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FPSC - COMMISSION CLERK Attorneys and Counselors at Law 123 South Calhoun Street P.O. Box 391 32302 Tallahassee, FL 32301

> P: (850) 224-9115 F: (850) 222-7560

ausley.com

March 31, 2025

# **ELECTRONIC FILING**

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

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

Dear Mr. Teitzman:

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

Thank you for your assistance with this matter.

(Document 11 of 16)

Sincerely,

Jeffry Wahlen

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

JJW/dh Attachments

# BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 20250029-GU IN RE: PETITION FOR RATE INCREASE BY PEOPLES GAS SYSTEM, INC.

PREPARED DIRECT TESTIMONY AND EXHIBIT OF JOHN TAYLOR

> ON BEHALF OF PEOPLES GAS SYSTEM, INC.

DOCKET NO. 20250029-GU FILED: 03/31/2025

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## PREPARED DIRECT TESTIMONY AND EXHIBIT

#### OF

## JOHN TAYLOR

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DOCKET NO. 20250029-GU FILED: 03/31/2025

1		BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
2		PREPARED DIRECT TESTIMONY
3		OF
4		JOHN TAYLOR
5		ON BEHALF OF PEOPLES GAS SYSTEM, INC.
6		
7	I.	INTRODUCTION
8	Q.	Please state your name, address, occupation and employer.
9		
10	A.	My name is John D. Taylor, and my business address is 10
11		Hospital Center Commons, Suite 400, Hilton Head Island,
12		South Carolina 29926.
13		
14	Q.	On whose behalf are you appearing in this proceeding?
15		
16	A.	I am appearing on behalf of Peoples Gas System, Inc.
17		("Peoples" or the "company").
18		
19	Q.	By whom are you employed and in what capacity?
20		
21	A.	I am employed by Atrium Economics, LLC ("Atrium") as a
22		Managing Partner.
23		
24	Q.	Please describe your educational background and
25		professional experience.

1	A.	My professional experience and educational background are
2		presented in Exhibit No. JT-1, Document No.6.
3		
4	Q.	What are the purposes of your prepared direct testimony
5		in this proceeding?
6		
7	Α.	The purposes of my prepared direct testimony are to
8		present the embedded class cost of service study ("COSS"),
9		discuss its results, present the proposed revenue
10		increase apportionment, and discuss the rate design
11		proposals filed by the company in this proceeding. My
12		direct testimony consists of this introduction and
13		summary section and the following additional sections:
14		• Embedded Class Cost of Service Study
15		• Principles of Sound Rate Design
16		• Proposed Consolidation of Existing Residential Rate
17		Schedules
18		• Development of Proposed Class Revenues
19		• Proposed Rate Design
20		• Subsequent Year Adjustment
21		
22	Q.	Are you sponsoring any Minimum Filing Requirement ("MFR")
23		Schedules?
24		
25	A.	Yes. I am sponsoring MFR Schedules E-1, E-2, E-4, E-5, E-

	I	
1		7, E-8, G-2 (Pages 09-11), H-1, H-2, and H-3.
2		
3	Q.	Please provide a summary of the MFR Schedules you are
4		sponsoring.
5		
6	A.	A summary of the MFR Schedules I am sponsoring is provided
7		below.
8		• E-1: This schedule summarizes sales and revenue
9		computed using proposed rates and projected billing
10		determinants.
11		• E-2: This schedule provides revenue calculation at
12		present and proposed rates summarizing data shown
13		within the E-1 schedules.
14		• E-4: This schedule demonstrates monthly sales for the
15		historical years of 2021, 2022, 2023, 2024, and the
16		projected test year 2026. It also shows the historical
17		sales that occurred, by rate schedule, coincident with
18		each historical peak month.
19		• E-5: This schedule illustrates monthly bill comparisons
20		under present and proposed rates by rate class.
21		• E-7: This schedule develops the average meter set and
22		service cost by the current and proposed rate classes.
23		• E-8: This schedule is used for documenting the direct
24		assignment of facilities.
25		• G-2 Pages 9-11: This schedule provides the calculation

1		for revenue and o	cost of gas under the proposed rates
2		for the test year	2026.
3		• H Schedules: These	e schedules reflect the Florida Public
4		Service Commiss:	ion's ("Commission") provided MFR
5		template for the (	COSS displaying the cost for providing
6		service to each r	ate class.
7			
8	Q.	In addition to the	MFR Schedules you listed, are you
9		sponsoring any exhib	oits as part of your direct testimony?
10			
11	A.	Yes. I am sponsorin	g Exhibit JT-1, entitled "Exhibit of
12		John Taylor" Documer	nt Nos. 1 through 6, prepared by me or
13		under my direct supe	rvision. The documents are as follows:
14			
15		Document No. 1:	List of MFR Schedules Sponsored Or
16			Co-Sponsored by John Taylor
17		Document No. 2:	Peak and Average Methodology
18			Schedules H-1, H-2, and H-3 COSS
19			based on the prior case methodology
20		Document No. 3:	Peoples' Allocation of Proposed
21			Revenue Increase to Rate Classes
22		Document No. 4:	2027 Subsequent Year Adjustment
23			Supplemental Schedules
24		Document No. 5:	Referenced Endnotes for the Prepared
25			Direct Testimony of John Taylor

1 Document No. 6: Curriculum Vitae of John Taylor 2 II. EMBEDDED CLASS COST OF SERVICE STUDY 3 What is the general purpose and use of a COSS 4 Q. in 5 regulatory proceedings? 6 COSS is to allocate the local 7 Α. The purpose of а distribution company's ("LDC's") overall adjusted test 8 year costs to the various classes of service in a manner 9 10 that reflects the relative costs of providing service to 11 each class. The requirement to develop a COSS results 12 from the nature of utility costs. Utility costs are 13 characterized by the existence of common costs. In 14 addition, utility costs may be fixed or variable in 15 nature. Fixed costs do not change with the level of gas 16 throughput, while variable costs change directly with 17 changes in gas throughput. Most non-fuel related utility 18 costs are fixed in the short run and do not vary with 19 changes in customers' loads. This includes the cost of 20 meters, distribution mains, service lines, and 21 regulators. 22 Finally, COSS provides insights into the development of 23 24 economically efficient rates and the cost responsibility 25 by rate class. This is accomplished through analyzing

1 costs and assigning each rate class its proportionate share of the utility's total revenues and costs within 2 the test year. The results of these studies can be 3 utilized to determine the relative cost of service for 4 5 each rate class, help determine the individual class revenue responsibility and provide guidance with rate 6 design. Using the cost information per unit of demand, 7 8 customer, and energy developed in the COSS to understand and quantify the allocated costs in each rate class is a 9 10 useful step in the rate design process to guide the 11 development of rates.

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Q. Are there factors that influence a gas utility's overall cost allocation framework when performing a COSS?

16 Α. Yes. First, the fundamental and underlying philosophy 17 applicable to all cost studies pertains to the concept of 18 cost causation to allocate costs to customer groups. Cost 19 causation addresses the question - which customer or group 20 of customers causes the utility to incur particular costs? 21 To answer this question, it is necessary to establish a 22 linkage between a utility's customers and the particular 23 costs incurred by the utility in serving those customers. 24 factors which can influence the cost allocation The 25 methods used to perform a COSS include: (1) the physical

configuration of the utility's gas system; 1 (2) the availability of data within the utility; and (3) the state 2 3 regulatory policies and requirements applicable to the utility. is important to understand 4 Ιt these 5 considerations because they influence the overall context of a utility's cost of service study and indicate where 6 efforts should be focused to conduct a more detailed 7 analysis of the utility's gas system. 8

10 Q. Are cost of service studies an application of economic11 theory to cost allocation?

12

9

13 The allocation of costs using COSS is not a theoretical Α. 14 economic exercise. Rather, it is a practical requirement 15 of regulation since rates must be set based on the cost of service for the utility under cost-based regulatory 16 17 models. As a general matter, utilities must be allowed a 18 reasonable opportunity to earn a return of and on the 19 assets used to serve their customers and recover their 20 operating expenses. This is the cost of service standard 21 and equates to the revenue requirements for utility 22 service. The opportunity for the utility to earn its 23 allowed rate of return depends on the rates applied to customers producing that revenue requirement. Using the 24 25 cost information in the COSS to understand and quantify

the allocated costs in each customer class is a useful step in the rate design process to guide the development of rates.

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5 Q. What principles are used in the allocation of common 6 costs?

8 Α. As noted above, the practical reality of regulation often 9 requires that be allocated common costs among 10 jurisdictions, classes of service, rate schedules, and 11 customers within rate schedules. The key to a reasonable cost allocation is an understanding of cost causation. 12 13 Cost causation addresses the need to identify which 14 customer or group of customers causes the utility to incur 15 particular types of costs. To answer this question, it is 16 necessary to establish a linkage between a LDC's customers 17 and the particular costs incurred by the utility in 18 serving those customers. An important element in the 19 selection and development of a reasonable COSS allocation 20 methodology is the establishment of relationships between 21 customer requirements, load profiles and usage 22 characteristics on the one hand and the costs incurred by 23 the company in serving those requirements on the other 24 hand. For example, providing a customer with gas service 25 during peak periods can have much different cost

implications for the utility than service to a customer 1 2 who requires off peak gas service. 3 Why are the relationships between customer requirements, 4 Q. 5 load profiles, and usage characteristics significant to cost causation? 6 7 The company's distribution system is designed to meet 8 Α. 9 three primary objectives: (1) to extend distribution 10 services to all customers entitled to be attached to the 11 system; (2) to meet the aggregate design day peak capacity requirements of all customers entitled to service on the 12 13 peak day; and (3) to deliver volumes of natural gas to 14 those customers either on a sales or transportation basis. 15 There are certain costs associated with each of these 16 objectives. Also, there is generally a direct link between 17 the manner in which such costs are defined and their 18 subsequent allocation. 19 20 Customer-related costs are incurred to attach a customer 21 to the distribution system, meter any gas usage, and 22 maintain the customer's account. Customer costs are a function of the number of customers served and continue 23 24 to be incurred whether or not the customer uses any gas.

9

They generally include capital costs associated with

3 Demand - or capacity-related costs are associated with 4 5 plant that is designed, installed, and operated to meet maximum hourly or daily gas flow requirements, such as 6 transmission and distribution mains, 7 the or more 8 localized distribution facilities that are designed to satisfy individual customer maximum demands. Gas supply 9 10 contracts also have a capacity related component of cost 11 relative to the company's requirements for serving their 12 customers.

distribution mains, services,

regulators and customer service and accounting expenses.

meters,

13

1

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minimum

size

Commodity-related costs are those costs that vary with the throughput sold to, or transported for, customers. Costs related to gas supply are classified as commodity related to the extent they vary with the amount of gas volumes purchased by the company for its sales service customers.

20

21 Where costs are incurred for a customer or class of 22 customers and can be so identified, direct assignment of 23 costs can be utilized. Where costs cannot be directly 24 assigned, the development of allocation factors by 25 customer class uses principles of both economics and

engineering. This results in appropriate allocation 1 2 factors for different elements of costs based on cost 3 causation. For example, we know from the manner in which customers are billed that each customer requires a meter. 4 5 Meters differ in size and type depending on the customer's load characteristics. These meters have different costs 6 based on size and type. Therefore, meter costs are 7 8 customer-related, but differences in the cost of meters 9 are reflected by using a different meter cost for each 10 class of service. 11 12 III. PEOPLES' COSS 13 Α. PROCESS STEPS AND STRUCTURE OF THE COSS 14 Q. Please describe the process of performing Peoples' COSS 15 analysis. 16 17 In this case, the company prepared two COSS: (1) the Peak Α. 18 and Average Study and (2) the Customer/Demand Study. The 19 Peak and Average Study was conducted in accordance with 20 methods used in prior cases and is presented in Document 21 No. 2 of my exhibit. The Customer/Demand Study reflects 22 the company's proposed classification and allocation of 23 mains investments, which I will discuss later in my direct 24 testimony. 25

Please describe the cost of service model utilized to 1 Q. 2 develop the COSS? 3 Α. The company used the Commission's required Excel-based 4 5 cost of service model within the MFR H Schedules. The required cost of service model within the MFR H Schedules 6 7 consists of several pages utilized to allocate various components of the company's revenue requirements. The MFR 8 H-1 Schedule summarizes the results of these allocations 9 10 showing the current rate of return for each rate class 11 and the revenue requirement at proposed rate of return. 12 13 What was the source of the cost data analyzed in the COSS? Q. 14 15 All cost of service data was extracted from the company's Α. 16 total revenue requirement and schedules in this filing. 17 Where more detailed information was required to perform 18 various analyses related to certain plant and expense 19 elements, the data were derived from the historical books 20 and records of the company and information provided by 21 company personnel. 22 Please describe the organization of the COSS? 23 Q. 24 The COSS starts with the population of MFR Schedule H-3. 25 Α.

1 Within MFR Schedule H-3, all projected expenses 2 (operating, maintenance, depreciation, amortization, 3 income taxes, and taxes other than income taxes), rate base, and accumulated depreciation are listed by the 4 5 Federal Energy Regulatory Commission general ledger and plant account classifier. MFR Schedule H-3 classifies 6 costs as Customer, Capacity, and Commodity. Then, MFR 7 Schedule H-2 allocates these classified costs to each rate 8 class included in the COSS. MFR Schedule H-1 summarizes 9 10 these allocations, illustrating the deficiency for each 11 rate class and the current rate of return.

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Q. Please describe the content of MFR Schedule H-1, which summarizes the results of the COSS?

16 Α. The difference between the computed revenue requirement 17 and the revenue that would be derived without making any 18 rate changes equals the company's Net Operating Income 19 deficiency, MFR Schedule H-1 Schedule D. The rate of 20 return is determined by subtracting the revenue derived 21 from each rate class from the expenses attributable to 22 each rate class and then dividing the result by the rate base attributed to each rate class. MFR Schedule H-1 23 24 Schedule C within the Commission provided MFR H Schedule 25 contains two pages. Page one contains the rate of return

1 projected to be otherwise realized by rate class, absent a rate increase in the results for the projected test 2 year. Page two shows the rate of return resulting from 3 each rate class, providing the company's proposed revenue 4 5 targets by rate class, further described in Section V below. Lastly, MFR Schedule H-1 Schedule A contains the 6 7 company's proposed revenue targets by rate class, customer charge rates, and volumetric rates. 8 9 10 How are the rate classes structured for purposes Q. of 11 conducting the cost of service model? 12 13 The rate classes in the COSS are structured based on Α. 14 customer characteristics, usage patterns, and system 15 demand contributions. The company grouped customers into 16 distinct rate classes to reflect similarities in cost 17 causation and service requirements. These classes 18 typically include Residential, Commercial, Industrial, 19 Interruptible Service categories, with and further 20 segmentation based on annual consumption levels or demand

allocated equitably among customer classes based on how 23 they utilize the company's infrastructure and resources. 24 Additionally, customers with negotiated rates are 25 classified under the Special Contract customer class.

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characteristics. This structure ensures that costs are

1	Q.	Were direct assignments of plant made in the COSS?
2		
3	A.	Yes. A special study was performed to directly assign a
4		portion of distribution plant installed to serve specific
5		customers within SIS, IS, and SP classes. The costs
6		related to these facilities from the various plant
7		accounts were directly assigned to this class as shown on
8		MFR Schedule H-3.
9		
10	Β.	DEVELOPMENT OF WEIGHTED CUSTOMER ALLOCATOR
11	Q.	Please discuss the development of the Weighted Customer
12		Allocator.
13		
14	A.	The Meter-Regulators and Services studies are used to
15		calculate the "Weighted Customer Allocator" that is being
16		used to allocate some customer-related costs in the COSS.
17		The weighted customer-related allocation factor is
18		derived based on the results of Meter-Regulators and
19		Services studies. It's a composite allocation factor that
20		incorporates the unit costs for meters, regulators, and
21		services into one factor and is applied to account
22		balances to allocate costs to the customer classes.
23		
24	Q.	Please discuss the development of the Meter and Regulator
25		study.

The study was developed using the quantities and types of 1 Α. 2 meters installed per premise or rate schedule as the primary basis for analysis. However, historical cost data 3 at the premise or rate schedule level was not available 4 5 at that level. Since historical cost information was unavailable, the study instead utilized the estimated 6 7 replacement cost of each meter type. The average meter 8 and regulator replacement costs were then linked to the 9 meter records dataset, which includes a comprehensive 10 count of all meter types associated with each rate 11 schedule.

13 study determined Using this data, the the total 14 replacement cost for each customer class. The relative 15 unit cost for each customer class was then developed. 16 This process allowed for an accurate allocation of costs 17 and ensured that each customer class was assigned an appropriate share of the total cost of 18 meters and 19 regulators.

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**Q.** Please discuss the development of the Service Study.

A. The Service Study was developed by allocating investment
 in service lines to customer classes based on the number
 of customers, with weighting factors applied to account

for relative differences in unit investment cost and service line length. The investment incurred to connect customers is determined by the average service line length and the unit cost per foot of service line.

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To ensure accuracy, service lines were categorized into 6 three groups based on diameter: (1) small services, which 7 8 included diameters of up to one inch; (2) medium services, which included diameters between one and two inches; (3) 9 10 which included service large services, lines with 11 diameters over two inches. The original cost data for service lines was indexed to current dollars (2024) using 12 13 the Handy-Whitman Index for the South Atlantic Region. 14 This adjustment ensured that all costs reflected 15 replacement cost values rather than historical costs.

17 Customers were then grouped based on meter size into small 18 meters, medium meters, and industrial meters. Service 19 unit costs were applied to the number of customers in each group to calculate the total estimated service costs 20 21 by customer class and the corresponding cost per customer. 22 The unit costs for meters, regulators, and services were added to derive the total unit cost. The relative 23 24 weighting factor was then calculated usinq the 25 Residential Class as a baseline. This factor was then

multiplied by the test year customer count for each 1 2 customer class to derive the final allocation factors. 3 С. CLASSIFICATION AND ALLOCATION OF DISTRIBUTION MAINS 4 5 ο. How does the company categorize investment in Distribution Mains for purposes of COSS analysis? 6 7 8 Α. Following the approach from the prior rate case, for 9 purposes of COSS analysis the company categorizes its 10 investment in Distribution Mains into three primary 11 groups based on pipe diameter: Small, Medium, and Large 12 Diameter Mains. This categorization allows for a more 13 accurate allocation of costs, ensuring that customer 14 classes are charged in proportion to their usage and the 15 infrastructure required to serve them. 16 17 To determine the appropriate categorization, the company 18 calculates the total investment cost for each category by 19 multiplying the estimated unit cost per foot (utilizing 20 actual book investment costs) by the total length of mains 21 within that size classification. The study findings 22 indicate that approximately 40 percent of the total mains investment is attributed to small diameter mains, 23 21 24 percent to medium and 39 percent to large diameter mains. 25

1 The classification system also aligns with cost causation principles by recognizing that different customer groups 2 place varying demands on the distribution system. Smaller 3 diameter mains primarily serve residential and small 4 5 commercial customers, providing localized distribution, whereas medium-sized mains act as intermediaries between 6 transmission pipelines and neighborhood distribution 7 8 networks, serving both residential, small commercial, and 9 larger commercial and industrial users. The largest 10 mains function backbone diameter as the of the 11 distribution system, delivering capacity and reliability and ensuring overall 12 for high-demand areas system 13 integrity. By structuring the allocations in this manner, 14 the company ensures that costs are assigned fairly and 15 proportionally to each customer class based on their use of the system. 16

17

18 19

- Q. How did the company's COSS classify and allocate investment in Distribution Mains?
- 20

As discussed above, the company conducted two sets of 21 Α. 22 evaluate the classification COSS analyses to and allocation of distribution mains investment. Consistent 23 24 with past filings, the company presented a study using Peak 25 the and Average methodology for allocating

distribution mains for informational purposes as shown on Document No. 2 of my exhibit. However, the company is proposing a shift toward a Customer/Demand classification and allocation methodology to refine cost allocation to better match cost causation.

7 Since this represents a new approach for the company, the 8 company proposes to implement the Customer/Demand 9 classification and allocation methodology only to small 10 diameter mains while continuing to allocate larger 11 diameter mains using the Peak and Average method.

13 In the Customer/Demand COSS, small diameter mains are 14 classified as 48 percent customer-related and 52 percent 15 demand-related, as further detailed in my direct testimony. The customer-related portion is allocated 16 17 based on the number of customers, while the demand-related 18 portion is allocated according to peak period 19 requirements.

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Q. Were there any other differences in methodology between the Peak and Average and Customer/Demand Studies proposed in this case?

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A. No. The only difference between the studies is the

application of the distribution mains allocation factors and their impact on the calculation of related allocation factors.

5 Q. Please discuss the primary difference between the two
6 methods.

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The use of a commodity-based allocation factor (such as 8 Α. 9 the Peak and Average Method) assigns more cost to higher 10 load factor customers and less cost to lower load factor 11 customers. On most gas distribution systems, the result of such an allocation is to reduce costs for residential 12 13 customers and increase costs for industrial or large 14 volume customers. The rationale for using a commoditybased allocation factor, usually discussed by cost 15 16 analysts supporting such a method, is that the gas 17 distribution system would not be built if it were not for 18 customers' commodity consumption throughout the year. 19 Their argument relies upon the "annual gas delivery 20 function" concept; a notion that a gas distribution 21 utility delivers a gas commodity through its distribution 22 system throughout the year. These cost analysts view the "annual gas delivery function" as the reason for the 23 24 existence of gas distribution utilities, and it is the 25 reason why those facilities were originally installed.

They then conclude that the allocation of costs using 1 cost causation principles should match the use of the 2 3 system across the year regardless of how that usage relates to specific investments. While it is obvious that 4 5 all customers utilize the utility's gas distribution system to receive delivery service throughout the year, 6 that fact provides little to no insight into the manner 7 8 in which the utility actually incurs costs to provide 9 such service. In reality, there are two cost factors that 10 influence the level of distribution mains installed by an 11 LDC. First, the size of the distribution main (i.e., the diameter of the main) is directly influenced by the sum 12 13 of the peak period gas demands placed on the LDC's gas 14 system by its customers. Second, the total installed 15 footage of distribution mains is influenced by the need 16 to expand the distribution system grid to connect new customers to the system. Therefore, to recognize that 17 18 these two cost factors influence the level of investment 19 in distribution mains, it is appropriate to allocate such 20 investment based on both peak period demands and the 21 number of customers served by the LDC. 22

23 Q. Is annual throughput a reasonable basis for assigning 24 costs to a gas utility's customers?

25

No. In my opinion, there is no cost causative basis for 1 Α. using annual throughput to allocate the costs of a gas 2 3 utility such as Peoples, to its classes of service. It is demonstrate from а number of different 4 easy to 5 considerations that throughput does not cause distribution main costs. First, there is the regulatory 6 related 7 test: whenever costs are to throughput, 8 regulators recognize that the level of those costs must 9 be adjusted for the test year in the rate case to 10 normalize the costs for weather. If distribution main 11 costs were a function of throughput, there would be a weather normalization adjustment required to determine 12 13 the test year level of costs to be included in the 14 utility's rates. There is no regulatory body that adjusts 15 the cost of distribution mains for normal weather because 16 no one can demonstrate that mains cost varies with 17 Second, there is a logical argument that throughput. 18 proves distribution main costs are caused no by 19 throughput. Once this amount of capacity is installed, 20 the costs are fixed and do not change for any amount of 21 gas flowing through the utility's gas system on any other 22 days. So long as the design day requirements of the system do not change and no new customers are added to the 23 24 system, the cost for mains will not change regardless of 25 the annual changes in throughput that result from weather

1 and conservation. A simple example will illustrate this 2 fundamental principle. Consider two customers that impose 3 the same design day demand on the qas utility's distribution system but have different 4 annual load serve the identical demand 5 factors. То or capacity requirements of these customers, the gas utility must 6 provide sufficient distribution mains capacity for each 7 8 based on the design characteristics of their loads. 9 Therefore, the demand-related costs are the same to serve 10 these two customers because their design day demands are 11 the same. However, each customer would be allocated a different level of costs if 12 an annual throughput 13 allocation factor was used. This occurs because the 14 customer with the higher load factor (and higher annual 15 usage) would receive a greater share of costs relative to 16 the customer with the lower load factor (and lower annual 17 usage). In effect, the customer with a high load factor, 18 who is using the company's gas system most efficiently, 19 is penalized for his efficiency.

20

Q. Is the method used by the company to determine a customer cost component of distribution mains a generally accepted technique for determining customer costs?

24

25

**A.** Yes. Two of the more commonly accepted literary references

1 relied upon when preparing embedded cost of service 2 studies, Electric Utility Cost Allocation Manual, by John 3 J. Doran et al, National Association of Regulatory Utility Commissioners ("NARUC"), and Gas Rate Fundamentals, 4 American Gas Association, both describe minimum system 5 concepts and methods as an appropriate technique for 6 7 determining the customer component of utility distribution facilities. The use of a customer component 8 for distribution facilities, particularly distribution 9 10 mains, is a widely accepted approach in the gas industry. 11 The two most commonly used methods for determining the 12 13 customer cost component of distribution mains facilities 14 consist of the following: (1) the zero-intercept approach

16 of plant investment.

15

17

18 Under the zero-intercept approach, а customer cost 19 component is developed through regression analyses to 20 determine the unit cost associated with a zero-inch diameter distribution main. The method regresses unit 21 22 costs associated with the various sized distribution 23 mains installed on the LDC's gas system against the size 24 (diameter) of the various distribution mains installed. 25 The zero-intercept method seeks to identify that portion

and (2) the most commonly installed, minimum-sized unit

of plant representing the smallest size pipe required merely to connect any customer to the LDC's distribution system, regardless of the customer's peak or annual gas consumption.

The most commonly installed, minimum-sized unit approach 6 is intended to reflect the engineering considerations 7 associated with installing distribution mains to serve 8 gas customers. That is, the method utilizes actual 9 10 installed investment units to determine the minimum 11 distribution system rather than a statistical analysis based upon investment characteristics of the entire 12 13 distribution system.

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For purposes of determining the customer component of distribution mains to be used in Peoples' COSS, the zerointercept method was utilized. The zero-intercept method resulted in a 48 percent customer component.

19

Q. Would one expect there to be a strong correlation between the number of customers served by Peoples and the cost of its system of distribution mains?

23

24 A. Yes. Development of the company's distribution system
 25 over time is a dynamic process. Customers are added to

1 the distribution system on a continuous basis under a variety of installation conditions. Accordingly, this 2 process cannot be viewed as a static situation where a 3 particular customer being added to the system at any one 4 5 point in time can serve as a representative example for Rather, it is more appropriate all customers. 6 to understand and appreciate that for every situation where 7 a customer can be added with little or no additional 8 footage installed, 9 of mains there are contrasting 10 situations where a customer can be added only by extending 11 the distribution mains to the customer's "off-system" 12 location.

13

14 Recognizing that the goal is to more reasonably classify 15 and allocate the total cost of Peoples distribution mains facilities, it is appropriate to analyze the 16 cost 17 causation factors that relate to these facilities based 18 on the total number of customers serviced from such 19 facilities. Accordingly, the concept of using a zero-20 intercept approach for classifying distribution mains 21 simply reflects the fact that the average customer 22 serviced by the company requires a minimum amount of mains 23 investment to receive such service. Thus, it is entirely 24 appropriate to conclude that the number of customers 25 served by Peoples represents a primary causal factor in

determining the amount of distribution mains cost that should be assessed to any particular group of customers. One can readily conclude that a customer component of distribution mains is a distinct and separate cost category that has much support from an engineering and operating standpoint.

Q. Have you analyzed the relationship between the number of customers served by Peoples and its level of investment in distribution mains?

12 Yes. I analyzed both customer growth and the investment Α. 13 in distribution mains. The results of the analysis are 14 presented in Table 1 below. The graph illustrates the 15 relationship between customer growth and distribution 16 mains investment over the 12-year period from 2014 to 17 2026. The two primary customer segments - Residential 18 Customers and Other Customers (Primarily General 19 Service), show a steady increase in investment and customer count, with residential customers experiencing 20 the most significant growth. It is important to note that 21 22 the correlation coefficient between mains investment and 23 customer growth is 0.99.

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The Total Distribution Mains investment closely follows

1 the trend of customer growth, indicating that 2 infrastructure expansion has been aligned with rising 3 customer segment. This suggests that as more customers 4 proportional were added, there а increase in was 5 investment to support the necessary distribution infrastructure. 6

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This data underscores a strong correlation between customer growth-primarily in the residential sector-and the ongoing investment in distribution mains, ensuring reliability and capacity for future expansion.

#### Table 1 - Customer Growth and Distribution Mains Investments



The analysis highlights a strong correlation between 1 Α. 2 customer growth and investment in distribution mains, 3 demonstrating that as the number of customers increases, so too does the total investment in infrastructure. This 4 5 relationship highlights how customer expansion drives mains investment rather than being driven solely by peak 6 demand or annual usage. This relationship highlights how 7 8 customer expansion drives mains investment rather than 9 being driven solely by peak demand or annual usage. 10 11 segments, residential Among all customer customers exhibit the most significant growth, aligning closely 12 13 with increases in distribution mains investment. This 14 trend suggests that a substantial portion of mains 15 investment relates to connecting customers rather than merely accommodating higher consumption 16 levels. The 17 infrastructure expansion, therefore, is not just а 18 response to increased gas usage but a direct function of 19 growing customer numbers. 20 This observed relationship supports the argument that 21 22 part of the cost of distribution mains is properly

23 classified as customer-related.

24

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The expansion of the distribution network is primarily

driven by the need to connect new customers, rather than just ensuring capacity for peak demand or to serve average annual usage. This approach aligns with regulatory principles that emphasize cost causation-allocating costs based on what drives the investment in the first place.

Recognizing that customer growth, particularly in the 7 8 residential sector, is a key driver of distribution mains 9 expansion, the analysis makes a compelling case for 10 introducing a customer component in cost allocation. This 11 classification ensures a fairer distribution of costs, small-diameter 12 particularly for mains, which are 13 predominantly installed to serve new residential 14 customers. By incorporating a customer component into the 15 classification of distribution mains, the study provides 16 a more accurate reflection of the underlying cost drivers 17 and supports a more equitable rate structure.

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# D. <u>OPERATION & MAINTENANCE, CUSTOMER ACCOUNTS & SERVICES,</u> AND ADMINISTRATIVE & GENERAL EXPENSES

21 Q. How were operations and maintenance ("O&M") expenses 22 classified and allocated in the COSS?

- 23
- A. Generally, the classification and allocation of the O&M
   expenses followed the treatment of the related plant

accounts. For example, the treatment of FERC Account 879 1 2 (Customer Installations Expense), was allocated using the 3 weighted customer allocation factor. Similarly, FERC Account 874 (Mains and Services Expenses) was allocated 4 5 based on the allocation methodology applied to the Plant accounts for Mains and Services. This approach ensures 6 7 that O&M expenses are assigned in a manner consistent 8 with cost causation principles and the underlying 9 infrastructure they support.

10

11 Q. Please describe the classification and allocation of 12 customer accounts and customer service expenses in the 13 COSS.

14

15 Α. Customer accounts and services expenses were classified 16 as customer-related costs and allocated based on the 17 average number of distribution customers by class. One 18 exception to this treatment was FERC Account 904 19 (Uncollectible Accounts). Uncollectible Accounts expenses 20 were assigned to the customer classes based on number of 21 customers, reflecting historical uncollectible expense 22 trends.

23

Q. Please explain the treatment of Administrative and
 General ("A&G") expenses in the COSS.

Q.	Please Summari	ze the i	results	of the	com	bany <sup>.</sup>	s p	ropos	sea
	COSS.								
A.	Table 2 below	presents	a summ	ary of t	che	resu	ılts	of	the
	COSS. The COS	S shows a	an overa	all reve	nue	requ	uirem	nent	of
	COSS. The COSS \$579.9 million	5 shows a and a de	an overa eficienc	all reven y of \$10	nue 3.6	requ mil	uirem lion	nent	of
	COSS. The COSS \$579.9 million	5 shows a and a de	an overa eficienc	all reven y of \$10	nue 3.6	requ mil	uirem lion	nent	of
Tał	COSS. The COSS \$579.9 million ole 2 - Summary R	S shows a and a de esults P	an overa eficienc roposed	all reven y of \$10 <b>COSS</b>	nue 3.6	requ mil	uirem lion	nent	of
Tal	COSS. The COSS \$579.9 million ole 2 - Summary R	S shows a and a de esults Pr	an overa eficienc roposed	all reven y of \$10 <b>COSS</b>	nue 3.6	requ mil	uirem lion	nent	of
Tal	COSS. The COSS \$579.9 million ole 2 - Summary R <sub>Customer Classes</sub>	5 shows a and a de esults Pr Current Revenues	an overa eficienc roposed	all reven y of \$10 COSS Class Revenue (Deficiency)/ Excess	Percen tage Change to Cost to Serve	requ mil. Current Rate of Return	uiren lion <sup>Current</sup> Relative Rate of Return	Current Revenue to Cost Ratio	O Í Current Parity Ratio
Line No.	COSS. The COSS \$579.9 million ole 2 - Summary R customer Classes Residential Residential	S shows a and a de esults Pr Current Revenues	an overa eficienc roposed cost to serve	<pre>all rever y of \$10 COSS Class Revenue (Deficiency)/ Excess \$ (72,957,816) (187,778)</pre>	Percen tage Change to Cost to Serve 33.0%	requent mil.	Lion Current Relative Rate of Return 0.51 0.63	Current Revenue to Cost Ratio	Of Current Parity Ratio
Tal	COSS. The COSS \$579.9 million ole 2 - Summary R customer Classes Residential Residential Standby Generators Residential Heat Pump	5 shows a and a de esults Pr current Revenues \$ 187,866,055 568,576 1,839	an overa eficienc roposed cost to Serve \$ 260,823,871 756,354 3,835	all reven y of \$10 COSS Class Revenue (Deficiency)/ Excess \$ (72,957,816) (187,778) (1,996)	Percen tage Change to Cost to Serve 33.0% 108.5%	requent mil.	Lion Current Relative Rate of Return 0.51 0.63 (0.04)	Current Revenue to Cost Ratio	Of Current Parity Ratio
<b>Tal</b> <b>Line</b> <b>No.</b>	COSS. The COSS \$579.9 million ole 2 - Summary R customer Classes Residential Residential Standby Generators Residential Heat Pump Commercial Heat Pump	5 shows a and a de esults P: current Revenues \$ 187,866,055 568,576 1,839 16,034 214,317	an overa eficienc roposed \$ 260,823,871 756,354 3,835 14,982 153,796	All reven y of \$10 COSS Class Revenue (Deficiency)/ Excess \$ (72,957,816) (187,778) (1,996) 1,052 60.521	Percen tage Change to Cost to Serve 38.8% 33.0% 108.5% -6.6% -28.2%	requent mil.	UITEN Current Relative Rate of Return 0.51 0.63 (0.04) 1.82 2.75	Current Revenue to Cost Ratio 0.72 0.75 0.48 1.07	Of Current Parity Ratio 0.88 0.92 0.58 1.300 1.70
<b>Tal</b> No.	COSS. The COSS \$579.9 million ole 2 - Summary R customer Classes Residential Residential Standby Generators Residential Heat Pump Commercial Heat Pump Commercial Street Lighting Small General Service	5 shows a and a de esults Pr current Revenues \$ 187,866,055 568,576 1,839 16,034 214,317 12,627,843	an overa eficienc roposed \$ 260,823,871 756,354 3,835 14,982 153,796 15,443,063	All reven y of \$10 COSS Class Revenue (Deficiency)/ Excess \$ (72,957,816) (187,778) (1,996) 1,052 60,521 (2,815,220)	Percen tage Change to Cost to Serve 38.8% 33.0% 108.5% -6.6% -28.2% 22.3%	req1 mil. Current Rate of Return 2.5% 3.1% -0.2% 9.0% 13.7% 4.9%	Uiren Lion Current Relative Rate of Return 0.51 0.63 (0.04) 1.82 2.75 0.98	Current Revenue to Cost Ratio	Of Current Parity Ratio 0.88 0.92 0.58 1.300 1.700 1.00
<b>Tal</b> <b>Line</b> <b>No.</b>	COSS. The COSS \$579.9 million ole 2 - Summary R customer Classes Residential Residential Standby Generators Residential Heat Pump Commercial Heat Pump Commercial Street Lighting Small General Service General Service - 1 Commercial Street Lighting	5 shows a and a de esults Pr current Revenues \$ 187,866,055 568,576 1,839 16,034 214,317 12,627,843 64,774,046	an overa eficienc roposed \$ 260,823,871 756,354 3,835 14,982 153,796 15,443,063 63,304,152	All reven y of \$10 COSS Class Revenue (Deficiency)/ Excess \$ (72,957,816) (187,778) (1,996) 1,052 60,521 (2,815,220) 1,469,894	Percen tage Change to Cost to Serve 38.8% 33.0% 108.5% -6.6% -28.2% 22.3%	req1 mil. Current Rate of Return 2.5% 3.1% -0.2% 9.0% 13.7% 4.9% 8.3%	Current Relative Rate of Return 0.51 0.63 (0.04) 1.82 2.75 0.98 1.67	Current Revenue to Cost Ratio 0.72 0.75 0.48 1.07 1.39 0.82 1.02	Of Current Parity Ratio 0.88 0.92 0.58 1.30 1.70 1.00 1.25
Line No.	COSS. The COSS \$579.9 million ole 2 - Summary R customer Classes Residential Residential Standby Generators Residential Heat Pump Commercial Heat Pump Commercial Street Lighting Small General Service General Service - 1 General Service - 2 General Service - 3	5 shows a and a de esults Pr current Revenues \$ 187,866,055 568,576 1,839 16,034 214,317 12,627,843 64,774,046 69,070,092 33,353,034	an overa eficienc roposed \$ 260,823,871 756,354 3,835 14,982 153,796 15,443,063 63,304,152 74,022,081 36,06,156	All reven y of \$10 COSS Class Revenue (Deficiency)/ Excess \$ (72,957,816) (1,996) 1,052 60,521 (2,815,220) 1,469,894 (4,951,789) (3,453,122)	Percen tage Change to Cost to Serve 38.8% 33.0% 108.5% -6.6% -28.2% 22.3% -2.3% 7.2% 10.4%	req1 mil. Current Rate of Return 2.5% 3.1% -0.2% 9.0% 13.7% 4.9% 8.3% 7.0% 6.6%	Uiren lion Current Relative Rate of Return 0.51 0.63 (0.04) 1.82 2.75 0.98 1.67 1.40 1.32	Current Revenue to Cost Ratio 0.72 0.75 0.48 1.07 1.39 0.82 1.02 0.93 0.93	Of Current Parity Ratio 0.88 0.92 0.58 1.30 1.70 1.00 1.25 1.14 1.10
Line No.	COSS. The COSS \$579.9 million ble 2 - Summary R customer Classes Residential Residential Standby Generators Residential Heat Pump Commercial Heat Pump Commercial Street Lighting Small General Service General Service - 1 General Service - 3 General Service - 3 General Service - 4	5 shows a and a de esults Pr current Revenues \$ 187,866,055 568,576 1,839 16,034 214,317 12,627,843 64,774,046 69,070,029 33,355,034 15,587,462	an overa eficienc roposed \$ 260,823,871 756,354 3,835 14,982 153,796 15,443,063 63,304,152 74,022,081 36,806,156 20,153,213	All reven y of \$10 COSS Class Revenue (Deficiency)/ Excess \$ (72,957,816) (1,996) 1,052 60,521 (2,815,220) 1,469,894 (4,951,789) (3,453,122) (4,565,751)	Percen tage Change to Cost to Serve 38.8% 33.0% 108.5% -6.6% -28.2% 22.3% -2.3% 7.2% 10.4% 29.3%	req1 mil. Current Rate of Return 2.5% 3.1% -0.2% 9.0% 13.7% 4.9% 8.3% 7.0% 6.6% 4.7%	Uiren lion Relative Rate of Return 0.51 0.63 (0.04) 1.82 2.75 0.98 1.67 1.40 1.32 0.94	Current Revenue to Cost Ratio 0.72 0.75 0.48 1.07 1.39 0.82 1.02 0.93 0.91 0.77	Of Current Parity Ratio 0.88 0.92 0.58 1.30 1.70 1.00 1.25 1.14 1.10 0.94
Line No.	COSS. The COSS \$579.9 million 501e 2 - Summary R Customer Classes Residential Residential Standby Generators Residential Heat Pump Commercial Heat Pump Commercial Street Lighting Small General Service General Service - 1 General Service - 2 General Service - 3 General Service - 3 General Service - 4 General Service - 5 Summercial street 5	5 shows a and a de esults Pr current Revenues \$ 187,866,055 568,576 1,839 16,034 214,317 12,627,843 64,774,046 69,070,292 33,355,034 15,587,462 39,036,466	an overa eficienc roposed \$ 260,823,871 756,354 3,835 14,982 153,796 15,443,063 63,304,152 74,022,081 36,806,156 20,153,213 52,106,046	All reven y of \$10 COSS Class Revenue (Deficiency)/ Excess \$ (72,957,816) (187,778) (1,996) 1,052 60,521 (2,815,220) 1,469,894 (4,951,789) (3,453,122) (4,565,751) (13,069,580)	Percen tage Change to Cost to Serve 38.8% 33.0% -6.6% -28.2% -2.3% -2.3% 7.2% 10.4% 29.3% 33.5%	req1 mil. Current Rate of Return 2.5% 3.1% -0.2% 9.3% 13.7% 4.9% 8.3% 7.0% 6.6% 4.7% 4.3%	Current Relative Rate of Return 0.51 0.63 (0.04) 1.82 2.75 0.98 1.67 1.40 1.32 0.94 0.87	Current Revenue to Cost Ratio 0.72 0.75 0.48 1.07 1.39 0.82 1.02 0.93 0.93 0.91 0.77 0.75	Of Current Parity Ratio 0.88 0.92 0.58 1.30 1.70 1.00 1.25 1.14 1.10 0.94 0.94
Line No.	COSS. The COSS \$579.9 million 501e 2 - Summary R Customer Classes Residential Residential Standby Generators Residential Heat Pump Commercial Heat Pump Commercial Street Lighting Small General Service General Service - 1 General Service - 2 General Service - 3 General Service - 3 General Service - 3 General Service - 4 General Service - 5 Commercial Standby Generators	5 shows a and a de esults Pr current Revenues \$ 187,866,055 568,576 1,839 16,034 214,317 12,627,843 64,774,046 69,070,292 33,355,034 15,587,462 39,036,466 958,224 5,638,148	an overa eficienc roposed \$ 260,823,871 756,354 3,835 14,982 153,796 15,443,063 63,304,152 74,022,081 36,806,156 20,153,213 52,106,046 1,715,984 7,049,789	<pre>All reven y of \$10 COSS Class Revenue (Deficiency)/ Excess \$ (72,957,816) (1,996) 1,052 60,521 (2,815,220) 1,469,894 (4,951,789) (3,453,122) (4,565,751) (13,069,580) (757,761) (1,411.641)</pre>	Percen tage Change to Cost to Serve 38.8% 33.0% 108.5% -2.8.2% 22.3% -2.3% 7.2% 10.4% 29.3% 33.5% 7.79.1% 25.0%	req1 mil. Current Rate of Return 2.5% 3.1% -0.2% 9.0% 13.7% 4.9% 8.3% 7.0% 6.6% 4.7% 4.3% 0.6% 5.1%	Current Relative Rate of Return 0.51 0.63 (0.04) 1.82 2.75 0.98 1.67 1.40 0.87 0.94 0.87 0.11 1.02	Current Revenue to Cost Ratio 0.72 0.75 0.48 1.07 1.39 0.82 1.02 0.93 0.91 0.77 0.75 0.56 0.80	Of Current Parity Ratio 0.88 0.92 0.58 1.30 1.70 1.00 1.25 1.14 1.10 0.94 0.91 0.691
Line No.	COSS. The COSS \$579.9 million ble 2 - Summary R customer Classes Residential Residential Standby Generators Residential Heat Pump Commercial Heat Pump Commercial Street Lighting Small General Service General Service - 1 General Service - 2 General Service - 3 General Service - 3 General Service - 3 General Service - 5 Commercial Standby Generators Small Interruptible Service Interruptible Service	5 shows a and a de esults Pr current Revenues \$187,866,055 568,576 1,839 16,034 214,317 12,627,843 64,774,046 69,070,292 33,355,034 15,587,462 39,036,466 958,224 5,638,148 8,295,277	an overa eficienc roposed \$ 260,823,871 756,354 3,835 14,982 153,796 15,443,063 63,304,152 74,022,081 36,806,156 20,153,213 52,106,046 1,715,984 7,049,789 10,331,387	All reven y of \$10 COSS COSS (Deficiency)/ Excess \$ (72,957,816) (187,778) (1,996) 1,052 60,521 (2,815,220) 1,469,894 (4,951,789) (3,453,122) (4,565,751) (13,069,580) (757,761) (1,411,641) (2,036,110)	Percen tage Change to Cost 38.8% 33.0% 108.5% -6.6% -28.2% 22.3% 22.3% 22.3% 10.4% 29.3% 33.5% 7.91% 25.0% 224.5%	req1 mil. Current Rate of Return 2.5% 3.1% -0.2% 9.0% 13.7% 4.9% 8.3% 7.0% 6.6% 5.1%	Current Relative Return 0.51 0.63 (0.04) 1.82 2.75 0.98 1.67 1.40 1.32 0.94 0.87 0.11 1.02	Current Revenue to Cost Ratio 0.72 0.75 0.48 1.07 1.39 0.82 1.02 0.93 0.91 0.77 0.75 0.56 0.80	Of Current Parity Ratio 0.88 0.92 0.58 1.30 1.70 1.00 1.25 1.14 1.10 0.94 0.91 0.99 0.98
Line No.	COSS. The COSS \$579.9 million 501e 2 - Summary R Customer Classes Residential Residential Standby Generators Residential Heat Pump Commercial Street Lighting Small General Service General Service - 1 General Service - 2 General Service - 3 General Service - 5 Commercial Standby Generators Small Interruptible Service Interruptible Service	5 shows a and a de esults Pr current Revenues \$187,866,055 568,576 1,839 16,034 214,317 12,627,843 64,774,046 69,070,292 33,355,034 15,587,462 39,036,466 958,224 5,638,148 8,295,277 652,202 27,05 025	an overa eficienc roposed \$ 260,823,871 756,354 3,835 14,982 153,796 15,443,063 63,304,152 74,022,081 36,806,156 20,153,213 52,106,046 1,715,984 7,049,789 10,331,387 1,231,838 26,000,050	Class Revenue (Deficiency)/ Excess \$ (72,957,816) (187,778) (1,996) 1,052 60,521 (2,815,220) 1,469,894 (4,951,789) (3,453,122) (4,565,751) (13,069,580) (757,761) (1,41,641) (2,036,110) (579,636)	Percen tage Change to Cost to Serve 38.8% 33.0% 108.5% -6.6% -28.2% 22.3% 22.3% 22.3% 22.3% 10.4% 29.3% 33.5% 79.1% 25.0% 24.5% 88.9%	req1 mil. Current Rate of Return 2.5% 3.1% -0.2% 9.0% 13.7% 4.9% 8.3% 7.6% 6.6% 5.1% 10.0% 5.1%	Current Relative Return 0.51 0.63 (0.04) 1.82 2.75 0.98 1.67 1.40 1.32 0.94 0.87 0.11 1.02 1.03 0.21	Current Revenue to Cost Ratio 0.72 0.75 0.48 1.07 1.39 0.82 1.02 0.93 0.91 0.77 0.75 0.50 0.80 0.80 0.80 0.80 0.53	Of Current Parity Ratio 0.88 0.92 0.58 1.30 1.70 1.25 1.14 1.10 0.94 0.91 0.94 0.97 0.98 0.64
1 Table 2 presents the revenue deficiency/(surplus) for each rate class and the class rate of return on the net 2 3 rate base at present rates. As shown on Table 2 the resulting rate class revenue levels, as measured under a 4 revenue-to-cost ("R:C") ratio (at the proposed system 5 rate of return) and parity ratio (at the current system 6 rate of return), show that the majority of the rate 7 8 classes are being charged rates that recover less than their indicated cost of service. Only Commercial Heat 9 10 Pump, Commercial Street Lighting, General Service 1, and 11 Special Contract classes currently provide revenues in excess of their indicated cost of service at both the R:C 12 13 ratio at the proposed system rate of return ("ROR") and 14 the parity ratio at the current system ROR. 15

16 Q. Have you prepared a summary of COSS results prepared using
17 methodology from the prior case.

18

19 A. Yes. Table 3 below summarizes results of COSS using 20 methodology used in the prior case. As stated previously 21 in my direct testimony, the methodology in the prior case 22 classified distribution mains as capacity related only 23 and allocated costs based on peak and average allocation 24 factor. As the results demonstrate, despite refinements 25 in methodology and adjustments to cost classification and

allocation for distribution mains, the results remain fundamentally consistent with prior cases. The same customer classes continue to exhibit deficiencies, reaffirming the persistence of cost recovery imbalances.

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Table 3 - Summary Results of COSS (Prior Case Methodology)

7 8	Line No.	Customer Classes	Current Revenues	Cost to Serve	Class Revenue (Deficiency)/ Excess	Percen tage Change to Cost to Serve	Curren t Rate of Return	Current Relativ e Rate of Return	Curren t Revenu e to Cost Ratio	Curren t Parity Ratio
9	1	Residential	\$187,866,055	\$225,555,231	\$ (37,689,176)	20.1%	4.5%	0.90	0.83	1.01
	2	Residential Standby Generators	568,576	639,408	(70,832)	12.5%	5.6%	1.13	0.89	1.08
10	3	Residential Heat Pump	1,839	4,542	(2,702)	146.9%	-1.3%	(0.26)	0.40	0.49
TO	4	Commercial Heat Pump	16,034	19,481	(3,447)	21.5%	5.3%	1.06	0.82	1.00
	5	Commercial Street Lighting	214,317	208,771	5,545	-2.6%	8.3%	1.68	1.03	1.25
	6	Small General Service	12,627,843	15,250,978	(2,623,135)	20.8%	5.0%	1.01	0.83	1.01
11	7	General Service - 1	64,774,046	71,914,105	(7,140,059)	11.0%	6.4%	1.29	0.90	1.10
	8	General Service - 2	69,070,292	88,112,959	(19,042,666)	27.6%	4.8%	0.96	0.78	0.95
	9	General Service - 3	33,353,034	45,364,751	(12,011,717)	36.0%	4.1%	0.82	0.74	0.90
12	10	General Service - 4	15,587,462	25,640,893	(10,053,431)	64.5%	2.3%	0.46	0.61	0.74
	11	General Service - 5	39,036,466	51,373,717	(12,337,251)	31.6%	4.5%	0.91	0.76	0.93
	12	Commercial Standby Generators	958,224	1,679,077	(720,853)	75.2%	0.7%	0.14	0.57	0.69
13	13	Small Interruptible Service	5,638,148	6,951,544	(1,313,395)	23.3%	5.3%	1.06	0.81	0.99
	14	Interruptible Service	8,295,277	10,196,703	(1,901,426)	22.9%	5.3%	1.07	0.81	0.99
	15	Wholesale	652,202	1,471,486	(819,284)	125.6%	-0.2%	(0.03)	0.44	0.54
14	16	Special Contract	37,695,908	35,561,255	2,134,653	-5.7%	8.8%	1.78	1.06	1.29
	17	Total System	\$476,355,723	\$579,944,901	\$ (103,589,178)	21.7%	5.0%	1.00	0.82	1.00

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### 16 IV. PRINCIPLES OF SOUND RATE DESIGN

17 Q. What guiding principles inform Peoples' rate design18 proposals?

19

20 A. Peoples' rates seek to balance a number of policy 21 objectives for its customers while providing the company 22 the ability to recover its prudently incurred costs and 23 an opportunity to earn its authorized ROR. The following 24 rate design principles draw heavily upon the "Attributes 25 of a Sound Rate Structure" developed by James Bonbright

1		in his work, Principles of Public Utility Rates. Each of
2		these principles plays an important role in analyzing the
3		rate design proposals of Peoples and provides a roadmap
4		that help guide utilities and regulators when considering
5		how to achieve utility rates that are fair, efficient and
6		practical. The foundation of rates should include:
7		• Fairness: Rates should be fair to all customer classes,
8		avoiding undue discrimination.
9		• Efficiency: Rates should promote the efficient use of
10		resources and encourage conservation while avoiding
11		undue restriction of economic use.
12		• Simplicity: Rates should be simple and understandable
13		for customers.
14		• Stability: Rates should provide revenue stability for
15		the utility and bill stability for customers.
16		• Reflective of Costs: Rates should reflect the cost of
17		providing service to different customer classes.
18		• Revenue Sufficiency: Rates should generate enough
19		revenue to cover the utility's costs, including a
20		reasonable return on investment.
21		
22	Q.	How are these principles translated into the design of
23		rates?
24		
25	A.	The overall rate design process, which includes both the

1 apportionment of the revenues to be recovered among rate classes and the determination of rate structures within 2 rate classes, consists of finding a reasonable balance 3 between the above-described criteria or guidelines that 4 5 relate to the design of utility rates. Economic, regulatory, historical, and social factors all enter the 6 words, 7 process. In other both quantitative and 8 qualitative information is evaluated before reaching a 9 final rate design determination. Out of necessity, the 10 rate design process must be, in part, influenced by 11 judgmental evaluations.

12

15

13 Q. How did Peoples incorporate these principles in their14 vision of rate design?

16 Α. In the context of these principles, the company envisions 17 a rate design that aligns its revenue allocation and rate 18 design with its cost of service (i.e., cost-based rates). 19 In doing so, this will better ensure that customers are 20 paying for their cost of energy services and result in 21 rates that are more equitable and understandable, lead to 22 more stable utility bills, and send the appropriate price 23 signals to its customers, which also promotes rational 24 conservation.

25

From the perspective of the customer, cost-based rates 1 provide a more reliable means of determining future levels 2 of natural gas costs. If rates are based on factors other 3 than the cost to serve, it becomes much more difficult 4 for customers to translate expected utility-wide cost 5 changes, such as expected increases in overall revenue 6 into changes in the rates charged 7 requirements, to 8 particular customer classes and to customers within the class. This situation reduces the attractiveness 9 of 10 expansion, well as continued operations, as in the 11 utility's service territory because of the limited ability to plan and budget for future energy costs. 12

14 From the perspective of the utility, when rates are 15 closely tied to costs, the impact on the utility's revenues due to changes in customer use patterns will be 16 minimized. Rates that are designed to track changes in 17 18 the level of costs result in revenue changes that mirror 19 cost changes. Thus, cost-based rates provide an important 20 enhancement to a utility's earnings stability. A key 21 element within cost-based rate design is a Straight-22 Fixed-Variable ("SFV") characteristic, which perfectly 23 aligns fixed costs, costs that do not change with energy 24 usage, with fixed charges and variable costs, costs that 25 do change due to energy usage, with variable charges. An

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1 SFV rate design would reduce volatility for both customers 2 and the company. However, the company recognizes that movement to an SFV rate design is a departure from current 3 practice and, at this time, is proposing higher fixed 4 5 charges without full movement to an SFV rate design. 6 V. DETERMINATION OF PROPOSED CLASS REVENUES 7 8 Q. Please describe the approach to apportion Peoples' 9 proposed revenue increase to its rate classes. 10 11 As discussed above, the apportionment of revenues among Α. 12 rate classes consists of deriving a reasonable balance 13 between various criteria or guidelines related to the 14 design of utility rates. The various criteria that were 15 considered in included: the process (1) class 16 contribution to present revenue levels, (2) customer 17 impact considerations, and (3) cost of service. These 18 criteria were evaluated for the company's rate classes to 19 facilitate the development of the proposed class revenue targets. The first step in this process is to analyze the 20 21 current return and R:C ratios by each customer class 22 (i.e., the amount of revenue Peoples is receiving in 23 comparison to the costs to serve each customer class). 24 25 Q. Did you consider various class options in revenue

conjunction with your evaluation and determination of Peoples interclass revenue proposal?

Yes. Using Peoples proposed revenue increase and the 4 Α. 5 results of the COSS, Atrium evaluated a few options for the assignment of that increase among its customer classes 6 7 and, in conjunction with Peoples personnel and 8 management, ultimately decided upon one of those options as the preferred method. The first benchmark option I 9 evaluated was to set revenues to the cost to serve for 10 11 each rate class resulting from the methods employed in the Peoples Proposed COSS, as shown in Document No. 3 of 12 13 my exhibit. Under this method, the revenue level for each 14 customer class was set so that the revenue-to-cost for 15 each class was equal to 1.00 (Unity). As a matter of 16 judgment, it was decided that this fully cost-based option 17 was not the preferred solution to the interclass revenue 18 issue. This decision was also made in consideration of 19 the Bonbright rate design criteria discussed earlier. It 20 should be pointed out, however, that those class revenue 21 results represented an important guide for purposes of 22 evaluating subsequent rate design options from a cost of 23 service perspective.

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A second option I considered was assigning the increase

in revenues to Peoples' customer classes based on an equal 1 2 percentage basis of its current non-gas revenues. By 3 definition, this option resulted in each customer class receiving an increase in revenues. However, when this 4 5 option was evaluated against the COSS results (as measured by changes in the R:C ratio for each customer class) there 6 was no movement towards cost for most of Peoples' customer 7 8 classes (i.e., there was no convergence of the resulting 9 R:C ratios towards unity). While this option was not the 10 preferred solution to the interclass revenue issue, 11 together with the fully cost-based option, it defined a 12 range of results that provides further guidance to develop 13 Peoples' class revenue proposal.

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**Q.** What was the result of this process?

17 A. To ensure a fair and balanced distribution of revenue 18 adjustments across various customer classes, Peoples' is 19 proposing an approach that takes into account the cost to 20 serve each class while maintaining a degree of rate 21 stability and gradualism. The principles guiding this 22 revenue distribution approach are as follows:

Principle 1: No Decreases to Any Classes - Ensuring
 that no customer class experiences a reduction in its
 revenue contribution prevents undue disruptions to the

existing rate structure and helps maintain the
 financial stability of the system.

- Principle 2: No Increases Greater Than 1.5 Times the
   System Increase To prevent any class from bearing a
   disproportionate burden of the overall revenue
   adjustment, rate increases are capped at 1.5 times the
   system-wide percentage increase.
- Principle 3: Bring All Classes to Their Cost to Serve 8 9 If They Require Less Than 1.5 Times the System Increase - One of the core objectives of the revenue allocation 10 11 process is to align each customer class's rates with 12 its actual cost of service. If a class requires an 13 increase lower than 1.5 times the system increase to 14 reach its cost to serve, its rate adjustment is set to 15 this cost-reflective level.
- Principle 4: Reallocate the Remaining Delta to Classes
  That Receive Less Than 1.5 Times the Increase Any
  remaining revenue gap, after applying the above
  principles, is redistributed among the customer classes
  that have not yet reached the maximum allowable
  increase of 1.5 times the system increase.

This structured approach balances the need for cost-based rates with customer impact considerations, ensuring that rate adjustments are fair, sustainable, and aligned with

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industry best practices.

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### Table 4- Proposed Class Revenue Apportionment

Line No.	Customer Classes	Current Revenues	Proposed Revenue	Proposed Revenue Change	Proposed Percentage Change	Proposed Rate of Return	Proposed Revenue to Cost Ratio	Applied Principles
1	Residential	\$187,866,055	\$ 248,565,095	\$ 60,699,040	32.3%	6.7%	0.95	Princ. 2
2	Residential Standby Generators	568,576	753,864	185,287	32.6%	7.5%	1.00	Princ. 2
З	Residential Heat Pump	1,839	2,449	610	33.1%	2.1%	0.64	Princ. 2
4	Commercial Heat Pump	16,034	16,792	758	4.7%	9.3%	1.12	Princ. 1 & 4
5	Commercial Street Lighting	214,317	224,460	10,143	4.7%	14.0%	1.46	Princ. 1 & 4
6	Small General Service	12,627,843	16,008,703	3,380,860	26.8%	8.2%	1.04	Princ. 3 & 4
7	General Service - 1	64,774,046	67,816,114	3,042,068	4.7%	8.6%	1.07	Princ. 1 & 4
8	General Service - 2	69,070,292	77,272,610	8,202,317	11.9%	8.2%	1.04	Princ. 3 & 4
9	General Service - 3	33,353,034	38,383,367	5,030,334	15.1%	8.2%	1.04	Princ. 3 & 4
10	General Service - 4	15,587,462	20,804,679	5,217,217	33.5%	8.0%	1.03	Princ. 2
11	General Service - 5	39,036,466	51,996,594	12,960,128	33.2%	7.5%	1.00	Princ. 2
12	Commercial Standby Generators	958,224	1,262,020	303,796	31.7%	3.3%	0.74	Princ. 2
13	Small Interruptible Service	5,638,148	7,513,852	1,875,704	33.3%	8.5%	1.07	Princ. 2
14	Interruptible Service	8,295,277	10,724,491	2,429,214	29.3%	8.1%	1.04	Princ. 3 & 4
15	Wholesale	652,202	857,626	205,424	31.5%	3.3%	0.70	Princ. 2
16	Special Contract	37,695,908	37,742,186	46,278	0.1%	8.3%	1.05	Princ. 1
17	Total System	\$ 476,355,723	\$ 579,944,901	\$ 103,589,178	21.7%	7.6%	1.00	

- How do customer classes transition toward their cost of Q. 13 service under the proposed revenue distribution?
- 14

15 Α. The proposed revenue apportionment follows a structured 16 and measured approach to moving customer classes closer 17 to their cost of service while mitigating potential rate 18 shocks. As demonstrated in the summary Table 5 below, the 19 adjustments are designed to ensure gradual progress 20 toward cost parity rather than implementing abrupt 21 could financial hardship changes that create for 22 customers. A full and immediate alignment of rates with 23 cost-to-serve would result in substantial increases for 24 customer classes, leading to significant bill some 25 impacts. То avoid this, the proposed distribution

ab]	le 5 - Cost of Serv Proposed Rat	rice and Ra ces	te of Ret	urn Un	der Pi	resent
Line No.	Customer Classes	Current Total Revenues	Total Revenues at Proposed	Current Return	Proposed Return	Current Revenue to Cost Parity Ratio
1	Residential	\$ 187,866,055	\$ 248,565,095	2.5%	6.7%	0.88
2	Residential Standby Generators	568,576	753,864	3.1%	7.5%	0.92
3	Residential Heat Pump	1,839	2,449	-0.2%	2.1%	0.58
5	Commercial Street Lighting	214.317	224.460	9.08	14.0%	1.70
6	Small General Service	12,627,843	16,008,703	4.9%	8.2%	1.00
7	General Service - 1	64,774,046	67,816,114	8.3%	8.6%	1.25
8	General Service - 2	69,070,292	77,272,610	7.0%	8.2%	1.14
9	General Service - 3	33,353,034	38,383,367	6.6%	8.2%	1.10
11	General Service - 5	39.036.466	51,996,594	4.78	7.5%	0.94
12	Commercial Standby Generators	958,224	1,262,020	0.6%	3.3%	0.68
13	Small Interruptible Service	5,638,148	7,513,852	5.1%	8.5%	0.97
14	Interruptible Service	8,295,277	10,724,491	5.1%	8.1%	0.98
15	Wholesale	652,202	857,626	1.0%	3.3%	0.64
16	Special Contract	37,695,908	37,742,186	8.6%	8.3%	1.27
Ч. 2.	<b>PROPOSED RATE DES</b> <u>RESIDENTIAL RATE</u> Please summarize	SIGN SCHEDULE ( the propos	CONSOLIDA sed rate o	<u>IION</u> design		
Ч.	PROPOSED RATE DES <u>RESIDENTIAL RATE</u> Please summarize The company pr Residential-2 (R classifications s	SIGN SCHEDULE ( the propose coposes to S-2) and i into a sin	CONSOLIDA sed rate o consol Residenti gle, unif	<u>FION</u> design idate al-3 Eied r	• its (RS-3) esiden	exis cust ntial

1		established residential rate schedule.
2		
3	Q.	Please describe specifics around the proposal to close
4		RS-1 rate schedule.
5		
6	A.	Peoples' proposal includes maintaining service for
7		existing RS-1 customers under the current rate schedule
8		while restricting any new customers from enrolling.
9		Customers remaining on the RS-1 rate schedule will
10		continue to receive service in accordance with existing
11		tariff provisions, including an annual volume review to
12		determine their eligibility. Once a customer is removed
13		from the RS-1 rate schedule, whether due to changes in
14		service requirements, relocation, or other qualifying
15		events, they shall not be eligible for re-enrollment into
16		this rate schedule.
17		
18	Q.	Why does the company propose to close the smallest
19		residential classes to new customers?
20		
21	Α.	The company's primary objective in rate consolidation is
22		to move customers closer to their cost to serve by
23		consolidating three residential rate schedules into one
24		class and reduce intra-class subsidization. However, the
25		initial analysis indicated that this approach would lead

to significant bill increases for customers in the smaller usage categories. To prevent such bill impacts on these customers, the company has selected to take a phased approach, starting with closing the smallest residential class to new customers.

7 Q. Why is there a need to consolidate the existing three 8 residential schedules?

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10 A. The necessity to consolidate the three existing 11 residential rate schedules (RS-1, RS-2, and RS-3) arises 12 from several critical factors related to the economic and 13 usage trends among residential customers.

15 There has been a consistent downward trend in the average Use Per Customer ("UPC"). This decline reduces the revenue 16 17 generated from variable charges, which are based on the 18 volume of gas consumed. As UPC decreases, so does the 19 revenue from these charges, potentially leading to 20 revenue shortfalls. Additionally, per Peoples' current 21 policy of annual consumption review, more customers are 22 being transferred to RS-1 and RS-2 than are transferred to RS-3. The customer charge for these classes has lower 23 24 customer charge rates which contributes to continued cost 25 under-recovery. This means that these customers are not

contributing enough to cover the costs associated with providing service. The growth in customer numbers within the RS-1 and RS-2 classes, coupled with the under-recovery of fixed costs, indicates that the current rate structure fails to properly recover costs for providing services to these customers.

Peoples expects these trends of declining UPC and the 8 9 mismatch in cost recovery will persist in the coming 10 years. Without corrective measures, these financial 11 imbalances are likely to continue. This projection 12 action to prevent further necessitates financial 13 imbalances across customers.

15 By consolidating these schedules into a single, more 16 uniform rate structure, and determining appropriate cost 17 responsibilities among classes, Peoples plans to modify 18 rate design to better reflect the actual cost of service 19 delivery. Overall, the company's proposal not only 20 addresses the current revenue shortfall but also provides 21 a more sustainable model for revenue collection in the 22 face of ongoing consumption trends.

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24 Q. Are there other considerations relating to the movement25 towards consolidating the residential rate classes?

The consolidation of residential rate classes by Peoples 1 Α. is based on the fact that the cost of providing gas 2 service to residential customers is largely independent 3 of their consumption levels. The primary cost of providing 4 5 service to residential customers involves fixed infrastructure such pipelines, 6 as meters, and maintenance. These costs are incurred whether a customer 7 uses a little or a lot of gas. Similarly, the delivery of 8 9 each residential property involves similar qas to 10 activities regardless of consumption: meter reading, 11 billing, customer service, and emergency response. These operational costs do not scale directly with usage volume 12 13 but are more uniform across all customers.

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15 The consolidation promotes fairness in cost distribution 16 among customers, as different rates based on consumption 17 do not necessarily reflect the true cost of service and 18 provides more equitable rate designs, ensuring rates 19 reflect actual service delivery costs.

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### 21 B. CUSTOMER CHARGES

Q. Please describe the process to determine the proposed
changes to the Customer Charges and the other rate
components for the respective tariff schedules.

1	Α.	Once revenue targets per class are set, the process of
2		determining the rate components for each tariff schedule
3		begins with establishing the Customer Charge. Once the
4		Customer Charge was set, the revenues to be recovered
5		through this charge for each rate schedule were deducted.
6		The remaining revenue requirement was then allocated to
7		the Distribution Charge, which was calculated by dividing
8		the remaining revenue by the projected sales volume under
9		the applicable rate schedule. The detailed calculations
10		for each rate schedule are provided in MFR Schedule G2-
11		08.
12		
13	Q.	Please further discuss the importance of the Customer
14		Charge component.
15		
16	A.	To properly recover fixed costs that the utility incurs
17		to provide service to its customers, the Customer Charge
18		component of each rate schedule needs to be set at or
19		near the cost per customer component identified in the
20		COSS.
21		
22		The customer-based charge can be characterized as a
23		connection charge for access to service. It is imperative
24		that appropriate fixed costs be collected through the
25		monthly charge in order to minimize intra-class subsidies

and provide customers with the appropriate economic price 1 signals. Increasing the Customer Charge to the amount 2 3 identified as necessary to recover at least the customerrelated fixed costs does not provide a disincentive to 4 5 use energy wisely. Customers' conservation efforts are rewarded through lower bills because of lower energy 6 consumption. Other benefits of better aligning cost 7 8 recovery with cost causation include:

- 9 Mitigating the impact of significantly colder or warmer
  10 than normal weather on customers' bills;
- Mitigating the impact abnormal weather has on the
  company's ability to recover fixed costs in the
  customers' regular monthly bills.;
- Providing more stability in residential customers'
  bills as a higher percentage of the total bill will be
  fixed each month and not subject to changes in weather;
  and
- Providing a better match of revenues to the investment
  made to serve each customer.
- 20 21

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If fixed costs are not recovered from fixed charges, average or higher than average use customers subsidize low use customers, regardless of the reason a customer uses less gas than average.

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1	o.	How were proposed monthly customer changes determined?
2	~	
3	А.	The proposed customer charge adjustments were determined
4		by considering multiple factors. The customer-related
5		unit gost as calculated in MED Schedule U-1 correct as
J		unit cost, as calculated in Mrk Schedule n-1, Selved as
6		the baseline. The proposed customer charge for
7		residential classes reflects a strategic effort to
8		consolidate rate classes and ensure that fixed costs are
9		more accurately recovered while considering bill impacts.
10		
11		In general, the customer charge rates were adjusted to
12		align more closely with the unit cost. Some classes
13		received a monthly customer charge increase that was set
14		at either the system-wide increase percentage or the
15		class-specific percentage increase.
16		
17		Table 6 below summarizes the results of the customer costs
18		in the COSS and compares them to Peoples' current customer
19		charges.
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21		
22		
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Lin	a .	Cu	arrent Basic	Pr	oposed Basic	Cu	istomei
No	Customer Classes	Fac	ilities	Fac	ilities	Re	elated
			harge		harge	Un:	it Cos
1	Residential - 1	\$	19.10	Ş	26.50		
2	Residential - 2	\$	24.41	Ş	35.50	\$	33.9
3	Residential - 3	Ş	31.54	\$	35.50	1	
4	Residential Standby Generators	\$	31.54	\$	41.00	\$	41.4
5	Residential Heat Pump	\$	31.54	\$	56.00	\$	55.
6	Commercial Heat Pump	Ş	52.64	Ş	64.00	Ş	58.0
7	Commercial Street Lighting	\$	_	Ş	-		
8	Small General Service	Ş	43.07	Ş	63.00	\$	63.
9	General Service - 1	\$	66.05	\$	81.00	\$	79.
10	General Service - 2	Ş	123.47	\$	151.00	\$	153.
11	General Service - 3	\$	502.52	\$	615.00	\$	307.
12	General Service - 4	\$	952.39	\$ 1	,272.00	\$	379.
13	General Service - 5	\$ 2	,101.00	\$ 2	,805.00	\$	540.
14	Commercial Standby Generators	Ş	52.64	\$	70.00	\$	102.
15	Small Interruptible Service	\$ 2	,440.80	\$ 3	,259.00	Ş	638.
16	Interruptible Service	\$ 2	,823.66	\$ 3	,652.00	\$ 2	,856.
17	Interruptible Service Large Volu	me \$3	,110,82	\$ 4	,024.00	n/a	1
1.8	Wholesale	Ś	665 24	Ś	888 00	S	276
<b>).</b> H	lave you provided a schedu	le deta	ailing	the	e propo	osec	d rat
). H a . Y	ave you provided a schedu nd corresponding revenues es. MFR Schedule H-1 Sch	le deta ? .edule	ailing A con	th tai	e propo ns the	sec pr	l rat
). H a . Y	ave you provided a schedu nd corresponding revenues es. MFR Schedule H-1 Sch sustomer charges and s	le deta ? .edule volume	ailing A con tric	th tai cha	e propo ns the arges	e pr and	d rat
). H a . Y c	ave you provided a schedu nd corresponding revenues es. MFR Schedule H-1 Sch sustomer charges and s corresponding revenues gene	le deta ? edule volume erated	ailing A con tric for e	th tai cha ach	e propo ns the arges of the	e pr ance pr	d rat copos d t
9. H a . Y c r	ave you provided a schedu nd corresponding revenues es. MFR Schedule H-1 Sch sustomer charges and s corresponding revenues gene ate classes. Each of the	le deta ? .edule volume erated .se thu	A con tric for e ree se	th tai cha ach cti	e propo ns the arges of the ons fo	e pr and e pr	d rat copos d t copos ws t
e. H a Y c r s	ave you provided a schedu nd corresponding revenues res. MFR Schedule H-1 Sch sustomer charges and w corresponding revenues gene rate classes. Each of the same format of developing	le deta ? edule volume erated se thu rates	A con tric for e ree se s. Fir:	the tai cha ach cti st,	e propo ns the arges of the ons fo the p	e pr and e pr ollo	d t copos d t copos ws t ion
2. H a 4. Y c c r s r	ave you provided a schedu nd corresponding revenues es. MFR Schedule H-1 Sch sustomer charges and corresponding revenues gene rate classes. Each of the ame format of developing revenues recovered throu	le deta ? edule volume erated se thu rates ugh ti	A con tric for e ree se s. Fir: he cu	the tai cha ach cti st, stc	e propo ns the arges of the ons fo the p mer c	e pr and e pr ollo oort :har	d f copo: copo: ws f ion rge
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2. H a 4. Y c c r r c r	ave you provided a schedu nd corresponding revenues es. MFR Schedule H-1 Sch sustomer charges and v corresponding revenues gene rate classes. Each of the same format of developing revenues recovered throus calculated. Then, the rer	le deta ? edule volume erated se thu rates ugh ti nainin metric	A con tric for e ree se s. Fir: he cu g tar <u>c</u> c char <u>c</u>	the tai cha ach cti st, stc gete ges.	e propo ns the arges of the ons fo the p mer c ed rev	e pr and e pr ollo oort char enue	d rat copos d t copos ws t ion rge es a
H S S S S S S S S S S S S S S S S S S S	ave you provided a schedu and corresponding revenues fes. MFR Schedule H-1 Sch sustomer charges and s corresponding revenues gene tate classes. Each of the same format of developing revenues recovered throus calculated. Then, the rem recovered through the volu	le deta ? .edule volume erated se thu rates ugh t: nainin metric	A con tric for e ree se s. Fir he cu g targ charg	the tai cha ach cti st, stc gete	e propo ns the arges of the ons fo the p mer c ed rev	e pr and e pr ollo char enue	d copo d ion ge es

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1	Q.	What are the corresponding bill comparisons for Peoples
2		customers?
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4	A.	As required by MFR Schedule E-5, the company's prepared
5		total bill impacts for each of the rate classes.
6		
7	VII.	SUBSEQUENT YEAR ADJUSTMENT
8	Q.	Have you developed a set of illustrative customer rates
9		that reflect the proposed 2027 Subsequent Year Adjustment
10		("SYA")?
11		
12	A.	Yes. Document No. 4 of my exhibit contains supplemental
13		Schedules E-1, E-2, and E-5 showing how adding the
14		proposed 2027 SYA annual revenue increase to the company's
15		proposed 2026 revenue increase would impact customer
16		rates in 2027. These schedules for 2027 were prepared
17		using the COSS, class revenue allocation percentages, and
18		billing determinants that I used to develop the company's
19		proposed 2026 customer rates and charges. These schedules
20		are included in the company's petition filed on March 31,
21		2025, in Document No. 16 (2027 Subsequent Year Adjustment
22		Supplemental Schedules), and are for illustrative
23		purposes only. If the Commission approves a SYA in this
24		case, the company proposes to file proposed 2027 SYA rates
25		and tariffs in September 2026 so that they will reflect

1 the then-current billing determinants and the approved 2027 SYA revenue increase. This will allow the Commission 2 3 to approve the tariffs implementing the 2027 SYA in time to become effective with the first billing cycle in 4 5 January 2027. 6 7 Q. Please discuss process of SYA revenue increase а 8 appointment. 9 10 Α. The SYA revenue increase requirement is addressed by 11 Peoples witness Jeff Chronister in his prepared direct 12 testimony. The SYA revenue increase is primarily driven 13 by capital investment updates, reflecting year-end 14 balances as of December 31, 2026, whereas the test year 15 in the filing is based on a 13-month average investment 16 balance. Given this distinction, it is appropriate to 17 utilize the company's proposed COSS for the 2026 test 18 year as the foundation for revenue allocation. 19 20 Peoples proposes that SYA revenue increases align with 21 the revenue apportionment established for the 2026 test 22 year, with minor adjustments. Specifically, customer 23 classes that required a revenue decrease in the 2026 COSS-

such as Commercial Heat Pump, Commercial Street Lighting,
and General Service 1 will not receive any revenue

increases in 2027. For all other customer classes, revenue increases will be allocated in proportion to the 2026 test year revenue apportionment.

Table 7 below summarizes the proposed 2027 SYA revenue increase distribution.

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Table 7 - 2027 SYA Revenue Apportionment

Line No.	Customer Classes	Current Base Revenue	2026 Required Increase Under EROR	2026 Proposed Revenue Change	2026 Revenue Change Allocation	2027 Proposed Revenue Change	2027 Revenue Change Allocation
1	Residential	\$187,866,055	\$ 72,957,816	\$ 60,699,040	58.6%	\$16,041,564	60.1%
2	Residential Standby Generators	568,576	187,778	185,287	0.2%	49,031	0.2%
3	Residential Heat Pump	1,839	1,996	610	0.0%	163	0.0%
4	Commercial Heat Pump	16,034	(1,052)	758	0.0%	-	0.0%
5	Commercial Street Lighting	214,317	(60,521)	10,143	0.0%	-	0.0%
6	Small General Service	12,627,843	2,815,220	3,380,860	3.3%	901,584	3.4%
7	General Service - 1	64,774,046	(1,469,894)	3,042,068	2.9%	-	0.0%
8	General Service - 2	69,070,292	4,951,789	8,202,317	7.9%	2,197,753	8.2%
9	General Service - 3	33,353,034	3,453,122	5,030,334	4.9%	1,349,594	5.1%
10	General Service - 4	15,587,462	4,565,751	5,217,217	5.0%	1,400,040	5.2%
11	General Service - 5	39,036,466	13,069,580	12,960,128	12.5%	3,477,924	13.0%
12	Commercial Standby Generators	958,224	757,761	303,796	0.3%	81,043	0.3%
13	CNG/RNG	-	-	-	0.0%	-	0.0%
14	Small Interruptible Service	5,638,148	1,411,641	1,875,704	1.8%	503,356	1.9%
15	Interruptible Service	8,295,277	2,036,110	2,429,214	2.3%	651,904	2.4%
16	Interruptible Service Large Volume	-	-	-	0.0%	-	0.0%
17	CNG -Service	-	-	-	0.0%	-	0.0%
18	Wholesale	652,202	579,636	205,424	0.2%	55,122	0.2%
19	Special Contract	37,695,908	(1,667,556)	46,278	0.0%	-	0.0%
20	Total System	\$ 476,355,723	\$103,589,178	\$103,589,178	100.0%	\$26,709,076	100.0%

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### 19 VIII. SUMMARY

Q.

- 20 21
- Please summarize your direct testimony
- A. My testimony provides an overview of the company's Class
  Cost of Service Study, the apportionment of the proposed
  revenue increase, and the rate design proposals submitted
  in this proceeding.

	I							
1	Q.	Does	this	conclude	your	prepared	direct	testimony?
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3	A.	Yes.						
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DOCKET NO. 20250029-GU WITNESS: TAYLOR

EXHIBIT

OF

JOHN TAYLOR

ON BEHALF OF

PEOPLES GAS SYSTEM, INC.

### DOCKET NO. 20250029-GU WITNESS: TAYLOR

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G-02	P. 9 (a-g)	Projected Test Year – Revenues and Cost of Gas
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G-02	P. 10-11	Projected Test Year – Revenues and Cost of Gas
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PEOPLES GAS SYSTEM, INC. DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 2 PAGE 1 OF 29 FILED: 03/31/2025

RECAP SCHEDULES:

	PAGE 1 OF 13	
PEAK AND AVERAGE METHODOLOGY SCHEDULES		COST OF SERVICE

SCHEDULE H-1

FLORID, COMPAI DOCKET	A PUBLIC SERVICE COMMISSION VY: PEOPLES GAS SYSTEM, INC. FNO:: 20250029-GU			EXPLANAT EMBEDDED PE/	ION: FULLY ALL ION: FULLY ALL COST OF SERVI AK AND AVERAG SUMMARY	OCATED OCATED CE STUDY E			TYPE OF C PROJECTE WITNESS:	)ATA SHOWN: ED TEST YEAR: J. TAYLOR	12/31/26
LINE NO	i, 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
~	RATE BASE	2,954,441,634	923,782,641	2,577,742	24,944	109,826	1,228,216	76,280,886	398,439,419	505,746,007	264,883,845
2	ATTRITION	0	0	0	0	0	0	0	0	0	0
ю	O&M	161,541,469	95,385,635	277,748	1,005	3,894	34,045	4,505,419	15,449,466	16,346,271	7,722,418
4	DEPRECIATION	96,259,724	30,091,092	83,952	813	3,579	40,025	2,484,821	12,982,162	16,479,381	8,631,566
5	AMORTIZATION EXPENSES	10,398,041	1,698,471	1,460	97	463	6,037	154,582	1,505,151	2,109,970	1,218,428
9	TAXES OTHER THAN INCOME - OTHER	34,457,537	11,551,048	33,873	287	1,243	13,467	946,650	4,595,512	5,733,353	2,946,123
7	TAXES OTHER THAN INCOME - REV. RELATED	3,736,621	1,430,913	4,080	30	128	1,384	96,552	468,844	581,978	300,859
8	GAIN ON SALE OF PROPERTY	(224,601)	(205,114)	(574)	(1)	(2)	0	(5,686)	(8,793)	(3,422)	(354)
<b>6</b>	RETURN	223,651,232	69,930,346	195,135	1,888	8,314	92,976	5,774,463	30,161,864	38,284,973	20,051,707
10	INCOME TAXES TOTAL	50,124,879	15,672,841	43,734	423	1,863	20,838	1,294,177	6,759,899	8,580,456	4,494,003
£	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	203,336,678	155,317,237	559,036	1,159	3,189	(706)	9,106,906	18,306,235	14,424,483	3,072,166
13	TOTAL COST - CAPACITY	354,574,914	58,331,116	50,142	3,316	15,901	207,366	5,309,144	51,696,420	72,470,078	41,848,851
4	TOTAL COST - COMMODITY	0	0	0	0	0	0	0	0	0	0
15	TOTAL COST - REVENUE	3,736,621	1,430,913	4,080	30	128	1,384	96,552	468,844	581,978	300,859
16	NO. OF CUSTOMERS	538,098	491,409	1,375	5	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

SUPPORTING SCHEDULES: E-2 p.1, E-3 p.1-6, H-1 p.2

PEAK AND AVERAGE METHODOLOGY SCHEDULES

SCHEDULE H-1

PAGE 2 OF 13

15,539,899 3,482,814 (4,271,403) (1,348,864) 32,430,546 12/31/26 23 185,883,064 1,108,801,224 6,400,541 6,689,505 969,983 2,270,353 (10) c 208,170 0 208,170 205,282,680 SPECIAL CONTRACTS TYPE OF DATA SHOWN: PROJECTED TEST YEAR: WITNESS: J. TAYLOR 650,515 145,794 (39,498) 42,339 1,380,123 250,196 280,027 40,182 95,250 9,527 (2) 0 509,731 C 9,527 13 2,315,711 8,593,325 WHOLESALE INTERRUPTIBLE INTERRUPTIBLE LARGE VOLUME 1,040,439 (17,678) 394,083 9,717,221 1,476,825 1,998,417 295,755 675,238 67,721 25,223,347 151,139,143 6 67,721 0 0 42 61,325,139 4,642,313 SERVICE 3,132,084 701,965 (43,041) 215,311 6,647,230 1,069,017 1,348,287 197,798 456,443 45,962 INTERRUPTIBLE SERVICE c (12) 45,962 28 41,374,947 8,404,696 47,399,664 SMALL COST OF SERVICE EXPLANATION: FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY PEAK AND AVERAGE SUMMARY (483) 642,264 143,945 (59,182) 1,325,995 283,123 488,228 276,333 8,244 109,769 COMMERCIAL GENERATORS 1,156 104,514 604,077 0 c 10,777 10,777 8,484,327 (80) 23,151,871 5,188,815 (377,201) 1,250,255 49,406,984 7,887,459 9,966,365 1,470,026 3,369,983 32,216,997 188,953,310 339,278 c 0 192 305,837,139 339,278 GENERAL SERVICE 5 (62) 11,390,621 2,552,874 (25,267) 667,855 24,777,351 4,903,400 721,391 1,658,946 170,420 4,243,303 0 9,151,234 52,669,966 149 170,420 150,470,552 GENERAL SERVICE 4 TAXES OTHER THAN INCOME - REV. RELATED GAIN ON SALE OF PROPERTY RETURN TAXES OTHER THAN INCOME - OTHER FLORIDA PUBLIC SERVICE COMMISSION COMPANY: PEOPLES GAS SYSTEM, INC. DOCKET NO:: 20250029-GU INCOME TAXES TOTAL REVENUE CREDITED TO COS: TOTAL COST - CUSTOMER TOTAL COST - COMMODITY AMORTIZATION EXPENSES TOTAL COST - CAPACITY TOTAL COST - REVENUE NO. OF CUSTOMERS PEAK MONTH SALES ANNUAL SALES DEPRECIATION RATE BASE ATTRITION LINE NO. SUMMARY O&M ~

PEOPLES GAS SYSTEM, INC. DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 2 PAGE 2 OF 29 FILED: 03/31/2025

RECAP SCHEDULES:

SUPPORTING SCHEDULES: E-2 p.1, E-3 p.1-6, H-1 p.2

PEOPLES GAS SYSTEM, INC. DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 2 PAGE 3 OF 29 03/31/2025 FILED:

	PEAK AND	AVERAG	E METH	орого	GY SCF	IEDULI	S			
SCHEDULE H-1								PAGE 3 OF	= 13	
FLORIDA PUBLIC SERVICE COMMISSION COMPANY: PEOPLES GAS SYSTEM, INC. DOCKET NO.: 20250029-GU			CC EXPLANAT EMBEDDED	ST OF SERVICE ION: FULLY ALL COST OF SERVI K AND AVERAG	CCATED OCATED CE STUDY E			TYPE OF E PROJECTE WITNESS:	)ATA SHOWN: ED TEST YEAR: J. TAYLOR	12/31/26
			REVENUE D	EFICIENCY (SCH	IEDNLE D)					
				RESIDENTIAL	COMMERCIAL	COMMERCIAL				
		RESIDENTIAL	RESIDENTIAL	HEAT	HEAT	STREET	SMALL GENERAL	GENERAL	GENERAL	GENERAL
LINE NO.	TOTAL	(1, 2, 3)	GENERATORS	PUMP	PUMP	LIGHTING	SERVICE	SERVICE 1	SERVICE 2	SERVICE 3
1 CUSTOMER COSTS	203,336,678	155,317,237	559,036	1,159	3,189	(206)	9,106,906	18,306,235	14,424,483	3,072,166
2 CAPACITY COSTS	354,574,914	58,331,116	50,142	3,316	15,901	207,366	5,309,144	51,696,420	72,470,078	41,848,851
3 COMMODITY COSTS	0	0	0	0	0	0	0	0	0	0
4 REVENUE COSTS	3,736,621	1,430,913	4,080	30	128	1,384	96,552	468,844	581,978	300,859
5 TOTAL	561,648,213	215,079,266	613,258	4,506	19,218	208,045	14,512,602	70,471,499	87,476,538	45,221,876
6 Iess:REVENUE AT PRESENT RATES	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
I (in the projected test year) 8 equals: GAS SALES REVENUE DEFICIENCY	102,592,655	36,766,007	68,248	2,699	3,438	(5,545)	2,601,859	7,107,160	19,029,862	12,010,393
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	37,689,176	70,832	2,702	3,447	(5,545)	2,623,135	7,140,059	19,042,666	12,011,717

301.992 2.708 0.0000

146.623 2.708 0.0000

72.419 2.708 0.0000

55.709 2.708 0.0000

0.000 2.708 0.0000

50.623 2.7076 0.0000

48.308 2.7077 0.0000

33.871 2.7124 0.0000

26.339 2.709 0.0000

31.490 1.024 0.0000

UNIT COSTS: Customer Capacity Commodity

± ₩ ₩ ₹

SUPPORTING SCHEDULES: E-2 p.1, E-3 p.1-6, H-1 p.2

RECAP SCHEDULES:

PEOPLES GAS SYSTEM, INC. DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 2 PAGE 4 OF 29 FILED: 03/31/2025

PEAK AND	) AVERAGE METHODOLOGY SCHEI	DULES	
SCHEDULE H-1		PAGE 4 OF 13	
-LORIDA PUBLIC SERVICE COMMISSION	COST OF SERVICE EXPLANATION: FULLY ALLOCATED	TYPE OF DATA SHOWN:	
COMPANY: PEOPLES GAS SYSTEM, INC.	EMBEDDED COST OF SERVICE STUDY	PROJECTED TEST YEAR: 12/31/2	31/26
DOCKET NO.: 20250029-GU	PEAK AND AVERAGE	WITNESS: J. TAYLOR	
	REVENUE DEFICIENCY (SCHEDULE D)		

		GENERAL	GENERAL	COMMERCIAL	SMALL	NTERRUPTIBLE	INTERRUPTIBLE	WHOLESALE	SPECIAL
LINE NC	Ċ	SERVICE 4	SERVICE 5	GENERATORS	INTERRUPTIBLE SERVICE	SERVICE	LARGE VOLUME		CONTRACTS
-	CUSTOMER COSTS	667,855	1,250,255	1,325,995	215,311	394,083	0	42,339	(1,348,864)
2	CAPACITY COSTS	24,777,351	49,406,984	283,123	6,647,230	9,717,221	0	1,380,123	32,430,546
с	COMMODITY COSTS	0	0	0	0	0	0	0	0
4	REVENUE COSTS	170,420	339,278	10,777	45,962	67,721	0	9,527	208,170
ŝ	TOTAL	25,615,626	50,996,516	1,619,895	6,908,503	10,179,025	0	1,431,988	31,289,852
9	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)								
æ	equals: GAS SALES REVENUE DEFICIENCY	10,053,199	12,336,952	719,048	1,313,352	1,901,408	0	819,264	(2,134,688)
<b>б</b>	plus:DEFICIENCY IN OTHER OPER. REV.	232	300	1,806	4	18	0	20	36
10	equals:TOTAL BASE-REVENUE DEFICIENCY	10,053,431	12,337,251	720,853	1,313,395	1,901,426	0	819,284	(2,134,653)
£	UNIT COSTS:								
12	Customer	374.568	542.645	95.581	640.805	2855.674	0.000	271.401	-4922.863
13	Capacity	2.708	1.534	2.709	0.791	0.385	0.000	2.708	0.174
14	Commodity	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

RECAP SCHEDULES:

SUPPORTING SCHEDULES: E-2 p.1, E-3 p.1-6, H-1 p.2

PEOPLES GAS SYSTEM, INC. DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 2 PAGE 5 OF 29 FILED: 03/31/2025

	Β	AK AND	AVERAG	e meth(	)DOLO(	зY SCH	EDULI	S			
SCHEDULE H-1									PAGE 5 OF	13	
FLORIDA PUBLIC SERVICE CC COMPANY: PEOPLES GAS SY DOCKET NO - 2025009-GU	DMMISSION STEM, INC.			EXPLANATIO EXPLANATIO EMBEDDED C	ST OF SERVICE DN: FULLY ALLO COST OF SERVIC	CATED E STUDY			TYPE OF D/ PROJECTEI WITNESS	ATA SHOWN: D TEST YEAR: J TAYLOR	12/31/26
				RATE OF RETU SCHEDULE C, PA	GE 1 OF 2: PRE	ER CLASS SENT RATES					
LINE NO.		TOTAL	RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PLIMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SFRVICE 1	GENERAL SFRVICE 2	GENERAL SFRVICE 3
1 REVENUES: (projecte	ad test year)		10 10 10				0	1	1		
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 Rev	venue	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 Cos	st	0	0	0	0	0	0	0	0	0	0
7 O&M Expenses		161,248,281	95,212,516	277,243	1,003	3,887	33,983	4,497,242	15,421,427	16,316,603	7,708,402
8 Depreciation Expens	ses	96,259,724	30,091,092	83,952	813	3,579	40,025	2,484,821	12,982,162	16,479,381	8,631,566
9 Amortization Expens	ses	10,398,041	1,698,471	1,460	97	463	6,037	154,582	1,505,151	2,109,970	1,218,428
10 Taxes Other Than Ir	ncomeFixed	34,457,537	11,551,048	33,873	287	1,243	13,467	946,650	4,595,512	5,733,353	2,946,123
11 Taxes Other Than Ir	ncomeRevenue	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 Prop 12	perty	(224,601)	(205,114)	(574)	(J	(2)	0	(5,686)	(8,793)	(3,422)	(354)
13 Total Expenses excl	I. Income Taxes	305,357,647	139,617,396	399,797	2,211	9,277	94,960	8,162,934	34,933,127	41,102,582	20,729,527

4.09%	4.75%	6.43%	5.03%	8.35%	5.29%	-1.28%	5.63%	4.49%	4.97%	RATE OF RETURN
264,883,845	505,746,007	398,439,419	76,280,886	1,228,216	109,826	24,944	2,577,742	923,782,641	2,954,441,634	RATE BASE:
10,846,207	24,030,057	25,639,532	3,836,282	102,552	5,806	(319)	145,017	41,455,594	146,922,774	NET OPERATING INCOME:
1,777,299	3,937,653	4,201,387	628,627	16,805	951	(52)	23,763	6,793,065	24,075,302	INCOME TAXES:
20,123,021	1,102,002	171 '000'10	0, 102, 304	0000100	117'0		101000	000,1000	1-0-100-000	ו טומו באליפוופספ פאמוי ווונטוופ ו פאפפ
(354)	(3,422)	(8,793)	(5,686)	0	(2)	Ē	(574)	(205,114)	(224,601)	Gain on Sale of Property
225,362	466,698	437,669	85,324	1,448	108	12	3,842	1,269,383	3,218,666	Taxes Other Than IncomeRevenue
2,946,123	5,733,353	4,595,512	946,650	13,467	1,243	287	33,873	11,551,048	34,457,537	Taxes Other Than IncomeFixed
1,218,428	2,109,970	1,505,151	154,582	6,037	463	97	1,460	1,698,471	10,398,041	Amortization Expenses
8,631,566	16,479,381	12,982,162	2,484,821	40,025	3,579	813	83,952	30,091,092	96,259,724	Depreciation Expenses
7,708,402	16,316,603	15,421,427	4,497,242	33,983	3,887	1,003	277,243	95,212,516	161,248,281	O&M Expenses
0	0	0	0	0	0	0	Ð	0	0	Purchased Gas Cost

SUPPORTING SCHEDULES: E-2 p.1, E-3 p.1-6, H-1 p.2

RECAP SCHEDULES

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PEOPLES GAS SYSTEM, INC. DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 2 PAGE 6 OF 29 FILED: 03/31/2025

	PEAK AND	AVERA	GE MET	ODOH.	LOGY SCI	HEDULI	ES		
SCHEDULE	H-1						PAGE 6	OF 13	
FLORIDA PU COMPANY: DOCKET NO	JBLIC SERVICE COMMISSION PEOPLES GAS SYSTEM, INC.		CO EXPLANATI EMBEDDED ( PFA	ST OF SERVIC ON: FULLY AL COST OF SER' K AND AVFRA	DE LLOCATED VICE STUDY GF		TYPE O PROJEC	IF DATA SHOWN: CTED TEST YEAF SS- J TAYLOR	: 12/31/26
		о Х	RATE OF RETU	JRN BY CUST GE 1 OF 2: P	OMER CLASS OMER CLASS RESENT RATES				
		GENERAL	GENERAL	COMMERCIAL	TIPMS	INTERRUPTIBLE		WHOLESALE	SPECIAL
LINE NO.	EVENITES: ( nucleated fast wear)	SERVICE 4	SERVICE 5	GENERALORS	INTERRUPTIBLE SERVICE	SERVICE	LARGE VOLUME		
- 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 EX	KPENSES:								
6	Purchased Gas Cost	0	0	0	0	0	0	0	0
7	O&M Expenses	4,235,602	7,873,144	487,342	1,067,077	1,474,145	0	249,742	6,388,924
8	Depreciation Expenses	4,903,400	9,966,365	276,333	1,348,287	1,998,417	0	280,027	6,689,505
7 6	Amortization Expenses	721,391	1,470,026	8,244	197,798	295,755	0	40,182	969,983
10	Taxes Other Than IncomeFixed	1,658,946	3,369,983	109,769	456,443	675,238	0	95,250	2,270,353
1	Taxes Other Than IncomeRevenue	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)	(2)	0	(2)	(10)
13	Total Expenses excl. Income Taxes	11,624,599	22,943,202	887,681	3,107,689	4,499,600	0	669,603	16,573,462

SUPPORTING SCHEDULES: E-2 p.1, E-3 p.1-6, H-1 p.2

RECAP SCHEDULES:

8.84%

-0.17% 8,593,325

%00.0

5.32%

5.25% 41,374,947

0.71% 8,484,327

4.52% 305,837,139

2.26% 150,470,552

RATE OF RETURN

RATE BASE:

16 17

205,282,680

0

61,325,139

2,973,889

(2,450) (14,951)

0

534,404

356,270

9,932 60,611

2,265,816 13,827,448

557,943

3,404,920

NET OPERATING INCOME:

INCOME TAXES:

4 15

c

3,261,273

2,174,189

18,148,557

PEOPLES GAS SYSTEM, INC. DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 2 PAGE 7 OF 29 FILED: 03/31/2025

RECAP SCHEDULES

## PAGE 7 OF 13 PEAK AND AVERAGE METHODOLOGY SCHEDULES COST OF SERVICE

SCHEDULE H-1

FLORID COMPA	A PUBLIC SERVICE COMMISSION NY: PEOPLES GAS SYSTEM, INC. T NO: 2025009-GU			EXPLANATI EMBEDDED ( PFA	ON: FULLY ALL( ON: FULLY ALL( COST OF SERVIC K AND AVFRAGI	DCATED DE STUDY			TYPE OF I PROJECTI WITNESS:	DATA SHOWN: ED TEST YEAR: J TAYLOR	12/31/26
				RATE OF RETU SCHEDULE C, PA(	JRN BY CUSTON SE 2 OF 2: PRO	IER CLASS Posed Rates					
					RESIDENTIAL	COMMERCIAL	COMMERCIAL				
LINE NC	Ö	TOTAL	RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	HEAT PUMP	PUMP	STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3
-	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
Э	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:										
9	Purchased Gas Cost	0	0	0	0	0	0	0	0	0	0
7	O&M Expenses	161,541,469	95,385,635	277,748	1,005	3,894	34,045	4,505,419	15,449,466	16,346,271	7,722,418
8	Depreciation Expenses	96,259,724	30,091,092	83,952	813	3,579	40,025	2,484,821	12,982,162	16,479,381	8,631,566
6	Amortization Expenses	10,398,041	1,698,471	1,460	97	463	6,037	154,582	1,505,151	2,109,970	1,218,428
10	Taxes Other Than IncomeFixed	34,457,537	11,551,048	33,873	287	1,243	13,467	946,650	4,595,512	5,733,353	2,946,123
£	Taxes Other Than IncomeRevenue	3,736,621	1,430,913	4,080	30	128	1,384	96,552	468,844	581,978	300,859
	Gain on Sale of Property	(224,601)	(205,114)	(574)	£	(2)	,	(5,686)	(8,793)	(3,422)	(354)
4	Total Expenses excl. Income Taxes	306,168,790	139,952,044	400,539	2,230	9,304	94,958	8,182,338	34,992,342	41,247,530	20,819,040
13	PRE TAX NOI:	273,776,111	108,613,349	353,325	219	7,488	129,502	7,826,355	32,823,633	36,024,665	17,564,530
4	INCOME TAXES:	50,124,879	19,885,705	64,689	40	1,371	23,710	1,432,905	6,009,584	6,595,652	3,215,839
15	NET OPERATING INCOME:	223,651,232	88,727,644	288,635	179	6,117	105,792	6,393,451	26,814,049	29,429,013	14,348,690
16	RATE BASE:	2,954,441,634	923,782,641	2,577,742	24,944	109,826	1,228,216	76,280,886	398,439,419	505,746,007	264,883,845
17	RATE OF RETURN	7.57%	<b>60%</b>	11.20%	0.72%	5.57%	8.61%	8:38%	6.73%	5.82%	5.42%

SUPPORTING SCHEDULES: E-2 p.1, E-3 p.1-6, H-1 p.2

PEOPLES GAS SYSTEM, INC. DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 2 PAGE 8 OF 29 FILED: 03/31/2025

# PEAK AND AVERAGE METHODOLOGY SCHEDULES

SCHEDULE H-1

PAGE 8 OF 13

			őö	ST OF SERVIC	Ш			2	
FLORID COMPA DOCKE	A PUBLIC SERVICE COMMISSION NY: PEOPLES GAS SYSTEM, INC. T NO.: 20250029-GU		EXPLANATIC EMBEDDED C PEAL	ON: FULLY AL COST OF SER' K AND AVERA	LLOCATED VICE STUDY GE		TYPE O PROJEC WITNES	F DATA SHOWN: CTED TEST YEAR SS: J. TAYLOR	: 12/31/26
		S	RATE OF RETU HEDULE C, PAG	JRN BY CUST SE 2 OF 2: PF	OMER CLASS ROPOSED RATES				
LINE NC	Ö	GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL CONTRACTS
	REVENUES:	20,770,367	64 640 004	010 000 1	7 170 752	40 707 200	c	018 130	22 470 707
40	Gas Sales Other Onersting Devenue	200,511,02	400,610,10	50 187	12 10 14,1	17 678		30,120	201,014,00 A 271 AD3
04		20,804,629	51 996 205	1 262 022	7 513 794	10 725 057		857.618	37 742 186
ŀ	10,00	N20, F00, 02	002'000'10	1,202,022		100,021,01	0		001,371,100
5	EXPENSES:								
9	Purchased Gas Cost	0	0	0	0	0	0	0	0
7	O&M Expenses	4,243,303	7,887,459	488,228	1,069,017	1,476,825	0	250,196	6,400,541
80	Depreciation Expenses	4,903,400	9,966,365	276,333	1,348,287	1,998,417	0	280,027	6,689,505
ი	Amortization Expenses	721,391	1,470,026	8,244	197,798	295,755	0	40,182	969,983
10	Taxes Other Than IncomeFixed	1,658,946	3,369,983	109,769	456,443	675,238	0	95,250	2,270,353
5	Taxes Other Than IncomeRevenue	170,420	339,278	10,777	45,962	67,721	0	9,527	208,170
	Gain on Sale of Property	(62)	(80)	(483)	(12)	(2)	,	(5)	(10)
4	Total Expenses excl. Income Taxes	11,697,398	23,033,031	892,869	3,117,495	4,513,951	0	675,178	16,538,543
13	PRE TAX NOI:	9,107,231	28,963,173	369,153	4,396,299	6,211,106	0	182,440	21,203,643
4	INCOME TAXES:	1,667,417	5,302,784	67,587	804,906	1,137,174	0	33,402	3,882,114
15	NET OPERATING INCOME:	7,439,814	23,660,389	301,566	3,591,393	5,073,933	0	149,038	17,321,529

SUPPORTING SCHEDULES: E-2 p.1, E-3 p.1-6, H-1 p.2

RECAP SCHEDULES:

205,282,680 8.44%

0 0.00%

61,325,139 8.27%

8.68%

3.55%

305,837,139 7.74%

150,470,552 4.94%

RATE BASE: RATE OF RETURN

16

41,374,947

8,484,327

8,593,325 1.73%
PEOPLES GAS SYSTEM, INC. DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 2 PAGE 9 OF 29 FILED: 03/31/2025

# PEAK AND AVERAGE METHODOLOGY SCHEDULES

SCHEDU	LE H-1			00	ST OF SERVICE				PAGE 9 OF	13	
FLORIDA COMPAN DOCKET	PUBLIC SERVICE COMMISSION Y: PEOPLES GAS SYSTEM, INC. NO:: 20250029-GU			EXPLANATI EMBEDDED ( PEA	ON: FULLY ALLC COST OF SERVIC K AND AVERAGE	CATED E STUDY			TYPE OF D, PROJECTE WITNESS:	ATA SHOWN: D TEST YEAR: J. TAYLOR	12/31/26
					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
− 0 0 4	PRESENT RATES (Projected Test Year) CAS SALES OTHER OPERATING REVENUE TOTAL	459,055,558 17,300,165 476,355,723	178,313,259 9,552,797 187,866,055	545,010 23,566 568,576	1,807 32 1,839	15,780 254 16,034	213,590 727 214,317	11,910,743 717,100 12,627,843	63,364,339 1,409,707 64,774,046	68,446,676 623,617 69,070,292	33,211,483 141,551 33,353,034
6 5	RATE OF RETURN INDEX	4.97% 1.00	4.49% 0.90	5.63% 1.13	-1.28% -0.26	5.29% 1.06	8.35% 1.68	5.03% 1.01	6.43% 1.29	4.75% 0.96	4.09% 0.82
7 8 9 10	PROPOSED RATES GAS SALES OTHER OPERATING REVENUE TOTAL	561,648,213 18,296,688 579,944,901	238,089,428 10,475,965 248,565,394	727,714 26,150 753,864	2,413 36 2,449	16,529 262 16,792	223,733 727 224,460	15,270,318 738,376 16,008,694	66,373,369 1,442,607 67,815,975	76,635,774 636,420 77,272,194	38,240,695 142,875 383,570
4 4	TOTAL REVENUE INCREASE PERCENT INCREASE	<b>103,589,178</b> 21.75%	<b>60,699,339</b> 32.31%	<b>185,287</b> 32.59%	<b>610</b> 33.14%	<b>757</b> 4.72%	<b>10,143</b> 4.73%	<b>3,380,851</b> 26.77%	<b>3,041,929</b> 4.70%	<b>8,201,902</b> 11.87%	<b>5,030,536</b> 15.08%
13 13	RATE OF RETURN INDEX	<b>7.57%</b> 1.00	<b>9.60%</b> 1.27	<b>11.20%</b> 1.48	<b>0.72%</b> 0.09	<b>5.57%</b> 0.74	<b>8.61%</b> 1.14	8.38% 1.11	<b>6.73%</b> 0.89	<b>5.82%</b> 0.77	<b>5.42%</b> 0.72

SUPPORTING SCHEDULES: E-2 p.1, E-3 p.1-6, H-1 p.2

RECAP SCHEDULES:

PEOPLES GAS SYSTEM, INC. DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 2 PAGE 10 OF 29 FILED: 03/31/2025

# PEAK AND AVERAGE METHODOLOGY SCHEDULES

SCHED	ULE H-1		Ő	ST OF SERVIG	Ш		PAGE 1	3 OF 13	
FLORIC COMPA DOCKE	A PUBLIC SERVICE COMMISSION NY: PEOPLES GAS SYSTEM, INC. T NO.: 20250029-GU		EXPLANATIO EMBEDDED C PEA	ON: FULLY AI SOST OF SER K AND AVERA	LLOCATED VICE STUDY AGE		TYPE O PROJEC WITNES	F DATA SHOWN DTED TEST YEA SS: J. TAYLOR	: R: 12/31/26
				SUMMARY					
LINE NC	Ö	GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL CONTRACTS
- α ω	PRESENT RATES (Projected Test Year) GAS SALES OTHER OPERATING REVENUE	15,562,427 25,035	38,659,565 376,901	900,848 57,376	5,595,151 42,997	8,277,617 17,660	00	612,724 39,478	33,424,540 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
ပိ	RATE OF RETURN INDEX	2.26% 0.46	4.52% 0.91	0.71% 0.14	5.25% 1.06	5.32% 1.07	0.00% 0.00	-0.17% -0.03	8.84% 1.78
7 8	PROPOSED RATES GAS SALES	20,779,362	51,619,004	1,202,840	7,470,753	10,707,380	0	818,120	33,470,782
9 10	OTHER OPERATING REVENUE TOTAL	25,267 20,804,629	377,201 51,996,205	59,182 1,262,022	43,041 7,513,794	17,678 10,725,057	00	39,498 857,618	4,271,403 37,742,186
55	TOTAL REVENUE INCREASE PERCENT INCREASE	<b>5,217,167</b> 33.47%	<b>12,959,739</b> 33.20%	<b>303,798</b> 31.70%	<b>1,875,646</b> 33.27%	<b>2,429,781</b> 29.29%	<b>0</b> 000%	<b>205,416</b> 31.50%	<b>46,278</b> 0.12%
5 4	RATE OF RETURN INDEX	<b>4.94%</b> 0.65	<b>7.74%</b> 1.02	<b>3.55%</b> 0.47	8.68% 1.15	<b>8.27%</b> 1.09	000% -	<b>1.73%</b> 0.23	8.44% 1.11

RECAP SCHEDULES:

SUPPORTING SCHEDULES: E-2 p.1, E-3 p.1-6, H-1 p.2

		PEOPLES GAS SYSTEM, INC. DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 2
8.	0	PAGE 11 OF 29 FILED: 03/31/2025

SCHEDL	JLE H-1								PAGE 11 OI	F 13	
FLORID, COMPAI DOCKET	A PUBLIC SERVICE COMMISSION VY: PEOPLES GAS SYSTEM, INC. F NO.: 20250029-GU			EXPLANATIC EMBEDDED C PEAF	DN: FULLY ALLC OST OF SERVIC	OCATED SE STUDY			TYPE OF D. PROJECTE WITNESS:	ATA SHOWN: D TEST YEAR: J. TAYLOR	12/31/26
				RATE DE	SIGN (SCHEDUI	E A)					
		TOTAL	RESIDENTIAL	RESIDENTIAL GENEPATOPS	RESIDENTIAL HEAT DI IMP	COMMERCIAL HEAT DIMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL GENVICE 3
	PROPOSED TOTAL TARGET REVENUES	579,944,901	248,565,095	753,864	2,449	16,792	224,460	16,008,703	67,816,114	77,272,610	38,383,367
2	LESS:OTHER OPERATING REVENUE	18,296,688	10,475,965	26,150	36	262	727	738,376	1,442,607	636,420	142,875
<b>ω4</b> υ	LESS:CUSTOMER CHARGE REVENUES PROPOSED CUSTOMER CHARGES NUMBER OF BILLS	6,457,173	(see lines 6-11 below) 5,896,913	<b>\$ 41.00 \$</b> 16,505	<b>56.00 \$</b> 24	<b>64.00</b>	•	<b>\$ 63.00 \$</b> 163,472	81.00 \$ 252,781	<b>151.00 \$</b> 98,378	<b>615.00</b> 10,173
6 7	RS 1 Residential Bills (0<100 annual therms) Residential Customer Charge (0<100 annual therms)	\$	1,770,930 <b>26.50</b>								
ೲೲ	RS 2 Residential Bills (>=100 < 250 annual therms) Residential Customer Charge (>=100 < 250 annual then	ms) \$	2,744,923 <b>35.50</b>								
1 1	RS 3 Residential Bills (>=250 < 1,999 annual therms) Residential Customer Charge (>=250 < 1,999 annual th	erms) \$	1,381,060 <b>35.50</b>								
3 2	PRORATED PERCENTAGE OF BILLS CUST. CHARGE REV. BY RATE CLASS	257,408,927	0.00% <b>193,402,042</b>	676,705	1,344	4,032	0	10,298,736	20,475,261	14,855,078	6,256,395
4	LESS:OTHER NON-THERM-RATE REV.	0	0	0	0	0	0	0	0	0	0
15	EQUALS:PER-THERM TARGET REVENUE	304,239,287	44,687,088	51,009	1,069	12,497	223,733	4,971,591	45,898,247	61,781,111	31,984,098
16	DIVIDED BY:NUMBER OF THERMS	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
17	BASE RATE PER-THERM (UNROUNDED)		0.463187	0.589309	0.126168	0.263942	0.426121	0.503141	0.456571	0.435903	0.386778
18	BASE RATE PER-THERM (ROUNDED)		0.46319	0.58931	0.12617	0.26394	0.42612	0.50314	0.45657	0.43590	0.38678
19	PER-THERM-RATE REV.(RNDED RATES)	304,239,287	44,687,387	51,009	1,069	12,497	223,733	4,971,582	45,898,108	61,780,696	31,984,300
5 7 8	SUMMARY: PROPOSED TARIFF RATES CUSTOMER CHARGES ENERGY CHARGES	5	6.50, \$35.50, \$35.50	\$41.00	\$56.00	\$64.00	\$0.00	\$63.00	\$81.00	\$151.00	\$615.00
23	NON-GAS (CENTS PER THERM)		46.319	58.931	12.617	26.394	42.612	50.314	45.657	43.590	38.678
24	PURCHASED GAS ADJUSTMENT		70.805	70.805	70.805	70.805	70.805	70.805	70.805	70.805	70.805
25	TOTAL (INCLUDING PGA)		117.124	129.736	83.422	97.199	113.417	121.119	116.462	114.395	109.483
26 27	SUMMARY: PRESENT TARIFF RATES CUSTOMER CHARGES ENLERCY CHARGES	8-1- 8-1-	<mark>RS 1</mark> 9.10, \$24.41, \$31.54	<u>RSG</u> \$31.54	Res GHP \$31.54	Com GHP \$52.64	<b>CSLS</b> \$0.00	<u>SGS</u> \$43.07	<b>GS 1</b> \$66.05	<u>GS 2</u> \$123.47	<b>GS 3</b> \$502.52
9 8	NON-GAS (CENTS PER THERM)		0.351650	0.215790	0.215790	0.066670	0.406800	0.492860	0.464230	0.397230	0.339800
30	PURCHASED GAS ADJUSTMENT		70.805	70.805	70.805	70.805	70.805	70.805	70.805	70.805	70.805
31	TOTAL (INCLUDING PGA)		105.970	92.384	92.384	77.472	111.485	120.091	117.228	110.528	104.785
SUPPOF	7TING SCHEDULES: E-2 p.1. E-3 p.1-6. H-1 p.2									ECAP SCHEDULES:	

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PEOPLES GAS SYSTEM, INC. DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 2 PAGE 12 OF 29 FILED: 03/31/2025

				1 ) )	) - )		)		
SCHED	ULE H-1						PAGE 12	OF 13	
FLORIE COMPA DOCKE	A PUBLIC SERVICE COMMISSION NNY: PEOPLES GAS SYSTEM, INC. 17 NO.: 20250029-GU		EXPLANATI EMBEDDED C PEAI	ON: FULLY ALLO SOST OF SERVIC K AND AVERAGE	CATED E STUDY		TYPE OF PROJECT WITNESS	DATA SHOWN FED TEST YEA S: J. TAYLOR	l: .R: 12/31/26
			RATE DE	SIGN (SCHEDUL	E A)				
JN JN I		GENERAL SERVICE A	GENERAL SEPVINE 6	COMMERCIAL	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE	INTERUPTIBLE	WHOLESALE	SPECIAL
	PROPOSED TOTAL TARGET REVENUES	20,804,679	51,996,594	1,262,020	7,513,852	10,724,491	0 0	857,626	37,742,186
2	LESS: OTHER OPERATING REVENUE	25,267	377,201	59,182	43,041	17,678	0	39,498	4,271,403
c,4 rΩ	LESS.CUSTOMER CHARGE REVENUES PROPOSED CUSTOMER CHARGES NUMBER OF BILLS	<b>\$ 1,272.00 </b>	<b>2,805.00</b> 2,304	<b>\$ 70.00 \$</b> 13,873	<b>3,259.00</b> 336	<b>\$ 3,652.00</b> 138	\$ 4,024.00 \$ 0	<b>888.00</b> 156	<b>\$0.00</b> 274
6	RS 1 Residential Bills (0<100 annual therms) Residential Customer Charge (0<100 annual therms)								
80	RS 2 Residential Bills (>=100 < 250 annual therms) Residential Customer Charge (>=100 < 250 annual th								
1 1	RS 3 Residential Bills (>=250 < 1,999 annual therms Residential Customer Charge (>=250 < 1,999 annual								
12	PRORATED PERCENTAGE OF BILLS CUST. CHARGE REV. BY RATE CLASS	2,267,976	6,462,720	971,110	1,095,024	503,976	o	138,528	o
4	LESS:OTHER NON-THERM-RATE REV.	0	0	0	0	0	0	0	0
15	EQUALS:PER-THERM TARGET REVENUE	18,511,437	45,156,673	231,728	6,375,787	10,202,837	0	679,600	33,470,782
16	DIVIDED BY:NUMBER OF THERMS	52,669,966	188,953,310	604,077	47,399,664	151,139,143	0	2,315,711	1,108,801,224
17	BASE RATE PER-THERM (UNROUNDED)	0.351461	0.238983	0.383607	0.134511	0.067506	0.017510	0.293473	Negotiated
18	BASE RATE PER-THERM (ROUNDED)	0.35146	0.23898	0.38361	0.13451	0.06751	0.01751	0.29347	Negotiated
19	PER-THERM-RATE REV (RNDED RATES)	18,511,386	45,156,284	231,730	6,375,729	10,203,404	0	679,592	33,470,782
22 22 22	SUMMARY: PROPOSED TARIFF RATES CUSTOMER CHARGES ENERGY CHARGES	\$1,272.00	\$2,805.00	\$70.00	\$3,259.00	\$3,652.00	\$4,024.00	\$888.00	\$0.00
23	NON-GAS (CENTS PER THERM)	35.146	23.898	38.361	13.451	6.751	1.751	29.347	0.000
24	PURCHASED GAS ADJUSTMENT	70.805	70.805	70.805	N/A	N/A	N/A	70.451	N/A
25	TOTAL (INCLUDING PGA)	105.951	94.703	109.166	13.451	6.751	1.751	99.798	0.000
26 27	SUMMARY: PRESENT TARIFF RATES CUSTOMER CHARGES	<u>GS 4</u> \$952.39	<u>GS 5</u> \$2,101.00	<u>CSG</u> \$52.64	<u>SIS</u> \$2,440.80	<u>IS</u> \$2,823.66	<mark>ISLV</mark> \$3,110.82	<u>WHS</u> \$665.24	<u>sc</u> \$0.00
50 70	NON-GAS (CENTS PER THERM)	0.263230	0.178980	0.066670	0.100740	0.052190	0.013540	0.219780	0.000000
30	PURCHASED GAS ADJUSTMENT	0.000	70.805	0.000	48.044	N/A	N/A	70.451	N/A
31	TOTAL (INCLUDING PGA)	26.323	88.703	6.667	58.118	5.219	1.354	92.429	0.000
SUPPO	RTING SCHEDULES: E-2 p.1, E-3 p.1-6, H-1 p.2						R	CAP SCHEDULE	ģ

PEAK AND AVERAGE METHODOLOGY SCHEDULES

PEOPLES GAS SYSTEM, INC. DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 2 PAGE 13 OF 29 FILED: 03/31/2025

	PEAK AND AVERA(		SY SCHEDULE	S		
SCHEDULE H-1					PAGE 13 OF 13	
FLORIDA PUBLIC SERVICE COMMISSION COMPANY: PEOPLES GAS SYSTEM, INC. DOCKET NO.: 20250029-GU		EXPLANATION: FULLY ALLO EMBEDDED COST OF SERVICE PEAK AND AVERAGE	CATED E STUDY		TYPE OF DATA SHOWN: PROJECTED TEST YEAR: WITNESS: J. TAYLOR	12/31/26
		SUMMARY				
1 SERVICE CHARGES - PGS	PRESENT	ZEVENUE	PROPOSED	REVENUE		
3 CONNECTION / RECONNECT CHARGE-RES	SIDENTIAL \$82.03	\$4,095,597	\$94.93	\$4,739,585		
4 CONNECTION / RECONNECT CHARGE-CON	MMERCIAL \$107.00	\$342,846	\$121.00	\$387,704		
5 TRIP CHARGE	\$29.00	\$34,898	\$25.00	\$30,084		
6 MISSED APPOINTMENT	\$25.00	\$0	\$25.00	\$0		
7 ACCOUNT ACTIVATION ONLY (CHANGE OU	JT) \$33.00	\$1,581,385	\$31.00	\$1,485,543		
8 RETURN CHECK CHARGE	\$25.00	\$340,975	\$25.00	\$340,975		
9 IT ADMINISTRATION CHARGE	\$216.00	\$876,272	\$313.80	\$1,273,012		
10 POOL MANAGER CHARGES	\$148.00	\$378,696	\$148.00	\$378,696		
11 FORFEITED DISCOUNTS	\$0.00	\$1,420,597	\$142+\$0.91 per acct	\$1,420,597		
12 OTHER REVENUE (RENT)	Varies	\$ \$1,073,737	Varies	\$1,073,737		
13 TEMPORARY DISCONNECT CHARGE	\$33.00	\$23,223	\$33.00	\$23,223		
14 FAILED TRIP CHARGE	\$25.00	\$48,300	\$31.00	\$59,892		
15 AMORTIZATION / MAINTENANCE (ALLIANCE	E RNG) \$0.00	(\$215,569)	\$0.00	(\$215,569)		
16 MISCELLANEIOUS SERVICE REVENUES - O	DTHER \$25.00	\$180,000	\$25.00	\$180,000		
17 GAS PLANT LEASED TO OTHERS	\$0.00	\$4,473,320	\$0.00	\$4,473,320		
18 19 TOTAL		\$14,654,277		\$15,650,800		

SUPPORTING SCHEDULES: E-2 p.1, E-3 p.1-6, H-1 p.2

RECAP SCHEDULES:

PEOPLES GAS SYSTEM, INC. DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 2 PAGE 14 OF 29 FILED: 03/31/2025

# PEAK AND AVERAGE METHODOLOGY SCHEDULES

COST OF SERVICE EXPLANATION: FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY (SUMMARY) FEAK AND AVERAGE

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

SCHEDULE H-2

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

PAGE 1 OF 11

SUPPORTING SCHEDULES: H-3 p.5

RECAP SCHEDULES: H-2 p.1

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PEOPLES GAS SYSTEM, INC. DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 2 PAGE 15 OF 29 FILED: 03/31/2025

FLORIDA COMPAN DOCKET	LE T-Z PUBLIC SERVICE COMMISSION NO: 2025029-GL SYSTEM, INC.			EXPLANATION: F	IN THE AND	D EMBEDDED DY GE			TYPE C PROJEC	PEDATA SHOWN: DEDATA SHOWN: CTED TEST YEAF SS: J. TAYLOR	: 12/31/26
				DEVELOPMEN	F OF ALLOCATION SCHEDULE G	N FACTORS					
LINE NO		TOTAL	(1 - 1,999) RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	(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
-	CUSTOMER COSTS										
20	No. of Customers Weighting	538,098 NA	491,409 1.00	1,375 1.41	2 2.25	5 2.53	- 0.25	13,623 2.80	21,065 3.72	8,198 7.93	848 17.06
4 3	Weighted No. of Customers Allocation Factors	705,243 100.00%	491,409 69.68%	1,938 0.27%	5 0.00%	13 0.00%	- 0.00%	38,112 5.40%	78,414 11.12%	65,044 9.22%	14,466 2.05%
6	Weighted No. of Customers - (No Direct Assignment Allocation Factor	703,861 100.00%	491,409 69.82%	1.938 0.28%	5 0.00%	13 0.00%	- 0.00%	38,112 5.41%	78,414 11.14%	65.044 9.24%	14,466 2.06%
8 0 O	CUSTOMER ALLOCATORS CUST Average Number Customers - TY 2026	<b>100.00%</b> 538,098	<b>91.32%</b> 491,409	0.26% 1,375	0.00% 2	0.00% 5	000% -	<b>2.53%</b> 13,623	<b>3.9</b> 1% 21,065	<b>1.52%</b> 8,198	<b>0.16%</b> 848
12	CUST_SMALL Average Number Customers - TY 2026 - Small	100.00% 537,843	91.37% 491,409	0.26% 1,375	0.00% 2	0.00% 5	000%	2.53% 13,623	3.92% 21,065	1.52% 8,198	0.16% 848
13	<b>CMET</b> Meter Reading	<b>100.00%</b> 535,678	91.74% 491,409	0.26% 1,375	0.00% 2	0.00% 5	0.00% -	<b>2.54%</b> 13,623	<b>3.93%</b> 21,065	1.53% 8,198	0.00%
15	UNCOLLECT	<b>100.00%</b> 2,097,661	75.87% 1,591,415	<b>0.24%</b> 5,022	0.00% -	0.00% -	00.00%	<b>2.80%</b> 58,698	<b>12.64%</b> 265,116	<b>5.21%</b> 109,270	<b>0.65%</b> 13,601
16	CAPACITY COSTS										
17 18	Peak & Avg. Month Sales Vol.(Therms) Allocation Factors	346,404,031 100.00%	21,533,336 6.22%	18,486 0.01%	1,225 0.00%	5,873 0.00%	76,589 0.02%	1,960,426 0.57%	19,092,669 5.51%	26,765,515 7.73%	15,456,331 4.46%
19 20	Peak & Avg. Month Sales Vol. (Therms) - No Direct Co Allocation Factor	143,247,469 100.00%	21,533,336 15.03%	18,486 0.01%	1,225 0.00%	5.873 0.00%	76,589 0.05%	1,960,426 1.37%	19,092,669 13.33%	26,765,515 18.68%	15,456,331 10.79%
21	Small and Medium Customer Peak & Avg. Month Sale Allocation Factor	135,093,858 100.00%	21,533,336 15.94%	18,486 0.01%	1.225 0.00%	5.873 0.00%	76,589 0.06%	1.960.426 1.45%	19.092,669 14.13%	26,765,515 19.81%	15,456,331 11.44%
23 24	Small Customer Peak & Avg. Month Sales Vol.(them): Allocation Factor	94,675,927 100.00%	21.533.336 22.74%	18.486 0.02%	1.225 0.00%	5.873 0.01%	76.589 0.08%	1.960.426 2.07%	19.092.669 20.17%	26,765.515 28.27%	15.456.331 16.33%
25 26	Industrial Measuring and Regulating Allocation Factor	252,342,349 100.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
27 28	Existing Revenues Allocation Factor	459,055,558 100.00%	178,313,259 38.84%	545.010 0.12%	1,807 0.00%	15.780 0.00%	213,590 0.05%	11.910.743 2.59%	63,364,339 13.80%	68,446,676 14.91%	33.211,483 7.23%
30 29	Sales Expense Allocation Factor	10.109.143 100.00%	4.039.678 39.96%	3.624 0.04%	355 0.00%	678 0.01%	7.522 0.07%	141,568 1.40%	1.440.280 14.25%	2.030.605 20.09%	1,184,765 11.72%
31 32 33	DEMAND ALLOCATORS January Sales Volumes Small Classes Allocation Factor	55,386,625 100.00%	14,038,925 25.35%	11.679 0.02%	500 0.00%	1.725 0.00%	31,743 0.06%	1,168.358 2.11%	10.949,128 19.77%	15,268,931 27.57%	8.732.586 <b>15.77%</b>
34	COMMODITY COSTS										
35 36	Annual Sales Vol.(therms) Allocation Factors	1,983,862,290 100.00%	96,477,443 4.86%	86.557 0.00%	8,473 0.00%	47,348 0.00%	525,047 0.03%	9,881,110 0.50%	100,528,085 5.07%	141,731,351 7.14%	82,693,781 4.17%
37	REVENUE-RELATED COSTS										
38 39 40	Reverue Assessments Allocation Factors Allocation Factors excl. Direct Assign	2,806,295 100.00%	1,074,651 38.29%	3,064 0.11%	23 0.00%	96 0.00%	1,040 0.04%	72,513 2.58%	352,113 12.55%	437,080 15.57%	225,963 8.05%

PEAK AND AVERAGE METHODOLOGY SCHEDULES

SUPPORTING SCHEDULES: E-2 p.3, E-4 p.1, H-2 p.6

RECAP SCHEDULES; H-2 p.1

PEOPLES GAS SYSTEM, INC. DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 2 PAGE 16 OF 29 FILED: 03/31/2025

RECAP SCHEDULES; H-2 p.1

SUPPORTING SCHEDULES: E-2 p.3, E-4 p.1, H-2 p.6

SCHEDU FLORIDA COMPAN DOCKET	LE H-2 A PUBLIC SERVICE COMMISSION W: PEOPLES GAS SYSTEM, INC. NO: 20250025-GU	EXI	CC PLANATION: FUL COST P	DST OF SERVICE LY ALLOCATED I OF SERVICE STU EAK AND AVERA	EMBEDDED COST JDY GE		PAG TYP PRC WITI	E 3 OF 11 E OF DATA SHOWN JECTED TEST YEA VESS: J. TAYLOR	l: R: 12/31/26
			DEVELOPMEN.	T OF ALLOCATIC SCHEDULE G	N FACTORS				
LINE NC		(250,000 - 499,999) GENERAL SERVICE 4	(500,000 +) GENERAL SERVICE 5	COMMERCIAL GENERATORS P	(1,000,000 - 3,999,999) SMALL ITERRUPTIBLE SERVICI	(4,000,000 - 50,000,000) INTERRUPTIBLE SERVICE	(50,000,000 +) INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL
-	CUSTOMER COSTS								
~ ~	No. of Customers	149	192	1,156	28	12		13	23
m 4	weignung Weighted No. of Customers	3,159	4,976	5,784	24.95 698	32.42 373		26.43 344	2777
ŝ	Allocation Factors	0.45%	0.71%	0.82%	0.10%	0.05%	0.00%	0.05%	0.07%
6 7	Weighted No. of Customers - (No Direct Assignment Allocation Factor	3,159 0.45%	4,976 0.71%	5,784 0.82%	- 0.00%	-00.0	- 0.00%	344 0.05%	196 0.03%
8 6 Û	CUSTOMER ALLOCATORS CUST Average Number Customers - TY 2026	0.03% 149	<b>0.04%</b> 192	0.21% 1.156	0.01% 28	0.00% 12	00.00% -	0.00% 13	0.00% 23
1 5	CUST_SMALL Average Number Customers - TY 2026 - Small	0.03% 149	0.00%	0.21% 1.156	%00.0 -	0.00% -	0.00% -	0.00% 13	0.00%
13 13	<b>CMET</b> Meter Reading	0.00%	0.00%	%00 <b>.</b> 0	%00 <b>.</b> 0	0.00%	0.00%	0.00%	0.00%
15	UNCOLLECT	0.00% -	<b>2.25%</b> 47,250	<b>0.35%</b> 7,289	0.00% -	%00% -	0.00% -		0.00% -
16	CAPACITY COSTS								
17 18	Peak & Avg. Month Sales Vol.(Therms) Allocation Factors	9,151,234 2.64%	32,216,997 9.30%	104,514 0.03%	8,404,696 2.43%	25,223,347 7.28%	- 00:00	509,731 0.15%	185,883,064 53.66%
19 20	Peak & Avg. Month Sales Vol. (Therms) - No Direct Co Allocation Factor	9,151,234 6.39%	32,216,997 22.49%	104,514 0.07%	4,309,060 3.01%	8,153,612 5.69%	- 0.00%	509,731 0.36%	3,891,873 2.72%
22	Small and Medium Customer Peak & Avg. Month Sale Allocation Factor	9,151,234 6.77%	32,216,997 23,85%	104.514 0.08%	4,309,060 3.19%	0 0.00%	0 0.00%	509,731 0.38%	3.891.873 2.88%
24 24	Small Customer Peak & Avg. Month Sales Vol.(thems Allocation Factor	9.151.234 9.67%	- 0:00%	104.514 0.11%	- 0.00%	- 0.00%	- 0.00%	509.731 0.54%	- 0:00%
25 26	Industrial Measuring and Regulating Allocation Factor	0 0.00%	32,216,997 12.77%	104,514 0.04%	8,404,696 3.33%	25,223,347 10.00%	- 0.00%	509,731 0.20%	185,883,064 73.66%
27 28	Existing Revenues Allocation Factor	15,562,427 3.39%	38,659,565 8.42%	900,848 0.20%	5,595,151 1.22%	8,277,617 1.80%	- 0.00%	612,724 0.13%	33,424,540 7.28%
30 30	Sales Expense Allocation Factor	754,610 7.46%	244,633 2.42%	782 0.01%	61.367 0.61%	195,676 1.94%	- 0.00%	2,998 0.03%	0 0.00%
31 32 33	DEMAND ALLOCATORS Jaruary Sales Volumes Small Classes Allocation Factor	4,799,361 8.67%	- 0.00%	54,558 0.10%	- - 0.00	- 0.00%	- 0.00%	329,133 <b>0.59%</b>	- 0.00%
34	COMMODITY COSTS								
35 36	Annual Sales Vol.(thems) Allocation Factors	52,669,966 2.65%	188,953,310 9.52%	604,077 0.03%	47,399,664 2.39%	151,139,143 7.62%	- 0.00%	2,315,711 1 0.12%	,108,801,224 55.89%
37	REVENUE-RELATED COSTS								
38 39 40	Revenue Assessments Allocation Factors Allocation Factors excl. Direct Assign	127,989 4.56%	254,806 9.08%	8,094 0.29%	34,519 1.23%	50,860 1.81%	0.00%	7,155 0.25%	156,341 5.57%

PEAK AND AVERAGE METHODOLOGY SCHEDLILES

PEOPLES GAS SYSTEM, INC. DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 2 PAGE 17 OF 29 FILED: 03/31/2025

SCHEDUI	LE H-2			CO XPI ANATION F	ST OF SERVICE	D EMBEDDED			PAGE 4	0F 11	
FLORIDA COMPAN DOCKET	PUBLIC SERVICE COMMISSION IY: PEOPLES GAS SYSTEM, INC. NO.: 20250029-GU		1	COST	EAK AND AVERA	04 GE			TYPE O PROJEC WITNES	F DATA SHOWN: CTED TEST YEAR: SS: J. TAYLOR	12/31/26
			ALLC	CATION OF RAT	'E BASE TO CUS' SCHEDULE F	TOMER CLASSE					
		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
	RATE BASE BY CUSTOMER CLASS DIRECT AND SPECIAL ASSIGNMENTS:		(n 1= 11)								
N (0) I	Customer Meters	177,198,302	123,713,229	487,991	1,134	3,348		9,594,688	19,740,879	16,375,024	3,641,937
4 0	Meters - Direct House Regulators	1.829.336 34,474,515	- 24,068,817	- 94,940	- 22	- 651		- 1,866,678	- 3,840,653	- 3,185,815	- 708,551
9	Industrial Meas.& Reg. Sta. Eq. Mains	7,099,867									
ര ന	Services Services - Direct	584,851,393 1.692,910	408,321,373 -	1,610,639	3,744 -	11.050 -		31,667,723 -	65,155,708 -	54,046,542 -	12,020,386 -
9	Other Equipment (387 acct)	2,806,603	1,933,679	7,627	18	52	•	149,968	308,556	255,947	56,925
- 6	General Plant Working Capital	723,680	10,308,278 427,312	1,244	19U 5	17	-	20,184	69,211	4, 100,000 73,229	34,595
t 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	All Other Total	4.967,324 839,401,374	3,468,000 578,300,688	13,680 2,280,687	32 5,303	94 15,656	- 153	268,964 44,837,662	553,388 92,280,277	459,034 76,562,141	102,093 17,046,345
15 16 17	<b>Capacity</b> Industrial Meas.& Reg. Sta. Eq. Meas.&Reg.Sta.EqGen.	- 9.908.719	1,489,505	1,279	85 <sup>-</sup>	- 406	- 5,298	- 135,607	1,320,679	1,851,425	- 1,069,146
<u>6</u> 6	Meas.&Reg.Sta.EqGen Direct Mains - Large Diameter	10,450,891 613,092,985	92,161,747	79,119	5,242	25,135	327,796	8,390,539	81,715,799	114,555,248	66,152,428
5 5	Mains - Medium Diameter Mains - Small Diameter	330,526,149 628,817,350	52,684,339 143,019,831	45,228 122,779	2,997 8,135	14,368 39,006	187,385 508,685	4,796,458 13,020,732	46,712,904 126,809,443	65,485,602 177,770,850	37,816,090 102,657,657
222	Mains - Direct Assignment Purification - Direct (336 acct) Comm Station Emine (377 acct)	99,744,562 48,400,405 15,336,665	- - 2 305 448	1 070	131	 	8	- - 200 801	- - 2 044 140	- - 3665 676	- - 1 654 810
5 13	Comp Station Equip Direct (377 acct)	1,581,352	-	-	2.	-	-	-	-	-	-
26 27	Other Equipment (387 acct) General Plant	5,629,160 23,757,443 23,20,222	933,980 3,941,792.90	802 3,383.94	53 224.21	255 1,075.04	3,322 14,019.94	85,031 358,866.52	828,120 3,495,015.74	1,160,919 4,899,571,41	670,398 2,829,364.44
3 63 F	Verking Capital Verking Capital	384,730 324,730 324,000,526	227,172.04 48 718 130	661.49 41 823	2.39	9.27 13.287	81.08 173 278	10.730.18	36,794.71 43 106 248	38,930.56 60 555 603	18,391.84 34 969 206
35	Total	2,115,040,260	345,481,954 16.592%	297,055 0.014%	19,641	94,170	1,228,063	31,443,224 1.511%	306,159,142 14.711%	429,183,865 20.623%	247,837,500
33	Commodity Account #										
8 8 8	Account # Account #										
36 37	All Other Total			. .		. .			. .	. .	. .
ç	TOTA	0 DEA AAA 63A	123 787 641	0 677 7A0	24 044	100 826	a10 800 1	980 08C 97	308 A30 A10	505 746 007	264 883 845
00		100-111-100-17	140,102,041	741.1007	110.17	070'001	017'077'1	000,002,01	61 + 60+ 060	100,041,000	040'000'407
39 410	Customer Related Rate Base Capacity Related Rate Base Commodity Related Rate Base	100.00% 100.00% 0.00%	68.89% 16.33% 0.00%	0.27% 0.01% 0.00%	0.00% 0.00% 0.00	0.00% 0.00% 0.00%	0.00% 0.06% 0.00%	5.34% 1.49% 0.00%	10.99% 14.48% 0.00%	9.12% 20.29% 0.00%	2.03% 11.72% 0.00%
SUPPOR	TING SCHEDULES: H-2 p.6, H-2 p.6									RECAP SCHEDULE	ES: H-2 p.1

PEOPLES GAS SYSTEM, INC. DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 2 PAGE 18 OF 29 FILED: 03/31/2025

SCHEDULE H-2			OST OF SERVIC				3E 5 0F 11	
FLORIDA PUBLIC SERVICE COMMISSION COMPANY: PEOPLES GAS SYSTEM, INC. DOCKET NO.: 20250029-GU	Ĕ	(PLANATION: FU	LLY ALLOCATED SERVICE STUD EAK AND AVER	EMBEDDED COST Y AGE		TYF PRC WIT	YE OF DATA SHOW DJECTED TEST YE NESS: J. TAYLOR	/N: EAR: 12/31/26
	HL	LOCATION OF R4	VTE BASE TO CU SCHEDULE F	STOMER CLASSES				
LINE NO.	GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	SMALL NTERRUPTIBLE SERVICI	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL CONTRACTS
RATE BASE BY CUSTOMER CLASS 1 DIRECT AND SPECIAL ASSIGNMENT 2 Customer	i i i i i i i i i i i i i i i i i i i							
3 Meters	795,343	1,252,607	1,456,243				86,495	49,384
<ol> <li>Meters - Direct</li> <li>House Regulators</li> <li>Industrial Meas.&amp; Reg. Sta. Eq.</li> </ol>	- 154,737 -	- 243,699 906,453	- 283,317 2,941	115.658 - 236.473	135.192 - 709.680		- 16,828 14,342	1.578.485 9,608 5,229,979
7 Mains 8 Services	2,625,066	4,134,289	4,806,400				- 285,479	162,994
9 Services - Lirect 10 Other Equipment (387 acct)	- 12,431	22,731	22.772	748.144	3,904		1,402	000,972 26,765
11 General Plant 12 Working Capital	105,230 19,009	192,411 35,335	192.760 2.187	32,385 4,789	33,044 6,616		11,866 1,121	226,565 28,673
13 All Other 14 Total	3,734,112	35,114 6,822,637	40,822 6,807,441	- 1,141,275	1,166,231		2,425 419,957	7,980,810
<ul> <li>Capacity</li> <li>Custanal Meas. &amp; Reg. Sia. Eq.</li> <li>Mass. &amp; Reg. Sia. Eq.</li> <li>Mars. &amp; Mega Sia. EqGen.</li> <li>Mains. Medun Danneer</li> <li>Mains. Medun Danneer</li> <li>Mains. Sincel Aga Baneter</li> <li>Mains. Sincel Agameter</li> <li>Mains. Sincel Agameter</li> <li>Mains. Sincel Agameter</li> <li>Comp Sation Equip. Direct (377 acc)</li> <li>Comp Satin (377 acc)</li> <li>Comp Satin (377 acc)</li></ul>	633.010 633.010 39,166.888 22.380.565 97.976 1.675.162.66 1.675.162.66 1.675.162.62 1.675.162.62 1.675.162.62 1.651% 0.00% 0.00%	2.228.515 137.887.357 78.823.421 3.449.285 3.005.578.77 12.151 3.005.578.77 12.887.439 12.861% 0.81% 14.14% 0.00%	7.229 447,315 255,708 694,150 11,190 4,533 19,131,82 1,162,885 0,081% 8,484,327 0,081% 0,081% 0,000%	288.066 828.066 115.42.595 115.42.592 1153.302 461.346 96.007 415.191.28 2.545.99 9.7449.042 1.706% 0.7446.047	564.002 2.961.802 1.1996.581 1.1996.581 872.959 554.417.90 554.417.90 554.417.102 3.517.22 3.517.22 2.334% 0.00%		35.26 2.181.627 1.247.129 5.4.574 5.4.574 9.3.368.99 9.3.368.99 9.3.368.99 9.3.368.99 9.3.368.99 9.3.368.93 1.1155.242 0.395% 0.395% 0.00% 0.00%	269.209 7.67.233 16.67.047 9.522.015 9.522.015 48.4500.468 1.813.680 1.811.337 8.831.952 6.831.952 8.831.952 8.831.952 8.8461.377 8.16.337 8.16.337 8.16.337 8.16.337 8.16.337 8.16.337 8.10.360% 0.0.00% 0.000%
SUPPORTING SCHEDULES: H2p.8							RECAP SCHEDULE	ES: H-2 p.1

PEOPLES GAS SYSTEM, INC. DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 2 PAGE 19 OF 29 FILED: 03/31/2025

FLORIDA I COMPANY	E H-2 PUBLIC SERVICE COMMISSION Y: PEOPLES GAS SYSTEM, INC.			CC EXPLANATION: 1 COST 0	05T OF SERVICE FULLY ALLOCATI DF SERVICE STU PEAK AND AVER.	ED EMBEDDED IDY AGE			PAGE 6 TYPE 0 PROJEC	OF 11 F DATA SHOWN: CTED TEST YEAR:	12/31/26
DOCKET	NO 2020023-000			ALLOCATIC TO CU SCH	N OF COST OF ( JSTOMER CLAS) HEDULE E 1 OF	SERVICE SES 2				55. J. LATLOR	
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
- 00	OPERATIONS AND MAINTENANCE EXPENSE: DIRECT AND SPECIAL ASSIGNMENTS:										
m 4 m a	Customer 878 Metiens and House Regulators 893 Matht. of Meters & House Reg.	6,023,304 833,605 4 452,555	4,205,245 581,992	16,588 2,296	39 5	114 16		326,142 45,137	671,030 92,868	556,618 77,034	123,796 17,133
0 ~ 00	oou ino weas and Regulating 874 Mains & Services 879 Customer installations expenses	1, 152,555 4,220,522 3,933,614	2,938,106 2.746.302	- 11,589 10,833	- 27 25	- 80 74		- 227,867 212,992	- 468,833 438.227	- 388,896 363,508	- 86,494 80.847
60	892 Maint. of Mains & Services 902-903 Meter Reading and Customer Coll E	1,701,580 19.962.768	1,184,551	4,673	11	32		91,869 505.384	189,018 781,489	156,790 304.142	34,871 31,450
: = 2	904 Uncollectible Accounts 911-916 Sales Extense	2,108,291	1,599,480	5,047	. 88	. 6		58,995 255,927	266,459 395 746	109,824	13,670
içi ‡	All Other	55,424,920 105,470,303	45,095,330 85,813,713	141,639 269,530	242 461	674		1,909,665 3,633,977	3,658,791 6,962,461	2,337,729 4,448,559	447,636 851,824
15 16	Capacity 876 Measuring & Reg. Sta. Eq I										
17	890 Maint. of Meas.& Reg.Sta.EqI 874 Mains and Services	10.394.929	- 1 789 487	- 1 536	-	488	- 6.365	- 162.917	- 1 586 660	2 224 297	- 1 284 469
61 65	887 Maint, of Mains 445 Can Blond La Othern Direct	7,107,891	1,223,623	1,050	02	334	4,352	111,400	1,084,933	1,520,940	878,300
55		38,099,411	6,558,812	5,631	373	1,789	23,328	597,124	5,815,413	8,152,475	4,707,825
52	Total	56,071,166	9,571,922	8,217	544	2,611	34,045	871,442	8,487,006	11,897,712	6,870,593
25 25	Account # Account #	00									
26 27	Account # All Other	00	0	0	0	0	0	0	0	0	0
28	Total	0	0	0	0	0	0	0	0	0	0
29	TOTAL O&M	161,541,469	95,385,635	277,748	1,005	3.894	34,045	4,505,419	15,449,466	16,346,271	7,722,418
33338	DEPRECIATION EXPENSE: Customer Capacity Total	27,335,515 68,924,210 96,259,724	18,832,644 11,258,448 30,091,092	74.272 9,680 83,952	173 640 813	510 3.069 3.579	5 40,020 40,025	1,460,160 1,024,661 2,484,821	3,005,152 9,977,010 12,982,162	2,493,283 13,986,097 16,479,381	555,123 8,076,444 8,631,566
34 35	AMORT. OF LEASEHOLD / OTHER Capacity	9,398,041	1,535,126	1,320	87	418	5,457	139,716	1,360,398	1,907,050	1,101,249
36 37	AMORT. OF ENVIRONMENTAL Capacity	1,000,000	163,345	140	6	45	581	14,866	144,753	202,920	117,179
38 39 40	AMORT. OF ACQUISITION ADJ.: Customer Capacity Total	000	000	000	000	000	000	000	000	000	000
42 43	AMORT. OF CONVERSION COSTS: Commodity	o	Ö	õ	0	o	0	0	0	Ō	o
SUPPORT	'ING SCHEDULES: H-2 p.5, H-2 p.6									ECAP SCHEDULE	S: H-2p.1

PEAK AND AVERAGE METHODOLOGY SCHEDIILES

PEOPLES GAS SYSTEM, INC. DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 2 PAGE 20 OF 29 FILED: 03/31/2025

SCHEDU	PEAK AND	AVER	AGE M AGE M			SCHED	ULES	3E 7 OF 11	
FLORIDA COMPAN DOCKET	PUBLIC SERVICE COMMISSION IY: PEOPLES GAS SYSTEM, INC. NO:: 20250029-GU	Ш	PLANATION: FU	ILLY ALLOCATED SERVICE STUD' PEAK AND AVER	EMBEDDED COST / 4GE		T 984	PE OF DATA SHOW DJECTED TEST Y INESS: J. TAYLO	MN: EAR: 12/31/26 R
			ALLOCATI TO C	on of cost of Sustomer clas Chedule e 1 of	SERVICE SES : 2				
LINE NC	c	GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	SMALL NTERRUPTIBLE SERVICI	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL CONTRACTS
- 01 e	OPERATIONS AND MAINTENANCE EXPENSE: DIRECT AND SPECIAL ASSIGNMENTS: Curromed								
o 4 ⊮0	Customer S93 Matters and House Regulators 893 Maint of Meines & House Rec	27,035 3.742	42,578 5,893	49,500 6,851				2,940 407	1,679
9	890 Ind Meas and Regulating 874 Mains & Services	- 18.89	147,149 29.749	477 34.585	38,388 5.383	115,206 1.999		2,328	849,007 5.972
000	879 Customer installations expenses	17,656	27,807	32,327		- 0		1,920	1,096
n € 1	092 Maint. Of Mains & Services 902-903 Meter Faeding and Customer Coll E	6,512	7,123	42,889	2,170	427		070 482	2,400 847
E 61 6	904 Uncollectible Accounts 911-916 Sales Expense	2,791	3,607 3,607	21.719	- 526 77 240	216		244	429
5 4	All Other Total	92, 100 175,429	681,539	441,770	100,119	250,061		23,613	934,294 1,815,965
15 16	Capacity 876 Mesuring & Reg. Sta. Eq I					·			
18	osu maint. of meas.& reg.sta.eq 874 Mains and Services	- 760,496	1,347,159	- 8,685	- 181,137	229,346		42.360	769,426
19	887 Maint. of Mains 413 Gas Plant I eased to Others - Direct	520,015 -	921,166 -	5,939 -	123,859	156,823 -		28,965	526,121 468 936
32	All Other	2,787,363	4,937,595	31,834	663,902	840,595		155,258	2,820,093
53 53	Total Commodity	4,067,874	7,205,920	46,458	968,898	1,226,764		226,584	4,584,576
255 255 25	Account # Account # Account #								
52	All Other	0	0	0	0	0	0	0	0
59 60		4.243.303	u 7.887.459	488.228	0.069.017	u 1.476.825	0 0	0 250.196	0 6.400.541
8	DEPRECIATION EXPENSE:								
33	Customer Canacity	121,603 4 781 797	222, 182 9 744 182	221.688 54.646	37,166 1 311 121	37,979 1 GED 438	00	13,676 266 351	259,899 6.429 606
33.5	Total	4,903,400	9,966,365	276,333	1,348,287	1,998,417	0	280,027	6,689,505
34 35	AMORT. OF LEASEHOLD / OTHER Capacity	652,014	1,328,651	7,451	178,776	267,312	Ö	36,318	876,698
36 37	AMORT. OF ENVIRONMENTAL Capacity	69,378	141,375	793	19,023	28,443	O	3,864	93,285
38 39 40	AMORT. OF ACQUISITION ADJ.: Customer Capacity	00	00	00	00	00	00	00	00
41	Total	0	Ċ	o	0	0	0	o	Ö
42 43	AMORT. OF CONVERSION COSTS: Commodity	0	0	0	0	0	Û	0	0
SUPPOR	TING SCHEDULES: H-2 p.6							RECAP SCHEDUL	ES: H-2 p.1

PEOPLES GAS SYSTEM, INC. DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 2 PAGE 21 OF 29 FILED: 03/31/2025

RECAP SCHEDULES: H-2 p.1

SUPPORTING SCHEDULES: H-2 p.5, H-2 p.6

	PEA	IN AND AVI	ERAGE			0 500	CHEU	<b>ULES</b>			
SCHEDU FLORIDA COMPAN DOCKET	E H-2 PUBLIC SERVICE COMMISSION 11: PEOPLES GAS SYSTEM, INC.			CC EXPLANATION: F COST C	INST OF SERVICE ULLY ALLOCATE OF SERVICE STU EAK AND AVER <sup>A</sup>	D EMBEDDED DY GE			PAGE 8 ( TYPE OF PROJEC	OF 11 F DATA SHOWN: TED TEST YEAR S: J. TAYLOR	: 12/31/26
				ALLOCATIO TO CU SCH	N OF COST OF S ISTOMER CLASS IEDULE E 2 OF :	ERVICE ES 2					
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
+ 01 m	TAXES OTHER THAN INCOME TAXES: Customer Capacity	11,268,232 23,189,304	7,763,182.92 3.787,865	30,616 3.257	71 215	210 1.032	2 13,464	601.907 344.744	1,238,782 3,356,729	1.027.780 4.705.572	228,832 2,717,291
4 0	Subtotal Revenue	34,457,537 3.736.621	11,551,048 1.430.913	33,873 4.080	287 30	1,243 128	13,467 1.384	946,650 96.552	4,595,512 468.844	5,733,353 581.978	2,946,123 300.859
9	Total	38,194,157	12,981,960	37,953	317	1,371	14,851	1,043,202	5,064,355	6,315,330	3,246,982
7 8 9 10	GAIN ON SALE OF PROPERTY Customer Capadiy Commodiy	(224.601) -	(205,114) - -	(574) -	£	(2)		(5,686) -	(8.793) -	(3,422) -	(354) -
11	Total	(224,601)	(205.114)	(574)	(1)	(2)		(5.686)	(8.793)	(3.422)	(354)
6646	RETURN (NOI) Customer Capadiy Commodiy	63,542,684 160,108,548	43,777,362 26,152,984	172,648 22,487 -	401 1,487 -	1,185 7,129 -	12 92,964 -	3,394,211 2,380,252	6,985,617 23,176,247 -	5,795,754 32,489,219 -	1,290,408 18,761,299 -
16	Total	223,651,232	69,930,346	195,135	1,888	8,314	92,976	5,774,463	30,161,864	38,284,973	20,051,707
17 18 20	INCOME TAXES Customer Capacity Commodity	14,241,233 35,883,646	9,811,415 5,861,426	38,694 5,040	90 333 -	266 1,598 -	3 20,835 -	760,713 533,464	1,565,622 5,194,278 -	1,298,949 7,281,508	289,207 4,204,796 -
21	Total	50,124,879	15,672,841	43,734	423	1,863	20,838	1,294,177	6,759,899	8,580,456	4,494,003
22	REVENUE CREDITED TO COS: Customer	(18,296,688)	(10,475,965)	(26,150)	(36)	(262)	(727)	(738,376)	(1,442,607)	(636,420)	(142,875)
24 26 26	TOTAL COST OF SERVICE: Customer Capadity Commodity	203.336.678 354.574.914	155,317,237 58,331,116	559,036 50,142	1,159 3,316 -	3,189 15,901	(706) 207.366	9,106,906 5,309,144	18,306,235 51,696,420	14,424,483 72,470,078	3,072,166 41,848,851
58 58	Subtotal Revenue	557,911,593 3.736,621	213,648,353 1,430,913	609,178 4,080	4,476 30	19,090 128	206,660 1,384	14,416,051 96,552	70,002,655 468,844	86,894,561 581,978	44,921,017 300,859
30	Total	561,648,213	215,079,266	613,258	4,506	19,218	208,045	14,512,602	70,471,499	87,476,538	45,221,876

### DEAK AND AVERAGE METHODOLOGY SCHEDIII ES

PEOPLES GAS SYSTEM, INC. DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 2 PAGE 22 OF 29 FILED: 03/31/2025

RECAP SCHEDULES: H-2 p.1

SUPPORTING SCHEDULES: H-2 p.5, H-2 p.6

SCHEDUL				OST OF SERVICE	- >>>			3E 9 OF 11	
FLORIDA COMPAN DOCKET	PUBLIC SERVICE COMMISSION Y: PEOPLES GAS SYSTEM, INC. NO.: 20250029-6U	۵. 	PLANATION: FU	LLY ALLOCATED EI 'SERVICE STUDY PEAK AND AVERAG	VIBEDDED COST		17 17 187	PE OF DATA SHOWN DJECTED TEST YEA INESS: J. TAYLOR	l: R: 12/31/26
			ALLOCATIC TO C SC	on of cost of Se Ustomer Classe Hedule E 2 of 2	ERVICE				
LINE NO		GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS NI	SMALL ERRUPTIBLE SERVICI	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL ONTRACTS
+ 0 0	TAXES OTHER THAN INCOME TAXES: Customer Capadity	50,127 1,608.819	91.588 3.278.395	91,384 18,385	15,321 441,122	15,656 659.582		5,638 89,613	107,135 2.163.218
4 0	Subtotal Revenue	1,658,946 170,420	3,369,983 339,278	109.769 10.777	456,443 45.962	675,238 67.721		95,250 9,527	2.270.353 208.170
9	Total	1,829,365	3,709,261	120,546	502,405	742,959		104,777	2,478,523
⊳ 8 0 t	GAIN ON SALE OF PROPERTY Customer Capacity Commodity	(62)	(80)	(483)	(12)	(9)		(2)	(10)
2 ₽	Total	(62)	(80)	(483)	(12)	(9)		(9)	(10)
5 t t t	RETURN (NOI) Customer Capadiy Commodiy	282,672 11,107,949	516,474 22,635,398	515,323 126,940	86.395 3,045,689	88.284 4,554,029		31,791 618,724 -	604,147 14,935,752 -
16	Total	11,390,621	23,151,871	642,264	3,132,084	4,642,313		650,515	15,539,899
17 19 20	INCOME TAXES Customer Capacity Commodity	63,353 2,489,522 2 =	115,752 5,073,062 -	115,495 28,450 -	19,363 682,602 704 045	19,786 1,020,652		7,125 138,669 	135,402 3,347,412 2,402,014
5 5 5	REVENUE CREDITED TO COS: Customer	(25,267)	(377,201)	(59,182)	(43,041)	(17,678)		(39,498)	(4,271,403)
24 26 26	TOTAL COST OF SERVICE: Customer Capacity Commodity	667,855 24,777,351	1,250,255 49,406,984	1,325,995 283,123	215,311 6,647,230	394,083 9,717,221		42,339 1,380,123	(1,348,864) 32,430,546
3687	Summonly Subtratal Revenue Total	25,445,207 170,420 25,615,626	50,657,239 339,278 50,996,516	1,609,118 10,777 1.619,895	6,862,541 45,962 6,908,503	10,111,304 67,721 10,179,025		1,422,461 9,527 1,431,988	31.081.682 208.170 31.289.852

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PEOPLES GAS SYSTEM, INC. DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 2 PAGE 23 OF 29 03/31/2025 FILED:

	PEAK AN	ID AVE	RAGE	METH	IODOL	OGY S	CHED	OULES			
SCHEDUL	.Е.Н-2			00	ST OF SERVICE				PAGE 10	0F 11	
FLORIDA COMPAN DOCKET I	PUBLIC SERVICE COMMISSION Y: PEOPLES GAS SYSTEM, INC. NO:: 2023029-GU		ă	PLANATION: F COST OF SEF PI	ULLY ALLOCATE RVICE STUDY (S EAK AND AVERA	ED EMBEDDED UMMARY) (GE			TYPE OF PROJEC WITNES	F DATA SHOWN: TED TEST YEAR: S: J. TAYLOR	12/31/26
					RESIDENTIAL	COMMERCIAL	COMMERCIAL				
UN HNI I	SI MM 4 PV	TOTAL	RESIDENTIAL	RESIDENTIAL GENERATORS	HEAT	HEAT PLIMP	STREET	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3
	RB	2.954.441.634	923.782.641	2.577.742	24.944	109.826	1.228.216	76.280.886	398.439.419	505.746.007	264.883.845
2	ATTRITION	o	Ċ	0	0	0	Ċ	0	0	0	0
¢	O&M	161,541,469	95,385,635	277,748	1.005	3,894	34,045	4,505,419	15,449,466	16,346,271	7,722,418
4	DEPRECIATION	96,259,724	30,091,092	83,952	813	3,579	40.025	2,484,821	12,982,162	16,479,381	8,631,566
ŝ	AMORTIZATION EXPENSES	10,398,041	1,698,471	1,460	26	463	6.037	154,582	1,505,151	2,109,970	1,218,428
g	TAXES OTHER THAN INCOME - OTHER	34,457,537	11,551,048	33,873	287	1,243	13,467	946,650	4,595,512	5,733,353	2,946,123
7	TAXES OTHER THAN INCOME - REV. RELATED	3,736,621	1,430,913	4,080	30	128	1,384	96,552	468,844	581,978	300,859
ø	GAIN ON SALE OF PROPERTY	(224,601)	(205.114)	(574)	£	(2)		(5,686)	(8.793)	(3.422)	(354)
ð	RETURN	223,651,232	69,930,346	195,135	1,888	8,314	92,976	5,774,463	30,161,864	38,284,973	20,051,707
10	INCOME TAXES TOTAL	50,124,879	15,672,841	43,734	423	1,863	20,838	1,294,177	6,759,899	8,580,456	4,494,003
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	203,336,678	155,317,237	559,036	1,159	3,189	-706	9,106,906	18,306,235	14,424,483	3,072,166
13	TOTAL COST - CAPACITY	354,574,914	58,331,116	50,142	3,316	15,901	207,366	5,309,144	51,696,420	72,470,078	41,848,851
14	TOTAL COST - COMMODITY	0	0	0	0	0	0	0	0	0	0
15	TOTAL COST - REVENUE	3,736,621	1,430,913	4,080	30	128	1.384	96,552	468,844	581,978	300,859
16	NO. OF CUSTOMERS	538,098	491,409	1,375	6	ç	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

RECAP SCHEDULES: H-2 p.1

SUPPORTING SCHEDULES: H-2 p.2-5

PEOPLES GAS SYSTEM, INC. DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 2 PAGE 24 OF 29 FILED: 03/31/2025

	PEAK AND	AVER/	<b>NGE MI</b>	ETHODO	COGY	SCHEDU	JLES		
SCHEDULI	E H-2		8	OST OF SERVICE			PAG	E 11 OF 11	
		EX	PLANATION: FUI	LLY ALLOCATED EM	BEDDED COST		Ω Α		-14/41-
COMPANY COMPANY DOCKET N	Y: PEOPLES GAS SYSTEM, INC. VO: 20260029-GU			PEAK AND AVERAGE			PRO	JECTED TEST Y NESS: J. TAYLO	ww. EAR: 12/31/26 R
LINE NO.	SUMMARY	GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS NTE	SMALL RRUPTIBLE SERVICI	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL CONTRACTS
-	RB	150.470.552	305.837.139	8.484.327	41.374.947	61.325.139	0	8.593.325	205.282.680
~	ATTRITION	0	0	0	0	0	0	0	0
e	O&M	4,243,303	7,887,459	488,228	1,069,017	1,476,825	Ċ	250,196	6,400,541
4	DEPRECIATION	4,903,400	9,966,365	276,333	1,348,287	1,998,417	0	280,027	6,689,505
ŝ	AMORTIZATION EXPENSES	721,391	1,470,026	8.244	197,798	295,755	o	40,182	696,983
9	TAXES OTHER THAN INCOME - OTHER	1.658,946	3,369,983	109,769	456,443	675,238	0	95,250	2,270,353
7	TAXES OTHER THAN INCOME - REV. RELATED	170,420	339,278	10,777	45,962	67,721	0	9,527	208,170
ø	GAIN ON SALE OF PROPERTY	(62)	(80)	(483)	(12)	(9)		(9)	(10)
ð	RETURN	11,390,621	23,151,871	642,264	3,132,084	4,642,313	0	650,515	15,539,899
10	INCOME TAXES TOTAL	2,552,874	5,188,815	143,945	701,965	1,040,439	Ċ	145,794	3,482,814
1	REVENUE CREDITED TO COS:	(25,267)	(377,201)	(59,182)	(43.041)	(17,678)	0	-39,498	4,271,403
12	TOTAL COST - CUSTOMER	667,855	1,250,255	1,325,995	215,311	394,083	0	42,339	-1,348,864
13	TOTAL COST - CAPACITY	24,777,351	49,406,984	283,123	6,647,230	9,717,221	Ó	1.380.123	32,430,546
14	TOTAL COST - COMMODITY	0	0	0	0	0	0	0	0
15	TOTAL COST - REVENUE	170,420	339,278	10,777	45,962	67,721	0	9.527	208,170
16	NO. OF CUSTOMERS	149	192	1,156	87	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

RECAP SCHEDULES: H-2 p.1

SUPPORTING SCHEDULES: H-2 p.2-5

																		DOCKET NO. 2025002 EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 2 PAGE 25 OF 29 FILED: 03/31/2025
PAGE 1 OF 5	TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/26 WITNESS: J. TAYLOR		CLASSIFIER	100% capacity	100% capacity 100% capacity	100% capacity	100% capacity 18% customer, 82% capacity 100% canacity	100% capacity 100% capacity 100% capacity	100% customer 100% customer	100% dataomer 100% dataomer 100% dataomer	Accts 374-386	50% customer, 50% capacity	50% customer, 50% capacity	100% capacity		50% customer, 50% capacity		RECAP SCHEDULES: H-2 p.1
OF SERVICE	A FULLY ALLOCATED EMBEDDED SERVICE STUDY AND AVERAGE	I OF RATE BASE - PLANT LE I: PAGE 1 OF 2	APACITY COMMODITY	1,398,587	144,073,210 55,139,500	30,833,262	104,561,807 149,347,769 19,851,446	27,911,297 124 982 794			10,275,199	,467,763,574 -	47,457,366			18,082,992	,733,915,229 -	
COS	PLANATION: PROVIDE COST OF PEAK	CLASSIFICATION SCHEDU	CUSTOMER						872,672,567 274 022 774	2/4,922/7/4 62,465,535 15,200,847	5,123,039	1,230,384,762	47,457,366			18,082,992	1,295,925,120	
	Ä		TOTAL	1,398,587	144,073,210 55,139,500	30,833,262	104,561,807 2,149,347,769 19,851,446	27,911,297 174 982 794	872,672,567	z/4,922,74 62,465,535 15,200,847	15,398,238	3,698,148,336	94,914,732			36,165,984	4,029,840,349	
E H-3	UBLIC SERVICE COMMISSION : PEOPLES GAS SYSTEM, INC. IO.: 20250029-GU			LOCAL STORAGE PLANT	INTANGIBLE PLANT: 336 PURIFICATION EQUIPMENT (RNG)	DISTRIBUTION PLANT: 374 Land and Land Rights	3/5 Structures and Improvements 376 Mains 377 Como Sta En	378 Means & Reg Star EqGen 379 Meas & Ren Sta EqGen	380 Services	301-502 Meters 383-384 House Regulators 385 Industrial Meas.& Reo. Eq.	386 Property on Customer Premises 387 Other Equipment	106 Other Not Yet Classified Total Distribution Plant	GENERAL PLANT:	PLANT ACQUISITIONS:	GAS PLANT FOR FUTURE USE:	CWIP:	TOTAL PLANT	SUPPORTING SCHEDULES: E-6
SCHEDULE	FLORIDA P COMPANY: DOCKET N		LINE NO.	-	N M	4 v) v	9 ~ 0	0 G (	5 5 6	z € ≨	15 16	17 18	19	20	21	22	23	

PEOPLES GAS SYSTEM, INC.

					PEOPLES GAS SYSTEM, INC DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 2 PAGE 26 OF 29 FILED: 03/31/2025
PAGE 2 OF 5	TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/26 WITNESS: J. TAYLOR	CLASSIFIER Related Dhant Account	Related Plant Account Related Plant Account	50% customer, 50% capacity Distribution Plant 100% capacity 50% customer 50% capacity O&M Expense	RECAP SCHEDULES: H-2 p.1
SI OF SERVICE	E A FULLY ALLOCATED EMBEDDED F SERVICE STUDY AND AVERAGE ATION OF RATE BASE ATION OF RATE BASE ATEN DEPRECIATION JLE 1: PAGE 2 OF 2	CAPACITY COMMODITY (61.188)	(50, 305, 857) (57, 39, 095) (6, 739, 095) (6, 739, 095) (2, 551, 687) (2551, 687) (25, 460, 893) (25, 460, 893) (25, 460, 893) (524, 104, 600)	(22,040,262) (1,233,367) (14,775,329) (619,259,699) 2,114,655,530 384,730 - 115,040,260	
	XPLANATION: PROVID COST C PEAN CLASSIFIC ACCUMUL SCHED	CUSTOMER	(286,128,264) (95,895,136) (95,895,136) (97,991,019) (8,100,980) (2,316,436) (420,431,835)	(22,040,262) - - (14,775,329) (457,247,426) (457,247,426) 838,677,694 723,680	t / ( <sup>-1</sup> / ) + Keo
	m line	TOTAL (61 188)	V. 1, 1, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2,	(44,080,523) (1,233,367) (1,29,550,559) (1,076,507,125) 2,953,333,224 1,108,410 7,054,444,524	#F011 ## #F02
E H-3	UBLIC SERVICE COMMISSION : PEOPLES GAS SYSTEM, INC. 0:: 20250029-GU	I OCAL STORAGE PLANT	DOAL DI JOYANG FLANT: INTANGIBLE PLANT: SIST PURENTION EQUIPMENT (RNG) DISTRBUTION PLANT: 374 Land and Land Rights 375 Mains 376 Mains 377 Compressor Sta Eq. 378 Meas & Reg. Sta. EqGen 379 Meas & Reg. Sta. EqGen 379 Meas & Reg. Sta. EqGen 381 Services 381-382 Meiors 383 Mease & Reg. Sta. EqGen 385 Mease & Reg. Sta. EqGen 383 Mease & Reg. Sta. Fall 384 Mease & Reg. Sta. Fall 385 Mease & Reg. Sta. Fall	GENERAL PLANT: RWIP: AMORT. ACC. ADJUSTMENT AMORT. OTHER UTILITY PLANT PRODUCTION PLANT PRODUCTION PLANT CUST. ADV. FOR CONSTRUCTION TOTAL ACCUMULATED DEPRECIATION NET PLANT (Plantless Accum.Dep.) plus.WORKING CAPITAL	SUPPORTING SCHEDULES: E-6
SCHEDULE	FLORIDA P COMPANY DOCKET N	LINE NO.	- 0040000000000000000000000000000000000	19 2 2 2 2 3 2 4 3 2 5 2 5 2 5 2 5 2 5 2 5 2 5 2 5 2 5 2	ā l

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CHEDUL	E H-3			COST OF SERVICE			PAGE 3 OF 5	
LORIDA F COMPANY	PUBLIC SERVICE COMMISSION 17. PEOPLES GAS SYSTEM, INC. 10.: 20250029-GU	EX	Planation: Prov Cos Pe	/IDE A FULLY ALLC T OF SERVICE STL EAK AND AVERAGE	CATED EMBEDDED IDY E		TYPE OF DATA SHOWN: PROJECTED TEST YEAR: WITNESS: J. TAYLOR	12/31/26
			CLASSIFIC	CATION OF EXPENS	SES AND			
		DEF	SCHE	EDULE H: PAGE 1 C	DST CLASSIFICATION DF 2			
NE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER		
1	OPERATIONS AND MAINTENANCE EXPENSES							
2	413 GAS PLANT LEASED TO OTHERS	468,936		468,936		100% capacity		
3	740-848 LOCAL STORAGE PLANT:	-		-		100% capacity		
4								
6	970 Operation Supervision & Eng	2 842 220	1 532 327	1 310 002		Acote 971 979		
7	870 Operation Supervision & Eng. 871 Diet Load Dispatch	603 962	1,002,027	603.962		100% capacity		
8	872 Compr Sta Lab & Ex	490 273		490 273		100% capacity		
q	873 Comprista Eucl & Power	59 628		59.628		100% capacity		
10	874 Mains and Services	14 615 451	4 220 522	10 394 929		Acets 376 380		
11	875 Meas & Reg. Sta EgGen	346 688	4,220,022	346 688		Acct 378		
12	876 Meas & Reg. Sta Eqloch	15 878	15 878	040,000		Acct 385		
13	877 Meas & Reg. Sta EgCG	238 525		238 525		Acct 379		
14	878 Meter and House Reg	6 023 304	6 023 304	200,020		Accts 381-384		
15	879 Customer Instal	3 933 614	3 933 614	-		100% Customer		
16	880 Other Expenses	7 572 109	3 341 099	4 231 010		Accts 870-879 881-894		
17	881 Bents	365 211	0,011,000	365 211		100% capacity		
18	885 Maintenance Supervision	20 484	5 256	15 228		Accts 886-894		
19	886 Maint of Struct and Improv.	196,754	0,200	196,754		Acct 375		
20	887 Maintenance of Mains	7.107.891	-	7.107.891		Acct 376		
21	888 Maint of Comp Sta Eq	13 926	-	13,926		Acct 377		
22	889 Maint, of Meas & Reg. Sta.EgGen	1.035.027		1.035.027		Acct 378		
23	890 Maint, of Meas & Reg. Sta.EgInd.	1.152.555	1.152.555	-		Acct 385		
24	891 Maint, of Meas & Reg. Sta.EgCG	2.376.039		2.376.039		Acct 379		
25	892 Maintenance of Services	1,701,580	1.701.580			Acct 380		
26	893 Maint. of Meters and House Reg.	833,605	833,605	-		Accts 381-383		
27	894 Maint. of Other Equipment	149,457	49,725	99,733		Accts 885-894		
28	Total Distribution Expenses	51,694,290	22,809,465	28,884,824	-			
29	CUSTOMER ACCOUNTS:							
30	901 Supervision	-	-					
31	902 Meter-Reading Expense	1,305,048	1,305,048			100% customer		
32	903 Records and Collection Exp.	18,657,720	18,657,720			100% customer		
33	904 Uncollectible Accounts	2,108,291	2,108,291			100% customer		
34	905 Misc. Expenses	-				100% customer		
35	Total Customer Accounts	22,071,060	22,071,060	-	-			
36	907-910 Customer Serv.& Info. Exp.	-	-					
37	911-916 Sales Expense	10,109,143	10,109,143			100% customer		
38	932 Maint. Of General Plant	443,450	221,725	221,725		General Plant		
39	920-931 Administration & General	76,754,592	50,258,910	26,495,681	-	O&M excl. A&G		
40	TOTAL O&M EXPENSE	161,541,469	105,470,303	56,071,166	-			
	SUPPORTING SCHEDULES: E-6						RECAP SCHEDULES: H-2 p	o.1

PEOPLES GAS SYSTEM, INC. DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 2

													PEOPLES GAS SYSTEM, IN DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 2 PAGE 28 OF 29 FILED: 03/31/2025
PAGE 4 OF 5	TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/26 WITNESS: J. TAYLOR												RECAP SCHEDULES: H-2 p.1
			CLASSIFIER	Net Plant 100% capacity 100% capacity	Intangible plant 100% capacity		100% revenue O&M net plant	100% customer	Rate Base	Return		100% customer	
			REVENUE				3,736,621 3,736,621				3,736,621	ı	
	ATED EMBEDDED	DERIVATION SSIFICATION 2	COMMODITY									'	
T OF SERVICE	E A FULLY ALLOCA F SERVICE STUDY AND AVERAGE	: EXPENSES AND CE BY COST CLAS JLE H: PAGE 2 OF	CAPACITY	68,924,210 1,000,000	- 9,398,041	79,322,250	1,395,371 21,793,934 23,189,304		160,108,548	35,883,646	354,574,914	ı	
COS	ANATION: PROVIDI COST O PEAK	CLASSIFICATION OF OF COST OF SERVI SCHEDU	CUSTOMER	27,335,515 - -	1 1	27,335,515	2,624,703 8,643,529 11,268,232	(224,601)	63,542,684	14,241,233	221,633,366	(18,296,688)	
	EXPL		TOTAL	96,259,724 1,000,000	- 9,398,041	106,657,765	3,736,621 4,020,074 30,437,462 38,194,157	(224,601)	223,651,232	50,124,879	579,944,901	(18,296,688) -	
H-3	UBLIC SERVICE COMMISSION PEOPLES GAS SYSTEM, INC. D: 20250029-6U			DEPRECIATION AND AMORTIZATION EXPENSE: Depreciation Expense Amort. Of Environmental Amort. Of Conversion Costs	Amort. Of Acquisition Adj. Amort. Of Lease Improvements/Other	Total Deprec. and Amort. Expense	TAXES OTHER THAN INCOME TAXES: Revenue Related O&M - Related Other Total Taxes other than Income Taxes	GAIN ON SALE OF PROPERTY	RETURN (REQUIRED NOI)	INCOME TAXES	TOTAL OVERALL COST OF SERVICE	REVENUE CREDIT TO COS	SUPPORTING SCHEDULES: E-1 p.3, E-6
SCHEDULE H-3	FLORIDA PUBLIC SE COMPANY: PEOPLE DOCKET NO.: 20250(		LINE NO.	1 <u>DEPRE</u> 2 <u>Depreu</u> 3 Amort. 4 Amort.	5 Amort. 6 Amort. 3	/ 8 Total C	9 <u>TAXES</u> 1 10 <u>Reven</u> 11 0&M - 12 Other 13 Total T	14 GAIN OI	15 RETURI	16 INCOME	17 TOTAL (	18 REVEN	No de la competition de la com

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																		P D E W D P F		)P K II CU GE		ES IT SS EN 29	G NC N T C 0	AS 0. TA NO F 3/	20 J YI 29 31	SY 8 925 IT - LOF 2 9	STE 500 -1 R 202	29 29	1 9-G	U	•
PAGE 5 OF 5	TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/26 WITNESS: J. TAYLOR																											RECAP SCHEDULES: H-2 p.6			
		REVENUE					3,736,621			3,736,621													I								
	ATED EMBEDDED ND AVERAGE	COMMODITY							ı										I				,								
OST OF SERVICE	'IDE A FULLY ALLOC CE STUDY - PEAK AN (SUMMARY)	CAPACITY	- 56,071,166	68,924,210	9,398,041 1,000,000		- 23,189,304	- 160,108,548	35,883,646	354,574,914 2,115,040,260				- 1,672,181,046	20,359,610	16,918,017			1 1	-	7,107,891	468,936									
COST	KPLANATION: PROV COST OF SERVIC	CUSTOMER	- 105,470,303	27,335,515			- 11,268,232	(224,601) 63,542,684	14,241,233 (18,296,688)	221,633,366 839,401,374			1/9,02/,638 34,474,515 7 000 007	/98'860'/	586,544,303 -			15,878	6,023,304 1.152,555	833,605		- 2 108 201	10,109,143								
	Ш	TOTAL	- 161,541,469	96,259,724	9,398,041 1,000,000		- 38,194,157	(224,601) 223,651,232	50,124,879 (18,296,688)	579,944,901 2,954,441,634			1/9/02/,638 34,474,515 7 000 000	7,099,867 1,672,181,046	586,544,303 20,359,610 49,400,405	16,918,017		15,878	6,023,304 1.152,555	833,605	7,107,891	468,936 2 108 201	10,109,143								
LE H-3	PUBLIC SERVICE COMMISSION Y: PEOPLES GAS SYSTEM, INC. NO: 20250029-GU	SUMMARY:	ATTRITION 0&M		AMORTIZATION OF OTHER GAS PLAN I AMORTIZATION OF ENVIRONMENTAL	AMORTIZATION OF LIMITED TERM INVESTMENT AMORTIZATION OF ACQUISITION ADJUSTMENT	AMORTIZATION OF CONVERSION COSTS TOTAL TAXES OTHER THAN INCOME	GAIN ON SALE OF PROPERTY RETURN	INCOME TAXES REVENUES CREDITED TO COST OF SERVICE	TOTAL COST RATE BASE	KNOWN DIRECT & SPECIAL ASSIGNMENTS:	RATE BASE ITEMS(PLANT-ACC.DEP):	381-382 MELEKS 383-384 HOUSE REGULATORS	385 INDUS I KIAL MEAS & KEG EQ. 376 MAINS	380 SERVICES 378 MEAS,& REG.STA,EQGEN. 226 DUDIEDATION EQ.IDAMENT (2010)	377 COMPRESSOR STAT. EQUIPMENT	O&M ITEMS	82Z MAINT. UF SERVICES 876 MEAS.& REG.STA.EQ.IND.	878 METER & HOUSE REG. 890 MAINT.OF MEAS.& REG.STA.EQIND.	893 MAINT.OF METERS AND HOUSE REG.	874 MAINS AND SERVICES 887 MAINT. OF MAINS	413 GAS PLANT LEASED TO OTHERS	911-916 SALES EXPENSE					SUPPORTING SCHEDULES;			
SCHEDU	FLORIDA COMPAN DOCKET	LINE NO.	0 N	4 1	ပေ	8	9 10	55	13	15 16	17	18	50	583	5 7 2	26	27	59 F8	31 31 30	32	34	35 36	37								

PEOPLES GAS SYSTEM, INC. DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 3 PAGE 1 OF 6 FILED: 03/31/2025

				Res	sidential					Com	mercial
Lin No.	e . Category Description	Total System	Residential		standby nerators	Res	idential at Pump	Com	mercial it Pump	Li. S	treet ghting
Т	Rate Base	\$2,954,441,634	\$ 1,142,241,546	ŝ	3,299,756	ŝ	20,807	ŝ	83,532	ŝ	902,809
2	Base Rate Revenue at Current Rates	\$ 459,055,558	\$ 178,313,259	ŝ	545,010	ŝ	1,807	ŝ	15,780	ŝ	213,590
(M 4	Other Revenues Off Svatem Sales	\$ 14,654,277 2.645.888	\$7,882,100 1.670.697	-07-	22,061	ŝ	32	405	245 9	\$	-
ч m	Total Revenue at Current Rates	\$ 476,355,723	\$ 187,866,055	ŝ	568,576	ŝ	1,839	ŝ	16,034	ŝ	214,317
9 1-	Current Revenue to Cost Ratio Current Parity Ratio	0 82	0.72		0.75		0.48 0.58		1.07		1.39
- aa	Scenario 1. Bevenues at Ecnialived Bates of Be	aturn A			1		•		0 1		) • •
0 0 C	Total Revenue Increase/(Decrease)   Revenue af Current Bares	\$ 103,589,178 476.355.723	\$ 72,957,816 187.866.055	<∿	187,778 568.576	ŝ	1,996 1.839	Ś	(1,052) 16.034	ŝ	(60,521) 214.317
11	Total Revenue at Equalized Rates of Return	\$ 579,944,901	\$ 260,823,871	ŝ	756,354	ŝ	3,835	ŝ	14,982	ŝ	153,796
12	) Base Rate Revenue Increase/(Decrease)	\$ 102,592,655	\$ 72,034,647	ŝ	185,194	ŝ	1,992	ŝ	(1,060)	ŝ	(60,521)
13	3 Base Rate Revenue at Current Rates I Base Rate Revenue at Equalized Rates of Ret	459,055,558 \$ 561,648,213	178,313,259 \$ 250,347,905	ŝ	545,010 <b>730,204</b>	ŝ	3,799	o م	15,780 14,720	w.	213,590 <b>153,069</b>
15 16	) % Increase of Total Revenues ) % Increase of Base Rate Revenues	21.7% 22.3%	38.8% 40.4%		33.0% 34.0%		108.5% 110.2%		-6.6% -6.7%		-28.2% -28.3%
17 18	7 Resulting Revenue to Cost Ratio 8 Resulting Farity Ratio	1.00 1.00	1.00 1.00		1.00 1.00		1.00		1.00		1.00
19	<u>Scenario 2: Equal Percentage Increase on Serv</u>	<u>vice Revenue</u>									
21	) Fercent increase Base Rate Revenue Increase/(Decrease)	\$ 102,592,655	22.3% \$ 39,850,581	0	22.3% 121,802	ŝ	404	475	3,527	ŝ	47,734
22	2 Base Rate Revenue at Current Rates Been Date Devenue at Evnalized Dates of Det	459,055,558 \$ 561 648 213	178,313,259 \$ 218 163 840	. v	545,010 666 812		1,807 2 211	v	15,780	. v	213,590
1				>	110,000	<b>}</b>		>		•	
24	l Other Revenues i Chande in Other Revenues	\$ 14,654,277 996.523	7,882,100 923.169		22,061 2.584		32		245 8		1 1
26	) Off System Sales	2,645,888	1,670,697		1,505		, 1		6		727
27	7 Total Revenue at Equal Percentage Increase	\$ 579,944,901	\$ 228,639,805	ŝ	692,962	ŝ	2,247	ŝ	19,569	ŝ	262,051
2 00	Resulting Revenue to Cost Ratio	1.00	0.88		0.92		0.59		1.31		1.70
29	Besulting Parity Ratio	1.00	0.88		0.92		0.59		1.31		1.70

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

PEOPLES GAS SYSTEM, INC. DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 3 PAGE 2 OF 6 FILED: 03/31/2025

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S IMMO:	STEM,	
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Line					S	tandby	Res	idential	COI	mercial	ά	treet
No.	Category Description	Total System		Residential	ē	nerators	He	at Pump	Hea	at Pump	Ξ.	ghting
30	Scenario 3: Moderated based on Current Parit	ty Ratio										
31	Multiple of System Increase	1.00		1.50		1.50		1.50		0.21		0.21
32	Percent Increase	22.3%		33.5%		33.5%		33.5%		4.7%		4.7%
33	Base Rate Revenue Increase/ (Decrease)	\$ 102,592,655	ŝ	59,775,871	ŝ	182,704	ŝ	606	ŝ	749	ŝ	10,143
34	Total Base Rate Revenue at Proposed Rates	561,648,213		238,089,130		727,714		2,413		16,529		223,733
35	Total Revenue at Proposed Rates	\$ 579,944,901	ŝ	248,565,095	ŝ	753,864	ŝ	2,449	ŝ	16,792	ŝ	224,460
36	Percent Increase on Base Rate Margin	22.3%		33.5%		33.5%		33.5%		4.7%		4.7%
37	Proposed Revenue to Cost Ratio	1.00		0.95		1.00		0.64		1.12		1.46
38	Proposed Farity Ratio	1.00		0.95		1.00		0.64		1.12		1.46

Commercial

Residential

PEOPLES GAS SYSTEM, INC. DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 3 PAGE 3 OF 6 FILED: 03/31/2025

Line		Small General	Gen	eral Service -	Gene	eral Service	Gene	eral Service	Gene	ral Service
No	Category Description	Service		1		7		٣		4
Ч	Rate Base	\$ 77,601,035	ŝ	346,968,522	ŝ	421,202,629	ŝ	213,522,895	ŝ	117,682,494
$\sim$	Base Rate Revenue at Current Rates	\$ 11,910,743	ŝ	63,364,339	ŝ	68,446,676	ŝ	33,211,483	ŝ	15,562,427
m	Other Revenues	\$ 635,462		982,632	⟨י}	382,423	ŝ	39,545	{/}	6,931
4	Off System Sales	81,638		427,076		241,193		102,005		18,104
ы	Total Revenue at Current Rates	\$ 12,627,843	ŝ	64,774,046	ŝ	69,070,292	ŝ	33,353,034	ŝ	15,587,462
9	Current Revenue to Cost Ratio	0.82		1.02		0.93		0.91		0.77
2	Current Parity Ratio	1.00		1.25		1.14		1.10		0.94
00	<u>Scenario 1: Revenues at Equalized Rates of </u>									
<i>с</i> ,	Total Revenue Increase/ (Decrease)	\$ 2,815,220	ŝ	(1,469,894)	ŝ	4,951,789 60,070,202	ŝ	3,453,122	ŝ	4,565,751 15 507 402
T C	Kevenue at current Rates	12, 02/, 843		64, / /4, U40		262,0/0,292		33, 303, U34		707,700,CL
11	Total Revenue at Equalized Rates of Return	\$ 15,443,063	ŝ	63,304,152	ŝ	74,022,081	ŝ	36,806,156	ŝ	20,153,213
12	Base Rate Revenue Increase/ (Decrease)	\$ 2,793,944	ŝ	(1,502,793)	ŝ	4,938,985	ŝ	3,451,798	ŝ	4,565,519
13	Base Rate Revenue at Current Rates	11,910,743		63, 364, 339		68,446,676		33,211,483		15,562,427
14	Base Rate Revenue at Equalized Rates of Ret	\$ 14,704,687	ŝ	61,861,545	ŝ	73,385,661	ŝ	36,663,281	ŝ	20,127,946
15	<sup>8</sup> Increase of Total Revenues	22.3%		-2.3%		7.2%		10.48		29.3%
16	st Increase of Base Rate Revenues	23.5%		-2.4%		7.2%		10.4%		29.3%
17	Resulting Revenue to Cost Ratio	1.00		1.00		1.00		1.00		1.00
18	Resulting Parity Ratio	1.00		1.00		1.00		1.00		1.00
19	Scenario 2: Equal Percentage Increase on Se									
20	Percent Increase	22.3%		22.3%		22.3%		22.3%		22.3%
21	Base Rate Revenue Increase/(Decrease)	\$ 2,661,889	ŝ	14,161,065	ŝ	15,296,898	ŝ	7,422,313	ŝ	3,477,990
22	Base Rate Revenue at Current Rates	11,910,743		63,364,339		68,446,676		33,211,483		15,562,427
23	Base Rate Revenue at Equalized Rates of Ret	\$ 14,572,631	ŝ	77,525,404	ŝ	83,743,574	ŝ	40,633,796	ŝ	19,040,418
24	Other Revenues	635,462		982,632		382,423		39,545		6,931
25	Change in Other Revenues	21,276		32,899		12,804		1,324		232
26	Off System Sales	81,638		427,076		241,193		102,005		18,104
27	Total Revenue at Equal Percentage Increase	\$ 15,311,007	ა	78,968,011	ŝ	84,379,994	ŝ	40,776,671	ŝ	19,065,684
28	Resulting Revenue to Cost Ratio	66.O		1.25		1.14		1.11		0.95
29	Resulting Parity Ratio	66.0		1.25		1.14		1.11		0.95

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

PEOPLES GAS SYSTEM, INC. DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 3 PAGE 4 OF 6 FILED: 03/31/2025

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

Line	۵	Small General	Genera	l Service -	Gene	ral Service	Gene	ral Service	Gen	eral Se	rvice
No.	Category Description	Service		1		2		3		4	
30	Scenario 3: Moderated based on Current Pari										
31	Multiple of System Increase	1.26		0.21		0.54		0.68			1.50
32	Percent Increase	28.2%		4.7%		12.0%		15.1%			33.5%
33	Base Rate Revenue Increase/ (Decrease)	\$ 3,359,584	ŝ	3,009,169	ŝ	8,189,514	ŝ	5,029,010	ŝ	5,21	6,985
34	Total Base Rate Revenue at Proposed Rates	15,270,327	•	56,373,508		76,636,189		38,240,493		20,77	9,413
35	Total Revenue at Proposed Rates	\$ 16,008,703	ч х	57,816,114	ŝ	77,272,610	ŝ	38,383,367	ŝ	20,80	4,679
36	Percent Increase on Base Rate Margin	28.2%		4.78		12.0%		15.1%			33.5%
37	Proposed Revenue to Cost Ratio	1.04		1.07		1.04		1.04			1.03
38	Proposed Farity Ratio	1.04		1.07		1.04		1.04			1.03

PEOPLES GAS SYSTEM, INC. DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 3 PAGE 5 OF 6 FILED: 03/31/2025

				ŭ	ommercial		Small						
Line	ن ب ب	Gene	ral Service . -	1	Standby	Int	erruptible -	Interruptib	le	•			
No.	Category Description		۵	3	anerators		Service	Service		Wholesal	ou ا	peci	al Contract
	Rate Base	ŝ	306,424,568	ŝ	8,721,858	\$	1,452,348	\$ 61,434,1	e G	7,138,	134	\$ \$	05,743,955
~	Base Rate Revenue at Current Rates	ŝ	38,659,565	ŝ	900,848	ŝ	5,595,151	\$ 8,277,6:	5	612,	724	ŝ	33,424,540
ω 4	Other Revenues Off System Sales	ŝ	294,840 82.062	ŝ	53,928 3.448	107	42,997 -	\$ 17,6	0		506 371	ŝ	4,292,814 (21.446)
ŝ	Total Revenue at Current Rates	ŝ	39,036,466	ŝ	958,224	ŝ	5,638,148	\$ 8,295,2	<u>C</u>	652,	202	ŝ	37,695,908
9	Current Revenue to Cost Ratio		0.75		0.56		0.80	0	0	0	53		1.05
7	Current Parity Ratio		0.91		0.68		0.97	0	8	0	64		1.27
œ	<u>Scenario 1: Revenues at Equalized Rates of I</u>												
σ	Total Revenue Increase/(Decrease)	ŝ	13,069,580	ŝ	757,761	<i>\</i> }	1,411,641	\$ 2,036,1	0	579,	636	ŝ	(1,667,556)
10	Revenue at Current Rates		39,036,466		958,224		5,638,148	8,295,2	5	652,	202		37,695,908
11	Total Revenue at Equalized Rates of Return	ŝ	52,106,046	ŝ	1,715,984	ŝ	7,049,789	\$ 10,331,31	5	1,231,	338	ŝ	36,028,352
12	Base Rate Revenue Increase/ (Decrease)	ŝ	13,069,281	ŝ	755,955	0	1,411,597	\$ 2,036,0	5	579,	516	ŝ	(1,667,591)
13	Base Rate Revenue at Current Rates		38,659,565		900,848		5,595,151	8,277,6	-	612,	724		33,424,540
14	Base Rate Revenue at Equalized Rates of Ret	ŝ	51,728,845	ŝ	1,656,803	ŝ	7,006,748	\$ 10,313,7	5	1,192,	340	ŝ	31,756,949
15	% Increase of Total Revenues		33.5%		79.1%		25.0%	24	\$0 10	00	°. °		-4.48
16	% Increase of Base Rate Revenues		33.8%		83.9%		25.2%	24	89	6	1.6%		-5.0%
17	Resulting Revenue to Cost Ratio		1.00		1.00		1.00	1.1	0	Т	00.		1.00
18	Resulting Parity Ratio		1.00		1.00		1.00	1.	0	1	00.		1.00
19	Scenario 2: Equal Percentage Increase on Se								;		1		
0.7	Percent Increase		22.3%		22.3%		22.3%	22	3/0	Z	??		22.3%
21	Base Rate Revenue Increase/(Decrease)	ŝ	8,639,885	ŝ	201,327	ł٧	1,250,440	\$ 1,849,9	40	136,	936	ŝ	7,469,929
22	Base Rate Revenue at Current Rates		38,659,565		900,848		5,595,151	8,277,6		612,	724		33,424,540
23	Base Rate Revenue at Equalized Rates of Ret	ŝ	47,299,450	ŝ	1,102,175	ŝ	6,845,591	\$ 10,127,5	5	749,	560	ŝ	40,894,469
24	Other Revenues		294,840		53,928		42,997	17,6	0		506		4,292,814
25	Change in Other Revenues		300		1,806		44		00		20		36
26	Off System Sales		82,062		3,448		I	I		38,	871		(21,446)
27	Total Revenue at Equal Percentage Increase	ŝ	47,676,651	ŝ	1,161,357	ŝ	6,888,632	\$ 10,145,2	с. С	789,	158	ŝ	45,165,872
28	Resulting Revenue to Cost Ratio		10.01		0.68		96.O	0		0	64		1.25
29	Resulting Farity Ratio		0.91		0.68		0.98	0	8	0	.64		1.25

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

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

Line		Gene	sral Service	•	Standby	Interrupt	ible l	interruptible					
No.	Category Description		5	Ge	nerators	Servic	e	Service	Who.	lesale	Speci	al Contract	
30	Scenario 3: Moderated based on Current Pari	.SI											
31	Multiple of System Increase		1.50		1.50		50	1.31		1.50		0.01	
32	Percent Increase		33.5%		33.5%	,	33.5%	29.3%		33.5%		0.1%	
33	Base Rate Revenue Increase/ (Decrease)	ŝ	12,959,828	ŝ	301,991	\$ 1,875,	660	\$ 2,429,196	ŝ	205,403	ŝ	46,242	
34	Total Base Rate Revenue at Proposed Rates		51,619,393		1,202,838	7,470,	811	10,706,813		818,128		33,470,782	
35	Total Revenue at Proposed Rates	ŝ	51,996,594	ŝ	1,262,020	\$ 7,513,	852	\$ 10,724,491	Ş	857,626	ŝ	37,742,186	
99	Percent Increase on Base Rate Margin		33.5%		33.5%		33.5%	29.3%		33.5%		0.1%	
37	Proposed Revenue to Cost Ratio		1.00		0.74		.07	1.04		0.70		1.05	
38	Proposed Parity Ratio		1.00		0.74		.07	1.04		0.70		1.05	

Smal1

Commercial

PEOPLES GAS SYSTEM, INC. DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 4 PAGE 1 OF 32 FILED: 03/31/2025



### 2027 SUBSEQUENT YEAR ADJUSTMENT

### SUPPLEMENTAL SCHEDULES

<u>Schedule</u>	<u>Witness</u>	<u>Title</u>	<u>Bates</u> <u>Stamped</u> Page Number
E-1	Buzard/Taylor	Cost of Service: Therms Sales and Revenues by Rate Schedule Under Proposed 2026 Rates and 2027 Proposed SYA (Illustrative)	100
E-2	Buzard/Taylor	Cost of Service: Provide Revenues Calculated Proposed 2026 Rates and 2027 Proposed SYA (Illustrative)	106
E-5	Buzard/Taylor	Cost of Service: Monthly Bill comparison 2026 Proposed Rate Schedule and 2027 Proposed SYA (Illustrative)	111

PEOPLES GAS SYSTEM, INC. DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 4 PAGE 2 OF 32 FILED: 03/31/2025

### **Introduction**

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

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

### A. <u>2027 Proposed Rates (SYA Schedules E-1, E-2, and E-5)</u>

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

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

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

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

PEOPLES GAS SYSTEM, INC. DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 4 PAGE 3 OF 32 FILED: 03/31/2025

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

### Table 1. Summary of Revenue Allocations

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

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

\* Ties to 2027 Proposed SYA Illustrative SCH-E1.

PEOPLES GAS SYSTEM, INC. DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 4 PAGE 4 OF 32 FILED: 03/31/2025

SCHEDU	LE E-1				8	IST OF SERVICI						Ľ	AGE 1 OF 6
FLORID/	V PUBLIC SERVICE COMMISSION			EXPLANATIC	ON: THERM SAL	ES AND REVEN	UES BY RATE SI	CHEDULE			TYPE OF DATA	SHOWN:	
COMPAN	IY: PEOPLES GAS SYSTEM, INC.				PROF	OSED 2026 RA	ES				2027 SYA		
DOCKET	- NO.: 20250029-GU										WITNESS: L. BL	IZARD / J. TAYLC	œ
					Residential			Comm.	Commercial	Small			
LINE		Residential 1	Residential 2	Residential 3	Standby	Residential	Commercial	Street	Standby	General	General	General	General
N					Generators	Heat Pump	Heat Pump	Lighting	Generators	Service	Service 1	Service 2	Service 3
-	NO. OF BILLS	1,770,930	2,744,923	1,381,060	16,505	24	63	0	13,873	163,472	252,781	98,378	10,173
0	THERM SALES	9,679,912	37,064,232	49,733,299	86,557	8,473	47,348	525,047	604,077	9,881,110	100,528,085	141,731,351	82,693,781
n	UNBILLED THERM SALES		i	ı				i.	ı		ŗ		i
4	TOTAL THERM SALES	9,679,912	37,064,232	49,733,299	86,557	8,473	47,348	525,047	604,077	9,881,110	100,528,085	141,731,351	82,693,781
5	CUSTOMER CHARGE REVENUE	\$46,929,645	\$97,444,767	\$49,027,630	\$676,705	\$1,344	\$4,032	so	\$971,110	\$10,298,736	\$20,475,261	\$14,855,078	\$6,256,395
9	BASE NON-FUEL REVENUE	4,483,638.54	17,167,781.60	23,035,966.82	51,008.76	1,069.08	12,497.08	223,732.94	231,730.02	4,971,581.66	45,898,107.55	61,780,695.98	31,984,300.44
7	UNBILLED BASE NON-FUEL REVENUE									,			
8	TOTAL BASE NON-FUEL REVENUE	\$51,413,284	\$114,612,548	\$72,063,597	\$727,714	\$2,413	\$16,529	\$223,733	\$1,202,840	\$15,270,318	\$66,373,369	\$76,635,774	\$38,240,695
6	FUEL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	ŝ	\$0	\$0	\$0	\$0	\$0
10	UNBILLED FUEL REVENUE												
5	TOTAL FUEL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER REVENUE (1)	\$3,146,087	\$4,876,402	\$2,453,476	\$26,150	\$36	\$262	\$727	\$59,182	\$738,376	\$1,442,607	\$636,420	\$142,875
13	TOTAL REVENUE	\$54,559,371	\$119,488,950	\$74,517,073	\$753,864	\$2,449	\$16,792	\$224,460	\$1,262,022	\$16,008,694	\$67,815,975	\$77,272,194	\$38,383,570
SUPPOF	TING SCHEDULES:										RECAP SCHED(	JLES: E-2	

100

PEOPLES GAS SYSTEM, INC. DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 4 PAGE 5 OF 32 FILED: 03/31/2025

SCHED(	JLE E-1			ŏ	OST OF SERVICI	,,,,,				₽	AGE 2 OF 6
FLORID,	A PUBLIC SERVICE COMMISSION		EXPLANATI	ON: THERM SAI	LES AND REVEN	UES BY RATE S	CHEDULE		TYPE OF DATA S	SHOWN:	
COMPA	NY: PEOPLES GAS SYSTEM, INC.			PROI	POSED 2026 RA <sup>-</sup>	TES			2027 SYA		
DOCKE'	T NO.: 20250029-GU								WITNESS: L. BUZ	ZARD / J. TAYLO	£
				Small		Interr.			0	ther Revenue /	
LINE		General	General	Inter.	Inter.	Service	Vehcile	Wholesale	Special	Off System	2026
NO		Service 4	Service 5	Service	Service	Large Vol.	Gas Sales		Contracts	Sales	TOTAL
-	NO. OF BILLS	1,783	2,304	336	138	0	0	156	274	48	6,457,221
0	THERM SALES	52,669,966	188,953,310	47,399,664	151,139,143	0	0	2,315,711	1,108,801,224	65,700,000	2,049,562,290
'n	UNBILLED THERM SALES	•	•	•	•			•		•	
4	TOTAL THERM SALES	52,669,966	188,953,310	47,399,664	151,139,143	0	0	2,315,711	1,108,801,224	65,700,000	2,049,562,290
£	CUSTOMER CHARGE REVENUE	\$2,267,976	\$6,462,720	\$1,095,024	\$503,976	\$0	\$0	\$138,528	\$0	\$0	\$257,408,927
Q	BASE NON-FUEL REVENUE	18,511,386.34	45,156,283.60	6,375,728.76	10,203,403.54			679,591.73	33,470,782.32		\$304,239,287
7	UNBILLED BASE NON-FUEL REVENUE			ı		ı	1		ı		
8	TOTAL BASE NON-FUEL REVENUE	\$20,779,362	\$51,619,004	\$7,470,753	\$10,707,380	ŝ	S	\$818,120	\$33,470,782	\$0	\$561,648,213
6	FUEL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	UNBILLED FUEL REVENUE										
£	TOTAL FUEL REVENUE	\$0	\$0	\$0	\$0	\$0	80	\$0	\$0	\$0	\$0
12	OTHER REVENUE (1)	\$25,267	\$377,201	\$43,041	\$17,678	\$0	\$0	\$39,498	\$4,271,403	\$	\$18,296,688
13	TOTAL REVENUE	\$20,804,629	\$51,996,205	\$7,513,794	\$10,725,057	80	S	\$857,618	\$37,742,186	8	\$579,944,901
SUPPOF	ATING SCHEDULES:								RECAP SCHEDUI	LES: E-2	

PEOPLES GAS SYSTEM, INC. DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 4 PAGE 6 OF 32 FILED: 03/31/2025

RECAP SCHEDULES: E-2, G-6, H-1 p. 3-4, H2 p. 2-3, H3 p. 4-5

Indexter legit is a final service of the indexter of th	SCHEDU	.E1				0	COST OF SERVI	GE					à	GE 3 OF 6
Condensity Figures on strating with a section of the strating of the st	FLORIDA	PUBLIC SERVICE COMMISSION			EXPLANATIC	N: THERM SALI	ES AND REVEN	UES BY RATE SC	CHEDULE			INPE OF DATA S	:NWOH:	
Model         Model <th< td=""><td>COMPAN</td><td>Y: PEOPLES GAS SYSTEM, INC.</td><td></td><td></td><td></td><td>UNDER PI</td><td>ROPOSED 2026</td><td>RATES</td><td></td><td></td><td></td><td>2027 SYA</td><td></td><td></td></th<>	COMPAN	Y: PEOPLES GAS SYSTEM, INC.				UNDER PI	ROPOSED 2026	RATES				2027 SYA		
Mathematical field of the standard of t	DOCKET	NO.: 20250029-GU									~~	VITNESS: L. BUZ	2ARD / J. TAYLO	~
Math         Math <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>														
Number         Contraction         <														
Interpretation         Interp						Residential			Comm.	Commercial	Small			
Mot         Ammon         Mathynn         Mat	LINE		Residential 1	Residential 2	Residential 3	Standby	Residential	Commercial	Street	Standby	General	General	General	General
2         No.0FBLL3         177,000         5.44,003         5.44,003         5.44,003         5.44,003         5.44,003         5.44,003         5.44,003         5.44,003         5.44,003         5.44,003         5.44,003         5.44,003         5.44,003         5.44,003         5.44,003         5.44,003         5.44,003         5.44,003         5.44,033         5.44,013         5.54,013         5.54,013         5.54,013         5.54,013         5.54,013         5.54,013         5.54,013         5.54,013         5.54,013         5.54,013         5.54,013         5.54,013         5.54,013         5.54,013         5.54,013         5.54,013         5.54,013         5.54,013         5.54,013         5.	ÖN					Generators	Heat Pump	Heat Pump	Lighting	Generators	Service	Service 1	Service 2	Service 3
1         1	22	NO. OF BILLS	1,770,930	2,744,923	1,381,060	16,505	24	63	0	13,873	163,472	252,781	98,378	10,173
10         10         0	23	THERM SALES	9,679,912	37,064,232	49,733,299	86,557	8,473	47,348	525,047	604,077	9,881,110	100,528,085	141,731,351	82,693,781
OTALTHERNALES         567.0412         7.064.22         46.532.0         65.567         64.77         64.016         64.017         64.017	24	UNBILLED THERM SALES	0	0	Ö	0	0	0	0	o	0	û	0	o
201         CUTONERCHARGE REVIEUE         68,054,06         8,44,41         64,027         69         64,140         64,140         64,020         64,140         64,100	25	TOTAL THERM SALES	9,679,912	37,064,232	49,733,299	86,557	8,473	47,348	525,047	604,077	9,881,110	100,528,085	141,731,351	82,693,781
21         BASE NON-TILE REVINUE         443.363.4.1         17.157.7.81         2.035.66.6.2         61.000.7         1.060.10         1.047.10         2.047.010	26	CUSTOMER CHARGE REVENUE	\$46,929,645	\$97,444,767	\$49,027,630	\$676,705	\$1,344	\$4,032	SO	\$971,110	\$10,298,736	\$20,475,261	\$14,855,078	\$6,256,395
21         UNILLED BASE WONT-ULE REVENUE         0 <th< td=""><td>27</td><td>BASE NON-FUEL REVENUE</td><td>4,483,638.54</td><td>17,167,781.60</td><td>13,035,966.82</td><td>51,008.76</td><td>1,069.08</td><td>12,497.08</td><td>223,732.94</td><td>231,730.02</td><td>4,971,581.66</td><td>45,898,107.55</td><td>31,780,695.98</td><td>31,984,300.44</td></th<>	27	BASE NON-FUEL REVENUE	4,483,638.54	17,167,781.60	13,035,966.82	51,008.76	1,069.08	12,497.08	223,732.94	231,730.02	4,971,581.66	45,898,107.55	31,780,695.98	31,984,300.44
20         TOTAL BAGE NON-TUEL REVENUE         55.413.244         51.461.246         57.205.056         57.27.714         52.413         51.202.040         51.52.00.316         56.66.77           31         TOTAL BAGE NON-TUEL REVENUE         53.416.087         54.61.703         54.65.703         51.65.036         57.23.739         51.202.040         51.52.003         51.66.703         54.66.77           31         TOTAL REVENUE         53.146.087         54.65.473         74.56.473         75.3616         57.317         51.46         71.262.040         51.62.010         51.66.77         51.44         51	28	UNBILLED BASE NON-FUEL REVENUE	0	ů	o	O	0	0	0	0	0	Ö	0	0
01         01         01         02         03         03         03           12         01         01         01         01         02         04         03         04         03         04         03         04         03         04         03         04 </td <td>29</td> <td>TOTAL BASE NON-FUEL REVENUE</td> <td>\$51,413,284</td> <td>\$114,612,548</td> <td>\$72,063,597</td> <td>\$727,714</td> <td>\$2,413</td> <td>\$16,529</td> <td>\$223,733</td> <td>\$1,202,840</td> <td>\$15,270,318</td> <td>\$66,373,369</td> <td>\$76,635,774</td> <td>\$38,240,695</td>	29	TOTAL BASE NON-FUEL REVENUE	\$51,413,284	\$114,612,548	\$72,063,597	\$727,714	\$2,413	\$16,529	\$223,733	\$1,202,840	\$15,270,318	\$66,373,369	\$76,635,774	\$38,240,695
0.0000       0.00000       0.0000       0.0000	Q.	OTHER PEVENI IE	\$3 146 D87	CUK 878 M2	\$0 463 476	¢36.160	679 679	ር ዓርቅ	7073	\$50.187	6738 376	21 442 607	0076 JDD	\$110 B76
11       Total Revenue       64,64,34,44       74,77,73       74,44,64       74,67,02       1,66,04,4       6,704,54       1,66,04,4       6,704,54       1,66,04,54       1,66,04,54	90		\$3,140,087	\$4,870,402	\$ <b>4,4</b> 55,475	061,02¢	024	797\$	1714	\$99,165	015,0516	\$1,442,607	\$030,420	6/9/74I¢
22       DIF. IND. OF BILLS       0	31	TOTAL REVENUE	54,559,371	119,488,950	74,517,073	753,864	2,449	16,792	224,460	1,262,022	16,008,694	67,815,975	77,272,194	38,383,570
33       DFF. IN THERM SALES       0	32	DIFF. IN NO. OF BILLS	0	o	ò	O	0	0	0	0	0	ò	o	Ö
4         DIF. IN CUSTOMER CHARGE REVENUE         50	33	DIFF. IN THERM SALES	0	Ċ	Ċ	0	0	0	0	0	0	o	0	0
32         DIF. IN BASE NON-FUEL REVENUE         50	34	DIFF. IN CUSTOMER CHARGE REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	<b>\$</b> 0	\$0	\$0	\$0	\$0	\$0
30         DIF. IN OTHER REVENUE         50 </td <td>35</td> <td>DIFF. IN BASE NON-FUEL REVENUE</td> <td>\$0</td>	35	DIFF. IN BASE NON-FUEL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37 DIF. IN TOTAL REVENUE 50 50 50 50 50 50 50 50 50 50	36	DIFF. IN OTHER REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	37	DIFF. IN TOTAL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

SUPPORTING SCHEDULES: G-2 p 8

PEOPLES GAS SYSTEM, INC. DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 4 PAGE 7 OF 32 FILED: 03/31/2025

ĸ		026	DTAL	6,457,221	19,562,290	Ċ	19,562,290	57,408,927	14,239,287	\$0	61,648,213	18,296,688	79,944,901	c	5	Ċ	\$0	\$0	\$0	\$0
N: / J. TAYLC	,	0	Ĭ		2,02		5,02	\$25	\$30		\$56	÷.	\$51		_					
DATA SHOWF	ther Revenue	Off System	Sales	48	65,700,000	0	65,700,000	\$0		Ċ	\$0	\$0	0	c	5	Ċ	\$0	\$0	0\$	\$
TYPE OF 2027 SYA WITNESS		Special	Contracts	274	1,108,801,224	0	1,108,801,224	\$0	33,470,782.32	0	\$33,470,782	\$4,271,403	37,742,186	c	5	0	\$0	\$0	\$0	\$0
		Wholesale		156	2,315,711	0	2,315,711	\$138,528	679,591.73	Ó	\$818,120	\$39,498	857,618	c	5	0	\$0	\$0	\$0	8
СНЕРИГЕ		Vehcile	Gas Sales	0	0	0	0	\$0	,	0	so	\$0	o	c	5	0	\$0	\$0	So	8
JES BY RATE SI RATES	Interr.	Service	Large Vol.	0	0	0	0	\$0		0	\$0	so	o	c	5	0	\$0	\$0	so	80
ES AND REVENI ROPOSED 2026		Inter.	Service	138	151,139,143	0	151,139,143	\$503,976	10,203,403.54	0	\$10,707,380	\$17,678	10,725,057	c	5	0	\$0	\$0	\$0	8
NI: THERM SALE UNDER PI	Small	Inter.	Service	336	47,399,664	0	47,399,664	\$1,095,024	6,375,728.76	0	\$7,470,753	\$43,041	7,513,794	c	5	Ó	\$0	\$0	\$0	\$0
EXPLANATIC		General	Service 5	2,304	188,953,310	0	188,953,310	\$6,462,720	45, 156, 283.60	ò	\$51,619,004	\$377,201	51,996,205	c	5	Ö	\$0	\$0	\$0	\$0
		General	Service 4	1,783	52,669,966	0	52,669,966	\$2,267,976	18,511,386.34	0	\$20,779,362	\$25,267	20,804,629	c	5	Ö	\$0	\$0	\$0	80
UBLIC SERVICE COMMISSION : PEOPLES GAS SYSTEM, INC. 0.: 20256029-GU				40. OF BILLS	FHERM SALES	UNBILLED THERM SALES	TOTAL THERM SALES	CUSTOMER CHARGE REVENUE	BASE NON-FUEL REVENUE	UNBILLED BASE NON-FUEL REVENUE	TOTAL BASE NON-FUEL REVENUE	JTHER REVENUE	IOTAL REVENUE	ALE IN NO. OF DILL'S		DIFF. IN THERM SALES	DIFF. IN CUSTOMER CHARGE REVENUE	DIFF. IN BASE NON-FUEL REVENUE	DIFF. IN OTHER REVENUE	DIFF. IN TOTAL REVENUE
FLORIDA P COMPANY: DOCKET N		LINE	NO.	22	23 I	24 L	25 1	26 C	27 E	28 L	29 T	30	31 1	Ę	37 L	33 L	34 E	35 L	36 L	37 [

PAGE 4 OF 6

DOST OF SERVICE

SCHEDULE E-1

RECAP SCHEDULES: E-2, G-6, H-1 p. 3-4, H2 p. 2-3, H3 p. 4-5

SUPPORTING SCHEDULES: G-2 p 8

PEOPLES GAS SYSTEM, INC. DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 4 PAGE 8 OF 32 FILED: 03/31/2025

FLORID	A PUBLIC SERVICE COMMISSION			EXPLANATIC	ON: THERM SALL	ES AND REVEN	UES BY RATE SO	CHEDULE			YPE OF DATA S	HOWN:	
COMPA	WY: PEOPLES GAS SYSTEM, INC.				2027 PROPO	SED SYA (ILLU	STRATIVE)			5	027 SYA		
DOCKE	ET NO.: 20250029-GU									>	VITNESS: L. BUZ	ZARD / J. TAYLOI	~
					Residential			Comm.	Commercial	Small			
		Residential 1	Residential 2	Residential 3	Standby	Residential	Commercial	Street	Standby	General	General	General	General
38 ISO	NO. OF BILLS	1.770.930	2.744.923	N/A 1.381.060	Generators 16.505	Heat Pump 24	Heat Pump 63	Lighting 0	Generators 13.873	Service 163.472	Service 1 252.781	Service 2 98.378	Service 3 10.173
39	THERM SALES	9.679.912	37.064.232	49.733.299	86.557	8.473	47.348	525.047	604.077	9.881.110	100.528.085	141.731.351	82.693.781
40	CUSTOMER CHARGE REVENUE	\$50,099,610	\$104,005,132	\$52,328,363	\$722,259	\$1,434	\$4,032	0\$	\$1,036,591	\$10.906,852	\$20,475,261	\$15,281,055	\$6,477,149
41	BASE NON-FUEL REVENUE	\$4,785,652	\$18,324,186	\$24,587,646	\$54,486	\$1,141	\$12,497	\$223,733	\$247,291	\$5.265,051	\$45,898,108	\$63,552,338	\$33,113,071
42	FUEL REVENUE	\$0	0 <b>S</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	OTHER REVENUE	\$3,146,087	\$4,876,402	\$2,453,476	\$26,150	\$36	\$262	\$727	\$59,182	\$738,376	\$1,442,607	\$636,420	\$142,875
44	TOTAL REVENUE	\$58,031,349	\$127,205,720	\$79,369,486	\$802,894	\$2,612	\$16,792	\$224,460	\$1,343,064	\$16,910,278	\$67,815,975	\$79,469,813	\$39,733,094
	INCREASE												
45	DOLLAR AMOUNT (102+103-8)	\$3,471,978	\$7,716,770	\$4,852,412	\$49,031	\$163	\$0	\$0	\$81,042	\$901,585	\$0	\$2,197,619	\$1,349,524
46	DOLLAR AMOUNT (102+103-59)	\$3,471,978	\$7,716,770	\$4,852,412	\$49,031	\$163	\$0	\$0	\$81,042	\$901,585	\$0	\$2,197,619	\$1,349,524
47	% NON-FUEL ((102+103)/8)	106.75%	106.73%	106.73%	106.74%	106.74%	100.00%	100.00%	106.74%	105.90%	100.00%	102.87%	103.53%
48	% TOTAL (106/13)	106.36%	106.46%	106.51%	106.50%	106.64%	100.00%	100.00%	106.42%	105.63%	100.00%	102.84%	103.52%
						ଷ	026 PROPOSED					2027 SYA	
	SERVICE CHARGES - PGS				I	NUMBER	CHARGE	REVENUE		I	NUMBER	CHARGE	REVENUE
49 50 51	CONNECTION / RECONNECT CHARGE-R CONNECTION / RECONNECT CHARGE-C TRIP CHARGE	ESIDENTIAL	(* Blended rate fo	or connect and Re	connect)	49,927 3,204 1,203	\$94.93 \$121.00 \$25.00	\$ 4,739,585 \$ 387,704 \$ 30,084		I	49,927 3,204 9	\$94.93 \$94.93 \$ 25.00	4,739,585 387,704 30,084
25		Ē				0	\$25.00				0	\$25.00	
33	RETURN CHECK CHARGE	(ino				47,921 13,639	\$25.00 \$	s 1,485,543 \$ 340,975			47,921 3 13,639	\$ 31.00 \$25.00	1,485,543 340,975
55 55	IT ADMINISTRATION CHARGE			-C442	-60.04 nor acot	338 2 660	\$313.80 \$	\$ 1,273,012 \$ 379,606	-C112	LCO 01 nor acot	338	\$ 313.80 2 149.00	1,273,012 978 606
290	FORFEITED DISCOUNTS			4 1 0	raural pel auci	800 ' <b>7</b>	00.041¢	\$ 310,030 \$ 1,420,597	- <b>7</b> - 7	tauta I bel acci		140.00	ar 6,090 1,420,597
58 70	OTHER REVENUE (RENT) TEMPORARY DISCONNECT CHARGE					ZDA	Caries Sagano	\$ 1.073.737 \$ 23.237			YUZ	Varies € 33.00	1.073.737
60	FAILED TRIP CHARGE					1,932	\$31.00	\$ 59,892			1,932	\$ 31.00	59,892
61 62	AMORTIZATION / MAINTENANCE MISCELLANEIOUS SERVICE REVENUES -	- OTHER				7,200	\$0.00 \$25.00	\$ (215,569) \$ 180,000			7,200	\$0.00 \$25.00	(215.569) 180,000
63 64	GAS PLANT LEASED TO OTHERS				11	121,427	1,,1	\$ 4,473,320 \$ 15,650,800		1 1	0 121,427	<b>\$</b>	4,473,320 15,650,800
					I		I			I			
SUPPO	RTING SCHEDULES: G2 p 9										ECAP SCHEDUL	LES: E-5 , H-1 p.	11-13

PEOPLES GAS SYSTEM, INC. DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 4 PAGE 9 OF 32 FILED: 03/31/2025

SCHED	-ULE E-1			0	ST OF SERVICE					4	IGE 6 OF 6
FLORID	A PUBLIC SERVICE COMMISSION		EXPLANATIO	N: THERM SALE	ES AND REVEN	JES BY RATE SI	CHEDULE	•	INPE OF DATA S	:HOWN:	
COMPA	NV: PEOPLES GAS SYSTEM, INC.			2027 PROPO:	SED SYA (ILLUS	STRATIVE)			2027 SYA		
DOCKE	ET NO.: 20250029-GU							-	VITNESS: L. BUZ	ZARD / J. TAYLOF	~
				Small		Interr.			0	ther Revenue /	
LINE.		General Service 4	General Service 5	Inter. Service	Inter. Service	Service Large Vol.	Vehicle Gas Sales	Wholesale	Special Contracts	Off System Sales	2027 TOTAL
38	NO. OF BILLS	1,783	2,304	336	138	0	0	156	274	84	6,457,221
39	THERM SALES	52,669,966	188,953,310	47,399,664	151,139,143	0	0	2,315,711	1,108,801,224	65,700,000	2,049,562,290
40	CUSTOMER CHARGE REVENUE	\$2,420,779	\$6,898,153	\$1,168,803	\$534,662	\$0	\$0	\$147,861	\$0	\$0	\$272,507,996
41	BASE NON-FUEL REVENUE	\$19,758,611	\$48,199,551	\$6,805,170	\$10,824,585	\$0	\$0	\$725,396	\$33,470,782	\$0	\$315,849,294
42	FUEL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	OTHER REVENUE	\$25,267	\$377,201	\$43,041	\$17,678	\$0	\$	\$39,498	\$4,271,403	\$0	\$18,296,688
44	TOTAL REVENUE	\$22,204,657	\$55,474,905	\$8,017,014	\$11,376,925	\$0	\$0	\$912,756	\$37,742,186	\$0	\$606,653,977
	INCREASE										
45	DOLLAR AMOUNT (102+103-8)	\$1,400,028	\$3,478,700	\$503,220	\$651,868	\$0	\$0	\$55,138	\$0	\$0	\$26,709,076
46	DOLLAR AMOUNT (102+103-59)	\$1,400,028	\$3,478,700	\$503,220	\$651,868	\$0	\$0	\$55,138	\$0	\$0	\$26,709,076
47	% NON-FUEL ((102+103)/8)	106.74%	106.74%	106.74%	106.09%	%00.0	0.00%	106.74%	100.00%	#DIV/0{	104.76%
48	% TOTAL (106/13)	106.73%	106.69%	106.70%	106.08%	0.00%	0.00%	106.43%	100.00%	#DIV/0!	104.61%
					INCREASE						
	SERVICE CHARGES - PGS		I	NUMBER	CHARGE	REVENUE					
49	CONNECTION / RECONNECT CHARGE-RE		I			-					
90 5	CONNECTION / RECONNECT CHARGE-COL TRIP CHARGE										
52 53	MISSED APPOINTMENT ACCOUNT ACTIVATION ONLY (CHANGE OF										
5 5	RETURN CHECK CHARGE										
55 56	IT ADMINISTRATION CHARGE POOL MANAGER CHARGES										
57	FORFEITED DISCOUNTS										
28 20	OTHER REVENUE (RENT) TEMPORARY DISCONNECT CHARGE										
60	FAILED TRIP CHARGE										
62	MUCKTIZATION / MAIN JENANCE MISCELLANEIOUS SERVICE REVENUES - (										
63 64	GAS PLANT LEASED TO OTHERS										
Oddns	RTING SCHEDULES: G2 p 9								RECAP SCHEDU	LES: E-5 , H-1 p.	11-13
PEOPLES GAS SYSTEM, INC. DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 4 PAGE 10 OF 32 FILED: 03/31/2025

LIC SERVICE COMMISSIC EOPLES GAS SYSTEM, IN 20250029-GU	zú	EXPLANATION	: PROVIDE REVENU AND 2027 I	JES CALCULATED AT PROPOSED SYA (ILLU	P RATES, PROPO: STRATIVE)	SED 2026 RATES	~ ~ ~	YPE OF DATA SHO 1027 SYA WITNESS: L. BUZAR	WN: RD / J. TAYLOR
		PROPOSED 2026		٩.	ROPOSED 2026		6	ROPOSED 2027 SY	T
Щ	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
(1) CUSTOMER CHARGE ENERGY CHARGE	1,770,930 9,679,912	\$26.50 \$0.46319	\$46,929,645 4,483,639	1,770,930 9,679,912	\$26.50 \$0.46319	\$46,929,645 \$4,483,639	1,770,930 9,679,912	\$28.29 \$0.49439	\$50,099,610 4,785,652
TOTAL			\$51,413,284			\$51,413,284			\$54,885,261
(2) CUSTOMER CHARGE ENERGY CHARGE	2,744,923 37,064,232	\$35.50 \$0.46319	\$97,444,767 17,167,782	2,744,923 37,064,232	\$35.50 \$0.46319	\$97,444,767 \$17,167,782	2,744,923 37,064,232	\$37.89 \$0.49439	\$104,005,132 18,324,186
TOTAL			\$114,612,548			\$114,612,548			\$122,329,318
(3) CUSTOMER CHARGE ENERGY CHARGE	1,381,060 49,733,299	\$35.50 \$0.46319	\$49,027,630 23,035,967 \$72,063,507	1,381,060 49,733,299	\$35.50 \$0.46319	\$49,027,630 \$23,035,967 \$72,063,597	1,381,060 49,733,299	\$37.89 \$0.49439	\$52,328,365 24,587,646 \$76.000
IUIAL			\$/2,003,59/			\$12,003,591			\$/0,916,005
CUSTOMER CHARGE S ENERGY CHARGE	16,505 86,557	\$41.00 \$0.58931	\$676,705 51,009	16,505 86,557	\$41.00 \$0.58931	\$676,705 \$51,009	16,505 86,557	\$43.76 \$0.62948	\$722,25 54,48
TOTAL			\$727,714			\$727,714			\$776,74
HEAT PUMP CUSTOMER CHARGE ENERGY CHARGE	24 8,473	\$56.00 \$0.12617	\$1,344 1,069	24 8,473	\$56.00 \$0.12617	\$1,344 \$1,069	24 8,473	\$59.77 \$0.13468	\$1,43 1,14
TOTAL			\$2,413			\$2,413			\$2,57(
.HEAT PUMP CUSTOMER CHARGE ENERGY CHARGE	63 47,348	\$64.00 \$0.26394	\$4,032 12,497	63 47,348	\$64.00 \$0.26394	\$4,032 \$12,497	63 47,348	\$64.00 \$0.26394	\$4,032 12,497
TOTAL			\$16,529			\$16,529			\$16,52

RECAP SCHEDULES:

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

									FILED:	03/31/2	2025
WN: RD / J. TAYLOR	A	REVENUE	\$0 223,733	\$223,733	\$1,036,591 247,291	\$1,283,882	\$10,906,852 5,265,051	\$16,171,902	\$20,475,261 45,898,108 \$66,373,369	\$15,281,055 63,552,338 \$78,833,393	
rpe of data sho 27 sya 11Ness: L. Buzal	KOPOSED 2027 SY	PROPOSED RATES	\$0.00 \$0.42612		\$74.72 \$0.40937		\$66.72 \$0.53284		\$81.00 \$0.45657	\$155.33 \$0.44840	
T X Y		BILLING DETERMINANTS	0 525,047		13,873 604,077		163,472 9,881,110		252,781 100,528,085	98,378 141,731,351	
SED 2026 RATES		REVENUE	\$0 \$223,733	\$223,733	\$971,110 \$231,730	\$1,202,840	\$10,298,736 \$4,971,582	\$15,270,318	\$20,475,261 \$45,898,108 \$66,373,369	\$14,855,078 \$61,780,696 \$76,635,774	
RATES, PROPOS STRATIVE)	OPOSED 2026	PRESENT RATES	\$0.00 \$0.42612		\$70.00 \$0.38361		\$63.00 \$0.50314		\$81.00 \$0.45657	\$151.00 \$0.43590	
ES CALCULATED AT F ROPOSED SYA (ILLUS	Ц	BILLING DETERMINANTS	0 525,047		13,873 604,077		163,472 9,881,110		252,781 100,528,085	98.378 141.731.351	
AND 2027 FAULINE KEVENU		REVENUE	\$0 223,733	\$223,733	\$971,110 231,730	\$1,202,840	\$10,298,736 4,971,582	\$15,270,318	\$20,475,261 45,898,108 \$66,373,369	\$14,855,078 61,780,696 \$76,635,774	
EXPLANATION	PROPOSED 2026	PRESENT RATES	\$0.00 \$0.42612		\$70.00 \$0.38361		\$63.00 \$0.50314		\$81.00 \$0.45657	\$151.00 \$0.43590	
z <u>U</u>		BILLING DETERMINANTS	0 525,047		13,873 604,077		163,472 9,881,110		252,781 100,528,085	98,378 141,731,351	
FLORIDA PUBLIC SERVICE COMMISSIC COMPANY: PEOPLES GAS SYSTEM, IN DOCKET NO.: 20250029-GU		ATE SCHEDULE	COMMERCIAL STREET LIGHTING CUSTOMER CHARGE ENERGY CHARGE	TOTAL	COMMERCIAL STANDBY GENERATORS CUSTOMER CHARGE ENERGY CHARGE	TOTAL	SMALL GENERAL SERVICE CUSTOMER CHARGE ENERGY CHARGE	TOTAL	GENERAL SERVICE (1) CUSTOMER CHARGE ENERGY CHARGE TOTAL	GENERAL SERVICE (2) CUSTOMER CHARGE ENERGY CHARGE TOTAL	

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

EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 4 PAGE 11 OF 32

PEOPLES GAS SYSTEM, INC. DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 4 PAGE 12 OF 32 FILED: 03/31/2025

RECAP SCHEDULES:

SCHEDULE E-2				COST OF SERVICE					PAGE 3 OF 5
FLORIDA PUBLIC SERVICE COMMIS. COMPANY: PEOPLES GAS SYSTEM DOCKET NO.: 20250029-GU	SION INC.	EXPLANATION	I: PROVIDE REVENL AND 2027 F	JES CALCULATED AT F PROPOSED SYA (ILLU:	PRATES, PROPO STRATIVE)	SED 2026 RATES	1 2 2	IYPE OF DATA SHO 027 SYA MITNESS: L. BUZAF	WN: RD / J. TAYLOR
		PROPOSED 2026		P	OPOSED 2026		ď.	ROPOSED 2027 SY/	A
ATE SCHEDULE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
GENERAL SERVICE (3) CUSTOMER CHARGE	: 10,173	\$615.00	\$6,256,395	10,173	\$615.00	\$6,256,395	10,173	\$636.70	\$6,477,149
ENERGY CHARGE	82,693,781	\$0.38678	31,984,300	82,693,781	\$0.38678	\$31,984,300	82,693,781	\$0.40043	33,113,071
TOTAL			\$38,240,695			\$38,240,695			\$39,590,220
GENERAL SERVICE (4)									
CUSTOMER CHARGE ENERGY CHARGE	52,669,966	\$1,272.00 \$0.35146	\$2,267,976 18,511,386	1,783 52,669,966	\$1,272.00 \$0.35146	\$2,267,976 \$18,511,386	1,783 52,669,966	\$1,357.70 \$0.37514	\$2,420,779 19,758,611
TOTAL			\$20,779,362			\$20,779,362			\$22,179,390
GENERAL SERVICE (5)									
CUSTOMER CHARGE ENERGY CHARGE	2,304 188,953,310	\$2,805.00 \$0.23898	\$6,462,720 45,156,284	2,304 188,953,310	\$2,805.00 \$0.23898	\$6,462,720 \$45,156,284	2,304 188,953,310	\$2,993.99 \$0.25509	\$6,898,153 48,199,551
TOTAL			\$51,619,004			\$51,619,004			\$55,097,704
SERVICE CUSTOMER CHARGE ENERGY CHARGE	336 47,399,664	\$3,259.00 \$0.13451	\$1,095,024 6,375,729	336 47,399,664	\$3,259.00 \$0.13451	\$1,095,024 \$6,375,729	336 47,399,664	\$3,478.58 \$0.14357	\$1,168,803 6,805,170
TOTAL			\$7,470,753			\$7,470,753			\$7,973,973

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

PEOPLES GAS SYSTEM, INC. DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 4 PAGE 13 OF 32 FILED: 03/31/2025

RECAP SCHEDULES:

ULE E-2				COST OF SERVICE					PAGE 4 OF 6
PUBLIC SERVICE COMMISSION Y: PEOPLES GAS SYSTEM, INC.		EXPLANATION:	: PROVIDE REVENL AND 2027 F	JES CALCULATED AT P PROPOSED SYA (ILLUS	PROPOS	SED 2026 RATES		YPE OF DATA SHO <sup>1</sup> 027 SYA WITNESS: L. BUZAF	WN: RD / J. TAYLOR
00: 2020024-00									
BILLI DETERMI	ING INANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	RUPUSED 2027 377 PROPOSED RATES	REVENUE
PTIBLE E CUSTOMER CHARGE 151,1 ENERGY CHARGE 151,1	138 139,143	\$3,652.00 \$0.06751	\$503,976 10,203,404	138 151,139,143	\$3,652.00 \$0.06751	\$503,976 \$10,203,404	138 151,139,143	\$3,874.36 \$0.07162	\$534,662 10,824,585
TOTAL			\$10,707,380			\$10,707,380			\$11,359,247
CUSTOMER CHARGE ENERGY CHARGE TOTAL	00	\$0.00 \$0.00	20 20	00	\$0.00 \$0.00000	80 80 80	00	\$0.00 \$0.00	80 O 80
SALE CUSTOMER CHARGE ENERGY CHARGE 2.3	156 315,711	\$888.00 \$0.29347	\$138,528 679,592	2,315,711	\$888.00 \$0.29347	\$138,528 \$679,592	156 2,315,711	\$947.83 \$0.31325	\$147,861 725,396
IUIAL			\$818,120			\$818,120			86/3,258
. CONTRACTS CUSTOMER CHARGE ENERGY CHARGE 1,108,8	274 801,224	\$0.00 \$0.03019	\$0 33,470,782	274 1,108,801,224	\$0.00 \$0.03019	\$0 \$33,470,782	274 1,108,801,224	\$0.00 \$0.03019	\$0 33,470,782
TOTAL			\$33,470,782			\$33,470,782			\$33,470,782

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

PEOPLES GAS SYSTEM, INC. DOCKET NO. 20250029-GU EXHIBIT NO. JT-1 WITNESS: TAYLOR DOCUMENT NO. 4 PAGE 14 OF 32 FILED: 03/31/2025

RECAP SCHEDULES:

SCHEDULE E-2				COST OF SERVICE					PAGE 5 OF 5
FLORIDA PUBLIC SERVICE COMMISSIO COMPANY: PEOPLES GAS SYSTEM, IN DOCKET NO.: 20250029-GU	z O	EXPLANATION	: PROVIDE REVEN AND 2027	JES CAL CULATED AT I PROPOSED SYA (ILLU	P RATES, PROPOX STRATIVE)	SED 2026 RATES	1 0 2	IYPE OF DATA SHO 2027 SYA MITNESS: L. BUZA	WN: RD / J. TAYLOR
		PROPOSED 2026		Ē	ROPOSED 2026		ď	ROPOSED 2027 SY	A
ATE SCHEDULE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
OFF SYSTEM SALES OFF SYSTEM SALES CUSTOMER CHARGE ENERGY CHARGE	48 65,700,000	\$0.000 \$0.00	000	48 65,700,000	00000 \$0.00	\$00	48 65,700,000	00000 <sup>-</sup> 0\$	0 20
TOTAL			\$0			\$0			\$0
Bills SUB-TOTAL Therms	6,457,221 2,049,562,290		561,648,213	6,457,221 2,049,562,290		\$561,648,213	6,457,221 2,049,562,290		\$588,357,290
MISCELLANEOUS SERVICE REVENUE			\$18,296,688		I	\$18,296,688		I	\$18,296,688
TOTAL			\$579,944,901			\$579,944,901			\$606,653,977
SUPPORTING SCHEDULES: E-1, H-1 p.	_							R	ECAP SCHEDULES:

110

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

	1																	KI III UN EI		N F S: NT 5	O. NO T NO OF 03	2 AY 0. /3	02 JT LO 4 2 1/	51 50 -1 R 20	02 25
TYPE OF DATA SHOWN: 2027 SYA WITNESS: L. BUZARD / J. TAYLOR																									RECAP SCHEDULES:
20 TALES E CLASS.	1) 5 1)		PROPOSED SYA (ILLUSTRATIVE)	\$28.29	\$0.49439 PER THERM	\$0.01364 PER THERM	\$0.00850 PER THERM	\$0.17732 PER THERM				PERCENT NOREASE WITH FUEL	6.75%	6.21%	5.78%	5.42%	5.12%	4.87%	4.66%	4.47%	4.31%	4.17%	4.04%		
THE RESIDENTIAL RAT	AL SALES SERVICE (RS FIAL SALES SERVICE (R		2027	JSTOMER CHARGE	ISTRIB. CHARGE	IBS RIDER	RA	onservation Charge				PERCENT INCREASE W/O FUEL	6.75%	6.66%	6.57%	6.49%	6.41%	6.35%	6.28%	6.22%	6.17%	6.12%	6.07%		
ATIVE) RATES FOR	JULE: RESIDENTI, ATIVE): RESIDEN <sup>T</sup>			0	D	ō	0	ō	ER THERM	HERMS	HERMS/MONTH	PROPOSED MONTHLY BILL WITH FUEL	\$28.29	\$31.68	\$35.07	\$38.46	\$41.85	\$45.24	\$48.63	\$52.02	\$55.41	\$58.80	\$62.19		
ED SYA (ILLUSTRU	SED RATE SCHEI SED SYA (ILLUSTR,								\$1.00135 PI	2	5.5 1	PROPOSED MONTHLY BILL W/O FUEL	\$28.29	\$29.68	\$31.07	\$32.45	\$33.84	\$35.23	\$36.62	\$38.00	\$39.39	\$40.78	\$42.17	t recovery factors.	
ND 2027 PROPOS	2026 PROPO 2027 PROPOS								. GAS COST	INCREMENT	CUSTOMER	PRESENT MONTHLY BILL WITH FUEL	\$26.50	\$29.83	\$33.16	\$36.48	\$39.81	\$43.14	\$46.47	\$49.80	\$53.12	\$56.45	\$59.78	urrent approved cos	
1 <			ED RATES		ER THERM	ER THERM	ER THERM	ER THERM	ESI	THERM USAGE	RAGE USAGE PER	PRESENT MONTHLY BILL W/O FUEL	\$26.50	\$27.83	\$29.15	\$30.48	\$31.80	\$33.13	\$34.45	\$35.78	\$37.10	\$38.43	\$39.75	on charge reflect cu	
			2026 PROPOSE	\$26.50	\$0.46319 P.	\$0.01364 P.	\$0.00850 P.	\$0.17732 P			AVEF	THERM USAGE	0	2	4	9	Ø	10	12	14	16	18	20	RA and Conservati	G2 p. 8
OCKET NO: 20260029-GU		RS 1	I	CUSTOMER CHARGE	DISTRIB. CHARGE	CIBS RIDER	CRA	Conservation Charge																ID*	UPPORTING SCHEDULES: E-1 p.5, H-1 p.11, 1

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																	I H V I J	200 2XI 717 200 200 2A0	CKI HII CUI GE LEI	ET ES ME 1 D:	N T S: NT 6	IO. NO T OF 03	2 'AY IO. 7 3	202 JT 7LC 32 31/	250( [-1 )R 1 /202	29 25	-GU
PAGE 2 OF 18	TYPE OF DATA SHOWN: 2027 SYA WITNESS: L. BUZARD / J. TAYLOR																								RECAP SCHEDULES:		
	26 RATES E CLASS.	2) S 2)		PROPOSED SYA (ILLUSTRATIVE)	\$37.89	\$0.49439 PER THERM	\$0.01364 PER THERM	\$0.00850 PER THERM	\$0.17732 PER THERM				PERCENT NCREASE WITH FUEL	 6.73%	6.22%	5.81%	5.47%	5.18%	4.94%	4.73%	4.54%	4.38%	4.24%	4.11%			
	S UNDER PROPOSED 21 1 THE RESIDENTIAL RAT	AL SALES SERVICE (RS TIAL SALES SERVICE (R		2021	USTOMER CHARGE	ISTRIB. CHARGE	IBS RIDER	RA	onservation Charge				PERCENT INCREASE W/O FUEL		6.64%	6.56%	6.48%	6.41%	6.35%	6.29%	6.23%	6.18%	6.13%	6.09%			
DST OF SERVICE	BILL COMPARISONS ATIVE) RATES FOR	dule: residenti. (Ative): residen <sup>-</sup>			0	ā	ō	ō	ŏ	ER THERM	HERMS	HERMS/MONTH	PROPOSED MONTHLY BILL WITH FUEL	\$37.89	\$42.13	\$46.37	\$50.60	\$54.84	\$59.08	\$63.32	\$67.56	\$71.79	\$76.03	\$80.27			
ō	OVIDE MONTHLY E SED SYA (ILLUSTR	OSED RATE SCHE SED SYA (ILLUSTF								\$1.00135 F	3 1	13.5 T	PROPOSED MONTHLY BILL W/O FUEL	\$37.89	\$39.62	\$41.36	\$43.09	\$44.83	\$46.56	\$48.30	\$50.03	\$51.77	\$53.50	\$55.24	st recovery factors.		
	EXPLANATION: PR AND 2027 PROPO	2026 PROF 2027 PROPC								ST. GAS COST	E INCREMENT	- R CUSTOMER	PRESENT MONTHLY BILL WITH FUEL	\$35.50	\$39.66	\$43.82	\$47.98	\$52.14	\$56.30	\$60.46	\$64.62	\$68.78	\$72.94	\$77.10	current approved co		
				SED RATES		PER THERM	PER THERM	PER THERM	PER THERM	ŝ	THERM USAGE	RAGE USAGE PEI	PRESENT MONTHLY BILL W/O FUEL	\$35.50	\$37.16	\$38.81	\$40.47	\$42.13	\$43.78	\$45.44	\$47.10	\$48.75	\$50.41	\$52.07	tion charge reflect		
				2026 PROPOS	\$35.50	\$0.46319	\$0.01364	\$0.00850	\$0.17732			AVE	THERM USAGE	0	°	5	Ø	10	13	15	18	20	23	25	CRA and Conserva G2 p. 8		
SCHEDULE E-5	FLORIDA PUBLIC SERVICE COMMISSION COMPANY: PEOPLES GAS SYSTEM, INC. DOCKET NO.: 20250029-GU		RS 2	Ι	CUSTOMER CHARGE	DISTRIB. CHARGE	CIBS RIDER	CRA	Conservation Charge																*C SUPPORTING SCHEDULES: E-1 p.5, H-1 p.11,		

PEOPLES GAS SYSTEM, INC.

																		E C E F	PEC 000 2XF 000 PAC 711	)P] KI III CNI CUN GE LEI		5 Г 5: NT 7	GA NO T N OF 03	S 2 AY 0. 3 /3	SY 02 JT LC 4 2 1/	ST 50 -1 R 20	ем, 029 25 
TYPE OF DATA SHOWN: 2027 SYA	WITNESS: L. BUZARD / J. TAYLOR																										RECAP SCHEDULES:
226 RATES TE CLASS.		3) (5 3)		7 PROPOSED SYA (ILLUSTRATIVE)	\$37.89	\$0.49439 PER THERM	\$0.01364 PER THERM	\$0.00850 PER THERM	\$0.17732 PER THERM					PERCENT INCREASE WITH FUEL	 6.73%	5.81%	5.18%	4.73%	4.38%	4.11%	3.89%	3.71%	3.56%	3.44%	3.33%		
S UNDER PROPOSED 2 THE RESIDENTIAL RA		AL SALES SERVICE (RS FIAL SALES SERVICE (F		202	JSTOMER CHARGE	ISTRIB. CHARGE	IBS RIDER	RA	onservation Charge					PERCENT INCREASE W/O FUEL	6.73%	6.56%	6.41%	6.29%	6.18%	6.09%	6.01%	5.93%	5.87%	5.81%	5.76%		
ILL COMPARISONS ATIVE) RATES FOR		dule: residenti. Ative): residen <sup>7</sup>			0	ā	ō	ō	ō	ER THERM	HERMS	HERMS/MONTH		PROPOSED MONTHLY BILL WITH FUEL	\$37.89	\$46.37	\$54.84	\$63.32	\$71.79	\$80.27	\$88.75	\$97.22	\$105.70	\$114.17	\$122.65		
DVIDE MONTHLY B SED SYA (ILLUSTR		JSED RATE SCHEI SED SYA (ILLUSTR								\$1.00135 P	5 11	36.0 Th		PROPOSED MONTHLY BILL W/O FUEL	\$37.89	\$41.36	\$44.83	\$48.30	\$51.77	\$55.24	\$58.71	\$62.17	\$65.64	\$69.11	\$72.58	st recovery factors.	
XPLANATION: PRO ND 2027 PROPOS		2026 PROPO 2027 PROPOS								I. GAS COST	 INCREMENT	 CUSTOMER	I	PRESENT MONTHLY BILL WITH FUEL	\$35.50	\$43.82	\$52.14	\$60.46	\$68.78	\$77.10	\$85.42	\$93.74	\$102.06	\$110.38	\$118.70	urrent approved cos	
<u> </u>				ED RATES		PER THERM	PER THERM	PER THERM	PER THERM	ES	THERM USAGE	RAGE USAGE PER		PRESENT MONTHLY BILL W/O FUEL	\$35.50	\$38.81	\$42.13	\$45.44	\$48.75	\$52.07	\$55.38	\$58.69	\$62.01	\$65.32	\$68.63	ion charge reflect c	
				2026 PROPOSI	\$35.50	\$0.46319 F	\$0.01364 F	\$0.00850 F	\$0.17732 F			AVEF		THERM USAGE	0	5 2	10	15	20	25	30	35	40	45	50	RA and Conservat	G2 p. 8
.ORIDA PUBLIC SERVICE COMMISSION 3MPANY: PEOPLES GAS SYSTEM, INC. 3CKET NO.: 20260029-GU			RS 3	Ι	CUSTOMER CHARGE	DISTRIB. CHARGE	CIBS RIDER	CRA	Conservation Charge																	Ŷ	JPPORTING SCHEDULES: E-1 p.5, H-1 p.11,

TYPE OF DATA SHOWN: 2027 SYA WITNESS: L. BUZARD / J. TAYLOR																	F	NOC III	E LEI	18 ):	B	OF 03	3/3	2	20	25
26 RATES TE CLASS.			7 PROPOSED SYA (ILLUSTRATIVE)	\$59.77	\$0.13468 PER THERM	\$0.01459 PER THERM	\$0.00850 PER THERM	\$0.17732 PER THERM				PERCENT	INCREASE WITH FUEL	6.73%	3.43%	2.45%	1.98%	1.70%	1.52%	1.39%	1.30%	1.22%	1.16%	1.11%		
AS UNDER PROPOSED 2 R THE RESIDENTIAL RA	NTIAL HEAT PUMP (RHP ENTIAL HEAT PUMP (RH		202	CUSTOMER CHARGE	DISTRIB. CHARGE	CIBS RIDER	CRA	Conservation Charge				PERCENT	W/O FUEL	6.73%	5.80%	5.21%	4.81%	4.51%	4.28%	4.11%	3.96%	3.84%	3.74%	3.66%		
ILL COMPARISON ATIVE) RATES FO	Hedule: Reside Trative): Resid			0	]	Ũ	Ũ	0	ER THERM	HERMS	HERMS/MONTH	PROPOSED MONTHLY	BILL WITH FUEL	\$59.77	\$126.59	\$193.41	\$260.24	\$327.06	\$393.88	\$460.70	\$527.52	\$594.35	\$661.17	\$727.99		
WIDE MONTHLY B ED SYA (ILLUSTR	POSED RATE SCH DSED SYA (ILLUS								\$1.00135 P	50 T	353 T	PROPOSED MONTHLY	BILL W/O FUEL	\$59.77	\$76.52	\$93.28	\$110.03	\$126.79	\$143.54	\$160.30	\$177.05	\$193.81	\$210.56	\$227.31	t recovery factors.	
PLANATION: PRO ID 2027 PROPOSI	2026 PROF 2027 PROPO								GAS COST	 UCREMENT	 CUSTOMER	PRESENT MONTHLY	BILL WITH FUEL	\$56.00	\$122.40	\$188.79	\$255.19	\$321.59	\$387.98	\$454.38	\$520.78	\$587.17	\$653.57	\$719.96	rent approved cost	
AN AN			) RATES		R THERM	R THERM	R THERM	R THERM	EST.	THERM USAGE II	GE USAGE PER (	PRESENT MONTHLY	BILL W/O FUEL	\$56.00	\$72.33	\$38.66	\$104.99	\$121.32	\$137.64	\$153.97	\$170.30	\$186.63	\$202.96	\$219.29	n charge reflect cur	
			2026 PROPOSEI	\$56.00	\$0.12617 PE	\$0.01459 PE	\$0.00850 PE	\$0.17732 PE			AVER		USAGE	0	50	100	150	200	250	300	350	400	450	500	A and Conservatio	
RIDA PUBLIC SERVICE COMMISSION JPANY: PEOPLES GAS SYSTEM, INC. :XET NO.: 20250029-GU		RGHP		CUSTOMER CHARGE	DISTRIB. CHARGE	CIBS RIDER	CRA	Conservation Charge																	*CF	PORTING SCHEDULES: E-2 p.1, H-1 p.6

| 50 <b>\$80.44 \$130.50 \$85.21 \$135.27</b> 5.93% 3.66% 3.65% 5.05% 5.93% 3.66%  
  | 5 2 3 1 2 2 3 3 2 5 2 3 2 5 2 3 2 5 2 3 2 5 2 3 2 3  
  | AO     \$7255     \$11260     \$78.92     \$116.97     6.02%     3.88%       AO     \$76.49     \$121.55     \$116.07     \$126.12     \$5.97%     3.76%       A5     \$76.49     \$121.55     \$51.06     \$126.12     \$5.97%     3.76%       50     \$60.44     \$130.50     \$66.21     \$135.27     5.93%     3.65%   
  | 1 T S S S S S S S S S S S S S S S S S S   |
30 <b>\$64.66 \$94.70 \$68.63 \$39.67</b> 6.13% 4.19%  | 25 \$60.72 \$86.75 \$64.48 \$89.52 6.20% 4.39% | 10 \$48.89 \$58.90 \$52.05 \$62.06 6.47% 5.37%       | 5 \$44.94 \$49.95 \$47.90 \$52.91 6.59% 5.93%   | PRESENT PRESENT PROPOSED PROPOSED PROPOSED<br>MONTHLY MONTHLY MONTHLY PERCENT PERCENT<br>THERM BILL BILL BILL NOTHLY MONTHLY PERCENT<br>USAGE W/O FUEL WITH FUEL W/O FUEL WITH FUEL W/O FUEL WITH FUEL |  
  | EST. GAS COST \$1.00135 PER THERM<br>  
  | Conservation Charge \$0.17732 PER THERM Conservation Charge \$0.17732 PER THERM   | CRA \$0.00850 PETTHERM CRA \$0.00850 PETTHERM  | CIBS RIDER \$0.01361 PER THERM CIBS RIDER \$0.01361 PER THERM   | DISTRIB. CHARGE \$0.58931 PER THERM DISTRIB. CHARGE \$0.62948 PER THERM   | CUSTOMER CHARGE \$41.00 CUSTOMER CHARGE \$43.76  | 2026 PROPOSED RATES   | ßõ   | 2026 PROPOSED RATE SCHEDULE: RESIDENTIAL STANDBY GENERATOR (RSG)<br>2027 PROPOSED SYA (ILLUSTRATIVE);RESIDENTIAL STANDBY GENERATOR (RSG)  
   | KET NO:: 2020029-GU 2027 SYA 2022 SYA WITNESS. L. BUZARD / J. TAYLOR  | RIDA PUBLIC SERVICE COMMISSION EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PROPOSED 2026 RATES TYPE OF DATA SHOWN:<br>IDAMY: PEDRI FIS GAS SYSTEM INC AND 3027 PROPOSED SYA (ILLISTRATIVE) BATES FOR THE PESITIVENTIAL PATE CLASS   
   | EXHIBIT NO. JT-<br>WITNESS: TAYLOR<br>DOCUMENT NO. 4<br>PAGE 19 OF 32<br>FILED: 03/31/2  | ZUZ TATOR        | (RSG)<br>(RSG)<br>7 PROPOSED SYA (ILLUSTRATIVE)<br>843.76<br>80.01361 PER THERM<br>80.01361 PER THERM<br>80.01362 PER THERM<br>80.17732 PER THERM<br>80.17732 PER THERM<br>173%<br>5.37%<br>5.37%<br>5.37%<br>5.37%<br>1.19%<br>3.65%<br>3.65%<br>3.65%<br>3.65%<br>3.65% | L STANDBY GENERATOR<br>L STANDBY GENERATOR<br>CUSTOMER CHARGE<br>DISTRIB. CHARGE<br>DISTRIB. CHARGE<br>CIBS RIDER<br>CIBS RIDER<br>CIBS RIDER<br>CRA<br>Conservation Charge<br>6.59%<br>6.13%<br>6.20%<br>6.13%<br>6.07%<br>6.07%<br>5.93% | LLE: RESIDENTIAL<br>THERM<br>THERMSMONTH<br>THERMSMONTH<br>THERMSMONTH<br>THERMSMONTH<br>THERMS<br>THERMS<br>THERMS<br>THERMS<br>THERMS<br>THERMS<br>S135.27<br>\$107.82<br>\$107.82<br>\$107.82<br>\$1116.97<br>\$135.27<br>\$135.27<br>\$135.27 | ED RATE SCHEDL<br>ED SYA (ILLUSTRA<br>\$1.00135<br>5<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10.0<br>10 | 2027 PROPOSI<br>2027 PROPOSI<br>EINCREMENT<br>EINCREMENT<br>R CUSTOMER<br>PRESENT<br>MONTHLY<br>WITH FUEL<br>\$410.06<br>\$67.85<br>\$103.65<br>\$112.60<br>\$112.60<br>\$112.60<br>\$112.60<br>\$112.60<br>\$112.60<br>\$112.60<br>\$112.60<br>\$113.50<br>\$113.50 | SED RATES<br>PER THERM<br>PER THERM<br>PER THERM<br>PER THERM<br>PER THERM<br>PER THERM<br>PER THERM<br>PER THERM<br>Set 166<br>\$11,00<br>\$41,00<br>\$41,00<br>\$41,00<br>\$12,55<br>\$60,75<br>\$60,72<br>\$61,66<br>\$72,55<br>\$76,49<br>\$76,49<br>\$12,55<br>\$60,72<br>\$61,66<br>\$12,55<br>\$56,77<br>\$60,72<br>\$64,66<br>\$77,55<br>\$64,66<br>\$77,55<br>\$64,66<br>\$77,55<br>\$64,66<br>\$77,55<br>\$56,77<br>\$60,72<br>\$56,77<br>\$56,77<br>\$56,77<br>\$56,77<br>\$56,77<br>\$56,77<br>\$56,75<br>\$56,77<br>\$56,75<br>\$56,77<br>\$56,75<br>\$56,75<br>\$56,77<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,75<br>\$56,46<br>\$56,75<br>\$56,46<br>\$56,75<br>\$56,46<br>\$57,55<br>\$56,46<br>\$57,55<br>\$56,46<br>\$56,46<br>\$57,55<br>\$56,46<br>\$56,46<br>\$56,46<br>\$56,46<br>\$56,46<br>\$56,46<br>\$56,46<br>\$56,46<br>\$56,46<br>\$56,46<br>\$56,46<br>\$56,46<br>\$56,46<br>\$56,46<br>\$56,46<br>\$56,46<br>\$56,46<br>\$56,46<br>\$56,46<br>\$56,46<br>\$56,46<br>\$56,46<br>\$56,46<br>\$56,46<br>\$56,46<br>\$56,46<br>\$56,46<br>\$56,46<br>\$56,46<br>\$56,460\$\$56,460\$\$56,460\$\$56,460\$\$56,460\$\$56,460\$\$56,460\$\$56,460\$\$56,460\$\$56,460\$\$\$56,460\$\$\$56,460\$\$\$56,460\$\$\$56,460\$\$\$56,460\$\$\$56,460\$\$\$\$56,460\$\$\$\$56,460\$\$\$\$56,460\$\$\$\$56,460\$\$\$\$\$56,460\$\$\$\$\$\$56,460\$ 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| 25   360.72   356.75   369.43   399.65   6.20%   4.39%     25   364.66   364.49   389.65   6.13%   4.19%     26   364.66   364.70   368.65   399.67   6.13%   4.19%     36   36.616   3107.02   56.053   599.67   6.13%   4.19%     30   36.616   3107.02   56.053   399.67   6.13%   4.19%     30   36.616   3107.02   50.7%   3107.02   50.7%   3.8%     40   \$7.255   \$115.60   \$7.103   5.116.97   6.02%   3.8%     41   9   \$7.256   \$11.60   \$7.163   3.16%   3.8%     42   9   \$12.60   \$7.163   \$116.97   6.02%   3.8%     43   \$7.249   \$116.97   6.02%   3.8%   3.8%   3.8%     44   \$7.249   \$12.61   \$12.61   \$12.61   \$12.61   \$12.61   \$12.61   \$12.61   \$12.61   \$12.61   \$12.61   \$12.61   \$12.61   \$12.61   \$12.61   \$12.61   \$12.61 </td <td>25   \$60.72   \$86.75   \$80.52   \$20%     290   \$60.72   \$80.55   \$80.44   \$80.52   \$20%     291   20   \$60.76   \$80.85   \$80.85   \$80.85   \$30.65     201   30   \$61.66   \$54.70   \$80.85   \$28.86   \$41.9%     202   \$60.12   \$60.86   \$80.85   \$10.76   \$41.9%     203   \$103.65   \$17.77   \$107.82   \$0.07%   \$402%     203   \$126.15   \$107.86   \$107.86   \$10.7%   \$10.7%     40   \$72.55   \$116.97   \$0.02%   \$38%   \$116.97   \$10.9%     410   \$72.56   \$116.97   \$10.7%   \$30%   \$10.7%   \$10.7%     410   \$72.56   \$116.97   \$10.9%   \$10.9%   \$10.6%   \$10.6%     410   \$72.46   \$116.97   \$10.9%   \$10.9%   \$10.9%   \$10.9%     410   \$10.7%   \$10.9%   \$10.9%   \$10.9%   \$10.9%   \$10.9%     410   \$10.9%   \$10.9%   \$10.9%   \$10.9%   \$10.9%<td>IBIT N   13811   13812   588.55   584.48   589.52   6.20%   4.39%     IDE SS :   560.7   589.67   589.67   6.13%   4.19%     30   564.66   589.67   6.13%   4.19%     32   564.66   589.67   6.13%   4.19%     33   564.66   57.77   5107.82   6.07%   4.02%</td><td>25 \$60.72 \$85.75 \$64.48 \$88.52 6.20% 4.39%<br/>30 \$64.66 \$94.70 \$68.63 \$98.67 6.13% 4.19%</td><td>25 \$60.72 \$86.75 \$64.48 \$89.52 6.20% 4.39%</td><td></td><td>15 \$52.83 \$67.85 \$56.19 \$71.21 6.36% 4.96% A.96%</td><td>10     \$48.89     \$58.90     \$52.05     \$62.06     6.47%     5.37%       15     \$52.83     \$67.85     \$56.19     \$71.21     6.36%     4.96%</td><td>0 \$41.00 \$41.00 \$43.76 \$43.76 \$1.3% \$5.7%<br/>5 \$144.94 \$49.95 \$47.90 \$52.91 \$5.9%<br/>10 \$48.89 \$58.90 \$52.05 \$52.06 \$5.7%<br/>15 \$52.83 \$56.19 \$7.121 \$5.5% \$4.96%</td><td>FRESENT     PRESENT     <t< td=""><td>Areace Usace Fer Curstoner 100 Thermsmonth   Areace Usace Fresent 100 Thermsmonth   PHERM PRILL PROTEINT PROTEINT   NUTHY PROTHIN PROTHIN PROTHIN   NUTHY PROTHIN PROTHIN PROTHIN   Usace VOTHU PROTHIN PROTHIN   Usace VOTHU PROTHIN PROTHIN   0 T+10 T+10 T+10   5 T+448 T+10 T+10   6 T+10 T+10 T+10   7 T+10 T+10 T+10   7 T+10 T+10 T+10   7 T+10 T+10 T+10</td><td>ESI. GAS COST     \$1,0013     DER THERM       THERM USAGE INCREMENT     5     THERM     5     THERM       THERM USAGE INCREMENT     5     THERM     5     THERM       AVEARGE USAGE PER CUSTORIE     0     THERM     100     THERMS       AVEARGE USAGE PER CUSTORIE     100     THERMS     100     THERMS       MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY       MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY       MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY       MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY       USAGE     WILL     MILL     MULL     MULL     MULL     MULL       USAGE     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY       0     \$4100     \$4110     MOVITHLY     MOVITHLY     MOVEAGE     MOVEAGE</td><td>Conservation Charge     30.1772     FRE THERM     Conservation Charge     30.1772     FRE THERM     Conservation Charge     30.1772     FRE THERM       FIET HERM LONGE     FIET HERM     FIET HERM     FIET HERM     51.015     FIET HERM     51.015     FIET HERM     51.015     FIET HERM       AUERAGE LUSGE FEEK CUSTOMER     51.015     FIET HERM     51.015     FIET HERM     51.015     FIET HERM       AUERAGE LUSGE FEEK CUSTOMER     51.016     \$1.010     HIERMSMONTH     51.712     FIET HERM       AUERAGE LUSGE UNDER     51.016     \$1.010     HIERMSMONTH     10     HIERMSMONTH       AUERAGE LUSCIONER     0     \$1.010     MONTHLY     MONTHLY     MONTHLY     FIERMERSMONTH       AUERAGE LUSCIONER     0     \$1.010     MONTHLY     MONT</td><td>CR     50080     FRIHERIN     CH     30080     FRIHERIN     20080     FRIHERIN     20080     FRIHERIN     20080     FRIHERIN     20080     FRIHERIN     20080     FRIHERIN     20080     FRI HERIN     20080     FRI HERIN</td><td>CBS NUCK     S0.0161     FRI THEM     CBS NUCK     S0.0160     FRI THEM     S0.0161     FRI THEM     S0.0170     FRI THEM     FRI THEM</td><td>DEFINE CHARGE     0.0080     FRT-HEM     DEFINE CHARGE     0.0580     FRT-HEM     0.0530     FRT-HEM     0</td><td>CUDUNCE     S100     CUSTONERCONNECE     S100     CUSTONERCONNECE     S125     CUSTONERCONNECE     S126     CUSTONERCONNECE     S126     CUSTONERCONNECE     S128     CUSTONE     S129     FERT HERM     CUSTONE     S129     FERT HERM     CUSTONE     S129     FERT HERM     CUSTONE     S127     FERT HERM     CUSTONE     S127     FERT HERM     CUSTONE     S127     FERT HERM     CUSTONE     S127     S127</td><td>ADDRESSED MATLES     ATT PROPOSED MATLES       CUSTORIE CANCE     ATT PROPOSED MATLES       CUSTORIE CANCE     \$100     CUSTORIE CANCE     ATT PROPOSED MATLES       CUSTORIE CANCE     \$200     FET HERM       CUSTORIE CANCE     \$200     FET HERM       CUSTORIE CANCE     \$200     FET HERM     \$200     FET HERM       CUSTORIE CANCE     \$200     FET HERM     \$200     FET HERM     \$200     FET HERM       CONVENTIONER     \$200     FET HERM     \$200     FET HERM     \$200     FET HERM       Constraine Cance     \$200     FET HERM     \$200     FET HERM     \$200     FET HERM       Constraine Cance     \$200     FET HERM     \$200     FET HERM     \$200     FET HERM     \$200     FET HERM       Constraine Cance     \$200     FET HERM     \$200     FET HERM     \$200     FET HERM       Constraine Cance     \$200     FET HERM     \$200     FET HERM     \$200     FET HERM       Constraine Cance     \$200</td><td>Name     State     State     State       CUSTORE CONSIG     310     State     State     State       CUSTORE CONSIG     310     State     State     State       USING CONSIG     310     State     State     State       USING CONSIG     3005     FETHERM     State     State       CUSTORE CONSIG     30050     <t< td=""><td>Methods     Total Reproduction for Sciencular Reproduction (reside)       Methods     Total Reproduction (reside)     Total Reproduction (reside)       Methods     Methods     Total Reproduction (reside)       Outsign Fer Interview     Methods     Methods     Methods       Distribution (reside)     Methods     Methods     Methods     Methods       Distribution (reside)     Methods     Methods     Methods     Methods     Methods       Distribution (reside)     Methods     Methods     Methods     Methods     Methods     Methods       Distribution (reside)     Methods     Methods     Methods     Methods     Methods     Methods       Distribution (reside)     Methods     Methods     Methods     Methods     Methods     Methods     Methods       Distribution (reside)     Methods     Methods     Methods     Methods     Methods     Methods     Methods       Distribution (reside)     Methods     Methods     Methods     Methods     Methods     Methods       Distribution (reside)     Methods     Methods     Metho</td><td></td><td>XE<br/>711<br/>900<br/>900<br/>900</td><td></td><td>4.64%</td><td>6.28%</td><td>\$80.37</td><td>\$60.34</td><td>\$76.80</td><td>\$56.77</td><td>20</td><td></td></t<></td></t<></td></td> | 25   \$60.72   \$86.75   \$80.52   \$20%     290   \$60.72   \$80.55   \$80.44   \$80.52   \$20%     291   20   \$60.76   \$80.85   \$80.85   \$80.85   \$30.65     201   30   \$61.66   \$54.70   \$80.85   \$28.86   \$41.9%     202   \$60.12   \$60.86   \$80.85   \$10.76   \$41.9%     203   \$103.65   \$17.77   \$107.82   \$0.07%   \$402%     203   \$126.15   \$107.86   \$107.86   \$10.7%   \$10.7%     40   \$72.55   \$116.97   \$0.02%   \$38%   \$116.97   \$10.9%     410   \$72.56   \$116.97   \$10.7%   \$30%   \$10.7%   \$10.7%     410   \$72.56   \$116.97   \$10.9%   \$10.9%   \$10.6%   \$10.6%     410   \$72.46   \$116.97   \$10.9%   \$10.9%   \$10.9%   \$10.9%     410   \$10.7%   \$10.9%   \$10.9%   \$10.9%   \$10.9%   \$10.9%     410   \$10.9%   \$10.9%   \$10.9%   \$10.9%   \$10.9% <td>IBIT N   13811   13812   588.55   584.48   589.52   6.20%   4.39%     IDE SS :   560.7   589.67   589.67   6.13%   4.19%     30   564.66   589.67   6.13%   4.19%     32   564.66   589.67   6.13%   4.19%     33   564.66   57.77   5107.82   6.07%   4.02%</td> <td>25 \$60.72 \$85.75 \$64.48 \$88.52 6.20% 4.39%<br/>30 \$64.66 \$94.70 \$68.63 \$98.67 6.13% 4.19%</td> <td>25 \$60.72 \$86.75 \$64.48 \$89.52 6.20% 4.39%</td> <td></td> <td>15 \$52.83 \$67.85 \$56.19 \$71.21 6.36% 4.96% A.96%</td> <td>10     \$48.89     \$58.90     \$52.05     \$62.06     6.47%     5.37%       15     \$52.83     \$67.85     \$56.19     \$71.21     6.36%     4.96%</td> <td>0 \$41.00 \$41.00 \$43.76 \$43.76 \$1.3% \$5.7%<br/>5 \$144.94 \$49.95 \$47.90 \$52.91 \$5.9%<br/>10 \$48.89 \$58.90 \$52.05 \$52.06 \$5.7%<br/>15 \$52.83 \$56.19 \$7.121 \$5.5% \$4.96%</td> <td>FRESENT     PRESENT     <t< td=""><td>Areace Usace Fer Curstoner 100 Thermsmonth   Areace Usace Fresent 100 Thermsmonth   PHERM PRILL PROTEINT PROTEINT   NUTHY PROTHIN PROTHIN PROTHIN   NUTHY PROTHIN PROTHIN PROTHIN   Usace VOTHU PROTHIN PROTHIN   Usace VOTHU PROTHIN PROTHIN   0 T+10 T+10 T+10   5 T+448 T+10 T+10   6 T+10 T+10 T+10   7 T+10 T+10 T+10   7 T+10 T+10 T+10   7 T+10 T+10 T+10</td><td>ESI. GAS COST     \$1,0013     DER THERM       THERM USAGE INCREMENT     5     THERM     5     THERM       THERM
USAGE INCREMENT     5     THERM     5     THERM       AVEARGE USAGE PER CUSTORIE     0     THERM     100     THERMS       AVEARGE USAGE PER CUSTORIE     100     THERMS     100     THERMS       MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY       MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY       MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY       MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY       USAGE     WILL     MILL     MULL     MULL     MULL     MULL       USAGE     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY       0     \$4100     \$4110     MOVITHLY     MOVITHLY     MOVEAGE     MOVEAGE</td><td>Conservation Charge     30.1772     FRE THERM     Conservation Charge     30.1772     FRE THERM     Conservation Charge     30.1772     FRE THERM       FIET HERM LONGE     FIET HERM     FIET HERM     FIET HERM     51.015     FIET HERM     51.015     FIET HERM     51.015     FIET HERM       AUERAGE LUSGE FEEK CUSTOMER     51.015     FIET HERM     51.015     FIET HERM     51.015     FIET HERM       AUERAGE LUSGE FEEK CUSTOMER     51.016     \$1.010     HIERMSMONTH     51.712     FIET HERM       AUERAGE LUSGE UNDER     51.016     \$1.010     HIERMSMONTH     10     HIERMSMONTH       AUERAGE LUSCIONER     0     \$1.010     MONTHLY     MONTHLY     MONTHLY     FIERMERSMONTH       AUERAGE LUSCIONER     0     \$1.010     MONTHLY     MONT</td><td>CR     50080     FRIHERIN     CH     30080     FRIHERIN     20080     FRIHERIN     20080     FRIHERIN     20080     FRIHERIN     20080     FRIHERIN     20080     FRIHERIN     20080     FRI HERIN     20080     FRI HERIN</td><td>CBS NUCK     S0.0161     FRI THEM     CBS NUCK     S0.0160     FRI THEM     S0.0161     FRI THEM     S0.0170     FRI THEM     FRI THEM</td><td>DEFINE CHARGE     0.0080     FRT-HEM     DEFINE CHARGE     0.0580     FRT-HEM     0.0530     FRT-HEM     0</td><td>CUDUNCE     S100     CUSTONERCONNECE     S100     CUSTONERCONNECE     S125     CUSTONERCONNECE     S126     CUSTONERCONNECE     S126     CUSTONERCONNECE     S128     CUSTONE     S129     FERT HERM     CUSTONE     S129     FERT HERM     CUSTONE     S129     FERT HERM     CUSTONE     S127     FERT HERM     CUSTONE     S127     FERT HERM     CUSTONE     S127     FERT HERM     CUSTONE     S127     S127</td><td>ADDRESSED MATLES     ATT PROPOSED MATLES       CUSTORIE CANCE     ATT PROPOSED MATLES       CUSTORIE CANCE     \$100     CUSTORIE CANCE     ATT PROPOSED MATLES       CUSTORIE CANCE     \$200     FET HERM       CUSTORIE CANCE     \$200     FET HERM       CUSTORIE CANCE     \$200     FET HERM     \$200     FET HERM       CUSTORIE CANCE     \$200     FET HERM     \$200     FET HERM     \$200     FET HERM       CONVENTIONER     \$200     FET HERM     \$200     FET HERM     \$200     FET HERM       Constraine Cance     \$200     FET HERM     \$200     FET HERM     \$200     FET HERM       Constraine Cance     \$200     FET HERM     \$200     FET HERM     \$200     FET HERM     \$200     FET HERM       Constraine Cance     \$200     FET HERM     \$200     FET HERM     \$200     FET HERM       Constraine Cance     \$200     FET HERM     \$200     FET HERM     \$200     FET HERM       Constraine Cance     \$200</td><td>Name     State     State     State       CUSTORE CONSIG     310     State     State     State       CUSTORE CONSIG     310     State     State     State       USING CONSIG     310     State     State     State       USING CONSIG     3005     FETHERM     State     State       CUSTORE CONSIG     30050     <t< td=""><td>Methods     Total Reproduction for Sciencular Reproduction (reside)       Methods     Total Reproduction (reside)     Total Reproduction (reside)       Methods     Methods     Total Reproduction (reside)       Outsign Fer Interview     Methods     Methods     Methods       Distribution (reside)     Methods     Methods     Methods     Methods       Distribution (reside)     Methods     Methods     Methods     Methods     Methods       Distribution (reside)     Methods     Methods     Methods     Methods     Methods     Methods       Distribution (reside)     Methods     Methods     Methods     Methods     Methods     Methods       Distribution (reside)     Methods     Methods     Methods     Methods     Methods     Methods     Methods       Distribution (reside)     Methods     Methods     Methods     Methods     Methods     Methods     Methods       Distribution (reside)     Methods     Methods     Methods     Methods     Methods     Methods       Distribution (reside)     Methods     Methods     Metho</td><td></td><td>XE<br/>711<br/>900<br/>900<br/>900</td><td></td><td>4.64%</td><td>6.28%</td><td>\$80.37</td><td>\$60.34</td><td>\$76.80</td><td>\$56.77</td><td>20</td><td></td></t<></td></t<></td> | IBIT N   13811   13812   588.55   584.48   589.52   6.20%   4.39%     IDE SS :   560.7   589.67   589.67   6.13%   4.19%     30   564.66   589.67   6.13%   4.19%     32   564.66   589.67   6.13%   4.19%     33   564.66   57.77   5107.82   6.07%   4.02%  
   
   | 25 \$60.72 \$85.75 \$64.48 \$88.52 6.20% 4.39%<br>30 \$64.66 \$94.70 \$68.63 \$98.67 6.13% 4.19%                              | 25 \$60.72 \$86.75 \$64.48 \$89.52 6.20% 4.39%   |  | 15 \$52.83 \$67.85 \$56.19 \$71.21 6.36% 4.96% A.96% | 10     \$48.89     \$58.90     \$52.05     \$62.06     6.47%     5.37%       15     \$52.83     \$67.85     \$56.19     \$71.21     6.36%     4.96% | 0 \$41.00 \$41.00 \$43.76 \$43.76 \$1.3% \$5.7%<br>5 \$144.94 \$49.95 \$47.90 \$52.91 \$5.9%<br>10 \$48.89 \$58.90 \$52.05 \$52.06 \$5.7%<br>15 \$52.83 \$56.19 \$7.121 \$5.5% \$4.96%                 | FRESENT     PRESENT     PRESENT <t< td=""><td>Areace Usace Fer Curstoner 100 Thermsmonth   Areace Usace Fresent 100 Thermsmonth   PHERM PRILL PROTEINT PROTEINT   NUTHY PROTHIN PROTHIN PROTHIN   NUTHY PROTHIN PROTHIN PROTHIN   Usace VOTHU PROTHIN PROTHIN   Usace VOTHU PROTHIN PROTHIN   0 T+10 T+10 T+10   5 T+448 T+10 T+10   6 T+10 T+10 T+10   7 T+10 T+10 T+10   7 T+10 T+10 T+10   7 T+10 T+10 T+10</td><td>ESI. GAS COST     \$1,0013     DER THERM       THERM USAGE INCREMENT     5     THERM     5     THERM       THERM USAGE INCREMENT     5     THERM     5     THERM       AVEARGE USAGE PER CUSTORIE     0     THERM     100     THERMS       AVEARGE USAGE PER CUSTORIE     100     THERMS     100     THERMS       MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY       MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY       MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY       MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY       USAGE     WILL     MILL     MULL     MULL     MULL     MULL       USAGE     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY       0     \$4100     \$4110     MOVITHLY     MOVITHLY     MOVEAGE     MOVEAGE</td><td>Conservation Charge     30.1772     FRE THERM     Conservation Charge     30.1772     FRE THERM     Conservation Charge     30.1772     FRE THERM       FIET HERM LONGE     FIET HERM     FIET HERM     FIET HERM     51.015     FIET HERM     51.015     FIET HERM     51.015     FIET HERM       AUERAGE LUSGE FEEK CUSTOMER     51.015     FIET HERM     51.015     FIET HERM     51.015     FIET HERM       AUERAGE LUSGE FEEK CUSTOMER     51.016     \$1.010     HIERMSMONTH     51.712     FIET HERM       AUERAGE LUSGE UNDER     51.016     \$1.010     HIERMSMONTH     10     HIERMSMONTH       AUERAGE LUSCIONER     0     \$1.010     MONTHLY     MONTHLY     MONTHLY     FIERMERSMONTH       AUERAGE LUSCIONER     0     \$1.010     MONTHLY     MONT</td><td>CR     50080     FRIHERIN     CH     30080     FRIHERIN     20080     FRIHERIN     20080     FRIHERIN     20080     FRIHERIN     20080     FRIHERIN     20080     FRIHERIN     20080     FRI HERIN     20080     FRI HERIN</td><td>CBS NUCK     S0.0161     FRI THEM     CBS NUCK     S0.0160     FRI THEM     S0.0161     FRI THEM     S0.0170     FRI THEM     FRI THEM</td><td>DEFINE CHARGE     0.0080     FRT-HEM     DEFINE CHARGE     0.0580     FRT-HEM     0.0530     FRT-HEM     0</td><td>CUDUNCE     S100     CUSTONERCONNECE     S100     CUSTONERCONNECE     S125     CUSTONERCONNECE     S126     CUSTONERCONNECE     S126     CUSTONERCONNECE     S128     CUSTONE     S129     FERT HERM     CUSTONE     S129     FERT HERM     CUSTONE     S129     FERT HERM     CUSTONE     S127     FERT HERM     CUSTONE     S127     FERT HERM     CUSTONE     S127     FERT HERM     CUSTONE     S127     S127</td><td>ADDRESSED MATLES     ATT PROPOSED MATLES       CUSTORIE CANCE     ATT PROPOSED MATLES       CUSTORIE CANCE     \$100     CUSTORIE CANCE     ATT PROPOSED MATLES       CUSTORIE CANCE     \$200     FET HERM       CUSTORIE CANCE     \$200     FET HERM       CUSTORIE CANCE     \$200     FET HERM     \$200     FET HERM       CUSTORIE CANCE     \$200     FET HERM     \$200     FET HERM     \$200     FET HERM       CONVENTIONER     \$200     FET HERM     \$200     FET HERM     \$200     FET HERM       Constraine Cance     \$200     FET HERM     \$200     FET HERM     \$200     FET HERM       Constraine Cance     \$200     FET HERM     \$200     FET HERM     \$200     FET HERM     \$200     FET HERM       Constraine Cance     \$200     FET HERM     \$200     FET HERM     \$200     FET HERM       Constraine Cance     \$200     FET HERM     \$200     FET HERM     \$200     FET HERM       Constraine Cance     \$200</td><td>Name     State     State     State       CUSTORE CONSIG     310     State     State     State       CUSTORE CONSIG     310     State     State     State       USING CONSIG     310     State     State     State       USING CONSIG     3005     FETHERM     State     State       CUSTORE CONSIG     30050     <t< td=""><td>Methods     Total Reproduction for Sciencular Reproduction (reside)       Methods     Total Reproduction (reside)     Total Reproduction (reside)       Methods     Methods     Total Reproduction (reside)       Outsign Fer Interview     Methods     Methods     Methods       Distribution (reside)     Methods     Methods     Methods     Methods       Distribution (reside)     Methods     Methods     Methods     Methods     Methods       Distribution (reside)     Methods     Methods     Methods     Methods     Methods     Methods       Distribution (reside)     Methods     Methods     Methods     Methods     Methods     Methods       Distribution (reside)     Methods     Methods     Methods     Methods     Methods     Methods     Methods       Distribution (reside)     Methods     Methods     Methods     Methods     Methods     Methods     Methods       Distribution (reside)     Methods     Methods     Methods     Methods     Methods     Methods       Distribution (reside)     Methods     Methods     Metho</td><td></td><td>XE<br/>711<br/>900<br/>900<br/>900</td><td></td><td>4.64%</td><td>6.28%</td><td>\$80.37</td><td>\$60.34</td><td>\$76.80</td><td>\$56.77</td><td>20</td><td></td></t<></td></t<>   
  | Areace Usace Fer Curstoner 100 Thermsmonth   Areace Usace Fresent 100 Thermsmonth   PHERM PRILL PROTEINT PROTEINT   NUTHY PROTHIN PROTHIN PROTHIN   NUTHY PROTHIN PROTHIN PROTHIN   Usace VOTHU PROTHIN PROTHIN   Usace VOTHU PROTHIN PROTHIN   0 T+10 T+10 T+10   5 T+448 T+10 T+10   6 T+10 T+10 T+10   7 T+10 T+10 T+10   7 T+10 T+10 T+10   7 T+10 T+10 T+10  | ESI. GAS COST     \$1,0013     DER THERM       THERM USAGE INCREMENT     5     THERM     5     THERM       THERM USAGE INCREMENT     5     THERM     5     THERM       AVEARGE USAGE PER CUSTORIE     0     THERM     100     THERMS       AVEARGE USAGE PER CUSTORIE     100     THERMS     100     THERMS       MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY       MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY       MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY       MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY       USAGE     WILL     MILL     MULL     MULL     MULL     MULL       USAGE     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY     MOVITHLY       0     \$4100     \$4110     MOVITHLY     MOVITHLY     MOVEAGE     MOVEAGE | Conservation Charge     30.1772     FRE THERM     Conservation Charge     30.1772     FRE THERM     Conservation Charge     30.1772     FRE THERM       FIET HERM LONGE     FIET HERM     FIET HERM     FIET HERM     51.015     FIET HERM     51.015     FIET HERM     51.015     FIET HERM       AUERAGE LUSGE FEEK CUSTOMER     51.015     FIET HERM     51.015     FIET HERM     51.015     FIET HERM       AUERAGE LUSGE FEEK CUSTOMER     51.016     \$1.010     HIERMSMONTH     51.712     FIET HERM       AUERAGE LUSGE UNDER     51.016     \$1.010     HIERMSMONTH     10     HIERMSMONTH       AUERAGE LUSCIONER     0     \$1.010     MONTHLY     MONTHLY     MONTHLY     FIERMERSMONTH       AUERAGE LUSCIONER     0     \$1.010     MONTHLY     MONT | CR     50080     FRIHERIN     CH     30080     FRIHERIN     20080     FRIHERIN     20080     FRIHERIN     20080     FRIHERIN     20080     FRIHERIN     20080     FRIHERIN     20080     FRI HERIN  | CBS NUCK     S0.0161     FRI THEM     CBS NUCK     S0.0160     FRI THEM     S0.0161     FRI THEM     S0.0170     FRI THEM     FRI THEM | DEFINE CHARGE     0.0080     FRT-HEM     DEFINE CHARGE     0.0580     FRT-HEM     0.0530     FRT-HEM     0  | CUDUNCE     S100     CUSTONERCONNECE     S100     CUSTONERCONNECE     S125     CUSTONERCONNECE     S126     CUSTONERCONNECE     S126     CUSTONERCONNECE     S128     CUSTONE     S129     FERT HERM     CUSTONE     S129     FERT HERM     CUSTONE     S129     FERT HERM     CUSTONE     S127     FERT HERM     CUSTONE     S127     FERT HERM     CUSTONE     S127     FERT HERM     CUSTONE     S127                        | ADDRESSED MATLES     ATT PROPOSED MATLES       CUSTORIE CANCE     ATT PROPOSED MATLES       CUSTORIE CANCE     \$100     CUSTORIE CANCE     ATT PROPOSED MATLES       CUSTORIE CANCE     \$200     FET HERM       CUSTORIE CANCE     \$200     FET HERM       CUSTORIE CANCE     \$200     FET HERM     \$200     FET HERM       CUSTORIE CANCE     \$200     FET HERM     \$200     FET HERM     \$200     FET HERM       CONVENTIONER     \$200     FET HERM     \$200     FET HERM     \$200     FET HERM       Constraine Cance     \$200     FET HERM     \$200     FET HERM     \$200     FET HERM       Constraine Cance     \$200     FET HERM     \$200     FET HERM     \$200     FET HERM   
 \$200     FET HERM       Constraine Cance     \$200     FET HERM     \$200     FET HERM     \$200     FET HERM       Constraine Cance     \$200     FET HERM     \$200     FET HERM     \$200     FET HERM       Constraine Cance     \$200   | Name     State     State     State       CUSTORE CONSIG     310     State     State     State       CUSTORE CONSIG     310     State     State     State       USING CONSIG     310     State     State     State       USING CONSIG     3005     FETHERM     State     State       CUSTORE CONSIG     30050 <t< td=""><td>Methods     Total Reproduction for Sciencular Reproduction (reside)       Methods     Total Reproduction (reside)     Total Reproduction (reside)       Methods     Methods     Total Reproduction (reside)       Outsign Fer Interview     Methods     Methods     Methods       Distribution (reside)     Methods     Methods     Methods     Methods       Distribution (reside)     Methods     Methods     Methods     Methods     Methods       Distribution (reside)     Methods     Methods     Methods     Methods     Methods     Methods       Distribution (reside)     Methods     Methods     Methods     Methods     Methods     Methods       Distribution (reside)     Methods     Methods     Methods     Methods     Methods     Methods     Methods       Distribution (reside)     Methods     Methods     Methods     Methods     Methods     Methods     Methods       Distribution (reside)     Methods     Methods     Methods     Methods     Methods     Methods       Distribution (reside)     Methods     Methods     Metho</td><td></td><td>XE<br/>711<br/>900<br/>900<br/>900</td><td></td><td>4.64%</td><td>6.28%</td><td>\$80.37</td><td>\$60.34</td><td>\$76.80</td><td>\$56.77</td><td>20</td><td></td></t<>   | Methods     Total Reproduction for Sciencular Reproduction (reside)       Methods     Total Reproduction (reside)     Total Reproduction (reside)       Methods     Methods     Total Reproduction (reside)       Outsign Fer Interview     Methods     Methods     Methods       Distribution (reside)     Methods     Methods     Methods     Methods       Distribution (reside)     Methods     Methods     Methods     Methods     Methods       Distribution (reside)     Methods     Methods     Methods     Methods     Methods     Methods       Distribution (reside)     Methods     Methods     Methods     Methods     Methods     Methods       Distribution (reside)     Methods     Methods     Methods     Methods     Methods     Methods     Methods       Distribution (reside)     Methods     Methods     Methods     Methods     Methods     Methods     Methods       Distribution (reside)     Methods     Methods     Methods     Methods     Methods     Methods       Distribution (reside)     Methods     Methods     Metho   
   |   | XE<br>711<br>900<br>900<br>900   |                  | 4.64%   | 6.28%  | \$80.37   | \$60.34  | \$76.80  | \$56.77  
  | 20   |   |  |
| 20   \$56.77   \$76.80   \$60.34   \$80.37   6.28%   464%     ACCUMENT NO.   NO.   90.37   6.28%   \$60.43   \$0.37   9.05.43     ACCUMENT NO.   NO.   9.05.1   \$130.02   0.23/3   9.05.3   9.05.3     ACCUMENT NO.   9.05.1   \$10.16   \$10.16   \$10.27   \$10.27   9.05.3     ACCUMENT NO.   9.05.1   \$10.16   \$10.16   \$10.16   \$10.96   \$10.37     ACCUMENT NO.   \$10.16   \$10.16   \$10.16   \$10.16   \$10.16   \$10.16     Selete   \$10.16   \$10.16   \$10.26   \$10.96   \$10.96   \$10.96     32   \$10.16   \$10.16   \$10.16   \$10.96   \$10.96   \$10.96     40   \$12.15   \$11.60   \$10.96   \$10.96   \$10.96   \$10.96   \$10.96     410   \$12.16   \$10.96   \$10.96   \$10.96   \$10.96   \$10.96     410   \$12.16   \$11.96   \$11.96   \$10.96   \$10.96   \$10.96   \$10.96     410   \$12.16   \$11.96   \$11  
  | 20   \$56.77   \$76.80   \$60.34   \$80.37   6.28%   464%     COUMENT NO   NO   NO   NO   NO   NO     CARENT NO   Second   \$80.12   10   NO     CARENT NO   Second   \$80.12   \$100   100     Second   \$80.12   \$100   \$100   \$100     Second   \$101.82   \$101.82   \$101.82   \$100     Second   \$101.82   \$101.82   \$100   \$100     Second   \$101.82   \$100   \$100   \$100     Second   \$100   \$100   \$100   \$100     Second  
   | 20   \$56.77   \$76.80   \$60.37   \$280.37   \$280.37   \$280.37   \$280.37   \$280.37   \$280.37   \$280.37   \$280.37   \$280.37   \$280.37   \$280.37   \$280.37   \$280.37   \$280.37   \$280.37   \$280.37   \$280.37   \$280.37   \$280.43   \$390.43 <td< td=""><td>20 356.77 376.80 360.34 380.37 6.28% 4.64%   25 360.72 365.75 364.48 389.52 6.20% 4.39%   30 364.66 394.70 369.67 6.13% 4.19%</td><td>20 \$56.77 \$76.80 \$60.34 \$80.37 6.28% 4.64%<br/>25 \$60.72 \$36.75 \$64.48 \$80.37 6.28% 4.64%<br/>26 \$60.72 \$36.75 \$64.48 \$89.52 6.20% 4.39%</td><td>20 \$56.77 \$76.80 \$60.34 \$80.37 6.28% 4.64%</td><td></td><td>10 \$48.89 \$58.90 \$52.05 \$62.06 6.47% 5.37%</td><td>0 \$41.00 \$41.00 \$43.76 \$43.76 6.73% 6.73% 6.73%<br/>5 \$44.34 \$49.95 \$47.30 \$52.91 6.59% 5.93%<br/>10 \$48.89 \$58.90 \$52.05 \$62.06 6.47% 5.37%</td><td>PRESENT     PRESENT     PRESENT     PROPOSED     <t< td=""><td>AVERAGE USAGE PER CUSTOMER   100   THERMIN   <td< td=""><td>EST GAS COST     \$10035     FRI THERM       THERM USAGE NCREMENT     5     THERM       AVERAGE USAGE PER CUSTOMER     100     THERMS       AVERAGE USAGE PER CUSTOMER     100     THERMS       MONTHUP     MONTHUP     MONTHUP     MONTHUP       MONTHUP     MONTHUP     MONTHUP     MONTHUP</td><td>Conservation Charge     30.1772     FRE THERM     Conservation Charge     30.1772     FRE THERM       FIET     FIET</td><td>RN     30030     FRTHERM     CRA     30.0360     FRTHERM       Curservation Charge     \$0.1772     ERT THERM     So.1772     ERT THERM     Conservation Charge     \$0.1772     ERT THERM       Curservation Charge     \$0.1772     ERT THERM     St.01035     FRT THERM     Conservation Charge     \$0.1772     ERT THERM       Curservation Charge     \$1.0173     FRT THERM     \$1.0015     FRT THERM     \$0.0036     FRT THERM       AVERAGE USAGE PERC CUSTORIE     51.016     \$1.0015     THERMSMONTH     Conservation Charge     \$0.1772     ERT THERM       AVERAGE USAGE USAGE PERC CUSTORIE     51.0015     THERMSMONTH     Conservation Charge     \$0.1772     ERT THERM       AVERAGE USAGE USAGE USAGE USAGE     PRESERVI     0.101     THERMSMONTH     \$0.1772     ERT THERM       AVERAGE USAGE USAGE USAGE USAGE     PRESERVI     MONTHLY     MONTHLY     MONTHLY     MONTHLY     MONTHLY       AVERAGE USAGE USAGE USAGE USAGE     PRESERVI     MONTHLY     MONTHLY     MONTHLY     MONTHLY     MONTHLY       USAGE     \$1.010     \$1.010     \$1.</td><td>CBS RUER     \$0.01361     FER THERM     CBS RUER     \$0.01361     FER THERM       CM     \$0.0060     FER THERM     CMA     CBS     \$0.0156     FER THERM       CMA     \$0.0060     FER THERM     CMA     \$0.0050     FER THERM       Conservation Charge     \$0.1722     FER THERM     CMA     \$0.0050     FER THERM       Conservation Charge     \$0.1722     FER THERM     Conservation Charge     \$0.1772     FER THERM       THERM USCENCER    </td><td>DSTR8     CMARE     20303     FRI-HEM     DSTR8     CMARE     DSTR8     CMARE     DSTR8     CREM     DSTR8     CREM     C     <thc< th="">     C     <thc< td=""><td>GUE     410     CUERDMERCANCE     610     CUERDMERCANCE     610       DETRIE CHARCE     \$3.981     FERTHERM     DETRIE CHARCE     \$5.981     FERTHERM     DETRIE CHARCE     \$5.973     FERTHERM       CES HIDER     \$0.013     FERTHERM     DETRIE CHARCE     \$5.036     FERTHERM       CES HIDER     \$0.013     FERTHERM     CES HIDER     \$5.0135     FERTHERM       CARMON Charge     \$0.013     FERTHERM     CES HIDER     \$5.0135     FERTHERM       CARMON Charge     \$0.013     FERTHERM     CES HIDER     CES HIDER     \$5.0136       CARMON Charge     \$5.0135     FERTHERM     CES HIDER     CES HIDER     \$5.0136       CARMON Charge     \$5.0136     FERTHERM     CONSO     FERTHERM     \$5.0136       CARMON Charge     \$5.0136     FERTHERM     CONSO     FERTHERM     \$5.0136       FERTHERM     THERM     THERM     CONSO     FERTHERM     \$5.0136     FERTHERM       FERTHERM     THERM     THERM     CONSO     FERTHERM     \$5.0136     FERTHERM </td></thc<></thc<></td></td<></td></t<><td>Automatical multiplication       CUETOREE CANCE     2.2017 PERFORMED 3: ALL PERFORMED 3: AL</td><td>A MACCORRECTORING     A MACCORRECTORING     <th col<="" td=""><td>3027 REPORSED OWIT ESTEDUIL FIGADILE FIGADICE FIGADILE FIGADICE FIGALILE FIGADICE FIGALILE FIGADICE FIGALILE FIG</td><td>et no zanoma o mana a constructiona e a construc</td><td>E<br/>W<br/>E<br/>F</td><td></td><td>4.96%</td><td>6.36%</td><td>\$71.21</td><td>\$56.19</td><td>\$67.85</td><td>\$52.83</td><td>15</td><td></td></th></td></td></td<> | 20 356.77 376.80 360.34 380.37 6.28% 4.64%   25 360.72 365.75 364.48
389.52 6.20% 4.39%   30 364.66 394.70 369.67 6.13% 4.19% | 20 \$56.77 \$76.80 \$60.34 \$80.37 6.28% 4.64%<br>25 \$60.72 \$36.75 \$64.48 \$80.37 6.28% 4.64%<br>26 \$60.72 \$36.75 \$64.48 \$89.52 6.20% 4.39% | 20 \$56.77 \$76.80 \$60.34 \$80.37 6.28% 4.64% |  | 10 \$48.89 \$58.90 \$52.05 \$62.06 6.47% 5.37%  | 0 \$41.00 \$41.00 \$43.76 \$43.76 6.73% 6.73% 6.73%<br>5 \$44.34 \$49.95 \$47.30 \$52.91 6.59% 5.93%<br>10 \$48.89 \$58.90 \$52.05 \$62.06 6.47% 5.37%   | PRESENT     PRESENT     PRESENT     PROPOSED     PROPOSED <t< td=""><td>AVERAGE USAGE PER CUSTOMER   100   THERMIN   <td< td=""><td>EST GAS COST     \$10035     FRI THERM       THERM USAGE NCREMENT     5     THERM       AVERAGE USAGE PER CUSTOMER     100     THERMS       AVERAGE USAGE PER CUSTOMER     100     THERMS       MONTHUP     MONTHUP     MONTHUP     MONTHUP       MONTHUP     MONTHUP     MONTHUP     MONTHUP</td><td>Conservation Charge     30.1772     FRE THERM     Conservation Charge     30.1772     FRE THERM       FIET     FIET</td><td>RN     30030     FRTHERM     CRA     30.0360     FRTHERM       Curservation Charge     \$0.1772     ERT THERM     So.1772     ERT THERM     Conservation Charge     \$0.1772     ERT THERM       Curservation Charge     \$0.1772     ERT THERM     St.01035     FRT THERM     Conservation Charge     \$0.1772     ERT THERM       Curservation Charge     \$1.0173     FRT THERM     \$1.0015     FRT THERM     \$0.0036     FRT THERM       AVERAGE USAGE PERC CUSTORIE     51.016     \$1.0015     THERMSMONTH     Conservation Charge     \$0.1772     ERT THERM       AVERAGE USAGE USAGE PERC CUSTORIE     51.0015     THERMSMONTH     Conservation Charge     \$0.1772     ERT THERM       AVERAGE USAGE USAGE USAGE USAGE     PRESERVI     0.101     THERMSMONTH     \$0.1772     ERT THERM       AVERAGE USAGE USAGE USAGE USAGE     PRESERVI     MONTHLY     MONTHLY     MONTHLY     MONTHLY     MONTHLY       AVERAGE USAGE USAGE USAGE USAGE     PRESERVI     MONTHLY     MONTHLY     MONTHLY     MONTHLY     MONTHLY       USAGE     \$1.010     \$1.010     \$1.</td><td>CBS RUER     \$0.01361     FER THERM     CBS RUER     \$0.01361     FER THERM       CM     \$0.0060     FER THERM     CMA     CBS     \$0.0156     FER THERM       CMA     \$0.0060     FER THERM     CMA     \$0.0050     FER THERM       Conservation Charge     \$0.1722     FER THERM     CMA     \$0.0050     FER THERM       Conservation Charge     \$0.1722     FER THERM     Conservation Charge     \$0.1772     FER THERM       THERM USCENCER    </td><td>DSTR8     CMARE     20303     FRI-HEM     DSTR8     CMARE     DSTR8     CMARE     DSTR8     CREM     DSTR8     CREM     C     <thc< th="">     C     <thc< td=""><td>GUE     410     CUERDMERCANCE     610     CUERDMERCANCE     610       DETRIE CHARCE     \$3.981     FERTHERM     DETRIE CHARCE     \$5.981     FERTHERM     DETRIE CHARCE     \$5.973     FERTHERM       CES HIDER     \$0.013     FERTHERM     DETRIE CHARCE     \$5.036     FERTHERM       CES HIDER     \$0.013     FERTHERM     CES HIDER     \$5.0135     FERTHERM       CARMON Charge     \$0.013     FERTHERM     CES HIDER     \$5.0135     FERTHERM       CARMON Charge     \$0.013     FERTHERM     CES HIDER     CES HIDER     \$5.0136       CARMON Charge     \$5.0135     FERTHERM     CES HIDER     CES HIDER     \$5.0136       CARMON Charge     \$5.0136     FERTHERM     CONSO     FERTHERM     \$5.0136       CARMON Charge     \$5.0136     FERTHERM     CONSO     FERTHERM     \$5.0136       FERTHERM     THERM     THERM     CONSO     FERTHERM     \$5.0136     FERTHERM       FERTHERM     THERM     THERM     CONSO     FERTHERM     \$5.0136     FERTHERM </td></thc<></thc<></td></td<></td></t<> <td>Automatical multiplication       CUETOREE CANCE     2.2017 PERFORMED 3: ALL PERFORMED 3: AL</td> <td>A MACCORRECTORING     A MACCORRECTORING     <th col<="" td=""><td>3027 REPORSED OWIT ESTEDUIL FIGADILE FIGADICE FIGADILE FIGADICE FIGALILE FIGADICE FIGALILE FIGADICE FIGALILE FIG</td><td>et no zanoma o mana a constructiona e a construc</td><td>E<br/>W<br/>E<br/>F</td><td></td><td>4.96%</td><td>6.36%</td><td>\$71.21</td><td>\$56.19</td><td>\$67.85</td><td>\$52.83</td><td>15</td><td></td></th></td> | AVERAGE USAGE PER CUSTOMER   100   THERMIN   100   THERMIN <td< td=""><td>EST GAS COST     \$10035     FRI THERM       THERM USAGE NCREMENT     5     THERM       AVERAGE USAGE PER CUSTOMER     100     THERMS       AVERAGE USAGE PER CUSTOMER     100     THERMS       MONTHUP     MONTHUP     MONTHUP     MONTHUP       MONTHUP     MONTHUP     MONTHUP     MONTHUP</td><td>Conservation Charge     30.1772     FRE THERM     Conservation Charge     30.1772     FRE THERM       FIET     FIET</td><td>RN     30030     FRTHERM     CRA     30.0360     FRTHERM       Curservation Charge     \$0.1772     ERT THERM     So.1772     ERT THERM     Conservation Charge     \$0.1772     ERT THERM       Curservation Charge     \$0.1772     ERT THERM     St.01035     FRT THERM     Conservation Charge     \$0.1772     ERT THERM       Curservation Charge     \$1.0173     FRT THERM     \$1.0015     FRT THERM     \$0.0036     FRT THERM       AVERAGE USAGE PERC CUSTORIE     51.016     \$1.0015     THERMSMONTH     Conservation Charge     \$0.1772     ERT THERM       AVERAGE USAGE USAGE PERC CUSTORIE     51.0015     THERMSMONTH     Conservation Charge     \$0.1772     ERT THERM       AVERAGE USAGE USAGE USAGE USAGE     PRESERVI     0.101     THERMSMONTH     \$0.1772     ERT THERM       AVERAGE USAGE USAGE USAGE USAGE     PRESERVI     MONTHLY     MONTHLY     MONTHLY     MONTHLY     MONTHLY       AVERAGE USAGE USAGE USAGE USAGE     PRESERVI     MONTHLY     MONTHLY     MONTHLY     MONTHLY     MONTHLY       USAGE     \$1.010     \$1.010     \$1.</td><td>CBS RUER     \$0.01361     FER THERM     CBS RUER     \$0.01361     FER THERM       CM     \$0.0060     FER THERM     CMA     CBS     \$0.0156     FER THERM       CMA     \$0.0060     FER THERM     CMA     \$0.0050     FER THERM       Conservation Charge     \$0.1722     FER THERM     CMA     \$0.0050     FER THERM       Conservation Charge     \$0.1722     FER THERM     Conservation Charge     \$0.1772     FER THERM       THERM USCENCER    </td><td>DSTR8     CMARE     20303     FRI-HEM     DSTR8     CMARE     DSTR8     CMARE     DSTR8     CREM     DSTR8     CREM     C     <thc< th="">     C     <thc< td=""><td>GUE     410     CUERDMERCANCE     610     CUERDMERCANCE     610       DETRIE CHARCE     \$3.981     FERTHERM     DETRIE CHARCE     \$5.981     FERTHERM     DETRIE CHARCE     \$5.973     FERTHERM       CES HIDER     \$0.013     FERTHERM     DETRIE CHARCE     \$5.036     FERTHERM       CES HIDER     \$0.013     FERTHERM     CES HIDER     \$5.0135     FERTHERM       CARMON Charge     \$0.013     FERTHERM     CES HIDER     \$5.0135     FERTHERM       CARMON Charge     \$0.013     FERTHERM     CES HIDER     CES HIDER     \$5.0136       CARMON Charge     \$5.0135     FERTHERM     CES HIDER     CES HIDER     \$5.0136       CARMON Charge     \$5.0136     FERTHERM     CONSO     FERTHERM     \$5.0136       CARMON Charge     \$5.0136     FERTHERM     CONSO     FERTHERM     \$5.0136       FERTHERM     THERM     THERM     CONSO     FERTHERM     \$5.0136     FERTHERM       FERTHERM     THERM     THERM     CONSO     FERTHERM     \$5.0136     FERTHERM </td></thc<></thc<></td></td<> | EST GAS COST     \$10035     FRI THERM       THERM USAGE NCREMENT     5     THERM       AVERAGE USAGE PER CUSTOMER     100     THERMS       AVERAGE USAGE PER CUSTOMER     100     THERMS       MONTHUP     MONTHUP     MONTHUP     MONTHUP                    | Conservation Charge     30.1772     FRE THERM     Conservation Charge     30.1772     FRE THERM       FIET   | RN     30030     FRTHERM     CRA     30.0360     FRTHERM       Curservation Charge     \$0.1772     ERT THERM     So.1772     ERT THERM     Conservation Charge     \$0.1772     ERT THERM       Curservation Charge     \$0.1772     ERT THERM     St.01035     FRT THERM     Conservation Charge     \$0.1772     ERT THERM       Curservation Charge     \$1.0173     FRT THERM     \$1.0015     FRT THERM     \$0.0036     FRT THERM       AVERAGE USAGE PERC CUSTORIE     51.016     \$1.0015     THERMSMONTH     Conservation Charge     \$0.1772     ERT THERM       AVERAGE USAGE USAGE PERC CUSTORIE     51.0015     THERMSMONTH     Conservation Charge     \$0.1772     ERT THERM       AVERAGE USAGE USAGE USAGE USAGE     PRESERVI     0.101     THERMSMONTH     \$0.1772     ERT THERM       AVERAGE USAGE USAGE USAGE USAGE     PRESERVI     MONTHLY     MONTHLY     MONTHLY     MONTHLY     MONTHLY    
  AVERAGE USAGE USAGE USAGE USAGE     PRESERVI     MONTHLY     MONTHLY     MONTHLY     MONTHLY     MONTHLY       USAGE     \$1.010     \$1.010     \$1. | CBS RUER     \$0.01361     FER THERM     CBS RUER     \$0.01361     FER THERM       CM     \$0.0060     FER THERM     CMA     CBS     \$0.0156     FER THERM       CMA     \$0.0060     FER THERM     CMA     \$0.0050     FER THERM       Conservation Charge     \$0.1722     FER THERM     CMA     \$0.0050     FER THERM       Conservation Charge     \$0.1722     FER THERM     Conservation Charge     \$0.1772     FER THERM       THERM USCENCER   | DSTR8     CMARE     20303     FRI-HEM     DSTR8     CMARE     DSTR8     CMARE     DSTR8     CREM     DSTR8     CREM     C <thc< th="">     C     <thc< td=""><td>GUE     410     CUERDMERCANCE     610     CUERDMERCANCE     610       DETRIE CHARCE     \$3.981     FERTHERM     DETRIE CHARCE     \$5.981     FERTHERM     DETRIE CHARCE     \$5.973     FERTHERM       CES HIDER     \$0.013     FERTHERM     DETRIE CHARCE     \$5.036     FERTHERM       CES HIDER     \$0.013     FERTHERM     CES HIDER     \$5.0135     FERTHERM       CARMON Charge     \$0.013     FERTHERM     CES HIDER     \$5.0135     FERTHERM       CARMON Charge     \$0.013     FERTHERM     CES HIDER     CES HIDER     \$5.0136       CARMON Charge     \$5.0135     FERTHERM     CES HIDER     CES HIDER     \$5.0136       CARMON Charge     \$5.0136     FERTHERM     CONSO     FERTHERM     \$5.0136       CARMON Charge     \$5.0136     FERTHERM     CONSO     FERTHERM     \$5.0136       FERTHERM     THERM     THERM     CONSO     FERTHERM     \$5.0136     FERTHERM       FERTHERM     THERM     THERM     CONSO     FERTHERM     \$5.0136     FERTHERM </td></thc<></thc<> | GUE     410     CUERDMERCANCE     610     CUERDMERCANCE     610       DETRIE CHARCE     \$3.981     FERTHERM     DETRIE CHARCE     \$5.981     FERTHERM     DETRIE CHARCE     \$5.973     FERTHERM       CES HIDER     \$0.013     FERTHERM     DETRIE CHARCE     \$5.036     FERTHERM       CES HIDER     \$0.013     FERTHERM     CES HIDER     \$5.0135     FERTHERM       CARMON Charge     \$0.013     FERTHERM     CES HIDER     \$5.0135     FERTHERM       CARMON Charge     \$0.013     FERTHERM     CES HIDER     CES HIDER     \$5.0136       CARMON Charge     \$5.0135     FERTHERM     CES HIDER     CES HIDER     \$5.0136       CARMON Charge     \$5.0136     FERTHERM     CONSO     FERTHERM     \$5.0136       CARMON Charge     \$5.0136     FERTHERM     CONSO     FERTHERM     \$5.0136       FERTHERM     THERM     THERM     CONSO     FERTHERM     \$5.0136     FERTHERM       FERTHERM     THERM     THERM     CONSO     FERTHERM     \$5.0136     FERTHERM | Automatical multiplication       CUETOREE CANCE     2.2017 PERFORMED 3: ALL PERFORMED 3: AL | A MACCORRECTORING     A MACCORRECTORING <th col<="" td=""><td>3027 REPORSED OWIT ESTEDUIL FIGADILE FIGADICE FIGADILE FIGADICE FIGALILE FIGADICE FIGALILE FIGADICE FIGALILE FIG</td><td>et no zanoma o mana a constructiona e a construc</td><td>E<br/>W<br/>E<br/>F</td><td></td><td>4.96%</td><td>6.36%</td><td>\$71.21</td><td>\$56.19</td><td>\$67.85</td><td>\$52.83</td><td>15</td><td></td></th> | <td>3027 REPORSED OWIT ESTEDUIL FIGADILE FIGADICE FIGADILE FIGADICE FIGALILE FIGADICE FIGALILE FIGADICE FIGALILE FIG</td> <td>et no zanoma o mana a constructiona e a construc</td> <td>E<br/>W<br/>E<br/>F</td> <td></td> <td>4.96%</td> <td>6.36%</td> <td>\$71.21</td> <td>\$56.19</td> <td>\$67.85</td> <td>\$52.83</td> <td>15</td> <td></td> | 3027 REPORSED OWIT ESTEDUIL FIGADILE FIGADICE FIGADILE FIGADICE FIGALILE FIGADICE FIGALILE FIGADICE FIGALILE FIG | et no zanoma o mana a constructiona e a construc | E<br>W<br>E<br>F |   | 4.96%  | 6.36%   | \$71.21  | \$56.19  | \$67.85   
   | \$52.83  | 15  |  |

11FE UF DATA SHOWN: 2027 SYA WITNESS: L. BUZARD / J. TAYI		ED SYA (ILLUSTRATIVE)	0.00	3612 PERTHERM	1416 PERTHERM	1850 PER THERM	3822 PERTHERM					%00.	.00%	.00%	%00.°	.00%	%00.	.00%	.00%	.00%	.00%	.00%		RECAP SCHEDULES.
THE COMMERCIAL RATE CLASS.	STREET LIGHTING (CSLS) AL STREET LIGHTING (CSLS)	2027 PROPOS	ISTOMER CHARGE	STRIB. CHARGE \$0.42	3S RIDER \$0.00	A \$0.00	nservation Charge \$0.03				PERCENT PERCEN INCREASE INCREAS W/O FLIFL WITH FLIF	0.00%	0.00%	0.00%	0.00%	0.00%	0.00% 0	0.00%	0.00%	0.00%	0.00%	0.00%		
ATIVE) RATES FOR T	ULE: COMMERCIAL VTIVE): COMMERCIA		CU	DIS	CIB	CR	Cor	PER THERM	HERMS	HERMS/MONTH	PROPOSED MONTHLY BILL WITH FIJFI	\$0.00	\$295.67	\$591.34	\$887.01	\$1,182.68	\$1,478.35	\$1,774.02	\$2,069.69	\$2,365.36	\$2,661.04	\$2,956.71		
SED SYA (ILLUSTR)	SSED RATE SCHED SED SYA (∣LLUSTRA							\$1.00135 F	200 1	1,200 T	PROPOSED MONTHLY BILL W/O FLIFI	\$0.00	\$95.40	\$190.80	\$286.20	\$381.60	\$477.00	\$572.40	\$667.80	\$763.20	\$858.61	\$954.01	ost recovery factors.	
AND 2027 PROPO	2026 PROPO 2027 PROPOS							ST. GAS COST	E INCREMENT	R CUSTOMER	PRESENT MONTHLY BILL WITH FLIFI	\$0.00	\$295.67	\$591.34	\$887.01	\$1,182.68	\$1,478.35	\$1,774.02	\$2,069.69	\$2,365.36	\$2,661.04	\$2,956.71	current approved co	
		SED RATES		PER THERM	PER THERM	PER THERM	PER THERM	ű	THERM USAG	ERAGE USAGE PE	PRESENT MONTHLY BILL W/O FUFI	\$0.00	\$95.40	\$190.80	\$286.20	\$381.60	\$477.00	\$572.40	\$667.80	\$763.20	\$858.61	\$954.01	ation charge reflect	
		2026 PROPO		\$0.42612	\$0.00416	\$0.00850	\$0.03822			AVI	THERM	0	200	400	600	800	1,000	1,200	1,400	1,600	1,800	2,000	and Conservi	

																		DC EX WI DC PF FI			23 [T] [T 55 [21] :	G NO N : T O 0	AS 0. TA NO F 3/	20 J YL 32 31	25 25 T-: 0R 4	ГЕМ, 0029- 1 025
TYPE OF DATA SHOWN: 2027 SYA WITNESS: L. BUZARD / J. TAYLOR																										RECAP SCHEDULES:
26 RATES E CLASS.	(CSG) ! (CSG)		PROPOSED SYA (ILLUSTRATIVE)	\$74.72	\$0.40937 PER THERM	\$0.00514 PER THERM	\$0:00850 PER THERM	\$0.05851 PER THERM					PERCENT INCREASE WITH FUEL	6.74%	5.28%	4.48%	3.98%	3.63%	3.38%	3.19%	3.04%	2.92%	2.82%	2.73%		
S UNDER PROPOSED 2 THE COMMERCIAL RA	STANDBY GENERATOR STANDBY GENERATOF		202	USTOMER CHARGE	ISTRIB. CHARGE	IBS RIDER	RA	onservation Charge					PERCENT INCREASE W/O FUEL	 6.74%	6.62%	6.52%	6.44%	6.37%	6.31%	6.26%	6.22%	6.19%	6.15%	6.13%		
BILL COMPARISON: ATIVE) RATES FOR	LE: COMMERCIAL TVE):COMMERCIAL			ō		O	U	õ	DER THERM	HERMS	THERMS/MONTH		PROPOSED MONTHLY BILL WITH FUEL	\$74.72	\$104.38	\$134.03	\$163.69	\$193.35	\$223.01	\$252.66	\$282.32	\$311.98	\$341.64	\$371.29		
OVIDE MONTHLY I SED SYA (ILLUSTR	ED RATE SCHEDUI D SYA (ILLUSTRAT								\$1 00135			- 	PROPOSED MONTHLY BILL W/O FUEL	\$74.72	\$84.35	\$93.98	\$103.61	\$113.24	\$122.87	\$132.50	\$142.13	\$151.76	\$161.39	\$171.02	st recovery factors.	
XPLANATION: PR AND 2027 PROPOS	2026 PROPOSE 2027 PROPOSE								TSOS POST	- INCREMENT		-	PRESENT MONTHLY BILL WITH FUEL	\$70.00	\$99.14	\$128.28	\$157.43	\$186.57	\$215.71	\$244.85	\$274.00	\$303.14	\$332.28	\$361.42	current approved co	
ш <			ED RATES		PER THERM	PER THERM	PER THERM	PER THERM	U L	THERM LISAGE			PRESENT MONTHLY BILL W/O FUEL	\$70.00	\$79.12	\$88.23	\$97.35	\$106.46	\$115.58	\$124.69	\$133.81	\$142.92	\$152.04	\$161.15	tion charge reflect o	
			2026 PROPOS	\$70.00	\$0.38361 F	\$0.00514	\$0.00850	\$0.05851			AVF		THERM USAGE	0	20	40	60	80	100	120	140	160	180	200	CRA and Conserva	, G2 p. 8
FLORIDA PUBLIC SERVICE COMMISSION COMPANY: PEOPLES GAS SYSTEM, INC. DOCKET NO.: 20250029-GU		CSG	I	CUSTOMER CHARGE	DISTRIB. CHARGE	CIBS RIDER	CRA	Conservation Charge																		SUPPORTING SCHEDULES: E-1 p.5, H-1 p.11

																	D E W D F F		CKE IIE NE CUN SE LEI		N( 5: NT 2	0. NO T. NO OF	20  AYI 0. 31 /31	025 JT- LOR 4 2 1/2	0029- 1 025
TYPE OF DATA SHOWN: 2027 SYA WITNESS: L. BUZARD / J. TAYLOR																									RECAP SCHEDULES:
26 RATES E CLASS.	- <sup>6</sup>		PROPOSED SYA (ILLUSTRATIVE)	\$64.00	\$0.26394 PER THERM	\$0.00587 PER THERM	\$0.00850 PER THERM	\$0.05851 PER THERM				PERCENT NCREASE WITH FUEL	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
IS UNDER PROPOSED 20 R THE COMMERCIAL RAT	RCIAL HEAT PUMP (CGH ERCIAL HEAT PUMP (CGH		2027	CUSTOMER CHARGE	<b>DISTRIB. CHARGE</b>	CIBS RIDER	CRA	Conservation Charge				PERCENT NCREASE W/O FUEL		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
BILL COMPARISON ATIVE) RATES FOF	EDULE: COMMER RATIVE): COMME			0		0	0	0	PER THERM	HERMS	HERMS/MONTH	PROPOSED MONTHLY BILL WITH FUEL	\$64.00	\$264.72	\$465.45	\$666.17	\$866.90	\$1,067.62	\$1,268.35	\$1,469.07	\$1,669.80	\$1,870.52	\$2,071.25		
OVIDE MONTHLY E ED SYA (ILLUSTR,	POSED RATE SCH								\$1.00135 F	150 1	752 1	PROPOSED MONTHLY BILL W/O FUEL	\$64.00	\$114.52	\$165.04	\$215.57	\$266.09	\$316.61	\$367.13	\$417.66	\$468.18	\$518.70	\$569.22	st recovery factors.	
XPLANATION: PRC	2026 PROF 2027 PROPO								T. GAS COST	INCREMENT	CUSTOMER	PRESENT MONTHLY BILL WITH FUEL	\$64.00	\$264.72	\$465.45	\$666.17	\$866.90	\$1,067.62	\$1,268.35	\$1,469.07	\$1,669.80	\$1,870.52	\$2,071.25	urrent approved cos	
Ш «			SED RATES		PER THERM	PER THERM	PER THERM	PER THERM	ES	THERM USAGE	RAGE USAGE PER	PRESENT MONTHLY BILL W/O FUEL	\$64.00	\$114.52	\$165.04	\$215.57	\$266.09	\$316.61	\$367.13	\$417.66	\$468.18	\$518.70	\$569.22	tion charge reflect c	
			2026 PROPOS	\$64.00	\$0.26394	\$0.00587	\$0.00850	\$0.05851			AVE	THERM USAGE	0	150	300	450	600	750	006	1,050	1,200	1,350	1,500	CRA and Conserva	.G2 p. 8
DRIDA PUBLIC SERVICE COMMISSION MPANY: PEOPLES GAS SYSTEM, INC. CKET NO.: 20250029-GU		CGHP	I	CUSTOMER CHARGE	DISTRIB. CHARGE	CIBS RIDER	CRA	Conservation Charge																D*	PPORTING SCHEDULES: E-1 p.5, H-1 p.11,

	1																E C E F	>EC >OC :XE >OC ?AC	)PI KE IIE NE CUN GE		S N S: NT 3	GA NO T N OF 03	S 2 AY 0. 3 /3	SYS 025 JT- LOR 4 2 1/2	TEM, 0029- 1 025
TYPE OF DATA SHOWN: 2027 SYA WITNESS: L. BUZARD / J. TAYLOR																									RECAP SCHEDULES:
226 KAILS IE CLASS.	() ()		7 PROPOSED SYA (ILLUSTRATIVE)	\$66.72	\$0.53284 PER THERM	\$0.00890 PER THERM	\$0.00850 PER THERM	\$0.11074 PER THERM				PERCENT NCREASE WITH FUEL	5.90%	4.76%	4.12%	3.71%	3.42%	3.21%	3.05%	2.92%	2.81%	2.73%	2.66%		
A UNDER FROTOSED &	BENERAL SERVICE (SGS GENERAL SERVICE (SG	:	202	USTOMER CHARGE	ISTRIB. CHARGE	SIBS RIDER	RA	onservation Charge				PERCENT INCREASE W/O FUEL		5.75%	5.63%	5.53%	5.45%	5.39%	5.34%	5.29%	5.25%	5.21%	5.18%		
ATIVE) RATES FOR	IEDULE: SMALL G TRATIVE): SMALL (			0	a	0	0	0	ER THERM	HERMS	HERMS/MONTH	PROPOSED MONTHLY BILL WITH FUEL	\$66.72	\$91.65	\$116.59	\$141.52	\$166.46	\$191.39	\$216.33	\$241.26	\$266.20	\$291.13	\$316.07		
ED SYA (ILLUSTRA	POSED RATE SCH POSED SYA (ILLUS								\$1.00135 P	15 T	E 09	PROPOSED MONTHLY BILL W/O FUEL	\$66.72	\$76.63	\$86.55	\$96.46	\$106.38	\$116.29	\$126.21	\$136.12	\$146.04	\$155.95	\$165.87	st recovery factors.	
ND 2027 PROPOS	2026 PRO 2027 PROF								T. GAS COST	- INCREMENT	R CUSTOMER	PRESENT MONTHLY BILL WITH FUEL	\$63.00	\$87.49	\$111.98	\$136.47	\$160.96	\$185.45	\$209.94	\$234.43	\$258.92	\$283.41	\$307.89	urrent approved co.	
1 ~			SED RATES		PER THERM	PER THERM	PER THERM	PER THERM	ES	THERM USAGE	RAGE USAGE PEF	PRESENT MONTHLY BILL W/O FUEL	\$63.00	\$72.47	\$81.94	\$91.41	\$100.88	\$110.35	\$119.82	\$129.28	\$138.75	\$148.22	\$157.69	tion charge reflect c	
			2026 PROPOS	\$63.00	\$0.50314	\$0.00890	\$0.00850	\$0.11074			AVE	THERM USAGE	0	15	30	45	60	75	06	105	120	135	150	CRA and Conserva	, G2 p. 8
LUTIUM FUBLIC SCRIPTE COMMISSION OMPANY: PEOPLES GAS SYSTEM, INC. OCKET NO.: 20250029-GU		SGS	I	CUSTOMER CHARGE	DISTRIB. CHARGE	CIBS RIDER	CRA	Conservation Charge																J*	UPPORTING SCHEDULES: E-1 p.5, H-1 p.11

																	P D E W D F F		)PI KI III VNI CUN SE LEI	LES ET ESS MEI 2 O:	S N S: NT 4	GA NO T N OF 03	S 2 AY 0. 3 /3	SY 02 JT LO 4 2 1/	ST 50 -1 R 20	ем, 029- 25
TYPE OF DATA SHOWN: 2027 SYA WITNESS: L. BUZARD / J. TAYLOR																										RECAP SCHEDULES:
26 RATES E CLASS.			PROPOSED SYA (ILLUSTRATIVE)	\$81.00	\$0.45657 PER THERM	\$0.00547 PER THERM	\$0.00850 PER THERM	\$0.05851 PER THERM					PERCENT NCREASE WITH FUEL	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
S UNDER PROPOSED 20 THE COMMERCIAL RAT	RAL SERVICE (GS 1) ERAL SERVICE (GS 1)		2027	JSTOMER CHARGE	STRIB. CHARGE	BS RIDER	٩	onservation Charge					PERCENT INCREASE W/O FUEL	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
ATIVE) RATES FOR <sup>-</sup>	SCHEDULE: GENEI LUSTRATIVE): GENE			CL	DIG	CIE	CF	S	ER THERM	HERMS	HERMS/MONTH		PROPOSED MONTHLY BILL WITH FUEL	\$81.00	\$234.04	\$387.08	\$540.12	\$693.16	\$846.20	\$999.24	\$1,152.28	\$1,305.32	\$1,458.36	\$1,611.40		
OVIDE MONTHLY B SED SYA (ILLUSTR/	PROPOSED RATE S ROPOSED SYA (ILL								\$1.00135 P	100 T	400 T		PROPOSED MONTHLY BILL W/O FUEL	\$81.00	\$133.90	\$186.81	\$239.71	\$292.62	\$345.52	\$398.43	\$451.33	\$504.24	\$557.14	\$610.05	st recovery factors.	
XPLANATION: PRO ND 2027 PROPOS	2026 F 2027 PI								T. GAS COST	INCREMENT	CUSTOMER	i	PRESENT MONTHLY BILL WITH FUEL	\$81.00	\$234.04	\$387.08	\$540.12	\$693.16	\$846.20	\$999.24	\$1,152.28	\$1,305.32	\$1,458.36	\$1,611.40	urrent approved co:	
Ш Ч			ED RATES		PER THERM	PER THERM	PER THERM	PER THERM	ES	THERM USAGE	RAGE USAGE PEF		PRESENT MONTHLY BILL W/O FUEL	\$81.00	\$133.90	\$186.81	\$239.71	\$292.62	\$345.52	\$398.43	\$451.33	\$504.24	\$557.14	\$610.05	tion charge reflect c	
			2026 PROPOS	\$81.00	\$0.45657 F	\$0.00547 F	\$0.00850 F	\$0.05851 F			AVE		THERM USAGE	0	100	200	300	400	500	600	700	800	006	1,000	CRA and Conserval	, G2 p. 8
I.ORIDA PUBLIC SERVICE COMMISSION SOMPANY: PEOPLES GAS SYSTEM, INC. NOCKET NO.: 20250029-GU		GS 1	I	CUSTOMER CHARGE	DISTRIB. CHARGE	CIBS RIDER	CRA	Conservation Charge																	3*	SUPPORTING SCHEDULES: E-1 p.5, H-1 p.11

																P) D( E) W) D( P) F)	EOE XHI ITN OCU AGE	LE ET ES ME D:	S T S: NT 5	GA NO T OF 03	S 2 AY 0. 3 /3	SY: 02: JT LO 2 1/:	STEM, 50029 -1 R 2025
TYPE OF DATA SHOWN: 2027 SYA WITNESS: L. BUZARD / J. TAYLOR																							RECAP SCHEDULES:
226 RATES TE CLASS.		PROPOSED RATES	\$155.33	\$0.44840 PER THERM	\$0.00509 PER THERM	\$0.00850 PER THERM	\$0.04497 PER THERM				PERCENT INCREASE WITH FUEL	2.87%	1.38%	1.16%	1.08%	1.03%	1.00% 0.98%	0.96%	0.95%	0.94%	0.93%		
UNDER PROPOSED 2 THE COMMERCIAL RA	RAL SERVICE GS 2 RAL SERVICE (GS 2)		ISTOMER CHARGE	STRIB. CHARGE	3S RIDER	×2	nservation Charge				PERCENT INCREASE W/O FUEL	2.87%	2.85%	2.85%	2.84%	2.84%	2.84% 2.84%	2.84%	2.84%	2.84%	2.84%		
BILL COMPARISONS ATIVE) RATES FOR 1	SCHEDULE: GENEI LUSTRATIVE): GENE		GU	SIG	CIE	CR	Ŝ	JER THERM	THERMS	IHERMS/MONTH	PROPOSED MONTHLY BILL WITH FUEL	\$155.33	\$591.78	\$1,028.24	\$1,464.69	\$1,901.14	\$2,337.60 \$2 774 05	\$3,210.50	\$3,646.95	\$4,083.41	\$4,519.86		
OVIDE MONTHLY SED SYA (ILLUSTR	PROPOSED RATE ROPOSED SYA (ILI							\$1.00135	300	1,440	PROPOSED MONTHLY BILL W/O FUEL	\$155.33	\$291.38	\$427.43	\$563.47	\$699.52	\$835.57 \$971.62	\$1,107.67	\$1,243.71	\$1,379.76	\$1,515.81	st recovery factors.	
EXPLANATION: PR AND 2027 PROPOS	2026 2027 PI							ST. GAS COST	E INCREMENT	R CUSTOMER	PRESENT MONTHLY BILL WITH FUEL	\$151.00	\$583.70	\$1,016.41	\$1,449.11	\$1,881.81	\$2,314.52 \$2 747 22	\$3,179.92	\$3,612.63	\$4,045.33	\$4,478.03	current approved co	
ш -		RATES		PER THERM	PER THERM	PER THERM	PER THERM	Ë	THERM USAGE	ERAGE USAGE PEI	PRESENT MONTHLY BILL W/O FUEL	\$151.00	\$283.30	\$415.60	\$547.89	\$680.19	\$812.49 \$944 79	\$1,077.09	\$1,209.39	\$1,341.68	\$1,473.98	ation charge reflect (	
		PRESENT	\$151.00	\$0.43590	\$0.00509	\$0.00850	\$0.04497			AVE	THERM USAGE	0	300	600	006	1,200	1,500 1 800	2,100	2,400	2,700	3,000	CRA and Conserva	, G2 p. 8
ORIDA PUBLIC SERVICE COMMISSION DMPANY: PEOPLES GAS SYSTEM, INC. DCKET NO.: 20250029-GU		GS 2	CUSTOMER CHARGE	DISTRIB. CHARGE	CIBS RIDER	CRA	Conservation Charge															¥.	UPPORTING SCHEDULES: E-1 p.5, H-1 p.11

DUTHLY BILL COMPARISONS UNDER PROPOSED 446 RATE CLASS.	RATE SCHEDULE: GENERAL SERVICE (GS 3) SYA (ILLUSTRATIVE): GENERAL SERVICE (GS 3)	CUSTOMER CHARGE \$536.70	DISTRIB. CHARGE \$0.40043 PER THERM	CIBS RIDER \$0.00481 PER THERM	CRA \$0.00850 PERTHERM	Conservation Charge \$0 03793 PER THERM	0135 PER THERM		(130 THERMSMONTH	ED PROPOSED .Y MONTHLY PERCENT BILL INCREASE INCREASE .L WITH FUEL W/O FUEL WITH FUEL	6.70 \$636.70 3.53% 3.53%	i6.12 <b>\$</b> 2,307.67 3.34% 1.65%	5.54 \$3,978.65 3.27% 1.35%	4.96 \$5,649.62 3.24% 1.23%	4.38 \$7,320.59 3.21% 1.17%	13.80 <b>\$</b> 8,991.56 3.20% 1.13%	13.22 \$10,662.54 3.19% 1.10% 2.64 €12.333.54 3.19% 1.08%	2.06 \$14.004.48 3.17% 1.06%	1.48 \$15,675,45 3.17% 1.06%	0.90 \$17,346.43 3.16% 1.04%	lactors.	REC
AND 2027 PROPOSED SYA	2026 PROPOSED 2027 PROPOSED 5		PER THERM	PER THERM	PERTHERM	PERTHERM	EST. GAS COST \$1.00	THERM USAGE INCREMENT	VERAGE USAGE PER CUSTOMER	PRESENT PRESENT PROPOSI MONTHLY MONTHLY MONTHL BILL BILL BILL W/O FUEL W/TH FUEL W/O FUE	\$615.00 \$615.00 \$63	\$1,118.72 \$2,270.28 \$1,15	\$1,622.45 \$3,925.55 \$1,67	\$2,126.17 \$5,580.83 \$2,19	\$2,629.89 \$7,236.10 \$2,71	\$3,133.62 \$8,891.38 \$3,23	\$3,637.34 \$10,546.65 \$3,75 © 41.44.06 © 412.201.02 © 4.27	\$4.79 \$13.857.20 \$4.79	\$5,148.51 \$15,512.48 \$5,31	\$5,652.23 \$17,167.76 \$5,83	vation charge reflect current approved cost recovery f	

																		D E W D E F		KE IIE NE CUN SE LEI		N T S : N T 7	O. NO T. NO OF	2( . [ AY] 0. 32 /32	250 JT-1 LOR 4 2 1/20	029- 1 025
TYPE OF DATA SHOWN:	2027 SYA WITNESS: L. BUZARD / J. TAYLOR																									RECAP SCHEDULES:
026 RATES FF CLASS	LE CLARG.			7 PROPOSED SYA (ILLUSTRATIVE)	\$1,357.70	\$0.37514 PER THERM	\$0.00456 PER THERM	\$0.00850 PER THERM	\$0.02739 PER THERM				PERCENT NOREASE MUTUREASE	6.74%	2.36%	2.06%	1.94%	1.88%	1.85%	1.82%	1.81%	1.79%	1.78%	1.78%		
S UNDER PROPOSED 2 THE COMMERCIAL RAT	I HE COMMERCIAL RA	ERAL SERVICE (GS 4) ERAL SERVICE (GS 4)		202	USTOMER CHARGE	ISTRIB. CHARGE	IBS RIDER	RA	onservation Charge				PERCENT INCREASE	6.74%	6.29%	6.19%	6.15%	6.13%	6.11%	6.10%	6.09%	6.09%	6.08%	6.08%		
ILL COMPARISONS TIVE) RATES FOR	IIIVEJ KAIES FOR	chedule: gene Jstrative): gen			ð	ā	ō	0	ŏ	ER THERM	HERMS	HERMS/MONTH	PROPOSED MONTHLY BILL	**************************************	\$9,859.31	\$18,360.92	\$26,862.53	\$35,364.14	\$43,865.75	\$52,367.36	\$60,868.97	\$69,370.58	\$77,872.19	\$86,373.80		
DVIDE MONTHLY B	EU STA (ILLUSIN	ROPOSED RATE S OPOSED SYA (ILL								\$1.00135 P	6,000 TI	29,540 Th	PROPOSED MONTHLY BILL	\$1,357.70	\$3,851.21	\$6,344.72	\$8,838.23	\$11,331.74	\$13,825.25	\$16,318.76	\$18,812.27	\$21,305.78	\$23,799.29	\$26,292.80	t recovery factors.	
XPLANATION: PRC	204074 1707 UN	2026 P 2027 PR								I. GAS COST		 CUSTOMER	PRESENT MONTHLY BILL	\$1,272.00	\$9,631.53	\$17,991.06	\$26,350.59	\$34,710.12	\$43,069.65	\$51,429.18	\$59,788.71	\$68,148.24	\$76,507.77	\$84,867.30	urrent approved cos	
	4			ED RATES		PER THERM	<b>JER THERM</b>	PER THERM	ER THERM	ES	THERM USAGE	RAGE USAGE PER	PRESENT MONTHLY BILL	\$1,272.00	\$3,623.43	\$5,974.86	\$8,326.29	\$10,677.72	\$13,029.15	\$15,380.58	\$17,732.01	\$20,083.44	\$22,434.87	\$24,786.30	ion charge reflect c	
				2026 PROPOSI	\$1,272.00	\$0.35146 F	\$0.00456 P	\$0.00850 F	\$0.02739 F			AVEF	THERM		6,000	12,000	18,000	24,000	30,000	36,000	42,000	48,000	54,000	60,000	RA and Conservati	G2 p. 8
RIDA PUBLIC SERVICE COMMISSION	NFANT: PEUFLES GAS SYSTEM, INC. SKET NO.: 20250029-GU		GS 4	I	CUSTOMER CHARGE	DISTRIB. CHARGE	CIBS RIDER	CRA	Conservation Charge																¥ *	PPORTING SCHEDULES: E-1 p.6, H-1 p.12.

1	1													P D E W D F F	EO OC XH IT OC AG IL	PL KE IB NE UM ED		5 ( N( 7 1 5: 1 7 1 7 1 7 1 7 1 7 1 7 1 7 1 1 7 1 1 7 1 1 7 1 1 7 1	GA: NO TI NO OF 03,	S 2 AY 0. 3 /3	SYS 0250 JT-1 LOR 4 2 1/20	ГЕМ, I )029-G L )25
TYPE OF DATA SHOWN: 2027 SYA WITNESS: L. BUZARD / J. TAYLOR																						RECAP SCHEDULES:
26 FATES E CLASS.		r PROPOSED SYA (ILLUSTRATIVE)	\$2,993.99	\$0.25509 PER THERM	\$0.00194 PER THERM	\$0.00850 PER THERM	\$0.01918 PER THERM			PERCENT NCREASE WITH FUEL	2.26%	1.81%	1.64%	1.55%	1.50%	1.46%	1.44%	1.42%	1.40%	1.39%		
S UNDER PROPOSED 2 THE COMMERCIAL RAT	RAL SERVICE (GS 5) ERAL SERVICE (GS 5)	202	JSTOMER CHARGE	ISTRIB. CHARGE	IBS RIDER	RA	onservation Charge			PERCENT INCREASE W/O FUEL	6.38%	6.25%	6.19%	6.15%	6.12%	6.11%	6.09%	6.08%	6.07%	6.07%		
ILL COMPARISONS VTIVE) RATES FOR 7	ichedule: genei Ustrative): gene		G	DIG	CIE	C.F.	S	ER THERM	HERMS HERMS/MONTH	PROPOSED MONTHLY BILL WITH FUEL	\$15,854.56	\$28,715.12	\$41,575.69	\$54,436.25	\$67,296.82	\$80,157.38	\$93,017.95	\$105,878.51	\$118,739.08	\$131,599.64		
JVIDE MONTHLY B ED SYA (ILLUSTRA	ROPOSED RATE S ROPOSED SYA (ILL							\$1.00135 PI	10,000 TF 82,010 TF	PROPOSED MONTHLY BILL W/O FUEL	\$5,841.06	\$8,688.12	\$11,535.19	\$14,382.25	\$17,229.32	\$20,076.38	\$22,923.45	\$25,770.51	\$28,617.58	\$31,464.64	st recovery factors.	
XPLANATION: PRC ND 2027 PROPOS	2026 P 2027 PF							T. GAS COST	INCREMENT	PRESENT MONTHLY BILL WITH FUEL ************************************	\$15,504.50	\$28,204.00	\$40,903.51	\$53,603.01	\$66,302.51	\$79,002.01	\$91,701.51	\$104,401.01	\$117,100.52	\$129,800.02	urrent approved cos	
Ш «		ED RATES		PER THERM	PER THERM	PER THERM	PER THERM	ES	THERM USAGE RAGE USAGE PER	PRESENT MONTHLY BILL W/O FUEL	\$5,491.00	\$8,177.00	\$10,863.01	\$13,549.01	\$16,235.01	\$18,921.01	\$21,607.01	\$24,293.01	\$26,979.02	\$29,665.02	iion charge reflect c	
		2026 PROPOSI	\$2,805.00	\$0.23898 F	\$0.00194 F	\$0.00850 F	\$0.01918 F		AVEF	THERM USAGE	10,000	20,000	30,000	40,000	50,000	60,000	70,000	80,000	000'06	100,000	CRA and Conservat	. G2 p. 8
IRIDA PUBLIC SERVICE COMMISSION APANY: PEOPLES GAS SYSTEM, INC. XET NO.: 20250029-GU		GS 5	CUSTOMER CHARGE	DISTRIB. CHARGE	CIBS RIDER	CRA	Conservation Charge														Ŷ	PORTING SCHEDULES: E-1 p.6, H-1 p.12,

JWN: RD / J. TAYLOR																	E W D F F		IIE INE CUN SE LEI		F 1 5: NT 9	NO T NO OF 03	2 AY 0. /3	JT- LOR 4 2 1/2	025
TYPE OF DATA SHO 2027 SYA WITNESS: L. BUZA																									RECAP SCHEDULE
26 RATES VTE CLASS.	SIS) (SIS)		PROPOSED SYA (ILLUSTRATIVE)	\$3,478.58	\$0.14357 PER THERM	\$0.00129 PER THERM	\$0.00850 PER THERM	\$0.00000 PER THERM				PERCENT	6.74%	1.40%	1.11%	1.01%	0.96%	0.92%	0.90%	0.89%	0.87%	0.87%	0.86%		
IS UNDER PROPOSED 21 THE INTERRUPTIBLE RA	ERRUPTIBLE SERVICE ( TERRUPTIBLE SERVICE		202	CUSTOMER CHARGE	DISTRIB. CHARGE	CIBS RIDER	CRA	Conservation Charge				PERCENT	W/O FUEL 6.74%	6.50%	6.42%	6.39%	6.36%	6.35%	6.34%	6.33%	6.33%	6.32%	6.32%		
ILL COMPARISON FIVE) RATES FOR	JLE: SMALL INT ATIVE): SMALL INT			U		U	U	0	ER THERM	HERMS	HERMS/MONTH	PROPOSED MONTHLY	WITH FUEL  \$3,478.58	\$32,346.24	\$61,213.90	\$90,081.55	\$118,949.21	\$147,816.87	\$176,684.53	\$205,552.19	\$234,419.84	\$263,287.50	\$292,155.16		
VIDE MONTHLY B SYA (ILLUSTRAT	ED RATE SCHEDI ED SYA (ILLUSTR/								\$1.00135 PI	25,000 Th	141,070 Th	PROPOSED MONTHLY	W/O FUEL  \$3,478.58	\$7,312.49	\$11,146.40	\$14,980.30	\$18,814.21	\$22,648.12	\$26,482.03	\$30,315.94	\$34,149.84	\$37,983.75	\$41,817.66	recovery factors.	
PLANATION: PRO 0 2027 PROPOSEL	2026 PROPOS 2027 PROPOSE								GAS COST	UCREMENT	 CUSTOMER	PRESENT MONTHLY	WITH FUEL 	\$31,900.15	\$60,541.30	\$89,182.45	\$117,823.60	\$146,464.75	\$175,105.90	\$203,747.05	\$232,388.20	\$261,029.35	\$289,670.50	rent approved cost	
AN			D RATES		ER THERM	ER THERM	ER THERM	ER THERM	EST	THERM USAGE I	AGE USAGE PER	PRESENT MONTHLY	W/O FUEL  \$3,259.00	\$6,866.40	\$10,473.80	\$14,081.20	\$17,688.60	\$21,296.00	\$24,903.40	\$28,510.80	\$32,118.20	\$35,725.60	\$39,333.00	in charge reflect cu	
			2026 PROPOSE	\$3,259.00	\$0.13451 PE	\$0.00129 PE	\$0.00850 PE	\$0.00000 PE			AVER		USAGE	25,000	50,000	75,000	100,000	125,000	150,000	175,000	200,000	225,000	250,000	A and Conservatio	32 p. 8
KIDA PUBLIC SERVICE COMMISSION PANY: PEOPLES GAS SYSTEM, INC. KET NO.: 20250029-GU		SIS		CUSTOMER CHARGE	DISTRIB. CHARGE	CIBS RIDER	CRA	Conservation Charge																*CR	PORTING SCHEDULES: E-1 p.6, H-1 p.12, G

1	1															P D E W D P F	EC OC XH II OC AC II	PI KE IIE NE CUN EI	LES ET ESS 4E1 3( ):	5 ( N( 5: NT 0	GA NO T N OF 03	S 2 AY 0. / 3 / 3	SY: 02 JT LO 2 2 1/:	STEM, 50029 -1 R 2025
TYPE OF DATA SHOWN: 2027 SYA WITNESS: LI BUZARD / J. TAYLOR																								RECAP SCHEDULES:
026 RATES ATE CLASS.		7 PROPOSED SYA (ILLUSTRATIVE)	\$3,874.36	\$0.07162 PER THERM	\$0.00031 PER THERM	\$0.00850 PER THERM	\$0.00000 PER THERM				PERCENT INCREASE WITH FUEL	6.09%	0.49%	0.44%	0.42%	0.41%	0.40%	0.40%	0.40%	0.40%	0.39%	0.39%		
3 UNDER PROPOSED 2 HE INTERRUPTIBLE R	UPTIBLE SERVICE (IS) RUPTIBLE SERVICE (IS)	202	JSTOMER CHARGE	STRIB. CHARGE	BS RIDER	3A	onservation Charge				PERCENT INCREASE W/O FUEL	6.09%	5.54%	5.47%	5.44%	5.43%	5.42%	5.42%	5.41%	5.41%	5.41%	5.40%		
BILL COMPARISONS VTIVE) RATES FOR T	CHEDULE: INTERRI JSTRATIVE): INTERR		ರ	ïä	CI	ġ	ŏ	PER THERM	THERMS	THERMS/MONTH	PROPOSED MONTHLY BILL WITH FUEL	\$3,874.36	\$193,186.07	\$382,497.79	\$571,809.50	\$761,121.21	\$950,432.93	\$1,139,744.64	\$1,329,056.35	\$1,518,368.07	\$1,707,679.78	\$1,896,991.50		
DVIDE MONTHLY I D SYA (ILLUSTRA	POSED RATE SC POSED SYA (ILLL							\$1.00135 F	175,000	1,095,210	PROPOSED MONTHLY BILL W/O FUEL	\$3,874.36	\$17,949.82	\$32,025.29	\$46,100.75	\$60,176.21	\$74,251.68	\$88,327.14	\$102,402.60	\$116,478.07	\$130,553.53	\$144,629.00	t recovery factors.	
(PLANATION: PRC ID 2027 PROPOSE	2026 PRO 2027 PRO							. GAS COST	- INCREMENT	CUSTOMER -	PRESENT MONTHLY BILL WITH FUEL	\$3,652.00	\$192,244.43	\$380,836.85	\$569,429.28	\$758,021.70	\$946,614.13	\$1,135,206.55	\$1,323,798.98	\$1,512,391.40	\$1,700,983.83	\$1,889,576.25	urrent approved cos	
¥ €		ED RATES		ER THERM	ER THERM	ER THERM	ER THERM	ES	THERM USAGE	RAGE USAGE PER	PRESENT MONTHLY BILL W/O FUEL	\$3,652.00	\$17,008.18	\$30,364.35	\$43,720.53	\$57,076.70	\$70,432.88	\$83,789.05	\$97,145.23	\$110,501.40	\$123,857.58	\$137,213.75	ion charge reflect c	
		2026 PROPOSI	\$3,652.00	\$0.06751 P	\$0.00031 P	\$0.00850 P	\$0.00000 P			AVEF	THERM USAGE	0	175,000	350,000	525,000	700,000	875,000	1,050,000	1,225,000	1,400,000	1,575,000	1,750,000	RA and Conservati	G2 p. 8
ORIDA PUBLIC SERVICE COMMISSION MPANY: PEOPLES GAS SYSTEM, INC. ACKET NO.: 20250029-GU		ß	CUSTOMER CHARGE	DISTRIB. CHARGE	CIBS RIDER	CRA	Conservation Charge																Č Č	IPPORTING SCHEDULES: E-1 p.6, H-1 p.12,

	CRA and Conservation charge reflect current approved cost recovery factors.
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I	I																P D W D F F		)PI CKI LII CNI CUN GE LEI		S N S: NT 2	GA NO T N OF 03	S 2 AY 0. 3 /3	SYST 0250 JT-1 LOR 4 2 1/20	rem, )029- L )25
TYPE OF DATA SHOWN: 2027 SYA WITNESS: L. BUZARD / J. TAYLOR																									RECAP SCHEDULES:
026 RATES TE CLASS.			7 PROPOSED SYA (ILLUSTRATIVE)	\$947.83	\$0.31325 PER THERM	\$0.00291 PER THERM	\$0.00850 PER THERM	\$0.00000 PER THERM				PERCENT INCREASE WITH FUEL	6.7%	2.8%	2.3%	2.0%	1.9%	1.8%	1.8%	1.8%	1.7%	1.7%	1.7%		
NS UNDEK PROPOSEU 2 R THE WHOLESALE RAT	/HOLESALE (WHS) WHOLESALE (WHS)		202	CUSTOMER CHARGE	DISTRIB. CHARGE	CIBS RIDER	CRA	Conservation Charge				PERCENT INCREASE W/O FUEL	6.7%	6.6%	6.6%	6.6%	6.6%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%		
BILL COMPARISON ATIVE) RATES FO	TE SCHEDULE: W (ILLUSTRATIVE):			C		U	C	C	ER THERM	HERMS	HERMS/MONTH	PROPOSED MONTHLY BILL WITH FUEL	\$947.83	\$3,599.84	\$6,251.86	\$8,903.87	\$11,555.88	\$14,207.90	\$16,859.91	\$19,511.92	\$22,163.94	\$24,815.95	\$27,467.97		
VVIDE MON IHLY E ED SYA (ILLUSTR	6 PROPOSED RA								\$1.00135 F	2,000 T	14,840 T	PROPOSED MONTHLY BILL W/O FUEL	\$947.83	\$1,597.14	\$2,246.46	\$2,895.77	\$3,545.08	\$4,194.40	\$4,843.71	\$5,493.02	\$6,142.34	\$6,791.65	\$7,440.97	t recovery factors.	
JPLANATION: PRC	202 2027								: GAS COST	INCREMENT	CUSTOMER -	PRESENT MONTHLY BILL WITH FUEL	\$888.00	\$3,500.45	\$6,112.91	\$8,725.36	\$11,337.82	\$13,950.27	\$16,562.72	\$19,175.18	\$21,787.63	\$24,400.09	\$27,012.54	irrent approved cos	
2 <			ED RATES		ER THERM	ER THERM	ER THERM	ER THERM	ESI	THERM USAGE	AGE USAGE PER	PRESENT MONTHLY BILL W/O FUEL	\$888.00	\$1,497.75	\$2,107.51	\$2,717.26	\$3,327.02	\$3,936.77	\$4,546.52	\$5,156.28	\$5,766.03	\$6,375.79	\$6,985.54	on charge reflect cu	
			2026 PROPOSE	\$888.00	\$0.29347 P	\$0.00291 P	\$0.00850 P	\$0.00000 P			AVER	THERM USAGE	0	2,000	4,000	6,000	8,000	10,000	12,000	14,000	16,000	18,000	20,000	RA and Conservati	G2 p. 8
ORIDA PUBLIC SERVICE COMMISSION MIPANY: PEOPLES GAS SYSTEM, INC. OCKET NO.: 20250029-GU		SHM		CUSTOMER CHARGE	DISTRIB. CHARGE	CIBS RIDER	CRA	Conservation Charge																40°	IPPORTING SCHEDULES: E-1 p.6, H-1 p.12, C

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#### Referenced EndNotes

### for the

### Prepared Direct Testimony

### of

### John Taylor

 James Bonbright et al. Principles of Public Utility Rates, Public Utilities Reports, Inc. 2<sup>nd</sup> Edition, 1988.

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Appendix A

# John D. Taylor

### MANAGING PARTNER

Mr. Taylor has experience with a wide range of costing, ratemaking, and regulatory activities for gas and electric utilities. He has testified numerous times on these and other issues for clients across North America. He has extensive experience with costing and pricing rates and services, regulatory planning and strategy development, revenue recovery and tracking mechanisms, merger and acquisitions analysis, new product and service development, affiliate transaction reviews, line extension policies, market assessments, litigation support, and organizational and operations reviews. He has testified on numerous occasions as an expert witness on costing and ratemaking related issues on behalf of utilities before federal, state, and provincial regulatory bodies and has extensive experience in evaluating and implementing innovative ratemaking approaches and rate design concepts.

He has also testified on return on equity, electric vehicle and battery storage programs, time-of-use rates, and the appropriate use of statistical analysis during audit testing. Mr. Taylor has led engagements relating to gas supply planning and the review of

### EDUCATION

**M.A., Economics,** American University

**B.A., Environmental Economics,** University of North Carolina at Asheville

#### YEARS EXPERIENCE

18

### **RELEVANT EXPERTISE**

Utility Costing and Pricing, Expert Witness Testimony, Transaction Facilitation, Revenue Requirements, Statistics, Valuation, Market Studies, Rate Case Management, New Product and Service Development, Strategic Business Planning, Marketing and Sales

midstream transportation and storage capacity resources. He has worked as the market monitor for New England ISO's capacity market, supported the negotiation of PPAs, and supported feasibility and prudence studies of generation investments. He has also been involved in selling generating assets and distribution companies, supporting due diligence efforts, financial analyses, and regulatory approval processes.

Mr. Taylor received a master's degree in Economics from American University and holds a bachelor's degree in Environmental Economics from the University of North Carolina at Asheville.

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### **Appendix A**

His consulting career includes Managing Partner with Atrium Economics, LLC; Principal Consultant – Advisory & Planning with Black & Veatch Management Consulting, LLC; Senior Project Manager & Principal of Concentric Energy Advisors, Inc.; and CEO of Nova Data Testing, Inc. Mr. Taylor started his career working on Capitol Hill working with NGOs that were seeking Public Private Partnerships with the Federal Government, World Bank, and International Monetary Fund to pursue various projects in developing countries.

# EXPERT WITNESS TESTIMONY PRESENTATION

### UNITED STATES:

- California Superior Court of California
- Delaware Public Service Commission
- Florida Public Service Commission
- Federal Energy Regulatory Commission
- Illinois Commerce Commission
- Indiana Utility Regulatory Commission
- Maine Public Service Commission
- Massachusetts Department of Public Utilities
- Maryland Public Service Commission

### CANADA:

- Alberta Utilities Commission
- British Columbia Utilities Commission
- Ontario Energy Board

- Minnesota Public Utilities Commission
- New Hampshire Public Utilities Commission
- North Carolina Utilities Commission
- Oregon Public Utility Commission
- Ohio Public Utility Commission
- Pennsylvania Public Utility Commission
- Virginia State Corporation Commission
- Washington Utilities and Transportation Commission
- Public Service Commission of West Virginia

# **REPRESENTATIVE EXPERIENCE**

# RATE DESIGN AND REGULATORY PROCEEDINGS

Mr. Taylor has worked on dozens of electric and gas rate cases including the development of revenue requirements, class cost of service studies, and projects related to utility rate design issues. Specifically, he has:

- Lead expert and witness for class costs of service studies across North America and worked on dozens of other class cost of service and rate design projects for other lead witnesses.
- Developed WNA mechanism for a gas utility including back casting results and supporting expert witness testimony and exhibits.



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### **Appendix A**

- Developed revenue requirement model to comply with a new performance-based formula ratemaking process for a Midwest electric utility.
- Supported the development of time of use rates, demand rates, economic development rates, load retention rates, and line extension policies.
- Analyzed and summarized allocation methodology for a shared services company.
- Assessed the reasonableness of costs through various benchmarking efforts.
- Led the effort to collect and organize plant addition documentation for six Midwest utilities associated with the state commission's audit of rate base.
- Supported lead-lag analyses and testimonies.
- Analyzed customer usage profiles to support reclassification of rate classes for a gas utility.
- Helped conduct a marginal cost analysis to support rate design testimony.

### LITIGATION SUPPORT AND EXPERT TESTIMONY

Mr. Taylor has testified in several cases on class cost of service studies and statistical audit methods. He has also supported numerous other expert testimonies. Specifically, he has:

- Filed testimony as an expert witness on allocated class cost of service studies for both electric and gas utilities.
- Filed testimony as an expert witness on the application of statistical analysis.
- Filed testimony before FERC on the rate of return for an Annual Transmission Revenue Requirement and participated in FERC settlement conferences.
- Part of two-person expert witness team that provided an expert report to the British Columbia Utilities Commission on the use of facilities for transportation balancing services for Fortis BC.
- Part of two-person expert witness team that provided an expert report on affiliate transactions and capitalized overhead allocations for Hydro One on three separate occasions.
- Sole expert for expert report on affiliate allocations for Alectra utilities, the second largest publicly owned electric utility in North America. This was conducted shortly after the merger of four distinct utilities.
- Sole expert for expert report on the allocation of overhead costs between transmission and distribution businesses for EPCOR.

# TRANSACTION EXPERIENCE

Mr. Taylor has been involved with several generating asset transactions supporting both buy side and sell side analysis and due diligence. His work has included:



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### Appendix A

- Worked as buy side advisor for a large water utility in the mid-Atlantic region including supporting the review of revenue requirements, rates, and forecasts.
- Helped facilitate and manage processes for a nuclear plant auction by processing Q&A, collecting relevant documentation and managing the virtual data room for auction participants.
- Supported the auction process for steam and chilled water distribution and generation assets in the Midwest.
- Supported the development of a financial model to ascertain the net present value of several competing wholesale power purchase agreements and guided the client with a decision matrix for the qualitative aspects of the offers.
- Provided research on comparable transactions, previous mergers and acquisitions, and potential transaction opportunities for several clients.

# FINANCIAL ANALYSIS AND MARKET RESEARCH

Other financial analysis and market research Mr. Taylor has conducted include:

- Estimated the rate impact and costs associated with moving California energy market to 100% renewable.
- Assessed the consequences of a divestiture on the cost-of-service model for a New England gas distribution company.
- Developed LNG market studies for two separate utilities and two separate competitive market participants.
- Modeling alternative mechanisms for the allocation of overhead costs to a nuclear plant.

