

**ILL. C. C. NO. 28
Tenth Revised Sheet No. 5
(Canceling Ninth Revised Sheet No. 5)**

The Peoples Gas Light and Coke Company

SCHEDULE OF RATES FOR GAS SERVICE

Page 1 of 2

Service Classification No. 1

Small Residential Service

The following rates are available to any customer who takes service through a single meter for one or two dwelling units only. Gas service is not available hereunder for use in alternation with or as standby or supplement to other sources of energy.

“Sales Customers” are customers who take service solely under this Service Classification. “Transportation Customers” are customers who take service under this Service Classification and under Rider CFY.

“Heating Customers” are customers who use gas as their principal source of space heating requirements. “Non-Heating Customers” are customers who do not use gas as their principal source of space heating requirements.

Rates

The rates for service hereunder shall consist of a Customer Charge, a Distribution Charge, a Storage Charge and a Gas Charge. The Customer Charge, the Distribution Charge and the Storage Charge represent the charges for delivery service from the Company.

* **Customer Charge**

The monthly Customer Charge shall be as follows:

Non-Heating Customers	\$16.70
Heating Customers	\$38.50

* **Distribution Charge**

The Distribution Charge shall be a per therm charge for all gas delivered in any month as follows:

Non-Heating Customers	24.087 cents
Heating Customers	14.919 cents

Storage Charge

For Sales Customers, the Storage Charge shall be the Storage Service Charge, an amount, as determined under Rider SSC of this rate schedule, per therm of all gas delivered. For Transportation Customers, the Storage Charge shall be the Storage Banking Charge, an amount, as determined under Rider SSC of this rate schedule, per therm of storage capacity.

Gas Charge

The Gas Charge shall be, for all gas delivered, an amount per therm determined under Rider 2 of this rate schedule.

Subject to adjustments under riders applicable to this service classification.

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**ILL. C. C. NO. 28
Fourth Revised Sheet No. 6
(Canceling Third Revised Sheet No. 6)**

The Peoples Gas Light and Coke Company

SCHEDULE OF RATES FOR GAS SERVICE

Page 2 of 2

Service Classification No. 1

Small Residential Service

Late Payment Charge

A charge for late payment shall be determined under the Late Payment Charge provision in the Terms and Conditions of Service of this rate schedule.

*

Terms of Service

The Company's obligation shall commence when it begins to supply service hereunder and shall continue, subject to the provisions of its Terms and Conditions of Service, until it discontinues service pursuant to this rate schedule or discontinues service pursuant to a request from the customer no less than 10 days prior to the requested discontinuance date. If the customer requests discontinuance, the Company may discontinue service to the premises with no further notice. The customer's obligation to pay for gas and services rendered hereunder shall begin when the Company begins to supply service and shall continue until payment in full of all amounts due hereunder shall have been made for service rendered through the discontinuance date.

General

Subject to the Terms and Conditions of Service and Riders to Schedule of Rates for Gas Service that are applicable to this service classification.

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The Peoples Gas Light and Coke Company

SCHEDULE OF RATES FOR GAS SERVICE

Page 1 of 2

Service Classification No. 2

General Service

The following rates are available to any customer who consumed an average of 41,000 therms per month or less except those eligible for service under Service Classification No. 5 of this rate schedule. The Company shall assess eligibility at two-year intervals, or more frequently based on evidence of changed usage, and shall consider usage data from the most recent preceding twenty-four month or two calendar years in making this assessment. If the customer does not have usage data for the most recent twenty-four month or two calendar year period, the Company's assessment of the customer's eligibility shall be based on usage at the same or a similar premises and for a similar type of customer.

"Sales Customers" are customers who take service solely under this Service Classification. "Transportation Customers" are customers who take service under this Service Classification and under Rider CFY, FST or SST.

Rates

The rates for service hereunder shall consist of a Customer Charge, a Distribution Charge, a Storage Charge and a Gas Charge. The Customer Charge, the Distribution Charge and the Storage Charge represent the charges for delivery service from the Company.

* **Customer Charge**

The Customer Charge shall be a monthly charge based on meter class as follows:

<u>Meter Class</u>	
1 (Up to 700 cubic feet per hour)	\$41.00
2 (Over 700 and no more than 3000 cubic feet per hour)	\$152.85
3 (Over 3000 cubic feet per hour)	\$435.70

* **Distribution Charge**

The Distribution Charge shall be a per therm charge for all gas delivered in any month as follows:

<u>Therms Taken in any Month</u>	
For the first 5000 therms	16.662 cents
For all over 5000 therms	9.796 cents

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The Peoples Gas Light and Coke Company

SCHEDULE OF RATES FOR GAS SERVICE

Page 2 of 2

Service Classification No. 2

General Service

Storage Charge

For Sales Customers, the Storage Charge shall be the Storage Service Charge, an amount, as determined under Rider SSC of this rate schedule, per therm of all gas delivered. For Transportation Customers, the Storage Charge shall be the Storage Banking Charge, an amount, as determined under Rider SSC of this rate schedule, per therm of storage capacity.

Gas Charge

The Gas Charge shall be, for all gas delivered, an amount per therm determined under Rider 2 of this rate schedule.

Subject to adjustments under riders applicable to this service classification.

Late Payment Charge

A charge for late payment shall be determined under the Late Payment Charge provision in the Terms and Conditions of Service of this rate schedule.

* **Terms of Service**

The Company's obligation shall commence when it begins to supply service hereunder and shall continue, subject to the provisions of its Terms and Conditions of Service, until it discontinues service pursuant to this rate schedule or discontinues service pursuant to a request from the customer no less than 10 days prior to the requested discontinuance date. If the customer requests discontinuance, the Company may discontinue service to the premises with no further notice. The customer's obligation to pay for gas and services rendered hereunder shall begin when the Company begins to supply service and shall continue until payment in full of all amounts due hereunder shall have been made for service rendered through the discontinuance date.

General

Subject to the Terms and Conditions of Service and Riders to Schedule of Rates for Gas Service that are applicable to this service classification.

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The Peoples Gas Light and Coke Company

SCHEDULE OF RATES FOR GAS SERVICE

Page 1 of 3

Service Classification No. 4

Large Volume Demand Service

The following rates are available to any customer who uses an average of over 41,000 therms per month. The Company shall assess eligibility at two-year intervals, or more frequently based on evidence of changed usage, and shall consider usage data from the most recent preceding twenty-four month or two calendar years in making this assessment. If the customer does not have usage data for the most recent twenty-four month or two calendar year period, the Company's assessment of the customer's eligibility shall be based on usage at the same or a similar premise and for a similar type of customer.

"Sales Customers" are customers who take service solely under this Service Classification. "Transportation Customers" are customers who take service under this Service Classification and under Rider FST or SST.

Rates

The rates for service hereunder shall consist of a Customer Charge, a Demand Charge, a Distribution Charge, a Storage Charge and a Gas Charge. The Customer Charge, the Demand Charge, the Distribution Charge and the Storage Charge represent the charges for delivery service from the Company.

* **Customer Charge**
The monthly Customer Charge shall be \$982.00.

* **Demand Charge**
The monthly Demand Charge shall be 99.482 cents per therm of Billing Demand.

* **Distribution Charge**
The Distribution Charge shall be 6.836 cents per therm for all gas delivered in any month.

Storage Charge
For Sales Customers, the Storage Charge shall be the Storage Service Charge, an amount, as determined under Rider SSC of this rate schedule, per therm of all gas delivered. For Transportation Customers, the Storage Charge shall be the Storage Banking Charge, an amount, as determined under Rider SSC of this rate schedule, per therm of storage capacity.

Gas Charge
The Gas Charge shall be, for all gas delivered, an amount per therm determined under Rider 2 of this rate schedule.

Subject to adjustments under riders applicable to this service classification.

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The Peoples Gas Light and Coke Company

SCHEDULE OF RATES FOR GAS SERVICE

Page 1 of 2

Service Classification No. 8

Compressed Natural Gas Service

The following rates are available to any customer for gas to be used only as compressed natural gas to fuel a vehicle and who shall agree during the term of a written contract with the Company: (1) to exclusively use gas delivered hereunder in the equipment specified in its contract, and (2) not to voluntarily discontinue and renew service under this service classification within a consecutive twelve-month period.

"Sales Customers" are customers who take service solely under this Service Classification. "Transportation Customers" are customers who take service under this Service Classification and under Rider CFY, FST or SST.

Rates

The rates for service hereunder shall consist of a Customer Charge, a Distribution Charge, a Storage Charge and a Gas Charge. The Customer Charge, the Distribution Charge and the Storage Charge represent the charges for delivery service from the Company.

* **Customer Charge**
The monthly Customer Charge shall be \$246.00.

* **Distribution Charge**
The Distribution Charge shall be 14.466 cents per therm for all gas delivered in any month.

Storage Charge
For Sales Customers, the Storage Charge shall be the Storage Service Charge, an amount, as determined under Rider SSC of this rate schedule, per therm of all gas delivered. For Transportation Customers, the Storage Charge shall be the Storage Banking Charge, an amount, as determined under Rider SSC of this rate schedule, per therm of storage capacity.

Gas Charge
The Gas Charge shall be, for all gas delivered, an amount per therm determined under Rider 2 of this rate schedule.

Subject to adjustments under riders applicable to this service classification.

Late Payment Charge
A charge for late payment shall be determined under the Late Payment Charge provision in the Terms and Conditions of Service of this rate schedule.

Contract with the Customer
The initial term of the contract shall be for an initial term ending the first April 30 after service commences and after the initial term shall automatically renew for one-year periods upon expiration of the initial term and each one-year extension. The Company or the customer shall have the right to terminate service under the contract at the end of any contract year on 30 days written notice.

The Company and the customer may agree in the contract for the Company to install compression facilities on the customer's premises, and the contract shall provide for the Company's recovery of such facilities' cost through a monthly charge.

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The Peoples Gas Light and Coke Company

TERMS AND CONDITIONS OF SERVICE

Page 2 of 13

* **Service Activation Charge**

The Company shall assess a service activation charge whenever a Company employee activates service at a customer's premises. The service activation charge shall be \$23.00 when only a meter reading is taken. The service activation charge shall be \$38.00 when gas has to be turned on and a maximum of four gas appliances are relit. Each additional gas appliance being relit shall be done at a charge of \$13.00 per appliance.

* **Service Reconnection Charges**

When the Company has discontinued service to any customer as provided in this rate schedule or in Title 83 of the Illinois Administrative Code, before restoration, the Company shall collect a reconnection charge. The reconnection charge shall be \$94.00 except that (1) where service has been discontinued by removing the meter, the reconnection charge shall be \$188.00, and (2) where service has been discontinued by excavating either to cut the service pipe or shut off the service at the main, the reconnection charge shall be \$500.00. Each customer shall receive an automatic waiver for the first reconnection charge of \$94.00 in any calendar year where service has been reconnected at the meter.

* For any customer whose service is discontinued at the customer's request, reinstatement of service within twelve months shall be provided at a charge of \$94.00, plus the Customer Charges applicable during the period of service discontinuance.

* For any customer whose service has been discontinued because of the customer's failure to allow the Company or its authorized agents to have access to the customer's premises for the purpose of inspection of metering equipment, service pipe and all other equipment relating to the Company's service, the reconnection charge shall be \$94.00, except where service has been discontinued by excavating either to cut the service pipe or shut off the service at the main, in which case the reconnection charge shall be \$500.00.

* Included in any reconnection charge is the relighting of a maximum of four gas appliances per account. Any additional gas appliances to be relit shall be done at a charge of \$13.00 per appliance. This provision and charges shall apply regardless of any automatic reconnection charge waiver.

Second Pulse Data Capability

* A customer that has an installed and operational meter, meter corrector, or daily demand measurement device capable of providing a second pulse for further data collection capability may choose to have the Company enable this capability on such meter or device for a monthly charge of \$10.60; provided that, any customer who, prior to February 14, 2008, had such capability installed and paid for the device shall not be subject to such monthly charge. Installation of such capability shall be pursuant to a written contract specifying the customer name, account(s) and term.

The initial term of the contract shall end on the first April 30 following the effective date thereof, and the contract shall automatically renew for one-year periods upon expiration of the initial term and each one-year extension. The Company or the customer shall have the right to terminate service under the contract at the end of the initial term or any subsequent contract year on 30 days written notice; provided, however, that in the event of early termination, all amounts due the Company for the unexpired portion of the remaining contract term shall forthwith be paid.

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130 East Randolph Street, Chicago, Illinois 60601**

The Peoples Gas Light and Coke Company

RIDER TO SCHEDULE OF RATES FOR GAS SERVICE

Page 1 of 2

Rider 5

Gas Service Pipe

Applicable to Service Classification Nos. 1, 2, 4 and 8

* The Company shall install, at its expense, except as otherwise provided in this rider, all service pipe extending from the Company's main located adjacent to the customer's premises. To the extent practicable, such installation shall meet the criteria in this paragraph. If and to the extent it is not practicable to meet the criteria in this paragraph and if and to the extent it is due to factors other than those for which the customer is responsible for the Company's costs as set forth in this rider, then the Company shall bear the costs associated with such installation for which the customer is not responsible under this rider. In the case of inside meters, the service pipe extension shall enter the premises not more than five feet beyond either corner of the building wall nearest to said main. The service pipe shall not extend more than ten feet inside the building wall entrance. In the case of outside meters, the inlet connection of the meter shall not be more than five feet beyond either corner of the building wall nearest to said main. In no case shall the service pipe extension exceed sixty feet inside the customer's lot line. If more than one main is located adjacent to the customer's premises, the Company shall select the main that it deems most suitable for the project.

For the purposes of this rider, the "Company's cost" includes, but is not limited to, labor costs, materials costs, transportation costs and overheads.

All service pipe extensions shall further be subject to the following:

- * 1. If the service pipe extends beyond sixty feet inside the customer's lot line, the Company shall install such additional length of service pipe if the customer pays the Company's cost of installation.
2. For temporary service, the customer shall pay the Company's cost of installing and removing the entire service pipe and associated gas facilities.
3. If the installation of a special apparatus not regularly provided for in this rate schedule or in 83 Illinois Administrative Code Part 500 is required, the customer shall pay the Company's cost of installing such special apparatus.
4. The customer shall pay the Company's cost for any construction expenses resulting from any abnormal obstruction.
5. The customer shall pay the Company's cost for any change in the Company-specified point of delivery or location of the service pipe, including installations on private property such as private drives, that the customer requests and the Company approves.
6. When replacement or enlargement of service pipe is necessary to furnish satisfactory volume or pressure or in connection with the Company's established rehabilitation practices, the Company shall replace or enlarge, at its expense, all existing service pipe as delineated above, except as provided in 83 Illinois Administrative Code Part 500.
7. When a customer requests that a service pipe, which is to be replaced or enlarged in accordance with Company practice, be relocated or modified in accordance with the customer's preferred design, the customer shall pay the Company's cost of relocation or modification.

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Eighth Revised Sheet No. 59
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The Peoples Gas Light and Coke Company

RIDER TO SCHEDULE OF RATES FOR GAS SERVICE

Page 2 of 3

Rider SSC

Storage Service Charge

Applicable to Service Classification Nos. 1, 2, 4 and 8

* **Section A – Determination of Charges – continued**

SC = Total on and off-system storage capacity that is estimated to be available for service to sales and transportation customers for the 12-month period beginning the May 1 prior to the Annual Recovery Period.

The initial Storage Banking Charge shall be 0.600 cents per therm. The Storage Banking Charge to be effective each June 1 thereafter, shall be determined as described under this Section A(2).

- (3) **The Storage Service Charge** shall consist of a Storage Service Charge and a Reconciliation Adjustment which shall be summed together for billing purposes. The Storage Service Charge shall recover the cost of the Company's investment in production and storage and be determined as follows:

$$\text{Storage Service Charge} = ((\text{SRR} - \text{SBCR}) / \text{T}) \times 100 + \text{RA}$$

Where:

SRR = The storage classified revenue requirement in the Company's embedded cost of service study for rates approved in the Company's most recent rate proceeding.

SBCR = The estimated revenues arising from the Storage Banking Charge for the Annual Recovery Period based upon the amount of storage allocated and subscribed by transportation customers as of the most recent May 1 prior to the Annual Recovery Period.

T = The therms estimated to be delivered to sales customers during the Annual Recovery Period.

RA = The amount due the Company (+RA) or due the customers (-RA) as a result of any under or over-collection of amounts under this rider during the previous Annual Recovery Period. The RA shall be determined in accordance with the provisions of Section (A)4 of this rider.

The initial Storage Service Charge shall be 4.173 cents per therm. The Storage Service Charge to be effective each June 1 thereafter, shall be determined as described under this Section A(3).

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The Peoples Gas Light and Coke Company

RIDER TO SCHEDULE OF RATES FOR GAS SERVICE

Page 3 of 9

Rider FST

Full Standby Transportation Service

Applicable to Service Classification Nos. 2, 4 and 8

* **Section B - Rates – continued**

Administrative Charge

The monthly Administrative Charge shall be \$5.82 per account for each account listed on a contract.

Hub Credit Gas Charge

The monthly Hub Credit Gas Charge shall be the effective Hub Credit Gas Charge (HCGC₂) as determined under Rider 2 of this rate schedule. This charge shall be multiplied by the therms delivered to the customer in the month.

Excess Bank Charge

The monthly Excess Bank Charge shall be \$0.10 per therm of customer-owned gas in the customer's Excess Bank at the end of the month.

Imbalance Trade Charge

The Imbalance Trade Charge shall be \$5.00 per imbalance trade transaction in the month.

Standby Commodity Charge

The Standby Commodity Charge shall be the Average Monthly Index Price (AMIP) as defined in Section L of Rider SST of this rate schedule multiplied by the company-owned gas therms delivered to the customer under the Companion Classification in the month.

Standby Demand Charge

The monthly Standby Demand Charge shall be determined according to the following formula:
$$DGC \times MDQ$$

The effective per therm factor DGC (Demand Gas Charge) shall have the meaning and determination ascribed to it in Rider 2 of this rate schedule.

Late Payment Charge

A charge for late payment shall be determined under the Late Payment Charge provision in the Terms and Conditions of Service of this rate schedule.

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The Peoples Gas Light and Coke Company

RIDER TO SCHEDULE OF RATES FOR GAS SERVICE

Page 4 of 14

Rider SST

Subscription Storage Transportation Service

Applicable to Service Classification Nos. 2, 4 and 8

Section A - Definitions - continued

Unaccounted for Gas shall mean the quantity of customer-owned gas the Company shall retain at the time of delivery into its system, representing the customer's proportionate share of Unaccounted for Gas. Such quantity shall equal the number of therms delivered by the customer to the Company's system under this rider multiplied by the effective Factor U, as defined in the Terms and Conditions of Service of this rate schedule.

Unauthorized Use of Gas shall mean the sum of Daily Unauthorized Use plus Monthly Unauthorized Use.

Section B - Rates

The rates for service hereunder shall consist of an Administrative Charge, a Cash-out Charge, a Daily Demand Measurement Device Charge, a Hub Credit Gas Charge, an Imbalance Account Charge, an Imbalance Trade Charge, a Storage Gas Charge, and an Unauthorized Use Charge as well as those charges defined in the customer's Companion Classification.

For a customer that is a member of a Customer Group as defined under Rider P of this rate schedule, the Company shall bill a Daily Demand Measurement Device Charge, a Hub Credit Gas Charge, and a Storage Gas Charge as well as those charges defined in the customer's Companion Classification.

Administrative Charge

The monthly Administrative Charge shall be \$5.82 per account for each account listed on a contract.

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The Peoples Gas Light and Coke Company

RIDER TO SCHEDULE OF RATES FOR GAS SERVICE

Page 3 of 9

Rider P

Pooling Service

Applicable to Riders FST and SST

*

Section B - Rates

The rates for service hereunder shall consist of a Cash-out Charge, an Excess Bank Charge, an Imbalance Account Charge, an Imbalance Trade Charge, a Pooling Charge, a Standby Commodity Charge, and an Unauthorized Use Charge.

Cash-out Charge

The monthly Cash-out Charge shall be applied to any remaining imbalance calculated in accordance with Section H of this rider and be based on the percentage of that imbalance compared to the total deliveries to the Pool during the month.

Excess Bank Charge

The Excess Bank Charge for Rider FST pools shall be \$.10 per therm of gas in the Pool Excess Bank at the end of the month.

Imbalance Account Charge

The daily Imbalance Account Charge for Rider SST Pools shall be \$.10 per therm of gas in the Pool IA each Non-Critical Day. On a Critical Supply Shortage Day, the Imbalance Account Charge shall be zero. On a Critical Supply Surplus Day, the Imbalance Account Charge shall be \$6.00 per therm.

Imbalance Trade Charge

The Imbalance Trade Charge shall be \$5.00 per imbalance trade transaction in the month.

Pooling Charge

The monthly Pooling Charge shall be \$200.00 per month and \$4.18 per account in the Customer Group.

Standby Commodity Charge

For Rider FST Pools, the Standby Commodity Charge shall be the Average Monthly Index Price (AMIP) as defined in Section L of Rider SST of this rate schedule multiplied by the therms delivered to the Pool under the Companion Classification in the month.

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The Peoples Gas Light and Coke Company

RIDER TO SCHEDULE OF RATES FOR GAS SERVICE

Page 2 of 6

Rider SBO

Supplier Bill Option Service

Applicable to Riders CFY and AGG

Section B - CFY Supplier Qualifications

Before commencing service hereunder, a CFY Supplier shall comply with the following prerequisites. Such CFY Supplier shall have, and demonstrate through the successful completion of the Company's testing program:

- (1) the ability to electronically accept billing information for each of the CFY Billing Customers, and electronically accept from and transmit to the Company on a timely basis billing information and payment transaction information on a per customer basis for each of the CFY Billing Customers;
- (2) the ability to accept from CFY Billing Customers and electronically transmit by EFT to the Company payments of Company Charges for the CFY Billing Customers; and
- (3) the ability to issue bills for each of the CFY Billing Customers pursuant to the conditions hereunder.

The ability to accept and transmit information electronically shall be subject to a testing program developed by the Company. Such testing program shall specify:

- (1) the responsibilities of the CFY Supplier and the Company during testing;
- (2) the infrastructure required for testing and production;
- (3) hardware, software and other technical requirements that are required for the testing and ongoing interchange of data between the CFY Supplier and the Company;
- (4) a schedule, including target dates, by which certain testing phases shall be completed;
- (5) samples of reports and screens that shall be produced during testing. The Company shall provide CFY Suppliers all testing life cycles and files;
- (6) a problem resolution process for obstacles encountered during testing; and
- (7) the final approval process by which a successful test shall be documented and communicated from the Company to the CFY Supplier.

Section C - Company Obligations

The Company shall:

- (1) electronically submit the Company Charges, Consumption Data and other pertinent billing information to the CFY Supplier for each CFY Billing Customer no later than three (3) Business Days after the same for such CFY Billing Customers are determined for the applicable billing period;
- (2) determine the Companion Classification charges and other billing information submitted to the CFY Supplier taking service hereunder;
- * (3) provide a credit of \$0.47 per customer per month to the CFY Supplier on the Rider AGG bill,
- (4) electronically accept from the CFY Supplier billing information and payment transaction information on a per customer basis for each CFY Billing Customer; and
- (5) accept from the CFY Supplier payments by EFT for the Company Charges received by the CFY Supplier from the CFY Billing Customers.

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The Peoples Gas Light and Coke Company

RIDER TO SCHEDULE OF RATES FOR GAS SERVICE

Page 2 of 13

Rider UEA

Uncollectible Expense Adjustment

Applicable to Service Classification Nos. 1, 2, 4 and 8

* **Section B - Description of Incremental Uncollectible Adjustments - continued**

this rate schedule, that were in effect for such reporting year. Prior to the 2013 reporting year, the actual Uncollectible Accounts Expense amount for purposes of this rider shall be the amount recorded in Account 904. For the 2013 reporting year and thereafter, the actual Uncollectible Accounts Expense amount for purposes of this rider shall be the Actual Net Write-Off amount for the reporting year. The adjustment shall be applied to the applicable tariff customer charge component during the following twelve-month effective period, beginning June 1 (June 1, 2010 for the 2009 reporting year) and extending through May 31.

The delivery services uncollectible adjustment (IDUA) amount shall be applied to the applicable customer charge component on the monthly bill. The supply services uncollectible adjustment (ISUA) amount shall be applied to the applicable customer charge component for those customers also being billed for the Company's purchased gas supply charges under Rider 2. The transportation uncollectible adjustment (ITUA) amount shall be applied to the applicable customer charge component for those customers also being billed for the Company's transportation programs under Rider CFY, FST or SST or being supported by services provided under Rider AGG or P. Effective June 1, 2013 and thereafter, there shall be no adjustment amounts determined for the ITUA.

The "Uncollectible Accounts Expense amounts included in the Company's base rates" shall be:

1. For the period February 14, 2008, through January 27, 2010: \$39,302,000;
2. For the period January 28, 2010, through January 20, 2012: \$29,916,000;
3. For the period January 21, 2012, through June 26, 2013: \$13,941,291, which excludes any amounts recoverable under Rider UEA-GC;
4. For the period June 27, 2013, through December 31, 2013: \$19,968,000, which excludes any amounts recoverable under Rider UEA-GC;
5. For the period January 1, 2014, through April 11, 2014: \$20,044,000, which excludes any amounts recoverable under Rider UEA-GC; and
6. For the period April 12, 2014, until the date rates filed in a subsequent rate case become effective: \$14,789,000, which excludes any amounts recoverable under Rider UEA-GC.

Effective January 21, 2012, the Uncollectible Accounts Expense amount for gas supply service shall be recovered under Rider UEA-GC of this rate schedule.

Section C - Determination of Allocation Factors

Unless determined otherwise in the Company's base rates, allocation factors shall be used to allocate the Uncollectible Accounts Expense amounts reflected in the Company's base rates and the actual Account 904 Uncollectible Accounts Expense amounts or Actual Net Write-Off amounts, as applicable, reported in the Company's Form 21, for each service classification and for each service type. The allocation factors and their determinations are described below.

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(Canceling Third Revised Sheet No. 151.1)**

The Peoples Gas Light and Coke Company

RIDER TO SCHEDULE OF RATES FOR GAS SERVICE

Page 1 of 1

Rider UEA - GC

Uncollectible Expense Adjustment – Gas Costs

Applicable to Service Classification Nos. 1, 2, 4 and 8

Section A – Applicability and Purpose

This rider is applicable to sales customers taking service from the Company under Service Classification Nos. 1, 2, 4 and 8. The Uncollectible Expense Adjustment – Gas Costs allows the Company to recover uncollectible gas cost expenses it incurs.

Sales customer shall mean a customer who takes service solely under a service classification and does not also take transportation service under Rider CFY, FST or SST.

*

Section B – Charge

Uncollectible Expense Adjustment - Gas Costs

The Uncollectible Expense Adjustment – Gas Costs billed to sales customers shall be determined by multiplying the applicable Uncollectible Factor times the revenues billed under Rider 2, Gas Charge of this rate schedule. The Uncollectible Factors are based on the Commission-approved Uncollectible Accounts Expense amounts and allocations for each applicable Service Classification in the Company's most recent rate case proceeding.

Uncollectible Factor

S. C. No. 1, Small Residential Service Non-Heating	.0508
S. C. No. 1, Small Residential Service Heating	.0288
S. C. No. 2, General Service	.0123

Section C – Terms and Conditions

Subject to Terms and Conditions of Service and Riders to Schedule of Gas Rates which are applicable to this rider. Amounts billed under this rider shall represent the Gas Supply Related Uncollectible Costs (SUR) for the applicable reporting period under Rider UEA.

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130 East Randolph Street, Chicago, Illinois 60601**

5)

The Peoples Gas Light and Coke Company

SCHEDULE OF RATES FOR GAS SERVICE

Page 1 of 2

Service Classification No. 1

Small Residential Service

The following rates are available to any customer who takes service through a single meter for one or two dwelling units only. Gas service is not available hereunder for use in alternation with or as standby or supplement to other sources of energy.

“Sales Customers” are customers who take service solely under this Service Classification. “Transportation Customers” are customers who take service under this Service Classification and under Rider CFY.

“Heating Customers” are customers who use gas as their principal source of space heating requirements. “Non-Heating Customers” are customers who do not use gas as their principal source of space heating requirements.

Rates

The rates for service hereunder shall consist of a Customer Charge, a Distribution Charge, a Storage Charge and a Gas Charge. The Customer Charge, the Distribution Charge and the Storage Charge represent the charges for delivery service from the Company.

* **Customer Charge**

The monthly Customer Charge shall be as follows:

Non-Heating Customers	\$13.60 <u>16.70</u>
Heating Customers	\$26.94 <u>38.50</u>

* **Distribution Charge**

The Distribution Charge shall be a per therm charge for all gas delivered in any month as follows:

Non-Heating Customers	42.03 <u>224.087</u> cents
Heating Customers	48.88 <u>514.919</u> cents

Storage Charge

For Sales Customers, the Storage Charge shall be the Storage Service Charge, an amount, as determined under Rider SSC of this rate schedule, per therm of all gas delivered. For Transportation Customers, the Storage Charge shall be the Storage Banking Charge, an amount, as determined under Rider SSC of this rate schedule, per therm of storage capacity.

Gas Charge

The Gas Charge shall be, for all gas delivered, an amount per therm determined under Rider 2 of this rate schedule.

Subject to adjustments under riders applicable to this service classification.

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~~Third~~**Fourth** Revised Sheet No. 6

(Canceling ~~First~~**Third** Revised Sheet No.

6)

The Peoples Gas Light and Coke Company

SCHEDULE OF RATES FOR GAS SERVICE

Page 2 of 2

Service Classification No. 1

Small Residential Service

***~~†~~ Late Payment Charge**

A charge for late payment shall be determined under the Late Payment Charge provision in the Terms and Conditions of Service of this rate schedule.

***~~-~~ Terms of Service**

The Company's obligation shall commence when it begins to supply service hereunder and shall continue, subject to the provisions of its Terms and Conditions of Service, until it discontinues service pursuant to this rate schedule or ~~noticediscontinues service pursuant to a request~~ from the customer no less than 10 days prior to the requested discontinuance date.— If the customer requests discontinuance, the Company may discontinue service to the premises with no further notice. The customer's obligation to pay for gas and services rendered hereunder shall begin when the Company begins to supply service and shall continue until payment in full of all amounts due hereunder shall have been made for service rendered through the discontinuance date.

General

Subject to the Terms and Conditions of Service and Riders to Schedule of Rates for Gas Service that are applicable to this service classification.

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~~Tenth~~Eleventh Revised Sheet No. 7

(Canceling ~~Ninth~~Tenth Revised Sheet No.

7)

The Peoples Gas Light and Coke Company

SCHEDULE OF RATES FOR GAS SERVICE

Page 1 of 2

Service Classification No. 2

General Service

The following rates are available to any customer who consumed an average of 41,000 therms per month or less except those eligible for service under Service Classification No. 5 of this rate schedule. The Company shall assess eligibility at two-year intervals, or more frequently based on evidence of changed usage, and shall consider usage data from the most recent preceding twenty-four month or two calendar years in making this assessment. If the customer does not have usage data for the most recent twenty-four month or two calendar year period, the Company's assessment of the customer's eligibility shall be based on usage at the same or a similar premises and for a similar type of customer.

"Sales Customers" are customers who take service solely under this Service Classification. "Transportation Customers" are customers who take service under this Service Classification and under Rider CFY, FST or SST.

Rates

The rates for service hereunder shall consist of a Customer Charge, a Distribution Charge, a Storage Charge and a Gas Charge. The Customer Charge, the Distribution Charge and the Storage Charge represent the charges for delivery service from the Company.

*

Customer Charge

The Customer Charge shall be a monthly charge based on meter class as follows:

<u>Meter Class</u>	
1 (Up to 700 cubic feet per hour)	\$36.12 <u>41.00</u>
2 (Over 700 and no more than 3000 cubic feet per hour)	\$118.92 <u>152.85</u>
3 (Over 3000 cubic feet per hour)	\$310.31 <u>435.70</u>

*

Distribution Charge

The Distribution Charge shall be a per therm charge for all gas delivered in any month as follows:

<u>Therms Taken in any Month</u>	
For the first 400 <u>5000</u> therms	14.76 <u>16.662</u> cents
For the next 4900 therms	12.405 cents
For all over 5000 therms	7.65 <u>49.796</u> cents

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8)

The Peoples Gas Light and Coke Company

SCHEDULE OF RATES FOR GAS SERVICE

Page 2 of 2

Service Classification No. 2

General Service

**** Storage Charge**

For Sales Customers, the Storage Charge shall be the Storage Service Charge, an amount, as determined under Rider SSC of this rate schedule, per therm of all gas delivered. For Transportation Customers, the Storage Charge shall be the Storage Banking Charge, an amount, as determined under Rider SSC of this rate schedule, per therm of storage capacity.

Gas Charge

The Gas Charge shall be, for all gas delivered, an amount per therm determined under Rider 2 of this rate schedule.

Subject to adjustments under riders applicable to this service classification.

Late Payment Charge

A charge for late payment shall be determined under the Late Payment Charge provision in the Terms and Conditions of Service of this rate schedule.

*** Terms of Service**

The Company's obligation shall commence when it begins to supply service hereunder and shall continue, subject to the provisions of its Terms and Conditions of Service, until it discontinues service pursuant to this rate schedule or ~~noticediscontinues service pursuant to a request~~ from the customer no less than 10 days prior to the requested discontinuance date.— If the customer requests discontinuance, the Company may discontinue service to the premises with no further notice. The customer's obligation to pay for gas and services rendered hereunder shall begin when the Company begins to supply service and shall continue until payment in full of all amounts due hereunder shall have been made for service rendered through the discontinuance date.

General

Subject to the Terms and Conditions of Service and Riders to Schedule of Rates for Gas Service that are applicable to this service classification.

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9)

The Peoples Gas Light and Coke Company

SCHEDULE OF RATES FOR GAS SERVICE

Page 1 of 3

Service Classification No. 4

Large Volume Demand Service

The following rates are available to any customer who uses an average of over 41,000 therms per month. The Company shall assess eligibility at two-year intervals, or more frequently based on evidence of changed usage, and shall consider usage data from the most recent preceding twenty-four month or two calendar years in making this assessment. If the customer does not have usage data for the most recent twenty-four month or two calendar year period, the Company's assessment of the customer's eligibility shall be based on usage at the same or a similar premise and for a similar type of customer.

"Sales Customers" are customers who take service solely under this Service Classification. "Transportation Customers" are customers who take service under this Service Classification and under Rider FST or SST.

Rates

The rates for service hereunder shall consist of a Customer Charge, a Demand Charge, a Distribution Charge, a Storage Charge and a Gas Charge. The Customer Charge, the Demand Charge, the Distribution Charge and the Storage Charge represent the charges for delivery service from the Company.

* **Customer Charge**

The monthly Customer Charge shall be \$~~687~~982.00.

* **Demand Charge**

The monthly Demand Charge shall be ~~71.424~~99.482 cents per therm of Billing Demand.

* **Distribution Charge**

The Distribution Charge shall be ~~4.474~~6.836 cents per therm for all gas delivered in any month.

Storage Charge

For Sales Customers, the Storage Charge shall be the Storage Service Charge, an amount, as determined under Rider SSC of this rate schedule, per therm of all gas delivered. For Transportation Customers, the Storage Charge shall be the Storage Banking Charge, an amount, as determined under Rider SSC of this rate schedule, per therm of storage capacity.

Gas Charge

The Gas Charge shall be, for all gas delivered, an amount per therm determined under Rider 2 of this rate schedule.

Subject to adjustments under riders applicable to this service classification.

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16)

The Peoples Gas Light and Coke Company

SCHEDULE OF RATES FOR GAS SERVICE

Page 1 of 2

Service Classification No. 8

Compressed Natural Gas Service

The following rates are available to any customer for gas to be used only as compressed natural gas to fuel a vehicle and who shall agree during the term of a written contract with the Company: (1) to exclusively use gas delivered hereunder in the equipment specified in its contract, and (2) not to voluntarily discontinue and renew service under this service classification within a consecutive twelve-month period.

"Sales Customers" are customers who take service solely under this Service Classification. "Transportation Customers" are customers who take service under this Service Classification and under Rider CFY, FST or SST.

Rates

The rates for service hereunder shall consist of a Customer Charge, a Distribution Charge, a Storage Charge and a Gas Charge. The Customer Charge, the Distribution Charge and the Storage Charge represent the charges for delivery service from the Company.

Customer Charge

The monthly Customer Charge shall be \$~~130~~246.00.

Distribution Charge

The Distribution Charge shall be 14.~~846~~466 cents per therm for all gas delivered in any month.

Storage Charge

For Sales Customers, the Storage Charge shall be the Storage Service Charge, an amount, as determined under Rider SSC of this rate schedule, per therm of all gas delivered. For Transportation Customers, the Storage Charge shall be the Storage Banking Charge, an amount, as determined under Rider SSC of this rate schedule, per therm of storage capacity.

Gas Charge

The Gas Charge shall be, for all gas delivered, an amount per therm determined under Rider 2 of this rate schedule.

Subject to adjustments under riders applicable to this service classification.

Late Payment Charge

A charge for late payment shall be determined under the Late Payment Charge provision in the Terms and Conditions of Service of this rate schedule.

Contract with the Customer

The initial term of the contract shall be for an initial term ending the first April 30 after service commences and after the initial term shall automatically renew for one-year periods upon expiration of the initial term and each one-year extension. The Company or the customer shall have the right to terminate service under the contract at the end of any contract year on 30 days written notice.

The Company and the customer may agree in the contract for the Company to install compression facilities on the customer's premises, and the contract shall provide for the Company's recovery of such facilities' cost through a monthly charge.

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~~(Canceling Fourth Revised Sheet No. 19)~~

The Peoples Gas Light and Coke Company

TERMS AND CONDITIONS OF SERVICE

Page 2 of 13

*

* **Service Activation Charge**

The Company shall assess a service activation charge whenever a Company employee activates service at a customer's premises. The service activation charge shall be \$~~1823~~.00 when only a meter reading is taken. The service activation charge shall be \$~~3038~~.00 when gas has to be turned on and a maximum of four gas appliances are relit. Each additional gas appliance being relit shall be done at a charge of \$~~4013~~.00 per appliance.

* **Service Reconnection Charges**

When the Company has discontinued service to any customer as provided in this rate schedule or in Title 83 of the Illinois Administrative Code, before restoration, the Company shall collect a reconnection charge. The reconnection charge shall be \$~~7594~~.00 except that (1) where service has been discontinued by removing the meter, the reconnection charge shall be \$~~150188~~.00, and (2) where service has been discontinued by excavating either to cut the service pipe or shut off the service at the main, the reconnection charge shall be \$~~425500~~.00. Each customer shall receive an automatic waiver for the first reconnection charge of \$~~7594~~.00 in any calendar year where service has been reconnected at the meter.

* For any customer whose service is discontinued at the customer's request, reinstatement of service within twelve months shall be provided at a charge of \$~~7594~~.00, plus the Customer Charges applicable during the period of service discontinuance.

* For any customer whose service has been discontinued because of the customer's failure to allow the Company or its authorized agents to have access to the customer's premises for the purpose of inspection of metering equipment, service pipe and all other equipment relating to the Company's service, the reconnection charge shall be \$~~7594~~.00, except where service has been discontinued by excavating either to cut the service pipe or shut off the service at the main, in which case the reconnection charge shall be \$~~425500~~.00.

* Included in any reconnection charge is the relighting of a maximum of four gas appliances per account. Any additional gas appliances to be relit shall be done at a charge of \$~~4013~~.00 per appliance. This provision and charges shall apply regardless of any automatic reconnection charge waiver.

Second Pulse Data Capability

* ~~A customer that has an installed and operational meter, meter corrector, or daily demand measurement device capable of providing a second pulse for further data collection capability may choose to have the Company enable this capability on such meter or device for a monthly charge of \$~~44.00~~10.60; provided that, any customer who, prior to February 14, 2008, had such capability installed and paid for the device shall not be subject to such monthly charge. Installation of such capability shall be pursuant to a written contract specifying the customer name, account(s) and term.~~

The initial term of the contract shall end on the first April 30 following the effective date thereof, and the contract shall automatically renew for one-year periods upon expiration of the initial term and each one-year extension. The Company or the customer shall have the right to terminate service under the contract at the end of the initial term or any subsequent contract year on 30 days written notice; provided, however, that in the event of early termination, all amounts due the Company for the unexpired portion of the remaining contract term shall forthwith be paid.

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The Peoples Gas Light and Coke Company

RIDER TO SCHEDULE OF RATES FOR GAS SERVICE

Page 1 of 2

Rider 5

Gas Service Pipe

Applicable to Service Classification Nos. 1, 2, 4 and 8

The Company shall install, at its expense, except as otherwise provided in this rider, all service pipe extending from the Company's main located adjacent to the customer's premises. To the extent practicable, such installation shall meet the criteria in this paragraph. If and to the extent it is not practicable to meet the criteria in this paragraph and if and to the extent it is due to factors other than those for which the customer is responsible for the Company's costs as set forth in this rider, then the Company shall bear the costs associated with such installation for which the customer is not responsible under this rider. In the case of inside meters, the service pipe extension shall enter the premises not more than five feet beyond either corner of the building wall nearest to said main. The service pipe shall not extend more than ten feet inside the building wall entrance. In the case of outside meters, the inlet connection of the meter shall not be more than five feet beyond either corner of the building wall nearest to said main. In no case shall the service pipe extension exceed sixty feet inside the customer's lot line. If more than one main is located adjacent to the customer's premises, the Company shall select the main that it deems most suitable for the project.

For the purposes of this rider, the "Company's cost" includes, but is not limited to, labor costs, materials costs, transportation costs and overheads.

All service pipe extensions shall further be subject to the following:

1. If the service pipe extends beyond sixty feet inside the customer's lot line, the Company ~~will~~shall install such additional length of service pipe if the customer pays the Company's cost of installation.
2. For temporary service, the customer shall pay the Company's cost of installing and removing the entire service pipe and associated gas facilities.
3. If the installation of a special apparatus not regularly provided for in this rate schedule or in 83 Illinois Administrative Code Part 500 is required, the customer shall pay the Company's cost of installing such special apparatus.
4. The customer shall pay the Company's cost for any construction expenses resulting from any abnormal obstruction.
5. The customer shall pay the Company's cost for any change in the Company-specified point of delivery or location of the service pipe, including installations on private property such as private drives, that the customer requests and the Company approves.
6. When replacement or enlargement of service pipe is necessary to furnish satisfactory volume or pressure or in connection with the Company's established rehabilitation practices, the Company shall replace or enlarge, at its expense, all existing service pipe as delineated above, except as provided in 83 Illinois Administrative Code Part 500.
7. When a customer requests that a service pipe, which is to be replaced or enlarged in accordance with Company practice, be relocated or modified in accordance with the customer's preferred design, the customer shall pay the Company's cost of relocation or modification.

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No. 59)

The Peoples Gas Light and Coke Company

RIDER TO SCHEDULE OF RATES FOR GAS SERVICE

Page 2 of 3

Rider SSC

Storage Service Charge

Applicable to Service Classification Nos. 1, 2, 4 and 8

* **Section A – Determination of Charges – continued**

SC = Total on and off-system storage capacity that is estimated to be available for service to sales and transportation customers for the 12-month period beginning the May 1 prior to the Annual Recovery Period.

The initial Storage Banking Charge shall be ~~0.490600~~ cents per therm. The Storage Banking Charge to be effective each June 1 thereafter, shall be determined as described under this Section A(2).

(3) **The Storage Service Charge** shall consist of a Storage Service Charge and a Reconciliation Adjustment which shall be summed together for billing purposes. The Storage Service Charge shall recover the cost of the Company's investment in production and storage and be determined as follows:

$$\text{Storage Service Charge} = ((\text{SRR} - \text{SBCR}) / \text{T}) \times 100 + \text{RA}$$

Where:

SRR = The storage classified revenue requirement in the Company's embedded cost of service study for rates approved in the Company's most recent rate proceeding.

SBCR = The estimated revenues arising from the Storage Banking Charge for the Annual Recovery Period based upon the amount of storage allocated and subscribed by transportation customers as of the most recent May 1 prior to the Annual Recovery Period.

T = The therms estimated to be delivered to sales customers during the Annual Recovery Period.

RA = The amount due the Company (+RA) or due the customers (-RA) as a result of any under or over-collection of amounts under this rider during the previous Annual Recovery Period. The RA shall be determined in accordance with the provisions of Section (A)4 of this rider.

The initial Storage Service Charge shall be ~~3.7714.173~~ cents per therm. The Storage Service Charge to be effective each June 1 thereafter, shall be determined as described under this Section A(3).

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68)

The Peoples Gas Light and Coke Company

RIDER TO SCHEDULE OF RATES FOR GAS SERVICE

Page 3 of 9

Rider FST

Full Standby Transportation Service

Applicable to Service Classification Nos. 2, 4 and 8

* **Section B - Rates – continued**

Administrative Charge

The monthly Administrative Charge shall be \$~~7.785~~⁸² per account for each account listed on a contract.

Hub Credit Gas Charge

The monthly Hub Credit Gas Charge shall be the effective Hub Credit Gas Charge (HCGC₂) as determined under Rider 2 of this rate schedule. This charge shall be multiplied by the therms delivered to the customer in the month.

Excess Bank Charge

The monthly Excess Bank Charge shall be \$0.10 per therm of customer-owned gas in the customer's Excess Bank at the end of the month.

Imbalance Trade Charge

The Imbalance Trade Charge shall be \$5.00 per imbalance trade transaction in the month.

Standby Commodity Charge

The Standby Commodity Charge shall be the Average Monthly Index Price (AMIP) as defined in Section L of Rider SST of this rate schedule multiplied by the company-owned gas therms delivered to the customer under the Companion Classification in the month.

Standby Demand Charge

The monthly Standby Demand Charge shall be determined according to the following formula:

$$\text{DGC} \times \text{MDQ}$$

The effective per therm factor DGC (Demand Gas Charge) shall have the meaning and determination ascribed to it in Rider 2 of this rate schedule.

Late Payment Charge

A charge for late payment shall be determined under the Late Payment Charge provision in the Terms and Conditions of Service of this rate schedule.

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78)

The Peoples Gas Light and Coke Company

RIDER TO SCHEDULE OF RATES FOR GAS SERVICE

Page 4 of 14

Rider SST

Subscription Storage Transportation Service

Applicable to Service Classification Nos. 2, 4 and 8

Section A - Definitions - continued

Unaccounted for Gas shall mean the quantity of customer-owned gas the Company shall retain at the time of delivery into its system, representing the customer's proportionate share of Unaccounted for Gas. Such quantity shall equal the number of therms delivered by the customer to the Company's system under this rider multiplied by the effective Factor U, as defined in the Terms and Conditions of Service of this rate schedule.

Unauthorized Use of Gas shall mean the sum of Daily Unauthorized Use plus Monthly Unauthorized Use.

Section B - Rates

The rates for service hereunder shall consist of an Administrative Charge, a Cash-out Charge, a Daily Demand Measurement Device Charge, a Hub Credit Gas Charge, an Imbalance Account Charge, an Imbalance Trade Charge, a Storage Gas Charge, and an Unauthorized Use Charge as well as those charges defined in the customer's Companion Classification.

For a customer that is a member of a Customer Group as defined under Rider P of this rate schedule, the Company shall bill a Daily Demand Measurement Device Charge, a Hub Credit Gas Charge, and a Storage Gas Charge as well as those charges defined in the customer's Companion Classification.

Administrative Charge

The monthly Administrative Charge shall be \$~~7.785.82~~ per account for each account listed on a contract.

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The Peoples Gas Light and Coke Company

RIDER TO SCHEDULE OF RATES FOR GAS SERVICE

Page 3 of 9

Rider P

Pooling Service

Applicable to Riders FST and SST

*

Section B - Rates

The rates for service hereunder shall consist of a Cash-out Charge, an Excess Bank Charge, an Imbalance Account Charge, an Imbalance Trade Charge, a Pooling Charge, a Standby Commodity Charge, and an Unauthorized Use Charge.

Cash-out Charge

The monthly Cash-out Charge shall be applied to any remaining imbalance calculated in accordance with Section H of this rider and be based on the percentage of that imbalance compared to the total deliveries to the Pool during the month.

Excess Bank Charge

The Excess Bank Charge for Rider FST pools shall be \$.10 per therm of gas in the Pool Excess Bank at the end of the month.

Imbalance Account Charge

The daily Imbalance Account Charge for Rider SST Pools shall be \$.10 per therm of gas in the Pool IA each Non-Critical Day. On a Critical Supply Shortage Day, the Imbalance Account Charge shall be zero. On a Critical Supply Surplus Day, the Imbalance Account Charge shall be \$6.00 per therm.

Imbalance Trade Charge

The Imbalance Trade Charge shall be \$5.00 per imbalance trade transaction in the month.

Pooling Charge

The monthly Pooling Charge shall be \$200.00 per month and ~~\$5-394.18~~ per account in the Customer Group.

Standby Commodity Charge

For Rider FST Pools, the Standby Commodity Charge shall be the Average Monthly Index Price (AMIP) as defined in Section L of Rider SST of this rate schedule multiplied by the therms delivered to the Pool under the Companion Classification in the month.

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The Peoples Gas Light and Coke Company

RIDER TO SCHEDULE OF RATES FOR GAS SERVICE

Page 2 of 6

Rider SBO

Supplier Bill Option Service

Applicable to Riders CFY and AGG

Section B - CFY Supplier Qualifications

Before commencing service hereunder, a CFY Supplier shall comply with the following prerequisites. Such CFY Supplier shall have, and demonstrate through the successful completion of the Company's testing program:

- (1) the ability to electronically accept billing information for each of the CFY Billing Customers, and electronically accept from and transmit to the Company on a timely basis billing information and payment transaction information on a per customer basis for each of the CFY Billing Customers;
- (2) the ability to accept from CFY Billing Customers and electronically transmit by EFT to the Company payments of Company Charges for the CFY Billing Customers; and
- (3) the ability to issue bills for each of the CFY Billing Customers pursuant to the conditions hereunder.

The ability to accept and transmit information electronically shall be subject to a testing program developed by the Company. Such testing program shall specify:

- (1) the responsibilities of the CFY Supplier and the Company during testing;
- (2) the infrastructure required for testing and production;
- (3) hardware, software and other technical requirements that are required for the testing and ongoing interchange of data between the CFY Supplier and the Company;
- (4) a schedule, including target dates, by which certain testing phases shall be completed;
- (5) samples of reports and screens that shall be produced during testing. The Company shall provide CFY Suppliers all testing life cycles and files;
- (6) a problem resolution process for obstacles encountered during testing; and
- (7) the final approval process by which a successful test shall be documented and communicated from the Company to the CFY Supplier.

Section C - Company Obligations

The Company shall:

- (1) electronically submit the Company Charges, Consumption Data and other pertinent billing information to the CFY Supplier for each CFY Billing Customer no later than three (3) Business Days after the same for such CFY Billing Customers are determined for the applicable billing period;
- (2) determine the Companion Classification charges and other billing information submitted to the CFY Supplier taking service hereunder;
- (3) ~~provide a credit of \$0.4647 per customer per month to the CFY Supplier on the Rider AGG bill,~~
- (4) electronically accept from the CFY Supplier billing information and payment transaction information on a per customer basis for each CFY Billing Customer; and
- (5) accept from the CFY Supplier payments by EFT for the Company Charges received by the CFY Supplier from the CFY Billing Customers.

Date Issued: ~~JANUARY 17, 2012~~ FEBRUARY 26, 2014
~~JANUARY 21, 2012~~ APRIL 12, 2014

Date Effective:

Asterisk (*) indicates change.

Issued by ~~James F. Schett~~, Dennis M. Derricks, Assistant Vice President
130 East Randolph ~~Drive~~Street, Chicago, Illinois 60601

~~Filed Pursuant to Order of Illinois Commerce Commission
Entered January 10, 2012 in Docket No.11-0284~~

ILL. C. C. NO. 28
~~Twelfth~~Thirteenth Revised Sheet No. 140
(Canceling ~~Eleventh~~Twelfth Revised Sheet

No. 140)

The Peoples Gas Light and Coke Company

RIDER TO SCHEDULE OF RATES FOR GAS SERVICE

Page 2 of 13

Rider UEA

Uncollectible Expense Adjustment

Applicable to Service Classification Nos. 1, 2, 4 and 8

* **Section B - Description of Incremental Uncollectible Adjustments** - continued

this rate schedule, that were in effect for such reporting year. Prior to the 2013 reporting year, the actual Uncollectible Accounts Expense amount for purposes of this rider shall be the amount recorded in Account 904. For the 2013 reporting year and thereafter, the actual Uncollectible Accounts Expense amount for purposes of this rider shall be the Actual Net Write-Off amount for the reporting year. The adjustment shall be applied to the applicable tariff customer charge component during the following twelve-month effective period, beginning June 1 (June 1, 2010 for the 2009 reporting year) and extending through May 31.

The delivery services uncollectible adjustment (IDUA) amount shall be applied to the applicable customer charge component on the monthly bill. The supply services uncollectible adjustment (ISUA) amount shall be applied to the applicable customer charge component for those customers also being billed for the Company's purchased gas supply charges under Rider 2. The transportation uncollectible adjustment (ITUA) amount shall be applied to the applicable customer charge component for those customers also being billed for the Company's transportation programs under Rider CFY, FST or SST or being supported by services provided under Rider AGG or P. Effective June 1, 2013 and thereafter, there shall be no adjustment amounts determined for the ITUA.

The "Uncollectible Accounts Expense amounts included in the Company's base rates" shall be:

- ~~1. For the period January 1, 2008, through February 13, 2008: \$26,602,000;~~
- ~~2.1.~~ For the period February 14, 2008, through January 27, 2010: \$39,302,000;
- ~~3.2.~~ For the period January 28, 2010, through January 20, 2012: \$29,916,000;
- ~~4.3.~~ For the period January 21, 2012, through June 26, 2013: \$13,941,291, which excludes any amounts recoverable under Rider UEA-GC;
- ~~5.4.~~ For the period June 27, 2013, through December 31, 2013: \$19,968,000, which excludes any amounts recoverable under Rider UEA-GC; ~~and~~
5. For the period January 1, 2014, through April 11, 2014: \$20,044,000, which excludes any amounts recoverable under Rider UEA-GC; and
6. For the period April 12, 2014, until the date rates filed in a subsequent rate case become effective: \$20,044,789,000, which excludes any amounts recoverable under Rider UEA-GC.

Effective January 21, 2012, the Uncollectible Accounts Expense amount for gas supply service shall be recovered under Rider UEA-GC of this rate schedule.

Section C - Determination of Allocation Factors

Unless determined otherwise in the Company's base rates, allocation factors shall be used to allocate the Uncollectible Accounts Expense amounts reflected in the Company's base rates and the actual Account 904 Uncollectible Accounts Expense amounts or Actual Net Write-Off amounts, as applicable, reported in the Company's Form 21, for each service classification and for each service type. The allocation factors and their determinations are described below.

Date Issued: ~~DECEMBER 20, 2013~~FEBRUARY 26, 2014

Date Effective: ~~JANUARY 1~~APRIL 12, 2014

Asterisk (*) indicates change.

Issued by Dennis M. Derricks, Assistant Vice President
130 East Randolph Street, Chicago, Illinois 60601

~~Filed Pursuant to Order of Illinois Commerce Commission
Entered December 18, 2013 in Docket No. 12-0512~~

ILL. C. C. NO. 28

~~Third~~Fourth Revised Sheet No. 151.1

(Canceling ~~Second~~Third Revised Sheet No.

151.1)

The Peoples Gas Light and Coke Company

RIDER TO SCHEDULE OF RATES FOR GAS SERVICE

Page 1 of 1

Rider UEA - GC

Uncollectible Expense Adjustment – Gas Costs

Applicable to Service Classification Nos. 1, 2, 4 and 8

Section A – Applicability and Purpose

This rider is applicable to sales customers taking service from the Company under Service Classification Nos. 1, 2, 4 and 8. The Uncollectible Expense Adjustment – Gas Costs allows the Company to recover uncollectible gas cost expenses it incurs.

Sales customer shall mean a customer who takes service solely under a service classification and does not also take transportation service under Rider CFY, FST or SST.

Section B – Charge

Uncollectible Expense Adjustment - Gas Costs

The Uncollectible Expense Adjustment – Gas Costs billed to sales customers shall be determined by multiplying the applicable Uncollectible Factor times the revenues billed under Rider 2, Gas Charge of this rate schedule. The Uncollectible Factors are based on the Commission-approved Uncollectible Accounts Expense amounts and allocations for each applicable Service Classification in the Company's most recent rate case proceeding.

Uncollectible Factor

S. C. No. 1, Small Residential Service Non-Heating	.04610508
S. C. No. 1, Small Residential Service Heating	.03720288
S. C. No. 2, General Service	.01390123
S. C. No. 4, Large Volume Demand Service	.0001

Section C – Terms and Conditions

Subject to Terms and Conditions of Service and Riders to Schedule of Gas Rates which are applicable to this rider. Amounts billed under this rider shall represent the Gas Supply Related Uncollectible Costs (SUR) for the applicable reporting period under Rider UEA.

Date Issued: ~~SEPTEMBER 24, 2013~~FEBRUARY 26, 2014

Date Effective: ~~NOVEMBER 8, 2013~~APRIL 12, 2014

Asterisk (*) indicates change.

The Peoples Gas Light and Coke Company
Narrative Rationale for Tariff Changes

Changes reflected in the Schedule of Rates (Ill. C. C. No. 28) for Gas Service are indicated in Schedule E-2 and the changes and rationale are addressed in the direct testimony of Ms. Debra E. Egelhoff (PGL Ex. 15.0).

The Peoples Gas Light and Coke Company
Schedule E4: Billing Units

- a) 1) Peoples Gas does not normally derive billing units in this manner. However, Peoples Gas has created the attached data to respond to this filing requirement. Please see the testimony of Kevin Kuse (PGL Ex. 4.0) for an explanation of how the test year billing units were derived.
- a) 2) Peoples Gas used a twelve-year average (2001-2012) for heating degrees days based on the average hourly temperature. See the testimony of Kevin Kuse (PGL Ex. 4.0). The thirty-year average (1981-2010) is from NOAA and is provided per the Standard Filing Requirements for information purposes only. The degree days are as follows:

Weather Reporting Station: Chicago O'Hare, IL

<u>Line No.</u>	<u>Month</u> [A]	<u>12-Year Normal Heating Degree Days</u> [B]	<u>30-Year Normal Heating Degree Days</u> [C]
1	January	1,233	1,279
2	February	1,054	1,044
3	March	808	841
4	April	452	492
5	May	219	225
6	June	35	48
7	July	1	4
8	August	4	9
9	September	81	105
10	October	383	397
11	November	672	741
12	December	1,089	1,155
13	Total	6,031	6,340

The Peoples Gas Light and Coke Company
Schedule E4: Billing Units

Sales							
Line No.	Service Classification [A]	Fiscal 2013 Billing Units (1) [B]	Weather Normalization Adjustment [C]	Normalized Fiscal 2013 Billing Units (1) [D] [B] + [C]	Known and Measurable Adjustments [E]	Test Year 2015 Billing Units [F] [D] + [E]	Line No.
1	S. C. 1 - Non-Heating						1
2	Customer Charge Units	1,252,000		1,252,000	(37,000)	1,215,000	2
3	Distribution Therms (2)						3
4	First 50 Therms	7,679,000	-	7,679,000	n/a	n/a	4
5	All over 50 Therms	1,713,000	-	1,713,000	n/a	n/a	5
6	Total Distribution Therms	9,392,000	-	9,392,000	(168,000)	9,224,000	6
7	Rider VBA Therms	9,392,000		9,392,000	(168,000)	9,224,000	7
8	Rider SSC - Subscription Storage Units	9,392,000		9,392,000	(168,000)	9,224,000	8
9	Rider 2 Gas Charge Therms	9,392,000	-	9,392,000	(168,000)	9,224,000	9
10	Rider 11 Therms	9,392,000	-	9,392,000	(168,000)	9,224,000	10
11	Rider EOA Units	9,392,000	-	9,392,000	(168,000)	9,224,000	11
12	Other State Charges						12
13	Energy Assistance Units	1,252,000		1,252,000	(37,000)	1,215,000	13
14	Renewable Energy Units	1,252,000		1,252,000	(37,000)	1,215,000	14
15	S. C. 1 - Heating						15
16	Customer Charge Units	7,527,000		7,527,000	9,000	7,536,000	16
17	Distribution Therms (2)						17
18	First 50 Therms	264,897,000	(2,191,000)	262,706,000	n/a	n/a	18
19	All over 50 Therms	437,811,000	(22,030,000)	415,781,000	n/a	n/a	19
20	Total Distribution Therms	702,708,000	(24,221,000)	678,487,000	(33,567,000)	644,920,000	20
21	Rider VBA Therms	702,708,000	(24,221,000)	678,487,000	(33,567,000)	644,920,000	21
22	Rider SSC - Subscription Storage Units	702,709,000	(24,221,000)	678,488,000	(33,568,000)	644,920,000	22
23	Rider 2 Gas Charge Therms	702,708,000	(24,221,000)	678,487,000	(33,567,000)	644,920,000	23
24	Rider 11 Therms	702,708,000	(24,221,000)	678,487,000	(33,567,000)	644,920,000	24
25	Rider EOA Units	702,708,000	(24,221,000)	678,487,000	(33,567,000)	644,920,000	25
26	Other State Charges						26
27	Energy Assistance Units	7,527,000		7,527,000	9,000	7,536,000	27
28	Renewable Energy Units	7,527,000		7,527,000	9,000	7,536,000	28

The Peoples Gas Light and Coke Company
Schedule E4: Billing Units

Sales

<u>Line No.</u>	<u>Service Classification</u> [A]	<u>Fiscal 2013 Billing Units (1)</u> [B]	<u>Weather Normalization Adjustment</u> [C]	<u>Normalized Fiscal 2013 Billing Units (1)</u> [D] [B] + [C]	<u>Known and Measurable Adjustments</u> [E]	<u>Test Year 2015 Billing Units</u> [F] [D] + [E]	<u>Line No.</u>
29	S. C. 2						29
30	Customer Charge Units						30
31	Meter Class 1	587,000		587,000	(10,000)	577,000	31
32	Meter Class 2	181,000		181,000	-	181,000	32
33	Meter Class 3	<u>28,000</u>		<u>28,000</u>	-	<u>28,000</u>	33
34	Total Customer Charge Units	796,000		796,000	(10,000)	786,000	34
35	Distribution Therms						35
36	First 100 Therms	50,873,000	(303,000)	50,570,000	(2,486,000)	48,084,000	36
37	Next 4,900 Therms	244,950,000	(8,504,000)	236,446,000	(21,219,000)	215,227,000	37
38	All Therms over 5,000	<u>33,749,000</u>	<u>(1,506,000)</u>	<u>32,243,000</u>	<u>(3,551,000)</u>	<u>28,692,000</u>	38
39	Total Distribution Therms	329,572,000	(10,313,000)	319,259,000	(27,256,000)	292,003,000	39
40	Rider VBA therms	329,572,000	(10,313,000)	319,259,000	(27,256,000)	292,003,000	40
41	Rider SSC - Subscription Storage Units	329,573,000	(10,313,000)	319,260,000	(27,257,000)	292,003,000	41
42	Second Pulse Units	183		183	(3)	180	42
43	Rider 2 Gas Charge Therms	329,572,000	(10,313,000)	319,259,000	(27,256,000)	292,003,000	43
44	Rider 11 Therms	329,572,000	(10,313,000)	319,259,000	(27,256,000)	292,003,000	44
45	Rider EOA Units	329,572,000	(10,313,000)	319,259,000	(27,256,000)	292,003,000	45
46	Other State Charges						46
47	Energy Assistance Units	796,000		796,000	(11,000)	785,000	47
48	Renewable Energy Units	796,000		796,000	(11,000)	785,000	48

The Peoples Gas Light and Coke Company
Schedule E4: Billing Units

Sales							
<u>Line No.</u>	<u>Service Classification</u>	<u>Fiscal 2013</u>	<u>Weather</u>	<u>Normalized</u>	<u>Known and</u>	<u>Test Year</u>	<u>Line No.</u>
	<u>[A]</u>	<u>Billing Units (1)</u>	<u>Normalization</u>	<u>Fiscal 2013</u>	<u>Measurable</u>	<u>2015</u>	
		<u>[B]</u>	<u>Adjustment</u>	<u>Billing Units (1)</u>	<u>Adjustments</u>	<u>Billing Units</u>	
			<u>[C]</u>	<u>[D]</u>	<u>[E]</u>	<u>[F]</u>	
				<u>[B] + [C]</u>		<u>[D] + [E]</u>	
49	<u>S. C. 4</u>						49
50	Customer Charge Units	45		45	(21)	24	50
51	Demand Charge Therms	344,000		344,000	(46,000)	298,000	51
52	Distribution Charge Therms	5,564,000	-	5,564,000	(2,512,000)	3,052,000	52
53	Second Pulse Units	-		-	-	-	53
54	Rider SSC - Subscription Storage Units	5,564,000		5,564,000	(2,512,000)	3,052,000	54
55	Rider 2 Gas Charge Therms	5,564,000		5,564,000	(2,512,000)	3,052,000	55
56	Rider 11 Therms	5,564,000		5,564,000	(2,512,000)	3,052,000	56
57	Rider EOA Units	5,564,000		5,564,000	(2,512,000)	3,052,000	57
58	Other State Charges						58
59	Energy Assistance Units	45		45	(21)	24	59
60	Renewable Energy Units	45		45	(21)	24	60
61	<u>S. C. 5 and S.C. 7</u>						61
62	There are no customers currently taking service under S. C. 5 or S. C. 7 Sales.						62
63	<u>S. C. 8</u>						63
64	Customer Charge Units	50		50	22	72	64
65	Distribution Charge Therms	977,000	-	977,000	432,000	1,409,000	65
66	Rider SSC - Subscription Storage Units	977,000		977,000	432,000	1,409,000	66
67	Rider 2 Gas Charge Therms	977,000		977,000	432,000	1,409,000	67
68	Rider 11 Therms	977,000		977,000	432,000	1,409,000	68
69	Rider EOA Units	977,000		977,000	432,000	1,409,000	69
70	Other State Charges						70
71	Energy Assistance Units	50		50	22	72	71
72	Renewable Energy Units	50		50	22	72	72

Notes:

- (1) Includes 6 months of actual data and 6 months of forecasted data.
- (2) SC 1 distribution charge structure changed to a flat rate effective June 27, 2013.

The Peoples Gas Light and Coke Company
Schedule E4: Billing Units

Transportation

Line No.	Service Classification [A]	Fiscal 2013 Billing Units (1) [B]	Weather Normalization Adjustment [C]	Normalized Fiscal 2013 Billing Units (1) [D] [B] + [C]	Known and Measurable Adjustments [E]	Test Year 2015 Billing Units [F] [D] + [E]	Line No.
1	S. C. 1 - Non-Heating						1
2	Customer Charge Units	71,000		71,000	(5,000)	66,000	2
3	Distribution Charge Therms (2)						3
4	First 50 Therms	430,000	-	430,000	n/a	n/a	4
5	All over 50 Therms	65,000	-	65,000	n/a	n/a	5
6	Total Distribution Therms	495,000	-	495,000	11,000	506,000	6
7	Rider VBA Therms	495,000		495,000	11,000	506,000	7
8	Rider SSC - Storage Banking Charge Units	719,000		719,000	42,000	761,000	8
9	Rider AGG Pools (3)	20		20	n/a	n/a	9
10	Rider AGG Accounts (3)	71,000		71,000	n/a	n/a	10
11	Rider SBO units	3,857		3,857	(57)	3,800	11
12	Rider 11 Therms	495,000	-	495,000	11,000	506,000	12
13	Rider EOA Units	495,000	-	495,000	11,000	506,000	13
14	Other State Charges						14
15	Energy Assistance Units	71,000		71,000	(5,000)	66,000	15
16	Renewable Energy Units	71,000		71,000		66,000	16
17	S. C. 1 - Heating						17
18	Customer Charge Units	345,000		345,000	(4,000)	341,000	18
19	Distribution Charge Therms (2)						19
20	First 50 Therms	12,722,000	(81,000)	12,641,000	n/a	n/a	20
21	All over 50 Therms	21,697,000	(1,150,000)	20,547,000	n/a	n/a	21
22	Total Distribution Therms	34,419,000	(1,231,000)	33,188,000	41,000	33,229,000	22
23	Rider VBA Therms	34,419,000	(1,231,000)	33,188,000	41,000	33,229,000	23
24	Rider SSC - Storage Banking Charge Units	92,749,000		92,749,000	12,337,000	105,086,000	24
25	Rider AGG Pools (3)	99		99	n/a	n/a	25
26	Rider AGG Accounts (3)	345,000		345,000	n/a	n/a	26
27	Rider SBO units	18,784		18,784	1,216	20,000	27
28	Rider 11 Therms	34,419,000	(1,231,000)	33,188,000	41,000	33,229,000	28
29	Rider EOA Units	34,419,000	(1,231,000)	33,188,000	41,000	33,229,000	29
30	Other State Charges						30
31	Energy Assistance Units	345,000		345,000	(4,000)	341,000	31
32	Renewable Energy Units	345,000		345,000	(4,000)	341,000	32

The Peoples Gas Light and Coke Company
Schedule E4: Billing Units

Transportation

Line No.	Service Classification [A]	Fiscal 2013 Billing Units (1) [B]	Weather Normalization Adjustment [C]	Normalized Fiscal 2013 Billing Units (1) [D] [B] + [C]	Known and Measurable Adjustments [E]	Test Year 2015 Billing Units [F] [D] + [E]	Line No.
33	S. C. 2						33
34	Customer Charge Units						34
35	Meter Class 1	70,000		70,000	(2,000)	68,000	35
36	Meter Class 2	66,000		66,000	(1,000)	65,000	36
37	Meter Class 3	49,000		49,000	(1,000)	48,000	37
38	Total Customer Charge Units	185,000		185,000	(4,000)	181,000	38
39	Distribution Charge Therms						39
40	First 100 Therms	14,499,000	(34,000)	14,465,000	(575,000)	13,890,000	40
41	Next 4,900 Therms	206,160,000	(5,028,000)	201,132,000	(3,449,000)	197,683,000	41
42	All Therms over 5,000	175,742,000	(9,236,000)	166,506,000	6,716,000	173,222,000	42
43	Total Distribution Therms	396,401,000	(14,298,000)	382,103,000	2,692,000	384,795,000	43
44	Rider VBA Therms	396,401,000	(14,298,000)	382,103,000	2,692,000	384,795,000	44
45	Rider SSC - Storage Banking Charge Units	896,199,000		896,199,000	116,076,000	1,012,275,000	45
46	Second Pulse Units	738		738	(6)	732	46
47	Daily Demand Measurement Device Units	36,000		36,000	-	36,000	47
48	Contract Administrative Charge Units - Riders FST & SST	15,000		15,000	1,000	16,000	48
49	Rider AGG Pools (3)	29		29	n/a	n/a	49
50	Rider AGG Accounts (3)	99,000		99,000	n/a	n/a	50
51	Rider SBO units	5,000		5,000	-	5,000	51
52	Rider P Pool Customer Groups	623		623	(13)	610	52
53	Rider P Pool Accounts	75,700		75,700	(1,324)	74,376	53
54	Imbalance Trade Units	216		216	43	259	54
55	Standby Commodity Therms	2,061,000		2,061,000	1,542,000	3,603,000	55
56	Standby Demand Therms	12,921,000		12,921,000	(473,000)	12,448,000	56
57	Rider 11 Therms	396,401,000	(14,298,000)	382,103,000	2,692,000	384,795,000	57
58	Rider EOA Units	396,401,000	(14,298,000)	382,103,000	2,692,000	384,795,000	58
59	Other State Charges						59
60	Energy Assistance Units	185,000		185,000	(4,000)	181,000	60
61	Renewable Energy Units	185,000		185,000	(4,000)	181,000	61

The Peoples Gas Light and Coke Company
Schedule E4: Billing Units

Transportation

<u>Line No.</u>	<u>Service Classification</u> [A]	<u>Fiscal 2013 Billing Units (1)</u> [B]	<u>Weather Normalization Adjustment</u> [C]	<u>Normalized Fiscal 2013 Billing Units (1)</u> [D] [B] + [C]	<u>Known and Measurable Adjustments</u> [E]	<u>Test Year 2015 Billing Units</u> [F] [D] + [E]	<u>Line No.</u>
62	<u>S. C. 4</u>						62
63	Customer Charge Units	1,919		1,919	(23)	1,896	63
64	Demand Charge Therms	15,769,000		15,769,000	555,000	16,324,000	64
65	Distribution Charge Therms	214,658,000	-	214,658,000	(19,814,000)	194,844,000	65
66	Second Pulse Units	198		198	(6)	192	66
67	Contract Administrative Charge Units - Riders FST & SST	153		153	3	156	67
68	Rider P Pool Customer Groups	13		13	1	14	68
69	Rider P Pool Accounts	1,766		1,766	(26)	1,740	69
70	Rider SSC - Storage Banking Charge Units	216,982,000		216,982,000	11,121,000	228,103,000	70
71	Imbalance Trade Units	4		4	1	5	71
72	Standby Commodity Therms	1,318,000		1,318,000	743,000	2,061,000	72
73	Standby Demand Therms	629,000		629,000	(17,000)	612,000	73
74	Rider 11 Therms	214,658,000		214,658,000	(19,814,000)	194,844,000	74
75	Rider EOA Units	214,658,000		214,658,000	(19,814,000)	194,844,000	75
76	Other State Charges						76
77	Energy Assistance Units	1,919		1,919	(23)	1,896	77
78	Renewable Energy Units	1,919		1,919	(23)	1,896	78

The Peoples Gas Light and Coke Company
Schedule E4: Billing Units

Transportation

<u>Line No.</u>	<u>Service Classification</u> [A]	<u>Fiscal 2013 Billing Units (1)</u> [B]	<u>Weather Normalization Adjustment</u> [C]	<u>Normalized Fiscal 2013 Billing Units (1)</u> [D] [B] + [C]	<u>Known and Measurable Adjustments</u> [E]	<u>Test Year 2015 Billing Units</u> [F] [D] + [E]	<u>Line No.</u>
79	S.C. 5 and S. C. 7						79
80	Customer Charge Units	36		36	-	36	80
81	Distribution Charge Therms	31,297,000	-	31,297,000	4,165,000	35,462,000	81
82	Rider EOA Units	31,297,000		31,297,000	4,165,000	35,462,000	82
83	Other State Charges						83
84	Energy Assistance Units	36		36	-	36	84
85	Renewable Energy Units	36		36	-	36	85
86	S. C. 8 (4)						86
87	Customer Charge Units	-		-	-	-	87
88	Distribution Charge Therms	32,000		32,000	(32,000)	-	88
89	Contract Administrative Charge Units - Riders FST & SST	24		24	(24)	-	89
90	Rider SSC - Storage Banking Charge Units	47,000		47,000	(47,000)	-	90
91	Standby Commodity Therms	-		-	-	-	91
92	Standby Demand Therms	-		-	-	-	92
93	Rider 11 Therms	32,000		32,000	(32,000)	-	93
94	Rider EOA Units	32,000		32,000	(32,000)	-	94
95	Other State Charges						95
96	Energy Assistance Units	-		-	-	-	96
97	Renewable Energy Units	-		-	-	-	97

Notes:

- (1) Includes 6 months of actual data and 6 months of forecasted data.
- (2) SC 1 distribution charge structure changed to a flat rate effective June 27, 2013.
- (3) Rider AGG aggregation charges eliminated effective June 27, 2013.
- (4) There are no customers forecasted for Test Year 2015 under S.C. 8 Transportation.

The Peoples Gas Light and Coke Company
Jurisdictional Operating Revenue
Test Year ending December 31, 2015

Line No.	Service Classification		Therm Sales ⁽¹⁾ [C]	Average Number of Customers ⁽²⁾ [D]	Revenue at Present Rates						Revenue at Proposed Rates						Line No.
	Present Rate [A]	Proposed Rate [B]			Base Rate Charges ⁽³⁾ [E]	Gas Charges ⁽⁴⁾ [F]	Other Rider Charges ⁽⁵⁾ [G]	State and Municipal Taxes ⁽⁶⁾ [H]	Other State Charges ⁽⁷⁾ [I]	Total ^(E+F+G+H+I) [J]	Base Rate Charges ⁽⁸⁾ [K]	Gas Charges ⁽⁴⁾ [L]	Other Rider Charges ⁽⁵⁾ [M]	State and Municipal Taxes ⁽⁶⁾ [N]	Other State Charges ⁽⁷⁾ [O]	Total ^(K+L+M+N+O) [P]	
1	Sales																1
2	S. C. 1 Non-Htg	S. C. 1 Non-Htg	9,224,000	101,273	\$ 21,086,000	\$ 4,274,000	\$ 304,000	\$ 2,865,000	\$ 644,000	\$ 29,173,000	\$ 22,902,000	\$ 4,274,000	\$ 304,000	\$ 3,063,000	\$ 644,000	\$ 31,187,000	2
3	S. C. 1 Heating	S. C. 1 Heating	644,920,000	628,020	363,788,000	298,016,000	21,111,000	74,811,000	3,994,000	761,720,000	413,274,000	298,016,000	21,111,000	80,201,000	3,994,000	816,596,000	3
4	S. C. 2	S. C. 2	292,003,000	65,405	100,770,000	134,997,000	13,788,000	27,632,000	4,160,000	281,347,000	122,292,000	134,997,000	13,788,000	29,976,000	4,160,000	305,213,000	4
5	S. C. 4	S. C. 4	3,052,000	2	478,000	1,415,000	126,000	220,000	-	2,239,000	655,000	1,415,000	126,000	239,000	-	2,435,000	5
6	S. C. 5 / 7	S. C. 5 / 7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6
7	S. C. 8	S. C. 8	1,409,000	6	270,000	653,000	58,000	107,000	-	1,088,000	280,000	653,000	58,000	108,000	-	1,099,000	7
8	Total Sales		950,608,000	794,706	\$ 486,392,000	\$ 439,355,000	\$ 35,387,000	\$ 105,635,000	\$ 8,798,000	\$ 1,075,567,000	\$ 559,403,000	\$ 439,355,000	\$ 35,387,000	\$ 113,587,000	\$ 8,798,000	\$ 1,156,530,000	8
9	Transportation																9
10	S. C. 1 Non-Htg	S. C. 1 Non-Htg	506,000	5,477	1,117,000	4,000	17,000	128,000	35,000	1,301,000	1,222,000	4,000	17,000	139,000	35,000	1,417,000	10
11	S. C. 1 Heating	S. C. 1 Heating	33,229,000	28,454	16,203,000	593,000	1,088,000	1,967,000	181,000	20,032,000	18,724,000	593,000	1,088,000	2,242,000	181,000	22,828,000	11
12	S. C. 2	S. C. 2	384,795,000	15,066	73,459,000	8,036,000	18,170,000	10,959,000	958,000	111,582,000	93,806,000	8,036,000	18,170,000	13,175,000	958,000	134,145,000	12
13	S. C. 4	S. C. 4	194,844,000	158	22,812,000	2,203,000	8,038,000	3,601,000	10,000	36,664,000	32,803,000	2,203,000	8,038,000	4,689,000	10,000	47,743,000	13
14	S. C. 5 / 7	S. C. 5 / 7	35,462,000	3	2,919,000	455,000	432,000	415,000	8,000	4,229,000	2,919,000	455,000	432,000	415,000	8,000	4,229,000	14
15	S. C. 8	S. C. 8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15
16	Total Transportation		648,836,000	49,158	\$ 116,510,000	\$ 11,291,000	\$ 27,745,000	\$ 17,070,000	\$ 1,192,000	\$ 173,808,000	\$ 149,474,000	\$ 11,291,000	\$ 27,745,000	\$ 20,660,000	\$ 1,192,000	\$ 210,362,000	16
17	Sales and Transportation																17
18	S. C. 1 Non-Htg	S. C. 1 Non-Htg	9,730,000	106,750	22,203,000	4,278,000	321,000	2,993,000	679,000	30,474,000	24,124,000	4,278,000	321,000	3,202,000	679,000	32,604,000	18
19	S. C. 1 Heating	S. C. 1 Heating	678,149,000	656,474	379,991,000	298,609,000	22,199,000	76,778,000	4,175,000	781,752,000	431,998,000	298,609,000	22,199,000	82,443,000	4,175,000	839,424,000	19
20	S. C. 2	S. C. 2	676,798,000	80,471	174,229,000	143,033,000	31,958,000	38,591,000	5,118,000	392,929,000	216,098,000	143,033,000	31,958,000	43,151,000	5,118,000	439,358,000	20
21	S. C. 4	S. C. 4	197,896,000	160	23,290,000	3,618,000	8,164,000	3,821,000	10,000	38,903,000	33,458,000	3,618,000	8,164,000	4,928,000	10,000	50,178,000	21
22	S. C. 5 / 7	S. C. 5 / 7	35,462,000	3	2,919,000	455,000	432,000	415,000	8,000	4,229,000	2,919,000	455,000	432,000	415,000	8,000	4,229,000	22
23	S. C. 8	S. C. 8	1,409,000	6	270,000	653,000	58,000	107,000	-	1,088,000	280,000	653,000	58,000	108,000	-	1,099,000	23
24	Total Sales and Transportation ⁽⁹⁾		1,599,444,000	843,864	\$ 602,902,000	\$ 450,646,000	\$ 63,132,000	\$ 122,705,000	\$ 9,990,000	\$ 1,249,375,000	\$ 708,877,000	\$ 450,646,000	\$ 63,132,000	\$ 134,247,000	\$ 9,990,000	\$ 1,366,892,000	24
25	Add: Other Revenues, Schedule C-1, line 9, cols. C and G				\$ 59,823,000						\$ 16,843,000						25
26	Rate Making Adjustments, Schedule C-1, col. D, lines 4 + 9 ⁽¹⁰⁾				\$ (65,859,000)						\$ -						26
27	Operating Revenues (line 24 + line 25 + line 26)				\$ 596,866,000						\$ 725,720,000						27
28	Operating Revenues, Schedule C-1, Line 10, col. E and G				\$ 596,866,000						\$ 725,720,000						28
29	Difference (line 27 - line 28)				\$ -						\$ -						29

Notes: (1) Excludes Company Use of 8,346,000 annual therms and 51 customers.
(2) Twelve month average customers.
(3) Base Rate charges in effect on day of filing including adjustments under Riders UEA, UEA-GC, and VBA.
(4) Gas charge and refund adjustments.
(5) Charges under Rider 11 and Rider EOA.
(6) Additional charge for state and municipal utility taxes under Rider 1.
(7) Additional state charges under Rider 1.
(8) Base rate charges as proposed in this filing.
(9) Columns E and K tie to Schedule C-1, line 5, columns C and G.
(10) See page 2, column F. for details by Service Classification.
* There may be differences due to rounding.

The Peoples Gas Light and Coke Company
Jurisdictional Base Rate Revenues Net of Rate Making Adjustments
Test Year ending December 31, 2015

<u>Service Classification</u>			<u>Base Rate Revenue at Present Rates</u>								<u>Line</u>
<u>Line No.</u>	<u>Present Rate [A]</u>	<u>Proposed Rate [B]</u>	<u>Therm Sales ⁽¹⁾ [C]</u>	<u>Average Number of Customers ⁽²⁾ [D]</u>	<u>Forecast Under Present Rates [E]</u>	<u>Rate Making Adjustments (Riders UEA, UEA-GC and VBA) [F]</u>	<u>As Adjusted Under Present Rates [G] (E + F)</u>	<u>Base Rate Revenue at Proposed Rates [H]</u>	<u>Revenue Change [I] (H - G)</u>	<u>No.</u>	
1	Sales									1	
2	S. C. 1 Non-Htg	S. C. 1 Non-Htg	9,224,000	101,273	\$ 21,086,000	\$ (344,000)	\$ 20,742,000	\$ 22,902,000	\$ 2,160,000	2	
3	S. C. 1 Heating	S. C. 1 Heating	644,920,000	628,020	\$ 363,788,000	\$ (15,617,000)	\$ 348,171,000	\$ 413,274,000	\$ 65,103,000	3	
4	S. C. 2	S. C. 2	292,003,000	65,405	100,770,000	(3,123,000)	97,647,000	122,292,000	24,645,000	4	
5	S. C. 4	S. C. 4	3,052,000	2	478,000	-	478,000	655,000	177,000	5	
6	S. C. 5 / 7	S. C. 5 / 7	-	-	-	-	-	-	-	6	
7	S. C. 8	S. C. 8	1,409,000	6	270,000	-	270,000	280,000	10,000	7	
8	Total Sales		950,608,000	794,706	\$ 486,392,000	\$ (19,084,000)	\$ 467,308,000	\$ 559,403,000	\$ 92,095,000	8	
9	Transportation									9	
10	S. C. 1 Non-Htg	S. C. 1 Non-Htg	506,000	5,477	1,117,000	(8,000)	1,109,000	1,222,000	113,000	10	
11	S. C. 1 Heating	S. C. 1 Heating	33,229,000	28,454	16,203,000	(234,000)	15,969,000	18,724,000	2,755,000	11	
12	S. C. 2	S. C. 2	384,795,000	15,066	73,459,000	(1,642,000)	71,817,000	93,806,000	21,989,000	12	
13	S. C. 4	S. C. 4	194,844,000	158	22,812,000	-	22,812,000	32,803,000	9,991,000	13	
14	S. C. 5 / 7	S. C. 5 / 7	35,462,000	3	2,919,000	-	2,919,000	2,919,000	-	14	
15	S. C. 8	S. C. 8	-	-	-	-	-	-	-	15	
16	Total Transportation		648,836,000	49,158	\$ 116,510,000	\$ (1,884,000)	\$ 114,626,000	\$ 149,474,000	\$ 34,848,000	16	
17	Sales and Transportation									17	
18	S. C. 1 Non-Htg	S. C. 1 Non-Htg	9,730,000	106,750	22,203,000	(352,000)	21,851,000	24,124,000	2,273,000	18	
19	S. C. 1 Heating	S. C. 1 Heating	678,149,000	656,474	379,991,000	(15,851,000)	364,140,000	431,998,000	67,858,000	19	
20	S. C. 2	S. C. 2	676,798,000	80,471	174,229,000	(4,765,000)	169,464,000	216,098,000	46,634,000	20	
21	S. C. 4	S. C. 4	197,896,000	160	23,290,000	-	23,290,000	33,458,000	10,168,000	21	
22	S. C. 5 / 7	S. C. 5 / 7	35,462,000	3	2,919,000	-	2,919,000	2,919,000	-	22	
23	S. C. 8	S. C. 8	1,409,000	6	270,000	-	270,000	280,000	10,000	23	
24	Total Sales and Transportation ⁽³⁾		1,599,444,000	843,864	\$ 602,902,000	\$ (20,968,000)	\$ 581,934,000	\$ 708,877,000	\$ 126,943,000	24	
25	Add: Other Revenues, Schedule C-1, line 9				\$ 59,823,000	\$ (44,891,000)	\$ 14,932,000	\$ 16,843,000	\$ 1,911,000	25	
26	Operating Revenues (line 24 + line 25)				\$ 662,725,000	\$ (65,859,000)	\$ 596,866,000	\$ 725,720,000	\$ 128,854,000	26	
27	Operating Revenues, Schedule C-1, Line 10						\$ 596,866,000	\$ 725,720,000	\$ 128,854,000	27	
28	Difference (line 26 - line 27)						\$ -	\$ -	\$ -	28	

Notes: (1) Excludes Company Use of 8,346,000 annual therms and 51 customers.
(2) Twelve month average customers.
(3) Columns E through I tie to Schedule C-1, line 4, columns C through G.

The Peoples Gas Light and Coke Company
Jurisdictional Operating Revenue
Test Year Ending December 31, 2015

Line No.	Present / Proposed Service Classification [A]	Present Rates			Proposed Rates			Line No.
		Billing Units [B]	Present Charge [C]	Present Revenue [D] [B] x [C]	Billing Units [E]	Proposed Charge [F]	Proposed Revenue [G] [E] x [F]	
1	S. C. 1 / S. C. 1 - Non-Heating							1
2	Customer Charge	1,215,278	\$ 13.60	\$ 16,528,000	1,215,278	\$ 16.70	\$ 20,295,000	2
3	Distribution Charge	9,224,000	\$ 0.42032	\$ 3,877,000	9,224,000	\$ 0.24087	\$ 2,222,000	3
4	Rider VBA Volume Balancing Adjustment	9,224,000	\$ 0.01594	\$ 147,000		n/a	\$ -	4
5	Rider UEA Uncollectible Expense Adjustment	1,215,278	\$ -	\$ -		n/a		5
6	Rider UEA - GC	\$ 4,274,000	\$ 0.04610	\$ 197,000		n/a		6
7	Rider SSC - Storage Service Charge	9,224,000	\$ 0.03656	\$ 337,000	9,224,000	\$ 0.04173	\$ 385,000	7
8	Total Base Rate Revenue			\$ 21,086,000			\$ 22,902,000	8
9	Rider 2 Gas Charge	9,224,000	\$ 0.46336	\$ 4,274,000	9,224,000	\$ 0.46336	\$ 4,274,000	9
10	Rider 11 Environmental Charge	9,224,000	\$ 0.02493	\$ 230,000	9,224,000	\$ 0.02493	\$ 230,000	10
11	Rider EOA Energy Efficiency & Onbill Finance Adj.	9,224,000	\$ 0.00800	\$ 74,000	9,224,000	\$ 0.00800	\$ 74,000	11
12	Taxes - State and Municipal			\$ 2,865,000			\$ 3,063,000	12
13	Other State Charges							13
14	Energy Assistance	1,215,278	\$ 0.48	\$ 583,000	1,215,278	\$ 0.48	\$ 583,000	14
15	Renewable Energy	1,215,278	\$ 0.05	\$ 61,000	1,215,278	\$ 0.05	\$ 61,000	15
16	Total Other State Charges			\$ 644,000			\$ 644,000	16
17	Total S. C. 1 / S. C. 1 - Non-Heating Revenue			\$ 29,173,000			\$ 31,187,000	17
18	S. C. 1 / S. C. 1 - Heating							18
19	Customer Charge	7,536,243	\$ 26.91	\$ 202,800,000	7,536,243	\$ 38.50	\$ 290,145,000	19
20	Distribution Charge	644,920,000	\$ 0.18885	\$ 121,793,000	644,920,000	\$ 0.14919	\$ 96,216,000	20
21	Rider VBA Volume Balancing Adjustment	644,920,000	\$ 0.00703	\$ 4,531,000		n/a	\$ -	21
22	Rider UEA Uncollectible Expense Adjustment	7,536,243	\$ -	\$ -		n/a		22
23	Rider UEA - GC	\$ 298,016,000	\$ 0.03720	\$ 11,086,000		n/a		23
24	Rider SSC - Storage Service Charge	644,920,000	\$ 0.03656	\$ 23,578,000	644,920,000	\$ 0.04173	\$ 26,913,000	24
25	Total Base Rate Revenue			\$ 363,788,000			\$ 413,274,000	25
26	Rider 2 Gas Charge	644,920,000	\$ 0.46210	\$ 298,016,000	644,920,000	\$ 0.46210	\$ 298,016,000	26
27	Rider 11 Environmental Charge	644,920,000	\$ 0.02473	\$ 15,952,000	644,920,000	\$ 0.02473	\$ 15,952,000	27
28	Rider EOA Energy Efficiency & Onbill Finance Adj.	644,920,000	\$ 0.00800	\$ 5,159,000	644,920,000	\$ 0.00800	\$ 5,159,000	28
29	Taxes - State and Municipal			\$ 74,811,000			\$ 80,201,000	29
30	Other State Charges							30
31	Energy Assistance	7,536,243	\$ 0.48	\$ 3,617,000	7,536,243	\$ 0.48	\$ 3,617,000	31
32	Renewable Energy	7,536,243	\$ 0.05	\$ 377,000	7,536,243	\$ 0.05	\$ 377,000	32
33	Total Other State Charges			\$ 3,994,000			\$ 3,994,000	33
34	Total S. C. 1 / S. C. 1 - Heating Revenue			\$ 761,720,000			\$ 816,596,000	34

The Peoples Gas Light and Coke Company
Jurisdictional Operating Revenue
Test Year Ending December 31, 2015

Sales Line No.	Present / Proposed Service Classification [A]	Present Rates			Proposed Rates			Line No.
		Billing Units [B]	Present Charge [C]	Present Revenue [D] [B] x [C]	Billing Units [E]	Proposed Charge [F]	Proposed Revenue [G] [E] x [F]	
35	<u>S. C. 2 / S. C. 2</u>							35
36	Customer Charge							36
37	Meter Class 1	576,571	\$ 36.12	\$ 20,826,000	576,571	\$ 41.00	\$ 23,639,000	37
38	Meter Class 2	180,191	\$ 118.92	\$ 21,428,000	180,191	\$ 152.85	\$ 27,542,000	38
39	Meter Class 3	<u>28,092</u>	\$ 310.31	\$ 8,717,000	<u>28,092</u>	\$ 435.70	\$ 12,240,000	39
40	Total Customer Charge	784,854		\$ 50,971,000	784,854		\$ 63,421,000	40
41	Distribution Charge							41
42	First 100	48,084,000	\$ 0.14768	\$ 7,101,000	48,084,000	0.16662	\$ 8,012,000	42
43	Next 4,900	215,227,000	\$ 0.12405	\$ 26,699,000	215,227,000	0.16662	\$ 35,861,000	43
44	All Over 5,000	<u>28,692,000</u>	\$ 0.07654	\$ 2,196,000	<u>28,692,000</u>	0.09796	\$ 2,811,000	44
45	Total Distribution Charge	292,003,000		\$ 35,996,000	292,003,000		\$ 46,684,000	45
46	Second Pulse Charge	180	\$ 14.00	\$ 3,000	180	\$ 10.60	\$ 2,000	46
47	Rider VBA Volume Balancing Adjustment	292,003,000	\$ 0.00427	\$ 1,247,000		n/a	\$ -	47
48	Rider UEA Uncollectible Expense Adjustment	784,854	\$ -	\$ -		n/a	\$ -	48
49	Rider UEA - GC	\$ 134,997,000	\$ 0.01390	\$ 1,876,000		n/a	\$ -	49
50	Rider SSC - Storage Service Charge	292,003,000	\$ 0.03656	\$ 10,677,000	292,003,000	\$ 0.04173	\$ 12,185,000	50
51	Total Base Rate Revenue			\$ 100,770,000			\$ 122,292,000	51
52	Rider 2 Gas Charge	292,003,000	\$ 0.46231	\$ 134,997,000	292,003,000	\$ 0.46231	\$ 134,997,000	52
53	Rider 11 Environmental Charge	292,003,000	\$ 0.02480	\$ 7,241,000	292,003,000	\$ 0.02480	\$ 7,241,000	53
54	Rider EOA Energy Efficiency & Onbill Finance Adj.	292,003,000	\$ 0.02242	\$ 6,547,000	292,003,000	\$ 0.02242	\$ 6,547,000	54
55	Taxes - State and Municipal			\$ 27,632,000			\$ 29,976,000	55
56	Other State Charges							56
57	Energy Assistance	784,854	\$ 4.80	\$ 3,767,000	784,854	\$ 4.80	\$ 3,767,000	57
58	Renewable Energy	784,854	\$ 0.50	\$ 393,000	784,854	\$ 0.50	\$ 393,000	58
59	Total Other State Charges			\$ 4,160,000			\$ 4,160,000	59
60	Total S. C. 2 / S. C. 2 Revenue			<u>\$ 281,347,000</u>			<u>\$ 305,213,000</u>	60

The Peoples Gas Light and Coke Company
Jurisdictional Operating Revenue
Test Year Ending December 31, 2015

Line No.	Present / Proposed Service Classification [A]	Present Rates			Proposed Rates			Line No.
		Billing Units [B]	Present Charge [C]	Present Revenue [D] [B] x [C]	Billing Units [E]	Proposed Charge [F]	Proposed Revenue [G] [E] x [F]	
61	<u>S. C. 4 / S. C. 4</u>							61
62	Customer Charge	24	\$ 687.00	\$ 16,000	24	\$ 982.00	\$ 24,000	62
63	Demand Charge	298,000	\$ 0.71421	\$ 213,000	298,000	\$ 0.99482	\$ 296,000	63
64	Distribution Charge	3,052,000	\$ 0.04474	\$ 137,000	3,052,000	\$ 0.06836	\$ 208,000	64
65	Second Pulse Charge	-	\$ 14.00	\$ -	-	\$ 10.60	\$ -	65
66	Rider UEA Uncollectible Expense Adjustment	24	\$ -	\$ -		n/a		66
67	Rider UEA - GC	\$ 1,415,000	\$ -	\$ -		n/a		67
68	Rider SSC - Storage Service Charge	3,052,000	\$ 0.03656	\$ 112,000	3,052,000	\$ 0.04173	\$ 127,000	68
69	Total Base Rate Revenue			\$ 478,000			\$ 655,000	69
70	Rider 2 Gas Charge	3,052,000	\$ 0.46363	\$ 1,415,000	3,052,000	\$ 0.46363	\$ 1,415,000	70
71	Rider 11 Environmental Charge	3,052,000	\$ 0.02457	\$ 75,000	3,052,000	\$ 0.02457	\$ 75,000	71
72	Rider EOA Energy Efficiency & Onbill Finance Adj.	3,052,000	\$ 0.01664	\$ 51,000	3,052,000	\$ 0.01664	\$ 51,000	72
73	Taxes - State and Municipal			\$ 220,000			\$ 239,000	73
74	Other State Charges							74
75	Energy Assistance	24	\$ 4.80	\$ -	24	\$ 4.80	\$ -	75
76	Renewable Energy	24	\$ 0.50	\$ -	24	\$ 0.50	\$ -	76
77	Total Other State Charges			\$ -			\$ -	77
78	Total S. C. 4 / S. C. 4 Revenue			<u>\$ 2,239,000</u>			<u>\$ 2,435,000</u>	78
79	<u>S. C. 5 and S.C. 7 / S. C. 5 and S.C. 7</u>							79
80	There are no customers currently taking service under S. C. 5 or S. C. 7 Sales.							80
81	<u>S. C. 8 / S. C. 8</u>							81
82	Customer Charge	72	\$ 130.00	\$ 9,000	72	\$ 246.00	\$ 17,000	82
83	Distribution Charge	1,409,000	\$ 0.14846	\$ 209,000	1,409,000	\$ 0.14466	\$ 204,000	83
84	Rider UEA - GC	\$ 653,000	\$ -	\$ -		n/a		84
85	Rider SSC - Storage Service Charge	1,409,000	\$ 0.03656	\$ 52,000	1,409,000	\$ 0.04173	\$ 59,000	85
86	Total Base Rate Revenue			\$ 270,000			\$ 280,000	86
87	Rider 2 Gas Charge	1,409,000	\$ 0.46345	\$ 653,000	1,409,000	\$ 0.46345	\$ 653,000	87
88	Rider 11 Environmental Charge	1,409,000	\$ 0.02471	\$ 35,000	1,409,000	\$ 0.02471	\$ 35,000	88
89	Rider EOA Energy Efficiency & Onbill Finance Adj.	1,409,000	\$ 0.01663	\$ 23,000	1,409,000	\$ 0.01663	\$ 23,000	89
90	Taxes - State and Municipal			\$ 107,000			\$ 108,000	90
91	Other State Charges							91
92	Energy Assistance	72	\$ 4.80	\$ -	72	\$ 4.80	\$ -	92
93	Renewable Energy	72	\$ 0.50	\$ -	72	\$ 0.50	\$ -	93
94	Total Other State Charges			\$ -			\$ -	94
95	Total S. C. 8 / S. C. 8 Revenue			<u>\$ 1,088,000</u>			<u>\$ 1,099,000</u>	95

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		Billing Units [B]	Present Charge [C]	Present Revenue [D] [B] x [C]	Billing Units [E]	Proposed Charge [F]	Proposed Revenue [G] [E] x [F]	
1	S. C. 1 / S. C. 1 - Non-Heating							1
2	Customer Charge	65,725	\$ 13.60	\$ 894,000	65,725	\$ 16.70	\$ 1,097,000	2
3	Distribution Charge	506,000	\$ 0.42032	\$ 213,000	506,000	\$ 0.24087	\$ 122,000	3
4	Rider VBA Volume Balancing Adjustment	506,000	\$ 0.01595	\$ 8,000		n/a	\$ -	4
5	Rider UEA Uncollectible Expense Adjustment	65,725	\$ -	\$ -		n/a		5
6	Rider SSC - Storage Banking Charge	761,086	\$ 0.00490	\$ 4,000	761,086	\$ 0.00600	\$ 5,000	6
7	Rider SBO Postal Credit	3,800	\$ (0.46)	\$ (2,000)	3,900	\$ (0.47)	\$ (2,000)	7
8	Total Base Rate Revenue			\$ 1,117,000			\$ 1,222,000	8
9	Storage Gas Charge	761,086	\$ 0.00657	\$ 5,000	761,086	\$ 0.00657	\$ 5,000	9
10	HUB Credit Gas Charge	506,000	\$ (0.00198)	\$ (1,000)	506,000	\$ (0.00198)	\$ (1,000)	10
11	Rider 11 Environmental Charge	506,000	\$ 0.02497	\$ 13,000	506,000	\$ 0.02497	\$ 13,000	11
12	Rider EOA Energy Efficiency & Onbill Finance Adj.	506,000	\$ 0.00800	\$ 4,000	506,000	\$ 0.00800	\$ 4,000	12
13	Taxes - State and Municipal			\$ 128,000			\$ 139,000	13
14	Other State Charges							14
15	Energy Assistance	65,725	\$ 0.48	\$ 32,000	65,725	\$ 0.48	\$ 32,000	15
16	Renewable Energy	65,725	\$ 0.05	\$ 3,000	65,725	\$ 0.05	\$ 3,000	16
17	Total Other State Charges			\$ 35,000			\$ 35,000	17
18	Total S. C. 1 / S. C. 1 - Non-Heating Revenue			<u>\$ 1,301,000</u>			<u>\$ 1,417,000</u>	18

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		Billing Units [B]	Present Charge [C]	Present Revenue [D] [B] x [C]	Billing Units [E]	Proposed Charge [F]	Proposed Revenue [G] [E] x [F]	
19	S. C. 1 / S. C. 1 - Heating							19
20	Customer Charge	341,446	\$ 26.91	\$ 9,188,000	341,446	\$ 38.50	\$ 13,145,000	20
21	Distribution Charge	33,229,000	\$ 0.18885	\$ 6,276,000	33,229,000	\$ 0.14919	\$ 4,957,000	21
22	Rider VBA Volume Balancing Adjustment	33,229,000	\$ 0.00703	\$ 233,000		n/a	\$ -	22
23	Rider UEA Uncollectible Expense Adjustment	341,446	\$ -	\$ -		n/a		23
24	Rider SSC - Storage Banking Charge	105,086,041	\$ 0.00490	\$ 515,000	105,086,041	\$ 0.00600	\$ 631,000	24
25	Rider SBO Postal Credit	19,500	\$ (0.46)	\$ (9,000)	18,600	\$ (0.47)	\$ (9,000)	25
26	Total Base Rate Revenue			\$ 16,203,000			\$ 18,724,000	26
27	Storage Gas Charge	105,086,041	\$ 0.00613	\$ 644,000	105,086,041	\$ 0.00613	\$ 644,000	27
28	HUB Credit Gas Charge	33,229,000	\$ (0.00153)	\$ (51,000)	33,229,000	\$ (0.00153)	\$ (51,000)	28
29	Rider 11 Environmental Charge	33,229,000	\$ 0.02473	\$ 822,000	33,229,000	\$ 0.02473	\$ 822,000	29
30	Rider EOA Energy Efficiency & Onbill Finance Adj.	33,229,000	\$ 0.00800	\$ 266,000	33,229,000	\$ 0.00800	\$ 266,000	30
31	Taxes - State and Municipal			\$ 1,967,000			\$ 2,242,000	31
32	Other State Charges							32
33	Energy Assistance	341,446	\$ 0.48	\$ 164,000	341,446	\$ 0.48	\$ 164,000	33
34	Renewable Energy	341,446	\$ 0.05	\$ 17,000	341,446	\$ 0.05	\$ 17,000	34
35	Total Other State Charges			\$ 181,000			\$ 181,000	35
36	Total S. C. 1 / S. C. 1 - Heating Revenue			<u>\$ 20,032,000</u>			<u>\$ 22,828,000</u>	36

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		Billing Units [B]	Present Charge [C]	Present Revenue [D] [B] x [C]	Billing Units [E]	Proposed Charge [F]	Proposed Revenue [G] [E] x [F]	
37	S. C. 2 / S. C. 2							37
38	Customer Charge							38
39	Meter Class 1	67,666	\$ 36.12	\$ 2,444,000	67,666	\$ 41.00	\$ 2,774,000	39
40	Meter Class 2	64,581	\$ 118.92	\$ 7,680,000	64,581	\$ 152.85	\$ 9,871,000	40
41	Meter Class 3	48,546	\$ 310.31	\$ 15,064,000	48,546	\$ 435.70	\$ 21,151,000	41
42	Total Customer Charge	180,793		\$ 25,188,000	180,793		\$ 33,796,000	42
43	First 100	13,890,000	\$ 0.14768	\$ 2,051,000	13,890,000	\$ 0.16662	\$ 2,313,000	43
44	Next 4,900	197,683,000	\$ 0.12405	\$ 24,523,000	197,683,000	\$ 0.16662	\$ 32,938,000	44
45	All Over 5,000	173,222,000	\$ 0.07654	\$ 13,258,000	173,222,000	\$ 0.09796	\$ 16,969,000	45
46	Total Distribution	384,795,000		\$ 39,832,000	384,795,000		\$ 52,220,000	46
47	Daily Demand Measurement Device Charge	35,868	\$ 33.00	\$ 1,184,000	35,868	\$ 33.00	\$ 1,184,000	47
48	Contract Administrative Charges - Riders FST & SST	15,612	\$ 7.78	\$ 121,000	15,612	\$ 5.82	\$ 91,000	48
49	Rider P Pooling Charge per customer group	610	\$ 200.00	\$ 122,000	610	\$ 200.00	\$ 122,000	49
50	Rider P Pooling Charge per account	74,376	\$ 5.39	\$ 401,000	74,376	\$ 4.18	\$ 312,000	50
51	Total Rider P Pooling Charge			\$ 523,000			\$ 434,000	51
52	Trade Charge	259	\$ 5.00	\$ 1,000	259	\$ 5.00	\$ 1,000	52
53	Second Pulse Charge	732	\$ 14.00	\$ 10,000	732	\$ 10.60	\$ 8,000	53
54	Rider VBA Volume Balancing Adjustment	384,795,000	\$ 0.00427	\$ 1,642,000		n/a		54
55	Rider UEA Uncollectible Expense Adjustment	180,793	\$ -	\$ -		n/a		55
56	Rider SSC - Storage Banking Charge	1,012,275,000	\$ 0.00490	\$ 4,960,000	1,012,275,000	\$ 0.00600	\$ 6,074,000	56
57	Rider SBO Postal Credit	5,000	\$ (0.46)	\$ (2,000)	5,000	\$ (0.47)	\$ (2,000)	57
58	Total Base Rate Revenue			\$ 73,459,000			\$ 93,806,000	58
59	Storage Gas Charge	1,012,275,000	\$ 0.00359	\$ 3,632,000	1,012,275,000	\$ 0.00359	\$ 3,632,000	59
60	Standby Commodity Charge	3,603,000	\$ 0.41338	\$ 1,489,000	3,603,000	\$ 0.41338	\$ 1,489,000	60
61	Standby Demand Charge	12,448,000	\$ 0.25188	\$ 3,136,000	12,448,000	\$ 0.25188	\$ 3,136,000	61
62	Rider CFY Hub Credit Gas Charge	44,194,002	\$ (0.00158)	\$ (70,000)	44,194,002	\$ (0.00158)	\$ (70,000)	62
63	Rider FST/SST Hub Credit Gas Charge	340,600,998	\$ (0.00044)	\$ (151,000)	340,600,998	\$ (0.00044)	\$ (151,000)	63
64	Rider 11 Environmental Charge	384,795,000	\$ 0.02480	\$ 9,542,000	384,795,000	\$ 0.02480	\$ 9,542,000	64
65	Rider EOA Energy Efficiency & Onbill Finance Adj.	384,795,000	\$ 0.02242	\$ 8,628,000	384,795,000	\$ 0.02242	\$ 8,628,000	65
66	Taxes - State and Municipal			\$ 10,959,000			\$ 13,175,000	66
67	Other State Charges							67
68	Energy Assistance	180,793	\$ 4.80	\$ 868,000	180,793	\$ 4.80	\$ 868,000	68
69	Renewable Energy	180,793	\$ 0.50	\$ 90,000	180,793	\$ 0.50	\$ 90,000	69
70	Total Other State Charges			\$ 958,000			\$ 958,000	70
71	Total S. C. 2 / S. C. 2 Revenue			\$ 111,582,000			\$ 134,145,000	71

The Peoples Gas Light and Coke Company
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Line No.	Present / Proposed Service Classification [A]	Present Rates			Proposed Rates			Line No.
		Billing Units [B]	Present Charge [C]	Present Revenue [D] [B] x [C]	Billing Units [E]	Proposed Charge [F]	Proposed Revenue [G] [E] x [F]	
72	S. C. 4 / S. C. 4							72
73	Customer Charge	1,896	\$ 687.00	\$ 1,302,000	1,896	\$ 982.00	\$ 1,862,000	73
74	Demand Charge	16,324,000	\$ 0.71421	\$ 11,659,000	16,324,000	\$ 0.99482	\$ 16,239,000	74
75	Distribution Charge	194,844,000	\$ 0.04474	\$ 8,717,000	194,844,000	\$ 0.06836	\$ 13,320,000	75
76	Contract Administrative Charges - Riders FST & SST	156	\$ 7.78	\$ 1,000	156	\$ 5.82	\$ 2,000	76
77	Rider P Pooling Charge per customer group	14	\$ 200.00	\$ 3,000	14	\$ 200.00	\$ 3,000	77
78	Rider P Pooling Charge per account	1,740	\$ 5.39	\$ 9,000	1,740	\$ 4.18	\$ 7,000	78
79	Total Rider P Pooling Charge			\$ 12,000			\$ 9,000	79
80	Trade Charge	5	\$ 5.00	\$ -	5	\$ 5.00	\$ -	80
81	Second Pulse Charge	192	\$ 14.00	\$ 3,000	192	\$ 10.60	\$ 2,000	81
82	Rider UEA Uncollectible Expense Adjustment	1,896	\$ -	\$ -	n/a			82
83	Rider SSC - Storage Banking Charge	228,103,000	\$ 0.00490	\$ 1,118,000	228,103,000	\$ 0.00600	\$ 1,369,000	83
84	Total Base Rate Revenue			\$ 22,812,000			\$ 32,803,000	84
85	Standby Commodity Charge	2,061,000	\$ 0.41338	\$ 852,000	2,061,000	\$ 0.41338	\$ 852,000	85
86	Standby Demand Charge	612,000	\$ 0.25188	\$ 154,000	612,000	\$ 0.25188	\$ 154,000	86
87	Storage Gas Charge	228,103,000	\$ 0.00559	\$ 1,274,000	228,103,000	\$ 0.00559	\$ 1,274,000	87
88	Rider FST/SST Hub Credit Gas Charge	194,844,000	\$ (0.00039)	\$ (77,000)	194,844,000	\$ (0.00039)	\$ (77,000)	88
89	Rider 11 Environmental Charge	194,844,000	\$ 0.02463	\$ 4,798,000	194,844,000	\$ 0.02463	\$ 4,798,000	89
90	Rider EOA Energy Efficiency & Onbill Finance Adj.	194,844,000	\$ 0.01663	\$ 3,240,000	194,844,000	\$ 0.01663	\$ 3,240,000	90
91	Taxes - State and Municipal			\$ 3,601,000			\$ 4,689,000	91
92	Other State Charges							92
93	Energy Assistance	1,896	\$ 4.80	\$ 9,000	1,896	\$ 4.80	\$ 9,000	93
94	Renewable Energy	1,896	\$ 0.50	\$ 1,000	1,896	\$ 0.50	\$ 1,000	94
95	Total Other State Charges			\$ 10,000			\$ 10,000	95
96	Total S. C. 4 / S. C. 4 Revenue			\$ 36,664,000			\$ 47,743,000	96

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		Billing Units [B]	Present Charge [C]	Present Revenue [D] [B] x [C]	Billing Units [E]	Proposed Charge [F]	Proposed Revenue [G] [E] x [F]	
97	<u>S. C. 5 and S. C. 7 / S. C. 5 and S. C. 7</u>							97
98	Customers	36	(1)		36	(1)		98
99	Base Rate Charge	35,462,000	(1)	\$ 2,919,000	35,462,000	(1)	\$ 2,919,000	99
100	Storage and Balancing Gas Charge		(1)	\$ 455,000		(1)	\$ 455,000	100
101	Rider EOA Energy Efficiency & Onbill Finance Adj.	35,462,000	\$ 0.01218	\$ 432,000	35,462,000	\$ 0.01218	\$ 432,000	101
102	Taxes - State and Municipal			\$ 415,000			\$ 415,000	102
103	Other State Charges							103
104	Energy Assistance	36	(1)	\$ 7,000	36	(1)	\$ 7,000	104
105	Renewable Energy	36	(1)	\$ 1,000	36	(1)	\$ 1,000	105
106	Total Other State Charges			\$ 8,000			\$ 8,000	106
107	Total S. C. 5 and S. C. 7 / S. C. 5 and S. C. 7 Revenue			<u>\$ 4,229,000</u>			<u>\$ 4,229,000</u>	107
108	Notes: (1) Individually Negotiated Contracts with different customer and distribution charges applicable to each contract.							108
109	<u>S. C. 8 / S. C. 8</u>							109
110	There are no customers forecasted under S.C. 8 Transportation.							110

The Peoples Gas Light and Coke Company
EMBEDDED GAS COST OF SERVICE STUDY
Embedded Class Cost of Service Study Summary
GAS Revenue Deficiency (Excess) by Service Classification Under Present Rates
FUTURE TEST YEAR ENDED DECEMBER 31, 2015

LINE NO.	[A] SUMMARY OF OPERATING INCOME, RATE BASE, AND RATE OF RETURN	[B] The Peoples Gas Light and Coke Company	[C] Non-Heating SC 1 Residential	[D] Heating SC 1 Residential	[E] SC 1 Total	[F] SC 2 General Service - Small	[G] SC 2 General Service - Medium	[H] SC 2 General Service - Large	[I] SC 2 Total	[J] SC 4 Large Volume Demand Service	[K] SC 8 CNG Service	[L] SOURCE or ALLOCATION FACTOR
1	Operating Revenues at Present Rates:											
2	Tariffed Revenues	579,015,747	21,850,919	364,141,251	385,992,170	37,931,602	56,822,124	74,709,956	169,463,682	23,289,889	270,006	PGL Ex. 14.3, Page 1, line 1
3	Other Revenues	17,850,757	1,067,508	11,207,078	12,274,586	1,398,877	1,597,507	1,952,790	4,949,174	623,247	3,750	PGL Ex. 14.3, Page 1, line 21
4	Total Operating Revenues:	596,866,504	22,918,427	375,348,329	398,266,756	39,330,479	58,419,631	76,662,747	174,412,856	23,913,137	273,755	
5												
6	Operating Expense:											
7	Operation & Maintenance: Non-Cost of Gas	378,458,255	18,671,347	239,734,042	258,405,388	23,130,589	30,579,580	50,714,317	104,424,486	15,521,144	107,236	PGL Ex. 14.3, Page 2, line 59
8	Depreciation Expense & Amort	115,831,802	3,156,131	69,315,651	72,471,781	6,861,389	10,746,719	19,282,162	36,890,269	6,425,628	44,124	PGL Ex. 14.3, Page 3, line 49
9	Taxes other than Income Tax	26,968,346	574,868	15,366,495	15,941,363	2,765,721	2,765,981	4,985,837	9,384,540	1,631,375	11,069	PGL Ex. 14.3, Page 4, line 17
10	LESS: Income & Other Adj's Before Income Tax	0	0	0	0	0	0	0	0	0	0	PGL Ex. 14.3, Page 5, line 7
11	Income Tax	12,204,000	142,896	6,844,968	6,987,863	718,786	1,303,833	2,396,029	4,418,647	792,104	5,386	Rate Base
12	ITC Credit	1,496,000	17,517	839,075	856,592	88,111	159,827	293,712	541,650	97,098	660	Rate Base
13	LESS: Income & Other Adj's After Income Tax	0	0	0	0	0	0	0	0	0	0	PGL Ex. 14.3, Page 5, line 13
14	Total Operating Expense	534,958,403	22,562,758	332,100,230	354,662,988	32,431,595	45,555,940	77,672,057	155,659,592	24,467,348	168,475	
15												
16	NET OPERATING INCOME (Return)	61,908,101	355,669	43,248,100	43,603,768	6,898,884	12,863,691	(1,009,310)	18,753,264	(554,212)	105,280	
17												
18												
19	RATE BASE:											
20	Utility Plant in Service - Year End Average	3,593,782,347	92,782,261	2,081,347,676	2,174,129,937	218,662,336	353,508,781	635,871,422	1,208,042,539	210,187,628	1,422,243	PGL Ex. 14.3, Page 6, line 45
21	Accumulated Depreciation Reserve - Year End Average	(1,243,925,265)	(40,981,166)	(740,808,510)	(781,789,676)	(75,625,824)	(115,520,095)	(204,597,281)	(395,743,200)	(65,946,364)	(446,025)	PGL Ex. 14.3, Page 7, line 45
22	Construction Work in Progress - Year End Average	7,487,653	92,617	3,678,318	3,770,935	503,658	939,990	1,713,252	3,156,901	556,225	3,593	PGL Ex. 14.3, Page 8, line 41
23	Net Plant in Service	2,357,344,735	51,893,712	1,344,217,484	1,396,111,196	143,540,171	238,928,676	432,987,392	815,456,239	144,797,490	979,810	
24												
25	Gas Stored Underground - 13 Mo. Average	47,405,000	199,227	22,314,933	22,514,160	3,082,258	5,972,223	11,758,134	20,812,615	4,052,411	25,814	PGL Ex. 14.3, Page 9, line 2
26	Cash Working Capital - Year End Average	9,658,000	641,770	6,018,243	6,660,013	620,271	716,179	1,213,814	2,550,264	444,775	2,948	PGL Ex. 14.3, Page 9, line 13
27	Materials & Supplies - 13 Mo. Average	15,302,000	939,347	9,322,286	10,261,633	983,248	1,199,144	2,075,626	4,258,018	777,179	5,170	PGL Ex. 14.3, Page 9, line 19
28	Accumulated Deferred Taxes - Year End Average	(542,344,000)	(30,721,595)	(324,857,441)	(355,579,036)	(34,897,589)	(44,643,838)	(78,613,611)	(158,155,038)	(28,423,272)	(186,654)	PGL Ex. 14.3, Page 9, line 29
29	Reserve for Injuries and Damages - Year End Average	(7,614,000)	(505,947)	(4,744,554)	(5,250,501)	(488,998)	(564,608)	(956,925)	(2,010,531)	(350,644)	(2,324)	PGL Ex. 14.3, Page 9, line 51
30	Retirement Benefits, Net - Year End Average	4,184,000	278,025	2,607,199	2,885,224	268,711	310,260	525,844	1,104,815	192,684	1,277	PGL Ex. 14.3, Page 9, line 40
31	Customer Advances - Year End Average	(1,494,000)	(6,968)	(690,591)	(697,559)	(96,827)	(187,608)	(369,337)	(653,772)	(141,733)	(935)	PGL Ex. 14.3, Page 9, line 53
32	Customer Deposits - Year End Average	(23,657,000)	(899,954)	(13,561,901)	(14,461,855)	(3,587,615)	(3,503,772)	(2,103,757)	(9,195,145)	0	0	PGL Ex. 14.3, Page 9, line 55
33	Budget Plan Balance - 13 Mo. Average	10,847,000	73,787	8,011,563	8,085,350	693,069	1,518,297	550,283	2,761,650	0	0	PGL Ex. 14.3, Page 9, line 57
34	TOTAL RATE BASE	1,869,631,735	21,891,405	1,048,637,221	1,070,528,625	110,116,698	199,744,954	367,067,463	676,929,114	121,348,890	825,105	
35	% of Rate Base	100.00%	1.17%	56.09%	57.26%	5.89%	10.68%	19.63%	36.21%	6.49%	0.04%	RATE BASE
36												
37	PERCENT RATE OF RETURN	3.31%	1.62%	4.12%	4.07%	6.27%	6.44%	-0.27%	2.77%	-0.46%	12.76%	
38												
39	Required Rate of Return	7.36%	7.36%	7.36%	7.36%	7.36%	7.36%	7.36%	7.36%	7.36%	7.36%	
40												
41	Required Return	137,604,896	1,611,207	77,179,699	78,790,907	8,104,589	14,701,229	27,016,165	49,821,983	8,931,278	60,728	
42	(Required Return % * Rate Base)											
43	Return Income Deficiency	75,696,795	1,255,539	33,931,600	35,187,139	1,205,705	1,837,538	28,025,475	31,068,719	9,485,490	(44,553)	
44	(Required Ret - Net Operating Income)											
45	Gross Revenue Conversion Factor	0.7022										
46												
47	Add'l Inc.Tax&Prov. for Uncollectibles on Rev. Def.	53,156,711	622,409	29,814,484	30,436,893	3,130,799	5,679,078	10,436,333	19,246,210	3,450,149	23,459	Rate Base
48	(Income Deficiency * Factor)											
49	Revenue Deficiency	128,853,506	1,877,948	63,746,084	65,624,032	4,336,505	7,516,616	38,461,808	50,314,929	12,935,639	(21,094)	
50												
51	Revenue Deficiency %	22.25%	8.59%	17.51%	17.00%	11.43%	13.23%	51.48%	29.69%	55.54%	-7.81%	
52	(Revenue Def / Tariffed Revenues)											
53	Revenue Requirement under Present Rates	707,869,253	23,728,867	427,887,335	451,616,202	42,268,106	64,338,740	113,171,765	219,778,611	36,225,528	248,912	

The Peoples Gas Light and Coke Company
 EMBEDDED GAS COST OF SERVICE STUDY
 Functional Revenue Requirement - at Present Rates
 Summary and Detail by Customer Class
 FUTURE TEST YEAR ENDED DECEMBER 31, 2015

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
Line No.	The Peoples Gas Light and Coke Company	Non-Heating SC 1 Residential	Heating SC 1 Residential	SC 1 Total	SC 2 General Service - Small	SC 2 General Service - Medium	SC 2 General Service - Large	SC 2 Total	SC 4 Large Volume Demand Service	SC 8 CNG Service	
1	Production & Gathering										
2	Demand	\$ 2,592,181	\$ 15,375	\$ 1,237,034	\$ 1,252,409	\$ 168,181	\$ 322,154	\$ 631,123	\$ 1,121,458	\$ 216,930	\$ 1,385
3	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Sub-Total	\$ 2,592,181	\$ 15,375	\$ 1,237,034	\$ 1,252,409	\$ 168,181	\$ 322,154	\$ 631,123	\$ 1,121,458	\$ 216,930	\$ 1,385
6											
7	Gas in Storage										
8	Demand	\$ 5,571,243	\$ 23,469	\$ 2,623,021	\$ 2,646,490	\$ 362,302	\$ 701,862	\$ 1,381,458	\$ 2,445,622	\$ 476,098	\$ 3,034
9	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Sub-Total	\$ 5,571,243	\$ 23,469	\$ 2,623,021	\$ 2,646,490	\$ 362,302	\$ 701,862	\$ 1,381,458	\$ 2,445,622	\$ 476,098	\$ 3,034
12											
13	Storage										
14	Demand	\$ 42,514,619	\$ 191,781	\$ 20,063,037	\$ 20,254,819	\$ 2,763,466	\$ 5,343,323	\$ 10,509,586	\$ 18,616,375	\$ 3,620,350	\$ 23,075
15	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Sub-Total	\$ 42,514,619	\$ 191,781	\$ 20,063,037	\$ 20,254,819	\$ 2,763,466	\$ 5,343,323	\$ 10,509,586	\$ 18,616,375	\$ 3,620,350	\$ 23,075
18											
19	Transmission										
20	Demand	\$ 18,018,312	\$ 77,495	\$ 8,564,245	\$ 8,641,740	\$ 1,172,756	\$ 2,267,952	\$ 4,461,197	\$ 7,901,906	\$ 1,465,486	\$ 9,180
21	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Sub-Total	\$ 18,018,312	\$ 77,495	\$ 8,564,245	\$ 8,641,740	\$ 1,172,756	\$ 2,267,952	\$ 4,461,197	\$ 7,901,906	\$ 1,465,486	\$ 9,180
24											
25	Distribution										
26	Demand	\$ 302,512,261	\$ 1,545,551	\$ 140,380,020	\$ 141,925,571	\$ 19,596,787	\$ 37,855,530	\$ 74,425,046	\$ 131,877,363	\$ 28,521,070	\$ 188,257
27	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	Customer	\$ 222,959,308	\$ 9,901,748	\$ 166,833,563	\$ 176,735,311	\$ 11,830,209	\$ 14,191,529	\$ 18,236,520	\$ 44,258,257	\$ 1,943,909	\$ 21,831
29	Sub-Total	\$ 525,471,569	\$ 11,447,299	\$ 307,213,583	\$ 318,660,882	\$ 31,426,995	\$ 52,047,059	\$ 92,661,566	\$ 176,135,620	\$ 30,464,979	\$ 210,088
30											
31	Customer										
32	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	Customer	\$ 113,701,322	\$ 11,973,445	\$ 88,186,412	\$ 100,159,857	\$ 6,374,406	\$ 3,656,389	\$ 3,526,835	\$ 13,557,629	\$ (18,314)	\$ 2,150
35	Sub-Total	\$ 113,701,322	\$ 11,973,445	\$ 88,186,412	\$ 100,159,857	\$ 6,374,406	\$ 3,656,389	\$ 3,526,835	\$ 13,557,629	\$ (18,314)	\$ 2,150
36											
37	TOTAL										
38	Demand	\$ 371,208,617	\$ 1,853,671	\$ 172,867,357	\$ 174,721,028	\$ 24,063,492	\$ 46,490,822	\$ 91,408,410	\$ 161,962,725	\$ 34,299,933	\$ 224,932
39	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	Customer	\$ 336,660,630	\$ 21,875,193	\$ 255,019,975	\$ 276,895,168	\$ 18,204,614	\$ 17,847,918	\$ 21,763,354	\$ 57,815,886	\$ 1,925,595	\$ 23,980
41											
42	TOTAL REVENUE REQUIREMENT	\$ 707,869,247	\$ 23,728,864	\$ 427,887,332	\$ 451,616,196	\$ 42,268,106	\$ 64,338,740	\$ 113,171,765	\$ 219,778,611	\$ 36,225,528	\$ 248,912

The Peoples Gas Light and Coke Company
EMBEDDED GAS COST OF SERVICE STUDY
Functional Rate Base - at Present Rates
Summary and Detail by Customer Class
FUTURE TEST YEAR ENDED DECEMBER 31, 2015

Line No.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
	PEOPLES GAS	Non-Heating SC 1 Residential	Heating SC 1 Residential	SC 1 Total	SC 2 General Service - Small	SC 2 General Service - Medium	SC 2 General Service - Large	SC 2 Total	SC 4 Large Volume Demand Service	SC 8 CNG Service	
1	Production & Gathering										
2	Demand	\$ 8,435,618	\$ 35,452	\$ 3,970,895	\$ 4,006,347	\$ 548,481	\$ 1,062,744	\$ 2,092,335	\$ 3,703,560	\$ 721,118	\$ 4,594
3	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Sub-Total	\$ 8,435,618	\$ 35,452	\$ 3,970,895	\$ 4,006,347	\$ 548,481	\$ 1,062,744	\$ 2,092,335	\$ 3,703,560	\$ 721,118	\$ 4,594
6											
7	Gas in Storage										
8	Demand	\$ 47,405,000	\$ 199,227	\$ 22,314,933	\$ 22,514,160	\$ 3,082,258	\$ 5,972,223	\$ 11,758,134	\$ 20,812,615	\$ 4,052,411	\$ 25,814
9	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Sub-Total	\$ 47,405,000	\$ 199,227	\$ 22,314,933	\$ 22,514,160	\$ 3,082,258	\$ 5,972,223	\$ 11,758,134	\$ 20,812,615	\$ 4,052,411	\$ 25,814
12											
13	Storage										
14	Demand	\$ 194,799,220	\$ 818,676	\$ 91,697,743	\$ 92,516,419	\$ 12,665,782	\$ 24,541,387	\$ 48,317,167	\$ 85,524,336	\$ 16,652,389	\$ 106,076
15	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Sub-Total	\$ 194,799,220	\$ 818,676	\$ 91,697,743	\$ 92,516,419	\$ 12,665,782	\$ 24,541,387	\$ 48,317,167	\$ 85,524,336	\$ 16,652,389	\$ 106,076
18											
19	Transmission										
20	Demand	\$ 73,653,527	\$ 280,544	\$ 35,204,143	\$ 35,484,686	\$ 4,802,054	\$ 9,304,785	\$ 18,320,354	\$ 32,427,193	\$ 5,706,656	\$ 34,992
21	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Sub-Total	\$ 73,653,527	\$ 280,544	\$ 35,204,143	\$ 35,484,686	\$ 4,802,054	\$ 9,304,785	\$ 18,320,354	\$ 32,427,193	\$ 5,706,656	\$ 34,992
24											
25	Distribution										
26	Demand	\$ 931,587,896	\$ 4,345,058	\$ 430,620,086	\$ 434,965,144	\$ 60,376,952	\$ 116,983,303	\$ 230,301,369	\$ 407,661,624	\$ 88,378,008	\$ 583,121
27	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	Customer	\$ 603,961,467	\$ 14,250,569	\$ 452,976,095	\$ 467,226,663	\$ 30,079,642	\$ 43,213,223	\$ 57,545,108	\$ 130,837,973	\$ 5,826,571	\$ 70,260
29	Sub-Total	\$ 1,535,549,363	\$ 18,595,627	\$ 883,596,180	\$ 902,191,807	\$ 90,456,594	\$ 160,196,526	\$ 287,846,476	\$ 538,499,596	\$ 94,204,579	\$ 653,381
30											
31	Customer										
32	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	Customer	\$ 9,789,006	\$ 1,961,879	\$ 11,853,327	\$ 13,815,206	\$ (1,438,471)	\$ (1,332,712)	\$ (1,267,003)	\$ (4,038,186)	\$ 11,737	\$ 250
35	Sub-Total	\$ 9,789,006	\$ 1,961,879	\$ 11,853,327	\$ 13,815,206	\$ (1,438,471)	\$ (1,332,712)	\$ (1,267,003)	\$ (4,038,186)	\$ 11,737	\$ 250
36											
37	TOTAL										
38	Demand	\$ 1,255,881,262	\$ 5,678,957	\$ 583,807,799	\$ 589,486,756	\$ 81,475,527	\$ 157,864,443	\$ 310,789,358	\$ 550,129,328	\$ 115,510,582	\$ 754,596
39	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	Customer	\$ 613,750,473	\$ 16,212,448	\$ 464,829,421	\$ 481,041,869	\$ 28,641,172	\$ 41,880,511	\$ 56,278,104	\$ 126,799,787	\$ 5,838,308	\$ 70,509
41											
42	TOTAL AVERAGE RATE BASE	\$ 1,869,631,735	\$ 21,891,405	\$ 1,048,637,221	\$ 1,070,528,625	\$ 110,116,698	\$ 199,744,954	\$ 367,067,463	\$ 676,929,114	\$ 121,348,890	\$ 825,105

The Peoples Gas Light and Coke Company
EMBEDDED GAS COST OF SERVICE STUDY
Unit Costs - at Present Rates
Summary and Detail by Customer Class
FUTURE TEST YEAR ENDED DECEMBER 31, 2015

Line No.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
	PEOPLES GAS	Non-Heating SC 1 Residential	Heating SC 1 Residential	SC 1 Total	SC 2 General Service - Small	SC 2 General Service - Medium	SC 2 General Service - Large	SC 2 Total	SC 4 Large Volume Demand Service	SC 8 CNG Service	
1	Production & Gathering										
2	Demand	\$ 0.012	\$ 0.016	\$ 0.012	\$ 0.012	\$ 0.011	\$ 0.011	\$ 0.011	\$ 0.011	\$ 0.013	\$ 0.011
3	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5											
6	Gas in Storage										
7	Demand	\$ 0.02	\$ 0.02	\$ 0.02	\$ 0.02	\$ 0.02	\$ 0.02	\$ 0.02	\$ 0.02	\$ 0.03	\$ 0.02
8	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10											
11	Storage										
12	Demand	\$ 0.19	\$ 0.20	\$ 0.19	\$ 0.19	\$ 0.19	\$ 0.19	\$ 0.19	\$ 0.19	\$ 0.22	\$ 0.19
13	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15											
16	Transmission										
17	Demand	\$ 0.08	\$ 0.08	\$ 0.08	\$ 0.08	\$ 0.08	\$ 0.08	\$ 0.08	\$ 0.08	\$ 0.09	\$ 0.07
18	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20											
21	Distribution										
22	Demand	\$ 1.34	\$ 1.63	\$ 1.33	\$ 1.33	\$ 1.34	\$ 1.34	\$ 1.33	\$ 1.34	\$ 1.72	\$ 1.54
23	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Customer	\$ 22.02	\$ 7.73	\$ 21.18	\$ 19.30	\$ 18.36	\$ 57.98	\$ 237.94	\$ 45.83	\$ 1,012.45	\$ 303.21
25											
26	Customer										
27	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	Customer	\$ 11.23	\$ 9.35	\$ 11.19	\$ 10.94	\$ 9.89	\$ 14.94	\$ 46.02	\$ 14.04	\$ (9.54)	\$ 29.86
30											
31	TOTAL										
32	Demand (per CP or Billing Demands)	\$ 1.65	\$ 1.96	\$ 1.63	\$ 1.64	\$ 1.65	\$ 1.64	\$ 1.64	\$ 1.64	\$ 2.06	\$ 1.84
33	Commodity (per Therm)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	Customer (per Customer)	\$ 33.25	\$ 17.08	\$ 32.37	\$ 30.23	\$ 28.26	\$ 72.92	\$ 283.95	\$ 59.87	\$ 1,002.91	\$ 333.06
35											
36											
37	Total Fixed Costs Per Customer										
38	Demand	\$ 36.66	\$ 1.45	\$ 21.94	\$ 19.08	\$ 37.35	\$ 189.93	\$ 1,192.64	\$ 167.72	\$ 17,864.55	\$ 3,124.05
39	Customer	\$ 33.25	\$ 17.08	\$ 32.37	\$ 30.23	\$ 28.26	\$ 72.92	\$ 283.95	\$ 59.87	\$ 1,002.91	\$ 333.06
40	Total	\$ 69.90	\$ 18.52	\$ 54.32	\$ 49.31	\$ 65.61	\$ 262.85	\$ 1,476.59	\$ 227.60	\$ 18,867.46	\$ 3,457.11
41											
42											
43	Customers - Total Annual	10,126,332	1,281,000	7,877,688	9,158,688	644,232	244,776	76,644	965,652	1,920	72
44	Billing Demand Determinants	16,621,897	-	-	-	-	-	-	-	16,621,897	-
45	Coincident Peak Demand	224,939,364	945,345	105,885,599	106,830,944	14,625,484	28,338,533	55,792,999	98,757,016	19,228,916	122,488

The Peoples Gas Light and Coke Company
EMBEDDED GAS COST OF SERVICE STUDY
Summary and Detail by Customer Class
Revenue Deficiency (Excess) and Rate Base by Individual Service Classification under Present Rates
FUTURE TEST YEAR ENDED DECEMBER 31, 2015

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]
	RATE: SC 1 Non-Heating Residential	PRODUCTION DEMAND COST	GAS IN STORAGE	STORAGE VOLUMETRIC COST	STORAGE DEMAND COST	TRANSMISSION DEMAND	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER	CUSTOMER	TOTAL
1										
2	Operation & Maintenance Expense:									
3	Production:	6,187			48,026					54,212
4	Transmission:					26,008				26,008
5	Distribution:						443,061	3,969,274		4,412,335
6	Customer Accounts:								5,520,724	5,520,724
7	Customer Services:								335,449	335,449
8	Customer Sales:									
9	Administrative & General:						184,841	1,655,947	6,481,831	8,322,619
10	Total Operation & Maintenance Expense:	6,187	-	-	48,026	26,008	627,902	5,625,222	12,338,003	18,671,347
11										
12	Depreciation & Amort Expense:	33			31,283	9,449	259,044	2,443,043	413,279	3,156,131
13										
14	Taxes Other Than Income Taxes:									
15	Real Estate - Underground Storage				-					-
16	Invested Capital - Local Storage				649					649
17	Real Estate - Transmission									-
18	Invested Capital - Transmission					3,310				3,310
19	Illinois Gas Use Tax	14	77		318	109	1,690	5,542	763	8,514
20	Payroll Taxes	4,978			14,342	5,679	150,392	154,749	49,089	379,228
21	Other Taxes	1			3		1	29	30	74
22	Unauthorized Insurance Tax	3	16		67	23	357	1,169	161	1,796
23	Invested Capital - Underground Storage				6,297					6,297
24	Invested Capital - Other	258	1,450		5,958	2,042	31,620	103,704	14,277	159,308
25	Federal Excise Tax	1	3		14	5	74	243	33	373
26	State Franchise Tax	4	23		96	33	510	1,674	230	2,571
27	Real Estate Tax	21	116		477	163	2,530	8,298	1,142	12,748
28	Total Taxes Other Than Income Taxes:	5,279	1,686		28,220	11,365	187,202	275,410	65,706	574,868
29										
30	Other Income Before Income Taxes:	-	-		-	-	-	-	-	-
31										
32	Income Taxes	231	1,300		5,344	1,831	28,362	93,020	12,806	142,896
33	ITC	28	159		655	224	3,477	11,403	1,570	17,517
34										
35	Other Income After Income Taxes:	-	-		-	-	-	-	-	-
36										
37	TOTAL EXPENSES:	11,759	3,146	-	113,528	48,878	1,105,987	8,448,098	12,831,363	22,562,758
38										
39	Other Operating Income (Revenue Credits):									
40	Forfeited Discounts Acct 487								(325,743)	(325,743)
41	Miscellaneous Acct 488								(442,445)	(442,445)
42	Miscellaneous Acct 489								(30,740)	(30,740)
43	Miscellaneous Acct 495								(147,314)	(147,314)
44	Miscellaneous Acct 493	(1)	(5)		(21)	(7)	(109)	(358)	(49)	(550)
45	Service Class 5 & 7 Revenue				(5,257)		(3,657)		(111,801)	(120,715)
46	Total Other Operating Income:	(1)	(5)		(5,277)	(7)	(3,766)	(358)	(1,058,093)	(1,067,508)
47										
48	Actual Return (Net Operating Income)	576	3,237		13,301	4,558	70,594	231,528	31,875	355,669
49										
50	Return Income Deficiency	2,033	11,426		46,954	16,090	249,199	817,314	112,520	1,255,539
51										
52	Additional Income Taxes on Deficiency:	1,008	5,664		23,276	7,976	123,537	405,167	55,779	622,409
53										
54	REVENUE REQUIREMENTS:	15,375	23,469	-	191,781	77,495	1,545,551	9,901,748	11,973,445	23,728,867
55										
56										
57										
58	RATE BASE:									
59	Utility Plant in Service	35,286			1,916,091	711,343	7,191,348	68,759,068	14,169,124	92,782,261
60	Accumulated Depreciation - SL				(769,385)	(304,184)	(1,977,750)	(26,483,121)	(11,446,726)	(40,981,166)
61	Construction Work in Progress				26,634		335		65,648	92,617
62	Net Plant in Service	35,286			1,173,341	407,159	5,213,933	42,275,947	2,788,046	51,893,712
63										
64	Gas Stored Underground		199,227							199,227
65	Cash Working Capital	258			2,003	1,085	18,476	619,949		641,770
66	Materials & Supplies						38,143	901,204		939,347
67	Accumulated Deferred Taxes				(355,956)	(127,315)	(911,965)	(29,326,359)		(30,721,595)
68	Reserve for Injuries and Damages	(203)			(1,579)	(855)	(14,566)	(488,744)		(505,947)
69	Retirement Benefits, Net	112			868	470	8,004	268,572		278,025
70	Customer Advances						(6,968)			(6,968)
71	Customer Deposits								(899,954)	(899,954)
72	Budget Plan Balance								73,787	73,787
73	TOTAL RATE BASE	35,452	199,227	-	818,676	280,544	4,345,058	14,250,569	1,961,879	21,891,405
74	% of Rate Base	0.1619%	0.9101%	0.0000%	3.7397%	1.2815%	19.8482%	65.0966%	8.9619%	100.0000%

The Peoples Gas Light and Coke Company
EMBEDDED GAS COST OF SERVICE STUDY
Summary and Detail by Customer Class
Revenue Deficiency (Excess) and Rate Base by Individual Service Classification under Present Rates
FUTURE TEST YEAR ENDED DECEMBER 31, 2015

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]
	PRODUCTION DEMAND COST	GAS IN STORAGE	STORAGE VOLUMETRIC COST	STORAGE DEMAND COST	TRANSMISSION DEMAND	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER	CUSTOMER	TOTAL	
1	RATE: SC 1 Heating Residential									
2	Operation & Maintenance Expense:									
3	Production:									
4	692,962			5,379,219	2,913,104					6,072,181
5						43,909,850	52,755,619			96,665,469
6								33,457,111		33,457,111
7								2,062,889		2,062,889
8										
9							18,318,815	22,009,194	58,235,278	98,563,287
10	692,962	-	-	5,379,219	2,913,104	62,228,665	74,764,813	93,755,278		239,734,042
11	Depreciation & Amort Expense:									
12	3,711			3,503,934	1,058,344	25,672,732	36,535,413	2,541,517		69,315,651
13	Taxes Other Than Income Taxes:									
14	Real Estate - Underground Storage									
15					72,695					72,695
16	Invested Capital - Local Storage									
17						370,743				370,743
18	Invested Capital - Transmission									
19	537	3,019		12,407	4,763	58,262	61,287	1,604		141,879
20	73,585			212,006	83,948	2,223,159	2,287,574	725,652		5,605,925
21	14			41	16	431	444	141		1,088
22	326	1,831		7,524	2,888	35,332	37,167	973		86,040
23	Invested Capital - Underground Storage									
24	28,897	162,390		667,304	256,188	3,133,712	3,296,401	86,259		7,631,151
25	68	381		1,564	600	7,345	7,726	202		17,886
26	466	2,621		10,770	4,135	50,579	53,205	1,392		123,169
27	2,312	12,994		53,397	20,500	250,755	263,774	6,902		610,634
28	106,206	183,236		1,742,991	743,782	5,759,576	6,007,578	823,125		15,366,495
29	Other Income Before Income Taxes:									
30										
31	Income Taxes									
32	25,920	145,660		598,556	229,795	2,810,868	2,956,796	77,372		6,844,968
33	3,177	17,855		73,373	28,169	344,564	362,452	9,485		839,075
34	Other Income After Income Taxes:									
35										
36	TOTAL EXPENSES:									
37	831,977	346,752		11,298,072	4,973,193	96,816,405	120,627,053	97,206,777		332,100,230
38	Other Operating Income (Revenue Credits):									
39	Forfeited Discounts Acct 487									
40								(4,321,057)		(4,321,057)
41	Miscellaneous Acct 488									
42								(2,720,876)		(2,720,876)
43	Miscellaneous Acct 489									
44								(189,040)		(189,040)
45								(2,310,970)		(2,310,970)
46	(100)	(561)		(2,305)	(885)	(10,825)	(11,387)	(298)		(26,361)
47								(687,538)		(1,638,774)
48	Service Class 5 & 7 Revenue									
49	(100)	(561)		(591,107)	(885)	(373,259)	(11,387)	(10,229,779)		(11,207,078)
50	Total Other Operating Income:									
51	163,768	920,317		3,781,816	1,451,896	17,759,717	18,681,728	488,857		43,248,100
52	128,489	722,062		2,967,138	1,139,129	13,933,918	14,657,313	383,548		33,931,600
53	112,899	634,450		2,607,118	1,000,912	12,243,239	12,878,857	337,010		29,814,484
54	Additional Income Taxes on Deficiency:									
55	1,237,034	2,623,021		20,063,037	8,564,245	140,380,020	166,833,563	88,186,412		427,887,335
56	REVENUE REQUIREMENTS:									
57	RATE BASE:									
58	Utility Plant in Service									
59	3,952,260			214,616,427	79,675,716	712,703,692	983,264,577	87,135,004		2,081,347,676
60				(86,176,793)	(30,289,663)	(196,006,302)	(357,942,514)	(70,393,240)		(740,808,510)
61				2,983,219		33,198		661,900		3,678,318
62	3,952,260			131,422,853	49,386,053	516,730,589	625,322,064	17,403,664		1,344,217,484
63	Gas Stored Underground									
64		22,314,933								22,314,933
65	28,897			224,319	121,479	1,831,084	3,812,463			6,018,243
66						3,780,208	5,542,078			9,322,286
67				(39,869,763)	(14,260,247)	(90,380,902)	(180,346,530)			(324,857,441)
68	(22,781)			(176,844)	(95,770)	(1,443,557)	(3,005,601)			(4,744,554)
69	12,519			97,178	52,627	793,255	1,651,620			2,607,199
70						(690,591)				(690,591)
71								(13,561,901)		(13,561,901)
72								8,011,563		8,011,563
73	3,970,895	22,314,933		91,697,743	35,204,143	430,620,086	452,976,095	11,853,327		1,048,637,221
74	0.3787%	2.1280%	0.0000%	8.7445%	3.3571%	41.0647%	43.1966%	1.1304%		100.0000%

The Peoples Gas Light and Coke Company
EMBEDDED GAS COST OF SERVICE STUDY
Summary and Detail by Customer Class
Revenue Deficiency (Excess) and Rate Base by Individual Service Classification under Present Rates
FUTURE TEST YEAR ENDED DECEMBER 31, 2015

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]
	PRODUCTION DEMAND COST	GAS IN STORAGE	STORAGE VOLUMETRIC COST	STORAGE DEMAND COST	TRANSMISSION DEMAND	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER	CUSTOMER		TOTAL
1										
2	Operation & Maintenance Expense:									
3	Production:	699,149			5,427,244					6,126,394
4	Transmission:					2,939,112				2,939,112
5	Distribution:						44,352,911	56,724,893		101,077,804
6	Customer Accounts:								38,977,835	38,977,835
7	Customer Services:								2,398,338	2,398,338
8	Customer Sales:									
9	Administrative & General:						18,503,656	23,665,142	64,717,108	106,885,906
10	Total Operation & Maintenance Expense:	699,149	-	-	5,427,244	2,939,112	62,856,567	80,390,035	106,093,281	258,405,388
11										
12	Depreciation & Amort Expense:	3,744			3,535,217	1,067,793	25,931,776	38,978,456	2,954,796	72,471,781
13										
14	Taxes Other Than Income Taxes:									
15	Real Estate - Underground Storage				-					-
16	Invested Capital - Local Storage				73,344					73,344
17	Real Estate - Transmission									-
18	Invested Capital - Transmission					374,053				374,053
19	Illinois Gas Use Tax	551	3,097		12,725	4,872	59,952	66,829	2,367	150,393
20	Payroll Taxes	78,563			226,348	89,627	2,373,551	2,442,324	774,741	5,985,153
21	Other Taxes	15			44	17	460	474	150	1,161
22	Unauthorized Insurance Tax	329	1,847		7,591	2,912	35,689	38,336	1,134	87,837
23	Invested Capital - Underground Storage				711,581					711,581
24	Invested Capital - Other	29,155	163,840		673,261	258,229	3,165,332	3,400,105	100,536	7,790,459
25	Federal Excise Tax	68	384		1,578	605	7,419	7,969	236	18,260
26	State Franchise Tax	471	2,644		10,867	4,168	51,089	54,879	1,623	125,740
27	Real Estate Tax	2,333	13,110		53,873	20,663	253,286	272,072	8,045	623,382
28	Total Taxes Other Than Income Taxes:	111,485	184,923		1,771,212	755,147	5,946,778	6,282,988	888,830	15,941,363
29										
30	Other Income Before Income Taxes:									
31										
32	Income Taxes	26,151	146,961		603,900	231,626	2,839,230	3,049,817	90,179	6,987,863
33	ITC	3,206	18,015		74,028	28,393	348,041	373,855	11,054	856,592
34										
35	Other Income After Income Taxes:									
36										
37	TOTAL EXPENSES:	843,736	349,899		11,411,600	5,022,071	97,922,392	129,075,150	110,038,140	354,662,988
38										
39	Other Operating Income (Revenue Credits):									
40	Forfeited Discounts Acct 487								(4,646,800)	(4,646,800)
41	Miscellaneous Acct 488								(3,163,321)	(3,163,321)
42	Miscellaneous Acct 489								(219,780)	(219,780)
43	Miscellaneous Acct 495								(2,458,284)	(2,458,284)
44	Miscellaneous Acct 493	(101)	(566)		(2,326)	(892)	(10,934)	(11,745)	(347)	(26,912)
45	Service Class 5 & 7 Revenue				(594,058)		(366,091)		(799,339)	(1,759,489)
46	Total Other Operating Income:	(101)	(566)		(596,384)	(892)	(377,026)	(11,745)	(11,287,872)	(12,274,586)
47										
48	Actual Return (Net Operating Income)	164,344	923,554		3,795,117	1,456,454	17,830,311	18,913,256	520,732	43,603,768
49										
50	Return Income Deficiency	130,523	733,489		3,014,091	1,155,219	14,183,118	15,474,626	496,067	35,187,139
51										
52	Additional Income Taxes on Deficiency:	113,907	640,115		2,630,394	1,008,888	12,366,776	13,284,024	392,789	30,436,893
53										
54	REVENUE REQUIREMENTS:	1,252,409	2,646,490		20,254,819	8,641,740	141,925,571	176,735,311	100,159,857	451,616,202
55										
56										
57										
58	RATE BASE:									
59	Utility Plant in Service	3,987,546			216,532,518	80,387,059	719,895,040	1,052,023,646	101,304,128	2,174,129,937
60	Accumulated Depreciation - SL				(86,946,178)	(30,593,846)	(197,984,051)	(384,425,635)	(81,839,966)	(781,789,676)
61	Construction Work in Progress				3,009,853		33,533		727,548	3,770,935
62	Net Plant in Service	3,987,546			132,596,194	49,793,213	521,944,522	667,598,011	20,191,710	1,396,111,196
63										
64	Gas Stored Underground		22,514,160							22,514,160
65	Cash Working Capital	29,155			226,321	122,564	1,849,560	4,432,413		6,660,013
66	Materials & Supplies						3,818,351	6,443,282		10,261,633
67	Accumulated Deferred Taxes				(40,225,719)	(14,387,562)	(91,292,867)	(209,672,888)		(355,579,036)
68	Reserve for Injuries and Damages	(22,985)			(178,423)	(96,625)	(1,458,123)	(3,494,346)		(5,250,501)
69	Retirement Benefits, Net	12,631			98,046	53,097	801,259	1,920,192		2,885,224
70	Customer Advances						(697,559)			(697,559)
71	Customer Deposits								(14,461,855)	(14,461,855)
72	Budget Plan Balance								8,085,350	8,085,350
73	TOTAL RATE BASE	4,006,347	22,514,160		92,516,419	35,484,686	434,965,144	467,226,663	13,815,206	1,070,528,625
74	% of Rate Base	0.3742%	2.1031%	0.0000%	8.6421%	3.3147%	40.6309%	43.6445%	1.2905%	100.0000%

The Peoples Gas Light and Coke Company
EMBEDDED GAS COST OF SERVICE STUDY
Summary and Detail by Customer Class
Revenue Deficiency (Excess) and Rate Base by Individual Service Classification under Present Rates
FUTURE TEST YEAR ENDED DECEMBER 31, 2015

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]
	RATE: SC 2 GENERAL SVC - Small	PRODUCTION COST	GAS IN STORAGE	STORAGE VOLUMETRIC COST	STORAGE DEMAND COST	TRANSMISSION DEMAND	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER	CUSTOMER	TOTAL
1										
2	Operation & Maintenance Expense:									
3	Production:	95,716			743,006					838,722
4	Transmission:					402,373				402,373
5	Distribution:						6,156,570	3,978,730		10,135,300
6	Customer Accounts:								2,784,287	2,784,287
7	Customer Services:								168,702	168,702
8	Customer Sales:									
9	Administrative & General:						2,568,469	1,659,892	4,572,843	8,801,204
10	Total Operation & Maintenance Expense:	95,716	-	-	743,006	402,373	8,725,039	5,638,622	7,525,832	23,130,589
11										
12	Depreciation & Amort Expense:	513			483,982	146,184	3,599,556	2,423,310	207,844	6,861,389
13										
14	Taxes Other Than Income Taxes:									
15	Real Estate - Underground Storage				-					-
16	Invested Capital - Local Storage				10,041					10,041
17	Real Estate - Transmission									
18	Invested Capital - Transmission					51,209				51,209
19	Illinois Gas Use Tax	74	414		1,700	645	8,103	4,037	(193)	14,779
20	Payroll Taxes	7,480			21,551	8,533	225,988	232,536	73,764	569,852
21	Other Taxes	1			4	2	44	45	14	111
22	Unauthorized Insurance Tax	45	253		1,039	394	4,954	2,468	(118)	9,035
23	Invested Capital - Underground Storage				97,418					97,418
24	Invested Capital - Other	3,991	22,430		92,172	34,946	439,376	218,896	(10,468)	801,342
25	Federal Excise Tax	9	53		216	82	1,030	513	(25)	1,878
26	State Franchise Tax	64	362		1,488	564	7,092	3,533	(169)	12,934
27	Real Estate Tax	319	1,795		7,375	2,796	35,158	17,516	(838)	64,122
28	Total Taxes Other Than Income Taxes:	11,985	25,306		233,003	99,170	721,745	479,544	61,968	1,632,721
29										
30	Other Income Before Income Taxes:									
31										
32	Income Taxes	3,580	20,119		82,676	31,345	394,110	196,345	(9,390)	718,786
33	ITC	439	2,466		10,135	3,842	48,311	24,068	(1,151)	88,111
34										
35	Other Income After Income Taxes:									
36										
37	TOTAL EXPENSES:	112,232	47,892		1,552,802	682,916	13,488,761	8,761,889	7,785,103	32,431,595
38										
39	Other Operating Income (Revenue Credits):									
40	Forfeited Discounts Acct 487								(699,375)	(699,375)
41	Miscellaneous Acct 488								(222,511)	(222,511)
42	Miscellaneous Acct 489								(15,460)	(15,460)
43	Miscellaneous Acct 495								(270,392)	(270,392)
44	Miscellaneous Acct 493	(14)	(77)		(318)	(121)	(1,518)	(756)	36	(2,768)
45	Service Class 5 & 7 Revenue				(81,328)		(50,817)		(56,226)	(188,371)
46	Total Other Operating Income:	(14)	(77)		(81,647)	(121)	(52,334)	(756)	(1,263,928)	(1,398,877)
47										
48	Actual Return (Net Operating Income)	34,363	193,105		793,520	300,852	3,782,656	1,884,509	(90,121)	6,898,884
49										
50	Return Income Deficiency	6,006	33,749		138,682	52,579	661,088	329,352	(15,750)	1,205,705
51										
52	Additional Income Taxes on Deficiency:	15,594	87,634		360,109	136,530	1,716,616	855,214	(40,898)	3,130,799
53										
54	REVENUE REQUIREMENTS:	168,181	362,302		2,763,466	1,172,756	19,596,787	11,830,209	6,374,406	42,268,106
55										
56										
57										
58	RATE BASE:									
59	Utility Plant in Service	545,907			29,643,967	11,005,235	99,927,704	70,413,680	7,125,842	218,662,336
60	Accumulated Depreciation - SL				(11,903,199)	(4,244,301)	(27,481,911)	(26,239,701)	(5,756,712)	(75,625,824)
61	Construction Work in Progress				412,058		4,655		86,946	503,658
62	Net Plant in Service	545,907			18,152,826	6,760,935	72,450,448	44,173,979	1,456,076	143,540,171
63										
64	Gas Stored Underground		3,082,258							3,082,258
65	Cash Working Capital	3,991			30,984	16,779	256,735	311,781		620,271
66	Materials & Supplies						530,020	453,227		983,248
67	Accumulated Deferred Taxes				(5,507,025)	(1,969,701)	(12,672,245)	(14,748,617)		(34,897,589)
68	Reserve for Injuries and Damages	(3,147)			(24,427)	(13,228)	(202,400)	(245,796)		(488,998)
69	Retirement Benefits, Net	1,729			13,423	7,269	111,222	135,068		268,711
70	Customer Advances						(96,827)			(96,827)
71	Customer Deposits								(3,587,615)	(3,587,615)
72	Budget Plan Balance								693,069	693,069
73	TOTAL RATE BASE	548,481	3,082,258		12,665,782	4,802,054	60,376,952	30,079,642	(1,438,471)	110,116,698
74	% of Rate Base	0.4981%	2.7991%	0.0000%	11.5021%	4.3609%	54.8300%	27.3161%	-1.3063%	100.0000%

The Peoples Gas Light and Coke Company
EMBEDDED GAS COST OF SERVICE STUDY
Summary and Detail by Customer Class
Revenue Deficiency (Excess) and Rate Base by Individual Service Classification under Present Rates
FUTURE TEST YEAR ENDED DECEMBER 31, 2015

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]
	RATE: SC 2 GENERAL SVC - Medium	PRODUCTION COST	GAS IN STORAGE	STORAGE VOLUMETRIC COST	STORAGE DEMAND COST	TRANSMISSION DEMAND	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER	CUSTOMER	TOTAL
1										
2	Operation & Maintenance Expense:									
3	Production:	185,460			1,439,659					1,625,119
4	Transmission:					779,644				779,644
5	Distribution:						11,928,657	4,449,439		16,378,096
6	Customer Accounts:								1,158,191	1,158,191
7	Customer Services:								64,098	64,098
8	Customer Sales:									
9	Administrative & General:						4,976,534	1,856,268	3,741,630	10,574,432
10	Total Operation & Maintenance Expense:	185,460	-	-	1,439,659	779,644	16,905,191	6,305,707	4,963,919	30,579,580
11										
12	Depreciation & Amort Expense:	993			937,770	283,248	6,974,317	2,471,420	78,970	10,746,719
13										
14	Taxes Other Than Income Taxes:									
15	Real Estate - Underground Storage				-					-
16	Invested Capital - Local Storage				19,456					19,456
17	Real Estate - Transmission									-
18	Invested Capital - Transmission					99,223				99,223
19	Illinois Gas Use Tax	118	662		2,720	1,031	12,966	4,790	(148)	22,139
20	Payroll Taxes	10,804			31,128	12,326	326,415	335,873	106,544	823,089
21	Other Taxes	2			6		2	63	55	160
22	Unauthorized Insurance Tax	87	490		2,014	763	9,598	3,546	(109)	16,389
23	Invested Capital - Underground Storage				188,758					188,758
24	Invested Capital - Other	7,734	43,461		178,593	67,713	851,312	314,472	(9,698)	1,453,585
25	Federal Excise Tax	18	102		419	159	1,995	737	(23)	3,407
26	State Franchise Tax	125	701		2,883	1,093	13,740	5,076	(157)	23,461
27	Real Estate Tax	619	3,478		14,291	5,418	68,121	25,164	(776)	116,314
28	Total Taxes Other Than Income Taxes:	19,507	48,894		440,265	187,729	1,284,211	689,721	95,654	2,765,981
29										
30	Other Income Before Income Taxes:									
31										
32	Income Taxes	6,937	38,984		160,194	60,737	763,607	282,074	(8,699)	1,303,833
33	ITC	850	4,779		19,637	7,445	93,605	34,577	(1,066)	159,827
34										
35	Other Income After Income Taxes:									
36										
37	TOTAL EXPENSES:	213,747	92,656		2,997,525	1,318,803	26,020,931	9,783,499	5,128,777	45,555,940
38										
39	Other Operating Income (Revenue Credits):									
40	Forfeited Discounts Acct 487								(777,144)	(777,144)
41	Miscellaneous Acct 488								(84,543)	(84,543)
42	Miscellaneous Acct 489								(5,874)	(5,874)
43	Miscellaneous Acct 495								(447,518)	(447,518)
44	Miscellaneous Acct 493	(27)	(150)		(617)	(234)	(2,941)	(1,086)	34	(5,021)
45	Service Class 5 & 7 Revenue				(157,583)		(98,460)		(21,363)	(277,406)
46	Total Other Operating Income:	(27)	(150)		(158,200)	(234)	(101,401)	(1,086)	(1,336,410)	(1,597,507)
47										
48	Actual Return (Net Operating Income)	68,441	384,615		1,580,480	599,234	7,533,792	2,782,957	(85,827)	12,863,691
49										
50	Return Income Deficiency	9,777	54,941		225,767	85,599	1,076,179	397,537	(12,260)	1,837,538
51										
52	Additional Income Taxes on Deficiency:	30,216	169,800		697,752	264,550	3,326,028	1,228,623	(37,891)	5,679,078
53										
54	REVENUE REQUIREMENTS:	322,154	701,862		5,343,323	2,267,952	37,855,530	14,191,529	3,656,389	64,338,740
55										
56										
57										
58	RATE BASE:									
59	Utility Plant in Service	1,057,757			57,438,544	21,323,890	193,614,823	77,366,302	2,707,464	353,508,781
60	Accumulated Depreciation - SL				(23,063,796)	(8,223,551)	(53,247,550)	(28,797,935)	(2,187,263)	(115,520,095)
61	Construction Work in Progress				798,409		9,019			132,562
62	Net Plant in Service	1,057,757			35,173,157	13,100,339	140,376,292	48,568,367	652,763	238,928,676
63										
64	Gas Stored Underground		5,972,223							5,972,223
65	Cash Working Capital	7,734			60,035	32,512	497,437	118,461		716,179
66	Materials & Supplies						1,026,941	172,204		1,199,144
67	Accumulated Deferred Taxes				(10,670,484)	(3,816,520)	(24,553,096)	(5,603,738)		(44,643,838)
68	Reserve for Injuries and Damages	(6,097)			(47,329)	(25,631)	(392,160)	(93,390)		(564,608)
69	Retirement Benefits, Net	3,350			26,008	14,085	215,498	51,319		310,260
70	Customer Advances						(187,608)			(187,608)
71	Customer Deposits								(3,503,772)	(3,503,772)
72	Budget Plan Balance								1,518,297	1,518,297
73	TOTAL RATE BASE	1,062,744	5,972,223		24,541,387	9,304,785	116,983,303	43,213,223	(1,332,712)	199,744,954
74	% of Rate Base	0.5321%	2.9899%	0.0000%	12.2864%	4.6583%	58.5663%	21.6342%	-0.6672%	100.0000%

The Peoples Gas Light and Coke Company
EMBEDDED GAS COST OF SERVICE STUDY
Summary and Detail by Customer Class
Revenue Deficiency (Excess) and Rate Base by Individual Service Classification under Present Rates
FUTURE TEST YEAR ENDED DECEMBER 31, 2015

LINE NO.	[A] RATE: SC 2 GENERAL SVC - Large	[B] PRODUCTION COST	[C] GAS IN STORAGE	[D] STORAGE VOLUMETRIC COST	[E] STORAGE DEMAND COST	[F] TRANSMISSION DEMAND	[G] DISTRIBUTION DEMAND	[H] DISTRIBUTION CUSTOMER	[I] CUSTOMER	[J] TOTAL
1										
2	Operation & Maintenance Expense:									
3	Production:	365,134			2,834,406					3,199,540
4	Transmission:					1,534,966				1,534,966
5	Distribution:						23,483,574	5,495,504		28,979,078
6	Customer Accounts:								754,489	754,489
7	Customer Services:								20,070	20,070
8	Customer Sales:									
9	Administrative & General:						9,797,147	2,292,677	4,136,350	16,226,174
10	Total Operation & Maintenance Expense:	365,134	-	-	2,834,406	1,534,966	33,280,721	7,788,181	4,910,909	50,714,317
11										
12	Depreciation & Amort Expense:	1,956			1,846,285	557,660	13,730,120	3,121,415	24,727	19,282,162
13										
14	Taxes Other Than Income Taxes:									
15	Real Estate - Underground Storage				-					-
16	Invested Capital - Local Storage				38,304					38,304
17	Real Estate - Transmission									-
18	Invested Capital - Transmission					195,351				195,351
19	Illinois Gas Use Tax	166	932		3,832	1,453	18,263	4,563	(100)	29,109
20	Payroll Taxes	18,202			52,443	20,766	549,932	565,866	179,501	1,386,710
21	Other Taxes	4			10		4	110		259
22	Unauthorized Insurance Tax	172	965		3,964	1,503	18,896	4,722	(104)	30,118
23	Invested Capital - Underground Storage				371,627					371,627
24	Invested Capital - Other	15,226	85,566		351,614	133,321	1,675,951	418,768	(9,220)	2,671,226
25	Federal Excise Tax	36	201		824	312	3,928	982	(22)	6,261
26	State Franchise Tax	246	1,381		5,675	2,152	27,050	6,759	(149)	43,114
27	Real Estate Tax	1,218	6,847		28,136	10,668	134,107	33,509	(738)	213,748
28	Total Taxes Other Than Income Taxes:	35,270	95,892		856,429	365,531	2,428,235	1,035,278	169,203	4,985,837
29										
30	Other Income Before Income Taxes:									
31										
32	Income Taxes	13,658	76,751		315,390	119,586	1,503,290	375,625	(8,270)	2,396,029
33	ITC	1,674	9,408		38,661	14,659	184,277	46,045	(1,014)	293,712
34										
35	Other Income After Income Taxes:									
36										
37	TOTAL EXPENSES:	417,691	182,052		5,891,171	2,592,402	51,126,642	12,366,544	5,095,555	77,672,057
38										
39	Other Operating Income (Revenue Credits):									
40	Forfeited Discounts Acct 487								(565,081)	(565,081)
41	Miscellaneous Acct 488								(26,472)	(26,472)
42	Miscellaneous Acct 489								(1,839)	(1,839)
43	Miscellaneous Acct 495								(839,397)	(839,397)
44	Miscellaneous Acct 493	(53)	(296)		(1,215)	(461)	(5,789)	(1,447)	32	(9,228)
45	Service Class 5 & 7 Revenue				(310,250)		(193,835)		(6,689)	(510,774)
46	Total Other Operating Income:	(53)	(296)		(311,465)	(461)	(199,624)	(1,447)	(1,439,446)	(1,952,790)
47										
48	Actual Return (Net Operating Income)	(5,753)	(32,331)		(132,856)	(50,375)	(633,250)	(158,229)	3,484	(1,009,310)
49										
50	Return Income Deficiency	159,749	897,729		3,688,999	1,398,753	17,583,431	4,393,549	(96,735)	28,025,475
51										
52	Additional Income Taxes on Deficiency:	59,489	334,303		1,373,737	520,878	6,547,847	1,636,102	(36,023)	10,436,333
53										
54	REVENUE REQUIREMENTS:	631,123	1,381,458		10,509,586	4,461,197	74,425,046	18,236,520	3,526,835	113,171,765
55										
56										
57										
58	RATE BASE:									
59	Utility Plant in Service	2,082,516			113,085,200	41,982,547	381,163,446	96,709,954	847,758	635,871,422
60	Accumulated Depreciation - S/L				(45,408,080)	(16,189,493)	(104,826,786)	(37,488,049)	(684,873)	(204,597,281)
61	Construction Work in Progress				1,571,911		17,755			1,713,252
62	Net Plant in Service	2,082,516			69,249,031	25,793,054	276,354,415	59,221,905	286,471	432,987,392
63										
64	Gas Stored Underground		11,758,134							11,758,134
65	Cash Working Capital	15,226			118,198	64,010	979,288	37,092		1,213,814
66	Materials & Supplies						2,021,706	53,920		2,075,626
67	Accumulated Deferred Taxes				(21,008,085)	(7,513,977)	(48,336,913)	(1,754,637)		(78,613,611)
68	Reserve for Injuries and Damages	(12,004)			(93,182)	(50,463)	(772,034)	(29,242)		(956,925)
69	Retirement Benefits, Net	6,596			51,205	27,730	424,243	16,069		525,844
70	Customer Advances						(369,337)			(369,337)
71	Customer Deposits								(2,103,757)	(2,103,757)
72	Budget Plan Balance								550,283	550,283
73	TOTAL RATE BASE	2,092,335	11,758,134		48,317,167	18,320,354	230,301,369	57,545,108	(1,267,003)	367,067,463
74	% of Rate Base	0.5700%	3.2033%	0.0000%	13.1630%	4.9910%	62.7409%	15.6770%	-0.3452%	100.0000%

The Peoples Gas Light and Coke Company
EMBEDDED GAS COST OF SERVICE STUDY
Summary and Detail by Customer Class
Revenue Deficiency (Excess) and Rate Base by Individual Service Classification under Present Rates
FUTURE TEST YEAR ENDED DECEMBER 31, 2015

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]
	RATE: SC 2 GENERAL SVC - Total	PRODUCTION COST	GAS IN STORAGE	STORAGE VOLUMETRIC COST	STORAGE DEMAND COST	TRANSMISSION DEMAND	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER	CUSTOMER	TOTAL
1										
2	Operation & Maintenance Expense:									
3	Production:	646,310			5,017,071					5,663,381
4	Transmission:					2,716,984				2,716,984
5	Distribution:						41,568,801	13,923,672		55,492,474
6	Customer Accounts:								4,696,967	4,696,967
7	Customer Services:								252,870	252,870
8	Customer Sales:									
9	Administrative & General:						17,342,150	5,808,837	12,450,823	35,601,810
10	Total Operation & Maintenance Expense:	646,310	-	-	5,017,071	2,716,984	58,910,951	19,732,510	17,400,661	104,424,486
11										
12	Depreciation & Amort Expense:	3,461			3,268,037	987,092	24,303,993	8,016,145	311,541	36,890,269
13										
14	Taxes Other Than Income Taxes:									
15	Real Estate - Underground Storage				-					-
16	Invested Capital - Local Storage				67,801					67,801
17	Real Estate - Transmission									-
18	Invested Capital - Transmission					345,784				345,784
19	Illinois Gas Use Tax	357	2,008		8,252	3,129	39,333	13,390	(441)	66,028
20	Payroll Taxes	36,487			105,122	41,625	1,102,335	1,134,275	359,808	2,779,651
21	Other Taxes	7			20	8	214	220	70	539
22	Unauthorized Insurance Tax	304	1,708		7,017	2,661	33,449	10,735	(331)	55,542
23	Invested Capital - Underground Storage				657,802					657,802
24	Invested Capital - Other	26,952	151,458		622,378	235,979	2,966,638	952,135	(29,387)	4,926,154
25	Federal Excise Tax	63	355		1,459	553	6,953	2,232	(69)	11,546
26	State Franchise Tax	435	2,445		10,045	3,809	47,882	15,368	(474)	79,510
27	Real Estate Tax	2,157	12,119		49,802	18,883	237,386	76,189	(2,351)	394,184
28	Total Taxes Other Than Income Taxes:	66,761	170,092		1,529,698	652,430	4,434,191	2,204,543	326,824	9,384,540
29										
30	Other Income Before Income Taxes:									
31										
32	Income Taxes	24,175	135,854		558,259	211,668	2,661,007	854,043	(26,359)	4,418,647
33	ITC	2,963	16,653		68,433	25,947	326,194	104,691	(3,231)	541,650
34										
35	Other Income After Income Taxes:									
36										
37	TOTAL EXPENSES:	743,671	322,600		10,441,498	4,594,121	90,636,335	30,911,932	18,009,435	155,659,592
38										
39	Other Operating Income (Revenue Credits):									
40	Forfeited Discounts Acct 487								(2,041,600)	(2,041,600)
41	Miscellaneous Acct 488								(333,527)	(333,527)
42	Miscellaneous Acct 489								(23,173)	(23,173)
43	Miscellaneous Acct 495								(1,557,307)	(1,557,307)
44	Miscellaneous Acct 493	(93)	(523)		(2,150)	(815)	(10,248)	(3,289)	102	(17,017)
45	Service Class 5 & 7 Revenue				(549,162)		(343,111)		(84,279)	(976,551)
46	Total Other Operating Income:	(93)	(523)		(551,311)	(815)	(353,359)	(3,289)	(4,039,783)	(4,949,174)
47										
48	Actual Return (Net Operating Income)	97,051	545,389		2,241,143	849,711	10,683,198	4,509,237	(172,465)	18,753,264
49										
50	Return Income Deficiency	175,531	986,419		4,053,448	1,536,931	19,320,697	5,120,438	(124,746)	31,068,719
51										
52	Additional Income Taxes on Deficiency:	105,298	591,737		2,431,598	921,959	11,590,492	3,719,939	(114,812)	19,246,210
53										
54	REVENUE REQUIREMENTS:	1,121,458	2,445,622		18,616,375	7,901,906	131,877,363	44,258,257	13,557,629	219,778,611
55										
56										
57										
58	RATE BASE:									
59	Utility Plant in Service	3,686,180			200,167,711	74,311,673	674,705,974	244,489,936	10,681,064	1,208,042,539
60	Accumulated Depreciation - S/L				(80,375,075)	(28,657,345)	(185,556,247)	(92,525,685)	(8,628,848)	(395,743,200)
61	Construction Work in Progress				2,782,379		31,428		343,094	3,156,901
62	Net Plant in Service	3,686,180			122,575,015	45,654,328	489,181,155	151,964,251	2,395,310	815,456,239
63										
64	Gas Stored Underground		20,812,615							20,812,615
65	Cash Working Capital	26,952			209,217	113,301	1,733,460	467,334		2,550,264
66	Materials & Supplies						3,578,667	679,351		4,258,018
67	Accumulated Deferred Taxes				(37,185,593)	(13,300,198)	(85,562,254)	(22,106,992)		(158,155,038)
68	Reserve for Injuries and Damages	(21,248)			(164,939)	(89,322)	(1,366,594)	(368,429)		(2,010,531)
69	Retirement Benefits, Net	11,676			90,636	49,084	750,963	202,457		1,104,815
70	Customer Advances						(653,772)			(653,772)
71	Customer Deposits								(9,195,145)	(9,195,145)
72	Budget Plan Balance								2,761,650	2,761,650
73	TOTAL RATE BASE	3,703,560	20,812,615		85,524,336	32,427,193	407,661,624	130,837,973	(4,038,186)	676,929,114
74	% of Rate Base	0.5471%	3.0746%	0.0000%	12.6342%	4.7903%	60.2222%	19.3282%	-0.5965%	100.0000%

The Peoples Gas Light and Coke Company
EMBEDDED GAS COST OF SERVICE STUDY
Summary and Detail by Customer Class
Revenue Deficiency (Excess) and Rate Base by Individual Service Classification under Present Rates
FUTURE TEST YEAR ENDED DECEMBER 31, 2015

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]
	PRODUCTION COST	GAS IN STORAGE	STORAGE VOLUMETRIC COST	STORAGE DEMAND COST	TRANSMISSION DEMAND	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER	CUSTOMER		TOTAL
1										
2	Operation & Maintenance Expense:									
3	Production:	125,843			976,871					1,102,713
4	Transmission:					529,022				529,022
5	Distribution:						9,011,807	533,107		9,544,914
6	Customer Accounts:								5,973	5,973
7	Customer Services:								503	503
8	Customer Sales:									
9	Administrative & General:						3,759,649	222,408	355,962	4,338,019
10	Total Operation & Maintenance Expense:	125,843	-	-	976,871	529,022	12,771,456	755,514	362,438	15,521,144
11										
12	Depreciation & Amort Expense:	674			636,317	192,196	5,268,925	326,896	619	6,425,628
13										
14	Taxes Other Than Income Taxes:									
15	Real Estate - Underground Storage				-					-
16	Invested Capital - Local Storage				13,201					13,201
17	Real Estate - Transmission									-
18	Invested Capital - Transmission					67,327				67,327
19	Illinois Gas Use Tax	54	303		1,245	427	6,609	436	1	9,074
20	Payroll Taxes	5,691			16,397	6,493	171,948	176,930	56,125	433,584
21	Other Taxes	1			3	1	33	34	11	84
22	Unauthorized Insurance Tax	59	332		1,366	468	7,251	478	1	9,957
23	Invested Capital - Underground Storage				128,080					128,080
24	Invested Capital - Other	5,248	29,490		121,183	41,529	643,145	42,401	85	883,081
25	Federal Excise Tax	12	69		284	97	1,507	99	0	2,070
26	State Franchise Tax	85	476		1,956	670	10,381	684	1	14,253
27	Real Estate Tax	420	2,360		9,697	3,323	51,464	3,393	7	70,663
28	Total Taxes Other Than Income Taxes:	11,570	33,031		293,414	120,336	892,338	224,456	56,231	1,631,375
29										
30	Other Income Before Income Taxes:									
31										
32	Income Taxes	4,707	26,452		108,698	37,250	576,886	38,033	77	792,104
33	ITC	577	3,243		13,325	4,566	70,716	4,662	9	97,098
34										
35	Other Income After Income Taxes:									
36										
37	TOTAL EXPENSES:	143,371	62,725		2,028,624	883,370	19,580,322	1,349,561	419,375	24,467,348
38										
39	Other Operating Income (Revenue Credits):									
40	Forfeited Discounts Acct 487								(79,078)	(79,078)
41	Miscellaneous Acct 488								(663)	(663)
42	Miscellaneous Acct 489								(46)	(46)
43	Miscellaneous Acct 495								(358,931)	(358,931)
44	Miscellaneous Acct 493	(18)	(102)		(419)	(143)	(2,222)	(146)	(0)	(3,051)
45	Service Class 5 & 7 Revenue				(106,927)		(74,384)		(168)	(181,478)
46	Total Other Operating Income:	(18)	(102)		(107,346)	(143)	(76,606)	(146)	(438,886)	(623,247)
47										
48	Actual Return (Net Operating Income)	(3,293)	(18,508)		(76,053)	(26,063)	(403,631)	(26,610)	(54)	(554,212)
49										
50	Return Income Deficiency	56,368	316,765		1,301,669	446,073	6,908,252	455,446	917	9,485,490
51										
52	Additional Income Taxes on Deficiency:	20,503	115,217		473,455	162,250	2,512,732	165,659	334	3,450,149
53										
54	REVENUE REQUIREMENTS:	216,930	476,098		3,620,350	1,465,486	28,521,070	1,943,909	(18,314)	36,225,528
55										
56										
57										
58	RATE BASE:									
59	Utility Plant in Service	717,734			38,974,528	14,469,179	146,271,237	9,733,714	21,237	210,187,628
60	Accumulated Depreciation - SL				(15,649,780)	(6,187,075)	(40,227,214)	(3,865,138)	(17,157)	(65,946,364)
61	Construction Work in Progress				541,755		6,813		7,656	556,225
62	Net Plant in Service	717,734			23,866,503	8,282,103	106,050,836	5,868,576	11,737	144,797,490
63										
64	Gas Stored Underground		4,052,411							4,052,411
65	Cash Working Capital	5,248			40,736	22,061	375,801	929		444,775
66	Materials & Supplies						775,828	1,351		777,179
67	Accumulated Deferred Taxes				(7,240,383)	(2,589,673)	(18,549,260)	(43,955)		(28,423,272)
68	Reserve for Injuries and Damages	(4,137)			(32,115)	(17,392)	(296,267)	(733)		(350,644)
69	Retirement Benefits, Net	2,273			17,648	9,557	162,803	403		192,684
70	Customer Advances						(141,733)			(141,733)
71	Customer Deposits									
72	Budget Plan Balance									
73	TOTAL RATE BASE	721,118	4,052,411		16,652,389	5,706,656	88,378,008	5,826,571	11,737	121,348,890
74	% of Rate Base	0.5943%	3.3395%	0.0000%	13.7227%	4.7027%	72.8297%	4.8015%	0.0097%	100.0000%

The Peoples Gas Light and Coke Company
EMBEDDED GAS COST OF SERVICE STUDY
Summary and Detail by Customer Class
Revenue Deficiency (Excess) and Rate Base by Individual Service Classification under Present Rates
FUTURE TEST YEAR ENDED DECEMBER 31, 2015

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]
	RATE: SC 8 CNG SERVICE	PRODUCTION COST	GAS IN STORAGE	STORAGE VOLUMETRIC COST	STORAGE DEMAND COST	TRANSMISSION DEMAND	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER	CUSTOMER	TOTAL
1										
2	Operation & Maintenance Expense:									
3	Production:	802			6,223					7,024
4	Transmission:					3,370				3,370
5	Distribution:						59,460	5,861		65,321
6	Customer Accounts:								224	224
7	Customer Services:								19	19
8	Customer Sales:									
9	Administrative & General:						24,806	2,445	4,027	31,278
10	Total Operation & Maintenance Expense:	802	-	-	6,223	3,370	84,266	8,306	4,270	107,236
11										
12	Depreciation & Amort Expense:	4			4,053	1,224	34,765	4,054	23	44,124
13										
14	Taxes Other Than Income Taxes:									
15	Real Estate - Underground Storage				-					-
16	Invested Capital - Local Storage				84					84
17	Real Estate - Transmission									-
18	Invested Capital - Transmission					429				429
19	Illinois Gas Use Tax	1	3		14	4	74	9	0	105
20	Payroll Taxes	39			112	44	1,178	1,212	385	2,971
21	Other Taxes	0			0	0	0	0	0	0
22	Unauthorized Insurance Tax	0	2		9	3	48	6	0	68
23	Invested Capital - Underground Storage				816					816
24	Invested Capital - Other	33	188		772	255	4,243	511	2	6,004
25	Federal Excise Tax	0	0		2	1	10	1	0	14
26	State Franchise Tax	1	3		12	4	68	8	0	97
27	Real Estate Tax	3	15		62	20	340	41	0	480
28	Total Taxes Other Than Income Taxes:	77	212		1,883	760	5,962	1,789	387	11,069
29										
30	Other Income Before Income Taxes:									
31										
32	Income Taxes	30	168		692	228	3,806	459	2	5,386
33	ITC	4	21		85	28	467	56	0	660
34										
35	Other Income After Income Taxes:									
36										
37	TOTAL EXPENSES:	916	401		12,936	5,611	129,266	14,664	4,681	168,475
38										
39	Other Operating Income (Revenue Credits):									
40	Forfeited Discounts Acct 487								(46)	(46)
41	Miscellaneous Acct 488								(25)	(25)
42	Miscellaneous Acct 489								(2)	(2)
43	Miscellaneous Acct 495								(2,478)	(2,478)
44	Miscellaneous Acct 493	(0)	(1)		(3)	(1)	(15)	(2)	(0)	(21)
45	Service Class 5 & 7 Revenue				(681)		(491)		(6)	(1,178)
46	Total Other Operating Income:	(0)	(1)		(684)	(1)	(505)	(2)	(2,557)	(3,750)
47										
48	Actual Return (Net Operating Income)	586	3,294		13,535	4,465	74,404	8,965	32	105,280
49										
50	Return Income Deficiency	(248)	(1,394)		(5,728)	(1,889)	(31,486)	(3,794)	(13)	(44,553)
51										
52	Additional Income Taxes on Deficiency:	131	734		3,016	995	16,579	1,998	7	23,459
53										
54	REVENUE REQUIREMENTS:	1,385	3,034		23,075	9,180	188,257	21,831	2,150	248,912
55										
56										
57	RATE BASE:									
58	Utility Plant in Service	4,572			248,268	92,169	965,102	111,336	796	1,422,243
59	Accumulated Depreciation - SL				(99,689)	(40,771)	(265,420)	(39,501)	(643)	(446,025)
60	Construction Work in Progress				3,451		45		97	3,593
61	Net Plant in Service	4,572			152,030	51,398	699,727	71,835	250	979,810
62										
63	Gas Stored Underground		25,814							25,814
64	Cash Working Capital	33			259	141	2,480	35		2,948
65	Materials & Supplies						5,119	51		5,170
66	Accumulated Deferred Taxes				(46,121)	(16,496)	(122,389)	(1,648)		(186,654)
67	Reserve for Injuries and Damages	(26)			(205)	(111)	(1,955)	(27)		(2,324)
68	Retirement Benefits, Net	14			112	61	1,074	15		1,277
69	Customer Advances						(935)			(935)
70	Customer Deposits									
71	Budget Plan Balance									
72	TOTAL RATE BASE	4,594	25,814		106,076	34,992	583,121	70,260	250	825,105
73										
74	% of Rate Base	0.5567%	3.1286%	0.0000%	12.8560%	4.2409%	70.6723%	8.5152%	0.0303%	100.0000%

The Peoples Gas Light and Coke Company
EMBEDDED GAS COST OF SERVICE STUDY
Detailed Cost of Service Study Allocation Results
ALLOCATION OF OPERATING REVENUE
FUTURE TEST YEAR ENDED DECEMBER 31, 2015

LINE NO.	DESCRIPTION	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
			Light and Coke Company	Non-Heating SC 1 Residential	Heating SC 1 Residential	SC 1 Total	SC 2 General Service - Small	SC 2 General Service - Medium	SC 2 General Service - Large	SC 2 Total	SC 4 Large Demand Service	SC 8 CNG Service	SOURCE or ALLOCATION FACTOR
			579,015,747	21,650,919	364,141,251	385,922,170	37,931,602	56,622,124	74,729,356	169,483,682	23,289,889	270,000	Direct REVENUE
			100.00%	3.77%	62.89%	86.66%	6.55%	9.81%	12.90%	29.27%	4.02%	0.05%	
1	GAS OPERATING MARGIN REVENUES												
2	% of Total Revenues												
3													
4	OTHER OPERATING INCOME:												
5	Acc 487 - Forfeited Discounts	6,767,524	325,743	4,321,057	4,646,800	699,375	699,375	777,144	565,081	2,041,600	79,078	46	Delayed Pymt
6	Acc 488 - Miscellaneous Revenue	3,497,536	442,445	2,720,876	3,163,321	222,511	222,511	84,543	26,472	333,527	663	25	Customer
7	Acc 489 - Miscellaneous Revenue	243,000	30,740	189,040	219,780	15,460	15,460	5,874	1,839	23,173	46	2	Customer
8	Acc 493 - Rent from Gas Property	47,000	550	26,361	26,912	2,768	2,768	5,021	9,228	17,017	3,051	21	Rate Base
9	Acc 494 - Interdepartmental Rents	0	0	0	0	0	0	0	0	0	0	0	
10	Acc 495 - Miscellaneous	610,201	77,192	474,700	551,892	38,821	38,821	14,750	4,618	58,189	116	4	Customer
11	VBA Related Revenue	0	0	0	0	0	0	0	0	0	0	0	Direct
12	Municipal Tax Service Fee	3,766,799	70,123	1,836,270	1,906,392	231,571	231,571	432,769	834,778	1,499,118	358,815	2,474	MUT - Present
13		4,377,000	147,314	2,310,970	2,458,284	270,392	270,392	447,518	839,397	1,557,307	368,931	2,478	
14	Service Class 5 & 7 Revenues:												
15	Customer Related	883,792	111,801	687,538	799,339	56,226	56,226	21,363	6,689	84,279	168	6	Customer
16	Distribution Related	794,077	3,657	362,434	366,091	50,817	50,817	98,460	193,835	343,111	74,394	491	Customer
17	Demand Related	1,250,828	5,257	588,802	594,058	81,328	81,328	157,583	310,250	549,162	106,927	681	CP
18		2,918,697	120,715	1,638,774	1,759,489	188,371	188,371	277,406	510,774	976,551	181,478	1,176	
19													
20	TOTAL OTHER REVENUE	17,850,757	1,067,508	11,207,078	12,274,586	1,398,877	1,398,877	1,597,507	1,952,790	4,949,174	623,247	3,750	
21													
22	TOTAL OPERATING REVENUE	598,866,504	22,918,427	375,348,329	398,266,756	39,330,479	39,330,479	58,419,631	76,662,747	174,412,856	23,913,137	273,752	
23													

The Peoples Gas Light and Coke Company
EMBEDDED GAS COST OF SERVICE STUDY
Detailed Cost of Service Study Allocation, Results
ALLOCATION OF OPERATION & MAINTENANCE
FUTURE TEST YEAR ENDED DECEMBER 31, 2015

LINE NO.	DESCRIPTION	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		The Peoples Gas Light and Coke Company	Non-Heating Residential	Heating Residential	SC 1 Total	SC 2 General Service - Small	SC 2 General Service - Medium	SC 2 General Service - Large	SC 2 Total	SC 4 Large Volume Demand Service	SC 8 CNG Service		SOURCE or ALLOCATION FACTOR
1													
2	Production:	1,472,103	6,167	692,982	699,149	95,716	185,460	365,134	646,310	125,843	802		CP
3													
4													
5	Storage	10,167,000	42,728	4,785,907	4,828,636	661,055	1,280,869	2,821,779	4,463,703	869,125	5,536		CP
6	Underground Storage related	1,260,409	5,297	593,312	598,609	81,951	158,790	312,626	553,368	107,746	686		CP
7	Local Storage - Demand related												
8		11,427,409	48,026	5,379,219	5,427,244	743,006	1,439,659	2,834,406	5,017,071	976,871	6,223		
9	Total Storage												
10		6,188,488	26,008	2,913,104	2,939,112	402,373	779,644	1,534,966	2,716,984	529,022	3,370		Ave & Peak
11	Transmission												
12													
13	Distribution:												
14	303 - Commodity	0	0	0	0	0	0	0	0	0	0		Sales
15	303 - Demand	27,728	129	12,817	12,946	1,797	3,482	6,855	12,134	2,630	17		Ave & Peak
16		46,006	215	21,266	21,481	2,982	5,777	11,373	20,132	4,365	29		Ave & Peak
17		1,301,820	6,072	601,757	607,829	84,372	163,475	321,828	569,675	123,501	815		Ave & Peak
18		91,247,953	425,593	42,178,737	42,604,331	5,913,852	11,458,379	22,557,752	39,929,983	8,656,523	57,116		Ave & Peak
19		0	0	0	0	0	0	0	0	0	0		
20		1,421,189	6,629	656,935	663,564	92,108	178,465	351,338	621,910	134,828	890		Ave & Peak
21		946,283	4,423	436,337	442,760	61,459	119,060	234,429	418,967	89,362	594		Ave & Peak
22		94,982,979	443,061	43,993,880	44,322,911	6,186,570	11,928,687	23,463,574	41,968,801	9,011,807	59,460		
23	Sub-Total Distribution - Demand related		0.47%	46.22%	46.69%	6.48%	12.56%	24.72%	43.76%	9.49%	0.06%		DISTRIBUTION DEMAND O&M
24													
25	303 - Customer	1,450,445	183,484	1,128,360	1,311,844	92,277	35,060	10,978	138,315	275	10		Customer
26		1,807,149	1,807,149	34,566,912	36,396,062	1,817,317	1,494,369	1,984,961	5,296,647	266,608	3,900		Services
27		13,801,736	840,190	8,471,268	9,311,459	1,112,765	1,696,584	1,581,703	4,391,051	97,989	1,237		Meters
28		5,120,229	681,071	3,955,525	4,636,596	333,607	118,150	483,592	31,835	483,592	41		AMR Device
29		1,177,494	0	0	0	17,002	181,488	902,298	1,100,787	76,707	0		DMD Device
30		0	0	0	0	0	0	0	0	0	0		Meters
31		0	0	0	0	0	0	0	0	0	0		AMR Device
32		0	0	0	0	0	0	0	0	0	0		DMD Device
33		7,513,331	457,379	4,611,553	5,068,932	605,762	923,579	861,041	2,390,382	53,343	673		Meters
34		161,081	0	0	0	0	209	122,689	122,898	38,184	0		Acct 385
35		0	0	0	0	0	0	0	0	0	0		
36	Sub-Total Distribution - Customer related	71,187,533	3,863,274	52,755,619	56,724,893	3,978,730	4,449,439	5,495,504	13,923,672	533,107	5,861		DISTRIBUTION CUSTOMER O&M
37			5.58%	74.11%	79.68%	5.69%	6.25%	7.72%	19.56%	0.75%	0.01%		
38		166,180,512	4,412,335	96,665,469	101,077,804	10,135,300	16,373,096	28,978,078	55,492,474	9,544,914	65,321		
39	Total Distribution												
40	Customer Accounts:												
41	Allocable	31,505,000	3,895,442	24,509,029	28,494,470	2,004,332	761,546	238,454	3,004,332	5,973	224		Customer
42	Customer - Acct 904/905008 Allocable	12,176,000	1,535,282	8,945,093	10,483,365	779,955	396,645	510,034	1,692,635	0	0		Bad Debt
43	Total Customer Accounts:	43,681,000	5,520,724	33,454,111	38,977,835	2,784,287	1,158,191	754,489	4,696,967	5,973	224		
44													
45	Customer Services:	2,651,730	335,449	2,062,889	2,398,338	168,702	64,098	20,070	252,870	503	19		Customer
46	Customer Sales:	0	0	0	0	0	0	0	0	0	0		
47	Total Customer:	46,332,730	5,856,172	35,520,000	41,376,173	2,952,989	1,222,290	774,559	4,949,838	6,476	243		
48													
49	Total Customer Function	117,520,263	9,825,447	88,275,619	98,101,066	6,931,719	5,671,728	6,270,063	18,873,510	539,583	6,104		CUSTOMER O&M
50			8.36%	75.12%	83.48%	5.90%	4.83%	5.34%	16.06%	0.46%	0.01%		
51	Administrative & General:												
52	Commodity related	0	0	0	0	0	0	0	0	0	0		Sales
53	Distribution - Demand related	39,630,261	184,841	18,318,815	18,503,656	2,568,469	4,976,534	9,797,147	17,342,150	3,759,649	24,806		Distribution Demand O&M
54	Distribution - Customer related	29,698,832	1,655,947	22,009,194	23,665,142	1,856,268	2,692,677	2,292,677	5,808,937	222,408	2,445		Distribution Customer O&M
55	Customer related	77,527,920	6,481,831	58,235,278	64,717,108	4,572,843	3,741,630	4,136,350	12,450,823	385,962	4,027		Customer O&M
56		146,857,013	8,322,619	98,563,287	106,895,906	8,801,204	10,574,432	16,228,174	35,601,810	4,338,019	31,278		
57	Total Administrative and General												
58		378,458,255	18,671,347	239,734,042	256,405,388	23,130,589	30,579,580	50,714,317	104,424,486	15,521,144	107,236		
59	Total Operation & Maintenance												
60													

May not cross-check due to Rounding

The Peoples Gas Light and Coke Company
 EMBEDDED GAS COST OF SERVICE STUDY
 Detailed Cost of Service Study Allocation Results
 ALLOCATION OF DEPRECIATION AND AMORTIZATION EXPENSE
 FUTURE TEST YEAR ENDED DECEMBER 31, 2015

LINE NO.	[A] DESCRIPTION	[B] The Peoples Gas Light and Coke Company	[C] Non-Heating SC 1 Residential	[D] Heating SC 1 Residential	[E] SC 1 Total	[F] SC 2 General Service - Small	[G] SC 2 General Service - Medium	[H] SC 2 General Service - Large	[I] SC 2 Total	[J] SC 4 Large Volume Demand Services	[K] SC 6 CNG Service	[L] SOURCE or ALLOCATION FACTOR
1	DEPRECIATION AND AMORT. EXPENSE											
2	Production:											
3	Commodity related		0	0	0	0	0	0	0	0	0	Sales
4	Demand related		0	0	0	0	0	0	0	0	0	CP
5	Total Production		0	0	0	0	0	0	0	0	0	
6	Storage:											
7	Underground Storage related	5,864,337	24,646	2,760,517	2,785,162	381,297	738,807	1,454,565	2,574,669	501,312	3,183	CP
8	Local Storage related	1,151,159	4,838	541,885	546,722	74,848	145,026	285,529	505,403	99,407	627	CP
9	Total Production	7,015,496	29,484	3,302,401	3,331,885	456,145	883,833	1,740,094	3,080,072	599,719	3,820	
10	Transmission	2,089,364	8,781	983,525	992,306	135,850	263,224	518,237	917,311	178,609	1,138	Ave & Peak
11	Distribution											
12	303 - Commodity	0	0	0	0	0	0	0	0	0	0	Sales
13	303 - Demand	38,366	179	17,734	17,913	2,487	4,818	9,485	16,789	3,640	24	Ave & Peak
14	303 - Customer	2,006,925	253,860	1,561,269	1,815,149	127,680	48,512	15,190	191,381	381	14	Customer
15	374	4,013	19	1,855	1,874	260	504	982	1,756	381	3	Ave & Peak
16	375	1,297,622	5,866	581,327	587,193	81,507	157,925	310,901	550,334	119,308	787	Ave & Peak
17	376	50,514,627	235,607	23,350,038	23,585,646	3,273,893	6,343,328	12,487,912	22,105,134	4,792,229	31,619	Ave & Peak
18	377	0	0	0	0	0	0	0	0	0	0	
19	378	1,530,359	7,138	707,388	714,526	99,184	192,173	378,326	669,683	145,162	958	Ave & Peak
20	379	748,005	3,489	345,760	349,249	48,479	93,930	184,917	327,326	70,962	468	Ave & Peak
21	380	34,983,198	1,506,554	28,835,510	30,342,064	1,515,031	1,245,801	1,854,789	4,415,621	222,262	3,251	Services
22	381.0	5,124,749	311,973	3,145,483	3,457,466	413,183	629,962	587,305	1,630,450	36,385	459	Meters
23	381.2	3,064,128	407,577	2,367,128	2,774,705	199,642	70,705	289,389	270,351	0	25	AMR Device
24	381.3	563,535	0	0	0	8,137	86,858	431,829	528,824	36,711	0	Meters
25	382.0	0	0	0	0	0	0	0	0	0	0	
26	382.2	0	0	0	0	0	0	0	0	0	0	
27	382.3	0	0	0	0	0	0	0	0	0	0	
28	383	3,563,627	216,938	2,187,293	2,404,231	287,317	438,060	408,398	1,133,775	25,301	319	AMR Device
29	385	26,314	0	0	0	0	34	20,042	20,076	6,238	0	Meters
30	386	103,425,468	2,949,220	63,100,795	66,050,015	6,056,800	9,312,610	16,509,138	31,878,548	5,458,978	37,928	Acct 385
31	Total Distribution											
32	General											
33	Commodity related		0	0	0	0	0	0	0	0	0	Sales
34	Demand related		0	0	0	0	0	0	0	0	0	CP
35	Production	7,984	33	3,711	3,744	513	993	1,956	3,461	674	4	CP
36	Underground Storage	386,522	1,624	181,947	183,572	25,132	48,695	95,871	169,689	33,042	210	CP
37	Local Storage	41,606	175	19,585	19,760	2,705	5,242	10,320	18,267	3,557	23	CP
38	Transmission	158,941	668	74,818	75,486	10,334	20,024	39,423	69,781	13,557	87	Ave & Peak
39	Distribution	1,446,467	67,447	868,619	936,066	93,747	181,639	357,586	632,972	137,224	905	Ave & Peak
40	Customer/Fixed related	1,260,054	159,399	980,248	1,139,647	80,164	30,458	120,159	30,458	239	9	Customer
41	Total General	3,301,474	168,646	1,928,929	2,097,575	272,594	287,051	514,693	1,014,339	188,322	1,238	
42	Total Depreciation and Amortization Expense	115,831,802	3,156,131	69,315,651	72,471,781	6,861,389	10,746,719	19,282,162	36,890,269	6,225,628	44,124	

The Peoples Gas Light and Coke Company
 EMBEDDED GAS COST OF SERVICE STUDY
 Detailed Cost of Service Study Allocation Results
 ALLOCATION OF TAXES OTHER THAN INCOME
 FUTURE TEST YEAR ENDED DECEMBER 31, 2015

LINE NO.	[A] DESCRIPTION	[B] The Peoples Gas Light and Coke Company	[C] Non-Heating SC 1 Residential	[D] Heating SC 1 Residential	[E] SC 1 Total	[F] SC 2 General Service - Small	[G] SC 2 General Service - Medium	[H] SC 2 General Service - Large	[I] SC 2 Total	[J] SC 4 Large Volume Demand Services	[K] SC 6 CNG Service	[L] SOURCE or ALLOCATION FACTOR
1	Unauthorized Insurance Tax	153,403	1,786	86,040	87,827	9,035	10,389	30,118	55,542	9,957	68	Rate Base
2	Real Estate - Underground Storage	0	0	0	0	0	0	0	0	0	0	CP
3	Real Estate - Other	0	0	0	0	0	0	0	0	0	0	Rate Base
4	Real Estate - Transmission	0	0	0	0	0	0	0	0	0	0	Ave & Peak
5	Invested Capital - Transmission	787,593	3,310	370,743	374,053	51,209	99,223	195,351	345,784	67,327	429	Rate Base
6	Invested Capital - Local Storage	154,430	649	72,695	73,344	10,041	19,456	38,304	67,801	13,201	84	Rate Base
7	Invested Capital - Underground Storage	1,498,279	6,297	705,284	711,581	97,418	188,758	371,627	657,802	128,080	816	Rate Base
8	Invested Capital - Other	13,605,698	159,308	7,631,151	7,790,459	801,342	1,453,585	2,671,226	4,926,154	883,081	6,004	Rate Base
9												
10	Illinois Public Utility Tax	225,600	8,514	141,879	150,393	14,779	22,139	29,109	66,028	9,074	105	Revenue
11	Federal Excise Tax	31,890	373	17,886	18,260	1,878	3,407	6,261	11,546	2,070	14	Rate Base
12	State Franchise Tax	219,600	2,571	123,169	125,740	12,834	23,461	43,114	79,510	14,253	97	Rate Base
13	Real Estate Tax	1,088,710	12,748	610,634	623,382	64,122	116,314	213,748	394,184	70,663	480	Rate Base
14												
15	Payroll Taxes	9,201,359	379,228	5,605,925	5,985,153	569,852	823,089	1,386,710	2,779,651	433,564	2,971	Salaries & Wages
16	Other Taxes	1,785	74	1,088	1,161	111	160	269	539	84	1	Salaries & Wages
17	TOTAL TAXES OTHER THAN INCOME	26,968,346	574,868	15,366,495	15,941,363	1,632,721	2,765,981	4,985,837	9,384,540	1,631,375	11,069	

The Peoples Gas Light and Coke Company
 EMBEDDED GAS COST OF SERVICE STUDY
 Detailed Cost of Service Study Allocation Results
 ALLOCATION OF OTHER INCOME & ADJUSTS
 FUTURE TEST YEAR ENDED DECEMBER 31, 2015

LINE NO.	[A] DESCRIPTION	[B] The Peoples Gas Light and Coke Company	[C] Non-Heating SC 1 Residential	[D] Heating SC 1 Residential	[E] SC 1 Total	[F] SC 2 General Service - Small	[G] SC 2 General Service - Medium	[H] SC 2 General Service - Large	[I] SC 2 Total	[J] SC 4 Large Volume Demand Service	[K] SC 6 CNG Service	[L] SOURCE or ALLOCATION FACTOR
1	BEFORE TAX ADJUSTMENTS:											
2	--none --	0	0	0	0	0	0	0	0	0	0	
3		0	0	0	0	0	0	0	0	0	0	
4		0	0	0	0	0	0	0	0	0	0	
5		0	0	0	0	0	0	0	0	0	0	
6		0	0	0	0	0	0	0	0	0	0	
7	TOTAL OTHER ADJUSTS	0	0	0	0	0	0	0	0	0	0	
8												
9												
10	AFTER TAX ADJUSTMENTS:											
11	--none --	0	0	0	0	0	0	0	0	0	0	
12		0	0	0	0	0	0	0	0	0	0	
13	TOTAL OTHER ADJUSTS	0	0	0	0	0	0	0	0	0	0	

The Peoples Gas Light and Coke Company
 EMBEDDED GAS COST OF SERVICE STUDY
 Detailed Cost of Service Study Allocation Results
 ALLOCATION OF RATE BASE COMPONENT - PLANT IN SERVICE - YEAR END BALANCE
 FUTURE TEST YEAR ENDED DECEMBER 31, 2015

LINE NO.	[A] DESCRIPTION	[B] The Peoples Gas Light and Coke Company	[C] Non-Heating SC 1 Residential	[D] Heating SC 1 Residential	[E] SC 1 Total	[F] SC 2 General Service - Small	[G] SC 2 General Service - Medium	[H] SC 2 General Service - Large	[I] SC 2 Total	[J] SC 4 Large Volume Demand Services	[K] SC 6 CNG Service	[L] SOURCE or ALLOCATION FACTOR
1	GAS PLANT:											
2	Production:											
3	Demand related	8,173,900	34,352	3,847,696	3,882,048	531,464	1,029,772	2,027,419	3,588,656	686,745	4,451	CP
4												
5	Storage:											
6	Underground Storage related	400,725,431	1,684,114	188,635,290	190,317,404	26,055,037	50,484,586	99,394,225	175,933,848	34,255,988	218,210	CP
7	Local Storage related	43,135,532	181,283	20,905,074	20,486,357	2,804,645	5,434,318	10,695,104	18,938,067	3,687,419	23,489	CP
8	Total Storage	443,860,963	1,865,398	208,938,364	210,803,762	28,859,683	55,918,904	110,093,328	194,871,915	37,943,387	241,699	
9												
10	Transmission	184,782,000	692,523	77,567,752	78,260,275	10,714,072	20,759,728	40,871,824	72,345,624	14,086,370	89,730	Ave & Peak
11												
12	Distribution											
13	303 - Commodity	0	0	0	0	0	0	0	0	0	0	Sales
14	303 - Demand	1,462,545	6,822	676,052	682,873	94,789	183,658	361,561	640,008	138,749	915	Ave & Peak
15	303 - Customer	76,505,913	9,676,142	59,517,080	69,195,221	4,867,267	1,849,318	579,057	7,295,641	14,506	544	Customer
16		2,426,678	11,318	1,121,714	1,133,033	157,275	304,728	599,908	1,061,910	230,214	1,519	Ave & Peak
17	375	44,567,679	207,870	20,801,103	20,888,972	2,888,467	5,596,546	11,017,745	19,502,757	4,228,053	27,897	Ave & Peak
18	376	1,398,676,736	6,523,626	646,526,663	653,052,310	90,649,351	175,637,569	345,772,169	612,059,078	132,689,856	875,492	Ave & Peak
19	377	0	0	0	0	0	0	0	0	0	0	
20	378	33,607,943	156,752	15,534,994	15,691,746	2,178,151	4,220,274	8,308,322	14,706,747	3,188,313	21,037	Ave & Peak
21	379	20,342,494	94,880	9,403,178	9,498,058	1,318,413	2,554,490	5,025,945	8,901,848	1,929,855	12,733	Ave & Peak
22	380	862,696,527	37,152,095	711,092,633	748,244,728	37,381,136	30,721,834	40,807,616	108,890,585	5,481,040	80,173	Services
23	381.0	220,470,065	13,421,272	135,320,733	148,742,005	17,775,394	27,101,366	25,266,255	70,145,015	1,565,281	19,754	Meters
24	381.2	81,790,960	10,879,487	63,185,883	74,065,369	5,329,064	1,887,346	508,527	7,724,937	0	654	AMR Device
25	381.3	18,809,393	0	0	0	271,593	2,899,097	14,413,376	17,584,067	1,225,326	0	DMD Device
26	382.0	0	0	0	0	0	0	0	0	0	0	Meters
27	382.2	0	0	0	0	0	0	0	0	0	0	Meters
28	382.3	0	0	0	0	0	0	0	0	0	0	AMR Device
29	383	120,018,561	7,306,215	73,665,328	80,971,543	9,676,494	14,753,327	13,754,337	38,184,158	852,106	10,754	DMD Device
30	385	2,573,126	0	0	0	0	3,333	1,959,842	1,963,175	609,951	0	Meters
31	386	0	0	0	0	0	0	0	0	0	0	Acct 385
32	Total Distribution	2,883,948,518	85,438,478	1,736,647,380	1,822,085,858	172,567,392	287,712,875	468,377,659	908,657,927	152,153,260	1,051,473	
33	General											
34	Commodity related	0	0	0	0	0	0	0	0	0	0	Sales
35	Demand related	222,132	934	104,564	105,498	14,443	27,985	55,087	97,525	18,989	121	CP
36	Production	10,890,026	45,767	5,126,257	5,172,024	708,066	1,371,958	2,701,115	4,781,139	930,933	5,930	CP
37	Underground Storage	1,172,236	4,927	551,806	556,733	76,218	147,682	290,756	514,657	100,208	638	CP
38	Local Storage	4,478,079	18,820	2,107,964	2,126,784	291,163	564,162	1,110,724	1,966,049	382,808	2,438	Ave & Peak
39	Transmission	40,753,980	190,080	18,837,969	19,028,049	2,641,259	5,117,569	10,074,797	17,833,625	3,866,197	25,509	Ave & Peak
40	Distribution	35,501,313	4,490,983	27,617,924	32,108,907	2,268,575	855,146	2,653,702	3,385,423	6,731	25,509	Ave & Peak
41	Customer/Fixed related	93,077,166	4,751,509	54,346,484	59,097,993	8,087,725	8,087,501	14,501,191	28,576,417	5,305,867	34,890	Customer
42	Total General	3,593,782,347	92,782,261	2,081,347,676	2,174,129,937	218,662,336	353,508,781	635,871,422	1,208,042,539	210,187,628	1,422,243	
43	Total Plant In Service											
44												
45												

May not cross-check due to Rounding

The Peoples Gas Light and Coke Company
EMBEDDED GAS COST OF SERVICE STUDY
Detailed Cost of Service Study Allocation Results
ALLOCATION OF RATE BASE COMPONENT - ACCUMULATED DEPRECIATION RESERVE - YEAR END BALANCE
FUTURE TEST YEAR ENDED DECEMBER 31, 2015

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]
1	DEPRECIATION RESERVE - SL	The Peoples Gas Light and Coke Company	Non-Heating Residential	Heating Residential	SC 1 Total	SC 2 General - Small	SC 2 General - Medium	SC 2 General - Large	SC 2 Total	SC 4 Large Demand Services	SC 6 CNG Service	SOURCE or ALLOCATION FACTOR	
2	Production:												
3	Demand related												
4													
5													
6	Storage:												
7	Underground Storage related	(153,755,307)	(646,182)	(72,377,162)	(75,023,344)	(9,987,120)	(19,370,553)	(98,136,810)	(67,504,483)	(13,143,755)	(63,726)	CP	
8	Local Storage related	(21,926,198)	(92,148)	(10,321,309)	(10,413,457)	(1,425,634)	(2,762,328)	(5,438,481)	(9,626,443)	(1,874,359)	(11,940)	CP	
9	Total Storage	(175,681,505)	(738,330)	(82,698,471)	(85,436,801)	(11,422,754)	(22,132,881)	(43,575,290)	(77,130,925)	(15,018,113)	(95,665)	CP	
10													
11	Transmission	(62,836,131)	(293,077)	(29,045,569)	(29,338,645)	(4,072,460)	(7,880,590)	(15,533,958)	(27,487,007)	(5,961,147)	(39,332)	Ave & Peak	
12													
13	Distribution												
14	303 - Commodity												
15	303 - Demand	(1,410,154)	(6,577)	(651,834)	(658,411)	(91,393)	(177,079)	(348,609)	(617,077)	(133,779)	(893)	Sales	
16	303 - Customer	(73,765,298)	(9,331,448)	(57,985,042)	(66,716,491)	(4,692,910)	(1,783,073)	(559,313)	(7,034,295)	(13,986)	(524)	Customer	
17	324	(17,189,252)	(82,946)	(8,160,818)	(8,243,764)	(1,147,027)	(2,222,421)	(4,375,211)	(7,744,658)	(1,678,984)	(11,075)	Ave & Peak	
18	375	(365,438,754)	(1,704,456)	(168,521,546)	(170,626,004)	(23,684,376)	(45,889,639)	(90,341,497)	(159,915,512)	(34,666,494)	(228,744)	Ave & Peak	
19	376												
20	377												
21	378	(10,746,056)	(50,121)	(4,967,290)	(5,017,411)	(696,460)	(1,348,426)	(2,665,573)	(4,702,460)	(1,019,458)	(6,726)	Ave & Peak	
22	379	(11,492,465)	(53,602)	(5,312,313)	(5,365,915)	(744,836)	(1,443,156)	(2,841,096)	(5,029,087)	(1,090,269)	(7,194)	Ave & Peak	
23	380	(297,235,345)	(12,800,464)	(245,001,408)	(257,801,872)	(12,872,487)	(10,594,988)	(14,059,945)	(37,517,400)	(1,888,450)	(27,623)	Services	
24	381.0	(84,357,324)	(5,135,312)	(51,777,074)	(56,912,386)	(6,801,307)	(10,369,656)	(9,867,487)	(26,838,460)	(598,919)	(7,558)	Meters	
25	381.2	(43,993,358)	(5,851,810)	(33,986,142)	(39,837,952)	(2,866,373)	(1,015,157)	(4,155,055)	(273,524)	(352)	(352)	AMR Device	
26	381.3	(8,969,577)				(129,514)	(1,382,483)	(6,873,262)	(8,385,259)	(584,318)	0	Meters	
27	382.0												
28	382.2												
29	382.3												
30	383	(44,279,327)	(2,695,536)	(27,177,889)	(29,873,425)	(3,570,020)	(5,443,053)	(5,074,488)	(14,087,561)	(314,374)	(3,967)	Meters	
31	385	(2,021,028)					(2,618)	(1,539,332)	(1,541,950)		0	Acct 385	
32													
33	Total Distribution	(961,596,021)	(37,712,758)	(603,448,837)	(641,161,595)	(57,308,969)	(81,686,493)	(138,656,134)	(277,651,596)	(42,488,062)	(294,769)		
34													
35	General												
36	Commodity related												
37	Demand related												
38	Underground Storage	(6,466,994)	(27,179)	(3,044,205)	(3,071,383)	(420,482)	(814,731)	(1,604,046)	(2,839,259)	(552,830)	(3,522)	CP	
39	Local Storage	(922,222)	(3,876)	(434,117)	(437,993)	(59,963)	(116,184)	(228,744)	(404,891)	(78,836)	(502)	CP	
40	Transmission	(2,642,906)	(11,107)	(1,244,094)	(1,255,201)	(171,841)	(332,961)	(655,535)	(1,160,337)	(225,929)	(1,439)	Ave & Peak	
41	Distribution	(17,058,168)	(79,582)	(7,865,020)	(7,944,582)	(1,105,553)	(2,143,064)	(4,317,014)	(7,464,631)	(1,618,277)	(10,677)	Ave & Peak	
42	Customer/Fixed related	(16,721,318)	(2,115,278)	(13,008,197)	(15,123,476)	(1,083,802)	(404,192)	(1,255,560)	(1,594,553)	(3,170)	(1,119)	Customer	
43	Total General	(43,811,608)	(2,237,001)	(23,615,634)	(27,852,658)	(2,821,640)	(3,810,132)	(6,831,899)	(13,463,671)	(2,479,042)	(16,259)		
44													
45	Total Depreciation Reserve - Straight Line:	(1,243,925,265)	(40,981,166)	(740,808,510)	(781,789,676)	(75,625,824)	(115,520,095)	(204,597,281)	(395,743,200)	(65,946,364)	(446,025)		

May not cross-check due to Rounding

The Peoples Gas Light and Coke Company
EMBEDDED GAS COST OF SERVICE STUDY
Detailed Cost of Service Study Allocation Results
ALLOCATION OF RATE BASE COMPONENT - CONSTRUCTION WORK IN PROGRESS - YEAR END BALANCE
FUTURE TEST YEAR ENDED DECEMBER 31, 2015

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]
1	CONSTRUCTION WORK IN PROGRESS	The Peoples Gas Light and Coke Company	Non-Heating SC 1 Residential	Heating SC 1 Residential	SC 1 Total	SC 2 General Service - Small	SC 2 General Service - Medium	SC 2 General Service - Large	SC 2 Total	SC 4 Large Demand Services	SC 6 CNG Service	SOURCE or ALLOCATION FACTOR	
2	Production:												
3	Demand related												
4													
5													
6	Storage:												
7	Underground Storage related	5,337,000	22,430	2,512,283	2,594,713	347,010	672,371	1,323,767	2,343,148	456,233	2,806	CP	
8	Local Storage related	1,000,638	4,205	470,956	475,140	65,048	126,038	248,144	439,231	65,522	545	CP	
9	Total Storage	6,337,638	26,634	2,983,239	3,009,853	412,058	798,409	1,571,911	2,782,379	541,755	3,451		
10													
11	Transmission												
12													
13	Distribution												
14													
15	303 - Commodity												
16	303 - Demand												
17	303 - Customer / Metering	1,078,395	65,648	661,900	727,548	86,946	132,562	123,586	343,094	7,656	97	Sales	
18	374												Ave & Peak
19	375												Ave & Peak
20	376												Ave & Peak
21	377												Ave & Peak
22	378												Ave & Peak
23	379	71,920	335	33,198	33,533	4,655	9,019	17,755	31,428	6,813	45	Ave & Peak	
24	380												Services
25	381.0												Meters
26	381.2												AMR Device
27	381.3												DMD Device
28	382.0												Meters
29	382.2												AMR Device
30	382.3												DMD Device
31	383												Meters
32	385												Acct 385
33	Total Distribution	1,150,215	65,983	695,099	761,082	91,600	141,581	141,341	374,522	14,470	142		
34	General												
35	Commodity related												
36	Demand related												
37	Customer/Fixed related												
38	Total General												
39													
40													
41	Total Construction Work in Progress	7,487,653	92,617	3,676,318	3,770,935	503,658	939,990	1,713,252	3,156,901	556,225	3,593		

May not cross-check due to Rounding

The Peoples Gas Light and Coke Company
EMBEDDED GAS COST OF SERVICE STUDY
Detailed Cost of Service Study Allocation Results
ALLOCATION OF OTHER RATE BASE COMPONENTS
FUTURE TEST YEAR ENDED DECEMBER 31, 2015

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]
		The Peoples Gas Light and Coke Company	Non-Heating SC 1 Residential	Heating SC 1 Residential	SC 1 Total	SC 2 General Service - Small	SC 2 General Service - Medium	SC 2 General Service - Large	SC 2 Total	SC 4 Large Volume Demand Services	SC 6 CNG Service		SOURCE or ALLOCATION FACTOR
1	Gas Stored Underground - 13 Mo. Average	47,405,000	199,227	22,314,933	22,514,160	3,082,258	5,972,223	11,756,134	20,812,615	4,062,411	25,814		CP
2	Cash Working Capital - Year End Average												
3	Commodity Related Demand:												
4	Production	61,388	258	28,887	29,155	3,991	7,734	15,226	26,962	5,248	0		Sales
5	Underground Storage	423,974	1,782	199,577	201,359	27,967	53,414	105,161	186,141	36,243	33		CP
6	Local Storage	258,066	221	24,742	24,963	3,417	6,622	13,037	23,076	4,483	29		CP
7	Transmission	3,961,301	18,476	1,831,084	1,849,560	18,779	32,512	64,010	113,301	22,061	141		Ave & Peak
8	Distribution	9,658,000	619,949	3,812,463	4,432,413	311,781	118,461	979,288	1,733,460	375,801	2,480		Ave & Peak Customer
9	Customer Related Sub-Total		641,770	6,018,243	6,660,013	620,271	716,179	1,213,814	2,550,264	444,775	2,948		
10	Materials & Supplies - 13 Mo. Average												
11	Commodity Related Demand Related												
12	Production	8,177,965	38,143	3,780,208	3,818,351	530,020	1,026,941	2,021,706	3,578,667	775,828	5,119		Sales
13	Underground Storage	7,124,035	901,204	5,542,078	6,443,282	453,227	172,204	53,920	679,351	1,351	51		Ave & Peak Customer
14	Local Storage	15,302,000	939,347	9,322,286	10,261,633	983,248	1,199,144	2,075,626	4,258,018	777,179	5,170		
15	Transmission												
16	Distribution												
17	Customer Related Sub-Total												
18	Accumulated Deferred Taxes - Year End Average												
19	Commodity Related Demand Related												
20	Production	(74,126,977)	(314,531)	(34,893,756)	(35,208,287)	(4,819,712)	(9,338,738)	(18,396,139)	(32,544,589)	(6,336,736)	(40,365)		Sales
21	Underground Storage	(10,570,840)	(44,426)	(4,976,007)	(5,020,432)	(687,313)	(1,331,746)	(2,621,946)	(4,641,005)	(903,647)	(6,758)		CP
22	Local Storage	(30,293,928)	(127,315)	(14,360,247)	(14,387,562)	(1,989,701)	(3,816,520)	(7,513,977)	(13,900,198)	(2,589,673)	(16,095)		Ave & Peak
23	Transmission	(185,326,770)	(811,965)	(90,380,902)	(91,232,867)	(12,672,245)	(24,553,996)	(48,336,913)	(85,962,824)	(16,349,260)	(122,388)		Ave & Peak Customer
24	Distribution	(231,825,694)	(29,326,559)	(160,346,530)	(209,672,888)	(4,748,617)	(5,603,736)	(11,754,637)	(22,106,929)	(43,955)	(1,649)		
25	Customer Related Sub-Total		(30,721,595)	(324,857,441)	(355,579,036)	(34,897,588)	(44,643,838)	(78,613,611)	(158,155,038)	(28,423,272)	(186,654)		
26	Retirement Benefits, Net - Year End Average												
27	Commodity Related Demand Related												
28	Production	26,594	112	12,519	12,631	1,729	3,350	6,596	11,676	2,273	14		Sales
29	Underground Storage	183,672	772	86,460	87,232	11,842	23,140	45,557	80,639	15,701	100		CP
30	Local Storage	22,770	96	10,718	10,814	1,480	2,869	5,648	9,987	1,946	12		CP
31	Transmission	111,798	470	52,627	53,097	7,269	14,085	27,730	49,084	9,557	61		Ave & Peak
32	Distribution	1,716,099	8,004	793,255	801,259	111,222	215,498	424,243	750,963	162,803	1,074		Ave & Peak Customer
33	Customer Related Sub-Total		268,572	1,651,620	1,920,192	135,068	51,319	202,457	403	403	15		
34	Reserve for Injuries and Damages - Year End Average	4,184,000	278,025	2,607,199	2,885,224	288,711	310,260	525,844	1,104,815	192,664	1,277		
35	Commodity Related Demand Related												
36	Production	(48,396)	(203)	(22,781)	(22,985)	(3,147)	(6,087)	(12,004)	(21,248)	(4,137)	(26)		Sales
37	Underground Storage	(334,245)	(1,405)	(157,339)	(158,744)	(21,732)	(42,109)	(82,905)	(146,746)	(28,573)	(182)		CP
38	Local Storage	(41,437)	(174)	(19,505)	(19,680)	(2,694)	(5,220)	(10,278)	(18,192)	(3,542)	(23)		CP
39	Transmission	(203,449)	(855)	(95,770)	(96,625)	(13,238)	(25,631)	(50,463)	(89,322)	(17,392)	(111)		Ave & Peak
40	Distribution	(3,122,939)	(14,566)	(1,443,557)	(1,458,123)	(202,400)	(392,160)	(772,034)	(1,266,594)	(296,267)	(1,955)		Ave & Peak Customer
41	Customer Related Sub-Total		(688,744)	(3,005,601)	(3,694,346)	(245,798)	(353,380)	(59,242)	(368,429)	(733)	(27)		
42	Customer Advances - Year End Average	(1,494,000)	(6,968)	(890,591)	(697,559)	(96,827)	(187,608)	(369,337)	(653,772)	(141,733)	(935)		Ave & Peak
43	Customer Deposits - Year End Average	(23,657,000)	(89,954)	(13,561,901)	(14,461,855)	(3,587,615)	(3,503,772)	(2,103,757)	(9,195,145)	0	0		Cust Deposits
44	Budget Plan Balance - 13 Mo. Average	10,847,000	73,787	8,011,563	8,085,350	693,069	1,518,297	550,283	2,761,650	0	0		Budget
45	TOTAL OTHER RATE BASE COMPONENTS:	(487,713,000)	(30,002,307)	(285,580,263)	(325,582,570)	(33,423,473)	(39,183,722)	(65,919,330)	(138,527,125)	(23,448,600)	(164,705)		

May not cross-check due to Rounding

The Peoples Gas Light and Coke Company
 EMBEDDED GAS COST OF SERVICE STUDY
 Functionalized and Classified Rate Base
 CLASSIFICATION OF PLANT IN SERVICE - AVERAGE BALANCE
 FUTURE TEST YEAR ENDED DECEMBER 31, 2015

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]
		ACCT. NO.	The Peoples Gas Light and Coke Company	COMMODITY	DEMAND	CUSTOMER	SOURCE or ALLOCATION FACTOR	
1	PRODUCTION							
2	Manufactured Gas Production Plant	304-2320	8,173,900	0	8,173,900	0		
3								
4	STORAGE							
5	Underground Storage Plant	300-360-367	400,725,431	0	400,725,431	0		
6	Local Storage	361-363	43,135,332	0	43,135,332	0		
7	TOTAL PRODUCTION PLT ACCT		443,860,763	0	443,860,763	0		
8								
9	TRANSMISSION							
10		365-371	164,782,000	0	164,782,000	0		
11								
12								
13	DISTRIBUTION-DIRECT PLANT ACCT							
14	Intangible							
15	-- Customer related	303	75,317,530	0	0	75,317,530		
16	-- Plant related	303	545,779	0	337,475	208,304		
17	-- Distribution Plant related	303	2,105,148	0	1,125,071	980,078		
18	Land and Land Rights	374	2,426,676	0	2,426,676	0		
19	Structures and Improvements	375	44,567,679	0	44,567,679	0		
20	Mains	376	1,398,676,736	0	1,398,676,736	0		
21	Compressor Station Equipment	377	0	0	0	0		
22	Measuring & Regulation Equipment - General	378	33,607,843	0	33,607,843	0		
23	Measuring & Regulation Equipment - Gate Station	379	20,342,494	0	20,342,494	0		
24	Services	380	862,696,527	0	0	862,696,527		
25	Meters	381.0	220,470,065	0	0	220,470,065		
26	Automated Meter Reading - Purchases	381.2	61,790,960	0	0	61,790,960		
27	Demand Devices - Purchases	381.3	16,609,393	0	0	16,609,393		
28	Meter Connections & Installations	382.0	0	0	0	0		
29	Automated Meter Installations	382.2	0	0	0	0		
30	Demand Devices - Installations	383	0	0	0	0		
31	House Regulators	383	120,016,561	0	0	120,016,561		
32	Industrial Metering & Regulating Station Equip.	385	2,573,126	0	0	2,573,126		
33	Other Property on Customer Premises	386	0	0	0	0		
34	TOTAL DISTRIBUTION		2,883,948,518	0	1,501,083,973	1,382,864,545		
35								
36	Sub-Total Distribution Plant (not including Intangible)		2,805,980,060	0	1,498,621,428	1,306,358,632		
37			100.00%	0.00%	53.44%	46.56%		
38								
39	Sub-Total Prod., Storage, Trans., Dist. Plant		3,422,796,723	0	2,116,438,091	1,306,358,632		
40			100.00%	0.00%	61.83%	38.17%		
41								
42	GENERAL PLANT	389 - 399	93,017,166	0	57,515,853	35,501,313		
43								
44	TOTAL PLANT IN SERVICE		3,593,782,347	0	2,175,416,489	1,418,365,858		

The Peoples Gas Light and Coke Company
 EMBEDDED GAS COST OF SERVICE STUDY
 Functionalized and Classified Rate Base
 CLASSIFICATION OF DEPRECIATION RESERVE - AVERAGE BALANCE
 FUTURE TEST YEAR ENDED DECEMBER 31, 2015

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]
		ACCT. NO.	The Peoples Gas Light and Coke Company	COMMODITY	DEMAND	CUSTOMER	SOURCE or ALLOCATION FACTOR	
1	PRODUCTION							
2	Manufactured Gas Production Plant	304-2320	0	0	0	0	0	
3								
4	STORAGE							
5	Underground Storage Plant	350-357	(153,755,307)	0	(153,755,307)	0	0	
6								
7	Local Storage	361-363	(21,926,198)	0	(21,926,198)	0	0	
8								
9	TOTAL STORAGE		(175,681,505)	0	(175,681,505)	0	0	
10								
11	TRANSMISSION							
12		365-371	(62,836,131)	0	(62,836,131)	0	0	
13								
14	TOTAL TRANSMISSION		(62,836,131)	0	(62,836,131)	0	0	
15								
16	DISTRIBUTION							
17	Inangible							
18	-- Customer related	303	(72,619,485)	0	0	(72,619,485)		
19	-- Plant related	303	(526,228)	0	(325,386)	(200,842)		
20	-- Distribution Plant related	303	(2,029,737)	0	(1,084,768)	(944,969)		
21	Land and Land Rights	374	(189,252)	0	(189,252)	0		
22	Structures and Improvements	375	(17,698,085)	0	(17,698,085)	0		
23								
24	Mains	376	(365,438,754)	0	(365,438,754)	0		
25								
26	Compressor Station Equipment	377	0	0	0	0		
27	Measuring & Regulation Equipment - General	378	(10,746,056)	0	(10,746,056)	0		
28								
29	Measuring & Regulation Equipment - Gate Station	379	(11,492,465)	0	(11,492,465)	0		
30								
31	Services	380	(297,235,345)	0	0	(297,235,345)		
32								
33	Meters	381.0	(84,357,324)	0	0	(84,357,324)		
34								
35	Automated Meter Reading - Purchases	381.2	(43,993,358)	0	0	(43,993,358)		
36								
37	Demand Devices - Purchases	381.3	(8,969,577)	0	0	(8,969,577)		
38								
39	Meter Connections & Installations	382.0	0	0	0	0		
40	Automated Meter Installations	382.2	0	0	0	0		
41	Demand Device - Installations	382.3	0	0	0	0		
42	House Regulators	383	(44,279,327)	0	0	(44,279,327)		
43								
44	Industrial Metering & Regulating Station Equip.	385	(2,021,028)	0	0	(2,021,028)		
45								
46	Other Property on Customer Premises	386	(981,595,021)	0	(406,974,768)	(574,620,253)		
47	TOTAL DISTRIBUTION		(1,124,039,207)	0	(644,082,248)	(480,956,959)		
48								
49	Sub-Total Prod., Trans., Dist. Depreciated Plant (not including Intangible)		100.00%	0.00%	57.25%	42.75%	Depreciation Reserve (not including General / Intangible)	
50								
51	GENERAL PLANT	389 - 399	(43,811,608)	0	(27,090,290)	(16,721,318)		
52								
53	TOTAL GENERAL		(43,811,608)	0	(27,090,290)	(16,721,318)		
54								
55	TOTAL DEPRECIATION RESERVE		(1,243,925,265)	0	(672,582,892)	(571,342,373)		
56								

The Peoples Gas Light and Coke Company
 EMBEDDED GAS COST OF SERVICE STUDY
 Functionalized and Classified Rate Base
 CLASSIFICATION OF CONSTRUCTION WORK IN PROGRESS - AVERAGE BALANCE
 FUTURE TEST YEAR ENDED DECEMBER 31, 2015

LINE NO.	[A] DESCRIPTION	[B] ACCT. NO.	[C] The Peoples Gas Light and Coke Company	[D] COMMODITY	[E] DEMAND	[F] CUSTOMER
1	PRODUCTION					
2	Manufactured Gas Production Plant	304-2-320	0	0	0	0
3						
4	STORAGE					
5	Underground Storage Plant	350-357	5,337,000	0	5,337,000	0
6	Local Storage	361-363	1,000,438	0	1,000,438	0
7	TOTAL STORAGE		6,337,438	0	6,337,438	0
8						
9						
10	TRANSMISSION	365-371	0	0	0	0
11						
12						
13	DISTRIBUTION					
14	Intangible					
15	-- Customer related	303	0	0	0	0
16	-- Plant related	303	0	0	0	0
17	-- Distribution Plant - Metering related	303	1,078,395	0	0	1,078,395
18	Land and Land Rights	374	0	0	0	0
19	Structures and Improvements	375	0	0	0	0
20	Mains	376	0	0	0	0
21	Compressor Station Equipment	377	0	0	0	0
22	Measuring & Regulation Equipment - General	378	0	0	0	0
23	Measuring & Regulation Equipment - Gate Station	379	71,820	0	71,820	0
24	Services	380	0	0	0	0
25	Meters	381.0	0	0	0	0
26	Automated Meter Reading - Purchases	381.2	0	0	0	0
27	Demand Devices - Purchases	381.3	0	0	0	0
28	Meter Connections & Installations	382.0	0	0	0	0
29	Automated Meter Installations	382.2	0	0	0	0
30	Demand Device - Installations	382.3	0	0	0	0
31	House Regulators	383	0	0	0	0
32	Industrial Metering & Regulating Station Equip.	385	0	0	0	0
33	Other Property on Customer Premises	386	0	0	0	0
34	TOTAL DISTRIBUTION		1,150,215	0	71,820	1,078,395
35						
36	GENERAL PLANT	389 - 399	0	0	0	0
37						
38						
39	TOTAL CONSTRUCTION WORK IN PROGRESS		7,487,653	0	6,409,258	1,078,395

The Peoples Gas Light and Coke Company
 EMBEDDED GAS COST OF SERVICE STUDY
 Functionalized and Classified Expenses
 CLASSIFICATION OF DEPRECIATION AND AMORTIZATION EXPENSE - YEAR END TOTAL
 FUTURE TEST YEAR ENDED DECEMBER 31, 2015

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]
		ACCT. NO.	The Peoples Gas Light and Coke Company	COMMODITY	DEMAND	CUSTOMER	
1	PRODUCTION						
2	Manufactured Gas Production Plant	304.2-320	0	0	0	0	0
3							
4	STORAGE						
5	Underground Storage Plant	350-358	5,864,337	0	5,864,337	0	0
6							
7	Local Storage Expense	361-363	1,151,159	0	1,151,159	0	0
8							
9	TOTAL STORAGE		7,015,496	0	7,015,496	0	0
10							
11	TRANSMISSION						
12		365-371	2,089,364	0	2,089,364	0	0
13							
14	TOTAL TRANSMISSION		2,089,364	0	2,089,364	0	0
15							
16	DISTRIBUTION						
17	Intangible						
18	-- Customer related	303	1,975,751	0	0	1,975,751	0
19	-- Plant related	303	14,317	0	8,853	5,464	0
20	-- Distribution Plant related	303	55,223	0	29,513	25,710	0
21	Land and Land Rights	374	4,013	0	4,013	0	0
22	Structures and Improvements	375	1,257,622	0	1,257,622	0	0
23							
24	Mains	376	50,514,627	0	50,514,627	0	0
25							
26	Compressor Station Equipment	377	0	0	0	0	0
27	Measuring & Regulation Equipment - General	378	1,530,359	0	1,530,359	0	0
28							
29	Measuring & Regulation Equipment - Gate Station	379	746,005	0	748,005	0	0
30							
31	Services	380	34,993,198	0	0	34,983,198	0
32							
33	Meters	381.0	5,124,749	0	0	5,124,749	0
34							
35	Automated Meter Reading - Purchases	381.2	3,064,128	0	0	3,064,128	0
36							
37	Demand Devices - Purchases	381.3	563,535	0	0	563,535	0
38							
39	Meter Connections & Installations	382.0	0	0	0	0	0
40	Automated Meter Installations	382.2	0	0	0	0	0
41	Demand Device - Installations	382.3	0	0	0	0	0
42	House Regulators	383	3,563,627	0	0	3,563,627	0
43							
44	Industrial Metering & Regulating Station Equip.	385	26,314	0	0	0	0
45							
46	Other Property on Customer Premises	386	0	0	0	0	0
47	TOTAL DISTRIBUTION		103,425,468	0	54,082,892	49,306,162	0
48							
49	GENERAL PLANT						
50		389 - 399	3,301,474	0	2,041,420	1,260,054	0
51							
52	TOTAL GENERAL		3,301,474	0	2,041,420	1,260,054	0
53							
54	TOTAL DEPRECIATION AND AMORT. EXPENSE		115,831,802	0	65,239,272	50,566,216	0

The Peoples Gas Light and Coke Company
EMBEDDED GAS COST OF SERVICE STUDY
Functionalized and Classified Expenses
CLASSIFICATION OF OPERATION & MAINTENANCE - YEAR END TOTAL
FUTURE TEST YEAR ENDED DECEMBER 31, 2015

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]
		ACCT. NO.	The Peoples Gas Light and Coke Company	COMMODITY	DEMAND	CUSTOMER	SOURCE or ALLOCATION FACTOR	
1	PRODUCTION/EXPENSE							
2	OTHER GAS SUPPLIES EXPENSE	804130-813	1,472,103	0	1,472,103	0		
3	TOTAL PRODUCTION		1,472,103	0	1,472,103	0		
4								
5	STORAGE EXPENSE:							
6	UNDERGROUND STORAGE EXPENSE	814-837	10,167,000	0	10,167,000	0		
7	LOCAL STORAGE EXPENSE	840-843	1,260,409	0	1,260,409	0		
8								
9	TOTAL STORAGE		11,427,409	0	11,427,409	0		
10								
11	TRANSMISSION EXPENSE:							
12	NATURAL GAS TRANSMISSION	850-867	6,188,488	0	6,188,488	0		
13								
14	DISTRIBUTION-DIRECT PLANT ACCT(1)	870-894						
15	Intangible							
16	-- Customer related	303	1,427,915	0	0	1,427,915		
17	-- Plant related	303	10,347	0	6,398	3,949		
18	-- Distribution Plant related	303	39,911	0	21,330	18,581		
19	Land and Land Rights	374	46,006	0	46,006	0		
20	Structures and Improvements	375	1,301,820	0	1,301,820	0		
21	Maints	376	91,247,953	0	91,247,953	0		
22	Compressor Station Equipment	377	0	0	0	0		
23	Measuring & Regulation Equipment - General	378	1,421,169	0	1,421,169	0		
24	Measuring & Regulation Equipment - Gate Station	379	946,263	0	946,263	0		
25	Services	380	41,963,217	0	0	41,963,217		
26	Meiers	381.0	13,801,736	0	0	13,801,736		
27	Automated Meter Reading - Purchases	381.1	5,120,229	0	0	5,120,229		
28	Demand Device - Purchases	381.2	1,177,494	0	0	1,177,494		
29	Meter Connections & Installations	382.0	0	0	0	0		
30	Automated System Installations	382.1	0	0	0	0		
31	Demand Device - Installations	382.2	0	0	0	0		
32	House Regulators	383	7,513,331	0	0	7,513,331		
33	Industrial Metering & Regulating Station Equip.	385	161,081	0	0	161,081		
34	Other Property on Customer Premises	386	0	0	0	0		
35	TOTAL DISTRIBUTION FUNCTION		166,180,512	0	94,992,979	71,187,533		
36								
37	CUSTOMER ACCOUNTS(2)	901-903, 905	31,505,000	0	0	31,505,000		
38	CUSTOMER UNCOLLECTIBLE/NET WRITE OFF	904, 905008	12,176,000	0	0	12,176,000		
39	CUSTOMER SVC & INFO	907-910	2,651,730	0	0	2,651,730		
40	CUSTOMER SALES	911-917	0	0	0	0		
41	TOTAL CUSTOMER		46,332,730	0	0	46,332,730		
42								
43	Sub-Total O&M, not including A&G		231,601,242	0.00%	114,080,979	117,520,263	TOTAL O&M NOT INCLUDING A&G	
44			100.00%		49.26%	50.74%		
45								
46	ADMINISTRATIVE & GENERAL - LABOR	920, 925 & 926	101,169,000	0	46,789,914	54,379,086		
47	ADMINISTRATIVE & GENERAL - O&M	921-923, 927-931	45,414,428	0	22,370,011	23,044,417		
48	ADMINISTRATIVE & GENERAL - PLANT	924 & 932	273,585	0	169,167	104,418		
49	TOTAL ADMINISTRATIVE & GENERAL		146,857,013	0	68,329,093	77,527,920		
50								
51	TOTAL OPERATION & MAINTENANCE EXPENSE:		378,456,255	0	183,410,072	195,046,182		
52								
53								
54								
55								
56	NOTE (1): Distribution O&M Accounts 870-894 have been translated to the 300 series of Plant Accounts; please refer to WorkPaper WPE-6.11 for the translation worksheet.							
57	(2): Consists of Customer Accounts other than Uncollectible Expense - Net Write Off							

The Peoples Gas Light and Coke Company
EMBEDDED GAS COST OF SERVICE STUDY
Allocation Factors and Related Information
Allocation Methodologies used within the Embedded Cost of Service Study
FUTURE TEST YEAR ENDED DECEMBER 31, 2015

LINE NO.	DESCRIPTION OF ALLOCATION DATA	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]
		The Peoples Gas Light and Coke Company	Non-Heating SC 1 Residential	Heating SC 1 Residential	SC 2 General Service - Small	SC 2 General Service - Medium	SC 2 General Service - Large	SC 4 Large Volume Demand Service	SC 8 CNG Service	SOURCE or ALLOCATION FACTOR	
1	ACCOUNT 385										
2	Large Industrial Meter Count	772	-	-	-	1	588	183	-	-	Acct 385
3	Percentage	1.00000	-	-	-	0.00130	0.76166	0.23705	-	-	
4											
5											
6	SALARIES & WAGES - FUNCTIONAL:										
7	Production	1,243,223	1.3126%								
8	Storage	3,581,858	3.7818%								
9	Distribution	76,209,100	80.4637%								
10	Transmission	1,418,311	1.4975%								
11	Customer Accounting	10,598,562	11.1903%								
12	Customer Service	1,661,367	1.7541%								
13	Customer Sales	-	0.0000%								
14	TOTAL SALARIES & WAGES	94,712,421	100.0000%								
15											
16											
17	SALARIES & WAGES - RATE SCHEDULE:										
18	Production	1,243,223	5.225	565,222	80,834	156,625	308,364	106,277	677	CP	
19	Storage	3,581,858	15.053	1,686,086	232,891	451,253	888,429	306,195	1,950	CP	
20	Distribution	13,793,087	839.664	8,465,959	1,112,067	1,695,520	1,580,712	97,928	1,236	Meters	
21	Meters & Regulators related	3,313,326	440,725	2,559,640	215,879	76,456	20,600	-	27	AMR Device	
22	AMR Devices 381.2 related	761,963	-	-	11,002	117,442	583,881	-	-	DMD Device	
23	DMD Devices 381.3 related	104,237	-	-	-	135	79,393	-	-	Acct 385 & 386	
24	Industrial Metering Related Acct 385/386	20,148,056	867.678	16,607,386	872,560	717,501	963,051	128,008	1,872	Services	
25	Services related	38,088,433	177.650	17,606,116	2,468,542	4,782,920	9,415,986	3,613,379	23,841	Ave & Peak	
26	Remaining Distribution labor	1,418,311	6.615	655,604	91,922	178,103	350,626	134,563	888	Ave & Peak	
27	Transmission	10,598,562	1,340.738	8,245,055	674,275	256,191	80,218	2,010	75	Customer	
28	Customer Accounting	1,661,367	210.166	1,292,445	105,695	40,159	12,575	315	12	Customer	
29	Customer Sales	-	-	-	-	-	-	-	-	-	
30	Customer Service	-	-	-	-	-	-	-	-	-	
31	TOTAL SALARIES & WAGES	94,712,421	3,903.513	57,703,514	5,865,667	8,472,305	14,273,834	4,463,010	30,578	Salaries & Wages	
32	Percentage	1.00000	0.04121	0.60925	0.06193	0.08945	0.15071	0.04712	0.00032		

The Peoples Gas Lighting and Coke Company
EMBEDDED GAS COST OF SERVICE STUDY
ALLOCATION FACTORS AND RELATED INFORMATION
FUTURE TEST YEAR ENDED DECEMBER 31, 2015

LIST OF EXTERNAL ALLOCATION FACTORS

- AVERAGE CUSTOMERS
- SERVICES - INVESTMENT
- METERS & HOUSE REGULATORS
- AUTOMATED METER DEVICES
- BAD DEBT
- DEMAND GAS MEASUREMENT DEVICES
- MUNICIPAL UTILITY TAX – Accounting Charge
 - At Present Rates
 - Applicable to Proposed Revenues
- DELAYED PAYMENT CHARGES - TOTAL
- BUDGET PLAN BALANCES
- CUSTOMER DEPOSITS
- SALES / COMMODITY (Annual)
- COINCIDENT PEAK DEMAND
- AVERAGE & PEAK DEMAND
- ACCOUNT 385
- SALARIES & WAGES - FUNCTIONAL
- SALARIES & WAGES - RATE SCHEDULE

The Peoples Gas Lighting and Coke Company
EMBEDDED GAS COST OF SERVICE STUDY
ALLOCATION FACTORS AND RELATED INFORMATION
FUTURE TEST YEAR ENDED DECEMBER 31, 2015

FULL NARRATIVE DESCRIPTION EXPLAINING DERIVATION OF THE
ALLOCATION METHODOLOGIES USED IN THE ECOSS

- AVERAGE CUSTOMERS

Customer counts were taken from the Sales Forecast, as presented by Peoples Gas witness Mr. Kevin Kuse, for the future test year period January 2015 through December 2015. A simple twelve month average was calculated to arrive at Average Customer for the 2015 future test year.

- SERVICES – INVESTMENT

A data extract was performed on Peoples Gas' customer billing system software system to obtain service pipe length and service pipe type for each customer class for the 12 month period ending June 30, 2013. Another data extract was performed on Peoples Gas' Plant Accounting systems to obtain the footage and cost for each type of service pipe. The cost for each type of service pipe was taken as of June 30, 2013. A per unit cost for each service pipe type was derived from these data extracts and then applied to the service pipe footage by customer class to yield the Total Amount of Service Pipe Investment for each customer class. This Total Amount of Service Pipe Investment was divided by Average Customer counts for the 12 month period ending June 30, 2013 to arrive at the Cost per Customer – Services weighting factor shown in Peoples Gas Ex. 14.5, page 1, line 7. This weighting factor was applied against Average Customer counts for the 2015 future test year to derive the Services – Investment allocation factor for the 2015 future test year.

- METERS & HOUSE REGULATORS

A data extract was performed on Peoples Gas' customer billing system software system to obtain meters and regulators for each customer class for the 12 month period ending June 30, 2013. This data extract included quantity, meter type and regulator type by customer class. Another data extract was performed on Peoples Gas' Plant Accounting systems to obtain meters and regulators data, such as quantity of each type of meter and regulator, as well as the corresponding costs. The cost for each type of meter and regulator was taken as of June 30, 2013. A per unit cost for each meter and regulator was derived from these data extracts and then applied to the number of meters and regulators by customer class to yield

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the Total Amount of Meter and Regulator Investment for each customer class. This Total Amount of Meter and Regulator Investment was divided by Average Customer counts for the 12 month period ending June 30, 2013 to arrive at the Cost per Customer – Meters and Regulators weighting factor shown in Peoples Gas Ex. 14.5, page 1, line 14. This weighting factor was applied against Average Customer counts for the 2015 future test year to derive the Meters & House Regulators allocation factor for the 2015 future test year.

- AUTOMATED METER DEVICES

A data extract was performed to obtain the quantity of Encoder/Receiver Transmitters (“ERT”) for each customer class as of June 30, 2013. This Total Number of ERT’s was divided by Average Customer counts for the 12 month period ending June 30, 2013 to arrive at the Number of ERT’s per Customer weighting factor shown in Peoples Gas Ex. 14.5, page 1, line 21. This weighting factor was applied against Average Customer counts for the 2015 future test year to derive the Automated Meter Devices allocation factor for the 2015 future test year.

- BAD DEBT

A data extract was performed on Peoples Gas’ customer billing system software system to accumulate data on the Gross Charge-offs and Recoveries by customer class for the three-year period ending December 31, 2012. The three-year average of Recoveries was subtracted from the three-year average of Gross Charge-offs to arrive at Total Average Net Write-offs. Any Gross Charge-offs and Recoveries attributable to Riders FST or SST in each of the three years were allocated to Service Classification No. 2 based upon the pro-ration of Total Net Write-offs for the corresponding year for Service Classification No. 2 amongst the Small, Medium, and Large Meter Classes. The amount of Total Net Write-offs attributable to gas costs was calculated by taking the percentage of total gas charge revenues, by customer class for each three year period, to total net revenue, by customer class for each three year period. A three-year average of Net Write-offs attributable to gas costs was then calculated. This three-year average of Net Write-offs attributable to gas costs was subtracted from the Total Average Net Write-offs to derive the Bad Debt allocation factor for the 2015 future test year, as shown in Peoples Gas Ex. 14.5, page 1, line 28.

The Peoples Gas Lighting and Coke Company
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- DEMAND GAS MEASUREMENT DEVICES

Total number of Demand Devices by Device Type for the 2015 future test year was taken from the 2015 Sales/Revenue Forecast, as presented by Peoples Gas witness Mr. Kevin Kuse. Because the number of Demand Devices are forecasted equally for each month in 2015 (i.e., no change or activity from month to month), the Total number of 2015 Demand Devices by Device Type was divided by 12 months to arrive at the Average Monthly Number of Demand Devices. The allocation of 2015 average monthly number of forecasted Service Classification No. 2 Demand Devices to Small, Medium and Large Service Classification No. 2 Meter Classes is based on taking the proration of the number of Demand Devices for Small, Medium and Large Service Classification No. 2 Meter Classes as of the June 30, 2013 and applying it against the 2015 average monthly number of forecasted Service Classification No. 2 Demand Devices. This Average Monthly Number of Demand Devices was used to derive the Demand Gas Measurement Devices allocation factor for the 2015 future test year.

- MUNICIPAL UTILITY TAX – Accounting Charge

- At Present Rates

The accounting charges applicable to collection of the Municipal Utility Taxes (“MUT”) by customer class were taken from the 2015 Sales/Revenue Forecast, as presented by Peoples Gas witness Mr. Kevin Kuse, for the future test year period January 2015 through December 2015. The 2015 Sales/Revenue Forecast provided the MUT detail by customer class for sales customers, but a supporting worksheet, which calculated the Contract Level charges by customer class using the contract level billing determinants for each customer class, provided the detail necessary to create Total MUT-Accounting charges by customer class. This Total Forecasted MUT- Accounting charges under Present Rates was used to derive the MUT - Present allocation factor for the 2015 future test year.

- Applicable to Proposed Revenues

The accounting charges applicable to collection of the Municipal Utility Taxes (“MUT”), excluding the Municipal Gas Use Tax (“MGU”) accounting charges, by customer class were taken from the 2015 Sales/Revenue Forecast, as presented by Peoples Gas witness Mr. Kevin

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Kuse, for the future test year period January 2015 through December 2015. The 2015 Sales/Revenue Forecast provided the MUT detail by customer class for sales customers, but a supporting worksheet, which calculated the Contract Level charges by customer class using the contract level billing determinants for each customer class, provided the detail necessary to create Total MUT-Accounting charges by customer class. This Total Forecasted MUT- Accounting charges, excluding MGU accounting charges, was used to derive the MUT - Proposed allocation factor for the 2015 future test year.

- DELAYED PAYMENT CHARGES – TOTAL

Late Payment Charge revenues by customer class for the 12 month period ending June 30, 2013 was used to derive the Delayed Payment allocation factor for the 2015 future test year.

- BUDGET PLAN BALANCES

A data extract was performed to accumulate data on the Customer Budget Plan Balances by customer class for the 12 month period ending June 30, 2013. A simple twelve month average was calculated to arrive at Average Budget Plan Balances. The Average Budget Plan Balance was then divided by Average Customer counts for the 12 month period ending June 30, 2013 to arrive at the Budget Plan Balance per Customer weighting factor shown in Peoples Gas Ex. 14.5, page 2, line 3. This weighting factor was applied against Average Customer counts for the 2015 future test year to derive the Budget Plan Balances allocation factor for the 2015 future test year.

- CUSTOMER DEPOSITS

A data extract was performed to accumulate data on the Customer Deposits by customer class for the 12 month period ending June 30, 2013. A simple twelve month average was calculated to arrive at the Average Customer Deposits for each customer class. Rider FST/unknown deposits were allocated to each customer class based on the pro-ration of Supplier deposits and Service Classification deposits for the large volume and small volume transportation programs. The resulting Total Average Customer Deposits was then divided by Average Customer counts for the 12 month period ending June 30, 2013 to arrive at the Customer Deposit per Customer weighting factor shown in Peoples Gas Ex.

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14.5, page 2, line 10. This weighting factor was applied against Average Customer counts for the 2015 future test year to derive the Customer Deposits allocation factor for the 2015 future test year.

- SALES / COMMODITY (Annual)

Sales were taken from the Sales Forecast, as presented by Peoples Gas witness Mr. Kevin Kuse, for the future test year period January 2015 through December 2015. A total of the twelve months was calculated to arrive at the Sales / Commodity for the 2015 future test year.

- COINCIDENT PEAK DEMAND

Peak Day Consumption (Coincident Peak) for customer classes Service Classification Nos. 1, 2, 4 and 8 are based on a regression analysis of the Total Annual Sales, taken from the Sales Forecast, as presented by Peoples Gas witness Mr. Kevin Kuse, for the future test year period January 2015 through December 2015. In the regression analysis, Total 2015 Sales was the dependent variable and the 12-year Normal Degree Days (6,031 degree days) was the independent variable. The regression analysis produced the base load and variable per degree day used in the calculation of the peak day (coincident peak). Using Peoples Gas' assumption that the design peak day occurs under the conditions detailed in Peoples Gas' submittal in compliance with 83 Illinois Administrative Code Section 285.315(c), a Coincident Peak was calculated for customer class Service Classification No. 1, split between Non-Heating and Heating customers; Service Classification No. 2, split between Small, Medium and Large Meter Classes, Service Classification No. 4 and Service Classification No. 8.

- AVERAGE & PEAK DEMAND

The Average & Peak allocation factor was calculated based on a combination of the Average Weighted Daily Therms and the Coincident Peak Weighted Demand allocation factors.

Average Weighted Daily Therms were calculated by taking Annual 2015 Sales and dividing by 365 days. This value was then weighted using the System Load Factor of 22.86%. The System Load Factor was calculated by dividing Average Daily Therms for the System by System Coincident Peak Demands.

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The Coincident Peak Weighted Demand was calculated by taking Coincident Peak Demands and weighting it with (100% - System Load Factor), or 77.14%.

This calculation of the Average & Peak Allocator is calculated based upon the methodology approved by the Commission in Docket Nos. 07-0241/07-0242 (cons.).

- ACCOUNT 385

A data extract was performed on Peoples Gas' customer billing system software system to obtain meters for each customer class for the 12 month period ending June 30, 2013. This data extract included quantity and meter type by customer class. The Account 385 allocation factor was derived by taking the quantities of only the industrial sized meters, defined as those meters larger than 16M, for only the customer classes Service Classification Nos. 2 and 4, which are the only customer classes that utilize industrial sized meters.

- SALARIES & WAGES – FUNCTIONAL

The Functional Salaries & Wages allocation factor was derived by taking the functionalized salaries and wages amounts from Schedule C-11 of Peoples Gas' rate case filing for 2015 future test year.

- SALARIES & WAGES - RATE SCHEDULE

The Salaries & Wages – Rate Schedule allocation factor was derived by taking the Functionalized Salaries & Wages amounts shown in the Functionalized Salaries & Wages allocation factor and allocating them to the customer classes using the appropriate allocation methodology.

The Peoples Gas Light and Coke Company
EMBEDDED GAS COST OF SERVICE STUDY
Embedded Gas Cost of Service Study Summary With Proposed Rate Design Changes
GAS Revenue Deficiency (Excess) by Service Classification WITH PROPOSED RATE DESIGN CHANGES
FUTURE TEST YEAR ENDED DECEMBER 31, 2015

LINE NO.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	
	Operating Revenues:	The Peoples Gas Light and Coke Company		Non-Heating SC 1 Residential	Heating SC 1 Residential	SC 1 Total	SC 2 General Service - Small	SC 2 General Service - Medium	SC 2 General Service - Large	SC 2 Total	SC 4 Large Volume Demand Service	SC 8 CNG Service	SOURCE or ALLOCATION FACTOR
1	Operating Revenues:												
2	Tariffed Revenues @ Present Rates	579,015,747	21,850,919	384,141,251	385,892,170	37,931,602	56,822,124	74,709,956	169,463,682	23,289,889	270,006		PGL Ex. 14.8, Page 1, line 1
3	-Adj. to Tariff Revs for Proposed Increase in Other Revs	(1,911,000)	(150,831)	(1,334,470)	(1,485,302)	(147,323)	(1,337,622)	(123,731)	(406,815)	(16,605)	(278)		PGL Ex. 14.8, Page 1, line 21
4	Other Revenues Under Proposed Rate Design	19,781,757	1,218,339	12,541,548	13,759,887	1,546,200	17,333,269	2,076,521	5,355,980	641,853	4,027		
5	Total Operating Revenues:	596,886,504	22,918,427	375,348,329	388,266,756	39,330,479	58,419,631	76,662,747	174,412,856	23,913,137	273,755		
6	Operating Expense:												
7	Gas Stored Underground - 13 Mo. Average	381,071,255	19,072,464	241,626,908	260,689,372	23,306,525	30,638,251	50,806,558	104,751,333	15,513,402	107,149		PGL Ex. 14.8, Page 2, line 69
8	Operation & Maintenance: Non-Cost of Gas	115,831,802	3,156,131	69,315,651	72,471,781	6,861,389	10,746,719	19,282,162	36,890,269	6,425,628	44,124		PGL Ex. 14.3, Page 3, line 49
9	Depreciation, Expense & Amort	26,968,346	574,868	15,366,486	15,941,363	1,632,721	2,765,981	4,985,837	9,384,540	1,631,375	11,069		PGL Ex. 14.3, Page 4, line 17
10	Taxes other than Income Tax	0	0	0	0	0	0	0	0	0	0		PGL Ex. 14.3, Page 5, line 7
11	LESS: Income & Other Adj's Before Income Tax	9,591,000	112,300	5,379,391	5,491,691	564,886	1,024,669	1,883,015	3,472,570	622,506	4,233		Rate Base
12	Income Tax	1,496,000	17,517	839,075	856,592	88,111	159,827	293,712	541,650	97,098	660		Rate Base
13	ITC Credit	0	0	0	0	0	0	0	0	0	0		Rate Base
14	LESS: Income & Other Adj's After Income Tax	534,958,403	22,933,279	332,527,519	355,460,798	32,453,632	45,335,447	77,251,283	155,040,362	24,290,008	167,234		PGL Ex. 14.3, Page 5, line 13
15	Total Operating Expense												
16	NET OPERATING INCOME (Return)	61,908,101	(14,565)	42,820,810	42,805,957	6,876,847	13,084,184	(688,537)	19,372,494	(376,872)	106,521		
17	RATE BASE:												
18	Utility Plant in Service	3,593,782,347	92,782,261	2,081,347,676	2,174,129,937	218,662,336	353,508,781	635,871,422	1,208,042,539	210,187,628	1,422,243		PGL Ex. 14.3, Page 6, line 45
19	Accumulated Depreciation - S/L	(1,243,925,265)	(40,981,166)	(740,808,510)	(761,789,676)	(75,625,824)	(115,520,095)	(204,597,281)	(395,743,200)	(65,946,364)	(446,025)		PGL Ex. 14.3, Page 8, line 41
20	Construction Work in Progress	2,357,344,735	51,893,712	1,344,217,484	1,396,111,156	143,540,171	238,928,676	432,987,392	815,458,239	144,787,480	978,810		PGL Ex. 14.3, Page 8, line 41
21	Net Plant in Service	47,405,000	199,227	22,514,160	22,514,160	3,082,259	5,972,223	11,758,134	20,812,615	4,052,411	25,814		PGL Ex. 14.3, Page 9, line 2
22	Cash Working Capital - Year End Average	9,658,000	641,170	6,016,243	6,660,013	620,271	716,179	1,213,814	2,550,264	444,775	2,948		PGL Ex. 14.3, Page 9, line 13
23	Materials & Supplies - 13 Mo. Average	15,302,000	939,347	9,322,286	10,261,633	963,248	1,199,144	2,070,526	4,256,018	777,179	5,170		PGL Ex. 14.3, Page 9, line 19
24	Accumulated Deferred Taxes - Year End Average	(942,394,000)	(30,721,595)	(324,857,441)	(355,578,036)	(34,897,589)	(44,643,638)	(78,613,611)	(158,155,038)	(28,423,272)	(186,654)		PGL Ex. 14.3, Page 9, line 29
25	Retire for Injuries and Damages - Year End Average	(7,614,000)	(505,947)	(4,744,554)	(5,250,501)	(488,998)	(664,608)	(956,925)	(2,010,531)	(392,644)	(2,324)		PGL Ex. 14.3, Page 9, line 51
26	Customer Advances - Year End Average	(1,494,000)	(6,968)	(890,591)	(962,877)	(89,627)	(187,608)	(369,337)	(653,772)	(127,772)	(935)		PGL Ex. 14.3, Page 9, line 53
27	Customer Deposits - Year End Average	(23,657,000)	(899,954)	(13,561,901)	(14,461,855)	(3,587,615)	(3,503,772)	(2,103,757)	(9,195,145)	(1,417,333)	0		PGL Ex. 14.3, Page 9, line 55
28	Budget Plan Balance - 13 Mo. Average	10,847,000	73,787	8,011,563	8,085,350	693,669	1,518,297	550,283	2,761,650	482,515	0		PGL Ex. 14.3, Page 9, line 57
29	TOTAL RATE BASE	1,869,631,735	21,891,605	1,048,637,221	1,070,528,625	110,116,698	195,744,954	367,067,463	676,929,114	121,348,890	825,105		
30	% of Rate Base	100.00%	1.17%	56.08%	57.26%	5.89%	10.69%	19.63%	36.21%	6.49%	0.04%		
31	PERCENT RATE OF RETURN	3.31%	-0.07%	4.08%	4.00%	6.25%	6.55%	-0.16%	2.86%	-0.31%	12.91%		
32	Required Rate of Return	7.36%	7.36%	7.36%	7.36%	7.36%	7.36%	7.36%	7.36%	7.36%	7.36%		
33	Required Return (Required Return % * Rate Base)	137,604,896	1,611,207	77,179,699	78,790,907	8,104,689	14,701,229	27,016,165	49,821,983	8,931,278	60,728		
34	Return Income Deficiency (Required Ret. - Net Operating Income)	75,696,795	1,626,060	34,358,889	35,984,949	1,227,742	1,617,044	27,604,702	30,449,488	9,308,150	(45,793)		
35	Gross Revenue Conversion Factor	0.7022											
36	Add'l Inc.Tax&Prov. for Uncollectibles on Rev. Def. (Income Deficiency * Factor)	53,156,711	622,409	29,814,484	30,436,893	3,130,799	5,679,078	10,436,333	19,246,210	3,450,149	23,469		Rate Base
37	Revenue Deficiency % (Revenue Def / Tariffed Revenues)	12.853506	2,248,469	64,173,374	66,421,843	4,358,541	7,296,123	38,041,035	49,695,689	12,758,299	(22,334)		
38	Revenue Requirement (w/Proposed Revs)	705,968,253	23,948,557	426,900,155	450,928,711	42,142,820	63,982,484	112,627,261	218,752,565	36,029,583	247,394		
39	PROPOSED REVENUE REQUIREMENT RECOVERY:												
40	Proposed Rate of Return	7.36%	8.16%	7.84%	7.85%	6.90%	6.97%	6.99%	6.99%	6.97%	11.34%		
41	Proposed Operating Income	137,605,368	1,786,668	82,197,602	83,984,470	7,993,137	13,924,726	25,649,302	47,167,164	6,360,136	93,598		
42	Expenses Other than Income Taxes	504,109,646	21,585,124	313,767,505	335,352,629	30,254,495	42,417,681	72,988,036	145,670,152	22,928,551	158,314		
43	Revenue Requirement under Proposed Rate Design	64,243,711	752,226	36,032,950	36,785,176	3,783,796	6,863,575	12,613,059	23,260,430	4,169,753	28,352		
44	Revenue Requirement under Proposed Rate Design	705,968,726	24,124,217	431,998,057	456,122,274	41,631,368	63,205,982	111,260,397	216,087,747	33,458,441	280,264		
45	Deficiency % Under Proposed Rates	22.33%	11.17%	19.07%	18.63%	10.18%	11.50%	49.17%	27.83%	43.78%	3.91%		
46	Revenue to Cost Ratio	1.00	1.01	1.01	1.01	0.99	0.99	0.99	0.99	0.99	1.13		

May not cross-check due to Rounding

The Peoples Gas Light and Coke Company
 EMBEDDED GAS COST OF SERVICE STUDY
 Functional Revenue Requirement - Under Proposed Rate Design
 Summary and Detail by Customer Class
 FUTURE TEST YEAR ENDED DECEMBER 31, 2015

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
Line No.	The Peoples Gas Light and Coke Company	Non-Heating SC 1 Residential	Heating SC 1 Residential	SC 1 Total	SC 2 General Service - Small	SC 2 General Service - Medium	SC 2 General Service - Large	SC 2 Total	SC 4 Large Volume Demand Service	SC 8 CNG Service
1	Production & Gathering									
2	Demand	15,325 \$	1,231,484 \$	1,246,810 \$	167,414 \$	320,669 \$	628,199 \$	1,116,282 \$	215,876 \$	1,378 \$
3	Commodity	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
4	Customer	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
5	Sub-Total	15,325 \$	1,231,484 \$	1,246,810 \$	167,414 \$	320,669 \$	628,199 \$	1,116,282 \$	215,876 \$	1,378 \$
6										
7	Gas in Storage									
8	Demand	23,190 \$	2,591,833 \$	2,615,024 \$	357,995 \$	693,515 \$	1,365,025 \$	2,416,534 \$	470,175 \$	2,995 \$
9	Commodity	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
10	Customer	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
11	Sub-Total	23,190 \$	2,591,833 \$	2,615,024 \$	357,995 \$	693,515 \$	1,365,025 \$	2,416,534 \$	470,175 \$	2,995 \$
12										
13	Storage									
14	Demand	190,637 \$	19,934,881 \$	20,125,518 \$	2,745,764 \$	5,309,024 \$	10,442,058 \$	18,496,847 \$	3,596,014 \$	22,916 \$
15	Commodity	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
16	Customer	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
17	Sub-Total	190,637 \$	19,934,881 \$	20,125,518 \$	2,745,764 \$	5,309,024 \$	10,442,058 \$	18,496,847 \$	3,596,014 \$	22,916 \$
18										
19	Transmission									
20	Demand	77,103 \$	8,515,044 \$	8,592,147 \$	1,166,045 \$	2,254,948 \$	4,435,593 \$	7,856,565 \$	1,457,147 \$	9,128 \$
21	Commodity	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
22	Customer	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
23	Sub-Total	77,103 \$	8,515,044 \$	8,592,147 \$	1,166,045 \$	2,254,948 \$	4,435,593 \$	7,856,565 \$	1,457,147 \$	9,128 \$
24										
25	Distribution									
26	Demand	1,539,481 \$	139,778,188 \$	141,317,669 \$	19,512,404 \$	37,692,034 \$	74,103,177 \$	131,307,615 \$	28,391,914 \$	187,380 \$
27	Commodity	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
28	Customer	9,881,832 \$	166,200,483 \$	176,082,315 \$	11,788,169 \$	14,131,134 \$	18,156,095 \$	44,075,398 \$	1,955,394 \$	21,725 \$
29	Sub-Total	11,421,313 \$	305,978,670 \$	317,399,983 \$	31,300,573 \$	51,823,168 \$	92,259,271 \$	175,383,013 \$	30,327,308 \$	209,106 \$
30										
31	Customer									
32	Demand	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
33	Commodity	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
34	Customer	12,220,988 \$	88,728,242 \$	100,949,230 \$	6,405,029 \$	3,581,160 \$	3,497,115 \$	13,483,305 \$	(36,936) \$	1,872 \$
35	Sub-Total	12,220,988 \$	88,728,242 \$	100,949,230 \$	6,405,029 \$	3,581,160 \$	3,497,115 \$	13,483,305 \$	(36,936) \$	1,872 \$
36										
37	TOTAL									
38	Demand	369,445,952 \$	172,051,430 \$	173,897,166 \$	23,949,622 \$	46,270,190 \$	90,974,051 \$	161,193,863 \$	34,131,125 \$	223,797 \$
39	Commodity	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
40	Customer	336,512,302 \$	254,928,725 \$	277,031,545 \$	18,193,199 \$	17,712,294 \$	21,653,210 \$	57,558,702 \$	1,898,458 \$	23,597 \$
41										
42	TOTAL REVENUE REQUIREMENT	705,958,253 \$	426,980,155 \$	450,928,711 \$	42,142,820 \$	63,982,484 \$	112,627,261 \$	218,752,565 \$	36,029,583 \$	247,394 \$

The Peoples Gas Light and Coke Company
 EMBEDDED GAS COST OF SERVICE STUDY
 Functional Rate Base - Under Proposed Rate Design
 Summary and Detail by Customer Class
 FUTURE TEST YEAR ENDED DECEMBER 31, 2015

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
Line No.	The Peoples Gas Light and Coke Company	Non-Heating SC 1 Residential	Heating SC 1 Residential	SC 1 Total	SC 2 General Service - Small	SC 2 General Service - Medium	SC 2 General Service - Large	SC 2 Total	SC 4 Large Demand Service	SC 8 CNG Service
1	Production & Gathering									
2	Demand	\$ 35,452	\$ 3,970,895	\$ 4,006,347	\$ 548,481	\$ 1,062,744	\$ 2,092,335	\$ 3,703,560	\$ 721,118	\$ 4,594
3	Commodity	-	-	-	-	-	-	-	-	-
4	Customer	-	-	-	-	-	-	-	-	-
5	Sub-Total	\$ 35,452	\$ 3,970,895	\$ 4,006,347	\$ 548,481	\$ 1,062,744	\$ 2,092,335	\$ 3,703,560	\$ 721,118	\$ 4,594
6										
7	Gas in Storage									
8	Demand	\$ 199,227	\$ 22,314,933	\$ 22,514,160	\$ 3,082,258	\$ 5,972,223	\$ 11,758,134	\$ 20,812,615	\$ 4,052,411	\$ 25,814
9	Commodity	-	-	-	-	-	-	-	-	-
10	Customer	-	-	-	-	-	-	-	-	-
11	Sub-Total	\$ 199,227	\$ 22,314,933	\$ 22,514,160	\$ 3,082,258	\$ 5,972,223	\$ 11,758,134	\$ 20,812,615	\$ 4,052,411	\$ 25,814
12										
13	Storage									
14	Demand	\$ 818,676	\$ 91,697,743	\$ 92,516,419	\$ 12,665,782	\$ 24,541,387	\$ 48,317,167	\$ 85,524,336	\$ 16,652,389	\$ 106,076
15	Commodity	-	-	-	-	-	-	-	-	-
16	Customer	-	-	-	-	-	-	-	-	-
17	Sub-Total	\$ 818,676	\$ 91,697,743	\$ 92,516,419	\$ 12,665,782	\$ 24,541,387	\$ 48,317,167	\$ 85,524,336	\$ 16,652,389	\$ 106,076
18										
19	Transmission									
20	Demand	\$ 280,544	\$ 35,204,143	\$ 35,484,686	\$ 4,802,054	\$ 9,304,785	\$ 18,320,354	\$ 32,427,193	\$ 5,706,656	\$ 34,992
21	Commodity	-	-	-	-	-	-	-	-	-
22	Customer	-	-	-	-	-	-	-	-	-
23	Sub-Total	\$ 280,544	\$ 35,204,143	\$ 35,484,686	\$ 4,802,054	\$ 9,304,785	\$ 18,320,354	\$ 32,427,193	\$ 5,706,656	\$ 34,992
24										
25	Distribution									
26	Demand	\$ 4,345,058	\$ 430,620,086	\$ 434,965,144	\$ 60,376,952	\$ 116,983,303	\$ 230,301,369	\$ 407,661,624	\$ 88,378,008	\$ 563,121
27	Commodity	-	-	-	-	-	-	-	-	-
28	Customer	\$ 14,250,569	\$ 452,976,095	\$ 467,226,663	\$ 30,079,642	\$ 43,213,223	\$ 57,545,108	\$ 130,837,973	\$ 5,826,571	\$ 70,260
29	Sub-Total	\$ 18,595,627	\$ 883,596,180	\$ 902,191,807	\$ 90,456,594	\$ 160,196,526	\$ 287,846,476	\$ 538,499,596	\$ 94,204,579	\$ 653,381
30										
31	Customer	-	-	-	-	-	-	-	-	-
32	Demand	-	-	-	-	-	-	-	-	-
33	Commodity	-	-	-	-	-	-	-	-	-
34	Customer	\$ 1,961,879	\$ 11,853,327	\$ 13,815,206	\$ (1,438,471)	\$ (1,332,712)	\$ (1,267,003)	\$ (4,038,186)	\$ 11,737	\$ 250
35	Sub-Total	\$ 1,961,879	\$ 11,853,327	\$ 13,815,206	\$ (1,438,471)	\$ (1,332,712)	\$ (1,267,003)	\$ (4,038,186)	\$ 11,737	\$ 250
36										
37	TOTAL	\$ 1,255,881,262	\$ 583,807,799	\$ 589,486,756	\$ 81,475,527	\$ 157,864,443	\$ 310,789,358	\$ 550,129,328	\$ 115,510,582	\$ 754,596
38	Demand	-	-	-	-	-	-	-	-	-
39	Commodity	-	-	-	-	-	-	-	-	-
40	Customer	\$ 613,750,473	\$ 464,829,421	\$ 481,041,869	\$ 28,641,172	\$ 41,880,511	\$ 56,278,104	\$ 126,799,787	\$ 5,838,308	\$ 70,509
41										
42	TOTAL AVERAGE RATE BASE	\$ 1,869,631,735	\$ 1,048,637,221	\$ 1,070,528,625	\$ 110,116,688	\$ 199,744,954	\$ 367,067,463	\$ 676,929,114	\$ 121,348,890	\$ 825,105

The Peoples Gas Light and Coke Company
EMBEDDED GAS COST OF SERVICE STUDY
Summary and Detail by Customer Class
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule under PROPOSED Rates
FUTURE TEST YEAR ENDED DECEMBER 31, 2015

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]
NO.	RATE: SC 1 RESIDENTIAL-Non-Heating	PRODUCTION DEMAND COST	GAS IN STORAGE	STORAGE VOLUMETRIC COST	STORAGE DEMAND COST	TRANSMISSION DEMAND	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER	CUSTOMER	TOTAL
1										
2	Operation & Maintenance Expense:									
3	Production:	6,187	0	0	48,026	0	0	0	0	54,212
4	Transmission:	0	0	0	0	26,008	0	0	0	26,008
5	Distribution:	0	0	0	0	0	443,061	3,969,274	0	4,412,335
6	Customer Accounts:	0	0	0	0	0	0	0	5,850,199	5,850,199
7	Customer Services:	0	0	0	0	0	0	0	335,449	335,449
8	Customer Sales:	0	0	0	0	0	0	0	0	0
9	Administrative & General:	0	0	0	0	0	184,841	1,655,947	6,553,472	8,394,261
10	Total Operation & Maintenance Expense:	6,187	-	-	48,026	26,008	627,902	5,625,222	12,739,120	19,072,464
11										
12	Depreciation & Amort Expense:	33	-	-	31,283	9,449	259,044	2,443,043	413,279	3,156,131
13										
14	Taxes Other Than Income Taxes:									
15	Real Estate - Underground Storage	-	-	-	-	-	-	-	-	-
16	Invested Capital - Local Storage	-	-	-	649	-	-	-	-	649
17	Real Estate - Transmission	-	-	-	-	-	-	-	-	-
18	Invested Capital - Transmission	-	-	-	-	3,310	-	-	-	3,310
19	Illinois Gas Use Tax	14	77	-	318	109	1,690	5,542	763	8,514
20	Payroll Taxes	4,978	-	-	14,342	5,679	150,392	154,749	49,089	379,228
21	Other Taxes	1	-	-	3	1	29	30	10	74
22	Unauthorized Insurance Tax	3	16	-	67	23	357	1,169	161	1,796
23	Invested Capital - Underground Storage	-	-	-	6,297	-	-	-	-	6,297
24	Invested Capital - Other	258	1,450	-	5,958	2,042	31,620	103,704	14,277	159,308
25	Federal Excise Tax	1	3	-	14	5	74	243	33	373
26	State Franchise Tax	4	23	-	96	33	510	1,674	230	2,571
27	Real Estate Tax	21	116	-	477	163	2,530	8,298	1,142	12,748
28	Total Taxes Other Than Income Taxes:	5,279	1,686	-	28,220	11,365	187,202	275,410	65,706	574,868
29										
30	Other Income Before Income Taxes:	-	-	-	-	-	-	-	-	-
31										
32	Income Taxes	182	1,022	-	4,200	1,439	22,290	73,104	10,064	112,300
33	ITC	28	159	-	655	224	3,477	11,403	1,570	17,517
34										
35	Other Income After Income Taxes:	-	-	-	-	-	-	-	-	-
36										
37	TOTAL EXPENSES:	11,709	2,868	-	112,384	48,485	1,099,914	8,428,181	13,229,738	22,933,279
38										
39	Other Operating Income (Revenue Credits):									
40	Forfeited Discounts Acct 487	-	-	-	-	-	-	-	(362,469)	(362,469)
41	Miscellaneous Acct 488	-	-	-	-	-	-	-	(549,086)	(549,086)
42	Miscellaneous Acct 489	-	-	-	-	-	-	-	(30,740)	(30,740)
43	Miscellaneous Acct 495	-	-	-	-	-	-	-	(154,779)	(154,779)
44	Miscellaneous Acct 493	(1)	(5)	-	(21)	(7)	(109)	(358)	(49)	(550)
45	Service Class 5 & 7 Revenue	-	-	-	(5,257)	-	(3,657)	-	(111,801)	(120,715)
46	Total Other Operating Income:	(1)	(5)	-	(5,277)	(7)	(3,766)	(358)	(1,208,924)	(1,218,339)
47										
48	Actual Return (Net Operating Income)	(24)	(135)	-	(555)	(190)	(2,948)	(9,689)	(1,331)	(14,853)
49										
50	Return Income Deficiency	2,633	14,798	-	60,810	20,838	322,744	1,058,511	145,725	1,626,060
51										
52	Add'l Inc.Tax&Prov. for Uncollectibles on Rev. Def.	1,008	5,664	-	23,276	7,976	123,537	405,167	55,779	622,409
53										
54	REVENUE REQUIREMENTS:	15,325	23,190	-	190,637	77,103	1,539,481	9,881,832	12,220,988	23,948,557
55										
56										
57										
58	RATE BASE:									
59	Utility Plant in Service	35,286	-	-	1,916,091	711,343	7,191,348	68,759,068	14,169,124	92,782,261
60	Accumulated Depreciation - S/L	-	-	-	(769,385)	(304,184)	(1,977,750)	(26,483,121)	(11,446,726)	(40,981,166)
61	Construction Work in Progress	-	-	-	26,634	-	335	-	65,648	92,617
62	Net Plant in Service	35,286	-	-	1,173,341	407,159	5,213,933	42,275,947	2,788,046	51,893,712
63										
64	Gas Stored Underground	-	199,227	-	-	-	-	-	-	199,227
65	Cash Working Capital	258	-	-	2,003	1,085	18,476	619,949	-	641,770
66	Materials & Supplies	-	-	-	-	-	38,143	901,204	-	939,347
67	Accumulated Deferred Taxes	-	-	-	(355,956)	(127,315)	(911,965)	(29,326,359)	-	(30,721,595)
68	Reserve for Injuries and Damages	(203)	-	-	(1,579)	(855)	(14,566)	(488,744)	-	(505,947)
69	Retirement Benefits, Net	112	-	-	868	470	8,004	268,572	-	278,025
70	Customer Advances	-	-	-	-	-	(6,968)	-	-	(6,968)
71	Customer Deposits	-	-	-	-	-	-	-	(899,954)	(899,954)
72	Budget Plan Balance	-	-	-	-	-	-	-	73,787	73,787
73	TOTAL RATE BASE	35,452	199,227	-	818,676	280,544	4,345,058	14,250,589	1,961,879	21,891,405
74	% of Rate Base	0.1619%	0.9101%	0.0000%	3.7397%	1.2815%	19.8482%	65.0968%	8.9619%	100.0000%

The Peoples Gas Light and Coke Company
EMBEDDED GAS COST OF SERVICE STUDY
Summary and Detail by Customer Class
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule under PROPOSED Rates
FUTURE TEST YEAR ENDED DECEMBER 31, 2015

LINE NO.	[A] RATE: SC 1 RESIDENTIAL-Heating	[B] PRODUCTION DEMAND COST	[C] GAS IN STORAGE	[D] STORAGE VOLUMETRIC COST	[E] STORAGE DEMAND COST	[F] TRANSMISSION DEMAND	[G] DISTRIBUTION DEMAND	[H] DISTRIBUTION CUSTOMER	[I] CUSTOMER	[J] TOTAL
1										
2	Operation & Maintenance Expense:									
3	Production:	692,962	0	0	5,379,219	0	0	0	0	6,072,181
4	Transmission:	0	0	0	0	2,913,104	0	0	0	2,913,104
5	Distribution:	0	0	0	0	0	43,909,850	52,755,619	0	96,665,469
6	Customer Accounts:	0	0	0	0	0	0	0	35,377,392	35,377,392
7	Customer Services:	0	0	0	0	0	0	0	2,062,889	2,062,889
8	Customer Sales:	0	0	0	0	0	0	0	0	0
9	Administrative & General:	0	0	0	0	0	18,318,815	22,009,194	58,207,863	98,535,873
10	Total Operation & Maintenance Expense:	692,962	-	-	5,379,219	2,913,104	62,228,665	74,764,813	95,648,145	241,626,908
11										
12	Depreciation & Amort Expense:	3,711	-	-	3,503,934	1,058,344	25,672,732	36,535,413	2,541,517	69,315,651
13										
14	Taxes Other Than Income Taxes:									
15	Real Estate - Underground Storage	-	-	-	-	-	-	-	-	-
16	Invested Capital - Local Storage	-	-	-	72,695	-	-	-	-	72,695
17	Real Estate - Transmission	-	-	-	-	-	-	-	-	-
18	Invested Capital - Transmission	-	-	-	-	370,743	-	-	-	370,743
19	Illinois Gas Use Tax	537	3,019	-	12,407	4,763	58,262	61,287	1,604	141,879
20	Payroll Taxes	73,585	-	-	212,006	83,948	2,223,159	2,287,574	725,652	5,605,925
21	Other Taxes	14	-	-	41	16	431	444	141	1,088
22	Unauthorized Insurance Tax	326	1,831	-	7,524	2,888	35,332	37,167	973	86,040
23	Invested Capital - Underground Storage	-	-	-	705,284	-	-	-	-	705,284
24	Invested Capital - Other	28,897	162,390	-	667,304	256,188	3,133,712	3,296,401	86,259	7,631,151
25	Federal Excise Tax	68	381	-	1,564	600	7,345	7,726	202	17,886
26	State Franchise Tax	466	2,621	-	10,770	4,135	50,579	53,205	1,392	123,169
27	Real Estate Tax	2,312	12,994	-	53,397	20,500	250,755	263,774	6,902	610,634
28	Total Taxes Other Than Income Taxes:	106,206	183,236	-	1,742,991	743,782	5,759,576	6,007,578	823,125	15,366,495
29										
30	Other Income Before Income Taxes:	-	-	-	-	-	-	-	-	-
31										
32	Income Taxes	20,370	114,473	-	470,399	180,593	2,209,032	2,323,716	60,806	5,379,391
33	ITC	3,177	17,855	-	73,373	28,169	344,564	362,452	9,485	839,075
34										
35	Other Income After Income Taxes:	-	-	-	-	-	-	-	-	-
36										
37	TOTAL EXPENSES:	826,427	315,565	-	11,169,916	4,923,992	96,214,570	119,993,973	99,083,077	332,527,519
38										
39	Other Operating Income (Revenue Credits):									
40	Forfeited Discounts Acct 487	-	-	-	-	-	-	-	(4,808,232)	(4,808,232)
41	Miscellaneous Acct 488	-	-	-	-	-	-	-	(3,376,681)	(3,376,681)
42	Miscellaneous Acct 489	-	-	-	-	-	-	-	(189,040)	(189,040)
43	Miscellaneous Acct 495	-	-	-	-	-	-	-	(2,502,461)	(2,502,461)
44	Miscellaneous Acct 493	(100)	(561)	-	(2,305)	(885)	(10,825)	(11,387)	(298)	(26,361)
45	Service Class 5 & 7 Revenue	-	-	-	(588,802)	-	(362,434)	-	(687,538)	(1,638,774)
46	Total Other Operating Income:	(100)	(561)	-	(591,107)	(885)	(373,259)	(11,387)	(11,564,249)	(12,541,548)
47										
48	Actual Return (Net Operating Income)	162,150	911,224	-	3,744,452	1,437,551	17,584,252	18,497,153	484,027	42,820,810
49										
50	Return Income Deficiency	130,107	731,155	-	3,004,502	1,153,474	14,109,387	14,841,887	388,378	34,358,889
51										
52	Add'l Inc.Tax&Prov. for Uncollectibles on Rev. Def.	112,899	634,450	-	2,607,118	1,000,912	12,243,239	12,878,857	337,010	29,814,484
53										
54	REVENUE REQUIREMENTS:	1,231,484	2,591,833	-	19,934,881	8,515,044	139,778,188	166,200,483	88,728,242	426,980,155
55										
56										
57										
58	RATE BASE:									
59	Utility Plant in Service	3,952,260	-	-	214,616,427	79,675,716	712,703,692	983,264,577	87,135,004	2,081,347,676
60	Accumulated Depreciation - SL	-	-	-	(86,176,793)	(30,289,663)	(196,006,302)	(357,942,514)	(70,393,240)	(740,808,510)
61	Construction Work in Progress	-	-	-	2,983,219	-	33,198	-	661,900	3,678,318
62	Net Plant in Service	3,952,260	-	-	131,422,853	49,386,053	516,730,589	625,322,064	17,403,664	1,344,217,484
63										
64	Gas Stored Underground	-	22,314,933	-	-	-	-	-	-	22,314,933
65	Cash Working Capital	28,897	-	-	224,319	121,479	1,831,084	3,812,463	-	6,018,243
66	Materials & Supplies	-	-	-	-	-	3,780,208	5,542,078	-	9,322,286
67	Accumulated Deferred Taxes	-	-	-	(39,869,763)	(14,260,247)	(90,380,902)	(180,346,530)	-	(324,857,441)
68	Reserve for Injuries and Damages	(22,781)	-	-	(176,844)	(95,770)	(1,443,557)	(3,005,601)	-	(4,744,554)
69	Retirement Benefits, Net	12,519	-	-	97,178	52,627	793,255	1,651,620	-	2,607,199
70	Customer Advances	-	-	-	-	-	(690,591)	-	-	(690,591)
71	Customer Deposits	-	-	-	-	-	-	-	(13,561,901)	(13,561,901)
72	Budget Plan Balance	-	-	-	-	-	-	-	8,011,563	8,011,563
73	TOTAL RATE BASE	3,970,895	22,314,933	-	91,697,743	35,204,143	430,620,086	452,976,095	11,853,327	1,048,637,221
74	% of Rate Base	0.3787%	2.1280%	0.0000%	8.7445%	3.3571%	41.0647%	43.1966%	1.1304%	100.0000%

The Peoples Gas Light and Coke Company
EMBEDDED GAS COST OF SERVICE STUDY
Summary and Detail by Customer Class
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule under PROPOSED Rates
FUTURE TEST YEAR ENDED DECEMBER 31, 2015

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]
	RATE: SC 1 RESIDENTIAL - TOTAL	PRODUCTION DEMAND COST	GAS IN STORAGE	STORAGE VOLUMETRIC COST	STORAGE DEMAND COST	TRANSMISSION DEMAND	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER	CUSTOMER	TOTAL
1										
2	Operation & Maintenance Expense:									
3	Production:	699,149	0	0	5,427,244	0	0	0	0	6,126,394
4	Transmission:	0	0	0	0	2,939,112	0	0	0	2,939,112
5	Distribution:	0	0	0	0	0	44,352,911	56,724,893	0	101,077,804
6	Customer Accounts:	0	0	0	0	0	0	0	41,227,591	41,227,591
7	Customer Services:	0	0	0	0	0	0	0	2,398,338	2,398,338
8	Customer Sales:	0	0	0	0	0	0	0	0	0
9	Administrative & General:	0	0	0	0	0	18,503,656	23,665,142	64,761,335	106,930,133
10	Total Operation & Maintenance Expense:	699,149	-	-	5,427,244	2,939,112	62,856,567	80,390,035	108,387,264	260,699,372
11										
12	Depreciation & Amort Expense:	3,744	-	-	3,535,217	1,067,793	25,931,776	38,978,456	2,954,796	72,471,781
13										
14	Taxes Other Than Income Taxes:									
15	Real Estate - Underground Storage	-	-	-	-	-	-	-	-	-
16	Invested Capital - Local Storage	-	-	-	73,344	-	-	-	-	73,344
17	Real Estate - Transmission	-	-	-	-	-	-	-	-	-
18	Invested Capital - Transmission	-	-	-	-	374,053	-	-	-	374,053
19	Illinois Gas Use Tax	551	3,097	-	12,725	4,872	59,952	66,829	2,367	150,393
20	Payroll Taxes	78,563	-	-	226,348	89,627	2,373,551	2,442,324	774,741	5,985,153
21	Other Taxes	15	-	-	44	17	460	474	-	1,161
22	Unauthorized Insurance Tax	329	1,847	-	7,591	2,912	35,689	38,336	1,134	87,837
23	Invested Capital - Underground Storage	-	-	-	711,581	-	-	-	-	711,581
24	Invested Capital - Other	29,155	163,840	-	673,261	258,229	3,165,332	3,400,105	100,536	7,790,459
25	Federal Excise Tax	68	384	-	1,578	605	7,419	7,969	236	18,260
26	State Franchise Tax	471	2,644	-	10,867	4,168	51,089	54,879	1,623	125,740
27	Real Estate Tax	2,333	13,110	-	53,873	20,663	253,286	272,072	8,045	623,382
28	Total Taxes Other Than Income Taxes:	111,485	184,923	-	1,771,212	755,147	5,946,778	6,282,988	888,830	15,941,363
29										
30	Other Income Before Income Taxes:	-	-	-	-	-	-	-	-	-
31										
32	Income Taxes	20,552	115,495	-	474,599	182,032	2,231,322	2,396,820	70,870	5,491,691
33	ITC	3,206	18,015	-	74,028	28,393	348,041	373,855	11,054	856,592
34										
35	Other Income After Income Taxes:	-	-	-	-	-	-	-	-	-
36										
37	TOTAL EXPENSES:	838,136	318,433	-	11,282,299	4,972,478	97,314,484	128,422,154	112,312,815	355,460,798
38										
39	Other Operating Income (Revenue Credits):									
40	Forfeited Discounts Acct 487	-	-	-	-	-	-	-	(5,170,701)	(5,170,701)
41	Miscellaneous Acct 488	-	-	-	-	-	-	-	(3,925,767)	(3,925,767)
42	Miscellaneous Acct 489	-	-	-	-	-	-	-	(219,780)	(219,780)
43	Miscellaneous Acct 495	-	-	-	-	-	-	-	(2,657,240)	(2,657,240)
44	Miscellaneous Acct 493	(101)	(566)	-	(2,326)	(892)	(10,934)	(11,745)	(347)	(26,912)
45	Service Class 5 & 7 Revenue	-	-	-	(594,058)	-	(366,091)	-	(799,339)	(1,759,489)
46	Total Other Operating Income:	(101)	(566)	-	(596,384)	(892)	(377,026)	(11,745)	(12,773,173)	(13,759,887)
47										
48	Actual Return (Net Operating Income)	162,126	911,089	-	3,743,896	1,437,361	17,581,304	18,487,485	482,696	42,805,957
49										
50	Return Income Deficiency	132,741	745,953	-	3,065,312	1,174,312	14,432,131	15,900,398	534,103	35,984,949
51										
52	Add'l Inc.Tax&Prov. for Uncollectibles on Rev. Def.	113,907	640,115	-	2,630,394	1,008,888	12,366,776	13,284,024	392,789	30,436,893
53										
54	REVENUE REQUIREMENTS:	1,246,810	2,615,024	-	20,125,518	8,592,147	141,317,669	176,082,315	100,949,230	450,928,711
55										
56										
57										
58	RATE BASE:									
59	Utility Plant in Service	3,987,546	-	-	216,532,518	80,387,059	719,895,040	1,052,023,646	101,304,128	2,174,129,937
60	Accumulated Depreciation - SL	-	-	-	(86,946,178)	(30,593,846)	(197,984,051)	(384,425,635)	(81,839,966)	(781,789,676)
61	Construction Work in Progress	-	-	-	3,009,853	-	33,533	-	727,548	3,770,935
62	Net Plant in Service	3,987,546	-	-	132,596,194	49,793,213	521,944,522	667,598,011	20,191,710	1,396,111,196
63										
64	Gas Stored Underground	-	22,514,160	-	-	-	-	-	-	22,514,160
65	Cash Working Capital	29,155	-	-	226,321	122,564	1,849,560	4,432,413	-	6,660,013
66	Materials & Supplies	-	-	-	-	-	3,818,351	6,443,282	-	10,261,633
67	Accumulated Deferred Taxes	-	-	-	(40,225,719)	(14,387,562)	(91,292,867)	(209,672,888)	-	(355,579,036)
68	Reserve for Injuries and Damages	(22,985)	-	-	(178,423)	(96,625)	(1,458,123)	(3,494,346)	-	(5,250,501)
69	Retirement Benefits, Net	12,631	-	-	98,046	53,097	801,259	1,920,192	-	2,885,224
70	Customer Advances	-	-	-	-	-	(697,559)	-	-	(697,559)
71	Customer Deposits	-	-	-	-	-	-	-	(14,461,855)	(14,461,855)
72	Budget Plan Balance	-	-	-	-	-	-	-	8,085,350	8,085,350
73	TOTAL RATE BASE	4,006,347	22,514,160	-	92,516,419	35,484,686	434,965,144	467,226,663	13,815,206	1,070,528,625
74	% of Rate Base	0.3742%	2.1031%	0.0000%	8.6421%	3.3147%	40.6309%	43.6445%	1.2905%	100.0000%

The Peoples Gas Light and Coke Company
EMBEDDED GAS COST OF SERVICE STUDY
Summary and Detail by Customer Class
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule under PROPOSED Rates
FUTURE TEST YEAR ENDED DECEMBER 31, 2015

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]
	RATE: SC 2 GENERAL SVC - Small	PRODUCTION COST	GAS IN STORAGE	STORAGE VOLUMETRIC COST	STORAGE DEMAND COST	TRANSMISSION DEMAND	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER	CUSTOMER	TOTAL
1										
2	Operation & Maintenance Expense:									
3	Production:	95,716			743,006					838,722
4	Transmission:					402,373				402,373
5	Distribution:						6,156,570	3,978,730		10,135,300
6	Customer Accounts:								2,951,668	2,951,668
7	Customer Services:								168,702	168,702
8	Customer Sales:									
9	Administrative & General:						2,568,469	1,659,892	4,581,399	8,809,760
10	Total Operation & Maintenance Expense:	95,716	-	-	743,006	402,373	8,725,039	5,638,622	7,701,768	23,306,525
11										
12	Depreciation & Amort Expense:	513			483,982	146,184	3,599,556	2,423,310	207,844	6,861,389
13										
14	Taxes Other Than Income Taxes:									
15	Real Estate - Underground Storage				-					-
16	Invested Capital - Local Storage				10,041					10,041
17	Real Estate - Transmission									-
18	Invested Capital - Transmission					51,209				51,209
19	Illinois Gas Use Tax	74	414		1,700	645	8,103	4,037	(193)	14,779
20	Payroll Taxes	7,480			21,551	8,533	225,988	232,536	73,764	569,852
21	Other Taxes	1			4	2	44	45	14	111
22	Unauthorized Insurance Tax	45	253		1,039	394	4,954	2,468	(118)	9,035
23	Invested Capital - Underground Storage				97,418					97,418
24	Invested Capital - Other	3,991	22,430		92,172	34,946	439,376	218,896	(10,468)	801,342
25	Federal Excise Tax	9	53		216	82	1,030	513	(25)	1,878
26	State Franchise Tax	64	362		1,488	564	7,092	3,533	(169)	12,934
27	Real Estate Tax	319	1,795		7,375	2,796	35,158	17,516	(838)	64,122
28	Total Taxes Other Than Income Taxes:	11,985	25,306		233,003	99,170	721,745	479,544	61,968	1,632,721
29										
30	Other Income Before Income Taxes:									
31										
32	Income Taxes	2,814	15,812		64,974	24,634	309,727	154,305	(7,379)	564,866
33	ITC	439	2,466		10,135	3,842	48,311	24,068	(1,151)	88,111
34										
35	Other Income After Income Taxes:									
36										
37	TOTAL EXPENSES:	111,466	43,584		1,535,101	676,204	13,404,378	8,719,850	7,963,049	32,453,632
38										
39	Other Operating Income (Revenue Credits):									
40	Forfeited Discounts Acct 487								(778,225)	(778,225)
41	Miscellaneous Acct 488								(276,143)	(276,143)
42	Miscellaneous Acct 489								(15,460)	(15,460)
43	Miscellaneous Acct 495								(285,233)	(285,233)
44	Miscellaneous Acct 493	(14)	(77)		(318)	(121)	(1,518)	(756)	36	(2,768)
45	Service Class 5 & 7 Revenue				(81,328)		(50,817)		(56,226)	(188,371)
46	Total Other Operating Income:	(14)	(77)		(81,647)	(121)	(52,334)	(756)	(1,411,250)	(1,546,200)
47										
48	Actual Return (Net Operating Income)	34,253	192,489		790,985	299,891	3,770,573	1,878,490	(89,833)	6,876,847
49										
50	Return Income Deficiency	6,115	34,366		141,217	53,540	673,171	335,372	(16,038)	1,227,742
51										
52	Additional Income Taxes on Deficiency:	15,594	87,634		360,109	136,530	1,716,616	855,214	(40,898)	3,130,799
53										
54	REVENUE REQUIREMENTS:	167,414	357,995		2,745,764	1,166,045	19,512,404	11,788,169	6,405,029	42,142,820
55										
56										
57										
58	RATE BASE:									
59	Utility Plant in Service	545,907			29,643,967	11,005,235	99,927,704	70,413,680	7,125,842	218,662,336
60	Accumulated Depreciation - SL				(11,903,199)	(4,244,301)	(27,481,911)	(26,239,701)	(5,756,712)	(75,625,824)
61	Construction Work in Progress				412,058		4,655		86,946	503,658
62	Net Plant in Service	545,907			18,152,826	6,760,935	72,450,448	44,173,979	1,456,076	143,540,171
63										
64	Gas Stored Underground		3,082,258							3,082,258
65	Cash Working Capital	3,991			30,984	16,779	256,735	311,781		620,271
66	Materials & Supplies						530,020	453,227		983,248
67	Accumulated Deferred Taxes				(5,507,025)	(1,969,701)	(12,672,245)	(14,748,617)		(34,897,589)
68	Reserve for Injuries and Damages	(3,147)			(24,427)	(13,228)	(202,400)	(245,796)		(488,998)
69	Retirement Benefits, Net	1,729			13,423	7,269	111,222	135,068		268,711
70	Customer Advances						(96,827)			(96,827)
71	Customer Deposits								(3,587,615)	(3,587,615)
72	Budget Plan Balance								693,069	693,069
73	TOTAL RATE BASE	548,481	3,082,258		12,665,782	4,802,054	60,376,952	30,079,642	(1,438,471)	110,116,698
74	% of Rate Base	0.4981%	2.7991%	0.0000%	11.5021%	4.3609%	54.8300%	27.3161%	-1.3063%	100.0000%

The Peoples Gas Light and Coke Company
EMBEDDED GAS COST OF SERVICE STUDY
Summary and Detail by Customer Class
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule under PROPOSED Rates
FUTURE TEST YEAR ENDED DECEMBER 31, 2015

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]
	RATE: SC 2 GENERAL SVC - Medium	PRODUCTION COST	GAS IN STORAGE	STORAGE VOLUMETRIC COST	STORAGE DEMAND COST	TRANSMISSION DEMAND	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER	CUSTOMER	TOTAL
1										
2	Operation & Maintenance Expense:									
3	Production:	185,460			1,439,659					1,625,119
4	Transmission:					779,644				779,644
5	Distribution:						11,928,657	4,449,439		16,378,096
6	Customer Accounts:								1,243,313	1,243,313
7	Customer Services:								64,098	64,098
8	Customer Sales:									
9	Administrative & General:						4,976,534	1,856,268	3,715,179	10,547,981
10	Total Operation & Maintenance Expense:	185,460	-	-	1,439,659	779,644	16,905,191	6,305,707	5,022,590	30,638,251
11										
12	Depreciation & Amort Expense:	993			937,770	283,248	6,974,317	2,471,420	78,970	10,746,719
13										
14	Taxes Other Than Income Taxes:									
15	Real Estate - Underground Storage				-					-
16	Invested Capital - Local Storage				19,456					19,456
17	Real Estate - Transmission									-
18	Invested Capital - Transmission					99,223				99,223
19	Illinois Gas Use Tax	118	662		2,720	1,031	12,966	4,790	(148)	22,139
20	Payroll Taxes	10,804			31,128	12,326	326,415	335,873	106,544	823,089
21	Other Taxes	2			6		2	63	55	160
22	Unauthorized Insurance Tax	87	490		2,014	763	9,598	3,546	(109)	16,389
23	Invested Capital - Underground Storage				188,758					188,758
24	Invested Capital - Other	7,734	43,461		178,593	67,713	851,312	314,472	(9,698)	1,453,585
25	Federal Excise Tax	18	102		419	159	1,995	737	(23)	3,407
26	State Franchise Tax	125	701		2,883	1,093	13,740	5,076	(157)	23,461
27	Real Estate Tax	619	3,478		14,291	5,418	68,121	25,164	(776)	116,314
28	Total Taxes Other Than Income Taxes:	19,507	48,894		440,265	187,729	1,284,211	689,721	95,654	2,765,981
29										
30	Other Income Before Income Taxes:									
31										
32	Income Taxes	5,452	30,637		125,895	47,732	600,111	221,679	(6,837)	1,024,869
33	ITC	850	4,779		19,637	7,445	93,605	34,577	(1,066)	159,827
34										
35	Other Income After Income Taxes:									
36										
37	TOTAL EXPENSES:	212,262	84,310		2,963,226	1,305,799	25,857,435	9,723,104	5,189,310	45,335,447
38										
39	Other Operating Income (Revenue Credits):									
40	Forfeited Discounts Acct 487								(864,763)	(864,763)
41	Miscellaneous Acct 488								(104,920)	(104,920)
42	Miscellaneous Acct 489								(5,874)	(5,874)
43	Miscellaneous Acct 495								(475,285)	(475,285)
44	Miscellaneous Acct 493	(27)	(150)		(617)	(234)	(2,941)	(1,086)	34	(5,021)
45	Service Class 5 & 7 Revenue				(157,583)		(98,460)		(21,363)	(277,406)
46	Total Other Operating Income:	(27)	(150)		(158,200)	(234)	(101,401)	(1,086)	(1,472,172)	(1,733,269)
47										
48	Actual Return (Net Operating Income)	69,614	391,207		1,607,570	609,505	7,862,927	2,830,659	(87,299)	13,084,184
49										
50	Return Income Deficiency	8,603	48,348		198,676	75,327	947,044	349,835	(10,789)	1,617,044
51										
52	Additional Income Taxes on Deficiency:	30,216	169,800		697,752	264,550	3,326,028	1,228,623	(37,891)	5,679,078
53										
54	REVENUE REQUIREMENTS:	320,669	693,515		5,309,024	2,254,948	37,692,034	14,131,134	3,581,160	63,982,484
55										
56										
57										
58	RATE BASE:									
59	Utility Plant in Service	1,057,757			57,438,544	21,323,890	193,614,823	77,366,302	2,707,464	353,508,781
60	Accumulated Depreciation - SL				(23,063,796)	(8,223,551)	(53,247,550)	(28,797,935)	(2,187,263)	(115,520,095)
61	Construction Work in Progress				798,409		9,019			939,990
62	Net Plant in Service	1,057,757			35,173,157	13,100,339	140,376,292	48,568,367	652,763	238,928,676
63										
64	Gas Stored Underground		5,972,223							5,972,223
65	Cash Working Capital	7,734			60,035	32,512	497,437	118,461		716,179
66	Materials & Supplies						1,026,941	172,204		1,199,144
67	Accumulated Deferred Taxes				(10,670,484)	(3,816,520)	(24,553,096)	(5,603,738)		(44,643,838)
68	Reserve for Injuries and Damages	(6,097)			(47,329)	(25,631)	(392,160)	(93,390)		(564,608)
69	Retirement Benefits, Net	3,350			26,008	14,085	215,498	51,319		310,260
70	Customer Advances						(187,608)			(187,608)
71	Customer Deposits								(3,503,772)	(3,503,772)
72	Budget Plan Balance								1,518,297	1,518,297
73	TOTAL RATE BASE	1,062,744	5,972,223		24,541,387	9,304,785	116,983,303	43,213,223	(1,332,712)	199,744,954
74	% of Rate Base	0.5321%	2.9899%	0.0000%	12.2864%	4.6583%	58.5663%	21.6342%	-0.6672%	100.0000%

The Peoples Gas Light and Coke Company
 EMBEDDED GAS COST OF SERVICE STUDY
 Summary and Detail by Customer Class
 Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule under PROPOSED Rates
 FUTURE TEST YEAR ENDED DECEMBER 31, 2015

LINE NO.	[A] RATE: SC 2 GENERAL SVC - Large	[B] PRODUCTION COST	[C] GAS IN STORAGE	[D] STORAGE VOLUMETRIC COST	[E] STORAGE DEMAND COST	[F] TRANSMISSION DEMAND	[G] DISTRIBUTION DEMAND	[H] DISTRIBUTION CUSTOMER	[I] CUSTOMER	[J] TOTAL
1										
2	Operation & Maintenance Expense:									
3	Production:	365,134			2,834,406					3,199,540
4	Transmission:					1,534,966				1,534,966
5	Distribution:						23,483,574	5,495,504		28,979,078
6	Customer Accounts:								865,231	865,231
7	Customer Services:								20,070	20,070
8	Customer Sales:									
9	Administrative & General:						9,797,147	2,292,677	4,117,848	16,207,673
10	Total Operation & Maintenance Expense:	365,134	-	-	2,834,406	1,534,966	33,280,721	7,788,181	5,003,150	50,806,558
11										
12	Depreciation & Amort Expense:	1,956			1,846,285	557,660	13,730,120	3,121,415	24,727	19,282,162
13										
14	Taxes Other Than Income Taxes:									
15	Real Estate - Underground Storage				-					-
16	Invested Capital - Local Storage				38,304					38,304
17	Real Estate - Transmission									-
18	Invested Capital - Transmission					195,351				195,351
19	Illinois Gas Use Tax	166	932		3,832	1,453	18,263	4,563	(100)	29,109
20	Payroll Taxes	18,202			52,443	20,766	549,932	565,866	179,501	1,386,710
21	Other Taxes	4			10		107	110		259
22	Unauthorized Insurance Tax	172	965		3,964	1,503	18,896	4,722	(104)	30,118
23	Invested Capital - Underground Storage				371,627					371,627
24	Invested Capital - Other	15,226	85,566		351,614	133,321	1,675,951	418,768	(9,220)	2,671,226
25	Federal Excise Tax	36	201		824	312	3,928	982	(22)	6,261
26	State Franchise Tax	246	1,381		5,675	2,152	27,050	6,759	(149)	43,114
27	Real Estate Tax	1,218	6,847		28,136	10,668	134,107	33,509	(738)	213,748
28	Total Taxes Other Than Income Taxes:	35,270	95,892		856,429	365,531	2,428,235	1,035,278	169,203	4,985,837
29										
30	Other Income Before Income Taxes:									
31										
32	Income Taxes	10,733	60,318		247,862	93,981	1,181,420	295,200	(6,500)	1,883,015
33	ITC	1,674	9,408		38,661	14,659	184,277	46,045	(1,014)	293,712
34										
35	Other Income After Income Taxes:									
36										
37	TOTAL EXPENSES:	414,767	165,618		5,823,642	2,566,797	50,804,773	12,286,119	5,189,566	77,251,283
38										
39	Other Operating Income (Revenue Credits):									
40	Forfeited Discounts Acct 487								(628,790)	(628,790)
41	Miscellaneous Acct 488								(32,853)	(32,853)
42	Miscellaneous Acct 489								(1,839)	(1,839)
43	Miscellaneous Acct 495								(893,037)	(893,037)
44	Miscellaneous Acct 493	(53)	(296)		(1,215)	(461)	(5,789)	(1,447)	32	(9,228)
45	Service Class 5 & 7 Revenue				(310,250)		(193,835)		(6,689)	(510,774)
46	Total Other Operating Income:	(53)	(296)		(311,465)	(461)	(199,624)	(1,447)	(1,563,177)	(2,076,521)
47										
48	Actual Return (Net Operating Income)	(3,355)	(18,852)		(77,469)	(29,374)	(369,253)	(92,265)	2,031	(588,537)
49										
50	Return Income Deficiency	157,351	884,251		3,633,613	1,377,752	17,319,434	4,327,585	(95,283)	27,604,702
51										
52	Additional Income Taxes on Deficiency:	59,489	334,303		1,373,737	520,878	6,547,847	1,636,102	(36,023)	10,436,333
53										
54	REVENUE REQUIREMENTS:	628,199	1,365,025		10,442,058	4,435,593	74,103,177	18,156,095	3,497,115	112,627,261
55										
56										
57										
58	RATE BASE:									
59	Utility Plant in Service	2,082,516			113,085,200	41,982,547	381,163,446	96,709,954	847,758	635,871,422
60	Accumulated Depreciation - S/L				(45,408,080)	(16,189,493)	(104,826,786)	(37,488,049)	(684,873)	(204,597,281)
61	Construction Work in Progress				1,571,911		17,755			1,713,252
62	Net Plant in Service	2,082,516			69,249,031	25,793,054	276,354,415	59,221,905	286,471	432,987,392
63										
64	Gas Stored Underground		11,758,134							11,758,134
65	Cash Working Capital	15,226			118,198	64,010	979,288	37,092		1,213,814
66	Materials & Supplies						2,021,706	53,920		2,075,626
67	Accumulated Deferred Taxes				(21,008,085)	(7,513,977)	(48,336,913)	(1,754,637)		(78,613,611)
68	Reserve for Injuries and Damages	(12,004)			(93,182)	(50,463)	(772,034)	(29,242)		(956,925)
69	Retirement Benefits, Net	6,596			51,205	27,730	424,243	16,069		525,844
70	Customer Advances						(369,337)			(369,337)
71	Customer Deposits								(2,103,757)	(2,103,757)
72	Budget Plan Balance								550,283	550,283
73	TOTAL RATE BASE	2,092,335	11,758,134		48,317,167	18,320,354	230,301,369	57,545,108	(1,267,003)	367,067,463
74	% of Rate Base	0.5700%	3.2033%	0.0000%	13.1630%	4.9910%	62.7409%	15.6770%	-0.3452%	100.0000%

The Peoples Gas Light and Coke Company
EMBEDDED GAS COST OF SERVICE STUDY
Summary and Detail by Customer Class
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule under PROPOSED Rates
FUTURE TEST YEAR ENDED DECEMBER 31, 2015

LINE NO.	[A] RATE: SC 2 GENERAL SVC - Total	[B] PRODUCTION DEMAND COST	[C] GAS IN STORAGE	[D] STORAGE VOLUMETRIC COST	[E] STORAGE DEMAND COST	[F] TRANSMISSION DEMAND	[G] DISTRIBUTION DEMAND	[H] DISTRIBUTION CUSTOMER	[I] CUSTOMER	[J] TOTAL
1										
2	Operation & Maintenance Expense:									
3	Production:	646,310	0	0	5,017,071	0	0	0	0	5,663,381
4	Transmission:	0	0	0	0	2,716,984	0	0	0	2,716,984
5	Distribution:	0	0	0	0	0	41,568,801	13,923,672	0	55,492,474
6	Customer Accounts:	0	0	0	0	0	0	0	5,060,211	5,060,211
7	Customer Services:	0	0	0	0	0	0	0	252,870	252,870
8	Customer Sales:	0	0	0	0	0	0	0	0	0
9	Administrative & General:	0	0	0	0	0	17,342,150	5,808,837	12,414,426	35,565,413
10	Total Operation & Maintenance Expense:	646,310	-	-	5,017,071	2,716,984	58,910,951	19,732,510	17,727,507	104,751,333
11										
12	Depreciation & Amort Expense:	3,461	-	-	3,268,037	987,092	24,303,993	8,016,145	311,541	36,890,269
13										
14	Taxes Other Than Income Taxes:									
15	Real Estate - Underground Storage	-	-	-	-	-	-	-	-	-
16	Invested Capital - Local Storage	-	-	-	67,801	-	-	-	-	67,801
17	Real Estate - Transmission	-	-	-	-	-	-	-	-	-
18	Invested Capital - Transmission	-	-	-	-	345,784	-	-	-	345,784
19	Illinois Gas Use Tax	357	2,008	-	8,252	3,129	39,333	13,390	(441)	66,028
20	Payroll Taxes	36,487	-	-	105,122	41,625	1,102,335	1,134,275	359,808	2,779,651
21	Other Taxes	7	-	-	20	8	214	220	70	539
22	Unauthorized Insurance Tax	304	1,708	-	7,017	2,661	33,449	10,735	(331)	55,542
23	Invested Capital - Underground Storage	-	-	-	657,802	-	-	-	-	657,802
24	Invested Capital - Other	26,952	151,458	-	622,378	235,979	2,966,638	952,135	(29,387)	4,926,154
25	Federal Excise Tax	63	355	-	1,459	553	6,953	2,232	(69)	11,546
26	State Franchise Tax	435	2,445	-	10,045	3,809	47,882	15,368	(474)	79,510
27	Real Estate Tax	2,157	12,119	-	49,802	18,883	237,386	76,189	(2,351)	394,184
28	Total Taxes Other Than Income Taxes:	66,761	170,092	-	1,529,698	652,430	4,434,191	2,204,543	326,824	9,384,540
29										
30	Other Income Before Income Taxes:	-	-	-	-	-	-	-	-	-
31										
32	Income Taxes	18,999	106,766	-	438,730	166,348	2,091,258	671,184	(20,715)	3,472,570
33	ITC	2,963	16,653	-	68,433	25,947	326,194	104,691	(3,231)	541,650
34										
35	Other Income After Income Taxes:	-	-	-	-	-	-	-	-	-
36										
37	TOTAL EXPENSES:	738,495	293,512	-	10,321,969	4,548,801	90,066,586	30,729,073	18,341,926	155,040,362
38										
39	Other Operating Income (Revenue Credits):									
40	Forfeited Discounts Acct 487	-	-	-	-	-	-	-	(2,271,779)	(2,271,779)
41	Miscellaneous Acct 488	-	-	-	-	-	-	-	(413,916)	(413,916)
42	Miscellaneous Acct 489	-	-	-	-	-	-	-	(23,173)	(23,173)
43	Miscellaneous Acct 495	-	-	-	-	-	-	-	(1,653,554)	(1,653,554)
44	Miscellaneous Acct 493	(93)	(523)	-	(2,150)	(815)	(10,248)	(3,289)	102	(17,017)
45	Service Class 5 & 7 Revenue	-	-	-	(549,162)	-	(343,111)	-	(84,279)	(976,551)
46	Total Other Operating Income:	(93)	(523)	-	(551,311)	(815)	(353,359)	(3,289)	(4,446,599)	(5,355,990)
47										
48	Actual Return (Net Operating Income)	100,513	564,844	-	2,321,086	880,022	11,064,247	4,616,884	(175,100)	19,372,494
49										
50	Return Income Deficiency	172,069	966,965	-	3,973,505	1,506,620	18,939,648	5,012,791	(122,110)	30,449,488
51										
52	Add'l Inc.Tax&Prov. for Uncollectibles on Rev. Def.	105,298	591,737	-	2,431,598	921,959	11,590,492	3,719,939	(114,812)	19,246,210
53										
54	REVENUE REQUIREMENTS:	1,116,282	2,416,534	-	18,496,847	7,856,585	131,307,615	44,075,398	13,483,305	218,752,565
55										
56										
57										
58	RATE BASE:									
59	Utility Plant in Service	3,686,180	-	-	200,167,711	74,311,673	674,705,974	244,489,936	10,681,064	1,208,042,539
60	Accumulated Depreciation - S/L	-	-	-	(80,375,075)	(28,657,345)	(185,556,247)	(92,525,685)	(8,628,848)	(395,743,200)
61	Construction Work in Progress	-	-	-	2,782,379	-	31,428	-	343,094	3,156,901
62	Net Plant in Service	3,686,180	-	-	122,575,015	45,654,328	489,181,155	151,964,251	2,395,310	815,456,239
63										
64	Gas Stored Underground	-	20,812,615	-	-	-	-	-	-	20,812,615
65	Cash Working Capital	26,952	-	-	209,217	113,301	1,733,460	467,334	-	2,550,264
66	Materials & Supplies	-	-	-	-	-	3,578,667	679,351	-	4,258,018
67	Accumulated Deferred Taxes	-	-	-	(37,185,593)	(13,300,198)	(85,562,254)	(22,106,992)	-	(158,155,038)
68	Reserve for Injuries and Damages	(21,248)	-	-	(164,939)	(89,322)	(1,366,594)	(368,429)	-	(2,010,531)
69	Retirement Benefits, Net	11,676	-	-	90,636	49,084	750,963	202,457	-	1,104,815
70	Customer Advances	-	-	-	-	-	(653,772)	-	-	(653,772)
71	Customer Deposits	-	-	-	-	-	-	-	(9,195,145)	(9,195,145)
72	Budget Plan Balance	-	-	-	-	-	-	-	2,761,650	2,761,650
73	TOTAL RATE BASE	3,703,560	20,812,615	-	85,524,336	32,427,193	407,661,624	130,837,973	(4,038,186)	676,929,114
74	% of Rate Base	0.5471%	3.0746%	0.0000%	12.6342%	4.7903%	60.2222%	19.3282%	-0.5965%	100.0000%

The Peoples Gas Light and Coke Company
EMBEDDED GAS COST OF SERVICE STUDY
Summary and Detail by Customer Class
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule under PROPOSED Rates
FUTURE TEST YEAR ENDED DECEMBER 31, 2015

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]
	RATE: SC 4 LARGE VOL DEMAND	PRODUCTION DEMAND COST	GAS IN STORAGE	STORAGE VOLUMETRIC COST	STORAGE DEMAND COST	TRANSMISSION DEMAND	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER	CUSTOMER	TOTAL
1										
2	Operation & Maintenance Expense:									
3	Production:	125,843	0	0	976,871	0	0	0	0	1,102,713
4	Transmission:	0	0	0	0	529,022	0	0	0	529,022
5	Distribution:	0	0	0	0	0	9,011,807	533,107	0	9,544,914
6	Customer Accounts:	0	0	0	0	0	0	0	5,973	5,973
7	Customer Services:	0	0	0	0	0	0	0	503	503
8	Customer Sales:	0	0	0	0	0	0	0	0	0
9	Administrative & General:	0	0	0	0	0	3,759,649	222,408	355,962	4,338,019
10	Total Operation & Maintenance Expense:	125,843	-	-	976,871	529,022	12,771,456	755,514	362,438	15,521,144
11										
12	Depreciation & Amort Expense:	674	-	-	636,317	192,196	5,268,925	326,896	619	6,425,628
13										
14	Taxes Other Than Income Taxes:									
15	Real Estate - Underground Storage	-	-	-	-	-	-	-	-	-
16	Invested Capital - Local Storage	-	-	-	13,201	-	-	-	-	13,201
17	Real Estate - Transmission	-	-	-	-	-	-	-	-	-
18	Invested Capital - Transmission	-	-	-	-	67,327	-	-	-	67,327
19	Illinois Gas Use Tax	54	303	-	1,245	427	6,609	436	1	9,074
20	Payroll Taxes	5,691	-	-	16,397	6,493	171,948	176,930	56,125	433,584
21	Other Taxes	1	-	-	3	1	33	34	11	84
22	Unauthorized Insurance Tax	59	332	-	1,366	468	7,251	478	1	9,957
23	Invested Capital - Underground Storage	-	-	-	128,080	-	-	-	-	128,080
24	Invested Capital - Other	5,248	29,490	-	121,183	41,529	643,145	42,401	85	883,081
25	Federal Excise Tax	12	69	-	284	97	1,507	99	0	2,070
26	State Franchise Tax	85	476	-	1,956	670	10,381	684	1	14,253
27	Real Estate Tax	420	2,360	-	9,697	3,323	51,464	3,393	7	70,663
28	Total Taxes Other Than Income Taxes:	11,570	33,031	-	293,414	120,336	892,338	224,456	56,231	1,631,375
29										
30	Other Income Before Income Taxes:	-	-	-	-	-	-	-	-	-
31										
32	Income Taxes	3,699	20,788	-	85,425	29,275	453,369	29,890	60	622,506
33	ITC	577	3,243	-	13,325	4,566	70,716	4,662	9	97,098
34										
35	Other Income After Income Taxes:	-	-	-	-	-	-	-	-	-
36										
37	TOTAL EXPENSES:	142,363	57,062	-	2,005,351	875,395	19,456,804	1,341,418	419,359	24,297,751
38										
39	Other Operating Income (Revenue Credits):									
40	Forfeited Discounts Acct 487	-	-	-	-	-	-	-	(87,994)	(87,994)
41	Miscellaneous Acct 488	-	-	-	-	-	-	-	(823)	(823)
42	Miscellaneous Acct 489	-	-	-	-	-	-	-	(46)	(46)
43	Miscellaneous Acct 495	-	-	-	-	-	-	-	(368,461)	(368,461)
44	Miscellaneous Acct 493	(18)	(102)	-	(419)	(143)	(2,222)	(146)	(0)	(3,051)
45	Service Class 5 & 7 Revenue	-	-	-	(106,927)	-	(74,384)	-	(168)	(181,478)
46	Total Other Operating Income:	(18)	(102)	-	(107,346)	(143)	(76,606)	(146)	(457,492)	(641,853)
47										
48	Actual Return (Net Operating Income)	(2,286)	(12,844)	-	(52,780)	(18,087)	(280,113)	(18,467)	(37)	(384,614)
49										
50	Return Income Deficiency	55,314	310,843	-	1,277,333	437,733	6,779,096	446,931	900	9,308,150
51										
52	Add'l Inc.Tax&Prov. for Uncollectibles on Rev. Def.	20,503	115,217	-	473,455	162,250	2,512,732	165,659	334	3,450,149
53										
54	REVENUE REQUIREMENTS:	215,876	470,175	-	3,596,014	1,457,147	28,391,914	1,935,394	(36,936)	36,029,583
55										
56										
57										
58	RATE BASE:									
59	Utility Plant in Service	717,734	-	-	38,974,528	14,469,179	146,271,237	9,733,714	21,237	210,187,628
60	Accumulated Depreciation - S/L	-	-	-	(15,649,780)	(6,187,075)	(40,227,214)	(3,865,138)	(17,157)	(65,946,364)
61	Construction Work in Progress	-	-	-	541,755	-	6,813	-	7,656	556,225
62	Net Plant in Service	717,734	-	-	23,866,503	8,282,103	106,050,836	5,868,576	11,737	144,797,490
63										
64	Gas Stored Underground	-	4,052,411	-	-	-	-	-	-	4,052,411
65	Cash Working Capital	5,248	-	-	40,736	22,061	375,801	929	-	444,775
66	Materials & Supplies	-	-	-	-	-	775,828	1,351	-	777,179
67	Accumulated Deferred Taxes	-	-	-	(7,240,383)	(2,589,673)	(18,549,260)	(43,955)	-	(28,423,272)
68	Reserve for Injuries and Damages	(4,137)	-	-	(32,115)	(17,392)	(296,267)	(733)	-	(350,644)
69	Retirement Benefits, Net	2,273	-	-	17,648	9,557	162,803	403	-	192,684
70	Customer Advances	-	-	-	-	-	(141,733)	-	-	(141,733)
71	Customer Deposits	-	-	-	-	-	-	-	-	-
72	Budget Plan Balance	-	-	-	-	-	-	-	-	-
73	TOTAL RATE BASE	721,118	4,052,411	-	16,652,389	5,706,656	88,378,008	5,826,571	11,737	121,348,890
74	% of Rate Base	0.5943%	3.3395%	0.0000%	13.7227%	4.7027%	72.8297%	4.8015%	0.0097%	100.0000%

The Peoples Gas Light and Coke Company
EMBEDDED GAS COST OF SERVICE STUDY
Summary and Detail by Customer Class
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule under PROPOSED Rates
FUTURE TEST YEAR ENDED DECEMBER 31, 2015

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]
	RATE: SC 8 CNG SERVICE	PRODUCTION DEMAND COST	GAS IN STORAGE	STORAGE VOLUMETRIC COST	STORAGE DEMAND COST	TRANSMISSION DEMAND	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER	CUSTOMER	TOTAL
1										
2	Operation & Maintenance Expense:									
3	Production:	802	0	0	6,223	0	0	0	0	7,024
4	Transmission:	0	0	0	0	3,370	0	0	0	3,370
5	Distribution:	0	0	0	0	0	59,460	5,861	0	65,321
6	Customer Accounts:	0	0	0	0	0	0	0	224	224
7	Customer Services:	0	0	0	0	0	0	0	19	19
8	Customer Sales:	0	0	0	0	0	0	0	0	0
9	Administrative & General:	0	0	0	0	0	24,806	2,445	4,027	31,278
10	Total Operation & Maintenance Expense:	802	-	-	6,223	3,370	84,266	8,306	4,270	107,235
11										
12	Depreciation & Amort Expense:	4	-	-	4,053	1,224	34,765	4,054	23	44,124
13										
14	Taxes Other Than Income Taxes:									
15	Real Estate - Underground Storage	-	-	-	-	-	-	-	-	-
16	Invested Capital - Local Storage	-	-	-	84	-	-	-	-	84
17	Real Estate - Transmission	-	-	-	-	-	-	-	-	-
18	Invested Capital - Transmission	-	-	-	-	429	-	-	-	429
19	Illinois Gas Use Tax	1	3	-	14	4	74	9	0	105
20	Payroll Taxes	39	-	-	112	44	1,178	1,212	385	2,971
21	Other Taxes	0	-	-	0	0	0	0	0	0
22	Unauthorized Insurance Tax	0	2	-	9	3	48	6	0	68
23	Invested Capital - Underground Storage	-	-	-	816	-	-	-	-	816
24	Invested Capital - Other	33	188	-	772	255	4,243	511	2	6,004
25	Federal Excise Tax	0	0	-	2	1	10	1	0	14
26	State Franchise Tax	1	3	-	12	4	68	8	0	97
27	Real Estate Tax	3	15	-	62	20	340	41	0	480
28	Total Taxes Other Than Income Taxes:	77	212	-	1,883	760	5,962	1,789	387	11,069
29										
30	Other Income Before Income Taxes:	-	-	-	-	-	-	-	-	-
31										
32	Income Taxes	24	132	-	544	180	2,991	360	1	4,233
33	ITC	4	21	-	85	28	467	56	0	660
34										
35	Other Income After Income Taxes:	-	-	-	-	-	-	-	-	-
36										
37	TOTAL EXPENSES:	910	365	-	12,788	5,562	128,451	14,566	4,681	167,322
38										
39	Other Operating Income (Revenue Credits):									
40	Forfeited Discounts Acct 487	-	-	-	-	-	-	-	(51)	(51)
41	Miscellaneous Acct 488	-	-	-	-	-	-	-	(31)	(31)
42	Miscellaneous Acct 489	-	-	-	-	-	-	-	(2)	(2)
43	Miscellaneous Acct 495	-	-	-	-	-	-	-	(2,745)	(2,745)
44	Miscellaneous Acct 493	(0)	(1)	-	(3)	(1)	(15)	(2)	(0)	(21)
45	Service Class 5 & 7 Revenue	-	-	-	(681)	-	(491)	-	(6)	(1,178)
46	Total Other Operating Income:	(0)	(1)	-	(684)	(1)	(505)	(2)	(2,835)	(4,027)
47										
48	Actual Return (Net Operating Income)	593	3,330	-	13,683	4,514	75,219	9,063	32	106,434
49										
50	Return Income Deficiency	(255)	(1,433)	-	(5,887)	(1,942)	(32,363)	(3,899)	(14)	(45,793)
51										
52	Add'l Inc.Tax&Prov. for Uncollectibles on Rev. Def.	131	734	-	3,016	995	16,579	1,998	7	23,459
53										
54	REVENUE REQUIREMENTS:	1,378	2,995	-	22,916	9,128	187,380	21,725	1,872	247,394
55										
56										
57										
58	RATE BASE:									
59	Utility Plant in Service	4,572	-	-	248,268	92,169	965,102	111,336	796	1,422,243
60	Accumulated Depreciation - SL	-	-	-	(99,689)	(40,771)	(265,420)	(39,501)	(643)	(446,025)
61	Construction Work in Progress	-	-	-	3,451	-	45	-	97	3,593
62	Net Plant in Service	4,572	-	-	152,030	51,398	699,727	71,835	250	979,810
63										
64	Gas Stored Underground	-	25,814	-	-	-	-	-	-	25,814
65	Cash Working Capital	33	-	-	259	141	2,480	35	-	2,948
66	Materials & Supplies	-	-	-	-	-	5,119	51	-	5,170
67	Accumulated Deferred Taxes	-	-	-	(46,121)	(16,496)	(122,389)	(1,648)	-	(186,654)
68	Reserve for Injuries and Damages	(26)	-	-	(205)	(111)	(1,955)	(27)	-	(2,324)
69	Retirement Benefits, Net	14	-	-	112	61	1,074	15	-	1,277
70	Customer Advances	-	-	-	-	-	(935)	-	-	(935)
71	Customer Deposits	-	-	-	-	-	-	-	-	-
72	Budget Plan Balance	-	-	-	-	-	-	-	-	-
73	TOTAL RATE BASE	4,594	25,814	-	106,076	34,992	583,121	70,260	250	825,105
74	% of Rate Base	0.5567%	3.1286%	0.0000%	12.8560%	4.2409%	70.6723%	8.5152%	0.0303%	100.0000%

The Peoples Gas Light and Coke Company
EMBEDDED GAS COST OF SERVICE STUDY
Detailed Cost of Service Study Allocation Results - with Proposed Rate Design
ALLOCATION OF OPERATING REVENUE
FUTURE TEST YEAR ENDED DECEMBER 31, 201:

LINE NO.	[A] DESCRIPTION	[B] The Peoples Gas Light and Coke Company	[C] Non-Heating SC 1 Residential	[D] Heating SC 1 Residential	[E] SC 1 Total	[F] SC 2 General Service - Small	[G] SC 2 General Service - Medium	[H] SC 2 General Service - Large	[I] SC 2 Total	[J] SC 4 Large Volume Demand Service	[K] SC 8 CNG Service	[L] SOURCE or ALLOCATION FACTOR
1	GAS OPERATING MARGIN REVENUES	579,075,747	21,850,919	364,141,251	385,992,170	37,931,602	56,822,124	74,709,956	169,463,682	23,289,889	270,006	Direct
2	% of Tariff Revenues	100.00%	3.77%	62.89%	66.66%	6.55%	9.81%	12.90%	29.27%	4.02%	0.05%	REVENUE
3	OTHER OPERATING INCOME - Under Proposed Rate Design:											
4	Acc 487 - Forfeited Discounts	7,530,524	362,469	4,806,232	5,170,701	778,225	864,763	628,790	2,271,779	87,994	51	Delayed Pymt
5	Acc 488 - Miscellaneous Revenue	4,340,536	549,086	3,376,681	3,925,767	276,143	104,920	32,853	413,916	823	31	Customer
6	Acc 489 - Miscellaneous Revenue	243,000	30,740	189,040	219,780	15,460	5,874	1,839	23,173	46	2	Customer
7	Acc 493 - Rent from Gas Property	47,000	550	26,361	26,912	2,768	5,021	9,228	17,017	3,051	21	Rate Base
8	Acc 494 - Interdepartmental Rents	0	0	0	0	0	0	0	0	0	0	
9	Acc 495 - Other Gas Revenue	610,201	77,192	474,700	551,892	38,821	14,750	4,618	58,189	116	4	Customer
10	Miscellaneous	0	0	0	0	0	0	0	0	0	0	
11	VBA Related Revenues	4,071,799	77,587	2,027,761	2,105,348	246,412	460,535	888,419	1,595,365	369,345	2,741	WPE-615b
12	Acct Chg	4,682,000	154,779	2,502,461	2,657,240	285,233	475,285	893,037	1,653,554	369,461	2,745	
13	Service Class 5 & 7 Revenues:											
14	Customer Related	883,792	111,801	687,538	799,339	56,226	21,363	6,689	84,279	168	6	Customer
15	Commodity Related	794,077	3,657	362,434	366,091	50,817	98,460	193,835	343,111	74,384	491	Sales
16	Demand Related	1,250,828	5,267	688,802	694,069	81,328	157,583	310,260	549,162	106,927	681	Storage
17		2,918,697	120,715	1,638,774	1,759,489	188,371	277,406	510,774	976,551	181,478	1,178	
18												
19												
20												
21	TOTAL OTHER REVENUE	19,761,757	1,218,339	12,541,548	13,759,887	1,546,200	1,733,269	2,076,521	5,355,990	641,853	4,027	
22												
23	TOTAL OPERATING REVENUE	598,777,504	23,069,258	376,682,800	399,752,057	39,477,802	58,555,393	76,786,477	174,819,672	23,931,742	274,033	

The Peoples Gas Light and Coke Company
EMBEDDED GAS COST OF SERVICE STUDY
Detailed Cost of Service Study Allocation, Results
ALLOCATION OF OPERATION & MAINTENANCE With Proposed Rate Design
FUTURE TEST YEAR ENDED DECEMBER 31, 2015

LINE NO.	(A) DESCRIPTION	(B) The Peoples Gas Light and Coke Company	(C) Non-Heating SC 1 Residential	(D) Heating SC 1 Residential	(E) SC 1 Total	(F) SC 2 General Service - Small	(G) SC 2 General Service - Medium	(H) SC 2 General Service - Large	(I) SC 2 Total	(J) SC 4 Large Volume Demand Service	(K) SC 8 CNG Service	SOURCE or ALLOCATION FACTOR
1												
2	Production:	1,472,103	6,187	692,982	699,149	95,716	185,460	365,134	646,310	125,843	802	CP
3												
4												
5	Storage	10,167,000	42,728	4,765,907	4,828,636	661,055	1,280,869	2,521,779	4,463,703	869,125	5,536	CP
6	Underground Storage related	1,260,409	5,297	593,312	598,609	81,951	158,790	312,626	553,368	107,746	686	CP
7	Local Storage - Demand related											
8												
9	Total Storage	11,427,409	48,026	5,379,219	5,427,244	743,006	1,439,659	2,834,406	5,017,071	976,871	6,223	
10												
11	Transmission	6,188,488	26,008	2,813,104	2,939,112	402,373	779,644	1,534,966	2,716,984	529,022	3,370	Ave & Peak
12												
13	Distribution:											
14	303 - Commodity											
15	303 - Demand	27,728	129	12,817	12,946	1,797	3,482	6,655	12,134	2,630	17	Sales
16		46,006	215	21,266	21,481	2,982	5,777	11,373	20,132	4,365	29	Ave & Peak
17		1,301,820	6,072	601,767	607,829	84,372	163,475	321,828	569,675	123,501	815	Ave & Peak
18		91,247,953	425,593	42,176,737	42,604,331	5,913,852	11,458,379	22,557,762	39,929,983	8,656,523	57,116	Ave & Peak
19			0	0	0	0	0	0	0	0	0	
20		1,421,189	6,629	656,935	663,564	82,108	178,465	351,338	621,910	134,826	890	Ave & Peak
21		946,263	4,423	435,337	442,760	61,459	119,060	234,429	414,967	89,962	594	Ave & Peak
22	Sub-Total Distribution - Demand related	94,992,979	443,061	43,909,850	44,352,911	6,156,570	11,928,657	23,483,574	41,568,801	9,011,807	59,460	
23			0.07%	46.22%	46.69%	6.48%	12.56%	24.72%	43.76%	9.49%	0.06%	
24												
25	303 - Customer	1,450,445	183,484	1,128,360	1,311,844	92,277	35,060	10,978	138,315	275	10	Customer
26		41,963,217	1,807,149	34,599,912	36,396,062	1,817,317	1,494,369	1,984,961	5,296,647	266,608	3,900	Services
27		13,801,736	840,190	8,471,268	9,311,459	1,112,765	1,696,594	1,581,703	4,391,051	97,989	1,237	Meters
28		5,120,229	681,071	3,955,525	4,636,596	333,607	118,150	31,835	483,592	76,707	41	AMR Device
29		1,177,494	0	0	0	17,002	181,488	902,298	1,100,787	0	0	DMD Device
30		382.0	0	0	0	0	0	0	0	0	0	Meters
31		382.2	0	0	0	0	0	0	0	0	0	AMR Device
32		382.3	0	0	0	0	0	0	0	0	0	DMD Device
33		7,513,331	457,379	4,611,553	5,069,932	605,762	923,579	861,041	2,390,382	53,343	673	Meters
34		161,081	0	0	0	209	122,898	122,689	122,898	38,194	0	Acct 385 & 386
35			0	0	0	0	0	0	0	0	0	Acct 385 & 386
36	Sub-Total Distribution - Customer related	71,187,533	3,969,274	52,755,619	56,724,893	3,978,730	4,449,439	5,495,504	13,923,672	533,107	5,661	
37			5.88%	74.11%	79.68%	5.69%	6.25%	7.72%	19.56%	0.75%	0.01%	
38												
39	Total Distribution	166,180,512	4,412,335	96,665,469	101,077,804	10,135,300	16,378,096	28,979,078	55,492,474	9,544,914	65,321	
40												
41	Customer Accounts:											
42	Allocable	31,505,000	3,985,442	24,509,029	28,494,470	2,004,332	761,546	238,454	3,004,332	5,973	224	Customer
43	Customer - Acct 904/905/008 Allocable	14,789,000	1,864,737	10,665,364	12,735,121	947,336	481,767	626,777	2,055,679	0	0	Bad Debt
44	Total Customer Accounts:	46,294,000	5,850,199	35,374,393	41,229,591	2,951,668	1,243,313	865,231	5,060,211	5,973	224	
45	Customer Services:	2,651,730	335,449	2,062,889	2,398,338	168,702	64,098	20,070	252,870	503	19	Customer
46	Customer Sales:	0	0	0	0	0	0	0	0	0	0	
47	Total Customer:	48,946,730	6,185,648	37,440,281	43,625,929	3,120,369	1,307,411	885,301	5,313,081	6,476	243	
48												
49	Total Customer Function	120,133,263	10,154,922	90,195,900	100,350,822	7,099,099	5,756,950	6,380,805	19,236,764	539,583	6,104	CUSTOMER O&M
50			8.45%	75.08%	83.53%	5.91%	4.79%	5.31%	16.01%	0.45%	0.01%	
51	Administrative & General:											
52	Commodity related	39,630,261	184,841	18,318,815	18,503,656	2,568,469	4,976,534	9,797,147	17,342,150	3,759,649	24,806	Sales
53	Distribution - Demand related	29,698,832	1,655,947	22,009,194	23,665,142	1,659,832	1,856,568	2,292,677	5,808,837	222,408	2,445	Distribution Demand O&M
54	Distribution - Customer related	77,527,920	6,553,472	58,207,863	64,761,335	4,581,399	3,715,179	4,117,848	12,414,426	348,220	3,939	Distribution Customer O&M
55	Customer related	146,857,013	8,394,261	98,536,873	106,930,133	8,809,760	10,547,981	16,207,673	35,565,413	4,330,276	31,190	Customer O&M
56	Total Administrative and General	381,071,255	19,072,464	241,626,908	260,699,372	23,306,525	30,638,251	50,806,558	104,751,333	15,513,402	107,149	
57												
58	Total Operation & Maintenance											
59												
60												

May not cross-check due to Rounding

The Peoples Gas Light and Coke Company

Bill Frequency Data - Gas Utilities
S.C. No. 1
Applicable to Small Residential Service Customers
Historical Year Ended June 30, 2013

Line No.	Monthly Therm Usage		Number of Bills	Percent of Total	Cumulative Percent	Line No.
	From	To				
1	0	10	2,068,607	22.491%	22.491%	1
2	11	20	1,208,793	13.142%	35.633%	2
3	21	30	874,361	9.506%	45.139%	3
4	31	40	564,098	6.133%	51.272%	4
5	41	50	415,143	4.514%	55.786%	5
6	51	60	339,845	3.695%	59.481%	6
7	61	70	296,275	3.221%	62.702%	7
8	71	80	260,988	2.838%	65.540%	8
9	81	90	244,187	2.655%	68.194%	9
10	91	100	219,353	2.385%	70.579%	10
11	101	110	215,702	2.345%	72.925%	11
12	111	120	203,522	2.213%	75.137%	12
13	121	130	190,797	2.074%	77.212%	13
14	131	140	180,781	1.966%	79.177%	14
15	141	150	169,535	1.843%	81.020%	15
16	151	160	157,408	1.711%	82.732%	16
17	161	170	145,761	1.585%	84.317%	17
18	171	180	140,795	1.531%	85.847%	18
19	181	190	124,610	1.355%	87.202%	19
20	191	200	121,286	1.319%	88.521%	20
21	201	220	212,189	2.307%	90.828%	21
22	221	240	173,150	1.883%	92.710%	22
23	241	260	137,884	1.499%	94.209%	23
24	261	280	109,930	1.195%	95.405%	24
25	Greater than	300	422,664	4.595%	100.000%	25
26						26
27			<u>9,197,663</u>	<u>100.000%</u>		27

The Peoples Gas Light and Coke Company

Bill Frequency Data - Gas Utilities
S.C. No. 1 Heating
Applicable to Small Residential Service Customers
Historical Year Ended June 30, 2013

Line No.	Monthly Therm Usage		Number of Bills	Percent of Total	Cumulative Percent	Line No.
	From	To				
1	0	10	922,617	11.730%	11.730%	1
2	11	20	1,114,826	14.174%	25.904%	2
3	21	30	839,205	10.669%	36.573%	3
4	31	40	546,651	6.950%	43.523%	4
5	41	50	405,018	5.149%	48.672%	5
6	51	60	333,057	4.234%	52.907%	6
7	61	70	291,671	3.708%	56.615%	7
8	71	80	257,574	3.275%	59.890%	8
9	81	90	241,645	3.072%	62.962%	9
10	91	100	217,417	2.764%	65.726%	10
11	101	110	214,078	2.722%	68.448%	11
12	111	120	202,190	2.571%	71.019%	12
13	121	130	189,800	2.413%	73.432%	13
14	131	140	179,955	2.288%	75.720%	14
15	141	150	168,807	2.146%	77.866%	15
16	151	160	156,801	1.994%	79.859%	16
17	161	170	145,285	1.847%	81.706%	17
18	171	180	140,370	1.785%	83.491%	18
19	181	190	124,238	1.580%	85.071%	19
20	191	200	120,969	1.538%	86.609%	20
21	201	220	211,726	2.692%	89.300%	21
22	221	240	172,765	2.196%	91.497%	22
23	241	260	137,582	1.749%	93.246%	23
24	261	280	109,727	1.395%	94.641%	24
25	281	300	88,147	1.121%	95.762%	25
26	Greater than	300	333,353	4.238%	100.000%	26
27						27
28			<u>7,865,474</u>	<u>100.000%</u>		28

The Peoples Gas Light and Coke Company

Bill Frequency Data - Gas Utilities
 S.C. No. 1 Non-Heating
 Applicable to Small Residential Service Customers
 Historical Year Ended June 30, 2013

<u>Line No.</u>	<u>Monthly Therm Usage</u>		<u>Number of Bills</u>	<u>Percent of Total</u>	<u>Cumulative Percent</u>	<u>Line No.</u>
	<u>From</u>	<u>To</u>				
1	0	10	1,145,990	86.023%	86.023%	1
2	11	20	93,967	7.054%	93.077%	2
3	21	30	35,155	2.639%	95.716%	3
4	Greater than	30	<u>57,076</u>	<u>4.284%</u>	100.000%	4
5						5
6			<u>1,332,189</u>	<u>100.000%</u>		6

The Peoples Gas Light and Coke Company

Bill Frequency Data - Gas Utilities
 S.C. No. 2
 Applicable to General Service Customers
 Historical Year Ended June 30, 2013

Line No.	Monthly Therm Usage		Number of Bills	Percent of Total	Cumulative Percent	Line No.
	From	To				
1	0	20	242,050	24.533%	24.533%	1
2	21	40	75,862	7.689%	32.222%	2
3	41	60	55,349	5.610%	37.832%	3
4	61	80	43,768	4.436%	42.268%	4
5	81	100	35,171	3.565%	45.832%	5
6	101	120	30,773	3.119%	48.951%	6
7	121	140	26,550	2.691%	51.642%	7
8	141	160	23,834	2.416%	54.058%	8
9	161	180	21,058	2.134%	56.192%	9
10	181	200	18,597	1.885%	58.077%	10
11	201	220	17,404	1.764%	59.841%	11
12	221	240	15,996	1.621%	61.462%	12
13	241	260	14,617	1.482%	62.944%	13
14	261	280	13,360	1.354%	64.298%	14
15	281	300	12,739	1.291%	65.589%	15
16	301	320	11,918	1.208%	66.797%	16
17	321	340	11,008	1.116%	67.913%	17
18	341	360	10,663	1.081%	68.993%	18
19	361	380	9,868	1.000%	69.994%	19
20	381	400	9,686	0.982%	70.975%	20
21	401	450	21,643	2.194%	73.169%	21
22	451	500	19,161	1.942%	75.111%	22
23	501	550	16,897	1.713%	76.824%	23
24	551	600	15,118	1.532%	78.356%	24
25	601	700	25,439	2.578%	80.934%	25
26	701	800	21,318	2.161%	83.095%	26
27	801	900	17,369	1.760%	84.855%	27
28	901	1,000	14,247	1.444%	86.299%	28
29	1,001	1,200	21,363	2.165%	88.464%	29
30	1,201	1,400	16,138	1.636%	90.100%	30
31	1,401	1,600	12,119	1.228%	91.328%	31
32	1,601	1,800	9,576	0.971%	92.299%	32
33	1,801	2,000	7,831	0.794%	93.093%	33
34	2,001	2,500	14,279	1.447%	94.540%	34
35	2,501	3,000	9,709	0.984%	95.524%	35
36	Greater than	3,000	<u>44,162</u>	<u>4.476%</u>	100.000%	36
37						37
38			<u>986,637</u>	<u>100.000%</u>		38

The Peoples Gas Light and Coke Company

Bill Frequency Data - Gas Utilities
S.C. No. 2 - Meter Class 1
Applicable to General Service Customers
Historical Year Ended June 30, 2013

Line No.	Monthly Therm Usage		Number of Bills	Percent of Total	Cumulative Percent	Line No.
	From	To				
1	0	20	209,877	31.759%	31.759%	1
2	21	40	65,756	9.950%	41.710%	2
3	41	60	46,368	7.017%	48.726%	3
4	61	80	35,661	5.396%	54.123%	4
5	81	100	28,401	4.298%	58.421%	5
6	101	120	24,738	3.743%	62.164%	6
7	121	140	21,154	3.201%	65.365%	7
8	141	160	18,584	2.812%	68.177%	8
9	161	180	16,207	2.453%	70.630%	9
10	181	200	14,115	2.136%	72.766%	10
11	201	220	13,099	1.982%	74.748%	11
12	221	240	11,926	1.805%	76.553%	12
13	241	260	10,777	1.631%	78.184%	13
14	261	280	9,726	1.472%	79.655%	14
15	281	300	9,196	1.392%	81.047%	15
16	301	320	8,511	1.288%	82.335%	16
17	321	340	7,771	1.176%	83.511%	17
18	341	360	7,474	1.131%	84.642%	18
19	361	380	6,667	1.009%	85.651%	19
20	381	400	6,445	0.975%	86.626%	20
21	401	450	14,106	2.135%	88.761%	21
22	451	500	12,016	1.818%	90.579%	22
23	501	550	9,999	1.513%	92.092%	23
24	551	600	8,408	1.272%	93.364%	24
25	601	700	13,047	1.974%	95.339%	25
26	Greater than	700	30,804	4.661%	100.000%	26
27						27
28			<u>660,834</u>	<u>100.000%</u>		28

The Peoples Gas Light and Coke Company

Bill Frequency Data - Gas Utilities
S.C. No. 2 - Meter Class 2
Applicable to General Service Customers
Historical Year Ended June 30, 2013

Line No.	Monthly Therm Usage		Number of Bills	Percent of Total	Cumulative Percent	Line No.
	From	To				
1	0	20	26,293	10.583%	10.583%	1
2	21	40	8,812	3.547%	14.130%	2
3	41	60	7,901	3.180%	17.311%	3
4	61	80	7,242	2.915%	20.226%	4
5	81	100	6,008	2.418%	22.644%	5
6	101	120	5,371	2.162%	24.806%	6
7	121	140	4,853	1.953%	26.759%	7
8	141	160	4,615	1.858%	28.617%	8
9	161	180	4,294	1.728%	30.345%	9
10	181	200	4,025	1.620%	31.965%	10
11	201	220	3,794	1.527%	33.492%	11
12	221	240	3,634	1.463%	34.955%	12
13	241	260	3,411	1.373%	36.328%	13
14	261	280	3,229	1.300%	37.627%	14
15	281	300	3,146	1.266%	38.894%	15
16	301	320	2,972	1.196%	40.090%	16
17	321	340	2,880	1.159%	41.249%	17
18	341	360	2,837	1.142%	42.391%	18
19	361	380	2,826	1.137%	43.529%	19
20	381	400	2,889	1.163%	44.692%	20
21	401	450	6,649	2.676%	47.368%	21
22	451	500	6,306	2.538%	49.906%	22
23	501	550	6,015	2.421%	52.327%	23
24	551	600	5,838	2.350%	54.677%	24
25	601	700	10,902	4.388%	59.066%	25
26	701	800	10,270	4.134%	63.199%	26
27	801	900	9,246	3.722%	66.921%	27
28	901	1,000	8,443	3.398%	70.319%	28
29	1,001	1,200	14,056	5.658%	75.977%	29
30	1,201	1,400	11,676	4.700%	80.676%	30
31	1,401	1,600	9,089	3.659%	84.335%	31
32	1,601	1,800	7,121	2.866%	87.201%	32
33	1,801	2,000	5,760	2.318%	89.519%	33
34	2,001	2,500	9,849	3.964%	93.483%	34
35	2,501	3,000	5,811	2.339%	95.823%	35
36	Greater than	3,000	10,378	4.177%	100.000%	36
37						37
38			<u>248,443</u>	<u>100.000%</u>		38

The Peoples Gas Light and Coke Company

Bill Frequency Data - Gas Utilities
 S.C. No. 2 -Meter Class 3
 Applicable to General Service Customers
 Historical Year Ended June 30, 2013

Line No.	Monthly Therm Usage		Number of Bills	Percent of Total	Cumulative Percent	Line No.
	From	To				
1	0	20	5,880	7.600%	7.600%	1
2	21	40	1,294	1.672%	9.273%	2
3	41	60	1,080	1.396%	10.669%	3
4	61	80	865	1.118%	11.787%	4
5	81	100	762	0.985%	12.771%	5
6	101	120	663	0.858%	13.629%	6
7	121	140	543	0.702%	14.331%	7
8	141	160	634	0.820%	15.151%	8
9	161	180	557	0.720%	15.871%	9
10	181	200	457	0.591%	16.462%	10
11	201	220	510	0.660%	17.122%	11
12	221	240	436	0.563%	17.685%	12
13	241	260	429	0.555%	18.240%	13
14	261	280	405	0.523%	18.763%	14
15	281	300	396	0.512%	19.275%	15
16	301	320	435	0.562%	19.837%	16
17	321	340	358	0.462%	20.299%	17
18	341	360	351	0.454%	20.753%	18
19	361	380	375	0.485%	21.238%	19
20	381	400	351	0.454%	21.692%	20
21	401	450	888	1.148%	22.840%	21
22	451	500	839	1.084%	23.924%	22
23	501	550	883	1.141%	25.066%	23
24	551	600	872	1.127%	26.193%	24
25	601	700	1,490	1.926%	28.118%	25
26	701	800	1,409	1.822%	29.940%	26
27	801	900	1,353	1.748%	31.689%	27
28	901	1,000	1,216	1.572%	33.261%	28
29	1,001	1,200	2,305	2.980%	36.241%	29
30	1,201	1,400	2,127	2.750%	38.991%	30
31	1,401	1,600	1,907	2.466%	41.457%	31
32	1,601	1,800	1,898	2.453%	43.910%	32
33	1,801	2,000	1,749	2.261%	46.171%	33
34	2,001	2,500	4,116	5.321%	51.492%	34
35	2,501	3,000	3,802	4.915%	56.407%	35
36	3,001	3,500	3,335	4.311%	60.718%	36
37	3,501	4,000	2,995	3.872%	64.590%	37
38	4,001	4,500	2,700	3.490%	68.081%	38
39	4,501	5,000	2,330	3.012%	71.092%	39
40	5,001	6,000	3,780	4.886%	75.978%	40
41	6,001	7,000	2,882	3.725%	79.704%	41
42	7,001	8,000	2,147	2.775%	82.479%	42
43	8,001	9,000	1,785	2.307%	84.786%	43
44	9,001	10,000	1,349	1.744%	86.531%	44
45	10,001	15,000	4,043	5.226%	91.757%	45
46	15,001	20,000	2,206	2.852%	94.609%	46
47	20,001	25,000	1,343	1.736%	96.345%	47
48	Greater than	25,000	<u>2,827</u>	<u>3.655%</u>	100.000%	48
49						49
50			<u>77,359</u>	<u>100.000%</u>		50

The Peoples Gas Light and Coke Company

Bill Frequency Data - Gas Utilities
 S.C. No. 4
 Applicable to Large Volume Demand Service Customers
 Historical Year Ended June 30, 2013

Line No.	Monthly Therm Usage		Number of Bills	Percent of Total	Cumulative Percent	Line No.
	From	To				
1	0	20	35	1.821%	1.821%	1
2	21	40	9	0.461%	2.282%	2
3	41	60	3	0.154%	2.436%	3
4	61	80	2	0.103%	2.539%	4
5	81	100	0	0.000%	2.539%	5
6	101	120	-1	-0.033%	2.506%	6
7	121	140	1	0.051%	2.558%	7
8	141	160	0	0.000%	2.558%	8
9	161	180	1	0.051%	2.609%	9
10	181	200	1	0.051%	2.661%	10
11	201	220	0	0.000%	2.661%	11
12	221	240	-2	-0.103%	2.558%	12
13	241	260	1	0.051%	2.609%	13
14	261	280	0	0.000%	2.609%	14
15	281	300	0	0.000%	2.609%	15
16	301	320	0	0.000%	2.609%	16
17	321	340	0	0.000%	2.609%	17
18	341	360	1	0.045%	2.654%	18
19	361	380	0	0.007%	2.661%	19
20	381	400	1	0.051%	2.712%	20
21	401	450	3	0.154%	2.866%	21
22	451	500	0	0.000%	2.866%	22
23	501	550	2	0.103%	2.969%	23
24	551	600	2	0.103%	3.072%	24
25	601	700	1	0.045%	3.117%	25
26	701	800	1	0.058%	3.175%	26
27	801	900	2	0.096%	3.271%	27
28	901	1,000	-1	-0.045%	3.226%	28
29	1,001	1,200	2	0.103%	3.329%	29
30	1,201	1,400	1	0.051%	3.381%	30
31	1,401	1,600	3	0.154%	3.535%	31
32	1,601	1,800	1	0.051%	3.586%	32
33	1,801	2,000	0	0.000%	3.586%	33
34	2,001	2,500	7	0.360%	3.946%	34
35	2,501	3,000	3	0.147%	4.094%	35
36	3,001	3,500	7	0.367%	4.461%	36
37	3,501	4,000	4	0.206%	4.666%	37
38	4,001	4,500	3	0.154%	4.821%	38
39	4,501	5,000	2	0.089%	4.910%	39
40	5,001	6,000	6	0.315%	5.225%	40
41	6,001	7,000	7	0.360%	5.585%	41
42	7,001	8,000	3	0.161%	5.747%	42
43	8,001	9,000	6	0.309%	6.055%	43
44	9,001	10,000	4	0.211%	6.266%	44
45	10,001	15,000	43	2.234%	8.500%	45
46	15,001	20,000	50	2.558%	11.058%	46
47	20,001	25,000	43	2.224%	13.281%	47
48	25,001	30,000	44	2.263%	15.544%	48
49	30,001	40,000	122	6.278%	21.822%	49
50	40,001	50,000	111	5.728%	27.550%	50
51	50,001	60,000	154	7.913%	35.463%	51
52	60,001	70,000	145	7.444%	42.907%	52
53	70,001	80,000	141	7.245%	50.152%	53
54	80,001	90,000	142	7.310%	57.462%	54
55	90,001	100,000	144	7.387%	64.849%	55
56	100,001	150,000	330	16.950%	81.799%	56
57	150,001	200,000	82	4.210%	86.009%	57
58	200,001	250,000	79	4.048%	90.057%	58
59	250,001	300,000	48	2.486%	92.543%	59
60	300,001	350,000	36	1.852%	94.394%	60
61	350,001	400,000	17	0.874%	95.268%	61
61	Greater than	400,000	92	4.732%	100.000%	61
62						62
63			1,944	100.000%		63

The Peoples Gas Light and Coke Company

Bill Frequency Data - Gas Utilities
 S.C. Nos. 5 and 7 Combined
 Applicable to Contract Service Customers
 Historical Year Ended June 30, 2013

Line No.	Monthly Therm Usage		Number of Bills	Percent of Total	Cumulative Percent	Line No.
	From	To				
1	0	20	0	0.000%	0.000%	1
2	21	40	0	0.000%	0.000%	2
3	41	60	0	0.000%	0.000%	3
4	61	80	0	0.000%	0.000%	4
5	81	100	0	0.000%	0.000%	5
6	101	120	2	5.556%	5.556%	6
7	121	140	2	5.556%	11.111%	7
8	141	160	1	2.778%	13.889%	8
9	161	180	2	5.556%	19.444%	9
10	181	200	0	0.000%	19.444%	10
11	201	220	0	0.000%	19.444%	11
12	221	240	0	0.000%	19.444%	12
13	241	260	0	0.000%	19.444%	13
14	261	280	0	0.000%	19.444%	14
15	281	300	0	0.000%	19.444%	15
16	301	320	0	0.000%	19.444%	16
17	321	340	1	2.778%	22.222%	17
18	341	360	1	2.778%	25.000%	18
19	361	380	0	0.000%	25.000%	19
20	381	400	0	0.000%	25.000%	20
21	401	450	0	0.000%	25.000%	21
22	451	500	0	0.000%	25.000%	22
23	501	550	0	0.000%	25.000%	23
24	551	600	0	0.000%	25.000%	24
25	601	700	0	0.000%	25.000%	25
26	701	800	0	0.000%	25.000%	26
27	801	900	0	0.000%	25.000%	27
28	901	1,000	0	0.000%	25.000%	28
29	1,001	1,200	0	0.000%	25.000%	29
30	1,201	1,400	0	0.000%	25.000%	30
31	1,401	1,600	0	0.000%	25.000%	31
32	1,601	1,800	0	0.000%	25.000%	32
33	1,801	2,000	0	0.000%	25.000%	33
34	2,001	2,500	0	0.000%	25.000%	34
35	2,501	3,000	0	0.000%	25.000%	35
36	3,001	3,500	1	2.778%	27.778%	36
37	3,501	4,000	0	0.000%	27.778%	37
38	4,001	4,500	0	0.000%	27.778%	38
39	4,501	5,000	0	0.000%	27.778%	39
40	5,001	6,000	0	0.000%	27.778%	40
41	6,001	7,000	0	0.000%	27.778%	41
42	7,001	8,000	0	0.000%	27.778%	42
43	8,001	9,000	0	0.000%	27.778%	43
44	9,001	10,000	0	0.000%	27.778%	44
45	10,001	15,000	0	0.000%	27.778%	45
46	15,001	20,000	0	0.000%	27.778%	46
47	20,001	25,000	0	0.000%	27.778%	47
48	25,001	30,000	0	0.000%	27.778%	48
49	30,001	40,000	0	0.000%	27.778%	49
50	40,001	50,000	3	8.333%	36.111%	50
51	50,001	60,000	0	0.000%	36.111%	51
52	60,001	70,000	1	2.778%	38.889%	52
53	70,001	80,000	0	0.000%	38.889%	53
54	80,001	90,000	0	0.000%	38.889%	54
55	90,001	100,000	1	2.778%	41.667%	55
56	100,001	150,000	0	0.000%	41.667%	56
57	150,001	200,000	1	2.778%	44.444%	57
58	200,001	250,000	0	0.000%	44.444%	58
59	250,001	300,000	0	0.000%	44.444%	59
60	300,001	350,000	0	0.000%	44.444%	60
61	350,001	400,000	1	2.778%	47.222%	61
62	400,001	500,000	1	2.778%	50.000%	62
63	500,001	600,000	0	0.000%	50.000%	63
64	600,001	700,000	1	2.778%	52.778%	64
65	700,001	800,000	3	8.333%	61.111%	65
66	800,001	1,000,000	0	0.000%	61.111%	66
67	1,000,001	1,200,000	1	2.778%	63.889%	67
68	1,200,001	1,400,000	0	0.000%	63.889%	68
69	1,400,001	1,600,000	3	8.333%	72.222%	69
70	1,600,001	1,800,000	1	2.778%	75.000%	70
71	1,800,001	2,000,000	1	2.778%	77.778%	71
72	2,000,001	2,200,000	1	2.778%	80.556%	72
73	2,200,001	2,400,000	0	0.000%	80.556%	73
74	2,400,001	2,600,000	3	8.333%	88.889%	74
75	2,600,001	2,800,000	0	0.000%	88.889%	75
76	2,800,001	3,000,000	1	2.778%	91.667%	76
77	3,000,001	3,200,000	1	2.778%	94.444%	77
78	3,200,001	3,400,000	1	2.778%	97.222%	78
79	Greater than	3,400,000	1	2.778%	100.000%	79
80						80
81			<u>36</u>	<u>100.000%</u>		81

The Peoples Gas Light and Coke Company

Bill Frequency Data - Gas Utilities
 Rate 8
 Applicable to Compressed Natural Gas Service Customers
 Historical Year Ended June 30, 2013

Line No.	Monthly Therm Usage		Number of Bills	Percent of Total	Cumulative Percent	Line No.
	From	To				
1	0	20	-1	-0.768%	-0.768%	1
2	21	40	0	0.316%	-0.452%	2
3	41	60	0	0.000%	-0.452%	3
4	61	80	0	0.000%	-0.452%	4
5	81	100	1	1.355%	0.903%	5
6	101	120	0	0.000%	0.903%	6
7	121	140	0	0.000%	0.903%	7
8	141	160	0	0.000%	0.903%	8
9	161	180	0	0.000%	0.903%	9
10	181	200	0	0.000%	0.903%	10
11	201	220	0	0.000%	0.903%	11
12	221	240	0	0.000%	0.903%	12
13	241	260	0	0.000%	0.903%	13
14	261	280	0	0.000%	0.903%	14
15	281	300	0	0.000%	0.903%	15
16	301	320	1	1.355%	2.258%	16
17	321	340	1	1.355%	3.613%	17
18	341	360	0	0.000%	3.613%	18
19	361	380	0	0.000%	3.613%	19
20	381	400	0	0.000%	3.613%	20
21	401	450	2	2.710%	6.323%	21
22	451	500	0	0.000%	6.323%	22
23	501	550	4	4.878%	11.201%	23
24	551	600	2	3.297%	14.499%	24
25	601	700	1	1.355%	15.854%	25
26	701	800	0	0.000%	15.854%	26
27	801	900	0	0.000%	15.854%	27
28	901	1,000	2	2.710%	18.564%	28
29	1,001	1,200	7	9.124%	27.687%	29
30	1,201	1,400	3	4.426%	32.114%	30
31	1,401	1,600	2	2.710%	34.824%	31
32	1,601	1,800	4	5.420%	40.244%	32
33	1,801	2,000	4	5.420%	45.664%	33
34	2,001	2,500	5	6.775%	52.439%	34
35	2,501	3,000	4	5.420%	57.859%	35
36	3,001	3,500	5	6.775%	64.634%	36
37	3,501	4,000	-1	-1.310%	63.324%	37
38	4,001	4,500	0	0.000%	63.324%	38
39	4,501	5,000	0	0.000%	63.324%	39
40	5,001	6,000	0	0.000%	63.324%	40
41	6,001	7,000	0	0.000%	63.324%	41
42	7,001	8,000	-2	-2.755%	60.569%	42
43	8,001	9,000	3	4.065%	64.634%	43
44	9,001	10,000	0	0.000%	64.634%	44
45	10,001	15,000	2	2.710%	67.344%	45
46	15,001	20,000	3	4.065%	71.409%	46
47	20,001	25,000	6	8.130%	79.539%	47
48	25,001	30,000	1	1.355%	80.894%	48
49	30,001	40,000	1	0.994%	81.888%	49
50	40,001	50,000	1	1.852%	83.740%	50
51	50,001	60,000	6	8.130%	91.870%	51
52	60,001	70,000	4	5.420%	97.290%	52
53	Greater than	70,000	2	2.710%	100.000%	53
54						54
55			74	100.000%		55

The Peoples Gas Light and Coke Company

Bill Frequency Data - Gas Utilities
 S.C. No. 4
 Applicable to Large Volume Demand Service Customers
 Historical Year Ended June 30, 2013

Line No.	Monthly Billing Demand Level (Therms)		Number of Bills	Percent of Total	Cumulative Percent	Line No.
	From	To				
1	0	20	1	0.051%	0.051%	1
2	21	40	0	0.000%	0.051%	2
3	41	60	0	0.000%	0.051%	3
4	61	80	0	0.000%	0.051%	4
5	81	100	0	0.000%	0.051%	5
6	101	120	0	0.000%	0.051%	6
7	121	140	0	0.000%	0.051%	7
8	141	160	-2	-0.098%	-0.046%	8
9	161	180	1	0.051%	0.005%	9
10	181	200	0	0.000%	0.005%	10
11	201	220	0	0.000%	0.005%	11
12	221	240	0	0.000%	0.005%	12
13	241	260	0	0.000%	0.005%	13
14	261	280	0	0.000%	0.005%	14
15	281	300	0	0.000%	0.005%	15
16	301	320	0	0.000%	0.005%	16
17	321	340	0	0.000%	0.005%	17
18	341	360	0	0.000%	0.005%	18
19	361	380	0	0.000%	0.005%	19
20	381	400	0	0.000%	0.005%	20
21	401	450	0	0.000%	0.005%	21
22	451	500	0	0.000%	0.005%	22
23	501	550	0	0.000%	0.005%	23
24	551	600	3	0.173%	0.178%	24
25	601	700	0	0.000%	0.178%	25
26	701	800	0	0.000%	0.178%	26
27	801	900	0	0.000%	0.178%	27
28	901	1,000	0	0.000%	0.178%	28
29	1,001	1,200	0	0.000%	0.178%	29
30	1,201	1,400	9	0.470%	0.648%	30
31	1,401	1,600	0	0.000%	0.648%	31
32	1,601	1,800	4	0.206%	0.854%	32
33	1,801	2,000	1	0.051%	0.905%	33
34	2,001	2,500	40	2.062%	2.968%	34
35	2,501	3,000	106	5.429%	8.397%	35
36	3,001	3,500	165	8.484%	16.881%	36
37	3,501	4,000	176	9.076%	25.957%	37
38	4,001	4,500	130	6.662%	32.619%	38
39	4,501	5,000	158	8.119%	40.738%	39
40	5,001	6,000	408	20.980%	61.718%	40
41	6,001	7,000	141	7.272%	68.991%	41
42	7,001	8,000	119	6.113%	75.104%	42
43	8,001	9,000	93	4.807%	79.911%	43
44	9,001	10,000	47	2.410%	82.322%	44
45	10,001	15,000	171	8.777%	91.099%	45
46	15,001	20,000	48	2.469%	93.568%	46
47	20,001	25,000	26	1.337%	94.905%	47
48	25,001	30,000	11	0.559%	95.464%	48
49	30,001	40,000	88	4.536%	100.000%	49
50						50
51			<u>1,944</u>	<u>100.000%</u>		51

The Peoples Gas Light and Coke Company
Bill Comparisons ^{(1) (8)}
S.C. No. 1 - Small Residential Service - Non Heating
Assumes Load Factor of 34%

Line No.	Monthly Therms [A]	Sales				Transportation - Rider CFY				Line No.
		Bill Amount ^{(2) (3) (5) (9)}		Difference		Bill Amount ^{(2) (4) (6) (7) (9)}		Difference		
		Present Rates	Proposed Rates	Amount	%	Present Rates	Proposed Rates	Amount	%	
		[B]	[C]	[D] [C] - [B]	[E] [D] / [B]	[F]	[G]	[H] [G] - [F]	[I] [H] / [F]	
1	0	\$ 14.53	\$ 16.70	\$ 2.17	14.9%	\$ 14.53	\$ 16.70	\$ 2.17	14.9%	1
2	10	\$ 24.56	\$ 24.70	\$ 0.14	0.6%	\$ 23.82	\$ 23.94	\$ 0.12	0.5%	2
3	40	\$ 54.66	\$ 48.71	\$ (5.95)	-10.9%	\$ 51.71	\$ 45.65	\$ (6.06)	-11.7%	3
4	100	\$ 114.89	\$ 96.74	\$ (18.15)	-15.8%	\$ 107.49	\$ 89.09	\$ (18.40)	-17.1%	4
5	200	\$ 215.26	\$ 176.78	\$ (38.48)	-17.9%	\$ 200.12	\$ 161.11	\$ (39.01)	-19.5%	5
6	250	\$ 265.46	\$ 216.80	\$ (48.66)	-18.3%	\$ 246.62	\$ 197.32	\$ (49.30)	-20.0%	6
7	500	\$ 516.36	\$ 416.89	\$ (99.47)	-19.3%	\$ 479.04	\$ 378.29	\$ (100.75)	-21.0%	7
8	1,000	\$ 1,018.20	\$ 817.06	\$ (201.14)	-19.8%	\$ 943.23	\$ 739.51	\$ (203.72)	-21.6%	8

Notes:

- (1) Excludes add-on taxes and other state charges under Rider 1 as well as any potential adjustments under Riders UEA or VBA.
- (2) Includes Rider 11 Adjustment for Incremental Costs of Environmental Activities charge of 2.41 cents per therm and Rider EOA Energy Efficiency and On-Bill Financing Adjustment of 0.8 cents per therm.
- (3) Includes Rider SSC Storage Service Charge of 3.66 cents per therm (Present Rates) and 4.173 cents per therm (Proposed Rates).
- (4) Includes Rider SSC Storage Banking Charge of 0.49 cents per capacity therm (Present Rates) and 0.6 cents per capacity therm (Proposed Rates).
- (5) Includes Rider 2 - Gas Charge of 46.218 cents per therm.
- (6) Includes gas cost proxy of 41.454 cents per therm. Applied to all therms.
- (7) Includes Rider CFY Storage Gas Charge of 0.613 cents per capacity therm (Present Rates) and 0.613 cents per capacity therm (Proposed Rates).
- (8) Charges included in footnotes (2) through (7) are estimated annualized charges for test year ending December 31, 2015.
- (9) Reflects Rider QIP surcharge percentage of 6.82% under Present Rates. Proposed Rates show no Rider QIP amounts because the Present Rates costs are included in proposed Base Rates.

The Peoples Gas Light and Coke Company
Bill Comparisons ^{(1) (8)}
S.C. No. 1 - Small Residential Service - Heating
Assumes Load Factor of 21%

Line No.	Monthly Therms [A]	Sales				Transportation - Rider CFY				Line No.
		Bill Amount ^{(2) (3) (5) (9)}		Difference		Bill Amount ^{(2) (4) (6) (7) (9)}		Difference		
		Present Rates	Proposed Rates	Amount	%	Present Rates	Proposed Rates	Amount	%	
		[B]	[C]	[D] [C] - [B]	[E] [D] / [B]	[F]	[G]	[H] [G] - [F]	[I] [H] / [F]	
1	0	\$ 28.75	\$ 38.50	\$ 9.75	33.9%	\$ 28.75	\$ 38.50	\$ 9.75	33.9%	1
2	10	\$ 36.27	\$ 45.48	\$ 9.21	25.4%	\$ 35.91	\$ 45.19	\$ 9.28	25.8%	2
3	40	\$ 58.83	\$ 66.44	\$ 7.61	12.9%	\$ 56.71	\$ 64.51	\$ 7.80	13.8%	3
4	100	\$ 103.98	\$ 108.35	\$ 4.37	4.2%	\$ 99.03	\$ 103.90	\$ 4.87	4.9%	4
5	200	\$ 179.21	\$ 178.21	\$ (1.00)	-0.6%	\$ 168.99	\$ 168.95	\$ (0.04)	0.0%	5
6	250	\$ 216.83	\$ 213.14	\$ (3.69)	-1.7%	\$ 204.14	\$ 201.66	\$ (2.48)	-1.2%	6
7	500	\$ 404.90	\$ 387.77	\$ (17.13)	-4.2%	\$ 379.53	\$ 364.80	\$ (14.73)	-3.9%	7
8	1,000	\$ 781.04	\$ 737.01	\$ (44.03)	-5.6%	\$ 730.30	\$ 691.10	\$ (39.20)	-5.4%	8

Notes:

- (1) Excludes add-on taxes and other state charges under Rider 1 as well as any potential adjustments under Riders UEA or VBA.
- (2) Includes Rider 11 Adjustment for Incremental Costs of Environmental Activities charge of 2.41 cents per therm and Rider EOA Energy Efficiency and On-Bill Financing Adjustment of 0.8 cents per therm.
- (3) Includes Rider SSC Storage Service Charge of 3.66 cents per therm (Present Rates) and 4.173 cents per therm (Proposed Rates).
- (4) Includes Rider SSC Storage Banking Charge of 0.49 cents per capacity therm (Present Rates) and 0.6 cents per capacity therm (Proposed Rates).
- (5) Includes Rider 2 - Gas Charge of 46.218 cents per therm.
- (6) Includes gas cost proxy of 41.454 cents per therm. Applied to all therms.
- (7) Includes Rider CFY Storage Gas Charge of 0.613 cents per capacity therm (Present Rates) and 0.613 cents per capacity therm (Proposed Rates).
- (8) Charges included in footnotes (2) through (7) are estimated annualized charges for test year ending December 31, 2015.
- (9) Reflects Rider QIP surcharge percentage of 6.82% under Present Rates. Proposed Rates show no Rider QIP amounts because the Present Rates costs are included in proposed Base Rates.

The Peoples Gas Light and Coke Company
Bill Comparisons ^{(1) (8)}
S.C. No. 2 - General Service (Meter Class 1)
Assumes Load Factor of 23%

Line No.	Monthly Therms [A]	Sales				Transportation - Rider CFY				Transportation - Rider SST ⁽⁹⁾				Line No.
		Bill Amount ^{(2) (3) (5) (10)}		Difference		Bill Amount ^{(2) (4) (6) (7) (10)}		Difference		Bill Amount ^{(2) (4) (6) (7) (10)}		Difference		
		Present Rates	Proposed Rates	Amount	%	Present Rates	Proposed Rates	Amount	%	Present Rates	Proposed Rates	Amount	%	
		[B]	[C]	[D] [C] - [B]	[E] [D] / [B]	[F]	[G]	[H] [G] - [F]	[I] [H] / [F]	[J]	[K]	[L] [K] - [J]	[M] [L] / [J]	
1	0	\$ 38.58	\$ 41.00	\$ 2.42	6.3%	\$ 38.58	\$ 41.00	\$ 2.42	6.3%	\$ 82.14	\$ 79.82	\$ (2.32)	-2.8%	1
2	300	\$ 247.12	\$ 257.81	\$ 10.69	4.3%	\$ 234.17	\$ 245.30	\$ 11.13	4.8%	\$ 271.24	\$ 277.19	\$ 5.95	2.2%	2
3	500	\$ 384.46	\$ 402.36	\$ 17.90	4.7%	\$ 362.77	\$ 381.39	\$ 18.62	5.1%	\$ 395.55	\$ 408.71	\$ 13.16	3.3%	3
4	1,000	\$ 727.82	\$ 763.71	\$ 35.89	4.9%	\$ 684.44	\$ 721.79	\$ 37.35	5.5%	\$ 706.43	\$ 737.58	\$ 31.15	4.4%	4
5	3,000	\$ 2,101.24	\$ 2,209.14	\$ 107.90	5.1%	\$ 1,971.10	\$ 2,083.37	\$ 112.27	5.7%	\$ 1,949.95	\$ 2,053.12	\$ 103.17	5.3%	5
6	5,000	\$ 3,474.67	\$ 3,654.57	\$ 179.90	5.2%	\$ 3,257.74	\$ 3,444.95	\$ 187.21	5.7%	\$ 3,193.45	\$ 3,368.65	\$ 175.20	5.5%	6
7	10,000	\$ 6,654.47	\$ 6,924.85	\$ 270.38	4.1%	\$ 6,220.27	\$ 6,505.23	\$ 284.96	4.6%	\$ 6,048.29	\$ 6,313.98	\$ 265.69	4.4%	7
8	20,000	\$ 13,014.08	\$ 13,465.40	\$ 451.32	3.5%	\$ 12,145.69	\$ 12,626.16	\$ 480.47	4.0%	\$ 11,758.16	\$ 12,204.84	\$ 446.68	3.8%	8

Notes:

- ⁽¹⁾ Excludes add-on taxes and other state charges under Rider 1 as well as any potential adjustments under Riders UEA or VBA.
- ⁽²⁾ Includes Rider 11 Adjustment for Incremental Costs of Environmental Activities charge of 2.41 cents per therm and Rider EOA Energy Efficiency and On-Bill Financing Adjustment of 2.24 cents per therm.
- ⁽³⁾ Includes Rider SSC Storage Service Charge of 3.66 cents per therm (Present Rates) and 4.173 cents per therm (Proposed Rates).
- ⁽⁴⁾ Includes Rider SSC Storage Banking Charge of 0.49 cents per capacity therm (Present Rates) and 0.6 cents per capacity therm (Proposed Rates).
- ⁽⁵⁾ Includes Rider 2 - Gas Charge of 46.218 cents per therm.
- ⁽⁶⁾ Includes gas cost proxy of 41.454 cents per therm. Applied to all therms.
- ⁽⁷⁾ Includes Rider CFY/SST Storage Gas Charge of 0.613 cents per capacity therm (Present Rates) and 0.613 cents per capacity therm (Proposed Rates).
- ⁽⁸⁾ Charges included in footnotes (2) through (7) are estimated annualized charges for test year ending December 31, 2015.
- ⁽⁹⁾ Average SST Capacity Days subscribed equal 17 days of storage.
- ⁽¹⁰⁾ Reflects Rider QIP surcharge percentage of 6.82% under Present Rates. Proposed Rates show no Rider QIP amounts because the Present Rates costs are included in proposed Base Rates.

The Peoples Gas Light and Coke Company
Bill Comparisons ^{(1) (8)}
S.C. No. 2 - General Service (Meter Class 2)
Assumes Load Factor of 23%

Line No.	Monthly Therms [A]	Sales				Transportation - Rider CFY				Transportation - Rider SST ⁽⁹⁾				Line No.
		Bill Amount ^{(2) (3) (5) (10)}		Difference		Bill Amount ^{(2) (4) (6) (7) (10)}		Difference		Bill Amount ^{(2) (4) (6) (7) (10)}		Difference		
		Present Rates [B]	Proposed Rates [C]	Amount [D] [C] - [B]	% [E] [D] / [B]	Present Rates [F]	Proposed Rates [G]	Amount [H] [G] - [F]	% [I] [H] / [F]	Present Rates [J]	Proposed Rates [K]	Amount [L] [K] - [J]	% [M] [L] / [J]	
1	0	\$ 127.03	\$ 152.85	\$ 25.82	20.3%	\$ 127.03	\$ 152.85	\$ 25.82	20.3%	\$ 170.59	\$ 191.67	\$ 21.08	12.4%	1
2	300	\$ 335.57	\$ 369.66	\$ 34.09	10.2%	\$ 322.62	\$ 357.15	\$ 34.53	10.7%	\$ 359.69	\$ 389.04	\$ 29.35	8.2%	2
3	500	\$ 472.91	\$ 514.21	\$ 41.30	8.7%	\$ 451.21	\$ 493.24	\$ 42.03	9.3%	\$ 484.00	\$ 520.56	\$ 36.56	7.6%	3
4	1,000	\$ 816.27	\$ 875.56	\$ 59.29	7.3%	\$ 772.89	\$ 833.64	\$ 60.75	7.9%	\$ 794.87	\$ 849.43	\$ 54.56	6.9%	4
5	3,000	\$ 2,189.69	\$ 2,320.99	\$ 131.30	6.0%	\$ 2,059.54	\$ 2,195.22	\$ 135.68	6.6%	\$ 2,038.39	\$ 2,164.97	\$ 126.58	6.2%	5
6	5,000	\$ 3,563.11	\$ 3,766.42	\$ 203.31	5.7%	\$ 3,346.19	\$ 3,556.80	\$ 210.61	6.3%	\$ 3,281.90	\$ 3,480.50	\$ 198.60	6.1%	6
7	10,000	\$ 6,742.91	\$ 7,036.70	\$ 293.79	4.4%	\$ 6,308.72	\$ 6,617.08	\$ 308.36	4.9%	\$ 6,136.73	\$ 6,425.83	\$ 289.10	4.7%	7
8	20,000	\$ 13,102.53	\$ 13,577.25	\$ 474.72	3.6%	\$ 12,234.14	\$ 12,738.01	\$ 503.87	4.1%	\$ 11,846.60	\$ 12,316.69	\$ 470.09	4.0%	8

- Notes:
- ⁽¹⁾ Excludes add-on taxes and other state charges under Rider 1 as well as any potential adjustments under Riders UEA or VBA.
 - ⁽²⁾ Includes Rider 11 Adjustment for Incremental Costs of Environmental Activities charge of 2.41 cents per therm and Rider EOA Energy Efficiency and On-Bill Financing Adjustment of 2.24 cents per therm.
 - ⁽³⁾ Includes Rider SSC Storage Service Charge of 3.66 cents per therm (Present Rates) and 4.173 cents per therm (Proposed Rates).
 - ⁽⁴⁾ Includes Rider SSC Storage Banking Charge of 0.49 cents per capacity therm (Present Rates) and 0.6 cents per capacity therm (Proposed Rates).
 - ⁽⁵⁾ Includes Rider 2 - Gas Charge of 46.218 cents per therm.
 - ⁽⁶⁾ Includes gas cost proxy of 41.454 cents per therm. Applied to all therms.
 - ⁽⁷⁾ Includes Rider CFY/SST Storage Gas Charge of 0.613 cents per capacity therm (Present Rates) and 0.613 cents per capacity therm (Proposed Rates).
 - ⁽⁸⁾ Charges included in footnotes (2) through (7) are estimated annualized charges for test year ending December 31, 2015.
 - ⁽⁹⁾ Average SST Capacity Days subscribed equal 17 days of storage.
 - ⁽¹⁰⁾ Reflects Rider QIP surcharge percentage of 6.82% under Present Rates. Proposed Rates show no Rider QIP amounts because the Present Rates costs are included in proposed Base Rates.

The Peoples Gas Light and Coke Company
Bill Comparisons ^{(1) (8)}
S. C. No 2 - General Service (Meter Class 3)
Assumes Load Factor of 23%

Line No.	Monthly Therms [A]	Sales				Transportation - Rider CFY				Transportation - Rider SST ⁽⁹⁾				Line No.
		Bill Amount ^{(2) (3) (5) (10)}		Difference		Bill Amount ^{(2) (4) (6) (7) (10)}		Difference		Bill Amount ^{(2) (4) (6) (7) (10)}		Difference		
		Present Rates	Proposed Rates	Amount	%	Present Rates	Proposed Rates	Amount	%	Present Rates	Proposed Rates	Amount	%	
		[B]	[C]	[D] [C] - [B]	[E] [D] / [B]	[F]	[G]	[H] [G] - [F]	[I] [H] / [F]	[J]	[K]	[L] [K] - [J]	[M] [L] / [J]	
1	0	\$ 331.47	\$ 435.70	\$ 104.23	31.4%	\$ 331.47	\$ 435.70	\$ 104.23	31.4%	\$ 375.03	\$ 474.52	\$ 99.49	26.5%	1
2	300	\$ 540.01	\$ 652.51	\$ 112.50	20.8%	\$ 527.06	\$ 640.00	\$ 112.94	21.4%	\$ 564.13	\$ 671.89	\$ 107.76	19.1%	2
3	500	\$ 677.35	\$ 797.06	\$ 119.71	17.7%	\$ 655.66	\$ 776.09	\$ 120.43	18.4%	\$ 688.44	\$ 803.41	\$ 114.97	16.7%	3
4	1,000	\$ 1,020.71	\$ 1,158.41	\$ 137.70	13.5%	\$ 977.33	\$ 1,116.49	\$ 139.16	14.2%	\$ 999.32	\$ 1,132.28	\$ 132.96	13.3%	4
5	3,000	\$ 2,394.13	\$ 2,603.84	\$ 209.71	8.8%	\$ 2,263.99	\$ 2,478.07	\$ 214.08	9.5%	\$ 2,242.84	\$ 2,447.82	\$ 204.98	9.1%	5
6	5,000	\$ 3,767.56	\$ 4,049.27	\$ 281.71	7.5%	\$ 3,550.63	\$ 3,839.65	\$ 289.02	8.1%	\$ 3,486.34	\$ 3,763.35	\$ 277.01	7.9%	6
7	10,000	\$ 6,947.36	\$ 7,319.55	\$ 372.19	5.4%	\$ 6,513.16	\$ 6,899.93	\$ 386.77	5.9%	\$ 6,341.18	\$ 6,708.68	\$ 367.50	5.8%	7
8	20,000	\$ 13,306.97	\$ 13,860.10	\$ 553.13	4.2%	\$ 12,438.58	\$ 13,020.86	\$ 582.28	4.7%	\$ 12,051.04	\$ 12,599.54	\$ 548.50	4.6%	8

Notes:

- ⁽¹⁾ Excludes add-on taxes and other state charges under Rider 1 as well as any potential adjustments under Riders UEA or VBA.
- ⁽²⁾ Includes Rider 11 Adjustment for Incremental Costs of Environmental Activities charge of 2.41 cents per therm and Rider EOA Energy Efficiency and On-Bill Financing Adjustment of 2.24 cents per therm.
- ⁽³⁾ Includes Rider SSC Storage Service Charge of 3.66 cents per therm (Present Rates) and 4.173 cents per therm (Proposed Rates).
- ⁽⁴⁾ Includes Rider SSC Storage Banking Charge of 0.49 cents per capacity therm (Present Rates) and 0.6 cents per capacity therm (Proposed Rates).
- ⁽⁵⁾ Includes Rider 2 - Gas Charge of 46.218 cents per therm.
- ⁽⁶⁾ Includes gas cost proxy of 41.454 cents per therm. Applied to all therms.
- ⁽⁷⁾ Includes Rider CFY/SST Storage Gas Charge of 0.613 cents per capacity therm (Present Rates) and 0.613 cents per capacity therm (Proposed Rates).
- ⁽⁸⁾ Charges included in footnotes (2) through (7) are estimated annualized charges for test year ending December 31, 2015.
- ⁽⁹⁾ Average SST Capacity Days subscribed equal 17 days of storage.
- ⁽¹⁰⁾ Reflects Rider QIP surcharge percentage of 6.82% under Present Rates. Proposed Rates show no Rider QIP amounts because the Present Rates costs are included in proposed Base Rates.

The Peoples Gas Light and Coke Company
Bill Comparisons ^{(1) (8)}
S.C. No. 4 - Large Volume Demand Service
 Assumes Load Factor of 34%

Line No.	Monthly Therms [A]	Sales				Transportation - Rider SST ⁽⁹⁾				Line No.
		Bill Amount ^{(2) (3) (5) (10)}		Difference		Bill Amount ^{(2) (4) (6) (7) (10)}		Difference		
		Present Rates	Proposed Rates	Amount	%	Present Rates	Proposed Rates	Amount	%	
		[B]	[C]	[D] [C] - [B]	[E] [D] / [B]	[F]	[G]	[H] [G] - [F]	[I] [H] / [F]	
1	0	\$ 733.85	\$ 982.00	\$ 248.15	33.8%	\$ 742.16	\$ 987.82	\$ 245.66	33.1%	1
2	1,000	\$ 1,397.68	\$ 1,691.47	\$ 293.79	21.0%	\$ 1,337.94	\$ 1,627.92	\$ 289.98	21.7%	2
3	5,000	\$ 4,053.70	\$ 4,530.33	\$ 476.63	11.8%	\$ 3,721.99	\$ 4,189.52	\$ 467.53	12.6%	3
4	10,000	\$ 7,373.54	\$ 8,078.67	\$ 705.13	9.6%	\$ 6,701.81	\$ 7,391.22	\$ 689.41	10.3%	4
5	25,000	\$ 17,332.33	\$ 18,722.67	\$ 1,390.34	8.0%	\$ 15,640.35	\$ 16,995.13	\$ 1,354.78	8.7%	5
6	50,000	\$ 33,930.79	\$ 36,463.34	\$ 2,532.55	7.5%	\$ 30,538.50	\$ 33,002.43	\$ 2,463.93	8.1%	6
7	100,000	\$ 67,127.74	\$ 71,944.67	\$ 4,816.93	7.2%	\$ 60,334.86	\$ 65,017.02	\$ 4,682.16	7.8%	7
8	500,000	\$ 332,702.51	\$ 355,794.36	\$ 23,091.85	6.9%	\$ 298,704.68	\$ 321,132.66	\$ 22,427.98	7.5%	8

Notes:

- ⁽¹⁾ Excludes add-on taxes and other state charges under Rider 1 as well as any potential adjustments under Riders UEA.
- ⁽²⁾ Includes Rider 11 Adjustment for Incremental Costs of Environmental Activities charge of 2.41 cents per therm and Rider EOA Energy Efficiency and On-Bill Financing Adjustment of 1.66 cents per therm.
- ⁽³⁾ Includes Rider SSC Storage Service Charge of 3.66 cents per therm (Present Rates) and 4.173 cents per therm (Proposed Rates).
- ⁽⁴⁾ Includes Rider SSC Storage Banking Charge of 0.49 cents per capacity therm (Present Rates) and 0.6 cents per capacity therm (Proposed Rates).
- ⁽⁵⁾ Includes Rider 2 - Gas Charge of 46.218 cents per therm.
- ⁽⁶⁾ Includes gas cost proxy of 41.454 cents per therm. Applied to all therms.
- ⁽⁷⁾ Includes Rider SST Storage Gas Charge of 0.613 cents per capacity therm (Present Rates) and 0.613 cents per capacity therm (Proposed Rates).
- ⁽⁸⁾ Charges included in footnotes (2) through (7) are estimated annualized charges for test year ending December 31, 2015.
- ⁽⁹⁾ Average SST Capacity Days subscribed equal 17 days of storage.
- ⁽¹⁰⁾ Reflects Rider QIP surcharge percentage of 6.82% under Present Rates. Proposed Rates show no Rider QIP amounts because the Present Rates costs are included in proposed Base Rates.

The Peoples Gas Light and Coke Company
Bill Comparisons ⁽¹⁾
Present and Proposed Combined S.C. Nos. 5 and 7

Line No.	Monthly Therms [A]	Bill Amount		Difference		Line No.
		Present Rates [B]	Proposed Rates [C]	Amount [D] [C] - [B]	% [E] [D] / [B]	
1	0	\$ 243,000	\$ 243,000	\$ -	0.0%	1
2	1,000	\$ 243,000	\$ 243,000	\$ -	0.0%	2
3	5,000	\$ 243,000	\$ 243,000	\$ -	0.0%	3
4	10,000	\$ 243,000	\$ 243,000	\$ -	0.0%	4
5	25,000	\$ 243,000	\$ 243,000	\$ -	0.0%	5
6	50,000	\$ 243,000	\$ 243,000	\$ -	0.0%	6
7	100,000	\$ 243,000	\$ 243,000	\$ -	0.0%	7
8	500,000	\$ 243,000	\$ 243,000	\$ -	0.0%	8

Notes:

Excludes add-on taxes and other state charges under Rider 1. Reflects annual billed charges / 12, rounded to thousands of dollars,
 (1) for test year ending December 31, 2015.

The Peoples Gas Light and Coke Company
Bill Comparisons ^{(1) (8)}
S.C. No. 8 - Compressed Natural Gas Service
 Assumes Load Factor of 38%

Line No.	Monthly Therms [A]	Retail				Transportation - Rider CFY				Transportation - Rider SST ⁽⁹⁾				Line No.
		Bill Amount ^{(2) (3) (5) (10)}		Difference		Bill Amount ^{(2) (4) (6) (7) (10)}		Difference		Bill Amount ^{(2) (4) (6) (7) (10)}		Difference		
		Present Rates [B]	Proposed Rates [C]	Amount [D] [C] - [B]	% [E] [D] / [B]	Present Rates [F]	Proposed Rates [G]	Amount [H] [G] - [F]	% [I] [H] / [F]	Present Rates [J]	Proposed Rates [K]	Amount [L] [K] - [J]	% [M] [L] / [J]	
1	0	\$ 138.87	\$ 246.00	\$ 107.13	77.1%	\$ 138.87	\$ 246.00	\$ 107.13	77.1%	\$ 182.43	\$ 284.82	\$ 102.39	56.1%	1
2	300	\$ 349.03	\$ 452.78	\$ 103.75	29.7%	\$ 331.87	\$ 435.43	\$ 103.56	31.2%	\$ 371.60	\$ 470.15	\$ 98.55	26.5%	2
3	500	\$ 489.15	\$ 590.64	\$ 101.49	20.7%	\$ 460.44	\$ 561.60	\$ 101.16	22.0%	\$ 497.64	\$ 593.64	\$ 96.00	19.3%	3
4	1,000	\$ 839.43	\$ 935.27	\$ 95.84	11.4%	\$ 782.35	\$ 877.56	\$ 95.21	12.2%	\$ 813.07	\$ 902.66	\$ 89.59	11.0%	4
5	3,000	\$ 2,240.55	\$ 2,313.81	\$ 73.26	3.3%	\$ 2,069.33	\$ 2,140.68	\$ 71.35	3.4%	\$ 2,074.32	\$ 2,138.34	\$ 64.02	3.1%	5
6	5,000	\$ 3,641.67	\$ 3,692.35	\$ 50.68	1.4%	\$ 3,356.30	\$ 3,403.80	\$ 47.50	1.4%	\$ 3,335.59	\$ 3,374.02	\$ 38.43	1.2%	6
7	10,000	\$ 7,144.48	\$ 7,138.70	\$ (5.78)	-0.1%	\$ 6,573.38	\$ 6,561.23	\$ (12.15)	-0.2%	\$ 6,488.56	\$ 6,463.02	\$ (25.54)	-0.4%	7
8	20,000	\$ 14,150.09	\$ 14,031.40	\$ (118.69)	-0.8%	\$ 13,008.23	\$ 12,876.82	\$ (131.41)	-1.0%	\$ 12,794.89	\$ 12,641.42	\$ (153.47)	-1.2%	8

Notes:

- ⁽¹⁾ Excludes add-on taxes and other state charges under Rider 1 as well as any potential adjustments under Rider UEA.
- ⁽²⁾ Includes Rider 11 Adjustment for Incremental Costs of Environmental Activities charge of 2.41 cents per therm and Rider EOA Energy Efficiency and On-Bill Financing Adjustment of 1.66 cents per therm.
- ⁽³⁾ Includes Rider SSC Storage Service Charge of 3.66 cents per therm (Present Rates) and 4.173 cents per therm (Proposed Rates).
- ⁽⁴⁾ Includes Rider SSC Storage Banking Charge of 0.49 cents per capacity therm (Present Rates) and 0.6 cents per capacity therm (Proposed Rates).
- ⁽⁵⁾ Includes Rider 2 - Gas Charge of 46.218 cents per therm.
- ⁽⁶⁾ Includes gas cost proxy of 41.454 cents per therm. Applied to all therms.
- ⁽⁷⁾ Includes Rider CFY/SST Storage Gas Charge of 0.613 cents per capacity therm (Present Rates) and 0.613 cents per capacity therm (Proposed Rates).
- ⁽⁸⁾ Charges included in footnotes (2) through (7) are estimated annualized charges for test year ending December 31, 2015.
- ⁽⁹⁾ Average SST Capacity Days subscribed equal 17 days of storage.
- ⁽¹⁰⁾ Reflects Rider QIP surcharge percentage of 6.82% under Present Rates. Proposed Rates show no Rider QIP amounts because the Present Rates costs are included in proposed Base Rates.