

FLORIDA PUBLIC SERVICE COMMISSION
EXHIBIT INDEX

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FPSC - COMMISSION CLERK

FOR THE HEARING DATED 11/04/2025 IN DOCKET 20250003

1.	Comprehensive Exhibit List	3
2.	Final Fuel Over/Under Recovery. (Schedule A-7)	6
3.	Schedules E-1, E-1/R, E-2, E-3, E-4, and E-5.	7
4.	Calculation of final true-up for January 2024-December 2024. (Schedule A-7)	13
5.	Calculation of estimated true-up for January 2025-December 2025; total true-up to be collected in 2026; calculation of PGA factor for January 2026-December 2026. (Schedules E-1 through E-5)	16
6.	Final Over/Under A-7	24
7.	PGA Summary of estimates for the projected period. E-1 Reprojected PGA for Current Period (6 months actual, 6 months estimated). E-1/R Note: Witness never filed a DKS-1	26
8.	Calculation of true-up amount current period (6 months actual 6 months estimated). E-2	28
9.	Transportation (CAS-4) purchases system supply and end use for the projected period. E-3	29
10.	Calculation of true-up amount for the projected period based on the prior period and Current period (6 months actual, 6 months estimated). E-4	30
11.	Therm Sales and Customer Data (For the projected Period). E-5	31

12.	FPUC/FCG's Joint Response to Staff's First Interrogatories Nos. 1-4	32
13.	FPUC/FCG's Joint Response to Staff's Second Interrogatories Nos. 5-6	45
14.	FPUC/FCG's Joint Response to Staff's Third Interrogatories Nos. 7-9	53
15.	PGS's Response to Staff's First Set of Interrogatories No. 1	63
16.	PGS's Response to Staff's Second Set of Interrogatories Nos. 2-3	66
17.	PGS's Response to Staff's Third Set of Interrogatories Nos. 4-6	71
18.	SJNG's Response to Staff's First Set of Interrogatories No. 1	81
19.	SJNG's Response to Staff's Second Set of Interrogatories No. 2	83
20.	SJNG's Response to Staff's Third Set of Interrogatories Nos. 3-5	85

Docket No. 20250003-GU Comprehensive Exhibit List for Entry into Hearing Record (November 4-7, 2025)					
EXH #	Witness	I.D. # As Filed	Exhibit Description	Issue Nos.	Entered
STAFF					
1		Exhibit List	Comprehensive Exhibit List		X
FLORIDA CITY GAS & FLORIDA PUBLIC UTILITIES COMPANY (CONSOLIDATED COMPANIES) – (DIRECT)					
2	Diana Williams	DW-1	Final Fuel Over/Under Recovery. (Schedule A-7)	1	X
3	Diana Williams	DW-2	Schedules E-1, E-1/R, E-2, E-3, E-4, and E-5.	3 - 7	X
PEOPLES GAS SYSTEM, INC. – (DIRECT)					
4	Matthew E. Elliott	MEE-1	Calculation of final true-up for January 2024-December 2024. (Schedule A-7)	1	X
5	Matthew E. Elliott	MEE-2	Calculation of estimated true-up for January 2025-December 2025; total true-up to be collected in 2026; calculation of PGA factor for January 2026-December 2026. (Schedules E-1 through E-5)	2 – 6	X
ST. JOE NATURAL GAS COMPANY – (DIRECT)					
6	Charles A. Shoaf	CAS-1	Final Over/Under A-7	1 and 2	X

<u>Docket No. 20250003-GU</u> Comprehensive Exhibit List for Entry into Hearing Record (November 4-7, 2025)					
EXH #	Witness	I.D. # As Filed	Exhibit Description	Issue Nos.	Entered
7	Debbie K. Stitt	DKS-2	PGA Summary of estimates for the projected period. E-1 Reprojected PGA for Current Period (6 months actual, 6 months estimated). E-1/R <i>Note: Witness never filed a DKS-1</i>	4	X
8	Debbie K. Stitt	DKS-3	Calculation of true-up amount current period (6 months actual 6 months estimated). E-2	2	X
9	Debbie K. Stitt	DKS-4	Transportation (CAS-4) purchases system supply and end use for the projected period. E-3	4	X
10	Debbie K. Stitt	DKS-5	Calculation of true-up amount for the projected period based on the prior period and Current period (6 months actual, 6 months estimated). E-4	3	X
11	Debbie K. Stitt	DKS-6	Therm Sales and Customer Data (For the projected Period). E-5	4	X
STAFF HEARING EXHIBITS					
12	Williams, Nos. 1-2 Bustos, Nos. 3-4	Staff Exhibit 12	FPUC/FCG's Joint Response to Staff's First Interrogatories Nos. 1-4	1, 2, 3, and 4	X
13	Williams, No. 5 Bustos, No. 6	Staff Exhibit 13	FPUC/FCG's Joint Response to Staff's Second Interrogatories Nos. 5-6	1, 2, 3, and 4	X

Docket No. 20250003-GU Comprehensive Exhibit List for Entry into Hearing Record (November 4-7, 2025)					
EXH #	Witness	I.D. # As Filed	Exhibit Description	Issue Nos.	Entered
14	Bates, Nos. 7-9 Williams, Nos. 7-9	Staff Exhibit 14	FPUC/FCG's Joint Response to Staff's Third Interrogatories Nos. 7-9	1, 2, 3, and 4	X
15	Elliot, No. 1	Staff Exhibit 15	PGS's Response to Staff's First Set of Interrogatories No. 1	1, 2, 3, and 4	X
16	Elliott, Nos. 2-3	Staff Exhibit 16	PGS's Response to Staff's Second Set of Interrogatories Nos. 2-3	1, 2, 3, and 4	X
17	Elliott, Nos. 4-6	Staff Exhibit 17	PGS's Response to Staff's Third Set of Interrogatories Nos. 4-6	1, 2, 3, and 4	X
18	Stitt, No. 1	Staff Exhibit 18	SJNG's Response to Staff's First Set of Interrogatories No. 1	1, 2, 3, and 4	X
19	Stitt, No. 2	Staff Exhibit 19	SJNG's Response to Staff's Second Set of Interrogatories No. 2	1, 2, 3, and 4	X
20	Stitt, Nos. 3-5	Staff Exhibit 20	SJNG's Response to Staff's Third Set of Interrogatories Nos. 3-5	1, 2, 3, and 4	X

COMPANY:

CONSOLIDATED FLORIDA PUBLIC UTILITIES COMPANY & FLORIDA CITY GAS

SCHEDULE A-7

ADMITTED

FINAL FUEL OVER/UNDER RECOVERY

FOR THE PERIOD: JANUARY 2024 THROUGH DECEMBER 2024

1	ACTUAL FUEL COST FOR THE PERIOD		\$73,922,517
1a	OSS MARGIN SHARING		(\$1,136,986)
1b	TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2, LINE 3	72,785,531
2.	FUEL REVENUES APPLICABLE TO THE PERIOD	A-2, LINE 6	67,537,585
3.	OVER/(UNDER) RECOVERY FOR THE PERIOD	LINE 2 - LINE 1	(5,247,946)
4.	INTEREST PROVISION FOR THE PERIOD	A-2, LINE 8	362,150
5.	TOTAL OVER/(UNDER) RECOVERY FOR THE PERIOD	LINE 3 + LINE 4	(4,885,796)
6.	LESS: ESTIMATED OVER/(UNDER) RECOVERY FOR THE PERIOD JANUARY 2024 THROUGH DECEMBER 2024, WHICH WAS INCLUDED IN THE CURRENT JANUARY 2025 THROUGH DECEMBER 2025 PERIOD	E-4, LINE 4, COL. 4	(4,156,132)
7.	FINAL 2024 FUEL OVER/(UNDER) RECOVERY TO BE INCLUDED IN THE PROJECTED JANUARY 2026 THROUGH DECEMBER 2026 PERIOD	LINE 5 - LINE 6	(729,664)

Exhibit

Docket No. 20250003-GU

Consolidated: Florida Public Utilities Company & Florida City Gas
(DW-1)

ADMITTED

Exhibit _____

Docket No. 20250003-GU

Consolidated: Florida Public Utilities & Florida City Gas Companies
(DW-2)

C2-17

PURCHASED GAS ADJUSTMENT														SCHEDULE E-1
COST RECOVERY CLAUSE CALCULATION														
ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2026 THROUGH DECEMBER 2026														
----- PROJECTED ----- PROJECTED ----- PROJECTED ----- PROJECTED ----- PROJECTED ----- PROJECTED ----- PROJECTED ----- PROJECTED ----- PROJECTED ----- PROJECTED ----- PROJECTED ----- PROJECTED -----														
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
COST OF GAS PURCHASED														
1	COMMODITY (Pipeline)	\$94,904	\$81,865	\$79,050	\$72,770	\$64,139	\$55,843	\$53,698	\$50,607	\$51,936	\$58,369	\$59,689	\$78,018	\$800,888
2	NO NOTICE SERVICE	\$9,430	\$6,743	\$6,208	\$4,152	\$1,760	\$1,704	\$1,745	\$1,745	\$1,673	\$3,301	\$5,369	\$7,466	\$51,296
3	SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	COMMODITY (Other)	\$6,026,260	\$4,977,663	\$4,316,197	\$3,617,043	\$3,206,963	\$2,917,521	\$2,953,879	\$2,839,037	\$2,853,256	\$3,214,591	\$3,453,019	\$4,942,408	\$45,317,837
5	DEMAND	\$7,494,741	\$7,605,507	\$7,789,021	\$7,231,333	\$6,811,961	\$6,690,315	\$6,717,766	\$6,734,794	\$6,755,396	\$7,098,810	\$7,774,024	\$7,821,642	\$86,525,311
6	OTHER	\$122,190	\$122,190	\$122,190	\$122,190	\$122,190	\$122,190	\$126,486	\$122,190	\$122,190	\$122,190	\$122,190	\$122,176	\$1,470,562
LESS END-USE CONTRACT:		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	DEMAND - SWING SERVICE CREDIT AND BALANCING RIDER CREDIT	\$2,415,400	\$2,416,957	\$2,406,194	\$2,398,603	\$2,408,627	\$2,412,368	\$2,409,659	\$2,411,618	\$2,412,489	\$2,412,567	\$2,402,177	\$2,408,980	\$28,915,640
9	COMMODITY (Other)	\$136,472	\$121,037	\$122,806	\$127,477	\$159,945	\$161,447	\$181,522	\$169,722	\$164,103	\$155,882	\$110,947	\$114,139	\$1,725,499
10	Second Prior Month Purchase Adj.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	TOTAL COST	\$11,195,652	\$10,255,974	\$9,783,667	\$8,521,408	\$7,638,442	\$7,213,758	\$7,262,393	\$7,167,033	\$7,207,858	\$7,928,812	\$8,901,168	\$10,448,590	\$103,524,754
12	NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	COMPANY USE	\$1,900	\$2,100	\$1,700	\$1,800	\$2,100	\$2,400	\$2,200	\$1,100	\$2,300	\$4,400	\$1,700	\$1,500	\$25,200
14	TOTAL THERM SALES	\$11,193,752	\$10,253,874	\$9,781,967	\$8,519,608	\$7,636,342	\$7,211,358	\$7,260,193	\$7,165,933	\$7,205,558	\$7,924,412	\$8,899,468	\$10,447,090	\$103,499,554
THERMS PURCHASED														
15	COMMODITY (Pipeline)	9,625,160	8,302,670	8,017,260	7,380,320	6,504,940	5,663,540	5,446,080	5,132,620	5,267,230	5,919,710	6,053,680	7,912,580	81,225,790
16	NO NOTICE SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-
17	SWING SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-
18	COMMODITY (Other)	9,625,160	8,302,670	8,017,260	7,380,320	6,504,940	5,663,540	5,446,080	5,132,620	5,267,230	5,919,710	6,053,680	7,912,580	81,225,790
19	DEMAND	28,721,810	31,961,440	34,233,610	24,370,200	16,339,170	15,472,800	15,001,210	15,719,976	12,770,100	19,094,450	34,677,900	35,450,980	283,813,646
20	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
LESS END-USE CONTRACT:		-	-	-	-	-	-	-	-	-	-	-	-	-
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	-	-	-	-	-
22	DEMAND - SWING SERVICE CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	-
23	COMMODITY (Other)	13,520	13,520	13,520	13,520	13,520	13,520	13,520	13,520	13,520	13,520	13,520	13,520	162,240
24	TOTAL PURCHASES	9,611,640	8,289,150	8,003,740	7,366,800	6,491,420	5,650,020	5,432,560	5,119,100	5,253,710	5,906,190	6,040,160	7,899,060	81,063,550
25	NET UNBILLED	-	-	-	-	-	-	-	-	-	-	-	-	-
26	COMPANY USE	3,088	3,476	3,152	3,629	4,184	4,679	3,968	2,073	4,295	8,107	2,930	2,452	46,033
27	TOTAL THERM SALES	9,608,552	8,285,674	8,000,588	7,363,171	6,487,236	5,645,341	5,428,592	5,117,027	5,249,415	5,898,083	6,037,230	7,896,608	81,017,517
CENTS PER THERM														
28	COMMODITY (Pipeline)	0.986	0.986	0.986	0.986	0.986	0.986	0.986	0.986	0.986	0.986	0.986	0.986	0.986
29	NO NOTICE SERVICE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
30	SWING SERVICE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
31	COMMODITY (Other)	62.609	59.953	53.836	49.009	49.300	51.514	54.239	55.314	54.170	54.303	57.040	62.463	55.792
32	DEMAND	26.094	23.796	22.753	29.673	41.691	43.239	44.781	42.842	52.900	37.177	22.418	22.063	30.487
33	OTHER	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
LESS END-USE CONTRACT:		-	-	-	-	-	-	-	-	-	-	-	-	-
34	COMMODITY Pipeline	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
35	DEMAND - SWING SERVICE CREDIT	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
36	COMMODITY Other	1009.408	895.244	908.328	942.877	1183.025	1194.135	1342.618	1255.340	1213.780	1152.973	820.614	844.223	1063.547
37	TOTAL COST OF PURCHASES	116.480	123.728	122.239	115.673	117.670	127.677	133.683	140.006	137.196	134.246	147.366	132.276	127.708
38	NET UNBILLED	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
39	COMPANY USE	61.538	60.413	53.926	49.602	50.191	51.289	55.443	53.052	53.555	54.275	58.026	61.181	54.744
40	TOTAL COST OF THERM SOLD	116.518	123.780	122.287	115.730	117.746	127.783	133.780	140.062	137.308	134.430	147.438	132.317	127.781
41	TRUE-UP (REFUND)/RECOVER	(0.727)	(0.727)	(0.727)	(0.727)	(0.727)	(0.727)	(0.727)	(0.727)	(0.727)	(0.727)	(0.727)	(0.727)	(0.727)
42	TOTAL COST OF GAS	115.791	123.053	121.560	115.003	117.019	127.056	133.054	139.336	136.581	133.704	146.711	131.591	127.054
43	REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503
44	PGA FACTOR ADJUSTED FOR TAXES	116.37265	123.67117	122.17092	115.58127	117.60696	127.69419	133.72224	140.03585	137.26739	134.37541	147.44839	132.25192	127.69238
45	PGA FACTOR	116.373	123.671	122.171	115.581	117.607	127.694	133.722	140.036	137.267	134.375	147.448	132.252	127.692

C2-17

COMPANY: CONSOLIDATED FLORIDA PUBLIC UTILITIES & FLORIDA CITY GAS		PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION ACTUAL JANUARY 2025 THROUGH JUNE 2025 ESTIMATED JULY 2025 THROUGH DECEMBER 2025												SCHEDULE E-1/R	
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED		
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
COST OF GAS PURCHASED															
1	COMMODITY (Pipeline)	\$94,563	\$69,256	\$81,802	\$98,617	\$100,283	\$88,690	\$17,322	\$16,239	\$16,627	\$19,161	\$21,396	\$27,181	\$651,138	
2	NO NOTICE SERVICE	\$0	\$0	\$2,872	-\$3,417	-\$2,282	-\$1,678	\$1,745	\$1,745	\$1,673	\$3,301	\$5,369	\$7,466	\$16,795	
3	SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4	COMMODITY (Other)	\$4,097,825	\$2,895,862	\$2,837,980	\$2,108,871	\$1,352,914	\$1,014,673	\$3,407,955	\$3,384,622	\$3,311,289	\$3,563,649	\$4,063,559	\$5,357,748	\$37,396,945	
5	DEMAND	\$5,029,076	\$5,398,841	\$5,516,817	\$5,396,635	\$5,447,968	\$5,378,935	\$5,336,404	\$5,330,939	\$5,340,503	\$5,892,864	\$6,707,718	\$6,683,028	\$67,459,728	
6	OTHER	\$91,005	\$82,812	\$89,890	\$109,451	\$98,670	\$86,510	\$104,500	\$104,500	\$104,500	\$104,500	\$104,500	\$104,495	\$1,185,336	
LESS END-USE CONTRACT:															
7	COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8	DEMAND - SWING SERVICE CREDIT	\$0	\$0	\$0	\$0	\$0	\$0	\$1,958,554	\$1,958,554	\$1,958,554	\$1,958,554	\$1,958,554	\$1,958,554	\$11,751,321	
9	COMMODITY (Other)	\$0	\$0	\$0	\$0	\$0	\$0	\$210,808	\$197,103	\$190,578	\$181,031	\$128,846	\$132,553	\$1,040,919	
10	Second Prior Month Purchase Adj.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11	TOTAL COST	\$9,312,469	\$8,446,771	\$8,529,361	\$7,710,155	\$6,997,552	\$6,567,131	\$6,698,565	\$6,682,389	\$6,625,461	\$7,443,891	\$8,815,143	\$10,088,812	\$93,917,701	
12	NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	COMPANY USE	\$1,526	\$1,258	\$1,362	\$1,469	\$1,506	\$2,953	\$2,068	\$2,086	\$2,069	\$2,035	\$2,170	\$2,327	\$22,828	
14	TOTAL THERM SALES	\$8,969,908	\$7,745,909	\$7,889,447	\$8,644,654	\$7,328,970	\$6,395,873	\$6,696,496	\$6,680,303	\$6,623,391	\$7,441,857	\$8,812,973	\$10,086,485	\$93,316,268	
THERMS PURCHASED															
15	COMMODITY (Pipeline)	14,888,930	7,755,930	10,177,270	10,452,690	10,488,760	9,508,140	6,111,684	5,922,820	6,003,511	6,543,384	7,043,464	8,642,423	103,539,007	
16	NO NOTICE SERVICE	-	-	354,620	(360,480)	(240,690)	(176,980)	-	-	-	-	-	-	-423,530	
17	SWING SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	0	
19	COMMODITY (Other)	10,114,328	5,683,722	7,264,806	11,541,585	4,888,657	4,050,330	6,097,984	5,909,120	5,989,811	6,529,684	7,029,764	8,628,723	83,728,515	
20	DEMAND	33,087,034	35,493,952	37,778,110	27,972,929	19,305,231	17,587,258	15,382,820	15,276,707	15,075,300	20,056,380	35,699,700	35,282,030	307,997,452	
20	OTHER	-	-	-	-	-	-	15,700	15,700	15,700	15,700	15,700	15,700	94,200	
LESS END-USE CONTRACT:															
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	-	-	-	-	0	
22	DEMAND - SWING SERVICE CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	0	
23	COMMODITY (Other)	-	-	-	-	-	-	-	-	-	-	-	-	0	
24	TOTAL PURCHASES	10,114,328	5,683,722	7,264,806	11,541,585	4,888,657	4,050,330	6,113,684	5,924,820	6,005,511	6,545,384	7,045,464	8,644,423	83,822,715	
25	NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	COMPANY USE	2,359	1,916	1,778	1,801	1,780	3,491	2,712	2,690	2,781	2,503	2,357	2,605	28,774	
27	TOTAL THERM SALES	9,512,716	8,919,379	7,747,631	7,203,833	6,051,337	6,660,124	6,110,973	5,922,129	6,002,730	6,542,881	7,043,107	8,641,818	86,358,658	
CENTS PER THERM															
28	COMMODITY (Pipeline)	0.635	0.893	0.804	0.943	0.956	0.933	0.283	0.274	0.277	0.293	0.304	0.315	0.629	
29	NO NOTICE SERVICE	0.000	0.000	0.810	0.948	0.948	0.948	0.000	0.000	0.000	0.000	0.000	0.000	(3.965)	
30	SWING SERVICE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
31	COMMODITY (Other)	40.515	50.950	39.065	18.272	27.675	25.052	55.887	57.278	55.282	54.576	57.805	62.092	44.665	
32	DEMAND	15.200	15.211	14.603	19.292	28.220	30.584	34.691	34.896	35.426	29.381	18.789	18.942	21.903	
33	OTHER	0.000	0.000	0.000	0.000	0.000	0.000	665.607	665.607	665.607	665.607	665.607	665.573	1258.318	
LESS END-USE CONTRACT:															
34	COMMODITY Pipeline	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
35	DEMAND - SWING SERVICE CREDIT	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
36	COMMODITY Other	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
37	TOTAL COST OF PURCHASES	92.072	148.613	117.407	66.803	143.139	162.138	109.567	112.786	110.323	113.727	125.118	116.709	112.043	
38	NET UNBILLED	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
39	COMPANY USE	64.675	65.670	76.615	81.590	84.575	84.575	76.275	77.526	74.399	81.296	92.033	89.328	79.337	
40	TOTAL COST OF THERM SOLD	97.895	94.701	110.090	107.029	115.636	98.604	109.615	112.838	110.374	113.771	125.160	116.744	108.753	
41	TRUE-UP	(3.660)	(3.660)	(3.660)	(3.660)	(3.660)	(3.660)	(3.660)	(3.660)	(3.660)	(3.660)	(3.660)	(3.660)	(3.660)	
42	TOTAL COST OF GAS	94.235	91.041	106.430	103.369	111.976	94.944	105.955	109.178	106.714	110.111	121.500	113.084	105.093	
43	REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	
44	PGA FACTOR ADJUSTED FOR TAXES	94.70849	91.49883	106.96474	103.88794	112.53915	95.42083	106.48779	109.72622	107.25036	110.66415	122.11040	113.65234	105.62117	
45	PGA FACTOR	94.708	91.499	106.965	103.888	112.539	95.421	106.488	109.726	107.250	110.664	122.110	113.652	105.621	

ADMITTED

Exhibit _____
Docket No. 20250003-GU
Consolidated: Florida Public Utilities & Florida City Gas Companies
(DW-2)

COMPANY: CONSOLIDATED FLORIDA PUBLIC UTILITIES & FLORIDA CITY GAS		PURCHASED GAS ADJUSTMENT CALCULATION OF TRUE-UP AMOUNT ACTUAL JANUARY 2025 THROUGH JUNE 2025 ESTIMATED JULY 2025 THROUGH DECEMBER 2025												SCHEDULE E-2
		ACTUAL					PROJECTED					PROJECTED		TOTAL
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
TRUE-UP CALCULATION														
1	PURCHASED GAS COST	\$4,097,825	\$2,895,862	\$2,837,980	\$2,108,871	\$1,352,914	\$1,014,673	\$3,407,955	\$3,384,622	\$3,311,289	\$3,563,649	\$4,063,559	\$5,357,748	\$37,396,945
1A	MARGIN SHARING													\$0
2	TRANSPORTATION COST	\$5,214,644	\$5,550,910	\$5,691,382	\$5,601,285	\$5,644,639	\$5,552,458	\$3,290,610	\$3,297,767	\$3,314,172	\$3,880,243	\$4,751,584	\$4,731,064	\$56,520,756
3	TOTAL	\$9,312,469	\$8,446,771	\$8,529,361	\$7,710,155	\$6,997,552	\$6,567,131	\$6,698,565	\$6,682,389	\$6,625,461	\$7,443,891	\$8,815,143	\$10,088,812	\$93,917,701
4	FUEL REVENUES (NET OF REVENUE TAX)	\$8,969,908	\$7,745,909	\$7,889,447	\$8,644,654	\$7,328,970	\$6,395,873	\$6,474,903	\$6,465,639	\$6,405,761	\$7,204,422	\$8,557,365	\$9,772,521	\$91,855,373
4a	Under-recovery*													\$0
4b	ADJUSTED NET FUEL REVENUES *	\$8,969,908	\$7,745,909	\$7,889,447	\$8,644,654	\$7,328,970	\$6,395,873	\$6,474,903	\$6,465,639	\$6,405,761	\$7,204,422	\$8,557,365	\$9,772,521	\$91,855,373
5	TRUE-UP - (COLLECTED) OR REFUNDED	\$ 275,960	\$ 275,966	\$ 275,966	\$ 275,966	\$ 275,966	\$ 275,966	\$ 275,966	\$ 275,966	\$ 275,966	\$ 275,966	\$ 275,966	\$ 275,966	\$3,311,586
6	FUEL REVENUE APPLICABLE TO PERIOD	\$9,245,868	\$8,021,875	\$8,165,413	\$8,920,620	\$7,604,936	\$6,671,839	\$6,750,869	\$6,741,605	\$6,681,727	\$7,480,388	\$8,833,331	\$10,048,487	\$95,166,959
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	(\$66,602)	(\$424,896)	(\$363,948)	\$1,210,465	\$607,384	\$104,708	\$52,304	\$59,216	\$56,266	\$36,497	\$18,188	(\$40,325)	\$1,249,258
8	INTEREST PROVISION - THIS PERIOD	\$8,751	\$6,813	\$4,430	\$4,989	\$7,306	\$7,600	\$6,897	\$6,132	\$5,370	\$4,565	\$3,689	\$2,672	\$69,214
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	\$2,581,925	\$2,248,114	\$1,554,065	\$918,581	\$1,858,069	\$2,196,793	\$2,033,135	\$1,816,371	\$1,605,753	\$1,391,423	\$1,156,519	\$902,430	\$2,581,925
10	TRUE-UP COLLECTED OR (REFUNDED)	(\$275,960)	(\$275,966)	(\$275,966)	(\$275,966)	(\$275,966)	(\$275,966)	(\$275,966)	(\$275,966)	(\$275,966)	(\$275,966)	(\$275,966)	(\$275,966)	(\$3,311,586)
10a	FLEX RATE REFUND (if applicable)													\$0
11	TOTAL ESTIMATED/ACTUAL TRUE-UP	\$2,248,114	\$1,554,065	\$918,581	\$1,858,069	\$2,196,793	\$2,033,135	\$1,816,371	\$1,605,753	\$1,391,423	\$1,156,519	\$902,430	\$588,811	\$588,811
INTEREST PROVISION														
12	BEGINNING TRUE-UP	\$2,581,925	\$2,248,114	\$1,554,065	\$918,581	\$1,858,069	\$2,196,793	\$2,033,135	\$1,816,371	\$1,605,753	\$1,391,423	\$1,156,519	\$902,430	
13	ENDING TRUE-UP BEFORE INTEREST	\$2,239,363	\$1,547,252	\$914,151	\$1,853,080	\$2,189,487	\$2,025,535	\$1,809,474	\$1,599,621	\$1,386,053	\$1,151,954	\$898,741	\$586,139	
14	TOTAL (12+13)	\$4,821,288	\$3,795,366	\$2,468,217	\$2,771,662	\$4,047,556	\$4,222,328	\$3,842,609	\$3,415,992	\$2,991,806	\$2,543,377	\$2,055,260	\$1,488,570	
15	AVERAGE	\$2,410,644	\$1,897,683	\$1,234,108	\$1,385,831	\$2,023,778	\$2,111,164	\$1,921,304	\$1,707,996	\$1,495,903	\$1,271,688	\$1,027,630	\$744,285	
16	INTEREST RATE - FIRST DAY OF MONTH	4.43%	4.29%	4.32%	4.30%	4.33%	4.34%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	4.29%	4.32%	4.30%	4.33%	4.34%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	
18	TOTAL	8.72%	8.61%	8.62%	8.63%	8.67%	8.65%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	
19	AVERAGE	4.360%	4.305%	4.310%	4.315%	4.335%	4.325%	4.310%	4.310%	4.310%	4.310%	4.310%	4.310%	
20	MONTHLY AVERAGE	0.363%	0.359%	0.359%	0.360%	0.361%	0.360%	0.359%	0.359%	0.359%	0.359%	0.359%	0.359%	
21	INTEREST PROVISION	\$8,751	\$6,813	\$4,430	\$4,989	\$7,306	\$7,600	\$6,897	\$6,132	\$5,370	\$4,565	\$3,689	\$2,672	

ADMITTED

Exhibit _____

Docket No. 20250003-GU

Consolidated: Florida Public Utilities & Florida City Gas Companies
(DW-2)

COMPANY: CONSOLIDATED FLORIDA PUBLIC UTILITIES & FLORIDA CITY GAS											SCHEDULE E-3
SYSTEM SUPPLY AND END USE ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2026 THROUGH DECEMBER 2026											
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	UNITS SYSTEM SUPPLY	UNITS END USE	UNITS TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
JANUARY	VARIOUS	SYS SUPPLY	N/A	9,625,160	0	9,625,160	\$5,889,788	\$217,094	\$5,088,770	INCLUDED IN COST	116.317
FEBRUARY	VARIOUS	SYS SUPPLY	N/A	8,302,670	0	8,302,670	\$4,856,626	\$204,055	\$5,195,293	INCLUDED IN COST	123.526
MARCH	VARIOUS	SYS SUPPLY	N/A	8,017,260	0	8,017,260	\$4,193,391	\$201,240	\$5,389,036	INCLUDED IN COST	122.033
APRIL	VARIOUS	SYS SUPPLY	N/A	7,380,320	0	7,380,320	\$3,489,566	\$194,960	\$4,836,882	INCLUDED IN COST	115.461
MAY	VARIOUS	SYS SUPPLY	N/A	6,504,940	0	6,504,940	\$3,047,018	\$186,329	\$4,405,095	INCLUDED IN COST	117.425
JUNE	VARIOUS	SYS SUPPLY	N/A	5,663,540	0	5,663,540	\$2,756,074	\$178,033	\$4,279,651	INCLUDED IN COST	127.372
JULY	VARIOUS	SYS SUPPLY	N/A	5,446,080	0	5,446,080	\$2,772,357	\$180,184	\$4,309,852	INCLUDED IN COST	133.351
AUGUST	VARIOUS	SYS SUPPLY	N/A	5,132,620	0	5,132,620	\$2,669,315	\$172,797	\$4,324,921	INCLUDED IN COST	139.637
SEPTEMBER	VARIOUS	SYS SUPPLY	N/A	5,267,230	0	5,267,230	\$2,689,153	\$174,126	\$4,344,579	INCLUDED IN COST	136.843
OCTOBER	VARIOUS	SYS SUPPLY	N/A	5,919,710	0	5,919,710	\$3,058,709	\$180,559	\$4,689,544	INCLUDED IN COST	133.939
NOVEMBER	VARIOUS	SYS SUPPLY	N/A	6,053,680	0	6,053,680	\$3,342,072	\$181,879	\$5,377,217	INCLUDED IN COST	147.037
DECEMBER	VARIOUS	SYS SUPPLY	N/A	7,912,580	0	7,912,580	\$4,828,269	\$200,194	\$5,420,128	INCLUDED IN COST	132.050
TOTAL				81,225,790	0	81,225,790	\$43,592,338	\$2,271,450	\$57,660,967		127.453

Exhibit _____
Docket No. 20250003-GU
Consolidated: Florida Public Utilities & Florida City Gas Companies
(DW-2)

COMPANY: CONSOLIDATED FLORIDA PUBLIC UTILITIES & FLORIDA CITY GAS		PURCHASED GAS ADJUSTMENT CALCULATION OF TRUE-UP AMOUNT ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2026 THROUGH DECEMBER 2026				SCHEDULE E-4
		PRIOR PERIOD: JANUARY 2024 THROUGH DECEMBER 2024			CURRENT PERIOD: JANUARY 2025 THROUGH DECEMBER 2025	(5) (3)+(4) COMBINED TOTAL TRUE-UP
		(1)	(2)	(3)	(4)	
		SIX MONTHS ACTUAL PLUS SIX MONTHS PROJECTED	ACTUAL	(2) - (1) DIFFERENCE	SIX MONTHS ACTUAL PLUS SIX MONTHS PROJECTED	
1	TOTAL THERM SALES (\$)	\$57,839,166	67,537,585	\$9,698,419	\$95,166,959	\$104,865,378
2	TRUE-UP PROVISION FOR THE PERIOD OVER/(UNDER) COLLECTION (\$)	(\$4,542,256)	(5,247,946)	(\$705,690)	\$1,249,258	\$543,568
3	INTEREST PROVISION FOR THE PERIOD (\$)	\$386,125	362,150	(\$23,975)	\$69,214	\$45,240
4	END OF PERIOD TOTAL NET TRUE-UP (\$)	(\$4,156,132)	(\$4,885,796)	(\$729,664)	\$1,318,472	\$588,808
TOTAL TRUE-UP DOLLARS - OVER/(UNDER) RECOVERY						\$588,808
PROJECTED THERM SALES FOR JANUARY 2026 - DECEMBER 2026						81,017,517
CENTS PER THERM NECESSARY TO REFUND OVERRECOVERY / (COLLECT UNDERRECOVERY)						0.727

ADMITTED

Exhibit _____
Docket No. 20250003-GU
Consolidated: Florida Public Utilities & Florida City Gas Companies
(DW-2)

COMPANY: CONSOLIDATED FLORIDA PUBLIC UTILITIES & FLORIDA CITY GAS		PURCHASED GAS ADJUSTMENT THERM SALES AND CUSTOMER DATA ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2026 THROUGH DECEMBER 2026												SCHEDULE E-5
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
PGA COST														
1	Commodity costs	\$5,889,788	\$4,856,626	\$4,193,391	\$3,489,566	\$3,047,018	\$2,756,074	\$2,772,357	\$2,669,315	\$2,689,153	\$3,058,709	\$3,342,072	\$4,828,269	\$43,592,338
2	Transportation costs	\$7,599,075	\$7,694,115	\$7,874,279	\$7,308,255	\$6,877,860	\$6,747,862	\$6,773,209	\$6,787,146	\$6,809,005	\$7,160,480	\$7,839,082	\$7,907,126	\$87,377,495
3	Hedging costs													
4	(financial settlement)													
5	Other	\$122,190	\$122,190	\$122,190	\$122,190	\$122,190	\$122,190	\$126,486	\$122,190	\$122,190	\$122,190	\$122,190	\$122,176	\$1,470,562
6	Total	\$13,611,053	\$12,672,931	\$12,189,860	\$10,920,011	\$10,047,068	\$9,626,126	\$9,672,052	\$9,578,651	\$9,620,348	\$10,341,379	\$11,303,344	\$12,857,571	\$132,440,394
PGA THERM SALES														
7	Residential	4,440,371	3,829,409	3,697,556	3,403,303	2,998,896	2,610,188	2,509,726	2,364,914	2,427,101	2,728,533	2,790,424	3,649,196	37,449,617
8	Commercial	5,171,269	4,459,741	4,306,184	3,963,497	3,492,524	3,039,832	2,922,834	2,754,186	2,826,609	3,177,657	3,249,736	4,249,864	43,613,933
9	Total	9,611,640	8,289,150	8,003,740	7,366,800	6,491,420	5,650,020	5,432,560	5,119,100	5,253,710	5,906,190	6,040,160	7,899,060	81,063,550
PGA REVENUES														
10	Residential	5,171,273	4,737,069	4,519,058	3,935,876	3,527,826	3,331,492	3,354,053	3,310,507	3,328,813	3,660,908	4,111,363	4,826,331	47,814,569
11	Commercial	6,022,480	5,516,805	5,262,908	4,583,733	4,108,516	3,879,865	3,906,140	3,855,426	3,876,745	4,263,504	4,788,105	5,620,759	55,684,986
12	Total	11,193,753	10,253,874	9,781,966	8,519,609	7,636,342	7,211,357	7,260,193	7,165,933	7,205,558	7,924,412	8,899,468	10,447,090	103,499,555
NUMBER OF PGA CUSTOMERS														
13	Residential	193,465	193,898	194,343	194,782	195,217	195,654	196,084	196,515	196,957	197,339	197,777	198,237	195,856
14	Commercial	10,000	10,000	10,015	10,035	10,040	10,033	10,059	10,072	10,075	10,106	10,123	10,084	10,054
50	Total	203,465	203,898	204,358	204,817	205,257	205,687	206,143	206,587	207,032	207,445	207,900	208,321	205,909

ADMITTED

PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20250003-GU
WITNESS: ELLIOTT

EXHIBIT

OF

MATTHEW E. ELLIOTT

Table of Contents

DOCUMENT NO.	TITLE	PAGE
1	Composite Exhibit No. MEE-1, Final Fuel Over/Under Recovery	7

SCHEDULE A-7
Page 1 of 1

COMPANY: PEOPLES GAS SYSTEM, INC. FINAL FUEL OVER/UNDER RECOVERY
FOR THE PERIOD: JANUARY 2024 THROUGH DECEMBER 2024

1	TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3, Period To Date Dec.'24	\$138,947,380
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 6, Period To Date Dec.'24	\$141,549,321
3	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (2-1)	A-2 Line 7, Period to Date Dec.'24	\$2,601,941
4	INTEREST PROVISION	A-2 Line 8, Period To Date Dec.'24	\$506,325
5	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (3+4)		\$3,108,266
6	ADJUSTMENTS	A-2 Lines 10a + 11a, Period To Date Dec.'24	\$76,735
7	ACTUAL NET OVER/(UNDER) RECOVERY FOR THE 12 MONTH PERIOD ENDING DECEMBER 31, 2024 (5+6)	(To Be on E4 Line 4, Col. 2, PGACAP'26)	\$3,185,001
8	LESS: ESTIMATED OVER/(UNDER) RECOVERY FOR THE PERIOD JANUARY '24 THROUGH DECEMBER '24 WHICH WAS INCLUDED IN THE CURRENT JANUARY '25 THROUGH DECEMBER '25 PERIOD	E-4 Line 4, Col. 4, PGACAP'25 (To Be on E4 Line 4, Col. 1, PGACAP'26)	\$345,340
9	FINAL FUEL OVER/(UNDER) RECOVERY FOR THE PERIOD JANUARY'24 THROUGH DECEMBER'24 TO BE INCLUDED IN THE PROJECTED JANUARY '26 THROUGH DECEMBER '26 PERIOD (7-8)	(To Be on E4 Line 4, Col. 3, PGACAP'26)	\$2,839,661

ADMITTED

COMPANY: PEOPLES GAS SYSTEM
SCHEDULE E-1PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATIONDocket No. 20250003-GU
PGA CAP 2026
Exhibit MEE-2, Page 1 of 1

ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD:

JANUARY '26 through DECEMBER '26

Combined For All Rate Classes

	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection
COST OF GAS PURCHASED	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL PERIOD
1 COMMODITY Pipeline	\$211,148	\$208,146	\$178,673	\$161,622	\$141,396	\$130,713	\$120,576	\$116,750	\$124,053	\$129,279	\$145,956	\$188,696	\$1,857,008
2 NO NOTICE SERVICE	\$52,652	\$47,557	\$36,935	\$32,702	\$33,792	\$32,702	\$33,792	\$33,792	\$32,702	\$33,792	\$35,744	\$52,652	\$458,814
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 COMMODITY Other	\$12,928,740	\$11,918,291	\$8,759,526	\$7,533,437	\$6,282,865	\$5,841,082	\$5,476,290	\$5,236,922	\$5,635,104	\$5,082,473	\$6,350,492	\$10,318,812	\$91,364,034
5 DEMAND	\$8,260,607	\$7,563,670	\$8,732,946	\$6,875,382	\$5,624,753	\$5,179,278	\$5,326,871	\$5,337,296	\$5,499,902	\$6,791,170	\$8,512,872	\$8,488,563	\$82,193,310
6 OTHER	\$627,595	\$627,595	\$627,595	\$627,595	\$627,595	\$660,595	\$627,595	\$627,595	\$627,595	\$627,595	\$687,595	\$627,598	\$7,624,143
LESS END-USE CONTRACT:													
7 COMMODITY Pipeline	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 SWING SERVICE REVENUE	\$695,963	\$673,649	\$623,855	\$601,135	\$548,966	\$499,860	\$482,762	\$454,965	\$489,770	\$468,920	\$516,147	\$615,324	\$6,671,316
10 OSS & AMA KNOWN REVENUES	\$443,685	\$429,780	\$443,685	\$439,050	\$443,685	\$439,050	\$443,685	\$443,685	\$439,050	\$443,685	\$439,050	\$443,685	\$5,291,775
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$20,941,094	\$19,261,830	\$17,268,135	\$14,190,553	\$11,717,750	\$10,905,460	\$10,658,677	\$10,453,705	\$10,990,536	\$11,751,704	\$14,777,462	\$18,617,312	\$171,534,218
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 COMPANY USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 TOTAL THERM SALES	\$20,941,094	\$19,261,830	\$17,268,135	\$14,190,553	\$11,717,750	\$10,905,460	\$10,658,677	\$10,453,705	\$10,990,536	\$11,751,704	\$14,777,462	\$18,617,312	\$171,534,218
THERMS PURCHASED													
15 COMMODITY Pipeline	24,691,677	24,354,441	21,043,904	19,128,590	16,856,640	15,656,728	14,518,089	14,088,319	14,908,659	15,495,643	17,368,845	22,169,717	220,281,252
16 NO NOTICE SERVICE	10,385,000	9,380,000	7,285,000	6,450,000	6,665,000	6,450,000	6,665,000	6,665,000	6,450,000	6,665,000	7,050,000	10,385,000	90,495,000
17 SWING SERVICE													0
18 COMMODITY Other	18,529,178	18,193,123	14,894,173	12,985,562	10,721,564	9,525,852	8,391,197	7,962,931	8,780,400	9,365,330	11,231,976	16,016,045	146,597,332
19 DEMAND	170,905,199	155,191,169	180,234,649	150,087,749	126,642,469	115,070,849	118,706,159	118,908,589	123,252,749	149,420,649	175,356,449	173,902,279	1,757,678,958
20 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
LESS END-USE CONTRACT:													
21 COMMODITY Pipeline	0	0	0	0	0	0	0	0	0	0	0	0	0
22 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
23 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
24 TOTAL PURCHASES (17+18)	18,529,178	18,193,123	14,894,173	12,985,562	10,721,564	9,525,852	8,391,197	7,962,931	8,780,400	9,365,330	11,231,976	16,016,045	146,597,332
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26 COMPANY USE	0	0	0	0	0	0	0	0	0	0	0	0	0
27 TOTAL THERM SALES (24-26)	18,529,178	18,193,123	14,894,173	12,985,562	10,721,564	9,525,852	8,391,197	7,962,931	8,780,400	9,365,330	11,231,976	16,016,045	146,597,332
CENTS PER THERM													
28 COMMODITY Pipeline (1/15)	0.00855	0.00855	0.00849	0.00845	0.00839	0.00835	0.00831	0.00829	0.00832	0.00834	0.00840	0.00851	0.00843
29 NO NOTICE SERVICE (2/16)	0.00507	0.00507	0.00507	0.00507	0.00507	0.00507	0.00507	0.00507	0.00507	0.00507	0.00507	0.00507	0.00507
30 SWING SERVICE (3/17)	0.00000	1.00000	2.00000	3.00000	4.00000	5.00000	6.00000	7.00000	8.00000	9.00000	10.00000	11.00000	0.00000
31 COMMODITY Other (4/18)	0.69775	0.65510	0.58812	0.58014	0.58600	0.61318	0.65262	0.65766	0.64178	0.54269	0.56539	0.64428	0.62323
32 DEMAND (5/19)	0.04833	0.04874	0.04845	0.04581	0.04441	0.04501	0.04487	0.04489	0.04462	0.04545	0.04855	0.04881	0.04676
33 OTHER (6/20)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
LESS END-USE CONTRACT:													
34 COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
35 DEMAND (8/22)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36 OTHER (9/23)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
37 TOTAL COST OF PURCHASES (11/24)	1.13017	1.05874	1.15939	1.09279	1.09291	1.14483	1.27022	1.31280	1.25171	1.25481	1.31566	1.16242	1.17010
38 NET UNBILLED (12/25)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
39 COMPANY USE (13/26)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
40 TOTAL COST OF THERMS SOLD (11/27)	1.13017	1.05874	1.15939	1.09279	1.09291	1.14483	1.27022	1.31280	1.25171	1.25481	1.31566	1.16242	1.17010
41 TRUE-UP (E-4)	(0.01534)	(0.01534)	(0.01534)	(0.01534)	(0.01534)	(0.01534)	(0.01534)	(0.01534)	(0.01534)	(0.01534)	(0.01534)	(0.01534)	(0.01534)
42 TOTAL COST OF GAS (40+41)	1.11482	1.04340	1.14404	1.07745	1.07757	1.12948	1.25488	1.29745	1.23637	1.23946	1.30032	1.14707	1.15476
43 REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	1.12043	1.04865	1.14980	1.08287	1.08299	1.13516	1.26119	1.30398	1.24259	1.24570	1.30686	1.15284	1.16057
45 PGA FACTOR ROUNDED TO NEAREST .001	112.043	104.865	114.980	108.287	108.299	113.516	126.119	130.398	124.259	124.570	130.686	115.284	116.057

12

DOCKET NO. 20250003-GU
PGA 2026 CAP FACTOR EXHIBIT
MEE-2, SCHEDULE E-1

COMPANY: PEOPLES GAS SYSTEM				PURCHASED GAS ADJUSTMENT								Docket No. 20250003-GU	
SCHEDULE E-1/R				COST RECOVERY CLAUSE CALCULATION								PGA CAP 2026	
REVISED ESTIMATE FOR THE PROJECTED PERIOD:				JANUARY '25		THROUGH		DECEMBER '25		Exhibit MEE-2, Page 1 of 3			
Combined For All Rate Classes													
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.
COST OF GAS PURCHASED	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
1 COMMODITY (Pipeline)	\$91,250	(\$627,155)	\$209,507	\$244,335	\$239,258	\$103,132	\$118,317	\$114,641	\$121,665	\$126,699	\$142,825	\$184,319	\$1,068,792
2 NO NOTICE SERVICE	\$52,652	\$47,557	\$36,935	\$32,702	\$33,792	\$32,702	\$33,792	\$33,792	\$32,702	\$33,792	\$35,744	\$52,652	\$458,812
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 COMMODITY Other (THIRD PARTY)	\$13,985,978	\$6,715,118	\$9,657,910	\$8,136,788	\$6,213,798	\$5,611,008	\$4,230,473	\$4,185,452	\$4,450,215	\$4,605,324	\$6,169,770	\$10,031,048	\$83,992,880
5 DEMAND	\$8,148,658	\$7,222,836	\$8,592,783	\$6,569,173	\$5,362,409	\$4,797,185	\$5,326,629	\$5,337,054	\$5,502,599	\$6,794,203	\$8,520,884	\$8,489,196	\$80,663,610
6 OTHER	\$918,734	\$448,665	\$1,034,344	\$754,961	\$601,340	\$1,131,555	\$693,264	\$693,264	\$693,264	\$693,264	\$693,264	\$693,264	\$9,049,182
LESS END-USE CONTRACT													
7 COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 SWING SERVICE REVENUE	\$691,656	\$684,687	\$603,034	\$587,080	\$558,854	\$484,028	\$475,026	\$447,770	\$484,485	\$467,820	\$519,769	\$617,064	\$6,621,274
10													\$0
11 TOTAL COST	\$22,505,617	\$13,122,333	\$18,928,446	\$15,150,877	\$11,891,742	\$11,191,552	\$9,927,448	\$9,916,432	\$10,315,960	\$11,785,462	\$15,042,718	\$18,833,416	\$168,612,003
12 NET UNBILLED	\$3,369,405	(\$1,492,917)	\$219,556	(\$928,192)	(\$2,396,232)	(\$704,749)	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,933,129)
13 COMPANY USE	\$24,047	\$145,033	\$64,276	\$60,075	\$9,670	\$54,890	\$0	\$0	\$0	\$0	\$0	\$0	\$357,990
14 TOTAL THERM SALES	\$26,072,550	\$21,236,853	\$19,819,533	\$17,590,519	\$14,058,660	\$11,868,930	\$6,784,705	\$6,436,389	\$7,534,317	\$8,124,627	\$9,870,100	\$15,158,715	\$164,555,899

COMPANH:\FIN_REPT PEOPLES GAS SYSTEM							PURCHASED GAS ADJUSTMENT							Docket No. 20250003-GU	
SCHEDULE E-1/R							COST RECOVERY CLAUSE CALCULATION							PGA CAP 2026	
REVISED ESTIMATE FOR THE PROJECTED PERIOD:							JANUARY '25 Through DECEMBER '25							Exhibit MEE-2, Page 2 of 3	
Combined For All Rate Classes															
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.		
THERMS PURCHASED	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL		
15 COMMODITY (Pipeline)	19,492,830	18,386,849	32,247,842	28,385,494	24,330,286	16,628,880	14,264,344	13,851,355	14,640,357	15,205,837	17,017,251	21,678,083	236,129,408		
16 NO NOTICE SERVICE	10,385,000	9,380,000	7,285,000	6,450,000	6,665,000	6,450,000	6,665,000	6,665,000	6,450,000	6,665,000	7,050,000	10,385,000	90,495,000		
17 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0		
18 COMMODITY Other (THIRD PARTY)	36,179,439	19,791,719	31,557,389	28,541,325	26,669,015	19,557,619	8,359,242	7,936,574	8,744,067	9,322,800	11,176,668	15,946,734	223,782,591		
19 DEMAND	170,620,420	152,607,030	175,107,510	142,693,640	121,898,950	110,340,260	118,706,159	118,908,589	123,252,749	149,420,649	175,356,449	173,902,279	1,732,814,684		
20 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0		
LESS END-USE CONTRACT															
21 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0		
22 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0		
23 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0		
24 TOTAL PURCHASES (17+18)	36,179,439	19,791,719	31,557,389	28,541,325	26,669,015	19,557,619	8,359,242	7,936,574	8,744,067	9,322,800	11,176,668	15,946,734	223,782,591		
25 NET UNBILLED	2,174,645	(2,069,938)	232,274	(769,971)	(2,280,444)	(608,343)	0	0	0	0	0	0	(3,321,777)		
26 COMPANY USE	26,649	152,595	67,604	65,210	11,302	68,550	0	0	0	0	0	0	391,910		
27 TOTAL THERM SALES (24-26)	28,111,326	27,131,505	24,780,956	29,243,644	26,679,122	20,338,383	8,359,242	7,936,574	8,744,067	9,322,800	11,176,668	15,946,734	217,771,020		

COMPANH:FIN_REPT PEOPLES GAS SYSTEM							PURCHASED GAS ADJUSTMENT							Docket No. 20250003-GU	
SCHEDULE E-1/R							COST RECOVERY CLAUSE CALCULATION							PGA CAP 2026	
REVISED ESTIMATE FOR THE PROJECTED PERIOD:							JANUARY '25 Through DECEMBER '25							Exhibit MEE-2, Page 3 of 3	
Combined For All Rate Classes															
CENTS PER THERM		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
28 COMMODITY (Pipeline)	(1/15)	0.00468	(0.03411)	0.00650	0.00861	0.00983	0.00620	0.00829	0.00828	0.00831	0.00833	0.00839	0.00850	0.00453	
29 NO NOTICE SERVICE	(2/16)	0.00507	0.00507	0.00507	0.00507	0.00507	0.00507	0.00507	0.00507	0.00507	0.00507	0.00507	0.00507	0.00507	
30 SWING SERVICE	(3/17)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
31 COMM. Other (THIRD PARTY)	(4/18)	0.38657	0.33929	0.30604	0.28509	0.23300	0.28690	0.50608	0.52736	0.50894	0.49399	0.55202	0.62903	0.37533	
32 DEMAND	(5/19)	0.04776	0.04733	0.04907	0.04604	0.04399	0.04348	0.04487	0.04488	0.04464	0.04547	0.04859	0.04882	0.04655	
33 OTHER	(6/20)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
LESS END-USE CONTRACT															
34 COMMODITY Pipeline	(7/21)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
35 DEMAND	(8/22)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
36 OTHER	(9/23)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
37 TOTAL COST OF PURCHASES	(11/24)	0.62206	0.66302	0.59981	0.53084	0.44590	0.57223	1.18760	1.24946	1.17977	1.26415	1.34590	1.18102	0.75346	
38 NET UNBILLED	(12/25)	1.54940	0.72124	0.94525	1.20549	1.05077	1.15847	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.58196	
39 COMPANY USE	(13/26)	0.90236	0.95044	0.95077	0.92126	0.85561	0.80072	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.91345	
40 TOTAL COST OF THERMS SOLD	(11/27)	0.80059	0.48366	0.76383	0.51809	0.44573	0.55027	1.18760	1.24946	1.17977	1.26415	1.34590	1.18102	0.77426	
41 TRUE-UP	(E-4)	(0.01659)	(0.01659)	(0.01659)	(0.01659)	(0.01659)	(0.01659)	(0.01659)	(0.01659)	(0.01659)	(0.01659)	(0.01659)	(0.01659)	(0.01659)	
42 TOTAL COST OF GAS	(40+41)	0.78400	0.46707	0.74724	0.50150	0.42914	0.53368	1.17101	1.23287	1.16318	1.24756	1.32931	1.16443	0.75767	
43 REVENUE TAX FACTOR		1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	
44 PGA FACTOR ADJUSTED FOR TAXES	(42x43)	0.78794	0.46942	0.75100	0.50402	0.43130	0.53636	1.17690	1.23907	1.16903	1.25384	1.33600	1.17029	0.76148	
45 PGA FACTOR ROUNDED TO NEAREST .001		78.794	46.942	75.100	50.402	43.130	53.636	117.690	123.907	116.903	125.384	133.600	117.029	76.148	

COMPANY: PEOPLES GAS SYSTEM		CALCULATION OF TRUE-UP AMOUNT											Docket No. 20250003-GU
SCHEDULE E-2													PGA CAP 2026
FOR THE CURRENT PERIOD:		JANUARY '25 THROUGH DECEMBER '25											Exhibit MEE-2, Page 1 of 1
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV. PROJ.
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL PERIOD
TRUE-UP CALCULATION													
1 PURCHASED GAS COST	\$13,961,931	\$6,570,085	\$9,593,635	\$8,076,712	\$6,204,128	\$5,556,118	\$4,230,473	\$4,185,452	\$4,450,215	\$4,605,324	\$6,169,770	\$10,031,048	\$83,634,890
2 TRANSPORTATION COST	\$8,519,638	\$6,407,215	\$9,270,535	\$7,014,090	\$5,677,944	\$5,580,545	\$5,696,976	\$5,730,980	\$5,865,745	\$7,180,138	\$8,872,948	\$8,802,368	\$84,619,122
3 TOTAL	\$22,481,570	\$12,977,301	\$18,864,169	\$15,090,802	\$11,882,072	\$11,136,663	\$9,927,448	\$9,916,432	\$10,315,960	\$11,785,462	\$15,042,718	\$18,833,416	\$168,254,013
4 FUEL REVENUES	\$26,072,550	\$21,236,853	\$19,819,533	\$17,590,519	\$14,058,660	\$11,868,930	\$6,784,705	\$6,436,389	\$7,534,317	\$8,124,627	\$9,870,100	\$15,158,715	\$164,555,899
(NET OF REVENUE TAX)													
5 TRUE-UP REFUNDED(COLLECTED)	\$200,557	\$200,557	\$200,557	\$200,557	\$200,557	\$200,557	\$200,557	\$200,557	\$200,557	\$200,557	\$200,557	\$200,557	\$2,406,687
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 + LINE 5)	\$26,273,107	\$21,437,410	\$20,020,090	\$17,791,076	\$14,259,217	\$12,069,487	\$6,985,262	\$6,636,946	\$7,734,874	\$8,325,185	\$10,070,658	\$15,359,273	\$166,962,585
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	\$3,791,537	\$8,460,109	\$1,155,921	\$2,700,274	\$2,377,146	\$932,824	(\$2,942,186)	(\$3,279,486)	(\$2,581,086)	(\$3,460,277)	(\$4,972,060)	(\$3,474,143)	(\$1,291,427)
8 INTEREST PROVISION-THIS PERIOD (21)	\$25,556	\$47,154	\$63,863	\$69,771	\$78,677	\$84,484	\$80,072	\$68,466	\$57,467	\$46,103	\$30,405	\$14,626	\$666,644
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	\$5,246,346	\$8,862,882	\$17,200,533	\$18,219,760	\$20,792,092	\$23,047,358	\$23,864,937	\$20,802,266	\$17,390,688	\$14,666,512	\$11,051,780	\$5,909,568	\$5,246,346
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(\$200,557)	(\$200,557)	(\$200,557)	(\$200,557)	(\$200,557)	(\$200,557)	(\$200,557)	(\$200,557)	(\$200,557)	(\$200,557)	(\$200,557)	(\$200,557)	(\$2,406,687)
10a OVER EARNINGS REFUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	\$8,862,882	\$17,169,588	\$18,219,760	\$20,789,248	\$23,047,358	\$23,864,109	\$20,802,266	\$17,390,688	\$14,666,512	\$11,051,780	\$5,909,568	\$2,249,493	\$2,214,876
11a REFUNDS FROM PIPELINE	\$0	\$30,944	\$0	\$2,844	\$0	\$828	\$0	\$0	\$0	\$0	\$0	\$0	34,617
12 ADJ TOTAL EST/ACT TRUE-UP(11+11a)	\$8,862,882.38	\$17,200,532.69	\$18,219,759.69	\$20,792,092.12	\$23,047,358.12	\$23,864,937.12	\$20,802,266	\$17,390,688	\$14,666,512	\$11,051,780	\$5,909,568	\$2,249,493	\$2,249,493
INTEREST PROVISION													
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	5,246,346	8,862,882	17,200,533	18,219,760	20,792,092	23,047,358	23,864,937	20,802,266	17,390,688	14,666,512	11,051,780	5,909,568	
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5+10a)	8,837,326	17,153,379	18,155,897	20,722,321	22,968,681	23,780,453	20,722,194	17,322,222	14,609,045	11,005,677	5,879,163	2,234,867	
14 TOTAL (12+13)	14,083,673	26,016,261	35,356,429	38,942,081	43,760,773	46,827,811	44,587,131	38,124,488	31,999,733	25,672,189	16,930,943	8,144,435	
15 AVERAGE (50% OF 14)	7,041,836	13,008,131	17,678,215	19,471,040	21,880,387	23,413,906	22,293,565	19,062,244	15,999,866	12,836,094	8,465,471	4,072,217	
16 INTEREST RATE - FIRST DAY OF MONTH	4.36	4.35	4.35	4.32	4.28	4.35	4.31	4.31	4.31	4.31	4.31	4.31	
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	4.35	4.35	4.32	4.28	4.35	4.31	4.31	4.31	4.31	4.31	4.31	4.31	
18 TOTAL (16+17)	8.710	8.700	8.670	8.600	8.630	8.660	8.620	8.620	8.620	8.620	8.620	8.620	
19 AVERAGE (50% OF 18)	4.355	4.350	4.335	4.300	4.315	4.330	4.310	4.310	4.310	4.310	4.310	4.310	
20 MONTHLY AVERAGE (19/12 Months)	0.36292	0.36250	0.36125	0.35833	0.35958	0.36083	0.35917	0.35917	0.35917	0.35917	0.35917	0.35917	
21 INTEREST PROVISION (15x20)	\$25,556	\$47,154	\$63,863	\$69,771	\$78,677	\$84,484	\$80,072	\$68,466	\$57,467	\$46,103	\$30,405	\$14,626	

COMPANY: PEOPLES GAS SYSTEM SCHEDULE E-3				TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE			Docket No. 20250003-GU PGA CAP 2026 Exhibit MEE-2, Page 1 of 1				
ESTIMATED FOR THE PROJECTED PERIOD OF:				JANUARY '26			THROUGH		DECEMBER '26		
(A)	(B) PURCHASED FROM	(C) PURCHASED FOR	(D) SCH TYPE	(E) SYSTEM SUPPLY	(F) END USE	(G) TOTAL PURCHASED	COMMODITY COST		(J) DEMAND COST	(K) OTHER CHARGES ACA/FUEL	(L) TOTAL CENTS PER THERM
							(H) THIRD PARTY	(I) PIPELINE			
1	FGT	PGS	FTS-1 COMM	103,350,901		103,350,901		\$979,766			\$0.948
2	FGT	PGS	FTS-2 COMM	30,699,963		30,699,963		\$291,036			\$0.948
3	FGT	PGS	FTS-3 COMM	25,969		25,969		\$193			\$0.743
4	FGT	PGS	FTS-1 DEMAND	677,139,590		677,139,590			\$30,829,800		\$4.553
5	FGT	PGS	FTS-2 DEMAND	150,368,880		150,368,880			\$6,669,957		\$4.436
6	FGT	PGS	FTS-3 DEMAND	183,366,000		183,366,000			\$15,497,197		\$8.452
7	FGT	PGS	NO NOTICE	90,495,000		90,495,000			\$458,814		\$0.507
8	SONAT	PGS	SONAT COMM	5,398,779		5,398,779		\$22,351			\$0.414
9	SONAT	PGS	SONAT DEMAND	129,037,550		129,037,550			\$5,652,089		\$4.380
10	GULFSTREAM	PGS	GULFSTREAM COMM	7,636,612		7,636,612		\$16,342			\$0.214
11	GULFSTREAM	PGS	GULFSTREAM DEMAND	129,280,000		129,280,000			\$7,205,440		\$5.574
12	SEACOAST	PGS	SEACOAST DEMAND	393,117,600		393,117,600			\$13,439,077		\$3.419
13	OTHER	PGS	OTHER COMM	73,169,028		73,169,028		\$547,320			\$0.748
14	OTHER	PGS	OTHER DEMAND	95,369,338		95,369,338			\$2,899,750		\$3.041
15	THIRD PARTY	PGS	OSS & AMA KNOWN REVENUES	0		0				(\$5,291,775)	\$0.000
16	THIRD PARTY	PGS	COMMODITY	146,597,332		146,597,332	\$91,364,034				\$62.323
17	FGT	PGS	BAL. CHGS./OTHER	0		0				\$7,624,143	\$0.000
18	FGT	PGS	SWING SERVICE REV.	0		0				(\$6,671,316)	\$0.000
19 TOTAL				2,215,052,542	0	2,215,052,542	\$91,364,034.00	\$1,857,008.00	\$82,652,123.71	-\$4,338,948.00	\$7.744

17

DOCKET NO. 20250003-GU
PGA 2026 CAP FACTOR EXHIBIT
MEE-2, SCHEDULE E-3

COMPANY: PEOPLES GAS SYSTEM SCHEDULE E-4		CALCULATION OF TRUE-UP AMOUNT PROJECTED PERIOD			Docket No. 20250003-GU PGA CAP 2026 Exhibit MEE-2, Page 1 of 1	
PERIOD: JANUARY '25 through DECEMBER '25						
	PRIOR PERIOD: JAN '24 - DEC '24			CURRENT PERIOD: JAN '25 - DEC '25		
	(1) 6 MOS. ACT. 6 MOS. REVISED EST.	(2) ACTUAL	(3) (2)-(1) DIFFERENCE	(4) 6 MOS. ACT. 6 MOS. REVISED EST.	(5) (3)+(4) TOTAL TRUE-UP	
1 TOTAL THERM SALES \$	\$135,417,830	\$141,549,321	\$6,131,492	\$166,962,585	\$173,094,077	
2 TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	(\$125,954)	\$2,601,939	\$2,727,893	(\$1,291,427)	\$1,436,466	
2a MISCELLANEOUS ADJUSTMENTS	\$49,685	\$76,735	\$27,051	\$34,617	\$61,667	
3 INTEREST PROVISION FOR THIS PERIOD	\$421,609	\$506,325	\$84,716	\$666,644	\$751,360	
3a TRUE-UP (COLLECTED) OR REFUNDED	\$0	\$0	\$0	\$0	\$0	
4 END OF PERIOD TOTAL NET TRUE-UP	\$345,340	\$3,184,999	\$2,839,660	(\$590,166)	\$2,249,493	
NOTE: SIX MONTHS ACTUAL SIX MONTHS REVISED ESTIMATE DATA OBTAINED FROM CURRENT PERIOD SCHEDULE (E-2).						
COL.(1)SAME AS COL. (4 Less Line 3a) PRIOR PER. SCH.(E-4)		TOTAL TRUE-UP \$		equals		CENTS PER THERM TRUE-UP
COL.(2)DATA OBTAINED FROM DEC'23 SCHEDULE (A-2)		PROJ. TH. SALES				
LINE 4 COLUMN (2) SAME AS LINE 7 SCHEDULE (A-7), Dec'24						
LINE 4 COLUMN (3) SAME AS LINE 9 SCHEDULE (A-7), Dec'24		\$2,249,493		equals		0.01534
LINE 2 COLUMN (4) SAME AS LINE 7 SCHEDULE (E-2)		146,597,332				
LINE 2a COLUMN (4) SAME AS LINES 10a + 11a SCHEDULE (E-2)						
LINE 3 COLUMN (4) SAME AS LINE 8 SCHEDULE (E-2)						

ADMITTED

COMPANY: PEOPLES GAS SYSTEM

THERM SALES AND CUSTOMER DATA

Docket No. 20250003-GU

SCHEDULE E-5

PGA CAP 2026

ESTIMATED FOR THE PROJECTED PERIOD:

JANUARY '26 Through DECEMBER '26

Exhibit MEE-2, Page 1 of 1

	Projected JAN	Projected FEB	Projected MAR	Projected APR	Projected MAY	Projected JUN	Projected JUL	Projected AUG	Projected SEP	Projected OCT	Projected NOV	Projected DEC	Projected TOTAL
PGA COST													
1 Commodity Costs¹	\$12,485,055	\$11,488,511	\$8,315,841	\$7,094,387	\$5,839,180	\$5,402,032	\$5,032,605	\$4,793,237	\$5,196,054	\$4,638,787	\$5,911,441	\$9,875,129	\$86,072,259
2 Transportation Costs	\$7,828,444	\$7,145,724	\$8,324,699	\$6,468,571	\$5,250,975	\$4,842,833	\$4,998,477	\$5,032,873	\$5,166,887	\$6,485,321	\$8,178,425	\$8,114,587	\$77,837,816
3 Administrative Costs	\$501,683	\$501,683	\$501,683	\$501,683	\$501,683	\$534,683	\$501,683	\$501,683	\$501,683	\$501,683	\$561,683	\$501,683	\$6,113,196
4 Odorant Charges	\$26,019	\$26,019	\$26,019	\$26,019	\$26,019	\$26,019	\$26,019	\$26,019	\$26,019	\$26,019	\$26,019	\$26,021	\$312,230
5 Legal	\$99,893	\$99,893	\$99,893	\$99,893	\$99,893	\$99,893	\$99,893	\$99,893	\$99,893	\$99,893	\$99,893	\$99,894	\$1,198,717
6 Total	\$20,941,094	\$19,261,830	\$17,268,135	\$14,190,553	\$11,717,750	\$10,905,460	\$10,658,677	\$10,453,705	\$10,990,536	\$11,751,703	\$14,777,461	\$18,617,314	\$171,534,218
PGA THERM SALES													
7 Residential	12,879,537	12,758,583	10,154,274	8,615,598	6,893,884	5,963,528	5,046,830	4,728,330	5,336,673	5,796,800	7,290,145	10,917,360	96,381,544
8 Commercial	5,649,641	5,434,540	4,739,899	4,369,964	3,827,679	3,562,324	3,344,368	3,234,602	3,443,727	3,568,530	3,941,831	5,098,686	50,215,791
9 Total	18,529,178	18,193,123	14,894,173	12,985,562	10,721,564	9,525,852	8,391,197	7,962,931	8,780,400	9,365,330	11,231,976	16,016,045	146,597,332
PGA REVENUES													
10 Residential	\$14,430,620	\$13,379,288	\$11,675,384	\$9,329,572	\$7,466,008	\$6,769,559	\$6,365,011	\$6,165,647	\$6,631,297	\$7,221,074	\$9,527,199	\$12,585,969	\$111,546,628
11 Commercial	\$6,510,474	\$5,882,542	\$5,592,751	\$4,860,981	\$4,251,742	\$4,135,901	\$4,293,666	\$4,288,058	\$4,359,239	\$4,530,629	\$5,250,262	\$6,031,345	\$59,987,590
12 Total	\$20,941,094	\$19,261,830	\$17,268,135	\$14,190,553	\$11,717,750	\$10,905,460	\$10,658,677	\$10,453,705	\$10,990,536	\$11,751,703	\$14,777,461	\$18,617,314	\$171,534,218
NUMBER OF CUSTOMERS (Average for YTD)													
13 Residential	484,765	486,225	487,695	489,163	490,633	492,097	493,484	494,939	496,405	497,877	499,344	500,815	492,787
14 Commercial	16,444	16,470	16,487	16,510	16,528	16,548	16,582	16,607	16,643	16,660	16,676	16,711	16,572
15 Total	501,209	502,695	504,182	505,673	507,161	508,645	510,066	511,546	513,048	514,537	516,020	517,526	509,359

¹Line 1 Commodity Costs includes OSS & AMA revenue guarantee

ADMITTED

DOCKET NO. 20250003-GU

EXHIBIT CAS-1

ST. JOE NATURAL GAS COMPANY, INC.

Final True-Up for the Period
January 2024 through December 2024

ADMITTED

COMPANY: ST. JOE NATURAL GAS		FINAL FUEL OVER/UNDER RECOVERY	SCHEDULE A-7
FOR THE PERIOD: JANUARY 2024		Through	DECEMBER 2024
1 TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3		\$459,317.50
2 TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 6		\$572,639.73
3 ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (2-1)			\$113,322.23
4 INTEREST PROVISION ACTUAL OVER/UNDER RECOVERY	A-2 Line 8		\$7,440.38
5 FOR THE PERIOD (3+4)			\$120,762.62
6 LESS: ESTIMATED/ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD January Through December 2024 (From Schedule E-2) WHICH WAS INCLUDED IN THE CURRENT January Through December 2025 PERIOD	E-4 Line 4 Col.4		\$37,726.00
7 FINAL FUEL OVER/UNDER RECOVERY TO BE INCLUDED IN THE PROJECTED January Through December 2026 PERIOD (5-6)			\$83,036.62

ADMITTED

COMPANY:

ST JOE NATURAL GAS CO

PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION

ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD: JANUARY 2026 Through DECEMBER 2026

Shedule E-1

Exhibit#

Docket#20250003-GU

DKS-2

COST OF GAS PURCHASED	PROJECTION												TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
1 COMMODITY (Pipeline)	\$1,305	\$1,143	\$1,225	\$877	\$642	\$688	\$515	\$591	\$446	\$564	\$749	\$917	\$9,662
2 NO NOTICE SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 COMMODITY (Other)	\$137,669	\$120,557	\$129,212	\$92,514	\$67,713	\$72,551	\$54,321	\$62,322	\$47,007	\$59,536	\$79,026	\$96,750	\$1,019,178
5 DEMAND	\$7,090	\$6,209	\$6,654	\$4,764	\$3,487	\$3,736	\$2,798	\$3,210	\$2,421	\$3,066	\$4,070	\$4,983	\$52,488
6 OTHER	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$84,000
LESS END-USE CONTRACT													
7 COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9													\$0
10													\$0
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$153,064	\$134,908	\$144,092	\$105,156	\$78,842	\$83,975	\$64,633	\$73,122	\$56,873	\$70,167	\$90,845	\$109,650	\$1,165,327
12 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	\$0
13 COMPANY USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 TOTAL THERM SALES	\$153,064	\$134,908	\$144,092	\$105,156	\$78,842	\$83,975	\$64,633	\$73,122	\$56,873	\$70,167	\$90,845	\$109,650	\$1,165,327
THERMS PURCHASED													
15 COMMODITY (Pipeline)	137,669	120,557	129,212	92,514	67,713	72,551	54,321	62,322	47,007	59,536	79,026	96,750	1,019,178
16 NO NOTICE SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
17 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
18 COMMODITY (Other)	137,669	120,557	129,212	92,514	67,713	72,551	54,321	62,322	47,007	59,536	79,026	96,750	1,019,178
19 DEMAND	137,669	120,557	129,212	92,514	67,713	72,551	54,321	62,322	47,007	59,536	79,026	96,750	1,019,178
20 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
LESS END-USE CONTRACT													
21 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
22 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
23	0	0	0	0	0	0	0	0	0	0	0	0	0
24 TOTAL PURCHASES (15-21)	137,669	120,557	129,212	92,514	67,713	72,551	54,321	62,322	47,007	59,536	79,026	96,750	1,019,178
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26 COMPANY USE	67	54	43	17	9	14	4	5	4	4	8	32	260.4
27 TOTAL THERM SALES	137,602	120,503	129,169	92,498	67,703	72,537	54,317	62,317	47,003	59,532	79,018	96,718	1,018,918
CENTS PER THERM													
28 COMMODITY (Pipeline) (1/15)	0.00948	0.00948	0.00948	0.00948	0.00948	0.00948	0.00948	0.00948	0.00948	0.00948	0.00948	0.00948	0.00948
29 NO NOTICE SERVICE (2/16)													
30 SWING SERVICE (3/17)													
31 COMMODITY (Other) (4/18)	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
32 DEMAND (5/19)	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150
33 OTHER (6/20)													
LESS END-USE CONTRACT													
34 COMMODITY Pipeline (7/21)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
35 DEMAND (8/22)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
36 (9/23)													
37 TOTAL COST (11/24)	1.11183	1.11904	1.11515	1.13664	1.16436	1.15746	1.18984	1.17330	1.20989	1.17856	1.14956	1.13333	1.14340
38 NET UNBILLED (12/25)													
39 COMPANY USE (13/26)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
40 TOTAL THERM SALES (11/27)	1.11237	1.11955	1.11553	1.13685	1.16452	1.15768	1.18993	1.17339	1.21000	1.17864	1.14967	1.13371	1.14369
41 TRUE-UP (E-2)	-0.10036	-0.10036	-0.10036	-0.10036	-0.10036	-0.10036	-0.10036	-0.10036	-0.10036	-0.10036	-0.10036	-0.10036	-0.10036
42 TOTAL COST OF GAS (40+41)	1.01200	1.01918	1.01516	1.03648	1.06415	1.05732	1.08957	1.07303	1.10963	1.07827	1.04931	1.03334	1.04333
43 REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	1.01709	1.02431	1.02027	1.04170	1.06951	1.06263	1.09505	1.07843	1.11521	1.08369	1.05459	1.03854	1.04857
45 PGA FACTOR ROUNDED TO NEAREST .001	1.017	1.024	1.02	1.042	1.07	1.063	1.095	1.078	1.115	1.084	1.055	1.039	1.049

ADMITTED

ST. JOE NATURAL GAS CO.		PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION										Shedule E-1/R Exhibit# Docket#20250003-GU DKS-2			
REVISED ESTIMATE FOR THE PROJECTED PERIOD:		JANUARY 2025					Through DECEMBER 2025								
		ACTUAL										REVISED PROJECTION			
COST OF GAS PURCHASED		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
1	COMMODITY (Pipeline)	\$1,283.93	\$798.58	\$934.50	\$763.05	\$652.60	\$576.19	\$576.19	\$576.19	\$576.19	\$576.19	\$804.95	\$900.60	\$9,019.17	
2	NO NOTICE SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
3	SWING SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
4	COMMODITY (Other)	\$74,152.92	\$40,516.23	\$50,942.37	\$34,918.17	\$24,227.90	\$24,501.44	\$30,390.00	\$30,390.00	\$30,390.00	\$30,390.00	\$42,455.00	\$47,500.00	\$460,774.03	
5	DEMAND	\$9,752.56	\$5,077.39	\$5,941.56	\$4,145.24	\$3,545.26	\$3,130.17	\$3,130.17	\$3,130.17	\$3,130.17	\$3,130.17	\$4,372.87	\$4,892.50	\$53,378.23	
6	OTHER	-\$13,063.09	\$5,124.02	\$6,553.11	\$6,552.85	\$6,792.61	\$6,703.97	\$8,500.00	\$8,500.00	\$8,500.00	\$8,500.00	\$8,500.00	\$8,500.00	\$69,663.47	
LESS END-USE CONTRACT															
7	COMMODITY (Pipeline)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
8	DEMAND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
9		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
11	TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$72,126.32	\$51,516.22	\$64,371.54	\$46,379.31	\$35,218.37	\$34,911.77	\$42,596.36	\$42,596.36	\$42,596.36	\$42,596.36	\$56,132.81	\$61,793.10	\$592,834.90	
12	NET UNBILLED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
13	COMPANY USE	\$34.42	\$41.03	\$16.08	\$5.18	\$3.62	\$1.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$101.89	
14	TOTAL THERM SALES	\$85,263.80	\$57,454.35	\$56,206.72	\$48,756.06	\$35,867.83	\$42,787.90	\$27,024.70	\$31,005.20	\$23,385.98	\$27,693.34	\$39,315.44	\$43,848.16	\$518,609.48	
THERMS PURCHASED															
15	COMMODITY (Pipeline)	189,370	98,590	115,370	80,490	68,840	60,780	60,780	60,780	60,780	60,780	84,910	95,000	1,036,470	
16	NO NOTICE SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	COMMODITY (Other)	189,370	98,590	115,370	80,490	68,840	60,780	60,780	60,780	60,780	60,780	84,910	95,000	1,036,470	
19	DEMAND	189,370	98,590	115,370	80,490	68,840	60,780	60,780	60,780	60,780	60,780	84,910	95,000	1,036,470	
20	OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	
LESS END-USE CONTRACT															
21	COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0	
22	DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	
23		0	0	0	0	0	0	0	0	0	0	0	0	0	
24	TOTAL PURCHASES (15+16+17+18+20)-(21+23)	189,370	98,590	115,370	80,490	68,840	60,780	60,780	60,780	60,780	60,780	84,910	95,000	1,036,470	
25	NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	COMPANY USE	69	82	32	10	7	3	0	0	0	0	0	0	204	
27	TOTAL THERM SALES	163,892	114,514	101,929	95,363	69,007	71,649	60,780	60,780	60,780	60,780	84,910	95,000	1,039,383	
CENTS PER THERM															
28	COMMODITY (Pipeline) (1/15)	0.00678	0.00810	0.00810	0.00948	0.00948	0.00948	0.00948	0.00948	0.00948	0.00948	0.00948	0.00948	0.00870	
29	NO NOTICE SERVICE (2/16)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
30	SWING SERVICE (3/17)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
31	COMMODITY (Other) (4/18)	0.39158	0.41096	0.44156	0.43382	0.35195	0.40312	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.44456	
32	DEMAND (5/19)	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150	
33	OTHER (6/20)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
LESS END-USE CONTRACT															
34	COMMODITY Pipeline (7/21)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
35	DEMAND (8/22)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
36	(9/23)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
37	TOTAL COST (11/24)	0.38088	0.52253	0.55796	0.57621	0.51160	0.57440	0.70083	0.70083	0.70083	0.70083	0.66109	0.65045	0.57197	
38	NET UNBILLED (12/25)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
39	COMPANY USE (13/26)	0.50000	0.49750	0.49750	0.49750	0.49750	0.49750	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.49834	
40	TOTAL THERM SALES (11/27)	0.44008	0.44987	0.63154	0.48635	0.51036	0.48726	0.70083	0.70083	0.70083	0.70083	0.66109	0.65045	0.57037	
41	TRUE-UP (E-2)	-0.09856	-0.09856	-0.09856	-0.09856	-0.09856	-0.09856	-0.09856	-0.09856	-0.09856	-0.09856	-0.09856	-0.09856	-0.09856	
42	TOTAL COST OF GAS (40+41)	0.34152	0.35131	0.53298	0.38779	0.41180	0.38870	0.60227	0.60227	0.60227	0.60227	0.56253	0.55189	0.47181	
43	REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.34324	0.35308	0.53566	0.38974	0.41387	0.39066	0.60530	0.60530	0.60530	0.60530	0.56536	0.55467	0.47419	
45	PGA FACTOR ROUNDED TO NEAREST .001	0.343	0.353	0.536	0.39	0.414	0.391	0.605	0.605	0.605	0.605	0.565	0.555	0.474	

ADMITTED

COMPANY:

ST. JOE NATURAL GAS CO.

CALCULATION OF TRUE-UP AMOUNT

Schedule E-2

Exhibit#

Docket#20250003-GU

DKS-3

FOR THE CURRENT PERIOD:

JANUARY 2025

Through

DECEMBER 2025

	ACTUAL						REVISED PROJECTION						TOTAL PERIOD
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
TRUE-UP CALCULATION													
1 PURCHASED GAS COST	\$74,153	\$40,516	\$50,942	\$34,918	\$24,228	\$24,501	\$30,390	\$30,390	\$30,390	\$30,390	\$42,455	\$47,500	\$460,774
2 TRANSPORTATION COST	-\$2,027	\$11,000	\$13,429	\$11,461	\$10,990	\$10,410	\$12,206	\$12,206	\$12,206	\$12,206	\$13,678	\$14,293	\$132,061
3 TOTAL	\$72,126	\$51,516	\$64,372	\$46,379	\$35,218	\$34,912	\$42,596	\$42,596	\$42,596	\$42,596	\$56,133	\$61,793	\$592,835
4 FUEL REVENUES	\$85,264	\$57,454	\$56,207	\$48,756	\$35,868	\$42,788	\$27,025	\$31,005	\$23,386	\$27,693	\$39,315	\$43,848	\$518,609
(NET OF REVENUE TAX)													
5 TRUE-UP (COLLECTED) OR REFUNDED	\$7,185	\$7,185	\$7,185	\$7,185	\$7,185	\$7,185	\$7,185	\$7,185	\$7,185	\$7,185	\$7,185	\$7,185	\$86,221
6 FUEL REVENUE APPLICABLE TO PERIOD	\$92,449	\$64,639	\$63,392	\$55,941	\$43,053	\$49,973	\$34,210	\$38,190	\$30,571	\$34,878	\$46,501	\$51,033	\$604,830
(LINE 4 (+ or -) LINE 5)													
7 TRUE-UP PROVISION - THIS PERIOD	\$20,323	\$13,123	-\$980	\$9,562	\$7,835	\$15,061	-\$8,387	-\$4,406	-\$12,025	-\$7,718	-\$9,632	-\$10,760	\$11,996
(LINE 6 - LINE 3)													
8 INTEREST PROVISION-THIS PERIOD (21)	\$639	\$667	\$666	\$659	\$670	\$686	\$673	\$626	\$573	\$514	\$459	\$398	\$7,231
9 BEGINN. OF PERIOD TRUE-UP & INTER.	\$169,258	\$183,034	\$189,640	\$182,141	\$185,177	\$186,497	\$195,059	\$180,160	\$169,195	\$150,558	\$136,169	\$119,811	\$169,258
10 TRUE-UP COLLECTED OR (REFUNDED)	-\$7,185	-\$7,185	-\$7,185	-\$7,185	-\$7,185	-\$7,185	-\$7,185	-\$7,185	-\$7,185	-\$7,185	-\$7,185	-\$7,185	-\$86,221
(REVERSE OF LINE 5)													
10a FLEX RATE REFUND (if applicable)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 TOTAL ESTIMATED/ACTUAL TRUE-UP	\$183,034	\$189,640	\$182,141	\$185,177	\$186,497	\$195,059	\$180,160	\$169,195	\$150,558	\$136,169	\$119,811	\$102,264	\$102,264
(7+8+9+10+10a)													
INTEREST PROVISION													
12 BEGINNING TRUE-UP AND	\$169,258	\$183,034	\$189,640	\$182,141	\$185,177	\$186,497	\$195,059	\$180,160	\$169,195	\$150,558	\$136,169	\$119,811	
INTEREST PROVISION (9)													
13 ENDING TRUE-UP BEFORE	\$182,395	\$188,972	\$181,475	\$184,518	\$185,827	\$194,373	\$179,488	\$168,569	\$149,985	\$135,655	\$119,352	\$101,866	
INTEREST (12+7-5)													
14 TOTAL (12+13)	\$351,653	\$372,007	\$371,115	\$366,660	\$371,004	\$380,870	\$374,547	\$348,730	\$319,181	\$286,214	\$255,521	\$221,677	
15 AVERAGE (50% OF 14)	\$175,827	\$186,003	\$185,557	\$183,330	\$185,502	\$190,435	\$187,274	\$174,365	\$159,590	\$143,107	\$127,761	\$110,838	
16 INTEREST RATE - FIRST	4.43	4.29	4.32	4.30	4.33	4.34	4.31	4.31	4.31	4.31	4.31	4.31	
DAY OF MONTH													
17 INTEREST RATE - FIRST	4.29	4.32	4.30	4.33	4.34	4.31	4.31	4.31	4.31	4.31	4.31	4.31	
DAY OF SUBSEQUENT MONTH													
18 TOTAL (16+17)	8.72	8.61	8.62	8.63	8.67	8.65	8.62	8.62	8.62	8.62	8.62	8.62	
19 AVERAGE (50% OF 18)	4.36	4.305	4.31	4.315	4.335	4.325	4.31	4.31	4.31	4.31	4.31	4.31	
20 MONTHLY AVERAGE (19/12 Months)	0.363	0.359	0.359	0.360	0.361	0.360	0.359	0.359	0.359	0.359	0.359	0.359	
21 INTEREST PROVISION (15x20)	639	667	666	659	670	686	673	626	573	514	459	398	\$7,231

ADMITTED

COMPANY: ST. JOE NATURAL GAS COMPANY

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE E-3

ESTIMATED FOR THE PROJECTED PERIOD OF: JANUARY 2026 Through DECEMBER 2026

Exhibit#

Docket#20250003-GU

DKS-4

-A-	-B-	-C-	-D-	-E-	-F-	-G-	-H-	-I-	-J-	-K-	-L-
DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
1 JAN	VARIOUS	SYSTEM	NA	137,669		137,669	\$137,669.20	\$1,305.10	\$7,089.96	\$7,000.00	111.18
2 FEB	VARIOUS	SYSTEM	NA	120,557		120,557	\$120,556.80	\$1,142.88	\$6,208.68	\$7,000.00	111.90
3 MAR	VARIOUS	SYSTEM	NA	129,212		129,212	\$129,212.30	\$1,224.93	\$6,654.43	\$7,000.00	111.52
4 APR	VARIOUS	SYSTEM	NA	92,514		92,514	\$92,514.40	\$877.04	\$4,764.49	\$7,000.00	113.66
5 MAY	VARIOUS	SYSTEM	NA	67,713		67,713	\$67,712.70	\$641.92	\$3,487.20	\$7,000.00	116.44
6 JUN	VARIOUS	SYSTEM	NA	72,551		72,551	\$72,550.50	\$687.78	\$3,736.35	\$7,000.00	115.75
7 JUL	VARIOUS	SYSTEM	NA	54,321		54,321	\$54,321.00	\$514.96	\$2,797.53	\$7,000.00	118.98
8 AUG	VARIOUS	SYSTEM	NA	62,322		62,322	\$62,322.00	\$590.81	\$3,209.58	\$7,000.00	117.33
9 SEP	VARIOUS	SYSTEM	NA	47,007		47,007	\$47,007.00	\$445.63	\$2,420.86	\$7,000.00	120.99
10 OCT	VARIOUS	SYSTEM	NA	59,536		59,536	\$59,536.00	\$564.40	\$3,066.10	\$7,000.00	117.86
11 NOV	VARIOUS	SYSTEM	NA	79,026		79,026	\$79,026.00	\$749.17	\$4,069.84	\$7,000.00	114.96
12 DEC	VARIOUS	SYSTEM	NA	96,750		96,750	\$96,750.00	\$917.19	\$4,982.63	\$7,000.00	113.33
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											
26											
27											
28											
29											
30											
31											
32 TOTAL				1,019,178	0	1,019,178	\$1,019,177.90	\$9,661.81	\$52,487.66	\$84,000.00	114.34

ADMITTED

COMPANY:

ST JOE NATURAL GAS

CALCULATION OF TRUE-UP AMOUNT
PROJECTED PERIOD

Schedule E-4

Exhibit#

Docket#20250003-GU

St. Joe Natural Gas Company

DKS-5

ESTIMATED FOR THE PROJECTED PERIOD:

JANUARY 2026

Through

DECEMBER 2026

	PRIOR PERIOD: JAN 24 - DEC 24			CURRENT PERIOD: JAN 25 - DEC 25	
	(1) SEVEN MONTHS ACTUAL PLUS FIVE MONTHS REVISED ESTIMATE	(2) ACTUAL	(3) (2)-(1) DIFFERENCE	(4) SEVEN MONTHS ACTUAL PLUS FIVE MONTHS REVISED ESTIMATE	(5) (3)+(4) TOTAL TRUE-UP
1 TOTAL THERM SALES \$	E-4 Line 1 \$552,608	A-2 Line 6 \$572,640	Col.2 - Col.1 \$20,032	E-2 Line 6 \$604,830	Col.3 + Col.4 \$624,862
2 TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	E-4 Line 2 \$31,059	A-2 Line 7 \$113,322	Col.2 - Col.1 \$82,263 \$0	E-2 Line 7 \$11,996	Col.3 + Col.4 \$94,259 \$0
3 INTEREST PROVISION FOR THIS PERIOD	E-4 Line 3 \$6,667	A-2 Line 8 \$7,440	Col.2 - Col.1 \$773	E-2 Line 8 \$7,231	Col.3 + Col.4 \$8,004 \$0
4 END OF PERIOD TOTAL NET TRUE-UP	Line 2 + Line 3 \$37,726	Line 2 + Line 3 \$120,762	Col.2 - Col.1 \$83,036	Line 2 + Line 3 \$19,227	Col.3 + Col.4 \$102,263

NOTE:

SEVEN MONTHS ACTUAL FIVE MONTHS REVISED ESTIMATE DATA OBTAINED FROM SCHEDULE (E-2).

COLUMN (1)	DATA OBTAINED FROM SCHEDULE (E-4) PRIOR PERIOD	TOTAL TRUE-UP DOLLARS	equals	CENTS PER THERM TRUE-UP
COLUMN (2)	DATA OBTAINED FROM SCHEDULE (A-2)	PROJECTED THERM SALES		
LINE 4 COLUMN (3)	SAME AS LINE 7 SCHEDULE (A-7)			
LINE 4 COLUMN (1)	SAME AS LINE 8 SCHEDULE (A-7)	\$102,263.31	=	0.10036
LINE 2 COLUMN (4)	SAME AS LINE 7 SCHEDULE (E-2)	1,018,918		
LINE 3 COLUMN (4)	SAME AS LINE 8 SCHEDULE (E-2)			

ADMITTED
COMPANY:

ST JOE NATURAL GAS

THERM SALES AND CUSTOMER DATA

SCHEDULE E-5

Exhibit#

Docket#20250003-GU

DKS-6

ESTIMATED FOR THE PROJECTED PERIOD:

JANUARY 2026

Through:

DECEMBER 2026

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
THERM SALES (FIRM)													
RS-1 (Residential 0 - 149)	0	0	0	0	0	0	0	0	0	0	0	0	0
RS-2 (Residential 150-299)	38,607	38,685	40,019	27,307	21,226	21,284	15,803	17,611	13,460	18,184	23,998	28,650	304,834
RS-3 (Residential 300-UP)	26,517	25,978	24,753	15,298	10,927	10,584	7,826	8,679	6,491	8,090	12,900	17,979	176,022
GS-1 (Commercial <2000)	14,996	16,206	17,887	14,587	11,815	12,452	9,724	11,144	7,963	9,050	14,085	13,006	152,915
GS-2 (Commercial 2000-24,999)	23,890	23,492	29,797	19,430	14,979	18,911	13,080	16,737	11,311	11,916	16,935	17,634	218,112
GS-4 (Commercial 25000-)	9,835	9,533	11,045	8,520	8,133	9,320	7,888	8,151	7,782	8,425	11,108	10,868	110,608
TOTAL FIRM SALES	113,845	113,894	123,501	85,142	67,080	72,551	54,321	62,322	47,007	55,665	79,026	88,137	962,491
THERM SALES TRANSPORTATION													
	23,824	6,663	5,711	7,372	633	0	0	0	0	3,871	0	8,613	56,687
TOTAL TRANSPORT	23,824	6,663	5,711	7,372	633	0	0	0	0	3,871	0	8,613	56,687
TOTAL THERM SALE	137,669	120,557	129,212	92,514	67,713	72,551	54,321	62,322	47,007	59,536	79,026	96,750	1,019,178
NUMBER OF CUSTOMERS (FIRM)													
RS-1 (Residential 0 - 149)	0	0	0	0	0	0	0	0	0	0	0	0	0
RS-2 (Residential 150-299)	2,392	2,410	2,824	2,427	2,441	2,457	2,462	2,467	2,475	2,466	2,492	2,497	29,810
RS-3 (Residential 300-UP)	684	687	804	689	687	684	689	685	684	685	689	687	8,354
GS-1 (Commercial <2000)	159	159	168	161	163	164	164	165	164	162	163	163	1,955
GS-2 (Commercial 2000-24,999)	33	33	37	33	33	33	33	33	34	34	34	34	404
GS-4 (Commercial 25000-)	1	1	1	1	1	1	1	1	1	1	1	1	12
TOTAL FIRM	3,269	3,290	3,834	3,311	3,325	3,339	3,349	3,351	3,356	3,348	3,379	3,382	3,378
NUMBER OF CUSTOMERS (TRANSP)													
													0
													0
TOTAL TRANSPORT	1	1	1	1	1	1	1	1	1	1	1	1	12
TOTAL THERM SALES	3,270	3,291	3,835	3,312	3,326	3,340	3,350	3,352	3,359	3,349	3,380	3,383	3,383
THERM USE PER CUSTOMER													
RS-1 (Residential 0 - 149)	0	0	0	0	0	0	0	0	0	0	0	0	0
RS-2 (Residential 150-299)	16	16	14	11	9	9	6	7	5	7	10	11	10
RS-3 (Residential 300-UP)	39	38	31	22	16	15	11	13	9	12	19	26	21
GS-1 (Commercial <2000)	94	102	106	91	72	76	59	68	49	56	86	80	78
GS-2 (Commercial 2000-24,999)	724	712	805	589	454	573	396	507	333	350	498	519	540
GS-4 (Commercial 25000-)	9,835	9,533	11,045	8,520	8,133	9,320	7,888	8,151	7,782	8,425	11,108	10,868	9,217

ADMITTED

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Purchased Gas Adjustment)
(PGA) True-up)
_____)

Docket No. 20250003-GU

**FLORIDA PUBLIC UTILITIES COMPANY and FLORIDA CITY GAS'S JOINT
RESPONSES TO COMMISSION STAFF'S FIRST SET OF INTERROGATORIES (NOS.
1-4)**

The Florida Public Utilities Company ("FPUC") and Florida City Gas ("FCG")(jointly, "Companies"), hereby submit their Responses to the First Set of Interrogatories (Nos. 1-4) served on the Companies on June 12, 2025, by the Commission Staff. The individual responses follow this cover sheet.

Respectfully submitted,



Beth Keating
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*Attorneys for Florida Public Utilities
Company and Florida City Gas*

Interrogatory No. 1a

INTERROGATORIES

1. Please refer to the FPUC's Purchased Gas Adjustment (PGA) filing dated January 21, 2025 (PGA monthly filing for December 2024).
 - a. Schedule A-1, Line 8 of the PGA monthly filing for December 2024 reflects \$0 for year-to-date actuals for the Demand – Swing Service Credit, compared to the \$25,427,584 forecasted amount. Please explain the variance.

Company Response:

The variance is due to the presentation of the Swing Revenues in the PGA monthly filing. Swing Service Revenues are included in the Total Therms Sales line 14, Schedule A-1 together with total PGA revenues. For the year of 2024, total Swing Revenues billed were \$21,465,177.

Respondent: Diana Williams

Interrogatory No. 1b

- b. Schedule A-1, Line 14 of the PGA monthly filing for December 2024 reflects that the actual year-to-date Cost of Gas Purchased was \$45,858,385, which is \$7,461,141 (19.4%) higher than the forecasted amount. Please describe what unanticipated events, market conditions, weather conditions, or other considerations impacted FPUC's Cost of Gas Purchased in the January through December 2024 period.

Company Response:

The December monthly filing amount had an error in the estimated cost of gas amount. With the correction the estimated Total Therm Sales on Schedule 1, line 14, for year 2024 filed in Docket No. 20230003-GU should have been \$45,380,250. This is 1.05% or \$477,852 lower than actual.

Respondent: Diana Williams

Interrogatory No. 1c

- c. Schedule A-1, Line 27 of the PGA monthly filing for December 2024 reflects that the actual year-to-date Total Therm Sales was 35,536,363 therms, which is 453,383 therms (1.3%) lower than the forecasted amount. Please describe what unanticipated events, market conditions, weather conditions, or other considerations impacted the quantity of therms sold by FPUC in the January through December 2024 period.

Company Response:

Total therm sales is the volumes billed during the year of 2024 and is dependent on customer use. The estimated Total Therm Sales is the forecast based on historical customer growth trends and average consumption per customer – typically on a three-year average basis. The 2024 estimated therms were based on the best information available at the time the forecast was prepared.

Respondent: Diana Williams

Interrogatory No. 2a

2. Please refer to the FPUC's Purchased Gas Adjustment (PGA) filing dated January 21, 2025 (PGA monthly filing for December 2024).
 - a. Schedule A-1 Supporting Detail, Line 37 of the PGA monthly filing for December 2024 reflects an invoiced amount of \$12,500 described as "Other." Please describe the goods or services that are recorded in the \$12,500 amount.

Company Response:

The \$12,500 on Line 37 relates to the monthly fee from the vendor Convergence Solutions LLC for cloud hosting and maintenance services related to the transportation shipper software.

Respondent: Diana Williams

Interrogatory No. 2b

- b. Schedule A-1 Supporting Detail, Line 38 of the PGA monthly filing for December 2024 reflects an invoiced amount of \$8,204 described as "Other." Please describe the goods or services that are recorded in the \$8,204 amount.

Company Response:

The \$8,204 on Line 38 is related to monthly fee from Pierpont & Mclelland for consulting services related to transportation standardization and associated tariff modifications.

Respondent: Diana Williams

Interrogatory No. 2c

- c. Schedule A-1 Supporting Detail, Line 41 of the PGA monthly filing for December 2024 reflects an invoiced amount of \$4,120 described as "Other." Please describe the goods or services that are recorded in the \$4,120 amount.

Company Response:

The \$4,120 on Line 41 is related to the monthly amortization of the annual cost of the S&P Global Platts subscription used for natural gas pricing.

Respondent: Diana Williams

Interrogatory No. 2d

- d. Schedule A-1 Supporting Detail, Line 42 of the PGA monthly filing for December 2024 reflects an invoiced amount of \$2,076 described as "Other." Please describe the goods or services that are recorded in the \$2,076 amount.

Company Response:

The \$2,076 is related to the legal consulting services provided by Gunster, Yoakley & Stewart, P.A. for RNG and tariff modifications related to transportation.

Respondent: Diana Williams

Interrogatory No. 3a

3. Please refer to the FCG's Purchased Gas Adjustment (PGA) filing dated January 21, 2025 (PGA monthly filing for December 2024).
- a. Schedule A-1, Line 14 of the PGA monthly filing for December 2024 reflects that the actual year-to-date Cost of Gas Purchased was \$24,654,814, which is \$9,394,113 (27.6%) lower than the forecasted amount. Please describe what unanticipated events, market conditions, weather conditions, or other considerations impacted FCG's Cost of Gas Purchased in the January through December 2024 period.

Company Response

The variance in Purchased Gas Cost for 2024 was a result of the lower actual commodity price than forecast. The NYMEX closing average index price was \$2.27 /MMBtu compared to the nearly \$3.00 /MMBtu forecast. A forecast is a forward-looking projection based on the best information available at the time of the forecast, and the actual number may be higher or lower than the original forecast due to many different factors that are largely beyond FCG's control.

Respondent: Miguel Bustos

Interrogatory No. 3b

- b. Schedule A-1, Line 27 of the PGA monthly filing for December 2024 reflects that the actual year-to-date Total Therm Sales was 43,825,861 therms, which is 2,547,877 therms (5.5%) lower than the forecasted amount. Please describe what unanticipated events, market conditions, weather conditions, or other considerations impacted the quantity of therms sold by FCG in the January through December 2024 period.

Company Response

The variance in the total sales therms compared to forecast is mainly due to a slight reduction of degree days compared to the forecast. The 2024 estimated therms were based on the best information available at the time the forecast was prepared.

Respondent: Miguel Bustos

Interrogatory No. 4

4. Please refer to the FCG's Purchased Gas Adjustment (PGA) filing dated January 21, 2025 (PGA monthly filing for December 2024). Please provide an explanation for the (1,351,275) entry shown on Line 22 of Schedule A-1 Supporting Detail.

Company Response:

The (\$1,351,275) represents the net of November's 2024 commodity cost accrual reversal and December's 2024 commodity cost accrual. This was lower due to the recording of credit imbalances.

Respondent: Miguel Bustos

ADMITTED

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Purchased gas adjustment (PGA) true-up. Docket No. 20250003-GU

_____) Filed: July 2, 2025

DECLARATION

I hereby certify and affirm that I sponsored the Company's responses to the Commission Staff's FIRST SET OF INTERROGATORIES TO FLORIDA PUBLIC UTILITIES COMPANY AND FLORIDA CITY GAS, Nos. 1-2 in Docket No. 20250003-GU. The responses are true and correct to the best of my knowledge.

Under penalty of perjury, I declare that I have read the foregoing declaration and the interrogatory responses identified above, and that the facts stated therein are true.

Diana Williams

(Diana Williams), Declarant

Dated: July 2nd, 2025

ADMITTED

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Purchased gas adjustment (PGA) true-up. Docket No. 20250003-GU

_____) Filed: July 2, 2025

DECLARATION

I hereby certify and affirm that I sponsored the Company's responses to the Commission Staff's FIRST SET OF INTERROGATORIES TO FLORIDA PUBLIC UTILITIES COMPANY AND FLORIDA CITY GAS, Nos. 3-4 in Docket No. 20250003-GU. The responses are true and correct to the best of my knowledge.

Under penalty of perjury, I declare that I have read the foregoing declaration and the interrogatory responses identified above, and that the facts stated therein are true.

Miguel Bustos

(Miguel Bustos), Declarant

Dated: July 2nd, 2025

ADMITTED

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Purchased Gas Adjustment)
(PGA) True-up)
_____)

Docket No. 20250003-GU

**FLORIDA PUBLIC UTILITIES COMPANY and FLORIDA CITY GAS'S JOINT
RESPONSES TO COMMISSION STAFF'S SECOND SET OF INTERROGATORIES
(NOS. 5-6)**

The Florida Public Utilities Company ("FPUC") and Florida City Gas ("FCG")(jointly, "Companies"), hereby submit their Responses to the Second Set of Interrogatories (Nos. 5-6) served on the Companies on July 24, 2025, by the Commission Staff. The individual responses follow this cover sheet.

Respectfully submitted,



Beth Keating

Gunster, Yoakley & Stewart, P.A.

215 South Monroe St., Suite 601

Tallahassee, FL 32301

(850) 521-1706

*Attorneys for Florida Public Utilities
Company and Florida City Gas*

Interrogatory No. 5a**INTERROGATORIES**

5. Please refer to the FPUC's Purchased Gas Adjustment (PGA) filing dated January 21, 2025 (PGA monthly filing for December 2024).

a. Schedule A-1 Supporting Detail, Line 37 of the PGA monthly filing for December 2024 reflects \$12,500 for year-to-date actuals for "Other."

Please specifically describe the expense items recorded in this amount.

Company Response:

To clarify, the \$12,500 is a monthly amount not year-to-date. Please refer to response provided in Staff's First Set of Interrogatories 2a.

Respondent: Diana Williams

Interrogatory No. 5b

b. Schedule A-1 Supporting Detail, Line 37 of the PGA monthly filing for December 2024 reflects \$8,204 for year-to-date actuals for “Other.” Please specifically describe the expense items recorded in this amount.

Company Response:

To clarify, the \$8,204 is a monthly amount not year-to-date. Please refer to response provided in Staff’s First Set of Interrogatories 2b.

Respondent: Diana Williams

Interrogatory No. 5c

c. For the period January through December 2024, please state the utility's total costs for payroll and/or other administrative functions directly related to the PGA. As part of this response, state (by line number or numbers) where such costs are recorded in Schedule A-1 Supporting Detail.

Company Response:

For the period January through December 2024, total costs for functions directly related to PGA are \$15,385.57, which includes benefits. The costs are recorded on line 49 on Schedule A-1 Supporting Detail.

Respondent: Diana Williams

Interrogatory No. 5d

d. For the period January through December 2024, please state the utility's total costs for regulatory and/or other legal functions directly related to the PGA. As part of this response, state (by line number or numbers) where such costs are recorded in Schedule A-1 Supporting Detail.

Company Response:

For the period January through December 2024, total costs for legal services directly related to PGA are \$8,202.30 and are recorded on line 42 of Schedule A-1 Supporting Detail. These legal services pertain to consultations on RNG projects and/or tariff modifications related to transportation and are not related to expenses for normal recurring PGA filings, which are recovered through base rates.

Respondent: Diana Williams

Interrogatory No. 6 (a-b)

6. Please refer to the FCG's PGA filing dated January 21, 2025 (PGA monthly filing for December 2024). Line 19 of the Summary of Gas Costs portion of the PGA monthly filing for December 2024 reflects that actual PGA Administrative costs for the January through December 2024 period were \$51,945.

- a. What portion of this expense amount is for payroll and/or other administrative functions directly related to the PGA?
- b. What portion of this expense amount, if any, is for regulatory and/or other legal functions directly related to the PGA?

Company Response:

- a. Administrative costs related to the PGA are \$37,255. This amount includes payroll and benefits.
- b. Legal fees and consulting costs related to gas procurement are \$14,690.

Respondent: Miguel Bustos

ADMITTED

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Purchased gas adjustment (PGA) true-up.

Docket No. 20250003-GU

_____)

Filed: August 13, 2025

DECLARATION

I hereby certify and affirm that I sponsored the Company's responses to the Commission Staff's SECOND SET OF INTERROGATORIES TO FLORIDA PUBLIC UTILITIES COMPANY AND FLORIDA CITY GAS, Nos. 6 in Docket No. 20250003-GU. The responses are true and correct to the best of my knowledge.

Under penalty of perjury, I declare that I have read the foregoing declaration and the interrogatory responses identified above, and that the facts stated therein are true.

Miguel Bustos

(Miguel Bustos), Declarant

Dated: August 13th, 2025

ADMITTED

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Purchased gas adjustment (PGA) true-up.

Docket No. 20250003-GU

_____)

Filed: August 13th, 2025

DECLARATION

I hereby certify and affirm that I sponsored the Company's responses to the Commission Staff's SECOND SET OF INTERROGATORIES TO FLORIDA PUBLIC UTILITIES COMPANY AND FLORIDA CITY GAS, Nos. 5 in Docket No. 20250003-GU. The responses are true and correct to the best of my knowledge.

Under penalty of perjury, I declare that I have read the foregoing declaration and the interrogatory responses identified above, and that the facts stated therein are true.

Diana Williams

(Diana Williams), Declarant

Dated: August 13th, 2025

ADMITTED

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

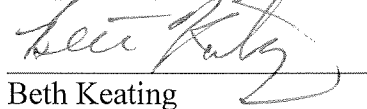
In Re: Purchased Gas Adjustment)
(PGA) True-up)
_____)

Docket No. 20250003-GU

**FLORIDA PUBLIC UTILITIES COMPANY and FLORIDA CITY GAS'S JOINT
RESPONSES TO COMMISSION STAFF'S THIRD SET OF INTERROGATORIES
(NOS. 7-9)**

The Florida Public Utilities Company ("FPUC") and Florida City Gas ("FCG")(jointly, "Companies"), hereby submit their Responses to the Third Set of Interrogatories (Nos. 7-9) served on the Companies on September 12, 2025, by the Commission Staff. The individual responses follow this cover sheet.

Respectfully submitted,



Beth Keating

Gunster, Yoakley & Stewart, P.A.

215 South Monroe St., Suite 601

Tallahassee, FL 32301

(850) 521-1706

*Attorneys for Florida Public Utilities
Company and Florida City Gas*

INTERROGATORIES

7. Please refer to the Direct Testimony of Jeffrey Bates filing dated August 1, 2025 (PGA factor filing for the period January through December 2026).
- a. On page 2 of 7, Lines 15 through 17, witness Bates discusses costs related to projects in the counties of Palm Beach, Polk and Nassau counties have been included in the purchases for the gas cost projection model. Also, at Page 4 of 7, Lines 9 through 11, witness Bates states there is an expansion project for Escambia County. Please provide a timeline of the interconnection, expansion and/or reinforcement projects related to each of the following counties:
- i. Palm Beach:
 - ii. Polk:
 - iii. Nassau:
 - iv. Escambia:

Company Response:

- i. Palm Beach: (1) Interconnection at southeast corner of Port of Palm Beach property in the vicinity of Broadway Avenue and Middle Road adjacent to the FP&L property in Riviera Beach midpoint of the reactivated 12-inch steel pipeline on the Port property. (2) Interconnection between Florida Gas Transmission and Florida Public Utilities at Turnpike north of Roebuck, and interconnection at Congress and 35th Street in Riviera Beach. Palm Beach went in service in September 2014 for a 20-year term.

ADMITTED

Interrogatory No. 7(a), cont.

- ii. Polk: Interconnection with Gulfstream Natural Gas system at Hwy 27 North of Citrus Ridge Dr in Polk County, FL. Polk went into service in January 2015 for a 20-year term.
- iii. Nassau: Interconnections at (1) Radio Road and SR17. (2) At or near the Nassau County Government Complex (on the south side of William Burgess Rd). (3) At or near the intersection of I-95 and SR200 (Terrapointe East Nassau Employment Center). (4) Southern Natural Gas -Cypress line, in the vicinity of the intersection of the Cypress Line and Crawford Road approximately 4.9 miles west of State Road 200 on Crawford Road in Nassau County, FL. Williams Burgess went into service in September 2014 and Crawford & Cypress went into service in July 2019 for a 20-year term.
- iv. Escambia: Interconnection with Florida Gas Transmission gate station at mile post 238.6 in Escambia County, FL. Delivery point located on the eastern side of Ascend Performance Materials property, near the intersection of Chemstrand Road and Old Chemstrand Road. Delivery point located on County Road 95A, south of Old Chemstrand Road for a 30-year term. Escambia went into service in January 2018 for a 30-year term.

Respondent: Jeffrey Bates

8. Please refer to the Testimony and Exhibit DW-2 of Diana Williams dated August 1, 2025 (PGA factor filing for the period January through December 2026).
- a. Schedule E-1, Lines 15, “Commodity (Pipeline),” and 18, “Commodity (Other),” for the period January through December 2026 reflect equal amounts of Therms Purchased. Please specifically describe the therm purchases recorded on Lines 15 and 18.
- b. Schedule E-1/R, Line 20, “Other,” for the projected period July through December 2025 reflect a total amount 94,200 therms. Schedule E-1, Line 20, “Other,” for the projected period January through December 2026 reflect no amounts. Please describe the therm purchases that are recorded on Line 20. Additionally, explain why the utility had no therm purchases in the January – June 2025 period, yet has projected purchases for July through December 2025 (as reflected in Schedule E-1/R), and has a projection of monthly purchases for the January through December 2026 period (as reflected in Schedule E-1).
- c. Schedule E-1/R, Line 23, “Commodity (Other),” for the period January through December 2025 reflect no amounts. Schedule E-1, Line 23, “Commodity (Other),” for the period January through December 2026 reflect a projected monthly amount of 13,520 therms. Please describe the therm purchases that are recorded on Line 23. Additionally, explain why the utility had no therm purchases in the January – December 2025 period (as reflected in Schedule E-1/R), and as referenced above, has a projection

of monthly purchases for the January through December 2026 period (as reflected in Schedule E-1).

Company Response:

- a. The therm purchases on Schedule E-1, Lines 15 and 18 are derived from the historical billed Sales Service volumes plus growth projections for the 2026 period. The 2026 estimated therms were based on the best information available at the time the forecast was prepared.

Respondent: Jeffrey Bates

- b. Other purchases on Line 20 for July-December 2025 in amount of 94,200 therms represents the therms associated with the gas costs purchased to serve one hospital and two residential communities in the Florida City Gas service territories, which has been historically presented separately on the schedules. Due to the consolidation of FPUC and FCG, these costs and associated therms, actual for the period January-June 2025 and 2026 projection have been included appropriately on line 4 and the therms on line 18 "Commodity (Other)" on schedules E-1 and E-1R. To clarify, this is just a matter of presentation and going forward, the costs and therms will be presented as stated above on Schedule E1, lines 4 and 18, respectively.

Respondent: Diana Williams

ADMITTED

Interrogatory No. 8(c)

- c. As discussed in 8 b above, this is purely a matter of presentation due to the consolidation of FPUC and FCG. The 2026 therm purchases on line 23 of schedule E-1 are related to off-system sales optimization and have historically been reported separately in the filing. Due to the consolidation, the costs and associated therms should have been reflected on schedule E-1 on lines 4 and 18 respectively as they have been shown for 2025 actuals for January through June 2025 on schedule E-1R. To reiterate, this is just a matter of presentation due to the consolidation and going forward these amounts will be reflected on the schedules as discussed above.

Respondent: Diana Williams

Interrogatory No. 9(a-b)

9. On a monthly basis, the utility has the management discretion to adjust the PGA factor PGA charged to customers for an upcoming billing period, up to the limit established by Commission order.
- a. Describe the utility's policies, practices, and/or protocols that utility managers consider when PGA adjustments are made.
- b. Describe any objective calculations and/or comparative thresholds (such as if a monthly true-up balance falls short of or exceeded a pre-determined percentage value) that utility managers consider when PGA adjustments are made.

Company Response:

- a. Florida Public Utilities attempts to maintain a level PGA rate across the calendar year. Utilizing the Henry Hub natural gas futures settlements provided by the Chicago Mercantile Exchange ("CME") plus the locational basis settlements provided by Intercontinental Exchange through the end of the projection period. The forecasts of the commodity costs are then adjusted to reflect the unexpected potential market increases or decreases in the projection period. Additionally, the company closely monitors actual costs incurred versus the projected costs to be recovered.
- b. As mentioned in response 9 (a) above, the company closely monitors the actual costs incurred versus the projected costs to be recovered. To maintain an adequate

Interrogatory No. 9(a-b), cont.

balance of actual versus projected cost, the company will adjust the recovery factor monthly based on projected costs and therm sales for the remaining months. The Company does not have an established threshold but for any unanticipated differences the factor will be increased or decreased as deemed necessary to maintain the appropriate recovery of costs.

Respondent: Jeffrey Bates

ADMITTED

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Purchased gas adjustment (PGA) true-up. Docket No. 20250003-GU

Filed: October 2, 2025

DECLARATION

I hereby certify and affirm that I sponsored the Company's responses to the Commission Staff's Third SET OF INTERROGATORIES TO FLORIDA PUBLIC UTILITIES COMPANY AND FLORIDA CITY GAS, Nos. 7-9 in Docket No. 20250003-GU. The responses are true and correct to the best of my knowledge.

Under penalty of perjury, I declare that I have read the foregoing declaration and the interrogatory responses identified above, and that the facts stated therein are true.

Diana Williams

(Diana Williams), Declarant

Dated: October 2nd, 2025

ADMITTED

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Purchased gas adjustment (PGA) true-up. Docket No. 20250003-GU

_____) Filed: October 2, 2025

DECLARATION

I hereby certify and affirm that I sponsored the Company's responses to the Commission Staff's Third SET OF INTERROGATORIES TO FLORIDA PUBLIC UTILITIES COMPANY AND FLORIDA CITY GAS, Nos. 7-9 in Docket No. 20250003-GU. The responses are true and correct to the best of my knowledge.

Under penalty of perjury, I declare that I have read the foregoing declaration and the interrogatory responses identified above, and that the facts stated therein are true.

Jeffrey Bates

(Jeffrey Bates), Declarant

Dated: October 2nd, 2025

ADMITTED

PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20250003-GU
STAFF'S FIRST SET OF
INTERROGATORIES
INTERROGATORY NO. 1
BATES PAGE(S): 1-2
FILED: JULY 2, 2024

1. Please refer to the Peoples Gas System, Inc.'s (PGS) Purchased Gas Adjustment (PGA) filing dated January 21, 2025 (PGA monthly filing for December 2024) to answer the following questions:
 - a. Schedule A-1, Line 14 of the PGA monthly filing for December 2024 reflects that the actual year-to-date Cost of Gas Purchased was \$140,381,709, which is \$36,337,935 (34.9%) higher than the forecasted amount. Please describe what unanticipated events, market conditions, weather conditions, or other considerations impacted PGS's Cost of Gas Purchased in the January through December 2024 period.
 - b. Schedule A-1, Line 27 of the PGA monthly filing for December 2024 reflects that the actual year-to-date Total Therm Sales was 243,535,473 therms, which is 105,169,223 therms (76%) higher than the forecasted quantity. Please describe what unanticipated events, market conditions, weather conditions, or other considerations impacted the quantity of therms sold by PGS in the January through December 2024 period.
 - c. Schedule A-5, Line 11 of the PGA monthly filing for December 2024 reflects that 98,233,890 therms of off-system sales were recorded for January through December, 2024. Please explain how off-system sales impacts to the general body of rate-payers.

ANSWER:

- a. Schedule A-1, Line 14 of the PGA monthly filing for December 2024 reflects the Cost of Gas for the year was \$140,381, 709. This amount *includes* the cost of gas purchased for Off System Sales ("OSS") which is *not* included in the company's forecasted amount of the cost of gas because of the unpredictability of these sales. Gas is purchased for OSS in order to optimize unused transportation capacity, which would otherwise be a fixed or sunk cost to the PGA. Thus, the 34.9 percent higher than the forecasted amount is primarily due to the cost of gas purchased for the *unprojected* OSS (see additional details in response to Part (b) below) and higher than projected therm purchases (after excluding OSS), offset by lower than projected natural gas pricing. Reducing the actual year-to-date total Cost of Gas on Line 14 by the OSS therm sales of \$32,409,743 shown

ADMITTED

**PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20250003-GU
STAFF'S FIRST SET OF
INTERROGATORIES
INTERROGATORY NO. 1
BATES PAGE(S): 1-2
FILED: JULY 2, 2024**

on Schedule A-5, Line 17, brings the difference between actual and Cost of Gas to less than four percent. The OSS therm sales include *both* the cost of gas and seventy-five percent of the net revenues, or margin, received through the distribution charges received by the company under Rate Schedule OSS, and go to offset expenses recovered through the PGA.

- b. Schedule A-1, Line 27 of the PGA monthly filing for December 2024 reflects total therm sales for the year that are 76 percent higher than the projected amount primarily due to the inclusion of therms for OSS in the actuals total. The company does not include OSS therms in its projection due to the characteristically unpredictable and opportunistic nature of these sales. Reducing the actual year-to-date therm sales by the OSS therm sales of 98,233,890 therms shown on Schedule A-5, Line 11, brings the difference between actual and projected therm sales to within five percent.
- c. Off System Sales impacts the general body of ratepayers by providing a benefit of additional revenues to the PGA. Specifically, gas revenues derived from OSS or opportunity sales under the OSS rate schedule are credited to the cost of purchased gas. The OSS margin is based on the transportation or capacity related to OSS. Through the existing sharing mechanism, 75 percent of the margin, or the OSS revenues offset by the expenses, was recovered through the PGA in 2024, as mentioned in the response to Part (a) above.

A F F I D A V I T

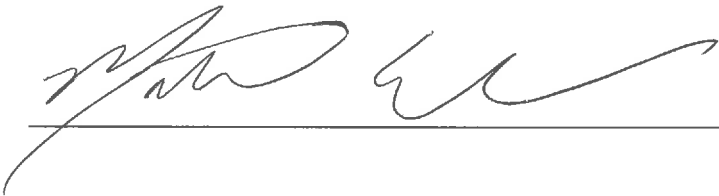
ADMITTED

STATE OF FLORIDA)
)
COUNTY OF HILLSBOROUGH)

Before me the undersigned authority personally appeared Matthew E. Elliott, who deposed and said that he is Manager, Regulatory Affairs, and Peoples Gas System Inc's to the interrogatories specified below were prepared by him and/or under his direction and supervision and are true and correct to the best of his information and belief.

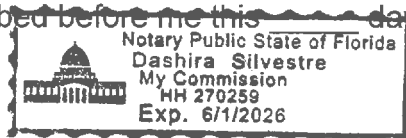
Staff's 1st Set of Interrogatories (No. 1)

Dated at Tampa, Florida this 24 day of June, 2025.



Sworn to and subscribed before me this 24th day of June, 2025.





My Commission expires

6/1/2024

ADMITTED

**PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20250003-GU
STAFF'S SECOND SET OF
INTERROGATORIES
INTERROGATORY NO. 2
BATES PAGE(S): 3 - 4
FILED: AUGUST 13, 2025**

2. Please refer to the PGS Purchased Gas Adjustment (PGA) filing dated January 21, 2025 (PGA monthly filing for December 2024) to answer the following questions:
- Schedule A-1 Supporting Detail, Line 52 of the PGA monthly filing for December 2024 reflects that \$264,962 is recorded for Administrative Costs for the January through December 2024 period. Please specifically describe the expense items recorded in this amount.
 - Schedule A-1 Supporting Detail, Line 53 of the PGA monthly filing for December 2024 reflects that \$84,157 is recorded for Legal Costs for the January through December 2024 period. Please specifically describe the expense items recorded in this amount.
 - Schedule A-1 Supporting Detail, Line 54 of the PGA monthly filing for December 2024 reflects that \$519,867 is recorded for LNG/CNG Costs for the January through December 2024 period. Please specifically describe the expense items recorded in this amount.

ANSWER:

- The expense items recorded in the amount of \$264,962 for Administrative Costs in December 2024 are reflected in the table below.

Amount	Expense	Description
\$171,928	Employee expense	Includes wages, payroll taxes, and fringe for employees who perform PGA activities.
\$30,430	Software Maintenance	Fees related to software systems utilized for gas trading, scheduling, and transportation services, including risk management, invoicing, and related activities.
\$23,854	Asset Usage Fees	Fees associated with the Energy Trading and Risk Management system. This integrated system encompasses activities such as gas scheduling, nomination, transportation, credit, contracts and settlement execution.
\$23,610	Telecom Costs	Communication costs associated with gate stations, metering stations, and remote monitoring

ADMITTED

**PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20250003-GU
STAFF'S SECOND SET OF
INTERROGATORIES
INTERROGATORY NO. 2
BATES PAGE(S): 3 - 4
FILED: AUGUST 13, 2025**

		infrastructure needed for ensuring the operational balance of the gas system.
\$10,185	Contractor Services	IT support services associated with the Energy Trading and Risk Management software.
\$4,955	Consultants	Consultant costs associated with the analysis of the allocation of upstream capacity and gas transportation costs.
\$264,962	Total	

- b. The total of \$84,157 for Legal Costs in December 2024 includes (i) \$72,397 for legal services related to the company's compliance with rules and regulations of the Federal Energy Regulatory Commission ("FERC"); (ii) \$510 for legal services associated with the company's filings in the PGA Clause docket with the Florida Public Service Commission; and (iii) \$11,250 for legal services related to the company's intervention in the Florida Gas Transmission Company, LLC's rate case proceeding filed before FERC in Docket No. RP21-441-000, on February 1, 2021 (the "2021 Florida Gas Rate Case").
- c. The \$519,867 for December 2024 was for CNG Contractor Services. This total represents the expense to transport compressed natural gas, typically during natural gas service interruptions caused by a hit line or temporarily when gas supply is needed during pipeline construction.

ADMITTED

**PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20250003-GU
STAFF'S SECOND SET OF
INTERROGATORIES
INTERROGATORY NO. 3
BATES PAGE(S): 5 – 6
FILED: AUGUST 13, 2025**

3. Please refer to the Auditor's Report for PGS's PGA Cost Recovery Clause, prepared for the Twelve Months Ended December 31, 2024. This document is dated July 15, 2025, and filed in Docket No. 20250003-GU (FPSC Document No. 05715-2025). Finding 1 of the Audit Report indicates that legal expenses of \$133,710 were incurred by the utility in 2024, and such costs were recorded as attributable to a rate setting proceeding that Florida Gas Transmission, LLC participated in before the Federal Energy Regulatory Commission.
- a. Finding 1 of the Audit Report indicates that the \$133,710 expense is presented for recovery through the PGA Clause. Please state with specificity (by Schedule and Line Number) where the \$133,710 expense is recorded in the utility's monthly PGA filings ['A-Schedule filings'].
 - b. Please explain the utility's interest in the 2024 rate setting proceeding that Florida Gas Transmission, LLC participated in before the Federal Energy Regulatory Commission.
 - c. Please explain why the \$133,710 expense that PGS incurred (related to the 2024 rate setting proceeding that Florida Gas Transmission, LLC participated in before the Federal Energy Regulatory Commission) is appropriate for recovery through the PGA Cost Recovery Clause.

ANSWER:

- a. This amount is presented over several months within the legal expense line item on Schedule A-1 Supporting Detail, Line 53 of the PGA monthly filings.
- b. The company's interest in the Florida Gas Transmission Company, LLC ("FGT") rate case filed in Docket No. RP21-441-000, on February 1, 2021 (the "2021 Florida Gas Rate Case") relates to ensuring that pipeline rates are just and reasonable to protect our ratepayers from unnecessarily high rates for the use of interstate pipelines. The company first included projected legal costs associated with the 2021 Florida Gas Rate Case in its 2020 PGA Clause filing in Docket No. 20200003-GU. Specifically, witness Karen Bramley explained in her

ADMITTED

**PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20250003-GU
STAFF'S SECOND SET OF
INTERROGATORIES
INTERROGATORY NO. 3
BATES PAGE(S): 5 – 6
FILED: AUGUST 13, 2025**

direct testimony that the filing included “legal and consulting expenses” associated with Florida Gas Transmission Company, LLC’s scheduled rate case filing on February 1, 2021. (See DN 02355-2020). Additionally, Staff issued an interrogatory (Interrogatory No. 4 in Docket NO. 20200003-GU) seeking an explanation of the company’s decision to include “legal and consulting expenses related to FGT’s scheduled rate proceeding in 2021.” In response, the company explained that intervention “in interstate pipeline rate proceedings” ensures “that pipeline rates are just and reasonable, which protects Peoples’ ratepayers from unnecessarily high rates for the use of interstate pipelines.” Each of the company’s subsequent PGA Clause filings included expenses associated with the company’s intervention in the 2021 Florida Gas Rate Case as this proceeding was appealed and remanded for further proceedings at least twice since commencing in 2021. Additionally, the company notes that Peoples sought and received approval from the Florida Public Service Commission (“Commission”) for the recovery of legal fees associated with intervening in FGT’s 2009 and 2015 rate cases before FERC.

- c. The \$133,710 expense incurred by the company related to the 2021 Florida Gas Rate Case is appropriate to recover through the PGA Clause because the PGA Clause is the reporting mechanism for purchased gas cost recovery and, as stated above in answer to 3(b), the company’s intervention in such a proceeding ensures pipeline rates are just and reasonable protecting our ratepayers from unnecessarily high rates for the use of interstate pipelines. The company included expenses associated with the 2021 Florida Gas Rate Case in our 2020, 2021, 2022, 2023, and 2024 PGA Clause filings due to the long procedural history of this case and the Commission approved recovery in each year. Additionally, the Commission has historically allowed recovery of similar costs associated with prior FGT rate cases.

A F F I D A V I T

ADMITTED

STATE OF FLORIDA)
)
COUNTY OF HILLSBOROUGH)

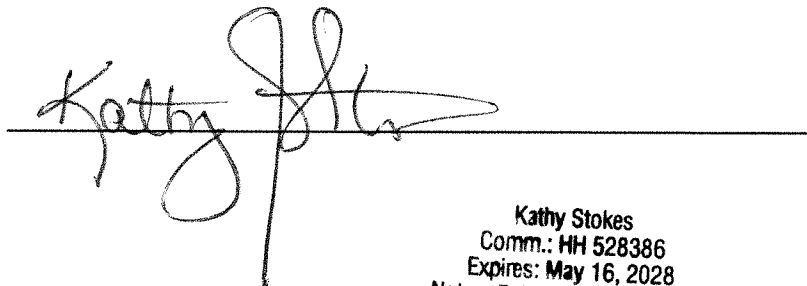
Before me the undersigned authority personally appeared Matthew Elliott, who deposed and said that he is Manager, Regulatory Affairs, and Peoples Gas System, Inc.'s answers to the interrogatories specified below were prepared by him and/or under his direction and supervision and are true and correct to the best of his information and belief.

Staff's 2nd Set of Interrogatories (Nos. 2 - 3)

Dated at Tampa, Florida this 12th day of August 2025.



Sworn to and subscribed before me this 12th day of August 2025.



Kathy Stokes
Comm.: HH 528386
Expires: May 16, 2028
Notary Public - State of Florida

My Commission expires _____

ADMITTED

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas Adjustment True-Up.

DOCKET NO. 20250003-GU

FILED: October 2, 2025

**PEOPLES GAS SYSTEM, INC'S ANSWERS TO
STAFF'S THIRD SET OF INTERROGATORIES (NOS. 4-6)**

Pursuant to Rule 106.206, Florida Administrative Code, and Florida Rule of Civil Procedure 1.350, Peoples Gas System, Inc's ("Peoples" or the "company"), hereby answers the Staff of the Florida Public Service Commission's ("Staff") Third Set of Interrogatories (Nos. 4-6), served September 12, 2025 ("Staff's Third Interrogatories").

General Objections

1. Peoples objects to each interrogatory in Staff's Third Interrogatories ("Set") to the extent that it seeks information that is duplicative, not relevant to the subject matter of this docket, and is not reasonably calculated to lead to the discovery of admissible evidence.

2. Peoples objects to each Set to the extent it is vague, ambiguous, overly broad, imprecise, or utilizes terms that are subject to multiple interpretations but are not properly defined or explained for purposes of such Set. Peoples will seek clarification from Staff if a Set is not clear, but Peoples will answer questions subject to, and without waiving, this objection.

3. Peoples objects to each Set to the extent it requires Peoples to produce information that is already in the public record before the Florida Public Service Commission ("FPSC" or the "Commission") or other public agency and available to Staff through normal procedures or is readily accessible through legal search engines.

4. Peoples objects to each Set to the extent that it calls for data or information protected by the attorney-client privilege, the work product doctrine, the accountant-client privilege, the trade secret privilege, or any other applicable privilege or protection afforded by law. Peoples will describe the nature of the privileged material, if any, in a privilege log that will accompany its responses.

5. Peoples objects to producing paper copies on the grounds that doing so would be unduly burdensome.

6. Peoples objects to each Set to the extent it requires the company to provide information that it believes is “proprietary confidential business information” as described in Section 366.093, Florida Statutes.

7. Peoples objects to each Set, instruction, or definition in that purports to expand Peoples obligations under applicable law.

8. Peoples objects to each Set to the extent it requests Peoples to prepare information in a particular format or create data or information that it otherwise does not possess as unduly burdensome and as purporting to expand Peoples’ obligations under applicable law.

9. Subject to Section 366.093(1), Florida Statutes, Peoples objects to any definition or Set that requests documents from persons or entities who are not parties to this proceeding, that seek information from affiliates unrelated to transactions or cost allocations involving Peoples, or that are not otherwise subject to discovery under applicable rules.

10. Peoples objects to any Set requiring the company to provide additional information beyond that obtained through a reasonable and diligent search.

ADMITTED

General Answer

Subject to and without waiving its general objections, which are incorporated by reference in each of specific answer, Peoples serves its answer below.

The company's specific answer will identify the interrogatory that call for an answer that contain (a) information for which the company asserts a legal privilege and/or (b) "proprietary confidential business information" as defined in Section 366.093, Florida Statutes.

An answer that contains information for which the company asserts a legal privilege will be identified in the privilege log attached as Exhibit A.

An answer that contains information the company asserts to be "proprietary confidential business information" will be provided subject to a request for confidential classification, motion for temporary protective order and/or a non-disclosure agreement.

Specific Answer

ADMITTED

**PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20250003-GU
STAFF'S THIRD SET OF
INTERROGATORIES
INTERROGATORY NO. 4
BATES PAGE(S): 7
FILED: OCTOBER 2, 2025**

4. Please refer to the Testimony of Matthew Elliott and Exhibit MEE-2 filing dated August 1, 2025 (PGA factor filing for the period January through December 2026). Schedule E-1, Line 10 (OSS & AMA Known Revenues) reflects a total amount of \$5,291,775 for the projected period January through December 2026, while Schedule E-1/R, Line 10 is blank for the period January through December 2025. Please provide the dollar amount of OSS & AMA Known Revenues for the actual period January through June 2025 and the projected period July through December 2025.

ANSWER:

The "OSS & AMA Known Revenues" constitute the PGA's portion of non-gas revenues, or margin shared between the PGA and the company. Please find the OSS & AMA Known Revenues (6 months actual and 6 months projected) for 2025 in the table below.

	Jan '25 Actual	Feb '25 Actual	Mar '25 Actual	Apr '25 Actual	May '25 Actual	Jun '25 Actual	Jul '25 Projected	Aug '25 Projected	Sep '25 Projected	Oct '25 Projected	Nov '25 Projected	Dec '25 Projected
OSS & AMA Known Non-Gas Revenues	\$ 1,759,205	\$ 1,763,553	\$ 3,115,189	\$ 2,023,664	\$ 3,096,129	\$ 2,186,371	\$ 443,685	\$ 443,685	\$ 439,050	\$ 443,685	\$ 439,050	\$ 443,685

ADMITTED

**PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20250003-GU
STAFF'S THIRD SET OF
INTERROGATORIES
INTERROGATORY NO. 5
BATES PAGE(S): 8-10
FILED: OCTOBER 2, 2025**

5. For the purpose of this question, please review the utility's Adjusted Total Estimated/Actual True-Up for the month of June in years 2015 – 2025 (as reflected in Schedule E-2 from the relevant Docket No. listed in the below table), and also the Adjusted Total Estimated/Actual True-Up for the January – December 2025 period under the column titled "Total Period" (as reflected in Exhibit MEE-2, Schedule E-2, from Docket No. 07092-2025, filed on August 1, 2025).

Docket Number and Document Number	Year	Adjusted Total Estimated/Actual True-Up in Dollars (E-2) for June
20150003-GU / 05242-2015	2015	1,241,466
20160003-GU / 07057-2016	2016	6,825,029
20170003-GU / 07150-2017	2017	2,333,783
20180003-GU / 05423-2018	2018	9,953,194
20190003-GU / 07301-2019	2019	10,301,395
20200003-GU / 04283-2020	2020	14,069,899
20210003-GU / 08886-2021	2021	5,154,967
20220003-GU / 05261-2022	2022	676,003
20230003-GU / 04521-2023	2023	10,489,082
20240003-GU / 08144-2024	2024	12,505,693
20250003-GU / 07092-2025	2025	23,864,937

- a. As reflected in the above table, the Adjusted Total Estimated/Actual True-Up for the June 2025 period reflects the largest amount in the past 10 years. Please describe any conditions resulting in this Adjusted Total Estimated/Actual True-Up of \$23,864,937.
- b. The Adjusted Total Estimated/Actual True-Up under the column titled "Total Period" states an amount of \$2,249,493. Please describe the plan of action in reducing June's Adjusted Total Estimated/Actual True-Up of \$23,864,937 to the Total Period amount of \$2,249,493.

ANSWER:

- a. The primary conditions resulting in the Adjusted Total Actual True-up of \$23,864,937 through June of 2025 include higher non-gas revenues from Off-System Sales ("OSS") and lower than expected natural gas pricing.

ADMITTED

**PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20250003-GU
STAFF'S THIRD SET OF
INTERROGATORIES
INTERROGATORY NO. 5
BATES PAGE(S): 8-10
FILED: OCTOBER 2, 2025**

Higher Non-Gas Revenues from OSS: The Adjusted Total Actual True-up through June of 2025 was significantly driven by the highest OSS non-gas revenue recorded through June in the last ten years, as shown in the table below. While the OSS non-gas revenue includes a known portion related to OSS and AMA agreements, it remains largely unprojected. This revenue serves as an offset to the cost of gas, reducing the expenses passed through to our customers. While the unprojected OSS contributes to an over-recovery, it also provides an opportunity to mitigate the fixed expense of capacity, reducing the costs borne by our customers, that is otherwise reserved to ensure overall customer capacity requirements of PGA customers throughout the year.

Year	Ending Adj. Actual True- Up Thru Jun	OSS Non-Gas Revenue Thru June
2015	\$ 1,241,466	\$ 2,171,011
2016	\$ 6,825,029	\$ 3,614,692
2017	\$ 2,333,783	\$ 2,289,779
2018	\$ 9,953,194	\$ 3,107,111
2019	\$ 10,301,395	\$ 1,863,483
2020	\$ 14,069,899	\$ 1,413,127
2021	\$ 5,154,967	\$ 1,551,515
2022	\$ 676,003	\$ 4,625,028
2023	\$ 10,489,082	\$ 3,248,898
2024	\$ 12,505,693	\$ 4,756,631
2025	\$ 23,864,937	\$ 13,944,111

Lower Than Expected Natural Gas Pricing: The Adjusted Total Actual True-up through June of 2025 was driven by actual pricing being lower than previously forecasted. As shown in the table below, the average settlement price for each month in the first half of 2025 was lower than the projected future prices. The company utilizes these future prices to forecast gas costs each month. When the actual prices incurred by the company are less than the forecasted prices, the total cost of gas to the PGA is also less than projected, which contributes to an over-recovery.

ADMITTED

**PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20250003-GU
STAFF'S THIRD SET OF
INTERROGATORIES
INTERROGATORY NO. 5
BATES PAGE(S): 8-10
FILED: OCTOBER 2, 2025**

NYMEX Henry Hub Future Pricing (5-Day Avg) as of:

	<u>12/24/2024</u>	<u>1/28/2025</u>	<u>2/25/2025</u>	<u>3/25/2025</u>	<u>4/22/2025</u>	<u>5/27/2025</u>	<u>Company's Monthly Forecasted Price</u>	<u>Avg Settle Price for Month</u>	<u>Forecasted vs. Settle Price</u>
Jan	\$ 3.6616						\$ 3.6616	\$ 3.5140	\$ (0.1476)
Feb	\$ 3.3346	\$ 3.8200					\$ 3.8200	\$ 3.5350	\$ (0.2850)
Mar	\$ 2.9034	\$ 3.3594	\$ 4.1668				\$ 4.1668	\$ 3.9060	\$ (0.2608)
Apr	\$ 2.8954	\$ 3.3770	\$ 4.1064	\$ 3.9912			\$ 3.9912	\$ 3.9500	\$ (0.0412)
May	\$ 2.9844	\$ 3.4706	\$ 4.1478	\$ 4.0412	\$ 3.1520		\$ 3.1520	\$ 3.1700	\$ 0.0180
Jun	\$ 3.1806	\$ 3.6704	\$ 4.2762	\$ 4.1994	\$ 3.3092	\$ 3.3374	\$ 3.3374	\$ 3.2040	\$ (0.1334)

The table above indicates that, with one exception in May, future prices consistently exceeded the actual settled prices during the first half of 2025. For instance, on January 28, the future price for February was \$3.8200, whereas the actual settled price for February was \$3.5350, reflecting a variance of \$0.2850. The lower-than-anticipated natural gas pricing, together with the unpredictable yet beneficial OSS, has resulted in the company's over-recovery position for the PGA.

- b. To reduce June's Adjusted Total Estimated/Actual True-Up of \$23,864,937 to the period end amount of \$2,249,493 for 2025, the company anticipates lowering the monthly flex factor through the remaining months of the year. This reduction in the flex factor will decrease the revenue collected during these months, and, thus, reduce the over-recovery true-up position. Additionally, the pricing forecast, which aligns with historical trends, predicts an increase in natural gas pricing in the latter months of the year. This anticipated rise in price will increase the cost of gas but will also contribute to diminishing the over-recovery true-up position. Additionally, the company anticipates that customer usage will be higher later in the year, which will have a more significant impact on the true-up position compared to the summer months, when customer usage tends to be lower. This lowering of the flex factor during the higher usage months will benefit customers on their monthly bills.

ADMITTED

PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20250003-GU
STAFF'S THIRD SET OF
INTERROGATORIES
INTERROGATORY NO. 6
BATES PAGE(S): 11-12
FILED: OCTOBER 2, 2025

6. On a monthly basis, the utility has the management discretion to adjust the PGA factor charged to customers for an upcoming billing period, up to the limit established by Commission order.
- a. Describe the utility's policies, practices, and/or protocols that utility managers consider when PGA adjustments are made.
 - b. Describe any objective calculations and/or comparative thresholds (such as if a monthly true-up balance falls short of or exceeds a pre-determined percentage value compared to a forecast) that utility managers consider when PGA adjustments are made.

ANSWER:

- a. Peoples regularly conducts a monthly review of its recovery position to determine whether to adjust the PGA factor. The company has three main goals: (1) limit the impact on customer bills from month to month, (2) PGA flex factor stabilization, and (3) **minimize the true-up** position at year's end.

In forecasting the recovery position for the remaining months of the year, the company considers several factors, including forecasted load demand, forecasted cost of gas based on the settlement prices for Henry Hub natural gas futures traded on the New York Mercantile Exchange, and any other known inputs (e.g., other revenue) impacting the PGA. Based on this forecast, the results of the monthly review, and the stated goals mentioned above, Peoples determines each month whether to flex, or adjust, the recovery factor for the upcoming month.

- b. The company does not have established comparative thresholds that our leadership considers each month when evaluating whether to flex the PGA factor; however, the company does consider geopolitical and economic activity, natural gas future pricing, forecasted demand, and other known inputs impacting the PGA, as described above in the company's answer to 6(a). The inputs/factors are utilized to forecast the estimated true-up at year's end. Peoples' leadership then considers a flex factor for the future month(s) that will allow the

ADMITTED

PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20250003-GU
STAFF'S THIRD SET OF
INTERROGATORIES
INTERROGATORY NO. 6
BATES PAGE(S): 11-12
FILED: OCTOBER 2, 2025

company to achieve its goals of limiting the impact on customer bills month to month and minimizing the true-up position at year-end.

A F F I D A V I T

ADMITTED

STATE OF FLORIDA)
)
 COUNTY OF HILLSBOROUGH)

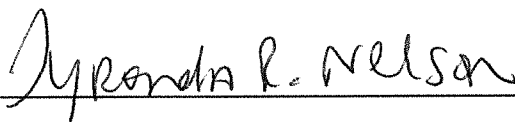
Before me the undersigned authority personally appeared Matthew Elliott, who deposed and said that he is Manager, Regulatory Affairs, and Peoples Gas System, Inc.'s answers to the interrogatories specified below were prepared by him and/or under his direction and supervision and are true and correct to the best of his information and belief.

Staff's 3rd Set of Interrogatories (Nos. 4-6)

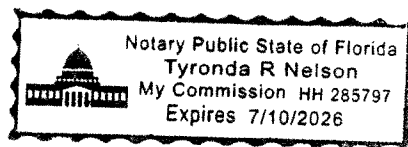
Dated at Tampa, Florida this 23 day of September 2025.



Sworn to and subscribed before me this 23 day of September 2025.



My Commission expires _____



ADMITTED

St. Joe Natural Gas
Docket No: 20250003
Staff's First Set of Interrogatories
Interrogatory No:1

Q 1.0(a) Schedule A-1, Line 14 of the PGA monthly filing for December 2024 reflects that the actual year-to-date Cost of Gas Purchased was \$578,632, which is \$44,528 higher than the forecasted amount. Please describe what unanticipated events, market conditions, weather conditions, or other considerations impacted SJNG's Cost of Gas Purchased in the January through December 2024 period.

Response: Schedule A-1, Line 14 is Total Therm Sales (Fuel Revenue) – the difference of \$44,528 actual over estimated is unanticipated colder weather conditions creating extra sales.

Q 1.0(b) Schedule A-1, Line 27 of the PGA monthly filing for Dec 2024 reflects that the actual year-to-date Total Therm Sales was 978,197 therms, which is 119,467 therms lower than the forecasted amount. Please describe what unanticipated events, market conditions, weather conditions, or other considerations impacted the quantity of therms sold by SJNG in the January through December 2024 period.

Response: While examining the Dec 2024 A-1 Schedule, Revised Estimate column only, it was determined that the formula was not working on the Revised Estimate column, A-1 Schedule and a Revision has been submitted. Our therm sales for the Revised Estimate column were lower by 28,580 with the new 2nd Revised A-1 Schedule. This coincides with the Therm Sales difference also being lower by 44,528 due to colder weather.

ADMITTED

AFFIDAVIT

STATE OF FLORIDA)

COUNTY OF Gulf)

I hereby certify that on this 20 day of June, 2025, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Debbie Stitt, who is personally known to me, and he/she acknowledged before me that he/she provided the answers to interrogatory number(s) 1 from STAFF'S FIRST SET OF INTERROGATORIES TO ST. JOE NATURAL GAS COMPANY (NO. 1) in Docket No(s). 20250003-GU, and that the responses are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 20 day of June, 2025.



SUMMER CAMPBELL
Notary Public
State of Florida
Comm# HH567412
Expires 7/2/2028

Notary Public
State of Florida, at Large

My Commission Expires:

7.2.28

ADMITTED

St. Joe Natural Gas
Docket No: 20250003
Staff's Second Set of
Interrogatories
Interrogatory No:2

Q 2.0 Please refer to the SJNG's Second Revised Purchased Gas Adjustment (PGA) filing dated June 19, 2025 (PGA monthly filing for December 2024). Schedule A-1 Supporting Detail, Line 38 of the PGA monthly filing for December 2024 reflects that the actual year-to-date Payroll Allocation was \$6,620, for the January through December 2024 period.

(a) Other than this Payroll Allocation expense of \$6,620, did the utility incur any other costs for administrative functions that were directly related to the PGA in this period? If so, please describe such costs and indicate where these costs are recorded in the PGA monthly filing for December 2024.

Response: There were no other costs for administrative functions that were directly related to the PGA in this period.

(b) Did the utility incur any costs for regulatory and/or other legal functions directly related to the PGA in this period? If so, please describe such costs and indicate where these costs are recorded in the PGA monthly filing for December 2024.

Response: The company (SJNG) did not incur any other legal functions for PGA in this period for December 2024.

ADMITTED

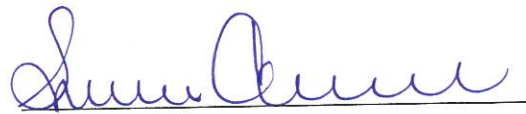
AFFIDAVIT

STATE OF FLORIDA)

COUNTY OF Gulf

I hereby certify that on this 31 day of July, 2025, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Debbie Stitt, who is personally known to me, and he/she acknowledged before me that he/she provided the answers to interrogatory number(s) 2 from STAFF'S SECOND SET OF INTERROGATORIES TO ST. JOE NATURAL GAS COMPANY (NO. 2) in Docket No(s). 20250003-GU, and that the responses are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 31 day of July, 2025.



Notary Public
State of Florida, at Large

My Commission Expires:

7.2.2028

SUMMER CAMPBELL
Notary Public
State of Florida
Comm# HH567412
Expires 7/2/2028

ADMITTED

St. Joe Natural Gas
Docket No: 20250003
Staff's Third Set of
Interrogatories
Interrogatory Nos:3-5

Q 3.0 Please review the utility's projection of gas purchases for the 2024 period (as reflected in the direct testimony of Andy Shoaf, Exhibit CAS-2, Sch. E-1, from Docket No. 20230003-GU) and also the utility's actual expenditures for gas purchases for the 2024 period (as reflected in Sch. A-5).

(a) Does SJNG agree that the data as calculated above are correct: If not, please explain.

Response: SJNG does agree with the data as calculated.

(b) Using the formula above to calculate the Forecasting Rate of Error, staff observes that the range of entries vary between 51% and 199%. Describe how monthly true-up balances are considered or evaluated when the utility managers consider making PGA adjustments. Specify in your response if distinct actions are undertaken if monthly over/under recovery balances exceed year-to-date projections by more than 20 percent.

Response: SJNG's PGA rates are established in January and will evaluate true-up monthly to determine rate changes for either over/under-recovering on revenues. We, as a small company, are more concerned if actual total cost percentage exceeds projected total cost percentage.

(c) Please describe the utilities forecasting process for developing forward-year estimated natural gas costs. Discuss what practices the utility follows to use historic data when developing forward-year projections in order to mitigate large differences between forecasted and actual cost.

ADMITTED

St. Joe Natural Gas
Docket No: 20250003
Staff's Third Set of
Interrogatories
Interrogatory Nos:3-5

Response: SJNG's forecasting process for developing forward-year estimated natural gas costs is by looking at prior year therms purchased and evaluate only unknown factors which would be future commodity costs. SJNG, not having a lot of expansion in customer base nor therms, cost of gas would be the only changing factor.

4. Please review the utility's projection of gas purchases for 2025 period (as reflected in the direct testimony of Andy Shoaf, Exhibit CAS-2, Sch. E-1, from Docket No. 20240003-GU) and also the utility's actual expenditures for gas purchases for the 2025 period (as reflected in the direct testimony of Debbie Stitt, Exhibit DKS-2, Sch. E-1/R, from Docket No. 20250003-GU). Additionally, the following formula will be used for questions regarding the Forecasted Rate of Error for gas purchases in the 2025 period.

(a). Does SJNG agree that the data as calculated above are correct? If not, please explain.

Response: SJNG does agree the data as calculated is correct.

(b). Using the formula to calculate the Forecasting Rate of Error, staff observes that the range of monthly entries varies from 47% to 87% and is an improvement from the previous year's January through June period listing of 59% to 166% under Question 1. Discuss any changes from the previous year's forecasting method that resulted in the lower error rates shown in 2025 relative to those in 2024.

ADMITTED

St. Joe Natural Gas
Docket No: 20250003
Staff's Third Set of
Interrogatories
Interrogatory Nos:3-5

Response: The forecasted cost for Projected 2024 was \$942,505 and Projected 2025 was \$943,037, a very insignificant difference. For SJNG, commodity pipeline and demand cost rates seldom vary from year to year, so the only rate that we can fluctuate is the commodity (other) costs to minimize the chances of a mid-course correction.

(c). Please discuss any actions taken to mitigate the potential for over-forecasting, and also, will this improvement in forecasting be expected in future PGA factor filings?

Response: Our topmost responsibility is keeping fuel rates as low as possible for the consumer, but forecasting for future filings will always have the factor of keeping commodity costs high to minimize the chances of a mid-course correction.

5. On a monthly basis, the utility has the management discretion to adjust the PGA factor charged to customer for an upcoming billing period, up to the limit established by Commission order.

a. Describe the utility's policies, practices, and/or protocols that utility managers consider when PGA adjustments are made.

Response: SJNG being a small company with a consistent customer base, PGA revenue is evaluated from month to month and if needed, adjusted accordingly.

b. Describe any objective calculations and/or comparative thresholds (such as if a monthly true-up balance falls short of, or exceeded a pre-determined percentage value) that utility managers consider when PGA adjustments are made.

ADMITTED

St. Joe Natural Gas
Docket No: 20250003
Staff's Third Set of
Interrogatories
Interrogatory Nos:3-5

Response: A comparison of projected true-up for that current period and actual monthly true-up helps to determine PGA adjustment needed to be done.

ADMITTED

AFFIDAVIT

STATE OF FLORIDA)

COUNTY OF Gulf)

I hereby certify that on this 3 day of October, 2025, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Debbie Stitt, who is personally known to me, and he/she acknowledged before me that he/she provided the answers to interrogatory number(s) 3-5 from STAFF'S THIRD SET OF INTERROGATORIES TO ST. JOE NATURAL GAS COMPANY (NOS. 3-5) in Docket No(s). 20250003-GU, and that the responses are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 3 day of October, 2025.



SUMMER CAMPBELL
Notary Public
State of Florida
Comm# HH567412
Expires 7/2/2028

Notary Public
State of Florida, at Large

My Commission Expires:

7.2.2028