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March 31, 2025

ELECTRONIC FILING

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

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

Dear Mr. Teitzman:

Attached for filing in the above-referenced docket is the Petition of Peoples Gas System, Inc. This letter contains an index of the documents we are e-filing today in support of Peoples Gas System, Inc.'s petition.

The testimony and exhibits of Peoples Gas System, Inc.'s supporting witnesses, together with its Minimum Filing Requirement ("MFR") Schedules, are being filed contemporaneously under separate, individual cover letters.

Thank you for your assistance in connection with this matter.

(Document 1 of 16)

Sincerely,

J. Jeffry Wahlen

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

JJW/dh Attachments

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for Rate Increase by Peoples Gas System, Inc.

DOCKET NO. 20250029-GU FILED: March 31, 2025

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3.	Direct Testimony of Rebecca Washington and Exhibit No. RW-1
4.	Direct Testimony of Timothy O'Connor and Exhibit No. TO-1
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15.	Minimum Filing Requirement – Schedule E-9 (proposed tariffs – legislative and clean format) (Exhibit No. PGSI-3)
16.	2027 Subsequent Year Adjustment Supplemental Schedules (Exhibit No. PGSI-4)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for Rate Increase by Peoples

Gas System, Inc.

DOCKET NO. 20250029-GU

FILED: March 31, 2025

PEOPLES GAS SYSTEM, INC.'S PETITION FOR RATE INCREASE

Peoples Gas System, Inc. ("Peoples" or the "company"), files this petition for a permanent

increase in its base rates and charges, and for other relief, pursuant to Sections 366.04, 366.06, and

366.076, Florida Statutes, and Rules 25-7.039 and 25-7.042, Florida Administrative Code, and says:

Introduction

1. This petition seeks a \$103,591,089 permanent annual increase in general base rates

and charges effective with the first billing cycle of January 2026. This amount includes \$6,733,295

of revenue currently being recovered via the company's Cast Iron/Bare Steel Replacement Rider

("Rider CI/BSR"). Therefore, the net annual incremental revenue increase requested in this

petition for 2026 is \$96,857,794 ("2026 Base Rate Increase"). It also seeks approval of a

subsequent year adjustment of \$26,709,076 to be effective with the first billing cycle in January

2027 ("2027 SYA"). This petition does not seek interim rate relief and the company does not

propose to use the proposed agency action process for this proceeding.

2. The Petitioner's name and address are:

Peoples Gas System, Inc.

P.O. Box 2562

Tampa, Florida 33601-2562

3. Peoples is a wholly owned subsidiary of TECO Gas Operations, Inc., which is a

subsidiary of TECO Holdings, Inc., which is a wholly owned subsidiary of Emera U.S. Holdings,

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Inc., which is a wholly owned subsidiary of Emera Incorporated ("Emera"). Peoples is a natural gas distribution public utility subject to the Florida Public Service Commission's ("Commission") jurisdiction under Chapter 366, Florida Statutes.

4. Peoples owns and operates natural gas distribution facilities in Florida and provides service to approximately 508,000 customers in 43 of the state's 67 counties. The company focuses on safety; exceptional customer service; reliability, resiliency, and efficiency; and supporting the communities it serves.

Background

- 5. Peoples' last general rate case was filed on April 4, 2023, in Docket No. 20230023-GU and was resolved by Order No. PSC-2023-0388-FOF-GU, issued on December 27, 2023. Therein, the Commission approved a net annual revenue increase of \$106,682,569 and a midpoint return on equity ("ROE") of 10.15 percent using a forecasted 2024 test year. The Commission later adjusted the annual incremental base rate increase to reflect a long-term debt rate true up as authorized in its December 27, 2023 order.¹
- 6. Since then, Peoples has continued to invest in the resiliency and reliability of its gas distribution system and to support the growing demand for energy in Florida. Peoples installed approximately 1,260 miles of new gas main and service lines from January 2023 to December 2024 and expects to add another 1,200 miles by December 2026. In 2023, the company welcomed approximately 20,905 new Residential customers and 884 Small Commercial customers, reflecting increases of 4.9 percent and 2.3 percent, respectively. In 2024, the company added another 17,845 Residential customers and 689 Small Commercial customers, representing increases of 4.0 percent

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¹ See Order No. PSC-2024-0170-TRF-GU, issued May 23, 2024, in Docket No. 20240028-GU. This order increased the company's overall rate of return approved in Docket No. 20230023-GU from 7.02 percent to 7.05 percent and its total incremental annual revenue increase from \$117,839,527 to \$118,713,612.

- and 1.7 percent, respectively. Peoples anticipates adding nearly 19,141 new Residential customers and 718 new Small Commercial customers in 2025, followed by an additional 17,642 Residential customers and 698 Small Commercial customers in 2026.
- 7. The company has maintained its exceptional safety and customer service results. Peoples boasts one of the lowest OSHA Lost Time Injury rates for team members and contractors in the gas industry. In 2023, Peoples was recognized with the Industry Leader Accident Prevention Award from the American Gas Association for maintaining a Days Away, Restricted, or Transferred ("DART") rate that is below the industry average.
- 8. Peoples also continues to provide exceptional customer service. In the customer service area, according to J.D. Power 2024 studies, customers ranked Peoples first in brand appeal for gas utilities in the South, as well as second overall in customer satisfaction for gas utilities in the South Mid-Size Segment. That same year Cogent Syndicated named Peoples a Most Trusted Brand and Customer Champion. The company also received high scores from Cogent for ease of doing business. Peoples received fewer than 100 Commission complaints annually over the past three years, representing just 0.02 percent of our approximately 508,000 customers.

Factors Causing the Need for Rate Relief

- 9. Peoples is required by Section 366.03, Florida Statutes, to provide "reasonably sufficient, adequate, and efficient service" to each person who applies for service in the company's service area. In order to meet this obligation for both new and existing customers, Peoples must invest capital to serve the demand from future customers and to ensure the safety, reliability, resiliency, and efficiency of its existing distribution system.
- 10. Peoples plans to invest \$831,416,560 in capital projects in 2025 and 2026. The company will spend \$368,815,620 to enhance reliability, resiliency, and efficiency and \$361,694,021

to support customer growth.² These investments will result in higher depreciation expense and property tax expense. They will also lead to higher operations and maintenance expenses, because it costs more to operate a larger system in a safe, reliable, and compliant way.

- 11. Peoples continues to seek ways to boost its efficiency, mitigate the impacts of inflation, and manage its costs to operate and maintain its expanding distribution system. Peoples has allocated resources, made accounting policy changes, and implemented process improvements to operate efficiently and manage its costs. Despite these efforts, Peoples expects to earn an ROE of 7.86 percent (which is below the bottom of its currently approved ROE range of 9.15 percent) in 2025 and 5.70 percent in 2026. These ROE levels are inadequate returns on invested capital, threaten the company's financial integrity, and unless rate relief is granted, will impair the company's ability to continue providing safe and reliable gas service.
- 12. The factors contributing to these declining earnings levels include: (1) rate base growth as the company keeps pace with growing customer demand and invests in system reliability and resiliency; (2) higher depreciation and property tax expenses due to rate base growth; (3) changing pipeline safety and security regulations; and (4) higher costs affecting all aspects of the company's operations. Consequently, Peoples needs to increase its general base rates and adjust its miscellaneous service charges and requests permission to do so effective with the first billing cycle of January 2026.

Request for 2026 Rate Increase

13. The test year in a rate proceeding provides an appropriate period of utility operations that may be analyzed so the Commission can set reasonable customer rates for the period that new rates will be in effect. As noted in Peoples' January 30, 2025 letter to Chairman

² The company will also invest \$100,906,920 as part of its CI/BSR program in 2025 and 2026, of which \$64,356,720 will be in 2026 and will be recovered through the Rider CI/BSR.

La Rosa, the projected period from January 1, 2026 to December 31, 2026 serves as the test year on which Peoples has calculated its requested revenue increase in this case. This period most accurately reflects the economic and operating conditions during the first 12 months the company's proposed rates will be in effect, making it more representative than a historic test year. Peoples seeks the Commission's approval of this test period for its 2026 Base Rate Increase as a reasonable representation of the company's expected future operations.

- 14. Peoples' revenues from existing base rates will not be sufficient to cover the company's costs of service and provide an adequate return on invested capital in 2025 and 2026. The company's jurisdictional 13-month average rate base for the period ending December 31, 2026 is projected to be \$2,954,441,634. Peoples' jurisdictional net operating income for the year ending December 31, 2026, is projected to be \$146,922,776 using the company's current rates and its projected ROE for 2026 is 5.70 percent.
- 15. To maintain the financial integrity needed to access capital markets to fund the investments necessary related to customer growth, reliability, and safety projects, the company requests a \$103,591,089³ permanent increase in general base rates and charges effective with the first billing cycle in January 2026 and that it be allowed an overall rate of return of 7.57 percent, which equals Peoples' weighted average cost of capital for 2026 calculated using a midpoint ROE of 11.1 percent and a 54.7 percent equity ratio (investor sources).

Proposals

16. The company's proposed 2026 revenue requirement increase reflects the proposals explained in the following paragraphs.

³ The company proposes a total base revenue increase of \$103,591,089 for 2026, but the company also proposes to reset the CI/BSR factors and move \$6,733,295 of CI/BSR revenues into base rates, so the net revenue requirement increase requested in this case for 2026, excluding CI/BSR revenue, is \$96,857,794.

Economic Development Expenses

17. The company requests permission to incur and recover through base rates and charges the net amount of \$388,740 (95 percent of 2026 forecasted amount of \$409,200) for qualifying economic development expenses in its projected 2026 test year. In accordance with Rule 25-7.042, Florida Administrative Code, Peoples proposes that for subsequent years its economic development expense amounts reported for surveillance reports and earnings review calculations be limited to the greater of: (a) \$388,740 escalated for customer growth since 2026 or (b) 95 percent of the expenses incurred for the reporting period, so long as such does not exceed the lesser of 0.15 percent of gross annual revenues or \$3 million (approximately \$1.2 million for 2026). This level of spending is reasonable and prudent and will benefit the company's customers by contributing to the economic health and growth in the company's service territory.

CI/BSR Transfer

18. Peoples proposes to transfer \$53,380,436 of net CI/BSR investments made from January 1, 2024 through December 31, 2025 being recovered through the Rider CI/BSR for recovery through base rates effective January 1, 2026. This proposed change will move \$6,733,295 of Rider CI/BSR revenue requirements into base rates but will be revenue neutral overall to Peoples and its customers.

Work and Asset Management Amortization Period

19. On November 13, 2024, Peoples filed a petition (Docket No. 20240157-GU) to establish a new regulatory subaccount for its Work and Asset Management ("WAM") system and to increase the amortization period for WAM from 15 to 20 years effective January 1, 2025. Peoples voluntarily dismissed its petition without prejudice on March 3, 2025, so that its proposal could be considered in this proceeding. The company prepared its 2026 test year net operating

income and annual revenue requirement increase request classifying the WAM system in the currently approved 15 year amortization period for FERC Account 303.01; however, Peoples proposes as part of this petition that the commission (a) authorize the creation of a new sub-account for WAM, (b) increase the amortization period for WAM to 20 years, and (c) if it approves the 20 year amortization period, reflect a \$717,633 reduction to WAM amortization expense for the 2026 test year when calculating the final 2026 test year revenue requirement in this proceeding.

Advanced Metering Infrastructure Pilot

- 20. During its last rate case, Peoples requested and the Commission approved an Advanced Metering Infrastructure ("AMI") pilot involving 5,000 AMI meters beginning in 2024. An AMI system has three major components: (i) smart meters (and associated communication modules), (ii) a communication network, and (iii) AMI back-office information technology ("IT") systems to manage the two-way communications enabled by AMI. The purpose of the AMI Pilot was to test and gain information and data on the deployment, use, benefits, and cost savings associated with AMI two-way communications.
- 21. The company did not begin the AMI pilot in 2024 as planned and hereby seeks permission to begin a modified AMI pilot. As part of this request, Peoples will install and evaluate 1,400 meters (400 with Encoder Receiver Transmitter retrofits) in Hillsborough County, Florida during the deployment phase and then test and gather data on (i) corrosion resistance and life of new smart meters and associated assemblies and (ii) the ability of Peoples' back-office system to support and utilize the full potential of two-way communication smart meters.

Cost of Service Methodology and Residential Billing Class Consolidation

22. To develop the customer rates and charges to implement its proposed 2026 Base Rate Increase, the company proposes to move from the Peak and Average methodology to a

Customer/Demand classification and allocation methodology for small diameter mains only and to continue using the Peak and Average method for larger diameter mains. The company believes that this change better reflects cost causation for small diameter mains and will promote fair, just, and reasonable rates.

23. The company also proposes to move from three to two residential billing classes by (a) consolidating Residential-2 (RS-2) and Residential-3 (RS-3) rate schedules into a single, unified residential billing class (RS-2) and (b) closing the Residential-1 (RS-1) billing class to new customers. As part of this proposal, new residential customers will take service under the new RS-2 rate schedule and existing RS-1 customers will continue taking service under the RS-1 rate schedule. This consolidation will facilitate moving residential rates closer to the cost of serving residential customers, will simplify the company's Tariff, promote efficient tariff administration, and reduce customer confusion.

Other Regulatory Items

24. The company's proposed 2026 revenue requirement increase reflects regulatory activity in other pending dockets as follows.

Transportation Allocation and Off-System Sales ("OSS")

25. On January 13, 2025, Peoples filed a petition (Docket No. 20250026-GU) to modify its Swing Service Charge and Individual Transportation Service Rider, and to modify the sharing mechanism provided in Special Condition 3, Disposition of Net Revenues and Transaction Charges, of Rate Schedule OSS ("sharing mechanism"), from a 25/75 basis to a 50/50 basis. The adjustments to the Swing Service Charge and Individual Transportation Service Rider impact the company's Purchased Gas Adjustment ("PGA"). The modification of the sharing mechanism impacts the amount of other operating revenue forecasted for the 2026 test year. The company

prepared its 2026 test year annual revenue requirement increase request using the currently approved 25/75 sharing mechanism; however, if schedules allow, the company will update its 2026 revenue increase request in this docket to reflect the Commission's decision on the sharing mechanism.

Facilities Relocation Rule

26. On March 4, 2025, the Commission voted to propose a new rule in Docket No. 20250020-GU, Rule 25-7.150, Florida Administrative Code, which creates a Natural Gas Facilities Relocation Cost Recovery Clause ("NGFRCRC"). Although the company's financial forecasts for 2025 and 2026 include reasonable projected natural gas facilities relocation costs that will be eligible for cost recovery through the NGFRCRC, the company has included those costs in its calculation of its 2026 test year revenue requirement and revenue increase request. The company will evaluate whether to file a petition to transfer those costs to the new NGFRCRC once the rule becomes effective and will ensure that the costs will not be recovered through both base rates and the NGFRCRC, *i.e.*, no double recovery.

2027 Subsequent Year Adjustment

27. The rate base investments Peoples will make in 2026 that are reflected in its proposed 2026 Rate Increase will be placed into service throughout the year, not all at once in January 2026. Consequently, the company's proposed 2026 Rate Increase does not reflect the full annual financial impact of its proposed 2026 rate base additions. In 2027, the company anticipates that the full annualized cost of its 2026 rate base additions and the associated annualized expenses will cause Peoples to experience a decline in its earned rate of return on equity of over 100 basis points.

- 28. To mitigate the company's anticipated earnings decline in 2027 without filing another general request for a base rate increase as soon as this case is resolved, the company requests that the Commission approve a subsequent year adjustment of \$26,709,076 effective with the first billing cycle in January 2027. This amount reflects the incremental revenue requirement that would result from recalculating the company's 2026 revenue requirement using its projected net utility plant balances as of December 31, 2026 ("2026 year-end rate base"), recognizing a full year of depreciation and property tax expenses for the utility plant included in 2026 year-end rate base, and its proposed overall rate of return for 2026, *i.e.*, 7.57 percent. This proposed subsequent year adjustment is authorized by Section 366.076, Florida Statutes, will allow the company to earn an adequate return on invested capital in 2027, and will result in fair, just, and reasonable rates during the twelve months ending December 31, 2027.
- 29. The calculation of the amount of the company's proposed 2027 SYA is reflected in the pre-filed direct testimony and exhibit of Jeff Chronister. The rate design and rates for the proposed 2027 SYA, using forecasted 2026 billing determinants, are reflected for illustrative purposes in the 2027 Subsequent Year Adjustment Supplemental Schedules (Document No. 16) filed simultaneously with this petition. If the Commission approves a SYA in this case, the company proposes to file proposed 2027 SYA rates and tariffs in September 2026 so that they will reflect the then-current billing determinants and the approved 2027 SYA revenue increase. This will allow the Commission to approve the tariffs implementing the 2027 SYA in time to become effective with the first billing cycle in January 2027.

2026 Base Rate Increase Minimum Filing Requirements

30. Peoples is simultaneously filing with this petition, and as a part hereof, MFR Schedules for the 2026 Base Rate Increase containing the information required by Rule 25-

7.039(1)(a)1., Florida Administrative Code. Pursuant to Rule 25-7.039(1)(b), Florida Administrative Code, the company compiled the MFR Schedules by following the policies, procedures, and guidelines prescribed by the Commission and in the company's last rate case. The company is also filing supporting testimony and exhibits of Peoples' witnesses so that the Commission will have the immediate opportunity to begin its review of the company's case. A list of the pre-filed testimony, exhibits, and MFR Schedules accompanying this petition is included as Exhibit A to this petition.

2026 Base Rate Increase Tariff Sheets

31. The tariff sheets Peoples proposes for approval in "clean" and "legislative" format for its 2026 Base Rate Increase are included in MFR Schedule E-9, which is being filed contemporaneously with this petition as Document No. 15 and is hereby incorporated herein by reference. The company's proposed 2026 tariffs include (a) new rate schedules designed to produce the additional revenue sought for 2026 by this petition and needed to give the company an opportunity to earn a fair and reasonable rate of return as specified herein and (b) non-rate tariff wording changes proposed by the company for approval in this case.

2026 Base Rate Increase and File and Suspend Law

- 32. Subsection (3) of Section 366.06, Florida Statutes, sometimes referred to as the "file and suspend law," was "expressly designed to reduce so-called regulatory lag in full rate proceedings." *Citizens v. Mayo*, 333 So.2d 1 (Fla. 1976). The purpose of the statute is accomplished by providing "a series of alternatives for the Commission whenever, in conjunction with a general rate increase for which a full rate proceeding is required, a utility company seeks immediate financial relief." *Id.* at 4.
- 33. The Commission's alternatives under Section 366.06, Florida Statutes, for the 2026 Base Rate Increase and related rates and tariffs (Document No. 15) are as follows:

- A. The Commission may take no affirmative action to suspend the new 2026 rates and charges within sixty (60) days, in which event the new rates and charges become effective without bond or corporate undertaking.
- B. Within sixty (60) days after the filing of the new rates, the Commission may suspend all or part of the new rates and charges. The suspension would continue from day to day pending final decision.
- C. The rates and charges not suspended would become effective and continue until the final order of the Commission.
- D. If the final order is not entered within eight (8) months of the filing of the petition and rate schedules, the proposed rates and charges will become effective under bond or corporate undertaking.
- E. If final Commission action is not taken within twelve (12) months of the filing of the MFR Schedules, the proposed rates and charges become final.

Other

- 34. This petition represents an original pleading. The company is not responding to any proposed agency action.
- 35. All pleadings, motions, notices, orders, or other documents filed in this proceeding or required to be served upon Peoples shall be served upon the following individuals:

J Jeffry Wahlen
jwahlen@ausley.com
Malcolm N. Means
mmeans@ausley.com
Virginia L. Ponder
vponder@ausley.com
Ausley McMullen
123 S. Calhoun St.
Tallahassee, FL 32301-1517

Paula K. Brown

regdept@tecoenergy.com

Manager, Regulatory Coordination

Peoples Gas System, Inc.

Post Office Box 111

Tampa, Florida 33601-0111

Karen Bramley klbramley@tecoenergy.com Director, Regulatory Affairs Peoples Gas System, Inc. Post Office Box 2562 Tampa, Florida 33601-2562

- 36. The ultimate facts that entitle Peoples to the relief requested are set forth in paragraphs 1 through 33, above.
- 37. This petition initiates a proceeding that may involve disputed issues of material fact; however, Peoples does not know which material facts may be disputed by parties to this proceeding.
- 38. Peoples is entitled to the relief requested pursuant to Chapters 366 and 120, Florida Statutes.

WHEREFORE, Peoples respectfully requests that the Commission:

- A. Approve the company's proposed projected test period of January 1, 2026, through December 31, 2026, for calculating its 2026 Base Rate Increase;
- B. Find that the company's present rates are insufficient to yield a fair and reasonable rate of return, that the company is not earning a fair rate of return in 2025, and that it will not earn a fair rate of return in 2026;
- C. Approve the company's proposed use of the Customer/Demand classification and allocation methodology and consolidation of Residential-1 and Residential-2 Billing Classes:
- D. Consent to the operation of new permanent 2026 rate schedules and tariff sheets filed in MFR Schedule E-9 (Document No. 15), pursuant to Section 366.06(3), Florida Statutes, and

thereby permit the company to collect an additional \$103,591,089 (which includes \$6,733,295 of revenue requirements previously collected through the CI/BSR) in annual revenues when the new rates and charges from the 2026 Base Rate Increase are put into effect;

- E. If the Commission does not consent to the company putting the new 2026 permanent rate schedules and tariff sheets filed herewith into operation and effect in whole as requested in Paragraph C above, then set this matter for an early hearing for purposes of granting permanent relief, and enter its final decision before December 4, 2025, in accordance with controlling statutes and court decisions, so as to adequately protect the financial integrity of the company by giving it a reasonable opportunity to earn such fair rate of return as may be fixed by the Commission in this proceeding;
- F. Authorize the company to increase its base rates and service charges by \$103,591,089 (which includes \$6,733,295 of revenue requirements transferred from the CI/BSR to base rates) on an annual basis effective with the first billing cycle of January 2026, so that Peoples will have an opportunity to earn a fair overall rate of return, including a midpoint rate of return on common equity of 11.10 percent (with a range of authorized returns on equity of plus or minus 100 basis points), thereby enabling the company to maintain its financial integrity and its ability to serve the public adequately and efficiently;
- G. Approve a 2027 subsequent year base rate adjustment as described herein to be effective with the first billing cycle of 2027 in the annual amount of \$26,709,076 and direct Peoples to submit rates, charges, and tariff sheets to implement this increase in 2026 based on then current billing determinants so that the 2027 SYA tariffs can be approved and become effective with the first billing cycle in January 2027;

H. Approve the relevant tariff sheets and rate schedules for its proposed 2026 Base Rate Increase as included in MFR Schedule E-9 (Document No. 15) and 2027 SYA (Document No. 16) and filed herewith;

I. Provide all relief as is proper and authorized to provide fair and reasonable rates and charges and provide Peoples with an opportunity to earn a fair and reasonable rate of return;

J. Approve the company's economic development, WAM Amortization, CI/BSR Transfer, and AMI Pilot proposals described herein; and

K. Grant to the company such other and further relief as the Commission may find to be reasonable and proper pursuant to the authority granted to the Commission under Chapter 366, Florida Statutes.

DATED this 31st day of March, 2025.

Respectfully submitted,

J. JEFFRY WAHLEN

<u>jwahlen@ausley.com</u>

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Ausley McMullen

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(850) 224-9115

ATTORNEYS FOR PEOPLES GAS SYSTEM, INC.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that electronic copies of the foregoing petition, MFR Schedules, and prepared direct testimony referenced herein have been furnished by electronic mail on March 31st, 2025 to the following:

Major Thompson
Jacob Imig
Office of General Counsel
Florida Public Service Commission
Room 390L – Gerald L. Gunter Building
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850
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ATTORNEY

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for Rate Increase by Peoples Gas System, Inc.

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Exhibit A

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