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March 31, 2025

ELECTRONIC FILING

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

Re: Docket 20250029-GU, Petition for Rate Increase by Peoples Gas System, Inc.

Dear Mr. Teitzman:

Attached for filing on behalf of Peoples Gas System, Inc. in the above-referenced docket is the Direct Testimony of Luke Buzard and Exhibit No. LB-1.

Thank you for your assistance with this matter.

(Document 12 of 16)

Sincerely,

A handwritten signature in blue ink that reads 'J. Jeffry Wahlen'.

J. Jeffry Wahlen

cc: Major Thompson, OGC
Jacob Imig, OGC
Walt Trierweiler, Public Counsel
Jon Moyle, FIPUG

JJW/dh
Attachments



TECO[®]
PEOPLES GAS
AN EMERA COMPANY

**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

DOCKET NO. 20250029-GU

**IN RE: PETITION FOR RATE INCREASE
BY PEOPLES GAS SYSTEM, INC.**

**PREPARED DIRECT TESTIMONY AND EXHIBIT
OF
LUKE BUZARD**

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OF
LUKE BUZARD

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1 **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

2 **PREPARED DIRECT TESTIMONY**

3 **OF**

4 **LUKE BUZARD**

5
6 **Q.** Please state your name, address, occupation and employer.

7
8 **A.** My name is Luke Buzard. My business address is 702 North
9 Franklin Street, Tampa, Florida 33602. I am employed by
10 Peoples Gas System, Inc. ("Peoples" or the "company") as
11 Vice President of Regulatory and External Affairs, and
12 interim Vice President of Finance.

13
14 **Q.** Please describe your duties and responsibilities as Vice
15 President of Regulatory and External Affairs.

16
17 **A.** As Vice President of Regulatory and External Affairs, I
18 am responsible for overseeing all aspects of rates,
19 compliance, and regulatory issues governed by the Florida
20 Public Service Commission ("Commission") and Federal
21 Energy Regulatory Commission ("FERC") for Peoples. This
22 includes base rate design, tariff administration, cost
23 recovery clauses, riders, load forecasting, revenue
24 forecasting, and regulatory filings before the Commission
25 and FERC. Additionally, I oversee the External Affairs

1 area which is responsible for maintaining the company's
2 relationships with local governments, community groups,
3 trade associations, and non-profit organizations.
4

5 **Q.** Please describe your duties and responsibilities as the
6 interim Vice President of Finance.
7

8 **A.** As Interim Vice President of Finance, I am responsible
9 for maintaining the financial books and records of the
10 company and for determining and implementing accounting
11 policies and practices for Peoples, which includes
12 general accounting, regulatory accounting, and financial
13 reporting. I am also responsible for budgeting and
14 forecasting activities within the company, which include
15 business planning, financial analytics and long-term
16 forecasting.
17

18 **Q.** Please provide a brief outline of your educational
19 background and business experience.
20

21 **A.** I earned my Bachelor of Science degree with a
22 concentration in Accounting and my Master of Accountancy
23 degree from the College of Business Administration at the
24 University of South Florida. Before my current position,
25 I served as the Director, Pipeline Safety and Operational

1 Services, where I was responsible for technical training,
2 compliance, standards, and technical services, as well as
3 employee and contractor safety. Additionally, I
4 previously held the Director of Internal Audit position
5 at TECO Energy. I am also a Certified Public Accountant
6 in the state of Florida and hold a Certified Internal
7 Audit designation from the Institute of Internal
8 Auditors.

9
10 **Q.** Have you testified before the Commission in a previous
11 docket? If so, please describe.

12
13 **A.** Yes. I testified in the company's last rate case in Docket
14 Number 20230023-GU.

15
16 **Q.** What are the purposes of your prepared direct testimony
17 in this proceeding?

18
19 **A.** The purposes of my testimony are to:
20 (1) describe the functions and job responsibilities of
21 the Regulatory, External Affairs and Finance departments;
22 (2) demonstrate that the Regulatory, External Affairs and
23 Finance operations and maintenance expense ("O&M") levels
24 for the 2026 test year are reasonable and prudent;
25 (3) describe the current status of Peoples recent filings

1 before the Commission;

2 (4) explain Peoples' revenue forecasting process and
3 compare the 2024 actuals to the prior rate case test year
4 projections;

5 (5) present the revenue forecast used in the company's
6 test year budget that supports its request for a base
7 rate increase in this case;

8 (6) propose modifications to the company's miscellaneous
9 service charges;

10 (7) propose modifications to the company's annual
11 residential billing class volume review and describe the
12 changes to the rate design;

13 (8) discuss the impact of the proposed rate increase to
14 customer bills;

15 (9) propose and support tariff modifications as part of
16 the company's request for a base rate increase in this
17 proceeding;

18 (10) support the economic development expenses; and

19 (11) describe the Minimum Filing Requirement Schedules I
20 am sponsoring or co-sponsoring.

21
22 **Q.** Did you prepare any exhibits in support of your prepared
23 direct testimony?

24
25 **A.** Yes. I am sponsoring Exhibit No. LB-1, entitled "Exhibit

1 of Luke Buzard", consisting of 11 documents, prepared
2 under my direction and supervision. The contents of my
3 exhibit were derived from the business records of the
4 company and are true and correct to the best of my
5 information and belief. My exhibit consists of following
6 documents:

7
8 Document No. 1. List of Minimum Filing Requirement
9 ("MFR") Schedules Sponsored or Co-
10 Sponsored by Luke Buzard

11 Document No. 2. Historical and Forecasted Customers,
12 Therms & Revenue

13 Document No. 3. 2023 & 2024 Customer Reconciliation

14 Document No. 4. 2023 & 2024 Residential and Small
15 Commercial Average Use
16 Reconciliation

17 Document No. 5. 2023 & 2024 Revenue Reconciliation

18 Document No. 6. Residential & Small Commercial Actual
19 & Weather Normalized Sales

20 Document No. 7. Customer Growth by Service Area

21 Document No. 8. 2024 Forecast vs Actuals

22 Document No. 9. Comparison of Current and Proposed
23 Residential and Business Rates,
24 including Miscellaneous Charges.

25 Document No. 10. 2027 Subsequent Year Adjustment

Supplemental Schedules

Document No. 11 Proposed Tariff Modifications
(Legislative Version)

I. REGULATORY, EXTERNAL AFFAIRS AND FINANCE OVERVIEW

Q. Have your duties and responsibilities changed since the last rate case?

A. Yes. On April 1, 2024, after a company reorganization, I took over the External Affairs team from Peoples witness Timothy O'Connor, while the Safety & Compliance team, which was previously under my control, shifted to witness O'Connor. These changes were to better align functional responsibilities and provide professional growth across the organization. Additionally, as stated above, I am currently serving as the interim Vice President of Finance.

A. THE REGULATORY TEAM

Q. Please describe the company's Regulatory team and the duties they perform.

A. The Regulatory team manages all filings and proceedings before the Commission and FERC. These duties include: (1) developing and implementing regulatory activities related

1 to the company's rates; (2) tariff administration; (3)
2 rate design activities; (4) audits; (5) the management of
3 cost recovery clauses and riders; (6) load forecasts; (7)
4 revenue forecasts; and (8) FERC compliance activities and
5 interstate pipeline rate cases. Additionally, the
6 Regulatory team oversees and manages all aspects of a
7 rate case filing including the preparation of testimony,
8 discovery responses, witness training, witness
9 depositions, hearing preparation, and implementing final
10 rates.

11
12 **Q.** How many team members work in Regulatory?

13
14 **A.** The Regulatory department consists of 10 team members.
15 The team includes a Director of Regulatory Affairs and
16 three Regulatory Affairs Managers who oversee clauses and
17 riders, load forecasting, and cost of service.
18 Additionally, there is a supervisor for conservation
19 programs, three Regulatory Analysts, and two customer-
20 facing team members who process payments for energy
21 conservation allowances or rebates for customers.

22
23 **Q.** What regulatory functions does Tampa Electric Company
24 ("Tampa Electric") provide to Peoples as a shared service?
25

1 **A.** Tampa Electric provides regulatory coordination services
2 to Peoples. These coordination services include but are
3 not limited to: (1) docketing and managing deadlines for
4 Commission filings, (2) ensuring compliance with filing
5 requirements, (3) submission of official filings, (4)
6 maintaining file management systems, and (5) maintaining
7 version control of the company's tariff.

8

9 **B.** THE EXTERNAL AFFAIRS TEAM

10 **Q.** Please describe the External Affairs team and the duties
11 they perform.

12

13 **A.** The External Affairs team develops and maintains
14 relationships with local governments, trade associations,
15 non-profit organizations, and community groups across the
16 43 counties that Peoples serves. A core function of the
17 team is to work with local governments to understand their
18 planned construction activities so the company may
19 coordinate with other utilities and diminish disruption
20 and duplication of work. This team also leads the
21 negotiation of franchise agreements, overseeing
22 approximately 121 franchise agreements with local
23 governments. External Affairs engages with nearly 100
24 chambers of commerce and economic development
25 organizations, boards and partnerships which is vital for

1 understanding the economic landscape, identifying
2 opportunities for collaboration, and supporting local
3 community initiatives. They take part in natural gas
4 industry groups and associations, including the American
5 Gas Association, the Southern Gas Association, and the
6 Florida Natural Gas Association, to facilitate industry
7 best practices. They assist with coordination of
8 communications and operational support with Emergency
9 Operations Centers during storm events or other
10 emergencies to provide updates and assist stakeholders in
11 preparation and response efforts.

12
13 **Q.** How many team members did the External Affairs department
14 have as of December 31, 2024?

15
16 **A.** As of December 31, 2024, the External Affairs team
17 consisted of five team members: a Director of External
18 Affairs and four External Affairs (Regional) Managers.

19
20 **C.** THE FINANCE TEAM

21 **Q.** Please describe the Finance team and the duties they
22 perform?

23
24 **A.** The Finance team maintains the financial books and records
25 of the company and determines and implements accounting

1 policies and practices for Peoples, including general
2 accounting, regulatory accounting, and financial
3 reporting. The team is also responsible for budgeting and
4 forecasting activities within the company, which include
5 business planning, long-term forecasting, and financial
6 analytics.

7
8 **Q.** How many team members did the Finance department have as
9 of December 31, 2024?

10
11 **A.** As of December 31, 2024, the Finance team had 24 team
12 members. Three Director positions exist including a
13 Controller, Director of Business Planning and a Director
14 of Financial Analytics. Five Manager positions support
15 the Finance department, and the balance of the team are
16 varying levels of analysts and specialists.

17
18 **Q.** In the company's last rate case, the Commission approved
19 three replacement positions and five new positions in the
20 finance area in FERC Account 920 - Administrative and
21 General Salaries. Did the company hire these positions?

22
23 **A.** Yes. With the exception of one replacement position that
24 the company reclassified from a Senior Portfolio Analyst
25 to a Senior Strategic Financial Analyst, Peoples filled

1 the positions as approved by the Commission.

2
3 **II. REGULATORY, EXTERNAL AFFAIRS AND FINANCE – NON-TRENDED**
4 **LABOR O&M EXPENSES – 2026 TEST YEAR**

5 **Q.** What are the forecasted non-trended labor O&M amounts you
6 are responsible for, and are these amounts reasonable?

7
8 **A.** The projected non-trended labor O&M expenses for 2025 and
9 2026 are approximately \$0.4 million and \$0.7 million,
10 respectively. These projected expenses are reasonable and
11 relate to non-trended labor in FERC Account 920, as
12 detailed on MFR Schedule G-2, page 19e. These costs are
13 explained below.

14
15 **A.** REGULATORY DEPARTMENT

16 **Q.** Will the Regulatory department be adding team members in
17 2025 and 2026?

18
19 **A.** Yes. The Regulatory department will add one position in
20 2025 and one position in 2026.

21
22 In 2025, the Regulatory department will add a Director of
23 Rates, Cost of Service, and Financial Analysis to play a
24 critical role in performing activities related to pricing
25 gas distribution rates, conducting comprehensive cost-of-

1 service studies, and engaging in regulatory financial
2 analysis that accurately reflects the company's cost to
3 serve. By hiring this position, the company will
4 significantly enhance its internal expertise, and
5 cultivate a more robust, self-sufficient approach to its
6 regulatory financial operations.

7
8 In 2026, we plan to add a Regulatory Manager to address
9 the increased workload associated with on-going and
10 anticipated regulatory activity, enhanced regulatory
11 research and analysis, and general legislative and
12 Commission activities. The Regulatory Manager will
13 support traditional regulatory filings, coordinate
14 filings between outside counsel and the Commission,
15 prepare and file discovery, and manage necessary
16 platforms, including our case management software and
17 TariffShark.

18
19 Both positions benefit customers by providing ongoing
20 analyses of the company's cost of service, rate design
21 and tariff. Additionally, hiring these positions will
22 decrease the company's reliance on external consultants
23 which will generate cost savings in the long-term.

1 B. EXTERNAL AFFAIRS DEPARTMENT

2 Q. Will the External Affairs department add team members in
3 2025 and 2026?

4
5 A. Yes. The External Affairs department will fill two
6 vacancies and add one additional team member for a total
7 of eight team members in the External Affairs department.

8
9 Q. Please describe these positions?

10
11 A. In 2025, the company will fill two vacancies, an External
12 Affairs (Regional) Manager and a Business Strategy
13 Analyst. The company recently filled the External Affairs
14 Manager position. This role is responsible for
15 developing, cultivating, and managing relationships with
16 elected officials, governmental staff, business and
17 community leaders, economic development organizations and
18 customers for the North Region in the company's service
19 area. This position also supports operations including
20 permits, franchise agreement negotiation, outreach on
21 infrastructure projects, assistance with customer matters
22 and emergency response functions.

23
24 The company will fill a vacancy for a Business Strategy
25 Analyst this year to support the External Affairs team in

1 developing and implementing strategies to advocate for
2 interests of the company. This position will (1) serve as
3 a primary contact with local government, various
4 stakeholder groups and community leaders, (2) identify
5 local government issues impacting the company and (2)
6 assist with franchise agreement management.

7
8 In 2026, External Affairs plans to add an External Affairs
9 Manager to serve as a key resource with a responsibility
10 to enhance the company's interactions with the
11 Commission, other regulatory agencies, and various
12 stakeholders. Additionally, this position will monitor
13 regulatory developments, docketed activity and
14 legislative initiatives. This role is vital for
15 maintaining effective communication and representation of
16 the company before the Commission.

17
18 C. FINANCE DEPARTMENT

19 Q. Will the Finance department add team members in 2025 and
20 2026?

21
22 A. Yes. Peoples plans to add two team members in 2025 and
23 one team member in 2026 to the Finance team.

24
25 Q. Please explain why the additional Finance team members

1 are necessary.

2
3 **A.** One of the two Finance team member additions in 2025 is
4 a co-op student, which is a replacement for a vacant
5 position as of the end of 2024. The Finance co-op assists
6 with various accounting and financial activities while
7 receiving an opportunity for practical experience and
8 professional growth. The second position for 2025 is a
9 Fixed Assets Accountant, who will be responsible for
10 supporting the growing volume of transactional data
11 related to the company's expanding capital assets.

12
13 In 2026, the Finance team plans to add a Business Planning
14 Analyst, which is needed to provide additional financial
15 support as the company's operational activities increase
16 with the growing pipeline system and customer base.

17
18 **D.** STEPS TAKEN TO PROMOTE AFFORDABILITY

19 **Q.** What steps have the Regulatory, External Affairs and
20 Finance departments taken to promote affordability?

21
22 **A.** The Regulatory department promotes affordability by
23 managing costs, evaluating cost recovery, analyzing
24 revenue and bills, managing customer offerings and
25 monitoring natural gas service affordability. Since 2023,

1 we focused on promoting affordability by helping
2 customers save over four million therms of natural gas
3 through conservation programs. We connected more than
4 17,000 residential customers to energy-saving
5 opportunities through our online audit and launched an
6 on-site energy audit for commercial customers.
7 Additionally, the Regulatory team coordinates the overall
8 management of the Purchased Gas Adjustment Clause with
9 the goal of reliability and efficiency in providing
10 natural gas.

11
12 The External Affairs team enhances customer affordability
13 by negotiating adequate franchise agreements, improving
14 permitting processes and contributing to the economic
15 development opportunities within the communities we
16 serve. By providing expertise to chambers and economic
17 development organizations, the External Affairs team
18 assists with maximizing the value of Peoples'
19 distribution system. This team is instrumental in
20 evaluating and providing natural gas services to new
21 businesses and existing governmental agencies, addressing
22 their essential energy requirements.

23
24 The Finance team is responsible for accurately tracking
25 costs, ensuring affiliate charges are appropriate and

1 properly accounting for the business transactions of the
2 organization. This team ensures the accurate development
3 of budgets and forecasts. Accurate and reliable budgeting
4 and forecasting helps ensure our business is being
5 financially prudent while also maintaining safe and
6 reliable service for customers.

7
8 **Q.** What measures has the company implemented to maintain
9 competitive and affordable customer bills?

10
11 **A.** Peoples regularly reviews its natural gas bills against
12 other gas utilities in Florida, considers alternative
13 fuel options such as propane, and ensures that natural
14 gas constitutes a very reasonable portion of a customer's
15 total household utility expenses.

16
17 **III. STATUS OF OTHER PENDING DOCKETS BEFORE THE COMMISSION**

18 **A.** CAST IRON/BARE STEEL PIPE REPLACEMENT RIDER MODIFICATION

19 **Q.** What is the status of the company's petition filed in
20 Docket No. 20240107-GU filed on July 26, 2024?

21
22 **A.** On March 3, 2025, the company voluntarily dismissed its
23 petition for approval to modify its Cast Iron/Bare Steel
24 Pipe Replacement Rider ("Rider CI/BSR"). The petition
25 sought approval to expand the definition of eligible

1 replacements under the Rider CI/BSR to include additional
2 safety-driven activities and to rename the rider as the
3 Safety of Facilities and Infrastructure Replacement
4 Rider. On March 6, 2025, staff submitted a memorandum to
5 the Commission Clerk, Document No. 01378-2025,
6 recommending that the docket be administratively closed.
7

8 **Q.** What is the company's proposal regarding the additional
9 safety-driven activities in this proceeding?
10

11 **A.** The company prepared its 2026 test year annual revenue
12 requirement increase request, assuming the investments
13 associated with its proposed additional activities will
14 be recovered through the base rates to be established in
15 this proceeding. The dismissal of our Rider CI/BSR
16 petition eliminates any need to make adjustments in this
17 base rate proceeding and there is no potential for "double
18 recovery" of any investments.
19

20 **B.** WORK AND ASSET MANAGEMENT PETITION

21 **Q.** What is the status of the company's petition filed in
22 Docket No. 20240157-GU filed on November 13, 2024?
23

24 **A.** Peoples filed a petition to establish a new regulatory
25 subaccount for its Work and Asset Management ("WAM")

1 system and to increase the amortization period for WAM
2 from 15 to 20 years, effective January 1, 2025. Peoples
3 voluntarily dismissed its petition without prejudice on
4 March 3, 2025, in order for the company's proposal to be
5 considered in this proceeding. On March 7, 2025, staff
6 submitted a memorandum, Document No. 01408-2025, to the
7 Commission Clerk recommending that the docket be
8 administratively closed.

9
10 **Q.** What is the company's proposal regarding WAM cost recovery
11 treatment in this proceeding?

12
13 **A.** The company prepared its 2026 test year net operating
14 income and annual revenue requirement increase request
15 based on the 15-year amortization period for the WAM
16 system in FERC Account 303.01 approved in the company's
17 last rate case. As part of this proceeding, Peoples
18 requests the Commission (1) authorize the creation of a
19 new sub-account for WAM, (2) increase the amortization
20 period for WAM to 20 years, and (3) if it approves the
21 20-year amortization period, reflect a \$717,633 reduction
22 to WAM amortization expense for the 2026 test year when
23 calculating the final 2026 test year revenue requirement
24 in this proceeding.

25

1 C. OFF SYSTEM SERVICE SHARING MECHANISM MODIFICATION

2 Q. What is the status of the company's petition filed in
3 Docket No. 20250026-GU filed on January 13, 2025?

4
5 A. Peoples' petition for approval of modifications to its
6 Swing Service Charge, Individual Transportation Service
7 rate schedule, and the sharing mechanism provided in the
8 Off System Service rate schedule, from a 25/75 basis to
9 a 50/50 basis is pending before the Commission.

10
11 Q. What is the company's proposal regarding the Off System
12 Service ("OSS") sharing mechanism in this proceeding?

13
14 A. The modification to the OSS sharing mechanism relates to
15 the amount of other operating revenue forecasted for the
16 2026 test year. The company prepared its 2026 test year
17 annual revenue requirement increase request using the
18 currently approved 25/75 OSS sharing mechanism.
19 Accordingly, the company proposes to update its 2025
20 revenue increase request in this proceeding if the
21 Commission approves the 50/50 sharing and schedules
22 allow.

23
24 D. ADOPTION OF RULE 25-7.150, FLORIDA ADMINISTRATIVE CODE

25 Q. On March 6, 2025, in Order No. PSC-2025-0068-NOR-GU, the

1 Commission proposed the adoption of Rule 25-7.150,
2 Florida Administrative Code, relating to the Natural Gas
3 Facilities Relocation Cost Recovery Clause ("NGFRCRC" or
4 the "NGFRCRC Rule"). What is the company's proposal
5 regarding relocation costs as contemplated under the
6 NGFRCRC in this proceeding?
7

8 **A.** Although the company's financial forecasts for 2025 and
9 2026 include reasonable projected natural gas facilities
10 relocation costs that would be eligible for cost recovery
11 through the NGFRCRC, the company included those costs in
12 calculating its 2026 test year revenue requirement and
13 revenue increase request. The company will evaluate
14 whether to file a petition to transfer those costs to the
15 new NGFRCRC once the rule becomes effective and will
16 ensure that the costs will not be recovered through both
17 base rates and the NGFRCRC, i.e., no double recovery.
18

19 **IV. PEOPLES' REVENUE FORECASTING PROCESS**

20 **Q.** Please describe the company's revenue forecasting
21 process.
22

23 **A.** The revenue forecasting process involves comprehensive
24 analysis that includes examining historical trends,
25 weather behavior, current market conditions, and detailed

1 knowledge of residential and small commercial development
2 at the field level.

3
4 The company considers "Residential" to include customers
5 that take service under these six rate classes: (1)
6 Residential-1 (RS-1), (2) Residential-2 (RS-2), (3)
7 Residential-3 (RS-3), (4) Residential Standby Generator
8 (RS-SG), (5) Residential Gas Heat Pump (RS-GHP), and (6)
9 Residential Transportation Gas Heat Pump (RTP).

10
11 Peoples denotes "Small Commercial" to include customers
12 that take service under these 14 rate classes: (1) Small
13 General Service (SGS), (2) Small General Service
14 Transportation (SGT), (3) General Service 1 (GS-1), (4)
15 General Service 2 (GS-2), (5) General Service 3 (GS-3),
16 (6) General Service-1 Transportation (GT-1), (7) General
17 Service-2 Transportation (GT-2), (8) General Service-3
18 Transportation (GT-3), (9) Commercial Gas Heat Pump (CS-
19 GHP), (10) Commercial Transportation Gas Heat Pump (CTP),
20 (11) Commercial Standby Generator (CS-SG), (12)
21 Commercial Transportation Standby Generator (CTG), (13)
22 Commercial Street Lighting (CSLS), and (14) Commercial
23 Street Lighting Transportation (CSLT).

24
25 Finally, the company classified "Large Customers" to

1 include General Service-4 (GS-4), General Service-5 (GS-
2 5), General Service-4 Transportation (GT4), General
3 Service-5 Transportation (GT5), Wholesale (WHS),
4 Wholesale Transportation (WHT), Small Interruptible
5 Service (SIS), Small Interruptible Transportation Service
6 (SIT), Interruptible Service (IS), Interruptible
7 Transportation Service (ITS), Interruptible Large Volume
8 (ISLV), Contract Interruptible Service (CIS) and Contract
9 Transportation Service (CTS) rate schedules, or service
10 pursuant to a special contract.

11
12 Furthermore, the analysis considers the specific
13 projections for customers requiring complex, large volume
14 gas service. While coordinated by our regulatory team,
15 this process includes the involvement of external and
16 internal specialists. Internally, we coordinate with the
17 company's (1) Business Intelligence and Analytics team
18 within the Strategy, Marketing and Communications
19 department, (2) the Business Development area in the Gas,
20 Supply and Development department, and (3) the Finance
21 department.

22
23 Externally, we work with TECO Partners, Inc. ("TPI"), who
24 is responsible for the residential sales on behalf of
25 Peoples. Our forecasting process has consistently

1 demonstrated reliability and accuracy in relation to our
2 overall budget and actual performance. In my testimony,
3 I will detail our historical projection process, assess
4 the reliability and accuracy of these projections, and
5 provide justification for the revenue projections for
6 2025 and 2026.

7
8 **Q.** Please describe how Peoples' customer and them forecasts
9 are developed.

10
11 **A.** Using Itron's Statistical Adjusted End-Use ("SAE")
12 models, Peoples' forecast process is a joint effort
13 between our load forecasting team and multiple
14 departments within the company. Each of the company's
15 service areas throughout Florida is forecasted
16 individually and then aggregated to get total company-
17 level forecasts. The company has 14 individual service
18 areas: (1) Miami, (2) Tampa, (3) St. Petersburg, (4)
19 Orlando, (5) Eustis, (6) Jacksonville, (7) Lakeland, (8)
20 Daytona, (9) Avon Park, (10) Sarasota, (11) Jupiter, (12)
21 Panama City, (13) Ocala, and (14) Fort Myers. The forecast
22 process has two tracks of work that go on simultaneously.
23 One track is specific to the Residential and Small
24 Commercial rate classes, and the second track is for the
25 higher usage Large Customers, which are forecasted

1 individually.

2
3 TRACK ONE: This track is based on regression modeling
4 techniques and is done by the company's load forecasting
5 team with input from multiple departments across the
6 organization. The regression modeling techniques are
7 further discussed by company witness Eric Fox in his
8 prepared direct testimony.

9
10 Before regression modeling can take place, it is
11 imperative to obtain a clear understanding of the data to
12 be forecasted (the dependent variable) and the variables
13 that influence the data (independent variables). The
14 primary areas reviewed include recent trends in customer
15 growth, usage patterns, and weather for each service area.
16 Customer (bill) counts and consumption (therms) data for
17 each service area are collected from the company's billing
18 system. The billing data and weather, in terms of degree
19 days, for each service area are reviewed to determine if
20 any abnormal events (e.g., COVID-19, hurricanes, etc.)
21 occurred that affected customers and/or therm
22 consumption. Any data anomalies are investigated, and
23 action plans are developed to appropriately address them
24 during the modeling process.

25

1 The forecasting team also conducts a detailed analysis of
2 the major assumptions to be used in the forecast process
3 for reasonableness and consistency with recent trends.
4 Witness Fox's direct testimony discusses this further.

5
6 Once historical trends and assumptions are vetted, the
7 data and assumptions are prepared for import into Itron's
8 forecasting software, which utilizes advanced statistical
9 methods for regression analysis and forecasting. This
10 modeling approach is further described in witness Fox's
11 direct testimony.

12
13 TRACK TWO: This track represents a collaboration between
14 the company's Regulatory, Business Development, Gas
15 Supply and Finance teams. The forecasts developed in track
16 two do not utilize economic modeling and regression
17 techniques. Given the relatively small number of
18 customers, Peoples uses customer-specific projected usage
19 and applicable rates to forecast revenues for Large
20 Customers. These forecasts are based on an analysis of
21 recent customer usage trends and, when necessary, input
22 from customers.

23
24 The forecasts for the RS-RHP, RTP, CS-GHP, CTP, CS-SG,
25 CTG, CSLS, and CSLT rates are based on recent historical

1 usage data. Additionally, projections for new customers,
2 them usage, and revenue from known or anticipated
3 projects are incorporated into the forecast.

4
5 As of December 31, 2024, Peoples served 396 Large
6 Customers which includes industrial and power generation
7 customers. By December 31, 2026, Peoples expects to serve
8 approximately 418 Large Customers, including industrial
9 and power generation customers. This is illustrated in
10 Document No. 2 of my exhibit.

11
12 **Q.** Describe how Peoples prepares the OSS forecast.

13
14 **A.** As further explained in the direct testimony of Peoples
15 witness Andrew Nichols, the projected net revenue from
16 OSS for 2026 is approximately \$2.6 million, based on
17 expected market conditions and historical OSS net
18 revenues. In 2024, Peoples experienced a considerable
19 increase in OSS revenues due to favorable natural gas
20 price spreads and heightened market demand. These factors
21 contributed to a \$2.3 million increase above the budgeted
22 \$2.5 million margin in the last rate case. However, the
23 OSS revenues budgeted for 2026 reflect less favorable
24 market conditions and an appropriate level for setting
25 the OSS sharing mechanism.

1 **V. 2024 TEST YEAR CUSTOMER AND AVERAGE USE RESULTS VS. 2024**
2 **TEST YEAR CUSTOMER GROWTH FORECAST**

3 **Q.** Please describe and compare the company's customer growth
4 since the last base rate proceeding in 2023.

5
6 **A.** In the company's last rate case, the customer growth
7 forecast for 2023 and 2024 projected an overall increase
8 of 3.6 percent and 3.2 percent, equating to approximately
9 16,638 and 15,184 customers, respectively. However, as
10 illustrated in Document No. 3 of my exhibit, the company
11 experienced significant customer growth during 2023 and
12 2024, with actual increases of 4.7 percent and 3.8
13 percent, or 21,776 and 18,538 customers, respectively,
14 over this period.

15
16 In the last rate case, the Residential customer growth
17 forecast for 2023 and 2024 projected an increase of 3.8
18 percent and 3.3 percent, equating to approximately 15,984
19 and 14,605 customers, respectively. Residential actual
20 increases equated to 4.9 percent and 4.0 percent, or
21 20,905 and 17,845 customers, respectively, over this
22 period.

23
24 In the last rate case, the Small Commercial customer
25 growth forecast for 2023 and 2024 projected an increase

1 of 1.7 percent and 1.5 percent, equating to approximately
2 648 and 580 customers, respectively. Small Commercial
3 actual increases equated to 2.3 percent and 1.7 percent,
4 or 884 and 689 customers, respectively, over this period.
5

6 **Q.** Please describe and compare the company's experience with
7 average use for Residential and Small Commercial
8 Customers.
9

10 **A.** As illustrated in Document No. 4 of my exhibit, in the
11 last rate case, the Residential average use forecast for
12 2023 and 2024 projected 251.6 and 249.2 therms per
13 customer, respectively. Actual Residential average usage
14 was 226.4 and 234.7 therms per customer, respectively,
15 over this period. This demonstrates a (25.2) therms per
16 customer variance in 2023 and a (14.4) therms per customer
17 variance in 2024.
18

19 In the company's last rate case, the Small Commercial
20 average use forecast for 2023 and 2024 projected 8,073.0
21 and 8,291.2 therms per customer, respectively. This is
22 shown in Document No. 4 of my exhibit. Actual Small
23 Commercial average usage was 7,713.6 and 7,760.6 therms
24 per customer, respectively. This demonstrates a (359.5)
25 therms per customer variance in 2023 and a (530.5) therms

1 per customer variance in 2024. The company initially
2 expected that commercial businesses would return to pre-
3 COVID usage levels, as described by witness Fox. However,
4 as businesses resumed operations, the average use among
5 Small Commercial customers has now stabilized at a "new
6 normal". The company forecasts that this new level of
7 usage will persist into 2026. Document No. 6 of my exhibit
8 contains historical data on weather-normalized average
9 use. As stated later in my testimony, even considering
10 the above variances in growth and usage, the overall
11 revenue forecast only varied by 0.3 percent to actuals in
12 2024.

13
14 **VI. CUSTOMER GROWTH, USAGE AND REVENUE FORECAST USED IN 2026**
15 **TEST YEAR**

16 **Q.** Please summarize the customer growth and customer usage
17 forecast results.

18
19 **A.** As shown in Document 3 of my exhibit, the projected total
20 customer growth in 2025 and 2026 is 3.9 percent and 3.5
21 percent, equating to 19,870 and 18,351 customers,
22 respectively. Residential projected customer growth in
23 2025 and 2026 is 4.1 percent and 3.6 percent, equating to
24 19,141 and 17,642 customers, respectively. Small
25 Commercial projected customer growth in 2025 and 2026 is

1 1.8 percent and 1.7 percent, equating to 718 and 698
2 customers, respectively.

3
4 As explained earlier in my testimony and the testimony of
5 witness Fox, Residential and Small Commercial customer
6 usage has declined post-COVID, which the company believes
7 represents a "new normal." Based on this new normal and
8 a 10-year weather normal forecast, Peoples forecasts
9 Residential customer usage at 231.1 therms per customer
10 in 2025 and 230.8 therms per customer in 2026. Small
11 Commercial customer usage is forecasted to be 7,614 therms
12 per customer in 2025 and 7,629.3 therms per customer in
13 2026. These forecasts are illustrated in Document 4 of my
14 exhibit.

15
16 **Q.** What factors are causing the projected decrease in average
17 use for 2026 compared to 2024?

18
19 **A.** Actual sales in 2024 were influenced by colder weather in
20 January, February, and December, as well as increased
21 tourism in April and May. The company expects therm
22 consumption to return to normal levels by 2026, based on
23 10-year normal weather conditions and typical tourism
24 rates. Additionally, due to the conclusion of a short-
25 term sale to Florida Public Utilities Company and a

1 reduction in production reported by a large customer in
2 2026, the Large Commercial and Industrial sector is also
3 expected to decline.
4

5 **Q.** Does the company expect average use per customer to
6 continue to decrease in the future?
7

8 **A.** The company assumes that customers have acclimated to a
9 "new normal" in the aftermath of COVID-19; additionally,
10 appliance efficiency improvements continue to stabilize.
11

12 **A.** EXOGENOUS ADJUSTMENT

13 **Q.** Did the company make an exogenous adjustment to
14 Residential customer growth?
15

16 **A.** Yes. Although the model has proven highly reliable, the
17 company identified an exogenous adjustment that was
18 necessary to meet anticipated future growth expectations
19 within specific Residential service areas. The company
20 included an exogenous adjustment that captures data from
21 areas within and outside the company that have an in-
22 depth understanding of Residential customer growth in the
23 company's service areas. The company's load forecasting
24 team works with and considers data from TPI as well as
25 Peoples' Engineering and Construction team ("E&C") within

1 the Engineering, Construction and Technology department.

2

3 **Q.** Did the company make any exogenous adjustments to Small
4 Commercial customer growth?

5

6 **A.** Yes. Similar to Residential, the model for Small
7 Commercial customer growth has proven highly reliable;
8 however, the company determined that an exogenous
9 adjustment was necessary to align anticipated future
10 growth expectations for Small Commercial customers with
11 Residential growth trends. Accordingly, as with
12 Residential, the company included an exogenous adjustment
13 that captures data from E&C and TPI, who have an in-depth
14 understanding of Small Commercial customer growth in the
15 company's service areas.

16

17 **Q.** Please describe how the company coordinates and
18 incorporates these exogenous adjustments.

19

20 **A.** The company incorporates an exogenous adjustment into the
21 customer models for construction activity and market
22 projections to derive accurate Residential and Small
23 Commercial customer growth by service area. As stated
24 above, determining these explanatory variables is a joint
25 effort between the sales team at TPI and the company's

1 load forecasting and E&C teams. These teams collaborate
2 and analyze the historical trends and compare them to
3 known project activities derived from field intelligence.
4

5 The sales team at TPI provides qualitative insights,
6 including projected activity from builders and
7 developers, as well as market forecasts gathered from
8 multiple sources. Meanwhile, the E&C provide data on
9 current and historical workloads for services and mains,
10 covering a period of up to three years. By combining
11 quantitative regression analysis with field-specific
12 intelligence, they create a comprehensive customer
13 forecast.
14

15 **Q.** Please further explain why an exogenous adjustment that
16 captures construction activity and market projections is
17 necessary.
18

19 **A.** The reliance on the exogenous adjustment is necessary
20 because the company's statistical models do not have
21 explanatory variables that capture known construction
22 activity and market conditions. As described in the
23 testimony of witness Fox, separate forecasts are
24 developed for each of the 14 service areas using
25 regression models that utilize historical actuals through

1 October 2024 combined with predictive variables
2 (coefficients), such as regional household and population
3 data. Florida development, and more specifically natural
4 gas installations at new homes, is highly geographically
5 specific, so it is necessary to adjust these projections
6 based on known construction activity and market
7 conditions. Including this field intelligence from TPI
8 and the E&C teams improves the accuracy of the forecast.

9
10 **Q.** Does the use of exogenous adjustments proven to enhance
11 the accuracy of the forecast?

12
13 **A.** Yes. As demonstrated in Document No. 8 of my exhibit,
14 incorporating these exogenous adjustments in April 2024
15 into the forecast resulted in an actual variance of 0.5
16 percent, or (2,380) customers.

17
18 **Q.** Please provide an example of how the company applies an
19 exogenous update.

20
21 **A.** The Daytona service area provides a good example and is
22 illustrated in Document No. 7 of my exhibit. This service
23 area experienced significant Residential growth over the
24 past seven years due to a major residential development.
25 That development slowed in 2024 due to the full

1 utilization of available lots and the absence of
2 significant new developments in the foreseeable future.
3 By working with E&C and TPI, the company was able to
4 reduce the projected growth rate based on known activity.

5
6 The Ocala service area is another example, as shown in
7 Document No. 7 of my exhibit. The Ocala service area
8 experienced significant growth due to a large residential
9 development. Construction on this development concluded
10 in the first quarter of 2025. Currently, no new large
11 developments are anticipated. Therefore, based on our use
12 of field specific knowledge and capturing data of known
13 construction activity, it was necessary to lower the
14 projected growth rate for 2026.

15
16 **Q.** Does the company use these forecasts for purposes other
17 than rate case proceedings?

18
19 **A.** Yes. The forecast is used for conservation and demand-
20 side management clause projection filings, purchased gas
21 adjustment projection filings, the cast iron/bare steel
22 pipe replacement rider, and future capital plans. For the
23 company's long-term strategic planning, it is crucial to
24 account for the anticipated future changes. Ignoring
25 these adjustments and their impact on future load growth

1 could impair the company's ability to provide reliable
2 service to customers. Moreover, it would obstruct the
3 appropriate planning for future infrastructure needs.
4

5 **B.** OTHER FACTORS INFLUENCING PROJECTED THERMS AND BASE
6 REVENUE AMOUNTS

7 **Q.** What additional factors, beyond customer growth, are
8 influencing the projected therms and base revenue amounts
9 for 2025 and 2026?
10

11 **A.** As elaborated in the testimony of witness Fox, weather
12 conditions significantly influence projected therms and
13 base revenue figures. The actual therm consumption and
14 base revenue for 2024 account for the colder-than-average
15 weather encountered in January, February, and December
16 2024. In contrast, the forecasts for 2025 and 2026 are
17 predicated upon a 10-year normal weather pattern.
18 Furthermore, the robust tourism season observed in the
19 second quarter of 2024 contributed to an uptick in
20 commercial usage, thereby affecting base revenue.
21 Nevertheless, it is anticipated that commercial usage
22 will revert to standard levels in 2025 and 2026, as
23 tourism activities are expected to moderate during these
24 years.
25

1 Q. Are there any other impacts to projected therms and base
2 revenue amounts in 2025 and 2026?

3

4 A. Base revenue for the Industrial customer class is expected
5 to decline slightly from 2025 to 2026 due to the ending
6 of a short-term sale to a third party and reduced
7 production by a large customer in 2026.

8

9 Q. Was Peoples' revenue forecast for the 2024 rate case test
10 year submission reasonable comparing to actuals?

11

12 A. Yes. Document No. 5 of my exhibit shows the Residential
13 revenue forecast deviated by 0.4 percent, Small
14 Commercial by -3.0 percent, and total revenue by 0.3
15 percent.

16

17 Q. Is the forecast for customer additions, load forecast,
18 and base revenue for 2025 and 2026 both appropriate and
19 reasonable?

20

21 A. Yes. The forecasts are theoretically and statistically
22 sound. The average annual growth rates for customers and
23 therms align with recent growth trends and are consistent
24 with model assumptions, and tariff rates are accurately
25 applied in the revenue model.

1 **VII. FORECASTED BASE REVENUES**

2 **Q.** How did the company develop the 2025 and 2026 base revenue
3 forecasts for Residential, Small Commercial, and Large
4 Customer classes?

5
6 **A.** The base revenue is developed in Microsoft Excel
7 spreadsheets. Each of the company's 14 service areas has
8 its own model and are aggregated to arrive at the total
9 base revenue projections.

10
11 The inputs to this model are:

- 12 1. The most recent approved tariff rate schedules of
13 customer charges and per-therm distribution charges;
14 2. Forecasted Residential and Small Commercial therms-
15 per-customer from the regression models;
16 3. Forecasted customer and therms from non-regression
17 techniques;
18 4. Exogenous adjustment for Residential and Small
19 Commercial customer growth not accounted for in the
20 regression models; and
21 5. Billing determinant allocation factors.

22
23 I explained the revenue model inputs one through five
24 earlier in my testimony. The sixth input, known as billing
25 determinant factors, represents the percentage of

1 customers and therms allocated to each rate schedule
2 outlined below, which the model configures automatically.

3
4 Within the revenue models, Residential, Small Commercial,
5 and Large Customers are represented. These forecasts are
6 based on an analysis of recent customer usage trends and,
7 when necessary, input from customers.

8
9 Forecasting therms for base revenues for Large Customers
10 is a joint effort between the following departments within
11 the company: (1) Regulatory, (2) Gas Supply and
12 Development, and (3) Finance. This segment of the
13 company's overall revenue forecast does not necessitate
14 the use of economic modeling and regression techniques,
15 as described by witness Fox for Residential and Small
16 Commercial customers. Rather, since a large volume of
17 demand is concentrated in a small number of Large
18 Customers, the company develops its Large Customer demand
19 and revenue forecast by examining prior and expected usage
20 on a customer by-customer basis. As part of this process,
21 members of our Gas Supply and Development team communicate
22 directly with our Large Customers about their planned
23 natural gas usage and transportation needs for the budget
24 period and beyond. Peoples uses customer-specific
25 projected usage and applicable rates and charges to

1 forecast revenues for the customers taking service under
2 our GS-4, GS-5, WHS, SIS, IS, ISLV, and CIS rate
3 schedules, or service pursuant to a special contract.
4

5 The company includes therms and revenue projections for
6 new Large Customers in our financial forecasts based on
7 the specific service characteristics of the new customer,
8 including projected demand, and the in-service date of any
9 facilities being built to serve a new customer.
10

11 Once the model has allocated customer and therm
12 consumption to all the rate schedules, the resulting
13 customer charges and distribution per-therm charges are
14 applied and totaled to arrive at the 2026 base revenue.
15

16 **Q.** What is the anticipated increase in base revenues for the
17 year 2026?
18

19 **A.** Based on current rates, base revenues are expected to
20 increase by 0.4 percent, or \$1.9 million in 2025 and 3.0
21 percent, or \$13.8 million in the 2026 projected test
22 year. Document No. 5 of my exhibit shows base revenues
23 by customer class included in the adjusted net operating
24 income for the years 2024 through 2026.
25

1 **VIII. MISCELLANEOUS SERVICE CHARGES**

2 **Q.** Is the company proposing any new miscellaneous service
3 charges?

4
5 **A.** No. The company is not proposing any new miscellaneous
6 service charges.

7
8 **Q.** Is the company proposing changes to its current
9 miscellaneous service charges?

10
11 **A.** Yes. The company proposes to modify five of its current
12 six miscellaneous service charges:

- 13 1) Meter Turn On/Service Initiation Charge
14 2) Meter Reconnection/Service Restoration Charge
15 3) Trip Charge/Collection At Customer Premises
16 4) Failed Trip Charge At Customer Premises
17 5) Temporary Meter Turn-Off Charge.

18
19 These service charges are reflected on Tariff Sheet Nos.
20 5.101 and 5.101-1 of the legislative versions of the
21 revised tariff sheets contained in MFR Schedule E-9. The
22 company reviewed its miscellaneous service charges and
23 the cost of performing each utility service. The cost
24 associated with each activity is reflected in MFR Schedule
25 E-3. A comparison of the company's current and proposed

1 miscellaneous service charges may be found as part of
2 Document No. 9 of my exhibit. The resulting revenue
3 increases are included in the cost of service and
4 accounted for in the company's final rates as presented
5 in MFR Schedule H.

6
7 **Q.** Please describe the methodology used to perform the cost
8 study of each utility service.

9
10 **A.** The company performed a time study and cost analysis for
11 each utility service. The time study involved the capture
12 and review of the detailed tasks involved. The tasks
13 included: (1) customer communications, (2) order
14 handling, (3) travel times, and (4) job times. The time
15 study incorporated a review and analysis of the labor and
16 material costs required to complete each activity which
17 were integrated into a per-service cost.

18
19 **Q.** What labor and material costs were used in developing the
20 cost of each utility service?

21
22 **A.** The company used payroll and purchasing data as the basis
23 for the labor and material costs. As detailed in MFR
24 Schedule E-3, the labor and material costs were adjusted
25 to reflect the 2026 projected test year assumptions. Cost

1 adjustments were based upon year-over-year cost
2 projections.

3

4 **Q.** Where did you obtain the assumptions used to determine
5 the 2026 projected test year rates and costs?

6

7 **A.** The labor rate assumptions used for the 2026 projected
8 test year as listed in MFR Schedule G-2, page 12a.
9 Material rate assumptions are based on the current rates
10 experienced by the company.

11

12 **Q.** Why are the miscellaneous service charges for Residential
13 and Commercial Meter Turn-on, Commercial Meter Reconnect,
14 and Failed Trip increasing?

15

16 **A.** The proposed charges demonstrate an increase over current
17 rates due to extended travel times in congested areas,
18 elevated labor costs, higher transportation expenses, and
19 additional costs for contractors supplementing the
20 workforce.

21

22 **Q.** Why is the Residential Meter Reconnect charge being
23 reduced?

24

25 **A.** The Residential Meter Reconnect Charge is being reduced

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primarily due to lower material costs, which results from eliminating certain materials and using prefabricated parts.

Q. Why is the Account Opening Charge being reduced?

A. The Account Opening Charge is being reduced primarily due to a decrease in the average time required to complete orders and a reduction in the allocation of administrative labor, because of lower average labor costs.

Q. Why is the Trip Charge being reduced?

A. The Trip Charge is being reduced primarily due to the discontinuation of using contractors for these orders and the removal of related costs from the charge calculation.

Q. Are Peoples' proposed miscellaneous service charges appropriate?

A. Yes, the proposed miscellaneous service charges are appropriate.

1 **IX. CURRENT RESIDENTIAL BILLING CLASSES AND THE ANNUAL VOLUME**
2 **REVIEW**

3 **Q.** What are the current billing classes for a residential
4 customer?

5
6 **A.** As shown on Tariff Sheet No. 7.201, the current
7 residential billing classes are as follows:

8

9 <u>Billing Class:</u>	9 <u>Annual Consumption:</u>
10 RS-1	0 to 99 Therms
11 RS-2	100 to 249 Therms
12 RS-3	250 to 1,999 Therms

13

14 **Q.** When did the company establish three residential billing
15 classes?

16
17 **A.** The company moved from one Residential billing class to
18 three separate billing classes based on annual
19 consumption in our 2008 rate case. As part of this change
20 to three billing classes, the company developed the annual
21 volume review process to ensure customers were classified
22 (or reclassified) in the correct Residential billing
23 class based on usage.

24
25 **Q.** Did the company propose refinements to the annual volume

1 review process in its last rate case?

2

3 **A.** Yes. The Commission approved the company's proposal of
4 the application of a 10 percent band during the annual
5 volume review to avoid unnecessary rate reclassifications
6 which resulted in complexities for customers and revenue
7 instability for the company. In other words, this
8 modification was instituted to better align customers
9 with the RS-1, RS-2 or RS-3 schedules.

10

11 **Q.** Please describe how a customer is reclassified under the
12 current annual volume review.

13

14 **A.** The usage from the most recent 12 months is compared to
15 the current billing class of the customer. If in one
16 twelve-month period, a customer uses more or less than
17 the current consumption parameters of their billing class
18 but is within the 10 percent band, they remain in their
19 current billing class. If in one 12-month period, a
20 customer uses more or less than the current consumption
21 parameters of their billing class and beyond the 10
22 percent band, they are reclassified. If in two consecutive
23 years, a customer uses more or less than the consumption
24 parameters for their billing class and is within the 10
25 percent band, they will be reclassified to the new

1 appropriate billing class for such usage.

2

3 **Q.** What has been the impact of the change to the annual
4 review process made in the last case?

5

6 **A.** While the refinement reduced the number of
7 reclassifications, it did not achieve the intended
8 outcomes of reduced customer confusion, decreased
9 administrative burden, or rate stability.

10

11 **Q.** What factors influence usage and can cause a customer to
12 be reclassified?

13

14 **A.** Several factors impact usage for residential customers,
15 including general household size and adding or removing
16 an appliance. Additionally, weather is a key factor
17 influencing usage for residential customers with some
18 experiencing seasonal fluctuations as they are part-time
19 residents. While these factors impact usage and can cause
20 a customer to be reclassified, they do not impact or
21 change the cost to serve these customers.

22

23 **X. RATE DESIGN AND RATE SCHEDULE MODIFICATIONS**

24 **A.** RATE DESIGN MODIFICATIONS

25 **Q.** What changes is the company proposing to its rate design

1 structure in this case?

2

3 **A.** As described by company witness John Taylor's prepared
4 direct testimony, the company plans to close RS-1 to new
5 customers and merge or consolidate RS-2 and RS-3 into a
6 single, unified RS-2 rate class. This consolidation of
7 two classes is an initial step to align costs across all
8 residential billing classes' cost of service. An analysis
9 of the customer's bill impact is included as part of MFR
10 Schedule E-5, and a comparison of current versus proposed
11 rates for residential and business customers, including
12 miscellaneous charges, is included in Document No. 9 of
13 my exhibit.

14

15 **Q.** Please discuss why the company is proposing this
16 consolidation of billing classes.

17

18 **A.** The proposed consolidation of RS-2 and RS-3 will better
19 align with actual cost-of-service principles, reducing
20 intra-class subsidies. By merging these two billing
21 classes, Peoples will streamline the residential rate
22 structure and improve rate transparency for customers.
23 The reduction in the number of billing classes will also
24 (1) alleviate the administrative burden associated with
25 the annual volume review and reclassification of

1 customers, and (2) diminish the revenue instability that
2 resulted from the annual volume review and declining use
3 per customer trend.

4
5 The consolidation moves the company towards ensuring
6 residential customers pay their fair share of system costs
7 rather than segmenting them based on fluctuating
8 consumption levels that have little to no impact on the
9 cost to serve. The goal is to gradually move to a single
10 residential billing class while reducing the impact of
11 rate adjustments on customers. This process will create
12 a more stable, predictable, and equitable rate structure.
13 Witness Taylor provides further details in his testimony
14 regarding the rate structure.

15
16 **Q.** What impact will the requested 2026 base rate increase
17 have on the bills of typical Residential customers?

18
19 **A.** As shown in Document No. 9 of my exhibit, based on the
20 company's current gas commodity price forecast and the
21 proposed base rate increase for 2026, we expect the
22 typical monthly bills for current residential classes to
23 be approximately \$37 for RS-1, \$60 for RS-2, and \$98 for
24 RS-3. Once RS-2 and RS-3 are consolidated into one
25 customer class, we anticipate the typical monthly bill

1 for that class to be approximately \$72 a month.

2

3 **Q.** How does the impact on Residential customers' bills for
4 2026 compare to other energy alternatives such as
5 electricity or propane?

6

7 **A.** As shown in Document No. 9, our proposed 2026 Residential
8 RS-2 bill of \$70 (less tax considerations of \$2 for
9 purposes of comparison) is \$35 less than the energy
10 equivalent electricity bill and approximately \$43 less
11 than the energy equivalent propane bill. These
12 comparisons illustrate that the proposed 2026 rates are
13 reasonable and offer value to customers.

14

15 **Q.** What impact will the requested 2026 base rate increase
16 have on Commercial Bills?

17

18 **A.** The company anticipates that the typical monthly bill for
19 Commercial (GS-1 to GS-5) customers in 2026 will increase
20 between 1% to 11% depending upon usage and the cost of
21 the gas commodity. These increases are also influenced by
22 changes in the cost of service methodology proposed, which
23 has a moderating effect on these billing classes. Under
24 the prior cost of service methodology, these customers
25 would have experienced a larger increase.

1 Although the Small General Service customer class is
2 experiencing an 18% increase to their bill, it is due to
3 ensuring all classes are closer paying for the costs they
4 cause on the system.

5

6 **B.** RATE SCHEDULE MODIFICATIONS

7 **Q.** Please describe the proposed revisions to the company's
8 rate schedules.

9

10 **A.** The rate schedules and riders in Section 7 of the
11 company's proposed tariff reflect the new rates developed
12 and supported by witness Taylor's prepared direct
13 testimony. The company is submitting proposed revisions
14 to its tariff to achieve the proposed revenues for all
15 rate classes as required in both legislative and clean
16 format in MFR Schedule E-9. The rate schedule and rider
17 revisions described herein are filed with the Commission
18 pursuant to the file and suspend provisions of Section
19 366.06, Florida Statutes.

20

21 1. Modifications to Rate Schedule Residential Service

22 **Q.** Please describe the proposed changes to the Residential
23 billing classes based on the request in this rate case.

24

25 **A.** The company proposes several modifications to Tariff

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Sheets 7.201 and 7.201-1 to effectuate its request to consolidate to two billing classes.

Effective January 1, 2026, the company proposes to move the customers in the RS-3 Billing Class into the RS-2 Billing Class. The RS-1 Billing Class will be closed to new customers. All new customers since July 1, 2025, and existing customers without 12 months of usage as of July 1, 2025, will automatically be placed in the RS-2 Billing Class.

The proposed billing classes will be reflected as follows:

<u>Billing Class:</u>	<u>Annual Consumption:</u>
RS-1	0 to 99 Therms
RS-2	100 to 1,999 Therms

As stated above, new residential customers will not be added to the RS-1 billing class subsequent to July 1, 2025. Only those customers that existed in RS-1 prior to July 1, 2025 will remain in RS-1 unless their annual consumption review requires a reclassification into RS-2.

Q. Please describe the tariff modifications in Sheet No.

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7.201-1 related to the annual volume review.

A. The annual volume review will only analyze RS-1 customers' annual consumption to determine if these customers qualify for reclassification into RS-2. The company contemplates that the review of the RS-1 Billing Class will continue to occur at the end of June each year.

2. Modifications to the Customer Choice Programs

Q. Please explain the change to the termination fee for the Natural Choice Transportation ("NCTS") program.

A. The company proposes to increase the NCTS termination fee due to a rise in direct labor costs associated with administering the NCTS program to 27,456 customers as of March 2025. The fee is charged when a pool manager terminates service to a customer.

Q. Please explain the change to the Individual Transportation Administration Fee for the Individual Transportation Service Rider ("Rider ITS").

A. The company proposes an increase in the Rider ITS Administration Fee due to higher direct labor costs associated with (1) managing the ITS program and (2)

1 operating and maintaining the telemetry equipment for the
2 360 ITS meters. This fee includes associated costs for
3 the data collection system service agreement, gas
4 management system, ITS materials such as volume
5 correctors, battery and modem replacements, and vehicle
6 costs.

7
8 **C. REASONABLENESS OF PROPOSED MODIFICATIONS**

9 **Q.** Are Peoples' proposed modifications to the rate schedules
10 appropriate?

11
12 **A.** Yes. Peoples' proposed modifications to the rate
13 schedules are appropriate.

14
15 **XI. SUBSEQUENT YEAR ADJUSTMENT**

16 **Q.** Did the company develop a set of illustrative customer
17 rates that reflect the proposed 2027 Subsequent Year
18 Adjustment ("SYA")?

19
20 **A.** Yes. Document No. 10 of my exhibit contains supplemental
21 schedules E-1, E-2, and E-5, showing how adding the
22 proposed 2027 SYA annual revenue increase to the company's
23 proposed 2026 revenue increase would impact customer
24 rates in 2027. These schedules for 2027 were prepared
25 using the cost-of-service study, class revenue allocation

1 percentages, and billing determinants that Peoples
2 witness Taylor used to develop the company's proposed 2026
3 customer rates and charges. These schedules are included
4 in the company's petition filed on March 31, 2025, in
5 Document No. 16 (2027 Subsequent Year Adjustment
6 Supplemental Schedules), and are for illustrative
7 purposes should the Commission approve a SYA in this case,
8 the company proposes to file proposed 2027 SYA rates and
9 tariffs in September 2026 so that they will reflect the
10 then-current billing determinants and the approved 2027
11 SYA revenue increase. This will allow the Commission to
12 approve the tariffs implementing the 2027 SYA in time to
13 become effective with the first billing cycle in January
14 2027.

15
16 **XII. NON-RATE TARIFF CHANGES**

17 CUT AND CAP

18 **Q.** Please describe the company's proposed changes to Cut and
19 Cap in Section 5 of its tariff?

20
21 **A.** The company proposes language to clarify that regardless
22 of the circumstance under which Cut and Cap is performed,
23 the customer is responsible for paying for the restoration
24 of gas service.

25

1 CUSTOMER INSTALLATION

2 **Q.** Is the company proposing any modifications to Article II,
3 Customer's Installation, in Section 5 of its tariff?
4

5 **A.** Yes. The company proposes a modification related to a
6 customer's installation to clarify that the customer is
7 responsible for installing and maintaining carbon
8 monoxide or methane gas detectors on the customer's
9 premises.
10

11 DEPOSITS

12 **Q.** Please describe the company's proposed changes to
13 Deposits in Section 5 of its tariff.
14

15 **A.** The company proposes language to clarify that a cash
16 deposit and the accrued interest may be returned either
17 to the customer or to an agency if the agency paid the
18 deposit on behalf of the customer.
19

20 DELIVERY OF CUSTOMER BILL

21 **Q.** Describe the modifications made in Section 5 of the
22 company's tariff to delivery of bill provisions.
23

24 **A.** The company proposes changes to modernize the tariff,
25 allowing bills to be sent by mail or other means chosen

1 by the customer. Other changes to this section include
2 correcting a reference to the Florida Administrative Code
3 ("F.A.C.") and clarifying language related to bill
4 adjustments for meter errors.

5
6 BUDGET BILLING

7 **Q.** Please describe the company's proposed changes to the
8 Budget Billing program in Section 5 of its tariff.

9
10 **A.** The company proposes language to define good financial
11 standing, clarify Budget Billing program eligibility, and
12 provide that the budgeted payment amount may be
13 recalculated periodically. Additionally, Peoples proposes
14 that customers who voluntarily terminate participation in
15 the program may not rejoin for at least 12 months.

16
17 MEASUREMENT

18 **Q.** Describe the modifications made in Section 5 of the
19 company's tariff to Measurement.

20
21 **A.** The company proposes adding language to its tariff
22 correcting a reference to the F.A.C. and that customers
23 must provide a convenient, safe, and accessible location to
24 install meters, regulators, and ancillary equipment.

25

1 LIABILITY AND COMPANY'S RESPONSIBILITIES

2 **Q.** Please describe the changes the company is proposing to the
3 provisions on (1) limits of the company's responsibility;
4 (2) limitation on consequential damages; and (3) indemnity
5 to the company.

6
7 **A.** Each of these proposed modifications represents an effort
8 to clarify the company's liability circumstances and
9 protect against undue risk that may arise in the conduct of
10 our business.

11
12 CONTRACT INTERRUPTIBLE SERVICE

13 **Q.** What change is Peoples proposing to the Contract
14 Interruptible Service (CIS) Tariff?

15
16 **A.** The company proposes adding economic development as a
17 qualifying condition for offering the CIS rate.

18
19 OFF-SYSTEM SERVICE

20 **Q.** What change is Peoples proposing to the Off-System Service
21 Tariff?

22
23 **A.** The company proposes removing the limitation that the
24 Distribution Charge, as specified in this schedule, shall
25 be no greater than 90 percent of the currently applicable

1 firm distribution rate.

2
3 **Q.** How does this change benefit customers?

4
5 **A.** This change benefits customers by removing the cap on the
6 distribution charge for this service. As a result, the
7 charge will be determined by competitive conditions. This
8 adjustment could potentially increase the amount of dollars
9 that flow back to customers as a reduction to the Purchased
10 Gas Adjustment Clause. Additionally, it ensures Peoples is
11 on a level playing field with Florida Public Utilities
12 Company and Florida City Gas, both of which are not bound
13 by this restriction.

14
15 GAS SUPPLY AGREEMENT

16 **Q.** What change is Peoples proposing to the Gas Supply
17 Agreement?

18
19 **A.** Peoples proposes to remove unused information from the Gas
20 Supply Agreement and add boxes to capture other information
21 to facilitate the collection of information needed for its
22 work and asset management system. We are also adding
23 language clarifying that to the extent that the customer
24 identified in this agreement is the State of Florida, one
25 of its agencies, or one of its subdivisions, nothing herein

1 shall be construed or interpreted as a waiver of sovereign
2 immunity beyond the waiver provided in Section 768.28
3 Florida Statutes, or any successor statute.
4

5 GAS TRANSPORTATION AGREEMENT

6 **Q.** What change is Peoples proposing to the Gas Transportation
7 Agreement?
8

9 **A.** Peoples is proposing several clarifying revisions to this
10 form agreement. The modifications include (1) defining
11 certain costs for which the customer may reimburse Peoples;
12 (2) specifying that Appendix D applies to interruptible
13 customers; (3) simplifying the language in Appendix D
14 regarding the alternatives available to customers under
15 Appendix D in the event of an interruption or curtailment.
16

17 ITS AGENT AGREEMENT

18 **Q.** What change is Peoples proposing to the ITS Agent Agreement?
19

20 **A.** Peoples proposes to add language that to the extent the
21 customer identified in this agreement is the State of
22 Florida, one of its agencies, or one of its subdivisions,
23 nothing herein shall be construed or interpreted as a waiver
24 of sovereign immunity beyond the waiver provided in Section
25 768.28 Florida Statutes, or any successor statute.

1 DATA ACCESS AGREEMENT

2 **Q.** What change is Peoples proposing to the Data Access
3 Agreement?

4
5 **A.** Peoples is proposing adding language that to the extent the
6 subscriber identified in this agreement is the State of
7 Florida, one of its agencies, or one of its subdivisions,
8 nothing herein shall be construed or interpreted as a waiver
9 of sovereign immunity beyond the waiver provided in Section
10 768.28 Florida Statutes, or any successor statute.

11
12 MINIMUM VOLUME COMMITMENT AGREEMENT

13 **Q.** What change is Peoples proposing to the Minimum Volume
14 Agreement?

15
16 **A.** The company proposes several clarifying revisions to this
17 form agreement. The modifications include (1) defining
18 certain costs for which the customer may reimburse Peoples;
19 (2) specifying that Appendix D applies to interruptible
20 customers; (3) simplifying the language in Appendix D
21 regarding the alternatives available to customers under
22 Appendix D in the event of an interruption or curtailment.
23 There are also corrections for typos and formatting.

24
25 **Q.** Are Peoples' non-rate-related tariff changes appropriate?

1 **A.** Yes, Peoples' non-rate-related tariff changes are
2 appropriate.

3
4 MINOR REVISIONS

5 **Q.** Please describe the proposed modifications the company
6 considers to be editorial corrections and clarifications.

7
8 **A.** The company is requesting approval by the Commission for
9 the following tariff corrections and clarifications.

10
11 COMPANY STREET ADDRESS

12 Peoples will update certain Tariff standard forms that
13 contain the company's street address. During the summer
14 of 2025, the company will move from 702 Franklin Street
15 to 3600 Midtown Drive.

16
17 COUNTIES AND COMMUNITIES SERVED

18 The proposed changes to the counties and communities
19 served is an updated list that reflects the new areas in
20 which Peoples has extended its service in response to
21 customer demand.

22
23 TERRITORY SERVICE

24 The proposed change to the territory served section is an
25 updated map that reflects the new areas served by Peoples

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since its last general base rate proceeding.

Q. In your opinion, are the company's proposed editorial changes reasonable?

A. Yes.

Q. What is the appropriate effective date of Peoples' revised rates and charges?

A. The appropriate effective date is for the first billing cycle of January 2026.

XIII. ECONOMIC DEVELOPMENT EXPENSES

Q. What amount of economic development expense did the Commission approve in the company's last rate case for 2024?

A. At the hearing in Docket No. 20230023-GU, the Commission approved a type 2 stipulation of \$265,498 as the appropriate economic development expense for 2024, as reflected in Order No. PSC-2023-0388-FOF-GU. This amount reflected the \$367,920 stated in the direct testimony of witness O'Connor less a reduction of \$102,422 for certain adjustments.

1 Q. What were the actual economic development expenses in
2 2024?

3

4 A. The actual amount of economic development expense for 2024
5 was \$348,441.

6

7 Q. What level of economic development expense is Peoples
8 proposing to spend for 2025?

9

10 A. The company has budgeted \$380,000 of economic development
11 adjusted expense in 2025.

12

13 Q. What level of economic development expense is Peoples
14 asking the Commission to approve for the company based on
15 its 2026 test year?

16

17 A. The company has budgeted \$388,740 as adjusted, of economic
18 development expense in 2026.

19

20 Q. What economic development activities will the company
21 perform at this level of spending?

22

23 A. This level of spending supports the company's membership
24 dues and participation in Chamber and economic
25 development groups. These groups are dedicated to

1 fostering an environment that attracts new businesses,
2 and boosts job growth and the economy. Utilities are an
3 essential component of economic development throughout
4 Florida. Natural gas provides affordable, reliable, and
5 safe energy that supports economic development for
6 customers and businesses. The economic development
7 expenditures, which are recoverable pursuant to Rule 25-
8 7.042, F.A.C., will enhance and support the economic
9 vitality in the major metropolitan and rural areas served
10 by the company.

11
12 **Q.** Why is this level of economic development expense
13 reasonable and prudent?

14
15 **A.** The proposed economic development spending is reasonable
16 and prudent, as it invests in Florida's quality of life
17 by supporting industrial development, job growth, and
18 energy reliability for state businesses. The proposed
19 economic development spending is well within the
20 limitations of Rule 25-7.042, F.A.C.

21
22 **XIV. MINIMUM FILING REQUIREMENTS**

23 **Q.** Are you sponsoring any MFR Schedules?

24
25 **A.** Yes. I am the sponsor or co-sponsor of the following MFR

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Schedules: C38 - O&M Expense by Function, E3 - Cost Study Connections and Reconnections; E9 - Tariff Sheets, G-2 Budget Historic Base Year 1 and Projected Test Year, and G-6 - Projected Test Year - Major Assumptions.

Q. Please explain the MFR Schedules you are sponsoring or co-sponsoring.

A. MFR Schedule E3 - Connections and Reconnections include those costs associated with the amount of time and the cost for the initial connection of Residential and/or commercial customers; time and costs for the reconnection of a Residential and/or commercial customers, after disconnection for a cause, temporary disconnection costs as well as administrative costs associated with these tasks.

MFR Schedule E9 - Tariff Sheets, provides copies of the proposed tariff sheets in legislative format.

MRF Schedule C38 - O&M Expense by Function includes O&M expenses by function for the historic base year, the benchmark year, and the variance for each functional variance.

1 MFR Schedule G2 - Budget Historic Base Year + 1 and
2 Projected Test Year, provides the calculation of net
3 operating income per books for the historic base year,
4 the projected net operating income for the historic base
5 year + 1, and the projected test year.

6
7 MFR Schedule G6 - Projected Test Year - Major Assumptions
8 depicts the major assumptions used to develop the
9 projected test year ending on December 31, 2026.

10
11 **XV. SUMMARY**

12 **Q.** Please summarize your prepared direct testimony.

13
14 **A.** Peoples' forecasting process is reliable and projected
15 customer growth, customer usage, and resulting revenue
16 forecasts for the 2026 test year reflect the expected
17 economic and operating conditions and are reasonable and
18 prudent. The proposed revisions to Peoples' existing
19 tariff sheets are necessary to address current and
20 anticipated business and customer needs. Taken together
21 with the proposals in the prepared testimony of witness
22 Taylor, these proposed tariff revisions will permit
23 Peoples to recover its prudent costs of providing safe
24 and reliable natural gas service. The proposed rate
25 increase in this petition is reasonable and the company's

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rates remain competitive compared to other energy sources. Finally, the O&M expenses related to the Regulatory, External Affairs, and Finance departments in the company's 2026 test year are reasonable and prudent.

Q. Does this conclude your prepared direct testimony?

A. Yes.

PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20250029-GU
WITNESS: BUZARD

EXHIBIT

OF

LUKE BUZARD

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DOCUMENT NO.	TITLE	PAGE
10	2027 Subsequent Year Adjustment Supplemental Schedules	89
11	Proposed Tariff Modifications (Legislative Version)	121

**LIST OF MINIMUM FILING REQUIREMENT SCHEDULES
SPONSORED OR CO-SPONSORED BY LUKE BUZARD**

MFR Schedule	Page No.	MFR Title
C-38	P. 4	O&M Benchmark Variance By Function
E-03	P. 1 (a-b)	Cost Study – Connections And Reconnections - Residential
E-03	P. 2 (a-b)	Cost Study – Connections And Reconnections - Commercial
E-03	P. 3 (a-b)	Cost Study – Connections And Reconnections – Residential After Disconnection Cause
E-03	P. 4 (a-b)	Cost Study – Connections And Reconnections – Commercial After Disconnection Cause
E-03	P. 5 (a-b)	Cost Study – Connections And Reconnections – Temporary Disconnect At Customer Request
E-03	P. 6	Cost Study – Administrative Cost For Opening An Account When Meter Is Left On
E-03	P. 7	Cost Study – Trip/Collection At Customer Premises Charge
E-03	P. 8	Cost Study – Failed Trip Charge
E-03	P. 9	Cost Study – NCTS Service Termination
E-03	P. 10	Cost Study – ITS Administration Fee
E-09	P. 1	Cost Study – Tariff Sheets
G-02	P. 6 (a-f)	Historic Base Year + 1- Revenues And Cost Of Gas
G-02	P. 8 (a-g)	Projected Test Year – Revenues And Cost Of Gas
G-02	P. 9 (a-g)	Projected Test Year – Revenues And Cost Of Gas (Contd.) At New Rates
G-02	P. 10	Projected Test Year – Revenues And Cost Of Gas
G-02	P. 11	Projected Test Year – Revenues And Cost Of Gas
G-02	P. 19a	Projected Test Year – Total Expenses
G-02	P. 19e	Projected Test Year – Total Expenses
G-06	P. 1-9	Projected Test Year – Major Assumptions

Peoples Gas System Inc.
Historical and Forecasted Customers, Therms & Revenue
Years 2022 to 2026

	EOY OF CUSTOMERS					
	Small		Large			Total
	Residential ⁽¹⁾	Commercial ⁽²⁾	Commercial ⁽³⁾	Industrial ⁽⁴⁾	Off System Sales	
Actual 2022	428,540	39,026	352	53	4	467,975
Actual 2023	449,445	39,910	340	55	1	489,751
Actual 2024	467,290	40,599	342	54	4	508,289
Budget 2025	486,431	41,317	346	61	4	528,159
Budget 2026	504,073	42,015	355	63	4	546,510

	TOTAL THERMS ('000)					
	Small		Large			Total
	Residential ⁽¹⁾	Commercial ⁽²⁾	Commercial ⁽³⁾	Industrial ⁽⁴⁾	Off System Sales	
Actual 2022	98,445	303,108	225,854	1,251,169	108,760	1,987,337
Actual 2023	99,624	304,633	240,762	1,336,327	75,455	2,056,801
Actual 2024	107,863	312,873	251,040	1,358,305	98,234	2,128,315
Budget 2025	110,478	312,160	236,689	1,297,238	65,700	2,022,265
Budget 2026	114,476	318,107	243,939	1,307,340	65,700	2,049,562

	TOTAL BASE REVENUES & OSS (\$ in 000s)*					
	Small		Large			Total Base Revenue ⁽⁵⁾
	Residential ⁽¹⁾	Commercial ⁽²⁾	Commercial ⁽³⁾	Industrial ⁽⁴⁾	Off System Sales	
Actual 2022	\$125,067	\$107,819	\$35,609	\$30,283	\$4,460	\$298,778
Actual 2023	\$129,315	\$108,661	\$37,840	\$36,515	\$2,693	\$312,332
Actual 2024	\$178,680	\$166,688	\$57,872	\$39,219	\$4,838	\$442,459
Budget 2025	\$182,415	\$164,518	\$53,301	\$45,538	\$2,607	\$445,772
Budget 2026	\$189,361	\$167,563	\$54,835	\$47,297	\$2,646	\$459,056

* Includes unbilled

- (1) Includes rate schedules Residential Service 1-3 (RS1-3), Residential General Service 1-3 (GS1-3), Residential Standby Generator (RS-SG) and Residential Gas Heat Pump (RS-GHP)
- (2) Includes rates schedules Small General Service (SGS), General Service 1-3 (GS1-3), Commercial Standby Generator (CS-SG), Commercial Street Lighting (CSLS), and Commercial Heat Pump (CS-GHP)
- (3) Includes rate schedules General Service-4 (GS-4), General Service-5 (GS-5), and Wholesale (WHS)
- (4) Includes rate schedules Small Interruptible Service (SIS), Interruptible Service (IS) and Large Volume Interruptible Service (ISLV) and Special Contracts
- (5) Base Revenue includes Residential, Small Commercial, Large Commercial, and Industrial

Peoples Gas System Inc.
2023 & 2024 CUSTOMER Reconciliation
2022 - 2026 EOY CUSTOMERS

2023 EOY CUSTOMER GROWTH										2023 VARIANCE ACTUAL VS. RATE CASE		
20230023-GU FORECAST 2022	20230023-GU FORECAST 2023	GROWTH FORECAST 2023	GROWTH FORECAST 2023	GROWTH % FORECAST 2023	ACTUAL 2022	ACTUAL 2023	GROWTH ACTUAL 2023	GROWTH % ACTUAL 2023	# CUSTOMERS EOY	% GROWTH		
425,538	441,522	15,984	3.8%	428,540	449,445	20,905	4.9%	4,921	1.1%			
39,039	39,687	648	1.7%	39,026	39,910	884	2.3%	236	0.6%			
350	353	3	0.9%	352	340	-12	-3.4%	-15	-4.3%			
59	62	3	5.1%	53	55	2	3.8%	-1	-1.3%			
4	4	0	0.0%	4	1	-3	-75.0%	-3	-75.0%			
464,990	481,628	16,638	3.6%	467,975	489,751	21,776	4.7%	5,138	1.1%			

Residential ⁽¹⁾
Small Commercial ⁽²⁾
Large Commercial ⁽³⁾
Industrial ⁽⁴⁾
OSS
Total

2024 EOY CUSTOMER GROWTH										2024 VARIANCE ACTUAL VS. RATE CASE		
20230023-GU FORECAST 2023	20230023-GU FORECAST 2024	GROWTH FORECAST 2024	GROWTH FORECAST 2024	GROWTH % FORECAST 2024	ACTUAL 2023	ACTUAL 2024	GROWTH ACTUAL 2024	GROWTH % ACTUAL 2024	# CUSTOMERS EOY	% GROWTH		
441,522	456,127	14,605	3.3%	449,445	467,290	17,845	4.0%	3,240	0.7%			
39,687	40,267	580	1.5%	39,910	40,599	689	1.7%	109	0.3%			
353	354	1	0.3%	340	342	2	0.6%	1	0.3%			
62	61	-1	-1.6%	55	54	-1	-1.8%	0	-0.2%			
4	3	-1	-25.0%	1	4	3	300.0%	4	325.0%			
481,628	496,812	15,184	3.2%	489,751	508,289	18,538	3.8%	3,354	0.6%			

Residential ⁽¹⁾
Small Commercial ⁽²⁾
Large Commercial ⁽³⁾
Industrial ⁽⁴⁾
OSS
Total

2025-2026 EOY CUSTOMER GROWTH										2026 vs 2025		
20250029-GU FORECAST 2025	20250029-GU FORECAST 2026	GROWTH FORECAST 2025	GROWTH FORECAST 2026	GROWTH % FORECAST 2025	20250029-GU FORECAST 2025	20250029-GU FORECAST 2026	GROWTH FORECAST 2026	GROWTH % FORECAST 2026	# CUSTOMERS EOY	% GROWTH		
467,290	486,431	19,141	4.1%	486,431	504,073	17,642	3.6%	-1,499	-0.5%			
40,599	41,317	718	1.8%	41,317	42,015	698	1.7%	-20	-0.1%			
342	346	4	1.2%	346	355	9	2.6%	5	1.4%			
54	61	7	13.0%	61	63	2	3.3%	-5	-9.7%			
4	4	0	0.0%	4	4	0	0.0%	0	0.0%			
508,289	528,159	19,870	3.9%	528,159	546,510	18,351	3.5%	-1,519	-0.4%			

Residential ⁽¹⁾
Small Commercial ⁽²⁾
Large Commercial ⁽³⁾
Industrial ⁽⁴⁾
OSS
Total

(1) Includes rate schedules Residential Service 1-3 (RS1-3), Residential General Service 1-3 (GS1-3), Residential Standby Generator (RS-SG) and Residential Gas Heat Pump (RS-GHP)
(2) Includes rate schedules Small General Service (SGS), General Service 1-3 (GS1-3), Commercial Standby Generator (CS-SG), Commercial Street Lighting (CSLS), Wholesale (WHS) and Commercial Heat Pump (CS-GHP)
(3) Includes rate schedules General Service-4 (GS-4), General Service-5 (GS-5), and Wholesale (WHS)
(4) Includes rate schedules Small Interruptible Service (SIS), Interruptible Service (IS) and Large Volume Interruptible Service (ISLV) and Special Contracts
(5) Reflects Off-System Sales CUSTOMERS

**Peoples Gas System
2023 & 2024 Residential & Small Commercial Average Use Reconciliation (Not Weather Normalized)
2022 - 2026**

2023 AVERAGE USE								2023 VARIACE ACTUALS vs RATE CASE		
	20230023-GU FORECAST 2022	20230023-GU FORECAST 2023	GROWTH FORECAST 2023	GROWTH % FORECAST 2023	ACTUAL 2022	ACTUAL 2023	GROWTH ACTUAL 2023	GROWTH % ACTUAL 2023	THERMS PER CUSTOMER	% PER CUSTOMER
Residential ⁽¹⁾	245.7	251.6	5.9	2.4%	235.4	226.4	-9.0	-7.8%	-25.2	-10.3%
Small Commercial ⁽²⁾	7,867.7	8,073.0	205.3	2.6%	7,827.2	7,713.6	-113.6	-2.0%	-359.5	-4.6%

2024 AVERAGE USE								2024 VARIACE ACTUALS vs RATE CASE		
	20230023-GU FORECAST 2023	20230023-GU FORECAST 2024	GROWTH FORECAST 2024	GROWTH % FORECAST 2024	ACTUAL 2023	ACTUAL 2024	GROWTH ACTUAL 2024	GROWTH % ACTUAL 2024	THERMS PER CUSTOMER	% PER CUSTOMER
Residential ⁽¹⁾	251.6	249.2	-2.5	-1.0%	226.4	234.7	8.3	3.7%	-14.4	4.7%
Small Commercial ⁽²⁾	8,073.0	8,291.2	218.1	2.7%	7,713.6	7,760.6	47.1	0.6%	-530.5	-2.1%

2025-2026 AVERAGE USE								2026 vs 2025		
	ACTUAL 2024	20250029-GU FORECAST 2025	GROWTH FORECAST 2025	GROWTH % FORECAST 2025	20250029-GU FORECAST 2025	20250029-GU FORECAST 2026	GROWTH FORECAST 2026	GROWTH % FORECAST 2026	THERMS PER CUSTOMER	% PER CUSTOMER
Residential ⁽¹⁾	234.7	231.1	-3.7	-1.6%	231.1	230.8	-0.3	-0.1%	-0.3	-0.1%
Small Commercial ⁽²⁾	7,760.6	7,614.0	-146.7	-1.9%	7,614.0	7,629.3	15.3	0.2%	15.3	0.2%

(1) Includes rate schedules Residential Service 1-3 (RS1-3), Residential General Service 1-3 (GS1-3), Residential Standby Generator (RS-SG) and Residential Gas Heat Pump (RS-GHP)

(2) Includes rates schedules Small General Service (SGS), General Service 1-3 (GS1-3), Commercial Standby Generator (CS-SG), Commercial Street Lighting (CSLS), and Commercial Heat Pump (CS-GHP)

(3) Small rounding variances may exist compared to testimony

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Peoples Gas System Inc.
2023 & 2024 Revenue Reconciliation
2023 - 2026

2024 BASE REVENUE									VARIANCE OVER (UNDER) FORECAST	
	20230023-GU Forecast 2023	20230023-GU Forecast 2024*	Growth Forecast 2024	Growth % Forecast 2024	Actual 2023	Actual 2024	Growth Actual 2024	Growth % Actual 2024	ACTUALS VS 20230023-GU 2023	ACTUALS VS 20230023-GU 2024
Residential ⁽¹⁾	130,833,329	177,934,240	47,100,911	36.0%	129,315,192	178,679,982	49,364,790	38.2%	-1.2%	0.4%
Small Commercial ⁽²⁾	112,469,645	171,845,171	59,375,526	52.8%	108,661,130	166,687,626	58,026,495	53.4%	-3.4%	-3.0%
Large Commercial ⁽³⁾	34,436,211	56,324,615	21,888,404	63.6%	37,840,110	57,871,809	20,031,699	52.9%	9.9%	2.7%
Industrial ⁽⁴⁾	38,792,920	38,550,456	-242,464	-0.6%	36,515,270	39,219,469	2,704,199	7.4%	-5.9%	1.7%
OSS	3,904,223	2,500,000	-1,404,223	-36.0%	2,692,607	4,838,374	2,145,767	79.7%	-31.0%	93.5%
Miscellaneous	15,690,467	12,423,003	-3,267,464	-20.8%	9,468,724	13,490,041	4,021,317	42.5%	-39.7%	8.6%
Total Revenue	336,126,795	459,577,486	123,450,691	36.7%	324,493,034	460,787,301	136,294,267	42.0%	-3.5%	0.3%

2025-2026 BASE REVENUE								GROWTH OVER PRIOR YEAR		
	Actual 2024	20250029-GU Forecast 2025	Growth Forecast 2025	Growth % Forecast 2025	20250029-GU Forecast 2025	20250029-GU Forecast 2026	Growth Forecast 2026	Growth % Forecast 2026	2025 GROWTH OVER(UNDER) 2024	2026 GROWTH OVER(UNDER) 2025
Residential ⁽¹⁾	178,679,982	182,415,212	3,735,231	2.1%	182,415,212	189,360,577	6,945,364	3.8%	2.1%	3.8%
Small Commercial ⁽²⁾	166,687,626	164,518,068	-2,169,558	-1.3%	164,518,068	167,562,957	3,044,889	1.9%	-1.3%	1.9%
Large Commercial ⁽³⁾	57,871,809	53,300,992	-4,570,818	-7.9%	53,300,992	54,834,716	1,533,725	2.9%	-7.9%	2.9%
Industrial ⁽⁴⁾	39,219,469	45,537,701	6,318,232	16.1%	45,537,701	47,297,308	1,759,607	3.9%	16.1%	3.9%
OSS	4,838,374	2,607,137	-2,231,237	-46.1%	2,607,137	2,645,888	38,750	1.5%	-46.1%	1.5%
Miscellaneous	13,490,041	14,169,777	679,736	5.0%	14,169,777	14,654,277	484,500	3.4%	5.0%	3.4%
Base Revenue	460,787,301	462,548,888	1,761,587	0.4%	462,548,888	476,355,723	13,806,835	3.0%	0.4%	3.0%

*revenue at approved rates, excluding Alliance Dairies

(1) Includes rate schedules Residential Service 1-3 (RS1-3), Residential General Service 1-3 (GS1-3), Residential Standby Generator (RS-SG) and Residential Gas Heat Pump (RS-GHP)

(2) Includes rates schedules Small General Service (SGS), General Service 1-3 (GS1-3), Commercial Standby Generator (CS-SG), Commercial Street Lighting (CSLS), and Commercial Heat Pump (CS-GHP)

(3) Includes rate schedules General Service-4 (GS-4), General Service-5 (GS-5), and Wholesale (WHS)

(4) Includes rate schedules Small Interruptible Service (SIS), Interruptible Service (IS) and Large Volume Interruptible Service (ISLV) and Special Contracts

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Peoples Gas System Inc.
Residential & Small Commercial Actual and Weather Normalized Sales
2022 - 2026

		20230023-GU Forecasted Usage				
		20230023-GU	20230023-GU	20230023-GU	20230023-GU	20230023-GU
		Forecast	Forecast	Forecast	Forecast	Forecast
		2022	2023	2024	2025	2026
Residential	⁽¹⁾	245.7	251.4	248.8	246.2	244.4
Small Commercial	⁽²⁾	7,867.7	8,060.1	8,278.8	8,374.3	8,430.9

		Actual Usage				
		Actual	Actual	Actual	20250029-GU	20250029-GU
		2022	2023	2024	Forecast	Forecast
					2025	2026
Residential	⁽¹⁾	235.4	226.4	234.7	231.1	230.8
Small Commercial	⁽²⁾	7,827.2	7,713.6	7,760.6	7,614.0	7,629.3

		10YR Weather Normalized Usage				
		WN	WN	WN	20250029-GU	20250029-GU
		Actual	Actual	Actual	Forecast	Forecast
		2022	2023	2024	2025	2026
Residential	⁽¹⁾	243.6	232.7	230.4	231.1	230.8
Small Commercial	⁽²⁾	7,933.5	7,789.5	7,713.0	7,614.0	7,629.3

*includes unbilled

(1) Includes rate schedules Residential Service 1-3 (RS1-3), Residential General Service 1-3 (GS1-3), Residential Standby Generator (RS-SG) and Residential Gas Heat Pump (RS-GHP)

(2) Includes rates schedules Small General Service (SGS), General Service 1-3 (GS1-3), Commercial Standby Generator (CS-SG), Commercial Street Lighting (CSLS), and Commercial Heat Pump (CS-GHP)

Peoples Gas System, Inc.
Customer Growth by Service Area
Customer Count (EoY) and Annual Therm Sales

Service Area	Customer Count (EOY):					% Growth				
	2022	2023	2024	2025	2026	2023	2024	2025	2026	2024-2026
Dade - Broward	60,955	61,158	61,044	60,814	60,603	0.3%	-0.2%	-0.4%	-0.3%	-0.7%
Tampa	83,586	86,341	88,478	91,032	93,313	3.3%	2.5%	2.9%	2.5%	5.5%
St. Petersburg	24,136	24,315	24,100	24,480	24,546	0.7%	-0.9%	1.6%	0.3%	1.9%
Orlando	58,180	59,338	60,322	61,249	62,167	2.0%	1.7%	1.5%	1.5%	3.1%
Eustis (Triangle)	6,399	6,539	6,556	6,564	6,572	2.2%	0.3%	0.1%	0.1%	0.2%
Jacksonville	49,873	55,341	60,563	66,121	71,470	11.0%	9.4%	9.2%	8.1%	18.0%
Lakeland	5,551	5,578	5,551	5,469	5,410	0.5%	-0.5%	-1.5%	-1.1%	-2.5%
Daytona	9,762	10,579	11,471	11,495	11,574	8.4%	8.4%	0.2%	0.7%	0.9%
Avon Park	369	364	363	354	349	-1.4%	-0.3%	-2.5%	-1.4%	-3.9%
Sarasota	56,059	61,714	66,579	72,548	77,917	10.1%	7.9%	9.0%	7.4%	17.0%
Jupiter	14,076	14,303	14,459	14,558	14,673	1.6%	1.1%	0.7%	0.8%	1.5%
Panama City	17,491	18,710	19,661	20,597	21,528	7.0%	5.1%	4.8%	4.5%	9.5%
Ocala	54,583	55,856	56,499	57,496	58,146	2.3%	1.2%	1.8%	1.1%	2.9%
Ft. Myers (SW FL)	26,951	29,614	32,639	35,378	38,238	9.9%	10.2%	8.4%	8.1%	17.2%
Corporate (OSS)	4	1	4	4	4					
	467,975	489,751	508,289	528,159	546,510	4.7%	3.8%	3.9%	3.5%	16.8%

Service Area	Annual Therm Sales:					% Growth				
	2022	2023	2024	2025	2026	2023	2024	2025	2026	2024-2026
Dade - Broward	117,303	117,576	121,419	116,829	117,575	0.2%	3.3%	-3.8%	0.6%	-3.2%
Tampa	125,936	207,468	137,479	130,867	136,438	64.7%	-33.7%	-4.8%	4.3%	-0.8%
St. Petersburg	32,695	33,668	33,880	33,195	34,619	3.0%	0.6%	-2.0%	4.3%	2.2%
Orlando	410,464	440,134	441,839	440,318	442,925	7.2%	0.4%	-0.3%	0.6%	0.2%
Eustis (Triangle)	7,841	7,041	7,918	7,096	7,092	-10.2%	12.5%	-10.4%	-0.1%	-10.4%
Jacksonville	763,831	779,290	878,831	811,819	818,102	2.0%	12.8%	-7.6%	0.8%	-6.9%
Lakeland	25,349	24,981	25,209	27,125	27,167	-1.5%	0.9%	7.6%	0.2%	7.8%
Daytona	17,241	18,087	19,110	18,801	19,019	4.9%	5.7%	-1.6%	1.2%	-0.5%
Avon Park	3,556	3,627	3,574	3,777	3,909	2.0%	-1.5%	5.7%	3.5%	9.4%
Sarasota	71,932	72,128	73,436	76,225	79,774	0.3%	1.8%	3.8%	4.7%	8.6%
Jupiter	156,858	145,578	153,801	150,255	150,340	-7.2%	5.6%	-2.3%	0.1%	-2.3%
Panama City	44,140	29,755	31,572	31,116	32,046	-32.6%	6.1%	-1.4%	3.0%	1.5%
Ocala	57,014	55,236	52,671	57,089	60,697	-3.1%	-4.6%	8.4%	6.3%	15.2%
Ft. Myers (SW FL)	45,799	45,462	48,621	51,468	53,609	-0.7%	6.9%	5.9%	4.2%	10.3%
Corporate (OSS)	108,760	75,220	98,234	65,700	65,700					
Unbilled	(1,382)	1,313	721	586	497					
	1,987,337	2,056,565	2,128,315	2,022,265	2,049,506	3.5%	3.5%	-5.0%	1.3%	3.1%

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**Peoples Gas System Inc.
2024 Forecast vs Actuals
EOY Residential Customers**

2024 EOY Forecast by Service Area			
	Forecast	Actuals	Delta
Miami	52,125	51,554	-571
Tampa	83,832	83,553	-279
St. Petersburg	21,930	21,605	-325
Orlando	54,889	54,678	-211
Eustis	6,128	6,060	-68
Jacksonville	56,271	56,154	-117
Lakeland	4,844	4,767	-77
Daytona	9,891	10,010	119
Avon Park	255	249	-6
Sarasota	63,881	63,360	-521
Jupiter	13,613	13,511	-102
Panama City	17,809	17,805	-4
Ocala	55,161	54,678	-483
Fort Myers	29,041	29,306	265
Total	469,670	467,290	-2,380

⁽¹⁾ Includes rate schedules Residential Service 1-3 (RS1-3), Residential General Service 1-3 (GS1-3), Residential Standby Generator (RS-SG) and Residential Gas Heat Pump (RS-GHP)

Proposed 2026 Residential Rates Comparison Chart

Rate Class	Annual Therm Usage	Current Monthly Rates		Proposed Monthly Rates	
		Customer Charge	Distribution Charge	Customer Charge	Distribution Charge
RS-1	0 - 99	\$19.10	\$0.35165	\$26.50	\$0.46319
RS-2	100 - 249	\$24.41	\$0.35165	\$35.50	\$0.46319
RS-3	250 - 1,999	\$31.54	\$0.35165	\$35.50	\$0.46319
RS-GHP	N/A	\$31.54	\$0.12395	\$56.00	\$0.12617
RS-SG (Residential Standby Generator)	N/A	\$31.54	\$0.28237	\$41.00	\$0.58931

Miscellaneous Service Charges	Current	Proposed
Residential Meter Turn On	\$78.00	\$94.00
	\$34.00 per additional meter	\$36.00 per additional meter
Residential Meter Reconnect	\$104.00	\$100.00
	\$33.00 per additional meter	\$33.00 per additional meter
Account Opening	\$33.00	\$31.00
Temporary Turn-off Charge	\$33.00 per meter	\$33.00 per meter
Failed Trip Charge	\$25.00	\$31.00
Trip Charge/Premise Collection	\$29.00	\$25.00

if approved, the proposed rates and service charges would be effective in January 2026.

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Proposed 2026 Business Rates Comparison Chart

Rate Class	Annual Therm Usage	Current Monthly Rates		Proposed Monthly Rates	
		Customer Charge	Distribution Charge	Customer Charge	Distribution Charge
SGS	1,999	\$43.07	\$0.49286	\$63.00	\$0.50314
GS-1	2,000 - 9,999	\$66.05	\$0.46423	\$81.00	\$0.45657
GS-2	10,000 - 49,999	\$123.47	\$0.39723	\$151.00	\$0.43590
GS-3	50,000 - 249,999	\$502.52	\$0.33980	\$615.00	\$0.38678
GS-4	250,000 - 499,999	\$952.39	\$0.26323	\$1,272.00	\$0.35146
GS-5	> 500,000	\$2,101.00	\$0.17898	\$2,805.00	\$0.23898
CS-GHP	N/A	\$52.64	\$0.26323	\$64.00	\$0.26394
CS-SG (Commercial Standby Generator)	N/A	\$52.64	\$0.28237	\$70.00	\$0.38361
WHS (Wholesale)	N/A	\$665.24	\$0.21978	\$888.00	\$0.29347
CSLS (Commercial Street Lighting)	N/A	\$0.00	\$0.40680	\$0.00	\$0.42612
SIS	1,000,000 - 3,999,999	\$2,440.80	\$0.10074	\$3,259.00	\$0.13451
IS	4,000,000 - 49,999,999	\$2,823.66	\$0.05219	\$3,652.00	\$0.06751
ISLV	> 50,000,000	\$3,110.82	\$0.01354	\$4,024.00	\$0.01751

Miscellaneous Service Charges	Current	Proposed
Commercial Meter Turn On	\$107.00	\$121.00
	\$46.00 per additional meter	\$54.00 per additional meter
Commercial Meter Reconnect	\$114.00	\$115.00
	\$42.00 per additional meter	\$43.00 per additional meter
Account Opening	\$33.00	\$31.00
Temporary Turn-off Charge	\$33.00 per meter	\$33.00 per meter
Failed Trip Charge	\$25.00	\$31.00
Trip Charge/Premise Collection	\$29.00	\$25.00

if approved, the proposed rates and service charges would be effective in January 2026.

**Residential Rates Comparison Chart
Proposed 2027 Subsequent Year Adjustment**

Rate Class	Proposed 2026 Monthly Rates			Proposed 2027 Monthly Rates	
	Annual Therm Usag	Customer Charge	Distribution Charge	Customer Charge	Distribution Charge
RS-1	0 - 99	\$26.50	\$0.46319	\$28.29	\$0.49439
RS-2	100 - 249	\$35.50	\$0.46319	\$37.89	\$0.49439
RS-3	250 - 1,999	\$35.50	\$0.46319	\$37.89	\$0.49439
RS-GHP	N/A	\$56.00	\$0.12617	\$59.77	\$0.13468
RS-SG (Residential Standby Generator)	N/A	\$41.00	\$0.58931	\$43.76	\$0.62948

Miscellaneous Service Charges	Proposed 2026	Proposed 2027
Residential Meter Turn On	\$94.00	\$94.00
	\$36.00 per additional meter	\$36.00 per additional meter
Residential Meter Reconnect	\$100.00	\$100.00
	\$33.00 per additional meter	\$33.00 per additional meter
Account Opening	\$31.00	\$31.00
Temporary Turn-off Charge	\$33.00 per meter	\$33.00 per meter
Failed Trip Charge	\$31.00	\$31.00
Trip Charge/Premise Collection	\$25.00	\$25.00

if approved, the proposed rates and service charges would be effective in January 2027.

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**Business Rates Comparison Chart
Proposed 2027 Subsequent Year Adjustment**

Rate Class	Annual Therm Usage	Proposed 2026 Monthly Rates		Proposed 2027 Monthly Rates	
		Customer Charge	Distribution Charge	Customer Charge	Distribution Charge
SGS	0 - 1,999	\$63.00	\$0.50314	\$66.72	\$0.53284
GS-1	2,000 - 9,999	\$81.00	\$0.45657	\$81.00	\$0.45657
GS-2	10,000 - 49,999	\$151.00	\$0.43590	\$155.33	\$0.44840
GS-3	50,000 - 249,999	\$615.00	\$0.38678	\$636.70	\$0.40043
GS-4	250,000 - 499,999	\$1,272.00	\$0.35146	\$1,357.70	\$0.37514
GS-5	> 500,000	\$2,805.00	\$0.23898	\$2,993.99	\$0.25509
CS-GHP	N/A	\$64.00	\$0.26394	\$64.00	\$0.26394
CS-SG (Commercial Standby Generator)	N/A	\$70.00	\$0.38361	\$74.72	\$0.40937
WHS (Wholesale)	N/A	\$888.00	\$0.29347	\$947.83	\$0.31325
CSLS (Commercial Street Lighting)	N/A	\$0.00	\$0.42612	\$0.00	\$0.42612
SIS	1,000,000 - 3,999,999	\$3,259.00	\$0.13451	\$3,478.58	\$0.14357
IS	4,000,000 - 49,999,999	\$3,652.00	\$0.06751	\$3,874.36	\$0.07162
ISLV	> 50,000,000	\$4,024.00	\$0.01751	\$4,269.01	\$0.01858

Miscellaneous Service Charges	Proposed 2026	Proposed 2027
Commercial Meter Turn On	\$121.00	\$121.00
	\$54.00 per additional meter	\$54.00 per additional meter
Commercial Meter Reconnect	\$115.00	\$115.00
	\$43.00 per additional meter	\$43.00 per additional meter
Account Opening	\$31.00	\$31.00
Temporary Turn-off Charge	\$33.00 per meter	\$33.00 per meter
Failed Trip Charge	\$31.00	\$31.00
Trip Charge/Premise Collection	\$25.00	\$25.00

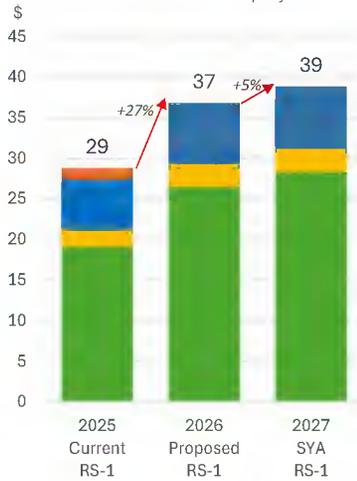
if approved, the proposed rates and service charges would be effective in January 2027.

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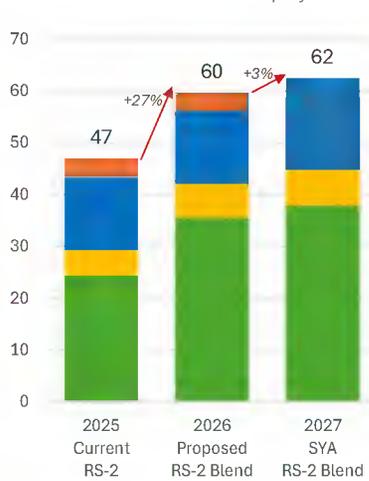
Residential Customer Proposed Total Bill Comparisons 2025 - 2027

This residential monthly bill comparison evaluates existing billing classes against proposed rates for 2026 and 2027. Customers in the RS-1 category can expect an \$8 monthly increase, while those in the RS-2 Blend category may see an increase ranging from \$8 to \$13 in 2026. Both RS-1 and RS-2 Blend customers will experience modest monthly increases of approximately \$2 to \$3 in 2027.

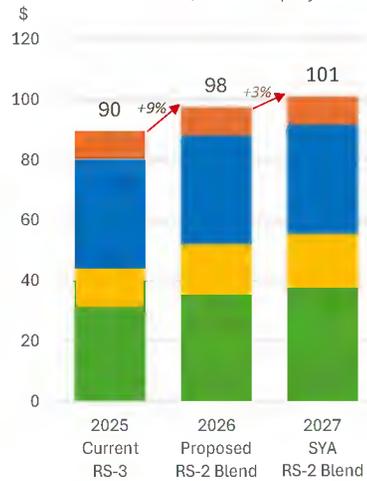
RS-1 Bills: 2025 - 2027
(6 Therms Monthly)
Consumes 0 - 99 therms per year



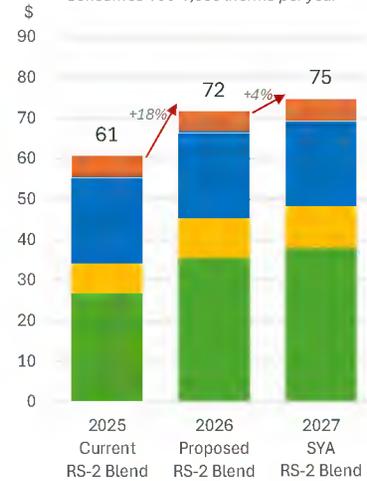
RS-2 Bills: 2025 - 2027*
(14 Therms Monthly)
Consumes 100-249 therms per year



RS-3 Bills: 2025 - 2027*
(36 Therms Monthly)
Consumes 250 - 1,999 therms per year



RS-2 Blend Bills: 2025 - 2027*
(21 Therms Monthly)
Consumes 100-1,999 therms per year



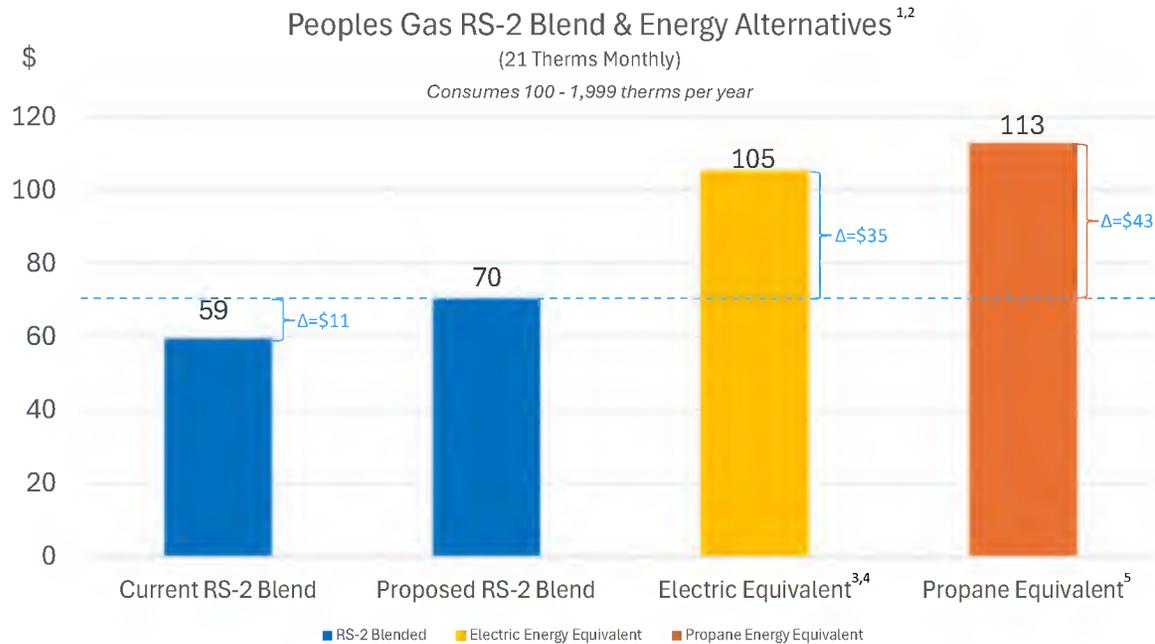
■ Customer Charge ■ Distribution Charge ■ Purchased Gas Adjustment ■ Clauses, Riders, and Taxes

1 *For illustrative purposes, the RS-2 and RS-3 classes have been combined into RS-2 Blend to calculate a weighted average usage rate and demonstrate the overall impact of the proposed rate design on customer bills.



Value of Natural Gas for Residential Customers

Considering the proposed increase in 2026, natural gas remains competitively priced when compared to other fuel or energy sources. The increase from the current RS-2 Blend to the proposed is about **18.6%**. Natural gas remains economical when compared to electricity and propane equivalents and the information on this slide reinforces natural gas as an affordable and efficient energy source for everyday household needs (e.g., water heaters, ranges, dryers).



When comparing the proposed RS-2 Blend bill against energy equivalent electric bills we see that gas can help customers save up to \$35 a month. A relative reduction of up to 33%.

Alternatively, relative to the proposed natural gas rate, the **propane cost is roughly 61.4% higher than the natural gas rate** ($\$43 / \$70 \times 100\%$).

^[1] Taxes are not included on ANY of the bills shown
^[2] For illustrative purposes, the RS-2 and RS-3 classes have been combined into RS-2 Blend to calculate a weighted average usage rate and demonstrate the proposed rate design.
^[3] Assumes the kWh energy equivalent to 21 THMs as avoidable demand on an electric bill exceeding 1,000 kWhs.
^[4] All Electric rates are a weighted average of Florida electric utilities 2025 effective rates per EIA customer counts
^[5] Fuel rates used for propane are January 2025 effective Florida specific commodity spot prices per EIA.

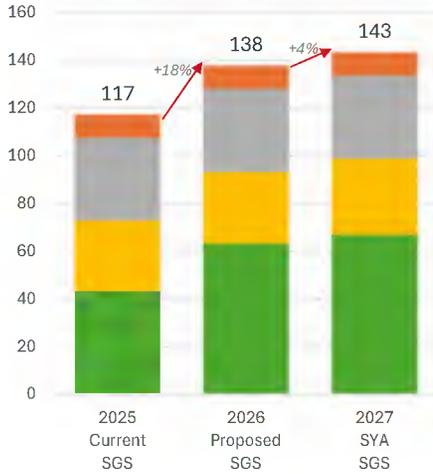


Commercial Customer Proposed Total Bill Comparison 2025 - 2027

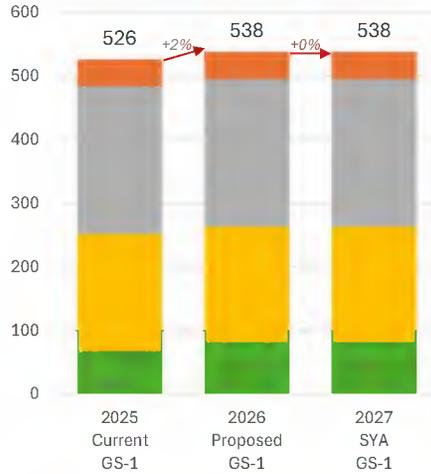
This small commercial monthly bill comparison evaluates the current rates against the proposed rates for 2026 and 2027. The 2026 proposed increases are approximately 18% for Small General Service (SGS), 2% for General Service-1 (GS-1), and 5% for General Service-2 (GS-2). This modest increase reflects changes to the Cost of Service Study (COSS), which keeps these rates lower than under the current COSS methodology. In 2027, the small commercial classes are projected to see a modest monthly bill increase of about 1% to 4%.

87

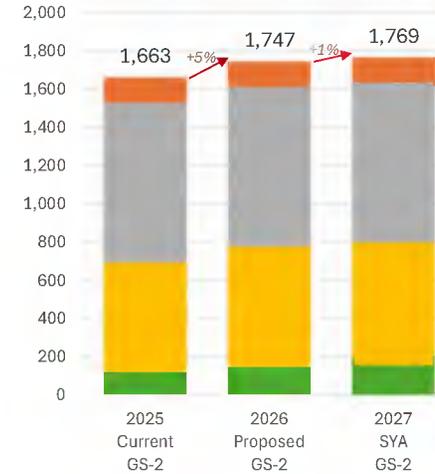
SGS Bills: 2025 – 2027*
(60 Therms Monthly)
Consumes 0-1,999 therms per year



GS-1 Bills: 2025 – 2027*
(400 Therms Monthly)
Consumes 2,000 - 9,999 therms per year



GS-2 Bills: 2025 – 2027*
(1,440 Therms Monthly)
Consumes 10,000 - 49,999 therms per year



■ Customer Charge ■ Distribution Charge ■ Third Party Supplier Fuel Rate ■ Clauses, Riders, and Taxes

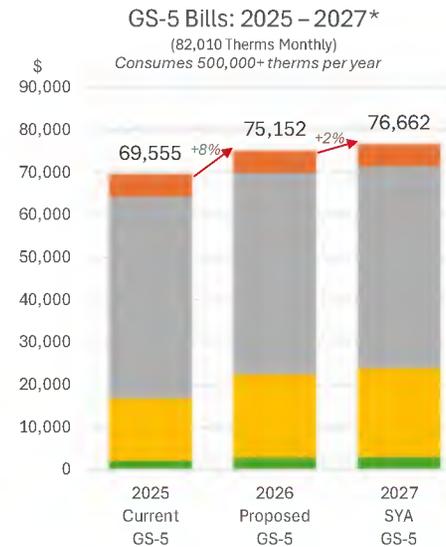
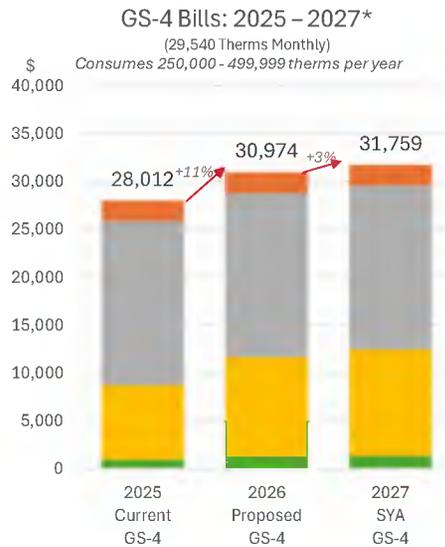
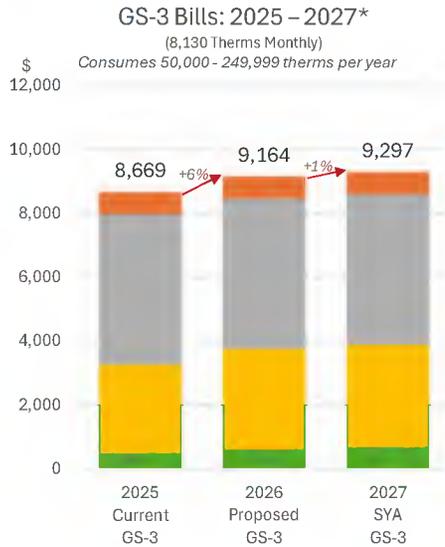
3 *Depending on your usage, you either purchase your gas through a third-party supplier or use the Purchased Gas Adjustment, which is passed through from gas and major pipeline suppliers and can fluctuate monthly based on the price of natural gas. For purposes of this comparison, the assumed third-party supplier rate is \$0.58/therm



Commercial Customer Proposed Bill Comparisons 2025 - 2027

This comparison of large commercial monthly bills evaluates the current rates against the proposed rates for 2026 and 2027. These bill increases are also influenced by changes in the cost of service methodology, which has a moderating effect on these billing classes. The proposed increases for 2026 are approximately 6% for General Service-3 (GS-3), 11% for General Service-4 (GS-4), and 8% for General Service-5 (GS-5). In 2027, the large commercial classes are projected to experience a modest monthly bill increase of about 1% to 2%.

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■ Customer Charge ■ Distribution Charge ■ Third Party Supplier Fuel Rate ■ Clauses, Riders, and Taxes

⁴ *Depending on your usage, you either purchase your gas through a third-party supplier or use the Purchased Gas Adjustment, which is passed through from gas and major pipeline suppliers and can fluctuate monthly based on the price of natural gas. For purposes of this comparison, the assumed third-party supplier rate is \$0.58/therm



PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20250029-GU
EXHIBIT NO. LB-1
WITNESS: BUZARD
DOCUMENT NO. 9
PAGE 8 OF 8
FILED: 03/31/2025



**2027 SUBSEQUENT YEAR ADJUSTMENT
 SUPPLEMENTAL SCHEDULES**

<u>Schedule</u>	<u>Witness</u>	<u>Title</u>	<u>Bates Stamped Page Number</u>
E-1	Buzard/Taylor	Cost of Service: Therms Sales and Revenues by Rate Schedule Under Proposed 2026 Rates and 2027 Proposed SYA (Illustrative)	92
E-2	Buzard/Taylor	Cost of Service: Provide Revenues Calculated Proposed 2026 Rates and 2027 Proposed SYA (Illustrative)	98
E-5	Buzard/Taylor	Cost of Service: Monthly Bill comparison 2026 Proposed Rate Schedule and 2027 Proposed SYA (Illustrative)	103

Introduction

As part of Peoples Gas System, Inc.'s ("Peoples" or the "company") petition for a base rate increase, Peoples requests approval of calendar year 2026 as its test year, with new base rates and charges to be effective with the first billing cycle of 2026, based on the 2026 test year. The company also requests a subsequent year adjustment ("SYA") for 2027 to be effective with the first billing cycle of January 2027.

The company requests that the Commission approve the SYA revenue amounts for 2027, and order the company to file proposed rates for January 2027 by September 2026 based on the company's then-current billing determinants. This will allow the Commission to consider and approve rates for 2027 that reflect the company's most recent billing determinants. However, for completeness, the company has developed and presents in this volume (a) illustrative rates developed as described below for its 2027 SYA and (b) typical bills reflecting the 2027 SYA illustrative rates.

A. 2027 Proposed Rates (SYA Schedules E-1, E-2, and E-5)

Peoples prepared the illustrative rates shown in the E schedules in this volume by applying its 2027 proposed SYA amounts pro rata to customer and distribution charges for its billing classes. The company allocated revenue to its billing classes by:

- (1) calculating the sum of its proposed 2026 operating revenue requirement;
- (2) calculating the percentage that rate class represents of the 2026 total in (1);
- (3) multiplying its 2027 proposed SYA revenue increase amounts by the percentages calculated in (2) to yield total proposed SYA revenues by rate classes for 2027; and
- (4) applying the company's forecasted 2026 billing determinants for each rate class to the class revenues in (3) to develop the 2027 proposed SYA illustrative rates for each rate class. These are the billing determinants reflected in 2027 proposed SYA Schedule E-2.

The rate design for the 2027 proposed SYA illustrative rates is based on the Customer and Demand cost classification approach used by the company for its proposed 2026 rates.

Table 1 below includes a summary of the revenue allocations described above.

Table 1. Summary of Revenue Allocations

Rate Class	2026 Operating Revenue	2027 SYA Revenue Allocation	2027 Revenue Requirement
RS-1	54,559,371	3,471,978	58,031,349
RS-2	119,488,950	7,716,770	127,205,720
RS-3	74,517,073	4,852,412	79,369,486
RS-SG	753,864	49,031	802,894
RS-GHP	2,449	163	2,612
CS-GHP	16,792	-	16,792
CSLS	224,460	-	224,460
CS-SG	1,262,022	81,042	1,343,064
SGS	16,008,694	901,585	16,910,278
GS-1	67,815,975	2,197,619	67,815,975
GS-2	77,272,194	2,197,619	79,469,813
GS-3	38,383,570	1,349,524	39,733,094
GS-4	20,804,629	1,400,028	22,204,657
GS-5	51,996,205	3,478,700	55,474,905
SIS	7,513,794	503,220	8,017,014
IS	10,725,057	651,868	11,376,925
ISLV		-	
WHS	857,618	55,138	912,756
Special Contracts	37,742,186	-	37,742,186
Total	\$579,944,901	\$26,709,076	\$606,653,977

B. 2027 Typical Monthly Bills (Proposed SYA Schedules E5)

The company calculated typical monthly bill comparisons for the 2027 Proposed SYA using the rates developed in Section A above and the company's 2025 approved clause factors. These bill comparisons are shown in 2027 Proposed SYA Schedule E-5 in this volume.

* Ties to 2027 Proposed SYA Illustrative SCH-E1.

COST OF SERVICE

SCHEDULE E-1
FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM, INC.
DOCKET NO.: 20250029-GU

EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE
PROPOSED 2026 RATES

TYPE OF DATA SHOWN:
2027 SYA
WITNESS: L. BUZARD / J. TAYLOR

LINE NO.	NO. OF BILLS	COST OF SERVICE										General Service 3	
		Residential 1	Residential 2	Residential 3	Residential Standby Generators	Residential Heat Pump	Commercial Heat Pump	Comm. Street Lighting	Comm. Standby Generators	Small General Service	General Service 1		General Service 2
1	1,776,930	2,744,923	1,391,060	16,595	24	63	0	13,873	163,472	9,881,110	252,781	58,378	10,173
2	9,679,912	37,064,232	49,733,299	86,557	8,473	47,348	525,047	604,077	9,881,110	100,528,085	141,731,351	82,693,781	
3	UNBILLED THERM SALES	-	-	-	-	-	-	-	-	-	-	-	-
4	TOTAL THERM SALES	9,679,912	37,064,232	49,733,299	86,557	47,348	525,047	604,077	9,881,110	100,528,085	141,731,351	82,693,781	
5	CUSTOMER CHARGE REVENUE	\$46,929,645	\$97,444,767	\$46,027,630	\$676,705	\$1,344	\$0	\$971,110	\$10,298,736	\$20,475,261	\$14,855,078	\$6,255,395	
6	BASE NON-FUEL REVENUE	4,483,638.54	17,167,781.60	23,035,866.82	51,008.76	1,069.08	223,732.94	231,730.02	4,971,581.66	45,896,107.85	61,780,696.98	31,684,300.44	
7	UNBILLED BASE NON-FUEL REVENUE	-	-	-	-	-	-	-	-	-	-	-	-
8	TOTAL BASE NON-FUEL REVENUE	\$51,413,284	\$114,612,548	\$72,063,997	\$727,714	\$2,413	\$16,829	\$223,733	\$15,270,318	\$86,373,369	\$76,635,774	\$38,240,695	
9	FUEL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	UNBILLED FUEL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	TOTAL FUEL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER REVENUE (1)	\$3,146,087	\$4,876,402	\$2,453,476	\$26,150	\$36	\$727	\$59,182	\$738,376	\$1,442,607	\$636,420	\$142,875	
13	TOTAL REVENUE	\$54,559,371	\$119,488,950	\$74,517,073	\$753,864	\$2,449	\$16,792	\$224,460	\$1,262,022	\$16,008,684	\$67,815,975	\$77,272,194	\$38,383,570

SUPPORTING SCHEDULES: E-2

SCHEDULE E-1		COST OF SERVICE										PAGE 2 OF 6	
FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE										TYPE OF DATA SHOWN:	
COMPANY: PEOPLES GAS SYSTEM, INC.		PROPOSED 2026 RATES										2027 SYA	
DOCKET NO.: 20250029-GU												WITNESS: L BUZARD / J TAYLOR	
LINE NO.	NO. OF BILLS	General Service 4	General Service 5	Small Inter. Service	Inter. Service Large Vol.	Vehicle Gas Sales	Wholesale	Special Contracts	Other Revenue / Of System Sales	2026 TOTAL			
1	1,783	188,963.310	2,304	336	138	0	156	274	48	6,457,221			
2	THERM SALES	52,889,966	188,963.310	47,399,664	151,130,143	0	2,315,711	1,108,801,224	65,700,000	2,049,562,290			
3	UNBILLED THERM SALES	-	-	-	-	-	-	-	-	-			
4	TOTAL THERM SALES	52,889,966	188,963.310	47,399,664	151,130,143	0	2,315,711	1,108,801,224	65,700,000	2,049,562,290			
5	CUSTOMER CHARGE REVENUE	\$2,267,976	\$6,462,720	\$1,095,024	\$503,976	\$0	\$138,528	\$0	\$0	\$257,408,927			
6	BASE NON-FUEL REVENUE	18,511,386.34	45,156,283.60	6,375,728.76	10,203,403.54	-	679,591.73	33,470,782.32	-	\$304,239,287			
7	UNBILLED BASE NON-FUEL REVENUE	-	-	-	-	-	-	-	-	-			
8	TOTAL BASE NON-FUEL REVENUE	\$20,779,362	\$51,619,004	\$7,470,753	\$10,707,380	\$0	\$818,120	\$33,470,782	\$0	\$561,648,213			
9	FUEL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
10	UNBILLED FUEL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
11	TOTAL FUEL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
12	OTHER REVENUE (1)	\$25,267	\$377,201	\$43,041	\$17,678	\$0	\$39,488	\$4,271,403	\$0	\$18,206,688			
13	TOTAL REVENUE	\$20,804,629	\$51,956,205	\$7,513,794	\$10,725,057	\$0	\$857,618	\$37,742,186	\$0	\$579,944,901			

SUPPORTING SCHEDULES: E-2 RECAP SCHEDULES: E-2

COST OF SERVICE

SCHEDULE E-1

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM, INC.
DOCKET NO.: 20250029-GU

EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE
UNDER PROPOSED 2026 RATES

TYPE OF DATA SHOWN:
2027 SYA
WITNESS: L. BUZARD / J. TAYLOR

LINE NO.	COST OF SERVICE												
	Residential 1	Residential 2	Residential 3	Residential Standby Generators	Residential Heat Pump	Commercial Heat Pump	Comm. Street Lighting	Commercial Standby Generators	Small General Service	General Service 1	General Service 2	General Service 3	
22	1,770,930	2,744,923	1,381,060	16,505	24	63	0	13,873	163,472	252,781	96,378	10,173	
23	9,679,912	37,084,232	48,733,299	86,557	8,473	47,348	525,047	604,077	9,881,110	100,528,085	141,731,351	82,693,781	
24	0	0	0	0	0	0	0	0	0	0	0	0	
25	9,679,912	37,084,232	48,733,299	86,557	8,473	47,348	525,047	604,077	9,881,110	100,528,085	141,731,351	82,693,781	
26	\$46,529,646	\$97,444,767	\$49,027,630	\$876,705	\$1,344	\$4,032	\$0	\$971,110	\$10,288,736	\$20,475,261	\$14,855,078	\$6,256,395	
27	4,483,638.54	17,167,781.60	23,035,866.82	51,008.76	1,069.08	12,497.08	223,732.94	231,730.02	4,971,581.66	45,898,107.55	61,780,695.98	31,984,300.44	
28	0	0	0	0	0	0	0	0	0	0	0	0	
29	\$51,413,284	\$114,612,548	\$72,063,897	\$727,714	\$2,413	\$16,529	\$223,733	\$1,202,840	\$15,270,318	\$86,373,389	\$76,635,774	\$38,240,695	
30	\$3,146,087	\$4,876,402	\$2,453,476	\$26,150	\$36	\$262	\$727	\$59,182	\$738,376	\$1,442,607	\$536,420	\$142,875	
31	\$4,559,371	\$119,488,950	\$74,517,373	\$753,864	\$2,449	\$16,792	\$224,460	\$1,262,022	\$16,008,694	\$87,815,975	\$77,272,194	\$38,383,570	
32	0	0	0	0	0	0	0	0	0	0	0	0	
33	0	0	0	0	0	0	0	0	0	0	0	0	
34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

SCHEDULE E-1 COST OF SERVICE PAGE 4 OF 6
EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE
TYPE OF DATA SHOWN:
2027 SYA
WITNESS: L. BUZARD / J. TAYLOR
FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM, INC.
DOCKET NO.: 20250029-GU
UNDER PROPOSED 2026 RATES

LINE NO.	NO.	General Service 4	General Service 5	Small		Interr.		Vehicle Gas Sales	Wholesale	Special Contracts	Other Revenue /	
				Interr. Service	Interr. Service	Large Vol.	Of System Sales				2026 TOTAL	
22	NO. OF BILLS	1,763	2,304	336	138	0	0	0	156	274	48	6,457,221
23	THERM SALES	52,689,966	188,963,310	47,399,664	151,139,143	0	0	0	2,315,711	1,108,801,224	65,700,000	2,049,562,290
24	UNBILLED THERM SALES	0	0	0	0	0	0	0	0	0	0	0
25	TOTAL THERM SALES	52,689,966	188,963,310	47,399,664	151,139,143	0	0	0	2,315,711	1,108,801,224	65,700,000	2,049,562,290
26	CUSTOMER CHARGE REVENUE	\$2,267,976	\$6,462,720	\$1,095,024	\$503,976	\$0	\$0	\$0	\$138,528	\$0	\$0	\$257,408,927
27	BASE NON-FUEL REVENUE	18,511,386.34	46,156,283.60	6,375,728.76	10,203,403.54	-	-	-	679,991.73	33,470,782.32	-	\$304,239,287
28	UNBILLED BASE NON-FUEL REVENUE	0	0	0	0	0	0	0	0	0	0	\$0
29	TOTAL BASE NON-FUEL REVENUE	\$20,779,362	\$51,619,004	\$7,470,753	\$10,707,380	\$0	\$0	\$0	\$818,120	\$33,470,782	\$0	\$561,648,213
30	OTHER REVENUE	\$25,267	\$377,201	\$43,041	\$17,678	\$0	\$0	\$0	\$39,466	\$4,271,403	\$0	\$18,266,688
31	TOTAL REVENUE	20,804,629	51,996,205	7,513,794	10,725,057	0	0	0	857,616	37,742,186	0	\$579,944,901
32	DIFF. IN NO. OF BILLS	0	0	0	0	0	0	0	0	0	0	0
33	DIFF. IN THERM SALES	0	0	0	0	0	0	0	0	0	0	0
34	DIFF. IN CUSTOMER CHARGE REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	DIFF. IN BASE NON-FUEL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	DIFF. IN OTHER REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	DIFF. IN TOTAL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

SUPPORTING SCHEDULES: G-2 p.8 RECAP SCHEDULES: E-2, G-6, H-1 p. 3-4, H-2 p. 2-3, H-3 p. 4-5

SCHEDULE E-1
FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM, INC.
DOCKET NO.: 20250029-GU

COST OF SERVICE

EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE
2027 PROPOSED SYA (ILLUSTRATIVE)

TYPE OF DATA SHOWN:
2027 SYA
WITNESS: L. BUZARD / J. TAYLOR

LINE NO.	RESIDENTIAL 1	RESIDENTIAL 2	RESIDENTIAL 3	RESIDENTIAL		COMM.		SMALL		GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3
				STANDBY GENERATORS	HEAT PUMP	COMM. HEAT PUMP	STREET LIGHTING	COMM. STANDBY GENERATORS	GENERAL SERVICE			
38	1,770,930	2,744,923	1,381,060	16,595	24	63	0	13,873	163,472	252,781	98,378	10,173
39	9,679,912	37,064,232	49,733,269	86,557	8,473	47,348	525,047	604,077	9,881,110	100,528,085	141,731,351	82,693,781
40	\$50,059,610	\$104,005,132	\$52,328,363	\$722,259	\$1,434	\$4,032	\$0	\$1,036,591	\$10,506,852	\$20,475,261	\$15,281,055	\$6,477,149
41	\$4,785,662	\$18,324,186	\$24,587,646	\$54,468	\$1,141	\$12,497	\$223,733	\$247,291	\$5,285,051	\$45,898,108	\$63,552,338	\$33,113,071
42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	\$3,146,087	\$4,876,402	\$2,453,476	\$26,150	\$36	\$262	\$727	\$59,182	\$738,376	\$1,442,607	\$636,420	\$142,875
44	\$58,031,349	\$127,205,720	\$79,369,486	\$802,894	\$2,612	\$16,792	\$224,460	\$1,343,064	\$16,910,278	\$67,815,975	\$79,469,813	\$39,733,094

INCREASE

45	\$3,471,978	\$7,716,770	\$4,852,412	\$49,031	\$163	\$0	\$0	\$81,042	\$901,585	\$0	\$2,197,619	\$1,349,524
46	\$3,471,978	\$7,716,770	\$4,852,412	\$49,031	\$163	\$0	\$0	\$81,042	\$901,585	\$0	\$2,197,619	\$1,349,524
47	106.75%	106.73%	106.73%	106.74%	106.74%	100.00%	100.00%	106.74%	105.80%	100.00%	102.87%	103.53%
48	106.36%	106.46%	106.51%	106.50%	106.64%	100.00%	100.00%	106.42%	105.63%	100.00%	102.64%	103.52%

2026 PROPOSED

SERVICE CHARGES - PGS	2026 PROPOSED		2027 SYA	
	NUMBER	CHARGE	NUMBER	CHARGE
49 CONNECTION / RECONNECT CHARGE-RESIDENTIAL	49,927	\$64.93	49,927	\$64.93
50 CONNECTION / RECONNECT CHARGE-COMMERCIAL	3,204	\$121.00	3,204	\$121.00
51 TRIP CHARGE	1,203	\$25.00	1,203	\$25.00
52 MISSED APPOINTMENT	0	\$25.00	0	\$25.00
53 ACCOUNT ACTIVATION ONLY (CHANGE OUT)	47,921	\$31.00	47,921	\$31.00
54 RETURN CHECK CHARGE	13,639	\$25.00	13,639	\$25.00
55 IT ADMINISTRATION CHARGE	338	\$313.80	338	\$313.80
56 POOL/MANAGER CHARGES	2,569	\$142-\$63.91 per acct	2,569	\$142-\$63.91 per acct
57 FORFEITED DISCOUNTS	1,420,597	\$0	1,420,597	\$0
58 OTHER REVENUE (RENT)	704	\$33.00	704	\$33.00
59 TEMPORARY DISCONNECT CHARGE	1,932	\$31.00	1,932	\$31.00
60 FAILED TRIP CHARGE	0	\$0.00	0	\$0.00
61 AMORTIZATION / MAINTENANCE	7,200	\$25.00	7,200	\$25.00
62 MISCELLANEOUS SERVICE REVENUES - OTHER	0	\$0.00	0	\$0.00
63 GAS PLANT LEASED TO OTHERS	0	\$4,473,320	0	\$4,473,320
64	121,427	\$15,650,800	121,427	\$15,650,800

SCHEDULE E-1
FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM, INC.
DOCKET NO.: 20250029-GU

COST OF SERVICE
EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE
2027 PROPOSED SYA (ILLUSTRATIVE)

TYPE OF DATA SHOWN:
2027 SYA
WITNESS: L BUZARD / J TAYLOR

PAGE 6 OF 6

LINE NO.	NO. OF BILLS	General Service 4	General Service 5	Small Inier. Service	Inier. Service Large Vol.	Vehicle Gas Sales	Wholesale	Special Contracts	Other Revenue / Of System Sales	2027 TOTAL
38	NO. OF BILLS	1,763	2,304	336	138	0	156	274	48	6,457,221
39	THERM SALES	52,669,966	168,953,310	47,399,664	151,139,143	0	2,315,711	1,108,801,224	65,700,000	2,049,562,280
40	CUSTOMER CHARGE REVENUE	\$2,420,779	\$6,886,153	\$1,168,803	\$534,662	\$0	\$147,861	\$0	\$0	\$272,507,966
41	BASE NON-FUEL REVENUE	\$19,759,611	\$48,189,551	\$6,805,170	\$10,824,585	\$0	\$725,396	\$33,470,762	\$0	\$315,849,294
42	FUEL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	OTHER REVENUE	\$26,267	\$377,201	\$43,041	\$17,678	\$0	\$39,468	\$4,271,403	\$0	\$18,296,688
44	TOTAL REVENUE	\$22,204,657	\$55,474,905	\$8,017,014	\$11,376,925	\$0	\$912,766	\$37,742,186	\$0	\$66,653,977

INCREASE	DOLLAR AMOUNT (102+103-8)	DOLLAR AMOUNT (102+103-59)	% NON-FUEL ((102+103)/8)	% TOTAL (106/13)	NUMBER	CHARGE	REVENUE	INCREASE
45	\$1,400,028	\$3,478,700	\$651,868	\$0	\$55,138	\$0	\$0	\$26,709,076
46	\$1,400,028	\$3,478,700	\$651,868	\$0	\$95,138	\$0	\$0	\$26,709,076
47	106.74%	106.74%	106.09%	0.00%	106.74%	100.00%	#DIV/0!	104.76%
48	106.73%	106.69%	106.08%	0.00%	106.43%	100.00%	#DIV/0!	104.61%

SERVICE CHARGES - PGS	NUMBER	CHARGE	REVENUE
49 CONNECTION / RECONNECT CHARGE (RE)	-	-	-
50 CONNECTION / RECONNECT CHARGE (CO)	-	-	-
51 TRIP CHARGE	-	-	-
52 MISSED APPOINTMENT	-	-	-
53 ACCOUNT ACTIVATION ONLY (CHANGE OI	-	-	-
54 RETURN CHECK CHARGE	-	-	-
55 IT ADMINISTRATION CHARGE	-	-	-
56 POOL MANAGER CHARGES	-	-	-
57 FORFEITED DISCOUNTS	-	-	-
58 OTHER REVENUE (RENT)	-	-	-
59 TEMPORARY DISCONNECT CHARGE	-	-	-
60 FAILED TRIP CHARGE	-	-	-
61 AMORTIZATION / MAINTENANCE	-	-	-
62 MISCELLANEOUS SERVICE REVENUES - (-	-	-
63 GAS PLANT LEASED TO OTHERS	-	-	-
64	-	-	-

SUPPORTING SCHEDULES: G2.p.9
RECAP SCHEDULES: E-8, H-1 p. 11-13

EXPLANATION: PROVIDE REVENUES CALCULATED AT P RATES, PROPOSED 2026 RATES AND 2027 PROPOSED SYA (ILLUSTRATIVE)

RATE SCHEDULE	PROPOSED 2026			PROPOSED 2026			PROPOSED 2027 SYA		
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
RESIDENTIAL (1)									
CUSTOMER CHARGE	1,770,930	\$26.50	\$46,929,645	1,770,930	\$26.50	\$46,929,645	1,770,930	\$28.29	\$50,069,610
ENERGY CHARGE	9,679,912	\$0.46319	4,483,639	9,679,912	\$0.46319	\$4,483,639	9,679,912	\$0.49439	4,785,652
TOTAL			\$51,413,284			\$51,413,284			\$54,885,261
RESIDENTIAL (2)									
CUSTOMER CHARGE	2,744,923	\$35.50	\$97,444,767	2,744,923	\$35.50	\$97,444,767	2,744,923	\$37.89	\$104,005,132
ENERGY CHARGE	37,064,232	\$0.46319	17,167,782	37,064,232	\$0.46319	\$17,167,782	37,064,232	\$0.49439	18,324,186
TOTAL			\$114,612,548			\$114,612,548			\$122,329,318
RESIDENTIAL (3)									
CUSTOMER CHARGE	1,381,060	\$35.50	\$49,027,630	1,381,060	\$35.50	\$49,027,630	1,381,060	\$37.89	\$52,328,363
ENERGY CHARGE	49,733,299	\$0.46319	23,035,967	49,733,299	\$0.46319	\$23,035,967	49,733,299	\$0.49439	24,587,646
TOTAL			\$72,063,597			\$72,063,597			\$76,916,009
RESIDENTIAL STAND BY GENERATORS									
CUSTOMER CHARGE	16,505	\$41.00	\$676,705	16,505	\$41.00	\$676,705	16,505	\$43.76	\$722,259
ENERGY CHARGE	86,557	\$0.58931	51,009	86,557	\$0.58931	\$51,009	86,557	\$0.62948	54,486
TOTAL			\$727,714			\$727,714			\$776,745
RESIDENTIAL HEAT PUMP									
CUSTOMER CHARGE	24	\$56.00	\$1,344	24	\$56.00	\$1,344	24	\$59.77	\$1,434
ENERGY CHARGE	8,473	\$0.12617	1,069	8,473	\$0.12617	\$1,069	8,473	\$0.13468	1,141
TOTAL			\$2,413			\$2,413			\$2,576
COMMERCIAL HEAT PUMP									
CUSTOMER CHARGE	63	\$64.00	\$4,032	63	\$64.00	\$4,032	63	\$64.00	\$4,032
ENERGY CHARGE	47,348	\$0.26394	12,497	47,348	\$0.26394	\$12,497	47,348	\$0.26394	12,497
TOTAL			\$16,529			\$16,529			\$16,529

SUPPORTING SCHEDULES: E-1, H-1, Pg. 1

RECAP SCHEDULES:

PEOPLES GAS SYSTEM, INC.
 DOCKET NO. 20250029-GU
 EXHIBIT NO. LB-1
 WITNESS: BUZARD
 DOCUMENT NO. 10
 PAGE 10 OF 32
 FILED: 03/31/2025

FLORIDA PUBLIC SERVICE COMMISSION
 EXPLANATION: PROVIDE REVENUES CALCULATED AT P RATES, PROPOSED 2026 RATES
 AND 2027 PROPOSED SYA (ILLUSTRATIVE)
 TYPE OF DATA SHOWN:
 2027 SYA
 WITNESS: L. BUZARD / J. TAYLOR

COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20250029-GU

RATE SCHEDULE	PROPOSED 2026			PROPOSED 2027 SYA		
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
COMMERCIAL STREET LIGHTING						
CUSTOMER CHARGE	0	\$0.00	\$0	0	\$0.00	\$0
ENERGY CHARGE	525,047	\$0.42612	223,733	525,047	\$0.42612	223,733
TOTAL			\$223,733			\$223,733
COMMERCIAL STANDBY GENERATORS						
CUSTOMER CHARGE	13,873	\$70.00	\$971,110	13,873	\$74.72	\$1,036,591
ENERGY CHARGE	604,077	\$0.38361	231,730	604,077	\$0.40937	247,291
TOTAL			\$1,202,840			\$1,283,882
SMALL GENERAL SERVICE						
CUSTOMER CHARGE	163,472	\$63.00	\$10,298,736	163,472	\$66.72	\$10,906,852
ENERGY CHARGE	9,881,110	\$0.50314	4,971,582	9,881,110	\$0.53284	5,265,051
TOTAL			\$15,270,318			\$16,171,902
GENERAL SERVICE (1)						
CUSTOMER CHARGE	252,781	\$81.00	\$20,475,261	252,781	\$81.00	\$20,475,261
ENERGY CHARGE	100,528,085	\$0.45657	45,898,108	100,528,085	\$0.45657	45,898,108
TOTAL			\$66,373,369			\$66,373,369
GENERAL SERVICE (2)						
CUSTOMER CHARGE	98,378	\$151.00	\$14,855,078	98,378	\$155.33	\$15,281,055
ENERGY CHARGE	141,731,351	\$0.43590	61,780,696	141,731,351	\$0.44840	63,562,338
TOTAL			\$76,635,774			\$78,833,393

SUPPORTING SCHEDULES: E-1, H-1, Pg. 1

RECAP SCHEDULES:

PEOPLES GAS SYSTEM, INC.
 DOCKET NO. 20250029-GU
 EXHIBIT NO. LB-1
 WITNESS: BUZARD
 DOCUMENT NO. 10
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 FILED: 03/31/2025

FLORIDA PUBLIC SERVICE COMMISSION
 EXPLANATION: PROVIDE REVENUES CALCULATED AT P RATES, PROPOSED 2026 RATES
 AND 2027 PROPOSED SYA (ILLUSTRATIVE)
 TYPE OF DATA SHOWN:
 2027 SYA
 WITNESS: L. BUZARD / J. TAYLOR

COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20250029-GU

RATE SCHEDULE	PROPOSED 2026				PROPOSED 2027 SYA				
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
GENERAL SERVICE (3)									
CUSTOMER CHARGE	10,173	\$615.00	\$6,256,395	10,173	\$615.00	\$6,256,395	10,173	\$636.70	\$6,477,149
ENERGY CHARGE	82,693,781	\$0.38678	31,984,300	82,693,781	\$0.38678	\$31,984,300	82,693,781	\$0.40043	33,113,071
TOTAL			\$38,240,695			\$38,240,695			\$39,590,270
GENERAL SERVICE (4)									
CUSTOMER CHARGE	1,783	\$1,272.00	\$2,267,976	1,783	\$1,272.00	\$2,267,976	1,783	\$1,357.70	\$2,420,779
ENERGY CHARGE	52,669,966	\$0.35146	18,511,386	52,669,966	\$0.35146	\$18,511,386	52,669,966	\$0.37514	19,768,611
TOTAL			\$20,779,362			\$20,779,362			\$22,179,390
GENERAL SERVICE (5)									
CUSTOMER CHARGE	2,304	\$2,805.00	\$6,462,720	2,304	\$2,805.00	\$6,462,720	2,304	\$2,993.99	\$6,898,153
ENERGY CHARGE	188,953,310	\$0.23898	45,156,284	188,953,310	\$0.23898	\$45,156,284	188,953,310	\$0.25509	48,199,551
TOTAL			\$51,619,004			\$51,619,004			\$55,097,704
SMALL INTERRUPTIBLE SERVICE									
CUSTOMER CHARGE	336	\$3,259.00	\$1,095,024	336	\$3,259.00	\$1,095,024	336	\$3,478.58	\$1,168,803
ENERGY CHARGE	47,399,664	\$0.13451	6,375,729	47,399,664	\$0.13451	\$6,375,729	47,399,664	\$0.14357	6,805,170
TOTAL			\$7,470,753			\$7,470,753			\$7,973,973

PEOPLES GAS SYSTEM, INC.
 DOCKET NO. 20250029-GU
 EXHIBIT NO. LB-1
 WITNESS: BUZARD
 DOCUMENT NO. 10
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 FILED: 03/31/2025

RECAP SCHEDULES:

SUPPORTING SCHEDULES: E-1, H-1, Pg. 1

FLORIDA PUBLIC SERVICE COMMISSION
 EXPLANATION: PROVIDE REVENUES CALCULATED AT P RATES, PROPOSED 2026 RATES
 AND 2027 PROPOSED SYA (ILLUSTRATIVE)
 TYPE OF DATA SHOWN:
 COMPANY: PEOPLES GAS SYSTEM, INC.
 2027 SYA
 WITNESS: L. BUZARD / J. TAYLOR
 DOCKET NO.: 20250029-GU

RATE SCHEDULE	PROPOSED 2026			PROPOSED 2026			PROPOSED 2027 SYA		
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
INTERRUPTIBLE SERVICE									
CUSTOMER CHARGE	138	\$3,652.00	\$503,976	138	\$3,652.00	\$503,976	138	\$3,874.36	\$534,662
ENERGY CHARGE	151,139,143	\$0.06751	10,203,404	151,139,143	\$0.06751	\$10,203,404	151,139,143	\$0.07162	10,824,585
TOTAL			\$10,707,380			\$10,707,380			\$11,359,247
INTERRUPTIBLE SERVICE									
LARGE VOLUME									
CUSTOMER CHARGE	0	\$0.00	\$0	0	\$0.00	\$0	0	\$0.00	\$0
ENERGY CHARGE	0	\$0.00	0	0	\$0.00000	\$0	0	\$0.00	0
TOTAL			\$0			\$0			\$0
WHOLESALE									
CUSTOMER CHARGE	156	\$888.00	\$138,528	156	\$888.00	\$138,528	156	\$947.83	\$147,861
ENERGY CHARGE	2,315,711	\$0.29347	679,592	2,315,711	\$0.29347	\$679,592	2,315,711	\$0.31325	725,396
TOTAL			\$818,120			\$818,120			\$873,258
SPECIAL CONTRACTS									
CUSTOMER CHARGE	274	\$0.00	\$0	274	\$0.00	\$0	274	\$0.00	\$0
ENERGY CHARGE	1,108,801,224	\$0.03019	33,470,782	1,108,801,224	\$0.03019	\$33,470,782	1,108,801,224	\$0.03019	33,470,782
TOTAL			\$33,470,782			\$33,470,782			\$33,470,782

PEOPLES GAS SYSTEM, INC.
 DOCKET NO. 20250029-GU
 EXHIBIT NO. LB-1
 WITNESS: BUZARD
 DOCUMENT NO. 10
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 FILED: 03/31/2025

SUPPORTING SCHEDULES: E-1, H-1, Pg. 1

RECAP SCHEDULES:

RATE SCHEDULE	PROPOSED 2026			PROPOSED 2026			PROPOSED 2027 SYA		
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
OFF SYSTEM SALES									
CUSTOMER CHARGE	48	\$0.00	\$0	48	\$0.00	\$0	48	\$0.00	\$0
ENERGY CHARGE	65,700,000	\$0.00000	0	65,700,000	\$0.00000	\$0	65,700,000	\$0.00000	0
TOTAL			\$0			\$0			\$0
SUB-TOTAL			561,648,213			\$561,648,213			\$588,357,290
MISCELLANEOUS SERVICE REVENUE			\$18,296,688			\$18,296,688			\$18,296,688
TOTAL			\$579,944,901			\$579,944,901			\$606,653,977

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

RECAP SCHEDULES:

PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20250029-GU
EXHIBIT NO. LB-1
WITNESS: BUZARD
DOCUMENT NO. 10
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SUPPORTING SCHEDULES: E-1, H-1, Pg. 1

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM, INC.
DOCKET NO.: 20250029-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PROPOSED 2026 RATES AND 2027 PROPOSED SYA (ILLUSTRATIVE) RATES FOR THE RESIDENTIAL RATE CLASS.

TYPE OF DATA SHOWN:
2027 SYA
WITNESS: L. BUZARD / J. TAYLOR

RS 1	2026 PROPOSED RATES		2027 PROPOSED SYA (ILLUSTRATIVE)	
	2026 PROPOSED RATES		2027 PROPOSED SYA (ILLUSTRATIVE)	
CUSTOMER CHARGE	\$26.50		CUSTOMER CHARGE	\$28.29
DISTRIB. CHARGE	\$0.46319 PER THERM		DISTRIB. CHARGE	\$0.49439 PER THERM
CIBS RIDER	\$0.01364 PER THERM		CIBS RIDER	\$0.01364 PER THERM
CRA	\$0.00850 PER THERM		CRA	\$0.00850 PER THERM
Conservation Charge	\$0.17732 PER THERM		Conservation Charge	\$0.17732 PER THERM

THERM USAGE	EST. GAS COST		THERM USAGE INCREMENT		AVERAGE USAGE PER CUSTOMER		PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
	PRESENT MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	2 THERMS	5.5 THERMS/MONTH	PRESENT MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL		
0	\$26.50	\$28.29	\$1.00135 PER THERM		\$28.29	\$28.29	6.75%	6.75%
2	\$27.83	\$29.68			\$31.68	\$31.68	6.66%	6.21%
4	\$29.15	\$31.07			\$35.07	\$35.07	6.57%	5.78%
6	\$30.48	\$32.45			\$38.46	\$38.46	6.49%	5.42%
8	\$31.80	\$33.84			\$41.85	\$41.85	6.41%	5.12%
10	\$33.13	\$35.23			\$45.24	\$45.24	6.35%	4.87%
12	\$34.45	\$36.62			\$48.63	\$48.63	6.28%	4.66%
14	\$35.78	\$38.00			\$52.02	\$52.02	6.22%	4.47%
16	\$37.10	\$39.39			\$55.41	\$55.41	6.17%	4.31%
18	\$38.43	\$56.45			\$58.80	\$58.80	6.12%	4.17%
20	\$39.75	\$59.78			\$62.19	\$62.19	6.07%	4.04%

*CRA and Conservation charge reflect current approved cost recovery factors.

SUPPORTING SCHEDULES: E-1 p.5, H-1 p.11, G-2 p.8

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20250029-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PROPOSED 2026 RATES
 AND 2027 PROPOSED SYA (ILLUSTRATIVE) RATES FOR THE RESIDENTIAL RATE CLASS.

TYPE OF DATA SHOWN:

2027 SYA
 WITNESS: L. BUZARD / J. TAYLOR

2026 PROPOSED RATE SCHEDULE: RESIDENTIAL SALES SERVICE (RS 2)
 2027 PROPOSED SYA (ILLUSTRATIVE): RESIDENTIAL SALES SERVICE (RS 2)

RS 2

2026 PROPOSED RATES		2027 PROPOSED SYA (ILLUSTRATIVE)	
CUSTOMER CHARGE	\$35.50	CUSTOMER CHARGE	\$37.89
DISTRIB. CHARGE	\$0.46319 PER THERM	DISTRIB. CHARGE	\$0.49439 PER THERM
CIBS RIDER	\$0.01364 PER THERM	CIBS RIDER	\$0.01364 PER THERM
CRA	\$0.00850 PER THERM	CRA	\$0.00850 PER THERM
Conservation Charge	\$0.17732 PER THERM	Conservation Charge	\$0.17732 PER THERM

EST. GAS COST	\$1.00135 PER THERM
THERM USAGE INCREMENT	3 THERMS
AVERAGE USAGE PER CUSTOMER	13.5 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL		PROPOSED MONTHLY BILL		PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
	W/O FUEL	WITH FUEL	W/O FUEL	WITH FUEL		
0	\$35.50	\$35.50	\$37.89	\$37.89	6.73%	6.73%
3	\$37.16	\$39.66	\$39.62	\$42.13	6.64%	6.22%
5	\$38.81	\$43.82	\$41.36	\$46.37	6.56%	5.81%
8	\$40.47	\$47.98	\$43.09	\$50.60	6.48%	5.47%
10	\$42.13	\$52.14	\$44.83	\$54.84	6.41%	5.18%
13	\$43.78	\$56.30	\$46.56	\$59.08	6.35%	4.94%
15	\$45.44	\$60.46	\$48.30	\$63.32	6.29%	4.73%
18	\$47.10	\$64.62	\$50.03	\$67.56	6.23%	4.54%
20	\$48.75	\$68.78	\$51.77	\$71.79	6.18%	4.38%
23	\$50.41	\$72.94	\$53.50	\$76.03	6.13%	4.24%
25	\$52.07	\$77.10	\$55.24	\$80.27	6.09%	4.11%

*CRA and Conservation charge reflect current approved cost recovery factors.
 SUPPORTING SCHEDULES: E-1 p.5, H-1 p.11, G2 p. 8

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20250029-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PROPOSED 2026 RATES
 AND 2027 PROPOSED SYA (ILLUSTRATIVE) RATES FOR THE RESIDENTIAL RATE CLASS.

TYPE OF DATA SHOWN:

2027 SYA
 WITNESS: L. BUZARD / J. TAYLOR

2026 PROPOSED RATE SCHEDULE: RESIDENTIAL SALES SERVICE (RS 3)
 2027 PROPOSED SYA (ILLUSTRATIVE): RESIDENTIAL SALES SERVICE (RS 3)

2026 PROPOSED RATES		2027 PROPOSED SYA (ILLUSTRATIVE)	
CUSTOMER CHARGE	\$35.50	CUSTOMER CHARGE	\$37.89
DISTRIB. CHARGE	\$0.46319 PER THERM	DISTRIB. CHARGE	\$0.49439 PER THERM
CIBS RIDER	\$0.01364 PER THERM	CIBS RIDER	\$0.01364 PER THERM
CRA	\$0.00850 PER THERM	CRA	\$0.00850 PER THERM
Conservation Charge	\$0.17732 PER THERM	Conservation Charge	\$0.17732 PER THERM

EST. GAS COST	\$1.00135 PER THERM
THERM USAGE INCREMENT	5 THERMS
AVERAGE USAGE PER CUSTOMER	36.0 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	\$35.50	\$35.50	\$37.89	\$37.89	6.73%	6.73%
5	\$38.81	\$43.82	\$41.36	\$46.37	5.56%	5.81%
10	\$42.13	\$52.14	\$44.83	\$54.84	6.41%	5.18%
15	\$45.44	\$60.46	\$48.30	\$63.32	6.29%	4.73%
20	\$48.75	\$68.78	\$51.77	\$71.79	6.18%	4.38%
25	\$52.07	\$77.10	\$55.24	\$80.27	6.09%	4.11%
30	\$55.38	\$85.42	\$58.71	\$88.75	6.01%	3.89%
35	\$58.69	\$93.74	\$62.17	\$97.22	5.93%	3.71%
40	\$62.01	\$102.06	\$65.64	\$105.70	5.87%	3.56%
45	\$65.32	\$110.38	\$69.11	\$114.17	5.81%	3.44%
50	\$68.63	\$118.70	\$72.58	\$122.65	5.76%	3.33%

*CRA and Conservation charge reflect current approved cost recovery factors.

SUPPORTING SCHEDULES: E-1 p.5, H-1 p.11, G-2 p.8

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20250029-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PROPOSED 2026 RATES
 AND 2027 PROPOSED SYA (ILLUSTRATIVE) RATES FOR THE RESIDENTIAL RATE CLASS.

TYPE OF DATA SHOWN:

2027 SYA
 WITNESS: L. BUZARD / J. TAYLOR

2026 PROPOSED RATE SCHEDULE: RESIDENTIAL HEAT PUMP (RHP)
 2027 PROPOSED SYA (ILLUSTRATIVE): RESIDENTIAL HEAT PUMP (RHP)

RGHP	2026 PROPOSED RATES		2027 PROPOSED SYA (ILLUSTRATIVE)	
	2026 PROPOSED RATES		CUSTOMER CHARGE	
CUSTOMER CHARGE	\$56.00		\$59.77	
DISTRIB. CHARGE	\$0.12617 PER THERM		\$0.13468 PER THERM	
CIBS RIDER	\$0.01459 PER THERM		\$0.01459 PER THERM	
CRA	\$0.00850 PER THERM		\$0.00850 PER THERM	
Conservation Charge	\$0.17732 PER THERM		\$0.17732 PER THERM	

EST. GAS COST	\$1.00135 PER THERM
THERM USAGE INCREMENT	50 THERMS
AVERAGE USAGE PER CUSTOMER	353 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	\$56.00	\$56.00	\$59.77	\$59.77	6.73%	6.73%
50	\$72.33	\$122.40	\$76.52	\$126.59	5.80%	3.43%
100	\$88.66	\$188.79	\$93.28	\$193.41	5.21%	2.46%
150	\$104.99	\$255.19	\$110.03	\$260.24	4.81%	1.88%
200	\$121.32	\$321.59	\$126.79	\$327.06	4.51%	1.70%
250	\$137.64	\$387.98	\$143.54	\$393.88	4.28%	1.52%
300	\$153.97	\$454.38	\$160.30	\$460.70	4.11%	1.39%
350	\$170.30	\$520.78	\$177.05	\$527.52	3.96%	1.30%
400	\$186.63	\$587.17	\$193.81	\$594.35	3.84%	1.22%
450	\$202.96	\$653.57	\$210.56	\$661.17	3.74%	1.16%
500	\$219.29	\$719.96	\$227.31	\$727.99	3.66%	1.11%

*CRA and Conservation charge reflect current approved cost recovery factors.

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM, INC.
DOCKET NO.: 20250029-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PROPOSED 2026 RATES AND 2027 PROPOSED SYA (ILLUSTRATIVE) RATES FOR THE RESIDENTIAL RATE CLASS.

TYPE OF DATA SHOWN:
2027 SYA
WITNESS: L. BUZARD / J. TAYLOR

2026 PROPOSED RATE SCHEDULE: RESIDENTIAL STANDBY GENERATOR (RSG)
2027 PROPOSED SYA (ILLUSTRATIVE); RESIDENTIAL STANDBY GENERATOR (RSG)

2026 PROPOSED RATES		2027 PROPOSED SYA (ILLUSTRATIVE)	
CUSTOMER CHARGE	\$41.00	CUSTOMER CHARGE	\$43.76
DISTRIB. CHARGE	\$0.58931 PER THERM	DISTRIB. CHARGE	\$0.62948 PER THERM
CIBS RIDER	\$0.01361 PER THERM	CIBS RIDER	\$0.01361 PER THERM
CRA	\$0.00850 PER THERM	CRA	\$0.00850 PER THERM
Conservation Charge	\$0.17732 PER THERM	Conservation Charge	\$0.17732 PER THERM

THERM USAGE	EST. GAS COST		THERM USAGE INCREMENT		AVERAGE USAGE PER CUSTOMER	PERCENT INCREASE W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE WITH FUEL
	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL WITH FUEL	5 THERMS	10.0 THERMS/MONTH				
0	\$41.00	\$41.00	\$43.76	\$43.76	0	6.73%	\$43.76	6.73%
5	\$44.94	\$49.95	\$47.90	\$52.91	5	6.59%	\$52.91	5.93%
10	\$48.89	\$58.90	\$52.05	\$62.06	10	6.47%	\$62.06	5.37%
15	\$52.83	\$67.85	\$56.19	\$71.21	15	6.36%	\$71.21	4.86%
20	\$56.77	\$76.80	\$60.34	\$80.37	20	6.28%	\$80.37	4.64%
25	\$60.72	\$85.75	\$64.48	\$89.52	25	6.20%	\$89.52	4.39%
30	\$64.66	\$94.70	\$68.63	\$98.67	30	6.13%	\$98.67	4.19%
35	\$68.61	\$103.65	\$72.77	\$107.82	35	6.07%	\$107.82	4.02%
40	\$72.55	\$112.60	\$76.92	\$116.97	40	6.02%	\$116.97	3.88%
45	\$76.49	\$121.55	\$81.06	\$126.12	45	5.97%	\$126.12	3.76%
50	\$80.44	\$130.50	\$85.21	\$135.27	50	5.93%	\$135.27	3.65%

*CRA and Conservation charge reflect current approved cost recovery factors.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20250029-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PROPOSED 2026 RATES
 AND 2027 PROPOSED SYA (ILLUSTRATIVE) RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:

2027 SYA
 WITNESS: L. BUZARD / J. TAYLOR

2026 PROPOSED RATE SCHEDULE: COMMERCIAL STREET LIGHTING (CSLS)
 2027 PROPOSED SYA (ILLUSTRATIVE): COMMERCIAL STREET LIGHTING (CSLS)

CSLS	2026 PROPOSED RATES		2027 PROPOSED SYA (ILLUSTRATIVE)	
	CUSTOMER CHARGE \$		CUSTOMER CHARGE	
DISTRIB. CHARGE	\$0.42612	PER THERM	\$0.42612	PER THERM
CBS RIDER	\$0.00416	PER THERM	\$0.00416	PER THERM
CRA	\$0.00850	PER THERM	\$0.00850	PER THERM
Conservation Charge	\$0.03822	PER THERM	\$0.03822	PER THERM

THERM USAGE	EST. GAS COST		THERM USAGE INCREMENT	
	PRESENT MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	200 THERMS	1,200 THERMS/MONTH
0	\$0.00	\$0.00	\$1,001.35 PER THERM	
200	\$95.40	\$295.67		
400	\$190.80	\$591.34		
600	\$286.20	\$887.01		
800	\$381.60	\$1,182.68		
1,000	\$477.00	\$1,478.35		
1,200	\$572.40	\$1,774.02		
1,400	\$667.80	\$2,069.69		
1,600	\$763.20	\$2,365.36		
1,800	\$858.61	\$2,661.04		
2,000	\$954.01	\$2,956.71		

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL		PROPOSED MONTHLY BILL WITH FUEL		PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
	PRESENT MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PRESENT MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL		
0	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
200	\$95.40	\$295.67	\$95.40	\$295.67	0.00%	0.00%
400	\$190.80	\$591.34	\$190.80	\$591.34	0.00%	0.00%
600	\$286.20	\$887.01	\$286.20	\$887.01	0.00%	0.00%
800	\$381.60	\$1,182.68	\$381.60	\$1,182.68	0.00%	0.00%
1,000	\$477.00	\$1,478.35	\$477.00	\$1,478.35	0.00%	0.00%
1,200	\$572.40	\$1,774.02	\$572.40	\$1,774.02	0.00%	0.00%
1,400	\$667.80	\$2,069.69	\$667.80	\$2,069.69	0.00%	0.00%
1,600	\$763.20	\$2,365.36	\$763.20	\$2,365.36	0.00%	0.00%
1,800	\$858.61	\$2,661.04	\$858.61	\$2,661.04	0.00%	0.00%
2,000	\$954.01	\$2,956.71	\$954.01	\$2,956.71	0.00%	0.00%

*CRA and Conservation charge reflect current approved cost recovery factors.

SUPPORTING SCHEDULES: E-2.p.1.H-1 p.6

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20250029-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PROPOSED 2026 RATES
 AND 2027 PROPOSED SYA (ILLUSTRATIVE) RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:

2027 SYA
 WITNESS: L. BUZARD / J. TAYLOR

2026 PROPOSED RATES		2027 PROPOSED SYA (ILLUSTRATIVE)	
CUSTOMER CHARGE	\$70.00	CUSTOMER CHARGE	\$74.72
DISTRIB. CHARGE	\$0.38361 PER THERM	DISTRIB. CHARGE	\$0.40837 PER THERM
CIBS RIDER	\$0.00514 PER THERM	CIBS RIDER	\$0.00514 PER THERM
CRA	\$0.00850 PER THERM	CRA	\$0.00850 PER THERM
Conservation Charge	\$0.06851 PER THERM	Conservation Charge	\$0.05851 PER THERM

EST. GAS COST \$1,00135 PER THERM

20 THERMS
 43.5 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL		PROPOSED MONTHLY BILL		PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
	W/O FUEL	WITH FUEL	W/O FUEL	WITH FUEL		
0	\$70.00	\$70.00	\$74.72	\$74.72	6.74%	6.74%
20	\$79.12	\$89.14	\$84.35	\$104.38	6.62%	5.28%
40	\$88.23	\$128.28	\$93.98	\$134.03	6.52%	4.48%
60	\$97.35	\$157.43	\$103.61	\$163.69	6.44%	3.98%
80	\$106.46	\$186.57	\$113.24	\$193.35	6.37%	3.63%
100	\$115.58	\$215.71	\$122.87	\$223.01	6.31%	3.38%
120	\$124.69	\$244.85	\$132.50	\$252.66	6.26%	3.19%
140	\$133.81	\$274.00	\$142.13	\$282.32	6.22%	3.04%
160	\$142.92	\$303.14	\$151.76	\$311.98	6.19%	2.92%
180	\$152.04	\$332.28	\$161.39	\$341.64	6.15%	2.82%
200	\$161.15	\$361.42	\$171.02	\$371.29	6.13%	2.73%

*CRA and Conservation charge reflect current approved cost recovery factors.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20250029-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PROPOSED 2026 RATES
 AND 2027 PROPOSED SYA (ILLUSTRATIVE) RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:

2027 SYA
 WITNESS: L. BUZZARD / J. TAYLOR

2026 PROPOSED RATE SCHEDULE: COMMERCIAL HEAT PUMP (CGHP)
 2027 PROPOSED SYA (ILLUSTRATIVE): COMMERCIAL HEAT PUMP (CGHP)

	2026 PROPOSED RATES		2027 PROPOSED SYA (ILLUSTRATIVE)	
CGHP				
CUSTOMER CHARGE	\$64.00		CUSTOMER CHARGE	\$64.00
DISTRIB. CHARGE	\$0.26394 PER THERM		DISTRIB. CHARGE	\$0.26394 PER THERM
CIBS RIDER	\$0.00587 PER THERM		CIBS RIDER	\$0.00587 PER THERM
CRA	\$0.00850 PER THERM		CRA	\$0.00850 PER THERM
Conservation Charge	\$0.06851 PER THERM		Conservation Charge	\$0.05851 PER THERM

THERM USAGE	EST. GAS COST		THERM USAGE INCREMENT		AVERAGE USAGE PER CUSTOMER		PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL	PERCENT INCREASE W/ FUEL
	PRESENT MONTHLY BILL	PROPOSED MONTHLY BILL	150 THERMS	752 THERMS/MONTH	PRESENT MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL			
	W/O FUEL	WITH FUEL	W/O FUEL	WITH FUEL	W/O FUEL	WITH FUEL			
0	\$64.00	\$64.00	\$64.00	\$64.00	\$64.00	\$64.00	0.00%	0.00%	0.00%
150	\$114.52	\$264.72	\$114.52	\$264.72	\$114.52	\$264.72	0.00%	0.00%	0.00%
300	\$165.04	\$465.45	\$165.04	\$465.45	\$165.04	\$465.45	0.00%	0.00%	0.00%
450	\$215.57	\$666.17	\$215.57	\$666.17	\$215.57	\$666.17	0.00%	0.00%	0.00%
600	\$266.09	\$866.90	\$266.09	\$866.90	\$266.09	\$866.90	0.00%	0.00%	0.00%
750	\$316.61	\$1,067.62	\$316.61	\$1,067.62	\$316.61	\$1,067.62	0.00%	0.00%	0.00%
900	\$367.13	\$1,268.35	\$367.13	\$1,268.35	\$367.13	\$1,268.35	0.00%	0.00%	0.00%
1,050	\$417.66	\$1,469.07	\$417.66	\$1,469.07	\$417.66	\$1,469.07	0.00%	0.00%	0.00%
1,200	\$468.18	\$1,669.80	\$468.18	\$1,669.80	\$468.18	\$1,669.80	0.00%	0.00%	0.00%
1,350	\$518.70	\$1,870.52	\$518.70	\$1,870.52	\$518.70	\$1,870.52	0.00%	0.00%	0.00%
1,500	\$569.22	\$2,071.25	\$569.22	\$2,071.25	\$569.22	\$2,071.25	0.00%	0.00%	0.00%

*CRA and Conservation charge reflect current approved cost recovery factors.

SUPPORTING SCHEDULES: E-1 p.5, H-1 p.11, G-2 p. 8

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20250029-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PROPOSED 2026 RATES
 AND 2027 PROPOSED SYA (ILLUSTRATIVE) RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:

2027 SYA
 WITNESS: L. BUZZARD / J. TAYLOR

2026 PROPOSED RATE SCHEDULE: SMALL GENERAL SERVICE (SGS)
 2027 PROPOSED SYA (ILLUSTRATIVE): SMALL GENERAL SERVICE (SGS)

2026 PROPOSED RATES		2027 PROPOSED SYA (ILLUSTRATIVE)	
SGS			
CUSTOMER CHARGE	\$63.00	CUSTOMER CHARGE	\$66.72
DISTRIB. CHARGE	\$0.50314 PER THERM	DISTRIB. CHARGE	\$0.53284 PER THERM
CIBS RIDER	\$0.00890 PER THERM	CIBS RIDER	\$0.00890 PER THERM
CRA	\$0.00850 PER THERM	CRA	\$0.00850 PER THERM
Conservation Charge	\$0.11074 PER THERM	Conservation Charge	\$0.11074 PER THERM

THERM USAGE	EST. GAS COST		AVERAGE USAGE PER CUSTOMER		PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
	PRESENT MONTHLY BILL	PROPOSED MONTHLY BILL	15 THERMS	60 THERMS/MONTH		
0	\$63.00	\$63.00	\$66.72	\$66.72	5.90%	5.90%
15	\$72.47	\$87.49	\$76.63	\$91.65	5.75%	4.76%
30	\$81.94	\$111.98	\$86.55	\$116.59	5.63%	4.12%
45	\$91.41	\$136.47	\$96.46	\$141.52	5.53%	3.71%
60	\$100.88	\$160.96	\$106.38	\$166.46	5.45%	3.42%
75	\$110.35	\$185.45	\$116.29	\$191.39	5.39%	3.21%
90	\$119.82	\$209.94	\$126.21	\$216.33	5.34%	3.05%
105	\$129.28	\$234.43	\$136.12	\$241.26	5.29%	2.92%
120	\$138.75	\$258.92	\$146.04	\$266.20	5.25%	2.81%
135	\$148.22	\$283.41	\$155.95	\$291.13	5.21%	2.73%
150	\$157.69	\$307.89	\$165.87	\$316.07	5.18%	2.66%

*CRA and Conservation charge reflect current approved cost recovery factors.

SUPPORTING SCHEDULES: E-1 p.5, H-1 p.11, G-2 p. 8

RECAP SCHEDULES:

SCHEDULE E-5

COST OF SERVICE

PAGE 10 OF 18

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM, INC.
DOCKET NO.: 20250029-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PROPOSED 2026 RATES
AND 2027 PROPOSED SYA (ILLUSTRATIVE) RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:

2027 SYA
WITNESS: L. BUZARD / J. TAYLOR

2026 PROPOSED RATE SCHEDULE: GENERAL SERVICE (GS 1)
2027 PROPOSED SYA (ILLUSTRATIVE): GENERAL SERVICE (GS 1)

GS 1	2026 PROPOSED RATES		2027 PROPOSED SYA (ILLUSTRATIVE)	
	2026 PROPOSED RATES		2027 PROPOSED SYA (ILLUSTRATIVE)	
CUSTOMER CHARGE	\$81.00		CUSTOMER CHARGE	\$81.00
DISTRIB. CHARGE	\$0.45657 PER THERM		DISTRIB. CHARGE	\$0.45657 PER THERM
CIBS RIDER	\$0.00547 PER THERM		CIBS RIDER	\$0.00547 PER THERM
CRA	\$0.00850 PER THERM		CRA	\$0.00850 PER THERM
Conservation Charge	\$0.06851 PER THERM		Conservation Charge	\$0.05851 PER THERM

THERM USAGE INCREMENT	EST. GAS COST	
	\$1.00135 PER THERM	100 THERMS
AVERAGE USAGE PER CUSTOMER	400 THERMS/MONTH	

THERM USAGE	PRESENT MONTHLY BILL		PROPOSED MONTHLY BILL		PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
	W/O FUEL	WITH FUEL	W/O FUEL	WITH FUEL		
0	\$81.00	\$81.00	\$81.00	\$81.00	0.00%	0.00%
100	\$133.90	\$234.04	\$133.90	\$234.04	0.00%	0.00%
200	\$186.81	\$387.08	\$186.81	\$387.08	0.00%	0.00%
300	\$239.71	\$540.12	\$239.71	\$540.12	0.00%	0.00%
400	\$292.62	\$693.16	\$292.62	\$693.16	0.00%	0.00%
500	\$345.52	\$846.20	\$345.52	\$846.20	0.00%	0.00%
600	\$398.43	\$999.24	\$398.43	\$999.24	0.00%	0.00%
700	\$451.33	\$1,152.28	\$451.33	\$1,152.28	0.00%	0.00%
800	\$504.24	\$1,305.32	\$504.24	\$1,305.32	0.00%	0.00%
900	\$557.14	\$1,458.36	\$557.14	\$1,458.36	0.00%	0.00%
1,000	\$610.05	\$1,611.40	\$610.05	\$1,611.40	0.00%	0.00%

*CRA and Conservation charge reflect current approved cost recovery factors.

SUPPORTING SCHEDULES: E-1 p.5, H-1 p.11, G-2 p.8 RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20250029-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PROPOSED 2026 RATES
 AND 2027 PROPOSED SYA (ILLUSTRATIVE) RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:

2027 SYA
 WITNESS: L. BUZZARD / J. TAYLOR

2026 PROPOSED RATE SCHEDULE: GENERAL SERVICE GS 2
 2027 PROPOSED SYA (ILLUSTRATIVE): GENERAL SERVICE (GS 2)

GS 2

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$151.00	CUSTOMER CHARGE	\$155.33
DISTRIB. CHARGE	\$0.43590 PER THERM	DISTRIB. CHARGE	\$0.44840 PER THERM
CIBS RIDER	\$0.00509 PER THERM	CIBS RIDER	\$0.00509 PER THERM
CRA	\$0.00850 PER THERM	CRA	\$0.00850 PER THERM
Conservation Charge	\$0.04497 PER THERM	Conservation Charge	\$0.04497 PER THERM

EST. GAS COST \$1,001.35 PER THERM

300 THERMS
 1,440 THERMS/MONTH

AVERAGE USAGE PER CUSTOMER

THERM USAGE	PRESENT MONTHLY BILL		PROPOSED MONTHLY BILL		PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
	W/O FUEL	WITH FUEL	W/O FUEL	WITH FUEL		
0	\$151.00	\$151.00	\$155.33	\$155.33	2.87%	2.87%
300	\$283.30	\$583.70	\$291.38	\$591.78	2.85%	1.38%
600	\$415.60	\$1,016.41	\$427.43	\$1,028.24	2.85%	1.16%
900	\$547.89	\$1,449.11	\$563.47	\$1,464.69	2.84%	1.08%
1,200	\$680.19	\$1,881.81	\$689.52	\$1,901.14	2.84%	1.03%
1,500	\$812.49	\$2,314.52	\$835.57	\$2,337.60	2.84%	1.00%
1,800	\$944.79	\$2,747.22	\$971.62	\$2,774.05	2.84%	0.98%
2,100	\$1,077.09	\$3,179.92	\$1,107.67	\$3,210.50	2.84%	0.96%
2,400	\$1,209.39	\$3,612.63	\$1,243.71	\$3,646.95	2.84%	0.95%
2,700	\$1,341.68	\$4,045.33	\$1,379.76	\$4,083.41	2.84%	0.94%
3,000	\$1,473.98	\$4,478.03	\$1,515.81	\$4,519.86	2.84%	0.93%

*CRA and Conservation charge reflect current approved cost recovery factors.

SUPPORTING SCHEDULES: E-1 p.5, H-1 p.11, G2 p. 8

RECAP SCHEDULES:

COST OF SERVICE

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM, INC.
DOCKET NO.: 20250029-GU

TYPE OF DATA SHOWN:
2027 SYA
WITNESS: L. BUZARD / J. TAYLOR

2026 PROPOSED RATE SCHEDULE: GENERAL SERVICE (GS 3)
2027 PROPOSED SYA (ILLUSTRATIVE): GENERAL SERVICE (GS 3)

2026 PROPOSED RATES		2027 PROPOSED SYA (ILLUSTRATIVE)	
CUSTOMER CHARGE	\$615.00	CUSTOMER CHARGE	\$636.70
DISTRIB. CHARGE PER THERM	\$0.38678	DISTRIB. CHARGE PER THERM	\$0.40043
CIBS RIDER PER THERM	\$0.00481	CIBS RIDER PER THERM	\$0.00481
CRA PER THERM	\$0.00850	CRA PER THERM	\$0.00850
Conservation Charge PER THERM	\$0.03793	Conservation Charge PER THERM	\$0.03793

THERM USAGE	EST. GAS COST		THERM USAGE INCREMENT		AVERAGE USAGE PER CUSTOMER		PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
	PRESENT MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	1,150 THERMS	8,130 THERMS/MONTH	PRESENT MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL		
0	\$615.00	\$636.70			\$636.70	\$636.70	3.53%	3.53%
1,150	\$1,118.72	\$2,270.28	\$2,270.28	\$1,156.12	\$1,156.12	\$2,307.67	3.34%	1.65%
2,300	\$1,622.45	\$3,925.55	\$3,925.55	\$1,675.54	\$3,978.65	\$3,978.65	3.27%	1.35%
3,450	\$2,126.17	\$5,580.83	\$5,580.83	\$2,194.96	\$5,649.62	\$7,320.59	3.24%	1.23%
4,600	\$2,629.89	\$7,236.10	\$7,236.10	\$2,714.38	\$7,320.59	\$8,991.56	3.21%	1.17%
5,750	\$3,133.62	\$8,891.38	\$8,891.38	\$3,233.80	\$8,991.56	\$10,662.54	3.20%	1.13%
6,900	\$3,637.34	\$10,546.65	\$10,546.65	\$3,753.22	\$10,662.54	\$12,333.51	3.19%	1.10%
8,050	\$4,141.06	\$12,201.93	\$12,201.93	\$4,272.64	\$12,333.51	\$14,004.48	3.18%	1.08%
9,200	\$4,644.78	\$13,857.20	\$13,857.20	\$4,792.06	\$14,004.48	\$15,675.45	3.17%	1.06%
10,350	\$5,148.51	\$15,512.48	\$15,512.48	\$5,311.48	\$15,675.45	\$17,346.43	3.17%	1.05%
11,500	\$5,652.23	\$17,167.76	\$17,167.76	\$5,830.90	\$17,346.43		3.16%	1.04%

*CRA and Conservation charge reflect current approved cost recovery factors.

SUPPORTING SCHEDULES: E-1 p.5, H-1 p.11, G-2 p. 8

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20250029-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PROPOSED 2026 RATES
 AND 2027 PROPOSED SYA (ILLUSTRATIVE) RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:

2027 SYA
 WITNESS: L. BUZZARD / J. TAYLOR

GS 4

2026 PROPOSED RATES		2027 PROPOSED SYA (ILLUSTRATIVE)	
CUSTOMER CHARGE	\$1,272.00	CUSTOMER CHARGE	\$1,357.70
DISTRIB. CHARGE	\$0.35146 PER THERM	DISTRIB. CHARGE	\$0.37514 PER THERM
CIBS RIDER	\$0.00456 PER THERM	CIBS RIDER	\$0.00456 PER THERM
CRA	\$0.00850 PER THERM	CRA	\$0.00850 PER THERM
Conservation Charge	\$0.02739 PER THERM	Conservation Charge	\$0.02739 PER THERM

EST. GAS COST \$1,00135 PER THERM

THERM USAGE INCREMENT 6,000 THERMS
 AVERAGE USAGE PER CUSTOMER 29,540 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL		PROPOSED MONTHLY BILL		PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
	W/O FUEL	WITH FUEL	W/O FUEL	WITH FUEL		
0	\$1,272.00	\$1,272.00	\$1,357.70	\$1,357.70	6.74%	6.74%
6,000	\$3,623.43	\$9,631.53	\$3,851.21	\$9,859.31	6.29%	2.36%
12,000	\$5,974.86	\$17,991.06	\$6,344.72	\$18,360.92	6.19%	2.06%
18,000	\$8,326.29	\$26,350.59	\$8,838.23	\$26,862.53	6.15%	1.94%
24,000	\$10,677.72	\$34,710.12	\$11,331.74	\$35,364.14	6.13%	1.88%
30,000	\$13,029.15	\$43,069.65	\$13,825.25	\$43,865.75	6.11%	1.85%
36,000	\$15,380.58	\$51,429.18	\$16,318.76	\$52,367.36	6.10%	1.82%
42,000	\$17,732.01	\$59,788.71	\$18,812.27	\$60,868.97	6.09%	1.81%
48,000	\$20,083.44	\$68,148.24	\$21,305.78	\$69,370.58	6.09%	1.79%
54,000	\$22,434.87	\$76,507.77	\$23,799.29	\$77,872.19	6.08%	1.78%
60,000	\$24,786.30	\$84,867.30	\$26,292.80	\$86,373.80	6.08%	1.78%

*CRA and Conservation charge reflect current approved cost recovery factors.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20250029-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PROPOSED 2026 RATES
 AND 2027 PROPOSED SYA (ILLUSTRATIVE) RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:

2027 SYA
 WITNESS: L. BUZZARD / J. TAYLOR

GS 5

2026 PROPOSED RATES		2027 PROPOSED SYA (ILLUSTRATIVE)	
CUSTOMER CHARGE	\$2,805.00	CUSTOMER CHARGE	\$2,993.99
DISTRIB. CHARGE PER THERM	\$0.23898	DISTRIB. CHARGE PER THERM	\$0.25509
CIBS RIDER PER THERM	\$0.00194	CIBS RIDER PER THERM	\$0.00194
CRA PER THERM	\$0.00850	CRA PER THERM	\$0.00850
Conservation Charge PER THERM	\$0.01918	Conservation Charge PER THERM	\$0.01918

EST. GAS COST \$1,00135 PER THERM

10,000 THERMS
 82,010 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL		PROPOSED MONTHLY BILL		PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
	W/O FUEL	WITH FUEL	W/O FUEL	WITH FUEL		
0	\$2,805.00	\$2,805.00	\$2,993.99	\$2,993.99	6.74%	6.74%
10,000	\$5,491.00	\$15,504.50	\$5,841.06	\$15,854.56	6.38%	2.26%
20,000	\$8,177.00	\$28,204.00	\$8,688.12	\$28,715.12	6.25%	1.81%
30,000	\$10,863.01	\$40,903.51	\$11,535.19	\$41,575.69	6.19%	1.64%
40,000	\$13,549.01	\$53,603.01	\$14,382.25	\$54,436.25	6.15%	1.55%
50,000	\$16,235.01	\$66,302.51	\$17,229.32	\$67,296.82	6.12%	1.50%
60,000	\$18,921.01	\$79,002.01	\$20,076.38	\$80,157.38	6.11%	1.46%
70,000	\$21,607.01	\$91,701.51	\$22,923.45	\$93,017.95	6.09%	1.44%
80,000	\$24,293.01	\$104,401.01	\$25,770.51	\$105,878.51	6.08%	1.42%
90,000	\$26,979.02	\$117,100.52	\$28,617.58	\$118,739.08	6.07%	1.40%
100,000	\$29,665.02	\$129,800.02	\$31,464.64	\$131,699.64	6.07%	1.39%

*CRA and Conservation charge reflect current approved cost recovery factors.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20250029-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PROPOSED 2026 RATES
 AND 2027 PROPOSED SYA (ILLUSTRATIVE) RATES FOR THE INTERRUPTIBLE RATE CLASS.

TYPE OF DATA SHOWN:

2027 SYA
 WITNESS: L. BUZZARD / J. TAYLOR

2026 PROPOSED RATE SCHEDULE: SMALL INTERRUPTIBLE SERVICE (SIS)
 2027 PROPOSED SYA (ILLUSTRATIVE): SMALL INTERRUPTIBLE SERVICE (SIS)

SIS	2026 PROPOSED RATES		2027 PROPOSED SYA (ILLUSTRATIVE)	
	CUSTOMER CHARGE	\$3,259.00	CUSTOMER CHARGE	\$3,478.58
DISTRIB. CHARGE	\$0.13451 PER THERM		DISTRIB. CHARGE	\$0.14357 PER THERM
CIBS RIDER	\$0.00129 PER THERM		CIBS RIDER	\$0.00129 PER THERM
CRA	\$0.00850 PER THERM		CRA	\$0.00850 PER THERM
Conservation Charge	\$0.00000 PER THERM		Conservation Charge	\$0.00000 PER THERM

THERM USAGE	EST. GAS COST		THERM USAGE INCREMENT		AVERAGE USAGE PER CUSTOMER		PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
	PRESENT MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	25,000 THERMS	141,070 THERMS/MONTH	PRESENT MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL		
0	\$3,259.00	\$3,478.58			\$3,259.00	\$3,478.58		
25,000	\$6,866.40	\$7,312.49			\$31,900.15	\$32,346.24	6.74%	6.74%
50,000	\$10,473.80	\$11,146.40			\$60,541.30	\$61,213.90	6.50%	6.42%
75,000	\$14,081.20	\$14,980.30			\$89,182.45	\$90,081.55	6.42%	6.39%
100,000	\$17,688.60	\$18,814.21			\$117,823.60	\$118,949.21	6.36%	6.36%
125,000	\$21,296.00	\$22,648.12			\$146,464.75	\$147,816.87	6.35%	6.35%
150,000	\$24,903.40	\$26,482.03			\$175,105.90	\$176,684.53	6.34%	6.34%
175,000	\$28,510.80	\$30,315.94			\$203,747.05	\$205,552.19	6.33%	6.33%
200,000	\$32,118.20	\$34,149.84			\$232,388.20	\$234,419.84	6.33%	6.33%
225,000	\$35,725.60	\$37,983.75			\$261,029.35	\$263,287.50	6.32%	6.32%
250,000	\$39,333.00	\$41,817.66			\$289,670.50	\$292,155.16	6.32%	6.32%

*CRA and Conservation charge reflect current approved cost recovery factors.

SUPPORTING SCHEDULES: E-1 p.6, H-1 p.12, G-2 p. 8

RECAP SCHEDULES:

SCHEDULE E-5
FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM, INC.
DOCKET NO.: 20250029-GU

TYPE OF DATA SHOWN:
2027 SYA
WITNESS: L. BUZARD / J. TAYLOR

2026 PROPOSED RATE SCHEDULE: INTERRUPTIBLE SERVICE (IS)
2027 PROPOSED SYA (ILLUSTRATIVE); INTERRUPTIBLE SERVICE (IS)

IS	2026 PROPOSED RATES		2027 PROPOSED SYA (ILLUSTRATIVE)	
	CUSTOMER CHARGE	\$3,652.00	CUSTOMER CHARGE	\$3,874.36
	DISTRIB. CHARGE	\$0.06751 PER THERM	DISTRIB. CHARGE	\$0.07162 PER THERM
	CIBS RIDER	\$0.00031 PER THERM	CIBS RIDER	\$0.00031 PER THERM
	CRA	\$0.00850 PER THERM	CRA	\$0.00850 PER THERM
	Conservation Charge	\$0.00000 PER THERM	Conservation Charge	\$0.00000 PER THERM

THERM USAGE	EST. GAS COST		AVERAGE USAGE PER CUSTOMER		PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
	PRESENT MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	175,000 THERMS	1,095,210 THERMS/MONTH		
0	\$3,652.00	\$3,874.36	\$3,874.36	\$3,874.36	6.09%	6.09%
175,000	\$17,008.18	\$192,244.43	\$17,949.82	\$193,186.07	5.54%	0.49%
350,000	\$30,364.35	\$380,836.85	\$32,025.29	\$382,497.79	5.47%	0.44%
525,000	\$43,720.53	\$569,429.28	\$46,100.75	\$571,809.50	5.44%	0.42%
700,000	\$57,076.70	\$758,021.70	\$60,176.21	\$761,121.21	5.43%	0.41%
875,000	\$70,432.88	\$946,614.13	\$74,251.68	\$950,432.93	5.42%	0.40%
1,050,000	\$83,789.05	\$1,135,206.55	\$88,327.14	\$1,139,744.64	5.42%	0.40%
1,225,000	\$97,145.23	\$1,323,798.98	\$102,402.60	\$1,329,056.35	5.41%	0.40%
1,400,000	\$110,501.40	\$1,512,391.40	\$116,478.07	\$1,518,368.07	5.41%	0.40%
1,575,000	\$123,857.58	\$1,700,983.83	\$130,553.53	\$1,707,679.78	5.41%	0.39%
1,750,000	\$137,213.75	\$1,889,576.25	\$144,629.00	\$1,896,991.50	5.40%	0.39%

*CRA and Conservation charge reflect current approved cost recovery factors.

RECAP SCHEDULES:

SUPPORTING SCHEDULES: E-1 p.6, H-1 p.12, G2 p.8

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20250029-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PROPOSED 2026 RATES
 AND 2027 PROPOSED SYA (ILLUSTRATIVE) RATES FOR THE INTERRUPTIBLE RATE CLASS.

TYPE OF DATA SHOWN:

2027 SYA
 WITNESS: L. BUZARD / J. TAYLOR

2026 PROPOSED RATE SCHEDULE: INTERRUPTIBLE LARGE VOLUME SERVICE (ISLV)
 2027 PROPOSED SYA (ILLUSTRATIVE): INTERRUPTIBLE LARGE VOLUME SERVICE (ISLV)

ISLV	2026 PROPOSED RATES		2027 PROPOSED SYA (ILLUSTRATIVE)	
	CUSTOMER CHARGE	\$4,024.00	CUSTOMER CHARGE	\$4,269.01
DISTRIB. CHARGE	\$0.01751 PER THERM		DISTRIB. CHARGE	\$0.01858 PER THERM
CIBS RIDER	\$0.00000 PER THERM		CIBS RIDER	\$0.00000 PER THERM
CRA	\$0.00000 PER THERM		CRA	\$0.00000 PER THERM
Conservation Charge	\$0.00000 PER THERM		Conservation Charge	\$0.00000 PER THERM

THERM USAGE	EST. GAS COST		PERCENT INCREASE	
	PRESENT MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	W/O FUEL	WITH FUEL
0	\$4,024.00	\$4,269.01	6.09%	6.09%
750,000	\$17,156.50	\$18,204.01	6.11%	6.14%
1,500,000	\$30,289.00	\$32,139.01	6.11%	6.12%
2,250,000	\$43,421.50	\$46,074.01	6.11%	6.12%
3,000,000	\$56,554.00	\$60,009.01	6.11%	6.11%
3,750,000	\$69,686.50	\$73,944.01	6.11%	6.11%
4,500,000	\$82,819.00	\$87,879.01	6.11%	6.11%
5,250,000	\$95,951.50	\$101,814.01	6.11%	6.11%
6,000,000	\$109,084.00	\$115,749.01	6.11%	6.11%
6,750,000	\$122,216.50	\$129,684.01	6.11%	6.11%
7,500,000	\$135,349.00	\$143,619.01	6.11%	6.11%

THERM USAGE PER CUSTOMER	AVERAGE USAGE PER CUSTOMER	
	750,000 THERMS	5,000,000 THERMS/MONTH
PRESENT MONTHLY BILL W/O FUEL	\$4,024.00	\$4,269.01
PROPOSED MONTHLY BILL WITH FUEL	\$18,204.01	\$769,216.51
PRESENT MONTHLY BILL WITH FUEL	\$32,139.01	\$1,534,164.01
PROPOSED MONTHLY BILL W/O FUEL	\$46,074.01	\$2,299,111.51
PRESENT MONTHLY BILL W/O FUEL	\$60,009.01	\$3,064,059.01
PROPOSED MONTHLY BILL WITH FUEL	\$73,944.01	\$3,829,006.51
PRESENT MONTHLY BILL WITH FUEL	\$87,879.01	\$4,593,954.01
PROPOSED MONTHLY BILL W/O FUEL	\$101,814.01	\$5,358,901.51
PRESENT MONTHLY BILL WITH FUEL	\$115,749.01	\$6,123,849.01
PROPOSED MONTHLY BILL W/O FUEL	\$129,684.01	\$6,888,796.51
PRESENT MONTHLY BILL WITH FUEL	\$143,619.01	\$7,653,744.01

*CRA and Conservation charge reflect current approved cost recovery factors.

SUPPORTING SCHEDULES: E-1 p.6, H-1 p.12, G2 p. 8

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20250029-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PROPOSED 2026 RATES
 AND 2027 PROPOSED SYA (ILLUSTRATIVE) RATES FOR THE WHOLESALE RATE CLASS.

TYPE OF DATA SHOWN:

2027 SYA
 WITNESS: L. BUZARD / J. TAYLOR

2026 PROPOSED RATE SCHEDULE: WHOLESALE (WHS)
 2027 PROPOSED SYA (ILLUSTRATIVE): WHOLESALE (WHS)

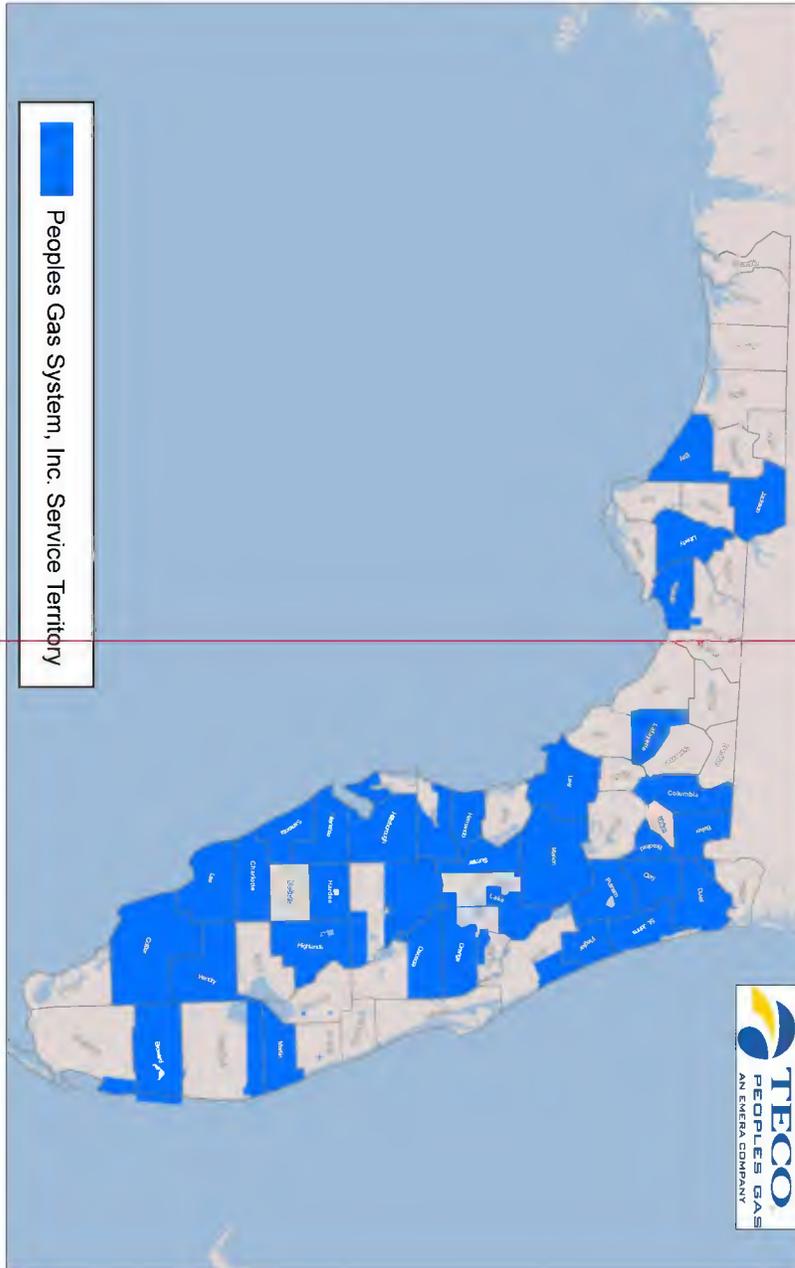
2026 PROPOSED RATES		2027 PROPOSED SYA (ILLUSTRATIVE)				
WHS						
CUSTOMER CHARGE	\$888.00	CUSTOMER CHARGE	\$947.83			
DISTRIB. CHARGE	\$0.28347 PER THERM	DISTRIB. CHARGE	\$0.31325 PER THERM			
CIBS RIDER	\$0.00291 PER THERM	CIBS RIDER	\$0.00291 PER THERM			
CRA	\$0.00850 PER THERM	CRA	\$0.00850 PER THERM			
Conservation Charge	\$0.00000 PER THERM	Conservation Charge	\$0.00000 PER THERM			
EST. GAS COST \$1,00135 PER THERM						
THERM USAGE INCREMENT 2,000 THERMS						
AVERAGE USAGE PER CUSTOMER 14,840 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	\$888.00	\$888.00	\$947.83	\$947.83	6.7%	6.7%
2,000	\$1,497.75	\$3,500.45	\$1,597.14	\$3,599.84	6.6%	2.8%
4,000	\$2,107.51	\$6,112.91	\$2,246.46	\$6,251.86	6.6%	2.3%
6,000	\$2,717.26	\$8,725.36	\$2,895.77	\$8,903.87	6.6%	2.0%
8,000	\$3,327.02	\$11,337.82	\$3,545.08	\$11,555.88	6.6%	1.9%
10,000	\$3,936.77	\$13,950.27	\$4,194.40	\$14,207.90	6.5%	1.8%
12,000	\$4,546.52	\$16,562.72	\$4,843.71	\$16,859.91	6.5%	1.8%
14,000	\$5,156.28	\$19,175.18	\$5,493.02	\$19,511.92	6.5%	1.8%
16,000	\$5,766.03	\$21,787.63	\$6,142.34	\$22,163.94	6.5%	1.7%
18,000	\$6,375.79	\$24,400.09	\$6,791.65	\$24,815.95	6.5%	1.7%
20,000	\$6,985.54	\$27,012.54	\$7,440.97	\$27,467.97	6.5%	1.7%

*CRA and Conservation charge reflect current approved cost recovery factors.

Peoples Gas System, Inc.
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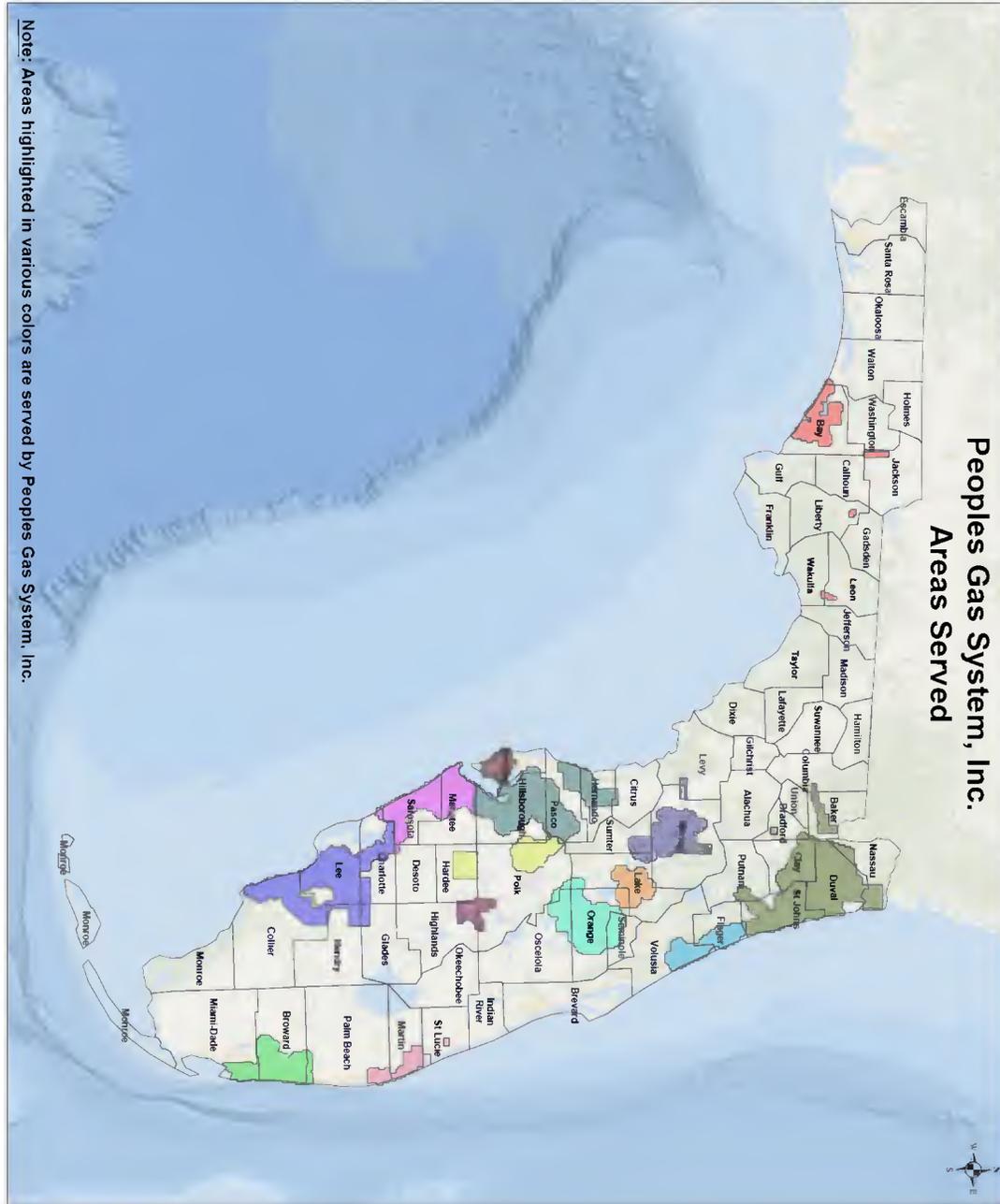
~~Fifth~~ ~~Fourth~~ Revised Sheet No. 3.000
Cancels ~~Fourth~~ ~~Third~~ Revised Sheet No. 3.000

Peoples Gas System, Inc.



Peoples Gas System, Inc.
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~~Fifth~~ ~~Fourth~~ Revised Sheet No. 3.000
 Cancels ~~Fourth~~ ~~Third~~ Revised Sheet No. 3.000



Service Territory

This map depicts the general service territory as it stands today. For more details, see the list of counties and communities served in Section 6.

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~~Sixth Fifth~~ Revised Sheet No. 5.101
Cancels ~~Fifth Fourth~~ Revised Sheet No. 5.101

RULES AND REGULATIONS

I

INITIATION OF SERVICE

A. REQUEST FOR GAS SERVICE

Gas Service may be requested by a prospective Customer by:

1. Verbal, telephonic or electronic request to a business office of the Company (in the case of residential Gas Service), or
2. By submission to Company of a completed Gas Service Agreement (in the case of Gas Service other than residential Gas Service).

B. ACCEPTANCE OF REQUEST FOR GAS SERVICE

A Gas Service Agreement shall be deemed to be accepted by the Company when Gas Service pursuant thereto is initiated.

C. OBLIGATION OF CUSTOMER AND COMPANY

The terms and conditions of the Customer's Gas Service Agreement, these Rules and Regulations, and the applicable rate schedules shall become binding upon the Customer and Company upon acceptance by the Company of the Customer's Gas Service Agreement.

D. MISCELLANEOUS SERVICE CHARGES

Whenever Gas Service is established or re-established at any location, the charges set forth below will be made:

	RESIDENTIAL	OTHER
ACCOUNT OPENING CHARGE (applies only where a change of Customer occurs and Gas Service is not shut off at the premises)	\$331.00	\$331.00
METER TURN ON / SERVICE INITIATION CHARGE (applies where service is inactive)	\$7894.00 for initial unit or meter \$3436.00 for each additional unit or meter	\$107121.00 for initial unit or meter \$4654.00 for each additional unit or meter

Peoples Gas System, Inc.
Original Volume No. 3

~~Ninth Eighth~~ Revised Sheet No. 5.101-1
Cancels ~~Eighth Seventh~~ Revised Sheet No. 5.101-1

RULES AND REGULATIONS (Continued)

	RESIDENTIAL	OTHER
METER RECONNECTION/ SERVICE RESTORATION CHARGE (applies where service has been turned off for cause and includes cost of turn-off)	\$104 100.00 for initial unit or meter \$33.00 for each additional unit or meter	\$114 5 .00 for initial unit or meter \$4 23.00 for each additional unit or meter
TRIP CHARGE/COLLECTION AT CUSTOMER PREMISES (applies when Company's employee, agent, or representative makes a trip to Customer's premises for the purpose of terminating Gas Service or providing final notice of termination for nonpayment of bills)	\$2 95.00	\$2 95.00
FAILED TRIP CHARGE AT CUSTOMER PREMISES (applies when the Customer fails to keep a scheduled appointment with the Company's employee, agent or representative)	\$2 531.00	\$2 531.00
TEMPORARY METER TURN-OFF CHARGE (applies when Company's employee, agent or representative, turns off Customers' meter temporarily at Customer's request)	\$33.00 per meter	\$33.00 per meter

Where Gas Service is established outside of normal business hours, by special appointment, or same day service the charges set forth above multiplied by 1.5. Same day service is offered on an as-available basis.

Peoples Gas System, Inc.
Original Volume No. 3

~~Sixth Fifth~~ Revised Sheet No. 5.101-2
Cancels ~~Fifth Fourth~~ Revised Sheet No. 5.101-2

RULES AND REGULATIONS (Continued)

E. WITHHOLDING OF GAS SERVICE

Company will refuse to establish Gas Service to any location where it finds that establishment of Gas Service will create an unsafe or hazardous condition on the Customer's premises or affecting the general public.

Company may discontinue Gas Service to an existing Customer or refuse to serve a prospective Customer where such Customer's use of Gas is or will be detrimental or hazardous to the Gas Service supplied to other Customers.

Company may discontinue service to an existing Customer or refuse to establish Gas Service for actions or threats made by a Customer, or anyone on the Customer's premises, which are reasonably perceived by a Company employee as violent or unsafe, after affording the Customer reasonable opportunity to cease from any further act of violence or unsafe condition.

Company will not establish Gas Service to any Customer where that Customer is in arrears for Gas Service at that location or another location in the Company's service area.

If a prospective Customer requests connection for Gas Service but denies the Company's employees and representatives access to the Customer's Installation for the purpose of inspecting the appliances prior to establishing Gas Service, the Company may refuse to provide Gas Service to the prospective Customer.

Fraudulent Use of Gas:

Company will discontinue Gas Service without notice:

- a. In the event of tampering with regulators, valves, Meters or other facilities furnished and owned by Company, or
- b. In the event of other fraudulent use of Gas Service.

Whenever Gas Service is discontinued for unauthorized or fraudulent use thereof, the Company, before restoring Gas Service, may require Customer to make, at Customer's expense, all changes in piping or equipment necessary to eliminate the fraudulent use and to pay an amount reasonably estimated as the deficiency (if any) in Company's revenue and all costs incurred by Company resulting from such unauthorized or fraudulent use.

In the event, Gas Service has been discontinued to particular premises and a prior, existing, new or prospective Customer wishes to restore such service, said Customer shall be responsible for any expenses required for the Company to restore service.

As used herein, "costs incurred by Company" shall include the Company's cost to cut and cap the Customer's service line at the Main, together with the cost incurred by the Company to restore service to the Customer, in the event the Company, in order to discontinue service to the Customer pursuant to this section, has been required (after final notice to the Customer requesting payment, and the Customer's denial of access by Company to its meter for the purpose of discontinuing service) to cut and cap the Customer's service line at the Main. If a Customer whose service line has been cut and capped as aforesaid thereafter requests restoration of Gas Service, Company may require such Customer to pay (in addition to any other charges payable pursuant to these Rules and Regulations) all costs incurred by Company to effect the previous discontinuance of Gas Service to such Customer, as well as all costs incurred by Company to restore Gas Service to such Customer.

II

CUSTOMER'S INSTALLATION

A. GENERAL

Customer's Installation shall be constructed, installed and maintained in accordance with standard practice as determined by local codes and ordinances applicable thereto, these Rules and Regulations and other applicable governmental requirements; provided, however, that Company shall have no responsibility whatsoever for determining whether any local code or ordinance or any other governmental requirement is applicable to Customer's Installation, or for enforcing or determining whether Customer's Installation is in compliance with any local code or ordinance or any other governmental requirement. A Customer installing a Gas fired electric generator shall also ensure that the installation and operation of such equipment complies with the Tariff and the requirements of the Customer's electric provider. Customer shall be responsible for the installation and maintenance of carbon monoxide or methane gas detectors within the Customer's premises.

The Customer's piping, appliances, equipment and apparatus shall be installed and maintained in accordance with standard practice, and in full compliance with all applicable laws, codes and governmental and Company regulations. The Customer expressly agrees to utilize no apparatus or device which is not properly constructed, controlled, and protected, or which may adversely affect service to others, and the Company reserves the right to discontinue or withhold service for such apparatus or device.

Customer shall give immediate notice to the Company when any leakage of Gas is detected, discovered, or suspected. Whenever a leakage of Gas is suspected, detected, or discovered, Customer agrees not to use any potential source of ignition, such as flame, electrical source, or other igniting medium in the proximity of escaping Gas, which could ignite such Gas.

B. INSPECTION OF CUSTOMER'S INSTALLATION

Where governmental inspection of a Customer's Installation is required, Company will not supply Gas Service to such installation until the necessary inspections have been made and Company has been authorized to provide Gas Service.

Company may also inspect Customer's Installation prior to rendering Gas Service, and from time to time thereafter, but assumes no responsibility whatsoever as a result of having made such inspection. -Company will not render (and may discontinue) Gas Service to any Customer Installation which Company finds to be hazardous. Customer has sole responsibility to insure that the hazardous condition has been corrected prior to initiation of Gas Service.

Peoples Gas System, Inc.
Original Volume No. 3

~~Third Second~~ Revised Sheet No. 5.301-3
Cancels ~~Second First~~ Revised Sheet No. 5.301-3

III

DEPOSITS (Continued)

2. a. tampered with the Gas Meter; or
- b. used service in a fraudulent or unauthorized manner.

G. REFUND OF DEPOSIT WHEN GAS SERVICE IS DISCONNECTED

Upon termination of Gas Service, a cash deposit and accrued interest may be credited against the final account and the balance, if any, shall be returned promptly (in no event later than fifteen (15) days after Gas Service is discontinued) to the Customer or agency.

H. RETURNED CHECKS

If the Customer's check for Gas Service is returned to the Company and not paid by the drawer's bank, the Company will follow the procedures set forth in Section 832.07, Florida Statutes. Termination of Gas Service shall not be made for failure to pay such returned check charge.

Peoples Gas System, Inc.
Original Volume No. 3

~~Fifth~~ ~~Fourth~~ Revised Sheet No. 5.401
Cancels ~~Fourth~~ ~~Third~~ Revised Sheet No. 5.401

IV

BILLING

A. BILLING PERIODS

Bills for Gas Service will be rendered each month. Bills shall be considered received by Customer when mailed to the most recent billing address supplied by Customer to Company or by other delivery method used by the Company to reach the Customer.

It is the Customer's (both sales service and transportation service Customers) obligation to make payments to the Company (or to an Authorized Payment Agent of the Company) of all bills rendered. Payment by a Customer to a third party (including a Third Party Gas Supplier) which has not been designated by Company as an Authorized Payment Agent will not satisfy the Customer's obligation to make payment of Company's bill for Gas Service.

B. INITIAL OR FINAL BILLS

When the period of Gas Service for which an initial or final bill is rendered is less than fifty (50) percent of the normal billing period, the Customer charge or minimum bill shall be one-half (1/2) of the charge per applicable rate schedule. When the period of Gas Service is fifty (50) percent or more of the normal Billing Period, there shall be no reduction in the Customer charge or minimum bill. The distribution charge for Gas consumed shall be at the applicable billing rate.

C. NON-RECEIPT OF BILLS

Failure of Customer to receive a bill shall not relieve Customer of its obligation to pay the bill.

D. METER READINGS NOT COMBINED

If a Customer takes Gas Service under more than one rate schedule at a single delivery point, the bill shall be calculated separately for the Gas Service provided under each such rate schedule.

If a Customer takes Gas Service under one or more rate schedules at two or more Points of Delivery, a bill shall be calculated separately for Gas Service provided under each rate schedule at each Point of Delivery.

If Company must, for reasons of its convenience, establish more than one Point of Delivery at a single premise, the readings of the Meters for like classes of service will be combined.

E. DELINQUENT BILLS

A bill shall be considered delinquent if payment thereof has not been received by Company (or an Authorized Payment Agent of the Company) upon the expiration of twenty (20) days from the date of Company's mailing or other delivery of such bill. Charges for services due and rendered which are unpaid as of the past due date may be subject to a Late Payment Charge of 1.5 percent, except the accounts of federal, state, and local governmental entities, agencies, and instrumentalities. A Late Payment Charge may be applied to the accounts of federal, state, and local governmental entities, agencies, and instrumentalities at a rate no greater than allowed, and in a matter permitted by applicable law.

Peoples Gas System, Inc.
Original Volume No. 3

~~Third Second~~ Revised Sheet No. 5.401-2
Cancels ~~Second First~~ Revised Sheet No. 5.401-2

BILLING (Continued)

Essential Service Customer of the scheduled disconnect date. The Company may thereafter discontinue Gas Service to the Medically Essential Service Customer on the scheduled disconnect date if payment is not made on or before such date.

During the period that Gas Service is continued under the provisions of this section, the Customer shall continue to be responsible for the cost of the residential Gas Service.

H. ADJUSTMENT OF BILLS FOR METER ERROR

Whenever a Meter is found to have an average error as defined in Commission Rule 25-7.062, FAC, of more than two percent (2%) fast, Company will refund to Customer the amount billed in error for one-half the period since the last Meter test. This one-half period will not exceed twelve (12) months unless it can be shown that the error was due to some cause, the date of which can be fixed, in which case the overcharge will be computed back to, but not beyond, such date, based upon available records. If the Meter has not been tested in accordance with Commission Rule 25-7.064, FAC, the period for which it has been in service beyond the regular test period will be added to the twelve (12) months in computing the refund. The refund will not include any part of any minimum or Customer charge.

Except as provided by this subsection, Company may back_bill Customer in the event that if a Meter is found to be slow, non-registering or partially registering. Company may not ~~backbill~~back bill for any period greater than twelve (12) months from the date it removes the Meter of a Customer, which Meter is later found by Company to be slow, non-registering or partially registering. If it can be ascertained that the Meter was slow, non-registering or partially registering for less than twelve (12) months prior to removal, then Company may backbill~~back bill~~ only for the lesser period of time. In any event, Customer may extend the payments of the back_bill over the same amount of time for which Company issued the back_bill.

1. Whenever a Meter tested is found to have an average error of more than two-percent (2%) slow, Company may bill Customer an amount equal to the unbilled error in accordance with this subsection. If Company has required a Meter test deposit as permitted under Commission Rule 25-7.065(2), FAC, Customer may be billed only for the portion of the unbilled error which is in excess of the deposit retained by Company.
2. In the event of a non-registering or a partially registering Meter, unless the provisions of subsection (3) of this rule apply, Customer may be billed on an estimate based on previous bills for similar usage.
3. It shall be understood that when a Meter is found to be in error in excess of the prescribed limits of two percent (2%) fast or slow, the figure to be used for calculating the amount of refund or charge shall be that percentage of error as determined by the test.
4. In the event of unauthorized use, Customer may be billed on a reasonable estimate of the Gas consumed.

Peoples Gas System, Inc.
Original Volume No. 3

~~Fourth Third~~ Revised Sheet No. 5.401-3
Cancels ~~Third Second~~ Revised Sheet No. 5.401-3

BILLING (Continued)

I. BUDGET BILLING PLAN (optional)

Residential Customers (RS) and ~~non-Residential Small Commercial~~ Customers (~~SGS~~) ~~served under Rate Schedules SGS, CS-GHP, GS-1, GS-2, and GS-3~~ may elect to make budgeted monthly payments of amounts due the Company to help stabilize their monthly payments. To qualify for the Budget Billing Plan, a customer must be in good financial standing. In determining whether a Customer is in good financial standing, the Company will have consider such factors as whether the Customer has ~~an~~ overdue balance, whether the Customer has a ~~er~~-pending service disconnection for non-payment, whether the Customer has a history of late payment or returned payments for insufficient funds, or other similar factors. ~~when beginning the plan.~~ The Company shall have 30 days following a Customer's request to participate in the Budget Billing Plan to deny or implement such participation in the program. The Company retains the option to remove customers from the program if customers do not remain in good financial standing.

If a Customer requests to participate in the program ~~make budgeted payments~~, the initial budgeted payment amount will be is based on an average of the previous twelve (12) months consumption bills due the Company, including all applicable fees and taxes. If the Customer has not received Gas Service from the Company at the requesting location for the preceding twelve (12) months, the Company may deny enrollment ~~will use the best information available to calculate the initial monthly payment amount.~~ After the Customer's budgeted monthly payment amount has been initially established, the Company may recalculate the payment from time to time, and the Company may begin charging the recalculated amount on the Customer's next successive bill. ~~If the recalculated budgeted payment amount varies by fifteen (15) percent or more from the budgeted payment amount then in effect, the Company may begin charging the recalculated amount on Customer's next successive bill. The Company will perform periodic reviews.~~

Any current and total deferred balance will be shown on the ~~Customer's bill.~~ When a The Customer's budgeted payment amount is will be recalculated, on each anniversary of the Customer's initial participation in the plan. On such recalculation, any deferred credit ~~deferred~~ balance will be credited refunded to the Customer's account only during an annual true-up period; and one twelfth (1/12) of any deferred debit ~~deferred~~ balance will be embedded into the Customer's added to the following year's recalculated budgeted monthly payment amount.

An electing Customer's participation in the Budget Billing Plan will be continuous unless the customer requests that participation in the plan be terminated, Gas Service is terminated, or the Company elects to terminate the customer from participating in the program. Customer has had more than one arrears per year initiating field collection procedures. At that time of termination, the Customer's participation in the plan will be terminated and the Customer shall settle theirhis account with the Company in full; ~~If a Customer requests to terminate participation in the plan, customers who but remains a Customer of the Company, the Customer shall pay any deferred debit balance with their his next regular monthly bill, and any deferred credit balance shall be used to reduce the amount due for the next regular monthly bill.~~ An electing customer may request that participation be terminated at any time. Any Customer who is disqualified terminated from the program by the Company because of collection action or any Customer who voluntarily terminates participation in the program may not rejoin the program for at least twelve (12) months.

Peoples Gas System, Inc.
Original Volume No. 3

~~Second First~~ Revised Sheet No. 5.401-4
Cancels ~~First Revised Original Sheet~~ Sheet No. 5.401-4

BILLING (Continued)

J. SUMMARY BILLING PLAN (optional)

A Customer with ten (10) or more Company accounts and no bill in arrears may request a single statement for the billing and payment of those accounts under this Summary Billing Plan. With Summary Billing, the Customer designates which accounts are to be included in the plan. Those accounts may be separated into groups each of which will be billed once a month on cycle billing days as designated by the Company.

The Company will read each meter and calculate a billing amount for each account separately. The billing amount for each of the designated accounts will be totaled on a Summary Billing statement, with each of the individual account bills attached as backup, and a single totaled bill will be included for remittance. Summary bills are due when rendered. If the summary bill is not paid in full within ten (10) days ~~after from the~~ mailing or other delivery method used by the Company to reach the Customerdate, the Customer may be removed from the Summary Billing Plan.

Peoples Gas System, Inc.
Original Volume No. 3

~~Fifth~~ ~~Fourth~~ Revised Sheet No. 5.501
Cancels ~~Fourth~~ ~~Third~~ Revised Sheet No. 5.501

V

MEASUREMENT

A. METERS

Company will own, operate and maintain the Meters and regulating equipment needed to accurately measure Gas Service provided to Customer.

Customer will provide a convenient, accessible, and safe location, satisfactory to Company, for installation of necessary Meters, regulators, and ancillary equipment.

Customer will safeguard Company's facilities on Customer's property and will not permit unauthorized persons to tamper with such facilities or otherwise operate or alter them in any manner.

If changes in conditions on Customer's premises adversely affect the convenience, accessibility, or safety of the Meter location, the Customer shall be responsible for the cost of relocating the Meter, its appurtenances, and related piping.

All Gas delivered to Customers shall be measured by commercially acceptable measuring devices owned and maintained by the Company, except where it is impractical to Meter loads, such as street lighting, and temporary or special installations, in which case the consumption may be calculated, or billed on a rate or as provided in the Company's filed Tariff.

B. TYPE OF METERING PROVIDED

1. Except as provided in paragraph (2) below, each separate occupancy unit (as defined in Commission Rule 25-7.071, FAC) for which construction commenced after January 1, 1987, shall be individually metered.
2. Individual Meters shall not be required, and master metering is permitted, for separate occupancy units where dimensions or physical configurations of the units are subject to alteration; where Gas is used in central heating, water heating, ventilating and air conditioning systems, or Gas back up service to storage heating and cooling systems; in specialized-use housing accommodations such as hospitals and other health care facilities specified in Commission Rule 25-7.071, FAC, college dormitories, convents, sorority or fraternity houses, motels, hotels and similar facilities; in specially designated areas for overnight occupancy at trailer, mobile home and recreational vehicle parks where permanent residency is not established; in marinas where living aboard is prohibited by permanent means; or where individual Gas Service would otherwise be required above the second story, in accordance with Commission Rule 25-7.071, FAC.
3. When individual metering is not required and master metering is used, submeters may be purchased and installed at Customer's request and expense, for use in allocating solely the cost of Gas billed by Company for Gas Service at the master Meter.

C. METER ACCURACY AT INSTALLATION

All Meters, when installed, shall be not more than 1 percent fast or 1 percent slow and will have been tested not more than twelve (12) months prior to being installed.

Peoples Gas System, Inc.
Original Volume No. 3

Fourth Third Revised Sheet No. 5.501-1
Cancels Third Second Revised Sheet No. 5.501-1

MEASUREMENT (Continued)

D. METER TESTS

Company will periodically test Meters to ensure they properly and accurately measure the Gas Service provided to Customer.

E. METER TEST BY REQUEST

1. Upon written request of a Customer, the Company shall, without charge, make a test of the accuracy of the Meter in use at the Customer's premises; provided, first, that the Meter has not been tested by Company or by the Commission within twelve (12) months previous to such request and, second, that Customer agrees to accept the results of such test as the basis for the adjustment of disputed charges.
2. Should the Customer request a Meter test more frequently than once a year, the Company may require a deposit to defray the cost of testing in accordance with Commission Rule 25-7.065(2), FAC, and such deposit not to exceed the following for each test: (a) Meters with a capacity rating of 250 cfh or less - \$34.00 dollars; (b) Meters with a capacity rating of over 250 cfh through 2500 cfh - \$85.00 dollars; (c) Meters with a capacity rating over 2500 cfh - \$129.00 dollars. If the Meter is found to be more than two percent fast, the deposit shall be refunded, but if below this accuracy limit, the deposit may be retained by Company as a service charge for conducting the test.
3. If Customer so desires, he or his authorized representative may witness the test. A written report, giving the results of the test, shall be furnished to Customer upon request.
4. At the request of the Customer, the Company shall make arrangements for a meter test to be conducted by an independent meter testing facility of the Customer's choosing. Where appropriate, the meter may be field tested. The Customer shall be responsible for all the costs to the Company associated with a meter test by an independent meter testing facility. The Company shall provide a detailed estimate of such costs and may require payment of such costs prior to the actual meter test. If the meter is found to be running fast in excess of the limits established by these rules, such costs shall be refunded, but if within the allowable limits, the Company may retain the costs.

F. METER TEST - REFEREE

1. Upon written application to the Commission by a Customer, a test of the Customer's Meter will be made or supervised as soon as practicable by a representative of the Commission.
2. A Meter shall not be disturbed after Company has received notice that application has been made for such referee test unless a representative of the Commission is present or unless authority to do so is first given in writing by the Commission or by Customer.
3. A written report of the results of the test will be made by the Commission to Customer.

VII

LIMITS OF COMPANY'S RESPONSIBILITIES

The Company shall not be liable for any property damage, fatality, or personal injury sustained on the Customer's premises resulting from the Customer's Installation or ~~the gas pipe,~~ fittings, appliances and apparatus of any ~~other type of others~~ on Customer's premises, including, but not limited to, defects or failure of Customer to maintain Customer's premises which allow Gas leakage. The Company will not be responsible for the use, care or handling of Gas once the Gas passes the Point of Delivery. The Company shall not be liable to the Customer for naturally occurring or other impurities, regardless of the source, such as water, sand, black powder, sulfur, butane, or other chemicals or compounds in the Gas delivered to Customer. The Company shall not be liable for any loss or damage caused by variation in Gas pressure, defects in pipes, connections and appliances, escape or leakage of Gas, sticking of valves or regulators, or for any other loss or damage not caused by the Company's negligence arising out of or incident to the furnishing of Gas to any Customer.

Whenever Company deems an emergency or system operating condition warrants interruption, curtailment or other limitation of the Gas Service being rendered, such interruption, curtailment or other limitation shall not constitute a breach of contract and shall not render Company liable for damages suffered as a result of such interruption, curtailment or other limitation of Gas Service, or excuse Customer from continuing to fulfill its obligations to Company.

VIII

CONTINUITY OF SERVICE

The Company will use reasonable diligence at all times to provide regular, uninterrupted Gas Service, and shall not be liable to the Customer for any fatality, injury to person, or loss of or damage to property arising from causes beyond its control or from the ordinary negligence of the Company, its employees, servants or agents, including, but not limited to, damages for Gas leakage, complete or partial failure or interruption of service, for initiation of or re-connection of service, for shutdown for repairs or adjustments, for fluctuations in Gas flow, for delay in providing or restoring Gas Service, for termination of Gas Service, or for failure, as the result of an emergency or a Force Majeure event, to warn of interruption of Gas Service.

IX

LIMITATION ON CONSEQUENTIAL DAMAGES

To the fullest extent permitted by law, neither the Company, nor their respective officers, directors, agents, employees, members, parents, subsidiaries or affiliates, successors or assigns, or their respective officers, directors, agents, employees, members, parents, subsidiaries or affiliates, successors or assigns, shall be liable to the Customer or any other party or their respective officers, directors, agents, employees, members, parents, subsidiaries or affiliates, successors or assigns, for (i) claims, suits, actions or causes of action for incidental, indirect, special, punitive, unforeseen, multiple or consequential damages connected with or resulting from Company's performance or non-performance (such as loss of use of any property or equipment, loss of profits or income, loss of production, rental expenses for replacement property or equipment, costs to repair or demolish property, governmental fines, penalties or charges, diminution in value of real property, or expenses to restore operations, or loss of goods or products), or (ii) any actions undertaken in connection with or related to service under this Tariff, including without limitation, actions which are based upon causes of action for breach of contract, tort (including negligence and

PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20250029-GU
EXHIBIT NO. LB-1
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Peoples Gas System, Inc.
Original Volume No. 3

~~Eighth~~ ~~Seventh~~ Revised Sheet No. 5.701
Cancels ~~Seventh~~ ~~Sixth~~ Revised Sheet No. 5.701

misrepresentation), breach of warranty, strict liability, statute, operation of law, under any indemnity provision or any other theory of recovery.

Peoples Gas System, Inc.
Original Volume No. 3

~~Sixth Fifth~~ Revised Sheet No. 5.801
Cancels ~~Fifth Fourth~~ Revised Sheet No. 5.801

X

INDEMNITY TO COMPANY

- A. General. The Customer shall indemnify, hold harmless, and defend the Company from and against any and all liability, proceedings, suits, cost or expense for loss or damage or injury to person or property or for fatality, in any manner directly or indirectly connected with or arising out of the transmission, distribution or use of Gas by the Customer at or on the Customer's side of the Point of Delivery, including the contributory or concurrent negligence of the Company or in any manner directly or indirectly connected with or arising out of the Customer's acts or omissions.
- B. Governmental. Notwithstanding anything to the contrary in the Company's Tariff, including these Rules and Regulations, the Rate Schedules, and Standard Forms, any obligation of indemnification therein required of a Customer that is a governmental entity of the State of Florida or political subdivision thereof ("governmental entity"), shall be read to include the condition "to the extent permitted by applicable law."

XI

APPEALS TO THE COMMISSION

Whenever the application of these rules and regulations appear to be unjust or impractical either the Company or the Customer may request permission from the Commission for an exception.

Peoples Gas System, Inc.
Original Volume No. 3

~~Fifth~~ ~~Fourth~~ Revised Sheet No. 6.101
Cancels ~~Fourth~~ ~~Third~~ Revised Sheet No. 6.101

COUNTIES AND COMMUNITIES SERVED

COUNTIES

COMMUNITIES

Baker County

Glen St. Mary
Macclenny
Sanderson
Unincorporated Baker County

Bay

Callaway
Lynn Haven
Panama City¹
Panama City Beach
Parker
Springfield
Tyndall Air Force Base
Unincorporated Bay County

Bradford

Starke
Unincorporated Bradford County

Broward

Coconut Creek
Cooper City
Coral Springs
Dania
Dania Beach
Davie
Deerfield Beach
Fort Lauderdale
Hallandale Beach
Hollywood
Lauderdale-By-The-Sea
Lauderdale Lakes
Lauderhill
Lighthouse Point
Margate
Miramar
North Lauderdale
Oakland Park
Parkland
Pembroke Park
Pembroke Pines
Plantation
Pompano Beach
~~Sea Ranch Lakes~~
Southwest Ranches
Tamarac
Weston
Wilton Manors
Unincorporated Broward County

¹Designates location of Local Operations Center

Peoples Gas System, Inc. may extend service to other areas pursuant to the terms and conditions set forth in this Tariff.
For further information regarding service areas, contact customer service at:
(877) TECO-PGS / (877) 932-6747

Peoples Gas System, Inc.
Original Volume No. 3

~~Fifth~~ ~~Fourth~~ Revised Sheet No. 6.101-1
Cancels ~~Fourth~~ ~~Third~~ Revised Sheet No. 6.101-1

COUNTIES AND COMMUNITIES SERVED (Continued)

COUNTIES

COMMUNITIES

Charlotte

Babcock Ranch
Englewood
North Port
Port Charlotte
Punta Gorda
Unincorporated Charlotte County

Clay

Fleming Island
Green Cove Springs
Maxville
Middleburg
Orange Park
Unincorporated Clay County

Collier

Marco Island
Naples
Unincorporated Collier County

Columbia

Lake City
Unincorporated Columbia County

Desoto

Unincorporated Desoto County

Duval

Atlantic Beach
Baldwin
Jacksonville¹
Jacksonville Beach
Neptune Beach
Unincorporated Duval County

Flagler

Bunnell
Flagler Beach
Palm Coast
Unincorporated Flagler County

Hardee

Zolfo Springs
Unincorporated Hardee County

Hendry

Labelle
Unincorporated Hendry County

Hernando

Brooksville
Spring Hill
Weeki Wachee
Unincorporated Hernando County

¹Designates location of Local Operations Center

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For further information regarding service areas, contact customer service at:
(877) TECO-PGS / (877) 832-6747

Peoples Gas System, Inc.
Original Volume No. 3

~~Sixth Fifth~~ Revised Sheet No. 6.101-4
Cancels ~~Fifth Fourth~~ Revised Sheet No. 6.101-4

COUNTIES AND COMMUNITIES SERVED (Continued)

COUNTIES

COMMUNITIES

Miami-Dade

Aventura
Bal Harbour
Bay Harbor Islands
Biscayne Park
El Portal
Golden Beach
Indian Creek Village
Miami¹
Miami Beach
Miami Gardens
Miami Shores
North Bay Village
North Miami
North Miami Beach
Sunny Isles Beach
Surfside
Unincorporated Miami-Dade County

Nassau

Bryceville
Fernandina Beach
Unincorporated Nassau County

Okeechobee

Unincorporated Okeechobee County

Orange

Apopka
Belle Isle
Edgewood
Golden Oak
Lake Buena Vista
Maitland
Orlando¹
Pine Castle
Tangerine
Winter Garden
Winter Park
Zellwood
Unincorporated Orange County

¹Designates location of Local Operations Center

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Peoples Gas System, Inc.
Original Volume No. 3

First Revised Original Sheet No. 6.101-7
Cancels Original Sheet No. 6.101-7

COUNTIES AND COMMUNITIES SERVED (Continued)

COUNTIES

COMMUNITIES

Union

Unincorporated Union County

Volusia

Daytona Beach
Daytona Beach Shores
Holly Hill¹
Ormond Beach
Port Orange
South Daytona
Unincorporated Volusia County

Wakulla

Crawfordville
Unincorporated Wakulla County

¹ Designated location of Local Operations Center

Peoples Gas System, Inc. may extend service to other areas pursuant to the terms and conditions set forth in this
Tariff. For further information regarding service areas, contact customer service at:
(877) TECO-PGS / (877) 832-6747

Peoples Gas System, Inc.
Original Volume No. 3

~~Fourteenth~~ ~~Thirteenth~~ Revised Sheet No. 7.201
Cancels ~~Thirteenth~~ ~~Twelfth~~ Revised Sheet No. 7.201

**RESIDENTIAL SERVICE
Rate Schedule RS**

Availability:

Throughout the service areas of the Company.

Applicability:

Gas Service for residential purposes in individually metered residences and separately metered apartments. Also, for Gas used in commonly owned facilities of condominium associations, cooperative apartments, and homeowners associations, (excluding any premise at which the only Gas-consuming appliance or equipment is a standby electric generator), subject to the following criteria:

1. 100% of the Gas is used exclusively for the co-owner’s benefit.
2. None of the Gas is used in any endeavor which sells or rents a commodity or provides service for a fee.
3. Each Point of Delivery will be separately metered and billed.
4. A responsible legal entity is established as the Customer to whom the Company can render its bills for said services.
5. RS-GHP refers to any Residential Customer utilizing a gas heat pump (“GHP”) for heating and cooling.

Customers receiving service under this schedule will be classified for billing purposes according to annual usage as follows:

<u>Billing Class</u>	<u>Annual Consumption</u>
RS-1	0 – 99 Therms
RS-2	100 – 2491,999 Therms
RS-3	250 – 1,999 Therms
RS-GHP	All Therms

Monthly Rate:

<u>Billing Class</u>	<u>Customer Charge</u>
RS-1	\$49.10 26.50 per month
RS-2	\$35.50 24.41 per month
RS-3	\$31.54 per month
RS-GHP	\$31.54 56.00 per month

Distribution Charge: \$0.~~3546~~~~546319~~ per Therm for RS-1, ~~and~~ RS-2, ~~and~~ RS-3
\$0.12~~617~~~~395~~ per Therm for RS-GHP

Minimum Bill: The Customer charge.

Peoples Gas System, Inc.
Original Volume No. 3

~~Tenth Ninth~~ Revised Sheet No. 7.201-1
Cancels ~~Ninth Eighth~~ Revised Sheet No. 7.201-1

RESIDENTIAL SERVICE (Continued)

Note 1 – Company’s Budget Billing Plan ~~plan~~ is available to eligible Customers receiving Gas Service pursuant to this rate schedule (See Sheet No. 5.401-3).

The bill for the Therms billed under this schedule shall be increased in accordance with the provisions of the Company’s Purchased Gas Adjustment Clause set forth on Sheet No. 7.101-1.

Special Conditions:

1. The rates set forth under this schedule shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2.
2. Service under this schedule shall be subject to the Rules and Regulations set forth in this Tariff.
3. Service under this schedule for the RS-1 Billing Class is subject to an annual volume review by the Company ~~and one additional review each year at the Customer’s request~~. If reclassification to another billing class is appropriate such classification will be prospective.
 - a) Each year, the Company will review active residential Gas Service consumption for Billing Class RS-1 to determine whether the prior 12 months of consumption ~~was within the consumption band for that class’s consumption band~~ the Billing Class.
 - b) If consumption is 10 percent ~~or more over or below~~ the consumption parameters for the RS-1 assigned Billing Class (“10 percent band”), the Company will re-assign the Customer to the RS-2 Billing Class ~~applicable level of consumption~~.
 - c) If the Customer’s consumption ~~exceeds is over or below~~ the consumption parameters for the RS-1 Customer’s Billing Class but is not more or less than the 10 percent band for the RS-1 assigned Billing Class for the most recent 12 months of consumption, the Customer will remain on the assigned RS-1 Billing Class. If the same result occurs ~~in the same direction (over or below)~~ for two consecutive annual volume review cycles, the Company will re-assign the Customer to the RS-2 appropriate Billing Class ~~for the level of consumption~~.
 - d) Once a Customer is classified or reclassified to the RS-2 Billing Class, no further annual reclassification will occur, and the Customer shall remain in the RS-2 Billing Class regardless of annual consumption.
 - e) All new customers, or customers without 12 months of usage, will automatically be placed in the RS-2 Billing Class.
4. The rates set forth under this schedule shall be subject to the operation of the Company’s Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.
- 4.5. The rates set forth under this schedule shall be subject to the operation of the Company’s Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.
- 5.6. The rates set forth under this schedule shall be subject to the operation of the Cast Iron Bare Steel Replacement Rider Surcharge set forth on Sheet Nos. 7.806 through 7.806-3.

Peoples Gas System, Inc.
Original Volume No. 3

~~Tenth Ninth~~ Revised Sheet No. 7.201-1
Cancels ~~Ninth Eighth~~ Revised Sheet No. 7.201-1

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- ~~6. A RS-GHP Customer with an annual consumption in excess of 1,999 Therms shall be eligible for transportation service under Rider NCTS.~~
- ~~7. When the Customer receives service under the Company's Natural Choice Transportation Service Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101-3.~~

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Original Sheet No. 7.201-2

7. A RS-GHP Customer with an annual consumption in excess of 1,999 Therms shall be eligible for transportation service under Rider NCTS.
8. When the Customer receives service under the Company's Natural Choice Transportation Service Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101-3.

Peoples Gas System, Inc.
Original Volume No. 3

~~Twelfth Eleventh~~ Revised Sheet No. 7.301
Cancels ~~Eleventh Tenth~~ Revised Sheet No. 7.301

**SMALL GENERAL SERVICE
Rate Schedule SGS**

Availability:

Throughout the service areas of the Company.

Applicability:

Gas delivered to any non-residential Customer (except a Customer whose only Gas-consuming appliance or equipment is a standby electric generator) using 0 through 1,999 Therms per year or less. A Customer eligible for service pursuant to this rate schedule is eligible for transportation service under Rider NCTS.

Monthly Rate:

Customer Charge: \$~~43.07~~ 63.00 per month

Distribution Charge: \$~~0.49286~~ 50314 per Therm

The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set forth on Sheet No. 7.101-1, unless Customer receives transportation service under the Company's Rider NCTS.

Minimum Bill: The Customer charge.

Special Conditions:

1. When the Customer receives transportation service under the Company's Natural Choice Transportation Service Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101-3.
2. The rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2.
3. A contract for an initial term of one year may be required as a condition precedent to service under this schedule, unless an extension of facilities is involved, in which case the term of the contract shall be the term required under the agreement for the facilities extension.
4. The rates set forth in this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth of Sheet No. 7.101-5.

Peoples Gas System, Inc.
Original Volume No. 3

~~Twelfth Eleventh~~ Revised Sheet No. 7.302
Cancels ~~Eleventh Tenth~~ Revised Sheet No. 7.302

**GENERAL SERVICE - 1
Rate Schedule GS-1**

Availability:

Throughout the service areas of the Company.

Applicability:

Gas delivered to any Customer (except a Customer whose only Gas-consuming appliance or equipment is a standby electric generator) using 2,000 through 9,999 Therms per year. A Customer eligible for service pursuant to this rate schedule is eligible for transportation service under Rider NCTS.

Monthly Rate:

Customer Charge: ~~\$66.0581.00~~ per month

Distribution Charge: ~~\$0.46423~~ ~~45657~~ per Therm

The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set forth on Sheet No. 7.101-1, unless Customer receives transportation service under the Company's Rider NCTS.

Minimum Bill: The Customer charge.

Special Conditions:

1. When the Customer receives service under the Company's Natural Choice Transportation Service Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101-3.
2. The rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2.
3. A contract for an initial term of one year may be required as a condition precedent to service under this schedule, unless an extension of facilities is involved, in which case the term of the contract shall be the term required under the agreement for the facilities extension.
4. The rates set forth in this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.

Peoples Gas System, Inc.
Original Volume No. 3

~~Twelfth Eleventh~~ Revised Sheet No. 7.303
Cancels ~~Eleventh Tenth~~ Revised Sheet No. 7.303

GENERAL SERVICE - 2
Rate Schedule GS-2

Availability:

Throughout the service areas of the Company.

Applicability:

Gas delivered to any Customer (except a Customer whose only Gas-consuming appliance or equipment is a standby electric generator) using 10,000 through 49,999 Therms per year. A Customer eligible for service pursuant to this rate schedule is eligible for transportation service under Rider NCTS.

Monthly Rate:

Customer Charge: ~~\$123.47~~151.00 per month

Distribution Charge: ~~\$0.39723~~43590 per Therm

The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set forth on Sheet No. 7.101-1, unless Customer receives transportation service under the Company's Rider NCTS.

Minimum Bill: The Customer charge.

Special Conditions:

1. When the Customer receives service under the Company's Natural Choice Transportation Service Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101-3.
2. The rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2.
3. A contract for an initial term of one year may be required as a condition precedent to service under this schedule, unless an extension of facilities is involved, in which case the term of the contract shall be the term required under the agreement for the facilities extension.
4. The rates set forth in this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.

Peoples Gas System, Inc.
Original Volume No. 3

~~Tenth Ninth~~ Revised Sheet No. 7.303-2
Cancels ~~Ninth Eighth~~ Revised Sheet No. 7.303-2

**GENERAL SERVICE - 3
Rate Schedule GS-3**

Availability:

Throughout the service areas of the Company.

Applicability:

Gas delivered to any Customer (except a Customer whose only Gas-consuming appliance or equipment is a standby electric generator) using 50,000 through 249,000999 Therms per year or RNG delivered into Company's system by any Customer delivering 50,000 through 249,999 Therms per year. A Customer eligible for service pursuant to this rate schedule is eligible for transportation service under Rider NCTS and may be eligible for transportation service under Rider ITS.

Monthly Rate:

Customer Charge: ~~\$502.526~~15.00 per month

Distribution Charge: ~~\$0.33980-38678~~ per Therm

The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set forth on Sheet No. 7.101-1, unless Customer receives transportation service under the Company's Rider NCTS or Rider ITS. Company's Purchased Gas Adjustment Clause shall not apply to bills for Therms of RNG delivered into Company's system.

Minimum Bill: The Customer charge.

Special Conditions:

1. When the Customer receives service under the Company's Natural Choice Transportation Service Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101-3.
2. Except in the case of Therms of RNG delivered into the Company's system, the rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2.
3. A contract for an initial term of one year may be required as a condition precedent to service under this schedule, unless an extension of facilities is involved, in which case the term of the contract shall be the term required under the agreement for the facilities extension.
4. The rates set forth in this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.

Peoples Gas System, Inc.
Original Volume No. 3

~~Tenth Ninth~~ Revised Sheet No. 7.303-4
Cancels ~~Ninth Eighth~~ Revised Sheet No. 7.303-4

**GENERAL SERVICE - 4
Rate Schedule GS-4**

Availability:

Throughout the service areas of the Company.

Applicability:

Gas delivered to any Customer (except a Customer whose only Gas-consuming appliance or equipment is a standby electric generator) using 250,000 through 499,999 Therms per year or RNG delivered into Company's system by any Customer delivering 250,000 through 499,999 Therms per year. A Customer eligible for service pursuant to this rate schedule is eligible for transportation service under Rider NCTS or Rider ITS.

Monthly Rate:

Customer Charge:	\$962.39 <u>1,272.00</u> per month
Distribution Charge:	\$0.26323 <u>35146</u> per Therm

The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set forth on Sheet No. 7.101-1, unless Customer receives transportation service under the Company's Rider NCTS or Rider ITS. Company's Purchased Gas Adjustment Clause shall not apply to bills for Therms of RNG delivered into Company's system.

Minimum Bill: The Customer charge.

Special Conditions:

1. When the Customer receives service under the Company's Natural Choice Transportation Service Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101-3.
2. Except in the case of Therms of RNG delivered into the Company's system, the rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2.
3. A contract for an initial term of one year may be required as a condition precedent to service under this schedule, unless an extension of facilities is involved, in which case the term of the contract shall be the term required under the agreement for the facilities extension.
4. The rates set forth in this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.

Peoples Gas System, Inc.
Original Volume No. 3

~~Fourteenth Thirteenth~~ Revised Sheet No. 7.304
Cancels ~~Thirteenth Twelfth~~ Revised Sheet No. 7.304

**GENERAL SERVICE - 5
Rate Schedule GS-5**

Availability:

Throughout the service areas of the Company.

Applicability:

Gas delivered to any Customer (except a Customer whose only Gas-consuming appliance or equipment is a standby electric generator) using a minimum of 500,000 Therms per year or more at one billing location or RNG delivered into Company's system by any Customer delivering a minimum of 500,000 Therms per year or more at one billing location.

A Customer eligible for service under this rate schedule is eligible for transportation service under either Rider NCTS or Rider ITS.

Monthly Rate:

Customer Charge: ~~\$2,101,002,805.00~~ per month

Distribution Charge: ~~\$0.17898-23898~~ per Therm

The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set forth on Sheet No. 7.101-1, unless Customer receives transportation service under either the Company's Rider NCTS or Rider ITS. Company's Purchased Gas Adjustment Clause shall not apply to bills for Therms of RNG delivered into Company's system.

Minimum Bill: The Customer charge.

Special Conditions:

1. When the Customer receives service under the Company's Natural Choice Transportation Service Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101-3.
2. Except in the case of Therms of RNG delivered into the Company's system, the rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2.
3. A contract for an initial term of one year may be required as a condition precedent to service under this schedule, unless an extension of facilities is involved, in which case the term of the contract shall be the term required under the agreement for the facilities extension.
4. The rates set forth in this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.

Peoples Gas System, Inc.
Original Volume No. 3

~~Eleventh Tenth~~ Revised Sheet No. 7.306
Cancels ~~Tenth Ninth~~ Revised Sheet No. 7.306

COMMERCIAL STREET LIGHTING SERVICE Rate Schedule CSLS

Availability:

Throughout the service areas of the Company.

Applicability:

Gas delivered for use in commercial street lighting devices for public or private use in common areas around subdivisions, complexes, streets, highways or roadway lighting. To qualify for this rate, Customer must have at least ten (10) Gas street lights or a total of forty (40) individual mantles installed and separately metered from other gas-using equipment. A Customer eligible for service under this rate schedule is eligible for transportation service under the Company's Rider NCTS.

Monthly Rate:

Distribution Charge: ~~\$0.40680~~ 42612 per Therm

The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set forth on Sheet No. 7.101-1, unless Customer receives transportation service under Rider NCTS.

Special Conditions:

1. When the Customer receives service under the Company's Natural Choice Transportation Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101-3.
2. The rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2.
3. A contract for an initial term of one year may be required as a condition precedent to service under this schedule, unless an extension of facilities is involved, in which case the term of the contract shall be the term required under the agreement for the facilities extension.
4. The rates set forth above shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.
5. Service under this schedule shall be subject to the Rules and Regulations set forth in this Tariff.
6. Service under this schedule will require one street light to be metered per account. The metered volume multiplied by the number of lights will equal total Therm usage per month.

Peoples Gas System, Inc.
Original Volume No. 3

~~Seventh Sixth~~ Revised Sheet No. 7.402-1
Cancels ~~Sixth Fifth~~ Revised Sheet No. 7.402-1

**RESIDENTIAL STANDBY GENERATOR SERVICE
Rate Schedule RS-SG**

Availability:

Throughout the service areas of the Company.

Applicability:

Gas delivered to any Customer otherwise eligible to receive Gas Service under Rate Schedule RS whose only Gas-consuming appliance or equipment is a standby electric generator.

Monthly Rate:

Customer Charge: ~~\$31,5441.00~~
Distribution Charge: \$0.~~28237-58931~~ per Therm
Minimum Monthly Bill: The Customer charge

The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set forth on Sheet No. 7.101-1.

Special Conditions:

1. The rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2 and will apply to each Therm delivered to Customer during a Billing Period.
2. The rates set forth in this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5 and will apply to each Therm delivered to Customer during a Billing Period.
3. The rates set forth in this Tariff shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5 and will apply to each Therm delivered to Customer during a Billing Period.
4. Subject to Special Condition 5 below, a Customer receiving Gas Service under this schedule shall remain obligated to remain on this schedule for 12 months. This 12-month requirement shall be renewed at the end of each 12-month period unless customer terminates Gas Service at the end of any 12-month period.
5. If Customer installs an additional Gas appliance at the premise at which service is provided hereunder, then Customer will be transferred to the otherwise applicable rate schedule.

Peoples Gas System, Inc.
Original Volume No. 3

~~Eighth~~ ~~Seventh~~ Revised Sheet No. 7.403
Cancels ~~Seventh~~ ~~Sixth~~ Revised Sheet No. 7.403

**COMMERCIAL STANDBY GENERATOR SERVICE
Rate Schedule CS-SG**

Availability:

Throughout the service areas of the Company.

Applicability:

Gas delivered to any Customer eligible to receive Gas Service under Rate Schedule SGS, GS-1, GS-2, GS-3, GS-4 or GS-5 whose only Gas-consuming appliance or equipment is a standby electric generator.

Monthly Rate:

Customer Charge: ~~\$52,6470.00~~
Distribution Charge: ~~\$0.28237-38361~~ per Therm
Minimum Monthly Bill: The Customer charge

1. The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set for the on Sheet No. 7.101-1, unless Customer receives transportation service under the Company's Rider NCTS.

Special Conditions:

1. When the Customer receives transportation service under the Company's Natural Choice Transportation Service Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101-3
2. The rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth on Sheet No. 7.101-2 and will apply to each Therm delivered to Customer during a Billing Period.
3. The rates set forth in this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.4 and will apply to each Therm delivered to Customer during a Billing Period.
4. The rates set forth in this Tariff shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5 and will apply to each Therm delivered to Customer during a Billing Period.

Peoples Gas System, Inc.
Original Volume No. 3

~~Sixth Fifth~~ Revised Sheet No. 7.405
Cancels ~~Fifth Fourth~~ Revised Sheet No. 7.405

**COMMERCIAL GAS HEAT PUMP SERVICE
RATE SCHEDULE CS-GHP**

Availability:

Throughout the service areas of the Company.

Applicability:

Gas delivered to any Commercial Customer utilizing a Gas Heat Pump for heating and cooling.

Monthly Rate:

Customer Charge: ~~\$52,6464.00~~ per month
Distribution Charge: ~~\$0.26323-26394~~ per Therm
Minimum Bill: The Customer charge

Special Conditions:

1. The gas provided for GHP would be separately metered and would appear separately on Customer bills.
2. The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set forth on Sheet No. 7.101-1, unless the customer receives transportation service under the Company's Rider NCTS.
3. The rates set forth above shall be subject to the operation of the Energy Conservation Cost Recovery Adjustment Clause set forth in Sheet No. 7.101-2.
4. When the Customer receives service under the Company's Natural Choice Transportation Service Rider (Rider NCTS), the rates set forth above shall be subject to the operation of the Company's Swing Service Charge set forth on Sheet No. 7.101-3.
5. The rates set forth under this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.
6. A contract for an initial term of one year may be required as a condition precedent to service under this schedule, unless an extension of facilities is involved, in which case the term of the contract shall be the term required under the agreement for the facilities extension.
7. The rates set forth in this schedule shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.

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~~Thirteenth~~ ~~Twelfth~~ Revised Sheet No. 7.501
Cancels ~~Twelfth~~ ~~Eleventh~~ Revised Sheet No. 7.501

**WHOLESALE SERVICE - FIRM
Rate Schedule WHS**

Availability:

For other Gas distribution or electric utility companies throughout service areas of the Company.

Applicability:

Service under this schedule will only be rendered when the Company has sufficient Gas and interstate pipeline capacity to meet all its other needs during the term of the sale under this schedule. Firm Gas Service for other Gas utility's residential or commercial resale or for use by an electric utility for its own consumption. A Customer eligible for service pursuant to this rate schedule is eligible for transportation service under Rider ITS.

Monthly Rate:

Customer Charge:	\$665.24888.00 per month
Distribution Charge:	\$0.21978-29347 per Therm
Minimum Bill:	The Customer charge

The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set forth on Sheet No. 7.101-1, unless Customer receives transportation service under the Company's Rider ITS.

Special Conditions:

1. An executed contract for a period of at least one year is required as a condition precedent to service hereunder.
2. The rates set forth above shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.
3. If any facilities other than metering and regulating equipment are required to render service under this schedule, the Customer shall pay for these facilities prior to the commencement of service.
4. Service under this schedule shall be subject to the Rules and Regulations set forth in this Tariff.
5. The rates set forth above shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.
6. The rates set forth under this schedule shall be subject to the operation of the Cast Iron Bare Steel Replacement Rider Surcharge set forth on Sheet Nos. 7.806 through 7.806-3.

Peoples Gas System, Inc.
Original Volume No. 3

~~Thirteenth~~ ~~Twelfth~~ Revised Sheet No. 7.601
Cancels ~~Twelfth~~ ~~Eleventh~~ Revised Sheet No. 7.601

**SMALL INTERRUPTIBLE SERVICE
Rate Schedule SIS**

Availability:

Throughout the service areas of the Company.

Applicability:

Interruptible Service for non-residential commercial or industrial service under this schedule is subject to interruption or curtailment at the sole discretion of the Company at any time and is available to Customers using 1,000,000 through 3,999,999 Therms per year. A Customer eligible for service pursuant to this rate schedule is eligible for transportation service under Rider ITS.

Service will be provided by the Company based on available pipeline capacity and the Customer delivering suitable Gas into the Company's distribution system.

Monthly Rate:

Customer Charge: ~~\$2,440,803,259.00~~ -per month

Distribution Charge: ~~\$0.10074-13451~~ per Therm

The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set forth on Sheet No. 7.101-1, unless Customer receives transportation service under the Company's Rider ITS.

Minimum Bill: The Customer charge.

Special Conditions:

1. A service agreement accepted by the Company is a condition precedent for service under this schedule. The term of the agreement shall be set forth therein but shall not be less than one year.
2. If the Customer's requirements for Gas change, the Customer shall notify the Company so that the daily and annual quantities in the service agreement may be changed. If the Customer's usage indicates that the amounts set forth in the then existing agreement are not applicable, the Company may require that the daily and annual estimates be changed to reflect the existing conditions.
3. The rates set forth above shall be subject to the operation of the Company's Competitive Rate Adjustment Clause set forth on Sheet No. 7.101-5.

Peoples Gas System, Inc.
Original Volume No. 3

~~Twelfth Eleventh~~ Revised Sheet No. 7.603
Cancels ~~Eleventh Tenth~~ Revised Sheet No. 7.603

**INTERRUPTIBLE SERVICE
Rate Schedule IS**

Availability:

Throughout the service areas of the Company.

Applicability:

Interruptible Gas for non-residential commercial or industrial use. Service under this schedule is subject to interruption or curtailment at the sole discretion of the Company at any time and is available to Customers using 4,000,000 through 49,999,999 Therms per year (see Special Condition 7). A Customer eligible for service pursuant to this rate schedule is also eligible for transportation service under Rider ITS.

Service will be provided by the Company based on available pipeline capacity and the Customer delivering suitable Gas into the Company's distribution system.

Monthly Rate:

Customer Charge: ~~\$2,823,663,652.00~~ per month

Distribution Charge: ~~\$0.0524906751~~ per Therm

The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set forth on Sheet No. 7.101-1, unless Customer receives transportation service under the Company's Rider ITS.

Minimum Bill: The Customer charge.

Special Conditions:

1. A service agreement accepted by the Company is a condition precedent for service under this schedule. The term of the agreement shall be set forth therein but shall not be less than one year.
2. If the Customer's requirements for Gas change, the Customer shall notify the Company so that the daily and annual quantities in the service agreement may be changed. If the Customer's usage indicates that the amounts set forth in the then existing agreement are not applicable, the Company may require that the daily and annual estimates be changed to reflect the existing conditions.

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Original Volume No. 3

~~Eleventh Tenth~~ Revised Sheet No. 7.605
Cancels ~~Tenth Ninth~~ Revised Sheet No. 7.605

**INTERRUPTIBLE SERVICE - LARGE VOLUME
Rate Schedule ISLV**

Availability:

Throughout the service areas of the Company.

Applicability:

Interruptible Gas for non-residential commercial or industrial use. Service under this schedule is subject to interruption or curtailment at the sole discretion of the Company at any time and is available to Customers using 50,000,000 Therms per year or more. A Customer eligible for service pursuant to this rate schedule is eligible for transportation service under Rider ITS.

Service will be provided by the Company based on available pipeline capacity and the Customer delivering suitable Gas into the Company's distribution system.

Monthly Rate:

Customer Charge: ~~\$3,110.824,024.00~~ per month

Distribution Charge: ~~\$0.01354-01751~~ per Therm

The bill for the Therms billed at the above rates shall be increased in accordance with the provisions of the Company's Purchased Gas Adjustment Clause set forth on Sheet No. 7.101-1, unless Customer receives transportation service under Company's Rider ITS.

Minimum Bill: The Customer charge.

Special Conditions:

1. A service agreement accepted by the Company is a condition precedent for service under this schedule. The term of the agreement shall be set forth therein but not less than one year.
2. If the Customer's requirement for Gas change, the Customer shall notify the Company so that the daily and annual quantities in the service agreement may be changed. If the Customer's usage indicates that the amounts set forth in the then existing agreement are not applicable, the Company may require that the daily and annual estimates be changed to reflect the existing conditions.

Peoples Gas System, Inc.
Original Volume No. 3

~~Sixth Fifth~~ Revised Sheet No. 7.607
Cancels ~~Fifth Fourth~~ Revised Sheet No. 7.607

**CONTRACT INTERRUPTIBLE SERVICE
Rate Schedule CIS**

Availability:

Throughout the Service Areas of the Company.

Applicability:

Interruptible Gas for non-residential commercial or industrial use. Service under this schedule is subject to interruption or curtailment at the sole discretion of the Company at any time and is available to Customers using 100,000 Therms per year or more. A Customer eligible for service pursuant to this rate schedule is also eligible for transportation service under Rider ITS.

Service will be provided by the Company based on available pipeline capacity and the Customer delivering suitable Gas into the Company's distribution system.

Monthly Rate:

Customer Charge: Equal to the otherwise applicable Customer Charge based on annual consumption.

Distribution Charge:

An amount not less than \$.01 per Therm nor greater than 90 percent of the currently applicable firm rate; provided however, that at any time during which the cumulative surpluses determined for all prior determination periods under the Competitive Rate Adjustment Clause (Non-West Florida Region) (see Sheet No. 7.101-5) equal or exceed the cumulative shortfalls determined for all prior determination periods under such clause, the distribution charge shall not exceed the distribution charge established for service under Rate Schedule IS in Company's last base rate proceeding. Unless changed by Company pursuant to this Rate Schedule, the distribution charge shall be equal to the applicable interruptible rate.

The "currently applicable firm rate" as used herein means the distribution charge prescribed in the otherwise applicable rate schedule, adjusted pursuant to the Competitive Rate Adjustment Clause (Non-West Florida Region) set forth on Sheet No. 7.101-5.

The distribution charge to Customer shall be determined by Company based upon Company's evaluation of competitive conditions. Such conditions may include, but are not necessarily limited to: the cost of Gas which is available to serve Customer; the delivered price and availability of Customer's designated alternate fuel; bypass opportunities; economic development; and the nature of Customer's operations (such as load factor, fuel efficiency, alternate fuel capacity, etc.). Company may from time to time increase or reduce the distribution charge as it deems necessary or appropriate to meet competition

Peoples Gas System, Inc.
Original Volume No. 3

~~Sixth Fifth~~ Revised Sheet No. 7.607-2
Cancels ~~Fifth Fourth~~ Revised Sheet No. 7.607-2

CONTRACT INTERRUPTIBLE SERVICE (Continued)

5. Service under this schedule shall be subject to the Rules and Regulations set forth in this Tariff.
6. In instances where the Customer is able to demonstrate the ability and intent to bypass the Company's distribution system and purchase Gas or another source of energy from an alternate supplier, or for economic development purposes, the distribution charge shall, in the discretion of the Company, be the rate per Therm necessary to retain the Customer on the Company's distribution system, provided that such rate is demonstrated to be in the long-term best interests of both the Company and its ratepayers.
7. The rates set forth in this schedule shall be subject to the operation of the Company's Tax and Fee Adjustment Clause set forth on Sheet No. 7.101-5.

Peoples Gas System, Inc.
Original Volume No. 3

~~Sixth Fifth~~ Revised Sheet No. 7.702
Cancels ~~Fifth Fourth~~ Revised Sheet No. 7.702

**OFF-SYSTEM SERVICE
Rate Schedule OSS**

Availability:

Throughout the service areas of Company, and of any interstate or intrastate natural gas pipeline serving the Company (collectively, the "Pipelines").

Applicability:

Interruptible Gas delivered by Company through the facilities of a Pipeline, using Company's transportation capacity rights on such Pipeline, to any person not connected to Company's distribution system.

This Tariff is applicable to both bundled and unbundled gas service, i.e. interstate or intrastate Pipeline capacity only that is released by Company pursuant to Transporter's FERC gas tariff as well as interstate or intrastate Pipeline capacity that is bundled with natural gas supply and subsequently delivered by the Company to the Customer.

Monthly Rate:

Customer Charge: None
Transaction Charge: \$100.00 per transaction
Distribution Charge:

For all Scheduled Quantities (as such term is defined in Special Condition 5 below), an amount not less than \$.000 per Therm ~~nor greater than 90 percent of the currently applicable firm rate~~, which Distribution Charge shall be established by agreement between Company and Customer prior to each transaction pursuant to this rate schedule.

The "currently applicable firm rate", as used herein, means the distribution charge prescribed in the firm rate schedule which would apply if the daily sales represented by a transaction under this rate schedule were annualized.

The Distribution Charge for service pursuant to this rate schedule shall be determined by Company based upon Company's evaluation of competitive conditions. Such conditions may include, but are not necessarily limited to: the cost of gas which is available to serve Customer; the delivered price and availability of Customer's designated alternate fuel; and the nature of Customer's operations (such as load factor, fuel efficiency, alternate fuel capacity, etc.). Company may from time to time increase or reduce the Distribution Charge as it deems necessary or appropriate to meet competition or remain competitive, but shall have no obligation to do so; provided, however, that the Distribution Charge shall at all times remain within the limits set forth above.

The bill for Therms billed at the above rates shall be increased by the cost per Therm of any Gas delivered to Customer pursuant to this rate schedule, including all variable costs incurred by Company for (or in connection with) Pipeline transportation.

Peoples Gas System, Inc.
Original Volume No. 3

~~Ninth~~ ~~Eighth~~ Revised Sheet No. 7.803-3
Cancels ~~Eighth~~ ~~Seventh~~ Revised Sheet No. 7.803-3

NATURAL CHOICE TRANSPORTATION SERVICE (Continued)

9. Except as modified by the provisions set forth above, service under this Rider shall be subject to the Rules and Regulations set forth in this Tariff.
10. If a Customer receiving service pursuant to this Rider has annual consumption greater than or equal to 500,000 therms annually, then the Company will install and maintain facilities for remote monitoring of the Customer's hourly gas flow. The Customer will reimburse the Company for the expense incurred for the investment in and installation of these facilities.
11. A Pool Manager may terminate Gas supply to a Customer pursuant to this Rider electronically via Company's website prior to the sixteenth day of the month as of which such termination will commence on the first day of the Customer's billing period of the next calendar month following receipt by the Company of the aforesaid electronic termination. In the event of non-payment by Customer for charges due, a Pool Manager may terminate Gas supply to a Customer by giving five business days written notice to Company prior to the first day of the month as of which such termination is to be effective. Any such notice shall be accompanied by (a) documentary evidence of the Customer's failure to make payment for a period of at least 60 days, (b) Pool Manager's affidavit that it has made commercially reasonable and good faith efforts to collect the amount due, and (c) a non-refundable termination fee of ~~\$5962.00~~ per account number. A Customer whose Gas supply is terminated by a Pool Manager pursuant to this special condition will automatically return to sales service provided by Company until such time as the Customer elects, subject to the conditions of this Rider, to receive service hereunder through a different Pool Manager. Additional deposit may be required from the Customer to return to sales service.
12. It is the Customer's obligation to make payments to the Company (or to an Authorized Payment Agent of the Company) of all bills rendered. Payment by a Customer to a third party (including a Third-Party Gas Supplier or Customer's Pool Manager) which has not been designated by Company as an Authorized Payment Agent will not satisfy the Customer's obligation to make payment of Company's bill for Gas Service.

Peoples Gas System, Inc.
Original Volume No. 3

~~Sixth Fifth~~ Revised Sheet No. 7.805
Cancels ~~Fifth Fourth~~ Revised Sheet No. 7.805

INDIVIDUAL TRANSPORTATION SERVICE RIDER
RIDER ITS

Availability:

Throughout the service areas of the Company, subject to the Special Conditions set forth herein.

Applicability:

To firm or interruptible individual transportation service for any non-residential Customer who uses 500,000 therms per year or more and owns Gas that is made available for individual transportation service on the Company's system under Rate Schedules GS-5, WHS, SIS, IS, ISLV, and CIS.

Monthly Rate:

The Monthly Rate set forth in the applicable rate schedule, based on the annual Therm usage of, and character of service elected by, the Customer, plus an Individual Transportation Administration Fee of ~~\$246.00~~13.80 per month per meter.

Special Conditions:

1. **Definitions:** As used in this Rider or in a Gas Transportation Agreement, the following terms have the meanings set forth below:

"Actual Takes" means, for a specified period of time, the quantity of Gas passing through the meter(s) at the PGS Delivery Point(s) of Customer (as defined in the Customer's Gas Transportation Agreement).

"Customer" means the person or entity which executes a Gas Transportation Agreement providing for individual transportation service hereunder.

"Daily Imbalance Amount" means, for a Day, the positive or negative whole number determined by subtracting the Actual Takes for the Day from the Scheduled Quantities for the Day.

"Day" means a period of 24 consecutive hours beginning and ending at 9:00 a.m. Central Clock Time.

"FGT" means Florida Gas Transmission Company, a Delaware corporation, and its successors and assigns.

"Gas Transportation Agreement" means an agreement between Company and an individual transportation Customer, the basic form of which is set forth on Sheets Nos. 8.114 through 8.114-8, which specifies the term for which it is effective and contains such reasonable provisions for termination as to which Company and Customer may agree.

Peoples Gas System, Inc.
Original Volume No. 3

~~Fifth~~ ~~Fourth~~ Revised Sheet No. 8.102
Cancels ~~Fourth~~ ~~Third~~ Revised Sheet No. 8.102



Gas Service Agreement

No. _____

Business Partner Name (Customer)		Phone	Cell Phone	E-mail			
Service Address		City	State	Zip			
Doing Business As (DBA)		City Limits (Enter Yes or No)	County Name				
Mailing Address		City	State	Zip			
Contact Name		Phone	E-mail				
Federal ID	Tax Exempt (Yes or No)	Date Service Line Requested		Date Gas Service Requested			
Field Contact Name		Phone	E-mail				
SALES INSTRUCTIONS/REMARKS			SERVICE TYPE				
			Main (Enter On or Off)				
			New (N), Added Load (AL), Conversion (Co)				
			Reactivate (RA)	Manifold (MA)			
			Residntl (R), Commrl (C)				
			Industrial (I)				
			Rate Class				
			Map #				
QTY.	APPLIANCE TYPE	PEAK HR DEMAND CF/H	ANNUAL THERMS PRESENT	ADDITIONAL	PRESSURE AT EQPT	FINANCIAL INFORMATION	OTHER SERVICES
						Turn-on Charge	Other
						Aid to Construction (Non-Refundable)	Other
						Construction Deposit	Other
						Prepayment	Other
						Balance Due	Other
						DEALER INFORMATION (if applicable)	
						Dealer Name	
						Dealer Phone	Alt Phone
						Services to be provided by Dealer	
TOTAL							
TO BE COMPLETED BY PGS ONLY							
Meter Size	Regulator Size	BP#		CA#			
System Pressure	Delivery Pressure	Premise#		Install#			
Conversion Propane Company		Meter#		Project#			
REMARKS							
I have read all of the terms and conditions on the second page and agree to them.							
Business Partner/Customer Signature				Sales Rep Signature		Sales Rep ID #	
Business Partner/Customer Printed Name				Sales Rep Printed Name		Date	

PGS CUSTOMER SERVICE CONTACT DURING INSTALLATION OF GAS SERVICE

PHONE #: 1-877-832-6747

Peoples Gas System, Inc.
Original Volume No. 3

~~Fifth~~ ~~Fourth~~ Revised Sheet No. 8.102
Cancels ~~Fourth~~ ~~Third~~ Revised Sheet No. 8.102



Gas Service Agreement

No. _____

Business Partner Name (Customer)		Phone	Cell Phone	E-mail					
Service Address		City	State	Zip					
Doing Business As (DBA)		City Limits (Enter Yes or No)	County Name						
Mailing Address		City	State	Zip					
Contact Name		Phone	E-mail						
Federal ID	Tax Exempt (Yes or No)	Date Service Line Requested		Date Gas Service Requested					
Field Contact Name		Phone	E-mail						
SALES INSTRUCTIONS/REMARKS			SERVICE TYPE						
Gas Deposit and Turn-on Charge due on first bill.			Main (Enter On or Off)						
			New (N), Added Load (AL), Conversion (Co)						
			Reactivate (RA)	Manifold (MA)					
			Residual (R), Comm'l (C)						
			Industrial (I)						
			Rate Class						
QTY.	APPLIANCE TYPE	PEAK HR DEMAND CFH	ANNUAL THERMS PRESENT	ANNUAL THERMS ADDITIONAL	PRESSURE AT EQPT.	FINANCIAL INFORMATION			
						AMOUNT NOW DUE		DUE ON FIRST BILL	
						Aid to Construction (Pre-Reduction)		Gas Deposit	
						Construction Deposit		Turn-on Charge	
						Prepayment			
						Balance Due			
						OTHER SERVICES			
						Other		Other	
						Other		Other	
						Other		Other	
						PGS REMARKS			
						TOTAL			
TO BE COMPLETED BY PGS ONLY									
Meter Size	Regulator Size	BP#			CA#				
System Pressure	Delivery Pressure	Premise#			Install#				
Conversion Propane Company	Meter#			Project#					
Franchise Code	Route Cycle#			Connection Object#					
Device Location#	Notification#								
Related Premise#									
I have read all of the terms and conditions on the second page and agree to them.									
Business Partner Customer Signature					Sales Rep Signature			Sales Rep ID #	
Business Partner Customer Printed Name					Date		Sales Rep Printed Name		Date

PGS CUSTOMER SERVICE CONTACT DURING INSTALLATION OF GAS SERVICE

PHONE #: 1-877-832-6747

Peoples Gas System, Inc.
Original Volume No. 3

~~Seventh Sixth~~ Revised Sheet No. 8.102-1
Cancels ~~Sixth Fifth~~ Revised Sheet No. 8.102-1

Gas Service Agreement No.

Page 2

NATURAL GAS SERVICE TERMS AND CONDITIONS:

The applicant named on the first page hereof ("Customer") makes application to Peoples Gas System, Inc. ("Company") for natural gas service under the rate classification indicated on the first page hereof according to the following terms and conditions in consideration of the Company's agreement to deliver natural gas to Customer pursuant to the applicable provisions of Company's Tariff approved by the Florida Public Service Commission. In the event of a conflict between this application and the Tariff, the Tariff shall control.

Gas is to be delivered to Customer at the outlet side of the Company's gas meter serving the premises indicated on the first page hereof, such meter and service line there to be installed and operated by the Company, and, if located on Customer's property, the site therefor to be furnished free of charge by Customer.

The Company and its representatives are hereby authorized to enter upon and install on Customer's property any required gas meter or meters and gas pipe for furnishing gas to said address, and to ditch, lay, or otherwise install pipe as is required outside the building(s). The gas pipe from the Company's gas system to and including said meter or meters shall be owned, operated, and maintained by the Company with a perpetual right of ingress and egress thereto, hereby granted to the Company for such purposes. Installation of Company's facilities may require that Company be granted an easement. All gas pipe, from the outlet side of said meter or meters, shall be owned, operated, and maintained by Customer at its sole cost and risk.

Customer shall receive and pay for all gas delivered to Customer according to the applicable provisions of Company's Tariff and the applicable rules and regulations of the Florida Public Service Commission. Any gas delivered to Customer at any other delivery point is also subject to the terms and conditions hereof. No oral statement shall change any term or obligation set forth herein.

A customer receiving gas service under the residential or commercial standby generator Tariff rate shall be obligated to remain on that schedule for a minimum of 12 months. This 12-month requirement shall be renewed at the end of each 12-month period unless Customer terminates gas service at the end of any 12-month period.

If Customer fails or refuses to take gas service from the Company, Customer shall pay to the Company the actual cost incurred by the Company in constructing the facilities to have been used in providing service to the Customer. Any deposits currently held by the Company shall be forfeited by Customer in payment or partial payment of these costs.

UNDERGROUND FACILITIES:

Prior to construction of gas pipeline, it is extremely important that the Company be made aware of existing underground obstacles, sprinkler systems, septic tanks, sewer lines, or structures, etc., located on Customer's property which may be damaged as a result of installation of the gas pipeline. Customer shall be responsible for marking and/or locating any underground facilities that may be on Customer's property that do not belong to local utilities (Power, Telephone, Water, Cable TV companies, etc.), and agrees to indemnify and hold Company harmless for any damages arising out of Customer's failure to do so.

GENERAL TERMS AND CONDITIONS APPLICABLE TO NATURAL GAS SERVICE:

To the extent that the Customer identified in this agreement is the State of Florida, one of its agencies, or one of its subdivisions, nothing herein shall be construed or interpreted as a waiver of sovereign immunity beyond the waiver provided in Section 768.28 Florida Statutes, or any successor statute.

This agreement is not assignable or transferable by Customer without prior written consent by the Company.

IN NO EVENT SHALL THE COMPANY OR ITS AFFILIATED COMPANIES, OFFICERS, DIRECTORS, EMPLOYEES, AGENTS OR REPRESENTATIVES BE LIABLE FOR ANY INCIDENTAL, INDIRECT, SPECIAL, CONSEQUENTIAL, EXEMPLARY OR PUNITIVE DAMAGES, INCLUDING, BUT NOT LIMITED TO, LOSS OF USE OF ANY PROPERTY OR EQUIPMENT, LOSS OF PROFITS OR INCOME, LOSS OF PRODUCTION, RENTAL EXPENSES FOR REPLACEMENT PROPERTY OR EQUIPMENT, DIMINUTION IN VALUE OF REAL PROPERTY, EXPENSES TO RESTORE OPERATIONS, OR LOSS OF GOODS OR PRODUCTIONS, EVEN IF THE COMPANY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

~~Customer understands and acknowledges that the dealer (if any) identified on the first page of this document ("Dealer") is not affiliated in any way with the Company and has not been engaged by the Company as a contractor or subcontractor. The Company assumes no responsibility whatsoever for any acts or omissions of, or any services or goods provided by, such Dealer.~~

This agreement may not be amended or modified except by an instrument in writing signed by the Company and Customer.

This agreement shall be governed by the laws of the State of Florida without regard to principles of conflicts of laws.

This agreement contains the entire understanding between the parties hereto and supersedes any written or oral, prior or contemporaneous agreement or understanding between the parties.

NOTE: I acknowledge installation of the gas line will not be scheduled until the required easement, if needed, is signed by the landowner and received by Peoples Gas System, Inc. _____ (customer initials)

Customer – Authorized Signature

Name

Issued By: Helen J. Wesley, President & CEO
2026 January 1, 2024

Effective Date: January 1,

PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20250029-GU
EXHIBIT NO. LB-1
WITNESS: BUZARD
DOCUMENT NO. 11
PAGE 47 OF 75
FILED: 03/31/2025

Peoples Gas System, Inc.
Original Volume No. 3

~~Seventh Sixth~~ Revised Sheet No. 8.102-1
Cancels ~~Sixth Fifth~~ Revised Sheet No. 8.102-1

Title

Peoples Gas System, Inc.
Original Volume No. 3

~~Sixth Fifth~~ Revised Sheet No. 8.107-2
Cancels ~~Fifth Fourth~~ Revised Sheet No. 8.107-2

PGS Rev 8/02

NOTICE AND AFFIDAVIT¹

TO: _____ (Title)
Peoples Gas System, Inc.
P. O. Box 2562
Tampa, Florida 33601-2562

Please take notice that the undersigned Pool Manager will cease supplying gas to the following Customer of Peoples Gas System, Inc. ("Peoples") under Peoples' NaturalChoice Transportation Service Program for such Customer's non-payment of charges due Pool Manager, the termination of gas supply to be effective with respect to the locations listed below on and after _____:²

(name of customer)
(billing address)
(city, state, zip code)
(telephone)

Customer locations to which service will be terminated. Include the contract number and account number:

(list all)

In accordance with the requirements of Peoples' Rider NCTS, the undersigned Pool Manager also submits the following affidavit:

STATE OF _____

COUNTY OF _____

BEFORE ME, the undersigned authority, this day personally appeared _____, who is personally known to me and who, after taking an oath, states as follows: (Name of person signing affidavit)

I am over 18 years of age and of sound mind and the matters set forth herein are personally known to me.

1. I am employed by _____ ("Pool Manager") as _____.
(Name of Pool Manager) (Title / Position)
2. Pool Manager has made good faith and commercially reasonable efforts to collect amounts due from the above named Customer to Pool Manager, but such Customer has failed to make the payments due Pool Manager for a period of at least sixty (60) days as reflected by the documents/records attached to this Notice and Affidavit. Such documents/records are true and correct.
3. Final notice of Pool Manager's intent to cease supplying gas to the above Customer has been sent to Customer, and a copy of such final notice is attached to this Notice and Affidavit.

FURTHER AFFIANT SAYETH NOT.

Name:
Title/Position:

Sworn to and subscribed before
me this _____ day of _____, _____.

[SEAL]

Notary Public - State of _____

My commission expires: _____

¹ A non-refundable termination fee in the amount of \$6259.00 per account number must accompany this Notice and Affidavit.

² This date must be at least five (5) business days after the date on which this Notice and Affidavit is furnished to Peoples Gas System, Inc.

Peoples Gas System, Inc.
Original Volume No. 3

~~Fourth~~ **Fifth** Revised Sheet No. 8.111
Cancels ~~Third~~ Revised Sheet No. 8.111

ALTERNATE FUEL PRICE CERTIFICATION

TO: PEOPLES GAS SYSTEM, INC.
~~702 Franklin St~~ **3600 Midtown Drive**
Tampa, Florida 33607

P. O. Box 2562
Tampa, Florida 33601-2562

Attention:

_____ has received a firm offer from _____ for our purchase of up to _____ gallons/barrels of _____ for use by us at our facility located at _____, Florida, delivery to commence on _____, at a price of \$ _____ per gallon/barrel. Copy of the offer, which will expire _____, is attached hereto.

Taxes payable by us should we purchase the referenced fuel pursuant to the attached offer, would be \$ _____ per gallon/barrel. Transportation costs for delivery of the fuel to our facility at _____ from _____ would be \$ _____ per gallon/barrel.

I hereby certify on behalf of _____ that the foregoing information is true, complete and correct, and that _____ has the facilities to utilize the fuel specified above in the amount specified above at its _____ facility. I hereby further certify that we will notify Peoples Gas System, Inc. at the end of each contract year of the price at which we are able to purchase the alternate fuel referred to above, and will further notify Peoples at any time there is a change in the information contained herein.

I hereby certify that _____ will cease taking gas from Peoples Gas System, Inc. on _____ unless such gas is priced at less than the applicable interruptible rate per therm as provided in Peoples' Rate Schedule CIS.

(Customer Name)
By: _____
(Signature of Corporate Officer)

(Title)

STATE OF _____
COUNTY OF _____

SWORN TO AND SUBSCRIBED before me this _____ day of _____, 20__.

My commission expires:

Notary Public

ACCEPTANCE

Based upon the foregoing information, and in accordance with Rate Schedule CIS, the distribution charge for gas taken by _____ on and after _____ shall be \$ _____ per therm. This acceptance may be revoked or modified by Peoples Gas System, Inc., in its sole discretion, at any time.

PEOPLES GAS SYSTEM, INC.

By: _____

(Title)

Peoples Gas System, Inc.
Original Volume No. 3

Fourth Third Revised Sheet No. 8.114-1
Cancels Third Second Revised Sheet No. 8.114-1

"Supplier(s)" means person(s) (other than PGS) from which Shipper purchases Gas transported hereunder.

"Transporter" means any upstream intrastate or interstate transport service provider.

ARTICLE II - TERM

This Agreement is effective on the date first written above. The term shall commence at the beginning of the Day commencing on _____ and continue until the beginning of the Day commencing on (the "Termination Date") (the "Initial Term"). [PROVISIONS AGREEABLE TO PGS AND SHIPPER WITH RESPECT TO ANY EXTENDED OR "SECONDARY" TERM]

ARTICLE III - SALES AND TRANSPORTATION SERVICE

Section 3.1 Services. PGS desires to sell and Shipper desires to purchase from PGS, from time to time, for use in the Facility (but not for resale), Gas in quantities which, at Shipper's request, PGS may, in its sole discretion exercised in a not unduly discriminatory manner, agree to sell to Shipper. Shipper also engages PGS, and PGS accepts such engagement, to receive Gas for Shipper's account, up to the MTQ, at the PGS Receipt Point(s), and to cause an equivalent quantity, less the Retainage, to be redelivered to Shipper. Such sales and transportation shall be governed by PGS's FPSC Tariff and this Agreement. If there is a conflict between the Tariff and this Agreement, the Tariff shall control. Sales and transportation hereunder are provided interruptible in accordance with PGS's FPSC Tariff and curtailment plan. If Shipper's service is interruptible, Shipper may select one or more of the options described in Appendix D, which may enable Shipper to continue receiving delivery of Gas during periods of curtailment or interruption. PGS shall have no obligation to make sales to Shipper in lieu of the transportation of Gas contemplated by this Agreement.

Section 3.2 ~~Telemetry and Other Required Equipment.~~ ~~Telemetry and other e~~Equipment ~~which that~~ PGS must install to provide natural gas transportation service hereunder (the "Equipment"), if any, shall be determined solely by PGS and the anticipated cost thereof, are listed in Appendix C. ~~Shipper shall reimburse PGS for all costs incurred for the Equipment on receipt of PGS's invoice therefor.~~ Unless the parties agree otherwise, all facilities used to provide service to Shipper hereunder (including without limitation the Equipment) shall be installed, owned, operated and maintained by PGS.

Section 3.3 Telemetry Equipment. Equipment which PGS must install to provide transmission of measurement data hereunder (the "Telemetry Equipment"), if any, and the anticipated cost thereof, are listed in Appendix C. Shipper shall reimburse PGS for all costs incurred for the Telemetry Equipment on receipt of PGS's invoice therefor. Shipper shall be responsible for securing access to the gas measurement data transmission network as required by PGS for the proper functioning of Telemetry Equipment.

ARTICLE IV - NOMINATIONS

Section 4.1 General. For each Day Shipper desires service hereunder, Shipper shall provide a Nomination to PGS pursuant to Sections 4.2 and/or 4.3 for each meter at the Facility. The total quantity for the Facility may be Nominated to a single meter, with "zero" Nominations being made for any additional meters located at the Facility. All Nominations shall be made to PGS at its web site (<https://custactivitiespeoplesgas.com>) provided that, in an emergency, a Nomination may be delivered via facsimile using the form set forth in PGS's FPSC Tariff. Quantities confirmed by PGS for delivery shall be Scheduled Quantities. If requested by Shipper, PGS will allow increases or decreases in Scheduled Quantities after the Nomination deadlines set forth in this article, if the same can be confirmed by PGS, Transporters and Suppliers, and can be accomplished without detriment to services then scheduled on such Day for PGS and other shippers. The maximum quantity PGS shall be obligated to make available for delivery to Shipper on any Day (which shall not exceed the MDQ) is the sum of (a) the Transportation Quantity and (b) the Sales Quantity established pursuant to this article.

Peoples Gas System, Inc.
Original Volume No. 3

~~Sixth Fifth~~ Revised Sheet No. 8.114-3
Cancels ~~Fifth Fourth~~ Revised Sheet No. 8.114-3

Section 4.4 Other Responsibilities. Shipper shall promptly notify PGS in writing of any change in the Sales Quantity or Transportation Quantity for any Day, and PGS will use commercially reasonable efforts to accept any such requested change as soon as practicable.

Section 4.5 Confirmation. If Transporter asks PGS to verify a nomination for Shipper's account, PGS shall confirm the lesser of such nomination, the Transportation Quantity or, in the case of non- or partial operation of the Facility, that quantity which in PGS's reasonable judgment (after consultation with Shipper) is likely to be consumed at the Facility. PGS has no obligation with respect to verification or rejection of quantities not requested by Shipper.

Section 4.6 Mutually Beneficial Transactions. Shipper recognizes that PGS maintains the operation and system integrity of the PGS distribution system on a daily basis, and that PGS, as the delivery point operator for its points of interconnection with interstate pipelines, is subject to the rules and regulations of such pipelines with regard to operational flow rates, pressures and penalties. As such, PGS may from time to time need Shipper to vary its Nominated quantities of Gas to be delivered at the PGS Receipt Point(s). On such occasions, PGS may in its sole discretion request, and Shipper may agree to, a change in the quantity of Gas to be delivered for the account of Shipper at the PGS Receipt Point(s). No such change in the quantity of Gas to be delivered shall be made pursuant to this section without the consent of Shipper. Terms and conditions of any such transaction will be agreed upon between the parties at the time of the transaction and will be recorded and confirmed in writing within two Business Days of the transaction.

ARTICLE V - TRANSPORTATION AND OTHER CHARGES

Section 5.1 ~~Transportation Charges; Purchase Price.~~ Shipper shall pay PGS each Month for transportation service rendered by PGS, and, if applicable, for Gas purchased from PGS, in accordance with the then-applicable rate schedule in PGS's FPSC Tariff. At the time of execution of this Agreement, Rate Schedule ___ is applicable. In the event Rate Schedule, CIS or a fixed rate schedule is applicable, this Agreement will automatically renew following the Initial Term at the then applicable rate schedule, unless Shipper and PGS have agreed at least 30 days prior to the expiration of the then current term that Rate Schedule CIS or another rate schedule shall apply.

Section 5.2 ~~Changes in Tariff.~~ If the applicable rates or rate schedules change or are amended or superseded, the newly applicable rates or rate schedules shall be applicable to service hereunder. Nothing contained herein shall prevent PGS from filing with the FPSC (or Shipper from opposing) changes to the rates and other provisions in PGS's FPSC Tariff. ~~PGS agrees to give Shipper reasonable notice of (a) all filings (except filings in FPSC Docket No. 000003-GU, In Re: Purchased Gas Adjustment (PGA) True-Up, and successor dockets) which PGS makes with the FPSC and (b) all other FPSC proceedings of which PGS becomes aware, which PGS (in the exercise of reasonable judgment) determines would affect PGS's rates or the services to be performed by PGS under this Agreement.~~

ARTICLE VI - BILLING AND PAYMENT

Section 6.1 Billing. PGS will bill Shipper each Month for all Actual Takes during the preceding Month, and for any other amounts due hereunder. If, during the preceding Month, PGS has purchased Gas from Shipper pursuant to an interruption or curtailment order, such bill shall show a credit for the estimated amount due Shipper for such purchase(s). If the estimated amount owed by PGS to Shipper exceeds the amount Shipper owes PGS, PGS shall pay Shipper the net amount estimated to be due Shipper at the time PGS bills Shipper.

Peoples Gas System, Inc.
Original Volume No. 3

~~Fifth~~ ~~Fourth~~ Revised Sheet No. 8.114-5
Cancels ~~Fourth~~ ~~Third~~ Revised Sheet No. 8.114-5

Section 8.2 Governing Law. This Agreement and any dispute arising hereunder shall be governed by and interpreted in accordance with the laws of Florida and shall be subject to all applicable laws, rules and orders of any Federal, state or local governmental authority having jurisdiction over the parties, their facilities or the transactions contemplated. Venue for any action, at law or in equity, commenced by either party against the other and arising out of or in connection with this Agreement shall be in a court, located within the State of Florida, having jurisdiction.

Section 8.3 Severability. If any provision hereof becomes or is declared by a court of competent jurisdiction to be illegal, unenforceable or void, this Agreement shall continue in full force and effect without said provision.

Section 8.4 Entire Agreement; Appendices. This Agreement sets forth the complete understanding of the parties as of the date first written above, and supersedes any and all prior negotiations, agreements and understandings with respect to the subject matter hereof. The appendices attached hereto are an integral part hereof. All capitalized terms used and not otherwise defined in the appendices shall have the meanings given to such terms herein.

Section 8.5 Waiver. No waiver of any of the provisions hereof shall be deemed to be a waiver of any other provision whether similar or not. No waiver shall constitute a continuing waiver. No waiver shall be binding on a party unless executed in writing by that party.

Section 8.6 Notices. (a) All notices and other communications hereunder shall be in writing and be deemed duly given on the date of delivery if delivered personally or by a recognized overnight delivery service or on the fifth day after mailing if mailed by first class United States mail, registered or certified, return receipt requested, postage prepaid, and properly addressed to the party as set forth below.

PGS:

Administrative Matters:
Peoples Gas System, Inc.
~~702 Franklin Street~~3600 Midtown Drive
Tampa, Florida 33607

P. O. Box 2562
Tampa, Florida 33601-2562
Attention:
Telephone: (813) ; Facsimile: (813)

Payment:
Peoples Gas System, Inc.
~~702 Franklin Street~~3600 Midtown Drive
Tampa, FL 33607

P. O. Box 2562
Tampa, Florida 33601-2562
Attention:
Telephone: (813) ; Facsimile: (813)

Peoples Gas System, Inc.
Original Volume No. 3

~~Fifth~~ ~~Fourth~~ Revised Sheet No. 8.114-7
Cancels ~~Fourth~~ ~~Third~~ Revised Sheet No. 8.114-7

APPENDIX A - GAS TRANSPORTATION AGREEMENT

PGS RECEIPT POINT(S)

Maximum Transportation Quantity: _____ MMBtu per Day plus the Retainage

PGS will accept Gas from Shipper, or for its account, for transportation pursuant to this Agreement at the following point(s):

The above point(s) may be changed by PGS from time to time on written notice to Shipper.

APPENDIX B - GAS TRANSPORTATION AGREEMENT

PGS DELIVERY POINT(S)

Gas transported or sold pursuant to this Agreement shall be delivered by PGS to Shipper at the following point(s):

<u>NAME</u>	<u>PGS METER#</u>	<u>MAXIMUM DELIVERY QUANTITY</u>
Meter at the Facility		_____ MMBtu per Day

APPENDIX C - GAS TRANSPORTATION AGREEMENT

EQUIPMENT

**APPENDIX D -
GAS TRANSPORTATION AGREEMENT
(APPLICABLE TO INTERRUPTIBLE CUSTOMERS)**

ALTERNATIVES DURING PERIODS OF INTERRUPTION OR CURTAILMENT

~~If Shipper is an interruptible Customer, it may select one or more of the "Options" hereinafter described set forth below prior to or during a period of interruption or curtailment or interruption. These Options set forth below describe means through which how PGS will would attempt to continue deliveries to Shipper during such a period if PGS can do so in a manner that is consistent with the order of priorities of service set forth in its curtailment plan and that will not prevent service to customers in higher priorities of service than Shipper.~~

If PGS is entitled ~~under this Agreement or PGS's FPSC Tariff~~ to interrupt ~~or curtail~~ deliveries to Shipper for reasons other than Force Majeure, PGS will notify Shipper ~~to that effect, about such~~ interruption or curtailment. The notice ~~will to~~ include the estimated duration of the interruption ~~or curtailment~~ and the estimated cost of gas required for PGS to continue deliveries to Shipper ~~during the period of interruption~~. Shipper shall notify PGS in writing within two (2) hours after receipt of PGS's notice of interruption ~~or curtailment~~ of the option (from Options A through C below) Shipper elects ~~during the period of interruption~~.

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~~If Shipper fails to respond to PGS's notice within the aforesaid two-hour period, it shall be conclusively presumed that Shipper has elected the Option(s) (if any) previously selected by Shipper in writing. If Shipper has failed to make any election in a timely manner, either prior to PGS's notice or during the two-hour period, it shall be conclusively presumed that Shipper has elected Option D below. The Options are as follows:~~

The Options are as follows:

Option A: (PGS Receipt Point/Shipper's Own Arrangement): — Shipper desires PGS to continue deliveries during the period of interruption or curtailment and Shipper agrees to ~~make available for its account (i.e., to make all~~ arrangements necessary to cause the delivery of ~~) at the PGS Receipt Point(s)(1)~~ additional quantities of Gas equal to those quantities which PGS is entitled to interrupt or curtail (2) at the PGS Receipt Point(s).

Option B (Pipeline Release Point/Capacity Release): — Shipper desires PGS to continue deliveries during the period of interruption and agrees to ~~make available for its account (i.e., to make all~~ arrangements necessary to cause the delivery of ~~) (1) additional quantities of Gas (including the Retainage) equal to those quantities PGS is entitled to interrupt to curtail (2) at the applicable point(s) of receipt into [] pipeline system, additional quantities of Gas (including the Retainage) equal to those quantities which PGS is entitled to interrupt, In addition Shipper and~~ desires PGS to release to Shipper (or to a Supplier designated by Shipper), for the duration of the period of interruption or curtailment and at the maximum rate applicable to the capacity released, primary firm capacity on [] sufficient to transport such additional quantities of Gas to the PGS Receipt Point(s). By election of this Option B, Shipper agrees to be responsible for the payment of all charges imposed by [] with respect to the capacity so released by PGS to Shipper (or Shipper's Supplier), or the use of such capacity, for the period during which such release is effective. If Shipper elects to continue deliveries during the period of interruption pursuant to this Option B, PGS agrees to release the capacity requested by Shipper if PGS determines in its sole discretion that (i) such capacity is available for release to Shipper during the period of interruption or curtailment, (ii) such release can be accomplished readily and without detriment to PGS's system operations, and (iii) such release is practicable within the time constraints and requirements of [] FERC Tariff and the ready availability of PGS staff and resources.

Option C PGS as Temporary Agent): — Shipper desires PGS to continue deliveries during the period of interruption or curtailment, appoints PGS as its agent to acquire (at the PGS Receipt Point(s)) additional quantities of Gas at market-based price, equal to those quantities which PGS is entitled to interrupt or curtail, to be used by Shipper during the period of interruption or curtailment, and agrees to reimburse PGS, in addition to all amounts otherwise payable for Gas pursuant to this Agreement, for the incremental additional per-Therm costs incurred by PGS (as Shipper's agent) to acquire for the account of Shipper, at the PGS Receipt Point(s), Gas to be used by Shipper during the period of interruption or curtailment. -As used in this Option C, "incremental additional costs" shall mean the weighted average per-Therm costs incurred by PGS to acquire, for the accounts of Shipper and other interruptible customers of PGS who have elected this Option C during a particular period of interruption, the additional quantities of Gas mentioned above to be used by Shipper and such other interruptible customers of PGS during such period of interruption or curtailment, including but not limited to commodity, transportation, storage and other charges incurred by PGS.

Option D (No Action by Shipper): — Shipper agrees to cease taking Gas pursuant to PGS's notice during the period of interruption.

If Shipper has elected to continue deliveries pursuant to one of Options A, ~~Option B~~ or ~~Option C~~, PGS will, in implementing its interruption or curtailment notice, take and pay for Shipper's Gas as provided in PGS's FPSC Tariff, but will not discontinue deliveries to Shipper unless (i) if Shipper has elected Option A,

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Shipper fails to make additional Gas available at the PGS Receipt Point(s), or (ii) if Shipper has elected Option B, either (a) PGS has no primary firm capacity on [] available for

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release to Shipper (or Shipper's Supplier) during the period of interruption or curtailment without detriment to service required by PGS's customers in a curtailment category having a higher priority than Shipper's curtailment category under PGS's curtailment plan, or (b) PGS determines either that the release of capacity contemplated by Option B would not result in Shipper's (or Shipper's Supplier's) being able to make the additional quantities of Gas available at the PGS Receipt Point(s) for delivery to Shipper during the period of interruption or curtailment or that the release of capacity cannot be made pursuant to Option B, or (iii) if Shipper has elected Option C, PGS, having exercised commercially reasonable efforts, is unable to acquire for Shipper's account, at the PGS Receipt Point(s), additional Gas for delivery to Shipper during the period of interruption or curtailment. In the event of the occurrence of any of the circumstances described in items (i) through (iii), PGS will provide Shipper with not less than two (2) hours' notice to cease taking Gas during the period of interruption or curtailment, and Shipper shall not have the benefit of Options A through C above.

THE NEXT SHEET IS NO. 8.115

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Cancels ~~Eighth Seventh~~ Revised Sheet No. 8.119-2

“Transporter Agreement” means, for purposes of this Agreement and the Capacity Release Agreement, the applicable Service Agreements for Firm Transportation Service (however named or titled) between Transporter and PGS in effect from time to time, including (a) Transporter's currently effective applicable rate schedule(s) and (b) General Terms and Conditions filed with the FERC or the FPSC (and incorporated in each said agreement by reference), as such agreements, rate schedules and general terms and conditions may be amended from time to time, and any successor firm agreement(s), firm rate schedule(s) or general terms and conditions applicable thereto.

“Transporter's Tariff” means, for purposes of this Agreement and the Capacity Release Agreement, Transporter's effective FERC or FPSC gas tariff applicable to firm transportation service under the Transporter Agreement, as such tariff may be amended from time to time.

ARTICLE II - TERM; PROGRAM CHANGES

Section 2.1 Term. This Agreement shall be effective on the date first written above. The term of this Agreement shall commence on the first Day of the Month for which PGS first delivers to Pool Manager a list of Customer Accounts as required by Section 4.1(a) (the “Effective Date”) and shall continue, unless earlier terminated pursuant to this Agreement, until the first anniversary of the Effective Date (the “Initial Term”). Thereafter, the term of this Agreement shall be extended for additional periods of one year unless either party gives written notice, not less than 90 days prior to the expiration of the Initial Term (or any subsequent period for which this Agreement has been extended) to the other party, of termination.

Section 2.2 Program Changes. Pool Manager understands that PGS is entering into this Agreement as part of a program approved by the FPSC. PGS reserves the right to file with the FPSC modifications to such program (including the terms and conditions of this Agreement). PGS shall give Pool Manager reasonable notice of any such filing. In the event the FPSC approves modifications to such program (including any terms or conditions set forth in this agreement), such modifications shall become binding on the parties hereto as of the date on which approval thereof by the FPSC becomes effective. Notwithstanding any other provision of this Agreement, PGS's obligations hereunder shall at all times be subject to the lawful orders, rules and regulations of the FPSC, and to the terms and conditions of PGS's FPSC Tariff.

ARTICLE III - NON-PAYMENT BY CUSTOMER

Pool Manager may terminate its obligation to deliver Gas hereunder for a Customer Account for non-payment of charges due Pool Manager by giving five days' written notice to PGS prior to the first Day of the Month as of which such termination is to be effective. Any such notice shall be accompanied by (i) documentary evidence of the Customer's failure to make payment for a period of at least 60 days, (ii) Pool Manager's affidavit that it has made commercially reasonable and good faith efforts to collect the amount due and (iii) a non-refundable termination fee of ~~\$5962~~.00.

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Cancels ~~First Revised Original~~ Sheet No. 8.119-10

Performance of this Agreement and the interpretation thereof shall be in accordance with the laws of the State of Florida.

Venue for any action between the parties hereto arising out of this Agreement shall be in a court, located in the State of Florida, having jurisdiction. In any such action, the reasonable attorneys' fees and costs of the party prevailing in such action shall be recovered by such party from the other party. Neither PGS nor Pool Manager shall be liable to the other or to any person claiming through the other for special, indirect, punitive or consequential damages, lost profits or lost opportunity costs relating to any matter covered by this Agreement.

Any notice concerning this Agreement, except for those specifically required or permitted to be provided by facsimile, shall be given in writing and mailed by first-class mail to the party being notified at the address for such party stated below:

If to PGS:

Peoples Gas System, Inc.
~~702 N. Franklin Street, 7th Floor~~ 3600 Midtown Drive
Tampa, FL 33607

P. O. Box 2562
Tampa, Florida 33601-2562
Attention: NCTS Administrator

If to Pool Manager:

Pool Manager shall keep confidential and will not use, or disclose to any person not a party hereto, the information received from PGS or any Customer during the performance of this Agreement, except to the extent such disclosure is necessary for the Pool Manager's performance hereunder or is required by law. In the case of any disclosure required by law to be made, Pool Manager shall, prior to making such disclosure, provide written notice to PGS of the disclosure to be made in order that PGS may seek a protective order or other means of protecting the confidentiality of the information to be disclosed. The parties' obligations under this paragraph shall expire two (2) years from the date of termination of this Agreement.

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Cancels ~~First Revised Original~~ Sheet No. 8.123

ITS AGENT AGREEMENT

The undersigned Shipper hereby designates the undersigned Agent as its Agent to perform the following identified (*i.e.*, marked with an "X") obligations of Shipper under Shipper's Gas Transportation Agreement(s) with Peoples Gas System, Inc. ("PGS"):

- Invoicing/Payment
- Nominations
- Monthly Imbalance Resolution
- Alert Day Volume Aggregation and Alert Day Penalty Responsibility

Shipper, Agent and PGS hereby agree, for all purposes relating to the functions identified above, that:

1. The designation by Shipper of Agent as Shipper's Agent shall be effective as of the beginning of the Day commencing on _____ ←insert date.
2. Shipper agrees that it may designate only one agent however, that agent may perform one or several of the functions listed above.
3. PGS has the right to rely on any written or verbal communication from Agent, and any communications by PGS to Agent shall be deemed notice to Shipper.
4. Agent shall perform the functions identified above in a manner consistent with PGS's Natural Gas Tariff on file with the Florida Public Service Commission, as the same may be amended from time to time.
5. Alert Day penalties imposed on the ITS Customer Pool of which Shipper is a part shall be paid by Agent; provided, however, that if Agent fails to pay such penalties within sixty (60) days after the date on which they are imposed by PGS, Shipper shall be responsible for, and pay to PGS, such Alert Day penalties (if any) as would have been payable by Shipper for such Alert Day in the absence of this Agreement.
6. Shipper shall remain liable to PGS (a) with respect to any act or omission of Agent in the performance of the functions identified above and, (b) to the extent not paid by Agent for the ITS Customer Pool of which Shipper is a part, all charges arising under the Gas Transportation Agreement(s) between PGS and Shipper. Shipper shall indemnify, hold harmless and defend PGS from and against any and all acts or omissions of Agent. To the extent that Shipper is the State of Florida, one of its agencies, or one of its subdivisions, nothing herein shall be construed or interpreted as a waiver of sovereign immunity beyond the waiver provided in Section 768.28, Florida Statutes, or any successor statute.

SHIPPER INFORMATION (Full Company Legal Name)	AGENT INFORMATION (Full Company Legal Name)
SHIPPER:	AGENT:
DUNS NO:	DUNS NO:
PGS ACCOUNT NO:	PGS ACCOUNT NO:
MAILING ADDRESS:	MAILING ADDRESS:
CITY:	CITY:
STATE AND ZIP CODE:	STATE AND ZIP CODE:
CONTACT PERSON:	CONTACT PERSON:
TELEPHONE NO:	TELEPHONE NO:
FAX NO:	FAX NO:

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E-MAIL: _____	E-MAIL: _____
---------------	---------------

SIGNED BY: _____ SIGNED BY: _____

TITLE: _____ TITLE: _____

ACCEPTED FOR PGS BY: _____ DATE: _____

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<u>SHIPPER INFORMATION</u> (Full Company Legal Name)	<u>AGENT INFORMATION</u> (Full Company Legal Name)
<u>SHIPPER:</u>	<u>AGENT:</u>
<u>DUNS NO:</u>	<u>DUNS NO:</u>
<u>PGS ACCOUNT NO:</u>	<u>PGS ACCOUNT NO:</u>
<u>MAILING ADDRESS:</u>	<u>MAILING ADDRESS:</u>
<u>CITY:</u>	<u>CITY:</u>
<u>STATE AND ZIP CODE:</u>	<u>STATE AND ZIP CODE:</u>
<u>CONTACT PERSON:</u>	<u>CONTACT PERSON:</u>
<u>TELEPHONE NO:</u>	<u>TELEPHONE NO:</u>
<u>FAX NO:</u>	<u>FAX NO:</u>
<u>E-MAIL:</u>	<u>E-MAIL:</u>

SIGNED BY: _____ SIGNED BY: _____

TITLE: _____ TITLE: _____

ACCEPTED FOR PGS BY: _____ DATE: _____

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PGS is installing the Devices at the Facilities as a convenience to Subscriber. **PGS MAKES NO WARRANTY AS TO THE OPERATION OF, OR ACCURACY OF THE DATA PROVIDED THROUGH, THE PORTS, AND TAKES NO RESPONSIBILITY FOR SUBSCRIBER'S USE OF THE PORT AND DATA SUPPLIED THEREFROM, SINCE THEY ARE BEING SUPPLIED FOR INFORMATIONAL PURPOSES ONLY, AT NO PROFIT AND AS AN ACCOMMODATION TO SUBSCRIBER. PGS DISCLAIMS ANY AND ALL WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WARRANTIES OF FITNESS FOR A PARTICULAR PURPOSE AND MERCHANTABILITY.**

PGS IS NOT LIABLE FOR, AND SUBSCRIBER HEREBY WAIVES ANY RIGHT TO, ANY AND ALL INDIRECT, INCIDENTAL AND CONSEQUENTIAL DAMAGES, INCLUDING, BUT NOT LIMITED TO, LOSS OF PROFITS, LOSS OF CAPITAL, LOSS OF DATA, COMPUTER DOWNTIME, AND COST OF SUBSTITUTE SERVICES. THE PARTIES AGREE THAT PGS SHALL NOT BE LIABLE FOR ANY COMPUTER PROBLEMS RESULTING FROM SUBSCRIBER'S ATTEMPTS TO RECEIVE OR PROCESS THE DATA, INCLUDING PROBLEMS RESULTING FROM THE USE OF ANY THIRD PARTY SOFTWARE OR FROM COMPUTER VIRUSES.

Subscriber shall not attempt, and shall not permit any third party to attempt, to adjust, modify or remove the Devices without the prior written approval of PGS.

Subscriber agrees to protect, indemnify and hold PGS harmless from and against any and all liability, costs, damages and expenses in any way attributable to Subscriber's failure to comply with this Agreement or Subscriber's negligence or fault. This indemnification shall include, but is not limited to, (1) PGS's attorney's fee and court costs, and (2) any liability, costs, damages and expenses resulting from the use of the data signal from the Port. This indemnification provision is in addition to (and does not replace) similar provisions relating to the same subject matter in the Gas Transportation Agreement, if applicable. To the extent that the Subscriber is the State of Florida, one of its agencies, or one of its subdivisions, nothing herein shall be construed or interpreted as a waiver of sovereign immunity beyond the waiver provided in Section 768.28, Florida Statutes, or any successor statute.

Notwithstanding any provision of this Agreement to the contrary, measurement of gas delivered to or consumed by Subscriber shall be governed by the applicable provisions of PGS's natural gas Tariff on file with the Florida Public Service Commission (or its successor) and in effect from time to time.

IN WITNESS WHEREOF, this Agreement is executed as of the day and year first hereinabove written.

PEOPLES GAS SYSTEM, INC.

NAME OF SUBSCRIBER

By: _____
Name: _____
Title: _____
Date: _____

By: _____
Name: _____
Title: _____
Date: _____

Peoples Gas System, Inc.
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First Revised Original Sheet No. 8.126
Cancels Original Sheet No. 8.126

**MINIMUM VOLUME COMMITMENT
GAS TRANSPORTATION AGREEMENT**

This Minimum Volume Commitment Gas Transportation Agreement (the "Agreement") is made and entered into as of the ____ day of _____, 20__, by and between Peoples Gas System, Inc., a Florida corporation ("PGS"), and _____, a _____ ("Shipper"), who hereby agree as follows:

ARTICLE I - DEFINITIONS

As used herein, the following terms shall have the meanings set forth below.

Capitalized terms used herein, but not defined below, have the meanings given for such terms in PGS's FPSC Tariff.

"Actual Takes" means, for a specified period, the quantity of Gas passing through the meter(s) of the Customer Accounts during that period.

"Business Day" means the Days Monday through Friday (excluding any federal banking holiday falling on any such Day).

"Day" means the period of 24 consecutive hours beginning and ending at 9:00 a.m. Central Clock Time.

"Facility" means Shipper's _____ facility located in _____, Florida.

"FPSC" means the Florida Public Service Commission or any successor agency.

"Gas" shall have the same meaning as given for such term in PGS's FPSC Tariff.

"Gas Service" shall have the same meaning as given for such term in PGS's FPSC Tariff.

"MAT Deficiency Charge" means the difference between the applicable MAT set forth in Article VI and the actual quantity of Gas delivered during the twelve-month delivery period, multiplied by the applicable rate schedule in effect at the end of the twelve-month delivery period.

"Maximum Delivery Quantity" or "MDQ" means the maximum amount of Gas that PGS is obligated to cause to be delivered for Shipper's account pursuant to this Agreement on any Day at the PGS Delivery Point(s) and is stated in Appendix B.

"Maximum Transportation Quantity" or "MTQ" means the maximum amount of Gas that PGS shall be obligated to receive pursuant to this Agreement on any Day at the PGS Receipt Point(s), and is stated in Appendix A.

"Minimum Annual Take" or "MAT" means the quantity of minimum annual delivery of natural gas at the facility agreed to by Shipper and set forth in Article VI.

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“Minimum Delivery Obligation” means the sum of Shipper’s total Gas requirements over the Term of this agreement as set forth in Article VI.

“Nomination” means a notice delivered by Shipper to PGS in the form specified in PGS’s FPSC Tariff, specifying (in MMBtu) the quantity of Gas ~~the~~ Shipper desires to purchase, or ~~to~~ have PGS receive, transport, and deliver, at the PGS Delivery Point(s).

“Nominate” means to deliver a completed Nomination.

“PGS Delivery Point(s)” means the point(s) listed in Appendix B.

“PGS Receipt Point(s)” means the point(s) of physical interconnection between Transporter and PGS, or between Shipper and PGS listed in Appendix A.

“Retainage” means 0.35% of Gas received by PGS for the account of the Customer at the Primary Delivery Point(s) to account for lost and unaccounted Gas between such point(s) and the meters of the Customer Accounts.

“Supplier(s)” means person(s) (other than PGS) from which Shipper purchases Gas transported hereunder.

“Transporter” means any upstream intrastate or interstate transport service provider.

“Twelve-Month Delivery Period” means each twelve-month period commencing on the date of Gas Service is available to the Facility and continues on an annual basis throughout the Term of this Agreement.

ARTICLE II – TERM

This Agreement is effective on the date first written above. The term shall commence upon the initiation of Gas Service and continue until the last day of the Twelve-Month Delivery Period or when the Minimum Delivery Obligation is satisfied. (the “Termination Date”) (the “Term”). The Term shall reflect the recovery period for the extension of Gas Service. In no instance will the Term exceed (10) years. At the end of the Term, the Customer will be placed in the applicable rate schedule.

ARTICLE III – SALES AND TRANSPORTATION SERVICE

Section 3.1 Services. PGS desires to sell and Shipper desires to purchase from PGS, from time to time, for use in the Facility (but not for resale), Gas in quantities which, at Shipper’s request, PGS may, in its sole discretion exercised in a not unduly discriminatory manner, agree to sell to Shipper. Shipper also engages PGS, and PGS accepts such engagement, to receive Gas for Shipper’s account, up to the MTQ, at the PGS Receipt Point(s), and to cause an equivalent quantity, less the Retainage, to be redelivered to Shipper. Such sales and transportation shall be governed by PGS’s FPSC Tariff and this Agreement. If there is a conflict between the Tariff and this Agreement, the Tariff shall control. Sales and transportation hereunder are ~~provided interruptible~~ in accordance with PGS’s FPSC Tariff and PGS’s curtailment plan. If Shipper’s service is interruptible, Shipper may select one or more of the options described in Appendix D, which may enable Shipper to continue receiving delivery of Gas during periods of curtailment or interruption.

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PGS shall have no obligation to make sales to Shipper in lieu of the transportation of Gas contemplated by this Agreement.

Section 3.2 ~~Telemetry and Other Required Equipment.~~ ~~Telemetry and other equipment All items which that~~ PGS must install to provide natural gas transportation service hereunder (the "Equipment"), if any, ~~shall be determined solely by PGS. and the anticipated cost thereof, are listed in Appendix C.~~ Shipper shall reimburse PGS for all costs incurred for the Equipment on receipt of PGS's invoice therefor. Unless the parties agree otherwise, all facilities used to provide service to Shipper hereunder (including without limitation the Equipment) shall be installed, owned, operated and maintained by PGS.

Section 3.3 Telemetry Equipment. Equipment which PGS must install to provide transmission of measurement data hereunder (the "Telemetry Equipment"), if any, and the anticipated cost thereof, are listed in Appendix C. Shipper shall reimburse PGS for all costs incurred for the Telemetry Equipment on receipt of PGS's invoice therefor. Shipper shall be responsible for securing access to the gas measurement data transmission network as required by PGS for the proper functioning of Telemetry Equipment.

ARTICLE IV – NOMINATIONS

Section 4.1 General. For each Day Shipper desires service hereunder, Shipper shall provide a Nomination to PGS pursuant to Sections 4.2 and/or 4.3 for each meter at the Facility. The total quantity for the Facility may be Nominated to a single meter, with "zero" Nominations being made for any additional meters located at the Facility. All Nominations shall be made to PGS at its website (<https://custactivitiespeoplesgas.com>) provided that, in an emergency, a Nomination may be delivered via facsimile using the form set forth in PGS's FPSC Tariff. Quantities confirmed by PGS for delivery shall be Scheduled Quantities. If requested by Shipper, PGS will allow increases or decreases in Scheduled Quantities after the Nomination deadlines set forth in this article, if the same can be confirmed by PGS, Transporters and Suppliers, and can be accomplished without detriment to services then scheduled on such Day for PGS and other shippers. The maximum quantity PGS shall be obligated to make available for delivery to Shipper on any Day (which shall not exceed the MDQ) is the sum of (a) the Transportation Quantity and (b) the Sales Quantity established pursuant to this article.

Section 4.2 Nomination for Purchase. Unless otherwise agreed, Shipper shall Nominate Gas for purchase hereunder not less than seven (7) Business Days prior to the first Day of any Month in which Shipper desires to purchase Gas. Daily notices shall be given to PGS at least two (2) Business Days (but not less than forty-eight (48) hours) prior to the commencement of the Day on which Shipper desires delivery of the Gas. If Shipper has timely Nominated a quantity for a particular Month, PGS shall confirm to Shipper the quantity PGS will tender for purchase by Shipper (the "Sales Quantity," which shall also be a "Scheduled Quantity") no later than 5:00 p.m. Eastern Time on the Business Day immediately preceding each Day during such Month.

Section 4.3 Nomination for Transportation. Unless otherwise agreed, Shipper shall, for each Month, and each Day during such Month that Shipper seeks to change any aspect of any prior Nomination, notify PGS by providing a completed Nomination. Shipper's Nomination for Gas to be made available for delivery on the first Day of any Month shall be given by 10 a.m. on the second Business Day prior to the Day on which a nomination must be delivered to Transporter for receipt of deliveries at the PGS Receipt Point(s) on such Day. Daily Nominations for Gas to be made available for delivery other than on the first Day of a Month shall be given to PGS by 10 a.m. on the Business Day prior to the Day on which a nomination must be delivered to Transporter for the receipt of deliveries at the PGS Receipt Point(s) on such Day. The following nomination information is required for a valid nomination:

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-
- a. The Shipper's account number under which service is being nominated;
 - ~~b. The receipt point location including applicable DRN and upstream pipeline name, upstream pipeline package ID, including Shipper's PGS account number, and quantity in Terms of Gas to be tendered at each PGS receipt point~~

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- b. The receipt point location including applicable DRN and upstream pipeline name, upstream pipeline package ID, including Shipper's PGS account number, and quantity in Therms of Gas to be tendered at each PGS receipt point;
- c. The downstream delivery facility name, and quantity in Therms of Gas to be delivered for each PGS Shipper account;
- d. A beginning and ending date for each nomination;
- e. The upstream contract identifier.

Only nominations with clearly matching upstream Transporter identifiers (including Shipper's package ID and PGS account number) and downstream (PGS) identifiers will be scheduled. If Shipper or Shipper's Agent fails to comply with provisions (a) through (e) of this section, PGS may not schedule commencement of service or change a prior nomination.

Shipper understands that PGS is subject to FERC regulations that may require PGS to post certain Shipper information on a publicly accessible website. The submission by Shipper or Shipper's Agent of a required nomination shall constitute Shipper's authorization to PGS to publicly disclose any information (including but not limited to the information provided in such nomination) required by applicable law or regulation to be disclosed by PGS.

PGS shall confirm to Shipper the quantity PGS will make available for redelivery on such Day (the "Transportation Quantity," which shall also be a "Scheduled Quantity") no later than 5:00 p.m. Eastern Time on the Business Day immediately preceding such Day. PGS has no obligation to confirm a quantity Nominated by Shipper pursuant to this section greater than the quantity which, in PGS's reasonable judgment, equals the Facility's likely consumption for a Day plus Retainage, less any Sales Quantities confirmed for delivery on such Day.

Section 4.4 Mutually Beneficial Transactions. Shipper recognizes that PGS maintains the operation and system integrity of the PGS distribution system on a daily basis, and that PGS, as the delivery point operator for its points of interconnection with interstate pipelines, is subject to the rules and regulations of such pipelines with regard to operational flow rates, pressures and penalties. As such, PGS may from time to time need Shipper to vary its Nominated quantities of Gas to be delivered at the PGS Receipt Point(s). On such occasions, PGS may in its sole discretion request, and Shipper may agree to, a change in the quantity of Gas to be delivered for the account of Shipper at the PGS Receipt Point(s). No such change in the quantity of Gas to be delivered shall be made pursuant to this section without the consent of Shipper. Terms and conditions of any such transaction will be agreed upon between the parties at the time of the transaction and will be recorded and confirmed in writing within two Business Days of the transaction.

ARTICLE-V - TRANSPORTATION AND OTHER CHARGES

Section 5.1 Transportation Charges; ~~Purchase Price.~~ Shipper shall pay PGS each Month for transportation service rendered by PGS, and, if applicable, for Gas purchased from PGS, in accordance with the then-applicable rate schedule in PGS's FPSC Tariff. At the time of execution of this Agreement, Rate Schedule ___ is applicable. In the event rate schedule, CIS or a fixed rate schedule is applicable, this Agreement will automatically renew following the Initial Term at the then applicable rate schedule unless Shipper and PGS have agreed at least thirty (30) days prior to the expiration of the then current term that Rate Schedule CIS or another rate schedule shall apply.

During the Term of this Agreement, Buyer agrees to a MAT of natural gas at the Facility which will follow the schedule outlined in Section 6.2.

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Section 5.2 Changes in Tariff. If the applicable rates or rate schedules change or are amended or superseded, the newly applicable rates or rate schedules shall be applicable to service hereunder. Nothing contained herein shall prevent PGS from filing with the FPSC (or Shipper from opposing) changes to the rates and other provisions in PGS's FPSC Tariff. ~~PGS agrees to give Shipper reasonable notice of (a) all filings (except filings in FPSC Docket No. 000003-GU, In Re: Purchased Gas Adjustment (PGA) True-Up, and successor dockets) which PGS makes with the FPSC and (b) all other FPSC proceedings of which PGS becomes aware, which PGS determines would affect PGS's rates or the services to be performed by PGS under this Agreement.~~

ARTICLE VI - REQUIREMENTS

Section 6.1 Minimum Delivery Obligation. The sum of Shipper's total Gas requirements over the Term of this Agreement are estimated to be _____ Therms.

Section 6.2 Minimum Annual Take. PGS requires the following MAT for each Twelve-Month Delivery Period, or such Delivery Period as agreed upon by the Parties as applicable:

Period	Therms
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	

Section 6.3 Shortfall and MAT Deficiency Charge. If the Shipper fails to take delivery of the MAT in any Twelve-Month Delivery Period, the Shipper shall pay PGS a MAT Deficiency Charge calculated as follows: the difference between the applicable MAT and the actual quantity of Gas delivered during the Twelve-Month Delivery Period, multiplied by the rate schedule in effect at the end of the Twelve-Month Delivery Period. If, during any Twelve-Month Delivery Period, the actual quantity of Gas delivered to the Facility exceeds the applicable MAT, said excess shall be carried forward to the next Twelve-Month Delivery Period for purposes of offsetting any MAT Deficiency Charge hereunder.

Section 6.4 Financial Guarantee. Shipper shall furnish to PGS an irrevocable standby letter of credit issued by a bank acceptable to PGS or such other form of guarantee acceptable to PGS (the "Financial Guarantee") in an amount equal to [_____]. PGS may adjust the amount required in the Financial Guarantee at the end of each Twelve-Month Delivery Period.

Shipper's failure to maintain the Financial Guarantee, which for the avoidance of doubt includes notice of termination of security without acceptable alternative Financial Guarantee being provided, shall constitute a default of this Agreement.

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ARTICLE VII - BILLING AND PAYMENT

Section 7.1 Billing. PGS will bill Shipper each Month for all Actual Takes during the preceding Month, and for any other amounts due hereunder. If, during the preceding Month, PGS has purchased Gas from Shipper pursuant to an interruption or curtailment order, such bill shall show a credit for the estimated amount due Shipper for such purchase(s). If the estimated amount owed by PGS to Shipper exceeds the amount Shipper owes PGS, PGS shall pay Shipper the net amount estimated to be due Shipper at the time PGS bills Shipper.

Section 7.1.1 Billing of MAT Deficiency Charge(s). PGS will bill Shipper for the MAT Deficiency Charge ~~within~~ no later than thirty (30) days after the end of each Twelve-Month Delivery Period.

Section 7.2 Payment. Shipper shall pay all such bills, minus any disputed amounts, at the address specified in the invoice by the 20th Day following the date of PGS's mailing (as signified by the postmark) or other delivery of the bill. All sums not so paid by Shipper (or credited or paid by PGS) shall be considered delinquent and subject to later payment schedules as set forth below.

Section 7.3 Termination Payment. If the Shipper terminates Gas Service hereunder after execution of this Agreement, Shipper shall pay PGS any MAT Deficiency Charge(s) applicable at the time of termination and any future MAT Deficiency Charge(s) pursuant to the schedule in Section 6.2. resulting from such termination (the "Termination Payment"). Shipper agrees that it will make any such Termination Payment to PGS within twenty (20) days after receipt of PGS' invoice.

Section 7.4 Billing Disputes. In the event of a bona fide billing dispute, Shipper or PGS, as the case may be, shall pay (or credit) to the other party all amounts not in dispute, and the parties shall negotiate in good faith to resolve the amount in dispute as soon as reasonably practicable. If a party has withheld payment (or credit) of a disputed amount, and the dispute is resolved, the non-prevailing party shall pay to the other party the amount determined to be due such other party, plus interest thereon at an annual rate equal to the prime interest rate of Citibank, N.A., New York, New York, plus one percent (1%), calculated on a daily basis from the date due until paid (or credited).

Section 7.5 Errors or Estimates. If an estimate is used to determine the amount due Shipper for purchases by PGS pursuant to an interruption or curtailment order, PGS shall make any adjustment necessary to reflect the actual amount due Shipper on account of such purchases in the next bill rendered to Shipper after determination of the actual amount due. An error in any bill, credit or payment shall be corrected in the next bill rendered after the error is confirmed by PGS.

Each party's performance obligation hereunder shall abate proportionately during a Force Majeure event and during any period that a party is unable to perform its obligations due to the other party's performance failure. The term of this Agreement shall be extended for a period equal to the length of any such abatement(s).

ARTICLE VIII - FAILURE TO MAKE PAYMENT

Section 8.1 Late Payment Charge. Charges for services due and rendered which are unpaid as of the past due date are subject to a Late Payment Charge of 1.5%, except the accounts of

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mail, registered or certified, return receipt requested, postage prepaid, and properly addressed to the party as set forth below.

PGS:

Administrative Matters:
Peoples Gas System, Inc.
~~702 Franklin Street~~3600 Midtown Drive
Tampa, FL 33607

P. O. Box 2562
Tampa, Florida 33601-2562
Attention:
Telephone: (813) ; Facsimile: (813)

Payment:
Peoples Gas System, Inc.
702 Franklin Street
P. O. Box 2562
Tampa, Florida 33601-2562
Attention:
Telephone: (813) ; Facsimile: (813)

Shipper:

Administrative Matters:

Attention: _____
Telephone: _____
Facsimile: _____

Invoices:

Attention: _____
Telephone: _____
Facsimile: _____

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APPENDIX A - GAS TRANSPORTATION AGREEMENT

PGS RECEIPT POINT(S)

Maximum Transportation Quantity: _____ MMBtu per Day plus the Retainage

PGS will accept Gas from Shipper, or for its account, for transportation pursuant to this Agreement at the following point(s):

The above point(s) may be changed by PGS from time to time on written notice to Shipper.

APPENDIX B - GAS TRANSPORTATION AGREEMENT

PGS DELIVERY POINT(S)

Gas transported or sold pursuant to this Agreement shall be delivered by PGS to Shipper at the following point(s):

<u>NAME</u>	<u>PGS METER#</u>	<u>MAXIMUM DELIVERY QUANTITY</u>
Meter at the Facility		_____ MMBtu per Day

APPENDIX C - GAS TRANSPORTATION AGREEMENT

TELEMETRY EQUIPMENT

**APPENDIX D -
GAS TRANSPORTATION AGREEMENT
(APPLICABLE TO INTERRUPTIBLE CUSTOMERS)**

ALTERNATIVES DURING PERIODS OF INTERRUPTION OR CURTAILMENT

~~If Shipper is an interruptible Customer, it may select one or more of the "Options" hereinafter described set forth below prior to or during a period of interruption or curtailment or interruption. -These Options set forth below describe means through which how PGS will/would attempt to continue deliveries to Shipper during such a period if PGS can do so in a manner that is consistent with the order of priorities of service set forth in its curtailment plan and that will not prevent service to customers in higher priorities of service than Shipper.~~

If PGS is entitled under this Agreement or PGS's FPSC Tariff to interrupt or curtail deliveries to Shipper for reasons other than Force Majeure, PGS will notify Shipper ~~to that effect, about~~ such interruption or curtailment. The notice ~~to will~~ include the estimated duration of the interruption or curtailment and the estimated cost of gas required for PGS to continue deliveries to Shipper ~~during the period of interruption~~. Shipper shall notify PGS in writing within two (2) hours after receipt of PGS's

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notice of interruption or curtailment of the option (from Options A through C below) Shipper elects during the period of interruption.

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~~Shipper has elected the Option(s) (if any) previously selected by Shipper in writing. If Shipper has failed/fails to make any election in a timely manner, either prior to PGS's notice or during the two-hour period, it shall be conclusively presumed that Shipper has elected Option D below.~~

The Options are as follows:

Option A (PGS Receipt Point/Shipper's Own Arrangement): Shipper desires PGS to continue deliveries during the period of interruption or curtailment and Shipper agrees to make ~~available for its account (i.e., to make~~ all arrangements necessary to cause the delivery of ~~at the PGS Receipt Point(s) (1)~~ additional quantities of Gas equal to those quantities which PGS is entitled to interrupt or curtail (2) at the PGS Receipt Point(s).

Option B (Pipeline Release Point/Capacity Release): Shipper desires PGS to continue deliveries during the period of interruption and agrees to make ~~available for its account (i.e., to make~~ all arrangements necessary to cause the delivery of ~~(1) additional quantities of Gas (including the Retainage) equal to those quantities which PGS is entitled to interrupt or curtail (2)~~ at the applicable point(s) of receipt into [] pipeline system ~~additional quantities of Gas (including the Retainage) equal to those quantities which PGS is entitled to interrupt.~~ In addition, Shipper, and desires PGS to release to Shipper (or to a Supplier designated by Shipper), for the duration of the period of interruption or curtailment and at the maximum rate applicable to the capacity released, primary firm capacity on [] sufficient to transport such additional quantities of Gas to the PGS Receipt Point(s). By election of this Option B, Shipper agrees to be responsible for the payment of all charges imposed by [] with respect to the capacity so released by PGS to Shipper (or Shipper's Supplier), or the use of such capacity, for the period during which such release is effective. If Shipper elects to continue deliveries during the period of interruption pursuant to this Option B, PGS agrees to release the capacity requested by Shipper if PGS determines in its sole discretion that (i) such capacity is available for release to Shipper during the period of interruption or curtailment, (ii) such release can be accomplished readily and without detriment to PGS's system operations, and (iii) such release is practicable within the time constraints and requirements of [] FERC Tariff and the ready availability of PGS staff and resources.

Option C (PGS as Temporary Agent): Shipper desires PGS to continue deliveries during the period of interruption or curtailment, appoints PGS as its agent to acquire (at the PGS Receipt Point(s)) additional quantities of Gas at market-based price, equal to those quantities which PGS is entitled to interrupt or curtail, to be used by Shipper during the period of interruption or curtailment, and agrees to reimburse PGS, in addition to all amounts otherwise payable for Gas pursuant to this Agreement, for the incremental additional per-Therm costs incurred by PGS (as Shipper's agent) to acquire for the account of Shipper, at the PGS Receipt Point(s), Gas to be used by Shipper during the period of interruption or curtailment. As used in this Option C, "incremental additional costs" shall mean the weighted average per-Therm costs incurred by PGS to acquire, for the accounts of Shipper and other interruptible customers of PGS who have elected this Option C during a particular period of interruption, the additional quantities of Gas mentioned above to be used by Shipper and such other interruptible customers of PGS during such period of interruption or curtailment, including but not limited to commodity, transportation, storage and other charges incurred by PGS.

Option D (No Action by Shipper): Shipper agrees to cease taking Gas pursuant to PGS's notice during the period of interruption.

If Shipper has elected to continue deliveries pursuant to one of Options A, ~~Option B,~~ or Option C, PGS will, in implementing its interruption or curtailment notice, take and pay for Shipper's Gas as

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provided in PGS's FPSC Tariff, but will not discontinue deliveries to Shipper unless (i) if Shipper has elected Option A, Shipper fails to make additional Gas available at the PGS Receipt Point(s), or (ii) if Shipper has elected Option B, either (a) PGS has no primary firm capacity on [] available for release to Shipper (or Shipper's Supplier) during the period of interruption or curtailment without

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detriment to service required by PGS's customers in a curtailment category having a higher priority than Shipper's curtailment category under PGS's curtailment plan, or (b) PGS determines either that the release of capacity contemplated by Option B would not result in Shipper's (or Shipper's Supplier's) being able to make the additional quantities of Gas available at the PGS Receipt Point(s) for delivery to Shipper during the period of interruption or curtailment or that the release of capacity cannot be made pursuant to Option B, or (iii) if Shipper has elected Option C, PGS, having exercised commercially reasonable efforts, is unable to acquire for Shipper's account, at the PGS Receipt Point(s), additional Gas for delivery to Shipper during the period of interruption or curtailment. –In the event of the occurrence of any of the circumstances described in items (i) through (iii), PGS will provide Shipper with not less than two (2) ~~hours' notice~~ hours' notice to cease taking Gas during the period of interruption or curtailment, and Shipper shall not have the benefit of Options A through C above.