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**AUDITING AND FINANCIAL ANALYSIS**  
**DIVISION, FPSC**

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FINANCIAL ANALYSIS D



**FERC FORM NO. 2:**  
**ANNUAL REPORT OF MAJOR NATURAL**  
**GAS COMPANIES**

This report is mandatory under the Natural Gas Act, Sections 10(a) and 16, and 18 CFR 250.1. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

Exact Legal Name of Respondent (Company)

Peoples Gas System, Inc.

Year of Report

Dec. 31, 1994

FERC FORM NO. 2 (REVISED 12-93)

**PSC/AFA 20 (12/94)**

PEOPLES GAS SYSTEM, INC.  
ACCUMULATED RESERVE FOR AMORTIZATION

ACCT NUM	PLANT ACCOUNT DESCRIPTION	AMORT-					TRANSFERS	ADJUSTMENTS	ENDING BALANCE
		BEGINNING BALANCE	PROVISION	PLANT RETIRED	COST OF REMOVAL	SALVAGE			
30120	ORGANIZATION	-3,116.43	0.00	0.00	0.00	0.00	0.00	0.00	-3,116.43
30220	FRANCHISES & CONSENTS	-247,398.73	0.00	0.00	0.00	0.00	0.00	0.00	-247,398.73
** Subtotal **		-250,515.16	0.00	0.00	0.00	0.00	0.00	0.00	-250,515.16
31422	LAND RIGHTS	-378,453.44	-21,728.00	0.00	0.00	0.00	0.00	0.00	-400,181.44
38628	NGV PROJECTS (2)	-47,336.34	-62,487.68	0.00	0.00	0.00	0.00	0.00	-109,824.02
** Subtotal **		-425,789.78	-84,127.68	0.00	0.00	0.00	0.00	0.00	-509,917.46
39022	LEASEHOLD IMPROVEMENTS	-279,530.67	-14,772.42	57,326.82	0.00	0.00	0.00	0.00	-236,976.27
** Subtotal **		-279,530.67	-14,772.42	57,326.82	0.00	0.00	0.00	0.00	-236,976.27
*** Total ***		-955,835.61	-158,900.10	57,326.82	0.00	0.00	0.00	0.00	-1,057,408.89

(2) The contra account for this amortization is 907 under the Natural Gas Vehicle Program.

COMBINED ALL DIVISIONS  
01/01/94 THRU 12/31/94

PEOPLES GAS SYSTEM, INC.  
ACCUMULATED RESERVE FOR DEPRECIATION

ACCT NUM	PLANT ACCOUNT DESCRIPTION	DEPRE- BEGINNING BALANCE	PROVISION	PLANT RETIRED	COST OF REMOVAL	SALVAGE	TRANSFERS	ADJUSTMENTS	ENDING BALANCE
39350	STORES EQUIPMENT	-53,427.50	-4,817.62	7,711.22	0.00	0.00	0.00	0.00	-50,533.90
39450	TOOLS, SHOP & GARAGE EQUIPMENT	-836,815.72	-152,768.01	84,835.56	44.23	-330.00	1,647.99	10,282.68	-893,103.27
39550	LABORATORY EQUIPMENT	-50,078.06	-6,704.92	25,819.81	0.00	-100.00	72.83	0.00	-30,890.34
39650	POWER OPERATED EQUIPMENT	-891,484.35	-117,552.28	109,438.53	0.00	-550.00	-1,274.05	0.00	-901,402.16
39750	COMMUNICATIONS EQUIPMENT	-1,591,688.29	-382,178.33	173,132.49	0.00	0.00	0.00	0.00	-1,810,715.13
39850	MISCELLANEOUS EQUIPMENT	-34,104.12	-10,939.15	5,260.08	0.00	0.00	0.00	0.00	-39,783.19
** Subtotal **		-14,120,960.66	-3,606,651.36	1,276,642.31	2,186.70	-48,825.00	-10,948.83	118,385.91	-16,381,371.93
*** Total ***		-125,073,383.80	-15,088,134.96	3,432,753.09	1,560,381.04	-62,058.98	0.00	118,765.20	-135,111,758.41

- (1) This adjustment to Account 392-51 includes a \$103,627.35 credit to depreciation expense (Account 403) relating to the CNG vehicle recall by General Motors. The provision and this adjustment leaves a net charge of \$14,984,507.61 to depreciation expense.

PEOPLES GAS SYSTEM, INC.  
ACCUMULATED RESERVE FOR DEPRECIATION

ACCT NUM	PLANT ACCOUNT DESCRIPTION	DEPR- BEGINNING BALANCE	PROVISION	PLANT RETIRED	COST OF REMOVAL	SALVAGE	TRANSFERS	ADJUSTMENTS	ENDING BALANCE
37550	STRUCTURES AND IMPROVEMENTS	-2,384,209.70	-372,851.87	373,237.71	21,054.53	0.00	0.00	0.00	-2,382,769.33
37650	MAINS-OTHER THAN PLASTIC	-49,124,814.57	-4,229,589.08	470,730.43	617,455.43	-2,924.93	452.71	0.00	-52,268,682.01
37652	MAINS-PLASTIC	-11,144,280.82	-1,526,341.16	157,650.71	17,836.76	0.00	-452.71	0.00	-12,495,587.22
37850	MEAS. & REG. STA. EQUIPMENT - GENERAL	-569,574.84	-70,428.53	37,553.07	1,906.41	0.00	0.00	0.00	-600,543.89
37950	MEAS. & REG. STA. EQUIPMENT - CITY GATE	-718,748.62	-113,752.25	29,018.79	2,434.52	0.00	13,289.80	0.00	-787,757.76
38050	SERVICES-OTHER THAN PLASTIC	-19,533,344.50	-1,861,883.00	310,186.53	763,057.56	0.00	212.23	0.00	-20,321,681.18
38052	SERVICES-PLASTIC	-13,237,435.27	-1,848,282.02	233,278.19	132,726.06	0.00	-212.23	0.00	-14,719,922.27
38150	METERS	-7,582,854.45	-588,189.06	382,046.46	0.00	-10,508.05	0.00	-220.71	-7,609,835.81
38250	METER INSTALLATIONS	-2,810,692.31	-350,931.26	3,410.00	1,184.53	0.00	0.00	0.00	-3,157,029.04
38350	REGULATORS	-1,502,785.37	-159,481.33	89,685.72	0.00	0.00	0.00	0.00	-1,572,580.98
38450	REGULATOR INSTALLATIONS	-838,172.37	-115,188.04	3,586.25	0.00	0.00	0.00	0.00	-941,774.16
38550	INDUSTRIAL MEAS. & REG. STA. EQUIPMENT	-1,238,202.85	-174,213.07	36,092.36	0.00	0.00	0.00	0.00	-1,368,323.56
38750	OTHER DISTRIBUTION EQUIPMENT	-283,207.47	-60,412.93	31,625.56	456.54	0.00	-2,340.97	0.00	-313,879.27
** Subtotal **		-118,862,423.14	-11,481,483.60	2,158,110.70	1,558,114.34	-13,432.98	10,948.83	-220.71	-118,720,386.48
39150	OFFICE FURNITURE & EQUIPMENT	-647,249.08	-146,887.87	28,542.05	0.00	-288.00	0.00	0.00	-765,800.90
39151	COMPUTER EQUIPMENT	-5,066,628.28	-1,246,125.55	330,646.81	0.00	-4,750.00	-13,289.80	5,089.28	-5,045,069.54
39152	OFFICE MACHINES	-320,988.18	-47,336.46	16,345.37	0.00	0.00	0.00	0.00	-351,971.27
39251	AUTOS & TRUCKS THRU 1 TON	-3,214,223.97	-1,238,189.69	478,433.74	2,142.47	-42,000.00	2,792.71	103,633.95(1)	-3,907,390.79
39252		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
39253	AIRPLANES	-766,329.74	-96,283.32	0.00	0.00	0.00	0.00	0.00	-862,613.06
39254	OTHER TRANSPORTATION EQUIPMENT	-82,093.71	-7,873.88	1,656.10	0.00	0.00	-898.51	0.00	-89,210.00
39255	TRUCKS OVER 1 TON	-565,405.58	-99,003.27	12,728.55	0.00	-600.00	0.00	0.00	-642,788.30

ACCT NUM	PLANT ACCOUNT DESCRIPTION	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	ADJUSTMENTS	ENDING BALANCE
39101	COMPUTER EQUIPMENT	9,764,518.65	2,341,438.85	-330,646.81	0.00	-243,325.36	11,531,985.33
39102	OFFICE MACHINES	849,133.12	8,329.29	-16,345.37	0.00	0.00	841,117.04
39201	AUTOS & TRUCKS THRU 1 TON	9,131,939.50	1,603,142.34	-476,432.74	-7,037.68	-435,692.43	9,813,717.99
39202	L/P TANK TRUCKS (TO BE TRANSFERRED TO L/P	0.00	1,287.72	0.00	0.00	-1,287.72	0.00
39203	AIRPLANES	1,356,102.70	0.00	0.00	0.00	0.00	1,356,102.70
39204	OTHER TRANSPORTATION EQUIPMENT	155,924.55	37,812.10	-1,656.10	898.51	0.00	182,979.06
39205	TRUCKS OVER 1 TON	1,003,134.64	54,876.98	-12,720.55	1,282.25	0.00	1,045,771.32
39300	STORES EQUIPMENT	100,779.42	0.00	-7,711.22	0.00	0.00	93,068.20
39400	TOOLS, SHOP & GARAGE EQUIPMENT	2,157,766.33	429,142.32	-84,835.56	-1,892.07	-19,184.10	2,479,996.92
39500	LABORATORY EQUIPMENT	159,821.82	20,120.34	-25,919.81	-411.57	0.00	161,610.78
39600	POWER OPERATED EQUIPMENT	1,484,185.28	186,745.11	-109,438.53	4,261.90	0.00	1,565,753.85
39700	COMMUNICATIONS EQUIPMENT	2,679,326.55	202,717.19	-173,132.49	0.00	0.00	2,708,911.25
39800	MISCELLANEOUS EQUIPMENT	199,152.91	24,983.72	-5,260.00	0.00	0.00	218,876.55
as Subtotal as		31,639,411.64	5,456,378.60	-1,331,969.13	-2,899.57	-699,689.61	35,061,232.93
as Total as		337,240,303.83	24,380,768.76	-3,490,879.91	0.00	-685,923.29	357,445,089.39

COMBINED ALL DIVISIONS  
01/01/94 THRU 12/31/94  
PEOPLES GAS SYSTEM, INC.  
UTILITY PLANT IN SERVICE

ACCT NUM	PLANT ACCOUNT DESCRIPTION	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	ADJUSTMENTS	ENDING BALANCE
30100	ORGANIZATION	11,636.32	0.00	0.00	0.00	0.00	11,636.32
30200	FRANCHISES AND CONSENTS	391,325.20	0.00	0.00	0.00	0.00	391,325.20
** Subtotal **		402,961.52	0.00	0.00	0.00	0.00	402,961.52
31400	LAND	1,256,858.55	7,839.16	0.00	0.00	0.00	1,264,698.71
31402	LAND RIGHTS	715,760.75	6,568.58	0.00	0.00	0.00	722,329.33
31500	STRUCTURES AND IMPROVEMENTS	14,294,173.41	603,963.66	-373,237.71	0.00	0.00	14,524,899.36
31600	MAINS-OTHER THAN PLASTIC	119,500,878.04	3,613,391.47	-470,738.43	-84,958.51	49,706.78	122,600,279.35
31602	MAINS-PLASTIC	54,475,048.87	4,871,490.90	-157,650.71	58,481.44	-14,400.30	59,232,862.28
31800	MEAS. & REG. STA. EQUIPMENT - GENERAL	1,064,544.47	169,021.91	-37,553.07	0.00	0.00	1,196,013.31
31900	MEAS. & REG. STA. EQUIPMENT - CITY GATE	3,095,117.58	15,492.86	-29,018.79	0.00	0.00	3,071,591.65
38000	SERVICES-OTHER THAN PLASTIC	29,598,231.18	1,171,673.74	-310,186.59	-22,398.65	0.00	30,437,310.74
38002	SERVICES-PLASTIC	42,891,615.80	4,622,185.62	-233,279.19	48,028.57	-3,420.13	47,325,130.67
38100	METERS	13,282,671.13	1,039,791.62	-382,046.46	0.00	-18,112.03	13,902,304.26
38200	METER INSTALLATIONS	10,044,496.90	1,299,389.62	-3,410.00	-151.85	0.00	11,340,304.67
38300	REGULATORS	4,406,345.02	326,014.95	-89,685.72	0.00	0.00	4,642,674.25
38400	REGULATOR INSTALLATIONS	3,182,039.70	432,965.86	-3,586.25	0.00	0.00	3,621,439.31
38500	INDUSTRIAL MEAS. & REG. STA. EQUIPMENT	5,361,622.94	640,108.39	-36,082.36	0.00	0.00	5,965,638.97
38600	HSV PROJECTS	434,345.00	0.00	0.00	0.00	0.00	434,345.00
38700	OTHER DISTRIBUTION EQUIPMENT	813,780.33	84,511.74	-31,625.56	2,898.57	0.00	869,565.08
** Subtotal **		305,187,930.67	10,924,410.16	-2,156,110.78	2,898.57	13,766.32	321,860,894.94
39002	LEASEHOLD IMPROVEMENTS	468,870.12	56,910.94	-57,376.82	0.00	0.00	468,454.24
39100	OFFICE FURNITURE & EQUIPMENT	2,328,756.05	482,673.70	-28,542.05	0.00	0.00	2,782,887.70

Name of Respondent Peoples Gas System, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 199
<b>SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>				
Line No.	Item (a)	Total (b)	Electric (c)	
1	<b>UTILITY PLANT</b>			
2	In Service			
3	Plant in Service (Classified)	357,445,089		
4	Property Under Capital Leases			
5	Plant Purchased or Sold			
6	Completed Construction not Classified			
7	Experimental Plant Unclassified			
8	<b>TOTAL (Enter Total of lines 3 thru 7)</b>	357,445,089		
9	Leased to Others			
10	Held for Future Use	228,955		
11	Construction Work in Progress	10,580,374		
12	Acquisition Adjustments	2,301,792		
13	<b>TOTAL Utility Plant (Enter Total of lines 8 thru 12)</b>	370,556,210		
14	Accum. Prov. for Depr., Amort., & Depl.	136,577,048		
15	<b>Net Utility Plant (Enter Total of line 13 less 14)</b>	233,979,162		
<b>DETAIL OF ACCUMULATED PROVISIONS FC<sup>3</sup> DEPRECIATION, AMORTIZATION AND DEPLETION</b>				
16	<b>In Service:</b>			
17	Depreciation			
18	Amort. and Depl. of Producing Natural Gas Land and Land Rights			
19	Amort. of Underground Storage Land and Land Rights			
20	Amort. of Other Utility Plant			
21	<b>TOTAL In Service (Enter Total of lines 18 thru 21)</b>			
22	Leased to Others			
23	Depreciation	135,111,758		
24	Amortization and Depletion	1,057,409		
25	<b>TOTAL Leased to Others (Enter Total of lines 24 and 25)</b>	136,169,167		
26	Held for Future Use			
27	Depreciation			
28	Amortization			
29	<b>TOTAL Held for Future Use (Enter Total of lines 28 and 29)</b>			
30	Abandonment of Leases (Natural Gas)			
31	Amort. of Plant Acquisition Adj.	407,881		
32	<b>TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31, and 32)</b>	136,577,048		

Name of Respondent Peoples Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1994
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NOTES TO FINANCIAL STATEMENTS (Continued)

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Peoples Gas System, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec. 31, 1994

#### NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.

2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.

3. For Account 116, *Utility Plant Adjustments*, explain the origin of such amount, debits and credits during the year,

and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.

4. Where Accounts 189, *Unamortized Loss on Recquired Debt*, and 257, *Unamortized Gain on Recquired Debt*, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.

5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.

6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be attached hereto.

None

Name of Respondent <b>Peoples Gas System, Inc.</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>
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**STATEMENT OF CASH FLOWS (Continued)**

**4. Investing Activities**

Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122.

Do not include on this statement the dollar amount of leases capitalized per USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122.

**5. Codes used:**

- (a) Net proceeds or payments.
- (b) Bonds, debentures and other long-term debt.
- (c) Include commercial paper.
- (d) Identify separately such items as investments, fixed assets, intangibles, etc.

6. Enter on page 122 clarifications and explanations.

Line No.	DESCRIPTION (See Instruction No. 5 for Explanation of Codes)	Amounts
	(a)	(b)
46	Loans Made or Purchased	
47	Collections on Loans	
48		
49	Net (Increase) Decrease in Receivables	
50	Net (Increase) Decrease in Inventory	
51	Net (Increase) Decrease in	
52	Allowances Held for Speculation	
53	Net Increase (Decrease) in Payables and Accrued Expenses	
54	Other:	
55		
56	Net Cash Provided by (Used in) Investing Activities	
57	(Total of lines 34 thru 55)	
58		(30,157,650)
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of:	
61	Long-Term Debt (b)	
62	Preferred Stock	
63	Common Stock	
64	Other:	
65		
66	Net Increase in Short-Term Debt (c)	
67	Other:	
68		
69		
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	
71		-0-
72	Payments for Retirement of:	
73	Long-term Debt (b)	
74	Preferred Stock	(6,600,000)
75	Common Stock	
76	Other:	
77		
78	Net Decrease in Short-Term Debt (c)	
79		
80	Dividends on Preferred Stock	
81	Dividends on Common Stock	
82	Net Cash Provided by (Used in) Financing Activities	(8,000,000)
83	(Total of lines 70 thru 81)	
84		(14,600,000)
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22, 57 and 83)	
87		(1,035,847)
88	Cash and Cash Equivalents at Beginning of Year	4,347,098
89		
90	Cash and Cash Equivalents at End of Year	3,311,251

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Peoples Gas System, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec. 31, 1994

# STATEMENT OF CASH FLOWS

1. If the notes to the cash flow statement in the respondents annual stockholders report are applicable to this statement, such notes should be attached to page 122. Information about noncash investing and financing activities should be provided on page 122. Provide also on page 122 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.

2. Under "Other" specify significant amounts and group others.

3. Operating Activities—Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 122 the amounts of interest paid (net of amounts capitalized) and income taxes paid.

Line No.	DESCRIPTION (See Instructions for Explanation of Codes) (a)	Amounts (b)
1	Net Cash Flow from Operating Activities:	
2	Net Income (Line 72(c) on page 117)	9,233,243
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	14,984,508
5	Amortization of (Specify) Utility Plant	96,492
6	Acquisition Adjustment	76,726
7		
8	Deferred Income Taxes (Net)	2,281,482
9	Investment Tax Credit Adjustments (Net)	(7,000)
10	Net (Increase) Decrease in Receivables	9,976,490
11	Net (Increase) Decrease in Inventory	—(91,927)
12	Net (Increase) Decrease in Allowances Inventory	
13	Net increase (Decrease) in Payables and Accrued Expenses	4,657,346
14	Net (Increase) Decrease in Other Regulatory Assets	775,492
15	Net Increase (Decrease) in Other Regulatory Liabilities	
16	(Less) Allowance for Other Funds Used During Construction	
17	(Less) Undistributed Earnings from Subsidiary Companies	
18	Other: Net (Increase) Decrease in Prepayments	(1,053,418)
19	Net (Increase) Decrease in Deferred Debts	2,207,771
20	Net Increase (Decrease) in Deferred Credits & Oth. Current Liab.	584,598
21	Net Cash Provided by (Used in) Operating Activities	
22	(Total of lines 2 thru 20)	43,721,803
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	
27	Gross Additions to Nuclear Fuel	
28	Gross Additions to Common Utility Plant	(30,157,650)
29	Gross Additions to Nonutility Plant	
30	(Less) Allowance for Other Funds Used During Construction	
31	Other:	
32		
33		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(30,157,650)
35		
36	Acquisition of Other Noncurrent Assets (d)	
37	Proceeds from Disposal of Noncurrent Assets (d)	
38		
39	Investments in and Advances to Assoc. and Subsidiary Companies	
40	Contributions and Advances from Assoc. and Subsidiary Companies	
41	Disposition of Investments in (and Advances to)	
42	Associated and Subsidiary Companies	
43		
44	Purchase of Investment Securities (a)	
45	Proceeds from Sales of Investment Securities (a)	

Name of Respondent  Peoples Gas System, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report  Dec. 31, 1994
STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)				
Line No.	Item (a)	Amount (b)		
	APPROPRIATED RETAINED EARNINGS (Account 215)  State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.			
39				
40				
41				
42				
43				
44				
45	TOTAL Appropriated Retained Earnings (Account 215)	-0-		
	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1) State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.			
46	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 215.1)	-0-		
47	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Enter Total of lines 45 & 46)	-0-		
48	TOTAL Retained Earnings (Account 215, 215.1, 216) (Enter Total of lines 38 and 47)	87,245,693		
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)			
49	Balance—Beginning of Year (Debit or Credit)	-0-		
50	Equity in Earnings for Year (Credit) (Account 418.1)			
51	(Less) Dividends Received (Debit)			
52	Other Changes (Explain)			
53	Balance—End of Year	-0-		

Name of Respondent	This Report Is:	Date of Report	Year of Report
Peoples Gas System, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 1994

# STATEMENT OF RETAINED EARNINGS FOR THE YEAR

1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.

2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).

3. State the purpose and amount for each reservation or appropriation of retained earnings.

4. List first account 439, *Adjustments to Retained Earnings*, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.

5. Show dividends for each class and series of capital stock.

6. Show separately the State and Federal income tax effect of items shown in account 439, *Adjustments to Retained Earnings*.

7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.

8. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 122.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
	<b>UNAPPROPRIATED RETAINED EARNINGS (Account 216)</b>		
1	Balance—Beginning of Year		86,012,450
2	Changes (Identify by prescribed retained earnings accounts)		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit:		
5	Credit:		
6	Credit:		
7	Credit:		
8	Credit:		
9	Total Credits to Retained Earnings (Account 439) (Enter Total of lines 4 thru 8)		
10	Debit:		
11	Debit:		
12	Debit:		
13	Debit:		
14	Debit:		
15	TOTAL Debits to Retained Earnings (Account 439) (Total of lines 10 thru 14)		
16	Balance Transferred from Income (Account 433 less Account 418.1)		9,233,243
17	Appropriations of Retained Earnings (Account 436)		
18			
19			
20			
21			
22	TOTAL Appropriations of Retained Earnings (Account 436) (Total of lines 18 thru 21)		
23	Dividends Declared—Preferred Stock (Account 437)		
24			
25			
26			
27			
28			
29	TOTAL Dividends Declared—Preferred Stock (Account 437) (Total of lines 24 thru 28)		
30	Dividends Declared—Common Stock (Account 438)		
31	100 Shares - Class C		8,000,000
32			
33			
34			
35			
36	TOTAL Dividends Declared—Common Stock (Account 438) (Total of lines 31 thru 35)		
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		
38	Balance—End of Year (Total of lines 01, 09, 15, 16, 22, 29, 36 and 37)		87,245,693

Name of Respondent <b>Peoples Gas System, Inc.</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>
STATEMENT OF INCOME FOR THE YEAR (Continued)				
Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
25	Net Utility Operating Income (Carried forward from page 114)	—	18,591,423	20,115,604
26	Other Income and Deductions			
27	Other Income			
28	Nonutility Operating Income			
29	Revenues From Merchandising, Jobbing and Contract Work (415)			
30	(Less) Costs and Exp. of Merchandising, Job & Contract Work (416)			
31	Revenues From Nonutility Operations (417)			
32	(Less) Expenses of Nonutility Operations (417.1)			
33	Nonoperating Rental Income (418)			
34	Equity in Earnings of Subsidiary Companies (418.1)	119		
35	Interest and Dividend Income (419)		(133,311)	(5,432)
36	Allowance for Other Funds Used During Construction (419.1)			
37	Miscellaneous Nonoperating Income (421)		15,000	101,388
38	Gain on Disposition of Property (421.1)			
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		(118,311)	95,956
40	Other Income Deductions			
41	Loss on Disposition of Property (421.2)			
42	Miscellaneous Amortization (425)	340		
43	Miscellaneous Income Deductions (426.1-426.5)	340	424,322	157,857
44	TOTAL Other Income Deductions (Total of lines 41 thru 43)		424,322	157,857
45	Taxes Applic. to Other Income and Deductions			
46	Taxes Other Than Income Taxes (408.2)	262-263		
47	Income Taxes—Federal (409.2)	262-263	(179,000)	(20,000)
48	Income Taxes—Other (409.2)	262-263	(29,000)	(4,000)
49	Provision for Deferred Inc. Taxes (410.2)	234,272-277		
50	(Less) Provision for Deferred Income Taxes—Cr. (411.2)	234,272-277		
51	Investment Tax Credit Adj.—Net (411.5)			
52	(Less) Investment Tax Credits (420)			
53	TOTAL Taxes on Other Inc. and Ded. (Total of 46 thru 52)		(208,000)	(24,000)
54	Net Other Income and Deductions (Enter Total of lines 39, 44, 53)		(334,633)	(37,901)
55	Interest Charges			
56	Interest on Long-Term Debt (427)		7,420,253	7,501,601
57	Amort. of Debt Disc. and Expense (428)	258-259	92,975	92,515
58	Amortization of Loss on Recquired Debt (428.1)			
59	(Less) Amort. of Premium on Debt-Credit (429)	258-259		
60	(Less) Amortization of Gain on Recquired Debt-Credit (429.1)			
61	Interest on Debt to Assoc. Companies (430)	340		
62	Other Interest Expense (431)	340	1,510,319	1,376,892
63	(Less) Allowance for Borrowed Funds Used During Construction—Cr. (432)			
64	Net Interest Charges (Enter Total of lines 56 thru 63)		9,023,547	8,971,008
65	Income Before Extraordinary Items (Enter Total of lines 25, 54 and 64)		9,233,243	11,106,695
66	Extraordinary Items			
67	Extraordinary Income (434)			
68	(Less) Extraordinary Deductions (435)			
69	Net Extraordinary Items (Enter Total of line 67 less line 68)			
70	Income Taxes—Federal and Other (409.3)	262-263		
71	Extraordinary Items After Taxes (Enter Total of line 69 less line 70)			
72	Net Income (Enter Total of lines 65 and 71)		9,233,243	11,106,695

Name of Respondent Peoples Gas System, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 19__	
STATEMENT OF INCOME FOR THE YEAR (Continued)							
Line No.	OTHER UTILITY		OTHER UTILITY		OTHER UTILITY		
	Current Year (k)	Previous Year (l)	Current Year (m)	Previous Year (n)	Current Year (o)	Previous Year (p)	
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
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21							
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23							
24							

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Peoples Gas System, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec. 31, 19__

**STATEMENT OF INCOME FOR THE YEAR (Continued)**

resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 122.

8. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the

basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.

10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 2 to 23, and report the information in the blank space on page 122 or in a supplemental statement.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
		219,318,266	239,436,684			1
						2
		165,534,819	184,325,467			3
		4,813,762	5,590,171			4
		14,984,508	14,086,858			5
		96,492	155,746			6
		76,726	76,726			7
						8
						9
						10
		2,184,000	1,248,000			11
						12
		7,121,536	6,949,112			13
		3,500,000	6,917,000			14
		568,000	1,096,000			15
		1,854,000	(1,117,000)			16
						17
		(7,000)	(7,000)			18
						19
						20
						21
						22
		200,726,843	219,321,080			23
						24
		18,591,423	20,115,604			

Name of Respondent  Peoples Gas System, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report  Dec. 31, 1994
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**STATEMENT OF INCOME FOR THE YEAR**

1. Report amounts for accounts 412 and 413, *Revenue and Expenses from Utility Plant Leased to Others*, in another utility column (l, k, m, o) in a similar manner to a utility department. Spread the amount(s) over lines 02 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.

2. Report amounts in account 414, *Other Utility Operating Income*, in the same manner as accounts 412 and 413 above.

3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.

4. Use page 122 for important notes regarding the statement of income or any account thereof.

5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.

6. Give concise explanations concerning significant amounts of any refunds made or received during the year

Line No.	Account  (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	219,318,266	239,436,684
3	Operating Expenses			
4	Operation Expenses (401)	320-325	165,534,819	184,325,467
5	Maintenance Expenses (402)	320-325	4,813,762	5,590,171
6	Depreciation Expense (403)	336-338	14,984,508	14,086,858
7	Amort. & Depl. of Utility Plant (404-405)	336-338	96,492	155,746
8	Amort. of Utility Plant Acq. Adj. (406)	336-338	76,726	76,726
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)			
10	Amort. of Conversion Expenses (407)			
11	Regulatory Debits (407.3) Environmental Amortization		2,184,000	1,248,000
12	(Less) Regulatory Credits (407.4)			
13	Taxes Other Than Income Taxes (408.1)	262-263	7,121,536	6,949,112
14	Income Taxes — Federal (409.1)	262-263	3,500,000	6,917,000
15	— Other (409.1)	262-263	568,000	1,096,000
16	Provision for Deferred Income Taxes (410.1)	234,272-277	1,854,000	(1,117,000)
17	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234,272-277		
18	Investment Tax Credit Adj. - Net (411.4)	266	(7,000)	(7,000)
19	(Less) Gains from Disp. of Utility Plant (411.6)			
20	Losses from Disp. of Utility Plant (411.7)			
21	(Less) Gains from Disposition of Allowances (411.8)			
22	Losses from Disposition of Allowances (411.9)			
23	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 22)		200,726,843	219,321,080
24	Net Utility Operating Income (Enter Total of line 2 less 23) (Carry forward to page 117, line 25)		18,591,423	20,115,604

Name of Respondent  Peoples Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report  Dec. 31, 1994
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**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
46	DEFERRED CREDITS			
47	Customer Advances for Construction (252)		1,250,610	1,118,193
48	Accumulated Deferred Investment Tax Credits (255)	266-267	24,568	17,568
49	Deferred Gains from Disposition of Utility Plant (256)			
50	Other Deferred Credits (253)	269	345,393	530,944
51	Other Regulatory Liabilities (254)	278	-0-	260,518
52	Unamortized Gain on Reacquired Debt (257)	260		
53	Accumulated Deferred Income Taxes (281-283)	272-277	17,731,774	20,013,256
54	TOTAL Deferred Credits (Enter Total of lines 47 thru 53)		19,352,345	21,940,479
55				
56				
57				
58				
59				
60				
61				
62				
63				
64				
65				
66				
67				
68	TOTAL Liabilities and Other Credits (Enter Total of lines 14, 22, 30, 45 and 54)		269,866,114	272,015,783

Name of Respondent <b>Peoples Gas System, Inc.</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
<b>1</b>	<b>PROPRIETARY CAPITAL</b>				
2	Common Stock Issued (201)	250-251	6,368,783	6,368,783	
3	Preferred Stock Issued (204)	250-251			
4	Capital Stock Subscribed (202, 205)	252			
5	Stock Liability for Conversion (203, 206)	252			
6	Premium on Capital Stock (207)	252	5,575,333	5,575,333	
7	Other Paid-In Capital (208-211)	253	14,211,616	14,211,616	
8	Installments Received on Capital Stock (212)	252			
9	(Less) Discount on Capital Stock (213)	254			
10	(Less) Capital Stock Expense (214)	254			
11	Retained Earnings (215, 215.1, 216)	118-119	86,012,450	87,245,693	
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119			
13	(Less) Reacquired Capital Stock (217)	250-251			
14	<b>TOTAL Proprietary Capital (Enter Total of lines 2 thru 13)</b>	—	<b>112,168,182</b>	<b>113,401,475</b>	
<b>15</b>	<b>LONG-TERM DEBT</b>				
16	Bonds (221)	256-257			
17	(Less) Reacquired Bonds (222)	256-257			
18	Advances from Associated Companies (223)	256-257			
19	Other Long-Term Debt (224)	256-257	86,200,000	79,600,000	
20	Unamortized Premium on Long-Term Debt (225)	258-259			
21	(Less) Unamortized Discount on Long-Term Debt-Dr. (226)	258-259			
22	<b>TOTAL Long-Term Debt (Enter Total of lines 16 thru 21)</b>	—	<b>86,200,000</b>	<b>79,600,000</b>	
<b>23</b>	<b>OTHER NONCURRENT LIABILITIES</b>				
24	Obligations Under Capital Leases - Noncurrent (227)	—			
25	Accumulated Provision for Property Insurance (228.1)	—			
26	Accumulated Provision for Injuries and Damages (228.2)	—			
27	Accumulated Provision for Pensions and Benefits (228.3)	—	3,645,122	3,916,068	
28	Accumulated Miscellaneous Operating Provisions (228.4)	—			
29	Accumulated Provision for Rate Refunds (229)	—			
30	<b>TOTAL Other Noncurrent Liabilities (Enter Total of lines 24 thru 29)</b>		<b>3,645,122</b>	<b>3,916,068</b>	
<b>31</b>	<b>CURRENT AND ACCRUED LIABILITIES</b>				
32	Notes Payable (231)	—			
33	Accounts Payable (232)	—	14,924,918	13,383,224	
34	Notes Payable to Associated Companies (233)	—			
35	Accounts Payable to Associated Companies (234)	—	-0-	5,871,964	
36	Customer Deposits (235)	—	21,971,358	23,573,701	
37	Taxes Accrued (236)	262-263	3,852,719	1,514,069	
38	Interest Accrued (237)	—	4,138,406	3,974,935	
39	Dividends Declared (238)	—			
40	Matured Long-Term Debt (239)	—			
41	Matured Interest (240)	—			
42	Tax Collections Payable (241)	—	1,653,529	1,278,573	
43	Miscellaneous Current and Accrued Liabilities (242)	268	1,959,535	3,561,345	
44	Obligations Under Capital Leases-Current (243)	—			
45	<b>TOTAL Current and Accrued Liabilities (Enter Total of lines 32 thru 44)</b>		<b>48,500,465</b>	<b>53,157,811</b>	

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**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
53	<b>DEFERRED DEBITS</b>			
54	Unamortized Debt Expense (181)	—	1,157,805	1,064,830
55	Extraordinary Property Losses (182.1)	230		
56	Unrecovered Plant and Regulatory Study Costs (182.2)	230		
57	Other Regulatory Assets (182.3)	232		
58	Prelim. Survey and Investigation Charges (Electric) (183)	—		
59	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	231		
60	Clearing Accounts (184)	—	13	17
61	Temporary Facilities (185)	—		
62	Miscellaneous Deferred Debits (186)	233	1,958,574	105,196
63	Def. Losses from Disposition of Utility Plt. (187)	—		
64	Research, Devel. and Demonstration Expend. (188)	352-353		
65	Unamortized Loss on Reacquired Debt (189)	—		
66	Accumulated Deferred Income Taxes (190)	234-235		
67	Unrecovered Purchased Gas Costs (191)	—	(3,097,812)	(3,359,234)
68	<b>TOTAL Deferred Debits (Enter Total of lines 54 thru 67)</b>		18,580	(2,298,191)
69	<b>TOTAL Assets and other Debits (Enter Total of lines 10, 11, 12, 22, 52, and 68)</b>		269,866,114	272,015,783

Name of Respondent <b>Peoples Gas System, Inc.</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>Dec. 31, 1994</b>	Year of Report <b>Dec. 31, 1994</b>
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**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
<b>1</b>	<b>UTILITY PLANT</b>			
2	Utility Plant (101-106, 114)	200-201	339,771,051	359,975,836
3	Construction Work in Progress (107)	200-201	5,568,562	10,580,374
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		345,339,613	370,556,210
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	126,360,375	136,577,048
6	Net Utility Plant (Enter Total of line 4 less 5)	—	218,979,238	233,979,162
7	Nuclear Fuel (120.1-120.4, 120.6)	—		
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	—		
9	Net Nuclear Fuel (Enter Total of line 7 less 8)	—		
10	Net Utility Plant (Enter Total of lines 6 and 9)	—	218,979,238	233,979,162
11	Utility Plant Adjustments (116)	122-123		
12	Gas Stored Underground-Noncurrent (117)	220		
<b>13</b>	<b>OTHER PROPERTY AND INVESTMENTS</b>			
14	Nonutility Property (121)	221		
15	(Less) Accum. Prov. for Depr. and Amort. (122)	221		
16	Investments in Associated Companies (123)	222-223		
17	Investments in Subsidiary Companies (123.1)	224-225		
18	(For Cost of Account 123.1, See Footnote Page 224, line 42)	—		
19	Noncurrent Portion of Allowances	—		
20	Other Investments (124)	222-223, 229		
21	Special Funds (125-128)	—		
22	TOTAL Other Property and Investments (Total of lines 14-17, 19-21)	—		
<b>23</b>	<b>CURRENT AND ACCRUED ASSETS</b>			
24	Cash (131)	—	4,278,517	3,243,231
25	Special Deposits (132-134)	—	4,177,872	5,146,137
26	Working Funds (135)	—	68,581	68,020
27	Temporary Cash Investments (136)	222-223		
28	Notes Receivable (141)	—		
29	Customer Accounts Receivable (142)	—	22,503,709	20,638,459
30	Other Accounts Receivable (143)	—	144,465	240,482
31	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	—	(107,000)	(107,000)
32	Notes Receivable from Associated Companies (145)	—		
33	Accounts Receivable from Assoc. Companies (146)	—	8,207,257	-0-
34	Fuel Stock (151)	—		
35	Fuel Stock Expenses Undistributed (152)	—		
36	Residuals (Elec) and Extracted Products (Gas) (153)	—		
37	Plant Materials and Operating Supplies (154)	—	2,008,576	2,030,696
38	Merchandise (155)	—		
39	Other Materials and Supplies (156)	—		
40	Nuclear Materials Held for Sale (157)	—		
41	Allowances (158.1 and 158.2)	—		
42	(Less) Noncurrent Portion of Allowances	—		
43	Stores Expense Undistributed (163)	—	(3,437)	66,370
44	Gas Stored Underground — Current (164.1)	220		
45	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	220		
46	Prepayments (165)	230	1,216,754	1,301,907
47	Advances for Gas (166-167)	229		
48	Interest and Dividends Receivable (171)	—		
49	Rents Receivable (172)	—		
50	Accrued Utility Revenues (173)	—	8,373,002	7,597,510
51	Miscellaneous Current and Accrued Assets (174)	—		
52	TOTAL Current and Accrued Assets (Enter Total of lines 24 thru 51)	—	50,868,296	40,225,812

Name of Respondent Peoples Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1994
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IMPORTANT CHANGES DURING THE YEAR (Continued)

Name of Respondent <b>Peoples Gas System, Inc.</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>
<b>IMPORTANT CHANGES DURING THE YEAR</b>			
<p>Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none" or "not applicable" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.</p> <p>1. Changes in and important additions to franchise rights: Describe the actual consideration given therefor and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.</p> <p>2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.</p> <p>3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.</p> <p>4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.</p> <p>5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources</p> <p>of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements etc.</p> <p>6. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Give reference to Commission authorization if any was required.</p> <p>7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.</p> <p>8. State the estimated annual effect and nature of any important wage scale changes during the year.</p> <p>9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.</p> <p>10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on page 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.</p> <p>11. Estimated increase or decrease in annual revenues due to important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification. State the number of customers affected.</p> <p>12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by instructions 1 to 11 above, such notes may be attached to this page.</p>			
None			

Name of Respondent <b>Peoples Gas System, Inc.</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>
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**SECURITY HOLDERS AND VOTING POWERS (Continued)**

Line No.	Name (Title) and Address of Security Holder (a)	Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
27					
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Name of Respondent <b>Peoples Gas System, Inc.</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>
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**SECURITY HOLDERS AND VOTING POWERS**

1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.

2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances

whereby such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.

3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.

4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.

1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:

2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy  
Total:  
By proxy:

3. Give the date and place of such meeting:

Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES Number of votes as of (date):			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities	100	100		
5	TOTAL number of security holders	1	1		
6	TOTAL votes of security holders listed below	100	100		
7	Lykes Energy, Inc.				
8	P. O. Box 2562				
9	Tampa, FL 33601				
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Name of Respondent <b>Peoples Gas System, Inc.</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>
<b>DIRECTORS</b>			
1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.		2. Designate members of the Executive Committee by an asterisk and the Chairman of the Executive Committee by a double asterisk.	
Name (and Title) of Director (a)	Principal Business Address (b)	No. of Directors Meetings During Yr. (c)	Fees During Year (d)
John A. Brabson, Jr. Chairman, President & C.E.O.	111 E. Madison St., Tampa, FL	4	1,000
B. T. Bailey Exec. V.P. & Comptroller	111 E. Madison St., Tampa, FL	4	1,000
Jack E. Uhl Exec. V.P.- Finance & Admin.	111 E. Madison St., Tampa, FL	4	1,000
Newton H. Bollinger	111 E. Madison St., Tampa, FL	4	1,000
C. H. Montague	111 E. Madison St., Tampa, FL	3	750
Tom L. Rankin	111 E. Madison St., Tampa, FL	4	1,000

Name of Respondent  <b>Peoples Gas System, Inc.</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report  <b>Dec. 31, 1994</b>
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**OFFICERS**

1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy-making functions.

2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and date the change in incumbency was made.

3. Utilities which are required to file the same data with the Securities and Exchange Commission, may substitute a copy of item 4 of Regulation S-K (identified as this page). The substituted page(s) should be the same size as this page.

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	Chairman, President & CEO	John A. Brabson, Jr.	\$247,000
2	Executive V.P.- Finance & Admin.	Jack E. Uhl	156,000
3	Senior V.P. - Marketing	Daniel R. Pountney	112,500
4	Senior V.P. - Operations	M. Lee Young	107,500
5	Vice President- Technical Services	Gerald E. Cox	92,000
6	Vice President - Accounting	Francis J. Sivard	97,500
7	Vice President - Planning & Development	E. Elliott White	106,500
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Name of Respondent  <b>Peoples Gas System, Inc.</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report  <b>Dec. 31, 1994</b>
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CORPORATIONS CONTROLLED BY RESPONDENT

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.

2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.

3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

4. If the above required information is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be listed in column (a) provided the fiscal years for both the 10-K report and this report are compatible.

DEFINITIONS

1. See the Uniform System of Accounts for a definition of control.

2. Direct control is that which is exercised without interposition of an intermediary.

3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.

4. Joint control is that in which neither interest can effectively control or direct action without the consent

of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
None			

Name of Respondent <b>Peoples Gas System, Inc.</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>
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**CONTROL OVER RESPONDENT**

1. If any corporation, business trust, or similar organization or combination of such organizations jointly held control over the respondent at end of year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state

name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.

2. If the above required information is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be listed provided the fiscal years for both the 10-K report and this report are compatible.

Lykes Energy, Inc. (a Holding Company) owns 100% of the common stock of Peoples Gas System, Inc.

Name of Respondent <b>Peoples Gas System, Inc.</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>
<b>GENERAL INFORMATION</b>			
<p>1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.</p> <p><b>Francis J. Sivard, Vice President - Accounting</b>  <b>111 E. Madison Street</b>  <b>Tampa, FL 33602</b></p>			
<p>2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.</p> <p><b>Florida, 1949</b></p>			
<p>3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.</p> <p><b>None</b></p>			
<p>4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.</p> <p><b>Natural Gas Utility</b>  <b>All in State of Florida</b></p>			
<p>5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?</p> <p>(1) <input type="checkbox"/> Yes... Enter the date when such independent accountant was initially engaged: _____  (2) <input checked="" type="checkbox"/> No</p>			

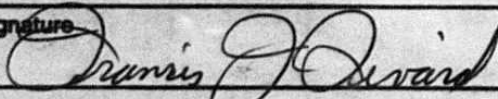
Name of Respondent <b>Peoples Gas System, Inc.</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>
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LIST OF SCHEDULES (Natural Gas Company) Continued			
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
<b>COMMON SECTION</b>			
Regulatory Commission Expenses .....	350-351	Ed. 12-89	
Research, Development and Demonstration Activities .....	352-353	Ed. 12-89	
Distribution of Salaries and Wages .....	354-355	Ed. 12-88	
Charges for Outside Professional and Other Consultative Services ....	357	Ed. 12-87	
<b>GAS PLANT STATISTICAL DATA</b>			
Natural Gas Reserves and Land Acreage .....	500-501	Ed. 12-89	
Changes in Estimated Natural Gas Reserves .....	503	Ed. 12-88	None
Changes in Est. Hydrocarbon Reserves and Costs, and Net Realizable Value .....	504-505	Ed. 12-88	None
Natural Gas Production and Gathering Statistics .....	506	Ed. 12-88	None
Products Extraction Operations—Natural Gas .....	507	Ed. 12-88	None
Compressor Stations .....	508-509	Ed. 12-86	None
Gas and Oil Wells .....	510	Ed. 12-87	None
Field and Storage Lines .....	511	Ed. 12-87	None
Gas Storage Projects .....	512-513	Ed. 12-91	None
Transmission Lines .....	514	Ed. 12-87	None
Liquefied Petroleum Gas Operations .....	516-517	Ed. 12-86	None
Transmission System Peak Deliveries .....	518	Ed. 12-88	None
Auxiliary Peaking Facilities .....	519	Ed. 12-86	
Gas Account—Natural Gas .....	520-521	Ed. 12-91	
System Map .....	522	Ed. 12-86	
Footnote Data .....	551		None
Stockholders' Reports (check appropriate box) .....	—		
<input type="checkbox"/> Four copies will be submitted. <input checked="" type="checkbox"/> No annual report to stockholders is prepared.			
Reconciliation of Gross Operating Revenues - Annual Report versus Regulatory Assessment Fee Return .....	552		
Analysis of Diversification Activity - Changes in Corporate Structure .....	553		
Analysis of Diversification Activity - New or Amended Contracts with Affiliated Companies .....	554		
Analysis of Diversification Activity - Individual Affiliated Transactions in Excess of \$500,000 .....	555		
Analysis of Diversification Activity - Summary of Affiliated Transfers and Cost Allocations .....	556		
Analysis of Diversification Activity - Assets or Rights Purchased from or Sold to Affiliates .....	557		
Analysis of Diversification Activity - Employee Transfers .....	558		

Name of Respondent <b>Peoples Gas System, Inc.</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>
LIST OF SCHEDULES (Natural Gas Company) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
<b>BALANCE SHEET SUPPORTING SCHEDULES</b> (Liabilities and Other Credits) (Continued)			
Other Paid-in Capital .....	253	Ed. 12-86	
Discount on Capital Stock .....	254	Ed. 12-86	
Capital Stock Expense .....	254	Ed. 12-86	
Securities Issued or Assumed and Securities Refunded or Retired During the Year .....	255	Ed. 12-86	
Long-Term Debt .....	256-257	Ed. 12-89	
Unamortized Debt Exp., Premium and Discount on Long-Term Debt ...	258-259	Ed. 12-88	
Unamortized Loss and Gain on Reacquired Debt .....	260	Ed. 12-86	
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes .....	261	Ed. 12-88	
Taxes Accrued, Prepaid and Charged During Year .....	262-263	Ed. 12-88	
Investment Tax Credits Generated and Utilized .....	264-265	Ed. 12-88	
Accumulated Deferred Investment Tax Credits .....	266-267	Ed. 12-89	
Miscellaneous Current and Accrued Liabilities .....	268	Ed. 12-86	
Other Deferred Credits .....	269	Ed. 12-88	
Undelivered Gas Obligations Under Sales Agreements .....	270-271	Ed. 12-89	
Accumulated Deferred Income Taxes—Accelerated Amortization Property .	272-273	Ed. 12-89	
Accumulated Deferred Income Taxes—Other Property .....	274-275	Ed. 12-89	
Accumulated Deferred Income Taxes—Other .....	276-277	Ed. 12-93	
Other Regulatory Liabilities .....	278	New 12-93	
<b>INCOME ACCOUNT SUPPORTING SCHEDULES</b>			
Gas Operating Revenues .....	300-301	Ed. 12-89	
Distribution Type Sales by States .....	302-303	Ed. 12-88	
Residential and Commercial Space Heating Customers .....	305	Ed. 12-88	
Interruptible, Off Peak, and Firm Sales to Distribution System Industrial Customers .....	305	Ed. 12-88	
Field and Main Line Industrial Sales of Natural Gas .....	306-309	Ed. 12-89	
Sales for Resale—Natural Gas .....	310-311	Ed. 12-88	
Revenue from Transportation of Gas of Others—Natural Gas .....	312-313	Rev. 12-88	
Sales of Products Extracted from Natural Gas .....	315	Ed. 12-86	
Revenues from Natural Gas Processed by Others .....	315	Ed. 12-86	
Gas Operation and Maintenance Expenses .....	320-325	Ed. 12-89	
Number of Gas Department Employees .....	325	Ed. 12-88	
Exploration and Development Expenses .....	326	Ed. 12-87	
Abandoned Leases .....	326	Ed. 12-87	
Gas Purchases .....	327	Ed. 12-89	
Exchange Gas Transactions .....	328-330	Rev. 12-88	
Gas Used in Utility Operations—Credit .....	331	Ed. 12-88	
Transmission and Compression of Gas by Others .....	332-333	Ed. 12-86	
Other Gas Supply Expenses .....	334	Ed. 12-87	
Miscellaneous General Expenses—Gas .....	335	Ed. 12-86	
Depreciation, Depletion, and Amortization of Gas Plant .....	336-338	Ed. 12-88	
Income from Utility Plant Leased to Others .....	339	Ed. 12-86	
Particulars Concerning Certain Income Deduction and Interest Charges Accounts .....	340	Ed. 12-86	

Name of Respondent <b>Peoples Gas System, Inc.</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>
LIST OF SCHEDULES (Natural Gas Company)			
Enter in column (d) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."			
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
<b>GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS</b>			
General Information .....	101	Ed. 12-87	
Control Over Respondent .....	102	Ed. 12-87	
Corporations Controlled by Respondent .....	103	Ed. 12-87	
Officers .....	104	Ed. 12-87	
Directors .....	105	Ed. 12-88	
Security Holders and Voting Powers .....	106-107	Ed. 12-87	
Important Changes During the Year .....	108-109	Ed. 12-87	
Comparative Balance Sheet .....	110-113	Rev. 12-93	
Statement of Income for the Year .....	114-117	Rev. 12-93	
Statement of Retained Earnings for the Year .....	118-119	Ed. 12-88	
Statement of Cash Flows .....	120-121	Rev. 12-93	
Notes to Financial Statements .....	122-123	Ed. 12-88	
<b>BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)</b>			
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion .....	200-201	Ed. 12-89	
Gas Plant in Service .....	204-209	Ed. 12-89	
Gas Plant Leased to Others .....	213	Ed. 12-88	
Gas Plant Held for Future Use .....	214	Ed. 12-89	
Production Properties Held for Future Use .....	215	Ed. 12-89	
Construction Work in Progress—Gas .....	216	Ed. 12-87	
Construction Overheads—Gas .....	217	Ed. 12-87	
General Description of Construction Overhead Procedure .....	218	Ed. 12-88	
Accumulated Provision for Depreciation of Gas Utility Plant .....	219	Ed. 12-87	
Gas Stored .....	220	Ed. 12-87	
Nonutility Property .....	221	Ed. 12-88	None
Accumulated Provision for Depreciation and Amortization of Nonutility Property .....	221	Ed. 12-87	None
Investments .....	222-223	Ed. 12-86	None
Investments in Subsidiary Companies .....	224-225	Ed. 12-89	None
Gas Prepayments Under Purchase Agreements .....	226-227	Ed. 12-88	None
Advances for Gas Prior to Initial Deliveries or Commission Certification .....	229	Ed. 12-87	
Prepayments .....	230	Ed. 12-88	
Extraordinary Property Losses .....	230	Ed. 12-88	
Unrecovered Plant and Regulatory Study Costs .....	230	Ed. 12-88	
Preliminary Survey and Investigation Charges .....	231	Ed. 12-93	None
Other Regulatory Assets .....	232	New 12-93	None
Miscellaneous Deferred Debits .....	233	Ed. 12-89	
Accumulated Deferred Income Taxes (Account 190) .....	234-235	Ed. 12-89	
<b>BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)</b>			
Capital Stock .....	250-251	Ed. 12-89	
Capital Stock Subscribed, Capital Stock Liability for Conversion Premium on Capital Stock, and Installments Received on Capital Stock ..	252	Ed. 12-86	

**FERC FORM NO. 2:  
ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES**

IDENTIFICATION		
<b>01 Exact Legal Name of Respondent</b> Peoples Gas System, Inc.	<b>02 Year of Report</b> Dec. 31, 1994	
<b>03 Previous Name and Date of Change (If name changed during year)</b>		
<b>04 Address of Principal Office at End of Year (Street, City, State, Zip Code)</b> 111 E. Madison Street, Tampa, Florida 33602		
<b>05 Name of Contact Person</b> Francis J. Sivard	<b>06 Title of Contact Person</b> Vice President - Accounting	
<b>07 Address of Contact Person (Street, City, State, Zip Code)</b> 111 E. Madison Street, Tampa, Florida 33602		
<b>08 Telephone of Contact Person, including Area Code</b> (813) 273-0074	<b>09 This Report Is</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>10 Date of Report (Mo, Da, Yr)</b>
ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.		
<b>01 Name</b> Francis J. Sivard	<b>02 Title</b> Vice President - Accounting	
<b>03 Signature</b> 		<b>04 Date Signed (Mo, Day, Yr)</b> April 28, 1995
Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

## SIGNATURE PAGE

I certify that I am the responsible accounting officer of

Peoples Gas System, Inc.;

that I have examined the following report; that to the best of my knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent in respect to each and every matter set forth therein during the period from January 1, 1994 to December 31, 1994, inclusive.

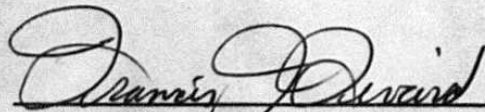
I also certify that all affiliated transfer prices and affiliated cost allocations were determined consistent with the methods reported to this Commission on the appropriate forms included in this report.

I am aware that Section 837.06, Florida Statutes, provides:

Whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

April 28, 1995

**Date**

  
**Signature**

Francis J. Sivard

**Name**

Vice President - Accounting

**Title**

Name of Respondent <b>Peoples Gas System, Inc.</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>
GAS PLANT HELD FOR FUTURE USE (Account 105)					
1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.			2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.		
Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)	
1	Natural Gas Lands, Leaseholds, and Gas Rights Held for Future Utility Use (Per Pages 500-501)				
2	Fee Land - City of Miami	August 1958	Unknown	228,955	
3					
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46	TOTAL			228,955	

Name of Respondent Peoples Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1994
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**GAS PLANT LEASED TO OTHERS (Account 104)**

1. Report below the information called for concerning gas plant leased to others.

2. In column (c) give the date of Commission authorization of the lease of gas plant to others.

Line No.	Name of Lessee (Designate associated companies with an asterisk) (a)	Description of Property Leased (b)	Commission Authorization (c)	Expiration Date of Lease (d)	Balance at End of Year
1	None				
2					
3					
4					
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47	TOTAL				

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Name of Respondent <b>Peoples Gas System, Inc.</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>	
<b>GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)</b>				
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				88
			1,987,028	374 89
373,238			14,524,899	375 90
628,389	35,298	(26,477)	181,841,242	376 91
				377 92
37,553			1,996,413	378 93
29,019			3,071,592	379 94
543,466	(3,420)	26,629	77,763,499	380 95
382,047	(18,112)		13,902,305	381 96
3,410		(152)	11,340,305	382 97
89,686			4,642,674	383 98
3,586			3,621,439	384 99
36,092			5,985,639	385 100
			434,345	386 101
31,626		2,899	869,565	387 102
2,158,111	13,766	2,899	321,980,895	103
				104
				389 105
57,327			468,454	390 106
375,534	(243,325)		14,955,990	391 107
492,810	(437,181)	(4,857)	12,408,571	392 108
7,711			93,068	393 109
84,836	(19,184)	(1,892)	2,479,997	394 110
25,920		(412)	161,611	395 111
109,438		4,262	1,565,754	396 112
173,133			2,708,911	397 113
5,260			218,877	398 114
1,331,969	(699,690)	(2,899)	35,061,233	115
				399 116
1,331,969	(699,690)	(2,899)	35,061,233	117
3,490,080	(685,924)	-0-	357,445,089	118
				119
				120
				121
3,490,080	(685,924)	-0-	357,445,089	122

Name of Respondent <b>Peoples Gas System, Inc.</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>
<b>GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)</b>				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
88	<b>5. Distribution Plant</b>			
89	374 Land and Land Rights	1,972,620	14,408	
90	375 Structures and Improvements	14,294,174	603,963	
91	376 Mains	173,975,927	8,484,883	
92	377 Compressor Station Equipment			
93	378 Meas. and Reg. Sta. Equip.—General	1,864,944	169,022	
94	379 Meas. and Reg. Sta. Equip.—City Gate	3,085,118	15,493	
95	380 Services	72,489,847	5,793,859	
96	381 Meters	13,262,672	1,039,791	
97	382 Meter Installations	10,044,497	1,299,370	
98	383 House Regulators	4,406,345	326,015	
99	384 House Reg. Installations	3,192,039	432,986	
100	385 Industrial Meas. and Reg. Sta. Equipment	5,361,623	660,108	
101	386 Other Prop. on Customers' Premises	434,345		
102	387 Other Equipment	813,780	84,512	
103	<b>TOTAL Distribution Plant</b>	<b>305,197,931</b>	<b>18,924,410</b>	
104	<b>6. General Plant</b>			
105	389 Land and Land Rights	—		
106	390 Structures and Improvements	468,870	56,911	
107	391 Office Furniture and Equipment	12,742,408	2,832,441	
108	392 Transportation Equipment	11,647,102	1,696,317	
109	393 Stores Equipment	100,779		
110	394 Tools, Shop, and Garage Equipment	2,157,766	428,143	
111	395 Laboratory Equipment	159,822	28,121	
112	396 Power Operated Equipment	1,484,185	186,745	
113	397 Communication Equipment	2,679,327	202,717	
114	398 Miscellaneous Equipment	199,153	24,984	
115	<b>Subtotal</b>	<b>31,639,412</b>	<b>5,456,379</b>	
116	399 Other Tangible Property			
117	<b>TOTAL General Plant</b>	<b>31,639,412</b>	<b>5,456,379</b>	
118	<b>TOTAL (Accounts 101 and 106)</b>	<b>337,240,304</b>	<b>24,380,789</b>	
119	Gas Plant Purchased (See Instr. 8)			
120	(Less) Gas Plant Sold (See Instr. 8)			
121	Experimental Gas Plant Unclassified			
122	<b>TOTAL Gas Plant in Service</b>	<b>337,240,304</b>	<b>24,380,789</b>	

Name of Respondent Peoples Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1994	
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				40
				41
			350.1	42
			350.2	43
			351	44
			352	45
			352.1	46
			352.2	47
			352.3	48
			353	49
			354	50
			355	51
			356	52
			357	53
				54
				55
			360	56
			361	57
			362	58
			363	59
			363.1	60
			363.2	61
			363.3	62
			363.4	63
			363.5	64
				65
				66
			364.1	67
			364.2	68
			364.3	69
			364.4	70
			364.5	71
			364.6	72
			364.7	73
			364.8	74
				75
				76
				77
				78
			365.1	79
			365.2	80
			366	81
			367	82
			368	83
			369	84
			370	85
			371	86
				87

Name of Respondent <b>Peoples Gas System, Inc.</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>
<b>GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)</b>				
Line No	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
40	3. Natural Gas Storage and Processing Plant			
41	Underground Storage Plant			
42	350.1 Land			
43	350.2 Rights-of-Way			
44	351 Structures and Improvements			
45	352 Wells			
46	352.1 Storage Leaseholds and Rights			
47	352.2 Reservoirs			
48	352.3 Non-recoverable Natural Gas			
49	353 Lines			
50	354 Compressor Station Equipment			
51	355 Measuring and Reg. Equipment			
52	356 Purification Equipment			
53	357 Other Equipment			
54	TOTAL Underground Storage Plant			
55	Other Storage Plant			
56	360 Land and Land Rights			
57	361 Structures and Improvements			
58	362 Gas Holders			
59	363 Purification Equipment			
60	363.1 Liquefaction Equipment			
61	363.2 Vaporizing Equipment			
62	363.3 Compressor Equipment			
63	363.4 Meas. and Reg. Equipment			
64	363.5 Other Equipment			
65	TOTAL Other Storage Plant			
66	Base Load Liquefied Natural Gas Terminating and Processing Plant			
67	364.1 Land and Land Rights			
68	364.2 Structures and Improvements			
69	364.3 LNG Processing Terminal Equipment			
70	364.4 LNG Transportation Equipment			
71	364.5 Measuring and Regulating Equipment			
72	364.6 Compressor Station Equipment			
73	364.7 Communications Equipment			
74	364.8 Other Equipment			
75	TOTAL Base Load Liquefied Natural Gas, Terminating and Processing Plant			
76	TOTAL Nat. Gas Storage and Proc. Plant			
77	4. Transmission Plant			
78	365.1 Land and Land Rights			
79	365.2 Rights-of-Way			
80	366 Structures and Improvements			
81	367 Mains			
82	368 Compressor Station Equipment			
83	369 Measuring and Reg. Sta. Equipment			
84	370 Communication Equipment			
85	371 Other Equipment			
86	TOTAL Transmission Plant			
87				

Name of Respondent <b>Peoples Gas System, Inc.</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>
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**GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)**

including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
			11,636	301	2
			391,325	302	3
				303	4
			402,961		5
					6
					7
				325.1	8
				325.2	9
				325.3	10
				325.4	11
				325.5	12
				326	13
				327	14
				328	15
				329	16
				330	17
				331	18
				332	19
				333	20
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Name of Respondent <b>Peoples Gas System, Inc.</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>
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**GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)**

1. Report below the original cost of gas plant in service according to the prescribed accounts.
2. In addition to Account 101, *Gas Plant in Service (Classified)*, this page and the next include Account 102, *Gas Plant Purchased or Sold*; Account 103, *Experimental Gas Plant Unclassified*; and Account 106, *Completed Construction Not Classified—Gas*.
3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the

entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions or prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d).

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	1. Intangible Plant		
2	301 Organization	11,636	
3	302 Franchises and Consents	391,325	
4	303 Miscellaneous Intangible Plant		
5	TOTAL Intangible Plant	402,961	
6	2. Production Plant		
7	Natural Gas Production and Gathering Plant		
8	325.1 Producing Lands		
9	325.2 Producing Leaseholds		
10	325.3 Gas Rights		
11	325.4 Rights-of-Way		
12	325.5 Other Land and Land Rights		
13	326 Gas Well Structures		
14	327 Field Compressor Station Structures		
15	328 Field Meas. and Reg. Sta. Structures		
16	329 Other Structures		
17	330 Producing Gas Wells—Well Construction		
18	331 Producing Gas Wells—Well Equipment		
19	332 Field Lines		
20	333 Field Compressor Station Equipment		
21	334 Field Meas. and Reg. Sta. Equipment		
22	335 Drilling and Cleaning Equipment		
23	336 Purification Equipment		
24	337 Other Equipment		
25	338 Unsuccessful Exploration & Devel. Costs		
26	TOTAL Production and Gathering Plant		
27	Products Extraction Plant		
28	340 Land and Land Rights		
29	341 Structures and Improvements		
30	342 Extraction and Refining Equipment		
31	343 Pipe Lines		
32	344 Extracted Products Storage Equipment		
33	345 Compressor Equipment		
34	346 Gas Meas. and Reg. Equipment		
35	347 Other Equipment		
36	TOTAL Products Extraction Plant		
37	TOTAL Nat. Gas Production Plant		
38	Mfd. Gas Prod. Plant (Submit Suppl. Statement)		
39	TOTAL Production Plant		

Name of Respondent Peoples Gas System, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1994
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued)					
Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
357,445,089	-				3
					4
					5
					6
					7
357,445,089					8
					9
228,955					10
10,580,374					11
2,301,792					12
370,556,210					13
136,577,048					14
233,979,162					15
					16
					17
					18
					19
					20
					21
					22
					23
135,111,758					24
1,057,409					25
136,169,167					26
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					31
407,881					32
136,577,048					33

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**ACCUMULATED DEFERRED INCOME TAXES (Account 190)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.

2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Electric			
2				
3				
4				
5				
6				
7	Other			
8	TOTAL Electric (Enter Total of lines 2 thru 7)			
9	Gas			
10				
11				
12				
13				
14				
15	Other			
16	TOTAL Gas (Enter Total of lines 10 thru 15)			
17	Other (Specify)			
18	TOTAL (Acct 190) Total of lines 8, 16 and 17)	None		

NOTES

Name of Respondent <b>Peoples Gas System, Inc.</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report <b>Dec. 31, 1994</b>	
<b>MISCELLANEOUS DEFERRED DEBITS (Account 186)</b>							
1. Report below the particulars (details) called for concerning miscellaneous deferred debits. 2. For any deferred debit being amortized, show period of amortization in column (a). 3. Minor items (less than \$100,000) may be grouped by classes.							
Line No.	Description of Miscellaneous Deferred Debit (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
1	Environmental Investigations	1,812,946	518,626	407	2,485,897	(154,325)	
2							
3							
4	Other Work In Progress	74,737	290,896	Var.	110,463	255,170	
5							
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46							
47	Misc. Work in Progress						
48	DEFERRED REGULATORY COMM. EXPENSES (SEE PAGES 350-351)	70,891		928	66,540	4,351	
49	TOTAL	1,958,574				105,196	

Name of Respondent <b>Peoples Gas System, Inc.</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report <b>Dec. 31, 1994</b>	
<b>PREPAYMENTS (Account 165)</b>							
1. Report below the particulars (details) on each prepayment.				2. Report all payments for undelivered gas on line 5 and complete pages 226 to 227 showing particulars (details) for gas prepayments.			
Line No.	Nature of Prepayment (a)					Balance at End of Year (in Dollars) (b)	
1	Prepaid Insurance					1,239,712	
2	Prepaid Rents						
3	Prepaid Taxes (pages 262-263)						
4	Prepaid Interest						
5	Gas Prepayments (pages 226-227)						
6	Miscellaneous Prepayments: Postage, Permits, & Accident Investigation					62,195	
7	<b>TOTAL</b>					<b>1,301,907</b>	
<b>EXTRAORDINARY PROPERTY LOSSES (Account 182.1)</b>							
Line No.	Description of Extraordinary Loss [include in the description the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr, to mo, yr).] (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR Account Charged (d) Amount (e)		Balance at End of Year (f)	
1	None						
2							
3							
4							
5							
6							
7							
8							
9	<b>TOTAL</b>						
<b>UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)</b>							
Line No.	Description of Unrecovered Plant and Regulatory Study Costs [include in the description of costs, the date of Commission authorization to use Account 182.2, and period of amortization (mo, yr, to mo, yr).] (a)	Total Amount of Charges (b)	Costs Recognized During Year (c)	WRITTEN OFF DURING YEAR Account Charged (d) Amount (e)		Balance at End of Year (f)	
10	None						
11							
12							
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30	<b>TOTAL</b>						

Name of Respondent <b>Peoples Gas System, Inc.</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report <b>Dec. 31, 1994</b>	
ADVANCES FOR GAS PRIOR TO INITIAL DELIVERIES OR COMMISSION CERTIFICATION (Accounts 124, 166 and 167)							
<p>1. Report below the information called for concerning all advances for gas, as defined in the text of Account 166, <i>Advances for Gas Exploration, Development and Production</i>, and 167, <i>Other Advances for Gas</i>, whether reported in Accounts 166, 167, or reclassified to Account 124, <i>Other Investments</i>. List Account 124 items first.</p> <p>2. In column (a), give the date the advance was made, the payee (designate associated companies with an asterisk) a brief statement of the purpose, (exploration, development, production, general loan, etc.) and the estimated date of repayment. Do not use the term indefinite in reporting</p>				<p>estimated date of repayment. If advances are made to a payee in connection with different projects with different arrangements for repayments, use separate lines for reporting; otherwise all advances may be grouped by payee, subject to the requirements of instruction 3 below.</p> <p>3. If the beginning balance shown in column (c) does not agree with the prior year's ending balance, column (g), provide a detailed explanation in a footnote. Show all Advances made during the year in column (d) and all repayments or other credits in column (e). Report amounts shown in column (e) separately by account, as reported in column (f).</p>			
Line No.	Date of Advance, Payee, Purpose and Estimated Date of Repayment (a)	Account Number (124, 166 or 167) (b)	Balance at Beginning of Year (c)	Advances During Year (d)	Repayments or Other Credits During Year (e)	Accounts Charged (f)	Balance at End of Year (g)
1	None						
2							
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Name of Respondent  <b>Peoples Gas System, Inc.</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report  <b>Dec. 31, 1994</b>			
<b>GAS STORED (ACCOUNT 117, 164.1, 164.2 AND 164.3)</b>						
<p>1. If during the year adjustment was made to the stored gas inventory (such as to correct cumulative inaccuracies of gas measurements), furnish in a footnote an explanation of the reason for the adjustment, the therm and dollar amount of adjustment, and account charged or credited.</p> <p>2. Give in a footnote a concise statement of the facts and the accounting performed with respect to any encroachment of withdrawals during the year, or restoration of previous encroachment, upon native gas constituting the "gas cushion" of any storage reservoir.</p> <p>3. If the company uses a "base stock" in connection with its inventory accounting, give a concise statement of the basis of establishing such "base stock" and the inventory basis and the accounting performed with respect to any encroachment of withdrawals upon "base stock," or restoration of previous encroachment, including brief particulars of any such accounting during the year.</p> <p>4. If the company has provided accumulated provision for stored gas which may not eventually be fully recovered from any storage project, furnish a statement showing: (a) date of Commission authorization of such accumulated provision, (b) explanation of circumstances requiring such provision, (c) basis of provision and factors of calculation, (d) estimated ultimate accumulated provision accumulation, and (e) a summary showing balance of accumulated provision and entries during year.</p> <p>5. Report pressure base of gas volumes as 14.73 psia at 60° F.</p>						
Line No.	Description (a)	Noncurrent (Account 117) (b)	Current (Account 164.1) (c)	LNG (Account 164.2) (d)	LNG (Account 164.3) (e)	Total (f)
1	Balance at Beginning of Year					
2	Gas Delivered to Storage (contra Account)					
3	Gas Withdrawn from Storage (contra Account)					
4	Other Debits or Credits (Net)					
5	Balance at End of Year					
6	Therms					
7	Amount Per Therm					
8	State basis of segregation of inventory between current and noncurrent portions: None					

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ACCUMULATED PROVISION FOR DEPRECIATION OF GAS UTILITY PLANT (Account 108)					
1. Explain in a footnote any important adjustments during year. 2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for gas plant in service, pages 204-209, column (d), excluding retirements of non-depreciable property. 3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If			the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications. 4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.		
Section A. Balances and Changes During Year					
Line No.	Item (a)	Total (c+d+e) (b)	Gas Plant in Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
1	Balance Beginning of Year	125,073,384	125,073,384		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	15,088,135	15,088,135		
4	(413) Exp. of Gas Plt. Leas. to Others				
5	Transportation Expenses—Clearing				
6	Other Clearing Accounts				
7	Other Accounts (Specify):				
8					
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	15,088,135	15,088,135		
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	3,432,753	3,432,753		
12	Cost of Removal	1,560,301	1,560,301		
13	Salvage (Credit)	(62,059)	(62,059)		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	4,930,995	4,930,995		
15	Other Debit or Cr. Items LP transfers (Describe): S&S transfers	4,856 10,283	4,856 10,283		
16	CNG vehicle recall by GM	103,627	103,627		
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	135,111,758	135,111,758		
Section B. Balances at End of Year According to Functional Classifications					
18	Production—Manufactured Gas				
19	Prod. and Gathering—Natural Gas				
20	Products Extraction—Natural Gas				
21	Underground Gas Storage				
22	Other Storage Plant				
23	Base Load LNG Term. and Proc. Plt.				
24	Transmission				
25	Distribution	118,720,386	118,720,386		
26	General	16,391,372	16,391,372		
27	TOTAL (Enter Total of lines 18 thru 26)	135,111,758	135,111,758		

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**GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE**

1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.

2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Gas Plant Instructions 3 (17) of the U.S. of A.

3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.

See Page 217

Certain other general and administrative costs, such as Engineering Department Labor, are charged directly to Construction Jobs when appropriate.

**COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES**

For line 1(5), column (d) below, enter the rate granted in the last rate proceeding. If such is not available, use the average rate earned during the preceding three years.

1. Components of Formula (Derived from actual book balances and actual cost rates):

Line No.	Title (a)	Amount (b)	Capitalization Ratio (Percent) (c)	Cost Rate Percentage (d)
(1)	Average Short-Term Debt	S		
(2)	Short-Term Interest			s
(3)	Long-Term Debt	D		d
(4)	Preferred Stock	P		p
(5)	Common Equity	C		c
(6)	Total Capitalization		100%	
(7)	Average Construction Work In Progress Balance	W		

2. Gross Rate for Borrowed Funds       $s \left( \frac{S}{W} \right) + d \left( \frac{D}{D+P+C} \right) \left( 1 - \frac{S}{W} \right)$

3. Rate for Other Funds       $\left[ 1 - \frac{S}{W} \right] \left[ p \left( \frac{P}{D+P+C} \right) + c \left( \frac{C}{D+P+C} \right) \right]$

4. Weighted Average Rate Actually Used for the Year:  
 a. Rate for Borrowed Funds —  
 b. Rate for Other Funds —

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<b>CONSTRUCTION OVERHEADS—GAS</b>				
<p>1. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.</p> <p>2. On page 218 furnish information concerning construction overheads.</p> <p>3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather should explain on page 218 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction.</p> <p>4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.</p>				
Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)	Total Cost of Construction to Which Overheads Were Charged (Exclusive of Overhead Charges) (c)	
1	Plant Accounting Department Costs	74,549	29,643,599	
2	(These costs are allocated to C.W.I.P. as			
3	outlined in Instruction 4 above.)			
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46	TOTAL	74,549	29,643,599	

Name of Respondent <b>Peoples Gas System, Inc.</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>
CONSTRUCTION WORK IN PROGRESS—GAS (Account 107)				
1. Report below descriptions and balances at end of year of projects in process of construction (107). 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts). 3. Minor projects (less than \$500,000) may be grouped.				
Line No.	Description of Project (a)	Construction Work in Progress—Gas (Account 107) (b)	Estimated Additional Cost of Project (c)	
1	Service Lines	493,923	321,085	
2	Revenue Mains	5,253,536	4,377,540	
3	Main Replacements	267,180	595,856	
4	Distribution Improvements	36,944	481,739	
5	Governmental Improvements	1,640,482	2,001,905	
6	Cathodic Protection	15,839	24,406	
7	Transportation Vehicles	522,463	-0-	
8	Communications Equipment	13,188	-0-	
9	Office Furniture & Equipment	1,435,771	634,118	
10	Tools, Shop & Garage Equipment	12,447	-0-	
11	Power-Operated Equipment	4,122	-0-	
12	Testing, Measuring & Detecting Equipment	1,396	-0-	
13	Improvements to Property	378,156	320,847	
14	Improvements to Leased Property	4,958	2,414	
15	Meters	311,648	108,427	
16	Regulators	28,092	65,283	
17	Meter & Regulator Installations - Residential	98,653	100,146	
18	Meter & Regulator Installations - Commercial	43,475	53,077	
19	Industrial Installations	18,101	30,749	
20	Measuring & Regulating Station Equipment	-0-	-0-	
21	Miscellaneous Equipment	-0-	-0-	
22				
23				
24				
25				
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43	TOTAL	10,580,374	9,117,592	

Name of Respondent <b>Peoples Gas System, Inc.</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>Dec. 31, 1994</b>	Year of Report <b>Dec. 31, 1994</b>
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**PRODUCTION PROPERTIES HELD FOR FUTURE USE (Account 105.1)**

1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.

2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use,

give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.1.

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	Natural Gas Lands, Leaseholds, and Gas Rights Held for Future Utility Use (Per Pages 500-501)			
2	None			
3				
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46	TOTAL			

Name of Respondent <b>Peoples Gas System, Inc.</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report <b>Dec. 31, 1994</b>	
<b>ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)</b>							
Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any				correction adjustments to the account balance shown in col- umn (g). Include in column (f) the average period over which the tax credits are amortized.			
Line No.	Account Subdivisions  (a)	Balance at Beginning of Year  (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments  (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Gas Utility						
2	3%	24,568				7,000	
3	4%						
4	7%						
5	10%						
6							
7							
8	TOTAL						
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
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Name of Respondent <b>Peoples Gas System, Inc.</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission			Date of Report (Mo, Da, Yr)		Year of Report <b>Dec. 31, 1994</b>	
INVESTMENT TAX CREDITS GENERATED AND UTILIZED (Continued)								
Line No.	Year (a)	Gas			Other Departments or Operations			
		Generated (b)	Utilized (c)	Weighted Average Life of Property (d)	Generated (e)	Utilized (f)		
41	1983							
42	3%							
43	4%							
44	6%							
45	7%							
46	8%							
47	10%	737,000	737,000	20				
48	11%							
49								
50								
51	1984							
52	3%							
53	4%							
54	6%							
55	7%							
56	8%							
57	10%	977,000	977,000	20				
58	11%							
59								
60								
61	1985							
62	3%							
63	4%							
64	6%							
65	7%							
66	8%							
67	10%	1,239,000	1,239,000	20				
68	11%							
69								
70								
71	1986							
72	3%							
73	4%							
74	6%							
75	7%							
76	8%							
77	10%	580,000	580,000	20				
78								
79	1987							
80	10%	72,000	72,000	20				
81								
82	1988							
83	10%							
84								
85	1989							
86	10%							
87								

Name of Respondent <b>Peoples Gas System, Inc.</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>	
<b>INVESTMENT TAX CREDITS GENERATED AND UTILIZED</b>						
<p>1. Prepare this page regardless of the method of accounting adopted for the investment tax credits. By footnote state the method of accounting adopted, and whether the company has consented or is required by another Commission to pass the tax credits on to customers.</p> <p>2. As indicated in column (a), show each year's activities from 1962 through the year covered by this report, identifying the data by the indicated percentages.</p> <p>3. Report in columns (b) and (e) the amount of investment tax credits generated from properties acquired for use in utility operations. Report in columns (c) and (f) the amount of such generated credits utilized in computing the annual income taxes. Also explain by footnote any adjustments to columns (b) through (f) such as corrections, etc., or carryback of unused credits. Such adjustments should be carried back or forward to the applicable years.</p> <p>4. Report in column (d), the weighted-average useful life of all properties used in computing the investment tax credits in column (b). Also, show in this column for the year 1971 and thereafter, the option exercised [(1) rate base treatment, (2) ratable flow through, or (3) flow through] for rate purposes in accordance with section 46(f) of the Internal Revenue Code.</p> <p>5. Show by footnote (page 551, Footnotes) any unused credits available at end of each year for carrying forward as a reduction of taxes in subsequent years.</p>						
Line No.	Year (a)	Gas			Other Departments or Operations	
		Generated (b)	Utilized (c)	Weighted Average Life of Property (d)	Generated (e)	Utilized (f)
1	1962-78					
2	3%	217,660	217,660	33-1/3		
3	4%	314,000	314,000	33-1/3		
4	7%					
5	10%	869,000	869,000	33-1/3		
6	11%					
7						
8	1979					
9	3%					
10	4%					
11	7%					
12	10%	662,000	662,000	33-1/3		
13	11%					
14						
15	1980					
16	3%					
17	4%					
18	7%					
19	10%	667,000	667,000	33-1/3		
20	11%					
21						
22						
23	1981					
24	3%					
25	4%					
26	6%					
27	7%					
28	10%	990,000	990,000	33-1/3		
29	11%					
30						
31						
32	1982					
33	3%					
34	4%					
35	6%					
36	7%					
37	10%	829,000	829,000	33-1/3		
38	11%					
39						
40						

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report
Peoples Gas System, Inc.			Dec. 31, 1994

**TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)**

that the total tax for each State and subdivision can readily be ascertained.

5. If any tax (exclude Federal and state income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).

6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.

7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll

deductions or otherwise pending transmittal of such taxes to the taxing authority.

8. Show in columns (f) thru (p) how the taxed accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.

9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

Taxes Charged During Year (a)	Taxes Paid During Year (e)	Adjustments (f)	BALANCE AT END OF YEAR		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	
3,321,000	3,436,992	588,829	511,305		1
539,000	1,051,363	99,000	129,608		2
2,846,260	2,853,149		(15,558)		3
156,247	156,238		(42,751)		4
852,219	853,014		367,410		5
4,975,596	5,382,131		565,148		6
3,932,591	4,539,058		-0-		7
20,384	22,173		(1,093)		8
263,879	263,879		-0-		9
					10
					11
					12
					13
					14
					15
					16
					17
16,907,176	18,557,997	687,829	1,514,069		18

**DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)**

Affiliated Companies (m)	Clearing Accounts (n)	Work-In-Progress (o)	Customer A/R (p)	Other (p)	Line No.
					1
					2
406,571	65,081	389,243			3
					4
22,933	3,309	20,914			5
					6
				21,609	7
			4,975,596		8
					9
			16,630	3,754	10
					11
					12
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					17
429,504	68,390	410,157	4,992,226	25,363	18

Name of Respondent  Peoples Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report  Dec. 31, 1994	
<b>TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR</b>				
<p>1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.</p> <p>2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or</p>		<p>accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.</p> <p>3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.</p> <p>4. List the aggregate of each kind of tax in such manner</p>		
Line No.	Kind of Tax (See Instruction 5)  (a)	BALANCE AT BEGINNING OF YEAR		
		Taxes Accrued (b)	Prepaid Taxes (c)	
1	Federal Income	1,216,126		
2	State Income	740,971		
3	FICA	(8,669)		
4	Federal & State Unemployment	(42,760)		
5	FPSC Assessment	368,205		
6	Gross Receipts	971,683		
7	Ad Valorem Tax	606,467		
8	Federal Excise Tax	696		
9	Licenses	-0-		
10				
11				
12				
13				
14				
15				
16				
17				
18	<b>TOTAL</b>	<b>3,852,719</b>		
<b>DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)</b>				
Line No.	Electric (Account 408.1, 409.1)  (d)	Gas (Account 408.1 409.1)  (e)	Other Utility Departments (Account 408.1, 409.1) (f)	Other Income and Deductions (Account 408.2, 409.2) (g)
1	Federal Income	3,500,000		(179,000)
2	State Income	568,000		(29,000)
3	FICA	1,985,365		
4	Federal & State			
5	Unemployment	109,091		
6	FPSC Assessment	830,610		
7	Gross Receipts			
8	Ad Valorem Tax	3,932,591		
9	Federal Excise Tax			
10	Licenses	263,879		
11				
12				
13				
14				
15				
16				
17				
18	<b>TOTAL</b>	<b>11,189,536</b>		<b>(208,000)</b>

<b>Name of Respondent</b> Peoples Gas System, Inc.	<b>This Report is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr)	<b>Year of Report</b> Dec. 31, 1994
RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES			
1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.		2. If the utility is a member of a group which files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.	
Line No.	Particulars (Details) (a)	Amount (b)	
1	Net Income for the Year (Page 117)	9,233,243	
2	Reconciling Items for the Year		
3			
4	Taxable Income Not Reported on Books		
5	See attached schedule for details	28,584	
6			
7			
8			
9	Deductions Recorded on Books Not Deducted for Return		
10	Income taxes - see attached schedule for details	5,175,000	
11	Other items - see attached schedule for details	5,397,839	
12			
13			
14	Income Recorded on Books Not Included in Return		
15	See attached schedule for details	7,000	
16			
17			
18			
19	Deductions on Return Not Charged Against Book Income		
20	See attached schedule for details	10,136,490	
21			
22			
23			
24			
25			
26			
27	Federal Tax Net Income	9,691,176	
28	Show Computation of Tax:		
29	Income before state taxes	10,230,176	
30	Less - state income and emergency excise taxes, less credits	539,000	
31		<u>9,691,176</u>	
32	Federal income tax:		
33	To \$10,000,000 - 34%	3,295,000	
34	Excess to \$15,000,000 - 35%	-0-	
35	Excess to \$18,333,333 - 38%	-0-	
36	Excess over \$18,333,333 - 35%	-0-	
37	Rounding	-0-	
38	Environmental tax	26,000	
39		<u>3,321,000</u>	
40	Allocation to other income	<u>(179,000)</u>	
41			
42	See attached schedule regarding consolidation policy.		
43			
44			

**Note on Consolidation Policy:**

The taxable income for the nine months ended September 30, 1994, and the three months ended December 31, 1994, will be included in the consolidated income tax returns of Lykes Energy, Inc., parent company of Peoples Gas System, Inc., for the respective fiscal years ended September 30, 1994, and September 30, 1995. Tax is allocated to the Company based on computation as if separate returns were filed. There is no intercompany elimination which affects taxable income.

PEOPLES GAS SYSTEM, INC.  
RECONCILIATION OF REPORTED NET INCOME WITH  
TAXABLE INCOME FOR FEDERAL INCOME TAXES  
Year ended December 31, 1994

Line No.	Particulars	Amount
5	Taxable income not reported on books:	
	Contributions in aid of construction	14,611
	Other	13,972
		<u>28,584</u>
10	Deductions recorded on books not deducted for return - income taxes:	
	Federal income taxes	3,321,000
	State income taxes (are deducted)	
	Deferred income taxes	1,854,000
		<u>5,175,000</u>
11	Deductions recorded on books not deducted for return - other items:	
	Pension cost accrual	1,167,480
	Amortization - environmental disposal costs	1,872,000
	Construction overheads	740,844
	Interest during construction period capitalized	247,333
	Deferred compensation - net	181,945
	Amortization - leasehold improvements	4,159
	Amortization - rate case costs	66,540
	Depreciation on construction equipment capitalized	86,250
	Amortization - acquisition adjustment	76,726
	Unbilled competitive price adjustment	147,330
	Post retirement benefit accrual	648,367
	Accrual under deferred compensation initiative	76,250
	Miscellaneous	82,816
		<u>5,397,839</u>
15	Income reported on books not included in return:	
	Amortization of investment tax credits	7,000
		<u>7,000</u>
20	Deductions on return not charged against book income:	
	Depreciation and amortization of utility plant - excess over books	4,779,657
	Retirement cost overheads and removal costs	740,821
	Loss on abnormal and other retirements	452,717
	Environmental disposal costs	381,938
	Software development costs	353,702
	Section 179A deduction	367,116
	Deferred purchase gas adjustment	2,668,053
	Accrued group health expenses	294,315
	Accrued group life insurance	68,445
	Miscellaneous	29,725
		<u>10,136,490</u>

Name of Respondent <b>Peoples Gas System, Inc.</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>
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**UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Accounts 189, 257)**

1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Recquired Debt, particulars (details) of gain and loss, including maturity date, on reacquisition applicable to each class and series of long-term debt. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.

2. In column (c) show the principal amount of bonds or other long-term debt reacquired.

3. In column (d) show the net gain or net loss realized

on each debt reacquisition as computed in accordance with General Instruction 17 of the Uniform Systems of Accounts.

4. Show loss amounts by enclosing the figures in parentheses.

5. Explain in a footnote any debits and credits other than amortization debited to Account 428.1, *Amortization of Loss on Recquired Debt*, or credited to Account 429.1, *Amortization of Gain on Recquired Debt-Credit*.

Line No.	Designation of Long-Term Debt (a)	Date Recquired (b)	Principal of Debt Recquired (c)	Net Gain or Net Loss (d)	Balance at Beginning of Year (e)	Balance at End of Year (f)
1	None					
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Name of Respondent <b>Peoples Gas System, Inc.</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>	
<b>UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (Accounts 181, 225, 226) (Cont.)</b>				
<p>5. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.</p>		<p>6. Identify separately undisposed amounts applicable to issues which were redeemed in prior years.</p> <p>7. Explain any debits and credits other than amortization debited to Account 428, <i>Amortization of Debt Discount and Expense</i>, or credited to Account 429, <i>Amortization of Premium on Debt—Credit</i>.</p>		
Balance at Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance at End of Year (i)	Line No.
8,635		3,985	4,650	1
42,873		8,720	34,153	2
3,060		1,412	1,648	3
7,647		1,555	6,092	4
121,218		22,040	99,178	5
2,947		1,965	982	6
924		231	693	7
16,019		1,187	14,832	8
8,290		572	7,718	9
10,227		660	9,567	10
8,535		517	8,018	11
927,430		50,131	877,299	12
<u>1,157,805</u>	<u>-0-</u>	<u>92,975</u>	<u>1,064,830</u>	13
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Name of Respondent <b>Peoples Gas System, Inc.</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report <b>Dec. 31, 1994</b>	
UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (Accounts 181, 225, 226)							
<p>1. Report under separate subheadings for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term Debt, particulars (details) of expense, premium or discount applicable to each class and series of long-term debt.</p> <p>2. Show premium amounts by enclosing the figures in parentheses.</p> <p>3. In column (b) show the principal amount of bonds or other long-term debt originally issued.</p> <p>4. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.</p>							
Line No	Designation of Long-Term Debt (a)	Principal Amount of Debt Issued (b)	Total Expense, Premium or Discount (c)	AMORTIZATION PERIOD			
				Date From (d)	Date To (e)		
1	Unamortized Debt Expense						
2	Twelfth Series	2,600,000	16,687	3-71	3-96		
3	Thirteenth Series	4,250,000	56,710	1-74	12-98		
4	Series G	900,000	15,419	3-71	3-96		
5	Series H	750,000	10,407	1-74	3-98		
6	Long Term Note 11%	35,000,000	437,243	8-79	7-99		
7	Long Term Note 13-3/4%	10,000,000	17,618	7-84	7-97		
8	Long Term Note 9.28%	5,000,000	2,655	10-86	12-96		
9	Long Term Note 10.35%	10,000,000	23,412	9-87	7-07		
10	Long Term Note 10.33%	10,000,000	11,350	8-88	7-08		
11	Long Term Note 10.30%	10,000,000	13,131	8-89	7-09		
12	Long Term Note 9.93%	10,000,000	10,000	3-91	7-10		
13	Long Term Note 8.00%	35,000,000	943,328	1-93	7-12		
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Name of Respondent Peoples Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1994
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**LONG-TERM DEBT (Accounts 221, 222, 223, and 224) (Continued)**

5. In a supplemental statement, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.

6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.

7. If the respondent has any long-term securities which have been nominally issued and are nominally

outstanding at end of year, describe such securities in a footnote.

8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain in a footnote any difference between the total of column (f) and the total of Account 427, *Interest on Long-Term Debt* and Account 430, *Interest on Debt to Associated Companies*.

9. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

INTEREST FOR YEAR		HELD BY RESPONDENT		Redemption Price Per \$100 at End of Year	Line No.
Rate (In %)	Amount	Reacquired Bonds (Acct. 222)	Sinking and Other Funds		
(e)	(f)	(g)	(h)	(i)	
13-3/4	206,250				1
10.35	931,615				2
10.33	1,022,728				3
10.30	1,030,000				4
9.93	993,000				5
8.00	2,800,000				6
Var.	436,660				7
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	7,420,253				38

Name of Respondent Peoples Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1994
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**LONG-TERM DEBT (Accounts 221, 222, 223, and 224)**

1. Report by balance sheet Account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, *Reacquired Bonds*, 223, *Advances from Associated Companies*, and 224, *Other Long-Term Debt*. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.

2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.

3. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.

4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.

Line No.	Class and Series of Obligation and Name of Stock Exchange (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (d)
1	Other Long Term Debt - Account 224			
2	Long Term Note 13-3/4%	7-01-84	7-02-97	1,000,000
3	Long Term Note 10.35%	6-26-87	7-02-07	8,800,000
4	Long Term Note 10.33%	6-29-88	7-02-08	9,800,000
5	Long Term Note 10.30%	6-28-89	7-02-09	10,000,000
6	Long Term Note 9.93%	12-20-90	7-02-10	10,000,000
7	Long Term Note 8.00%	12-03-92	7-02-12	35,000,000
8	Long Term Revolving Credit Note	6-28-91	6-30-97	5,000,000
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38	TOTAL			79,600,000

Name of Respondent  Peoples Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1994
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**SECURITIES ISSUED OR ASSUMED AND  
SECURITIES REFUNDED OR RETIRED DURING THE YEAR**

1. Furnish a supplemental statement giving a brief description of security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.

2. Furnish particulars (details) showing fully the accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gains or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.

3. Include in the identification of each class and series of security, as appropriate, the interest or dividend rate,

nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance or redemption price and name of the principal underwriting firm through which the security transactions were consummated.

4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 17 of the Uniform System of Accounts, give references to the Commission authorization for the different accounting and state the accounting method.

5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as particulars (details) of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked.

**Securities Retired**

Long Term Note 13-3/4%	\$1,000,000
Long Term Note 10.35%	400,000
Long Term Note 10.33%	200,000
Long Term Revolving Credit Note	<u>5,000,000</u>
	<u><b>\$6,600,000</b></u>

Name of Respondent  Peoples Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report  Dec. 31, 1994
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**DISCOUNT ON CAPITAL STOCK (Account 213)**

1. Report the balance at end of year of discount on capital stock for each class and series of capital stock.  
2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a state-

ment giving particulars (details) of the change. State the reason for any charge-off during the year and specify the amount charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	None	
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21	TOTAL	

**CAPITAL STOCK EXPENSE (Account 214)**

1. Report the balance at end of year of capital stock expenses for each class and series of capital stock.  
2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a state-

ment giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	None	
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21	TOTAL	

Name of Respondent <b>Peoples Gas System, Inc.</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>
OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)				
<p>Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.</p> <p>(a) <i>Donations Received from Stockholders</i> (Account 208)—State amount and give brief explanation of the origin and purpose of each donation.</p> <p>(b) <i>Reduction in Par or Stated Value of Capital Stock</i> (Account 209)—State amount and give brief explanation of the</p>		<p>capital changes which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.</p> <p>(c) <i>Gain on Resale or Cancellation of Rescquired Capital Stock</i> (Account 210)—Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.</p> <p>(d) <i>Miscellaneous Paid-In Capital</i> (Account 211)—Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.</p>		
Line No.	Item (a)	Amount (b)		
1	Miscellaneous Paid-In-Capital - Account 211			
2	Income tax settlement 1943, 1944, 1945, 1947, 1948, 1949	13,649		
3	Rate litigation revenues 6/16/48 - 6/30/50	120,437		
4	Rate litigation expense 6/16/48 - 6/30/50	(57,037)		
5	Rate litigation expense prior to 7/31/50 transferred			
6	to receivables	201,868		
7	Dividend from insurance premium for prior company	1,388		
8	Tax consultant fee for service prior to 1950	(5,000)		
9	Unpaid matured bonds- principal, interest, premium less adv. cost	2,933		
10	Taxes assumed on interest prior to 1950	630		
11	Excess value of Peoples Gas Co. over stock issued for purchase	30,015		
12	The Tampa Gas Company, less cost	1,100,000		
13	Acquisition surplus - The Tampa Gas Company	979,283		
14	Restated no par value stock to 10.00 par	96,581		
15	Excess on no par value stock due to settlement of conversion			
16	warrant suit after merger	7,006		
17	Utility Plant adjustment - East Coast Division	(1,064,547)		
18	Utility Plant adjustment - West Coast Division	(614,979)		
19	Acquired retained earnings - The Tampa Bottled Gas Co.			
20	elimination	76,451		
21	Capital stock expense	(77,062)		
22	Equity investment in respondent by Parent Company	13,400,000		
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40	TOTAL	14,211,616		

Name of Respondent <b>Peoples Gas System, Inc.</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>
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**CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION,  
PREMIUM ON CAPITAL STOCK, AND INSTALLMENTS RECEIVED ON CAPITAL STOCK**  
(Accounts 202 and 205, 203 and 206, 207, 212)

- |  |  |
|--|--|
| <p>1. Show for each of the above accounts the amounts applying to each class and series of capital stock.</p> <p>2. For Account 202, <i>Common Stock Subscribed</i>, and Account 205, <i>Preferred Stock Subscribed</i>, show the subscription price and the balance due on each class at the end of year.</p> <p>3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203,</p> | <p><i>Common Stock Liability for Conversion</i>, or Account 206, <i>Preferred Stock Liability for Conversion</i>, at the end of the year.</p> <p>4. For Premium on Account 207, <i>Capital Stock</i>, designate with an asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.</p> |
|--|--|

Line No.	Name of Account and Description of Item (a)	Number of Shares (b)	Amount (c)
1	Premium on Capital Stock - Account 207		
2	- excess over par value	100	5,575,333
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46	TOTAL	100	5,575,333

Name of Respondent <b>Peoples Gas System, Inc.</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report <b>Dec. 31, 1994</b>	
CAPITAL STOCK (Accounts 201 and 204) (Continued)							
<p>3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.</p> <p>4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.</p>				<p>5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.</p> <p>6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.</p>			
OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent.)		HELD BY RESPONDENT				Line No.	
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS			
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)		
100	6,368,783					1	
						2	
						3	
						4	
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Name of Respondent <b>Peoples Gas System, Inc.</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>
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**CAPITAL STOCK (Accounts 201 and 204)**

1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year

and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.

2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)
1	Common Stock - Account 201			
2	Common Stock - Class C	100	None	N/A
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Name of Respondent <b>Peoples Gas System, Inc.</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>Dec. 31, 1994</b>	Year of Report <b>Dec. 31, 1994</b>
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**ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)**

3. If more space is needed, use separate pages as required.

4. In the space provided below, identify by amount and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed under Other.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	DEBITS		CREDITS			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
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							17
						None	18

**NOTES (Continued)**

Name of Respondent  Peoples Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report  Dec. 31, 1994
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**ACCUMULATED DEFERRED INCOME TAXES—OTHER (Account 283)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating

to amounts recorded in Account 283.

2. For Other (Specify), include deferrals relating to other

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3				
4				
5				
6				
7				
8	Other			
9	TOTAL Electric (Total of lines 3 thru 8)			
10	Gas			
11				
12				
13				
14				
15				
16	Other			
17	TOTAL Gas (Total of lines 11 thru 16)			
18	Other (Specify)			
19	TOTAL (Acct 283) (Total of lines 9,17 and 18)	None		
20	Classification of TOTAL			
21	Federal Income Tax			
22	State Income Tax			
23	Local Income Tax			

**NOTES**

Name of Respondent  Peoples Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)  Dec. 31, 1994	Year of Report  Dec. 31, 1994
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**ACCUMULATED DEFERRED INCOME TAXES—OTHER PROPERTY (Account 282) (Continued)**

Income and deductions.

3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
		236	427,482			20,013,256	3
							4
			427,482			20,013,256	5
							6
							7
							8
			427,482			20,013,256	9
							10
			(128,978)			17,165,684	11
			556,460			2,847,572	12
							13

**NOTES (Continued)**

Net adjustments due to true-up at FYE 9/30/93 book provision to actual tax returns filed and implementation of SFAS No. 109.

Name of Respondent  Peoples Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)  Dec. 31, 1994	Year of Report  Dec. 31, 1994
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**ACCUMULATED DEFERRED INCOME TAXES—OTHER PROPERTY (Account 282)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.  
2. For Other (Specify), include deferrals relating to other

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric			
3	Gas	17,731,774	1,854,000	
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4)	17,731,774	1,854,000	
6	Other (Specify)			
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	17,731,774	1,854,000	
10	Classification of TOTAL			
11	Federal Income Tax	15,698,662	1,596,000	
12	State Income Tax	2,033,112	258,000	
13	Local Income Tax			

**NOTES**

Name of Respondent  Peoples Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)  Dec. 31, 1994	Year of Report  Dec. 31, 1994
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ACCUMULATED DEFERRED INCOME TAXES—ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued)

income and deductions.

3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
							3
							4
							5
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							12
							13
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							16
						None	17
							18
							19
							20
							21

NOTES (Continued)

Name of Respondent  Peoples Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report  Dec. 31, 1994	
<b>ACCUMULATED DEFERRED INCOME TAXES—ACCELERATED AMORTIZATION PROPERTY (Account 281)</b>				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating		to amortizable property. 2. For Other (Specify), include deferrals relating to other		
Line No.	Account - (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities			
5	Other			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)			
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)			
16	Other (Specify)			
17	TOTAL (Acct 281) (Total of 8, 15 and 16)	None		
18	Classification of TOTAL			
19	Federal Income Tax			
20	State Income Tax			
21	Local Income Tax			
NOTES				

Name of Respondent <b>Peoples Gas System, Inc.</b>		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>
<b>UNDELIVERED GAS OBLIGATIONS UNDER SALES AGREEMENTS (Continued)</b>					
of circumstances causing forfeiture or other disposition of the take or pay obligation. 3. If for any reason a take or pay situation is in controversy, list the amount of those prepayment claims which have not been paid, together with footnote notation that the amount is in controversy (and any explanation the respondent chooses to make).			4. If any delivery obligation was determined other than by reference to amounts per Therm or demand-commodity factors, furnish a concise explanation of basis of computation in a footnote.		
BALANCE AT END OF YEAR		UNDELIVERED GAS FOR CURRENT YEAR			Line No.
Therms (14.73 psia at 60 °F) (e)	Amount (f)	Cents per Therm (g)	Therms (14.73 psia at 60 °F) (h)	Percent of Year's Required Delivery (i)	
					1
					2
					3
					4
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Name of Respondent <b>Peoples Gas System, Inc.</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>
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### UNDELIVERED GAS OBLIGATIONS UNDER SALES AGREEMENTS

1. Report below the information called for concerning obligations to customers under take or pay clauses of gas sale agreements. If any of the obligations are included in an account other than 253, *Other Deferred Credits*, show the account in which included and on page 266 of this report show the aggregate dollar amount with notation that details are reported on this page. Explain why

any take or pay obligations were not included in Account 253.

2. If any obligation at the beginning of year (or which arose during the year) was cancelled, forfeited by the customer, or applied to another purpose, state in a footnote gas volume and dollar amount, period when such obligation arose, accounting entries, and give a concise explanation

Line No.	Name of Customer (Designate associated companies with an asterisk)	Respond-ent's FERC Rate Schedule No.	BALANCE AT BEGINNING OF YEAR	
			Therms (14.73 psia at 60 °F)	Amount
	(a)	(b)	(c)	(d)
1	None			
2				
3				
4				
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6				
7				
8				
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43				
44				
45				
46	TOTAL			

<b>Name of Respondent</b>  Peoples Gas System, Inc.	<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr)	<b>Year of Report</b>  Dec. 31, 1994			
<b>OTHER DEFERRED CREDITS (Account 253)</b>						
<div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <p>1. Report below the particulars (details) called for concerning other deferred credits.</p> <p>2. For any deferred credit being amortized, show the period of amortization.</p> <p>3. Minor items (less than \$100,000) may be grouped by classes.</p> </div> <div style="width: 48%;"> <p>4. For any undelivered gas obligations to customers under take-or-pay clauses of sale agreements, show the total amount on this page and report particulars (details) called for by page 267. Show also on this page, but as a separate item, any advance billings or receipts for gas sales or service classified in Account 253 but not related to take-or-pay arrangements.</p> </div> </div>						
Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Deferred Compensation	345,393		54,449	240,000	530,944
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47	TOTAL	345,393		54,449	240,000	530,944

Name of Respondent <b>Peoples Gas System, Inc.</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>
MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)				
<p>1. Describe and report the amount of other current and accrued liabilities at the end of year.</p> <p>2. Minor items (less than \$100,000) may be grouped under appropriate title.</p>				
Line No.	Item (a)	Balance at End of Year (b)		
1	Pension and Benefits	2,059,620		
2	Audit Fees	(52,366)		
3	Legal Fees	77,679		
4	Special Payroll	8,890		
5	Cash Exceptions	79,886		
6	Insurance - Workman's Comp.	479,207		
7	Life Insurance	122,914		
8	Post Retirement Benefits	955,613		
9	Conservation Cost True-up	(138,990)		
10	NGV Program Cost True-up	(108,040)		
11	Other	76,932		
12				
13				
14				
15				
16				
17				
18				
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43	TOTAL	3,561,345		



Name of Respondent  Peoples Gas System, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report  Dec. 31, 1994
<b>GAS OPERATION AND MAINTENANCE EXPENSES</b>				
If the amount for previous year is not derived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
1	<b>1. PRODUCTION EXPENSES</b>			
2	<b>A. Manufactured Gas Production</b>			
3	Manufactured Gas Production ( <i>Submit Supplemental Statement</i> )			
4	<b>B. Natural Gas Production</b>			
5	<b>B1. Natural Gas Production and Gathering</b>			
6	Operation			
7	750 Operation Supervision and Engineering			
8	751 Production Maps and Records			
9	752 Gas Wells Expenses			
10	753 Field Lines Expenses			
11	754 Field Compressor Station Expenses			
12	755 Field Compressor Station Fuel and Power			
13	756 Field Measuring and Regulating Station Expenses			
14	757 Purification Expenses			
15	758 Gas Well Royalties			
16	759 Other Expenses			
17	760 Rents			
18	<b>TOTAL Operation (Enter Total of lines 7 thru 17)</b>			
19	Maintenance			
20	761 Maintenance Supervision and Engineering			
21	762 Maintenance of Structures and Improvements			
22	763 Maintenance of Producing Gas Wells			
23	764 Maintenance of Field Lines			
24	765 Maintenance of Field Compressor Station Equipment			
25	766 Maintenance of Field Meas. and Reg. Sta. Equipment			
26	767 Maintenance of Purification Equipment			
27	768 Maintenance of Drilling and Cleaning Equipment			
28	769 Maintenance of Other Equipment			
29	<b>TOTAL Maintenance (Enter Total of lines 20 thru 28)</b>			
30	<b>TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29)</b>			
31	<b>B2. Products Extraction</b>			
32	Operation			
33	770 Operation Supervision and Engineering			
34	771 Operation Labor			
35	772 Gas Shrinkage			
36	773 Fuel			
37	774 Power			
38	775 Materials			
39	776 Operation Supplies and Expenses			
40	777 Gas Processed by Others			
41	778 Royalties on Products Extracted			
42	779 Marketing Expenses			
43	780 Products Purchased for Resale			
44	781 Variation in Products Inventory			
45	(Less) 782 Extracted Products Used by the Utility—Credit			
46	783 Rents			
47	<b>TOTAL Operation (Enter Total of lines 33 thru 46)</b>			

Name of Respondent  Peoples Gas System, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report  Dec. 31, 1994
SALES OF PRODUCTS EXTRACTED FROM NATURAL GAS (Account 490)					
1. Report particulars (details) concerning sales of gasoline, butane, propene, and other products extracted from natural gas, including sales of any such products which may have been purchased from others for re-sale.			2. If the purchasers are numerous, it is permissible to group the sales by kind of product. Show the number of purchasers grouped. Show separately, however, sales to associated companies or to companies which were associated at the time the applicable sales contracts were made.		
Line No.	Name of Purchaser (Designate associated companies with an asterisk)  (a)	Name of Product  (b)	Quantity (In gallons)  (c)	Amount of Sales (In dollars)  (d)	Sales Amount per Gallon (In cents) (d + c) (e)
1	None				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
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16					
17					
REVENUES FROM NATURAL GAS PROCESSED BY OTHERS (Account 491)					
1. Report particulars (details) concerning royalties and other revenues derived from permission granted to others for the right to remove products from the respondent's natural gas.			2. If the respondent's natural gas is processed by others for removal of saleable products and no revenue therefrom is derived by the respondent, complete only columns (a) and (b) below, and include the date of contract in column (a).		
Line No.	Name of Processor and Description of Transaction (Designate associated companies with an asterisk)  (a)	Mcf of Respondent's Gas Processed (14.73 psia at 60°F)  (b)	Revenue (In dollars)  (c)		
1	None				
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4					
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**(Next page is 315)**

Name of Respondent Peoples Gas System, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1994
REVENUE FROM TRANSPORTATION OF GAS OF OTHERS—NATURAL GAS (Account 489) (Continued)					
<p>4. Designate points of receipt and delivery so that they can be identified on map of the respondent's pipe line system.</p> <p>5 Enter <i>Therms</i> at 14.73 psia at 60°F.</p> <p>6. Minor items (less than 1,000,000 mcf) may be grouped.</p>			<p>"Note: For transportation provided under Part 284 of Title 18 of the Code of Federal Regulations, report only grand totals for all transportation in columns (b) through (g) for the following regulation sections to be listed in column (a): §284.102, 284.122, 284.222, 284.223(a), 284.223(b) and 284.224. Details for each transportation are reported in separate annual reports required under Part 284 of the Commission's regulations."</p>		
Therms of Gas Received (c)	Therms of Gas Delivered (d)	Revenue (e)	Average Revenue per Therm of Gas Delivered (in cents) (f)	FERC Tariff Rate Schedule Designation (g)	Line No.
					1
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PEOPLES GAS SYSTEM, INC.  
DEC. 31, 1994  
FILE: 94\_P312

REVENUE FROM TRANSPORTATION OF GAS OF OTHERS-NATURAL GAS  
ACCOUNT 489

(a)	(b)	(c)	(d)	(e)	(f)	(g)
COMPANY	CITY	DIST.	THERMS RECEIVED	THERMS DELIVERED	REVENUE	AVG REV/THERM DELV. DESIGNATION
STROHS BREWERY RECEIVED FROM: FGT LESS: SHRINKAGE	TAMPA, FL	-	987,090 (4,935) 982,155	-	-	- SITS
DELIVERED TO: STROHS BREWERY	TAMPA, FL	-	-	990,380	\$78,673	7.94
IMBALANCE CASH-OUTS MONTHLY BALANCE COMPLETE - BALANCED ON BTU BASIS	-	-	982,155	990,380	\$78,673	7.94
ORLANDO REGIONAL MEDICAL CENTER RECEIVED FROM: FGT LESS: SHRINKAGE	ORLANDO, FL	-	798,760 (3,994) 794,766	-	-	- SITS
DELIVERED TO: ORLANDO MEDICAL CENTER	ORLANDO, FL	-	-	812,182	\$67,525	8.31
IMBALANCE CASH-OUTS MONTHLY BALANCE COMPLETE - BALANCED ON BTU BASIS	-	-	794,766	812,182	\$67,525	8.31
SEMINOLE KRAFT RECEIVED FROM: FGT LESS: SHRINKAGE	JACKSONVILLE, FL	-	11,770,300 (58,852) 11,711,448	-	-	- ITS
DELIVERED TO: SEMINOLE KRAFT	JACKSONVILLE, FL	-	-	10,170,725	\$1,152,264	11.33 ***
IMBALANCE CASH-OUTS MONTHLY BALANCE COMPLETE - BALANCED ON BTU BASIS	-	-	11,711,448	10,170,725	\$1,152,264	11.33
AUBURNDALE POWER PARTNERS RECEIVED FROM: FGT LESS: SHRINKAGE	AUBURNDALE, FL	-	44,334,820 (221,874) 44,113,146	-	-	- ITSLV
DELIVERED TO: AUBURNDALE POWER	AUBURNDALE, FL	-	-	43,723,547	\$428,886	0.98
IMBALANCE CASH-OUTS MONTHLY BALANCE COMPLETE - BALANCED ON BTU BASIS	-	-	44,113,146	43,723,547	\$428,886	0.98
HALIFAX DISTRICT HOSPITAL RECEIVED FROM: FGT LESS: SHRINKAGE	DAYTONA BCH, FL	-	336,620 (1,683) 334,937	-	-	- SITS
DELIVERED TO: HALIFAX DISTRICT HOSPITAL	DAYTONA BCH, FL	-	-	335,206	\$32,071	9.57
IMBALANCE CASH-OUTS MONTHLY BALANCE COMPLETE - BALANCED ON BTU BASIS	-	-	334,937	335,206	\$32,071	9.57
TOTAL	-	-	506,995,471	505,320,285	\$24,193,642	4.79

\*\*\*Large variances within rate class are due to pass-thru charges.

PEOPLES GAS SYSTEM, INC.  
DEC. 31, 1994  
FILE: 94\_P312

REVENUE FROM TRANSPORTATION OF GAS OF OTHERS-NATURAL GAS  
ACCOUNT 489

(a)	(b)	(c)	(d)	(e)	(f)	(g)	
COMPANY	CITY	DIST.	THERMS RECEIVED	THERMS DELIVERED	REVENUE	AVG REV/THERM DELV	DESIGNATION
FLORIDA TILE RECEIVED FROM: FGT LESS: SHRINKAGE	LAKELAND, FL	-	2,819,290 (14,097) 2,805,193	-	-	-	SITS
DELIVERED TO: FLORIDA TILE	LAKELAND, FL	-	-	3,007,653	\$240,106	7.96	
IMBALANCE CASH-OUTS MONTHLY BALANCE COMPLETE - BALANCED ON BTU BASIS		-	2,805,193	3,007,653	\$240,106	7.96	
OWENS-BROCKWAY RECEIVED FROM: FGT LESS: SHRINKAGE	LAKELAND, FL	-	6,206,790 (31,034) 6,175,756	-	-	-	ITS
DELIVERED TO: OWENS-BROCKWAY	LAKELAND, FL	-	-	6,041,184	\$231,734	3.84	
IMBALANCE CASH-OUTS MONTHLY BALANCE COMPLETE - BALANCED ON BTU BASIS		-	6,175,756	6,041,184	\$231,734	3.84	
LYKES-PASCO RECEIVED FROM: FGT LESS: SHRINKAGE	LAKELAND, FL	-	0 0 0	-	-	-	ITS
DELIVERED TO: LYKES PASCO	LAKELAND, FL	-	-	0	\$0	0.00	
IMBALANCE CASH-OUTS MONTHLY BALANCE COMPLETE - BALANCED ON BTU BASIS		-	0	0	\$0	0.00	
FLORIDA JUICE RECEIVED FROM: FGT LESS: SHRINKAGE	LAKELAND, FL	-	1,686,880 (8,435) 1,678,445	-	-	-	SITS
DELIVERED TO: FLORIDA JUICE	LAKELAND, FL	-	-	1,617,505	\$140,692	8.70	
IMBALANCE CASH-OUTS MONTHLY BALANCE COMPLETE - BALANCED ON BTU BASIS		-	1,678,445	1,617,505	\$140,692	8.70	
DADE CITY METRO CENTER RECEIVED FROM: FGT	MIAMI, FL	-	8,745,830	-	-	-	ITS
DELIVERED TO: METRO DADE	MIAMI, FL	-	-	8,156,212	\$173,895	2.13	
IMBALANCE CASH-OUTS MONTHLY BALANCE COMPLETE - BALANCED ON BTU BASIS		-	8,745,830	8,156,212	\$173,895	2.13	
OWENS CORNING RECEIVED FROM: FGT LESS: SHRINKAGE	JACKSONVILLE, FL	-	1,653,150 (8,266) 1,644,884	-	-	-	SITS
DELIVERED TO: OWENS CORNING	JACKSONVILLE, FL	-	-	1,615,092	\$126,732	7.85	
IMBALANCE CASH-OUTS MONTHLY BALANCE COMPLETE - BALANCED ON BTU BASIS		-	1,644,884	1,615,092	\$126,732	7.85	
JEFFERSON SMURFIT RECEIVED FROM: FGT LESS: SHRINKAGE	JACKSONVILLE, FL	-	578,540 (2,893) 575,647	-	-	-	SITS
DELIVERED TO: JEFFERSON SMURFIT	JACKSONVILLE, FL	-	-	601,927	\$62,215	10.34	
IMBALANCE CASH-OUTS MONTHLY BALANCE COMPLETE - BALANCED ON BTU BASIS		-	575,647	601,927	\$62,215	10.34	
SWISHER RECEIVED FROM: FGT LESS: SHRINKAGE	JACKSONVILLE, FL	-	973,940 (4,870) 969,070	-	-	-	SITS
DELIVERED TO: SWISHER	JACKSONVILLE, FL	-	-	992,402	\$86,219	8.69	
IMBALANCE CASH-OUTS MONTHLY BALANCE COMPLETE - BALANCED ON BTU BASIS		-	969,070	992,402	\$86,219	8.69	

PEOPLES GAS SYSTEM, INC.  
DEC. 31, 1994  
FILE: 94\_P312

REVENUE FROM TRANSPORTATION OF GAS OF OTHERS-NATURAL GAS  
ACCOUNT 489

(a)	(b)	(c)	(d)	(e)	(f)	(g)	
COMPANY	CITY	DIST.	THERMS RECEIVED	THERMS DELIVERED	REVENUE	AVG REV/THERM DELV.	DESIGNATION
SCM GLIDCO RECEIVED FROM: FGT LESS: SHRINKAGE	JACKSONVILLE, FL	-	6,909,880 (34,550) 6,875,330	-	-	-	ITS
DELIVERED TO: SCM GLIDCO	JACKSONVILLE, FL	-	-	7,302,297	\$462,580	6.33	
IMBALANCE CASH-OUTS MONTHLY BALANCE COMPLETE - BALANCED ON BTU BASIS		-	6,875,330	7,302,297	\$462,580	6.33	
BUSH BOAKE ALLEN, INC. (FORMERLY UNION CAMP) RECEIVED FROM: FGT LESS: SHRINKAGE	JACKSONVILLE, FL	-	5,318,210 (28,591) 5,291,619	-	-	-	ITS
DELIVERED TO: BUSH BOAKE ALLEN, INC.	JACKSONVILLE, FL	-	-	5,170,932	\$163,028	3.15	
IMBALANCE CASH-OUTS MONTHLY BALANCE COMPLETE - BALANCED ON BTU BASIS		-	5,291,619	5,170,932	\$163,028	3.15	
NAS JACKSONVILLE RECEIVED FROM: FGT LESS: SHRINKAGE	JACKSONVILLE, FL	-	6,038,140 (30,195) 6,008,944	-	-	-	ITS
DELIVERED TO: NAS JACKSONVILLE	JACKSONVILLE, FL	-	-	5,545,222	\$337,644	6.09	
IMBALANCE CASH-OUTS MONTHLY BALANCE COMPLETE - BALANCED ON BTU BASIS		-	6,008,944	5,545,222	\$337,644	6.09	
BAPTIST MEDICAL RECEIVED FROM: FGT LESS: SHRINKAGE	JACKSONVILLE, FL	-	10,465,810 (52,329) 10,413,481	-	-	-	ITS
DELIVERED TO: BAPTIST MEDICAL	JACKSONVILLE, FL	-	-	10,483,483	\$343,573	3.28	
IMBALANCE CASH-OUTS MONTHLY BALANCE COMPLETE - BALANCED ON BTU BASIS		-	10,413,481	10,483,483	\$343,573	3.28	
NAS CECIL FIELD RECEIVED FROM: FGT LESS: SHRINKAGE	JACKSONVILLE, FL	-	1,342,570 (6,713) 1,335,857	-	-	-	SITS
DELIVERED TO: NAS CECIL FIELD	JACKSONVILLE, FL	-	-	1,252,257	\$91,164	7.28	
IMBALANCE CASH-OUTS MONTHLY BALANCE COMPLETE - BALANCED ON BTU BASIS		-	1,335,857	1,252,257	\$91,164	7.28	
RECHOLD CHEMICAL RECEIVED FROM: FGT LESS: SHRINKAGE	JACKSONVILLE, FL	-	920,390 (4,602) 915,788	-	-	-	SITS
DELIVERED TO: RECHOLD CHEMICAL	JACKSONVILLE, FL	-	-	908,955	\$89,773	7.68	
IMBALANCE CASH-OUTS MONTHLY BALANCE COMPLETE - BALANCED ON BTU BASIS		-	915,788	908,955	\$89,773	7.68	
ADCOM WIRE RECEIVED FROM: FGT LESS: SHRINKAGE	JACKSONVILLE, FL	-	1,399,240 (6,996) 1,392,244	-	-	-	SITS
DELIVERED TO: ADCOM WIRE	JACKSONVILLE, FL	-	-	1,368,899	\$96,922	7.08	
IMBALANCE CASH-OUTS MONTHLY BALANCE COMPLETE - BALANCED ON BTU BASIS		-	1,392,244	1,368,899	\$96,922	7.08	
CELOTEX RECEIVED FROM: FGT LESS: SHRINKAGE	JACKSONVILLE, FL	-	6,089,460 (30,447) 6,059,013	-	-	-	ITS
DELIVERED TO: CELOTEX	JACKSONVILLE, FL	-	-	5,979,451	\$237,650	3.97	
IMBALANCE CASH-OUTS MONTHLY BALANCE COMPLETE - BALANCED ON BTU BASIS		-	6,059,013	5,979,451	\$237,650	3.97	

PEOPLES GAS SYSTEM, INC.  
DEC. 31, 1994  
FILE: 94\_P312

REVENUE FROM TRANSPORTATION OF GAS OF OTHERS-NATURAL GAS  
ACCOUNT 489

(a)	(b)	(c)	(d)	(e)	(f)	(g)	
COMPANY	CITY	DIST.	THERMS RECEIVED	THERMS DELIVERED	REVENUE	AVG REV/THERM DELV.	DESIGNATION
FRITO LAY RECEIVED FROM: FGT LESS: SHRINKAGE	ORLANDO, FL	-	2,843,770 (14,219) 2,829,551	-	-	-	SITS
DELIVERED TO: FRITO LAY	ORLANDO, FL	-	-	2,907,470	\$256,236	8.81	
IMBALANCE CASH-OUTS MONTHLY BALANCE COMPLETE - BALANCED ON BTU BASIS	-	-	2,829,551	2,907,470	\$256,236	8.81	
NAVAL TRAINING CENTER RECEIVED FROM: FGT LESS: SHRINKAGE	ORLANDO, FL	-	872,980 (4,365) 868,615	-	-	-	SITS
DELIVERED TO: NAVAL TRAINING CTR	ORLANDO, FL	-	-	865,016	\$9,657	1.45	
IMBALANCE CASH-OUTS MONTHLY BALANCE COMPLETE - BALANCED ON BTU BASIS	-	-	868,615	865,016	\$9,657	1.45	
METAL CONTAINER RECEIVED FROM: FGT LESS: SHRINKAGE	JACKSONVILLE, FL	-	2,507,880 (12,540) 2,495,340	-	-	-	ITS
DELIVERED TO: METAL CONTAINER	JACKSONVILLE, FL	-	-	2,481,715	\$92,335	3.72	
IMBALANCE CASH-OUTS MONTHLY BALANCE COMPLETE - BALANCED ON BTU BASIS	-	-	2,495,340	2,481,715	\$92,335	3.72	
FLORIDA STEEL RECEIVED FROM: FGT LESS: SHRINKAGE	JACKSONVILLE, FL	-	7,681,300 (38,307) 7,623,043	-	-	-	ITS
DELIVERED TO: FLORIDA STEEL	JACKSONVILLE, FL	-	-	7,499,189	\$209,809	2.80	
IMBALANCE CASH-OUTS MONTHLY BALANCE COMPLETE - BALANCED ON BTU BASIS	-	-	7,623,043	7,499,189	\$209,809	2.80	
ANCHOR GLASS RECEIVED FROM: FGT LESS: SHRINKAGE	JACKSONVILLE, FL	-	11,840,390 (59,202) 11,781,188	-	-	-	ITS
DELIVERED TO: ANCHOR GLASS	JACKSONVILLE, FL	-	-	11,624,547	\$439,393	3.78	
IMBALANCE CASH-OUTS MONTHLY BALANCE COMPLETE - BALANCED ON BTU BASIS	-	-	11,781,188	11,624,547	\$439,393	3.78	
ANHEUSER BUSCH RECEIVED FROM: FGT LESS: SHRINKAGE	JACKSONVILLE, FL	-	10,619,870 (53,099) 10,566,771	-	-	-	ITS
DELIVERED TO: ANHEUSER BUSCH	JACKSONVILLE, FL	-	-	11,146,680	\$551,723	4.95	
IMBALANCE CASH-OUTS MONTHLY BALANCE COMPLETE - BALANCED ON BTU BASIS	-	-	10,566,771	11,146,680	\$551,723	4.95	
MAXWELL HOUSE RECEIVED FROM: FGT LESS: SHRINKAGE	JACKSONVILLE, FL	-	4,376,330 (21,882) 4,354,448	-	-	-	ITS
DELIVERED TO: MAXWELL HOUSE	JACKSONVILLE, FL	-	-	4,300,620	\$176,064	4.09	
IMBALANCE CASH-OUTS MONTHLY BALANCE COMPLETE - BALANCED ON BTU BASIS	-	-	4,354,448	4,300,620	\$176,064	4.09	
US GYPSUM RECEIVED FROM: FGT LESS: SHRINKAGE	JACKSONVILLE, FL	-	25,947,180 (129,736) 25,817,424	-	-	-	ITS
DELIVERED TO: US GYPSUM	JACKSONVILLE, FL	-	-	25,391,841	\$910,905	3.59	
IMBALANCE CASH-OUTS MONTHLY BALANCE COMPLETE - BALANCED ON BTU BASIS	-	-	25,817,424	25,391,841	\$910,905	3.59	

PEOPLES GAS SYSTEM, INC.  
DEC. 31, 1994  
FILE: 94\_P312

REVENUE FROM TRANSPORTATION OF GAS OF OTHERS-NATURAL GAS  
ACCOUNT 489

(a)	(b)	(c)	(d)	(e)	(f)	(g)	
COMPANY	CITY	DIST.	THERMS RECEIVED	THERMS DELIVERED	REVENUE	AVG REV/THERM DELV.	DESIGNATION
JACKSONVILLE ELEC.(JEA) RECEIVED FROM: FGT LESS: SHRINKAGE	JACKSONVILLE, FL	-	42,794,397 (27,744) 42,766,653	-	-	-	ITSLV
DELIVERED TO: JEA	JACKSONVILLE, FL	-	-	42,341,539	\$980,759	2.32	
BALANCE COMPLETE - BALANCED ON BTU BASIS		-	42,766,653	42,341,539	\$980,759	2.32	
TROPICANA RECEIVED FROM: FGT LESS: SHRINKAGE	BRADENTON, FL	-	52,948,250 (284,741) 52,663,509	-	-	-	ITSLV
DELIVERED TO: TROPICANA	BRADENTON, FL	-	-	53,074,759	\$847,197	1.60	
IMBALANCE CASH-OUTS MONTHLY BALANCE COMPLETE - BALANCED ON BTU BASIS		-	52,663,509	53,074,759	\$847,197	1.60	
ORLANDO COGEN RECEIVED FROM: FGT LESS: SHRINKAGE	ORLANDO, FL	-	72,633,670 (383,169) 72,270,701	-	-	-	ITSLV
DELIVERED TO: ORLANDO COGEN	ORLANDO, FL	-	-	71,408,517	\$5,014,896	7.02	
IMBALANCE CASH-OUTS MONTHLY BALANCE COMPLETE - BALANCED ON BTU BASIS		-	72,270,701	71,408,517	\$5,014,896	7.02	
LAKE COGEN RECEIVED FROM: FGT LESS: SHRINKAGE	UMATILLA, FL	-	66,733,960 (343,670) 66,390,290	-	-	-	ITSLV
DELIVERED TO: LAKE COGEN	UMATILLA, FL	-	-	69,485,238	\$4,564,712	6.57	
IMBALANCE CASH-OUTS MONTHLY BALANCE COMPLETE - BALANCED ON BTU BASIS		-	66,390,290	69,485,238	\$4,564,712	6.57	
PASCO COGEN RECEIVED FROM: FGT LESS: SHRINKAGE	LAKELAND, FL	-	74,165,380 (370,927) 73,814,453	-	-	-	ITSLV
DELIVERED TO: PASCO COGEN	LAKELAND, FL	-	-	74,383,340	\$4,735,591	6.37	
IMBALANCE CASH-OUTS MONTHLY BALANCE COMPLETE - BALANCED ON BTU BASIS		-	73,814,453	74,383,340	\$4,735,591	6.37	
FLORIDA STEEL RECEIVED FROM: FGT LESS: SHRINKAGE	TAMPA, FL	-	5,639,690 (26,198) 5,611,492	-	-	-	ITS
DELIVERED TO: FL STEEL	TAMPA, FL	-	-	5,760,231	\$251,873	4.37	
IMBALANCE CASH-OUTS MONTHLY BALANCE COMPLETE - BALANCED ON BTU BASIS		-	5,611,492	5,760,231	\$251,873	4.37	
ANHEUSER BUSCH RECEIVED FROM: FGT LESS: SHRINKAGE	TAMPA, FL	-	3,360,650 (16,603) 3,343,847	-	-	-	ITS
DELIVERED TO: ANHEUSER BUSCH	TAMPA, FL	-	-	3,545,128	\$244,079	6.88	
IMBALANCE CASH-OUTS MONTHLY BALANCE COMPLETE - BALANCED ON BTU BASIS		-	3,343,847	3,545,128	\$244,079	6.88	
IMC PHOSPHATE RECEIVED FROM: FGT LESS: SHRINKAGE	TAMPA, FL	-	2,968,440 (14,847) 2,954,593	-	-	-	ITS
DELIVERED TO: IMC	TAMPA, FL	-	-	3,226,947	\$285,066	8.83	
IMBALANCE CASH-OUTS MONTHLY BALANCE COMPLETE - BALANCED ON BTU BASIS		-	2,954,593	3,226,947	\$285,066	8.83	

\*\*\*Large variances within rate class are due to pass-thru charges.

Name of Respondent Peoples Gas System, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1994
REVENUE FROM TRANSPORTATION OF GAS OF OTHERS—NATURAL GAS (Account 489)				
<p>1. Report below particulars (details) concerning revenue from transportation or compression (by respondent) of natural gas for others. Subdivide revenue between transportation or compression for interstate pipeline companies and others.</p> <p>2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. Designate with an asterisk, however, if gas transported or compressed is other than natural gas.</p> <p>3. In column (a) include the names of companies from which revenues were derived, points of receipt and delivery, and names of companies from which gas was received and to which delivered. Also specify the Commission order or regulation authorizing such transaction.</p>				
Line No.	Name of Company and Description of Service Performed (Designate associated companies with an asterisk) (a)			Distance Transported (in miles) (b)
1	Please see attached report.			
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45	TOTAL			

Name of Respondent <b>Peoples Gas System, Inc.</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>
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**SALES FOR RESALE-NATURAL GAS (Account 483) (Continued)**

FERC rate schedule, the required information (columns) shall be furnished for each point of delivery.

8. Designate in a footnote if Btu per cubic foot of gas is different for any delivery point from that shown in the heading of column d.

9. For each firm sale of \$25,000 or more for the year at each point of delivery, shown in column (f) peak day volume of gas, at pressure base indicated in column (d), and in column (h) show the date of such peak delivery. If an estimate is used for any peak day delivery, state the basis for such estimate. If deliveries are made to one customer at more than one delivery point, show the peak day delivery and date thereof for each delivery point if billing is on a non-conjunctive basis, and show the total for

each such customer if billing is on a conjunctive basis.

10. Summarize total sales as follows: A. Field sales subdivided by deliveries to (i) interstate pipeline companies and (ii) others; B. Transmission system sales divided by deliveries to (i) interstate pipeline companies, (ii) intrastate pipeline companies and gas utilities for resale under FERC rate schedules, and (iii) others. "Field sales" means sales made from wells, from points along gathering lines in gas field or production areas or from points along transmission lines within fields or production areas. "Transmission sales" means sales made from points along transmission lines not within gas fields or production areas.

11. Enter Therms at 14.73 psia at 60°F.

Average Revenue per Therm (In cents)	Sum of Monthly Billing Demands Therms	Peak Day Delivery to Customers			Line No.
		Date	Therms		
			Noncoin- cidental	Coin- cidental	
(f)	(g)	(h)	(i)	(j)	
42.46					1
					2
					3
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Name of Respondent <b>Peoples Gas System, Inc.</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>
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**SALES FOR RESALE NATURAL GAS (Account 483)**

1. Report particulars (details) concerning sales of natural gas during the year to other gas utilities and to pipeline companies for resale. Sales to each customer should be subdivided by service classifications, identified in column (c) where applicable, by rate schedule designation contained in the company's tariff.

2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas.

3. In either column a or b, provide separate subheadings and totals for each State in addition to a grand total for all sales to other gas utilities.

4. Enter in column b, point of delivery, the name of city or town and State, and such other designation necessary to enable identification on maps of respondent's pipeline system.

5. Designate with an asterisk and footnote any sales which are other than firm sales, i.e., sales for storage, etc.

6. Monthly billing demands, as used in column (g), are the number of *Therms* in the respective months actually used in computing the demand portion of the customer's bills; such quantity of *Therms* is multiplied by the demand portion of the tariff rate. Report in column (g) the sum of the monthly billing demands for the number of months the customer received service or was subject to demand changes.

7. Where consolidated bills for more than one point of delivery are rendered under a FERC rate schedule, indicate the several points of delivery in column (b) and report the remainder of the columns on a consolidated basis corresponding to the billing. Where, however, consolidated bills for more than one point of delivery are not rendered under a

Line No.	Name of Other Gas Utility (Designate associated companies with an asterisk) (a)	Point of Delivery (City, Town or State) (b)	FERC Tariff Rate Schedule Designation (c)	Therms of Gas Sold (Approx. Btu per Cu. Ft.) (d)	Revenue for Year (See Instr. 5) (e)
1	City Gas Company	Miami, FL	WHS	118,077	50,133
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Name of Respondent <b>Peoples Gas System, Inc.</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo., Da., Yr)		Year of Report <b>Dec. 31, 1994</b>		
<b>FIELD AND MAIN LINE INDUSTRIAL SALES OF NATURAL GAS (Continued)</b>								
Therms Sold (14.73 psia at 60°F) (f)	REVENUE				PEAK DAY DELIVERY TO CUSTOMERS		Line No.	
	Total (To nearest dollar) (g)	Portion Due to Adjustments (Itemize) (h)	Cents per Therm (To nearest hundredth)		Date (Noncoin.) (i)	Therms (14.73 psia at 60°F)		
			Total (j)	Portion Due to Adjustments (k)		Noncoincidental (l)		Coincidental (m)
							40	
							41	
							42	
							43	
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							45	
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Name of Respondent <b>Peoples Gas System, Inc.</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>
FIELD AND MAIN LINE INDUSTRIAL SALES OF NATURAL GAS (Continued)					
Line No.	Name of Customer (Designate associated companies with an asterisk) (a)	Latest Effective Docket Number in which Delivery was Authorized (b)	Point of Delivery (State and county, or city) (c)	Type of Sale (See Instr. 6) (d)	Approx. Btu per Cu. Ft. (e)
40	None				
41					
42					
43					
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Name of Respondent <b>Peoples Gas System, Inc.</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>
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**FIELD AND MAIN LINE INDUSTRIAL SALES OF NATURAL GAS (Continued)**

5. Designate the entries in point of delivery, column (c), that they can be readily identified on map of the respondent's pipe line system.

6. For column (d), use the following codes to designate type of sale: Firm 1; Off peak 2; Interruptible 3; Other 4. Define by appropriate footnote, the meaning of each term in describing the type of sale, indicating specifically any order of priority in service between types of sale and among sales of the same type.

7. On each line following an entry in column (h), itemize separately the adjustment portion of the entry in column (h) (for example, purchased gas, tax, Btu or other rate adjustments). The difference between columns (g) and (h) should be the revenues resulting from the base contract rate named in the docket

number entered in column (b). Show the effect of purchased gas, tax, Btu, or other rate adjustment provision as the quotient of the total annual revenues received for the year from the application of each rate adjustment provision divided by the annual volume of gas delivered.

8. For each sale of 50,000 Mcf or more per year at each point of delivery, show (a) in column (l) the noncoincidental peak day volume of delivery at pressure base indicated, (b) in column (m) the coincidental system peak day volume of delivery at pressure base indicated and (c) in column (k) the dates of the noncoincidental peak day deliveries. In a footnote state the date of the entire system peak day coincidental delivery. If an estimate is used for any peak day delivery, state the basis for such estimate in a footnote.

Therms Sold (14.73 psia at 60°F) (f)	REVENUE				PEAK DAY DELIVERY TO CUSTOMERS			Line No.
	Total (To nearest dollar) (g)	Portion Due to Adjustments) (Itemize) (h)	Cents per Therm (To nearest hundredth)		Date (Noncoin.) (k)	Therms (14.73 psia at 60°F)		
			Total (l)	Portion Due to Adjustments (j)		Noncoincidental (l)	Coincidental (m)	
								1
								2
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Name of Respondent <b>Peoples Gas System, Inc.</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1994
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**FIELD AND MAIN LINE INDUSTRIAL SALES OF NATURAL GAS**

1. Report below particulars (details) concerning sales of natural gas to industrial customers served other than from local distribution systems operated by the respondent. Classify between field sales and transmission sales and further subdivide these sales between sales subject to FERC certification and sales not requiring a FERC certificate. Include also any field and main line sales, classified as Other Sales to Public Authorities and indicate such inclusion in a footnote. Field sales means sales made from wells, from points along gathering lines in gas field or production areas or from points along transmission lines within field or production areas. Transmission sales means sales made from points along transmission lines not within gas fields or production areas.

2. Natural gas means either natural gas unmixed, or any mixture of any natural and manufactured gas. Designate with an asterisk, however, any sales of mixed gas. In a footnote state the components of mixed gas, i.e., natural and refinery gases, natural and coke oven gases, etc., and specify the approximate percentage of natural gas in the mixture.

3. Report separately sales to each field and main line industrial consumer to which sales of 50,000 Mcf or more were made during the year, grouped and totalled by State. Report other sales in total for each State, showing number of sales grouped.

4. Provide separate grand totals for each State in addition to a grand total for all field and main line industrial sales.

Line No.	Name of Customer (Designate associated companies with an asterisk) (a)	Latest Effective Docket Number in which Delivery was Authorized (b)	Point of Delivery (State and county, or city) (c)	Type of Sale (See Instr. 6) (d)	Approx. Btu per Cu. Ft. (e)
1	None				
2					
3					
4					
5					
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Name of Respondent <b>Peoples Gas System, Inc.</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>
<b>RESIDENTIAL AND COMMERCIAL SPACE HEATING CUSTOMERS</b>				
A residential space heating customer is a customer whose major fuel for heating is gas.				
Line No.	Item (a)	Residential (b)	Commercial (c)	
1	Average Number of Space Heating Customers for the Year (Estimate if not known. Designate with an asterisk if estimated.)	not available		
2	For Space Heating Only, Estimated Average Therms (14.73 psia at 60°F) Per Customer for the Year			
3	Number of Space Heating Customers Added During the Year			
4	Number of Unfilled Applications for Space Heating at End of Year			
<b>INTERRUPTIBLE, OFF PEAK, AND FIRM SALES TO DISTRIBUTION SYSTEM INDUSTRIAL CUSTOMERS</b>				
1. Report below the average number of interruptible, off peak, and firm industrial customers on local distribution systems of the respondent, and the terms of gas sales to these customers for the year.		ordinance, directive, or other requirement of government authority. State in a footnote the basis on which interruptible customers are reported.		
2. Interruptible customers are those to whom service may be interrupted under terms of the customer's gas contract, or to whom service is required to be interrupted, regardless of contractual arrangements in emergency periods, by law,		3. Off peak sales are seasonal and other sales which do not occur during wintertime demands.		
		4. Report pressure base of gas volumes at 14.73 psia at 60°F.		
Line No.	Item (a)	Number/Amount (b)		
1	Interruptible Customers			
2	Average Number of Customers for the Year	96		
3	Therms of Gas Sales for the Year	88,368,078		
4	Off Peak Customers			
5	Average Number of Customers for the Year	n/a		
6	Therms of Gas Sales for the Year			
7	Firm Customers			
8	Average Number of Customers for the Year	n/a		
9	Therms of Gas Sales for the Year			
10	TOTAL Industrial Customers			
11	Average Number of Customers for the Year	96		
12	Therms of Gas Sales for the Year	88,368,078		

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Name of Respondent <b>Peoples Gas System, Inc.</b>		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>
<b>DISTRIBUTION TYPE SALES BY STATES (Continued)</b>					
2. Provide totals for sales within each State. 3. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. State in a footnote			the components of mixed gas, i.e., whether natural and oil refinery gases, natural and coke oven gases, etc., and specify the approximate percentage of natural gas in the mixture.		
Residential (Continued)		Commercial		Industrial	
Therms (14.73 psia at 60°F) (e)	Operating Revenues (f)	Therms (14.73 psia at 60°F) (g)	Operating Revenues (h)	Therms (14.73 psia at 60°F) (i)	Line No.
38,275,557	116,693,295	222,824,456	29,686,483	88,368,078	1
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Name of Respondent Peoples Gas System, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1994
DISTRIBUTION TYPE SALES BY STATES					
1. Report in total for each State, sales by classes of service. Report main line sales to residential and commercial consumers in total by States. Do not include field and main			line sales to industrial consumers; these should be reported on pages 306-309, Field and Main Line Industrial Sales of Natural Gas.		
Line No.	Name of State (a)	Total Residential, Commercial and Industrial		Residential	
		Operating Revenues (Total of (d), (f) and (h)) (b)	Therms (14.73 psia at 60°F) (Total of (e), (g) and (i)) (c)	Operating Revenues (d)	
1	Florida	186,707,813	349,468,091	40,328,035	
2					
3					
4					
5					
6					
7					
8					
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Name of Respondent <b>Peoples Gas System, Inc.</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>
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**GAS OPERATING REVENUES (ACCOUNT 400) (Continued)**

reported figures, explain any inconsistencies in a footnote.

6. *Commercial and Industrial Sales, Account 481*, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 200,000 Mcf per year or approximately 800 Mcf

per day of normal requirements. (See Account 481 of the Uniform System of Accounts. Explain basis of classification in a footnote.)

7. See pages 108-109, Important Changes During Year, for important new territory added and important rate increases or decreases.

Terms OF NATURAL GAS SOLD		AVG. NO. OF NAT. GAS CUSTRS. PER MO.		Line No.
Quantity for Year (d)	Quantity for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
38,275,557	39,575,323	171,129	166,861	1
				2
222,824,456	227,153,042	20,920	20,684	3
88,368,078	102,070,982	56	84	4
				5
				6
				7
349,468,091	368,799,347	192,145	187,629	8
118,077	142,901	2	2	9
349,586,168	368,942,248	192,147	187,631	10
NOTES				11
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Name of Respondent  <b>Peoples Gas System, Inc.</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report  <b>Dec. 31, 1994</b>
<b>GAS OPERATING REVENUES (ACCOUNT 400)</b>			
<p>1. Report below natural gas operating revenues for each prescribed account, and manufactured gas revenues in total.</p> <p>2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.</p> <p>3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted</p>		<p>for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.</p> <p>4. Report quantities of natural gas sold in Mcf (14.73 psia at 60°F). If billings are on a therm basis, give the Btu contents of the gas sold and the sales converted to Mcf.</p> <p>5. If increases or decreases from previous year (columns (c), (e) and (g)), are not derived from previously</p>	
Line No.	Title of Account (a)	OPERATING REVENUES	
		Amount for Year (b)	Amount for Previous Year (c)
1	<b>GAS SERVICE REVENUES</b>		
2	480 Residential Sales	40,328,035	42,575,857
3	481 Commercial & Industrial Sales		
4	Small (or Comm.) (See Instr. 6)	116,693,295	126,451,275
5	Large (or Ind.) (See Instr. 6)	29,686,483	37,250,483
6	482 Other Sales to Public Authorities		
7	484 Interdepartmental Sales		
8	TOTAL Sales to Ultimate Consumers	186,707,813	206,277,615
9	483 Sales for Resale	50,133	64,545
10	TOTAL Nat. Gas Service Revenues	186,757,946	206,342,160
11	Revenues from Manufactured Gas		
12	TOTAL Gas Service Revenues	186,757,946	206,342,160
13	<b>OTHER OPERATING REVENUES</b>		
14	485 Intracompany Transfers		
15	487 Forfeited Discounts		
16	488 Misc. Service Revenues	1,785,495	1,680,484
17	489 Rev. from Trans. of Gas of Others	24,193,642	19,923,342
18	490 Sales of Prod. Ext. from Nat. Gas		
19	491 Rev. from Nat. Gas Proc. by Others		
20	492 Incidental Gasoline and Oil Sales		
21	493 Rent from Gas Property		
22	494 Interdepartmental Rents		
23	495 Other Gas Revenues	6,581,183	11,490,698
24	TOTAL Other Operating Revenues	32,560,320	33,094,524
25	TOTAL Gas Operating Revenues	219,318,266	239,436,684
26	(Less) 496 Provision for Rate Refunds		
27	TOTAL Gas Operating Revenues Net of Provision for Refunds	219,318,266	
28	Dist. Type Sales by States (Incl. Main Line Sales to Resid. and Comm. Custrs.)		
29	Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities)		
30	Sales for Resale		
31	Other Sales to Pub. Auth. (Local Dist. Only)		
32	Interdepartmental Sales		
33	TOTAL (Same as Line 10, Columns (b) and (d))		

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Name of Respondent <b>Peoples Gas System, Inc.</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>
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**OTHER REGULATORY LIABILITIES (Account 254)**

1. Reporting below the particulars (details) called for concerning other regulatory liabilities which are created through the rate-making actions of regulatory agencies (and not includable in other amounts).
2. For regulatory liabilities being amortized, show period of amortization in column (a).
3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$50,000, whichever is less) may be grouped by classes.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	DEBITS		Credits (d)	Balance at End of Year (e)
		Account Credited (b)	Account (c)		
1	SFAS No. 109 Implementation			260,518	260,518
2					
3					
4					
5					
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10					
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41	TOTAL			260,518	260,518

Name of Respondent <b>Peoples Gas System, Inc.</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>
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**ACCUMULATED DEFERRED INCOME TAXES—OTHER (Account 283) (Continued)**

Income and deductions.

3. Provide in the space below explanations for pages 276

and 277. Include amounts relating to insignificant items listed under Other.

4. Use separate pages as required.

Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
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						None	19
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NOTES (Continued)

Name of Respondent  Peoples Gas System, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report  Dec. 31, 1994
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (Gas)				
1	Industry association dues			330,142
2	Experimental and general research expenses			-0-
3	Publishing and distributing information and reports to stockholders; trustee, registrar, and transfer agent fees and expenses, and other expenses of servicing outstanding securities of the respondent			-0-
4	Other expenses (Items of \$5,000 or more must be listed separately in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Amounts of less than \$5,000 may be grouped by classes if the number of items so grouped is shown)			
5	Directors' Fees/Expenses			6,000
6	Employee Moving Expenses			62,695
7	Other Dues			27,928
8	Miscellaneous			19,896
9				
10				
11				
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49	TOTAL			446,661

Name of Respondent <b>Peoples Gas System, Inc.</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>
OTHER GAS SUPPLY EXPENSES (Account 813)				
Report other gas supply expenses by descriptive titles which clearly indicate the nature of such expenses. Show maintenance expenses separately. Indicate the functional classification and purpose of property to which any expenses relate.				
Line No.	Description (a)	Amount (in dollars) (b)		
1	None			
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50	TOTAL			

Name of Respondent <b>Peoples Gas System, Inc.</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>
TRANSMISSION AND COMPRESSION OF GAS BY OTHERS (Account 858) (Continued)					
which received. Points of delivery and receipt should be so designated that they can be identified readily on map of respondent's pipeline system.			3. If the Therms of gas received differs from the Therms delivered, explain in a footnote the reason for difference, i.e., uncompleted deliveries, allowance for transmission loss, etc.		
Therms of Gas Delivered (14.73 psia at 60°F) (c)	Therms of Gas Received (14.73 psia at 60°F) (d)	Amount of Payment (In dollars) (e)	Amount per Therm of Gas Received (In cents) (f)	Line No.	
				1	
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Name of Respondent  Peoples Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report  Dec. 31, 1994
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**TRANSMISSION AND COMPRESSION OF GAS BY OTHERS (Account 858)**

1. Report below particulars (details) concerning gas transported or compressed for respondent by others equalling more than 1,000,000 Therms(Bcf) and amounts of payments for such services during the year. Minor items (less than 1,000,000 Therms) must be grouped.  
2. In column (a) give name of companies to which payments were made, points of delivery and receipt of gas, names of companies to which gas was delivered and from

Line No.	Name of Company and Description of Service Performed (Designate associated companies with an asterisk) (a)	Distance Transported (In miles) (b)
1	None	
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46	TOTAL	

Name of Respondent  Peoples Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report  Dec. 31, 1994
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**GAS USED IN UTILITY OPERATIONS—CREDIT (Accounts 810, 811, 812)**

1. Report below particulars (details) of credits during the year to Accounts 810, 811 and 812 which offset charges to operating expenses or other accounts for the cost of gas from the respondent's own supply.

2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas.

3. If the reported *Therms* for any use is an estimated quantity, state such fact in a footnote.

4. If any natural gas was used by the respondent for which a change was not made to the appropriate operating expense or other account, list separately in column (c) the *Therms* of gas used, omitting entries in columns (d) and (e).

5. Report pressure base of measurement of gas volumes at 14.73 psia at 60°F.

Line No.	Purpose for Which Gas Was Used  (a)	Account Charged  (b)	Natural Gas			Manufactured Gas	
			Therms of Gas Used (c)	Amount of Credit (d)	Amount per Therm (In Cents) (e)	Therms of Gas Used (f)	Amount of Credit (g)
1	810 Gas used for Compressor Station Fuel—Cr						
2	811 Gas used for Products—Extraction—Cr						
3	Gas Shrinkage and Other Usage in Respndt's Own Proc.						
4	Gas Shrinkage, Etc. for Respdt's Gas Processed by Others						
5	812 Gas used for Other Util. Oprs—Cr (Rpt sep. for each prin. use. Group minor uses)						
6		880-01	328.031	92.583	28.22		
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25	TOTAL		328.031	92.583	28.22		

Name of Respondent Peoples Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1994	Year of Report Dec. 31, 1994
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**EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas) (Continued)**

5. Furnish any additional explanations needed to further explain the accounting for exchange gas transactions.

6. Report the pressure base of measurement of gas volumes at 14.73 psia at 60 °F.

Line No.	Name of Company. (Designate associated companies with an asterisk)  (a)	Charges Paid or Payable by Respondent		Revenues Received or Receivable by Respondent		FERC Tariff Rate Schedule Identification (n)
		Amount (l)	Account (k)	Amount (l)	Account (m)	
1	None					
2						
3						
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45	TOTAL					

Name of Respondent <b>Peoples Gas System, Inc.</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>
<b>EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas) (Continued)</b>			

was received or paid in performance of gas exchange services.

3. List individually net transactions occurring during the year for each rate schedule.

4. Indicate points of receipt and delivery of gas so that they may be readily identified on a map of the respondent's pipeline system.

Exchange Gas Delivered			Excess Therms Received or Delivered	Debit (Credit) Account 806	Line No.
Point of Delivery (City, state, etc.) (e)	Therms (f)	Debit (Credit) Account 174 (g)			
					1
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Name of Respondent <b>Peoples Gas System, Inc.</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>Dec. 31, 1994</b>	Year of Report <b>Dec. 31, 1994</b>
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**EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas)**

1. Report below particulars (details) concerning the gas volumes and related dollar amounts of natural gas exchange transactions during the year. Minor transac-

tions (less than 100,000 Therms) may be grouped.

2. Also give the particulars (details) called for concerning each natural gas exchange where consideration

Line No.	Name of Company (Designate associated companies with an asterisk)  (a)	Exchange Gas Received		
		Point of Receipt (City, state, etc.)  (b)	Therms  (c)	Debit (Credit) Account 242 (d)
1	None			
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4				
5				
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45	TOTAL			

Name of Respondent  Peoples Gas System, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report  Dec. 31, 1994	
<b>GAS PURCHASES (Accounts 800, 800.1, 801, 802, 803, 804, 804.1, 805, 805.1)</b>				
<p>1. Provide totals for the following accounts:</p> <p>800 Natural Gas Well Head Purchases</p> <p>800.1 Natural Gas Well Head Purchases, Intracompany Transfers</p> <p>801 Natural Gas Field Line Purchases</p> <p>802 Natural Gas Gasoline Plant Outlet Purchases</p> <p>803 Natural Gas Transmission Line Purchases</p> <p>804 Natural Gas City Gate Purchases</p> <p>804.1 Liquefied Natural Gas Purchases</p> <p>805 Other Gas Purchases</p> <p>805.1 Purchase Gas Cost Adjustments</p>		<p>The totals shown in columns (b) and (c) should agree with the books of account. Reconcile any differences in a footnote.</p> <p>2. State in column (b) the volume of purchased gas as finally measured for the purpose of determining the amount payable for the gas. Include current year receipts of make-up gas that was paid for in prior years.</p> <p>3. State in column (c) the dollar amount (omit cents) paid and previously paid for the volumes of gas shown in column (b).</p> <p>4. State in column (d) the average cost per therm to the nearest hundredth of a cent. (Average means column (c) divided by column (b) multiplied by 100.)</p>		
Line No.	Account Title (a)	Gas Purchased-Therms (14.73 psia 60°F) (b)	Cost of Gas (In dollars) (c)	Average Cost Per Therm (To nearest .01 of a cent) (d)
01	800 — Natural Gas Well Head Purchases			
02	800.1 — Natural Gas Well Head Purchases, Intracompany Transf.			
03	801 — Natural Gas Field Line Purchases	356,723,333	73,742,598	20.67
04	802 — Natural Gas Gasoline Plant Outlet Purchases			
05	804.1 Legal, Gas Accounting, Gas Control Expenses		890,757	
06	804.2 Natural Gas City Gate Purchases - Commodity	138,929	59,348	42.72
07	804.5 Natural Gas City Gate Purchases-Demand/Reservation		39,434,637	
08	805 — Other Gas Purchases			
09	805.1 — Purchased Gas Cost Adjustments		(2,410,316)	
10	TOTAL (Enter Total of lines 01 thru 9)	356,862,262	111,717,024	31.31
Notes to Gas Purchases				

Name of Respondent <b>Peoples Gas System, Inc.</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>Dec. 31, 1994</b>	Year of Report <b>Dec. 31, 1994</b>
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**EXPLORATION AND DEVELOPMENT EXPENSES (Accounts 795, 796, 798)  
(Except Abandoned Leases, Account 797)**

1. Report below exploration and development costs for the year, exclusive of Account 797, *Abandoned Leases*, according to the prescribed accounts shown by the column headings.

2. Provide subheadings and subtotals for exploration and development costs for each State.

3. Explain in a footnote any difference between the amounts reported in column (f) and the amount shown on page 231, *Preliminary Survey and Investigation Charges*, for clearance to Account 798 during the year from Account 183.1, *Preliminary Natural Gas Survey and Investigation Charges*.

Line No	Field (a)	County (b)	Delay Rentals (Account 795) (c)	Nonproductive Well Drilling (Account 796)		Other Exploration Costs (Accounts 798) (f)	Total (g)
				Number of Wells (d)	Amount (e)		
1	None						
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27	TOTAL						

**ABANDONED LEASES (Account 797)**

1. Report below particulars (details) concerning the provision for the year to cover probable loss on abandonment of natural gas leases included in Account 105, *Gas Plant Held for Future Use* which have never been productive.

2. Explain the basis of determining the year's provision and state whether the basis is the same as that used for the preceding year.

If the year's total provision is comprised of separate determinations with respect to certain groups or classes of leases, show separately the determinations for each such group or class. If the provision was so determined that component amounts may be identified by territories, fields, or counties, show the component amounts identified as such.

Line No.	Item (a)	Amount (b)
1	None	
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10	TOTAL	

Name of Respondent <b>Peoples Gas System, Inc.</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>
<b>GAS OPERATION AND MAINTENANCE EXPENSES (Continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
238	<b>6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>			
239	Operation			
240	907 Supervision			
241	908 Customer Assistance Expenses	7,117,352	5,572,311	
242	909 Informational and Instructional Expenses	6,372	15,296	
243	910 Miscellaneous Customer Service and Informational Expenses			
244	<b>TOTAL Customer Service and Information Expenses (Lines 240 thru 243)</b>	7,123,724	5,587,607	
245	<b>7. SALES EXPENSES</b>			
246	Operation			
247	911 Supervision	280,044	243,301	
248	912 Demonstrating and Selling Expenses	2,346,631	2,485,835	
249	913 Advertising Expenses	262,822	278,613	
250	916 Miscellaneous Sales Expenses	373,096	400,720	
251	<b>TOTAL Sales Expenses (Enter Total of lines 247 thru 250)</b>	3,262,593	3,408,469	
252	<b>8. ADMINISTRATIVE AND GENERAL EXPENSES</b>			
253	Operation			
254	920 Administrative and General Salaries	6,675,360	6,092,812	
255	921 Office Supplies and Expenses	9,140,113	8,531,302	
256	(Less) (922) Administrative Expenses Transferred—Cr.	(7,282,169)	(6,987,734)	
257	923 Outside Services Employed	1,234,058	822,605	
258	924 Property Insurance	307,238	232,999	
259	925 Injuries and Damages	3,936,688	3,830,378	
260	926 Employee Pensions and Benefits	6,687,794	6,083,007	
261	927 Franchise Requirements			
262	928 Regulatory Commission Expenses	66,540	104,383	
263	(Less) (929) Duplicate Charges—Cr.			
264	930.1 General Advertising Expenses			
265	930.2 Miscellaneous General Expenses	446,661	594,239	
266	931 Rents	701,353	1,051,430	
267	<b>TOTAL Operation (Enter Total of lines 254 thru 266)</b>	21,913,636	20,355,421	
268	Maintenance			
269	935 Maintenance of General Plant	184,052	106,510	
270	<b>TOTAL Administrative and General Exp (Total of lines 267 and 269)</b>	22,097,688	20,461,931	
271	<b>TOTAL Gas O. and M. Exp (Lines 97, 177, 201, 229, 237, 244, 251, and 270)</b>	170,348,581	189,915,638	
<b>NUMBER OF GAS DEPARTMENT EMPLOYEES</b>				
<p>1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.</p> <p>2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.</p> <p>3. The number of employees assignable to the gas department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the gas department from joint functions.</p>				
1.	Payroll Period Ended (Date)	12-31-94		
2.	Total Regular Full-Time Employees	1,216		
3.	Total Part-Time and Temporary Employees	30		
4.	Total Employees	1,246		

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<b>GAS OPERATION AND MAINTENANCE EXPENSES (Continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
<b>3. TRANSMISSION EXPENSES (Continued)</b>				
192	Maintenance			
193	861 Maintenance Supervision and Engineering			
194	862 Maintenance of Structures and Improvements			
195	863 Maintenance of Mains			
196	864 Maintenance of Compressor Station Equipment			
197	865 Maintenance of Measuring and Reg. Station Equipment			
198	866 Maintenance of Communication Equipment			
199	867 Maintenance of Other Equipment			
200	TOTAL Maintenance (Enter Total of lines 193 thru 199)			
201	TOTAL Transmission Expenses (Enter Total of lines 191 and 200)			
202	<b>4. DISTRIBUTION EXPENSES</b>			
203	Operation			
204	870 Operation Supervision and Engineering	358,980	326,933	
205	871 Distribution Load Dispatching	246,281	231,320	
206	872 Compressor Station Labor and Expenses			
207	873 Compressor Station Fuel and Power			
208	874 Mains and Services Expenses	3,269,143	3,144,406	
209	875 Measuring and Regulating Station Expenses—General	104,964	60,954	
210	876 Measuring and Regulating Station Expenses—Industrial	144,381	141,825	
211	877 Measuring and Regulating Station Expenses—City Gate Check Station	49,811	36,939	
212	878 Meter and House Regulator Expenses	3,534,427	3,502,818	
213	879 Customer Installations Expenses	2,890,703	2,553,232	
214	880 Other Expenses	1,224,513	1,323,547	
215	881 Rents	59,351	73,853	
216	TOTAL Operation (Enter Total of lines 204 thru 215)	11,882,554	11,395,827	
217	Maintenance			
218	885 Maintenance Supervision and Engineering	134,926	156,680	
219	886 Maintenance of Structures and Improvements	368,705	482,961	
220	887 Maintenance of Mains	1,357,825	1,575,762	
221	888 Maintenance of Compressor Station Equipment			
222	889 Maintenance of Meas. and Reg. Sta. Equip.—General	225,165	208,399	
223	890 Maintenance of Meas. and Reg. Sta. Equip.—Industrial	223,070	183,225	
224	891 Maintenance of Meas. and Reg. Sta. Equip.—City Gate Check Station	140,581	125,587	
225	892 Maintenance of Services	892,068	931,846	
226	893 Maintenance of Meters and House Regulators	823,562	1,019,922	
227	894 Maintenance of Other Equipment	463,808	799,279	
228	TOTAL Maintenance (Enter Total of lines 218 thru 227)	4,629,710	5,483,661	
229	TOTAL Distribution Expenses (Enter Total of lines 216 and 228)	16,512,264	16,879,488	
230	<b>5. CUSTOMER ACCOUNTS EXPENSES</b>			
231	Operation			
232	901 Supervision	263	(190)	
233	902 Meter Reading Expenses	1,599,262	1,667,362	
234	903 Customer Records and Collection Expenses	7,310,652	6,969,053	
235	904 Uncollectible Accounts	536,370	569,876	
236	905 Miscellaneous Customer Accounts Expenses	281,324	294,717	
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	9,727,871	9,500,818	

Name of Respondent  Peoples Gas System, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1994
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
147	C. Liquefied Natural Gas Terminating and Processing Expenses			
148	Operation			
149	844.1 Operation Supervision and Engineering			
150	844.2 LNG Processing Terminal Labor and Expenses			
151	844.3 Liquefaction Processing Labor and Expenses			
152	844.4 Liquefaction Transportation Labor and Expenses			
153	844.5 Measuring and Regulating Labor and Expenses			
154	844.6 Compressor Station Labor and Expenses			
155	844.7 Communication System Expenses			
156	844.8 System Control and Load Dispatching			
157	845.1 Fuel			
158	845.2 Power			
159	845.3 Rents			
160	845.4 Demurrage Charges			
161	(Less) 845.5 Wharfage Receipts—Credit			
162	845.6 Processing Liquefied or Vaporized Gas by Others			
163	846.1 Gas Losses			
164	846.2 Other Expenses			
165	TOTAL Operation (Enter Total of lines 149 thru 164)			
166	Maintenance			
167	847.1 Maintenance Supervision and Engineering			
168	847.2 Maintenance of Structures and Improvements			
169	847.3 Maintenance of LNG Processing Terminal Equipment			
170	847.4 Maintenance of LNG Transportation Equipment			
171	847.5 Maintenance of Measuring and Regulating Equipment			
172	847.6 Maintenance of Compressor Station Equipment			
173	847.7 Maintenance of Communication Equipment			
174	847.8 Maintenance of Other Equipment			
175	TOTAL Maintenance (Enter Total of lines 167 thru 174)			
176	TOTAL Liquefied Nat Gas Terminating and Processing Exp (Lines 165 & 175)			
177	TOTAL Natural Gas Storage (Enter Total of lines 125, 146, and 176)			
178	3. TRANSMISSION EXPENSES			
179	Operation			
180	850 Operation Supervision and Engineering			
181	851 System Control and Load Dispatching			
182	852 Communication System Expenses			
183	853 Compressor Station Labor and Expenses			
184	854 Gas for Compressor Station Fuel			
185	855 Other Fuel and Power for Compressor Stations			
186	856 Mains Expenses			
187	857 Measuring and Regulating Station Expenses			
188	858 Transmission and Compression of Gas by Others			
189	859 Other Expenses			
190	860 Rents			
191	TOTAL Operation (Enter Total of lines 180 thru 190)			

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)		Amount for Current Year (b)	Amount for Previous Year (c)
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES			
99	A. Underground Storage Expenses			
100	Operation			
101	814	Operation Supervision and Engineering		
102	815	Maps and Records		
103	816	Wells Expenses		
104	817	Lines Expense		
105	818	Compressor Station Expenses		
106	819	Compressor Station Fuel and Power		
107	820	Measuring and Regulating Station Expenses		
108	821	Purification Expenses		
109	822	Exploration and Development		
110	823	Gas Losses		
111	824	Other Expenses		
112	825	Storage Well Royalties		
113	826	Rents		
114	TOTAL Operation (Enter Total of lines 101 thru 113)-			
115	Maintenance			
116	830	Maintenance Supervision and Engineering		
117	831	Maintenance of Structures and Improvements		
118	832	Maintenance of Reservoirs and Wells		
119	833	Maintenance of Lines		
120	834	Maintenance of Compressor Station Equipment		
121	835	Maintenance of Measuring and Regulating Station Equipment		
122	836	Maintenance of Purification Equipment		
123	837	Maintenance of Other Equipment		
124	TOTAL Maintenance (Enter Total of lines 116 thru 123)			
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)			
126	B. Other Storage Expenses			
127	Operation			
128	840	Operation Supervision and Engineering		
129	841	Operation Labor and Expenses		
130	842	Rents		
131	842.1	Fuel		
132	842.2	Power		
133	842.3	Gas Losses		
134	TOTAL Operation (Enter Total of lines 128 thru 133)			
135	Maintenance			
136	843.1	Maintenance Supervision and Engineering		
137	843.2	Maintenance of Structures and Improvements		
138	843.3	Maintenance of Gas Holders		
139	843.4	Maintenance of Purification Equipment		
140	843.5	Maintenance of Liquefaction Equipment		
141	843.6	Maintenance of Vaporizing Equipment		
142	843.7	Maintenance of Compressor Equipment		
143	843.8	Maintenance of Measuring and Regulating Equipment		
144	843.9	Maintenance of Other Equipment		
145	TOTAL Maintenance (Enter Total of lines 136 thru 144)			
146	TOTAL Other Storage Expenses (Enter Total of lines 134 and 145)			

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
B2. Products Extraction (Continued)				
48	Maintenance			
49	784 Maintenance Supervision and Engineering			
50	785 Maintenance of Structures and Improvements			
51	786 Maintenance of Extraction and Refining Equipment			
52	787 Maintenance of Pipe Lines			
53	788 Maintenance of Extracted Products Storage Equipment			
54	789 Maintenance of Compressor Equipment			
55	790 Maintenance of Gas Measuring and Reg. Equipment			
56	791 Maintenance of Other Equipment			
57	TOTAL Maintenance (Enter Total of lines 49 thru 56)			
58	TOTAL Products Extraction (Enter Total of lines 47 and 57)			
C. Exploration and Development				
60	Operation			
61	795 Delay Rentals			
62	796 Nonproductive Well Drilling			
63	797 Abandoned Leases			
64	798 Other Exploration			
65	TOTAL Exploration and Development (Enter Total of lines 61 thru 64)			
D. Other Gas Supply Expenses				
66	Operation			
67	800 -Natural Gas Well Head Purchases			
68	800.1 Natural Gas Well Head Purchases, Intracompany Transfers			
69	801 Natural Gas Field Line Purchases	73,742,598	74,541,000	
70	802 Natural Gas Gasoline Plant Outlet Purchases			
71	803 Natural Gas Transmission Line Purchases			
72	804 Natural Gas City Gate Purchases	40,384,742	51,381,209	
73	804.1 Liquefied Natural Gas Purchases			
74	805 Other Gas Purchases			
75	(Less) 805.1 Purchased Gas Cost Adjustments	(2,410,316)	8,248,526	
76				
77	TOTAL Purchased Gas (Enter Total of lines 67 to 75)	111,717,024	134,170,755	
78	806 Exchange Gas			
79	Purchased Gas Expenses			
80	807.1 Well Expenses—Purchased Gas			
81	807.2 Operation of Purchased Gas Measuring Stations			
82	807.3 Maintenance of Purchased Gas Measuring Stations			
83	807.4 Purchased Gas Calculations Expenses			
84	807.5 Other Purchased Gas Expenses			
85	TOTAL Purchased Gas Expenses (Enter Total of lines 80 thru 84)			
86	808.1 Gas Withdrawn from Storage—Debit			
87	(Less) 808.2 Gas Delivered to Storage—Credit			
88	809.1 Withdrawals of Liquefied Natural Gas for Processing—Debit			
89	(Less) 809.2 Deliveries of Natural Gas for Processing—Credit			
90	Gas Used in Utility Operations—Credit			
91	810 Gas Used for Compressor Station Fuel—Credit			
92	811 Gas Used for Products Extraction—Credit			
93	812 Gas Used for Other Utility Operations—Credit	(92,583)	(93,430)	
94	TOTAL Gas Used in Utility Operations—Credit (Total of lines 91 thru 93)	(92,583)	(93,430)	
95	813 Other Gas Supply Expenses			
96	TOTAL Other Gas Supply Exp (Total of lines 77, 78, 85, 86 thru 89, 94, 95)	111,624,441	134,077,325	
97	TOTAL Production Expenses (Enter Total of lines 3, 30, 58, 65, and 96)	111,624,441	134,077,325	

Name of Respondent <b>Peoples Gas System, Inc.</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>		
<b>RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)</b>					
<p><b>B. Gas, R, D &amp; D Performed Externally</b></p> <p>(1) Research Support to American Gas Association</p> <p>(2) Research Support to Others (Classify)</p> <p>(3) Total Cost Incurred</p> <p>3. Include in column (c) all R, D &amp; D items performed internally and in column (d) those items performed outside the company costing \$5,000 or more, briefly describing the specific area of R, D &amp; D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$5,000 by classifications and indicate the number of items grouped. Under Other, (A.(13) and B.(2)) classify items by type of R, D &amp; D activity.</p>		<p>4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107 (Construction Work in Progress) first. Show in column (f) the amounts related to the account charged in column (e).</p> <p>5. Show in column (g) the total unamortized accumulation of costs of projects. This total must equal the balance in Account 188 <i>Research, Development, and Demonstration Expenditures</i> outstanding at the end of the year.</p> <p>6. If costs have not been segregated for R, D &amp; D activities or projects, submit estimates for columns (c), (d) and (f) with such amounts identified by "Est."</p> <p>7. Report separately research and related testing facilities operated by the respondent.</p>			
Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
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Name of Respondent <b>Peoples Gas System, Inc.</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>
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**RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES**

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) projects initiated, continued, or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D & D work carried on by the respondent in which there is a sharing of costs with others, show separately the respondent's cost for the year and cost chargeable to others. (See definition of research, development, and demonstration in Uniform System of Accounts.)

2. Indicate in column (a) the applicable classification, as shown below. Classifications:

A. Gas R, D & D Performed Internally

(1) Pipeline

a. Design

b. Efficiency

(2) Compressor Station

a. Design

b. Efficiency

(3) System Planning, Engineering, and Operation

(4) Transmission Control and Dispatching

(5) LNG Storage and Transportation

(6) Underground Storage

(7) Other Storage

(8) New Appliances and New Uses

(9) Gas Exploration, Drilling, Production, and Recovery

(10) Coal Gasification

(11) Synthetic Gas

(12) Environmental Research

(13) Other (Classify and Include Items in Excess of \$5,000.)

(14) Total Cost Incurred

Line No.	Classification (a)	Description (b)
1	None	
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Name of Respondent <b>Peoples Gas System, Inc.</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report <b>Dec. 31, 1994</b>	
<b>REGULATORY COMMISSION EXPENSES (Continued)</b>							
3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.				for Account 186.			
4. The totals of columns (e), (i), (k), and (l) must agree with the totals shown at the bottom of page 233				5. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.			
				6. Minor items (less than \$25,000) may be grouped.			
EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR			
CHARGED CURRENTLY TO			Deferred to Account 186 (i)	Contra Account (j)	Amount (k)	Deferred in Account 186, End of Year (l)	Line No.
Department (f)	Account No. (g)	Amount (h)					
				928	66,540	4,351	1
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					66,540	4,351	45
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Name of Respondent <b>Peoples Gas System, Inc.</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>
<b>REGULATORY COMMISSION EXPENSES</b>					
1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which			such a body was a party. 2. In columns (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.		
Line No.	Description (Furnish name of regulatory commission or body, the docket or case number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	Deferred in Account 186 at Beginning of Year (e)
1	Florida Public Service				
2	Commission -				
3	Docket No. 911150-GU				
4	Request for rate increase	None	154,066	154,066	70,891
5					
6					
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46	TOTAL		154,066	154,066	70,891

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Name of Respondent  Peoples Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report  Dec. 31, 1994
<b>PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS</b>			
<p>Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.</p> <p>(a) <i>Miscellaneous Amortization</i> (Account 425) — Describe the nature of items included in this account, the contra account charged, the total of amortizations charges for the year, and the period of amortization.</p> <p>(b) <i>Miscellaneous Income Deductions</i> — Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, <i>Donations</i>; 426.2, <i>Life Insurance</i>; 426.3, <i>Penalties</i>; 426.4, <i>Expenditures for Certain Civic, Political and Related Activities</i>; and 426.5, <i>Other</i></p>		<p><i>Deductions, of the Uniform System of Accounts.</i> Amounts of less than \$10,000 may be grouped by classes within the above accounts.</p> <p>(c) <i>Interest on Debt to Associated Companies</i> (Account 430) — For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.</p> <p>(d) <i>Other Interest Expense</i> (Account 431) — Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.</p>	
Line No.	Item (a)	Amount (b)	
1	Account 426-01 Donations	400,273	
2	Account 426-05 Other	24,049	
3		424,322	
4	Account 431 Other Interest Charges:		
5	Customer Deposits	1,540,572	
6	Intercompany (Prime)	(101,373)	
7	Miscellaneous	71,120	
8		1,510,319	
9			
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Name of Respondent  Peoples Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report  Dec. 31, 1994
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**INCOME FROM UTILITY PLANT LEASED TO OTHERS (Account 412 and 413)**

1. Report below the following information with respect to utility property leased to others constituting an operating unit or system.

2. For each lease show: (1) name of lessee and description and location of the leased property; (2) revenues; (3) operating expenses classified as to operation, maintenance, depreciation, rents, amortization; and (4) net income from lease for year. Arrange amounts so that deductions appear as a

subtraction from revenues, and income as the remainder.

3. Provide a subheading and total for each utility department in addition to a total for all utility departments.

4. Furnish particulars (details) of the method of determining the annual rental for the property.

5. Designate with an asterisk associated companies.

Line No.	
1	None
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Name of Respondent  Peoples Gas System, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report  Dec. 31, 1994
DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Continued)				
Section B. Factors Used in Estimating Depreciation Charges				
Line No.	Functional Classification (a)	Depreciation Plant Base (Thousands) (b)	Applied Depr. Rate(s) (Percent) (c)	
1	Production and Gathering Plant			
2	Offshore			
3	Onshore			
4	Underground Gas Storage Plant			
5	Transmission Plant			
6	Offshore			
7	Onshore			
8	General Plant			
9				
10				
<p align="center"><b>Notes to Depreciation, Depletion and Amortization of Gas Plant</b></p> <p>None</p>				

Name of Respondent  Peoples Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report  Dec. 31, 1994
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**DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT** (Accounts 403, 404.1, 404.2, 404.3, 405)  
*(Except Amortization of Acquisition Adjustments) (Continued)*

manner in which column (b) balances are obtained. If average balances, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine

depreciation charges, show at the bottom of Section B any revisions made to estimated gas reserves.

3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of Section B the amounts and nature of the provisions and the plant items to which related.

Section A. Summary of Depreciation, Depletion, and Amortization Charges				
Amortization of Other Limited-term Gas Plant (Account 404.3) (e)	Amortization of Other Gas Plant (Account 405) (f)	Total (b to f) (g)	Functional Classification (a)	Line No.
			Intangible plant	1
			Production plant, manufactured gas	2
			Production and gathering plant, natural gas	3
			Products extraction plant	4
			Underground gas storage plant	5
			Other storage plant	6
			Base load LNG terminating and processing plant	7
			Transmission plant	8
21,720		11,503,204	Distribution plant	9
74,772		3,577,796	General plant	10
			Common plant-gas	11
				12
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				24
96,492		15,081,000	TOTAL	25

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Peoples Gas System, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec. 31, 1994

**DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Accounts 403, 404.1, 404.2, 404.3, 405)  
(Except Amortization of Acquisition Adjustments)**

1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown.

2. Report all available information called for in Section B for the report year 1971, 1974 and every fifth year thereafter. Report only annual changes in the intervals

between the report years (1971, 1974 and every fifth year thereafter).

Report in column (b) all depreciable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate at the bottom of Section B the

**Section A. Summary of Depreciation, Depletion, and Amortization Charges**

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (c)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (d)
1	Intangible plant			
2	Production plant, manufactured gas			
3	Production and gathering plant, natural gas			
4	Products extraction plant			
5	Underground gas storage plant			
6	Other storage plant			
7	Base load LNG terminating and processing plant			
8	Transmission plant			
9	Distribution plant	11,481,484		
10	General plant	3,503,024		
11	Common plant-gas			
12				
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22				
23				
24				
25	<b>TOTAL</b>	<b>14,984,508</b>		

# *Reconciliation of Gross Operating Revenues* *Annual Report versus Regulatory Assessment Fee Return*

**Company: Peoples Gas System, Inc.**

**For the Year Ended December 31, 1994**

For the current year, reconcile the gross operating revenues as reported on Page 300 of this report with the gross operating revenues as reported on the utility's regulatory assessment fee return. Explain and justify any differences between the reported gross operating revenues in column (f).						
	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Description	Gross Operating Revenues per Page 300	Interstate and Sales for Resale Adjustments	Adjusted Intrastate Gross Operating Revenues	Intrastate Gross Operating Revenues per RAR Return	Difference (d) - (e)
1	Total Sales to Ultimate Customers (480-482, 484)	\$186,707,813	\$0	\$186,707,813	\$186,707,813	\$0
2	Sales for Resale (483)	50,133	50,133	0	50,133	(50,133)
3	Total Natural Gas Service Revenues	186,757,946	50,133	186,707,813	186,757,946	(50,133)
4	Total Other Operating Revenues (485-495)	32,560,320	0	32,560,320	32,560,320	0
5	Total Gas Operating Revenues	219,318,266	50,133	219,268,133	219,318,266	(50,133)
6	Sales for Resale				(50,133)	50,133
7	Revenue from Electric Generation customer				(1,082,648)	1,082,648
8	Unbilled Revenue Adjustment				790,848	(790,848)
9	True-up for Energy Conservation				(828,299)	828,299
10	Total Gross Operating Revenues	\$219,318,266	\$150,399	\$219,268,133	\$218,148,034	\$1,120,099

Notes:

Differences due to adjustments for exclusion of exempt revenue from electric generation customer, the exclusion of unbilled revenue adjustment and the exclusion of the energy conservation true-up.

Name of Respondent Peoples Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1994
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**GAS ACCOUNT — NATURAL GAS**

1. The purpose of this page is to account for the quantity of natural gas received and delivered by the respondent, taking into consideration differences in pressure bases used in measuring <sup>therms</sup> of natural gas received and delivered.

2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.

3. Enter in column (c) the <sup>therms</sup> as reported in the schedules indicated for the items of receipts and deliveries.

4. In a footnote report the volumes of gas from respondent's own production delivered to respondent's transmission system and included in natural gas sale.

5. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose. Use copies of pages 520 and 521.

6. Also indicate by footnote the volumes of gas not subject to Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes delivered to the local distribution-company portion of the reporting pipeline by another jurisdictional pipeline; (2) the volumes which the reporting pipeline transported or sold

through its local distribution facilities or intrastate facilities, and which the reporting pipeline received through gathering facilities, distribution facilities or intrastate facilities, but not through any of the interstate portion of the reporting pipeline and, (3) the gathering line volumes which were not destined for interstate market or which were not transported through any interstate portion of the reporting pipeline.

7. Also indicate by footnote (1) the system supply volumes of gas which are stored by the reporting pipeline during the reporting year and also reported as sales, transportation and compression volumes by the reporting pipeline during the same reporting year, (2) the system supply volumes of gas which are stored by the reporting pipeline during the reporting year and which the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage volumes.

8. Also indicate the volumes of pipeline production field sales which are included in both the company's total sales figure and the company's total transportation figure (lines 42 and 46 of page 521).

**01 NAME OF SYSTEM**

Line No.	Item (a)	Ref. Page No. (b)	Amount of <sup>Therms</sup> (14.73 psia at 60°F) (c)
2	<b>GAS RECEIVED</b>		
3	Natural Gas Produced	506	
4	LPG Gas Produced and Mixed with Natural Gas	515	
5	Manufactured Gas Produced and Mixed with Natural Gas		
6	Purchased Gas		
7	Wellhead	327	
8	Field Lines	327	356,723,333
9	Gasoline Plants	327	
10	Transmission Line	327	
11	City Gate Under FERC Rate Schedules	327	138,929
12	LNG	327	
13	Other	327	
14	TOTAL Gas Purchased (Enter Total of lines 7 thru 13)	327	356,862,262
15	Gas of Others Received for Transportation	313	506,995,471
16	Receipts of Respondents' Gas Transported or Compressed by Others	333	
17	Exchange Gas Received	328	
18	Gas Withdrawn from Underground Storage	512	
19	Gas Received from LNG Storage		
20	Gas Received from LNG Processing		
21	Other Receipts (Specify)		
22	TOTAL Receipts (Enter Total of lines 3 thru 5, 14, and 15 thru 21)		863,857,733

Name of Respondent <b>Peoples Gas System, Inc.</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report <b>Dec. 31, 1994</b>	
<b>AUXILIARY PEAKING FACILITIES</b>							
<p>1. Report below auxiliary facilities of the respondent for meeting seasonal peak demands on the respondent's system, such as underground storage projects, liquefied petroleum gas installations, gas liquefaction plants, oil gas sets, etc.</p> <p>2. For column (c), for underground storage projects, report the delivery capacity on February 1 of the heating season overlapping the year-end for which this report is submitted.</p>				<p>For other facilities, report the rated maximum daily delivery capacities.</p> <p>3. For column (d), include or exclude (as appropriate) the cost of any plant used jointly with another facility on the basis of predominant use, unless the auxiliary peaking facility is a separate plant as contemplated by general instruction 12 of the Uniform System of Accounts.</p>			
	Location of Facility (a)	Type of Facility (b)	Maximum Daily Delivery Capacity of Facility, Therms at 14.73 psia at 60° (c)	Cost of Facility (In dollars) (d)	Was Facility Operated on Day of Highest Transmission Peak Delivery?		
					Yes (e)	No (f)	
1	None						
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Name of Respondent <b>Peoples Gas System, Inc.</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>
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**NATURAL GAS RESERVES AND LAND ACREAGE (Continued)**

4. For non-producing gas lands, report the required information alphabetically by State, County, or offshore area by blocks. Report offshore lands in the same manner as producing gas lands. The land, leasehold, and gas rights costs reported should agree with the amounts carried under Accounts 105, *Gas Plant Held for Future Use*, and 105.1, *Production Properties Held for Future Use*, and reported in total on pages 214 and 215. Do not report estimates of gas reserves (column (e)) for unproven fields; however, if the company made estimates for such lands and normally includes such estimates in stating its reserve position in connection with proposed financing and for managerial and other purposes, include such estimates on this page.

5. Report the cost of lands, leaseholds, and gas rights in accordance with the provisions of the Uniform System of Accounts for Natural Gas Companies.

6. For columns (j) and (k), do not duplicate acreages reported for owned lands and leaseholds. Designate with an asterisk royalty interests separately owned.

7. Indicate by footnote whether acres reported are gross acres or net acres based on proportion of ownership in jointly owned tracts.

8. Do not include oil mineral interests in the cost of acreage reported.

9. Report volumes on a pressure base of 14.73 psia at 60°F.

OWNED LANDS (Cont.)	LEASEHOLDS		OWNED GAS RIGHTS		TOTAL		Line No.
	Cost (g)	Acres (h)	Cost (i)	Acres (j)	Cost (k)	Acres (l)	
							1
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						<b>TOTAL</b>	<b>40</b>

Name of Respondent <b>Peoples Gas System, Inc.</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>
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### NATURAL GAS RESERVES AND LAND ACREAGE

1. Report below particulars (details) concerning the remaining recoverable saleable gas reserves and natural gas land acreage at end of year. Designate gas reserves on acreage acquired before October 8, 1969, and reserves on acreage acquired after October 7, 1969.

2. Classify the gas reserves and related land and land rights and costs under the sub-headings: (A) Producing Gas Lands, and (B) Non-producing Gas Lands. Provide a total for each classification.

3. For producing gas lands, report the required information alphabetically by State, County, or offshore area, and field.

If the field name is not assigned, report as "unnamed." Identify offshore fields according to their location in State or Federal domains by using the letter "S" for State domain, and "F" for Federal domain in column (a). For column (b), enter the zone number if applicable. The land, leasehold, and gas rights costs so reported should agree with the amounts carried under Account 101, Gas Plant in Service, and as reported for Accounts 325.1, 325.2, and 325.3 on pages 204-205. In column (e) show for each field the year and remaining recoverable saleable gas reserves available to respondent from owned lands, leaseholds, and gas rights.

Line No.	OFFSHORE AREA		Name of Field or Block (c)	Name of State/County/Offshore Area (d)	Recoverable Gas Reserves (Thousands Mcf) (e)	OWNED LANDS
	Domain (a)	Zone (b)				Acres (f)
1	None		<b>A. PRODUCING GAS LANDS</b>			
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40	<b>TOTAL</b>					

Name of Respondent  Peoples Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report  Dec. 31, 1994
<b>CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES</b>			
<p>1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. (These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual [other than for services as an employee or for payments made for medical and related services] amounting to more than \$25,000, including payments for legislative services, except those which should be reported in Account</p> <p style="text-align: right;">426.4 Expenditures for Certain Civic, Political and Related Activities.</p> <p style="text-align: right;">(a) Name and address of person or organization rendering services.</p> <p style="text-align: right;">(b) description of services received during year and project or case to which services relate.</p> <p style="text-align: right;">(c) basis of charges,</p> <p style="text-align: right;">(d) total charges for the year, detailing utility department and account charged.</p> <p>2. For any services which are of a continuing nature, give the date and term of contract and date of Commission authorization, if contract received Commission approval.</p> <p>3. Designate with an asterisk associated companies.</p>			
1	Bracewell & Patterson	804	239,080
2	Houston, TX		
3	Legal & Consulting		
4			
5	Landers & Parsons	242	16,582
6	Tallahassee, FL	908	89,670
7	Legal & Consulting		
8			
9	Lykes Bros, Inc. *	263	84,330
10	Tampa, FL	921	930
11	Auditing and Management Svcs.	923	88,181
12			
13	Macfarlane, Ausley	186	50,009
14	Ferguson & McMullen	242	569,693
15	Tampa, FL	804	62,864
16	Legal & Consulting	908	22,292
17		925	50,492
18			
19	Price Waterhouse	242	96,000
20	Tampa, FL		
21	Accounting & Consulting		
22			
23	W. F. Corroon	923	31,180
24	St. Louis, MO		
25	Pension Consulting		
26			
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Name of Respondent Peoples Gas System, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1994
DISTRIBUTION OF SALARIES AND WAGES (Continued)				
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
	Gas (Continued)			
48	Total Operation and Maintenance			
49	Production—Manufactured Gas (Lines 28 and 40)			
50	Production—Natural Gas (Including Expl. and Dev.) (Lines 29 and 41)			
51	Other Gas Supply (Lines 30 and 42)			
52	Storage, LNG Terminating and Processing (Lines 31 and 43)			
53	Transmission (Lines 32 and 44)			
54	Distribution (Lines 33 and 45)	9,645,979		
55	Customer Accounts (Line 34)	3,959,410		
56	Customer Service and Informational (Line 35)	312,350		
57	Sales (Line 36)	2,414,678		
58	Administrative and General (Lines 37 and 46)	9,796,805		
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)	26,129,222	256,534	26,385,756
60	Other Utility Departments			
61	Operation and Maintenance			
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	26,129,222	256,534	26,385,756
63	Utility Plant			
64	Construction (By Utility Departments)			
65	Electric Plant			
66	Gas Plant	4,391,316	43,113	4,434,429
67	Other			
68	TOTAL Construction (Total of lines 65 thru 67)	4,391,316	43,113	4,434,429
69	Plant Removal (By Utility Departments)			
70	Electric Plant			
71	Gas Plant	547,585	5,376	552,961
72	Other			
73	TOTAL Plant Removal (Total of lines 70 thru 72)	547,585	5,376	552,961
74	Other Accounts (Specify):			
75	Accounts Receivable - Associated Companies	5,323,318	52,264	5,375,582
76	Stores Expense	337,275	-0-	337,275
77	Other Work-In-Progress	154,115	-0-	154,115
78	Miscellaneous	(76,895)	-0-	(76,895)
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81				
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92				
93				
94				
95	TOTAL Other Accounts	5,737,813	52,264	5,790,077
96	TOTAL SALARIES AND WAGES	36,805,936	357,287	37,163,223

Name of Respondent Peoples Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1994
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### DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to *Utility Departments, Construction, Plant Removals, and Other Accounts*, and enter such amounts

in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production			
4	Transmission			
5	Distribution			
6	Customer Accounts			
7	Customer Service and Informational			
8	Sales			
9	Administrative and General			
10	TOTAL Operation (Total of lines 3 thru 9)			
11	Maintenance			
12	Production			
13	Transmission			
14	Distribution			
15	Administrative and General			
16	TOTAL Maint. (Total of lines 12 thru 15)			
17	Total Operation and Maintenance			
18	Production (Total of lines 3 and 12)			
19	Transmission (Total of lines 4 and 13)			
20	Distribution (Total of lines 5 and 14)			
21	Customer Accounts (Line 6)			
22	Customer Service and Informational (Line 7)			
23	Sales (Line 8)			
24	Administrative and General (Total of lines 9 and 15)			
25	TOTAL Oper. and Maint. (Total of lines 18 thru 24)			
26	Gas			
27	Operation			
28	Production—Manufactured Gas			
29	Production—Nat. Gas (Including Expl. and Dev.)			
30	Other Gas Supply			
31	Storage, LNG Terminaling and Processing			
32	Transmission			
33	Distribution	7,399,732		
34	Customer Accounts	3,959,410		
35	Customer Service and Informational	312,350		
36	Sales	2,414,678		
37	Administrative and General	6,206,174		
38	TOTAL Operation (Total of lines 28 thru 37)	20,292,344		
39	Maintenance			
40	Production—Manufactured Gas			
41	Production—Natural Gas			
42	Other Gas Supply			
43	Storage, LNG Terminaling and Processing			
44	Transmission			
45	Distribution	2,246,247		
46	Administrative and General	3,590,631		
47	TOTAL Maint. (Total of lines 40 thru 46)	5,836,878		

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Peoples Gas System, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec. 31, 1994

#### SYSTEM MAPS

1. Furnish 5 copies of a system map (one with each filed copy of this report) of the facilities operated by the respondent for the production, gathering, transportation, and sale of natural gas. New maps need not be furnished if no important change has occurred in the facilities operated by the respondent since the date of the maps furnished with a previous year's annual report. If, however, maps are not furnished for this reason, reference should be made in the space below to the year's annual report with which the maps were furnished.

2. Indicate the following information on the maps:

- (a) Transmission lines—colored in red, if they are not otherwise clearly indicated.
- (b) Principal pipeline arteries of gathering systems.
- (c) Sizes of pipe in principal pipelines shown on map.
- (d) Normal directions of gas flow—indicated by arrows.
- (e) Location of natural gas fields or pools in which the respondent produces or purchases natural gas.

(f) Locations of compressor stations, products extraction plants, stabilization plants, important purification plants, underground storage areas, recycling areas, etc.

(g) Important main line interconnections with other natural gas companies, indicating in each case whether gas is received or delivered and name of connecting company.

(h) Principal communities in which respondent renders local distribution service.

3. In addition, show on each map: graphic scale to which map is drawn; date as of which the map represents the facts it purports to show; a legend giving all symbols and abbreviations used; designations of facilities leased to or from another company, giving name of such other company.

4. Maps not larger than 24 inches square are desired. If necessary, however, submit larger maps to show essential information. Fold the maps to a size not larger than this report. Bind the maps to the report.

Company system maps are presently on file in company-filed tariffs.

Name of Respondent <b>Peoples Gas System, Inc.</b>		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1994</b>
GAS ACCOUNT — NATURAL GAS (Continued)				
01 NAME OF SYSTEM				
Line No.	Item (a)	Ref. Page No. (b)	Amount of Therm (14.73 psia at 60°F) (c)	
23	GAS DELIVERED			
24	Natural Gas Sales			
25	Field Sales			
26	To Interstate Pipeline Companies for Resale Pursuant to FERC Rate Schedules	310		
27	Retail Industrial Sales	309		
28	Other Field Sales	310		
29	TOTAL, Field Sales (Enter Total of lines 26 thru 28)			
30	Transmission Systems Sales			
31	To Interstate Pipeline Co. for Resale Under FERC Rate Sched.	310		
32	To Intrastate Pipeline Co. and Gas Utilities for Resale Under FERC Rate Schedules	310	118,077	
33	Mainline Industrial Sales Under FERC Certification	307		
34	Other Mainline Industrial Sales	307		
35	Other Transmission System Sales	310		
36	TOTAL, Transmission System Sales (Enter Total of lines 31 thru 35)		118,077	
37	Local Distribution by Respondent			
38	Retail Industrial Sales	303	88,368,078	
39	Other Distribution System Sales	303	261,100,013	
40	TOTAL, Distribution System Sales (Lines 38 + 39)		349,468,091	
41	Interdepartmental Sales			
42	TOTAL SALES (Enter Total of lines 29, 36, 40 and 41)		349,586,168	
43	Deliveries of Gas Transported or Compressed for:			
44	Other Interstate Pipeline Companies	313		
45	Others	313	505,320,288	
46	TOTAL, Gas Transported or Compressed for Others (Enter Total of lines 44 and 45)	313		
47	Deliveries of Respondent's Gas for Trans. or Compression by Others	333		
48	Exchange Gas Delivered	328		
49	Natural Gas Used by Respondent	331	328,031	
50	Natural Gas Delivered to Underground Storage	512		
51	Natural Gas Delivered to LNG Storage	512		
52	Natural Gas Delivered to LNG Processing			
53	Natural Gas for Franchise Requirements			
54	Other Deliveries (Specify):			
55	TOTAL SALES & OTHER DELIVERIES (Lines 42, 46, 47 thru 54)		855,234,487	
56	UNACCOUNTED FOR			
57	Production System Losses			
58	Storage Losses			
59	Transmission System Losses			
60	Distribution System Losses			
61	Other Losses (Specify in so far as possible) includes unbilled		8,623,246	
62	TOTAL Unaccounted for (Enter Total of lines 57 thru 61)		8,623,246	
63	TOTAL SALES, OTHER DELIVERIES, AND UNACCOUNTED FOR (Enter Total of lines 55 and 62)		863,857,733	

***Analysis of Diversification Activity***  
***Employee Transfers***

**Company: Peoples Gas System, Inc.**

**For the Year Ended December 31, 1994**

List employees earning more than \$30,000 annually transferred to/from the utility to/from an affiliate company.

Company Transferred From	Company Transferred To	Old Job Assignment	New Job Assignment	Transfer Permanent or Temporary and Duration
None				

Schedule 6 - PSC/AFA 16

# **Analysis of Diversification Activity**

## **Assets or Rights Purchased from or Sold to Affiliates**

**Company: Peoples Gas System, Inc.**

**For the Year Ended December 31, 1994**

Provide a summary of affiliated transactions involving asset transfers or the right to use assets.

Name of Affiliate	Description of Asset or Right	Cost/Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value	Purchase Price	Title Passed Yes/No
<b>Purchases from Affiliates:</b>							
Peoples Gas Co.	Meters	\$ 6,193.71	\$ 3,392.96	\$ 2,800.75		\$ 2,800.75	
<b>Total</b>		<b>6,193.71</b>	<b>3,392.96</b>	<b>2,800.75</b>		<b>2,800.75</b>	
<b>Sales to Affiliates:</b>							
Peoples Gas Co.	Meters	\$ 24,305.74	\$ 3,172.19	\$ 21,133.55		\$ 21,133.55	
	Software	243,325.36	5,069.28	238,256.08		238,256.08	
	Air Conditioner	1,285.72	6.60	1,281.12		1,281.12	
Peoples Sales & Service Company	CNG - Equip.	19,184.10	10,282.68	8,901.42		8,901.42	
<b>Total</b>		<b>288,102.92</b>	<b>18,530.76</b>	<b>269,572.16</b>		<b>269,572.16</b>	

Schedule 5 - PSC/AFA 16

# Analysis of Diversification Activity

## Summary of Affiliated Transfers and Cost Allocations

Company: Peoples Gas System, Inc.

For the Year Ended December 31, 1994

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved.

- (a) Enter name of affiliate.  
 (b) Give description of type of service, or name the product involved.  
 (c) Enter contract or agreement effective dates.  
 (d) Enter the letter "p" if the service or product is a purchased by the Respondent: "s" if the service or product is sold by the Respondent.  
 (e) Enter utility account number in which charges are recorded.  
 (f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"p" or "s" (d)	Account Number (e)	Dollar Amount (f)
Peoples Sales & Service	Cash				(5,767,411)
	Accounts Payable				1,546,386
	Intercompany Interest				(1,184,969)
	Income Tax Adj.				25,877
	Payroll				2,857,552
	Non-Utility Accounts Receivable				
	-Net of Write-offs				(5,124,147)
	Energy Conservation Allowance				(3,568,469)
	Inventory Control		s		455,518
	Stores Clearing		s		35,028
	Transportation Allocation		s		188,584
	Rent Allocation		s		94,983
	Clearing Accounts		s		11,393
	System Department Allocation		s		582,842
	EDP Allocation		s		46,953
Peoples Gas Co.	Cash				(22,628,600)
	Accounts Payable				970,222
	Intercompany Interest				(1,422,493)
	Income Tax Adj.				110,670
	Payroll				4,335,123
	Non-Utility Accounts Receivable				
	-Net of Write-offs				1,392
	Propane Purchases		p		(585,115)
	Inventory Control		s		80,547
	Stores Clearing		s		16,404
	Transportation Allocation		s		146,635
	Rent Allocation		s		178,129
	Clearing Accounts		s		14,185
	Commercial Office Allocation		s		467,793
	System Department Allocation		s		1,188,942
	EDP Allocation		s		42,180

Schedule 4 - PSC/AFA 16

**Analysis of Diversification Activity**  
**Summary of Affiliated Transfers and Cost Allocations**

**Company: Peoples Gas System, Inc.**

**For the Year Ended December 31, 1994**

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved.

- (a) Enter name of affiliate.  
 (b) Give description of type of service, or name the product involved.  
 (c) Enter contract or agreement effective dates.  
 (d) Enter the letter "p" if the service or product is a purchased by the Respondent: "s" if the service or product is sold by the Respondent.  
 (e) Enter utility account number in which charges are recorded.  
 (f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"p" or "s" (d)	Account Number (e)	Dollar Amount (f)
Lykes Energy, Inc.	Cash			Various	20,177,357
	Accounts Payable				(4,303,266)
	Intercompany Interest				2,616,846
	Income Tax Adj.				(257,161)
PAS Power Co.	Accounts Payable				(536,000)
	Payroll				53,896
	Intercompany Interest				(50,641)
	Income Tax Adj.				(216,875)
Gator Gas Marketing, Inc.	Accounts Payable				410,504
	Payroll				81,821
	Intercompany Interest				57,685
	Income Tax Adj.				189,849
	Rent Allocation		s		30,280
Suwannee Gas Marketing, Inc.	Accounts Payable				(13,000)
	Intercompany Interest				11,670
	Income Tax Adj.				(1,950)
Peoples Cogeneration Co.	Accounts Payable				(1,308)
	Payroll				56,862
	Intercompany Interest				73,274
	Income Tax Adj.				10,647
	Rent Allocation		s		8,324

Schedule 4 - PSC/AFA 16

**Analysis of Diversification Activity**  
**Individual Affiliated Transactions in Excess of \$500,000**

**Company: Peoples Gas System, Inc.**

**For the Year Ended December 31, 1994**

Provide information regarding individual affiliated transactions in excess of \$500,000 (\$25,000 for gas utilities.) Recurring monthly affiliated transactions which exceed \$500,000 per month should be reported annually in the aggregate. However, each land or property sales transaction even though similar sales recur, should be reported as a "non-recurring" item for the period in which which it occurs.

Name of Affiliate (a)	Description of Transaction (b)	ANNUAL Dollar Amount (c)
Peoples Sales & Service Co.	Monthly General & Administrative Department Allocation	582,842
	Monthly Intercompany Interest	(1,184,969)
	Monthly Cash Receipts	(5,767,411)
	Monthly Accounts Payable	1,546,386
	Monthly Inventory Control	455,518
	Monthly Payroll	2,857,552
	Monthly Non-Utility A/R - Net of Write Offs	(5,124,147)
	Monthly Energy Conservation Allowance	(3,568,469)
	Year-end Income Tax Adjustment	25,877
Peoples Gas Co.	Monthly General & Administrative Department Allocation	1,188,942
	Monthly Commercial Office Allocation	467,793
	Monthly Intercompany Interest	(1,422,493)
	Monthly Propane Purchases	(585,115)
	Monthly Cash Receipts	(22,628,600)
	Monthly Accounts Payable	970,222
	Monthly Payroll	4,335,123
	Software Purchase (Non-recurring)	238,256
	Year-end Income Tax Adjustment	110,670
Gator Gas Marketing, Inc.	Year-end Income Tax Adjustment	185,349
	Monthly Accounts Payable	410,504
PAS Power Co.	Year-end Income Tax Adjustment	(216,875)
	Monthly Accounts Payable	(536,000)
Lykes Energy, Inc.	Monthly Cash Receipts	20,177,357
	Monthly Accounts Payable	(4,303,266)
	Monthly Intercompany Interest	2,616,846
	Year-end Income Tax Adjustment	(257,161)

Schedule 3 - PSC/AFA 16

***Analysis of Diversification Activity***  
***New or Amended Contracts with Affiliated Companies***

**Company: Peoples Gas System, Inc.**

**For the Year Ended December 31, 1994**

Provide a synopsis of each new or amended contract, agreement, or arrangement with affiliated companies for the purchase, lease, or sale of land, goods, or services (excluding tariffed items). The synopsis shall include, at a minimum, the terms, price, quantity, amount, and duration of the contracts.

Name of Affiliated Company (a)	Synopsis of Contract (b)
None	

Schedule 2 - PSC/AFA 16

**Analysis of Diversification Activity**  
**Changes in Corporate Structure**

**Company: Peoples Gas System, Inc.**

**For the Year Ended December 31, 1994**

Provide any changes in corporate structure including partnerships, minority interest, and joint ventures and an updated organizational chart.

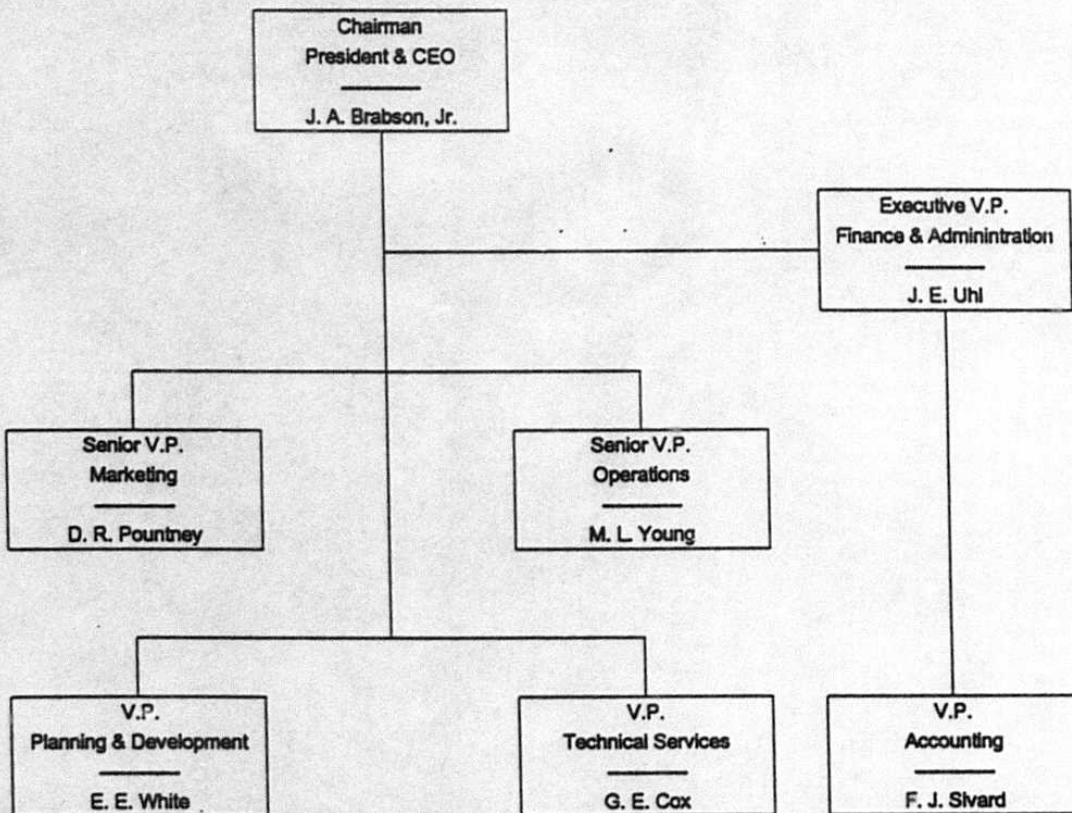
Effective Date (a)	Description of Change (b)
None	

Schedule 1 - PSC/AFA 16

## PART V - LIAISON PERSONNEL

### B. Organizational Chart (for reporting chain for all personnel listed on Page 7)

Current as of: December 31, 1994  
(Date)



# PART V - LIAISON PERSONNEL DIRECTORY "

A. List

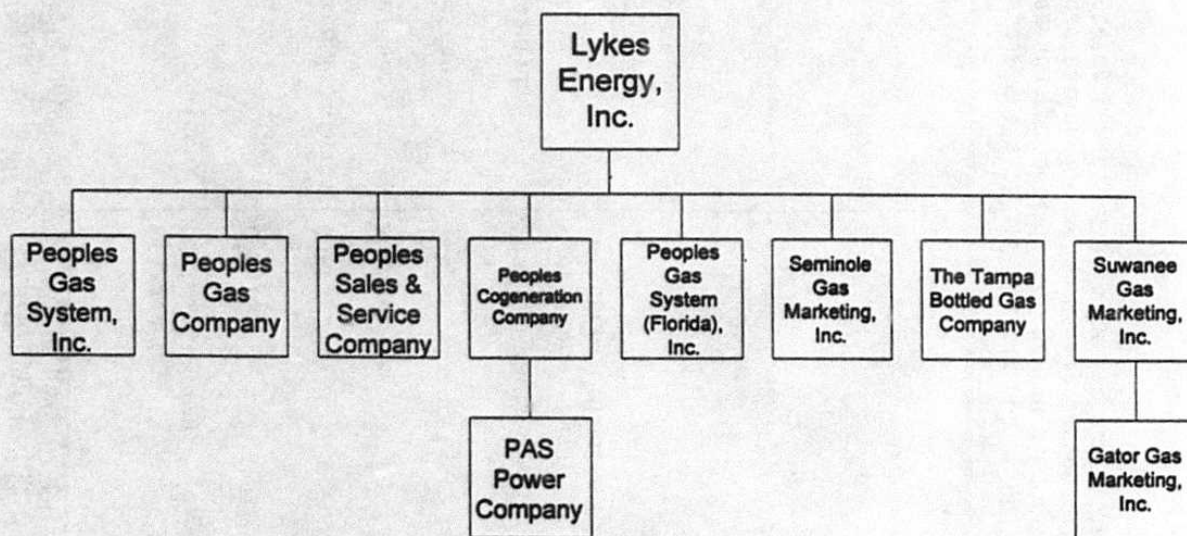
Name of Company Representative (a)	Title or Position	Organizational Unit (b) (Title, Dept./Div./Sec)	Name of Immediate Supervisor	Area(s) of Responsibility
John A. Brabson, Jr.	President	Finance & Administration	John A. Brabson, Jr.	Various
Jack E. Uhl	Exec. Vice President	Marketing	John A. Brabson, Jr.	Finance & Administration
Daniel R. Pountney	Senior Vice President	Marketing	John A. Brabson, Jr.	Marketing
M. Lee Young	Senior Vice President	Operations	John A. Brabson, Jr.	Operations
Francis J. Stivard	Vice President	Accounting	Jack E. Uhl	Accounting
Gerald E. Cox	Vice President	Technical Services	John A. Brabson, Jr.	Technical Services/ Safety
E. Elliott White	Vice President	Planning & Development	John A. Brabson, Jr.	Governmental & Public Relations
Ansley Watson, Jr.	Attorney	Macfarlane, Ausley, Ferguson & McMullen		Legal

- (1) Also list appropriate legal counsels and others who may not be on the general payroll.
- (2) Please provide individual telephone numbers, if the person cannot be reached through the Company's operator.
- (3) Please provide appropriate organizational charts for all persons listed within the Company.
- (4) Defined as personal visits or telephone calls as a result of routine recurring interface, rate cases, or audits.

## PART IV - PARENT/AFFILIATE ORGANIZATIONAL CHART

Current as of: December 31, 1994

(Date)



### PART III - CORPORATE RECORDS

#### A. Location

111 E. Madison Street  
Tampa, Florida 33602

#### B. Description

Records are maintained as required  
by PSC Regulations (25-7-15)

#### C. List Audit Groups Reviewing Records and Operations

Price Waterhouse

PART II - COMPANY PROFILE (continued)

(Provide Brief Narrative)

D. Major Operating Divisions and Functions

See Part V

E. Affiliates and Relationships

See Part IV

F. Current and Projected Growth Patterns

Projected therm sales (in 000):	<u>FY 95</u>	<u>FY 96</u>	<u>FY 97</u>	<u>FY 98</u>
Residential	40,000	41,000	42,000	43,000
Commercial	223,000	230,000	237,000	244,000
Industrial	<u>607,000</u>	<u>598,000</u>	<u>607,000</u>	<u>615,000</u>
	870,000	869,000	886,000	902,000

## PART II - COMPANY PROFILE

(Provide Brief Narrative)

### A. Brief Company History

In 1895, the Tampa Gas Company was formed providing gas service to customers in the Tampa area. In 1927, the Peoples Water and Gas Company began operations in Miami Beach, Fort Lauderdale, and other adjacent areas. Subsequently, the Tampa Gas Company was purchased by Peoples Water and Gas Company; and the combined operation was reincorporated as Peoples Gas System, Inc. In July 1979, Peoples Gas System, Inc. acquired the gas distribution properties of Florida Gas Company. In March 1990, the natural gas properties of Southern Gas Company were acquired; and in April 1991, the natural gas properties of Palm Beach County Utilities Corp. were purchased. With the acquisition of these properties, Peoples Gas System, Inc. has become Florida's largest gas utility with 12 operating divisions throughout the state serving over 200,000 residential, commercial, and industrial customers.

# **PART I - TELEPHONE NUMBERS**

**A. Company's Universal Telephone Number:** ( 813 ) 273-0074

## **B. Direct Telephone Number for Officer(s)**

Officer(s) Name	Title	Telephone Number
1. John A. Brabson, Jr.	Chairman, President & Chief Executive Officer	(813) 273-0074
2. Tom L. Rankin	Vice Chairman of the Board	(813) 223-3981
3. B. T. Bailey	Vice President & Comptroller	(813) 223-3981
4. Jack E. Uhl	Executive Vice President - Finance & Administration	(813) 273-0074
5. M. Lee Young	Senior Vice President - Operations	(813) 273-0074
6. Daniel R. Pountney	Senior Vice President - Marketing	(813) 273-0074
7. Gerald E. Cox	Vice President - Technical Services	(813) 273-0074
8. Francis J. Sivard	Vice President - Accounting	(813) 273-0074
9. E. Elliott White	Vice President - Planning & Development	(813) 273-0074
10. Nathan B. Simpson	Assistant Treasurer & Assistant Secretary	(813) 223-3981
11. David R. Schindler	Secretary & Treasurer	(813) 223-3981
12. G. L. Finley	Assistant Treasurer	(813) 273-0074
13.		

## **C. Direct Telephone Number for Director(s)**

Director(s) Name	Major Employer	Telephone Number
1. John A. Brabson, Jr.	Chairman	(813) 273-0074
2. B. T. Bailey		(813) 223-3981
3. Newton H. Bollinger		(813) 273-0074
4. Charles H. Montague		(813) 273-0074
5. Jack E. Uhl		(813) 273-0074
6. Tom L. Rankin		(813) 223-3981
7.		

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A. List	
B. Organizational Chart	

- E. Affiliates and Relationships - List all affiliates and their relationship to the utility.
- F. Current and Projected Growth Patterns - Provide a concise estimate of future annual growth for the next two to four years. A short table may be used to provide this data. For instance, a table for three years showing the KWH sales, revenue and customers would be sufficient for an electric utility. Major assumptions such as "revenue forecasts based on current rates" may be provided.

### **PART III - Corporate Records:**

The principal location and any important secondary locations of records should be provided in Section A on Page 5. The chart of accounts used, the location of any copies of the corporate records and a description of the types of records maintained at secondary locations should be furnished in Section B. Under Section C, list any outside auditors, regulatory agencies or internal auditors from affiliates that audit the books and records.

### **PART IV - Parent/Affiliate Organizational Chart:**

Provide an organizational chart showing the relationship of affiliates involved either directly or indirectly in providing utility services including the furnishing of any management services to the utility. All other affiliates should also be shown. If there is, however, an unwieldy number of affiliates, those that are irrelevant to the provision of utility services may be omitted from the organizational chart.

### **PART V - Liaison Personnel Directory:**

All employees or outside professionals who are in regular recurring contact with the Florida Public Service Commission on behalf of the utility should be listed under Section A on Page 7, together with the title, position, organizational unit, name of immediate supervisor and area(s) of responsibility. Employees who infrequently contact or are contacted by the Florida Public Service Commission need not be listed unless contact occurs on important issues. Organizational charts covering the employees listed as liaison personnel should be included in Section B.

## EXECUTIVE SUMMARY

### INSTRUCTIONS

#### Purpose of Executive Summary:

The Executive Summary provides the Florida Public Service Commission management with contact persons, positions and telephone numbers, a brief narrative of the company profile, corporate records and corporate organization. The Executive Summary is both more readable and shorter than an annual report. It contains nontechnical data of general interest and applicability to individuals who are not intimately familiar with the individual utility.

#### PART I - Telephone Numbers:

The utility's primary telephone number for its main administrative office is to be included in Section A on Page 2. The name, title, and telephone number (other than the universal number in Section A) for officers of the utility are to be included in Section B. Include the name of the directors, their position title and employer, and telephone number in Section C.

#### PART II - Company Profile:

The company profile is a brief synopsis, which should be approximately three pages long for a major utility, in narrative format with a few statistics included. The six areas covered are:

- A. Brief Company History - Year and state of the organization, whether as a subsidiary or parent name changes and other pertinent data.
- B. Operating Territory - Provide the area of state or states served, and a few statistics such as the number of cities served, the number of customers or similar available statistics that provide a reader a basic understanding of the scope and nature of the operations of the utility.
- C. Major Goals and Objectives - State the goals and objectives of the utility such as desired return on equity, increased productivity by a specific percentage and other such goals. Specific goals such as "to achieve a rate of return on equity of 14.5% is preferable to general statements of goals such as to achieve a reasonable return on equity."
- D. Major Operating Divisions and Functions - Provide the major operating divisions and activities performed by each. For some companies, the vice presidents or other officers and their respective responsibilities may correspond to major operating divisions. For instance, the Vice President of Finance may constitute a major operating division and accounting, corporate and treasury, and rates and regulatory matters may be the related functions assigned to the Vice President.

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AUDITING AND FINANCIAL ANALYSIS  
DIVISION, FPSC

## EXECUTIVE SUMMARY

SUPPLEMENT TO ANNUAL REPORT

OF

Peoples Gas System, Inc.

Company Name

FOR THE YEAR

1994

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