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IN REPLY REFER TO:

Ansley Watson, Jr.  
P.O. Box 1531  
Tampa, Florida 33601  
e-mail: [aw@macfar.com](mailto:aw@macfar.com)

February 20, 2009

## VIA FEDEX

Ann Cole  
Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

RECEIVED-FPSC  
09 FEB 23 AM 10:51  
COMMISSION  
CLERK

**Re: Docket No. 080318-GU -- Petition for rate increase by Peoples Gas System – MFR Schedules E-1, E-2, E-5, H-1 and H-2 - Revised**

Dear Ms. Cole:

COM  
ECR  
GCL 3  
OPC  
RCP  
SSC 3  
SGA  
ADM  
CLK

Enclosed for filing on behalf of Peoples Gas System, please find 20 copies of each of the following revised MFR Schedules, the original versions of which were filed on August 11, 2008:

- Schedule E-1 - Revised
- Schedule E-2 - Revised
- Schedule E-5 - Revised
- Schedule H-1 - Revised
- Schedule H-2 - Revised

Each of the enclosed revised MFR Schedules replaces and should be substituted for the MFR Schedule with the corresponding designation which was filed on August 11, 2008.

Please acknowledge your receipt and the date of filing of the enclosed revised exhibit on the copy of this letter which is enclosed, and return the same to me in the enclosed preaddressed envelope.

DOCUMENT NUMBER-DATE

01480 FEB 23 08

FPSC-COMMISSION CLERK

Ann Cole, Commission Clerk  
February 20, 2009  
Page 2

Sincerely,

A handwritten signature in black ink, appearing to read "Ansley Watson, Jr.", written in a cursive style.

ANSLEY WATSON, JR.

AWjr/a  
Enclosures

cc: Parties of Record  
Mrs. Kandi M. Floyd

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 080318-GU

LINE NO	DESCRIPTION	Residential 1	New Residential 2	New Residential 3	Residential Standby Generators	Comm. Street Lighting	Commercial Standby Generators	Small General Service	General Service 1	General Service 2	General Service 3	General Service 4	General Service 5	Small Inter. Service	Inter. Service	Inter. Service Large Vol.	Vehicle Gas Sales	Wholesale	Special Contracts	Other Revenue / Oil System Sales	TOTAL	
1	NO OF BILLS	3,655,451	-	-	4,042	767	4,377	70,246	227,005	36,596	9,580	1,739	1,175	348	181	73	192	124	24	199	4,012,119	
2	THERM SALES	70,448,559	-	-	6,747	769,383	23,283	2,949,115	106,304,977	73,002,708	72,651,428	46,633,142	66,339,334	53,397,124	169,266,272	380,381,360	468,694	1,450,280	55,753,452	303,487,180	1,403,333,038	
3	UNBILLED THERM SALES	(369,460)	-	-	-	(1,027)	-	(39,780)	(156,348)	(140,305)	(80,828)	-	-	-	-	-	(734)	-	-	-	(788,482)	
4	TOTAL THERM SALES	70,079,099	-	-	6,747	768,356	23,283	2,909,335	106,148,629	72,862,403	72,570,600	46,633,142	66,339,334	53,397,124	169,266,272	380,381,360	467,960	1,450,280	55,753,452	303,487,180	1,402,544,556	
5	CUSTOMER CHARGE REVENUE	35,653,365	-	-	63,234	-	111,330	1,373,167	8,854,172	1,265,727	425,316	144,796	172,575	51,360	37,800	5,400	6,738	-	8,890	-	445,972,724	
6	BASE NON-FUEL REVENUE	26,535,859	-	-	1,232	98,704	3,556	794,934	24,497,982	16,255,513	14,191,003	8,313,757	6,661,133	3,859,010	5,901,939	2,192,722	65,678	197,557	4,648,678	2,990,519	\$117,209,776	
7	UNBILLED BASE NON-FUEL REVENUE	(139,184)	-	-	-	(132)	-	(10,723)	(36,030)	(31,242)	(15,788)	-	-	-	-	-	(103)	-	-	-	(523,182)	
8	TOTAL BASE NON-FUEL REVENUE	62,050,059	-	-	64,466	98,572	114,886	2,157,378	31,117,124	17,487,999	14,600,533	8,458,554	6,833,708	3,910,310	5,939,738	2,198,122	72,313	197,557	4,657,478	2,990,519	\$162,949,317	
9	FUEL REVENUE	88,161,116	-	-	8,198	125,481	20,435	2,901,598	50,087,622	15,557,829	8,920,003	1,956,633	3,158,854	-	-	-	29,335	792,625	-	221,130,749	\$392,831,477	
10	UNBILLED FUEL REVENUE	(1,304,621)	-	-	-	(2,367)	-	(42,653)	(399,784)	(168,061)	(148,108)	-	-	-	-	-	(806)	-	-	-	(52,066,480)	
11	TOTAL FUEL REVENUE	66,856,495	-	-	8,198	123,114	20,435	2,858,945	49,687,838	15,389,768	8,771,814	1,956,633	3,139,854	-	-	-	28,529	792,625	-	221,130,749	\$390,764,997	
12	OTHER REVENUE (1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	273,834	-	-	-	-	7,943,218	\$8,217,052
13	TOTAL REVENUE (PG)	148,906,554	-	-	72,664	221,687	135,321	5,016,323	80,804,962	32,877,766	23,372,347	10,415,187	9,973,561	3,910,310	5,939,738	2,471,856	100,842	990,182	4,657,478	232,064,466	\$561,931,366	

RECONCILING ITEMS:

14	48701 Forfeited Discounts	5830,766	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,366,791
15	Misc. Service Revenue (486's)	5,966,240	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,721,890
16	48301 Rental Income	384,414	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,807
17	Hardw. Maintenance	273,834	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	Over (Fuel Related)	761,798	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
19	Revenue Related Taxes	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	Energy Conservation	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	TOTAL	88,217,052	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
																	TOTAL REVENUE (PER SCHEDULE C-3)		\$593,029,854		

SUPPORTING SCHEDULES: C-3

RECAP SCHEDULES: E-2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE  
UNDER PRESENT RATES, ADJUSTED FOR GROWTH IN BILLS  
AND THERMS, WITHOUT ANY RATE INCREASE.

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

COMPANY PEOPLES GAS SYSTEM

DOCKET NO 080318-GU

LINE NO	PTY 12/31/09, w/o Rate Increase	Residential 1	New Residential 2	New Residential 3	Residential Standby Generators	Comm. Street Lighting	Commercial Standby Generators	Small General Service	General Service 1	General Service 2	General Service 3	General Service 4	General Service 5	Small Inter. Service	Inter. Service Large Vol.	Vehicle Gas Sales	Wholesale	Special Contracts	Other Revenue / Off System Sales	TOTAL	
22	NO OF BILLS	3,892,477	-	-	8,592	736	9,504	83,744	238,623	38,496	9,703	1,476	1,242	312	168	36	180	132	96	-	4,065,537
23	THERM SALES	73,206,175	-	-	-	699,851	-	2,582,929	110,150,022	76,141,768	73,518,093	43,269,835	64,790,915	48,728,719	134,464,513	152,002,324	430,681	1,582,430	300,168,992	210,000,000	1,291,915,248
24	UNBILLED THERM SALES	173,440	-	-	-	1,700	-	(20,867)	(283,207)	(149,677)	(404,755)	-	-	-	-	(2,212)	-	-	-	-	(685,577)
25	TOTAL THERM SALES	73,379,616	-	-	-	901,552	-	2,542,062	109,866,815	75,992,091	73,111,336	43,269,835	64,790,915	48,728,719	134,464,513	152,002,324	428,668	1,582,430	300,168,992	210,000,000	1,291,229,670
26	CUSTOMER CHARGE REVENUE	36,003,530	-	-	153,109	-	282,976	1,258,943	6,920,079	1,308,855	436,620	125,460	186,300	46,800	37,800	8,100	6,300	13,200	2,881,668	-	\$ 49,849,740
27	BASE NON-FUEL REVENUE	27,574,570	-	-	-	115,442	-	690,838	25,384,073	16,954,488	14,359,898	7,714,111	8,505,656	3,521,625	4,735,840	1,523,083	60,379	215,559	3,874,187	500,000	\$ 113,529,727
28	UNBILLED BASE NON-FUEL REVENUE	65,330	-	-	-	218	-	(5,625)	(65,285)	(33,329)	(79,061)	-	-	-	-	(310)	-	-	-	-	\$ (118,041)
29	TOTAL BASE NON-FUEL REVENUE	63,643,430	-	-	153,109	115,660	282,976	1,944,156	32,238,888	18,230,014	14,717,457	7,839,571	8,691,956	3,568,425	4,773,640	1,531,163	66,369	228,759	6,555,855	500,000	\$ 183,061,426
30	OTHER REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-	250,000	-	-	-	-	6,594,700	\$ 6,844,700
31	TOTAL REVENUE	63,643,430	-	-	153,109	115,660	282,976	1,944,156	32,238,888	18,230,014	14,717,457	7,839,571	8,691,956	3,568,425	4,773,640	1,781,163	66,369	228,759	6,555,855	7,094,700	\$ 189,906,126
32	DIFF IN NO OF BILLS	37,026	0	0	4,550	(11)	5,127	(6,502)	11,618	1,900	123	(263)	87	(36)	(13)	(37)	(12)	8	72	(189)	53,545
33	DIFF IN THERM SALES	3,300,517	0	0	(6,747)	133,196	(23,283)	(367,273)	3,718,186	3,129,888	540,738	(3,363,507)	(1,548,419)	(4,688,405)	(34,801,759)	(228,379,036)	(39,292)	132,150	244,415,540	(93,487,180)	(262,243,245)
34	DIFF IN CUSTOMER CHARGE REVENUE	\$350,166	\$0	\$0	\$89,875	\$0	\$151,645	(\$114,224)	\$264,906	\$45,128	\$11,302	(\$19,338)	\$13,725	(\$4,500)	\$0	\$2,700	(\$438)	\$13,200	\$2,872,868	\$0	\$804,148
35	DIFF IN BASE NON-FUEL REVENUE	\$1,243,206	\$0	\$0	(\$1,232)	\$17,088	(\$3,556)	(\$98,998)	\$856,856	\$696,866	\$105,622	(\$599,646)	(\$155,477)	(\$337,386)	(\$1,166,099)	(\$689,859)	(\$8,506)	\$18,001	(\$974,491)	(\$2,490,519)	(\$99,898)
36	DIFF IN OTHER REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$23,834)	\$0	\$0	\$0	(\$1,348,519)	(\$23,834)	
37	DIFF IN TOTAL REVENUE	\$1,593,371	\$0	\$0	\$68,643	\$17,088	\$148,090	(\$213,222)	\$1,121,762	\$742,015	\$116,924	(\$616,983)	(\$141,752)	(\$341,886)	(\$1,166,099)	(\$690,793)	(\$5,943)	\$31,201	\$1,898,377	(\$3,839,038)	\$680,417

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY PEOPLES GAS SYSTEM

DOCKET NO. 080318-GU

LINE NO	PTY 12/31/09, Proposed Rates	Residential 1	New Residential 2	New Residential 3	Residential Standby Generators	Comm. Street Lighting	Commercial Standby Generators	Small General Service	General Service 1	General Service 2	General Service 3	General Service 4	General Service 5	Small Inter. Service	Inter. Service Large Vol.	Vehicle Gas Sales	Wholesale	Special Contracts	Other Revenue / Off System Sales	TOTAL	
38	NO OF BILLS	924,113	1,900,910	850,266	8,592	756	9,504	125,113	159,942	72,786	9,931	1,476	1,242	312	186	36	180	132	96	4,065,537	
39	THERM SALES	4,448,652	27,140,449	30,376,835	-	901,552	-	8,296,450	65,430,833	124,454,784	74,743,912	43,268,635	84,790,915	48,728,719	134,464,513	152,002,324	428,668	1,582,430	300,168,992	210,000,000	1,291,229,664
40	CUSTOMER CHARGE REVENUE	10,812,122	27,800,809	16,580,187	171,840	-	332,840	3,088,727	5,411,558	3,534,342	1,489,598	369,000	372,800	83,600	79,800	17,100	8,100	19,800	-	-	\$70,181,823
41	BASE NON-FUEL REVENUE	1,425,074	8,694,127	9,730,866	-	177,741	-	3,015,345	18,357,274	30,161,617	15,681,273	8,796,794	7,854,399	3,618,158	4,483,047	1,288,980	80,735	246,400	6,555,859	500,000	\$118,465,889
42	FUEL REVENUE	5,258,400	32,080,581	35,906,058	-	162,684	-	7,242,531	33,264,201	28,285,108	9,329,769	1,781,481	2,533,100	-	-	-	49,656	477,985	-	195,300,000	\$351,671,555
43	OTHER REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-	250,000	-	-	-	-	7,496,215	\$7,746,215
44	TOTAL REVENUE	17,495,596	68,575,517	62,217,111	171,840	340,424	332,840	13,346,603	57,033,033	61,981,067	26,500,640	8,947,275	10,560,099	3,709,758	4,562,847	1,556,080	138,491	744,166	6,555,859	203,296,215	\$548,065,282
INCREASE																					
45	DOLLAR AMOUNT (40+41+8)	(\$49,812,863)	\$36,494,936	\$26,311,053	\$107,374	\$78,168	\$217,754	\$3,946,694	(\$7,348,282)	\$16,207,960	\$2,570,338	(\$1,292,760)	\$1,193,291	(\$200,552)	(\$1,376,893)	(\$892,043)	\$16,523	\$68,643	\$1,896,381	(\$2,490,519)	\$25,698,195
46	DOLLAR AMOUNT (40+41+26)	(\$51,406,234)	\$36,494,936	\$26,311,053	\$18,731	\$62,081	\$89,864	\$4,159,916	(\$8,470,054)	\$15,465,945	\$2,453,414	(\$673,776)	\$1,335,043	\$141,334	(\$210,793)	(\$225,084)	\$22,486	\$37,442	\$4	\$0	\$25,586,088
47	% NON-FUEL ((40+41)/8)	19.72%	0.00%	0.00%	266.56%	180.32%	289.54%	282.94%	76.39%	192.66%	117.60%	84.72%	117.46%	94.87%	76.82%	59.42%	122.85%	134.75%	140.76%	16.72%	115.77%
48	% TOTAL (44/13)	11.75%	0.00%	0.00%	236.49%	153.96%	245.82%	266.06%	70.58%	188.52%	113.38%	85.91%	105.88%	94.87%	76.82%	62.95%	137.33%	75.16%	140.76%	87.60%	97.53%

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

2009 AT EXISTING CHARGES

2009 AT PROPOSED CHARGES

INCREASE

SERVICE CHARGES	2009 AT EXISTING CHARGES			2009 AT PROPOSED CHARGES			INCREASE		
	NUMBER	CHARGE	REVENUE	NUMBER	CHARGE	REVENUE	NUMBER	CHARGE	REVENUE
49 CONNECTION CHARGE-RESIDENTIAL	36,709	\$35.00	\$1,284,801	36,709	\$50.00	\$1,835,430	0	\$15.00	\$550,629
50 CONNECTION CHARGE-COMMERCIAL	2,438	\$75.00	\$182,886	2,438	\$85.00	\$207,285	0	(\$10.00)	(\$24,385)
51 RECONNECTION CHARGE-RESIDENTIAL	17,667	\$80.00	\$1,413,360	17,667	\$70.00	\$1,236,689	0	\$10.00	\$176,671
52 RECONNECTION CHARGE-COMMERCIAL	991	\$100.00	\$99,100	991	\$90.00	\$89,190	0	(\$10.00)	(\$9,910)
53 COLLECTION IN LIEU OF DISCONNECT	69,278	\$20.00	\$1,385,560	69,278	\$20.00	\$1,385,560	0	\$0.00	\$0
54 CHANGE OF ACCOUNT	21,823	\$20.00	\$436,460	21,823	\$28.00	\$611,044	0	\$8.00	\$174,584
55 RETURN CHECK CHARGE	0	5% or \$25	\$91,903	0	5% or \$25	\$91,903	0	\$0.00	\$0
56 IT ADMINISTRATION CHARGE	3,528	\$144.00	\$508,000	3,528	\$144.00	\$508,000	0	\$0.00	\$0
57 POOL MANAGER CHARGES		\$142+\$0.91 per acct	\$178,356		\$142+\$0.91 per acct	\$174,094	0	\$0.00	(\$2,262)
58 FORFEITED DISCOUNTS		Varies	\$862,217		Varies	\$862,217	0	\$0.00	\$0
59 OTHER REVENUE (RENT)		Varies	\$367,614		Varies	\$367,614	0	\$0.00	\$0
60 TEMPORARY DISCONNECT CHARGE	2,630	\$25.00	\$65,750	2,630	\$20.00	\$52,600	0	\$5.00	(\$13,150)
61 FAILED TRIP CHARGE	4,935	\$15.00	\$74,025	4,935	\$25.00	\$123,375	0	\$10.00	\$49,350
62			\$0			\$0	0		\$0
63 TOTAL	159,999		\$ 6,594,888	159,999		\$ 7,496,215	0		\$ 901,517

SUPPORTING SCHEDULES: G-8, H-1

RECAP SCHEDULES: E-2, H-2, H-3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES AS PROPOSED.

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

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 080318-GU

RATE SCHEDULE	2007 - PRESENT RATE STRUCTURE			PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE		
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
<b>RESIDENTIAL (1)</b>							<b>PROPOSED 0 TO 99</b>		
CUSTOMER CHARGE	3,655,451	\$9.75	\$35,653,365	3,692,477	\$9.75	\$36,003,530	924,113	\$11.70	\$10,812,122
DISTRIB. CHARGE	70,079,099	\$0.37667	26,396,694	73,379,616	\$0.37667	27,639,900	4,448,652	\$0.32034	1,425,074
<b>TOTAL</b>			<b>\$62,050,059</b>			<b>\$63,643,430</b>			<b>\$12,237,196</b>
<b>NEW RESIDENTIAL (2)</b>							<b>PROPOSED 100 TO 249</b>		
CUSTOMER CHARGE	0	\$0.00	\$0	0	\$0.00	\$0	1,900,910	\$14.63	\$27,800,809
DISTRIB. CHARGE	0	\$0.00000	0	0	\$0.00000	0	27,140,449	\$0.32034	8,694,127
<b>TOTAL</b>			<b>\$0</b>			<b>\$0</b>			<b>\$36,494,936</b>
<b>NEW RESIDENTIAL (3)</b>							<b>PROPOSED 250 TO 1,999</b>		
CUSTOMER CHARGE	0	\$0.00	\$0	0	\$0.00	\$0	850,266	\$19.50	\$16,580,187
DISTRIB. CHARGE	0	\$0.00000	0	0	\$0.00000	0	30,376,835	\$0.32034	9,730,866
<b>TOTAL</b>			<b>\$0</b>			<b>\$0</b>			<b>\$26,311,053</b>
<b>RESIDENTIAL STAND BY GENERATORS</b>									
CUSTOMER CHARGE	4,042	\$15.64	\$63,234	8,592	\$17.82	\$153,109	8,592	\$20.00	\$171,840
DISTRIB. CHARGE	6,747	\$0.18256	1,232	0	\$0.00000	0	0	\$0.00000	0
<b>TOTAL</b>			<b>\$64,466</b>			<b>\$153,109</b>			<b>\$171,840</b>
<b>COMMERCIAL STREET LIGHTING</b>									
CUSTOMER CHARGE	767	\$0.00	\$0	756	\$0.00	\$0	756	\$0.00	\$0
DISTRIB. CHARGE	768,356	\$0.12829	98,572	901,552	\$0.12829	115,660	901,552	\$0.19715	177,741
<b>TOTAL</b>			<b>\$98,572</b>			<b>\$115,660</b>			<b>\$177,741</b>

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

EXPLANATION: PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES  
 ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES  
 AS PROPOSED.

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

RATE SCHEDULE	2007 - PRESENT RATE STRUCTURE			PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE			
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE	
<b>COMMERCIAL</b>										
STANDBY GENERATORS	CUSTOMER CHARGE	4,377	\$25.44	\$111,330	9,504	\$27.67	\$262,976	9,504	\$35.00	\$332,640
	DISTRIB. CHARGE	23,283	\$0.15271	3,556	0	\$0.00000	0	0	\$0.00000	0
	<b>TOTAL</b>			<b>\$114,886</b>			<b>\$262,976</b>			<b>\$332,640</b>
<b>SMALL GENERAL SERVICE COMMERCIAL</b>										
		CURRENT 0 - 999						PROPOSED 0 TO 1,999		
	CUSTOMER CHARGE	70,246	\$19.55	\$1,373,167	63,744	\$19.75	\$1,258,943	125,113	\$24.69	\$3,088,727
	DISTRIB. CHARGE	2,909,335	\$0.26955	784,211	2,542,062	\$0.26955	685,213	8,296,450	\$0.36345	3,015,345
	<b>TOTAL</b>			<b>\$2,157,378</b>			<b>\$1,944,156</b>			<b>\$6,104,072</b>
<b>GENERAL SERVICE (1) COMMERCIAL</b>										
		CURRENT 1,000 - 17,499						PROPOSED 2,000 TO 9,999		
	CUSTOMER CHARGE	227,005	\$29.32	\$6,655,172	238,623	\$29.00	\$6,920,079	159,942	\$33.83	\$5,411,558
	DISTRIB. CHARGE	106,148,629	\$0.23045	24,461,952	109,866,815	\$0.23045	25,318,808	65,430,833	\$0.28056	18,357,274
	<b>TOTAL</b>			<b>\$31,117,124</b>			<b>\$32,238,886</b>			<b>\$23,768,832</b>
<b>GENERAL SERVICE (2) COMMERCIAL</b>										
		CURRENT 17,500 - 49,999						PROPOSED 10,000 TO 49,999		
	CUSTOMER CHARGE	36,596	\$34.53	\$1,263,727	38,496	\$34.00	\$1,308,855	72,768	\$48.57	\$3,534,342
	DISTRIB. CHARGE	72,862,403	\$0.22267	16,224,271	75,992,091	\$0.22267	16,921,159	124,454,784	\$0.24235	30,161,617
	<b>TOTAL</b>			<b>\$17,487,999</b>			<b>\$18,230,014</b>			<b>\$33,695,959</b>
<b>GENERAL SERVICE (3) COMMERCIAL</b>										
		CURRENT 50,000 - 249,999						PROPOSED 50,000 TO 249,999		
	CUSTOMER CHARGE	9,580	\$44.40	\$425,318	9,703	\$45.00	\$436,620	9,931	\$150.00	\$1,489,598
	DISTRIB. CHARGE	72,570,600	\$0.19533	14,175,215	73,111,338	\$0.19533	14,280,838	74,743,912	\$0.20980	15,681,273
	<b>TOTAL</b>			<b>\$14,600,533</b>			<b>\$14,717,457</b>			<b>\$17,170,871</b>

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

EXPLANATION: PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES  
 ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES  
 AS PROPOSED.

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

RATE SCHEDULE	2007 - PRESENT RATE STRUCTURE			PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE		
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
<b>GENERAL SERVICE (4) COMMERCIAL</b>									
	CURRENT 250,000 - 499,999								
CUSTOMER CHARGE	1,739	\$83.26	\$144,798	1,476	\$85.00	\$125,460	1,476	\$250.00	\$369,000
DISTRIB. CHARGE	46,633,142	\$0.17828	8,313,757	43,269,635	\$0.17828	7,714,111	43,269,635	\$0.15708	6,796,794
<b>TOTAL</b>			<b>\$8,458,554</b>			<b>\$7,839,571</b>			<b>\$7,165,794</b>
<b>GENERAL SERVICE (5) COMMERCIAL</b>									
	CURRENT 500,000 AND GREATER								
CUSTOMER CHARGE	1,175	\$146.87	\$172,575	1,242	\$150.00	\$186,300	1,242	\$300.00	\$372,600
DISTRIB. CHARGE	66,339,334	\$0.10041	6,661,133	64,790,915	\$0.10041	6,505,656	64,790,915	\$0.11814	7,654,399
<b>TOTAL</b>			<b>\$6,833,708</b>			<b>\$6,691,956</b>			<b>\$8,026,999</b>
<b>NATURAL GAS VEHICLE SALES</b>									
CUSTOMER CHARGE	192	\$35.09	\$6,738	180	\$35.00	\$6,300	180	\$45.00	\$8,100
DISTRIB. CHARGE	467,960	\$0.14013	65,575	428,668	\$0.14013	60,069	428,668	\$0.18834	80,735
<b>TOTAL</b>			<b>\$72,313</b>			<b>\$66,369</b>			<b>\$88,835</b>
<b>SMALL INTERRUPTIBLE SERVICE</b>									
	CURRENT 1,000,000 - 3,999,999								
CUSTOMER CHARGE	348	\$147.41	\$51,300	312	\$150.00	\$46,800	312	\$300.00	\$93,600
DISTRIB. CHARGE	53,397,124	\$0.07227	3,859,010	48,728,719	\$0.07227	3,521,625	48,728,719	\$0.07421	3,616,158
<b>TOTAL</b>			<b>\$3,910,310</b>			<b>\$3,568,425</b>			<b>\$3,709,758</b>
<b>INTERRUPTIBLE SERVICE</b>									
	CURRENT 4,000,000 TO 49,999,999								
CUSTOMER CHARGE	181	\$208.84	\$37,800	168	\$225.00	\$37,800	168	\$475.00	\$79,800
DISTRIB. CHARGE	169,266,272	\$0.03487	5,901,939	134,464,513	\$0.03522	4,735,840	134,464,513	\$0.03334	4,483,047
<b>TOTAL</b>			<b>\$5,939,739</b>			<b>\$4,773,640</b>			<b>\$4,562,847</b>



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

EXPLANATION: PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES  
 ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES  
 AS PROPOSED.

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

RATE SCHEDULE	2007 - PRESENT RATE STRUCTURE			PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE		
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
INTERRUPTIBLE SERVICE LARGE VOLUME	CURRENT 50,000,000 AND GREATER								
CUSTOMER CHARGE	73	\$73.97	\$5,400	36	\$225.00	\$8,100	36	\$475.00	\$17,100
DISTRIB. CHARGE	380,381,360	\$0.00576	2,192,722	152,002,324	\$0.01002	1,523,063	152,002,324	\$0.00848	1,288,980
<b>TOTAL</b>			<b>\$2,198,122</b>			<b>\$1,531,163</b>			<b>\$1,306,080</b>
WHOLESALE									
CUSTOMER CHARGE	124	\$0.00	\$0	132	\$100.00	\$13,200	132	\$150.00	\$19,800
DISTRIB. CHARGE	1,450,280	\$0.13622	197,557	1,582,430	\$0.13622	215,559	1,582,430	\$0.15571	246,400
<b>TOTAL</b>			<b>\$197,557</b>			<b>\$228,759</b>			<b>\$266,200</b>
SPECIAL CONTRACTS									
CUSTOMER CHARGE	24	\$366.67	\$8,800	96	\$30,017.38	\$2,881,668	96	\$0.00	\$0
DISTRIB. CHARGE	55,753,452	\$0.08338	4,648,678	300,168,992	\$0.01224	3,674,187	300,168,992	\$0.02184	6,555,859
<b>TOTAL</b>			<b>\$4,657,478</b>			<b>\$6,555,855</b>			<b>\$6,555,859</b>
OFF SYSTEM SALES									
CUSTOMER CHARGE	199	\$0.00	\$0	0	\$0.00	\$0	0	\$0.00	\$0
DISTRIB. CHARGE	303,487,180	\$0.00985	2,990,519	210,000,000	\$0.00238	500,000	210,000,000	\$0.00238	500,000
<b>TOTAL</b>			<b>\$2,990,519</b>			<b>\$500,000</b>			<b>\$500,000</b>
<b>SUB-TOTAL</b>	<b>1,402,544,556</b>		<b>\$162,949,317</b>	<b>1,291,229,670</b>		<b>\$163,061,426</b>	<b>1,291,229,664</b>		<b>\$188,647,512</b>
MISCELLANEOUS SERVICE REVENUE			\$8,217,052			\$6,844,700			\$7,746,215
UNLOCATED DIFFERENCE			\$9,806			\$0			\$94
<b>TOTAL</b>	<b>1,402,544,556</b>		<b>\$171,176,176</b>	<b>1,291,229,670</b>		<b>\$169,906,126</b>	<b>1,291,229,664</b>		<b>\$196,393,822</b>

SUPPORTING SCHEDULES: E-1, H-1

RECAP SCHEDULES:

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

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

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

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

<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>	
CUSTOMER CHARGE	\$10.00	CUSTOMER CHARGE	\$12.00
DISTRIB. CHARGE	\$0.37687 PER THERM	DISTRIB. CHARGE	\$0.32034 PER THERM
EST. GAS COST		\$1.17955 PER THERM	
THERM USAGE INCREMENT		5 THERMS	
AVERAGE USAGE PER CUSTOMER		4.8 THERMS/MONTH	

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$10.00	\$10.00	\$12.00	\$12.00	20.00%	20.00%
5	\$11.88	\$17.78	\$13.60	\$19.50	14.46%	9.66%
10	\$13.77	\$25.56	\$15.20	\$27.00	10.44%	5.62%
15	\$15.65	\$33.34	\$16.81	\$34.50	7.38%	3.46%
20	\$17.53	\$41.12	\$18.41	\$42.00	4.98%	2.12%
25	\$19.42	\$48.91	\$20.01	\$49.50	3.05%	1.21%
30	\$21.30	\$56.69	\$21.61	\$57.00	1.46%	0.55%
35	\$23.18	\$64.47	\$23.21	\$64.50	0.12%	0.04%
40	\$25.07	\$72.25	\$24.81	\$72.00	-1.01%	-0.35%
45	\$26.95	\$80.03	\$26.42	\$79.49	-1.98%	-0.67%
50	\$28.83	\$87.81	\$28.02	\$86.99	-2.83%	-0.93%

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

RECAP SCHEDULES:

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

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

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

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

<u>PRESENT RATES</u>			<u>PROPOSED RATES</u>			
CUSTOMER CHARGE	\$10.00		CUSTOMER CHARGE	\$15.00		
DISTRIB. CHARGE	\$0.37667 PER THERM		DISTRIB. CHARGE	\$0.32034 PER THERM		
EST. GAS COST			<u>\$1.17955 PER THERM</u>			
THERM USAGE INCREMENT			<u>5 THERMS</u>			
AVERAGE USAGE PER CUSTOMER			<u>14.3 THERMS/MONTH</u>			
<u>THERM USAGE</u>	<u>PRESENT MONTHLY BILL W/O FUEL</u>	<u>PRESENT MONTHLY BILL WITH FUEL</u>	<u>PROPOSED MONTHLY BILL W/O FUEL</u>	<u>PROPOSED MONTHLY BILL WITH FUEL</u>	<u>PERCENT INCREASE W/O FUEL</u>	<u>PERCENT INCREASE WITH FUEL</u>
0	\$10.00	\$10.00	\$15.00	\$15.00	50.00%	50.00%
5	\$11.88	\$17.78	\$16.60	\$22.50	39.71%	26.54%
10	\$13.77	\$25.56	\$18.20	\$30.00	32.23%	17.36%
15	\$15.65	\$33.34	\$19.81	\$37.50	26.55%	12.46%
20	\$17.53	\$41.12	\$21.41	\$45.00	22.08%	9.42%
25	\$19.42	\$48.91	\$23.01	\$52.50	18.50%	7.34%
30	\$21.30	\$56.69	\$24.61	\$60.00	15.54%	5.84%
35	\$23.18	\$64.47	\$26.21	\$67.50	13.06%	4.70%
40	\$25.07	\$72.25	\$27.81	\$75.00	10.96%	3.80%
45	\$26.95	\$80.03	\$29.42	\$82.49	9.15%	3.08%
50	\$28.83	\$87.81	\$31.02	\$89.99	7.57%	2.49%

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

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

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

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

<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>	
CUSTOMER CHARGE	\$10.00	CUSTOMER CHARGE	\$20.00
DISTRIB. CHARGE	\$0.37667 PER THERM	DISTRIB. CHARGE	\$0.32034 PER THERM
EST. GAS COST		\$1.17955 PER THERM	
THERM USAGE INCREMENT		10 THERMS	
AVERAGE USAGE PER CUSTOMER		35.7 THERMS/MONTH	

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$10.00	\$10.00	\$20.00	\$20.00	100.00%	100.00%
10	\$13.77	\$25.56	\$23.20	\$35.00	68.55%	36.92%
20	\$17.53	\$41.12	\$26.41	\$50.00	50.61%	21.58%
30	\$21.30	\$56.69	\$29.51	\$65.00	39.01%	14.66%
40	\$25.07	\$72.25	\$32.81	\$80.00	30.90%	10.72%
50	\$28.83	\$87.81	\$36.02	\$94.99	24.91%	8.18%
60	\$32.60	\$103.37	\$39.22	\$109.99	20.31%	6.40%
70	\$36.37	\$118.94	\$42.42	\$124.99	16.65%	5.09%
80	\$40.13	\$134.50	\$45.63	\$139.99	13.69%	4.08%
90	\$43.90	\$150.06	\$48.83	\$154.99	11.23%	3.29%
100	\$47.67	\$165.62	\$52.03	\$169.99	9.16%	2.64%

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

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

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

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

<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>	
CUSTOMER CHARGE	\$17.82	CUSTOMER CHARGE	\$20.00
DISTRIB. CHARGE	\$0.00000 PER THERM UP TO 20.8 THERMS	DISTRIB. CHARGE	\$0.00000 PER THERM UP TO 20 THERMS
DISTRIB. CHARGE	\$0.37667 PER THERM >20.8 THERMS	DISTRIB. CHARGE	\$0.32034 PER THERM >20 THERMS
EST. GAS COST		<u>\$1.17955 PER THERM</u>	
THERM USAGE INCREMENT		<u>5 THERMS</u>	
AVERAGE USAGE PER CUSTOMER		<u>0 THERMS/MONTH</u>	

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$17.82	\$17.82	\$20.00	\$20.00	12.23%	12.23%
5	\$17.82	\$23.72	\$20.00	\$25.90	12.23%	9.19%
10	\$17.82	\$29.62	\$20.00	\$31.80	12.23%	7.38%
15	\$17.82	\$35.51	\$20.00	\$37.69	12.23%	6.14%
20	\$17.82	\$41.41	\$20.00	\$43.59	12.23%	5.26%
25	\$19.40	\$48.89	\$21.60	\$51.09	11.34%	4.50%
30	\$21.29	\$56.67	\$23.20	\$58.59	9.01%	3.38%
35	\$23.17	\$64.45	\$24.81	\$66.09	7.06%	2.54%
40	\$25.05	\$72.23	\$26.41	\$73.59	5.41%	1.88%
45	\$26.94	\$80.02	\$28.01	\$81.09	3.98%	1.34%
50	\$28.82	\$87.80	\$29.61	\$88.59	2.75%	0.90%

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

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

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

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

	<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>
CUSTOMER CHARGE	\$0.00	CUSTOMER CHARGE	\$0.00
DISTRIB. CHARGE	\$0.12829 PER THERM	DISTRIB. CHARGE	\$0.19715 PER THERM

EST. GAS COST \$1.11710 PER THERM  
 THERM USAGE INCREMENT 200 THERMS  
 AVERAGE USAGE PER CUSTOMER 1,193 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
200	\$25.66	\$249.08	\$39.43	\$262.85	53.68%	5.53%
400	\$51.32	\$498.16	\$78.86	\$525.70	53.68%	5.53%
600	\$76.97	\$747.24	\$118.29	\$788.55	53.68%	5.53%
800	\$102.63	\$996.31	\$157.72	\$1,051.40	53.68%	5.53%
1,000	\$128.29	\$1,245.39	\$197.15	\$1,314.25	53.68%	5.53%
1,200	\$153.95	\$1,494.47	\$236.58	\$1,577.10	53.68%	5.53%
1,400	\$179.61	\$1,743.55	\$276.01	\$1,839.95	53.68%	5.53%
1,600	\$205.26	\$1,992.63	\$315.44	\$2,102.81	53.68%	5.53%
1,800	\$230.92	\$2,241.71	\$354.87	\$2,365.66	53.68%	5.53%
2,000	\$256.58	\$2,490.79	\$394.30	\$2,628.51	53.68%	5.53%

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

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

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

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

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$27.67	CUSTOMER CHARGE	\$35.00
DISTRIB. CHARGE	\$0.00000 PER THERM UP TO 28.6 THERMS	DISTRIB. CHARGE	\$0.00000 PER THERM UP TO 40 THERMS
DISTRIB. CHARGE	\$0.26955 PER THERM >28.6 THERMS	DISTRIB. CHARGE	\$0.36345 PER THERM >40 THERMS
EST. GAS COST		\$1.11710 PER THERM	
THERM USAGE INCREMENT		10 THERMS	
AVERAGE USAGE PER CUSTOMER		0 THERMS/MONTH	

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$27.67	\$27.67	\$35.00	\$35.00	26.49%	26.49%
10	\$27.67	\$38.84	\$35.00	\$46.17	26.49%	18.87%
20	\$27.67	\$50.01	\$35.00	\$57.34	26.49%	14.66%
30	\$28.05	\$61.56	\$35.00	\$68.51	24.79%	11.29%
40	\$30.74	\$75.43	\$35.00	\$79.88	13.85%	5.64%
50	\$33.44	\$89.29	\$38.63	\$94.49	15.54%	5.82%
60	\$36.13	\$103.16	\$42.27	\$109.30	16.98%	5.95%
70	\$38.83	\$117.03	\$45.90	\$124.10	18.22%	6.04%
80	\$41.52	\$130.89	\$49.54	\$138.91	19.30%	6.12%
90	\$44.22	\$144.76	\$53.17	\$153.71	20.24%	6.18%
100	\$46.92	\$158.63	\$56.81	\$168.52	21.08%	6.24%

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

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

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

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

	<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>
CUSTOMER CHARGE	\$20.00	CUSTOMER CHARGE	\$25.00
DISTRIB. CHARGE	\$0.26955 PER THERM	DISTRIB. CHARGE	\$0.36345 PER THERM

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

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$20.00	\$20.00	\$25.00	\$25.00	25.00%	25.00%
10	\$22.70	\$33.87	\$28.63	\$39.81	26.17%	17.54%
20	\$25.39	\$47.73	\$32.27	\$54.61	27.09%	14.41%
30	\$28.09	\$61.60	\$35.90	\$69.42	27.83%	12.69%
40	\$30.78	\$75.47	\$39.54	\$84.22	28.45%	11.60%
50	\$33.48	\$89.33	\$43.17	\$99.03	28.96%	10.85%
60	\$36.17	\$103.20	\$46.81	\$113.83	29.40%	10.30%
70	\$38.87	\$117.07	\$50.44	\$128.64	29.77%	9.89%
80	\$41.56	\$130.93	\$54.08	\$143.44	30.10%	9.56%
90	\$44.26	\$144.80	\$57.71	\$158.25	30.39%	9.29%
100	\$46.96	\$158.67	\$61.35	\$173.06	30.65%	9.07%



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

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

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

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

	<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>
CUSTOMER CHARGE	\$30.00	CUSTOMER CHARGE	\$35.00
DISTRIB. CHARGE	\$0.23045 PER THERM	DISTRIB. CHARGE	\$0.28056 PER THERM

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

<u>THERM USAGE</u>	<u>PRESENT MONTHLY BILL W/O FUEL</u>	<u>PRESENT MONTHLY BILL WITH FUEL</u>	<u>PROPOSED MONTHLY BILL W/O FUEL</u>	<u>PROPOSED MONTHLY BILL WITH FUEL</u>	<u>PERCENT INCREASE W/O FUEL</u>	<u>PERCENT INCREASE WITH FUEL</u>
0	\$30.00	\$30.00	\$35.00	\$35.00	16.67%	16.67%
100	\$53.05	\$164.76	\$63.06	\$174.77	18.87%	6.08%
200	\$76.09	\$299.51	\$91.11	\$314.53	19.74%	5.02%
300	\$99.14	\$434.27	\$119.17	\$454.30	20.21%	4.61%
400	\$122.18	\$569.02	\$147.22	\$594.07	20.50%	4.40%
500	\$145.23	\$703.78	\$175.28	\$733.83	20.70%	4.27%
600	\$168.27	\$838.53	\$203.34	\$873.60	20.84%	4.18%
700	\$191.32	\$973.29	\$231.39	\$1,013.36	20.95%	4.12%
800	\$214.36	\$1,108.04	\$259.45	\$1,153.13	21.03%	4.07%
900	\$237.41	\$1,242.80	\$287.50	\$1,292.90	21.10%	4.03%
1,000	\$260.45	\$1,377.55	\$315.56	\$1,432.66	21.16%	4.00%

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

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

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

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

	<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>
CUSTOMER CHARGE	\$35.00	CUSTOMER CHARGE	\$50.00
DISTRIB. CHARGE	\$0.22267 PER THERM	DISTRIB. CHARGE	\$0.24235 PER THERM

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

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$35.00	\$35.00	\$50.00	\$50.00	42.86%	42.86%
500	\$146.34	\$704.89	\$171.18	\$729.73	16.97%	3.52%
1,000	\$257.67	\$1,374.77	\$292.35	\$1,409.45	13.46%	2.52%
1,500	\$369.01	\$2,044.66	\$413.53	\$2,089.18	12.06%	2.18%
2,000	\$480.34	\$2,714.55	\$534.70	\$2,768.91	11.32%	2.00%
2,500	\$591.68	\$3,384.43	\$655.88	\$3,448.63	10.85%	1.90%
3,000	\$703.01	\$4,054.32	\$777.05	\$4,128.36	10.53%	1.83%
3,500	\$814.35	\$4,724.21	\$898.23	\$4,808.09	10.30%	1.78%
4,000	\$925.68	\$5,394.09	\$1,019.40	\$5,487.81	10.12%	1.74%
4,500	\$1,037.02	\$6,063.98	\$1,140.58	\$6,167.54	9.99%	1.71%
5,000	\$1,148.35	\$6,733.87	\$1,261.75	\$6,847.27	9.88%	1.68%

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

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

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

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

	<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>
CUSTOMER CHARGE	\$45.00	CUSTOMER CHARGE	\$150.00
DISTRIB. CHARGE	\$0.19533 PER THERM	DISTRIB. CHARGE	\$0.20880 PER THERM

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

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$45.00	\$45.00	\$150.00	\$150.00	233.33%	233.33%
1,000	\$240.33	\$1,357.43	\$359.80	\$1,476.90	49.71%	8.80%
2,000	\$435.66	\$2,669.87	\$569.60	\$2,803.81	30.74%	5.02%
3,000	\$630.99	\$3,982.30	\$779.40	\$4,130.71	23.52%	3.73%
4,000	\$826.32	\$5,294.73	\$989.20	\$5,457.81	19.71%	3.08%
5,000	\$1,021.65	\$6,607.17	\$1,199.00	\$6,784.52	17.36%	2.68%
6,000	\$1,218.98	\$7,919.60	\$1,408.80	\$8,111.42	15.76%	2.42%
7,000	\$1,412.31	\$9,232.03	\$1,618.60	\$9,438.32	14.81%	2.23%
8,000	\$1,607.64	\$10,544.47	\$1,828.40	\$10,785.23	13.73%	2.09%
9,000	\$1,802.97	\$11,856.90	\$2,038.20	\$12,092.13	13.05%	1.98%
10,000	\$1,998.30	\$13,169.34	\$2,248.00	\$13,419.04	12.50%	1.90%

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

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

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

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

	<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>
CUSTOMER CHARGE	\$85.00	CUSTOMER CHARGE	\$250.00
DISTRIB. CHARGE	\$0.17828 PER THERM	DISTRIB. CHARGE	\$0.15708 PER THERM

EST. GAS COST \$1.11710 PER THERM

THERM USAGE INCREMENT 7.500 THERMS

AVERAGE USAGE PER CUSTOMER 29.315 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$85.00	\$85.00	\$250.00	\$250.00	194.12%	194.12%
7,500	\$1,422.10	\$9,800.38	\$1,428.10	\$9,806.38	0.42%	0.06%
15,000	\$2,759.20	\$19,515.75	\$2,606.20	\$19,362.75	-5.55%	-0.78%
22,500	\$4,096.30	\$29,231.13	\$3,784.30	\$28,919.13	-7.62%	-1.07%
30,000	\$5,433.40	\$38,946.51	\$4,962.40	\$38,475.51	-8.67%	-1.21%
37,500	\$6,770.50	\$48,661.88	\$6,140.50	\$48,031.88	-9.31%	-1.29%
45,000	\$8,107.60	\$58,377.26	\$7,318.60	\$57,588.26	-9.73%	-1.35%
52,500	\$9,444.70	\$68,092.63	\$8,496.70	\$67,144.63	-10.04%	-1.39%
60,000	\$10,781.80	\$77,808.01	\$9,674.80	\$76,701.01	-10.27%	-1.42%
67,500	\$12,118.90	\$87,523.39	\$10,852.90	\$86,257.39	-10.45%	-1.45%
75,000	\$13,456.00	\$97,238.76	\$12,031.00	\$95,813.76	-10.59%	-1.47%

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

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

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

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

<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>	
CUSTOMER CHARGE	\$150.00	CUSTOMER CHARGE	\$300.00
DISTRIB. CHARGE	\$0.10041 PER THERM	DISTRIB. CHARGE	\$0.11814 PER THERM

EST. GAS COST	<u>\$1.11710 PER THERM</u>
THERM USAGE INCREMENT	<u>10,000 THERMS</u>
AVERAGE USAGE PER CUSTOMER	<u>52,167 THERMS/MONTH</u>

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$150.00	\$150.00	\$300.00	\$300.00	100.00%	100.00%
10,000	\$1,154.10	\$12,325.14	\$1,481.40	\$12,652.44	28.36%	2.66%
20,000	\$2,158.20	\$24,500.27	\$2,662.80	\$25,004.87	23.38%	2.06%
30,000	\$3,162.30	\$36,675.41	\$3,844.20	\$37,357.31	21.56%	1.88%
40,000	\$4,166.40	\$48,850.54	\$5,025.60	\$49,709.74	20.62%	1.76%
50,000	\$5,170.50	\$61,025.68	\$6,207.00	\$62,062.18	20.05%	1.70%
60,000	\$6,174.60	\$73,200.81	\$7,388.40	\$74,414.61	19.66%	1.66%
70,000	\$7,178.70	\$85,375.95	\$8,569.80	\$86,767.05	19.38%	1.63%
80,000	\$8,182.80	\$97,551.08	\$9,751.20	\$99,119.48	19.17%	1.61%
90,000	\$9,186.90	\$109,726.22	\$10,932.60	\$111,471.92	19.00%	1.59%
100,000	\$10,191.00	\$121,901.35	\$12,114.00	\$123,624.35	18.87%	1.58%

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

RECAP SCHEDULES:

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

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

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

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

<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>	
CUSTOMER CHARGE	\$35.00	CUSTOMER CHARGE	\$45.00
DISTRIB. CHARGE	\$0.14013 PER THERM	DISTRIB. CHARGE	\$0.18834 PER THERM
EST. GAS COST		<u>\$1.11710 PER THERM</u>	
THERM USAGE INCREMENT		<u>500 THERMS</u>	
AVERAGE USAGE PER CUSTOMER		<u>2,381 THERMS/MONTH</u>	

<u>THERM USAGE</u>	<u>PRESENT MONTHLY BILL W/O FUEL</u>	<u>PRESENT MONTHLY BILL WITH FUEL</u>	<u>PROPOSED MONTHLY BILL W/O FUEL</u>	<u>PROPOSED MONTHLY BILL WITH FUEL</u>	<u>PERCENT INCREASE W/O FUEL</u>	<u>PERCENT INCREASE WITH FUEL</u>
0	\$35.00	\$35.00	\$45.00	\$45.00	28.57%	28.57%
500	\$105.07	\$663.62	\$139.17	\$697.72	32.46%	5.14%
1,000	\$175.13	\$1,292.23	\$233.34	\$1,350.44	33.24%	4.50%
1,500	\$245.20	\$1,920.85	\$327.51	\$2,003.17	33.57%	4.29%
2,000	\$315.26	\$2,549.47	\$421.68	\$2,655.89	33.76%	4.17%
2,500	\$385.33	\$3,178.08	\$515.85	\$3,308.61	33.87%	4.11%
3,000	\$455.39	\$3,806.70	\$610.02	\$3,961.33	33.96%	4.06%
3,500	\$525.46	\$4,435.32	\$704.19	\$4,614.05	34.02%	4.03%
4,000	\$595.52	\$5,063.93	\$798.36	\$5,266.77	34.06%	4.01%
4,500	\$665.59	\$5,692.55	\$892.53	\$5,919.50	34.10%	3.99%
5,000	\$735.65	\$6,321.17	\$986.70	\$6,572.22	34.13%	3.97%

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

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

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

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

<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>	
CUSTOMER CHARGE	\$150.00	CUSTOMER CHARGE	\$300.00
DISTRIB. CHARGE	\$0.07227 PER THERM	DISTRIB. CHARGE	\$0.07421 PER THERM

EST. GAS COST	<u>\$1,117.10 PER THERM</u>
THERM USAGE INCREMENT	<u>25,000 THERMS</u>
AVERAGE USAGE PER CUSTOMER	<u>156,182 THERMS/MONTH</u>

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$150.00	\$150.00	\$300.00	\$300.00	100.00%	100.00%
25,000	\$1,956.75	\$29,884.34	\$2,155.25	\$30,082.84	10.14%	0.66%
50,000	\$3,763.50	\$59,618.68	\$4,010.50	\$59,865.68	6.56%	0.41%
75,000	\$5,570.25	\$89,353.01	\$5,865.75	\$89,648.51	5.30%	0.33%
100,000	\$7,377.00	\$119,087.35	\$7,721.00	\$119,431.35	4.66%	0.29%
125,000	\$9,183.75	\$148,821.69	\$9,576.25	\$149,214.19	4.27%	0.26%
150,000	\$10,990.50	\$178,556.03	\$11,431.50	\$178,997.03	4.01%	0.25%
175,000	\$12,797.25	\$208,290.37	\$13,286.75	\$208,779.87	3.83%	0.24%
200,000	\$14,604.00	\$238,024.70	\$15,142.00	\$238,562.70	3.68%	0.23%
225,000	\$16,410.75	\$267,759.04	\$16,997.25	\$268,345.54	3.57%	0.22%
250,000	\$18,217.50	\$297,493.38	\$18,852.50	\$298,128.38	3.49%	0.21%

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

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

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

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

	<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>
CUSTOMER CHARGE	\$225.00	CUSTOMER CHARGE	\$475.00
DISTRIB. CHARGE	\$0.03522 PER THERM	DISTRIB. CHARGE	\$0.03334 PER THERM

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

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$225.00	\$225.00	\$475.00	\$475.00	111.11%	111.11%
175,000	\$6,388.50	\$201,881.62	\$6,309.50	\$201,802.62	-1.24%	-0.04%
350,000	\$12,552.00	\$403,538.23	\$12,144.00	\$403,130.23	-3.25%	-0.10%
525,000	\$18,715.50	\$605,194.85	\$17,978.50	\$604,457.85	-3.94%	-0.12%
700,000	\$24,879.00	\$806,851.46	\$23,813.00	\$805,785.46	-4.28%	-0.13%
875,000	\$31,042.50	\$1,008,508.08	\$29,647.50	\$1,007,113.08	-4.49%	-0.14%
1,050,000	\$37,206.00	\$1,210,164.70	\$35,482.00	\$1,208,440.70	-4.63%	-0.14%
1,225,000	\$43,369.50	\$1,411,821.31	\$41,316.50	\$1,408,768.31	-4.73%	-0.15%
1,400,000	\$49,533.00	\$1,613,477.93	\$47,151.00	\$1,611,095.93	-4.81%	-0.15%
1,575,000	\$55,696.50	\$1,815,134.55	\$52,985.50	\$1,812,423.55	-4.87%	-0.15%
1,750,000	\$61,860.00	\$2,016,791.16	\$58,820.00	\$2,013,751.16	-4.91%	-0.15%



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

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

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

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

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

EST. GAS COST	<u>\$1.11710 PER THERM</u>
THERM USAGE INCREMENT	<u>750,000 THERMS</u>
AVERAGE USAGE PER CUSTOMER	<u>4,222,287 THERMS/MONTH</u>

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$225.00	\$225.00	\$475.00	\$475.00	111.11%	111.11%
750,000	\$7,740.00	\$845,567.64	\$8,835.00	\$844,662.64	-11.69%	-0.11%
1,500,000	\$15,255.00	\$1,690,910.28	\$13,195.00	\$1,688,850.28	-13.50%	-0.12%
2,250,000	\$22,770.00	\$2,536,252.92	\$19,555.00	\$2,533,037.92	-14.12%	-0.13%
3,000,000	\$30,285.00	\$3,381,595.56	\$25,915.00	\$3,377,225.56	-14.43%	-0.13%
3,750,000	\$37,800.00	\$4,226,938.20	\$32,275.00	\$4,221,413.20	-14.62%	-0.13%
4,500,000	\$45,315.00	\$5,072,280.85	\$38,635.00	\$5,065,600.85	-14.74%	-0.13%
5,250,000	\$52,830.00	\$5,917,623.49	\$44,995.00	\$5,909,788.49	-14.83%	-0.13%
6,000,000	\$60,345.00	\$6,762,966.13	\$51,355.00	\$6,753,976.13	-14.90%	-0.13%
6,750,000	\$67,860.00	\$7,608,308.77	\$57,715.00	\$7,598,163.77	-14.95%	-0.13%
7,500,000	\$75,375.00	\$8,453,651.41	\$64,075.00	\$8,442,351.41	-14.99%	-0.13%

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

RECAP SCHEDULES:

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

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

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

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

	<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>
CUSTOMER CHARGE	\$100.00	CUSTOMER CHARGE	\$150.00
DISTRIB. CHARGE	\$0.13622 PER THERM	DISTRIB. CHARGE	\$0.15571 PER THERM

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

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$100.00	\$100.00	\$150.00	\$150.00	50.00%	50.00%
2,500	\$440.55	\$3,155.14	\$539.28	\$3,253.86	22.41%	3.13%
5,000	\$781.10	\$6,210.28	\$928.55	\$6,357.73	18.88%	2.37%
7,500	\$1,121.65	\$9,265.42	\$1,317.83	\$9,461.59	17.49%	2.12%
10,000	\$1,462.20	\$12,320.56	\$1,707.10	\$12,565.46	16.75%	1.99%
12,500	\$1,802.75	\$15,375.70	\$2,096.38	\$15,869.32	16.29%	1.91%
15,000	\$2,143.30	\$18,430.84	\$2,485.65	\$18,773.19	15.97%	1.86%
17,500	\$2,483.85	\$21,485.98	\$2,874.93	\$21,877.05	15.74%	1.82%
20,000	\$2,824.40	\$24,541.12	\$3,264.20	\$24,980.92	15.57%	1.79%
22,500	\$3,164.95	\$27,596.26	\$3,653.48	\$28,084.78	15.44%	1.77%
25,000	\$3,505.50	\$30,651.40	\$4,042.75	\$31,188.65	15.33%	1.75%

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

EXPLANATION: FULLY ALLOCATED  
 EMBEDDED COST OF SERVICE STUDY

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

SUMMARY

LINE NO.	SUMMARY	TOTAL	RESIDENTIAL SERVICE	RESIDENTIAL GENERATOR	COMMERCIAL STREET LIGHTING	COMMERCIAL GENERATOR	(1 - 1,999) SMALL GENERAL SERVICE	(2,000 - 9,999) GENERAL SERVICE 1	(10,000 - 49,999) GENERAL SERVICE 2	(50,000 - 249,999) GENERAL SERVICE 3
1	RATE BASE	563,599,434	201,298,939	316,386	607,630	772,866	16,212,527	71,594,940	105,066,700	55,186,183
2	ATTRITION	0	0	0	0	0	0	0	0	0
3	O&M	72,608,899	37,948,436	74,879	45,583	182,335	2,814,946	8,363,086	9,809,579	4,559,426
4	DEPRECIATION	41,967,130	15,145,796	24,054	44,783	58,758	1,218,095	5,321,442	7,772,695	4,073,483
5	AMORTIZATION EXPENSES	1,837,603	285,003	0	2,545	0	26,090	219,128	387,504	219,957
6	TAXES OTHER THAN INCOME - OTHER	9,778,750	3,529,118	5,605	10,435	13,691	283,828	1,239,948	1,811,114	949,161
7	TAXES OTHER THAN INCOME - REV. REL.	1,045,183	417,119	709	987	1,840	33,909	132,039	182,120	92,723
8	GAIN ON SALE OF PROPERTY	(480,321)	(434,217)	(1,015)	(89)	(1,123)	(14,781)	(18,895)	(8,597)	(1,173)
9	RETURN	50,060,255	17,879,855	28,102	53,971	68,648	1,440,036	6,359,234	9,332,277	4,901,769
10	INCOME TAXES TOTAL	19,576,718	6,992,151	10,990	21,106	26,846	563,145	2,486,862	3,649,509	1,916,901
11	REVENUE CREDITED TO COS:	(8,246,215)	(6,675,842)	(15,607)	(1,578)	(19,842)	(281,200)	(333,897)	(151,910)	(20,736)
12	TOTAL COST - CUSTOMER	85,752,127	56,786,031	127,008	17,035	329,313	4,432,995	9,886,341	8,285,850	2,796,196
13	TOTAL COST - CAPACITY	101,350,692	17,884,269	0	159,720	0	1,637,162	13,750,566	24,316,321	13,802,593
14	TOTAL COST - COMMODITY	0	0	0	0	0	0	0	0	0
15	TOTAL COST - REVENUE	1,045,183	417,119	709	987	1,840	33,909	132,039	182,120	92,723
16	NO. OF CUSTOMERS	338,795	306,275	716	63	792	10,426	13,328	6,064	828
17	PEAK MONTH - JANUARY SALES	85,557,629	12,401,125	0	82,171	0	944,291	7,920,164	13,764,298	7,371,755
18	ANNUAL SALES	1,081,229,664	61,965,936	0	901,552	0	8,296,450	65,430,833	124,454,784	74,743,912

SUPPORTING SCHEDULES: H-2 p.10-11

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

EXPLANATION: FULLY ALLOCATED  
 EMBEDDED COST OF SERVICE STUDY

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

SUMMARY

LINE NO.	SUMMARY	TOTAL	(250,000 - 499,999)	(500,000 - )	(1,000,000 - 3,999,999)	(4,000,000 - 50,000,000)	(50,000,000 - )	NATURAL GAS VEHICLE SALES	WHOLESALE SERVICE	SPECIAL CONTRACTS
			GENERAL SERVICE \$	GENERAL SERVICE \$	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME			
1	RATE BASE	563,599,434	28,833,229	27,990,917	12,730,927	13,639,744	5,267,763	352,089	928,143	22,800,452
2	ATTRITION	0	0	0	0	0	0	0	0	0
3	O&M	72,608,899	2,160,043	2,134,767	988,947	1,544,790	222,272	34,200	62,152	1,663,458
4	DEPRECIATION	41,967,130	2,124,757	2,065,044	939,381	1,006,771	390,612	26,122	68,483	1,686,854
5	AMORTIZATION EXPENSES	1,837,603	121,268	185,926	82,926	152,805	0	1,163	3,748	149,539
6	TAXES OTHER THAN INCOME - OTHER	9,778,750	495,089	481,175	218,885	234,587	91,016	6,087	15,957	393,053
7	TAXES OTHER THAN INCOME - REV. REL.	1,045,183	47,261	44,591	20,609	25,349	7,255	618	1,479	36,575
8	GAIN ON SALE OF PROPERTY	(480,321)	(174)	(147)	(37)	(20)	(4)	(21)	(16)	(11)
9	RETURN	50,060,255	2,561,037	2,486,220	1,130,792	1,211,515	467,895	31,273	82,440	2,025,191
10	INCOME TAXES TOTAL	19,576,718	1,001,527	972,269	442,211	473,779	182,977	12,230	32,239	791,977
11	REVENUE CREDITED TO COS:	(8,246,215)	(3,081)	(342,904)	(113,862)	(86,417)	(56,104)	(376)	(276)	(162,584)
12	TOTAL COST - CUSTOMER	85,752,127	850,769	288,748	217,774	375,906	412,632	37,675	29,551	878,303
13	TOTAL COST - CAPACITY	101,350,692	7,609,695	7,693,605	3,471,468	4,161,905	886,033	73,004	235,177	5,669,175
14	TOTAL COST - COMMODITY	0	0	0	0	0	0	0	0	0
15	TOTAL COST - REVENUE	1,045,183	47,261	44,591	20,609	25,349	7,255	618	1,479	36,575
16	NO. OF CUSTOMERS	338,795	123	104	26	14	3	15	11	8
17	PEAK MONTH - JANUARY SALES	85,557,629	3,888,600	6,027,183	4,256,557	12,241,374	6,402,662	36,175	99,745	10,121,528
18	ANNUAL SALES	1,081,229,664	43,269,635	64,790,915	48,728,719	134,464,513	152,002,324	428,668	1,582,430	300,168,992

SUPPORTING SCHEDULES: H-2 p.10-11

REVENUE DEFICIENCY

LINE NO.	TOTAL	REVENUE DEFICIENCY								
		RESIDENTIAL SERVICE	RESIDENTIAL GENERATOR	COMMERCIAL STREET LIGHTING	COMMERCIAL GENERATOR	(1 - 1,999) SMALL GENERAL SERVICE	(2,000 - 9,999) GENERAL SERVICE 1	(10,000 - 49,999) GENERAL SERVICE 2	(50,000 - 249,999) GENERAL SERVICE 3	
1	CUSTOMER COSTS	85,752,127	56,786,031	127,008	17,035	329,313	4,432,995	9,896,341	8,285,850	2,796,196
2	CAPACITY COSTS	101,350,692	17,884,269	0	159,720	0	1,637,162	13,750,566	24,316,321	13,802,593
3	COMMODITY COSTS	0	0	0	0	0	0	0	0	0
4	REVENUE COSTS	1,045,183	417,119	709	987	1,840	33,909	132,039	182,120	92,723
5	TOTAL	188,148,002	75,087,420	127,717	177,743	331,153	6,104,065	23,768,947	32,784,291	16,691,512
6	less:REVENUE AT PRESENT RATES	162,561,427	59,391,044	153,109	115,660	262,976	5,046,880	20,534,619	30,498,072	15,303,329
7	(in the projected test year)									
8	equals: GAS SALES REVENUE DEFICIENCY	25,586,575	15,696,376	(25,392)	62,083	68,177	1,057,185	3,234,328	2,286,219	1,388,182
9	plus:DEFICIENCY IN OTHER OPER. REV.	901,517	916,148	2,142	(33)	(418)	(5,498)	(7,029)	(3,198)	(437)
10	equals:TOTAL BASE-REVENUE DEFICIENCY	26,488,092	16,612,524	(23,250)	62,050	67,760	1,051,687	3,227,299	2,283,021	1,387,746
11	UNIT COSTS:									
12	Customer	21.092	15.451	14.782	22.533	34.650	35.432	61.815	113.873	281.520
13	Capacity	1.185	1.442	0.000	1.944	0.000	1.734	1.736	1.767	1.872
14	Commodity	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

REVENUE DEFICIENCY

LINE NO.	TOTAL	(250,000 - 499,999)	(500,000 +)	(1,000,000 - 3,999,999)	(4,000,000 - 50,000,000)	(50,000,000 +)	NATURAL GAS VEHICLE SALES	WHOLESALE SERVICE	SPECIAL CONTRACTS	
		GENERAL SERVICE 1	GENERAL SERVICE 2	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME				
1	CUSTOMER COSTS	85,752,127	850,769	288,748	217,774	375,906	412,632	37,675	29,551	878,303
2	CAPACITY COSTS	101,350,692	7,609,695	7,693,805	3,471,468	4,161,905	886,033	73,004	235,177	5,669,175
3	COMMODITY COSTS	0	0	0	0	0	0	0	0	0
4	REVENUE COSTS	1,045,183	47,261	44,591	20,609	25,349	7,255	618	1,479	36,575
5	TOTAL	188,148,002	8,507,726	8,026,943	3,709,851	4,563,159	1,305,919	111,297	266,206	6,584,053
6	less:REVENUE AT PRESENT RATES	162,561,427	7,839,571	6,691,956	3,568,425	4,773,640	1,531,163	66,369	228,759	6,555,855
7	(in the projected test year)									
8	equals: GAS SALES REVENUE DEFICIENCY	25,586,575	668,155	1,334,988	141,426	(210,481)	(225,244)	44,927	37,448	28,198
9	plus:DEFICIENCY IN OTHER OPER. REV.	901,517	(65)	(55)	(14)	(7)	(2)	(8)	(6)	(4)
10	equals:TOTAL BASE-REVENUE DEFICIENCY	26,488,092	668,091	1,334,933	141,413	(210,488)	(225,246)	44,919	37,442	28,194
11	UNIT COSTS:									
12	Customer	21.092	576.402	232.486	697.994	2237.534	11461.995	209.304	223.869	9148.986
13	Capacity	1.185	1.957	1.276	0.816	0.340	0.138	2.018	2.358	0.560
14	Commodity	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

EXPLANATION: FULLY ALLOCATED  
 EMBEDDED COST OF SERVICE STUDY

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

RATE OF RETURN BY CLASS  
 PRESENT RATES

LINE NO.	TOTAL	RESIDENTIAL SERVICE	RESIDENTIAL GENERATOR	COMMERCIAL STREET LIGHTING	COMMERCIAL GENERATOR	(1 - 1,999) SMALL GENERAL SERVICE	(2,000 - 9,999) GENERAL SERVICE 1	(10,000 - 49,999) GENERAL SERVICE 2	(50,000 - 249,999) GENERAL SERVICE 3	
1	<b>REVENUES: (projected test year)</b>									
2	Gas Sales (due to growth)	162,561,427	59,391,044	153,109	115,660	262,976	5,046,880	20,534,619	30,498,072	15,303,329
3	Other Operating Revenue	7,344,698	5,759,694	13,465	1,612	20,259	266,699	340,926	155,108	21,173
4	Total	169,906,125	65,150,738	166,574	117,272	283,235	5,313,579	20,875,545	30,653,180	15,324,502
5	<b>EXPENSES:</b>									
6	Purchased Gas Cost	0	0	0	0	0	0	0	0	0
7	O&M Expenses	72,608,899	37,948,436	74,879	45,583	182,335	2,814,946	8,363,086	9,809,579	4,559,426
8	Depreciation Expenses	41,967,130	15,145,796	24,054	44,783	58,758	1,218,095	5,321,442	7,772,695	4,073,483
9	Amortization Expenses	1,837,603	285,003	0	2,545	0	26,090	219,128	387,504	219,957
10	Taxes Other Than Income--Fixed	9,778,750	3,529,118	5,605	10,435	13,691	283,828	1,239,948	1,811,114	949,161
11	Taxes Other Than Income--Revenue	1,045,183	417,119	709	987	1,840	33,909	132,039	182,120	92,723
12	Gain on Sale of Property	(480,321)	(434,217)	(1,015)	(89)	(1,123)	(14,781)	(18,895)	(8,597)	(1,173)
13	Total Expenses excl. Income Taxes	126,757,244	56,891,255	104,232	104,244	255,501	4,362,085	15,256,748	19,954,415	9,893,578
14	INCOME TAXES:	9,204,185	3,287,428	5,167	9,923	12,622	264,768	1,169,222	1,715,852	901,250
15	NET OPERATING INCOME:	33,944,696	4,972,054	57,175	3,104	15,112	686,726	4,449,575	8,982,912	4,529,675
16	RATE BASE:	563,599,434	201,298,939	316,386	607,630	772,866	16,212,527	71,594,940	105,066,700	55,186,183
17	RATE OF RETURN	6.02%	2.47%	18.07%	0.51%	1.96%	4.24%	6.21%	8.55%	8.21%

SUPPORTING SCHEDULES: E-1 p.2, H-1 p.9-12

RATE OF RETURN BY CLASS  
 PRESENT RATES

LINE NO.	TOTAL	(250,000 - 499,999)	(500,000 +)	(1,000,000 - 3,999,999)	(4,000,000 - 50,000,000)	(50,000,000 +)	NATURAL GAS VEHICLE SALES	WHOLESALE SERVICE	SPECIAL CONTRACTS	
		GENERAL SERVICE 1	GENERAL SERVICE 1	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME				
1	REVENUES: (projected test year)									
2	Gas Sales (due to growth)	162,561,427	7,839,571	6,691,956	3,568,425	4,773,640	1,531,163	66,369	228,759	6,555,855
3	Other Operating Revenue	7,344,698	3,146	342,958	113,876	86,425	56,105	384	281	162,588
4	Total	169,906,125	7,842,717	7,034,914	3,682,301	4,860,065	1,587,269	66,753	229,040	6,718,443
5	EXPENSES:									
6	Purchased Gas Cost	0	0	0	0	0	0	0	0	0
7	O&M Expenses	72,608,899	2,160,043	2,134,767	988,947	1,544,790	222,272	34,200	62,152	1,663,458
8	Depreciation Expenses	41,967,130	2,124,757	2,065,044	939,381	1,006,771	390,612	26,122	68,483	1,686,854
9	Amorization Expenses	1,837,603	121,268	185,926	82,926	152,805	0	1,163	3,748	149,539
10	Taxes Other Than Income--Fixed	9,778,750	495,089	481,175	218,885	234,587	91,016	6,087	15,957	393,053
11	Taxes Other Than Income--Revenue	1,045,183	47,261	44,591	20,609	25,349	7,255	618	1,479	36,575
12	Gain on Sale of Property	(480,321)	(174)	(147)	(37)	(20)	(4)	(21)	(16)	(11)
13	Total Expenses excl. Income Taxes	126,757,244	4,948,244	4,911,357	2,250,711	2,964,283	711,151	68,169	151,803	3,929,468
14	INCOME TAXES:	9,204,185	470,878	457,122	207,910	222,752	86,028	5,750	15,158	372,356
15	NET OPERATING INCOME:	33,944,696	2,423,595	1,666,435	1,223,680	1,673,030	790,090	(7,166)	62,080	2,416,619
16	RATE BASE:	563,599,434	28,833,229	27,990,917	12,730,927	13,639,744	5,267,763	352,089	928,143	22,800,452
17	RATE OF RETURN	6.02%	8.41%	5.95%	9.61%	12.27%	15.00%	-2.04%	6.69%	10.60%

SUPPORTING SCHEDULES: E-1 p.2, H-1 p.9-12



RATE OF RETURN BY CLASS  
 PROPOSED RATES

LINE NO.	TOTAL	RESIDENTIAL SERVICE	RESIDENTIAL GENERATOR	COMMERCIAL STREET LIGHTING	COMMERCIAL GENERATOR	(1 - 1,999) SMALL GENERAL SERVICE	(2,000 - 9,999) GENERAL SERVICE 1	(10,000 - 49,999) GENERAL SERVICE 2	(50,000 - 249,999) GENERAL SERVICE 3	
1	REVENUES:									
2	Gas Sales	188,148,002	75,043,297	171,840	177,743	332,640	6,104,065	23,768,947	33,696,337	17,170,564
3	Other Operating Revenue	8,246,215	6,675,842	15,607	1,578	19,842	261,200	333,897	151,910	20,736
4	Total	196,394,217	81,719,139	187,447	179,321	352,482	6,365,268	24,102,844	33,848,246	17,191,300
5	EXPENSES:									
6	Purchased Gas Cost	0	0	0	0	0	0	0	0	0
7	O&M Expenses	72,608,899	37,948,436	74,879	45,583	182,335	2,814,946	8,363,086	9,809,579	4,559,426
8	Depreciation Expenses	41,967,130	15,145,796	24,054	44,783	58,758	1,218,095	5,321,442	7,772,695	4,073,483
9	Amortization Expenses	1,837,603	285,003	0	2,545	0	26,090	219,128	387,504	219,957
10	Taxes Other Than Income--Fixed	9,778,750	3,529,118	5,605	10,435	13,691	283,828	1,239,948	1,811,114	949,161
11	Taxes Other Than Income--Revenue	1,045,183	417,119	709	987	1,840	33,909	132,039	182,120	92,723
12	Gain on Sale of Property	(480,321)	(434,217)	(1,015)	(89)	(1,123)	(14,781)	(18,895)	(8,597)	(1,173)
13	Total Expenses excl. Income Taxes	126,757,244	56,891,255	104,232	104,244	255,501	4,362,085	15,256,748	19,954,415	9,893,578
14	PRE TAX NOI:	69,636,972	24,827,884	83,214	75,077	96,981	2,003,180	8,846,096	13,893,831	7,297,722
15	INCOME TAXES:	19,576,718	6,992,151	10,990	21,106	26,846	563,145	2,486,862	3,649,509	1,916,901
16	NET OPERATING INCOME:	50,060,255	17,835,732	72,225	53,971	70,135	1,440,036	6,359,234	10,244,323	5,380,821
17	RATE BASE:	563,599,434	201,298,939	316,386	607,630	772,866	16,212,527	71,594,940	105,066,700	55,186,183
18	RATE OF RETURN	8.88%	8.86%	22.83%	8.88%	9.07%	8.88%	8.88%	9.75%	9.75%

RATE OF RETURN BY CLASS  
 PROPOSED RATES

LINE NO.	TOTAL	(250,000 - 499,999)	(500,000 +)	(1,000,000 - 3,999,999)	(4,000,000 - 50,000,000)	(50,000,000 +)	NATURAL GAS VEHICLE SALES	WHOLESALE SERVICE	SPECIAL CONTRACTS	
		GENERAL SERVICE 4	GENERAL SERVICE 5	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME				
1	REVENUES:									
2	Gas Sales	188,148,002	7,165,794	8,026,943	3,709,851	4,563,159	1,305,919	88,837	266,206	6,555,859
3	Other Operating Revenue	8,246,215	3,081	342,904	113,862	86,417	56,104	376	276	162,584
4	Total	196,394,217	7,168,876	8,369,847	3,823,713	4,649,576	1,362,023	89,213	266,482	6,718,443
5	EXPENSES:									
6	Purchased Gas Cost	0	0	0	0	0	0	0	0	0
7	O&M Expenses	72,608,899	2,160,043	2,134,767	988,947	1,544,790	222,272	34,200	62,152	1,663,458
8	Depreciation Expenses	41,967,130	2,124,757	2,065,044	939,381	1,006,771	390,612	26,122	68,483	1,688,854
9	Amortization Expenses	1,837,603	121,268	185,926	82,926	152,805	0	1,163	3,748	149,539
10	Taxes Other Than Income--Fixed	9,778,750	495,089	481,175	218,885	234,587	91,016	6,087	15,957	393,053
11	Taxes Other Than Income--Revenue	1,045,183	47,261	44,591	20,609	25,349	7,255	618	1,479	36,575
12	Gain on Sale of Property	(480,321)	(174)	(147)	(37)	(20)	(4)	(21)	(16)	(11)
13	Total Expenses excl. Income Taxes	126,757,244	4,948,244	4,911,357	2,250,711	2,964,283	711,151	68,169	151,803	3,929,468
14	PRE TAX NOI:	69,636,972	2,220,632	3,458,490	1,573,002	1,685,294	650,872	21,044	114,679	2,788,975
15	INCOME TAXES:	19,576,718	1,001,527	972,269	442,211	473,779	182,977	12,230	32,239	791,977
16	NET OPERATING INCOME:	50,060,255	1,219,105	2,486,220	1,130,792	1,211,515	467,895	8,814	82,440	1,996,997
17	RATE BASE:	563,599,434	28,833,229	27,990,917	12,730,927	13,639,744	5,267,763	352,089	928,143	22,800,452
18	RATE OF RETURN	8.88%	4.23%	8.88%	8.88%	8.88%	8.88%	2.50%	8.88%	8.76%

SUMMARY

LINE NO.	TOTAL	RESIDENTIAL SERVICE	RESIDENTIAL GENERATOR	COMMERCIAL STREET LIGHTING	COMMERCIAL GENERATOR	(1 - 1,999) SMALL GENERAL SERVICE	(2,000 - 9,999) GENERAL SERVICE 1	(10,000 - 49,999) GENERAL SERVICE 2	(50,000 - 249,999) GENERAL SERVICE 3	
1	PRESENT RATES (Projected Test Year)									
2	GAS SALES (due to growth)	162,561,427	59,391,044	153,109	115,660	262,976	5,046,880	20,534,619	30,498,072	15,303,329
3	OTHER OPERATING REVENUE	7,344,698	5,759,694	13,465	1,612	20,259	266,699	340,926	155,108	21,173
4	TOTAL	169,906,125	65,150,738	166,574	117,272	283,235	5,313,579	20,875,545	30,653,180	15,324,502
5	RATE OF RETURN	6.02%	2.47%	18.07%	0.51%	1.96%	4.24%	6.21%	8.55%	8.21%
6	INDEX	1.00	0.41	3.00	0.08	0.32	0.70	1.03	1.42	1.36
7	PROPOSED RATES									
8	GAS SALES	188,148,002	75,043,297	171,840	177,743	332,640	6,104,065	23,768,947	33,696,337	17,170,564
9	OTHER OPERATING REVENUE	8,246,215	6,675,842	15,607	1,578	19,842	261,200	333,897	151,910	20,736
10	TOTAL	196,394,217	81,719,139	187,447	179,321	352,482	6,365,266	24,102,844	33,848,246	17,191,300
11	TOTAL REVENUE INCREASE	26,488,092	16,568,401	20,872	62,050	69,247	1,051,687	3,227,299	3,195,067	1,866,798
12	PERCENT INCREASE	15.59%	25.43%	12.53%	52.91%	24.45%	19.79%	15.46%	10.42%	12.18%
13	RATE OF RETURN	8.88%	8.86%	22.83%	8.88%	9.07%	8.88%	8.88%	9.75%	9.75%
14	INDEX	1.00	1.00	2.57	1.00	1.02	1.00	1.00	1.10	1.10

SUMMARY

LINE NO.	TOTAL	(250,000 - 499,999)	(500,000 +)	(1,000,000 - 3,999,999)	(4,000,000 - 50,000,000)	(50,000,000 +)	NATURAL GAS VEHICLE SALES	WHOLESALE SERVICE	SPECIAL CONTRACTS	
		GENERAL SERVICE 4	GENERAL SERVICE 5	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME				
1	PRESENT RATES (Projected Test Year)									
2	GAS SALES (due to growth)	162,561,427	7,839,571	6,691,956	3,568,425	4,773,640	1,531,163	66,369	228,759	6,555,855
3	OTHER OPERATING REVENUE	7,344,698	3,146	342,958	113,876	86,425	56,105	384	281	162,588
4	TOTAL	169,906,125	7,842,717	7,034,914	3,682,301	4,860,065	1,587,269	66,753	229,040	6,718,443
5	RATE OF RETURN	6.02%	8.41%	5.95%	9.61%	12.27%	15.00%	-2.04%	6.69%	10.60%
6	INDEX	1.00	1.40	0.99	1.60	2.04	2.49	-0.34	1.11	1.76
7	PROPOSED RATES									
8	GAS SALES	188,148,002	7,165,794	8,026,943	3,709,851	4,563,159	1,305,919	88,837	266,206	6,555,859
9	OTHER OPERATING REVENUE	8,246,215	3,081	342,904	113,862	86,417	56,104	376	276	162,584
10	TOTAL	196,394,217	7,168,876	8,369,847	3,823,713	4,649,576	1,362,023	89,213	266,482	6,718,443
11	TOTAL REVENUE INCREASE	26,488,092	(673,841)	1,334,933	141,413	(210,488)	(225,248)	22,460	37,442	0
12	PERCENT INCREASE	15.59%	-8.59%	18.98%	3.84%	-4.33%	-14.19%	33.65%	16.35%	0.00%
13	RATE OF RETURN	8.88%	4.23%	8.88%	8.88%	8.88%	8.88%	2.50%	8.88%	8.76%
14	INDEX	1.00	0.48	1.00	1.00	1.00	1.00	0.28	1.00	0.99

SUPPORTING SCHEDULES: H-1 p.5-8

EXPLANATION: FULLY ALLOCATED  
 EMBEDDED COST OF SERVICE STUDY

RATE DESIGN

LINE NO.	TOTAL	RESIDENTIAL SERVICE	RESIDENTIAL GENERATOR	COMMERCIAL STREET LIGHTING	COMMERCIAL GENERATOR	(1 - 1,999) SMALL GENERAL SERVICE	(2,000 - 9,999) GENERAL SERVICE 1	(10,000 - 49,999) GENERAL SERVICE 2	(50,000 - 249,999) GENERAL SERVICE 3
1	196,394,217	81,719,139	187,447	179,321	352,482	6,365,266	24,102,844	33,848,246	17,191,300
2	8,246,215	6,675,842	15,607	1,578	19,842	261,200	333,897	151,910	20,736
3									
4		(See lines 6-11 below)	\$20.00	\$0.00	\$35.00	\$25.00	\$35.00	\$50.00	\$150.00
5	4,065,537	3,675,289	8,592	756	9,504	125,113	159,942	72,768	9,931
6		924,113							
7	\$	12.00							
8		1,900,911							
9	\$	15.00							
10		850,271							
11	\$	20.00							
12		2.50%	0.00%	0.00%	0.00%	1.25%	3.33%	2.86%	0.00%
13	70,181,935	55,193,230	171,840	0	332,640	3,088,727	5,411,558	3,534,342	1,489,598
14	0	0	0	0	0	0	0	0	0
15	117,966,067	19,850,067	0	177,743	0	3,015,338	18,357,389	30,161,995	15,680,965
16	1,081,229,664	61,965,936	0	901,552	0	8,296,450	65,430,833	124,454,784	74,743,912
17		0.32033837	-	0.19715229	-	0.36344920	0.28056176	0.24235304	0.20979589
18		0.32034	0.00000	0.19715	0.00000	0.36345	0.28056	0.24235	0.20980
19	117,965,790	19,850,168	0	177,741	0	3,015,345	18,357,274	30,161,617	15,681,273
20		0	0	0	0	0	0	0	0
21	117,965,790	19,850,168	0	177,741	0	3,015,345	18,357,274	30,161,617	15,681,273
22									
23		\$12.00, \$15.00, \$20.00	\$20.00	\$0.00	\$35.00	\$25.00	\$35.00	\$50.00	\$150.00
24									
25		32.034	0.000	19.715	0.000	36.345	28.056	24.235	20.980
26		117,955	117,955	111,710	111,710	111,710	111,710	111,710	111,710
27		149,989	117,955	131,425	111,710	148,055	139,766	135,945	132,690
28									
29		\$10.00	\$17.82	\$0.00	\$27.67	\$20.00	\$30.00	\$35.00	\$45.00
30									
31		37.667	0.000	12.829	0.000	26.955	23.045	22.267	19.533
32		117,955	117,955	111,710	111,710	111,710	111,710	111,710	111,710
33		155,622	117,955	124,539	111,710	138,665	134,755	133,977	131,243

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

EXPLANATION: FULLY ALLOCATED  
 EMBEDDED COST OF SERVICE STUDY

RATE DESIGN										
LINE NO.		(250,000 - 499,999)	(500,000 +)	(1,000,000 - 3,999,999)	(4,000,000 - 50,000,000)	(50,000,000 +)	NATURAL GAS	WHOLESALE	SPECIAL	
	TOTAL	GENERAL SERVICE 4	GENERAL SERVICE 5	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	VEHICLE SALES	SERVICE	CONTRACTS	
1	PROPOSED TOTAL TARGET REVENUES	196,394,217	7,168,876	8,369,847	3,823,713	4,649,576	1,362,023	89,213	266,482	6,718,443
2	LESS: OTHER OPERATING REVENUE	8,246,215	3,081	342,904	113,862	86,417	56,104	376	276	162,584
3	LESS: CUSTOMER CHARGE REVENUES									
4	PROPOSED CUSTOMER CHARGES		\$250.00	\$300.00	\$300.00	\$475.00	\$475.00	\$45.00	\$150.00	\$0.00
5	NUMBER OF BILLS	4,065,537	1,476	1,242	312	168	36	180	132	96
6	Residential Bills (0-99 annual therms)									
7	Residential Customer Charge (0-99 annual therms)									
8	Residential Bills (100-249 annual therms)									
9	Residential Customer Charge (100-249 annual therms)									
10	Residential Bills (250+ annual therms)									
11	Residential Customer Charge (250+ annual therms)									
12	PRORATED PERCENTAGE OF BILLS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	CUST. CHARGE REV. BY RATE CLASS	70,181,935	369,000	372,600	93,600	79,800	17,100	8,100	19,800	0
14	LESS: OTHER NON-THERM-RATE REV.	0	0	0	0	0	0	0	0	0
15	EQUALS: PER-THERM TARGET REVENUE	117,966,067	6,796,794	7,654,343	3,616,251	4,483,359	1,288,819	80,737	246,406	6,555,859
16	DIVIDED BY: NUMBER OF THERMS	1,081,229,864	43,269,635	64,790,915	48,728,719	134,464,513	152,002,324	428,668	1,582,430	
17	BASE RATE PER-THERM (UNROUNDED)		0.15708000	0.11813914	0.07421190	0.03334232	0.00847894	0.18834344	0.15571391	
18	BASE RATE PER-THERM (ROUNDED)		0.15708	0.11814	0.07421	0.03334	0.00848	0.18834	0.15571	
19	PER-THERM-RATE REVENUE (ROUNDED)	117,965,790	6,796,794	7,654,399	3,616,158	4,483,047	1,288,980	80,735	246,400	6,555,859
20	REVENUE Reductions		0	0	0	0	0	0	0	0
21	NET PER-THERM REVENUE (ROUNDED)	117,965,790	6,796,794	7,654,399	3,616,158	4,483,047	1,288,980	80,735	246,400	6,555,859
22	SUMMARY: PROPOSED TARIFF RATES									
23	CUSTOMER CHARGES		\$250.00	\$300.00	\$300.00	\$475.00	\$475.00	\$45.00	\$150.00	
24	PER THERM CHARGES									
25	NON-GAS (CENTS PER THERM)		15.708	11.814	7.421	3.334	0.848	18.834	15.571	
26	PURCHASED GAS ADJUSTMENT		111.710	111.710	111.710	111.710	111.710	111.710	108.854	
27	TOTAL (INCLUDING PGA)		127.418	123.524	119.131	115.044	112.558	130.544	124.425	
28	SUMMARY: PRESENT TARIFF RATES									
29	CUSTOMER CHARGES		\$85.00	\$150.00	\$150.00	\$225.00	\$225.00	\$35.00	\$100.00	
30	PER THERM CHARGES									
31	NON-GAS (CENTS PER THERM)		17.828	10.041	7.227	3.522	1.002	14.013	13.622	
32	PURCHASED GAS ADJUSTMENT		111.710	111.710	111.710	111.710	111.710	111.710	108.854	
33	TOTAL (INCLUDING PGA)		129.538	121.751	118.937	115.232	112.712	125.723	122.476	

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

SUMMARY

<u>LINE NO.</u>		<u>PRESENT REVENUE</u>		<u>PROPOSED REVENUE</u>	
1	SERVICE CHARGES - PGS				
2	CONNECTION CHARGE-RESIDENTIAL	\$35.00	\$ 1,284,801	\$50.00	\$ 1,835,430
3	CONNECTION CHARGE-COMMERCIAL	\$75.00	\$ 182,886	\$65.00	\$ 158,501
4	RECONNECTION CHARGE-RESIDENTIAL	\$60.00	\$ 1,059,993	\$70.00	\$ 1,236,658
5	RECONNECTION CHARGE-COMMERCIAL	\$100.00	\$ 99,124	\$90.00	\$ 89,212
6	COLLECTION IN LIEU OF DISCONNECT	\$20.00	\$ 1,385,569	\$20.00	\$ 1,385,569
7	CHANGE OF ACCOUNT	\$20.00	\$ 436,452	\$28.00	\$ 611,033
8	RETURN CHECK CHARGE	5% or \$25	\$ 91,903	5% or \$25	\$ 91,903
9	IT ADMINISTRATION CHARGE	\$144.00	\$ 508,000	\$144.00	\$ 508,000
10	POOL MANAGER CHARGES	\$142+\$0.91 per acct	\$ 176,356	\$142+\$0.91 per acct	\$ 174,094
11	FORFEITED DISCOUNTS	Varies	\$ 862,217	Varies	\$ 862,217
12	OTHER REVENUE (RENT)	Varies	\$ 367,614	Varies	\$ 367,614
13	TEMPORARY DISCONNECT CHARGE	\$25.00	\$ 65,755	\$20.00	\$ 52,604
14	FAILED TRIP CHARGE	\$15.00	\$ 74,028	\$25.00	\$ 123,380
15	TOTAL		<u>\$ 6,594,698</u>		<u>\$ 7,496,215</u>

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

EXPLANATION: FULLY ALLOCATED  
 EMBEDDED COST OF SERVICE STUDY

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

SUMMARY

LINE NO.	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE
1	SUMMARY:				
2	ATTRITION	-	-	-	-
3	O&M	72,608,899	51,839,949	20,768,950	-
4	DEPRECIATION	41,967,130	14,918,017	27,049,113	-
5	AMORTIZATION OF OTHER GAS PLANT	1,040,979	-	1,040,979	-
6	AMORTIZATION OF ENVIRONMENTAL	840,000	-	640,000	-
7	AMORTIZATION OF LIMITED TERM INVESTMENT	-	-	-	-
8	AMORTIZATION OF ACQUISITION ADJUSTMENT	156,624	-	156,624	-
9	AMORTIZATION OF CONVERSION COSTS	-	-	-	-
10	TAXES OTHER THAN INCOME TAXES	10,823,933	3,476,043	6,302,707	1,045,183
11	GAIN ON SALE OF PROPERTY	(480,321)	(480,321)	-	-
12	RETURN	50,060,255	17,428,867	32,631,388	-
13	INCOME TAXES	19,576,718	6,815,786	12,760,931	-
14	REVENUE CREDITED TO COST OF SERVICE	(8,246,215)	(8,246,215)	-	-
15	TOTAL COST OF SERVICE	196,394,217	93,998,342	101,350,692	1,045,183
16	RATE BASE	563,599,434	196,221,527	367,377,907	-
17	KNOWN DIRECT & SPECIAL ASSIGNMENTS:				
18	<u>RATE BASE ITEMS(PLANT-ACC.DEP):</u>				
19	381-382 METERS	52,392,756	52,392,756	-	-
20	383-384 HOUSE REGULATORS	16,073,220	16,073,220	-	-
21	385 INDUSTRIAL MEAS & REG.EQ.	5,665,905	5,665,905	-	-
22	376 MAINS	320,764,179	-	320,764,179	-
23	380 SERVICES	110,383,151	110,383,151	-	-
24	378 MEAS.& REG.STA.EQ.-GEN.	4,718,680	-	4,718,680	-
25	<u>O &amp; M ITEMS</u>				
26	892 MAINT. OF SERVICES	630,097	630,097	-	-
27	876 MEAS.& REG.STA.EQ.IND.	(4,062)	(4,062)	-	-
28	878 METER & HOUSE REG.	3,093,304	3,093,304	-	-
29	890 MAINT. OF MEAS.& REG.STA.EQ.-IND.	459,123	-	-	-
30	893 MAINT. OF METERS AND HOUSE REG.	457,928	457,928	-	-
31	874 MAINS AND SERVICES	6,596,578	1,860,825	4,735,753	-
32	887 MAINT. OF MAINS	2,522,844	-	2,522,844	-
33	904 UNCOLLECTIBLE ACCOUNTS	849,420	849,420	-	-
34	911-916 SALES EXPENSE	6,223,067	6,223,067	-	-



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

EXPLANATION: FULLY ALLOCATED EMBEDDED COST  
 COST OF SERVICE STUDY

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

DEVELOPMENT OF ALLOCATION FACTORS

LINE NO.	TOTAL	RESIDENTIAL SERVICE	RESIDENTIAL GENERATOR	COMMERCIAL STREET LIGHTING	COMMERCIAL GENERATOR	(1 - 1,999) SMALL GENERAL SERVICE	(2,000 - 9,999) GENERAL SERVICE 1	(10,000 - 49,999) GENERAL SERVICE 2	(50,000 - 249,999) GENERAL SERVICE 3	
<b>1 CUSTOMER COSTS</b>										
2	No. of Customers	338,795	306,275	716	63	792	10,426	13,328	6,064	828
3	Weighting		1.00	1.00	0.67	2.21	2.21	3.55	5.74	11.70
4	Weighted No. of Customers	428,404	306,275	716	42	1,749	23,025	47,250	34,808	9,682
5	Allocation Factor	100.00%	71.49%	0.17%	0.01%	0.41%	5.37%	11.03%	8.13%	2.26%
6	Weighted No. of Customers - (No Direct Assignment)	427,263	306,275	716	42	1,749	23,025	47,250	34,808	9,682
7	Allocation Factor	100.00%	71.68%	0.17%	0.01%	0.41%	5.39%	11.06%	8.15%	2.27%
<b>8 CAPACITY COSTS</b>										
9	Peak & Avg. Month Sales Vol. (therms)	150,893,509	17,613,311	-	157,301	-	1,612,358	13,542,236	23,947,913	13,593,474
10	Allocation Factor	100.00%	11.67%	0.00%	0.10%	0.00%	1.07%	8.97%	15.87%	9.01%
11	Peak & Avg. Month Sales Vol. - No Direct Connect	113,564,727	17,613,311	-	157,301	-	1,612,358	13,542,236	23,947,913	13,593,474
12	Allocation Factor	100.00%	15.51%	0.00%	0.14%	0.00%	1.42%	11.92%	21.09%	11.97%
13	Small and Medium Customer Peak & Avg. Month Sale	94,879,716	17,613,311	-	157,301	-	1,612,358	13,542,236	23,947,913	13,593,474
14	Allocation Factor	100.00%	18.56%	0.00%	0.17%	0.00%	1.70%	14.27%	25.24%	14.33%
15	Small Customer Peak & Avg. Month Sales Vol. (therms)	78,264,507	17,613,311	-	157,301	-	1,612,358	13,542,236	23,947,913	13,593,474
16	Allocation Factor	100.00%	22.50%	0.00%	0.20%	0.00%	2.06%	17.30%	30.60%	17.37%
17	Industrial Measuring and Regulating	5,665,905	-	-	-	-	-	-	-	-
18	Allocation Factor	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
19	Existing Revenues (After Reclassification)	162,561,427	59,391,044	153,109	115,660	262,976	5,046,880	20,534,619	30,498,072	15,303,329
20	Allocation Factor	100.00%	36.53%	0.09%	0.07%	0.16%	3.10%	12.63%	18.76%	9.41%
21	Sales Expense	6,223,067	2,489,227	-	9,731	-	89,550	706,248	1,343,341	806,772
22	Allocation Factor	100.00%	40.00%	0.00%	0.16%	0.00%	1.44%	11.35%	21.59%	12.96%
<b>23 COMMODITY COSTS</b>										
24	Annual Therms (After Reclassification)	1,081,229,664	61,965,936	-	901,552	-	8,296,450	65,430,833	124,454,784	74,743,912
25	Allocation Factors	100.00%	5.73%	0.00%	0.08%	0.00%	0.77%	6.05%	11.51%	6.91%
<b>26 REVENUE-RELATED COSTS</b>										
27	Revenue Assessments	941,127	375,592	639	889	1,656	30,533	118,894	163,989	83,492
28	Allocation Factors	100.00%	39.91%	0.07%	0.09%	0.18%	3.24%	12.63%	17.42%	8.87%

SUPPORTING SCHEDULES: E-4, E-7

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

EXPLANATION: FULLY ALLOCATED EMBEDDED COST  
 COST OF SERVICE STUDY

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

DEVELOPMENT OF ALLOCATION FACTORS

LINE NO.	TOTAL	(250,000 - 499,999) GENERAL SERVICE 4	(500,000 +) GENERAL SERVICE 5	(1,000,000 - 3,999,999) SMALL INTERRUPTIBLE SERVICE	(4,000,000 - 50,000,000) INTERRUPTIBLE SERVICE	(50,000,000 +) INTERRUPTIBLE LARGE VOLUME	NATURAL GAS VEHICLE SALES	WHOLESALE SERVICE	SPECIAL CONTRACTS	
<b>1 CUSTOMER COSTS</b>										
2	No. of Customers	338,795	123	104	26	14	3	15	11	8
3	Weighting		14.10	16.00	16.00	25.56	33.42	12.50	12.50	33.42
4	Weighted No. of Customers	428,404	1,735	1,656	416	358	100	187	137	267
5	Allocation Factor	100.00%	0.40%	0.39%	0.10%	0.08%	0.02%	0.04%	0.03%	0.06%
6	Weighted No. of Customers - (No Direct Assignment)	427,263	1,735	1,656	-	-	-	187	137	-
7	Allocation Factor	100.00%	0.41%	0.39%	0.00%	0.00%	0.00%	0.04%	0.03%	0.00%
<b>8 CAPACITY COSTS</b>										
9	Peak & Avg. Month Sales Vol.(therms)	150,893,509	7,494,403	11,490,343	5,124,866	14,265,720	14,267,526	71,897	231,614	27,480,548
10	Allocation Factor	100.00%	4.97%	7.61%	3.40%	9.45%	9.46%	0.05%	0.15%	18.21%
11	Peak & Avg. Month Sales Vol. - No Direct Connect	113,564,727	7,494,403	11,490,343	5,124,866	9,443,420	0	71,897	231,614	9,241,591
12	Allocation Factor	100.00%	6.60%	10.12%	4.51%	8.32%	0.00%	0.06%	0.20%	8.14%
13	Small and Medium Customer Peak & Avg. Month Sale	94,879,716	7,494,403	11,490,343	5,124,866	0.00%	0.00%	71,897	231,614	0.00%
14	Allocation Factor	100.00%	7.90%	12.11%	5.40%	0.00%	0.00%	0.08%	0.24%	0.00%
15	Small Customer Peak & Avg. Month Sales Vol.(therms)	78,264,507	7,494,403	0.00%	0.00%	0.00%	0.00%	71,897	231,614	0.00%
16	Allocation Factor	100.00%	9.58%	0.00%	0.00%	0.00%	0.00%	0.09%	0.30%	0.00%
17	Industrial Measuring and Regulating	5,665,905	-	995,333	443,934	818,022	788,152	-	-	2,620,464
18	Allocation Factor	100.00%	0.00%	17.57%	7.84%	14.44%	13.91%	0.00%	0.00%	46.25%
19	Existing Revenues (After Reclassification)	162,561,427	7,839,571	6,691,858	3,568,425	4,773,840	1,531,163	66,369	226,759	6,555,855
20	Allocation Factor	100.00%	4.82%	4.12%	2.20%	2.94%	0.94%	0.04%	0.14%	4.03%
21	Sales Expense	6,223,067	467,044	50,149	37,717	104,078	117,653	332	1,225	-
22	Allocation Factor	100.00%	7.51%	0.81%	0.61%	1.67%	1.89%	0.01%	0.02%	0.00%
<b>23 COMMODITY COSTS</b>										
24	Annual Therms (After Reclassification)	1,081,229,664	43,269,635	64,790,915	48,728,719	134,464,513	152,002,324	428,668	1,582,430	300,168,992
25	Allocation Factors	100.00%	4.00%	5.99%	4.51%	12.44%	14.06%	0.04%	0.15%	27.76%
<b>26 REVENUE-RELATED COSTS</b>										
27	Revenue Assessments	941,127	42,556	40,151	18,557	22,625	6,532	557	1,332	32,934
28	Allocation Factors	100.00%	4.52%	4.27%	1.97%	2.43%	0.69%	0.06%	0.14%	3.50%

SUPPORTING SCHEDULES: E-4, E-7

RECAP SCHEDULES: H-2 p.4-9

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

EXPLANATION: FULLY ALLOCATED EMBEDDED COST  
 COST OF SERVICE STUDY

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

ALLOCATION OF RATE BASE TO CUSTOMER CLASSES

LINE NO.	TOTAL	RESIDENTIAL SERVICE	RESIDENTIAL GENERATOR	COMMERCIAL STREET LIGHTING	COMMERCIAL GENERATOR	(1 - 1,999) SMALL GENERAL SERVICE	(2,000 - 9,999) GENERAL SERVICE 1	(10,000 - 49,999) GENERAL SERVICE 2	(50,000 - 249,999) GENERAL SERVICE 3	
1	<b>Rate Base</b>									
2	Customer									
3	Meters	50,872,401	36,466,871	85,251	4,994	208,251	2,741,471	5,625,879	4,144,480	1,152,783
4	Meters - Direct	1,520,355	-	-	-	-	-	-	-	-
5	House Regulators	16,073,220	11,521,769	26,935	1,578	65,797	868,172	1,777,506	1,309,456	364,224
6	Industrial Meas. & Reg. Sta. Eq.	5,665,905	-	-	-	-	-	-	-	-
7	Services	110,177,750	78,978,734	184,634	10,816	451,024	5,937,386	12,184,342	8,975,978	2,496,659
8	Services - Direct	205,401	-	-	-	-	-	-	-	-
9	All Other	11,706,495	8,369,209	19,565	1,146	47,794	629,172	1,291,149	951,165	264,566
10	Total	196,221,527	135,336,563	316,386	18,535	772,866	10,174,201	20,878,876	15,381,079	4,278,231
11	<b>Capacity</b>									
12	Industrial Meas. & Reg. Sta. Eq.									
13	Meas. & Reg. Sta. Eq. - Gen.	4,718,680	731,843	-	6,536	-	66,994	562,688	995,050	564,817
14	Mains - Large Diameter	64,832,935	10,055,258	-	89,801	-	920,479	7,731,123	13,671,617	7,760,375
15	Mains - Medium Diameter	132,417,328	24,581,730	-	219,534	-	2,250,261	18,900,001	33,422,513	18,971,511
16	Mains - Small Diameter	114,212,044	25,703,251	-	229,550	-	2,352,927	19,762,298	34,947,387	19,837,070
17	Mains - Direct Assignment	9,301,872	-	-	-	-	-	-	-	-
18	General Plant	13,060,251	1,524,481	-	13,615	-	139,554	1,172,118	2,072,758	1,176,553
19	All Other	28,834,797	3,365,793	-	30,059	-	308,111	2,587,836	4,576,295	2,597,627
20	Total	367,377,907	65,962,356	-	589,095	-	6,038,327	50,716,064	89,665,621	50,907,952
21	<b>Commodity</b>									
22	All Other									
23	Total	-	-	-	-	-	-	-	-	-
24	TOTAL	563,599,434	201,298,939	316,386	607,630	772,866	16,212,527	71,594,940	105,066,700	55,186,183
25	Customer Related Rate Base	100.00%	68.97%	0.16%	0.01%	0.39%	5.19%	10.64%	7.84%	2.18%
26	Capacity Related Rate Base	100.00%	17.95%	0.00%	0.16%	0.00%	1.64%	13.80%	24.41%	13.86%
27	Commodity Related Rate Base	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

EXPLANATION: FULLY ALLOCATED EMBEDDED COST  
 COST OF SERVICE STUDY

TYPE OF DATA SHOWN:  
 PROJECTED TEST YEAR: 12/31/08  
 WITNESS: D. YARDLEY

ALLOCATION OF RATE BASE TO CUSTOMER CLASSES

LINE NO.	TOTAL	(250,000 - 499,999) GENERAL SERVICE 4	(500,000 +) GENERAL SERVICE 5	(1,000,000 - 3,999,999) SMALL INTERRUPTIBLE SERVICE	(4,000,000 - 50,000,000) INTERRUPTIBLE SERVICE	(50,000,000 +) INTERRUPTIBLE LARGE VOLUME	NATURAL GAS VEHICLE SALES	WHOLESALE SERVICE	SPECIAL CONTRACTS
1	<b>Rate Base</b>								
2	<b>Customer</b>								
3	Meters	50,872,401	206,528	197,205	-	-	22,319	16,367	-
4	Meters - Direct	1,520,355	-	-	242,574	173,369	-	-	749,359
5	House Regulators	16,073,220	65,253	62,307	-	-	7,052	5,171	-
6	Industrial Meas. & Reg. Sta. Eq.	5,665,905	-	995,333	443,934	818,022	788,152	-	2,620,464
7	Services	110,177,750	447,292	427,101	-	-	48,338	35,448	-
8	Services - Direct	205,401	-	-	150,223	45,585	4,531	-	5,062
9	All Other	11,706,495	47,399	45,259	11,369	9,777	2,740	5,122	7,306
10	<b>Total</b>	<b>196,221,527</b>	<b>766,473</b>	<b>1,727,206</b>	<b>848,100</b>	<b>1,046,753</b>	<b>82,831</b>	<b>60,742</b>	<b>3,382,191</b>
11	<b>Capacity</b>								
12	Industrial Meas. & Reg. Sta. Eq.	-	-	-	-	-	-	-	-
13	Meas. & Reg. Sta. Eq.-Gen.	4,718,680	311,397	477,430	212,941	392,380	2,987	9,624	383,993
14	Mains - Large Diameter	64,832,935	4,278,478	6,559,719	2,925,733	5,391,151	41,046	132,226	5,275,929
15	Mains - Medium Diameter	132,417,328	10,459,442	16,036,310	7,152,435	-	100,343	323,248	-
16	Mains - Small Diameter	114,212,044	10,936,645	-	-	-	104,921	337,996	-
17	Mains - Direct Assignment	9,301,872	-	-	168,817	2,848,634	155,959	-	6,128,462
18	General Plant	13,060,251	648,661	994,521	443,571	1,234,738	6,223	20,047	2,378,518
19	All Other	28,834,797	1,432,133	2,195,732	979,329	2,726,434	13,739	44,260	5,251,359
20	<b>Total</b>	<b>367,377,907</b>	<b>28,066,756</b>	<b>26,263,712</b>	<b>11,882,827</b>	<b>12,592,991</b>	<b>269,258</b>	<b>867,400</b>	<b>19,418,261</b>
21	<b>Commodity</b>								
22	All Other	-	-	-	-	-	-	-	-
23	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
24	<b>TOTAL</b>	<b>563,599,434</b>	<b>28,833,229</b>	<b>27,990,917</b>	<b>12,730,927</b>	<b>13,639,744</b>	<b>352,089</b>	<b>928,143</b>	<b>22,800,452</b>
25	Customer Related Rate Base	100.00%	0.39%	0.88%	0.43%	0.53%	0.59%	0.03%	1.72%
26	Capacity Related Rate Base	100.00%	7.64%	7.15%	3.23%	3.43%	1.12%	0.24%	5.29%
27	Commodity Related Rate Base	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

ALLOCATION OF EXPENSES TO CUSTOMER CLASSES

LINE NO.	TOTAL	RESIDENTIAL SERVICE	RESIDENTIAL GENERATOR	COMMERCIAL STREET LIGHTING	COMMERCIAL GENERATOR	(1 - 1,999) SMALL GENERAL SERVICE	(2,000 - 9,999) GENERAL SERVICE 1	(10,000 - 49,999) GENERAL SERVICE 2	(50,000 - 249,999) GENERAL SERVICE 3
<b>1 OPERATIONS AND MAINTENANCE EXPENSE:</b>									
2 Customer									
3 878 Meters and House Regulators	3,093,304	2,217,373	5,184	304	12,663	166,696	342,062	252,006	70,095
4 893 Maint. of Meters & House Reg.	457,928	328,257	767	45	1,875	24,677	50,641	37,307	10,377
5 876, 890 Ind Meas and Regulating	455,061	-	-	-	-	-	-	-	-
6 874 Mains & Services	1,860,825	1,331,413	3,113	182	7,603	100,092	205,402	151,316	42,088
7 892 Maint. of Services	630,097	450,832	1,054	62	2,575	33,892	69,552	51,237	14,252
8 904 Uncollectible Accounts	849,420	310,332	800	604	1,374	26,371	107,298	159,359	79,963
9 911-916 Sales Expense	6,223,067	2,489,227	-	9,731	-	89,550	706,248	1,343,341	806,772
10 All Other	38,270,247	27,360,170	63,962	3,747	156,246	2,056,856	4,220,955	3,109,499	864,904
11 Total	51,839,949	34,487,605	74,879	14,675	182,335	2,498,134	5,702,178	5,104,065	1,888,451
12 Capacity									
13 876 Measuring & Reg. Sta. Eq.-I	-	-	-	-	-	-	-	-	-
14 890 Maint. of Meas. & Reg. Sta. Eq.-I	-	-	-	-	-	-	-	-	-
15 874 Mains and Services	4,735,753	890,861	-	7,956	-	81,551	684,951	1,211,259	687,543
16 887 Maint. of Mains	2,522,844	474,582	-	4,238	-	43,444	364,889	645,265	366,270
17 All Other	13,510,354	2,095,387	-	18,713	-	191,816	1,611,067	2,848,990	1,617,163
18 Total	20,768,950	3,460,831	-	30,908	-	316,811	2,660,907	4,705,514	2,670,975
19 Commodity									
20 Account #	0	0	0	0	0	0	0	0	0
21 All Other	0	0	0	0	0	0	0	0	0
22 Total	0	0	0	0	0	0	0	0	0
23 TOTAL O&M	72,608,899	37,948,436	74,879	45,583	182,335	2,814,946	8,363,086	9,809,579	4,559,426
24 DEPRECIATION EXPENSE:									
25 Customer	14,916,017	10,289,154	24,054	1,409	58,758	773,508	1,587,346	1,169,368	325,259
26 Capacity	27,049,113	4,856,643	0	43,374	0	444,587	3,734,096	6,603,327	3,748,225
27 Total	41,967,130	15,145,796	24,054	44,783	58,758	1,218,095	5,321,442	7,772,695	4,073,483
28 AMORT. OF LEASEHOLD / OTHER									
29 Capacity	1,040,979	161,451	0	1,442	0	14,780	124,133	219,516	124,603
30 AMORT. OF ENVIRONMENTAL									
31 Capacity	640,000	99,261	0	886	0	9,087	76,318	134,960	76,607
32 AMORT. OF ACQUISITION ADJ.:									
33 Customer	0	0	0	0	0	0	0	0	0
34 Capacity	156,624	24,292	0	217	0	2,224	18,677	33,028	18,748
35 Total	156,624	24,292	0	217	0	2,224	18,677	33,028	18,748
36 AMORT. OF CONVERSION COSTS:									
37 Commodity	0	0	0	0	0	0	0	0	0

SUPPORTING SCHEDULES: H-2 p 2-3

ALLOCATION OF EXPENSES TO CUSTOMER CLASSES

LINE NO.	TOTAL	(250,000 - 499,999) GENERAL SERVICE 4	(500,000 +) GENERAL SERVICE 5	(1,000,000 - 3,999,999) SMALL INTERRUPTIBLE SERVICE	(4,000,000 - 50,000,000) INTERRUPTIBLE SERVICE	(50,000,000 +) INTERRUPTIBLE LARGE VOLUME	NATURAL GAS VEHICLE SALES	WHOLESALE SERVICE	SPECIAL CONTRACTS
<b>1 OPERATIONS AND MAINTENANCE EXPENSE:</b>									
2 Customer									
3 878 Meters and House Regulators	3,093,304	12,558	11,991	-	-	-	1,357	995	-
4 893 Maint. of Meters & House Reg.	457,928	1,859	1,775	-	-	-	201	147	-
5 876, 890 Ind Meas and Regulating	455,061	-	-	50,461	72,872	84,031	-	-	247,697
6 874 Mains & Services	1,860,825	7,540	7,200	2,532	768	76	815	598	85
7 892 Maint. of Services	630,097	2,553	2,438	858	260	26	276	202	29
8 904 Uncollectible Accounts	849,420	40,964	34,967	18,646	24,943	8,001	347	1,195	34,256
9 911-916 Sales Expense	6,223,067	467,044	50,149	37,717	104,078	117,653	332	-	-
10 All Other	38,270,247	154,953	147,958	37,168	31,963	8,957	16,745	12,280	23,884
11 Total	51,839,949	687,472	256,479	147,382	234,885	218,743	20,073	16,643	305,952
12 Capacity									
13 876 Measuring & Reg. Sta. Eq.- I	-	-	-	-	-	-	-	-	-
14 890 Maint. of Meas. & Reg. Sta. Eq.-I	-	-	-	-	-	-	-	-	-
15 874 Mains and Services	4,735,753	379,059	333,607	151,286	121,652	2,303	3,636	11,715	168,374
16 887 Maint. of Mains	2,522,844	201,933	177,720	80,594	64,807	1,227	1,937	6,241	89,697
17 All Other	13,510,354	891,580	1,366,961	609,685	1,123,447	0	8,553	27,554	1,099,436
18 Total	20,768,950	1,472,572	1,878,289	841,565	1,309,906	3,528	14,127	45,510	1,357,507
19 Commodity									
20 Account #	0	0	0	0	0	0	0	0	0
21 All Other	0	0	0	0	0	0	0	0	0
22 Total	0	0	0	0	0	0	0	0	0
<b>23 TOTAL O&amp;M</b>	<b>72,608,899</b>	<b>2,160,043</b>	<b>2,134,767</b>	<b>988,947</b>	<b>1,544,790</b>	<b>222,272</b>	<b>34,200</b>	<b>62,152</b>	<b>1,663,458</b>
<b>24 DEPRECIATION EXPENSE:</b>									
25 Customer	14,918,017	58,272	131,313	64,478	79,581	87,467	6,297	4,618	257,136
26 Capacity	27,049,113	2,066,485	1,933,731	874,903	927,190	303,146	19,825	63,865	1,429,718
27 Total	41,967,130	2,124,757	2,065,044	939,381	1,006,771	390,612	26,122	68,483	1,686,854
<b>28 AMORT. OF LEASEHOLD / OTHER</b>									
29 Capacity	1,040,979	68,697	105,325	46,977	86,562	0	659	2,123	84,712
<b>30 AMORT. OF ENVIRONMENTAL</b>									
31 Capacity	640,000	42,235	64,754	28,881	53,219	0	405	1,305	52,081
<b>32 AMORT. OF ACQUISITION ADJ.:</b>									
33 Customer	0	0	0	0	0	0	0	0	0
34 Capacity	156,624	10,336	15,847	7,068	13,024	0	99	319	12,746
35 Total	156,624	10,336	15,847	7,068	13,024	0	99	319	12,746
<b>36 AMORT. OF CONVERSION COSTS:</b>									
37 Commodity	0	0	0	0	0	0	0	0	0

ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSES

LINE NO.	TOTAL	RESIDENTIAL SERVICE	RESIDENTIAL GENERATOR	COMMERCIAL STREET LIGHTING	COMMERCIAL GENERATOR	(1 - 1,999) SMALL GENERAL SERVICE	(2,000 - 9,999) GENERAL SERVICE 1	(10,000 - 49,999) GENERAL SERVICE 2	(50,000 - 249,999) GENERAL SERVICE 2	
1	<b>TAXES OTHER THAN INCOME TAXES:</b>									
2	Customer	3,476,043	2,397,473	5,605	328	13,691	180,235	369,867	272,474	75,788
3	Capacity	6,302,707	1,131,645	-	10,106	-	103,593	870,081	1,538,640	873,373
4	Subtotal	9,778,750	3,529,118	5,605	10,435	13,691	283,828	1,239,948	1,811,114	949,161
5	Revenue	1,045,183	417,119	709	987	1,840	33,909	132,039	182,120	92,723
6	Total	10,823,933	3,946,237	6,314	11,422	15,531	317,737	1,371,987	1,993,234	1,041,884
7	<b>GAIN ON SALE OF PROPERTY</b>									
8	Customer	(480,321)	(434,217)	(1,015)	(89)	(1,123)	(14,781)	(18,885)	(8,597)	(1,173)
9	Capacity	-	-	-	-	-	-	-	-	-
10	Commodity	-	-	-	-	-	-	-	-	-
11	Total	(480,321)	(434,217)	(1,015)	(89)	(1,123)	(14,781)	(18,885)	(8,597)	(1,173)
12	<b>RETURN (NOI)</b>									
13	Customer	17,428,867	12,020,920	28,102	1,646	68,648	903,697	1,854,512	1,366,184	380,003
14	Capacity	32,631,388	5,858,935	-	52,325	-	536,339	4,504,723	7,966,092	4,521,767
15	Commodity	-	-	-	-	-	-	-	-	-
16	Total	50,060,255	17,879,855	28,102	53,971	68,648	1,440,036	6,359,234	9,332,277	4,901,769
17	<b>INCOME TAXES</b>									
18	Customer	6,815,786	4,700,938	10,990	644	26,846	353,403	725,231	534,264	148,605
19	Capacity	12,760,931	2,291,213	-	20,462	-	209,742	1,761,631	3,115,245	1,768,296
20	Commodity	-	-	-	-	-	-	-	-	-
21	Total	19,576,718	6,992,151	10,990	21,106	26,846	563,145	2,486,862	3,649,509	1,916,901
22	<b>REVENUE CREDITED TO COS:</b>									
23	Customer	(8,246,215)	(6,675,642)	(15,607)	(1,578)	(19,642)	(261,200)	(333,897)	(151,910)	(20,736)
24	<b>TOTAL COST OF SERVICE:</b>									
25	Customer	85,752,127	56,786,031	127,008	17,035	329,313	4,432,995	9,886,341	8,285,850	2,796,196
26	Capacity	101,350,692	17,884,269	-	159,720	-	1,637,162	13,750,566	24,316,321	13,802,593
27	Commodity	-	-	-	-	-	-	-	-	-
28	Subtotal	187,102,819	74,670,301	127,008	176,756	329,313	6,070,157	23,636,908	32,602,170	16,598,788
29	Revenue	1,045,183	417,119	709	987	1,840	33,909	132,039	182,120	92,723
30	Total	188,148,002	75,087,420	127,717	177,743	331,153	6,104,065	23,768,947	32,784,291	16,691,512

ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSES

LINE NO.	TOTAL	(250,000 - 499,999)	(500,000 +)	(1,000,000 - 3,999,999)	(4,000,000 - 50,000,000)	(50,000,000 +)	NATURAL GAS VEHICLE SALES	WHOLESALE SERVICE	SPECIAL CONTRACTS
		GENERAL SERVICE 4	GENERAL SERVICE 5	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME			
<b>1 TAXES OTHER THAN INCOME TAXES:</b>									
2 Customer	3,476,043	13,578	30,597	15,024	18,543	20,381	1,467	1,076	59,915
3 Capacity	6,302,707	481,511	450,578	203,861	216,044	70,636	4,619	14,881	333,138
4 Subtotal	9,778,750	495,089	481,175	218,885	234,587	91,016	6,087	15,957	393,053
5 Revenue	1,045,183	47,261	44,591	20,609	25,349	7,255	618	1,479	36,575
6 Total	10,823,933	542,350	525,766	239,493	259,936	98,271	6,705	17,436	429,628
<b>7 GAIN ON SALE OF PROPERTY</b>									
8 Customer	(480,321)	(174)	(147)	(37)	(20)	(4)	(21)	(16)	(11)
9 Capacity	-	-	-	-	-	-	-	-	-
10 Commodity	-	-	-	-	-	-	-	-	-
11 Total	(480,321)	(174)	(147)	(37)	(20)	(4)	(21)	(16)	(11)
<b>12 RETURN (NOI)</b>									
13 Customer	17,428,867	88,080	153,415	75,330	92,975	102,188	7,357	5,395	300,414
14 Capacity	32,831,388	2,492,957	2,332,806	1,055,461	1,118,540	365,707	23,916	77,045	1,724,777
15 Commodity	-	-	-	-	-	-	-	-	-
16 Total	50,060,255	2,581,037	2,486,220	1,130,792	1,211,515	467,895	31,273	82,440	2,025,191
<b>17 INCOME TAXES</b>									
18 Customer	6,815,786	26,624	59,895	29,459	36,359	39,962	2,877	2,110	117,481
19 Capacity	12,760,931	974,903	912,274	412,752	437,420	143,015	9,353	30,129	674,496
20 Commodity	-	-	-	-	-	-	-	-	-
21 Total	19,576,718	1,001,527	972,269	442,211	473,779	182,977	12,230	32,239	791,977
<b>22 REVENUE CREDITED TO COS:</b>									
23 Customer	(8,246,215)	(3,081)	(342,904)	(113,862)	(86,417)	(56,104)	(376)	(276)	(162,584)
<b>24 TOTAL COST OF SERVICE:</b>									
25 Customer	85,752,127	850,769	268,748	217,774	375,906	412,632	37,675	29,551	878,303
26 Capacity	101,350,692	7,609,695	7,693,605	3,471,468	4,161,905	886,033	73,004	235,177	5,669,175
27 Commodity	-	-	-	-	-	-	-	-	-
28 Subtotal	187,102,819	8,460,465	7,962,353	3,689,242	4,537,810	1,298,664	110,678	264,728	6,547,478
29 Revenue	1,045,183	47,261	44,591	20,609	25,349	7,255	618	1,479	36,575
30 Total	188,148,002	8,507,726	8,026,943	3,709,851	4,563,159	1,305,919	111,297	266,206	6,584,053



ALLOCATED COST OF SERVICE SUMMARY

LINE NO.	SUMMARY	TOTAL	RESIDENTIAL SERVICE	RESIDENTIAL GENERATOR	COMMERCIAL STREET LIGHTING	COMMERCIAL GENERATOR	(1 - 1,999) SMALL GENERAL SERVICE	(2,000 - 9,999) GENERAL SERVICE 1	(10,000 - 49,999) GENERAL SERVICE 2	(50,000 - 249,999) GENERAL SERVICE 3
1	RB	563,599,434	201,298,939	316,386	607,630	772,866	16,212,527	71,594,940	105,066,700	55,186,183
2	ATTRITION	0	0	0	0	0	0	0	0	0
3	O&M	72,608,899	37,948,436	74,879	45,583	182,335	2,814,946	8,363,086	9,809,579	4,559,426
4	DEPRECIATION	41,967,130	15,145,796	24,054	44,783	58,758	1,218,095	5,321,442	7,772,695	4,073,483
5	AMORTIZATION EXPENSES	1,837,603	285,003	0	2,545	0	26,080	219,128	387,504	219,957
6	TAXES OTHER THAN INCOME - OTHER	9,778,750	3,529,118	5,605	10,435	13,691	283,828	1,239,948	1,811,114	949,161
7	TAXES OTHER THAN INCOME - REV. RELATED	1,045,183	417,119	709	987	1,840	33,909	132,039	182,120	92,723
8	GAIN ON SALE OF PROPERTY	(480,321)	(434,217)	(1,015)	(89)	(1,123)	(14,781)	(18,895)	(6,597)	(1,173)
9	RETURN	50,060,255	17,879,855	28,102	53,971	68,648	1,440,036	6,359,234	9,332,277	4,901,769
10	INCOME TAXES TOTAL	19,576,718	6,992,151	10,990	21,106	26,846	563,145	2,486,862	3,649,509	1,916,901
11	REVENUE CREDITED TO COS:	(8,246,215)	(6,675,642)	(15,607)	(1,578)	(19,842)	(261,200)	(333,897)	(151,910)	(20,736)
12	TOTAL COST - CUSTOMER	85,752,127	56,786,031	127,008	17,035	329,313	4,432,995	9,886,341	8,285,850	2,796,196
13	TOTAL COST - CAPACITY	101,350,692	17,884,269	0	159,720	0	1,637,162	13,750,566	24,316,321	13,802,593
14	TOTAL COST - COMMODITY	0	0	0	0	0	0	0	0	0
15	TOTAL COST - REVENUE	1,045,183	417,119	709	987	1,840	33,909	132,039	182,120	92,723
16	NO. OF CUSTOMERS	338,795	306,275	716	63	792	10,426	13,328	6,064	828
17	PEAK MONTH - JANUARY SALES	85,557,629	12,401,125	0	82,171	0	944,291	7,920,164	13,764,298	7,371,755
18	ANNUAL SALES	1,081,229,664	61,965,936	0	901,552	0	8,296,450	65,430,833	124,454,784	74,743,912

SUPPORTING SCHEDULES: H-2 p.2-9

ALLOCATED COST OF SERVICE SUMMARY

LINE NO.	SUMMARY	TOTAL	(250,000 - 499,999) GENERAL SERVICE 4	(500,000 +) GENERAL SERVICE 5	(1,000,000 - 3,999,999) SMALL INTERRUPTIBLE SERVICE	(4,000,000 - 50,000,000) INTERRUPTIBLE SERVICE	(50,000,000 +) INTERRUPTIBLE LARGE VOLUME	NATURAL GAS VEHICLE SALES	WHOLESALE SERVICE	SPECIAL CONTRACTS
1	RB	563,599,434	28,833,229	27,990,917	12,730,927	13,639,744	5,267,763	352,089	928,143	22,800,452
2	ATTRITION	0	0	0	0	0	0	0	0	-
3	O&M	72,608,899	2,160,043	2,134,767	988,947	1,544,790	222,272	34,200	62,152	1,663,458
4	DEPRECIATION	41,967,130	2,124,757	2,065,044	939,381	1,006,771	390,612	26,122	68,483	1,686,854
5	AMORTIZATION EXPENSES	1,837,603	121,268	185,926	82,926	152,805	0	1,163	3,748	149,539
6	TAXES OTHER THAN INCOME - OTHER	9,778,750	495,089	481,175	218,885	234,587	91,016	6,087	15,957	393,053
7	TAXES OTHER THAN INCOME - REV. RELATED	1,045,183	47,261	44,591	20,609	25,349	7,255	618	1,479	36,575
8	GAIN ON SALE OF PROPERTY	(480,321)	(174)	(147)	(37)	(20)	(4)	(21)	(16)	(11)
9	RETURN	50,060,255	2,561,037	2,486,220	1,130,792	1,211,515	467,895	31,273	82,440	2,025,191
10	INCOME TAXES TOTAL	19,576,718	1,001,527	972,269	442,211	473,779	182,977	12,230	32,239	791,977
11	REVENUE CREDITED TO COS:	(8,246,215)	-3,081	-342,904	-113,862	-86,417	-56,104	-376	-276	(162,584)
12	TOTAL COST - CUSTOMER	85,752,127	850,769	288,748	217,774	375,906	412,632	37,675	29,551	878,303
13	TOTAL COST - CAPACITY	101,350,692	7,609,695	7,693,605	3,471,468	4,161,905	886,033	73,004	235,177	5,669,175
14	TOTAL COST - COMMODITY	0	0	0	0	0	0	0	0	-
15	TOTAL COST - REVENUE	1,045,183	47,261	44,591	20,609	25,349	7,255	618	1,479	36,575
16	NO. OF CUSTOMERS	338,795	123	104	26	14	3	15	11	8
17	PEAK MONTH - JANUARY SALES	85,557,629	3,888,600	6,027,183	4,256,557	12,241,374	6,402,662	36,175	99,745	10,121,528
18	ANNUAL SALES	1,081,229,664	43,269,635	64,790,915	48,728,719	134,464,513	152,002,324	428,668	1,582,430	300,168,992