,000,000 therms annually						
	Actual 2007	Projected 2008	Projected 2009	Rate Class Shifts	Adjusted 2009	% Change before Rate Shift 2007 to 2009
Average Number of Customers	29	29	26	-	26	-10.34%
Therms	53,397,124	48,985,889	48,728,719	-	48,728,719	-8.74%
N. Interruptible Service (IS) - Using more than 4,000,000 therms annually						
	Actual 2007	Projected 2008	Projected 2009	Rate Class Shifts	Adjusted 2009	% Change before Rate Shift 2007 to 2009
Average Number of Customers	14	14	14	-	14	-0.59%
Therms	159,586,128	190,533,643	134,464,513	-	134,464,513	-15.74%
O. Interruptible Service Large Volume (ISLV) - Using more than 50,000,000 therms annually						
The growth in therms is the addition of one customer for 50 million therms.						
	Actual 2007	Projected 2008	Projected 2009	Rate Class Shifts	Adjusted 2009	% Change before Rate Shift 2007 to 2009
Average Number of Customers	2	2	3	-	3	50.00%
Therms	114,111,390	102,350,001	152,002,324	-	152,002,324	33.21%
P. Special Contracts						
There will be no shifting or anticipated changes in this classification. The projected therms equal the contract take or pay amounts.						
	Actual 2007	Projected 2008	Projected 2009	Rate Class Shifts	Adjusted 2009	% Change before Rate Shift 2007 to 2009
Average Number of Customers	6	7	8	-	8	29.73%
Therms	330,936,964	298,230,169	300,168,992	-	300,168,992	-9.30%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED
TEST YEAR ENDING 12/31/09

TYPE OF DATA SHOWN:

COMPANY: PEOPLES GAS SYSTEM

PROJECTED TEST YEAR: 12/31/09
WITNESS: HOBKIRK/RICHARDS/HIGGINS

DOCKET NO.: 080318-GU

9 COST OF GAS

A. Projected at \$1.17955 per therm for residential and \$1.11710 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 OFF SYSTEM SALES

A. The \$500,000 amount which is the appropriate level representing the company's 25% share of the Off System sales that should be netted against the 2009 revenue requirement which is described in more detail in Mr. Paul Higgins' testimony.

11 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. Additionally, a detailed 2009 budget was prepared by resource type (normal company budgeting approach), and total O&M expense using this approach was reconciled to total O&M expense using Commission's trending methodology.

B. Certain items of expense were treated as non-trended where specific information was available as to future costs.

These items include:

- Distribution Load Dispatching (Acct. 871) - establish 24/7 gas control function; see detailed testimony of J.P. Higgins.
- Meter changeout program (Acct. 878) - program completed in 2008, so no expense offsets in 2009 Projected Test Year.
- Storm damage accrual (Acct. 880) - new expense item added; see detailed testimony of J.P. Higgins.
- Pipeline integrity/system reliability costs (Acct. 887) - new and increasing requirements; see detailed testimony of J.P. Higgins.
- Bad debt writeoffs (Acct. 904) - based on 4-year average bad debt percentage applied to estimated gross revenue in PTY.
- Sales expense (Acct. 912) - 2008 amount per budget and contract, increased by inflation for 2009 Projected Test Year.
- Incentive accrual (Acct. 920) - based on detailed calculation of targeted amount for 2008 budget, adjusted for payroll increase.
- Information Technology and Parent Co. Allocation (Acct. 921) - based on 2009 budgeted amount.
- Liability insurance (Acct. 925) - based on 5-year expense analysis and 8-year actuarial 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 amortized over a 3-year period.

12 CUSTOMER GROWTH

A. See "REVENUES"

13 DEPRECIATION AND AMORTIZATION

A. Depreciation was computed based on projected plant balances for the test year and using depreciation rates as approved in latest FPSC depreciation study.

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

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED
TEST YEAR ENDING 12/31/09

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/09

WITNESS: HOBKIRK/RICHARDS/HIGGINS

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

14 TAXES OTHER THAN INCOME:

- A. Ad Valorem tax based on specific estimates by county using most recent information available. FPSC Assessment based on revenue-related growth.
Licenses and Misc. taxes increased based on CPI factors used for O&M expense trending.
FICA, Unemployment taxes increased based on payroll trend factors used for O&M expense trending.
Gross Receipts / Franchise Fee taxes based on revenue calculations (pass-through items eliminated for rate-making purposes).

15 INCOME TAXES:

- A. Income taxes were calculated at the combined Federal and State statutory rate of 38.575%.

16 INTEREST EXPENSE:

- A. Long-Term Debt: Interest on existing long-term debt was calculated at the embedded cost rates.
No new long-term debt issues are included in 2009 projected test year.
- B. Short-Term Debt: Interest on Notes Payable was calculated using an average rate of 5.28% for 2008 (4.30% intercompany, 5.66% external borrowings).
Interest on Notes Payable was calculated using an average rate of 4.50% for 2009 (4.0% intercompany, 4.5% external borrowings).
- 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 6.0% for residential deposits and 7.0% for commercial deposits.

**PEOPLES GAS SYSTEM
DOCKET NO. 080318-GU
MINIMUM FILING REQUIREMENTS
INDEX**

COST OF SERVICE PROGRAM

<u>SCHEDULE</u>	<u>REFERENCE</u>	<u>TITLE</u>	<u>PAGE</u>
H-1	1 of 13	FULLY ALLOCATED EMBEDDED COST OF SERVICE - SUMMARY	288
H-1	2 of 13	FULLY ALLOCATED EMBEDDED COST OF SERVICE - SUMMARY - (CONT.)	289
H-1	3 of 13	FULLY ALLOCATED EMBEDDED COST OF SERVICE - REVENUE DEFICIENCY	290
H-1	4 of 13	FULLY ALLOCATED EMBEDDED COST OF SERVICE - REVENUE DEFICIENCY - (CONT.)	291
H-1	5 of 13	FULLY ALLOCATED EMBEDDED COST OF SERVICE - RATE OF RETURN BY CLASS - PRESENT RATES	292
H-1	6 of 13	FULLY ALLOCATED EMBEDDED COST OF SERVICE - RATE OF RETURN BY CLASS - PRESENT RATES - (CONT.)	293
H-1	7 of 13	FULLY ALLOCATED EMBEDDED COST OF SERVICE - RATE OF RETURN BY CLASS - PROPOSED RATES	294
H-1	8 of 13	FULLY ALLOCATED EMBEDDED COST OF SERVICE - RATE OF RETURN BY CLASS - PROPOSED RATES - (CONT.)	295
H-1	9 of 13	FULLY ALLOCATED EMBEDDED COST OF SERVICE - SUMMARY	296
H-1	10 of 13	FULLY ALLOCATED EMBEDDED COST OF SERVICE - SUMMARY - (CONT.)	297
H-1	11 of 13	FULLY ALLOCATED EMBEDDED COST OF SERVICE - RATE DESIGN	298
H-1	12 of 13	FULLY ALLOCATED EMBEDDED COST OF SERVICE - RATE DESIGN - (CONT.)	299
H-1	13 of 13	FULLY ALLOCATED EMBEDDED COST OF SERVICE - SUMMARY	300
H-2	1 of 11	FULLY ALLOCATED EMBEDDED COST OF SERVICE - SUMMARY	301
H-2	2 of 11	DEVELOPMENT OF ALLOCATION FACTORS	302

PEOPLES GAS SYSTEM
DOCKET NO. 080318-GU
MINIMUM FILING REQUIREMENTS
INDEX

COST OF SERVICE PROGRAM

<u>SCHEDULE</u>	<u>REFERENCE</u>	<u>TITLE</u>	<u>PAGE</u>
H-2	3 of 11	DEVELOPMENT OF ALLOCATION FACTORS - (CONT.)	303
H-2	4 of 11	ALLOCATION OF RATE BASE TO CUSTOMER CLASS	304
H-2	5 of 11	ALLOCATION OF RATE BASE TO CUSTOMER CLASS - (CONT.)	305
H-2	6 of 11	ALLOCATION OF EXPENSES TO CUSTOMER CLASSES	306
H-2	7 of 11	ALLOCATION OF EXPENSES TO CUSTOMER CLASSES - (CONT.)	307
H-2	8 of 11	ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASS	308
H-2	9 of 11	ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASS - (CONT.)	309
H-2	10 of 11	ALLOCATION COST OF SERVICE SUMMARY	310
H-2	11 of 11	ALLOCATION COST OF SERVICE SUMMARY - (CONT.)	311
H-3	1 of 5	CLASSIFICATION OF RATE BASE - GROSS INVESTMENT	312
H-3	2 of 5	CLASSIFICATION OF RATE BASE - ACCUMULATED RESERVE FOR DEPRECIATION	313
H-3	3 of 5	CLASSIFICATION OF O&M EXPENSES	314
H-3	4 of 5	CLASSIFICATION OF EXPENSES AND DERIVATION OF COST OF SERVICE BY COST - (CONT.)	315
H-3	5 of 5	FULLY ALLOCATED EMBEDDED COST OF SERVICE - SUMMARY	316

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: D. YARDLEY

SUMMARY

LINE NO.	SUMMARY	TOTAL	RESIDENTIAL SERVICE	RESIDENTIAL GENERATOR	COMMERCIAL STREET LIGHTING	COMMERCIAL GENERATOR	(1 - 1,999) SMALL GENERAL SERVICE	(2,000 - 9,999) GENERAL SERVICE 1	(10,000 - 49,999) GENERAL SERVICE 2	(50,000 - 249,999) GENERAL SERVICE 3
1	RATE BASE	563,599,434	201,521,967	316,386	609,621	772,866	16,232,944	71,766,418	105,369,940	55,358,310
2	ATTRITION	0	0	0	0	0	0	0	0	0
3	O&M	72,608,899	37,953,483	74,879	45,628	182,335	2,815,408	8,366,966	9,816,441	4,563,321
4	DEPRECIATION	41,967,130	15,162,217	24,054	44,929	58,758	1,219,598	5,334,068	7,795,022	4,086,157
5	AMORTIZATION EXPENSES	1,837,603	285,003	0	2,545	0	26,090	219,128	387,504	219,957
6	TAXES OTHER THAN INCOME - OTHER	9,778,750	3,532,944	5,605	10,469	13,691	284,178	1,242,890	1,816,316	952,114
7	TAXES OTHER THAN INCOME - REV. REL.	1,045,183	417,414	709	990	1,840	33,936	132,266	182,522	92,951
8	GAIN ON SALE OF PROPERTY	(480,321)	(434,217)	(1,015)	(89)	(1,123)	(14,781)	(18,895)	(8,597)	(1,173)
9	RETURN	50,060,255	17,899,665	28,102	54,148	68,648	1,441,849	6,374,466	9,359,211	4,917,058
10	INCOME TAXES TOTAL	19,576,718	6,999,898	10,990	21,175	26,846	563,854	2,492,818	3,660,042	1,922,880
11	REVENUE CREDITED TO COS:	(8,246,215)	(6,675,842)	(15,607)	(1,578)	(19,842)	(261,200)	(333,897)	(151,910)	(20,736)
12	TOTAL COST - CUSTOMER	85,752,127	56,786,031	127,008	17,035	329,313	4,432,995	9,886,342	8,285,850	2,796,196
13	TOTAL COST - CAPACITY	101,350,692	17,937,121	0	160,192	0	1,642,000	13,791,202	24,388,180	13,843,382
14	TOTAL COST - COMMODITY	0	0	0	0	0	0	0	0	0
15	TOTAL COST - REVENUE	1,045,183	417,414	709	990	1,840	33,936	132,266	182,522	92,951
16	NO. OF CUSTOMERS	338,795	306,275	716	63	792	10,426	13,328	6,064	828
17	PEAK MONTH - JANUARY SALES	85,557,629	12,401,125	0	82,171	0	944,291	7,920,164	13,764,298	7,371,755
18	ANNUAL SALES	1,081,229,664	61,965,936	0	901,552	0	8,296,450	65,430,833	124,454,784	74,743,912

SUPPORTING SCHEDULES: H-2 p.10-11

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: D. YARDLEY

SUMMARY

LINE NO.	SUMMARY	TOTAL	(250,000 - 499,999) GENERAL SERVICE 4	(500,000 +) 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	NATURAL GAS VEHICLE SALES	WHOLESALE SERVICE	SPECIAL CONTRACTS
1	RATE BASE	563,599,434	28,928,126	27,083,673	12,326,283	13,801,909	5,267,763	352,999	931,076	22,959,152
2	ATTRITION	0	0	0	0	0	0	0	0	0
3	O&M	72,608,899	2,162,191	2,114,237	979,791	1,548,460	222,272	34,220	62,219	1,667,050
4	DEPRECIATION	41,967,130	2,131,744	1,998,246	909,588	1,018,711	390,612	26,189	68,698	1,698,538
5	AMORTIZATION EXPENSES	1,837,603	121,268	185,926	82,926	152,805	0	1,163	3,748	149,539
6	TAXES OTHER THAN INCOME - OTHER	9,778,750	496,717	465,611	211,943	237,370	91,016	6,102	16,007	395,776
7	TAXES OTHER THAN INCOME - REV. REL.	1,045,183	47,387	43,390	20,073	25,564	7,255	619	1,483	36,785
8	GAIN ON SALE OF PROPERTY	(480,321)	(174)	(147)	(37)	(20)	(4)	(21)	(16)	(11)
9	RETURN	50,060,255	2,569,466	2,405,637	1,094,850	1,225,919	467,895	31,354	82,700	2,039,287
10	INCOME TAXES TOTAL	19,576,718	1,004,823	940,756	428,155	479,412	182,977	12,261	32,341	797,490
11	REVENUE CREDITED TO COS:	(8,246,215)	(3,081)	(342,904)	(113,862)	(86,417)	(56,104)	(376)	(276)	(162,584)
12	TOTAL COST - CUSTOMER	85,752,127	850,769	288,748	217,774	375,906	412,632	37,875	29,551	878,303
13	TOTAL COST - CAPACITY	101,350,692	7,632,183	7,478,615	3,375,579	4,200,333	886,033	73,219	235,872	5,706,782
14	TOTAL COST - COMMODITY	0	0	0	0	0	0	0	0	0
15	TOTAL COST - REVENUE	1,045,183	47,387	43,390	20,073	25,564	7,255	619	1,483	36,785
16	NO. OF CUSTOMERS	338,795	123	104	26	14	3	15	11	8
17	PEAK MONTH - JANUARY SALES	85,557,629	3,888,600	6,027,183	4,256,557	12,241,374	6,402,662	36,175	99,745	10,121,528
18	ANNUAL SALES	1,081,229,664	43,269,635	64,790,915	48,728,719	134,464,513	152,002,324	428,668	1,582,430	300,168,992

SUPPORTING SCHEDULES: H-2 p.10-11

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: D. YARDLEY

REVENUE DEFICIENCY

LINE NO.	TOTAL	RESIDENTIAL SERVICE	RESIDENTIAL GENERATOR	COMMERCIAL STREET LIGHTING	COMMERCIAL GENERATOR	(1 - 1,999) SMALL GENERAL SERVICE	(2,000 - 9,999) GENERAL SERVICE 1	(10,000 - 49,999) GENERAL SERVICE 2	(50,000 - 249,999) GENERAL SERVICE 3	
1	CUSTOMER COSTS	85,752,127	56,786,031	127,008	17,035	329,313	4,432,995	9,886,342	8,285,850	2,796,196
2	CAPACITY COSTS	101,350,692	17,937,121	0	160,192	0	1,642,000	13,791,202	24,388,180	13,843,382
3	COMMODITY COSTS	0	0	0	0	0	0	0	0	0
4	REVENUE COSTS	1,045,183	417,414	709	990	1,840	33,936	132,266	182,522	92,951
5	TOTAL	188,148,002	75,140,566	127,717	178,218	331,153	6,108,931	23,809,809	32,856,551	16,732,528
6	less:REVENUE AT PRESENT RATES	162,581,427	59,391,044	153,109	115,660	262,976	5,046,880	20,534,619	30,498,072	15,303,329
7	(in the projected test year)									
8	equals: GAS SALES REVENUE DEFICIENCY	25,586,576	15,749,522	(25,392)	62,558	68,177	1,062,050	3,275,190	2,358,479	1,429,199
9	plus:DEFICIENCY IN OTHER OPER. REV.	901,517	916,148	2,142	(33)	(418)	(5,499)	(7,029)	(3,198)	(437)
10	equals:TOTAL BASE-REVENUE DEFICIENCY	26,488,092	16,665,671	(23,250)	62,524	67,760	1,056,552	3,268,161	2,355,281	1,428,763
11	UNIT COSTS:									
12	Customer	21.092	15.451	14.782	22.533	34.650	35.432	61.815	113.873	281.520
13	Capacity	1.185	1.446	0.000	1.949	0.000	1.739	1.741	1.772	1.878
14	Commodity	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

SCHEDULE H-1

COST OF SERVICE

PAGE 4 OF 13

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: D. YARDLEY

REVENUE DEFICIENCY

LINE NO.	TOTAL	(250,000 - 499,999)	(500,000 +)	(1,000,000 - 3,999,999)	(4,000,000 - 50,000,000)	(50,000,000 +)	NATURAL GAS VEHICLE SALES	WHOLESALE SERVICE	SPECIAL CONTRACTS	
		GENERAL SERVICE 4	GENERAL SERVICE 5	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME				
1	CUSTOMER COSTS	85,752,127	850,769	288,748	217,774	375,906	412,632	37,875	29,551	878,303
2	CAPACITY COSTS	101,350,692	7,632,183	7,478,615	3,375,579	4,200,333	886,033	73,219	235,872	5,706,782
3	COMMODITY COSTS	0	0	0	0	0	0	0	0	0
4	REVENUE COSTS	1,045,183	47,387	43,390	20,073	25,564	7,255	619	1,483	36,785
5	TOTAL	188,148,002	8,530,340	7,810,753	3,613,427	4,601,802	1,305,919	111,513	266,905	6,621,870
6	less: REVENUE AT PRESENT RATES	162,561,427	7,839,571	6,691,956	3,568,425	4,773,640	1,531,163	66,369	228,759	6,555,855
7	(in the projected test year)									
8	equals: GAS SALES REVENUE DEFICIENCY	25,586,576	690,769	1,118,797	45,002	(171,838)	(225,244)	45,144	38,147	68,015
9	plus: DEFICIENCY IN OTHER OPER. REV.	901,517	(65)	(55)	(14)	(7)	(2)	(8)	(6)	(4)
10	equals: TOTAL BASE-REVENUE DEFICIENCY	26,488,092	690,704	1,118,742	44,988	(171,845)	(225,246)	45,136	38,141	66,011
11	UNIT COSTS:									
12	Customer	21.092	576.402	232.486	697.994	2237.534	11461.995	209.304	223.869	9148.986
13	Capacity	1.185	1.963	1.241	0.793	0.343	0.138	2.024	2.365	0.564
14	Commodity	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

SUPPORTING SCHEDULES: E-1 p.2, H-2 p.8-9

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: D. YARDLEY

RATE OF RETURN BY CLASS
 PRESENT RATES

LINE NO.	TOTAL	RESIDENTIAL SERVICE	RESIDENTIAL GENERATOR	COMMERCIAL STREET LIGHTING	COMMERCIAL GENERATOR	(1 - 1,000) SMALL GENERAL SERVICE	(2,000 - 9,999) GENERAL SERVICE 1	(10,000 - 49,999) GENERAL SERVICE 2	(50,000 - 249,999) GENERAL SERVICE 3	
1	REVENUES: (projected test year)									
2	Gas Sales (due to growth)	162,561,427	59,391,044	153,109	115,660	262,976	5,046,880	20,534,619	30,498,072	15,303,329
3	Other Operating Revenue	7,344,698	5,759,694	13,465	1,612	20,259	266,699	340,926	155,108	21,173
4	Total	169,906,125	65,150,737	166,574	117,272	283,235	5,313,579	20,875,545	30,653,180	15,324,502
5	EXPENSES:									
6	Purchased Gas Cost	0	0	0	0	0	0	0	0	0
7	O&M Expenses	72,608,899	37,953,483	74,879	45,628	182,335	2,815,408	8,366,966	9,816,441	4,563,321
8	Depreciation Expenses	41,967,130	15,162,217	24,054	44,929	58,758	1,219,598	5,334,068	7,795,022	4,086,157
9	Amortization Expenses	1,837,603	285,003	0	2,545	0	26,090	219,128	387,504	219,957
10	Taxes Other Than Income—Fixed	9,778,750	3,532,944	5,605	10,469	13,691	284,178	1,242,890	1,816,316	952,114
11	Taxes Other Than Income—Revenue	1,045,183	417,414	709	990	1,840	33,936	132,266	182,522	92,951
12	Gain on Sale of Property	(480,321)	(434,217)	(1,015)	(89)	(1,123)	(14,781)	(18,895)	(8,597)	(1,173)
13	Total Expenses excl. Income Taxes	126,757,244	56,916,844	104,232	104,473	255,501	4,364,428	15,276,423	19,989,208	9,913,327
14	INCOME TAXES:	9,204,185	3,291,070	5,167	9,956	12,622	265,101	1,172,023	1,720,804	904,061
15	NET OPERATING INCOME:	33,944,696	4,942,822	57,175	2,843	15,112	684,050	4,427,100	8,943,167	4,507,114
16	RATE BASE:	563,599,434	201,521,967	316,386	609,621	772,866	16,232,944	71,766,418	105,369,940	55,358,310
17	RATE OF RETURN	6.02%	2.45%	18.07%	0.47%	1.96%	4.21%	6.17%	8.49%	8.14%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: D. YARDLEY

RATE OF RETURN BY CLASS
 PRESENT RATES

LINE NO.	TOTAL	(250,000 - 499,999) GENERAL SERVICE 4	(500,000 +) 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	NATURAL GAS VEHICLE SALES	WHOLESALE SERVICE	SPECIAL CONTRACTS	
1	REVENUES: (projected test year)									
2	162,561,427	7,839,571	6,691,956	3,568,425	4,773,640	1,531,163	66,369	228,759	6,555,855	
3	7,344,698	3,146	342,958	113,876	86,425	56,105	384	281	162,588	
4	169,906,125	7,842,717	7,034,914	3,682,301	4,860,065	1,587,269	66,753	229,040	6,718,443	
5	EXPENSES:									
6	0	0	0	0	0	0	0	0	0	
7	72,608,899	2,162,191	2,114,237	979,791	1,548,460	222,272	34,220	62,219	1,667,050	
8	41,967,130	2,131,744	1,998,246	909,588	1,018,711	390,612	26,189	68,698	1,698,538	
9	1,837,603	121,268	185,926	82,926	152,805	0	1,163	3,748	149,539	
10	9,778,750	496,717	465,611	211,943	237,370	91,016	6,102	16,007	395,776	
11	1,045,183	47,387	43,390	20,073	25,564	7,255	619	1,483	36,785	
12	(480,321)	(174)	(147)	(37)	(20)	(4)	(21)	(16)	(11)	
13	126,757,244	4,959,132	4,807,264	2,204,283	2,982,889	711,151	68,274	152,139	3,947,677	
14	9,204,185	472,427	442,306	201,301	225,400	86,028	5,765	15,205	374,948	
15	33,944,696	2,411,157	1,785,345	1,276,716	1,651,776	790,090	(7,285)	61,695	2,395,818	
16	563,599,434	28,928,126	27,083,673	12,326,283	13,801,909	5,267,763	352,999	931,076	22,959,152	
17	6.02%	8.33%	6.59%	10.36%	11.97%	15.00%	-2.06%	6.63%	10.44%	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: D. YARDLEY

RATE OF RETURN BY CLASS
 PROPOSED RATES

LINE NO.	TOTAL	RESIDENTIAL SERVICE	RESIDENTIAL GENERATOR	COMMERCIAL STREET LIGHTING	COMMERCIAL GENERATOR	(1 - 1,999) SMALL GENERAL SERVICE	(2,000 - 9,999) GENERAL SERVICE 1	(10,000 - 49,999) GENERAL SERVICE 2	(50,000 - 249,999) GENERAL SERVICE 3	
1	REVENUES:									
2	Gas Sales	188,148,003	75,096,443	171,840	178,218	332,640	6,108,931	23,809,809	33,902,764	17,282,474
3	Other Operating Revenue	8,246,215	6,675,842	15,607	1,578	19,842	261,200	333,897	151,910	20,736
4	Total	196,394,218	81,772,285	187,447	179,796	352,482	6,370,131	24,143,707	34,054,674	17,303,211
5	EXPENSES:									
6	Purchased Gas Cost	0	0	0	0	0	0	0	0	0
7	O&M Expenses	72,608,899	37,953,483	74,879	45,828	182,335	2,815,408	8,366,966	9,816,441	4,563,321
8	Depreciation Expenses	41,967,130	15,162,217	24,054	44,929	58,758	1,219,598	5,334,068	7,795,022	4,086,157
9	Amortization Expenses	1,837,603	285,003	0	2,545	0	26,090	219,128	387,504	219,957
10	Taxes Other Than Income—Fixed	9,778,750	3,532,944	5,605	10,469	13,691	284,178	1,242,890	1,816,316	952,114
11	Taxes Other Than Income—Revenue	1,045,183	417,414	709	990	1,840	33,936	132,266	182,522	92,951
12	Gain on Sale of Property	(480,321)	(434,217)	(1,015)	(89)	(1,123)	(14,781)	(18,895)	(8,597)	(1,173)
13	Total Expenses excl. Income Taxes	126,757,244	56,916,844	104,232	104,473	255,501	4,364,428	15,276,423	19,989,208	9,913,327
14	PRE TAX NOI:	69,636,974	24,855,441	83,214	75,323	96,980	2,005,703	8,867,284	14,065,466	7,389,884
15	INCOME TAXES:	19,576,718	6,999,898	10,990	21,175	26,846	563,854	2,492,818	3,660,042	1,922,880
16	NET OPERATING INCOME:	50,060,256	17,855,542	72,225	54,148	70,135	1,441,849	6,374,466	10,405,424	5,467,004
17	RATE BASE:	563,599,434	201,521,967	316,386	609,621	772,866	16,232,944	71,766,418	105,369,940	55,358,310
18	RATE OF RETURN	8.88%	8.86%	22.83%	8.88%	9.07%	8.88%	8.88%	9.88%	9.88%

SUPPORTING SCHEDULES: E-1 p.3, H-1 p.9-12

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: D. YARDLEY

RATE OF RETURN BY CLASS
 PROPOSED RATES

LINE NO.	TOTAL	(250,000 - 499,999)	(500,000 +)	(1,000,000 - 3,999,999)	(4,000,000 - 50,000,000)	(50,000,000 +)	NATURAL GAS VEHICLE SALES	WHOLESALE SERVICE	SPECIAL CONTRACTS	
		GENERAL SERVICE 4	GENERAL SERVICE 5	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME				
REVENUES:										
1	Gas Sales	188,148,003	7,021,274	7,810,753	3,613,427	4,601,802	1,305,919	88,945	266,905	6,555,859
3	Other Operating Revenue	8,246,215	3,081	342,904	113,862	86,417	56,104	376	276	162,584
4	Total	196,394,218	7,024,355	8,153,656	3,727,289	4,688,219	1,362,023	89,321	267,181	6,718,443
EXPENSES:										
6	Purchased Gas Cost	0	0	0	0	0	0	0	0	0
7	O&M Expenses	72,608,899	2,162,191	2,114,237	979,791	1,548,460	222,272	34,220	62,219	1,667,050
8	Depreciation Expenses	41,967,130	2,131,744	1,998,246	909,588	1,018,711	390,612	26,189	68,698	1,698,538
9	Amortization Expenses	1,837,603	121,268	185,926	82,926	152,805	0	1,163	3,748	149,539
10	Taxes Other Than Income--Fixed	9,778,750	496,717	465,611	211,943	237,370	91,016	6,102	16,007	395,776
11	Taxes Other Than Income--Revenue	1,045,183	47,387	43,390	20,073	25,564	7,255	619	1,483	36,785
12	Gain on Sale of Property	(480,321)	(174)	(147)	(37)	(20)	(4)	(21)	(16)	(11)
13	Total Expenses excl. Income Taxes	126,757,244	4,959,132	4,807,264	2,204,283	2,982,889	711,151	68,274	152,139	3,947,677
14	PRE TAX NOI:	69,636,974	2,065,223	3,346,393	1,523,006	1,705,330	650,872	21,048	115,041	2,770,766
15	INCOME TAXES:	19,576,718	1,004,823	940,756	428,155	479,412	182,977	12,261	32,341	797,490
16	NET OPERATING INCOME:	50,060,256	1,060,400	2,405,637	1,094,850	1,225,919	467,895	8,786	82,700	1,973,276
17	RATE BASE:	563,599,434	28,928,126	27,083,673	12,326,283	13,801,909	5,267,763	352,999	931,076	22,959,152
18	RATE OF RETURN	8.88%	3.67%	8.88%	8.88%	8.88%	8.88%	2.49%	8.88%	8.59%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: D. YARDLEY

SUMMARY

LINE NO.	TOTAL	RESIDENTIAL SERVICE	RESIDENTIAL GENERATOR	COMMERCIAL STREET LIGHTING	COMMERCIAL GENERATOR	(1 - 1,999) SMALL GENERAL SERVICE	(2,000 - 9,999) GENERAL SERVICE 1	(10,000 - 49,999) GENERAL SERVICE 2	(50,000 - 249,999) GENERAL SERVICE 3	
1	PRESENT RATES (Projected Test Year)									
2	GAS SALES (due to growth)	162,561,427	59,391,044	153,109	115,660	262,976	5,046,880	20,534,619	30,498,072	15,303,329
3	OTHER OPERATING REVENUE	7,344,698	5,759,694	13,465	1,612	20,259	266,899	340,926	155,108	21,173
4	TOTAL	169,906,125	65,150,737	166,574	117,272	283,235	5,313,579	20,875,545	30,653,180	15,324,502
5	RATE OF RETURN	6.02%	2.45%	18.07%	0.47%	1.96%	4.21%	6.17%	8.49%	8.14%
6	INDEX	1.00	0.41	3.00	0.08	0.32	0.70	1.02	1.41	1.35
7	PROPOSED RATES									
8	GAS SALES	188,148,003	75,096,443	171,840	178,218	332,840	6,108,931	23,809,809	33,902,764	17,282,474
9	OTHER OPERATING REVENUE	8,246,215	6,675,842	15,607	1,578	19,842	261,200	333,897	151,910	20,736
10	TOTAL	196,394,218	81,772,285	187,447	179,796	352,482	6,370,131	24,143,707	34,054,674	17,303,211
11	TOTAL REVENUE INCREASE	26,488,094	16,621,548	20,872	62,524	69,247	1,056,552	3,268,161	3,401,494	1,978,709
12	PERCENT INCREASE	15.59%	25.51%	12.53%	53.32%	24.45%	19.88%	15.66%	11.10%	12.91%
13	RATE OF RETURN	8.88%	8.86%	22.83%	8.88%	9.07%	8.88%	8.88%	9.88%	9.88%
14	INDEX	1.00	1.00	2.57	1.00	1.02	1.00	1.00	1.11	1.11

SUPPORTING SCHEDULES: H-1 p.5-8

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: D. YARDLEY

SUMMARY

LINE NO.	TOTAL	(250,000 - 499,999) GENERAL SERVICE 4	(500,000 +) 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	NATURAL GAS VEHICLE SALES	WHOLESALE SERVICE	SPECIAL CONTRACTS	
1	PRESENT RATES (Projected Test Year)									
2	GAS SALES (due to growth)	162,561,427	7,839,571	6,691,956	3,568,425	4,773,640	1,531,163	66,369	228,759	6,555,855
3	OTHER OPERATING REVENUE	7,344,698	3,146	342,958	113,876	86,425	56,105	384	281	162,588
4	TOTAL	169,906,125	7,842,717	7,034,914	3,682,301	4,860,065	1,587,269	66,753	229,040	6,718,443
5	RATE OF RETURN	6.02%	8.33%	6.59%	10.36%	11.97%	15.00%	-2.06%	6.63%	10.44%
6	INDEX	1.00	1.38	1.09	1.72	1.99	2.49	-0.34	1.10	1.73
7	PROPOSED RATES									
8	GAS SALES	188,148,003	7,021,274	7,810,753	3,613,427	4,601,802	1,305,919	88,945	266,905	6,555,859
9	OTHER OPERATING REVENUE	8,246,215	3,081	342,904	113,862	86,417	56,104	376	276	162,584
10	TOTAL	196,394,218	7,024,355	8,153,656	3,727,289	4,688,219	1,362,023	89,321	267,181	6,718,443
11	TOTAL REVENUE INCREASE	26,488,094	(818,362)	1,118,742	44,988	(171,845)	(225,246)	22,568	38,141	0
12	PERCENT INCREASE	15.59%	-10.43%	15.90%	1.22%	-3.54%	-14.19%	33.81%	16.65%	0.00%
13	RATE OF RETURN	8.88%	3.67%	8.88%	8.88%	8.88%	8.88%	2.49%	8.88%	8.59%
14	INDEX	1.00	0.41	1.00	1.00	1.00	1.00	0.28	1.00	0.97

SCHEDULE H-1

COST OF SERVICE

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: D. YARDLEY

RATE DESIGN

LINE NO.	TOTAL	RESIDENTIAL SERVICE	RESIDENTIAL GENERATOR	COMMERCIAL STREET LIGHTING	COMMERCIAL GENERATOR	(1 - 1,999) SMALL GENERAL SERVICE	(2,000 - 9,999) GENERAL SERVICE 1	(10,000 - 49,999) GENERAL SERVICE 2	(50,000 - 249,999) GENERAL SERVICE 3
1	196,394,218	81,772,285	187,447	179,796	352,482	6,370,131	24,143,707	34,054,674	17,303,211
2	8,246,215	6,675,842	15,607	1,578	19,842	261,200	333,897	151,910	20,736
3									
4		(See lines 6-11 below)	\$20.00	\$0.00	\$35.00	\$25.00	\$35.00	\$50.00	\$150.00
5	4,065,537	3,675,289	8,592	756	9,504	125,113	159,942	72,768	9,931
6		924,113							
7		\$ 12.00							
8		1,900,911							
9		\$ 15.00							
10		850,271							
11		\$ 20.00							
12		2.50%	0.00%	0.00%	0.00%	1.25%	3.33%	2.86%	0.00%
13	70,181,935	55,193,230	171,840	0	332,640	3,088,727	5,411,558	3,534,342	1,489,598
14	0	0	0	0	0	0	0	0	0
15	117,966,069	19,903,213	0	178,218	0	3,020,204	18,398,252	30,407,868	15,813,611
16	1,081,229,664	61,965,936	0	901,552	0	8,296,450	65,430,833	124,454,784	74,743,912
17		0.32119604	-	0.19767876	-	0.36403563	0.28118627	0.24432864	0.21157056
18		0.32120	0.00000	0.19768	0.00000	0.36404	0.28119	0.24433	0.21157
19		19,903,459	0	178,219	0	3,020,240	18,398,496	30,408,037	15,813,569
20		0	0	0	0	0	0	(39,448)	(20,735)
21	117,966,625	19,903,459	0	178,219	0	3,020,240	18,398,496	30,368,592	15,792,834
22									
23		\$12.00, \$15.00, \$20.00	\$20.00	\$0.00	\$35.00	\$25.00	\$35.00	\$50.00	\$150.00
24									
25		32.120	0.000	19.768	0.000	36.404	28.119	24.433	21.157
26		117.955	117.955	111.710	111.710	111.710	111.710	111.710	111.710
27		150.075	117.955	131.478	111.710	148.114	139.829	136.143	132.867
28									
29		\$10.00	\$17.82	\$0.00	\$27.67	\$20.00	\$30.00	\$35.00	\$45.00
30									
31		37.667	0.000	12.828	0.000	26.955	23.045	22.267	19.533
32		117.955	117.955	111.710	111.710	111.710	111.710	111.710	111.710
33		155.622	117.955	124.539	111.710	138.665	134.755	133.977	131.243

SUPPORTING SCHEDULES: E-2, H-1 p.7-8

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: D. YARDLEY

RATE DESIGN

LINE NO.	TOTAL	(250,000 - 499,999) GENERAL SERVICE 4	(500,000 +) 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	NATURAL GAS VEHICLE SALES	WHOLESALE SERVICE	SPECIAL CONTRACTS	
1	PROPOSED TOTAL TARGET REVENUES	196,394,218	7,024,355	8,153,656	3,727,289	4,688,219	1,362,023	89,321	267,181	6,718,443
2	LESS: OTHER OPERATING REVENUE	8,246,215	3,081	342,904	113,862	86,417	56,104	376	276	162,584
3	LESS: CUSTOMER CHARGE REVENUES									
4	PROPOSED CUSTOMER CHARGES		\$250.00	\$300.00	\$300.00	\$475.00	\$475.00	\$45.00	\$150.00	\$0.00
5	NUMBER OF BILLS	4,065,537	1,476	1,242	312	168	36	180	132	96
6	Residential Bills (0-99 annual therms)									
7	Residential Customer Charge (0-99 annual therms)									
8	Residential Bills (100-249 annual therms)									
9	Residential Customer Charge (100-249 annual therms)									
10	Residential Bills (250+ annual therms)									
11	Residential Customer Charge (250+ annual therms)									
12	PRORATED PERCENTAGE OF BILLS		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	CUST. CHARGE REV. BY RATE CLASS	70,181,935	369,000	372,600	93,600	79,800	17,100	8,100	19,800	0
14	LESS: OTHER NON-THERM-RATE REV.	0	0	0	0	0	0	0	0	0
15	EQUALS: PER-THERM TARGET REVENUE	117,966,069	6,652,274	7,438,153	3,519,827	4,522,002	1,288,819	80,845	247,105	6,555,859
16	DIVIDED BY: NUMBER OF THERMS	1,081,229,664	43,269,635	64,790,915	48,728,719	134,464,513	152,002,324	428,668	1,582,430	
17	BASE RATE PER-THERM (UNROUNDED)		0.15374000	0.11480240	0.07223310	0.03362971	0.00847894	0.18859649	0.15615556	
18	BASE RATE PER-THERM (ROUNDED)		0.15374	0.11480	0.07223	0.03363	0.00848	0.18860	0.15616	
19	PER-THERM-RATE REVENUE (ROUNDED)		6,652,274	7,437,997	3,519,675	4,522,042	1,288,980	80,847	247,112	6,555,859
20	REVENUE Reductions		0	0	0	0	0	0	0	0
21	NET PER-THERM REVENUE (ROUNDED)	117,966,625	6,652,274	7,437,997	3,519,675	4,522,042	1,288,980	80,847	247,112	6,555,859
22	SUMMARY: PROPOSED TARIFF RATES									
23	CUSTOMER CHARGES		\$250.00	\$300.00	\$300.00	\$475.00	\$475.00	\$45.00	\$150.00	
24	PER THERM CHARGES									
25	NON-GAS (CENTS PER THERM)		15.374	11.480	7.223	3.363	0.848	18.860	15.616	
26	PURCHASED GAS ADJUSTMENT		111.710	111.710	111.710	111.710	111.710	111.710	108.854	
27	TOTAL (INCLUDING PGA)		127.084	123.190	118.933	115.073	112.558	130.570	124.470	
28	SUMMARY: PRESENT TARIFF RATES									
29	CUSTOMER CHARGES		\$85.00	\$150.00	\$150.00	\$225.00	\$225.00	\$35.00	\$100.00	
30	PER THERM CHARGES									
31	NON-GAS (CENTS PER THERM)		17.828	10.041	7.227	3.522	1.002	14.013	13.622	
32	PURCHASED GAS ADJUSTMENT		111.710	111.710	111.710	111.710	111.710	111.710	108.854	
33	TOTAL (INCLUDING PGA)		129.538	121.751	118.937	115.232	112.712	125.723	122.476	

SUPPORTING SCHEDULES: E-2, H-1 p.7-8

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: D. YARDLEY

SUMMARY

LINE NO.		PRESENT REVENUE		PROPOSED REVENUE	
1	SERVICE CHARGES - PGS				
2	CONNECTION CHARGE-RESIDENTIAL	\$35.00	\$ 1,284,801	\$50.00	\$ 1,835,430
3	CONNECTION CHARGE-COMMERCIAL	\$75.00	\$ 182,886	\$70.00	\$ 158,501
4	RECONNECTION CHARGE-RESIDENTIAL	\$60.00	\$ 1,059,993	\$70.00	\$ 1,236,658
5	RECONNECTION CHARGE-COMMERCIAL	\$100.00	\$ 99,124	\$90.00	\$ 89,212
6	COLLECTION IN LIEU OF DISCONNECT	\$20.00	\$ 1,385,569	\$20.00	\$ 1,385,569
7	CHANGE OF ACCOUNT	\$20.00	\$ 436,452	\$28.00	\$ 611,033
8	RETURN CHECK CHARGE	5% or \$25	\$ 91,903	5% or \$25	\$ 91,903
9	IT ADMINISTRATION CHARGE	\$144.00	\$ 508,000	\$148.00	\$ 508,000
10	POOL MANAGER CHARGES	\$142+\$0.91 per acct	\$ 176,356	\$142+\$0.91 per acct	\$ 174,094
11	FORFEITED DISCOUNTS	Varies	\$ 862,217	Varies	\$ 862,217
12	OTHER REVENUE (RENT)	Varies	\$ 367,614	Varies	\$ 367,614
13	TEMPORARY DISCONNECT CHARGE	\$25.00	\$ 65,755	\$20.00	\$ 52,604
14	FAILED TRIP CHARGE	\$15.00	\$ 74,028	\$25.00	\$ 123,380
15	TOTAL		<u>\$ 6,594,698</u>		<u>\$ 7,496,215</u>

SUPPORTING SCHEDULES: E-1 p.3, E-3

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: D. YARDLEY

SUMMARY

LINE NO.	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE
1	SUMMARY:				
2	-	-	-	-	-
3	O&M	72,608,899	51,839,949	20,768,950	-
4	DEPRECIATION	41,967,130	14,918,017	27,049,113	-
5	AMORTIZATION OF OTHER GAS PLANT	1,040,979	-	1,040,979	-
6	AMORTIZATION OF ENVIRONMENTAL	640,000	-	640,000	-
7	AMORTIZATION OF LIMITED TERM INVESTMENT	-	-	-	-
8	AMORTIZATION OF ACQUISITION ADJUSTMENT	156,624	-	156,624	-
9	AMORTIZATION OF CONVERSION COSTS	-	-	-	-
10	TAXES OTHER THAN INCOME TAXES	10,823,933	3,476,043	6,302,707	1,045,183
11	GAIN ON SALE OF PROPERTY	(480,321)	(480,321)	-	-
12	RETURN	50,060,255	17,428,867	32,631,388	-
13	INCOME TAXES	19,576,718	6,815,786	12,760,931	-
14	REVENUE CREDITED TO COST OF SERVICE	(8,246,215)	(8,246,215)	-	-
15	TOTAL COST OF SERVICE	196,394,217	93,998,342	101,350,692	1,045,183
16	RATE BASE	563,589,434	196,221,527	367,377,907	-
17	KNOWN DIRECT & SPECIAL ASSIGNMENTS:				
18	<u>RATE BASE ITEMS(PLANT-ACC.DEPR):</u>				
19	381-382 METERS	52,392,756	52,392,756	-	-
20	383-384 HOUSE REGULATORS	16,073,220	16,073,220	-	-
21	385 INDUSTRIAL MEAS.& REG.EQ.	5,665,905	5,665,905	-	-
22	376 MAINS	320,764,179	-	320,764,179	-
23	380 SERVICES	110,383,151	110,383,151	-	-
24	378 MEAS.& REG.STA.EQ.-GEN.	4,718,680	-	4,718,680	-
25	<u>O & M ITEMS</u>				
26	892 MAINT. OF SERVICES	630,097	630,097	-	-
27	876 MEAS.& REG.STA.EQ.IND.	(4,062)	(4,062)	-	-
28	878 METER & HOUSE REG.	3,093,304	3,093,304	-	-
29	890 MAINT.OF MEAS.& REG.STA.EQ.-IND.	459,123	459,123	-	-
30	893 MAINT.OF METERS AND HOUSE REG.	457,928	457,928	-	-
31	874 MAINS AND SERVICES	6,596,578	1,860,825	4,735,753	-
32	887 MAINT. OF MAINS	2,522,844	-	2,522,844	-
33	904 UNCOLLECTIBLE ACCOUNTS	849,420	849,420	-	-
34	911-916 SALES EXPENSE	6,223,067	6,223,067	-	-

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: D. YARDLEY

DEVELOPMENT OF ALLOCATION FACTORS

LINE NO.	TOTAL	RESIDENTIAL SERVICE	RESIDENTIAL GENERATOR	COMMERCIAL STREET LIGHTING	COMMERCIAL GENERATOR	(1 - 1,999) SMALL GENERAL SERVICE	(2,000 - 9,999) GENERAL SERVICE 1	(10,000 - 49,999) GENERAL SERVICE 2	(50,000 - 249,999) GENERAL SERVICE 3	
1 CUSTOMER COSTS										
2	No. of Customers	338,795	306,275	716	63	792	10,426	13,328	6,064	828
3	Weighting		1.00	1.00	0.67	2.21	2.21	3.55	5.74	11.70
4	Weighted No. of Customers	428,404	306,275	716	42	1,749	23,025	47,250	34,808	9,682
5	Allocation Factor	100.00%	71.49%	0.17%	0.01%	0.41%	5.37%	11.03%	8.13%	2.26%
6	Weighted No. of Customers - (No Direct Assignment)	427,263	306,275	716	42	1,749	23,025	47,250	34,808	9,682
7	Allocation Factor	100.00%	71.68%	0.17%	0.01%	0.41%	5.39%	11.06%	8.15%	2.27%
8 CAPACITY COSTS										
9	Peak & Avg. Month Sales Vol.(therms)	150,893,509	17,613,311	-	157,301	-	1,612,358	13,542,236	23,947,913	13,593,474
10	Allocation Factor	100.00%	11.67%	0.00%	0.10%	0.00%	1.07%	8.97%	15.87%	9.01%
11	Peak & Avg. Month Sales Vol. - No Direct Connect	113,564,727	17,613,311	-	157,301	-	1,612,358	13,542,236	23,947,913	13,593,474
12	Allocation Factor	100.00%	15.51%	0.00%	0.14%	0.00%	1.42%	11.92%	21.09%	11.97%
13	Small and Medium Customer Peak & Avg. Month Sale	94,879,716	17,613,311	-	157,301	-	1,612,358	13,542,236	23,947,913	13,593,474
14	Allocation Factor	100.00%	18.56%	0.00%	0.17%	0.00%	1.70%	14.27%	25.24%	14.33%
15	Small Customer Peak & Avg. Month Sales Vol.(therms)	78,264,507	17,613,311	-	157,301	-	1,612,358	13,542,236	23,947,913	13,593,474
16	Allocation Factor	100.00%	22.50%	0.00%	0.20%	0.00%	2.06%	17.30%	30.60%	17.37%
17	Industrial Measuring and Regulating	5,665,905	-	-	-	-	-	-	-	-
18	Allocation Factor	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
19	Existing Revenues (After Reclassification)	162,561,427	59,391,044	153,109	115,660	262,976	5,046,880	20,534,619	30,498,072	15,303,329
20	Allocation Factor	100.00%	36.53%	0.09%	0.07%	0.16%	3.10%	12.63%	18.76%	9.41%
21	Sales Expense	6,223,067	2,489,227	-	9,731	-	89,550	706,248	1,343,341	806,772
22	Allocation Factor	100.00%	40.00%	0.00%	0.16%	0.00%	1.44%	11.35%	21.59%	12.96%
23 COMMODITY COSTS										
24	Annual Therms (After Reclassification)	1,081,229,664	61,965,936	-	901,552	-	8,296,450	65,430,833	124,454,784	74,743,912
25	Allocation Factors	100.00%	5.73%	0.00%	0.08%	0.00%	0.77%	6.05%	11.51%	6.91%
26 REVENUE-RELATED COSTS										
27	Revenue Assessments	941,127	375,857	639	891	1,656	30,557	119,098	164,350	83,697
28	Allocation Factors	100.00%	39.94%	0.07%	0.09%	0.18%	3.25%	12.65%	17.46%	8.89%

SUPPORTING SCHEDULES: E-4, E-7

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: D. YARDLEY

DEVELOPMENT OF ALLOCATION FACTORS

LINE NO.	TOTAL	(250,000 - 499,999) GENERAL SERVICE 4	(500,000 +) 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	NATURAL GAS VEHICLE SALES	WHOLESALE SERVICE	SPECIAL CONTRACTS	
1	CUSTOMER COSTS									
2	No. of Customers	338,795	123	104	26	14	3	15	11	8
3	Weighting		14.10	16.00	16.00	25.56	33.42	12.50	12.50	33.42
4	Weighted No. of Customers	428,404	1,735	1,656	416	358	100	187	137	267
5	Allocation Factor	100.00%	0.40%	0.39%	0.10%	0.08%	0.02%	0.04%	0.03%	0.06%
6	Weighted No. of Customers - (No Direct Assignmen	427,263	1,735	1,656	-	-	-	187	137	-
7	Allocation Factor	100.00%	0.41%	0.39%	0.00%	0.00%	0.00%	0.04%	0.03%	0.00%
8	CAPACITY COSTS									
9	Peak & Avg. Month Sales Vol.(therms)	150,893,509	7,494,403	11,490,343	5,124,866	14,265,720	14,267,526	71,897	231,614	27,480,548
10	Allocation Factor	100.00%	4.97%	7.61%	3.40%	9.45%	9.46%	0.05%	0.15%	18.21%
11	Peak & Avg. Month Sales Vol. - No Direct Connect	113,564,727	7,494,403	11,490,343	5,124,866	9,443,420	0	71,897	231,614	9,241,591
12	Allocation Factor	100.00%	6.60%	10.12%	4.51%	8.32%	0.00%	0.06%	0.20%	8.14%
13	Small and Medium Customer Peak & Avg. Month Sale	94,879,716	7,494,403	11,490,343	5,124,866	0.00%	0.00%	71,897	231,614	0.00%
14	Allocation Factor	100.00%	7.90%	12.11%	5.40%	0.00%	0.00%	0.08%	0.24%	0.00%
15	Small Customer Peak & Avg. Month Sales Vol.(therms)	78,264,507	7,494,403	0.00%	0.00%	0.00%	0.00%	71,897	231,614	0.00%
16	Allocation Factor	100.00%	9.58%	0.00%	0.00%	0.00%	0.00%	0.09%	0.30%	0.00%
17	Industrial Measuring and Regulating	5,665,905	-	995,333	443,934	818,022	788,152	-	-	2,620,464
18	Allocation Factor	100.00%	0.00%	17.57%	7.84%	14.44%	13.91%	0.00%	0.00%	46.25%
19	Existing Revenues (After Reclassification)	162,561,427	7,839,571	6,691,956	3,568,425	4,773,640	1,531,163	66,369	228,759	6,555,855
20	Allocation Factor	100.00%	4.82%	4.12%	2.20%	2.94%	0.94%	0.04%	0.14%	4.03%
21	Sales Expense	6,223,067	467,044	50,149	37,717	104,078	117,653	332	1,225	-
22	Allocation Factor	100.00%	7.51%	0.81%	0.61%	1.67%	1.89%	0.01%	0.02%	0.00%
23	COMMODITY COSTS									
24	Annual Therms (After Reclassification)	1,081,229,664	43,269,635	64,790,915	48,728,719	134,464,513	152,002,324	428,668	1,582,430	300,168,992
25	Allocation Factors	100.00%	4.00%	5.99%	4.51%	12.44%	14.06%	0.04%	0.15%	27.76%
26	REVENUE-RELATED COSTS									
27	Revenue Assessments	941,127	42,669	39,070	18,075	23,018	6,532	558	1,335	33,123
28	Allocation Factors	100.00%	4.53%	4.15%	1.92%	2.45%	0.69%	0.06%	0.14%	3.52%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: D. YARDLEY

ALLOCATION OF RATE BASE TO CUSTOMER CLASSES

LINE NO.	TOTAL	RESIDENTIAL SERVICE	RESIDENTIAL GENERATOR	COMMERCIAL STREET LIGHTING	COMMERCIAL GENERATOR	(1 - 1,000) SMALL GENERAL SERVICE	(2,000 - 9,999) GENERAL SERVICE 1	(10,000 - 49,999) GENERAL SERVICE 2	(50,000 - 249,999) GENERAL SERVICE 3
1	Rate Base								
2	Customer								
3	Meters	36,466,871	85,251	4,994	208,251	2,741,471	5,625,879	4,144,480	1,152,783
4	Meters - Direct	1,520,355	-	-	-	-	-	-	-
5	House Regulators	11,521,769	26,935	1,578	65,797	866,172	1,777,506	1,309,456	364,224
6	Industrial Meas.& Reg. Sta. Eq.	5,665,905	-	-	-	-	-	-	-
7	Services	78,978,734	184,634	10,816	451,024	5,937,386	12,184,342	8,975,978	2,496,659
8	Services - Direct	205,401	-	-	-	-	-	-	-
9	All Other	8,369,209	19,565	1,146	47,794	629,172	1,291,149	951,165	264,566
10	Total	135,336,583	316,386	18,535	772,866	10,174,201	20,878,876	15,381,079	4,278,231
11	Capacity								
12	Industrial Meas.& Reg. Sta. Eq.	-	-	-	-	-	-	-	-
13	Meas.&Reg.Sta.Eq.-Gen.	731,843	-	6,536	-	66,994	562,688	995,050	564,817
14	Mains - Large Diameter	10,357,719	-	92,502	-	948,166	7,963,675	14,082,858	7,993,806
15	Mains - Medium Diameter	22,888,574	-	204,413	-	2,095,266	17,598,195	31,120,416	17,664,779
16	Mains - Small Diameter	27,316,975	-	243,962	-	2,500,651	21,003,031	37,141,484	21,082,498
17	Mains - Direct Assignment	9,301,872	-	-	-	-	-	-	-
18	General Plant	1,524,481	-	13,615	-	139,554	1,172,118	2,072,758	1,176,553
19	All Other	3,365,793	-	30,059	-	308,111	2,587,836	4,576,295	2,597,627
20	Total	66,185,385	-	591,087	-	6,058,743	50,887,542	89,988,861	51,080,079
21	Commodity								
22	All Other	-	-	-	-	-	-	-	-
23	Total	-	-	-	-	-	-	-	-
24	TOTAL	563,599,434	201,521,967	316,386	609,621	16,232,944	71,766,418	105,369,940	55,358,310
25	Customer Related Rate Base	100.00%	68.97%	0.16%	0.01%	0.39%	5.19%	10.64%	2.18%
26	Capacity Related Rate Base	100.00%	18.02%	0.00%	0.16%	0.00%	1.65%	13.85%	13.90%
27	Commodity Related Rate Base	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: D. YARDLEY

ALLOCATION OF RATE BASE TO CUSTOMER CLASSES

LINE NO.	TOTAL	(250,000 - 499,999)	(500,000 +)	(1,000,000 - 3,999,999)	(4,000,000 - 50,000,000)	(50,000,000 +)	NATURAL GAS VEHICLE SALES	WHOLESALE SERVICE	SPECIAL CONTRACTS	
		GENERAL SERVICE 4	GENERAL SERVICE 5	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME				
1	Rate Base									
2	Customer									
3	Meters	50,872,401	206,528	197,205	-	-	22,319	16,367	-	
4	Meters - Direct	1,520,355	-	-	242,574	173,369	355,053	-	749,359	
5	House Regulators	16,073,220	65,253	62,307	-	-	7,052	5,171	-	
6	Industrial Meas. & Reg. Sta. Eq.	5,665,905	-	995,333	443,934	818,022	788,152	-	2,620,464	
7	Services	110,177,750	447,292	427,101	-	-	48,338	35,448	-	
8	Services - Direct	205,401	-	-	150,223	45,585	4,531	-	5,062	
9	All Other	11,706,495	47,399	45,259	11,369	9,777	2,740	5,122	3,756	
10	Total	196,221,527	766,473	1,727,206	848,100	1,046,753	1,150,476	82,831	60,742	3,382,191
11	Capacity									
12	Industrial Meas. & Reg. Sta. Eq.	-	-	-	-	-	-	-	-	
13	Meas. & Reg. Sta. Eq. - Gen.	4,718,680	311,397	477,430	212,941	392,380	0	2,987	9,624	383,993
14	Mains - Large Diameter	66,783,102	4,407,174	6,757,034	3,013,739	5,553,316	0	42,280	136,203	5,434,629
15	Mains - Medium Diameter	123,296,602	9,739,010	14,931,750	6,659,785	-	-	93,431	300,983	-
16	Mains - Small Diameter	121,382,604	11,623,279	-	-	-	-	111,508	359,216	-
17	Mains - Direct Assignment	9,301,872	-	-	168,817	2,848,634	155,959	-	-	6,128,462
18	General Plant	13,060,251	648,661	994,521	443,571	1,234,738	1,234,894	6,223	20,047	2,378,518
19	All Other	28,834,797	1,432,133	2,195,732	979,329	2,726,089	2,726,434	13,739	44,260	5,251,359
20	Total	367,377,907	28,161,654	25,356,468	11,478,183	12,755,156	4,117,287	270,169	870,333	19,576,961
21	Commodity									
22	All Other	-	-	-	-	-	-	-	-	
23	Total	-	-	-	-	-	-	-	-	
24	TOTAL	563,599,434	28,928,126	27,083,673	12,326,283	13,801,909	5,267,763	352,999	931,076	22,959,152
25	Customer Related Rate Base	100.00%	0.39%	0.88%	0.43%	0.53%	0.59%	0.04%	0.03%	1.72%
26	Capacity Related Rate Base	100.00%	7.67%	6.90%	3.12%	3.47%	1.12%	0.07%	0.24%	5.33%
27	Commodity Related Rate Base	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: D. YARDLEY

ALLOCATION OF EXPENSES TO CUSTOMER CLASSES

LINE NO.	TOTAL	RESIDENTIAL SERVICE	RESIDENTIAL GENERATOR	COMMERCIAL STREET LIGHTING	COMMERCIAL GENERATOR	(1 - 1,999) SMALL GENERAL SERVICE	(2,000 - 9,999) GENERAL SERVICE 1	(10,000 - 49,999) GENERAL SERVICE 2	(50,000 - 249,999) GENERAL SERVICE 3
1 OPERATIONS AND MAINTENANCE EXPENSE:									
2 Customer									
3 878 Meters and House Regulators	3,093,304	2,217,373	5,184	304	12,663	166,696	342,082	252,006	70,095
4 893 Maint. of Meters & House Reg.	457,928	328,257	767	45	1,875	24,677	50,641	37,307	10,377
5 876, 890 Ind Meas and Regulating	455,061	-	-	-	-	-	-	-	-
6 874 Mains & Services	1,860,825	1,331,413	3,113	182	7,603	100,092	205,402	151,316	42,088
7 892 Maint. of Services	630,097	450,832	1,054	62	2,575	33,892	69,552	51,237	14,252
8 904 Uncollectible Accounts	849,420	310,332	800	604	1,374	26,371	107,298	159,359	79,963
9 911-916 Sales Expense	6,223,067	2,489,227	-	9,731	-	89,550	706,248	1,343,341	806,772
10 All Other	38,270,247	27,360,170	63,962	3,747	156,246	2,056,856	4,220,955	3,109,499	864,904
11 Total	51,839,949	34,487,605	74,879	14,675	182,335	2,498,134	5,702,178	5,104,065	1,888,451
12 Capacity									
13 876 Measuring & Reg. Sta. Eq.- I	-	-	-	-	-	-	-	-	-
14 890 Maint. of Meas. & Reg. Sta. Eq.-I	-	-	-	-	-	-	-	-	-
15 874 Mains and Services	4,735,753	894,154	-	7,985	-	81,853	687,483	1,215,736	690,084
16 887 Maint. of Mains	2,522,844	476,336	-	4,254	-	43,605	366,238	647,650	367,623
17 All Other	13,510,354	2,095,387	-	18,713	-	191,816	1,611,067	2,848,990	1,617,163
18 Total	20,768,950	3,465,878	-	30,953	-	317,273	2,664,788	4,712,376	2,674,870
19 Commodity									
20 Account #	0	-	-	-	-	-	-	-	-
21 All Other	0	0	0	0	0	0	0	0	0
22 Total	0	0	0	0	0	0	0	0	0
23 TOTAL O&M	72,608,899	37,953,483	74,879	45,628	182,335	2,815,408	8,366,966	9,816,441	4,563,321
24 DEPRECIATION EXPENSE:									
25 Customer	14,918,017	10,289,154	24,054	1,409	58,758	773,508	1,587,346	1,169,368	325,259
26 Capacity	27,049,113	4,873,064	0	43,520	0	446,090	3,746,722	6,625,654	3,760,898
27 Total	41,967,130	15,162,217	24,054	44,929	58,758	1,219,598	5,334,068	7,795,022	4,086,157
28 AMORT. OF LEASEHOLD / OTHER									
29 Capacity	1,040,979	161,451	0	1,442	0	14,780	124,133	219,516	124,603
30 AMORT. OF ENVIRONMENTAL									
31 Capacity	640,000	99,261	0	886	0	9,087	76,318	134,960	76,607
32 AMORT. OF ACQUISITION ADJ.:									
33 Customer	0	0	0	0	0	0	0	0	0
34 Capacity	156,624	24,292	0	217	0	2,224	18,677	33,028	18,748
35 Total	156,624	24,292	0	217	0	2,224	18,677	33,028	18,748
36 AMORT. OF CONVERSION COSTS:									
37 Commodity	0	0	0	0	0	0	0	0	0

SUPPORTING SCHEDULES: H-2 p.2-3

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: D. YARDLEY

ALLOCATION OF EXPENSES TO CUSTOMER CLASSES

LINE NO.	TOTAL	(250,000 - 499,999)	(500,000 +)	(1,000,000 - 3,999,999)	(4,000,000 - 50,000,000)	(50,000,000 +)	NATURAL GAS VEHICLE SALES	WHOLESALE SERVICE	SPECIAL CONTRACTS	
		GENERAL SERVICE 4	GENERAL SERVICE 5	SMALL SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME				
1	OPERATIONS AND MAINTENANCE EXPENSE:									
2	Customer									
3	878 Meters and House Regulators	3,093,304	12,558	11,991	-	-	1,357	995	-	
4	893 Maint. of Meters & House Reg.	457,928	1,859	1,775	-	-	201	147	-	
5	876, 890 Ind Meas and Regulating	455,061	-	-	50,461	72,872	84,031	-	247,697	
6	874 Mains & Services	1,860,825	7,540	7,200	2,532	768	76	598	85	
7	892 Maint. of Services	630,097	2,553	2,438	858	260	26	202	29	
8	904 Uncollectible Accounts	849,420	40,964	34,967	18,646	24,943	8,001	1,195	34,256	
9	911-916 Sales Expense	6,223,067	467,044	50,149	37,717	104,078	117,653	332	1,225	
10	All Other	38,270,247	154,953	147,958	37,168	31,963	8,957	16,745	23,884	
11	Total	51,839,949	687,472	256,479	147,382	234,885	218,743	16,643	305,952	
12	Capacity									
13	876 Measuring & Reg. Sta. Eq.- I	-	-	-	-	-	-	-	-	
14	890 Maint. of Meas. & Reg. Sta. Eq.-I	-	-	-	-	-	-	-	-	
15	874 Mains and Services	4,735,753	380,460	320,213	145,312	124,046	2,303	11,758	170,717	
16	887 Maint. of Mains	2,522,844	202,680	170,585	77,411	66,082	1,227	6,264	90,945	
17	All Other	13,510,354	891,580	1,366,961	609,685	1,123,447	0	27,554	1,099,436	
18	Total	20,768,950	1,474,719	1,857,759	832,408	1,313,575	3,529	45,576	1,361,098	
19	Commodity									
20	Account #	0	-	-	-	-	-	-	-	
21	All Other	0	0	0	0	0	0	0	0	
22	Total	0	0	0	0	0	0	0	0	
23	TOTAL O&M	72,608,899	2,162,191	2,114,237	979,791	1,548,460	222,272	34,220	1,667,050	
24	DEPRECIATION EXPENSE:									
25	Customer	14,918,017	58,272	131,313	64,478	79,581	87,467	4,618	257,136	
26	Capacity	27,049,113	2,073,472	1,866,933	845,110	939,130	303,146	19,892	1,441,402	
27	Total	41,967,130	2,131,744	1,998,246	909,588	1,018,711	390,612	26,189	1,698,538	
28	AMORT. OF LEASEHOLD / OTHER									
29	Capacity	1,040,979	68,697	105,325	46,977	86,562	0	2,123	84,712	
30	AMORT. OF ENVIRONMENTAL									
31	Capacity	640,000	42,235	64,754	28,881	53,219	0	1,305	52,081	
32	AMORT. OF ACQUISITION ADJ.:									
33	Customer	0	0	0	0	0	0	0	0	
34	Capacity	156,624	10,336	15,847	7,068	13,024	0	319	12,746	
35	Total	156,624	10,336	15,847	7,068	13,024	0	319	12,746	
36	AMORT. OF CONVERSION COSTS:									
37	Commodity	0	0	0	0	0	0	0	0	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: D. YARDLEY

ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSES

LINE NO.	TOTAL	RESIDENTIAL SERVICE	RESIDENTIAL GENERATOR	COMMERCIAL STREET LIGHTING	COMMERCIAL GENERATOR	(1 - 1,999) SMALL GENERAL SERVICE	(2,000 - 9,999) GENERAL SERVICE 1	(10,000 - 49,999) GENERAL SERVICE 2	(50,000 - 249,999) GENERAL SERVICE 3	
1	TAXES OTHER THAN INCOME TAXES:									
2	Customer	3,476,043	2,397,473	5,605	328	13,691	180,235	369,867	272,474	75,788
3	Capacity	6,302,707	1,135,471	-	10,141	-	103,943	873,023	1,543,842	876,326
4	Subtotal	9,778,750	3,532,944	5,605	10,469	13,691	284,178	1,242,890	1,816,316	952,114
5	Revenue	1,045,183	417,414	709	990	1,840	33,936	132,266	182,522	92,951
6	Total	10,823,933	3,950,359	6,314	11,459	15,531	318,114	1,375,156	1,998,838	1,045,065
7	GAIN ON SALE OF PROPERTY									
8	Customer	(480,321)	(434,217)	(1,015)	(89)	(1,123)	(14,781)	(18,895)	(8,597)	(1,173)
9	Capacity	-	-	-	-	-	-	-	-	-
10	Commodity	-	-	-	-	-	-	-	-	-
11	Total	(480,321)	(434,217)	(1,015)	(89)	(1,123)	(14,781)	(18,895)	(8,597)	(1,173)
12	RETURN (NOI)									
13	Customer	17,428,867	12,020,920	28,102	1,646	68,648	903,697	1,854,512	1,366,184	380,003
14	Capacity	32,631,388	5,878,745	-	52,502	-	538,152	4,519,954	7,993,027	4,537,055
15	Commodity	-	-	-	-	-	-	-	-	-
16	Total	50,060,255	17,899,665	28,102	54,148	68,648	1,441,849	6,374,466	9,359,211	4,917,058
17	INCOME TAXES									
18	Customer	5,815,786	4,700,938	10,990	644	26,846	353,403	725,231	534,264	148,605
19	Capacity	12,760,931	2,298,960	-	20,531	-	210,451	1,767,587	3,125,778	1,774,275
20	Commodity	-	-	-	-	-	-	-	-	-
21	Total	19,576,718	6,999,898	10,990	21,175	26,846	563,854	2,492,818	3,660,042	1,922,880
22	REVENUE CREDITED TO COS:									
23	Customer	(8,246,215)	(6,675,842)	(15,607)	(1,578)	(19,842)	(261,200)	(333,897)	(151,910)	(20,736)
24	TOTAL COST OF SERVICE:									
25	Customer	85,752,127	56,786,031	127,008	17,035	329,313	4,432,995	9,886,342	8,285,850	2,796,196
26	Capacity	101,350,692	17,937,121	-	160,192	-	1,642,000	13,791,202	24,388,180	13,843,382
27	Commodity	-	-	-	-	-	-	-	-	-
28	Subtotal	187,102,819	74,723,152	127,008	177,228	329,313	6,074,995	23,677,543	32,674,029	16,639,577
29	Revenue	1,045,183	417,414	709	990	1,840	33,936	132,266	182,522	92,951
30	Total	188,148,002	75,140,566	127,717	178,218	331,153	6,108,931	23,809,809	32,856,551	16,732,528

ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSES

LINE NO.	TOTAL	(250,000 - 499,999) GENERAL SERVICE 4	(500,000 +) 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	NATURAL GAS VEHICLE SALES	WHOLESALE SERVICE	SPECIAL CONTRACTS
1 TAXES OTHER THAN INCOME TAXES:									
2 Customer	3,476,043	13,578	30,597	15,024	18,543	20,381	1,467	1,076	59,915
3 Capacity	6,302,707	483,139	435,014	196,919	218,826	70,636	4,635	14,931	335,861
4 Subtotal	9,778,750	496,717	465,611	211,943	237,370	91,016	6,102	16,007	395,776
5 Revenue	1,045,183	47,387	43,390	20,073	25,564	7,255	619	1,483	36,785
6 Total	10,823,933	544,104	509,000	232,016	262,933	98,271	6,722	17,490	432,561
7 GAIN ON SALE OF PROPERTY									
8 Customer	(480,321)	(174)	(147)	(37)	(20)	(4)	(21)	(16)	(11)
9 Capacity	-	-	-	-	-	-	-	-	-
10 Commodity	-	-	-	-	-	-	-	-	-
11 Total	(480,321)	(174)	(147)	(37)	(20)	(4)	(21)	(16)	(11)
12 RETURN (NOI)									
13 Customer	17,428,867	68,080	153,415	75,330	92,975	102,188	7,357	5,395	300,414
14 Capacity	32,631,388	2,501,386	2,252,222	1,019,520	1,132,944	365,707	23,997	77,305	1,738,873
15 Commodity	-	-	-	-	-	-	-	-	-
16 Total	50,060,255	2,569,466	2,405,637	1,094,850	1,225,919	467,895	31,354	82,700	2,039,287
17 INCOME TAXES									
18 Customer	6,815,786	26,624	59,995	29,459	36,359	39,962	2,877	2,110	117,481
19 Capacity	12,760,931	978,200	880,761	398,697	443,052	143,015	9,384	30,231	680,009
20 Commodity	-	-	-	-	-	-	-	-	-
21 Total	19,576,718	1,004,823	940,756	428,155	479,412	182,977	12,261	32,341	797,490
22 REVENUE CREDITED TO COS:									
23 Customer	(8,246,215)	(3,081)	(342,904)	(113,862)	(86,417)	(56,104)	(376)	(276)	(162,584)
24 TOTAL COST OF SERVICE:									
25 Customer	85,752,127	850,769	288,748	217,774	375,906	412,632	37,675	29,551	878,303
26 Capacity	101,350,692	7,632,183	7,478,615	3,375,579	4,200,333	886,033	73,219	235,872	5,706,782
27 Commodity	-	-	-	-	-	-	-	-	-
28 Subtotal	187,102,819	8,482,953	7,767,363	3,593,354	4,576,239	1,298,664	110,894	265,423	6,585,085
29 Revenue	1,045,183	47,387	43,390	20,073	25,564	7,255	619	1,483	36,785
30 Total	188,148,002	8,530,340	7,810,753	3,613,427	4,601,802	1,305,919	111,513	266,905	6,621,870

ALLOCATED COST OF SERVICE SUMMARY

LINE NO.	SUMMARY	TOTAL	RESIDENTIAL SERVICE	RESIDENTIAL GENERATOR	COMMERCIAL STREET LIGHTING	COMMERCIAL GENERATOR	(1 - 1,999) SMALL GENERAL SERVICE	(2,000 - 9,999) GENERAL SERVICE 1	(10,000 - 49,999) GENERAL SERVICE 2	(50,000 - 249,999) GENERAL SERVICE 3
1	RB	563,599,434	201,521,967	316,386	609,621	772,866	16,232,944	71,766,418	105,369,940	55,358,310
2	ATTRITION	0	0	0	0	0	0	0	0	0
3	O&M	72,608,899	37,953,483	74,879	45,628	182,335	2,815,408	8,366,966	9,816,441	4,563,321
4	DEPRECIATION	41,967,130	15,162,217	24,054	44,929	58,758	1,219,598	5,334,068	7,795,022	4,086,157
5	AMORTIZATION EXPENSES	1,837,603	285,003	0	2,545	0	26,090	219,128	387,504	219,957
6	TAXES OTHER THAN INCOME - OTHER	9,778,750	3,532,944	5,605	10,469	13,691	284,178	1,242,890	1,816,316	952,114
7	TAXES OTHER THAN INCOME - REV. RELATED	1,045,183	417,414	709	990	1,840	33,936	132,266	182,522	92,951
8	GAIN ON SALE OF PROPERTY	(480,321)	(434,217)	(1,015)	(89)	(1,123)	(14,781)	(18,895)	(8,597)	(1,173)
9	RETURN	50,060,255	17,899,665	28,102	54,148	68,648	1,441,849	6,374,466	9,359,211	4,917,058
10	INCOME TAXES TOTAL	19,576,718	6,999,898	10,990	21,175	26,846	563,854	2,492,818	3,660,042	1,922,880
11	REVENUE CREDITED TO COS:	(8,246,215)	(6,675,842)	(15,607)	(1,578)	(19,842)	(261,200)	(333,897)	(151,910)	(20,736)
12	TOTAL COST - CUSTOMER	85,752,127	56,786,031	127,008	17,035	329,313	4,432,995	9,886,342	8,285,850	2,796,196
13	TOTAL COST - CAPACITY	101,350,692	17,937,121	0	160,192	0	1,642,000	13,791,202	24,388,180	13,843,382
14	TOTAL COST - COMMODITY	0	0	0	0	0	0	0	0	0
15	TOTAL COST - REVENUE	1,045,183	417,414	709	990	1,840	33,936	132,266	182,522	92,951
16	NO. OF CUSTOMERS	338,795	306,275	716	63	792	10,426	13,328	6,064	828
17	PEAK MONTH - JANUARY SALES	85,557,629	12,401,125	0	82,171	0	944,291	7,920,164	13,764,298	7,371,755
18	ANNUAL SALES	1,081,229,664	61,965,936	0	901,552	0	8,296,450	65,430,833	124,454,784	74,743,912

ALLOCATED COST OF SERVICE SUMMARY

LINE NO.	SUMMARY	TOTAL	(250,000 - 499,999)	(500,000 +)	(1,000,000 - 3,999,999)	(4,000,000 - 50,000,000)	(50,000,000 +)	NATURAL GAS VEHICLE SALES	WHOLESALE SERVICE	SPECIAL CONTRACTS
			GENERAL SERVICE 4	GENERAL SERVICE 5	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME			
1	RB	563,599,434	28,928,126	27,083,673	12,326,283	13,801,909	5,267,763	352,999	931,076	22,959,152
2	ATTRITION	0	0	0	0	0	0	0	0	-
3	O&M	72,608,899	2,162,191	2,114,237	979,791	1,548,460	222,272	34,220	62,219	1,667,050
4	DEPRECIATION	41,967,130	2,131,744	1,998,246	909,588	1,018,711	390,612	26,189	68,698	1,698,538
5	AMORTIZATION EXPENSES	1,837,603	121,268	185,926	82,926	152,805	0	1,163	3,748	149,539
6	TAXES OTHER THAN INCOME - OTHER	9,778,750	496,717	465,611	211,943	237,370	91,016	6,102	16,007	395,776
7	TAXES OTHER THAN INCOME - REV. RELATED	1,045,183	47,387	43,390	20,073	25,564	7,255	619	1,483	36,785
8	GAIN ON SALE OF PROPERTY	(480,321)	(174)	(147)	(37)	(20)	(4)	(21)	(16)	(11)
9	RETURN	50,060,255	2,569,466	2,405,637	1,094,850	1,225,919	467,895	31,354	82,700	2,039,287
10	INCOME TAXES TOTAL	19,576,718	1,004,823	940,756	428,155	479,412	182,977	12,261	32,341	797,490
11	REVENUE CREDITED TO COS:	(8,246,215)	-3,081	-342,904	-113,862	-86,417	-56,104	-376	-276	(162,584)
12	TOTAL COST - CUSTOMER	85,752,127	850,769	288,748	217,774	375,906	412,632	37,675	29,551	878,303
13	TOTAL COST - CAPACITY	101,350,692	7,632,183	7,478,615	3,375,579	4,200,333	886,033	73,219	235,872	5,706,782
14	TOTAL COST - COMMODITY	0	0	0	0	0	0	0	0	-
15	TOTAL COST - REVENUE	1,045,183	47,387	43,390	20,073	25,564	7,255	619	1,483	36,785
16	NO. OF CUSTOMERS	338,795	123	104	26	14	3	15	11	8
17	PEAK MONTH - JANUARY SALES	85,557,629	3,888,600	6,027,183	4,256,557	12,241,374	6,402,662	36,175	99,745	10,121,528
18	ANNUAL SALES	1,081,229,664	43,269,635	64,790,915	48,728,719	134,464,513	152,002,324	428,668	1,582,430	300,168,992

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
 COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: D. YARDLEY

CLASSIFICATION OF RATE BASE - GROSS PLANT INVESTMENT

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE	CLASSIFIER
1	LOCAL STORAGE PLANT	-					
2	INTANGIBLE PLANT:	15,050,317		15,050,317			100% capacity
3	DISTRIBUTION PLANT:						
4	374 Land and Land Rights	5,328,591		5,328,591			100% capacity
5	375 Structures and Improvements	18,462,846		18,462,846			100% capacity
6	376 Mains	550,521,169		550,521,169			100% capacity
7	377 Comp. Sta. Eq.	-					
8	378 Meas. & Reg. Sta. Eq. -Gen	6,509,176		6,509,176			100% capacity
9	379 Meas. & Reg. Sta. Eq. -CG	9,306,051		9,306,051			100% capacity
10	380 Services	216,316,951	216,316,951				100% customer
11	381-382 Meters	78,721,614	78,721,614				100% customer
12	383-384 House Regulators	25,809,638	25,809,638				100% customer
13	385 Industrial Meas. & Reg. Eq.	9,887,388	9,887,388				100% customer
14	386 Property on Customer Premises	-					
15	387 Other Equipment	4,035,628	1,449,429	2,586,199			Accts 374-386
16	Total Distribution Plant	924,899,052	332,185,020	592,714,032			
17	GENERAL PLANT:	48,873,806	24,436,903	24,436,903			50% customer, 50% capacity
18	PLANT ACQUISITIONS:	2,301,671		2,301,671			100% capacity
19	GAS PLANT FOR FUTURE USE:	-					
20	CWIP:	18,249,444	9,124,722	9,124,722			50% customer, 50% capacity
21	TOTAL PLANT	1,009,374,291	365,746,645	643,627,646			

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
 COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: D. YARDLEY

CLASSIFICATION OF RATE BASE - ACCUMULATED RESERVE FOR DEPRECIATION

LINE NO.	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE	CLASSIFIER
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
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27						
28						

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
 COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: D. YARDLEY

CLASSIFICATION OF O&M EXPENSES

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE	CLASSIFIER
1	OPERATIONS AND MAINTENANCE EXPENSES						
2	LOCAL STORAGE PLANT:						
3	PRODUCTION PLANT						
4	DISTRIBUTION:						
5	870 Operation Supervision & Eng.	361,376	209,913	151,463			Accts 871-879
6	871 Dist.Load Dispatch	369,911		369,911			100% capacity
7	872 Compr.Sta.Lab. & Ex.	1,884		1,884			100% capacity
8	873 Compr.Sta.Fuel & Power	-					
9	874 Mains and Services	6,596,578	1,860,825	4,735,753			Accts 376, 380
10	875 Meas. & Reg. Sta.Eq.-Gen	176,063		176,063			Acct 378
11	876 Meas. & Reg. Sta.Eq.-Ind.	(4,062)	(4,062)	-			Acct 385
12	877 Meas. & Reg. Sta.Eq.-CG	78,729		78,729			Acct 379
13	878 Meter and House Reg.	3,093,304	3,093,304	-			Accts 381-384
14	879 Customer Instal.	2,481,648	2,481,648				100% Customer
15	880 Other Expenses	1,569,525	781,868				Accts 870-879, 881-894
16	881 Rents	154,116		154,116			100% capacity
17	885 Maintenance Supervision	-					
18	886 Maint. of Struct. and Improv.	222,230		222,230			Acct 375
19	887 Maintenance of Mains	2,522,844		2,522,844			Acct 376
20	888 Maint. of Comp.Sta.Eq.	-					
21	889 Maint. of Meas. & Reg. Sta.Eq.-Gen	269,226		269,226			Acct 378
22	890 Maint. of Meas. & Reg. Sta.Eq.-Ind.	459,123	459,123	-			Acct 385
23	891 Maint. of Meas. & Reg.Sta.Eq.-CG	538,437		538,437			Acct 379
24	892 Maintenance of Services	630,097	630,097				Acct 380
25	893 Maint. of Meters and House Reg.	457,928	457,928				Accts 381-383
26	894 Maint. of Other Equipment	92,473	28,053	64,419			Accts 885-894
27	Total Distribution Expenses	20,071,430	9,998,698	10,072,732	-		
28	CUSTOMER ACCOUNTS:						
29	901 Supervision	-	-				
30	902 Meter-Reading Expense	2,583,749	2,583,749				100% customer
31	903 Records and Collection Exp.	5,613,877	5,613,877				100% customer
32	904 Uncollectible Accounts	849,420	849,420				100% customer
33	905 Misc. Expenses	-					100% customer
34	Total Customer Accounts	9,047,046	9,047,046	-	-		
35	907-910 Customer Serv. & Info. Exp.	-	-				
36	911-916 Sales Expense	6,223,067	6,223,067				100% customer
37	932 Maint. Of General Plant	169,725	84,862	84,862			General Plant
38	920-931 Administration & General	37,097,632	26,486,276	10,611,356			O&M excl. A&G
39	TOTAL O&M EXPENSE	72,608,899	51,839,949	20,768,950	-		

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
 COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: D. YARDLEY

CLASSIFICATION OF DEPRECIATION AND TAX EXPENSE AND
 DERIVATION OF COST OF SERVICE BY COST CLASSIFICATION

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE	CLASSIFIER
1	DEPRECIATION AND AMORTIZATION EXPENSE:						
2	Depreciation Expense	41,967,130	14,918,017	27,049,113			Net Plant
3	Amort. Of Environmental	640,000		640,000			100% capacity
4	Amort. Of Conversion Costs	-		-			100% capacity
5	Amort. Of Acquisition Adj.	156,624		156,624			Intangible plant
6	Amort. Of Lease Improvements/Other	1,040,979	-	1,040,979			100% capacity
7							
8	Total Deprec. and Amort. Expense	<u>43,804,733</u>	<u>14,918,017</u>	<u>28,886,716</u>			
9	TAXES OTHER THAN INCOME TAXES:						
10	Revenue Related	1,045,183				1,045,183	100% revenue
11	Other	9,778,750	3,476,043	6,302,707			net plant
12	Total Taxes other than Income Taxes	<u>10,823,933</u>	<u>3,476,043</u>	<u>6,302,707</u>		<u>1,045,183</u>	
13	GAIN ON SALE OF PROPERTY	(480,321)	(480,321)				100% customer
14	RETURN (REQUIRED NOI)	50,060,255	17,428,867	32,631,388	-		Rate Base
15	INCOME TAXES	19,576,718	6,815,786	12,760,931	-		Return
16	TOTAL OVERALL COST OF SERVICE	<u>196,394,217</u>	<u>93,998,342</u>	<u>101,350,692</u>	-	<u>1,045,183</u>	
17	REVENUE CREDIT TO COS	(8,246,215)	(8,246,215)	-	-	-	100% customer

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
 COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: D. YARDLEY

(SUMMARY)

LINE NO.	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE
1	SUMMARY:				
2	-	-	-	-	-
3	O&M	72,608,899	51,839,949	20,768,950	-
4	DEPRECIATION	41,967,130	14,918,017	27,049,113	-
5	AMORTIZATION OF OTHER GAS PLANT	1,040,979	-	1,040,979	-
6	AMORTIZATION OF ENVIRONMENTAL	640,000	-	640,000	-
7	AMORTIZATION OF LIMITED TERM INVESTME	-	-	-	-
8	AMORTIZATION OF ACQUISITION ADJUSTME	156,624	-	156,624	-
9	AMORTIZATION OF CONVERSION COSTS	-	-	-	-
10	TOTAL TAXES OTHER THAN INCOME	10,823,933	3,476,043	6,302,707	1,045,183
11	GAIN ON SALE OF PROPERTY	(480,321)	(480,321)	-	-
12	RETURN	50,060,255	17,428,867	32,631,388	-
13	INCOME TAXES	19,576,718	6,815,786	12,760,931	-
14	REVENUES CREDITED TO COST OF SERVICE	(8,246,215)	(8,246,215)	-	-
15	TOTAL COST	196,394,217	93,998,342	101,350,692	1,045,183
16	RATE BASE	563,599,434	196,221,527	367,377,907	-
17	KNOWN DIRECT & SPECIAL ASSIGNMENTS:				
18	<u>RATE BASE ITEMS(PLANT-ACC.DEPR):</u>				
19	381-382 METERS	52,392,756	52,392,756	-	-
20	383-384 HOUSE REGULATORS	16,073,220	16,073,220	-	-
21	385 INDUSTRIAL MEAS.& REG.EQ.	5,665,905	5,665,905	-	-
22	376 MAINS	320,764,179	-	320,764,179	-
23	380 SERVICES	110,383,151	110,383,151	-	-
24	378 MEAS.& REG.STA.EQ.-GEN.	4,718,680	-	4,718,680	-
25	<u>O & M ITEMS</u>				
26	892 MAINT. OF SERVICES	630,097	630,097	-	-
27	876 MEAS.& REG.STA.EQ.IND.	(4,062)	(4,062)	-	-
28	878 METER & HOUSE REG.	3,093,304	3,093,304	-	-
29	890 MAINT.OF MEAS.& REG.STA.EQ.-IND.	459,123	459,123	-	-
30	893 MAINT.OF METERS AND HOUSE REG.	457,928	457,928	-	-
31	874 MAINS AND SERVICES	6,596,578	1,860,825	4,735,753	-
32	887 MAINT. OF MAINS	2,522,844	-	2,522,844	-
33	904 UNCOLLECTIBLE ACCOUNTS	849,420	849,420	-	-
34	911-916 SALES EXPENSE	6,223,067	6,223,067	-	-

PEOPLES GAS SYSTEM
DOCKET NO. 080318-GU
MINIMUM FILING REQUIREMENTS
INDEX

ENGINEERING SCHEDULES

<u>SCHEDULE</u>	<u>REFERENCE</u>	<u>TITLE</u>	<u>PAGE</u>
I-1	1 of 1	CUSTOMER SERVICE - INTERRUPTIONS	318
I-2	1-2 of 2	NOTIFICATION OF COMMISSION RULE VIOLATIONS	319 - 320
I-3	1-3 of 3	PERIODIC TEST OF CUSTOMER METERS	321 - 323
I-4	1-13 of 13	VEHICLE ALLOCATION	324 - 336

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM
DOCKET NO.: 080318-GU

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: 12/31/07
WITNESS: K. FLOYD

DESCRIPTION	CAUSE	DATE	DURATION
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THERE WERE NO INTERRUPTIONS AFFECTING EITHER TEN PERCENT OR
500 METERS DURING THE PROJECTED TEST YEAR ENDING 12/31/07.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

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: 12/31/07
 HIS. YR. LAST RATE CASE: 12/31/01
 WITNESS: K. FLOYD

Line No.	DATE & NOTICE NUMBER	SUMMARY	CURRENT STATUS
1	GS-817-PGSHD Dated November 18, 2003	Failure to provide adequate capacity to pressure relief device. Failure to physically abandon and disconnect all service line that have been inactive for more than five years.	Rescinded February 19, 2004
2	GS-824-PGSSD Dated December 24, 2003	Failure to physically abandon and disconnect all service line that have been inactive for more than five years.	Rescinded February 20, 2004
3	GS-813-PGSPD Dated October 1, 2003	Failure to assure that all customer regulators relief vents are vented to the outside atmosphere.	Rescinded June 10, 2004
4	GS-809-PGSFM Dated August 21, 2003	Failure to provide written notice of all major construction or alteration of pipeline facilities. Failure to identify sectionalizing and other critical valves on appropriate records.	Rescinded February 20, 2004
5	GS-835-PGSNM Dated June 11, 2004	Failure to repair Grade 3 above ground leak and failure to reevaluate below ground Grade 3 leaks within required time frame.	Rescinded February 10, 2005
6	GS-833-PGSJD Dated June 10, 2004	Odorant injection rate deficiency. Cathodic protection deficiency. Failure to reevaluate unprotected bare steel pipelines at intervals not to exceed three years.	Rescinded January 12, 2005
7	GS-829-PGSMD Dated April 30, 2004	Failure to conduct leakage surveys within the required time frame. Failure to adequately more multi-meter installations as required. Failure to physically abandon and disconnect all service line that have been inactive for more than five years.	Rescinded September 21, 2004
8	GS-836-PGSLD Dated June 11, 2004	Failure to adequately more multi-meter installations as required.	Rescinded August 9, 2005
9	GS-837-PGSDD Dated June 11, 2004	Failure to complete repair of Grade 2 leaks within the 90 day time frame.	Rescinded December 15, 2004
10	GS-838-PGSOD Dated December 17, 2004	Failure to reevaluate unprotected bare steel pipelines at intervals not to exceed three years.	Rescinded January 12, 2005
11	GS-841-PGSPB Dated January 10, 2005	Failure to test welders according to requirements of Company's Construction Standards Failure to keep map records up to date.	Rescinded July 21, 2005
12	GS-851-PGSNM Dated July 15, 2005	Failure to adequately locate and mark underground pipelines before excavation work by third parties.	Rescinded September 19, 2005
13	GS-858-PGSTA Dated November 21, 2005	Failure to monitor and test at least 10 percent of short sections of separately protected mains and services.	Rescinded May 10, 2006
14	GS-857-PGSOD Dated October 19, 2005	Failure to take proper remedial action to correct or make substantial progress towards the correction of low pipe to soil potential readings. Failure to apply cathodic protection to metallic pipelines at locations of corrosion leak repairs.	Rescinded February 1, 2006
15	GS-846-PGSMI Dated June 13, 2005	Failure to adequately mark stubs before excavation work by third parties.	Rescinded August 23, 2005

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM
 DOCKET NO.: 080318-GU

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: 12/31/07
 HIS. YR. LAST RATE CASE: 12/31/01
 WITNESS: K. FLOYD

Line No.	DATE & NOTICE NUMBER	SUMMARY	CURRENT STATUS
16	GS-854-PGSFM Dated September 16, 2006	Failure to perform annual leak survey of service line within required time frame.	Rescinded February 1, 2006
17	GS-870-PGSNM Dated June 15, 2006	Failure to abandon inactive service line within required time frame. Failure to repair leaks within required time frame.	Rescinded June 18, 2007
18	GS-876-PGSOD Dated December 13, 2006	Failure to conduct a review and calculation of the capacities of pressure regulator station equipment within required time frame. Failure to follow written Operator Qualification Plan requalification intervals. Failure to maintain training records for meter readers performing covered tasks.	Rescinded September 28, 2007
19	GS-872-PGSJD Dated October 25, 2006	Failure to correct or make substantial progress towards correction of a deficient cathodic protection reading within the required time frame. Failure to test cathodically protected pipelines within required time frame. Failure to reevaluate unprotected bare steel mains within required time frame. Failure to reevaluate unprotected bare steel service lines within required time frame. Failure to take remedial action to apply cathodic protection for leaks resulting from active corrosion.	Rescinded November 28, 2007
20	GS-865-PGSMI Dated May 3, 2006	Failure to ensure all plastic pipe used for repairs has been pretested. Failure to complete leak surveys on bare steel service lines within required time frame.	Rescinded October 11, 2006
21	GS-894-PGSNM Dated June 25, 2007	Failure to document and ensure all plastic pipe used for repairs has been pretested. Failure to complete leak surveys within required time frame.	Rescinded December 3, 2007
22	GS-904-PGSTA Dated November 14, 2007	Failure to maintain adequate cathodic protection on externally coated, buried pipelines. Failure to take steps to protect each main from hazards.	Rescinded May 5, 2008
23	GS-902-PGSOD Dated October 19, 2007	Failure to conduct tests to determine adequate cathodic protection levels within required time frame. Failure to reevaluate unprotected bare steel pipe within required time frame. Failure to maintain liaison with appropriate fire, police and other public officials.	Pending FPSC reevaluation
24	GS-905-PGSJD Dated November 26, 2007	Failure to follow company Operator Qualification procedures and maintain qualifications for individuals performing covered tasks.	Pending FPSC reevaluation
25	GS-900-PGSSA Dated October 18, 2007	Failure to mark each customer meters on multi-metered complex.	Rescinded December 3, 2007
26	GS-896-PGSPB Dated July 11, 2007	Failure to document and ensure all pipe used for repairs has been pretested.	Rescinded January 28, 2008

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

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 YEAR

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/07
WITNESS: K. Floyd

All meters with a rated capacity of 250 cfm or less are included in the approved statistical sampling plan.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

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 YEAR

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/07
WITNESS: K. Floyd

<u>COMPANY IDENTIFICATION NUMBER:</u>	<u>MANUFACTURER</u>	<u>TYPE / SIZE</u>
RNC08702	ROCKWELL	DIAPHRAGM, 1000 CFH ALUMINUM
RNC07726	ROCKWELL	DIAPHRAGM, 1000 CFH ALUMINUM
RNC07721	ROCKWELL	DIAPHRAGM, 1000 CFH ALUMINUM
RNC08214	ROCKWELL	DIAPHRAGM, 1000 CFH ALUMINUM
RNC08788	ROCKWELL	DIAPHRAGM, 1000 CFH ALUMINUM
RNC05948	AMERICAN	DIAPHRAGM, 1400 CFH ALUMINUM
AOD00670	AMERICAN	DIAPHRAGM, 1000 CFH ALUMINUM
ANC73553	ROCKWELL	DIAPHRAGM, 1000 CFH ALUMINUM
RNC08783	ROCKWELL	DIAPHRAGM, 1400 CFH ALUMINUM
ROS47483	ROCKWELL	DIAPHRAGM, 1000 CFH ALUMINUM
RNC06219	ROCKWELL	DIAPHRAGM, 1000 CFH ALUMINUM
RNC08982	ROCKWELL	DIAPHRAGM, 1000 CFH ALUMINUM
RNC08781	ROCKWELL	DIAPHRAGM, 1000 CFH ALUMINUM
RNC08759	ROCKWELL	DIAPHRAGM, 1000 CFH ALUMINUM
RNC08724	AMERICAN	DIAPHRAGM, 1400 CFH ALUMINUM
AOA05438	AMERICAN	DIAPHRAGM, 1000 CFH ALUMINUM
ANC40443	ROCKWELL	DIAPHRAGM, 1400 CFH ALUMINUM
ROO78980	ROCKWELL	DIAPHRAGM, 2300 CFH ALUMINUM
RPD00673	AMERICAN	DIAPHRAGM, 1400 CFH ALUMINUM
AOD00289	ROCKWELL	DIAPHRAGM, 1400 CFH ALUMINUM
ROA20789	ROCKWELL	DIAPHRAGM, 1400 CFH ALUMINUM
ROO78437	ROCKWELL	DIAPHRAGM, 1400 CFH ALUMINUM
ROO45933	ROCKWELL	DIAPHRAGM, 1400 CFH ALUMINUM
ROO75670	ROCKWELL	DIAPHRAGM, 1400 CFH ALUMINUM
ROA57240	ROCKWELL	DIAPHRAGM, 1400 CFH ALUMINUM
ROO45935	ROCKWELL	DIAPHRAGM, 1400 CFH ALUMINUM
ROO75432	ROCKWELL	DIAPHRAGM, 1400 CFH ALUMINUM
ROO43730	ROCKWELL	DIAPHRAGM, 1400 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

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

EXPLANATION: OF THOSE METERS WITH A RATED CAPACITY OF 250 cfh
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 YEAR

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/07
WITNESS: K. Floyd

<u>COMPANY IDENTIFICATION NUMBER:</u>	<u>MANUFACTURER</u>	<u>TYPE / SIZE</u>
ZYE98572	Dresser	ROTARY, 3000 CFH ALUMINUM
ZYE87895	Dresser	ROTARY, 3000 CFH ALUMINUM
ZYD04078	Dresser	ROTARY, 3000 CFH ALUMINUM
ZYD01957	Dresser	ROTARY, 3000 CFH ALUMINUM
ZYC28141	Dresser	ROTARY, 16,000 CFH ALUMINUM
ZUE87917	Dresser	ROTARY, 11,000 CFH ALUMINUM
ZTQ45000	Dresser	ROTARY, 11,000 CFH ALUMINUM
ZTO78576	Dresser	ROTARY, 11,000 CFH ALUMINUM
ZTE32154	Dresser	ROTARY, 11,000 CFH ALUMINUM
ZTD00247	Dresser	ROTARY, 11,000 CFH ALUMINUM
ZTC28986	Dresser	ROTARY, 11,000 CFH ALUMINUM
ZTC25013	Dresser	ROTARY, 11,000 CFH ALUMINUM
ZTC15560	Dresser	ROTARY, 7,000 CFH ALUMINUM
ZSQ31194	Dresser	ROTARY, 7,000 CFH ALUMINUM
ZSO44225	Dresser	ROTARY, 7,000 CFH ALUMINUM
ZSC87950	Dresser	ROTARY, 7,000 CFH ALUMINUM
ZSC40883	Dresser	ROTARY, 7,000 CFH ALUMINUM
ZSC40589	Dresser	ROTARY, 7,000 CFH ALUMINUM
ZSC32143	Dresser	ROTARY, 5,000 CFH ALUMINUM
ZSC21695	Dresser	ROTARY, 5,000 CFH ALUMINUM
ZRE87941	Dresser	ROTARY, 5,000 CFH ALUMINUM
ZRE32164	Dresser	ROTARY, 5,000 CFH ALUMINUM
ZRE21895	Dresser	ROTARY, 5,000 CFH ALUMINUM
ZRC40473	Dresser	ROTARY, 5,000 CFH ALUMINUM
ZRC13489	Dresser	ROTARY, 5,000 CFH ALUMINUM
ZRC13485	Dresser	ROTARY, 5,000 CFH ALUMINUM
ZRC06893	Rockwell	TURBINE, 23,000 CFH ALUMINUM
ZRA04137	Rockwell	DIAGPHRAM, 5,000 CFH ALUMINUM
YVO44811	Rockwell	DIAGPHRAM, 5,000 CFH ALUMINUM
RRO48735	Rockwell	DIAGPHRAM, 5,000 CFH ALUMINUM
RRO48473	Rockwell	DIAGPHRAM, 5,000 CFH ALUMINUM
RRO45971	Rockwell	DIAGPHRAM, 5,000 CFH ALUMINUM
RRC06753	Rockwell	DIAGPHRAM, 5,000 CFH ALUMINUM
RRC06752	Rockwell	DIAGPHRAM, 5,000 CFH ALUMINUM
RRA16549	American	DIAGPHRAM, 5,000 CFH IRON
BYA75691	American	DIAGPHRAM, 5,000 CFH IRON
BRD00703		

NOTE: An investigation into the reason for these meters not being tested within the required time frame indicated that the meters in question were located in divisions where the assig. technician was assigned to disability and unavailable for testing. Personnel have been re-assigned and these meters have been given priority.

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: 12/31/07
WITNESS: D. HOBKIRK

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

<u>Line No.</u>	<u>VEHICLE #</u>	<u>DESCRIPTION</u>	<u>ORIGINAL COST</u>	<u>ALLOCATION TO NON-UTILITY</u>
1	01-1142	00 FORD TAURUS LX AUTOMOBILE 01-1142	18,649	ALL VEHICLES ARE USED 100% AT UTILITY
2	01-1143	2001 FORD TAURUS AUTOMOBILE 2001 FORD TAURUS 01-1143	18,748	
3	01-1145	2001 CHEV IMPALA 4DR AUTOMOBILE 2001 CHEV IMPALA 4DR 01-1145	20,171	
4	01-1146	2001 DODGE INTREPID SE AUTOMOBILE 2001 DODGE INTREPID SE 01-1146	24,887	
5	01-1147	AUTOMOBILE - 2004 CHEV IMPALA 4DR 01-1147	20,510	
6	01-1148	AUTOMOBILE - 2006 CHEV IMPALA 01-1148	20,475	
7	01-1149	AUTOMOBILE - 2006 CHEV IMPALA 01-1149	26,036	
8	01-1150	AUTOMOBILE - 2007 CHEVY IMPALA 01-1150	21,651	
9	01-2185	00 CHEVY 3/4 TON VAN MOD CG21405	20,802	
10	01-2187	00 CHEVY 3/4 TON VAN MOD CG21405	21,597	
11	01-2189	00 CHEVY 3/4 TON VAN MOD CG21405	21,370	
12	01-2190	00 CHEVY 3/4 TON VAN MOD CG21405	21,692	
13	01-2191	00 CHEVY 3/4 TON VAN MOD CG21405	21,692	
14	01-2192	00 CHEVY 3/4 TON VAN MOD CG21405	21,692	
15	01-2193	00 CHEVY 3/4 TON VAN MOD CG21405	21,692	
16	01-2194	2001 CHEV 3/4 TON VAN MOD CG21405 2001 CHEV 3/4TON VAN 01-2194	23,559	
17	01-2196	2001 CHEV 3/4TON EXPRESS VAN MOD CG21405 2001 CHEV 3/4TON VAN 01-2196	21,354	
18	01-2197	2001 CHEV 3/4TON VAN MOD CG21405 2001 CHEV 3/4TON VAN 01-2197	21,373	
19	01-2198	2001 CHEV 3/4 TON EXPRESS VAN MOD CG21405 2001 CHEV 3/4TON VAN 01-2198	21,363	
20	01-2199	2001 CHEV ASTRO 1/2 TON VAN 2001 CHEV ASTRO VAN 01-2199	23,080	
21	01-2200	2002 FORD ECONOLINE 3/4TON VAN 2002 FORD 3/4TON VAN 01-2200	22,023	
22	01-2201	2002 FORD ECONOLINE 3/4TON VAN 2002 FORD 3/4TON VAN 01-2201	22,023	
23	01-2202	2002 FORD ECONOLINE 3/4TON VAN 2002 FORD 3/4TON VAN 01-2202	22,023	
24	01-2203	2002 FORD ECONOLINE 3/4TON VAN 2002 FORD 3/4TON VAN 01-2203	22,023	
25	01-2205	2002 FORD ECONOLINE 3/4TON VAN 2002 FORD 3/4TON VAN 01-2205	22,023	
26	01-2206	2002 CHEV 3/4TON VAN MODEL CG21405 2002 CHEV 3/4TON VAN 01-2206	22,758	
27	01-2207	VAN - 2004 CHEV 3/4 TON VAN 01-2207	18,943	
28	01-2208	VAN - 2004 CHEV 3/4 TON VAN 01-2208	18,943	
29	01-2209	VAN - 2005 CHEV 3/4 TON CARGO VAN W BINS	22,405	
30	01-2210	VAN - 2007 CHEVY VAN 2500 01-2210	23,432	
31	01-2211	VAN - 2007 CHEVY VAN 2500 01-2211	23,432	
32	01-3114	00 CHEVY S-10 TRUCK	14,229	
33	01-3115	00 CHEVY S-10 TRUCK	14,428	
34	01-3119	00 CHEV 1/2 TON SILVERADO TRUCK-013119	25,335	
35	01-3120	2001 CHEV 1/2 TON SILVERADO TRUCK 2001 CHEV 1/2TON P-UP 01-3120	18,518	
36	01-3122	2001 FORD RANGER TRUCK 2001 FORD RANGER P/UP 01-3122	14,137	
37	01-3124	TRUCK - 2001 FORD RANGER	18,156	
38	01-3125	2001 FORD RANGER TRUCK 2001 FORD RANGER P-UP 01-3125	18,078	
39	01-3127	2001 FORD RANGER TRUCK 2001 FORD RANGER P-UP 01-3127	17,701	
40	01-3128	2001 FORD RANGER TRUCK 2001 FORD RANGER P-UP 01-3128	19,908	
41	01-3129	2001 FORD RANGER TRUCK 2001 FORD RANGER P-UP 01-3129	19,908	
42	01-3130	SUV - 2002 JEEP LIBERTY 2002 JEEP LIBERTY 01-3130	22,742	
43	01-3131	TRUCK - 2002 FORD RANGER 2002 FORD RANGER P-UP 01-3131	16,121	
44	01-3132	TRUCK - 2002 FORD RANGER 2002 FORD RANGER P-UP 01-3132	16,121	
45	01-3133	TRUCK - 2002 FORD RANGER 2002 FORD RANGER P-UP 01-3133	16,121	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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: 12/31/07
WITNESS: D. HOBKIRK

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1	01-3134	TRUCK - 2002 FORD RANGER 2002 FORD RANGER P-UP 01-3134	16,121.06	
2	01-3135	TRUCK - 2002 FORD F150 1/2 TON 2002 FORD 1/2TON P-UP 01-3135	18,730.39	
3	01-3136	TRUCK - 2002 FORD F150 1/2 TON 2002 FORD 1/2TON P-UP 01-3136	17,965.03	
4	01-3138	TRUCK - 2002 FORD RANGER 2002 FORD RNG EC P/UP 01-3138	17,396.28	
5	01-3139	TRUCK - 2004 FORD 1/2T E/C P/U 01-3139	29,123.04	
6	01-3140	TRUCK - 2004 FORD RNGR R/C P/U 01-3140	17,227.27	
7	01-3141	TRUCK - 2004 FORD RNGR R/C P/U 01-3141	17,227.27	
8	01-3142	TRUCK - 2004 FORD 1/2T E/C P/U 01-3142	29,005.06	
9	01-3143	TRUCK - 2005 FORD 1/2 TON E/C - HARD BEDCOVER - BEDLINER - 4 WAY STROBE	26,180.54	
10	01-3144	TRUCK - 2005 Chevy Colorado Crew-Cab PU	24,621.56	
11	01-3145	TRUCK - 2005 Chevy Colorado Crew-Cab PU	24,621.56	
12	01-3146	TRUCK - 2005 CHEVY COLORADO E/C - HARD BEDCOVER - BEDLINER	20,310.83	
13	01-3147	TRUCK - 2005 FORD 1/2 TON C/C - HARD TONNEAU BEDCOVER - BEDLINER	32,504.01	
14	01-3148	TRUCK - 2006 CHEV COLORADO P/U 01-3148	23,441.89	
15	01-3149	TRUCK - 2006 CHEV COLORADO P/U 01-3149	21,766.83	
16	01-3150	TRUCK - 2006 CHEV COLORADO P/U 01-3150	21,766.83	
17	01-3151	TRUCK - 2006 CHEVY COLORADO E/C 01-3151	19,311.11	
18	01-3152	SUV - 2006 JEEP LIBERTY SPORT 01-3152	24,235.13	
19	01-3153	SUV - 2006 FORD EXPLORER 01-3153	35,473.13	
20	01-3154	TRUCK - 2006 CHEVY COLORADO EXTENDED CAB W HARD COVER 01-3154	21,614.03	
21	01-3155	TRUCK - 2006 CHEVY COLORADO PICK-UP 01-3155	18,104.96	
22	01-3156	TRUCK - 2006 CHEVY COLORADO PICK-UP 01-3156	18,104.96	
23	01-3157	TRUCK - 2007 CHEVY COLORADO 01-3157	19,701.08	
24	01-3158	TRUCK - 2007 CHEVY SILVERADO 1500 01-3158	26,011.46	
25	01-4076	TRUCK,P/U-1996 CHEVY C3500 C&C	52,191.96	
26	01-4077	TRUCK,P/U-1996 CHEVY PICKUP C3500 HD C&C	37,470.07	
27	01-4083	TRUCK,P/U-1998 CHEVY PICKUP C3500 HD C&C	33,296.95	
28	01-4085	TRUCK,P/U-1998 CHEVY PICKUP C3500 HD C&C	33,296.95	
29	01-4086	2000 FORD F450 C&C WELDING TRUCK	35,892.65	
30	01-4176	HYDRAULIC LIFT MOD TT15E-5326 INSTALLED ON 01-4076	2,446.93	
31	01-5016	TRUCK-DUMP,1992 GMC CHEVY C-6, FUEL CONV TO LP 01-5016	28,318.67	
32	01-5019	TRUCK-1995 GMC/CHEVROLET MED DUTY	41,776.84	
33	01-5023	2001 FORD F450 HD TRUCK 2001 FORD F450HD 01-5023	31,753.81	
34	01-5024	TRUCK - 2006 Ford F550 Cab & Chassis - Diesel	56,155.40	
35	01-5025	TRUCK - 2006 FORD F550 CAB & CHASSIS 01-5025	58,438.51	
36	01-6013	TRAILER-UTILIMASTER 16' X 8' W/VENTURO CRANE	9,822.49	
37	01-6015	TRAILER-FOR BACKHOE/ EAGER BEAVER MODEL # B9DOW	6,535.40	
38	01-6017	TRAILER - '93 GROSLEY MDL ME 610	533.02	
39	01-6018	TRAILER-PIPE W/HORIZON TURNABLE & TILTUP MODEL# EAT1040	2,980.12	
40	01-6019	TRAILER-BUTLER MOD# TS-2500 TO BE USED W/ TRENCHER	8,111.59	
41	01-6020	TRAILER-BUTLER MOD# TS-2500 TO BE USED W/ TRENCHER	8,111.58	
42	01-6023	TRAILER-2 AXEL 7000LB CAPACITY DUTY EQUIPMENT MOD# H831625	2,848.58	
43	01-6024	TRAILER - 2005 Pace America - 5' X 8' Cargo Trailer - Model WS58HD - GVWR 2900lb	2,279.40	
44	01-6025	TRAILER - Pace America - Model WS610SHD - 6'x10' Cargo Trailer	3,047.57	
45	02-1056	2001 BUICK CENTURY AUTOMOBILE 2001 BUICK 02-1056	21,426.84	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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: 12/31/07
WITNESS: D. HOBKIRK

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

<u>Line No.</u>	<u>VEHICLE #</u>	<u>DESCRIPTION</u>	<u>ORIGINAL COST</u>	<u>ALLOCATION TO NON-UTILITY</u>
1	02-1059	AUTOMOBILE - 2006 CHEV EQUINOX 02-1059	24,513.58	
2	02-1060	AUTOMOBILE - 2007 CHEVY EQUINOX (CINDY GILLEN) 02-1060	23,150.66	
3	02-1061	AUTOMOBILE - 2007 FORD 500 SEL (LEROY SULLIVAN) 02-1061	21,162.51	
4	02-2077	00 FORD E250 3/4TN VAN	21,113.32	
5	02-2078	00 FORD E250 3/4TN VAN	21,099.92	
6	02-2079	00 FORD E250 3/4TN VAN	21,281.93	
7	02-2080	00 FORD E250 3/4TN VAN	21,281.75	
8	02-2082	2001 FORD 3/4 TON ECONOLINE VAN 2001 FORD 3/4TON VAN 02-2082	20,818.81	
9	02-2084	2001 FORD 3/4 TON ECONOLINE VAN 2001 FORD 3/4TON VAN 02-2084	20,993.14	
10	02-2085	VAN - 2002 FORD E250 3/4 TON CARGO 2002 FORD 3/4TON VAN 02-2085	21,290.23	
11	02-2086	VAN - 2002 FORD E250 3/4 TON CARGO 2002 FORD 3/4TON VAN 02-2086	20,465.07	
12	02-2087	VAN - 2002 FORD E250 3/4 TON CARGO 2002 FORD 3/4TON VAN 02-2087	20,935.66	
13	02-2088	VAN - 2002 FORD 3/4 TON ECONOLINE CARGO 2002 FORD 3/4TON VAN 02-2088	21,661.97	
14	02-2089	VAN - 2002 FORD ECONOLINE 3/4 TON CARGO 2002FORD 3/4TON VAN 02-2089	21,661.97	
15	02-2090	VAN - 2002 FORD 3/4 ECONOLINE CARGO 2002 FORD 3/4TON VAN 02-2090	22,704.80	
16	02-2091	VAN - 2006 FORD 3/4ton 02-2091	26,782.66	
17	02-2092	VAN - 2006 FORD 3/4TON VAN 02-2092	27,017.56	
18	02-2093	VAN - 2006 FORD 3/4TON VAN 02-2093	26,463.47	
19	02-2094	VAN - 2006 FORD 3/4TON VAN 02-2094	27,571.66	
20	02-2095	VAN - 2008 FORD E-250 VAN 02-2095	21,017.64	
21	02-3067	2000 FORD F150 1/2 TON TRUCK 00 FORD 1/2 TON 02-3067	22,872.11	
22	02-3068	2001 FORD 1/2 TON F SERIES PICK-UP TRUCK 2001 FORD 1/2TON P-UP 02-3068	20,672.02	
23	02-3070	2001 FORD 1/2 TON F SERIES PICK-UP TRUCK 2001 FORD 1/2TON 02-3070	20,573.41	
24	02-3071	2001 FORD 1/2 TON F SERIES TRUCK 2001 FORD 1/2TON 02-3071	20,468.33	
25	02-3072	TRUCK - 2001 FORD F150 1/2 TON	23,860.01	
26	02-3074	2001 FORD 1/2 TON F SERIES PICK-UP TRUCK 2001 FORD 1/2TON P-UP 02-3074	17,545.69	
27	02-3075	2001 JEEP CHEROKEE SUV 2001 JEEP CHEROKEE 02-3075	21,320.55	
28	02-3076	TRUCK - 2002 FORD F150 1/2 TON XL 2002 FORD 1/2T E/C 02-3076	20,216.11	
29	02-3077	TRUCK - 2002 FORD F150 XLT 2002 FORD 1/2T EC PUP 02-3077	24,838.38	
30	02-3078	TRUCK - 2004 FORD RANGER EXT CAB WITH TOOL BOX & BED LINER 02-3078	19,700.70	
31	02-3079	TRUCK - 2004 FORD RANGER EXT CAB 02-3079	19,099.28	
32	02-3081	TRUCK - 2004 FORD RANGER EXT CAB WITH BED LINER 02-3081	19,297.95	
33	02-3082	TRUCK - 2004 FORD F150 XLT EXT CAB 02-3082	27,963.04	
34	02-3083	TRUCK - 2004 CHEVY LS 1/2 TON EXT CAB 02-3083	25,840.75	
35	02-3084	TRUCK - 2004 CHEVY 1/2 TON EXT CAB 02-3084	25,695.28	
36	02-3085	TRUCK - 2006 FORD 1/2TON EC PU 02-3085	28,487.04	
37	02-3086	TRUCK - 2006 FORD 1/2T EC P/UP 02-3086	28,607.44	
38	02-3087	TRUCK - 2006 FORD 1/2T EC P/UP 02-3087	28,278.71	
39	02-3088	TRUCK - 2006 FORD 1/2T EC P/UP 02-3088	28,278.71	
40	02-3089	TRUCK - 2006 FORD RANGER P/UP 02-3089	22,095.76	
41	02-3090	TRUCK - 2007 FORD F150 EXT CAB SHORT BED (RAY DAVIS) 02-3090	19,873.63	
42	02-3091	TRUCK - 2007 FORD F-150 EXT CAB (FRANK KISTNER) 02-3091	21,944.57	
43	02-3092	TRUCK - 2007 FORD F-150 EXT CAB (GERALD JONES) 02-3092	21,217.93	
44	02-3093	TRUCK - 2007 FORD F-150 EXT CAB SHORT BED (ART LAPTISTE) 02-3093	22,150.47	
45	02-3094	TRUC - 2007 FORD F-150 EXT CAB (CARLOS WILLIAMS) 02-3094	21,217.90	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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: 12/31/07
WITNESS: D. HOBKIRK

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1	02-4016	TRUCK - 2002 FORD F250 3/4 TON 2002 FORD 3/4TON P-UP 02-4016	27,214	
2	02-4037	TRUCK,P/U-1996 CHEVY 1 TN C & C	23,444	
3	02-4040	TRUCK,P/U-1998 CHEV C3500 1 TN C & C	20,598	
4	02-4044	TRUCK - 2004 FORD 3/4 TON C&C PICK-UP	28,198	
5	02-4045	TRUCK - 2004 FORD 3/4 TON PICK-UP WITH EXT CAB C&C	30,558	
6	02-4046	TRUCK - 2006 FORD 3/4TON C&C 02-4046	35,070	
7	02-4047	TRUCK - 2006 FORD 3/4TON C&C 02-4047	37,667	
8	02-4048	TRUCK - 2006 FORD 1TON C&C 02-4048	35,628	
9	02-4049	TRUCK - 2006 FORD 1TON C&C 02-4049	30,914	
10	02-4050	2006 FORD 1TON C&C 02-4050	44,652	
11	02-4051	TRUCK - 2008 FORD F-250 W UTILITY BODY 02-4051	27,412	
12	02-4052	TRUCK - 2008 FORD F-250 W UTILITY BODY 02-4052	27,319	
13	02-4053	TRUCK - 2008 FORD F-250 W UTILITY BODY 02-4053	27,319	
14	02-5011	TRUCK,UTILITY-1986 GMC 2 TON BDY 1,500.00(278-44-003)	19,070	
15	02-5013	TRUCK,UTILITY-1987 2 TON W/BOOM 15601.98(78708002)	36,447	
16	02-5016	TRUCK,VAN-1996 GMC/CHEVY VAN 2 1/2 TN	36,281	
17	02-5017	TRUCK,UTILITY-1998 2 1/2 TON GMC MEDIUM C & C	37,462	
18	02-5018	2000 CHEVY C3500 C & C TRUCK 00 CHEVY C & C 02-5018	48,925	
19	02-5019	2001 GMC 6500 MEDIUM DUTY TRUCK 2001 CHEV C6 MED DUTY 02-5019	49,274	
20	02-5020	TRUCK - 2002 GMC C-7 MEDIUM DUTY 2002 GMC C7 MED DUTY 02-5020	48,484	
21	02-5021	TRUCK - VACCUUM TRUCK - STERLING ACTERRA CAB & CHASIS	78,406	
22	02-5021	VACUUM SYSTEM - FX80 - PART OF THE STERLING VACUUM TRUCK	55,149	
23	02-5021	VEHICLE AIR COMPRESSOR - STERLING VACUUM TRUCK - SULLAIR	11,074	
24	02-6001	TRAILER-HOMEMADE (TT1)	1,446	
25	02-6009	CROSLEY 3 TON TRAILER T7 TERRAMITE LOADER \$17,900 W/TRAILER \$2,500	2,841	
26	02-6010	TRAILER - CROSLEY MODEL CR 6X16 TON TANDEM AXLE TRAILER	1,825	
27	02-6013	TRAILER-SINGLE AXLE DIAMOND PLATE W/ PENTAL HOOK	1,672	
28	02-6016	TRAILER-INTERSTATE MODEL 16BST, TWO AXILE TRAILER	4,914	
29	02-6018	TRAILER-BELSHE WITH ELECTRIC BRAKES HEAVY DUTY DROP LEG JACK	2,690	
30	02-6023	TRAILER-FOR TRENCHER VERMEER V-4750	3,727	
31	02-6024	TRAILER-FLATBED 7000LB CAPACITY 5' X 10'	3,704	
32	03-1050	2000 FORD TAURUS 03-1050	20,560	
33	03-1051	2001 Ford Taurus SES 4-door automobile	21,610	
34	03-2245	CRANE - MODEL# 3200REE15 - INSTALLED ON TRUCK 03-4104	13,433	
35	03-3048	TRUCK,P/U-1998 FORD F150 1/2 TN	18,160	
36	03-3054	00 FORD RANGER TRUCK 03-3054	17,127	
37	03-3055	2000 CHEVY S10 TRUCK 03 3055	14,015	
38	03-3056	2001 Ford F-150 Pick Up Truck 2001 FORD 1/2TON 03-3056	21,302	
39	03-3058	2001 F-150 Pick Up Truck 2001 FORD 1/2TON P/UP 03-3058	21,350	
40	03-3059	2002 Chevy S10 Pick Up Truck 2002 CHEV S10 P-UP 03-3059	14,158	
41	03-3060	2002 Chevy S10 Pick Up Truck 2002 CHEV S10 P-UP 03-3060	14,290	
42	03-3061	TRUCK - 2004 FORD RANGER EXT CAB	19,275	
43	03-3062	TRUCK - 2004 FORD 1/2 TON EXT CAB - TOOLBOX & BEDLINER	25,323	
44	03-3063	TRUCK - 2004 FORD 1/2 TON EXT CAB	29,369	
45	03-3064	TRUCK - 2006 FORD 1/2TON EC P/UP 03-3064	28,300	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1	03-3065	TRUCK - 2006 FORD 1/2TON EC P/UP 03-3065	29,671	
2	03-3066	TRUCK - 2006 FORD RANGER P/UP 03-3066	20,073	
3	03-3067	TRUCK - 2007 Ford F150 4x4	26,846	
4	03-3068	TRUCK - 2007 Toyota Tacoma PreRunner w fiberglass bed cover	23,270	
5	03-4088	TRUCK,UTILITY-1997 FORD F-350 1 TON W/LP CONVERSION	23,671	
6	03-4091	00 FORD F550 C & C 03-4091	37,017	
7	03-4095	2001 GMC Sierra 2500 2WD Pick Up Truck 2001 GMC 3/4TON C&C 03-4095	25,215	
8	03-4096	2001 GMC Sierra 2500 2WD Pick Up Truck 2001 GMC 3/4TON C&C 03-4096	25,215	
9	03-4097	2001 CHEVY 1 TON HD C&C TRUCK MOD CC31803 2001 CHEV 1TON HD C&C 03-4097	42,416	
10	03-4098	2002 Ford F250 3/4 ton Pick Up Truck with utility body 2002 FORD 3/4TON P-UP 03-4098	28,296	
11	03-4099	2002 Ford F250 3/4 ton Pick Up Truck with utility body 2002 FORD 3/4TON P-UP 03-4099	28,296	
12	03-4100	Truck - 2002 Ford F550 HD C&C 2002 FORD F550 HD C&C 03-4100	44,020	
13	03-4101	TRUCK - 2004 Ford F450 C&C 03-4101	39,042	
14	03-4102	TRUCK - 2004 FORD 3/4TON C&C 03-4102	28,042	
15	03-4103	TRUCK - 2004 FORD 3/4TON C&C 03-4103	28,042	
16	03-4104	TRUCK - 2004 FORD 1TON C&C 03-4104	30,749	
17	03-4105	TRUCK - 2006 FORD XL 3/4TON WITH UTILITY BODY 03-4105	34,898	
18	03-4106	TRUCK - 2006 FORD F450 C&C 03-4106	44,712	
19	03-4107	TRUCK - 2006 GMC C5500 C&C 03-4107	41,333	
20	03-4108	TRUCK - 2008 Ford F250 with utility body 03-4108	27,204	
21	03-4109	TRUCK - 2008 Ford F250 with Utility Body 03-4109	27,216	
22	03-5007	TRUCK BOX - A1975 CHEVROLET 2 TON BOX ONLY - REMOVED FROM TRUCK 03-5003	300	
23	03-5007	TRUCK,UTILITY-1987 GMC/CHEVROLET 2 TON	32,489	
24	03-6002	TRAILER-1969 REID MDL# MG14	1,397	
25	03-6006	CNG HAULING TRAILER 03-6006	750	
26	03-6010	WELDER TRAILER MODEL # HOMBRE 5X8 EMERSON TRAILER Welder Trailer 03-6010	5,078	
27	03-6011	Trailer - Utility trailer	3,077	
28	03-7010	TRAILER-5' X 8' TUBE TRAILER W/PINTLE HITCH	4,636	
29	04-1064	2001 Jeep Cherokee 2001 Cherokee	21,400	
30	04-1065	2002 BUICK CENTURY CUSTOM 2002 BUICK CENTURY 04-1065	23,031	
31	04-2067	VAN - 2002 CHEVY 3/4 TON EXPRESS 2002 CHEV 3/4TON VAN 04-2067	22,527	
32	04-2068	VAN - 2002 CHEVY ASTRO CARGO 2002 CHEV ASTRO VAN 04-2068	21,926	
33	04-2069	VAN - 2004 FORD 3/4TON CARGO VAN - WITH INTERIOR BINS	22,448	
34	04-2070	VAN - 2004 FORD 3/4TON CARGO VAN - WITH INTERIOR BINS	22,448	
35	04-2071	VAN - 2004 FORD 3/4 TON CARGO VAN W BINS	22,448	
36	04-2072	VAN - 2006 CHEV 3/4TON VAN 04-2072	23,638	
37	04-3053	TRUCK - 1999 CHEVY S-10	15,980	
38	04-3058	2000 CHEVY SILVERADO TRUCK 043058	17,837	
39	04-3059	2001 Chevy 1500 pickup truck 3 Chevy Trucks 04-3059,60,&61	23,073	
40	04-3060	2001 Chevy 1500 pickup truck 3 Chevy Trucks 04-3059,60,&61	23,073	
41	04-3061	2001 Chevy 1500 pickup truck 3 Chevy Trucks 04-3059,60,&61	23,073	
42	04-3062	2001 CHEV 1/2 TON TRUCK SILVERADO 2001 CHEV 1/2TON P/UP 04-3062	22,224	
43	04-3064	2001 CHEV S-10 TRUCK 2001 CHEV S-10 P/UP 04-3064	18,717	
44	04-3066	2001 CHEV 1/2 TON SILVERADO P/UP TRUCK 2001 CHEV 1/2TON P/UP 04-3066	22,437	
45	04-3067	2001 CHEVY S10 TRUCK 2001 CHEV S10 P-UP 04-3067	15,431	

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1	04-3068	2001 CHEV S-10 TRUCK 2001 CHEV S-10 -UP 04-3068	15,259	
2	04-3069	2001 Chevy 1/2 Ton Silverado Truck 2001 CHEV 1/2TON P/UP 04-3069	22,303	
3	04-3071	TRUCK - 2002 FORD XLT 1/2TON F SERIES 2002 FORD 1/2TON E/C 04-3071	27,360	
4	04-3072	2002 CHEV SILVERADO LS 1/2TON E/C TRUCK 2002 CHEV 1/2TON E/C 04-3072	26,125	
5	04-3073	SUV - 2002 JEEP LIBERTY 2002 JEEP LIBERTY 04-3073	24,530	
6	04-3074	SUV - 2002 JEEP LIBERTY 2002 JEEP LIBERTY 04-3074	24,530	
7	04-3075	TRUCK - 2002 CHEVY 1/2 TON SILVERADO 2002 CHEV 1/2T EC P-UP 04-3075	23,186	
8	04-3076	TRUCK - 2002 CHEVY S10 2002 CHEV S10 P-UP 04-3076	15,010	
9	04-3077	TRUCK - 2002 CHEVY S10 2002 CHEV S10 P-UP 04-3077	15,010	
10	04-3078	TRUCK - 2002 CHEVY S10 2002 CHEV S10 P-UP 04-3078	15,010	
11	04-3080	TRUCK - 2002 CHEVY 1/2 TON SILVERADO 2002 CHEV 1/2TON P-UP 04-3080	19,919	
12	04-3081	TRUCK - 2004 Ford 1/2 Ton Extended Cab Pick Up 04-3081	25,359	
13	04-3082	TRUCK - 2004 Ford 1/2 ton Extended Cab Pick Up 04-3082	25,359	
14	04-3083	Truck - 2004 1/2 ton Ford E-150 XL Ext Cab	25,431	
15	04-3084	TRUCK - 2005 FORD XLT 1/2 TON E/C	29,601	
16	04-3085	TRUCK - 2005 FORD XL 1/2 TON E/C	25,618	
17	04-3086	TRUCK - 2005 CHEVY COLORADO E/C - TOOL BOX - BED LINER	19,418	
18	04-3087	TRUCK - 2005 CHEV 1/2 TON E/C - TOOL BOX	24,277	
19	04-3088	TRUCK - 2005 FORD 1/2 TON XLT C/C - HARD TONNEAU COVER	32,787	
20	04-3089	TRUCK - 2005 CHEVY 1/2 TON E/C 04-3089	25,848	
21	04-3090	TRUCK - 2005 CHEV 1/2TON EXT CAB 04-3090	25,034	
22	04-3091	AUTOMOBILE - 2006 JEEP LIBERTY SPRT 04-3091	26,533	
23	04-3092	TRUCK - 2006 FORD 1/2TON EC PU 04-3092	29,776	
24	04-3093	TRUCK - 2006 FORD RANGER EC PU 04-3093	22,842	
25	04-3094	TRUCK - 2006 FORD 1/2TON EC PU 04-3094	29,410	
26	04-3095	TRUCK - 2006 CHEV 1/2TON EC PU 04-3095	25,626	
27	04-3096	TRUCK - 2006 CHEV 1/2TON EC PU 04-3096	26,379	
28	04-3097	TRUCK - 2006 CHEV 1/2TON EC PU 04-3097	25,709	
29	04-3098	TRUCK - 2007 FORD F-150 EC 04-3098	23,861	
30	04-3099	TRUCK - 2007 CHEVY COLORADO 04-3099	19,720	
31	04-3100	TRUCK - 2007 CHEVY COLORADO 04-3100	19,720	
32	04-4048	TRUCK, UTILITY-1998 CHEV C-3500 1 TN C & C	23,570	
33	04-4049	TRUCK-UTILITY 1998 FORD F-500 C & C	44,209	
34	04-4052	2001 CHEV 3/4 TON C&C TRUCK MOD CC25903 2001 CHEV 3/4 TON C&C 04-4052	24,071	
35	04-4053	2001 CHEV 3/4TON C&C TRUCK MOD CC25903 2001 CHEV 3/4TON C&C 04-4053	26,017	
36	04-4054	2001 Chevy 3/4 Ton C&C Truck Mod CC25903 2001 CHEV 3/4TON C&C 04-4054	26,017	
37	04-4055	2001 CHEVY 1 TON HEAVY DUTY CAB & CHASSIS	45,330	
38	04-4056	TRUCK - 2002 FORD XL 3/4 TON F250 2002 FORD 3/4TON P-UP 04-4056	29,005	
39	04-4057	2002 CHEV 2500 3/4TON C & C TRUCK 2002 CHEV 3/4T C&C 04-4057	26,686	
40	04-4058	2002 CHEV 3/4TON C&C TRUCK MODEL CC25903 2002 CHEV 3/4T C&C 04-4058	26,686	
41	04-4059	TRUCK - 2002 CHEV 3/4 TON C&C MOD CC25903 2002 CHEV 3/4TON C&C 04-4059	25,597	
42	04-4060	TRUCK - 2002 CHEV 3/4 TON C&C MOD CC25903 2002 CHEV 3/4TON C&C 04-4060	25,597	
43	04-4061	TRUCK - 2005 FORD 3/4 TON C/C - UTILITY BODY - SLIDE COVER	33,142	
44	04-4062	TRUCK - 2005 FORD 3/4 TON E/C - UTILITY BODY - LIFT GATE	36,490	
45	04-4064	TRUCK - 2008 FORD F450 04-4064	49,450	

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1	04-5015	TRUCK,UTILITY-1993 FORD F600 MED DUTY C&C W/ LP	46,759	
2	04-5016	TRUCK,UTILITY-1996 GMC C-6 1TN HYDRAULIC HOIST W/LP CONV	54,765	
3	04-5017	TRUCK - 2004 CHEVY C4500 C&C - W UTILITY BODY & PIPE RACK	40,365	
4	04-5018	TRUCK - 2006 GMC C5500 MD C&C 04-5018	63,423	
5	04-6010	TRAILER-FOR PLASTIC PIPE COIL	1,322	
6	04-6014	14' HAMMERHEAD TANDEM AXLE TRAILER TANDEM AXLE TRAILER 04-6014	3,244	
7	04-6027	Hammerhead Trailer Hammerhead Trailer 04-6027	3,387	
8	04-6028	EMERSON EXPORT 7X14 TA, CARGO TRAILER Cargo/Emerg. Trailer 04-6028	4,739	
9	05-3007	TRUCK,P/U-1998 FORD F150 1/2 TN W/METER READER	16,145	
10	05-3008	SUV - 2002 JEEP LIBERTY 2002 JEEP LIBERTY	25,142	
11	05-3009	TRUCK - 2007 CHEVY COLORADO 05-3009	20,342	
12	05-4032	TRUCK,UTILITY-1998 CHEVROLET 1 TON C & C	23,152	
13	05-4033	Truck - 2002 Chevy Silverado 2500 3/4 ton	25,946	
14	05-4034	TRUCK - 2004 Chevy 1 ton C & C 05-4034	38,387	
15	05-4035	TRUCK - 2005 CHEV 1TON C/C DRW - 60" CA	32,631	
16	05-4036	TRUCK - 2005 CHEVY 3/4 TON E/C	29,614	
17	05-4037	TRUCK - 2006 CHEV 3/4TON C&C 05-4037	31,335	
18	05-6002	TRAILER-FERREE MDL# M-614	1,659	
19	05-6005	TRAILER-EMERGENCY,WELLS CARGO MODEL TW-121	2,293	
20	05-6006	TRAILER-INTERSTATE MODEL: 18DT,DUAL AXLE,8 WHEEL,FOR 05-7003	6,611	
21	06-1049	AUTOMOBILE - 2005 CHEV EQUINOX LS 4 DR	23,153	
22	06-1050	AUTOMOBILE - 2007 CHEVY IMPALA 06-1050	21,468	
23	06-1051	AUTOMOBILE - 2007 FORD 500 SE 06-1051	21,404	
24	06-1052	AUTOMOBILE - 2007 Chevrolet Equinox 06-1052	25,710	
25	06-1053	AUTOMOBILE - 2008 Honda Element 06-1053	22,033	
26	06-2026	Van - 2003 Chevrolet Express 3/4 ton 2003 CHEV 3/4TON VAN 06-2026	19,777	
27	06-3011	2001 Jeep Cherokee SUV 2001 JEEP CHEROKEE 06-3011	21,496	
28	06-3012	2001 Jeep Cherokee SUV 2001 JEEP CHEROKEE 06-3012	21,424	
29	06-3040	99 F150 1/2 TON P/U 06-3040	23,637	
30	06-3046	Truck - 2002 Chevyt Silverado 1/2 ton 2002 CHEV 1/2T EC P-UP 06-3046	26,058	
31	06-3047	Truck - 2002 Chevy 1500 1/2 ton 2002 CHEV 1/2T RC P-UP 06-3047	20,252	
32	06-3048	Truck - 2002 Chevy 1500 1/2 ton 2002 CHEV 1/2T RC P-UP 06-3048	20,433	
33	06-3049	SUV - 2002 Ford Explorer XLT 4DR 2002 FORD EXPLORER XLT 06-3049	33,534	
34	06-3050	Truck - 2002 Chevrolet S-10 2002 CHEV S10 PICK UP 06-3050	15,056	
35	06-3051	Truck - 2002 Chevrolet S-10 2002 CHEV S10 P/U 06-3051	15,370	
36	06-3053	TRUCK - 2004 Chevy 1/2 ton Extended Cab 06-3053	25,061	
37	06-3054	TRUCK - 2004 CHEV 1/2TON REG CAB P/U 06-3054	19,880	
38	06-3055	TRUCK - 2005 CHEVY 1/2 TON E/C	27,156	
39	06-3056	TRUCK - 2005 CHEVY 1/2 TON LS E/C - BEDLINER	24,702	
40	06-3057	TRUCK - 2005 FORD XLT 1/2 TON C/C - BEDLINER	32,542	
41	06-3058	TRUCK - 2005 CHEV 1/2T EC P/U 06-3058	24,991	
42	06-3059	TRUCK - 2006 FORD 1/2TON EC PU 06-3059	28,924	
43	06-3060	TRUCK - 2006 FORD 1/2TON EC PU 06-3060	28,385	
44	06-3061	TRUCK - 2006 CHEV 1/2TON EC PU 06-3061	25,917	
45	06-3062	TRUCK - 2006 CHEV 1/2TON EC PU 06-3062	28,436	

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1	06-3063	SUV- 2007 FORD EXPLORER XLT 06-3063	29,268	
2	06-3064	TRUCK - 2007 FORD F-150 Ext Cab P/U	22,780	
3	06-3065	TRUCK - 2007 Chevrolet Silverado 1500 Ext Cab P/U	24,946	
4	06-3066	TRUCK - 2007 Chevrolet Colorado P/U 06-3066	17,119	
5	06-3067	TRUCK - 2007 Chevrolet Colorado Ext Cab P/U 06-3067	17,119	
6	06-3068	TRUCK - 2007 Chevrolet Silverado 1500 Ext Cab P/U 06-3068	23,593	
7	06-4078	TRUCK,P/U-1998 CHEV C3500 1 TN C & C	28,108	
8	06-4079	99 F450 1.5 TON C&C 06-4079	28,304	
9	06-4083	2001 Ford F-450 Truck Cab & Chassis 06-4083	28,563	
10	06-4084	2001 Chevrolet 3/4 ton Extended Cab 06-4084	26,363	
11	06-4085	Truck - 2002 Chevy 2500 3/4 ton 2002 CHEV 3/4TON C&C 06-4085	25,792	
12	06-4086	TRUCK - 2004 CHEV 3/4TON C&C 06-4086	26,600	
13	06-4087	TRUCK - 2004 CHEV 3/4 TON C&C 06-4087	27,035	
14	06-4088	TRUCK - 2004 CHEV 3/4TON C&C	27,405	
15	06-4089	TRUCK - 2004 CHEV 3/4TON C&C	27,405	
16	06-4090	TRUCK - 2005 CHEVY 3/4 TON E/C	29,103	
17	06-4091	TRUCK - 2006 CHEV 1TON C&C 06-4091	34,525	
18	06-4092	TRUCK - 2007 Chevrolet Silverado HD 2500 Ext Cab	29,819	
19	06-5014	2000 CHEVROLET C6500 TRUCK 00 CHEVY C & C 06-5014	66,873	
20	06-5015	TRUCK - 2006 GMC MED DUTY C&C 06-5015	62,204	
21	06-5016	TRUCK - 2006 GMC TC5500 C&C	66,020	
22	06-6002	TRAILER-REID	1,716	
23	06-6005	TRAILER-MODEL 9HDB	6,739	
24	06-6006	TRAILER-TERRA MITE BACKHOE, MODEL 94/CS514-5000	2,086	
25	06-6007	TRAILER - Refrigerated Trailer - Tandem Axle - 06-6007	3,920	
26	07-1130	2001 CHEV IMPALA 4DR AUTOMOBILE 2001 CHEV IMPALA 4DR 07-1130	20,798	
27	07-3078	2001 FORD RANGER P-UP TRUCK 2001 FORD RANGER P-UP 07-3078	17,443	
28	07-3079	2001 FORD RANGER P-UP TRUCK 2001 FORD RANGER P-UP 07-3079	17,443	
29	07-3080	2001 FORD RANGER TRUCK 2001 FORD RANGER P-UP 07-3080	17,924	
30	07-3082	TRUCK - 2006 CHEV COLORADO E/C P/U 07-3082	22,154	
31	07-4084	Truck - 2002 Chevy Mod CC25753 3/4 ton 2002 CHEV 3/4T HD E/C 07-4084	28,364	
32	07-5015	TRUCK,DUMP-1992 CHEV LP CONV	27,989	
33	07-6003	TRAILER-WELLS FARGO UTILITY MDL VT-12	1,426	
34	07-6004	TRAILER-TARGET/PIPE	3,068	
35	07-6012	TRAILER-BELSHE MDL# T-8 11124	6,122	
36	07-6019	TRAILER-HORIZON MOD#HEQ4615R/4"X6" FOR DIST DEPT/TAG# UJP48L	830	
37	07-6020	TRAILER - 5x8 IMPERIAL UTILITY MODEL UT58SA Utility Trailer	1,358	
38	08-1065	AUTOMOBILE - 2007 FORD 500 SE 08-1065	22,251	
39	08-2008	TRUCK,P/U-1996 CHEVY 3/4TN VAN TRA FRM LAK 9808	19,074	
40	08-2010	VAN - 2006 DODGE SPRINTER 2500 HIGH ROOF VAN	43,752	
41	08-3026	TRUCK - 2004 Ford 1/2 Ton Extended Cab Pick Up Truck 08-3026.	24,916	
42	08-4010	TRUCK,UTILITY-1987 CHEVROLET 1 TON	17,993	
43	08-4025	2001 FORD 3/4 TON C&C F SERIES TRUCK 2001 FORD 3/4TON C&C 08-4025	27,072	
44	08-4027	2002 FORD F250 3/4 TON TRUCK 2002 FORD 3/4 TON P-UP 08-4027 (SERVICE)	27,871	
45	08-4028	TRUCK - 2004 FORD 3/4TON C&C W UTILITY BODY - DRIVER - RICE	30,944	

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1	08-4029	TRUCK - 2004 FORD 3/4TON C&C W UTILITY BODY - DRIVER - VINES	30,236	
2	08-4030	TRUCK - 2005 FORD 3/4 TON REG CAB C&C W UTILITY BODY & TRAILER HITCH	34,521	
3	08-4031	TRUCK - 2006 FORD 3/4 TON C&C W UTILITY BODY - 8800# GVW	35,430	
4	08-4032	TRUCK - 2006 FORD 3/4TON C&C 08-4032	39,348	
5	08-5001	TRUCK - 2005 FORD F550 SD C&C 08-5001	69,237	
6	08-5004	TRUCK-UTILITY 2 TN 1998 GMC C&C	40,540	
7	08-6002	TRAILER-BUTLER MDL# TS-610	928	
8	08-6005	TRAILER-10 TON EAGER BEAVER 10HDB	8,155	
9	08-6007	TRAILER - Hardeebill Trailer to carry Backhoe 08-7009	3,865	
10	09-1016	AUTOMOBILE-1997 FORD CONTOUR/ TRA FM DIV09 9809 JANNETT	14,077	
11	09-1017	AUTOMOBILE-1998 CHEV MALIBU	16,701	
12	09-2021	2001 Ford 3/4 ton Econoline Van 2001 FORD 3/4TON VAN 09-2021	21,350	
13	09-2022	Van - 2001 Ford 3/4 ton Econoline E250	21,410	
14	09-2023	2001 Ford 3/4 Ton Econoline Van 2001 FORD 3/4TON VAN 09-2023	21,410	
15	09-3010	00 CHEVY S-10 TRUCK 09-3010	14,325	
16	09-3011	Truck - 2002 Chevy S10 2002 CHEV S10 EC P-UP 09-3011	17,230	
17	09-3012	Truck - 2002 Chevy 1/2 ton Mod CC15753 2002 CHEV 1/2TON P-UP 09-3012	24,547	
18	09-4022	TRUCK,P/U-1998 FORD F-SUPER DUTY UTIL BODY C & C	32,845	
19	09-4023	TRUCK,P/U-1998 FORD F150 1/2 TN	21,277	
20	09-4024	00 CHEVY 3/4TN C & C TRUCK MOD CC20903 09-4024	24,155	
21	09-4025	TRUCK - 2004 CHEVY 3/4 TON C&C W READING U98ABSW UTILITY BODY 09-4025	25,118	
22	09-4026	TRUCK - 2006 Chevy Silverado 3500 09-4026	32,572	
23	09-5007	TRUCK,DUMP-1995 GMC 2 TON LP CONVERSION	31,884	
24	09-5009	TRUCK,UTILITY-1995 GMC 2 TON, C & C	39,347	
25	09-6007	TRAILER-UTILITY, EMERGENCY, WELLS CARGO	1,782	
26	09-6010	TRAILER-PIPE	3,232	
27	09-6013	TRAILER-WELL CARGO EXPRESS WAGON, MODEL EW 1622	6,253	
28	09-6014	TRAILER-1987 COUGAR UTILITY TRAILER FOR WELLPOINT EQUIPMENT	2,166	
29	09-6017	TRAILER-1987 COUGAR TRAILER FOR BORING EQUIPMENT	1,659	
30	09-6019	TRAILER-1990 U-DUMP HYDRAULIC	3,624	
31	09-6024	Trailer - Belshe - Model WB12-2EP - (to carry excavator 09-7010)	3,983	
32	10-4007	2001 FORD F SERIES 3/4 TON C&C TRUCK 2001 FORD 3/4TON C&C 10-4007	25,023	
33	10-4008	TRUCK - 2002 FORD F250 3/4 TON 2002 FORD 3/4TON P-UP 10-4008	30,106	
34	10-6008	TRAILER-BUTLER TILT TRAILER MODEL TS610-D	1,578	
35	10-6009	MOD GT-2EP DOUBLE AXLE TRAILER (FOR DIG IT EXCAVATOR)	3,155	
36	11-1010	99 JEEP CHEROKEE 11-1010	22,462	
37	11-2009	VAN - 2001 FORD E250 3/4 TON 2001 FORD 3/4TON VAN 11-2009	22,636	
38	11-2010	VAN - 2001 FORD E250 3/4 TON 2001 FORD 3/4TON VAN 11-2010	22,795	
39	11-2011	VAN - 2001 FORD E250 3/4 TON 2001 FORD 3/4TON VAN 11-2011	22,839	
40	11-2012	VAN - 2006 CHEV 3/4TON VAN 11-2012	24,202	
41	11-2013	VAN - 2006 CHEV 3/4TON VAN 11-2013	23,652	
42	11-3025	2001 FORD RANGER 1/4 TON TRUCK 2001 FORD 1/4TON P/UP 11-3025	14,475	
43	11-3026	2001 FORD RANGER 1/4 TON PICK-UP TRUCK 2001 FORD 1/4TON P/UP 11-3026	14,475	
44	11-3027	2001 FORD 1/2 TON F SERIES PICK-UP TRUCK 2001 FORD 1/2TON P/UP 11-3027	19,312	
45	11-3028	TRUCK - 2002 FORD F150 1/2 TON 2002 FORD 1/2TON EC 11-3028	23,890	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

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WITNESS: D. HOBKIRK

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1	11-3029	TRUCK - 2002 FORD RANGER 2002 FORD RANGER RC 11-3029	15,895	
2	11-3030	TRUCK - 2002 FORD RANGER 2002 FORD RANGER R/C 11-3030	15,846	
3	11-3031	TRUCK - 2004 FORD 1/2T E/C P/U	26,031	
4	11-3032	TRUCK - 2005 Ford 1/2 Ton E/C P/U	25,362	
5	11-3033	TRUCK - 2006 FORD CC P/UP 11-3033	35,121	
6	11-3034	TRUCK - 2007 Ford F-150 EC 11-3034	24,616	
7	11-3035	TRUCK - 2007 Ford F-150 EC 11-3035	24,616	
8	11-3036	TRUCK - 2007 Ford F-150 Reg Cab Short Box 11-3036	16,800	
9	11-4028	2001 FORD F SERIES 3/4 TON C & C 11-4028	25,376	
10	11-4029	2001 FORD 1-TON F350 C&C TRUCK 2001 FORD 1 TON C&C 11-4029	28,104	
11	11-4030	TRUCK - 2004 FORD F350 SD C&C 11-4030	32,178	
12	11-4031	TRUCK - 2005 Ford R/C LWB C&C	32,605	
13	11-4032	TRUCK - 2006 FORD 3/4TON C&C 11-4032	35,987	
14	11-4033	TRUCK - FORD F-250 11-4033	31,061	
15	11-4034	TRUCK - 2007 FORD F-350 11-4034	33,905	
16	11-4035	TRUCK - 2008 FORD F 250 Super Cab w Utility Body & Liftgate 11-4035	31,616	
17	11-4036	TRUCK - 2008 Ford F250 Super Cab w Utility Body 11-4036	27,720	
18	11-4037	TRUCK - 2008 FORD F250 Super Cab w utility Body & Liftgate 11-4037	31,616	
19	13-2001	VAN - 2004 CHEVROLET 3/4 TON CARGO VAN W BINS AND BULKHEAD	18,607	
20	13-3010	2001 Ford Ranger Truck 13 3010 2001 FORD RANGER P-UP 13-3010	17,443	
21	13-3011	TRUCK - 2005 FORD 1/2TON E/C - HARD BED COVER	25,546	
22	13-3012	TRUCK - 2005 FORD 1/2 TON E/C	25,546	
23	13-3013	TRUCK - 2005 FORD XLT 1/2 TON C/C - HARD TONNEAU BEDCOVER	32,855	
24	13-3014	TRUCK - 2007 CHEVY COLORADO EC 13-3014	21,252	
25	13-4008	2001 Chevy 3/4 ton C&C Mod CC25953 Truck 2001 CHEV 3/4TON C&C 13-4008	30,313	
26	13-6003	TRAILER-ANDERSON 5 x 10 TILT TRAILER	1,281	
27	14-0033	TRAILER - CNG mobile Station	1,792	
28	14-1001	99 JEEP CHEROKEE 14-1001	23,410	
29	14-1002	00 FORD TAURUS AUTOMOBILE 14-1002	21,295	
30	14-1003	AUTOMOBILE - 2004 CHEVROLET IMPALA 4 DOOR SEDAN	21,141	
31	14-2001	2001 FORD 3/4 TON ECONOLINE VAN 2001 FORD 3/4TON VAN 14-2001	24,441	
32	14-3003	TRUCK,P/U-1998 FORD RANGER	15,345	
33	14-3006	CHEVY 1/2 TON TRUCK 00 CHEV 1/2TON P/U 14-3006	20,007	
34	14-3007	2001 jeep cherokee SUV 2001 JEEP CHEROKEE 14-3007	23,495	
35	14-3008	2001 CHEV 1/2 TON C1500 TRUCK 2001 CHEV 1/2TON P/U 14-3008	27,690	
36	14-3010	2001 CHEV 1/2 TON C1500 TRUCK 2001 CHEV 1/2TON P/UP 14-3010	20,992	
37	14-3012	TRUCK - 2002 CHEVY S10 2002 CHEV S10 P-UP SWB 14-3012	15,352	
38	14-3013	TRUCK - 2002 CHEV S10 2002 CHEV S10 P-UP SWB 14-3013	15,301	
39	14-3014	TRUCK - 2002 CHEVY 1/2 TON SILVERADO 2002 CHEV 1/2T RC P-UP 14-3014	19,268	
40	14-3015	TRUCK - 2002 CHEVY 1/2 TON SILVERADO 2002 CHEV 1/2T RC P-UP 14-3015	19,379	
41	14-3016	TRUCK - 2004 FORD XL 1/2 TON EXT CAB W TOOL BOX	27,184	
42	14-3017	TRUCK - 2004 FORD XL 1/2 TON EXT CAB W TOOL BOX	26,622	
43	14-3018	TRUCK - 2004 FORD XL EXT CAB W TOOL BOX	25,872	
44	14-3019	TRUCK - 2006 FORD 1/2T EC P/UP 14-3019	29,857	
45	14-3020	TRUCK - 2006 FORD RANGER P/UP 14-3020	24,229	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

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WITNESS: D. HOBKIRK

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1	14-3021	TRUCK - 2007 FORD RANGER XL 14-3021	17,056	
2	14-3022	TRUCK - 2007 FORD F-150 EC 14-3022	24,391	
3	14-3023	TRUCK - 2007 FORD F-150 EC 14-3023	21,982	
4	14-4002	TRUCK - 2002 CHEVY SILVERADO 2500 3/4 TON 2002 CHEV 3/4T EC P-UP 14-4002	27,682	
5	14-4003	TRUCK - 2006 GMC C5500 CREW CC 14-4003	71,335	
6	14-4004	TRUCK - 2007 FORD F250 CC 14-4004	28,033	
7	14-4005	TRUCK - 2007 FORD F250 CC 14-4005	28,033	
8	14-5707	TRUCK,P/U-1996 FORD F350 3/4 TON PICKUP	17,250	
9	14-6698	TRAILER - 2 WHEEL UTILITY HOMEMADE FOR WELDER	2,500	
10	14-6701	TRAILER - FOR BACKHOE INTERSTATE TRAILER MOD 18BST	5,645	
11	14-6702	TRAILER - 2006 Victory - Enclosed Cargo - Model # CS612TA2-FT	3,554	
12	15-0655	TRAILER - 6X10 U DUMP	2,410	
13	15-0669	TRAILER - ECONO	1,055	
14	15-0703	TRAILER - 1995 CUSTOM FOR BACKHOE	2,306	
15	15-3003	2001 CHEVY 1/2 TON SILVERADO P/U/P 15-3003	20,404	
16	15-3004	2001 CHEV 1/2 TON TRUCK MOD CC15753 15-3004	23,844	
17	15-3007	TRUCK - 2002 CHEVY SILVERADO 1500 1/2 TON 15-3007	18,765	
18	15-3008	Truck - 2002 Chevy Silverado 1500 1/2 Ton 15-3008	23,511	
19	15-3009	TRUCK - 2003 FORD 1/2T E/C P/U 15-3009	21,997	
20	15-3010	TRUCK - 2004 CHEVY 1/2 TON EXT CAB - DRIVER -	20,968	
21	15-3011	TRUCK - 2004 CHEVY 1/2 TON EXT CAB -	24,609	
22	15-3012	TRUCK - 2006 FORD 1/2T EC P/U/P 15-3012	29,592	
23	15-3013	TRUCK - 2006 FORD 1/2T EC P/U/P 15-3013	28,819	
24	15-3015	TRUCK - 2007 FORD F-150 15-3015	24,250	
25	15-4001	99 FORD F-350 15-4001	22,924	
26	15-4002	TRUCK - 2002 FORD 3/4 TON F SERIES 15-4002	24,235	
27	15-4003	TRUCK - 2006 FORD F550 C&C 15-4003	56,811	
28	15-4004	TRUCK - 2007 FORD F350 EXT CAB & CRANE 15-4004	51,498	
29	15-4005	TRUCK - 2007 FORD F-250 EXT CAB W UTILITY BODY 15-4005	31,391	
30	15-4006	TRUCK - 2007 FORD F250 W UTILITY BODY 15-4006	30,673	
31	15-4007	TRUCK - 2007 FORD F250 W UTILITY BODY 15-4007	30,528	
32	15-4008	TRUCK - 2007 FORD F250 W UTILITY BODY 15-4008	30,856	
33	15-4009	TRUCK - 2007 FORD F250 W UTILITY BODY 15-4009	30,884	
34	15-6002	TRAILER - 2006 U DUMP - 6 x 10 Tripple crown dump trailer 15-6002	4,392	
35	16-1002	99 JEEP CHEROKEE SPORT 16-1002	21,708	
36	16-2001	FORD F250 VAN 16-2001	22,672	
37	16-2003	VAN - 2004 CHEVROLET 3/4 TON CARGO VAN W BINS AND BULKHEAD	19,096	
38	16-2004	VAN - 2005 CHEV 3/4 TON CARGO VAN W BINS	22,224	
39	16-2005	VAN - 2005 CHEVY 3/4 TON CARGO VAN W BINS	22,224	
40	16-2006	VAN - 2006 CHEV 3/4TON VAN 16-2006	23,952	
41	16-2007	VAN - 2007 CHEVY VAN 2500 16-2007	25,630	
42	16-2008	VAN - 2007 CHEVY VAN 2500 16-2008	25,913	
43	16-3004	2000 FORD RANGER 16-3004	19,389	
44	16-3005	2000 FORD RANGER 16-3005	19,389	
45	16-3007	TRUCK - 2005 FORD XLT 1/2 TON C/C - HARD TONNEAU BEDCOVER	32,083	

SUPPORTING SCHEDULES:

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DOCKET NO.: 080318-GU

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1	16-3008	TRUCK - 2006 FORD 1/2TON EC PU 16-3008	28,268	
2	16-3009	TRUCK - 2006 FORD 1/2TON EC PU 16-3009	31,530	
3	16-3010	TRUCK - 2006 CHEV COLO E/C P/U 16-3010	23,275	
4	16-3011	TRUCK - 2006 FORD 1/2TON EC PU 16-3011	27,680	
5	16-3012	TRUCK - 2007 CHEVY COLORADO EXT CAB 16-3012	24,083	
6	16-4001	TRUCK - 2007 FORD F250 EXT CAB 16-4001	30,364	
7	16-5001	TRUCK - 2001 CHEVY C6 SERIES MED DUTY & CHASSIS	53,981	
8	51-9300	2001 CHEVY S-10 1/2 TON TRUCK 51-9300	17,878	
9	52-5018	TRUCK,VACUUM EXCAVATION-1998 GMC 2 TON	130,187	
10	52-5018	TRUCK - HOLDING TANK ONLY- REPLACEMENT	10,203	
11	52-9100	AUTOMOBILE - 2001 CHEV IMPALA 52-9100 - PURCHASED FROM TP	4,713	
12	52-9301	TRUCK - 2001 CHEV 1/2TON EC PU 52-9301 (PURCHASED FROM TP)	5,917	
13	53-3054	99 CHEV S-10 53-3054	14,848	
14	54-9304	SUV - 2002 JEEP LIBERTY 54-9304	21,314	
15	90-1125	2002 FORD TAURUS SE AUTOMOBILE 2002 FORD TAURUS 90-1125	19,116	
16	90-1126	AUTOMOBILE - 2006 CHEV IMPALA 90-1126	22,794	
17	90-1127	AUTOMOBILE - 2006 CHEV EQUINOX 90-1127	24,661	
18	90-2035	TRUCK,VAN-1998 FORD VAN 1 TON W/RACKS & BINS	23,039	
19	90-2038	1-00 FORD 3/4TN E250 VAN 90-2038	23,006	
20	90-2040	VAN - 2005 CHEV CARGO VAN 90-2040	22,775	
21	90-3010	903010 1999 CHEVROLET 3/4 TON TRUCK	28,366	
22	90-3011	1999 FORD E-250 VAN 90-3011	19,198	
23	90-3013	2002 JEEP LIBERTY SUV 2002 JEEP LIBERTY 90-3013	24,718	
24	90-3014	SUV - 2002 FORD EXPLORER (lease buyout)	9,544	
25	90-3015	SUV - 2006 FORD EXPLORER XLT 4 DOOR	37,491	
26	90-3016	SUV - 2006 FORD EXPLORER XLT 4 DOOR	38,402	
27	90-3017	TRUCK - 2006 FORD RANGER EC PU 90-3017	29,181	
28	90-3018	SUV - 2006 FORD EXPLORER XLT 90-3018	29,026	
29	90-3019	SUV - 2007 FORD EXPLORER XLT 90-3019	26,537	
30	90-3020	TRUCK - 2007 FORD F-150 EC 90-3020	25,865	
31	90-3021	SUV - 2007 FORD EXPLORER 90-3021	26,454	
32	90-3022	TRUCK - 2007 TOYOTA TACOMA 4 Door 4WD 90-3022	31,833	
33	90-4001	2000 F250 FORD 3/4 TRUCK	32,221	
34	90-4003	2000 CHEVY C2500 3/4 TON TRUCK	32,473	
35	90-4005	1-00 FORD F250 90-4005	31,665	
36	90-4015	TRUCK - 2001 FORD F250 XL SUPERDUTY	29,217	
37	90-4016	VAN - 2002 FORD E350 CARGO 2002 FORD 1 TON VAN 90-4016	24,082	
38	90-4017	TRUCK - 2005 FORD 3/4T EC C&C 90-4017	39,143	
39	90-4018	TRUCK - 2005 FORD 3/4T EC C&C 90-4018	37,522	
40	90-4019	TRUCK - 2006 FORD 3/4TON C&C 90-4019	44,118	
41	90-4020	TRUCK - 2006 FORD 3/4TON EC 90-4020	39,173	
42	90-6002	TRAILER-TRAILER WITH CNG CYLINDERS (36)BASKET W/REGU & VALVE	15,690	
43	90-6003	TRAILER-TRAILER WITH CNG CYLINDERS, BASKET W/REGU & VALVE	15,690	
44	90-6004	TRAILER-CNG BUILT TO TRANSPORT CNG TO CUSTOMERS COMPANY WIDE	21,593	
45	90-6006	TRAILER-TRAILER 60" X 120" WITH CNG CYL (6 15"X84") MOD#1584	19,673	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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1	90-8007	83' x 120 TRAILER 90-8007	2,759	
2	90-6008	TRIPLE CROWN UTILITY CNG 5X10 TRAILER Trailers to transport CNG	3,011	
3	90-6009	TRIPLE CROWN UTILITY CNG 5X10 TRAILER Trailers to transport CNG	3,011	
4	90-9101	AUTOMOBILE - 2001 CHEV IMPALA 90-9101 (PURCHASE FROM TP)	2,817	
5	90-9104	2001 FORD TAURUS 90-9104 (PURCHASED FROM TP)	4,207	
6	90-9110	AUTOMOBILE - 2004 FORD CROWN VIC 90-9110 (PURCHASED FROM TP)	7,600	
7	90-9112	TRUCK - 2005 FORD 1/2 TON TRUCK 90-9112 (PURCHASED FROM TP)	19,207	
8	90-9113	AUTOMOBILE - 2005 CHEV IMPALA 90-9113 (PURCHASE FROM TP - JOE ROMANO'S)	11,990	
9	90-9301	SUV - 2001 JEEP CHEROKEE - PURCHASE FROM TP 90-9301	4,217	
10	90-9900	SUV - 2003 FORD EXPLORER - LEASE BUYOUT - 90-9900	13,388	
11	90-Airplane	2001 CESSNA MODEL PW530A JET AIRPLANE AIRPLANE-CITATION BRAVO 550	6,029,716	
12	90-Airplane	AED-HeartStart FR2 AED with ECG w/carrying Case & Misc upgrade	3,685	
13	90-Airplane	Aircell Satellite Telephone System with Installation. Part of Asset ID# 85203	22,896	
14	90-Airplane	Cockpit Electronic Flight Bag System	11,932	
15	90-Airplane	WSI In-Flight Weather System with FMS Interface to WSI Weather System	22,789	
16		TOTAL	<u>18,929,052</u>	