



DOCKET NO. 20230098-GU

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September 1, 2023

VIA ELECTRONIC FILING

Mr. Adam J. Teitzman
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: New Docket No. _____
Petition of Peoples Gas System, Inc. for Approval of 2022 True-Up, the Projected 2023 True-Up and 2024 Revenue Requirements and Surcharges Associated with Cast Iron/Bare Steel Replacement Rider

Dear Mr. Teitzman:

Attached for filing is Peoples Gas System, Inc.'s Petition for Approval of 2022 True-Up, the Projected 2023 True-Up and 2024 Revenue Requirements and Surcharges Associated with Cast Iron/Bare Steel Replacement Rider.

Thank you for your assistance in connection with this matter.

Sincerely,

A handwritten signature in blue ink, appearing to read 'V. Ponder'.

Virginia Ponder

VLP/ne
Attachment

cc: Walt L. Trierweiler, Office of Public Counsel (w/ att.)
Charles J. Rehwinkel, Office of Public Counsel (w/ att.)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for approval of 2022 True-up,)
the Projected 2023 true-up and 2024)
Revenue Requirements and Surcharges)
associated with Cast Iron / Bare Steel)
Replacement Rider, by Peoples Gas)
System, Inc.)
_____)

Docket No. _____

Submitted for Filing:
September 1, 2023

**PETITION OF PEOPLES GAS SYSTEM, INC. FOR APPROVAL OF 2022 TRUE-UP,
THE PROJECTED 2023 TRUE-UP AND 2024 REVENUE REQUIREMENTS
AND SURCHARGES ASSOCIATED WITH CAST IRON/BARE STEEL
REPLACEMENT RIDER**

Peoples Gas System, Inc. (“Peoples” or the “company”), by its undersigned counsel, petitions the Commission for approval of (i) the 2022 true-up amount, (ii) the projected true-up amount for 2023, (iii) the Revenue Requirements to be recovered by the company during the period January through December 2024, and (iv) the Surcharges to be collected from customers for such recovery, all as provided by the company’s Cast Iron/Bare Steel Replacement Rider (Rider CI/BS), and in support of this petition states:

1. The name of the petitioner and the mailing address of its principal office are:

Peoples Gas System, Inc.
P.O. Box 2562
Tampa, Florida 33601-2562

2. The names and mailing address of the persons authorized to receive notices and communications with respect to this petition are:

Jeff Wahlen
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Malcolm N. Means
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Virginia Ponder
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Ms. Paula K. Brown
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3. The Commission has jurisdiction to entertain this petition pursuant to Sections 366.04(1), 366.05(1) and 366.06, Florida Statutes.

4. Peoples is a natural gas local distribution company providing sales and transportation delivery of natural gas throughout most of the State of Florida and is a natural gas public utility subject to the Commission's statutory jurisdiction to establish rates and charges under Section 366.06, Florida Statutes.

BACKGROUND

5. By its Order No. PSC-12-0476-TRF-GU, issued on September 18, 2012 (the "2012 Order"), in Docket No. 20110320-GU, the Commission approved Peoples' Rider CI/BS, together with projected Revenue Requirements contemplated by the rider for recovery during 2013 and Surcharges through which to recover the projected Revenue Requirements. Additionally, it was contemplated that the replaced infrastructure would continue to be recovered through the Rider CI/BS and would be rolled into Peoples' overall rate base and the surcharge would be "reset to zero" in a future rate proceeding.

6. Peoples' petition for approval of Rider CI/BS contemplated annual capital expenditures of approximately \$8 million for the replacement of bare steel and cast-iron infrastructure but made clear that annual amount was only an estimate, and that the actual expenditures could be more or less than the estimate during any year in which the program is in effect. In Peoples' 2008 rate case, the Commission approved \$1 million in rate base for the 2009 projected test year for replacement of aging infrastructure. As such, in continuing with its

commitment to spend \$1 million annually for replacement activities, Peoples excludes the first \$1 million of its annual capital expenditures for replacement activities and those dollars will be included in rate base in a future rate case.

7. The rider, and the Commission's 2012 Order approving it, contemplates the filing by Peoples in September of each year of a petition to establish revised Surcharges to be effective the following calendar year (in the case of this petition, calendar year 2024). The petitions are to contain an actual/estimated true-up showing seven months of actual and five months of projected costs and revenues for the calendar year in which the petition is filed, and a projection showing 12 months of projected rider Revenue Requirements for the 12-month period beginning January 1 following the filing of the petition. The 2012 Order also requires a final true-up showing the actual replacement costs and actual Surcharge revenues for the most recent 12-month historical period from January 1 through December 31 that ends prior to the annual petition filing, including the final over- or under-recovery for the final true-up period.

8. By its Order No. PSC-17-0066-AS-GU, issued February 28, 2017, in Docket No. 20160159-GU, the Commission approved a Settlement Agreement between Peoples and the Office of Public Counsel ("OPC") that allows for cost recovery through Rider CI/BS associated with Peoples' replacement of Problematic Plastic Pipe ("PPP") beginning in 2017 and continuing through 2028.

9. By its Order No. PSC-2020-0485-FOF-GU, issued December 10, 2020, in

Docket No. 20200051-GU, the Commission approved a Settlement Agreement between Peoples, OPC, and FIPUG that moved \$23.6 million of the 2021 Rider CI/BS revenue requirement related to Peoples' Rider CI/BS investments made through December 31, 2020 (\$200.7 million) from recovery through the Rider CI/BS Surcharges, to recovery through base rates, effective January 1, 2021. The Settlement Agreement also required Peoples to record the difference between the actual December 31, 2020 Rider CI/BS net book value and the \$200.7 million referred to above as an adjustment to the January 1, 2021 Rider CI/BS net book value.

10. This petition is the filing contemplated by the rider and the Commission's 2012 Order approving it. By Order No. PSC-2022-0405-TRF-GU, issued November 21, 2022, in Docket No. 20220152-GU, the Commission approved the true-up for calendar year 2021, the estimated true-up for calendar year 2022, and the Revenue Requirements and Surcharges for calendar year 2023.

11. On April 4, 2023, Peoples filed its petition for rate case in Docket No. 2023023-GU. In the petition, Peoples requested to move \$93.3 million of Rider CI/BS investments made between January 1, 2021 through December 31, 2023 into rate base, thereby adding the related \$11.7 million of 2024 revenue requirements to be recovered through base rates pursuant to Commission Order No. PSC-12-04760-TRF-GU.

RELIEF REQUESTED

12. Peoples seeks the Commission's approval of the final true-up amount for the calendar year 2022 of \$787,888 under-recovery (including interest). The calculation of this amount is contained in Exhibit A attached to this petition.

13. Peoples also seeks approval of the projected true-up for calendar year 2023, as shown in Exhibit B to this petition, and has re-projected that its actual expenditures for eligible

replacements under Rider CI/BS during 2023 will be \$25,517,409. This re-projected total does not include the first \$1 million in such expenditures. Exhibit B, Page 2 of 4, reflects on line 10 an “End of Period Total True-up” of \$10,683 under-recovery, derived as the addition of the remaining 2022 under-recovery of \$66,720 and the 2023 over-recovery of \$56,037. Additionally, “Calculation of Revenue Requirement Rate of Return” schedules have been included to reflect any changes.

14. Exhibit C includes projected capital expenditures for the replacement of cast iron/bare steel infrastructure and PPP during calendar year 2024 and Exhibit D contains revised Surcharges to be collected from customers commencing with bills rendered for meter readings taken on and after January 1, 2024. The estimated total true-up for 2023, an under-recovery of \$10,683, increases the total amount to be collected through the revised Surcharges during 2024. Projected capital expenditures for replacements during 2024 are \$18,802,302, (not including the first \$1 million of such expenditures).

15. Fourteenth Revised Sheet No. 7.806 to Peoples’ Natural Gas Tariff, Original Volume No. 3, setting forth the revised surcharges, accompanies the filing of this petition.

WHEREFORE, Peoples respectfully requests that the Commission enter an order approving:

- A. The final true-up for calendar year 2022, the calculation of which is contained in Exhibit A;
- B. The projected Revenue Requirements for 2024 (as calculated in Exhibit C, and as adjusted by the projected true-up for 2023 calculated in Exhibit B); and
- C. Peoples' billing of the recovery Surcharges for 2024 set forth in Exhibit D to this petition commencing with bills rendered for meter readings taken on and after January 1, 2024.

DATED this 1st day of September,

Respectfully submitted,




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Attorneys for Peoples Gas System, Inc.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing petition has been furnished by electronic mail this 1st day of September 2023, to the following:

Walt Trierweiler
Charles Rehwinkel
Office of Public Counsel
111 W. Madison Street – Room 812
Tallahassee, Florida 32399-1400.
trierweiler.walt@leg.state.fl.us
rehwinkel.charles@leg.state.fl.us



ATTORNEY

PEOPLES GAS SYSTEM, INC.

***Tariff Sheet 7.806
Clean and Legislative***

CAST IRON/BARE STEEL REPLACEMENT RIDER RIDER CI/BSR

The monthly bill for Gas Service in any Billing Period shall be increased by the CI/BSR Surcharge determined in accordance with this Rider. CI/BSR Surcharges approved by the Commission for bills rendered for meter readings taken on or after January 1, 2024, are as follows with respect to Customers receiving Gas Service under the following rate schedules:

<u>Rate Schedule</u>	<u>CI/BSR Surcharge</u>
Residential/Residential Standby Generator / Residential Gas Heat Pump Service	\$ 0.00322 per therm
Small General Service	\$ 0.00174 per therm
General Service – 1/ Commercial Standby Generator Service / Commercial Gas Heat Pump Service	\$ 0.00114 per therm
General Service – 2	\$ 0.00118 per therm
General Service – 3	\$ 0.00119 per therm
General Service – 4	\$ 0.00129 per therm
General Service – 5	\$ 0.00050 per therm
Commercial Street Lighting	\$ 0.00104 per therm
Wholesale	\$ 0.00084 per therm
Small Interruptible Service	\$ 0.00059 per therm
Interruptible Service	\$ 0.00013 per therm
Interruptible Service – Large Volume	\$ 0.00000 per therm

The CI/BSR Surcharges set forth above shall remain in effect until changed pursuant to an order of the Commission.

CI/BSR Surcharges shall be determined in accordance with the provisions of this Rider set forth below.

Definitions

For purposes of this Rider:

“Eligible Replacements” means the following Company plant investments that (i) do not increase revenues by directly connecting new customers to the plant asset, (ii) are in service and used and useful in providing utility service and (iii) were not included in the Company’s rate base for purposes of determining the Company’s base rates in its most recent general base rate proceeding:

Mains and service lines, as replacements for existing materials recognized/identified by the Pipeline Safety and Hazardous Materials Administration as being obsolete and that present a potential safety threat to operations and the general public, including cast iron, wrought iron, bare steel, and specific polyethylene/plastic facilities, and regulators and other pipeline system components the installation of which is required as a consequence of the replacement of the aforesaid facilities.

“CI/BSR Revenues” means the revenues produced through CI/BSR Surcharges, exclusive of revenues from all other rates and charges.

CAST IRON/BARE STEEL REPLACEMENT RIDER RIDER CI/BSR

The monthly bill for Gas Service in any Billing Period shall be increased by the CI/BSR Surcharge determined in accordance with this Rider. CI/BSR Surcharges approved by the Commission for bills rendered for meter readings taken on or after January 1, ~~2023~~2024, are as follows with respect to Customers receiving Gas Service under the following rate schedules:

<u>Rate Schedule</u>	<u>CI/BSR Surcharge</u>
Residential/Residential Standby Generator /	
Residential Gas Heat Pump Service	\$ 0.031110.00322 per therm
Small General Service	\$ 0.018160.00174 per therm
General Service – 1/ Commercial Standby Generator Service /	
Commercial Gas Heat Pump Service	\$ 0.012360.00114 per therm
General Service – 2	\$ 0.011830.00118 per therm
General Service – 3	\$ 0.011710.00119 per therm
General Service – 4	\$ 0.011660.00129 per therm
General Service – 5	\$ 0.005030.00050 per therm
Commercial Street Lighting	\$ 0.010330.00104 per therm
Wholesale	\$ 0.004990.00084 per therm
Small Interruptible Service	\$ 0.005740.00059 per therm
Interruptible Service	\$ 0.001250.00013 per therm
Interruptible Service – Large Volume	\$ 0.00000 per therm

The CI/BSR Surcharges set forth above shall remain in effect until changed pursuant to an order of the Commission.

CI/BSR Surcharges shall be determined in accordance with the provisions of this Rider set forth below.

Definitions

For purposes of this Rider:

“Eligible Replacements” means the following Company plant investments that (i) do not increase revenues by directly connecting new customers to the plant asset, (ii) are in service and used and useful in providing utility service and (iii) were not included in the Company’s rate base for purposes of determining the Company’s base rates in its most recent general base rate proceeding:

Mains and service lines, as replacements for existing materials recognized/identified by the Pipeline Safety and Hazardous Materials Administration as being obsolete and that present a potential safety threat to operations and the general public, including cast iron, wrought iron, bare steel, and specific polyethylene/plastic facilities, and regulators and other pipeline system components the installation of which is required as a consequence of the replacement of the aforesaid facilities.

“CI/BSR Revenues” means the revenues produced through CI/BSR Surcharges, exclusive of revenues from all other rates and charges.

PEOPLES GAS SYSTEM, INC.

“EXHIBIT A”

CALCULATION OF THE FINAL AMOUNT FOR 2022 (PAGE 1 OF 3)

***CALCULATION OF THE FINAL TRUE-UP AMOUNT FOR 2022
(PAGE 2 OF 3)***

INTEREST PROVISION FOR 2022 (PAGE 3 OF 3)

Peoples Gas System, Inc.
Cast Iron / Bare Steel Replacement Rider
Calculation of the Final Amount for the Period
January 2022 to December 2022

Docket No.
 Exhibit A
 Page 1 of 3

Total Return on CI/BS & PPP Capital Investments, Depreciation and Taxes for Eligible Replacements
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Eligible Replacements - Mains (Plastic)		2,025,175	4,094,616	523,978	4,135,162	1,120,948	1,760,249	1,357,971.55	2,030,987.35	1,768,900.28	2,503,390.75	1,934,689.96	4,849,099.25	28,105,168
b.	Eligible Replacements - Mains (Steel)		0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0
c.	Eligible Replacements - Services (Plastic)		42,693	25,753	182,294	(2,402)	27,680	35,007	31,735.85	28,313.47	16,964.21	5,940.14	17,369.30	46,981.73	458,331
d.	Eligible Replacements - Services (Steel)		0	(47,813)	0	0	0	(3,650)	(1,422.18)	0.00	12,445.13	25,868.69	(4,825.60)	21,575.54	2,179
e.	Eligible Replacements - Regulators		0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0
f.	First \$1,000,000 Adjustment to Rate Base		0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0
g.	Clearings to Plant		612,893	1,633,831	676,446	326,591	1,398,900	3,725,234	277,211.02	901,101.55	35,241.01	355,929.95	580,705.88	932,898.97	11,456,983
2.	Gross Plant-in-Service/Depreciation Base	23,549,936	24,162,829	25,796,659	26,473,105	26,799,696	28,198,597	31,923,830	32,201,041.25	33,102,143	33,137,384	33,493,314	34,074,020	35,006,919	
3.	Less: Accumulated Depreciation	82,003	54,312	25,962	(4,385)	(35,736)	(67,475)	(101,054)	(138,467.14)	(176,163)	(215,046)	(254,014)	(293,461)	(333,426)	
4.	CWIP - NonInterest Bearing	17,609,019	19,063,995	21,502,721	21,532,547	25,338,716	25,088,444	23,154,817	24,265,890.99	25,424,090	27,187,159	29,366,429	30,732,956	34,717,714	
5.	Net Book Value (Lines 2 + 3 + 4)	41,240,958	43,281,136	47,325,342	48,001,268	52,102,677	53,219,566	54,977,593	56,328,465.10	58,350,071	60,109,497	62,605,728	64,513,515	69,391,207	
6.	Average Net Book Value		42,261,047	45,303,239	47,663,305	50,051,972	52,661,121	54,098,580	55,653,029	57,339,268	59,229,784	61,357,612	63,559,622	66,952,361	
7.	Return on Average Net Book Value														
a.	Equity component Grossed up for taxes (A)		223,529	239,620	252,103	264,737	278,537	286,141	294,362	303,282	313,281	324,535	336,183	354,128	3,470,438
b.	Debt component (B)		49,448	53,009	55,770	58,565	61,618	63,300	65,119	67,092	69,304	71,793	74,370	78,340	767,728
			272,977	292,629	307,873	323,302	340,155	349,441	359,481	370,374	382,585	396,328	410,553	432,468	4,238,166
8.	Investment Expenses														
a.	Depreciation Expense (C)		31,143	31,983	34,037	35,099	35,521	37,367	42,237.57	42,627	43,827	43,914	44,435	45,197	467,387
b.	Amortization		0	0	0	0	0	0	0.00	0	0	0	0	0	0
c.	Property Taxes (D)		30,544	30,544	30,544	30,544	30,544	30,544	30,544	30,544	30,544	30,544	30,544	30,544	366,532
d.	Depreciation Savings		(3,453)	(3,632)	(3,690)	(3,748)	(3,782)	(3,788)	(4,824)	(4,931)	(4,943)	(4,946)	(4,989)	(5,232)	(51,959)
9.	Total Recoverable Costs (Lines 7 + 8)		331,211	351,524	368,764	385,197	402,438	413,565	427,438	438,613	452,013	465,841	480,543	502,981	5,020,127

Notes:

- (A) Line 7a = Line 6 x 6.3471% x 1/12. Based on ROE of 9.90%, and weighted income tax rate of 25.345%, Net Operating Income Multiplier of 1.35087.
- (B) Line 7b = Line 6 x 1.4041% x 1/12
- (C) Depreciation rates: 1.6% Mains Plastic, 2.1% Mains Steel, 2.7% Services Plastic, 4.0% Services Steel, 2.7% Regulator Stations
- (D) Ad Valorem Tax Rate is 1.551%

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PEOPLES GAS SYSTEM, INC.
 CAST IRON / BARE STEEL RIDER
 EXHIBIT A
 PAGE 1 OF 3
 FILED: SEPTEMBER 1, 2023

Peoples Gas System, Inc.
Cast Iron / Bare Steel Replacement Rider
Calculation of the Final True-Up Amount
January 2022 to December 2022
Final True-Up Amount
(in Dollars)

Docket No.
Exhibit A
Page 2 of 3

Line	Description	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	CIBSR Revenues (net of Revenue Taxes)	540,659	583,637	500,541	449,475	416,421	361,835	331,705	319,611	332,348	363,722	387,839	464,824	5,052,616
2.	True-Up Provision	(28,739)	(28,739)	(28,739)	(28,739)	(28,739)	(28,739)	(28,739)	(28,739)	(28,739)	(28,739)	(28,739)	(28,741)	(344,870)
3.	CIBSR Revenues Applicable to Period (Lines 1 + 2)	511,920	554,898	471,802	420,736	387,682	333,096	302,966	290,872	303,609	334,983	359,100	436,083	4,707,746
4.	CIBSR Costs													
a.	Return on Investment	272,977	292,629	307,873	323,302	340,155	349,441	359,481	370,374	382,585	396,328	410,553	432,468	4,238,166
b.	Depreciation	31,143	31,983	34,037	35,099	35,521	37,367	42,238	42,627	43,827	43,914	44,435	45,197	467,387
c.	Property Taxes	30,544	30,544	30,544	30,544	30,544	30,544	30,544	30,544	30,544	30,544	30,544	30,548	366,532
d.	Depreciation Savings	(3,453)	(3,632)	(3,690)	(3,748)	(3,782)	(3,788)	(4,824)	(4,931)	(4,943)	(4,946)	(4,989)	(5,232)	(51,959)
d.	Total CIBSR Costs	331,211	351,524	368,764	385,197	402,438	413,564	427,438	438,613	452,012	465,841	480,543	502,981	5,020,126
5.	Over/(Under) Recovery (Line 3 - Line 4d)	180,709	203,374	103,038	35,539	(14,756)	(80,468)	(124,472)	(147,742)	(148,403)	(130,857)	(121,444)	(66,898)	(312,380)
6.	Interest Provision	(41)	(38)	(17)	22	63	252	491	352	(184)	(897)	(1,311)	(2,197)	(3,505)
7.	Beginning Balance True-Up & Interest Provision	(563,794)	(354,387)	(122,312)	9,448	73,748	87,794	331,653	236,411	117,760	(276,296)	(379,311)	(473,327)	(563,794)
8.	True-Up Collected/(Refunded)	28,739	28,739	28,739	28,739	28,739	28,739	28,739	28,739	28,739	28,739	28,739	28,741	344,870
9.	End of Period Total True-Up (Lines 5+6+7+8)	(354,387)	(122,312)	9,448	73,748	87,794	36,317	236,411	117,760	(2,088)	(379,311)	(473,327)	(513,681)	(534,809)
9.a	Compliance Audit Adj. Refund to Customers	0	0	0	0	0	295,336	0	0	(274,208)	0	0	(274,208)	(253,079)
10.	Adjusted End of Period Total True Up	(\$354,387)	(\$122,312)	\$9,448	\$73,748	\$87,794	\$331,653	\$236,411	\$117,760	(\$276,296)	(\$379,311)	(\$473,327)	(\$787,888)	(\$787,888)

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PEOPLES GAS SYSTEM, INC.
CAST IRON / BARE STEEL RIDER
EXHIBIT A
PAGE 2 OF 3
FILED: SEPTEMBER 1, 2023

Peoples Gas System, Inc.
 Cast Iron / Bare Steel Replacement Rider
 Calculation of the Final True-Up Amount
 January 2022 to December 2022
 Interest Provision
 (in Dollars)

Docket No.
 Exhibit A
 Page 3 of 3

<u>Line</u>	<u>Description</u>	<u>Actual January</u>	<u>Actual February</u>	<u>Actual March</u>	<u>Actual April</u>	<u>Actual May</u>	<u>Actual June</u>	<u>Actual July</u>	<u>Actual August</u>	<u>Actual September</u>	<u>Actual October</u>	<u>Actual November</u>	<u>Actual December</u>	<u>End of Period Total</u>
1.	Beginning True-Up Amount	(\$563,794)	(\$354,387)	(\$122,312)	\$9,448	\$73,748	\$87,794	\$331,653	\$236,411	\$117,760	(\$276,296)	(\$379,311)	(\$473,327)	
2.	Ending True-Up Amount Before Interest	(354,346)	(122,274)	9,465	73,726	87,731	331,401	235,920	117,408	(276,112)	(378,414)	(472,016)	(785,691)	
3.	Total of Beginning & Ending True-Up (Lines 1 + 2)	(918,140)	(476,661)	(112,847)	83,174	161,479	419,195	567,573	353,819	(158,352)	(654,709)	(851,326)	(1,259,018)	
4.	Average True-Up Amount (Line 3 x 1/2)	(459,070)	(238,331)	(56,424)	41,587	80,740	209,598	283,787	176,910	(79,176)	(327,355)	(425,663)	(629,509)	
5.	Interest Rate (First Day of Reporting Business Month)	0.08%	0.14%	0.24%	0.49%	0.76%	1.12%	1.76%	2.40%	2.38%	3.20%	3.37%	4.01%	
6.	Interest Rate (First Day of Subsequent Business Month)	0.14%	0.24%	0.49%	0.76%	1.12%	1.76%	2.40%	2.38%	3.20%	3.37%	4.01%	4.37%	
7.	Total of Beginning & Ending Interest Rates (Lines 5 + 6)	0.22%	0.38%	0.73%	1.25%	1.88%	2.88%	4.16%	4.78%	5.58%	6.57%	7.38%	8.38%	
8.	Average Interest Rate (Line 7 x 1/2)	0.110%	0.190%	0.365%	0.625%	0.940%	1.440%	2.080%	2.390%	2.790%	3.285%	3.690%	4.190%	
9.	Monthly Average Interest Rate (Line 8 x 1/12)	0.009%	0.016%	0.030%	0.052%	0.078%	0.120%	0.173%	0.199%	0.233%	0.274%	0.308%	0.349%	
10.	Interest Provision for the Month (Line 4 x Line 9)	(\$41)	(\$38)	(\$17)	\$22	\$63	\$252	\$491	\$352	(\$184)	(\$897)	(\$1,311)	(\$2,197)	(\$3,505)

PEOPLES GAS SYSTEM, INC.

“EXHIBIT B”

***CALCULATION OF ACTUAL AND REFORECAST AMOUNT FOR
2023 (PAGE 1 OF 4)***

PROJECTED TRUE-UP AMOUNT FOR 2023 (PAGE 2 OF 4)

INTEREST PROVISION FOR 2023 (PAGE 3 OF 4)

***CALCULATION OF DEBT AND EQUITY RETURN
(PAGE 4 OF 4)***

Peoples Gas System, Inc.
Cast Iron/Bare Steel Replacement Rider
Calculation of the Actual and Reforecast Amount (7 + 5 forecast) for the Period
January 2023 to December 2023

Docket No.
Exhibit B
Page 1 of 4

Total Return on CI/BS & PPP Capital Investments, Depreciation and Taxes for Eligible Replacements
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Forecast August	Forecast September	Forecast October	Forecast November	Forecast December	End of Period Total
1.	Investments														
a.	Eligible Replacements - Mains (Plastic)		2,018,153	2,812,361	3,407,729	1,830,440	1,533,437	4,404,754	1,481,765	2,426,868	2,727,198	1,359,707	1,244,039	1,143,975	26,390,426
b.	Eligible Replacements - Mains (Steel)		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Eligible Replacements - Services (Plastic)		0	0	41,092	44,878	3,305	11,615	26,093	0	0	0	0	0	126,983
d.	Eligible Replacements - Services (Steel)		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Eligible Replacements - Regulators		0	0	0	0	0	0	0	0	0	0	0	0	0
f.	First \$1,000,000 Adjustment to Rate Base		(238,613)	(157,778)	(603,609)	0	0	0	0	0	0	0	0	0	(1,000,000)
g.	Clearings to Plant		1,208,084	3,016,458	3,958,580	769,285	637,950	28,674,680	3,226,550	4,280,588	4,042,406	2,687,985	2,269,165	1,937,835	56,709,567
2.	Gross Plant-in-Service/Depreciation Base	35,006,919	36,215,003	39,231,461	43,190,041	43,959,326	44,597,276	73,271,956	76,498,505.80	80,779,094	84,821,500	87,509,485	89,778,650	91,716,485.26	
3.	Less: Accumulated Depreciation	(333,426)	(374,056)	(416,153)	(462,027)	(512,815)	(564,546)	(616,454)	(704,984.76)	(797,736)	(896,053)	(999,624)	(1,106,690)	(1,216,705.97)	
4.	CWIP - Noninterest Bearing	34,717,714	35,289,170	34,927,294	33,813,927	34,919,960	35,818,752	11,560,440	9,841,748.61	7,988,028	6,672,821	5,344,542	4,319,417	3,525,556.15	
5.	Net Book Value (Lines 2 + 3 + 4)	69,391,207	71,130,117	73,742,602	76,541,941	78,366,471	79,851,482	84,215,943	85,635,269.65	87,969,386	90,598,268	91,854,403	92,991,376	94,025,335	
6.	Average Net Book Value	\$ -	70,260,662	72,436,359	75,142,271	77,454,206	79,108,977	82,033,712	84,925,606	86,802,328	89,283,827	91,226,335	92,422,890	93,508,356	
7.	Return on Average Net Book Value														
a.	Equity component Grossed up for taxes (A)		358,786	369,896	383,714	395,520	403,970	418,905	433,672	443,256	455,928	465,847	471,958	477,501	5,078,953
b.	Debt component (B)		76,772	79,149	82,105	84,631	86,440	89,635	92,795	94,846	97,557	99,680	100,987	102,173	1,086,770
			435,558	449,045	465,819	480,151	490,410	508,540	526,467	538,102	553,485	565,527	572,945	579,674	6,165,723
8.	Investment Expenses														
a.	Depreciation Expense (C)		46,500	48,071	51,992	57,179	58,224	59,057	96,346	100,566	106,131	111,386	114,880	117,830	968,163
b.	Amortization		0	0	0	0	0	0	0.00	0	0	0	0	0	0
c.	Property Taxes (D)		47,866	44,816	44,816	44,816	44,816	44,816	44,816	44,816	44,816	44,816	44,816	41,760	537,786
d.	Depreciation Savings		(5,870)	(5,973)	(6,119)	(6,391)	(6,493)	(7,149)	(7,815)	(7,815)	(7,815)	(7,815)	(7,815)	(7,815)	(84,883)
9.	Total Recoverable Costs (Lines 7 + 8)		524,054	535,958	556,508	575,756	586,957	605,264	659,814	675,670	696,617	713,914	724,827	731,450	7,586,789

Notes:

- (A) Line 7a = Line 6 x 6.1278% x 1/12. Based on ROE of 9.90%, and weighted income tax rate of 25.345%, Net Operating Income Multiplier of 1.35087.
 (B) Line 7b = Line 6 x 1.3112% x 1/12
 (C) Depreciation rates: 1.6% Mains Plastic, 2.1% Mains Steel, 2.7% Services Plastic, 4.0% Services Steel, 2.7% Regulator Stations
 (D) Ad Valorem Tax Rate is 1.551%

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PEOPLES GAS SYSTEM, INC.
 CAST IRON / BARE STEEL RIDER
 EXHIBIT B
 PAGE 1 OF 4
 FILED: SEPTEMBER 1, 2023

Peoples Gas System, Inc.
Cast Iron/Bare Steel Replacement Rider
Calculation of the Actual and Reforecast Amount (7 + 5 forecast) for the Period
January 2023 to December 2023
Current Period Actual / Reforecast True-Up Amount

Docket No.
 Exhibit B
 Page 2 of 4

Line	Description	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Forecast August	Forecast September	Forecast October	Forecast November	Forecast December	End of Period Total
1.	CIBSR Revenues (net of Revenue Taxes)	972,531	791,748	768,307	757,714	624,732	606,380	553,931	572,024	586,187	593,295	670,873	863,818	8,361,539
2.	True-Up Provision	(60,097)	(60,097)	(60,097)	(60,097)	(60,097)	(60,097)	(60,097)	(60,097)	(60,097)	(60,097)	(60,097)	(60,101)	(721,168)
3.	CIBSR Revenues Applicable to Period (Lines 1 + 2)	912,434	731,651	708,210	697,617	564,635	546,283	493,834	511,927	526,090	533,198	610,776	803,716	7,640,370
4.	CIBSR Costs													
a.	Return on Investment	435,558	449,045	465,819	480,151	490,410	508,540	526,467	538,102	553,485	565,527	572,945	579,674	6,165,723
b.	Depreciation	46,500	48,071	51,992	57,179	58,224	59,057	96,346	100,566	106,131	111,386	114,880	117,830	968,163
c.	Property Taxes	47,866	44,816	44,816	44,816	44,816	44,816	44,816	44,816	44,816	44,816	44,816	41,760	537,786
d.	Depreciation Savings	(5,870)	(5,973)	(6,119)	(6,391)	(6,493)	(7,149)	(7,815)	(7,815)	(7,815)	(7,815)	(7,815)	(7,815)	(84,883)
d.	Total CIBSR Costs	524,054	535,958	556,508	575,755	586,957	605,264	659,814	675,670	696,617	713,915	724,827	731,450	7,586,789
5.	Over/(Under) Recovery (Line 3 - Line 4d)	388,380	195,692	151,701	121,862	(22,322)	(58,980)	(165,980)	(163,743)	(170,528)	(180,716)	(114,051)	72,267	53,582
6.	Interest Provision	(2,108)	(825)	77	880	1,367	1,489	1,301	867	391	(125)	(516)	(343)	2,455
7.	Beginning Balance True-Up & Interest Provision	(787,888)	(341,519)	(86,555)	125,320	308,159	347,301	349,907	245,325	142,546	32,506	(88,238)	(142,708)	(787,888)
8.	True-Up Collected/(Refunded)	60,097	60,097	60,097	60,097	60,097	60,097	60,097	60,097	60,097	60,097	60,097	60,101	721,168
9.	End of Period Total True-Up (Lines 5+6+7+8)	(341,519)	(86,555)	125,320	308,159	347,301	349,907	245,325	142,546	32,506	(88,238)	(142,708)	(10,683)	(10,683)
9.a	Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Adjusted End of Period Total True Up	(\$341,519)	(\$86,555)	\$125,320	\$308,159	\$347,301	\$349,907	\$245,325	\$142,546	\$32,506	(\$88,238)	(\$142,708)	(\$10,683)	(\$10,683)

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PEOPLES GAS SYSTEM, INC.
 CAST IRON / BARE STEEL RIDER
 EXHIBIT B
 PAGE 2 OF 4
 FILED: SEPTEMBER 1, 2023

Peoples Gas System, Inc.
 Cast Iron/Bare Steel Replacement Rider
 Calculation of the Actual and Reforecast Amount (7 + 5 forecast) for the Period
 January 2023 to December 2023
 Interest Provision
 (in Dollars)

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<u>Line</u>	<u>Description</u>	<u>Actual January</u>	<u>Actual February</u>	<u>Actual March</u>	<u>Actual April</u>	<u>Actual May</u>	<u>Actual June</u>	<u>Actual July</u>	<u>Forecast August</u>	<u>Forecast September</u>	<u>Forecast October</u>	<u>Forecast November</u>	<u>Forecast December</u>	<u>End of Period Total</u>
1.	Beginning True-Up Amount	(\$787,888)	(\$341,519)	(\$86,555)	\$125,320	\$308,159	\$347,301	\$349,907	\$245,325	\$142,546	\$32,506	(\$88,238)	(\$142,708)	
2.	Ending True-Up Amount Before Interest	(339,411)	(85,730)	125,243	307,279	345,934	348,418	244,024	141,679	32,115	(88,113)	(142,192)	(10,340)	
3.	Total of Beginning & Ending True-Up (Lines 1 + 2)	(1,127,299)	(427,249)	38,688	432,599	654,093	695,719	593,931	387,004	174,661	(55,607)	(230,430)	(153,048)	
4.	Average True-Up Amount (Line 3 x 1/2)	(563,650)	(213,625)	19,344	216,300	327,047	347,860	296,966	193,502	87,331	(27,804)	(115,215)	(76,524)	
5.	Interest Rate (First Day of Reporting Business Month)	4.37%	4.61%	4.66%	4.88%	4.89%	5.14%	5.13%	5.37%	5.37%	5.37%	5.37%	5.37%	
6.	Interest Rate (First Day of Subsequent Business Month)	4.61%	4.66%	4.88%	4.89%	5.14%	5.13%	5.37%	5.37%	5.37%	5.37%	5.37%	5.37%	
7.	Total of Beginning & Ending Interest Rates (Lines 5 + 6)	8.98%	9.27%	9.54%	9.77%	10.03%	10.27%	10.50%	10.74%	10.74%	10.74%	10.74%	10.74%	
8.	Average Interest Rate (Line 7 x 1/2)	4.490%	4.635%	4.770%	4.885%	5.015%	5.135%	5.250%	5.370%	5.370%	5.370%	5.370%	5.370%	
9.	Monthly Average Interest Rate (Line 8 x 1/12)	0.374%	0.386%	0.398%	0.407%	0.418%	0.428%	0.438%	0.448%	0.448%	0.448%	0.448%	0.448%	
10.	Interest Provision for the Month (Line 4 x Line 9)	(\$2,108)	(\$825)	\$77	\$880	\$1,367	\$1,489	\$1,301	\$867	\$391	(\$125)	(\$516)	(\$343)	\$2,455

Peoples Gas System, Inc.
Cast Iron/Bare Steel Replacement Rider
Calculation of Debt and Equity Return
January 2023 through December 2023

Docket No.
 Exhibit B
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Dec 2021 Cap Structure with Update to ROE in the Calculation to 9.90%

Calculation of Revenue Requirement Rate of Return
 (In Dollars)

	(1)	(2)	(3)	(4)
	Rate Base ESR (\$000)	Ratio %	Cost Rate %	Weighted Cost Rate %
Long Term Debt	\$ 446,206		29.98%	4.07%
Short Term Debt	118,492		7.96%	0.62%
Preferred Stock	0		0.00%	0.00%
Residential Customer Deposits	0		0.00%	0.00%
Commercial Customer Deposits	24,832		1.67%	2.49%
Inactive Customer Deposits	0		0.00%	0.00%
Common Equity	681,876		45.82%	9.90%
Deferred Income Tax	216,724		14.56%	0.00%
Tax Credits - Zero Cost	0		0.00%	0.00%
Total	\$ 1,488,130		100%	5.8474%
ITC split between Debt and Equity:				
Long Term Debt	\$ 446,206		Long Term Debt	39.55%
Equity - Preferred	0		Equity - Preferred	0.00%
Equity - Common	681,876		Equity - Common	60.45%
Total	\$ 1,128,082		Total	100.00%
Deferred ITC - Weighted Cost:				
Debt = 0.0% * 35.65%		0.0000%		
Equity = 0.0% * 64.35%		0.0000%		
		Weighted Cost		0.0000%
Total Equity Cost Rate:				
Preferred Stock		0.0000%		
Common Equity		4.5362%		
Deferred ITC - Weighted Cost		0.0000%		
		4.5362%		
Times Tax Multiplier		1.35087		
		Total Equity Component		6.1278%
Total Debt Cost Rate:				
Long Term Debt		1.2202%		
Short Term Debt		0.0494%		
Customer Deposits		0.0416%		
Deferred ITC - Weighted Cost		0.0000%		
		Total Debt Component		1.3112%
				7.4390%

Notes:

Column (1) - From December 2021 PGS Earnings Surveillance Report
 Column (2) - Column (1) / Total Column (1)
 Column (3) - From December 2021 PGS Earnings Surveillance Report
 Column (4) - Column (2) x Column (3)

PEOPLES GAS SYSTEM, INC.

“EXHIBIT C”

***CALCULATION OF THE PROJECTED AMOUNT FOR 2024
(PAGE 1 OF 2)***

***CALCULATION OF DEBT AND EQUITY RETURN FOR
2024 (PAGE 2 OF 2)***

Peoples Gas System, Inc.
Cast Iron/Bare Steel Replacement Rider
Calculation of the TOTAL CI/BS + PPP Projected Amount for the Period
January 2024 to December 2024
Return on Capital Investments, Depreciation and Taxes for Eligible Replacements
(in Dollars)

Docket No.
Exhibit C
Page 1 of 2

Line	Description	Beginning of Period Amount (E)	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Total
1.	Investments														
a.	Eligible Replacements - Mains	\$ 2,100,802	\$ 2,100,802	\$ 1,907,684	\$ 1,521,446	\$ 1,521,446	\$ 1,521,446	\$ 1,521,446	\$ 1,521,446	\$ 1,521,446	\$ 1,521,446	\$ 1,521,446	\$ 1,521,446	\$ 1,521,446	\$ 19,802,302
b.	Eligible Replacements - Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
c.	Eligible Replacements - Regulators	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
d.	First \$1,000,000 Adjustment to Rate Base	\$ (1,000,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,000,000)
e.	Clearings to Plant	\$ 1,754,796	\$ 1,591,298	\$ 1,573,835	\$ 1,367,619	\$ 1,406,076	\$ 1,434,918	\$ 1,456,550	\$ 1,472,774	\$ 1,484,942	\$ 1,494,068	\$ 1,500,913	\$ 1,506,046	\$ 1,506,046	\$ 18,043,836
2.	Gross Plant-in-Service/Depreciation Base	\$ (17,174.92)	\$ 1,737,622	\$ 3,328,919	\$ 4,902,755	\$ 6,270,374	\$ 7,676,450	\$ 9,111,368	\$ 10,567,918	\$ 12,040,692	\$ 13,525,635	\$ 15,019,703	\$ 16,520,615	\$ 18,026,661	
3.	Less: Accumulated Depreciation	\$ 57,283.84	\$ 57,170	\$ 54,938	\$ 50,832	\$ 44,880	\$ 37,390	\$ 28,305	\$ 17,582	\$ 5,187	\$ (8,903)	\$ (24,706)	\$ (42,237)	\$ (61,505)	
4.	CWIP - NonInterest Bearing	\$ 716,779.89	\$ 62,785	\$ 572,290	\$ 906,138	\$ 1,059,965	\$ 1,175,335	\$ 1,261,863	\$ 1,326,759	\$ 1,375,431	\$ 1,411,934	\$ 1,439,312	\$ 1,459,846	\$ 1,475,246	
5.	Net Book Value (Lines 2 + 3 + 4)	\$ 756,888.81	\$ 1,857,577	\$ 3,956,147	\$ 5,859,725	\$ 7,375,219	\$ 8,889,175	\$ 10,401,536	\$ 11,912,259	\$ 13,421,310	\$ 14,928,666	\$ 16,434,309	\$ 17,938,224	\$ 19,440,402	
6.	Average Net Book Value	\$ 1,307,233	\$ 2,906,862	\$ 4,907,936	\$ 6,617,473	\$ 8,132,198	\$ 9,645,356	\$ 11,156,898	\$ 12,666,785	\$ 14,174,988	\$ 15,681,488	\$ 17,186,267	\$ 18,689,313		
7.	Return on Average Net Book Value														
a.	Equity component Grossed up for taxes (A)	\$ 6,808	\$ 15,138	\$ 25,559	\$ 34,462	\$ 42,351	\$ 50,230	\$ 58,102	\$ 65,965	\$ 73,819	\$ 81,665	\$ 89,501	\$ 97,329	\$ 105,167	\$ 640,929
b.	Debt component (B)	\$ 1,544	\$ 3,434	\$ 5,798	\$ 7,817	\$ 9,606	\$ 11,394	\$ 13,179	\$ 14,963	\$ 16,744	\$ 18,524	\$ 20,301	\$ 22,077	\$ 23,854	\$ 145,381
		\$ 8,352	\$ 18,572	\$ 31,357	\$ 42,279	\$ 51,957	\$ 61,624	\$ 71,281	\$ 80,928	\$ 90,563	\$ 100,189	\$ 109,802	\$ 119,406	\$ 129,021	\$ 786,310
8.	Investment Expenses														
a.	Depreciation (C)	\$ 114	\$ 2,746	\$ 5,133	\$ 7,494	\$ 9,545	\$ 11,654	\$ 13,807	\$ 15,992	\$ 18,201	\$ 20,428	\$ 22,669	\$ 24,921	\$ 27,174	\$ 152,704
b.	Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
c.	Property Taxes (D)	\$ 52	\$ 52	\$ 52	\$ 52	\$ 52	\$ 52	\$ 52	\$ 52	\$ 52	\$ 52	\$ 52	\$ 52	\$ 50	\$ 622
d.	Depreciation Savings	\$ -	\$ (514)	\$ (1,028)	\$ (1,542)	\$ (2,055)	\$ (2,569)	\$ (3,083)	\$ (3,597)	\$ (4,111)	\$ (4,625)	\$ (5,139)	\$ (5,652)	\$ (6,166)	\$ (33,915)
9.	Revenue Requirements (Lines 7 + 8)	\$ 8,518	\$ 20,856	\$ 35,515	\$ 48,283	\$ 59,499	\$ 70,761	\$ 82,056	\$ 93,375	\$ 104,704	\$ 116,045	\$ 127,384	\$ 138,725	\$ 150,066	\$ 905,720
10.	Est projected 2023 true-up over/(under)	\$ (10,683)													
11.	Revenue Requirements Net of Est Projected Recovery	\$ 19,201	\$ 40,057	\$ 75,572	\$ 123,855	\$ 183,354	\$ 254,115	\$ 336,171	\$ 429,546	\$ 534,250	\$ 650,295	\$ 777,679	\$ 916,404		

Notes:

- (A) Line 7a = Line 6 x 6.2493% x 1/12. Based on ROE of 9.90%, and weighted income tax rate of 25.345%, Net Operating Income Multiplier of 1.34623.
- (B) Line 7b = Line 6 x 1.4175% x 1/12
- (C) Depreciation rates: 1.8% Mains Plastic, 2.4% Mains Steel, 3.1% Services Plastic, 4.3% Services Steel, 3.0% Regulator Stations
- (D) Ad Valorem Tax Rate is 1.551%

Peoples Gas System, Inc.
 Cast Iron/Bare Steel Replacement Rider
 Calculation of Debt and Equity Return
 January 2024 through December 2024

Docket No.
 Exhibit C
 Page 2 of 2

Calculation of Revenue Requirement Rate of Return
 (In Dollars)

	(1)	(2)	(3)	(4)
	Rate Base ESR (\$000)	Ratio %	Cost Rate %	Weighted Cost Rate %
Long Term Debt	\$ 514,059	29.65%	3.97%	1.1771%
Short Term Debt	159,284	9.19%	2.20%	0.2022%
Preferred Stock	0	0.00%	0.00%	0.0000%
Residential Customer Deposits	0	0.00%	0.00%	0.0000%
Commercial Customer Deposits	26,702	1.54%	2.48%	0.0382%
Inactive Customer Deposits	0	0.00%	0.00%	0.0000%
Common Equity	813,066	46.89%	9.90%	4.6421%
Deferred Income Tax	220,848	12.74%	0.00%	0.0000%
Tax Credits - Zero Cost	0	0.00%	0.00%	0.0000%
Total	\$ 1,733,959	100%		6.0596%
ITC split between Debt and Equity:				
Long Term Debt	\$ 514,059		Long Term Debt	38.73%
Equity - Preferred	0		Equity - Preferred	0.00%
Equity - Common	813,066		Equity - Common	61.27%
Total	\$ 1,327,125		Total	100.00%
Deferred ITC - Weighted Cost:				
Debt = 0.0% * 39.55%	0.0000%			
Equity = 0.0% * 60.45%	0.0000%			
Weighted Cost	0.0000%			
Total Equity Cost Rate:				
Preferred Stock	0.0000%			
Common Equity	4.6421%			
Deferred ITC - Weighted Cost	0.0000%			
	4.6421%			
Times Tax Multiplier (A)	1.34623			
Total Equity Component	6.2493%			
Total Debt Cost Rate:				
Long Term Debt	1.1771%			
Short Term Debt	0.2022%			
Customer Deposits	0.0382%			
Deferred ITC - Weighted Cost	0.0000%			
Total Debt Component	1.4175%			
	<u>7.6668%</u>			

(A) The bad debt rate has been removed from the tax multiplier.

PEOPLES GAS SYSTEM, INC.

“EXHIBIT D”

***SURCHARGE CALCULATION FOR 2024 (PAGE 1 OF 1)
INCLUDING INTERRUPTIBLE CLASSES***

Peoples Gas System, Inc.
Cast Iron/Bare Steel Replacement Rider
Summary of CI/BSR Surcharge Calculation
January 2024 Through December 2024

Docket No.
 Exhibit D
 Page 1 of 1

<u>RATE SCHEDULE</u>	<u>MAINS NET PLANT*</u>	<u>SERVICES NET PLANT*</u>	<u>TOTAL NET PLANT*</u>	<u>% OF TOTAL PLANT</u>	<u>CI/BSR REVENUES</u>	<u>THERMS</u>	<u>CI/BSR SURCHARGE PER THERM</u>
RS & RS-SG	\$133,714,560	\$208,900,466	\$342,615,026	32.45%	\$297,340	92,452,163	\$0.00322
SGS	13,072,491	8,999,737	22,072,229	2.09%	\$19,155	11,021,645	\$0.00174
GS-1 & CS-SG	120,388,376	19,046,809	139,435,186	13.20%	\$121,009	105,693,852	\$0.00114
GS-2	194,486,832	8,085,123	202,571,956	19.18%	\$175,803	149,267,749	\$0.00118
GS-3	114,717,123	1,400,040	116,117,164	11.00%	\$100,773	84,705,082	\$0.00119
GS-4	82,690,786	320,790	83,011,576	7.86%	\$72,042	55,651,416	\$0.00129
GS-5	95,840,847	401,716	96,242,563	9.11%	\$83,524	168,533,148	\$0.00050
CSLS	638,644	0	638,644	0.06%	\$554	533,532	\$0.00104
WHS	2,529,027	24,823	2,553,850	0.24%	\$2,216	2,636,519	\$0.00084
SIS	28,996,509	1,035,507	30,032,016	2.84%	\$26,063	44,229,423	\$0.00059
IS	20,299,251	351,422	20,650,673	1.96%	\$17,922	143,092,614	\$0.00013
ISLV	0	2,203	2,203	0.00%	\$2	0	\$0.00000
TOTAL	\$807,374,448	\$248,568,636	\$1,055,943,085	100%	\$916,404	857,817,142	

* Source: Data in these columns are from Schedule H-2 of the Cost of Service Study approved in Peoples' last rate case