

Energy Tax Solutions, Inc.

1310 Wallwood Drive, Brandon, FL 33510 • Phone (813) 684-5277 Fax (813) 684-5327
ETS@Tampabay.rr.com

RECEIVED-FPSC
09 MAY 27 AM 9:40
COMMISSION
CLERK

May 21, 2009

Ms. Ann Cole, Commission Clerk
Office of Commission Clerk
2540 Shumard Oak Blvd.
Tallahassee, FL 32399

Re: Staff Data Request - Docket No. 090081-GU
Lake Como Co-Op, Inc.

Dear Ms. Cole:

The information provided herein is in response to the PSC Staff Data Request dated May 11, 2009. The original and five copies of the requested information are submitted as instructed.

Data Request #1: *Does the Lake Como provide any services that are available to the public at large? If so, Please describe and provide supporting documentation showing public access to such facilities.*

Response: Yes - Membership in the Lake Como is offered to the general public at large to adults over 18 years of age. Membership is not limited to only those residing in the resort. Anyone can join and become a member after taking a tour of the facility and a background check. Several membership programs are offered ranging from daily entrance fees to a variety of long-term options. All membership levels entitle individuals to utilize the various resort amenities and services, including the natural gas heated pool, hot tub, and restaurant.

Enclosed is a copy of a brochure of the Lake Como's membership rates and other services offered (e.g., motel rooms, cottage & travel trailers, tent sites, RV camp sites, etc.) – **Exh. 1(a)**. Also enclosed is a copy of a map of the entire resort detailing the various resort amenities – **Exh. 1(b)**.

Data Request #2: *Please provide a copy of all correspondence between Peoples Gas and Lake Como regarding reclassification.*

Response: See enclosed copy of letter dated May 6, 2008 from Van Bradley (Lake Como) to Lewis Binswanger (Peoples Gas) – **Exh. 2(a)**. Also enclosed is a copy of an email from Pamela Bayyat (Peoples Gas) to Van Bradley dated May 23 2008 – **Exh. 2(b)**. In addition, enclosed is a copy of a Letter of Authorization (LOA) dated April 24, 2008 authorizing Brian G. Davidson to represent the Lake Como Co-op with respect to energy bill issues, including that with TECO Peoples Gas – **Exh. 2(c)**.

CJM _____
EJR _____
GCL _____
GPC _____
RCP _____
SIC _____
SJA _____
ADM _____
CLK _____

DOCUMENT NUMBER-DATE
05231 MAY 27 08
FPSC-COMMISSION CLERK

Florida Public Service Commission
May 21, 2009

Data Request #3: *Please provide copies of bills sent to Lake Como Co-op showing service under the commercial rate prior to the change to residential service under the residential rate, and service after the change back to commercial rates.*

Response: Copies enclosed - sample bills dated 2/8/05 and 6/8/05 reflect GS-2 rate prior to change to residential service – **Exh. 3(a) and 3(b)**. Sample bills dated 3/10/08 and 4/10/08 reflect rate under the residential service (i.e., Condominium RESA) – **Exh. 3(c) and 3(d)**. Sample bills dated 9/9/08 and 11/06/08 reflect rate after the change back to commercial GS-2 rate – **Exh. 3(e) and 3(f)**.

Please advise of any questions regarding the information provided herein, or if additional documentation is required to substantiate customer's claim for a retroactive refund.

Respectfully yours,



Brian G. Davidson
Authorized Representative –
Lake Como Co-op, Inc.

Cc: V. Bradley, GM – Lake Como w/o attachments

Exh. 1(a)

What type of Lake Como Membership is best for me?

We offer several membership programs to help meet the needs of our members. In making your decision, consider how many times you will visit Lake Como in one year.

The Preferred Membership is the best value providing unlimited use of the club year round plus AANR and FANR benefits.

The Standard Membership is a good alternative if you can only visit the club a few times a year plus AANR and FANR benefits.

The Associate Membership provides support to AANR and FANR and is recommended if you are only in town for a short while. You can use your AANR and FANR membership when visiting other resorts.

All Lake Como Memberships include membership with the American Association for Nude Recreation (AANR) and the Florida Association for Nude Recreation (FANR).

<u>Daily Membership Entrance Fees</u>		
Membership Type	Rate Per Person	After 6:00pm
Premier and Preferred Standard and Full Members of Local Clubs - Caliente, Paradise, Cypress Cove, Gulf Coast and Island Group	None	None
Nude Night Li's	\$18.00	None (after 4pm)
AANR/TNSANF Assoc	\$18.00	\$6.00
Visitors no affiliation	\$23.00	N/A

* Special Day Rates do not include overnight stays
Above Prices include Tax
 Ask about our Introductory Membership

Yearly Membership Rates:

Couple Preferred Memberships	
One year	\$609.00
Two Year	\$1,125.00

Other Membership Programs -One year only

Couple Nightlife	\$338.50
Single Nightlife	\$173.00
Couple Standard	\$179.00
Couple Associate	\$108.00
Single Preferred	\$340.00
Single Standard	\$117.00
Single Associate	\$75.00

\$25 Charge for Background Check
 Prices subject to change

Motel Room Rates:

Rooms: # 2, 3, 4, 5, 6, 7, 8, & 9, queen bed, shared bath.
 Rooms #15, 16, 17 & 18, full bed, shared bath.

(May/ thru September)		
Night	Week	Month
\$40.00	\$240.00	\$720.00

(October thru April)		
Night	Week	Month
\$46.00	\$278.00	\$828.00

Room #1, King bed, fridge, & Aton
 Room #19, King bed & twin bed, fridge
 Cypress A - B, King bed, fridge, private bath
 Lake View Suites, #11, #12, queen bed, fridge, private bath

(May thru September)		
Night	Week	Month
\$59.00	\$354.00	\$1,062.00

(October thru April)		
Night	Week	Month
\$64.00	\$384.00	\$1,152.00

Lakeside Cottage & Travel Trailers:
 (Two night minimum stay required)
 Cottage: Full kitchen, king bed, living room with futon and private bath
 Cozy Trailer #418 with enclosed Living Area: Eat in Kitchen, Living Room, Full Sized Bed, Private Bath
 Cabins #82, #84, #93 & #96: Screen porch, living room, full kitchen, queen bed, private bath and fully contained.

#833 Kitchen, queen bed & sofa sleeper, private bath

(May thru September)		
Night	Week	Month
\$36.00	\$354.00	\$1,062.00

(October thru April)		
Night	Week	Month
\$84.00	\$384.00	\$1,152.00

Tent Site Rates:

(May thru September)	
Night	Week
\$12.00	\$72.00

(October thru April)	
Night	Week
\$18.00	\$108.00

3 Week Maximum for Tent Camping

RV Camp Site Rates:

30 amp electric & water provided

(May thru September)		
Night	Week	Month
\$34.00	\$204.00	\$440.00

(October thru April)		
Night	Week	Month
\$41.00	\$246.00	\$815.00

\$30.00 per month flat rate for Electricity



The Place to Be...Naturally!

Land O' Lakes, FL

20500 Cot Road
 Lutz, FL 33558

Toll Free: 1-877-TRY-LAKE
 813-949-1818 Fax: 813-949-4937
 www.lakecomonaturally.com

We welcome you to Lake Como Club, a kinder, gentler place to live, vacation and relax. We are a resident-owned cooperative for members and invited guests. All guests are requested to register at the front office. Please display the car pass while on club property.

We are a family nudist club. Please bare with us.

Thank you and enjoy your stay with us.

We hope to see more of you.



- All rates based on single or double occupancy.
- Additional adults sharing a room, RV or tent site pay 1/2 price per person.
- Daily membership entrance fees are not included.
- Room check-in is 2:00 PM.
- Checkout is 12:00 Noon.
- Late checkout is available up to 2:00pm if room is not reserved for an additional \$40.00 charge ... Check with the front desk.
- One night non-refundable deposit required for reservations.
- A 48-hour cancellation notice is appreciated and will result in a deposit refund.
- For late check-ins after 10:00 PM, please make prior arrangements with the front office.
- Early departures and inclement weather do not warrant a refund.
- Two nights minimum stay on special event weekends.
- Cooking is only permitted in units with kitchens.
- Non-smoking units subject to availability.
- Infant cribs are available.
- Pet friendly smoking rooms available

Exh. 1(a)

Exh. 1(b)

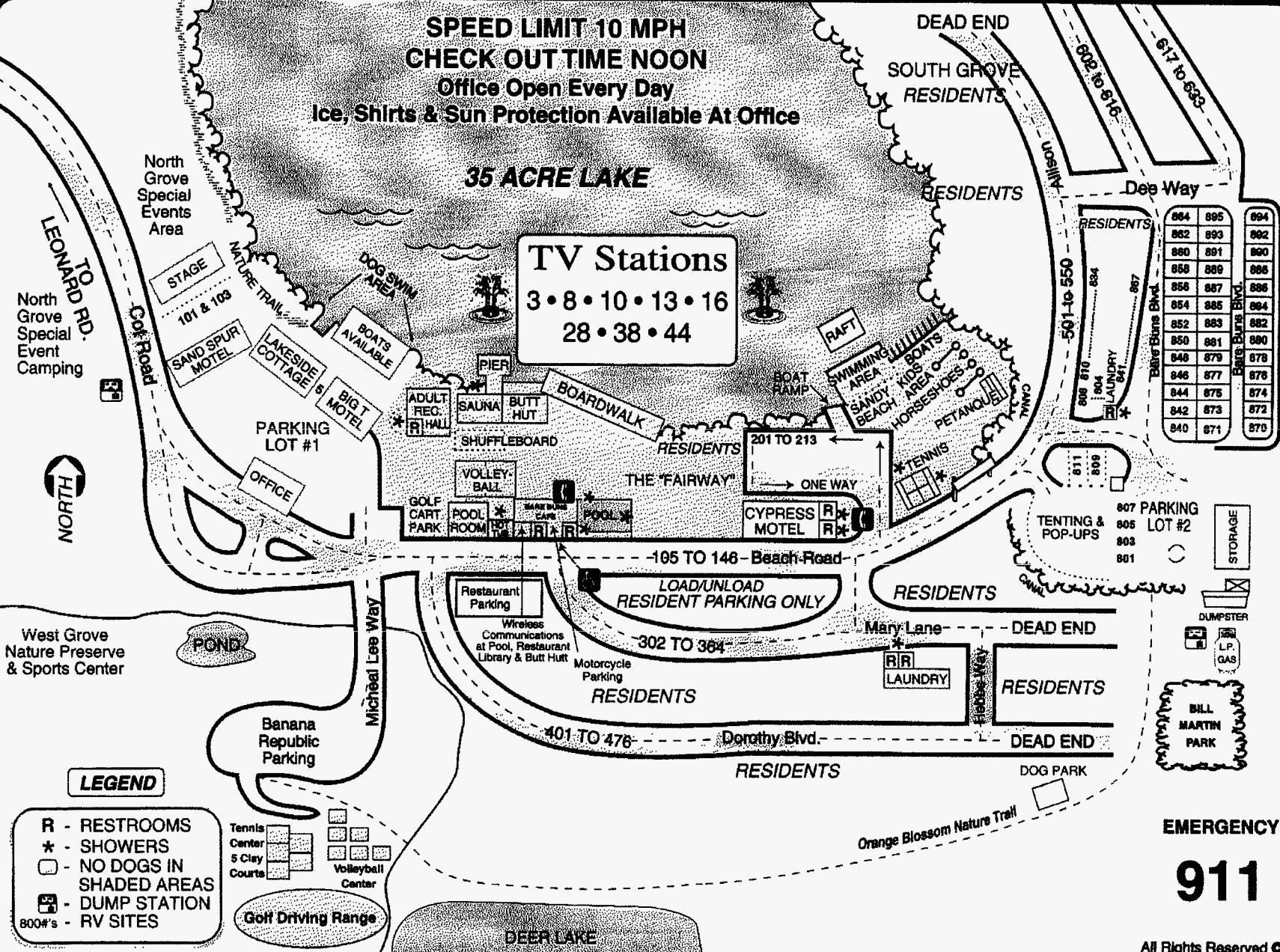
Exh. 1(b)

SPEED LIMIT 10 MPH
CHECK OUT TIME NOON
Office Open Every Day
Ice, Shirts & Sun Protection Available At Office

35 ACRE LAKE

TV Stations
3 • 8 • 10 • 13 • 16
28 • 38 • 44

884	895	894
882	893	892
880	891	890
858	889	888
856	887	886
854	885	884
852	883	882
850	881	880
848	879	878
846	877	876
844	875	874
842	873	872
840	871	870



LEGEND

- R - RESTROOMS
- * - SHOWERS
- - NO DOGS IN SHADED AREAS
- ♻️ - DUMP STATION
- 800#s - RV SITES

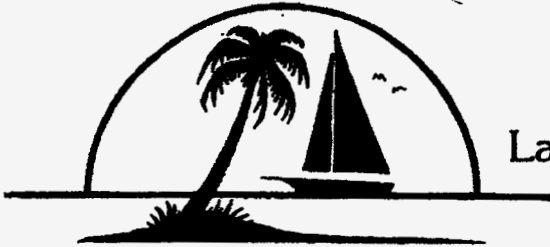
- Tennis Center
- 5 Clay Courts
- Volleyball Center
- Golf Driving Range

EMERGENCY
911

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Exh. 2 (a)

1 of 2



Lake Como Co-op, Inc.
Land O' Lakes, FL

May 6, 2008

Lewis Binswanger
TECO Peoples Gas System
702 N. Franklin Street
P.O. Box 2562
Tampa, FL 33601-2562

Re: Lake Como Co-op, Inc.
TECO Peoples Gas Rate Classification
Account #9090440

Dear Mr. Binswanger:

We are a non-profit corporation operating as a family nudist resort in Pasco County, Florida. Natural gas is used to heat our pool & hot tub, for cooking food in our restaurant/café, in our hotel laundry, and a coin operated laundry facility. The gas flows through a single meter serving these operations. In reviewing our billing history, we discovered that the rate classification on the bills from TECO Peoples Gas ("Peoples") was changed from Commercial GS-2 to Condominium RESA (CMD) around August of 2005 resulting in a higher distribution charge. After looking into this matter in more detail, we believe our rate was changed in error and, as such, we are requesting our rate be reclassified back to the lower commercial GS-2 rate. In addition, we should be retroactively refunded the difference in rates billed in error since August 2005.

Based on discussions with Peoples' representatives and others, we found that the rate change should have only been made to condominium associations, cooperative apartments, and homeowner's associations using gas in their common areas for *residential* purposes only. However, our facility is not a condo or homeowners association or a cooperative apartment. Furthermore, the gas is used in a number of different commercial operations - *not residential*. Any gas used for residential purposes is LP gas, which is purchased by individuals and delivered by different LP gas suppliers.

It appears someone at Peoples may have assumed we were a "cooperative" apartment simply because our name includes the term "Co-op." However, this is clearly not the case.

Even if we were a cooperative apartment or a condominium or homeowners association, natural gas use at our facility is commercial because we charge a variety of fees to utilize our facility. Specifically, we charge membership fees ranging from daily entrance fees up to a three-year membership (see enclosed). These fees allow patrons to utilize the resort's various facilities, including the gas heated pool, hot tub, and restaurant. Additional fees are charged to stay at the resort's hotel and campground. Separate fees are also charged at the restaurant for food items and the coin laundry. In fact, the gas commodity we purchase from our 3rd party gas supplier is subject to sales tax because its use does not qualify for the residential sales tax exemption.

20500 Cot Road Lutz, Florida 33558 Ph. 813-949-1810 Toll Free 877-TRY-LAKE Fax 813-909-8477

Exh. 2 (a)


1 of 2

As such, our rate classification should never have been changed from commercial to residential. Therefore, please see that our account is switched back to the commercial GS-2 rate immediately. In addition, please see that we are issued a retroactive refund for the difference in rates billed in error so that we are made whole.

We are confident that after reviewing our account, you will agree with our position and act accordingly without any further action required on our part. If you have any questions or do not agree with our position, please call me at your earliest convenience to discuss (813-949-1810 x222). We request this matter be addressed and resolved within 2 weeks from the date of this certified letter as it should take little time to confirm these facts.

Your prompt attention to this matter will be appreciated.

Respectfully yours,



Van Bradley
General Manager
Lake Como Co-op, Inc.

Enclosures:

Lake Como Rate Schedule for memberships, motel rooms, and RV camping.
Lake Como Nudist Resort Brochure.

—Original Message—

From: Pamela Bayyat [mailto:pdabayyat@tecoenergy.com]

Sent: Friday, May 23, 2008 2:49 PM

To: van@lakecomoresort.com

Cc: Lewis Binswanger

Subject: Peoples Gas

Exh. 2 (b)

Mr. Bradley:

Upon receiving your request and brochures, we have further reviewed your natural gas account and agree to change your account to the appropriate commercial rate (GS2). This change will be prospective and effective with your June 2008 billing.

Prior to the rate change made in 2005, a letter was mailed to explain the pending change. We did not receive any response or objection, therefore, the change was made and effective on your August 2005 bill.

The name on your account implies this is a co-op. Order number 19365 of the Florida Public Service Commission clearly requires gas utilities to apply the residential rate to common areas of condominiums, cooperatives, and homeowners associations. *Subject to monthly specific criteria!*

In our conversation, we discussed our E-bill program that will allow you to receive your TECO Peoples Gas electronically each month. You can enroll in this program via our website by clicking on Receive your bills online. You will receive an e-mail notification that your monthly bill is ready to review. You can enter via the same site, enter your user id and password to view and pay your bill. Once you are enrolled, you can use your checking or savings account without a fee.

Thank you for allowing us to be your natural gas provider. If you have any questions, you may contact me at (813) 228-1129.

Thank you,

Pam Bayyat

05/29/2008

Exh. 2 (b)

Exh. 2(c)

Letter of Authorization

To: Electricity and/or Gas Supplier

Customer Name: Lake Como Co-op, Inc.

Address: 20500 Cot Road, Lutz, FL 33558

To Whom It May Concern:

Please be advised that we have contracted with **Brian G. Davidson** of **Energy Tax Solutions, Inc.** to conduct a review of our energy bills. He is authorized to receive all documents and information concerning our account(s) with your company, to file claims for refund and/or credit of overpaid charges on behalf of our organization, and to be made aware of amounts and dates of any refunds and/or credits that are issued to us.

MICHAEL CHAUNCEY
(Print Name)

[Signature]
(Signature)

4-24-08
(Date)

PRESIDENT
(Title)

813.949.1810
(Telephone No.)

Exh. 2(c)

DIRECT ALL INQUIRIES TO:



PEOPLES GAS
POST OFFICE BOX 31017
TAMPA, FLORIDA 33631-3017

PLEASE RETAIN THIS LOWER PORTION FOR YOUR RECORDS.

SERVICE 20500 COT RD
ADDRESS LUTZ FL 33549

1-813-275-3700

*** TO AVOID A POSSIBLE LATE PAYMENT CHARGE OF 1.5%, ***
*** BALANCE DUE MUST BE PAID BY THE PAST DUE DATE. ***

AMOUNT NOW DUE

1,063.26

***** THIS MONTH'S BILLING DATES *****

SERVICE PERIOD NUMBER STATEMENT
TO OF DAYS DATE

02/04/05 29 02/08/05

***** THIS MONTH'S METER INFORMATION *****

METER NUMBER	METER READS PRES - PREV	= CCF	X BTU	FACTORS----- X CONVER	=	THERMS USED
ANQ44813	42004 38260	3744	1.049	1.00000		3927.5

TOTAL THERMS 3927.5

***** THIS MONTH'S BILLING INFORMATION *****

GENERAL SERVICE (GS-2)

PREVIOUS BALANCE 1,254.88
PAYMENT 1,254.88-

*** TRANSPORTATION ***

CUSTOMER CHARGE						35.00
DISTRIBUTION CHARGE	3,927.5	X	0.24911	=		978.38
SWING CHARGE	3,927.5	X	0.01270	=		49.88

TOTAL BALANCE DUE 1,063.26

ACCOUNTING NUMBER

09090440

AVERAGE DAILY THERM USAGE

FEB 05 135.4
FEB 04 105.1

Date 2-14-05
App Yes No
Chg to
App by

RECEIVED
FEB 14 2005

BY:.....

Scan

Exh. 3(a)

Exh. 3(a)

DIRECT ALL INQUIRIES TO:



POST OFFICE BOX 31017
TAMPA, FLORIDA 33631-3017

1-813-275-3700
AMOUNT NOW DUE
383.29

PAST DUE AFTER
06/29/05

ACCOUNTING NUMBER
09090440

AVERAGE DAILY THERM USAGE
JUN 05 41.6
JUN 04 36.1

PLEASE RETAIN THIS LOWER PORTION FOR YOUR RECORDS.

SERVICE ADDRESS 20500 COT RD
LUTZ FL 33549

*** TO AVOID A POSSIBLE LATE PAYMENT CHARGE OF 1.5%, ***
*** BALANCE DUE MUST BE PAID BY THE PAST DUE DATE. ***

***** THIS MONTH'S BILLING DATES *****

SERVICE PERIOD NUMBER STATEMENT
OF DAYS DATE
06/06/05 32 06/08/05

***** MONTH'S METER INFORMATION *****

METER METER READS --- FACTORS --- THERMS
NUMBER --- PRES --- PREY = CCF X BTU X CONVER = USED
ANQ44813 51631 50358 1273 1.045 1.00000 1330.3

TOTAL THERMS 1330.3

***** THIS MONTH'S BILLING INFORMATION *****

GENERAL SERVICE (GS-2)

PREVIOUS BALANCE 680.14
PAYMENT 680.14-

*** TRANSPORTATION ***

CUSTOMER CHARGE 35.00
DISTRIBUTION CHARGE 1,330.3 X 0.24911 = 331.40
SWING CHARGE 1,330.3 X 0.01270 = 16.89

TOTAL BALANCE DUE 383.29

RECEIVED
06/06/05
JUN 13 2005

PAID

Exh. 3(b)

Exh. 3(b)

Date 6-13-05
App Yes No
Chg to
App by

Exh. 3 (C)

TECO

3/20/2008 3:08:28 PM PAGE 27002

Fax Server

TO: BOB/COMPTROLLER COMPANY:

03103 18 C 09090440 1,311.91 03/10/08

010206 09090740 0000'31'91

LAKI COYO CO-OP, INC.
20500 LOT 10
1077 FT 33558 - 5'00
335583100

10500 CO. RD
1077 FT 33558 - 5'00

POST OFFICE BOX 31017
TAMPA, FL 33631-3017
1-813-275-3700

***** THIS MONTH'S BILLING DATES *****

1,311.91

SERVICE PERIOD	NUMBER OF DAYS	STATEMENT DATE
03/06/08	29	03/10/08

***** THIS MONTH'S METER INFORMATION *****

METER NUMBER	METER READER	PREV	UCF	X	FTC	X	CONVTR	=	DEPT
AN04813	11536	10292	1244	1.044	2.31840				3011.0
TOTAL TERMS									3011.0

YEAR 08 103.8
YEAR 07 117.0

***** THIS MONTH'S BILLING INFORMATION *****
CONDOMINIUM FESA (COND)

PREVIOUS BALANCE	4,164.29
PAYMENT	4,167.19
***** TRANSPORTATION *****	
CUSTOMER CHARGE	10.00
DISTRIBUITION CHARGE	1,213.13
FRANCHISE FEE	0.00
TOTAL TAX	0.00
STATE TAX	0.00
CROSS RECEIPTS TAX	68.78
TROP CHARGE	20.00
TOTAL BALANCE DUE	1,311.91

04/07/08

RECEIVED
MAR 20 2008

Exh. 3 (C)

Exh. 3(d)

TECO

4/24/2008 1:17:42 PM PAGE 2/002

Fax Server

TO: BOB COMPANY:

00105 18 C 09090440 1,391.64 04/09/08

010206 09090440 0000139164

LAKE COMO CO-OP, INC.
20500 COT RD
LUTZ FL 33558 - 5100
335585100

20500 COT RD
LUTZ FL 33558 - 5100

POST OFFICE BOX 31017
TAMPA, FL 33631-3017
1-813-275-3700

***** THIS MONTH'S BILLING DATES *****

1,391.64

SERVICE PERIOD	NUMBER OF DAYS	STATEMENT DATE
TO 04/07/08	32	04/09/08
***** THIS MONTH'S METER INFORMATION *****		
METER NUMBER	METER READS	-----FACTORS-----
ANQ44813	12878	11536 1342 1.043 2.31840
TOTAL THERMS		3245.1

APR 08 101.4
APR 07 103.5

***** THIS MONTH'S BILLING INFORMATION *****
CONDOMINIUM REBA (CWD)

PREVIOUS BALANCE	1,311.91
PAYMENT	1,311.91-
***** TRANSPORTATION *****	
CUSTOMER CHARGE	10.00
DISTRIBUTION CHARGE	3,245.1 X 0.40290 = 1,307.45
FRANCHISE FEE	0.00
LOCAL TAX	0.00
STATE TAX	0.00
GROSS RECEIPTS TAX	74.19
TOTAL BALANCE DUE	1,391.64

05/06/08

RECEIVED
APR 25 2008

OK

POSTED

Exh. 3(d)

Exh. 3(e)

CUSTOMER INVOICE



ACCOUNT NUMBER
09090440

AMOUNT NOW DUE
479.31

STATEMENT DATE
09/09/08

PAYABLE UPON RECEIPT

010206 09090440 0000047931

LAKE COMO CO-OP, INC.
20500 COT RD
LUTZ FL 33558 - 5100

POSTED RECEIVED
9/19/08

OK



SERVICE ADDRESS 20500 COT RD
LUTZ FL 33558 - 5100

POST OFFICE BOX 31017
TAMPA, FL 33631-3017

1-813-275-3700

*** TO AVOID A POSSIBLE LATE PAYMENT CHARGE OF 1.5%, ***
*** BALANCE DUE MUST BE PAID BY THE PAST DUE DATE. ***

AMOUNT NOW DUE
479.31

***** THIS MONTH'S BILLING DATES *****

THIS MONTH'S CHARGE
DUE BEFORE
09/30/08

SERVICE PERIOD	NUMBER	STATEMENT
TO	OF DAYS	DATE
09/05/08	29	09/09/08

***** THIS MONTH'S METER INFORMATION *****

ACCOUNT NUMBER
09090440

METER NUMBER	METER READS	-----FACTORS-----	THERMS USED
	PRES - PREV =	CCF X BTU X CONVER =	
ANQ44813	15062 14756	306 1.046 2.31840	742.1
TOTAL THERMS			742.1

***** THIS MONTH'S BILLING INFORMATION *****

AVERAGE DAILY THERM USAGE	
SEP 08	25.6
SEP 07	18.6

GENERAL SERVICE (GS-2)		
PREVIOUS BALANCE		244.55
PAYMENT		0.00
***** TRANSPORTATION *****		
CUSTOMER CHARGE		35.00
DISTRIBUTION CHARGE	742.1 X 0.23788 =	176.53
SWING CHARGE	742.1 X 0.01270 =	9.42
FRANCHISE FEE		0.00
LOCAL TAX		0.00
STATE TAX		0.00
GROSS RECEIPTS TAX		10.14
LATE PAYMENT FEE		3.67
TOTAL BALANCE DUE		479.31

• * 244.55 WAS PAST DUE ON 09/01/08 * *
• * THIS AMOUNT MUST BE PAID IMMEDIATELY TO AVOID * *
• * POSSIBLE INTERRUPTION OF YOUR GAS SERVICE. * *

NEXT SCHEDULED
READ DATE
10/06/08

TO PAY BY PHONE, DIAL 1-877-729-2747 OR, VISIT OUR WEBSITE AT www.peoplesgas.com (PAY-2PGS)
WHEN PAYING BY CREDIT CARD OR E-CHECK, A CONVENIENCE FEE WILL APPLY

Exh. 3(e)

Exh. 3(4)

CUSTOMER INVOICE



ACCOUNT NUMBER
09090440

AMOUNT NOW DUE
502.55

STATEMENT DATE
11/06/08

PAYABLE UPON RECEIPT

010206 09090440 0000050255

LAKE COMO CO-OP, INC.
20500 COT RD
LUTZ FL 33558 - 5100

RECEIVED
NOV 11 2008

POSTED



SERVICE ADDRESS 20500 COT RD
LUTZ FL 33558 - 5100

POST OFFICE BOX 31017
TAMPA, FL 33631-3017

1-813-275-3700

*** TO AVOID A POSSIBLE LATE PAYMENT CHARGE OF 1.5%, ***
*** BALANCE DUE MUST BE PAID BY THE PAST DUE DATE. ***

AMOUNT NOW DUE
502.55

***** THIS MONTH'S BILLING DATES *****

THIS MONTH'S CHARGE
DUE BEFORE
11/27/08

SERVICE PERIOD TO 11/04/08 NUMBER OF DAYS 29 STATEMENT DATE 11/06/08

ACCOUNT NUMBER
09090440

***** THIS MONTH'S METER INFORMATION *****

METER NUMBER ANQ44813 METER READS PRES - PREV 16112 15288 - CCF 824 FACTORS X BTU X CONVER 1.050 2.31840 THERMS USED 2005.9

AVERAGE DAILY THERM USAGE
NOV 08 69.2
NOV 07 54.0

***** THIS MONTH'S BILLING INFORMATION *****

GENERAL SERVICE (GS-2)
PREVIOUS BALANCE 70.80-
PAYMENT 0.00
***** TRANSPORTATION *****
CUSTOMER CHARGE 35.00
DISTRIBUTION CHARGE 2,005.9 X 0.24207 = 485.57
SWING CHARGE 2,005.9 X 0.01270 = 25.47
FRANCHISE FEE 0.00
LOCAL TAX 0.00
STATE TAX 0.00
GROSS RECEIPTS TAX 27.31
TOTAL BALANCE DUE 502.55

NEXT SCHEDULED READ DATE
12/04/08

TO PAY BY PHONE, DIAL 1-877-729-2747 OR, VISIT OUR WEBSITE AT www.peoplesgas.com (PAY-2PGS)
WHEN PAYING BY CREDIT CARD OR E-CHECK, A CONVENIENCE FEE WILL APPLY

Exh. 3(4)