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IN REPLY REFER TO.

Andrew M. Brown  
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Tampa, Florida 33601  
e-mail: [ab@macfar.com](mailto:ab@macfar.com)

September 5, 2014

**VIA WEB-BASED E-FILING**

Ms. Carlotta S. Stauffer  
Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

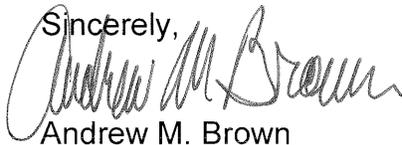
**Re: Docket No. 110320-GU – Petition for approval of Cast Iron/Bare Steel  
Pipe Replacement Rider (Rider CI/BSR), by Peoples Gas System**

Dear Ms. Stauffer:

Attached for electronic filing in the above docket on behalf of Peoples Gas System, please find Peoples' petition referenced above. Attached also is Second Revised Sheet No. 7.806 to Peoples' Natural Gas Tariff, Original Volume No. 3, for which the Company's petition seeks the Commission's approval. A coded (legislative style) version of the revised sheet required by Rule 25-9.005, *F.A.C.*, is also attached.

Please note that this tariff filing is not being made pursuant to the file-and-suspend provisions of Section 366.06(3), *Florida Statutes*, in order to permit the Commission Staff sufficient time to address the filing.

We appreciate your usual assistance.

Sincerely,  
  
Andrew M. Brown

AB/aw  
Attachments

cc: Office of Public Counsel  
Ms. Kandi M. Floyd

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Petition for approval of Cast Iron/ )  
Bare Steel Pipe Replacement Rider )  
(Rider CI/BSR), by Peoples Gas System.)  
\_\_\_\_\_)

Docket No. 110320-GU

Submitted for Filing: 9-5-14

**PETITION OF PEOPLES GAS SYSTEM FOR APPROVAL OF  
2013 TRUE-UP AND 2015 REVENUE REQUIREMENTS AND SURCHARGES  
ASSOCIATED WITH CAST IRON/BARE STEEL PIPE REPLACEMENT RIDER**

Peoples Gas System (“Peoples” or the “Company”), by its undersigned counsel, petitions the Commission for approval of (i) the 2013 true-up amount, (ii) the projected true-up amount for 2014, (iii) the Revenue Requirements to be recovered by the Company during the period of January through December 2015, and (iv) the Surcharges to be collected from customers for such recovery, all as provided by the Company’s Cast Iron/Bare Steel Pipe Replacement Rider (Rider CI/BSR), and in support of this petition states:

1. The name of the petitioner and the mailing address of its principal office are:

Peoples Gas System  
P.O. Box 2562  
Tampa, Florida 33601-2562

2. The names and mailing address of the persons authorized to receive notices and communications with respect to this petition are:

Andrew M. Brown  
Ashley R. Kellgren  
Macfarlane Ferguson & McMullen  
P. O. Box 1531  
Tampa, Florida 33601-1531

Ms. Paula K. Brown  
Regulatory Affairs  
Peoples Gas System  
P. O. Box 111  
Tampa, Florida 33601-0111

Ms. Kandi M. Floyd  
Manager – State Regulatory  
Peoples Gas System  
P. O. Box 2562  
Tampa, Florida 33601-2562

3. The Commission has jurisdiction to entertain this petition pursuant to Sections 366.04(1), 366.05(1) and 366.06, *Florida Statutes*.

4. Peoples is a natural gas local distribution company (“LDC”) providing sales and transportation delivery of natural gas throughout most of the State of Florida, and is a natural gas public utility subject to the Commission’s statutory jurisdiction to establish rates and charges under Section 366.06.

#### **BACKGROUND**

5. By its Order No. PSC-12-0476-TRF-GU, issued on September 18, 2012, in Docket No. 110320-GU, the Commission approved Peoples’ Rider CI/BSR, together with projected Revenue Requirements contemplated by the rider for recovery during 2013, and Surcharges through which to recover the projected Revenue Requirements.

6. Peoples’ petition for approval of Rider CI/BSR contemplated annual capital expenditures of approximately \$8 million for the replacement of bare steel and cast iron infrastructure, but made clear that annual amount was only an estimate, and that the expenditures could be more or less during any year in which the program is in effect. In Peoples’ last rate case, the Commission approved \$1 million in rate base for the 2009 projected test year for replacement of ageing infrastructure. As such, in continuing with its commitment to spend \$1 million annually for replacement activities, Peoples excludes the first \$1 million of its annual capital expenditures for replacement activities and those dollars will be included in rate base in a future rate case. Thus, as

filed, the rider approved by the Commission contemplated recovery through the rider of a return on, and depreciation and ad valorem tax expense associated with only \$7 million of the estimated \$8 million of annual capital expenditures for cast iron/bare steel replacements.

7. The rider, and the Commission's order approving it, contemplates the filing by Peoples in September of each year of a petition to establish revised Surcharges to be effective the following calendar year (in the case of this petition, calendar year 2015), beginning in 2013. The petitions are to contain an actual/estimated true-up showing seven months of actual and five months of projected costs and revenues for the calendar year in which the petition is filed, and a projection showing 12 months of projected rider Revenue Requirements for the 12-month period beginning January 1 following the filing of the petition. The order also requires a final true-up showing the actual replacement costs and actual Surcharge revenues for the most recent 12-month historical period from January 1 through December 31 that ends prior to the annual petition filing, including the final over- or under-recovery for the final true-up period.

7. This petition is the filing contemplated by the rider and the Commission's order approving it.<sup>1</sup> Revised Surcharges for the recovery by Peoples of revised Revenue Requirements as provided by Rider CI/BSR for calendar year 2014 were approved by the Commission's Order No. PSC-13-0602-TRF-GU, issued November 13,

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<sup>1</sup> The initial Commission order approving Rider CI/BSR indicated that Peoples had agreed to identify and report any O&M and depreciation expense savings in its annual surcharge petitions, beginning the second year. No such report is included in this petition inasmuch as the second year of the pipe replacement program has not yet been completed, and no such reductions in expense have yet been identified. Peoples has, however, had a preliminary discussion with the Office of Public Counsel, and will continue such discussions to reach a common ground with respect to the identification and quantification of any such expense reductions attributable to the program.

2013.<sup>2</sup>

### RELIEF REQUESTED

8. Peoples seeks the Commission's approval of the final true-up amount for the calendar year 2013 of \$33,685 over-recovery (including interest). The calculation of this amount is contained in Exhibit A attached to this petition.

9. Peoples also seeks approval of the projected true-up for calendar year 2014 and, as shown in Exhibit B to this petition, has re-projected that its actual expenditures for eligible replacements under Rider CI/BSR during 2014 will be \$10,749,024. This re-projected total does not include the first \$1 million in such expenditures.

10. Exhibit C includes projected capital expenditures for the replacement of cast iron/bare steel infrastructure during calendar year 2015, and Exhibit D contains revised Surcharges to be collected from customers commencing with bills rendered for meter readings taken on and after January 1, 2015. The estimated true-up for 2014, an over-recovery of \$61,277, decreases the total amount to be collected through the revised Surcharges during 2015. Projected capital expenditures for replacements during 2015 are \$10,182,871 (not including the first \$1 million of such expenditures).

11. Second Revised Sheet No. 7.806 to Peoples' Natural Gas Tariff, Original Volume No. 3, setting forth the revised surcharges accompanies the filing of this petition.

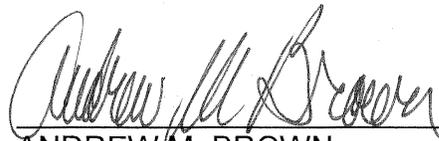
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<sup>2</sup> Peoples' filing approved by Order No. PSC-13-0602-TRF-GU included no true-up with respect to calendar year 2013 because the year was not yet complete.

WHEREFORE, Peoples respectfully requests that the Commission enter its order:

- A. approving the final true-up for calendar year 2013, the calculation of which is contained in Exhibit A;
- B. approving the projected Revenue Requirements for 2015 (as calculated in Exhibit C, and as adjusted by the projected true-up for 2014 calculated in Exhibit B); and
- C. approving Peoples' billing of the recovery Surcharges for 2015 set forth in Exhibit D to this petition commencing with bills rendered for meter readings taken on and after January 1, 2015.

Respectfully submitted,



ANDREW M. BROWN

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Tampa, Florida 33601-1531

Fax: (813) 273-4396

Attorneys for Peoples Gas System

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing petition has been furnished by electronic mail this 5th day of September, 2014, to Office of Public Counsel, J.R. Kelly/Charles Rehwinkel, c/o The Florida Legislature, 111 W. Madison Street, Room 812, Tallahassee, Florida 32399-1400.



Andrew M. Brown

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**CAST IRON/BARE STEEL REPLACEMENT RIDER  
RIDER CI/BSR**

The monthly bill for Gas Service in any Billing Period shall be increased by the CI/BSR Surcharge determined in accordance with this Rider. CI/BSR Surcharges approved by the Commission for bills rendered for meter readings taken on or after January 1, 2015, are as follows with respect to Customers receiving Gas Service under the following rate schedules:

<u>Rate Schedule</u>	<u>CI/BSR Surcharge</u>
Residential/Residential Standby Generator	\$0.01876 per therm
Small General Service	\$0.01079 per therm
General Service – 1/ Commercial Standby Generator Service	\$0.00637 per therm
General Service – 2	\$0.00588 per therm
General Service – 3	\$0.00494 per therm
General Service – 4	\$0.00390 per therm
General Service – 5	\$0.00182 per therm
Commercial Street Lighting	\$0.00795 per therm
Natural Gas Vehicle Service	\$0.01217 per therm
Wholesale	\$0.00226 per therm

The CI/BSR Surcharges set forth above shall remain in effect until changed pursuant to an order of the Commission.

CI/BSR Surcharges shall be determined in accordance with the provisions of this Rider set forth below.

**Definitions**

For purposes of this Rider:

“Eligible Replacements” means the following Company plant investments that (i) do not increase revenues by directly connecting new customers to the plant asset, (ii) are in service and used and useful in providing utility service and (iii) were not included in the Company’s rate base for purposes of determining the Company’s base rates in its most recent general base rate proceeding:

Mains and service lines, as replacements for existing cast iron, wrought iron and bare steel facilities, and regulators and other pipeline system components the installation of which is required as a consequence of the replacement of the aforesaid facilities.

“CI/BSR Revenues” means the revenues produced through CI/BSR Surcharges, exclusive of revenues from all other rates and charges.

**CAST IRON/BARE STEEL REPLACEMENT RIDER  
RIDER CI/BSR**

The monthly bill for Gas Service in any Billing Period shall be increased by the CI/BSR Surcharge determined in accordance with this Rider. CI/BSR Surcharges approved by the Commission for bills rendered for meter readings taken on or after January 1, 201~~5~~**3**, are as follows with respect to Customers receiving Gas Service under the following rate schedules:

<u>Rate Schedule</u>	<u>CI/BSR Surcharge</u>
Residential/Residential Standby Generator	\$0.01 <del>876417</del> per therm
Small General Service	\$0.0 <del>10790849</del> per therm
General Service – 1/ Commercial Standby Generator Service	\$0.00 <del>637409</del> per therm
General Service – 2	\$0.00 <del>588385</del> per therm
General Service – 3	\$0.00 <del>494308</del> per therm
General Service – 4	\$0.00 <del>390275</del> per therm
General Service – 5	\$0.001 <del>8220</del> per therm
Commercial Street Lighting	\$0.00 <del>7954246</del> per therm
Natural Gas Vehicle Service	\$0.01 <del>217056</del> per therm
Wholesale	\$0.00 <del>226422</del> per therm

The CI/BSR Surcharges set forth above shall remain in effect until changed pursuant to an order of the Commission.

CI/BSR Surcharges shall be determined in accordance with the provisions of this Rider set forth below.

**Definitions**

For purposes of this Rider:

“Eligible Replacements” means the following Company plant investments that (i) do not increase revenues by directly connecting new customers to the plant asset, (ii) are in service and used and useful in providing utility service and (iii) were not included in the Company’s rate base for purposes of determining the Company’s base rates in its most recent general base rate proceeding:

Mains and service lines, as replacements for existing cast iron, wrought iron and bare steel facilities, and regulators and other pipeline system components the installation of which is required as a consequence of the replacement of the aforesaid facilities.

“CI/BSR Revenues” means the revenues produced through CI/BSR Surcharges, exclusive of revenues from all other rates and charges.

**PEOPLES GAS SYSTEM**

**“EXHIBIT A”**

***CALCULATION OF THE FINAL AMOUNT FOR 2013 (PAGE 1 OF 3)***

***CALCULATION OF THE FINAL TRUE-UP AMOUNT FOR 2013  
(PAGE 2 OF 3)***

***INTEREST PROVISION FOR 2013 (PAGE 3 OF 3)***

**Peoples Gas System**  
 Cast Iron / Bare Steel Replacement Program  
 Calculation of the Final Amount for the Period  
 January 2013 to December 2013

Docket No. 110320-GU  
 Exhibit A  
 Page 1 of 3

**Return on Capital Investments, Depreciation and Taxes for Eligible Replacements**  
 (in Dollars)

<u>Line</u>	<u>Description</u>	<u>Beginning of Period Amount</u>	<u>Actual January</u>	<u>Actual February</u>	<u>Actual March</u>	<u>Actual April</u>	<u>Actual May</u>	<u>Actual June</u>	<u>Actual July</u>	<u>Actual August</u>	<u>Actual September</u>	<u>Actual October</u>	<u>Actual November</u>	<u>Actual December</u>	<u>End of Period Total</u>
1.	Investments														
a.	Eligible Replacements - Mains (Plastic)	\$ -	\$ -	\$ 266,780	\$ 770,437	\$ 1,064,695	\$ 946,948	\$ 1,022,341	\$ 1,023,253	\$ 1,144,943	\$ 1,070,119	\$ 2,016,593	\$ 1,518,619	\$ 10,844,728	
b.	Eligible Replacements - Mains (Steel)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
c.	Eligible Replacements - Services (Plastic)	\$ -	\$ -	\$ 11,813	\$ 10,915	\$ (1,516)	\$ 13,345	\$ 16,376	\$ 6,366	\$ 6,700	\$ 9,147	\$ 3,420	\$ 2,650	\$ 79,216	
d.	Eligible Replacements - Services (Steel)	\$ -	\$ -	\$ 7,445	\$ -	\$ 3,451	\$ -	\$ -	\$ 7,286	\$ 6,703	\$ 126	\$ (637)	\$ -	\$ 24,375	
e.	Eligible Replacements - Regulators	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
f.	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
g.	Clearings to Plant	\$ -	\$ -	\$ 224,034	\$ 511,184	\$ 527,689	\$ 535,439	\$ 468,335	\$ 250,566	\$ 352,255	\$ 2,037,359	\$ 1,349,296	\$ 1,470,957	\$ 7,727,112	
2.	Gross Plant-in-Service/Depreciation Base	\$ -	\$ -	\$ 224,034	\$ 735,218	\$ 1,262,906	\$ 1,798,345	\$ 2,266,680	\$ 2,517,246	\$ 2,869,500	\$ 4,906,860	\$ 6,256,155	\$ 7,727,112		
3.	Less: Accumulated Depreciation	\$ -	\$ -	\$ -	\$ (623)	\$ (2,592)	\$ (5,942)	\$ (10,704)	\$ (16,711)	\$ (23,400)	\$ (31,035)	\$ (43,983)	\$ (60,442)		
4.	CWIP - NonInterest Bearing	\$ -	\$ -	\$ 62,005	\$ 332,172	\$ 871,114	\$ 1,295,969	\$ 1,866,351	\$ 2,652,691	\$ 3,458,782	\$ 2,500,815	\$ 3,170,895	\$ 3,221,207		
5.	Net Book Value (Lines 2 + 3 + 4)	\$ -	\$ -	\$ 286,038	\$ 1,066,767	\$ 2,131,428	\$ 3,088,373	\$ 4,122,327	\$ 5,153,226	\$ 6,304,882	\$ 7,376,639	\$ 9,383,068	\$ 10,887,877		
6.	Average Net Book Value	\$ -	\$ -	\$ 143,019	\$ 676,403	\$ 1,599,098	\$ 2,609,900	\$ 3,605,350	\$ 4,637,776	\$ 5,729,054	\$ 6,840,761	\$ 8,379,853	\$ 10,135,473		
7.	Return on Average Net Book Value														
a.	Equity component Grossed up for taxes (A)	\$ -	\$ -	\$ 967	\$ 4,574	\$ 10,814	\$ 17,650	\$ 24,382	\$ 31,364	\$ 38,744	\$ 46,262	\$ 56,671	\$ 68,544	\$ 299,972	
b.	Debt component (B)	\$ -	\$ -	\$ 375	\$ 1,773	\$ 4,192	\$ 6,842	\$ 9,452	\$ 12,158	\$ 15,019	\$ 17,934	\$ 21,968	\$ 26,571	\$ 116,284	
8.	Investment Expenses														
a.	Depreciation (C)	\$ -	\$ -	\$ -	\$ 623	\$ 1,970	\$ 3,349	\$ 4,763	\$ 6,006	\$ 6,689	\$ 7,635	\$ 12,947	\$ 16,459	\$ 60,442	
b.	Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
c.	Property Taxes (D)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
d.	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
9.	Total Recoverable Costs (Lines 7 + 8)	\$ -	\$ -	\$ 1,342	\$ 6,970	\$ 16,976	\$ 27,841	\$ 38,597	\$ 49,528	\$ 60,452	\$ 71,831	\$ 91,586	\$ 111,574	\$ 476,698	

**Notes:**

- (A) Line 7a = Line 6 x 8.1153% x 1/12. Based on ROE of 10.75%, and weighted income tax rate of 38.575%, expansion factor of 1.628002.  
 (B) Line 7b = Line 6 x 3.1459% x 1/12.  
 (C) Depreciation rates: 3.0% Mains Plastic, 4.2% Mains Steel, 5.0% Services Plastic, 6.6% Services Steel  
 (D) Ad Valorem Tax Rate is 1.79%

10

PEOPLES GAS SYSTEM  
 CAST IRON / BARE STEEL RIDER  
 EXHIBIT A  
 PAGE 1 OF 3  
 FILED: SEPTEMBER 5, 2014

**Peoples Gas System**  
 Cast Iron/Bare Steel Replacement Program (CIBSR)  
 Calculation of the Final True-Up Amount  
 January 2013 to December 2013

Docket No. 110320-GU  
 Exhibit A  
 Page 2 of 3

**Final True-Up Amount**  
 (in Dollars)

<u>Line</u>	<u>Description</u>	<u>Actual January</u>	<u>Actual February</u>	<u>Actual March</u>	<u>Actual April</u>	<u>Actual May</u>	<u>Actual June</u>	<u>Actual July</u>	<u>Actual August</u>	<u>Actual September</u>	<u>Actual October</u>	<u>Actual November</u>	<u>Actual December</u>	<u>End of Period Total</u>
1.	CIBSR Revenues (net of Revenue Taxes)	\$55,214	\$50,058	\$55,084	\$53,474	\$39,868	\$36,970	\$36,101	\$33,340	\$34,123	\$32,635	\$38,566	\$44,841	\$510,274
2.	True-Up Provision	0	0	0	0	0	0	0	0	0	0	0	0	0
3.	CIBSR Revenues Applicable to Period (Lines 1 + 2)	<u>55,214</u>	<u>50,058</u>	<u>55,084</u>	<u>53,474</u>	<u>39,868</u>	<u>36,970</u>	<u>36,101</u>	<u>33,340</u>	<u>34,123</u>	<u>32,635</u>	<u>38,566</u>	<u>44,841</u>	<u>510,274</u>
4.	CIBSR Costs													
a.	Return on Investment	\$ -	\$ -	\$ 1,342	\$ 6,347	\$ 15,006	\$ 24,492	\$ 33,834	\$ 43,522	\$ 53,763	\$ 64,196	\$ 78,639	\$ 95,115	\$ 416,256
b.	Depreciation	\$ -	\$ -	\$ -	\$ 623	\$ 1,970	\$ 3,349	\$ 4,763	\$ 6,006	\$ 6,689	\$ 7,635	\$ 12,947	\$ 16,459	\$ 60,442
c.	Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
d.	Total CIBSR Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,342</u>	<u>\$ 6,970</u>	<u>\$ 16,976</u>	<u>\$ 27,841</u>	<u>\$ 38,597</u>	<u>\$ 49,528</u>	<u>\$ 60,452</u>	<u>\$ 71,831</u>	<u>\$ 91,586</u>	<u>\$ 111,574</u>	<u>\$ 476,698</u>
5.	Over/Under Recovery (Line 3 - Line 4d)	\$ 55,214	\$ 50,058	\$ 53,742	\$ 46,504	\$ 22,893	\$ 9,129	\$ (2,495)	\$ (16,189)	\$ (26,329)	\$ (39,196)	\$ (53,020)	\$ (66,733)	\$ 33,578
6.	Interest Provision	\$ 2	\$ 6	\$ 11	\$ 13	\$ 13	\$ 12	\$ 12	\$ 11	\$ 10	\$ 7	\$ 6	\$ 4	\$ 107
7.	Beginning Balance True-Up & Interest Provision	\$ -	\$ 55,216	\$ 105,280	\$ 159,033	\$ 205,550	\$ 228,456	\$ 237,597	\$ 235,114	\$ 218,936	\$ 192,617	\$ 153,428	\$ 100,414	\$ -
8.	True-Up Collected/(Refunded) (see Line 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9.	End of Period Total True-Up (Lines 5+6+7+8) <sup>1</sup>	<u>\$55,216</u>	<u>\$105,280</u>	<u>\$159,033</u>	<u>\$205,550</u>	<u>\$228,456</u>	<u>\$237,597</u>	<u>\$235,114</u>	<u>\$218,936</u>	<u>\$192,617</u>	<u>\$153,428</u>	<u>\$100,414</u>	<u>\$33,685</u>	<u>\$33,685</u>

Peoples Gas System  
 Cast Iron/Bare Steel Replacement Program (CIBSR)  
 Calculation of the Final True-Up Amount  
 January 2013 to December 2013

Docket No. 110320-GU  
 Exhibit A  
 Page 3 of 3

**Interest Provision**  
 (in Dollars)

<u>Line</u>	<u>Description</u>	<u>Actual January</u>	<u>Actual February</u>	<u>Actual March</u>	<u>Actual April</u>	<u>Actual May</u>	<u>Actual June</u>	<u>Actual July</u>	<u>Actual August</u>	<u>Actual September</u>	<u>Actual October</u>	<u>Actual November</u>	<u>Actual December</u>	<u>End of Period Total</u>
1.	Beginning True-Up Amount	\$0	\$55,216	\$105,280	\$159,033	\$205,550	\$228,456	\$237,597	\$235,114	\$218,936	\$192,617	\$153,428	\$100,414	
2.	Ending True-Up Amount Before Interest	55,214	105,274	159,022	205,537	228,443	237,585	235,102	218,925	192,607	153,421	100,408	33,681	
3.	Total of Beginning & Ending True-Up (Lines 1 + 2)	55,214	160,490	264,302	364,570	433,993	466,041	472,699	454,039	411,543	346,038	253,836	134,095	
4.	Average True-Up Amount (Line 3 x 1/2)	27,607	80,245	132,151	182,285	216,997	233,021	236,350	227,020	205,772	173,019	126,918	67,048	
5.	Interest Rate (First Day of Reporting Business Month)	0.05%	0.09%	0.10%	0.08%	0.08%	0.07%	0.06%	0.05%	0.06%	0.05%	0.05%	0.06%	
6.	Interest Rate (First Day of Subsequent Business Month)	0.09%	0.10%	0.08%	0.08%	0.07%	0.06%	0.05%	0.06%	0.05%	0.05%	0.06%	0.08%	
7.	Total of Beginning & Ending Interest Rates (Lines 5 + 6)	0.14%	0.19%	0.18%	0.16%	0.15%	0.13%	0.11%	0.11%	0.11%	0.10%	0.11%	0.14%	
8.	Average Interest Rate (Line 7 x 1/2)	0.070%	0.095%	0.090%	0.080%	0.075%	0.065%	0.055%	0.055%	0.055%	0.050%	0.055%	0.070%	
9.	Monthly Average Interest Rate (Line 8 x 1/12)	0.006%	0.008%	0.008%	0.007%	0.006%	0.005%	0.005%	0.005%	0.005%	0.004%	0.005%	0.006%	
10.	Interest Provision for the Month (Line 4 x Line 9)	\$2	\$6	\$11	\$13	\$13	\$12	\$12	\$11	\$10	\$7	\$6	\$4	\$ 107

12

PEOPLES GAS SYSTEM  
 CAST IRON / BARE STEEL RIDER  
 EXHIBIT A  
 PAGE 3 OF 3  
 FILED: SEPTEMBER 5, 2014

**PEOPLES GAS SYSTEM**

**“EXHIBIT B”**

***CALCULATION OF ACTUAL AND REFORECAST AMOUNT FOR 2014  
(PAGE 1 OF 3)***

***PROJECTED TRUE-UP AMOUNT FOR 2014 (PAGE 2 OF 3)***

***INTEREST PROVISION FOR 2014 (PAGE 3 OF 3)***

Peoples Gas System  
 Cast Iron/Bare Steel Replacement Rider  
 Calculation of the Actual and Reforecast Amount (7 + 5 forecast) for the Period  
 January 2014 to December 2014  
 Return on Capital Investments, Depreciation and Taxes for Eligible Replacements

Docket No. 110320-GU  
 Exhibit B  
 Page 1 of 3

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Forecast August	Forecast September	Forecast October	Forecast November	Forecast December	End of Period Total
1.	Investments														
a.	Eligible Replacements - Mains (Plastic)	\$ -	\$ 707,672	\$ 1,082,704	\$ 737,924	\$ 1,283,911	\$ 1,217,659	\$ 1,024,052	\$ 926,624	\$ 948,528	\$ 948,529	\$ 894,577	\$ 886,933	\$ 10,659,114	
b.	Eligible Replacements - Mains (Steel)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
c.	Eligible Replacements - Services (Plastic)	\$ -	\$ 5,719	\$ 16,797	\$ 16,771	\$ 17,865	\$ 16,249	\$ 11,077	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,478	
d.	Eligible Replacements - Services (Steel)	\$ -	\$ 262	\$ -	\$ -	\$ 5,170	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,432	
e.	Eligible Replacements - Regulators	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
f.	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
g.	Clearings to Plant	\$ 772,901	\$ 688,493	\$ 370,284	\$ 1,172,539	\$ 278,661	\$ 380,523	\$ 2,119,810	\$ 1,590,425	\$ 1,440,903	\$ 1,317,810	\$ 1,185,026	\$ 1,106,681	\$ 12,424,056	
2.	Gross Plant-in-Service/Depreciation Base	\$ 7,727,112	\$ 8,500,013	\$ 9,188,506	\$ 9,558,790	\$ 10,731,330	\$ 11,009,991	\$ 11,390,514	\$ 13,510,323	\$ 15,100,748	\$ 16,541,651	\$ 17,859,461	\$ 19,044,487	\$ 20,151,168	
3.	Less: Accumulated Depreciation	\$ (60,442)	\$ (80,730)	\$ (103,027)	\$ (127,125)	\$ (152,212)	\$ (180,374)	\$ (209,305)	\$ (239,251)	\$ (274,726)	\$ (314,336)	\$ (357,693)	\$ (404,476)	\$ (454,340)	
4.	CWIP - NonInterest Bearing	\$ 3,221,207	\$ 2,448,306	\$ 2,473,467	\$ 3,202,684	\$ 2,784,840	\$ 3,813,124	\$ 4,666,510	\$ 3,581,829	\$ 2,918,028	\$ 2,425,653	\$ 2,056,372	\$ 1,765,923	\$ 1,546,176	
5.	Net Book Value (Lines 2 + 3 + 4)	\$ 10,887,877	\$ 10,867,590	\$ 11,558,945	\$ 12,634,350	\$ 13,363,957	\$ 14,642,740	\$ 15,847,718	\$ 16,852,902	\$ 17,744,050	\$ 18,652,968	\$ 19,558,140	\$ 20,405,935	\$ 21,243,004	
6.	Average Net Book Value	\$ 10,877,733	\$ 11,213,268	\$ 12,096,648	\$ 12,999,153	\$ 14,003,349	\$ 15,245,229	\$ 16,350,310	\$ 17,298,476	\$ 18,198,509	\$ 19,105,554	\$ 19,982,037	\$ 20,824,469		
7.	Return on Average Net Book Value														
a.	Equity component Grossed up for taxes (A)	\$ 68,947	\$ 71,073	\$ 76,673	\$ 82,393	\$ 88,758	\$ 96,629	\$ 103,634	\$ 109,644	\$ 115,348	\$ 121,097	\$ 126,653	\$ 131,992	\$ 1,192,841	
b.	Debt component (B)	\$ 23,327	\$ 24,047	\$ 25,941	\$ 27,877	\$ 30,030	\$ 32,693	\$ 35,063	\$ 37,097	\$ 39,027	\$ 40,972	\$ 42,851	\$ 44,658	\$ 403,583	
8.	Investment Expenses														
a.	Depreciation (C)	\$ 20,288	\$ 22,297	\$ 24,097	\$ 25,087	\$ 28,163	\$ 28,931	\$ 29,946	\$ 35,475	\$ 39,610	\$ 43,357	\$ 46,783	\$ 49,864	\$ 393,898	
b.	Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
c.	Property Taxes (D)	\$ 11,436	\$ 11,436	\$ 11,436	\$ 11,436	\$ 11,436	\$ 11,436	\$ 11,436	\$ 11,436	\$ 11,436	\$ 11,436	\$ 11,436	\$ 11,436	\$ 137,233	
d.	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
9.	Total Recoverable Costs (Lines 7 + 8)	\$ 123,998	\$ 128,854	\$ 138,148	\$ 146,793	\$ 158,387	\$ 169,689	\$ 180,079	\$ 193,652	\$ 205,421	\$ 216,862	\$ 227,723	\$ 237,950	\$ 2,127,555	

**Notes:**

- (A) Line 7a = Line 6 x 7.6060% x 1/12. Based on ROE of 10.75%, and weighted income tax rate of 38.575%, expansion factor of 1.628002
- (B) Line 7b = Line 6 x 2.5734% x 1/12
- (C) Depreciation rates: 3.0% Mains Plastic, 4.2% Mains Steel, 5.0% Services Plastic, 6.6% Services Steel
- (D) Ad Valorem Tax Rate is 1.79%

Peoples Gas System  
 Cast Iron/Bare Steel Replacement Rider  
 Calculation of the Actual and Reforecast Amount (7 + 5 forecast) for the Period  
 January 2014 to December 2014  
 Current Period Actual / Reforecast True-Up Amount

Docket No. 110320-GU  
 Exhibit B  
 Page 2 of 3

<u>Line</u>	<u>Description</u>	<u>Actual January</u>	<u>Actual February</u>	<u>Actual March</u>	<u>Actual April</u>	<u>Actual May</u>	<u>Actual June</u>	<u>Actual July</u>	<u>Forecast August</u>	<u>Forecast September</u>	<u>Forecast October</u>	<u>Forecast November</u>	<u>Forecast December</u>	<u>End of Period Total</u>
1.	CIBSR Revenues (net of Revenue Taxes)	\$247,787	\$255,179	\$214,051	\$193,065	\$160,404	\$153,132	\$140,786	\$136,396	\$137,839	\$139,866	\$170,254	\$206,227	\$2,154,987
2.	True-Up Provision	1,523	1,523	1,523	1,523	1,523	1,523	1,523	1,523	1,523	1,523	1,523	1,528	\$18,281
3.	CIBSR Revenues Applicable to Period (Lines 1 + 2)	249,310	256,702	215,574	194,588	161,927	154,655	142,309	137,919	139,362	141,389	171,777	207,755	2,173,268
4.	CIBSR Costs													
a.	Return on Investment	92,274	95,120	102,614	110,270	118,788	129,322	138,697	146,741	154,375	162,069	169,504	176,650	1,596,424
b.	Depreciation	20,288	22,297	24,097	25,087	28,163	28,931	29,946	35,475	39,610	43,357	46,783	49,864	393,898
c.	Property Taxes	11,436	11,436	11,436	11,436	11,436	11,436	11,436	11,436	11,436	11,436	11,436	11,436	137,233
d.	Total CIBSR Costs	123,998	128,854	138,148	146,793	158,387	169,689	180,079	193,652	205,421	216,862	227,723	237,950	2,127,555
5.	Over/Under Recovery (Line 3 - Line 4d)	125,312	127,849	77,427	47,795	3,541	(15,034)	(37,770)	(55,733)	(66,059)	(75,473)	(55,946)	(30,195)	45,714
6.	Interest Provision	6	11	16	23	20	16	19	16	13	9	6	4	159
7.	Beginning Balance True-Up & Interest Provision	33,685	157,480	283,817	359,737	406,032	408,070	391,529	352,255	295,015	227,446	150,459	92,996	33,685
8.	True-Up Collected/(Refunded)	(1,523)	(1,523)	(1,523)	(1,523)	(1,523)	(1,523)	(1,523)	(1,523)	(1,523)	(1,523)	(1,523)	(1,528)	(18,281)
9.	End of Period Total True-Up (Lines 5+6+7+8)	\$157,480	\$283,817	\$359,737	\$406,032	\$408,070	\$391,529	\$352,255	\$295,015	\$227,446	\$150,459	\$92,996	\$61,277	\$61,277

**Peoples Gas System**  
**Cast Iron/Bare Steel Replacement Rider**  
**Calculation of the Actual and Reforecast Amount (7 + 5 forecast) for the Period**  
**January 2014 to December 2014**  
**Interest Provision**

Docket No. 110320-GU  
 Exhibit B  
 Page 3 of 3

<u>Line</u>	<u>Description</u>	<u>Actual January</u>	<u>Actual February</u>	<u>Actual March</u>	<u>Actual April</u>	<u>Actual May</u>	<u>Actual June</u>	<u>Actual July</u>	<u>Forecast August</u>	<u>Forecast September</u>	<u>Forecast October</u>	<u>Forecast November</u>	<u>Forecast December</u>	<u>End of Period Total</u>
1.	Beginning True-Up Amount	\$33,685	\$157,480	\$283,817	\$359,737	\$406,032	\$408,070	\$391,529	\$352,255	\$295,015	\$227,446	\$150,459	\$92,996	
2.	Ending True-Up Amount Before Interest	157,474	283,806	359,721	406,009	408,050	391,513	352,236	294,999	227,433	150,450	92,990	61,273	
3.	Total of Beginning & Ending True-Up (Lines 1 + 2)	191,159	441,286	643,538	765,746	814,082	799,583	743,765	647,254	522,448	377,896	243,449	154,269	
4.	Average True-Up Amount (Line 3 x 1/2)	95,580	220,643	321,769	382,873	407,041	399,792	371,883	323,627	261,224	188,948	121,725	77,135	
5.	Interest Rate (First Day of Reporting Business Month)	0.08%	0.07%	0.06%	0.07%	0.08%	0.04%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	
6.	Interest Rate (First Day of Subsequent Business Month)	0.07%	0.06%	0.07%	0.08%	0.04%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	
7.	Total of Beginning & Ending Interest Rates (Lines 5 + 6)	0.15%	0.13%	0.13%	0.15%	0.12%	0.10%	0.12%	0.12%	0.12%	0.12%	0.12%	0.12%	
8.	Average Interest Rate (Line 7 x 1/2)	0.075%	0.065%	0.065%	0.075%	0.060%	0.050%	0.060%	0.060%	0.060%	0.060%	0.060%	0.060%	
9.	Monthly Average Interest Rate (Line 8 x 1/12)	0.006%	0.005%	0.005%	0.006%	0.005%	0.004%	0.005%	0.005%	0.005%	0.005%	0.005%	0.005%	
10.	Interest Provision for the Month (Line 4 x Line 9)	\$6	\$11	\$16	\$23	\$20	\$16	\$19	\$16	\$13	\$9	\$6	\$4	\$159

16

**PEOPLES GAS SYSTEM**  
**CAST IRON / BARE STEEL RIDER**  
**EXHIBIT B**  
**PAGE 3 OF 3**  
**FILED: SEPTEMBER 5, 2014**

**PEOPLES GAS SYSTEM**

**“EXHIBIT C”**

***CALCULATION OF THE PROJECTED AMOUNT FOR 2015  
(PAGE 1 OF 2)***

***CALCULATION OF DEBT AND EQUITY RETURN FOR 2015  
(PAGE 2 OF 2)***

Peoples Gas System  
 Cast Iron/Bare Steel Replacement Rider  
 Calculation of the Projected Amount for the Period  
 January 2015 to December 2015  
 Return on Capital Investments, Depreciation and Taxes for Eligible Replacements

Docket No. 110320-GU  
 Exhibit C  
 Page 1 of 2

Line	Description	Beginning of Period Amount	Monthly Projections												End of Period Total	
			January	February	March	April	May	June	July	August	September	October	November	December		
1.	Investments															
a.	Eligible Replacements - Mains	\$ -	\$ 744,528	\$ 1,028,824	\$ 787,274	\$ 1,028,824	\$ 1,118,287	\$ 984,093	\$ 912,522	\$ 939,361	\$ 939,361	\$ 894,630	\$ 805,167	\$ 10,182,871		
b.	Eligible Replacements - Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
c.	Eligible Replacements - Regulators	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
d.	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
e.	Clearings to Plant	\$ 386,544	\$ 848,304	\$ 1,035,582	\$ 852,730	\$ 1,017,528	\$ 1,087,450	\$ 994,513	\$ 938,230	\$ 951,932	\$ 948,789	\$ 912,884	\$ 841,223	\$ 10,815,711		
2.	Gross Plant-in-Service/Depreciation Base	\$ 20,151,168	\$ 20,537,712	\$ 21,386,016	\$ 22,421,598	\$ 23,274,328	\$ 24,291,856	\$ 25,379,306	\$ 26,373,820	\$ 27,312,050	\$ 28,263,982	\$ 29,212,771	\$ 30,125,656	\$ 30,966,879		
3.	Less: Accumulated Depreciation	\$ (454,340)	\$ (507,392)	\$ (562,991)	\$ (621,265)	\$ (681,742)	\$ (744,848)	\$ (810,762)	\$ (879,246)	\$ (950,154)	\$ (1,023,521)	\$ (1,099,339)	\$ (1,177,515)	\$ (1,257,864)		
4.	CWIP - NonInterest Bearing	\$ 1,546,176	\$ 1,159,632	\$ 1,055,856	\$ 1,049,098	\$ 983,642	\$ 994,937	\$ 1,025,775	\$ 1,015,354	\$ 989,646	\$ 977,075	\$ 967,646	\$ 949,392	\$ 913,336		
5.	Net Book Value (Lines 2 + 3 + 4)	\$ 21,243,004	\$ 21,189,951	\$ 21,878,881	\$ 22,849,431	\$ 23,576,228	\$ 24,541,946	\$ 25,594,318	\$ 26,509,927	\$ 27,351,542	\$ 28,217,536	\$ 29,081,079	\$ 29,897,533	\$ 30,622,350		
6.	Average Net Book Value		\$ 21,216,478	\$ 21,534,416	\$ 22,364,156	\$ 23,212,829	\$ 24,059,087	\$ 25,068,132	\$ 26,052,123	\$ 26,930,735	\$ 27,784,539	\$ 28,649,307	\$ 29,489,306	\$ 30,259,942		
7.	Return on Average Net Book Value															
a.	Equity component Grossed up for taxes (A)	\$ 133,765	\$ 135,769	\$ 141,000	\$ 146,351	\$ 151,687	\$ 158,048	\$ 164,252	\$ 169,792	\$ 175,175	\$ 180,627	\$ 185,923	\$ 190,781	\$ 1,933,170		
b.	Debt component (B)	\$ 32,942	\$ 33,436	\$ 34,724	\$ 36,042	\$ 37,356	\$ 38,922	\$ 40,450	\$ 41,814	\$ 43,140	\$ 44,483	\$ 45,787	\$ 46,984	\$ 476,080		
8.	Investment Expenses															
a.	Depreciation (C)	\$ 53,053	\$ 55,599	\$ 58,274	\$ 60,477	\$ 63,106	\$ 65,915	\$ 68,484	\$ 70,908	\$ 73,367	\$ 75,818	\$ 78,176	\$ 80,349	\$ 803,525		
b.	Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
c.	Property Taxes (D)	\$ 29,381	\$ 29,381	\$ 29,381	\$ 29,381	\$ 29,381	\$ 29,381	\$ 29,381	\$ 29,381	\$ 29,381	\$ 29,381	\$ 29,381	\$ 29,381	\$ 352,573		
d.	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
9.	Revenue Requirements (Lines 7 + 8)	\$ 249,141	\$ 254,185	\$ 263,379	\$ 272,251	\$ 281,530	\$ 292,266	\$ 302,567	\$ 311,895	\$ 321,063	\$ 330,309	\$ 339,267	\$ 347,495	\$ 3,565,348		
10.	Est projected 2013 true-up over/(under)	\$ 61,277														
11.	Revenue Requirements Net of Est Projected Recovery	\$ 187,864	\$ 442,049	\$ 705,428	\$ 977,679	\$ 1,259,209	\$ 1,551,475	\$ 1,854,042	\$ 2,165,937	\$ 2,487,000	\$ 2,817,309	\$ 3,156,576	\$ 3,504,071			

Notes:

- (A) Line 7a = Line 6 x 7.5657% x 1/12. Based on ROE of 10.75%, and weighted income tax rate of 38.575%, expansion factor of 1.628002
- (B) Line 7b = Line 6 x 1.8632% x 1/12
- (C) Depreciation rates: 3.0% Mains Plastic, 4.2% Mains Steel, 5.0% Services Plastic, 6.6% Services Steel
- (D) Ad Valorem Tax Rate is 1.79%

Peoples Gas System  
Cast Iron/Bare Steel Replacement Rider  
Calculation of Debt and Equity Return  
January 2015 through December 2015

Docket No. 110320-GU  
Exhibit C  
Page 2 of 2

Calculation of Revenue Requirement Rate of Return  
(In Dollars)

	(1)	(2)	(3)	(4)
	December Rate Base ESR (\$000)	Ratio %	Cost Rate %	Weighted Cost Rate %
Long Term Debt	\$ 219,852	33.17%	5.53%	1.8343%
Short Term Debt	1,162	0.18%	0.50%	0.0009%
Preferred Stock	0	0.00%	0.00%	0.0000%
Residential Customer Deposits	9,296	1.40%	2.00%	0.0280%
Commercial Customer Deposits	29,576	4.46%	3.00%	0.1338%
Inactive Customer Deposits	228	0.03%	0.00%	0.0000%
Common Equity	286,576	43.23%	10.75%	4.6472%
Deferred Income Tax	116,177	17.53%	0.00%	0.0000%
Tax Credits - Zero Cost	0	0.00%	0.00%	0.0000%
<b>Total</b>	<b>\$ 662,867</b>	<b>100%</b>		<b>6.6442%</b>
ITC split between Debt and Equity:				
Long Term Debt	\$ 219,852		Long Term Debt	43.31%
Short Term Debt	1,162		Short Term Debt	0.23%
Equity - Preferred	0		Equity - Preferred	0.00%
Equity - Common	286,576		Equity - Common	56.46%
<b>Total</b>	<b>\$ 507,590</b>		<b>Total</b>	<b>100.00%</b>
Deferred ITC - Weighted Cost:				
Debt = .0% * 44.80%	0.0000%			
Equity = .0% * 55.2%	0.0000%			
<b>Weighted Cost</b>	<b>0.0000%</b>			
Total Equity Cost Rate:				
Preferred Stock	0.0000%			
Common Equity	4.6472%			
Deferred ITC - Weighted Cost	0.0000%			
	4.6472%			
Times Tax Multiplier	1.628002			
<b>Total Equity Component</b>	<b>7.5657%</b>			
Total Debt Cost Rate:				
Long Term Debt	1.8343%			
Short Term Debt	0.0009%			
Customer Deposits	0.0280%			
Deferred ITC - Weighted Cost	0.0000%			
<b>Total Debt Component</b>	<b>1.8632%</b>			

**PEOPLES GAS SYSTEM**

**“EXHIBIT D”**

***SURCHARGE CALCULATION FOR 2015 (PAGE 1 OF 1)***

Peoples Gas System  
 Cast Iron/Bare Steel Replacement Rider  
 Summary of CI/BSR Surcharge Calculation  
 January 2015 Through December 2015

Docket No. 110320-GU  
 Exhibit D  
 Page 1 of 1

<u>RATE SCHEDULE</u>	<u>MAINS NET PLANT*</u>	<u>SERVICES NET PLANT*</u>	<u>TOTAL NET PLANT*</u>	<u>% OF TOTAL PLANT</u>	<u>CI/BSR REVENUES</u>	<u>THERMS</u>	<u>CI/BSR SURCHARGE PER THERM</u>
RS & RS-SG	\$59,806,570	\$79,163,368	\$138,969,938	34.89%	\$1,222,525	65,180,186	\$0.01876
SGS	5,474,814	5,937,386	11,412,200	2.87%	100,394	9,303,890	\$0.01079
GS-1 & CS-SG	45,983,103	12,635,366	58,618,469	14.72%	515,669	81,011,859	\$0.00637
GS-2	81,315,915	8,975,978	90,291,893	22.67%	794,302	135,059,994	\$0.00588
GS-3	46,157,083	2,496,659	48,653,742	12.21%	428,009	86,564,305	\$0.00494
GS-4	25,447,491	447,292	25,894,783	6.50%	227,798	58,366,307	\$0.00390
GS-5	22,396,181	427,101	22,823,282	5.73%	200,777	110,019,740	\$0.00182
NGVS	244,131	48,338	292,469	0.07%	2,573	211,344	\$0.01217
CSLS	534,119	10,816	544,935	0.14%	4,794	602,786	\$0.00795
WHS	786,453	35,448	821,901	0.21%	7,230	3,198,568	\$0.00226
TOTAL	\$288,145,860	\$110,177,751	\$398,323,611	100%	\$3,504,071	549,518,979	

\* Source: Data in these columns are from Schedule H-2 of the Cost of Service Study approved in Peoples' last rate case