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June 3, 2025

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

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

Dear Mr. Teitzman:

It has come to the company's attention that the PDF version of MFR Schedule H-1, pages 1 to 11 (Bates pages 438 to 447) does not match the Microsoft Excel Format version that was filed with the Commission on April 4, 2025. Accordingly, the company submits the attached revised PDF pages 1 to 11 (Bates pages 438 – 447) of Schedule H-1.

Thank you for your assistance with this matter.

Sincerely,

A handwritten signature in blue ink that reads 'V. Ponder'.

Virginia Ponder

cc: Major Thompson, OGC (electronic mail w/o enclosures)  
Jacob Imig, OGC (electronic mail w/o enclosures)  
Walt Trierweiler, Public Counsel (hand delivery w/ enclosures)  
Jon Moyle, FIPUG (hand delivery w/ enclosures)

Attachments

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing revised PDF pages of Schedule H-1 (BS 438 to 447), filed on behalf of Peoples Gas System, Inc., has been furnished by electronic mail or hand delivery on this 3<sup>rd</sup> day of June 2025 to the following:

Jacob Imig  
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ATTORNEY

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

COST OF SERVICE  
 EXPLANATION: FULLY ALLOCATED  
 EMBEDDED COST OF SERVICE STUDY  
 SUMMARY

TYPE OF DATA SHOWN:  
 PROJECTED TEST YEAR: 12/31/26  
 WITNESS: J. TAYLOR

LINE NO.	SUMMARY	TOTAL	RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3
1	RATE BASE	2,954,441,634	1,142,241,546	3,299,756	20,807	83,532	902,809	77,601,035	346,968,522	421,202,629	213,522,895
2	ATTRITION	0	0	0	0	0	0	0	0	0	0
3	O&M	161,541,469	100,607,605	295,750	882	3,102	24,610	4,541,997	14,055,388	14,061,210	6,318,739
4	DEPRECIATION	96,259,724	37,209,081	107,482	678	2,722	29,420	2,527,987	11,305,199	13,724,682	6,957,918
5	AMORTIZATION EXPENSES	10,398,041	1,634,380	1,393	83	373	5,183	144,963	1,396,654	1,955,099	1,126,074
6	TAXES OTHER THAN INCOME - OTHER	34,457,537	14,065,479	41,670	240	950	9,904	944,999	3,991,978	4,765,143	2,373,559
7	TAXES OTHER THAN INCOME - REV. RELATED	3,736,621	1,665,553	4,858	25	98	1,018	97,830	411,562	488,232	243,919
8	GAIN ON SALE OF PROPERTY	(224,601)	(205,114)	(574)	(1)	(2)	0	(5,686)	(8,793)	(3,422)	(354)
9	RETURN	223,651,232	86,467,685	249,792	1,575	6,323	68,343	5,874,398	26,265,517	31,885,039	16,163,683
10	INCOME TAXES TOTAL	50,124,879	19,379,201	55,983	353	1,417	15,317	1,316,574	5,886,647	7,146,098	3,622,617
11	REVENUE CREDITED TO COS:	(18,296,688)	(10,475,965)	(26,150)	(36)	(262)	(727)	(738,376)	(1,442,607)	(636,420)	(142,875)
12	TOTAL COST - CUSTOMER	252,336,586	200,297,104	684,142	1,339	3,658	(711)	10,319,215	20,155,512	15,094,417	3,129,940
13	TOTAL COST - CAPACITY	305,575,007	48,385,248	41,204	2,435	10,964	152,762	4,287,642	41,294,471	57,803,012	33,289,422
14	TOTAL COST - COMMODITY	0	0	0	0	0	0	0	0	0	0
15	TOTAL COST - REVENUE	3,736,621	1,665,553	4,858	25	98	1,018	97,830	411,562	488,232	243,919
16	NO. OF CUSTOMERS	538,098	491,409	1,375	2	5	0	13,623	21,065	8,198	848
17	PEAK MONTH SALES	346,404,031	21,533,336	18,486	1,225	5,873	76,589	1,960,426	19,092,669	26,765,515	15,456,331
18	ANNUAL SALES	1,983,862,290	96,477,443	86,557	8,473	47,348	525,047	9,881,110	100,528,085	141,731,351	82,693,781

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

COST OF SERVICE  
 EXPLANATION: FULLY ALLOCATED  
 EMBEDDED COST OF SERVICE STUDY  
 SUMMARY

TYPE OF DATA SHOWN:  
 PROJECTED TEST YEAR: 12/31/26  
 WITNESS: J. TAYLOR

LINE NO.	SUMMARY	GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL CONTRACTS
1	RATE BASE	117,682,494	306,424,568	8,721,858	41,452,348	61,434,146	0	7,138,734	205,743,955
2	ATTRITION	0	0	0	0	0	0	0	0
3	O&M	3,327,538	8,287,132	496,692	1,122,877	1,545,839	0	212,140	6,639,969
4	DEPRECIATION	3,834,929	9,985,532	284,105	1,350,814	2,001,973	0	232,627	6,704,574
5	AMORTIZATION EXPENSES	653,940	1,720,479	7,465	231,499	346,083	0	38,553	1,135,822
6	TAXES OTHER THAN INCOME - OTHER	1,297,799	3,373,713	108,963	456,775	676,028	0	79,073	2,271,263
7	TAXES OTHER THAN INCOME - REV. RELATED	133,910	344,150	11,023	46,616	68,617	0	7,933	211,278
8	GAIN ON SALE OF PROPERTY	(62)	(80)	(483)	(12)	(5)	0	(5)	(10)
9	RETURN	8,908,565	23,196,340	660,245	3,137,943	4,650,565	0	540,402	15,574,817
10	INCOME TAXES TOTAL	1,996,594	5,198,781	147,975	703,278	1,042,288	0	121,115	3,490,640
11	REVENUE CREDITED TO COS:	(25,267)	(377,201)	(59,182)	(43,041)	(17,678)	0	(39,498)	(4,271,403)
12	TOTAL COST - CUSTOMER	676,729	1,245,633	1,425,297	214,413	394,261	0	43,056	(1,347,420)
13	TOTAL COST - CAPACITY	19,317,307	50,139,062	220,483	6,745,720	9,850,832	0	1,141,352	32,893,091
14	TOTAL COST - COMMODITY	0	0	0	0	0	0	0	0
15	TOTAL COST - REVENUE	133,910	344,150	11,023	46,616	68,617	0	7,933	211,278
16	NO. OF CUSTOMERS	149	192	1,156	28	12	0	13	23
17	PEAK MONTH SALES	9,151,234	32,216,997	104,514	8,404,696	25,223,347	0	509,731	185,883,064
18	ANNUAL SALES	52,669,966	188,953,310	604,077	47,399,664	151,139,143	0	2,315,711	1,108,801,224

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

COST OF SERVICE  
 EXPLANATION: FULLY ALLOCATION  
 EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:  
 PROJECTED TEST YEAR: 12/31/26  
 WITNESS: J. TAYLOR

REVENUE DEFICIENCY (SCHEDULE D)

LINE NO.	TOTAL	RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3	
1	CUSTOMER COSTS	252,336,586	200,297,104	684,142	1,339	3,658	(711)	10,319,215	20,155,512	15,094,417	3,129,940
2	CAPACITY COSTS	305,575,007	48,385,248	41,204	2,435	10,964	152,762	4,287,642	41,294,471	57,803,012	33,289,422
3	COMMODITY COSTS	0	0	0	0	0	0	0	0	0	0
4	REVENUE COSTS	3,736,621	1,665,553	4,858	25	98	1,018	97,830	411,562	488,232	243,919
5	TOTAL	561,648,213	250,347,905	730,204	3,799	14,720	153,069	14,704,687	61,861,545	73,385,661	36,663,281
6	less:REVENUE AT PRESENT RATES (in the projected test year)	459,055,558	178,313,259	545,010	1,807	15,780	213,590	11,910,743	63,364,339	68,446,676	33,211,483
8	equals: GAS SALES REVENUE DEFICIENCY	102,592,655	72,034,647	185,194	1,992	(1,060)	(60,521)	2,793,944	(1,502,793)	4,938,985	3,451,798
9	plus:DEFICIENCY IN OTHER OPER. REV.	996,523	923,169	2,584	4	8	0	21,276	32,899	12,804	1,324
10	equals:TOTAL BASE-REVENUE DEFICIENCY	103,589,178	72,957,816	187,778	1,996	(1,052)	(60,521)	2,815,220	(1,469,894)	4,951,789	3,453,122
11	UNIT COSTS:										
12	Customer	39.078	33.966	41.451	55.779	58.058	0.000	63.125	79.735	153.433	307.671
13	Capacity	0.882	2.247	2.2289	1.9881	1.8670	1.995	2.187	2.163	2.160	2.154
14	Commodity	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

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

COST OF SERVICE  
 EXPLANATION: FULLY ALLOCATION  
 EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:  
 PROJECTED TEST YEAR: 12/31/26  
 WITNESS: J. TAYLOR

REVENUE DEFICIENCY (SCHEDULE D)

LINE NO.		GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL CONTRACTS
1	CUSTOMER COSTS	676,729	1,245,633	1,425,297	214,413	394,261	0	43,056	(1,347,420)
2	CAPACITY COSTS	19,317,307	50,139,062	220,483	6,745,720	9,850,832	0	1,141,352	32,893,091
3	COMMODITY COSTS	0	0	0	0	0	0	0	0
4	REVENUE COSTS	133,910	344,150	11,023	46,616	68,617	0	7,933	211,278
5	TOTAL	20,127,946	51,728,845	1,656,803	7,006,748	10,313,709	0	1,192,340	31,756,949
6	less:REVENUE AT PRESENT RATES	15,562,427	38,659,565	900,848	5,595,151	8,277,617	0	612,724	33,424,540
7	(in the projected test year)								
8	equals: GAS SALES REVENUE DEFICIENCY	4,565,519	13,069,281	755,955	1,411,597	2,036,092	0	579,616	(1,667,591)
9	plus:DEFICIENCY IN OTHER OPER. REV.	232	300	1,806	44	18	0	20	36
10	equals:TOTAL BASE-REVENUE DEFICIENCY	4,565,751	13,069,580	757,761	1,411,641	2,036,110	0	579,636	(1,667,556)
11	UNIT COSTS:								
12	Customer	379.545	540.640	102.739	638.133	2856.965	0.000	276.000	-4917.590
13	Capacity	2.111	1.556	2.110	0.803	0.391	0.000	2.239	0.177
14	Commodity	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

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

COST OF SERVICE

TYPE OF DATA SHOWN:  
 PROJECTED TEST YEAR: 12/31/26  
 WITNESS: J. TAYLOR

EXPLANATION: FULLY ALLOCATED  
 EMBEDDED COST OF SERVICE STUDY  
 RATE OF RETURN BY CUSTOMER CLASS  
 SCHEDULE C, PAGE 1 OF 2: PRESENT RATES

LINE NO.	TOTAL	RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3	
1	REVENUES: (projected test year)										
2	Gas Sales	459,055,558	178,313,259	545,010	1,807	15,780	213,590	11,910,743	63,364,339	68,446,676	33,211,483
3	Other Operating Revenue	17,300,165	9,552,797	23,566	32	254	727	717,100	1,409,707	623,617	141,551
4	Total	476,355,723	187,866,055	568,576	1,839	16,034	214,317	12,627,843	64,774,046	69,070,292	33,353,034
5	EXPENSES:										
6	Purchased Gas Cost	0	0	0	0	0	0	0	0	0	
7	O&M Expenses	161,248,281	100,425,009	295,214	880	3,096	24,566	4,533,753	14,029,878	14,035,690	6,307,271
8	Depreciation Expenses	96,259,724	37,209,081	107,482	678	2,722	29,420	2,527,987	11,305,199	13,724,682	6,957,918
9	Amortization Expenses	10,398,041	1,634,380	1,393	83	373	5,183	144,963	1,396,654	1,955,099	1,126,074
10	Taxes Other Than Income--Fixed	34,457,537	14,065,479	41,670	240	950	9,904	944,999	3,991,978	4,765,143	2,373,559
11	Taxes Other Than Income--Revenue	3,218,666	1,269,383	3,842	12	108	1,448	85,324	437,669	466,698	225,362
12	Gain on Sale of Property	(224,601)	(205,114)	(574)	(1)	(2)	0	(5,686)	(8,793)	(3,422)	(354)
13	Total Expenses excl. Income Taxes	305,357,647	154,398,217	449,026	1,892	7,247	70,522	8,231,341	31,152,585	34,943,890	16,989,830
14	INCOME TAXES:	24,075,302	4,712,031	16,832	(7)	1,237	20,245	618,996	4,733,660	4,804,753	2,303,822
15	NET OPERATING INCOME:	146,922,774	28,755,806	102,718	(46)	7,550	123,550	3,777,506	28,887,801	29,321,650	14,059,382
16	RATE BASE:	2,954,441,634	1,142,241,546	3,299,756	20,807	83,532	902,809	77,601,035	346,968,522	421,202,629	213,522,895
17	RATE OF RETURN	4.97%	2.52%	3.11%	-0.22%	9.04%	13.69%	4.87%	8.33%	6.96%	6.58%

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

COST OF SERVICE

EXPLANATION: FULLY ALLOCATED  
 EMBEDDED COST OF SERVICE STUDY  
 RATE OF RETURN BY CUSTOMER CLASS  
 SCHEDULE C, PAGE 1 OF 2: **PRESENT RATES**

TYPE OF DATA SHOWN:  
 PROJECTED TEST YEAR: 12/31/26  
 WITNESS: J. TAYLOR

LINE NO.		GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL CONTRACTS
1	REVENUES: (projected test year)								
2	Gas Sales	15,562,427	38,659,565	900,848	5,595,151	8,277,617	0	612,724	33,424,540
3	Other Operating Revenue	25,035	376,901	57,376	42,997	17,660	0	39,478	4,271,368
4	Total	15,587,462	39,036,466	958,224	5,638,148	8,295,277	0	652,202	37,695,908
5	EXPENSES:								
6	Purchased Gas Cost	0	0	0	0	0	0	0	0
7	O&M Expenses	3,321,499	8,272,091	495,791	1,120,839	1,543,033	0	211,755	6,627,917
8	Depreciation Expenses	3,834,929	9,985,532	284,105	1,350,814	2,001,973	0	232,627	6,704,574
9	Amortization Expenses	653,940	1,720,479	7,465	231,499	346,083	0	38,553	1,135,822
10	Taxes Other Than Income--Fixed	1,297,799	3,373,713	108,963	456,775	676,028	0	79,073	2,271,263
11	Taxes Other Than Income--Revenue	105,322	263,764	6,475	38,096	56,050	0	4,407	254,706
12	Gain on Sale of Property	(62)	(80)	(483)	(12)	(5)	0	(5)	(10)
13	Total Expenses excl. Income Taxes	9,213,427	23,615,499	902,316	3,198,011	4,623,162	0	566,410	16,994,272
14	INCOME TAXES:	897,418	2,171,161	7,871	343,554	517,007	0	12,079	2,914,642
15	<b>NET OPERATING INCOME:</b>	<b>5,476,617</b>	<b>13,249,805</b>	<b>48,037</b>	<b>2,096,583</b>	<b>3,155,107</b>	<b>0</b>	<b>73,713</b>	<b>17,786,994</b>
16	<b>RATE BASE:</b>	<b>117,682,494</b>	<b>306,424,568</b>	<b>8,721,858</b>	<b>41,452,348</b>	<b>61,434,146</b>	<b>0</b>	<b>7,138,734</b>	<b>205,743,955</b>
17	<b>RATE OF RETURN</b>	<b>4.65%</b>	<b>4.32%</b>	<b>0.55%</b>	<b>5.06%</b>	<b>5.14%</b>	<b>0.00%</b>	<b>1.03%</b>	<b>8.65%</b>

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

EXPLANATION: FULLY ALLOCATED  
 EMBEDDED COST OF SERVICE STUDY  
 RATE OF RETURN BY CUSTOMER CLASS  
 SCHEDULE C, PAGE 2 OF 2: **PROPOSED RATES**

TYPE OF DATA SHOWN:  
 PROJECTED TEST YEAR: 12/31/26  
 WITNESS: J. TAYLOR

LINE NO.	TOTAL	RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3	
1	REVENUES:										
2	Gas Sales	561,648,213	238,089,428	727,714	2,413	16,529	223,733	15,270,318	66,373,369	76,635,774	38,240,695
3	Other Operating Revenue	18,296,688	10,475,965	26,150	36	262	727	738,376	1,442,607	636,420	142,875
4	Total	579,944,901	248,565,394	753,864	2,449	16,792	224,460	16,008,694	67,815,975	77,272,194	38,383,570
5	EXPENSES:										
6	Purchased Gas Cost	0	0	0	0	0	0	0	0	0	
7	O&M Expenses	161,541,469	100,607,605	295,750	882	3,102	24,610	4,541,997	14,055,388	14,061,210	6,318,739
8	Depreciation Expenses	96,259,724	37,209,081	107,482	678	2,722	29,420	2,527,987	11,305,199	13,724,682	6,957,918
9	Amortization Expenses	10,398,041	1,634,380	1,393	83	373	5,183	144,963	1,396,654	1,955,099	1,126,074
10	Taxes Other Than Income--Fixed	34,457,537	14,065,479	41,670	240	950	9,904	944,999	3,991,978	4,765,143	2,373,559
11	Taxes Other Than Income--Revenue	3,736,621	1,665,553	4,858	25	98	1,018	97,830	411,562	488,232	243,919
	Gain on Sale of Property	(224,601)	(205,114)	(574)	(1)	(2)	-	(5,686)	(8,793)	(3,422)	(354)
12	Total Expenses excl. Income Taxes	306,168,790	154,976,984	450,579	1,907	7,242	70,137	8,252,090	31,151,988	34,990,944	17,019,856
13	PRE TAX NOI:	273,776,111	93,588,410	303,284	542	9,550	154,323	7,756,604	36,663,987	42,281,251	21,363,714
14	INCOME TAXES:	50,124,879	17,134,832	55,527	99	1,748	28,255	1,420,134	6,712,704	7,741,152	3,911,421
15	<b>NET OPERATING INCOME:</b>	<b>223,651,232</b>	<b>76,453,577</b>	<b>247,757</b>	<b>443</b>	<b>7,801</b>	<b>126,069</b>	<b>6,336,470</b>	<b>29,951,284</b>	<b>34,540,099</b>	<b>17,452,293</b>
16	<b>RATE BASE:</b>	<b>2,954,441,634</b>	<b>1,142,241,546</b>	<b>3,299,756</b>	<b>20,807</b>	<b>83,532</b>	<b>902,809</b>	<b>77,601,035</b>	<b>346,968,522</b>	<b>421,202,629</b>	<b>213,522,895</b>
17	<b>RATE OF RETURN</b>	<b>7.57%</b>	<b>6.69%</b>	<b>7.51%</b>	<b>2.13%</b>	<b>9.34%</b>	<b>13.96%</b>	<b>8.17%</b>	<b>8.63%</b>	<b>8.20%</b>	<b>8.17%</b>

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SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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

EXPLANATION: FULLY ALLOCTED  
 EMBEDDED COST OF SERVICE STUDY  
 RATE OF RETURN BY CUSTOMER CLASS  
 SCHEDULE C, PAGE 2 OF 2: **PROPOSED RATES**

TYPE OF DATA SHOWN:  
 PROJECTED TEST YEAR: 12/31/26  
 WITNESS: J. TAYLOR

LINE NO.		GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL CONTRACTS
1	REVENUES:								
2	Gas Sales	20,779,362	51,619,004	1,202,840	7,470,753	10,707,380	0	818,120	33,470,782
3	Other Operating Revenue	25,267	377,201	59,182	43,041	17,678	0	39,498	4,271,403
4	Total	20,804,629	51,996,205	1,262,022	7,513,794	10,725,057	0	857,618	37,742,186
5	EXPENSES:								
6	Purchased Gas Cost	0	0	0	0	0	0	0	0
7	O&M Expenses	3,327,538	8,287,132	496,692	1,122,877	1,545,839	0	212,140	6,639,969
8	Depreciation Expenses	3,834,929	9,985,532	284,105	1,350,814	2,001,973	0	232,627	6,704,574
9	Amortization Expenses	653,940	1,720,479	7,465	231,499	346,083	0	38,553	1,135,822
10	Taxes Other Than Income--Fixed	1,297,799	3,373,713	108,963	456,775	676,028	0	79,073	2,271,263
11	Taxes Other Than Income--Revenue	133,910	344,150	11,023	46,616	68,617	0	7,933	211,278
	Gain on Sale of Property	(62)	(80)	(483)	(12)	(5)	-	(5)	(10)
12	Total Expenses excl. Income Taxes	9,248,054	23,710,926	907,765	3,208,568	4,638,534	0	570,321	16,962,895
13	PRE TAX NOI:	11,556,575	28,285,279	354,257	4,305,225	6,086,523	0	287,297	20,779,290
14	INCOME TAXES:	2,115,860	5,178,670	64,860	788,231	1,114,364	0	52,600	3,804,420
15	<b>NET OPERATING INCOME:</b>	<b>9,440,715</b>	<b>23,106,609</b>	<b>289,397</b>	<b>3,516,994</b>	<b>4,972,159</b>	<b>0</b>	<b>234,697</b>	<b>16,974,870</b>
16	<b>RATE BASE:</b>	<b>117,682,494</b>	<b>306,424,568</b>	<b>8,721,858</b>	<b>41,452,348</b>	<b>61,434,146</b>	<b>0</b>	<b>7,138,734</b>	<b>205,743,955</b>
17	<b>RATE OF RETURN</b>	<b>8.02%</b>	<b>7.54%</b>	<b>3.32%</b>	<b>8.48%</b>	<b>8.09%</b>	<b>0.00%</b>	<b>3.29%</b>	<b>8.25%</b>

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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

EXPLANATION: FULLY ALLOCATED  
 EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:  
 PROJECTED TEST YEAR: 12/31/26  
 WITNESS: J. TAYLOR

SUMMARY

LINE NO.	TOTAL	RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3	
1	<b>PRESENT RATES (Projected Test Year)</b>										
2	GAS SALES	459,055,558	178,313,259	545,010	1,807	15,780	213,590	11,910,743	63,364,339	68,446,676	33,211,483
3	OTHER OPERATING REVENUE	17,300,165	9,552,797	23,566	32	254	727	717,100	1,409,707	623,617	141,551
4	TOTAL	476,355,723	187,866,055	568,576	1,839	16,034	214,317	12,627,843	64,774,046	69,070,292	33,353,034
5	RATE OF RETURN	4.97%	2.52%	3.11%	-0.22%	9.04%	13.69%	4.87%	8.33%	6.96%	6.58%
6	INDEX	1.00	0.51	0.63	-0.04	1.82	2.75	0.98	1.67	1.40	1.32
7	<b>PROPOSED RATES</b>										
8	GAS SALES	561,648,213	238,089,428	727,714	2,413	16,529	223,733	15,270,318	66,373,369	76,635,774	38,240,695
9	OTHER OPERATING REVENUE	18,296,688	10,475,965	26,150	36	262	727	738,376	1,442,607	636,420	142,875
10	TOTAL	579,944,901	248,565,394	753,864	2,449	16,792	224,460	16,008,694	67,815,975	77,272,194	38,383,570
11	<b>TOTAL REVENUE INCREASE</b>	<b>103,589,178</b>	<b>60,699,339</b>	<b>185,287</b>	<b>610</b>	<b>757</b>	<b>10,143</b>	<b>3,380,851</b>	<b>3,041,929</b>	<b>8,201,902</b>	<b>5,030,536</b>
12	PERCENT INCREASE	21.75%	32.31%	32.59%	33.14%	4.72%	4.73%	26.77%	4.70%	11.87%	15.08%
13	<b>RATE OF RETURN</b>	<b>7.57%</b>	<b>6.69%</b>	<b>7.51%</b>	<b>2.13%</b>	<b>9.34%</b>	<b>13.96%</b>	<b>8.17%</b>	<b>8.63%</b>	<b>8.20%</b>	<b>8.17%</b>
14	INDEX	1.00	0.88	0.99	0.28	1.23	1.84	1.08	1.14	1.08	1.08

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SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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

EXPLANATION: FULLY ALLOCATED  
 EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:  
 PROJECTED TEST YEAR: 12/31/26  
 WITNESS: J. TAYLOR

SUMMARY

LINE NO.		GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL CONTRACTS
1	<b>PRESENT RATES (Projected Test Year)</b>								
2	GAS SALES	15,562,427	38,659,565	900,848	5,595,151	8,277,617	0	612,724	33,424,540
3	OTHER OPERATING REVENUE	25,035	376,901	57,376	42,997	17,660	0	39,478	4,271,368
4	TOTAL	15,587,462	39,036,466	958,224	5,638,148	8,295,277	0	652,202	37,695,908
5	RATE OF RETURN	4.65%	4.32%	0.55%	5.06%	5.14%	0.00%	1.03%	8.65%
6	INDEX	0.94	0.87	0.11	1.02	1.03	0.00	0.21	1.74
7	<b>PROPOSED RATES</b>								
8	GAS SALES	20,779,362	51,619,004	1,202,840	7,470,753	10,707,380	0	818,120	33,470,782
9	OTHER OPERATING REVENUE	25,267	377,201	59,182	43,041	17,678	0	39,498	4,271,403
10	TOTAL	20,804,629	51,996,205	1,262,022	7,513,794	10,725,057	0	857,618	37,742,186
11	<b>TOTAL REVENUE INCREASE</b>	<b>5,217,167</b>	<b>12,959,739</b>	<b>303,798</b>	<b>1,875,646</b>	<b>2,429,781</b>	<b>0</b>	<b>205,416</b>	<b>46,278</b>
12	PERCENT INCREASE	33.47%	33.20%	31.70%	33.27%	29.29%	0.00%	31.50%	0.12%
13	<b>RATE OF RETURN</b>	<b>8.02%</b>	<b>7.54%</b>	<b>3.32%</b>	<b>8.48%</b>	<b>8.09%</b>	<b>0.00%</b>	<b>3.29%</b>	<b>8.25%</b>
14	INDEX	1.06	1.00	0.44	1.12	1.07	-	0.43	1.09

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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