

**The Peoples Gas Light and Coke Company**  
**Summary of Revenues under Present and Proposed Rates (1)**  
**Test Year ending December 31, 2010**  
(\$000's)

Peoples Gas Ex. VG-1.2

Line No.	Service Classification		Revenue at Present Rates				Revenue at Proposed Rates				Difference				Line No.
	Present Rate [A]	Proposed Rate [B]	Base Rate Charges [C]	Gas Charges [D]	Other Rider Charges [E]	Total [F] (C+D+E)	Base Rate Charges [G]	Gas Charges [H]	Other Rider Charges [I]	Total [J] (G+H+I)	Base Rate Charges [K] (G-C)	Gas Charges [L] (H-D)	Other Rider Charges [M] (I-E)	Total [N] (K+L+M)	
1	<b>Sales</b>														1
2	S. C. 1	S. C. 1	\$ 265,845	\$ 754,634	\$ 12,827	\$ 1,033,306	\$ 362,318	\$ 754,634	\$ 12,827	\$ 1,129,779	\$ 96,473	\$ -	\$ -	\$ 96,473	2
3	S. C. 2	S. C. 2	83,120	381,952	6,391	471,463	101,394	381,952	6,391	489,737	18,274	-	-	18,274	3
4	S. C. 2	S. C. 4	447	6,491	78	7,016	982	6,491	78	7,551	535	-	-	535	4
5	S. C. 4	S. C. 4	-	-	-	-	-	-	-	-	-	-	-	-	5
6	S. C. 5	S. C. 5	-	-	-	-	-	-	-	-	-	-	-	-	6
7	S. C. 6	S. C. 2	49	25	-	74	51	25	-	76	2	-	-	2	7
8	S. C. 7	S. C. 7	-	-	-	-	-	-	-	-	-	-	-	-	8
9	S. C. 8	S. C. 8	14	171	2	187	19	171	2	192	5	-	-	5	9
10	<b>Total Sales</b>		<b>\$ 349,475</b>	<b>\$ 1,143,273</b>	<b>\$ 19,298</b>	<b>\$ 1,512,046</b>	<b>\$ 464,764</b>	<b>\$ 1,143,273</b>	<b>\$ 19,298</b>	<b>\$ 1,627,335</b>	<b>\$ 115,289</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 115,289</b>	10
11	<b>Transportation</b>														11
12	S. C. 1	S. C. 1	\$ 22,171	\$ 2,500	\$ 1,248	\$ 25,919	\$ 30,755	\$ 2,500	\$ 1,248	\$ 34,503	\$ 8,584	\$ -	\$ -	\$ 8,584	12
13	S. C. 2	S. C. 2	51,696	15,323	5,388	72,407	73,733	15,323	5,388	94,444	22,037	-	-	22,037	13
14	S. C. 2	S. C. 4	7,138	4,520	1,385	13,043	13,539	4,520	1,385	19,444	6,401	-	-	6,401	14
15	S. C. 4	S. C. 4	8,807	1,265	2,177	12,249	15,352	1,265	2,177	18,794	6,545	-	-	6,545	15
16	S. C. 5	S. C. 5	-	-	-	-	-	-	-	-	-	-	-	-	16
17	S. C. 6	S. C. 2	6	1	1	8	16	1	1	18	10	-	-	10	17
18	S. C. 7	S. C. 7	1,939	346	-	2,285	1,939	346	-	2,285	-	-	-	-	18
19	S. C. 8	S. C. 8	-	-	-	-	-	-	-	-	-	-	-	-	19
20	<b>Total Transportation</b>		<b>\$ 91,757</b>	<b>\$ 23,955</b>	<b>\$ 10,199</b>	<b>\$ 125,911</b>	<b>\$ 135,334</b>	<b>\$ 23,955</b>	<b>\$ 10,199</b>	<b>\$ 169,488</b>	<b>\$ 12,956</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,956</b>	20
21	<b>Sales and Transportation</b>														21
22	S. C. 1	S. C. 1	\$ 288,016	\$ 757,134	\$ 14,075	\$ 1,059,225	\$ 393,073	\$ 757,134	\$ 14,075	\$ 1,164,282	\$ 105,057	\$ -	\$ -	\$ 105,057	22
23	S. C. 2	S. C. 2	134,816	397,275	11,779	543,870	175,127	397,275	11,779	584,181	40,311	-	-	40,311	23
24	S. C. 2	S. C. 4	7,585	11,011	1,463	20,059	14,521	11,011	1,463	26,995	6,936	-	-	6,936	24
25	S. C. 4	S. C. 4	8,807	1,265	2,177	12,249	15,352	1,265	2,177	18,794	6,545	-	-	6,545	25
26	S. C. 5	S. C. 5	-	-	-	-	-	-	-	-	-	-	-	-	26
27	S. C. 6	S. C. 2	55	26	1	82	67	26	1	94	12	-	-	12	27
28	S. C. 7	S. C. 7	1,939	346	-	2,285	1,939	346	-	2,285	-	-	-	-	28
29	S. C. 8	S. C. 8	14	171	2	187	19	171	2	192	5	-	-	5	29
30	<b>Total Sales and Transportation</b>		<b>\$ 441,232</b>	<b>\$ 1,167,228</b>	<b>\$ 29,497</b>	<b>\$ 1,637,957</b>	<b>\$ 600,098</b>	<b>\$ 1,167,228</b>	<b>\$ 29,497</b>	<b>\$ 1,796,823</b>	<b>\$ 158,866</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 158,866</b>	30
31	<b>Other Revenues</b>														31
32	Miscellaneous & Other (2)		\$ 9,266				\$ 11,301				\$ 2,035				32
33	Forfeited Discounts		11,636				12,654				1,018				33
34	Total Other Revenue		\$ 20,902				\$ 23,955				\$ 3,053				34
35	<b>Grand Total Revenue</b>		<b>\$ 462,134</b>				<b>\$ 624,053</b>				<b>\$ 161,919</b>				35

(1) Excludes add-on state and municipal taxes and state charges under Rider 1.

(2) Includes revenues from service activation charges, service reconnection charges and other miscellaneous revenue.

**The Peoples Gas Light and Coke Company  
 Allocation of Rate Increase Using the Equal Percentage of Embedded Cost Method  
 Test Year Ending December 31, 2010**

Line No.	Service Classification	Present Rate Revenue		Embedded Cost of Service @ Proposed (3)	Over/ (Under) Cost of Service	Percent Increase Before EPECM	S.C. 1 & S.C. 2 Proportion of Embedded Cost (4)	Proposed					Line No.
		Before Transfers(1)	After Transfers(2)					Increase (5)	Revenue	Percent Increase After EPECM	Revenue/ Cost	Over/(Under) Cost of Service	
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	
					[C] - [D]	[E] / [C]			[C] + [H]	[H] / [C]	[I] / [D]	[I] - [D]	
1	No. 1	\$ 288,015,065	\$ 288,015,065	\$ 410,654,679	\$ (122,639,614)	42.58%	72.264214%	\$ 105,058,441	\$ 393,073,506	36.48%	95.72%	\$ (17,581,173)	1
2	No. 2	\$ 142,401,640	\$ 134,872,313	157,613,704	(22,741,391)	16.86%	27.735786%	\$ 40,322,564	175,194,877	29.90%	111.15%	\$ 17,581,173	2
3	<b>Sub-Total</b>	<u>\$ 430,416,705</u>	<u>\$ 422,887,378</u>	<u>\$ 568,268,383</u>	<u>\$ (145,381,005)</u>		<u>100.000000%</u>	<u>\$ 145,381,005</u>	<u>\$ 568,268,383</u>			<u>\$ -</u>	3
4	No. 4	\$ 8,806,559	\$ 16,391,832	\$ 29,872,055	\$ (13,480,223)	82.24%		\$ 13,480,223	\$ 29,872,055	82.24%	100.00%	\$ -	4
5	No. 6	\$ 55,946	0	0								-	5
6	No. 8	\$ 14,050	14,050	18,545	(4,495)	32.00%		4,495	18,545	32.00%	100.00%	-	6
7	<b>Total</b>	<u>\$ 439,293,260</u>	<u>\$ 439,293,260</u>	<u>\$ 598,158,984</u>	<u>\$ (158,865,724)</u>	<u>36.16%</u>		<u>\$ 158,865,724</u>	<u>\$ 598,158,984</u>	<u>36.16%</u>		<u>\$ -</u>	7
8	No. 7	1,939,001	1,939,001					-	1,939,001			-	8
9	<b>Grand Total</b>	<u>\$ 441,232,261</u>	<u>\$ 441,232,261</u>					<u>\$ 158,865,724</u>	<u>\$ 600,097,985</u>				9

**NOTES:**

- (1) Reflects revenue under present rates before transfers to proposed service classifications.
- (2) Reflects revenue under proposed rates for customers after transferring among Service Classification Nos. 2, 4 and 6.
- (3) From Embedded Cost of Service Study (Peoples Gas Ex. JCHM-1.6, Line 1). Service Classification No. 7, a contract service rate is not included in the cost study. Service Classification No. 5, a contract service rate with no customers is not included in the cost study.
- (4) Column D, Lines 1 and 2, divided by Column D, Line 3.
- (5) For Service Classification Nos. 1 and 2, Column E, Line 3 x -1 x Column G. Service Classification Nos. 4 and 8 set at cost. Service Classification No. 7, a contract service rate is not included in the cost study.

There may be some differences due to rounding.

( ) Denotes negative.

**The Peoples Gas Light and Coke Company**  
**Comparison of Present and Proposed Rates**  
**Present at February 2009**

Tariff Provision	Sales			Transportation		
	Present Rates	Proposed Rates	Increase/ (Decrease)	Present Rates	Proposed Rates	Increase/ (Decrease)
	[A]	[B]	[C] [B] - [A]	[D]	[E]	[F] [E] - [D]
<b>S.C.No. 1 Small Residential Service</b>						
Customer Charge - Per Month	\$ 15.50	\$ 23.30	\$ 7.80	\$ 15.50	\$ 20.50	\$ 5.00
Distribution Charge - Per Therm						
1st 50 Therms	33.606 ¢	39.871 ¢	6.265 ¢	30.991 ¢	39.871 ¢	8.880 ¢
Over 50 Therms	10.580 ¢	14.766 ¢	4.186 ¢	7.965 ¢	14.766 ¢	6.801 ¢
<b>S.C.No. 2 General Service</b>						
Customer Charge - Per Month						
Meter Class 1	\$ 21.00	\$ 28.30	\$ 7.30	\$ 21.00	\$ 23.80	\$ 2.80
Meter Class 2	\$ 60.00	\$ 88.20	\$ 28.20	\$ 60.00	\$ 83.70	\$ 23.70
Meter Class 3	\$ 60.00	\$ 209.20	\$ 149.20	\$ 60.00	\$ 204.70	\$ 144.70
Distribution Charge - Per Therm						
1st 100 Therms	35.445 ¢	35.942 ¢	0.497 ¢	34.537 ¢	35.942 ¢	1.405 ¢
Next 4,900 Therms	13.976 ¢	15.361 ¢	1.385 ¢	13.068 ¢	15.361 ¢	2.293 ¢
Over 5,000 Therms	7.433 ¢	12.389 ¢	4.956 ¢	6.525 ¢	12.389 ¢	5.864 ¢
<b>S.C.No. 4 Large Volume Demand Service</b>						
Customer Charge - Per Month	\$ 565.00	\$ 750.00	\$ 185.00	\$ 565.00	\$ 750.00	\$ 185.00
Demand Charge - Per Demand Therm						
1st 7,500 Therms	42.621 ¢	66.707 ¢	24.086 ¢	42.621 ¢	66.707 ¢	24.086 ¢
Over 7,500 Therms	33.824 ¢	66.707 ¢	32.883 ¢	33.824 ¢	66.707 ¢	32.883 ¢
Distribution Charge - Per Therm	3.049 ¢	4.861 ¢	1.812 ¢	2.677 ¢	4.861 ¢	2.184 ¢
Standby Service Charge - Per Standby Demand Therm	20.00 ¢	33.00 ¢	13.00 ¢	20.00 ¢	33.00 ¢	13.00 ¢
<b>S.C.No. 6 Standby Service</b>						
Customer Charge - Per Month	\$ 105.00	n/a	n/a	\$ 105.00	n/a	n/a
Demand Charge - Per Demand Therm	69.515 ¢	n/a	n/a	69.515 ¢	n/a	n/a
Distribution Charge - Per Therm	1.115 ¢	n/a	n/a	1.115 ¢	n/a	n/a
<b>S.C.No. 8 Compressed Natural Gas Service</b>						
Customer Charge - Per Month	\$ 75.00	\$ 73.00	\$ (2.00)	\$ 75.00	\$ 73.00	\$ (2.00)
Distribution Charge - Per Therm	7.218 ¢	10.389 ¢	3.171 ¢	7.218 ¢	10.389 ¢	3.171 ¢
<b>Transportation Rider Charges</b>						
Rider AGG						
Per Pool				\$ 200.00	\$ 200.00	\$ -
Per Account (Includes offset for storage credit)				\$ (0.83)	\$ (1.14)	\$ (0.31)
Riders FST and SST						
Per Account				\$ 11.24	\$ 9.87	\$ (1.37)
Rider P						
Per Pool				\$ 200.00	\$ 200.00	\$ -
Per Account				\$ 8.36	\$ 6.97	\$ (1.39)
Trades				\$ 5.00	\$ 5.00	\$ -
Demand Device				\$ 28.00	\$ 28.00	\$ -
Rider SBO Credit				\$ (0.35)	\$ (0.35)	\$ -
<b>Miscellaneous Charges</b>						
Service Activation						
- Succession	\$ 12.00	\$ 15.00	\$ 3.00	\$ 12.00	\$ 15.00	\$ 3.00
- Turn-On	\$ 20.00	\$ 25.00	\$ 5.00	\$ 20.00	\$ 25.00	\$ 5.00
-Extra Appliances	\$ 5.00	\$ 5.00	\$ -	\$ 5.00	\$ 5.00	\$ -
Service Reconnection						
- At Meter	\$ 50.00	\$ 60.00	\$ 10.00	\$ 50.00	\$ 60.00	\$ 10.00
-Meter Removed and Reset	\$ 100.00	\$ 125.00	\$ 25.00	\$ 100.00	\$ 125.00	\$ 25.00
-At Main	\$ 275.00	\$ 350.00	\$ 75.00	\$ 275.00	\$ 350.00	\$ 75.00
-Extra Appliances	\$ 5.00	\$ 5.00	\$ -	\$ 5.00	\$ 5.00	\$ -
Dishonored Checks & Incomplete Electronic Withdrawals	\$ 25.00	\$ 25.00	\$ -	\$ 25.00	\$ 25.00	\$ -
Second Pulse Data Capability	\$ 14.00	\$ 14.00	\$ -	\$ 14.00	\$ 14.00	\$ -

**The Peoples Gas Light and Coke Company**  
**Embedded and Allocated Costs with Straight Fixed Variable Rate Derivation (1)**  
**S.C. No. 1 Small Residential Customers**

<b>Line</b>		<u><b>Costs</b></u>
	<b>Embedded Cost (2)</b>	
1	Customer	\$ 30.73
2	Demand	\$ 12.93
3	Total Fixed	<u>\$ 43.66</u>
4	Commodity	\$ 0.00989
5	Proposed Revenue/Cost (3)	95.7%
	<b>Allocated Cost</b>	
6	Customer	\$ 29.41
7	Demand	\$ 12.38
8	Total Fixed	<u>\$ 41.79</u>
9	Commodity	\$ 0.00947
	<b>Straight Fixed Variable Rate</b>	
10	Monthly Charge	\$ 41.79
11	Commodity Charge	\$ 0.00947

## Notes:

(1) All charges, with the exception of commodity charges are per customer per month.

Commodity Charges are per distribution therm.

(2) From the Embedded Cost of Service Study.

(3) Ratios found in Peoples Gas Ex. VG-1.3, line 1, column K.

Line 6 = Line 1 x Line 5

Line 7 = Line 2 x Line 5

Line 9 = Line 4 x Line 5

Line 10 = Line 8

Line 11 = Line 9

\* There may be some differences due to rounding.

The Peoples Gas Light and Coke Company

Average S.C. No. 1 Small Residential Customers  
Test Year Annual Bill (1)

Under Present and Proposed Rates

Sales														
Line	Month	Therm Usage	Present Rates					Proposed Rates					Change	% Change
			Base Rates (2)	Rider 2 (3)	Rider 11 (4)	Rider EEP (5)	Total	Base Rates (2)	Rider 2 (3)	Rider 11 (4)	Rider EEP (5)	Total		
			[C]	[D]	[E]	[F]	[G] C+D+E+F	[H]	[I]	[J]	[K]	[L] H+I+J+K		
1	Jan	170	\$ 45.00	\$ 196.14	\$ 2.35	\$ 0.44	\$ 243.93	\$ 60.95	\$ 196.14	\$ 2.35	\$ 0.44	\$ 259.88	\$ 15.95	
2	Feb	148	\$ 42.67	\$ 170.76	\$ 2.05	\$ 0.44	\$ 215.92	\$ 57.71	\$ 170.76	\$ 2.05	\$ 0.44	\$ 230.96	\$ 15.04	
3	Mar	121	\$ 39.81	\$ 139.60	\$ 1.68	\$ 0.44	\$ 181.53	\$ 53.72	\$ 139.60	\$ 1.68	\$ 0.44	\$ 195.44	\$ 13.91	
4	Apr	76	\$ 35.05	\$ 87.69	\$ 1.05	\$ 0.44	\$ 124.23	\$ 47.07	\$ 87.69	\$ 1.05	\$ 0.44	\$ 136.25	\$ 12.02	
5	May	34	\$ 26.93	\$ 39.23	\$ 0.47	\$ 0.44	\$ 67.07	\$ 36.86	\$ 39.23	\$ 0.47	\$ 0.44	\$ 77.00	\$ 9.93	
6	Jun	21	\$ 22.56	\$ 24.23	\$ 0.29	\$ 0.44	\$ 47.52	\$ 31.67	\$ 24.23	\$ 0.29	\$ 0.44	\$ 56.63	\$ 9.11	
7	Jul	19	\$ 21.89	\$ 21.92	\$ 0.26	\$ 0.44	\$ 44.51	\$ 30.88	\$ 21.92	\$ 0.26	\$ 0.44	\$ 53.50	\$ 8.99	
8	Aug	18	\$ 21.55	\$ 20.77	\$ 0.25	\$ 0.44	\$ 43.01	\$ 30.48	\$ 20.77	\$ 0.25	\$ 0.44	\$ 51.94	\$ 8.93	
9	Sep	27	\$ 24.57	\$ 31.15	\$ 0.37	\$ 0.44	\$ 56.53	\$ 34.07	\$ 31.15	\$ 0.37	\$ 0.44	\$ 66.03	\$ 9.50	
10	Oct	48	\$ 31.63	\$ 55.38	\$ 0.66	\$ 0.44	\$ 88.11	\$ 42.44	\$ 55.38	\$ 0.66	\$ 0.44	\$ 98.92	\$ 10.81	
11	Nov	100	\$ 37.59	\$ 115.38	\$ 1.39	\$ 0.44	\$ 154.80	\$ 50.62	\$ 115.38	\$ 1.39	\$ 0.44	\$ 167.83	\$ 13.03	
12	Dec	150	\$ 42.88	\$ 173.06	\$ 2.08	\$ 0.44	\$ 218.46	\$ 58.00	\$ 173.06	\$ 2.08	\$ 0.44	\$ 233.58	\$ 15.12	
13	Calendar Year	932	\$ 392.13	\$ 1,075.31	\$ 12.90	\$ 5.28	\$ 1,485.62	\$ 534.47	\$ 1,075.31	\$ 12.90	\$ 5.28	\$ 1,627.96	\$ 142.34	9.6%
14	Average		\$ 32.68				\$ 123.80	\$ 44.54				\$ 135.66	\$ 11.86	

Transportation														
Line	Month	Therm Usage	Present Rates					Proposed Rates					Change	% Change
			Base Rates (6)	Rider 2 (3)	Rider 11 (4)	Rider EEP (5)	Total	Base Rates (6)	Rider 2 (3)	Rider 11 (4)	Rider EEP (5)	Total		
			[C]	[D]	[E]	[F]	[G] C+D+E+F	[H]	[I]	[J]	[K]	[L] H+I+J+K		
15	Jan	170	\$ 39.72	\$ 196.14	\$ 2.35	\$ 0.44	\$ 238.65	\$ 57.01	\$ 196.14	\$ 2.35	\$ 0.44	\$ 255.94	\$ 17.29	
16	Feb	148	\$ 37.97	\$ 170.76	\$ 2.05	\$ 0.44	\$ 211.22	\$ 53.77	\$ 170.76	\$ 2.05	\$ 0.44	\$ 227.02	\$ 15.80	
17	Mar	121	\$ 35.82	\$ 139.60	\$ 1.68	\$ 0.44	\$ 177.54	\$ 49.78	\$ 139.60	\$ 1.68	\$ 0.44	\$ 191.50	\$ 13.96	
18	Apr	76	\$ 32.24	\$ 87.69	\$ 1.05	\$ 0.44	\$ 121.42	\$ 43.13	\$ 87.69	\$ 1.05	\$ 0.44	\$ 132.31	\$ 10.89	
19	May	34	\$ 25.21	\$ 39.23	\$ 0.47	\$ 0.44	\$ 65.35	\$ 32.92	\$ 39.23	\$ 0.47	\$ 0.44	\$ 73.06	\$ 7.71	
20	Jun	21	\$ 21.18	\$ 24.23	\$ 0.29	\$ 0.44	\$ 46.14	\$ 27.73	\$ 24.23	\$ 0.29	\$ 0.44	\$ 52.69	\$ 6.55	
21	Jul	19	\$ 20.56	\$ 21.92	\$ 0.26	\$ 0.44	\$ 43.18	\$ 26.94	\$ 21.92	\$ 0.26	\$ 0.44	\$ 49.56	\$ 6.38	
22	Aug	18	\$ 20.25	\$ 20.77	\$ 0.25	\$ 0.44	\$ 41.71	\$ 26.54	\$ 20.77	\$ 0.25	\$ 0.44	\$ 48.00	\$ 6.29	
23	Sep	27	\$ 23.04	\$ 31.15	\$ 0.37	\$ 0.44	\$ 55.00	\$ 30.13	\$ 31.15	\$ 0.37	\$ 0.44	\$ 62.09	\$ 7.09	
24	Oct	48	\$ 29.55	\$ 55.38	\$ 0.66	\$ 0.44	\$ 86.03	\$ 38.50	\$ 55.38	\$ 0.66	\$ 0.44	\$ 94.98	\$ 8.95	
25	Nov	100	\$ 34.15	\$ 115.38	\$ 1.39	\$ 0.44	\$ 151.36	\$ 46.68	\$ 115.38	\$ 1.39	\$ 0.44	\$ 163.89	\$ 12.53	
26	Dec	150	\$ 38.13	\$ 173.06	\$ 2.08	\$ 0.44	\$ 213.71	\$ 54.06	\$ 173.06	\$ 2.08	\$ 0.44	\$ 229.64	\$ 15.93	
27	Calendar Year	932	\$ 357.82	\$ 1,075.31	\$ 12.90	\$ 5.28	\$ 1,451.31	\$ 487.19	\$ 1,075.31	\$ 12.90	\$ 5.28	\$ 1,580.68	\$ 129.37	8.9%
28	Average		\$ 28.44				\$ 120.94	\$ 40.60				\$ 131.72	\$ 10.78	

(1) Excludes add-on state and municipal taxes and other state charges.  
(2) Charges for delivery service including customer and distribution charges.  
(3) Rider 2 Gas Charge of \$1.15375 per therm.  
(4) Adjustment for the Incremental Cost of Environmental Activities of 1.385 cents per therm.  
(5) Rider EEP Enhanced Efficiency Program monthly charge of 44 cents.  
(6) Charges for delivery service including customer and distribution charges and Rider AGG Aggregation Charge per account.

**The Peoples Gas Light and Coke Company**  
 Embedded and Allocated Fixed Costs  
 S.C. No. 2 General Service Customers (1)

Line	Meter Class 1 < 700 CFH [A]	Meter Class 2 >700 CFH & ≤3,000 CFH [B]	Meter Class 3 >3,000 CFH [C]	Total [D]
<b>Embedded Cost (2)</b>				
1	\$ 29.28	\$ 134.06	\$ 628.07	\$ 106.71
2	\$ 20.43	\$ 53.39	\$ 189.10	\$ 43.20
3	<u>\$ 49.71</u>	<u>\$ 187.46</u>	<u>\$ 817.17</u>	<u>\$ 149.91</u>
4	Proposed Revenue/Cost (5) 111.2%	111.2%	111.2%	111.2%
<b>Allocated Cost (6)</b>				
5	\$ 32.54	\$ 149.02	\$ 698.13	\$ 118.62
6	\$ 22.71	\$ 59.35	\$ 210.20	\$ 48.02
7	<u>\$ 55.25</u>	<u>\$ 208.37</u>	<u>\$ 908.33</u>	<u>\$ 166.64</u>
8	<b>Proposed Customer Charge (7)</b>			
9	Sales \$ 28.30	\$ 88.20	\$ 209.20	
10	Transportation \$ 23.80	\$ 83.70	\$ 204.70	
<b>Proposed Charges as % of Allocated Fixed Cost (8)</b>				
11	Sales 51%	42%	23%	
12	Transportation 43%	40%	23%	

## Notes:

- (1) All charges are per customer per month.
- (2) The total is from the Embedded Cost of Service Study.
- (3) Demand cost allocations are based on peak day allocations for each meter type.
- (4) Customer cost allocations are based on investment in meters and meter installations for each meter type.
- (5) Rev /Cost Ratios found in Peoples Gas Ex. VG-1.3, page 1, line 2, column K.
- (6) Determined by multiplying embedded costs by line 4.
- (7) Reflects offset of \$1.87 for customer related administrative revenues arising from Riders FST,SST, P and AGG.  
 Difference between sales and transportation charges due to gas cost related Account 904 Uncollectible Accounts Expenses.
- (8) Proposed charges divided by allocated costs.

\* There may be some differences due to roundings.

**The Peoples Gas Light and Coke Company**  
**Bill Comparisons (1)**  
**S.C. No. 1 - Small Residential Service**

Line No.	Monthly Therms [A]	Sales				Transportation - Rider CFY				Line No.
		Bill Amount		Difference		Bill Amount		Difference		
		Present Rates (2)	Proposed Rates (2)	Amount	%	Present Rates (3)	Proposed Rates (3)	Amount	%	
		[B]	[C]	[D] [C] - [B]	[E] [D] / [B]	[F]	[G]	[H] [G] - [F]	[I] [H] / [F]	
1	0	\$ 15.94	\$ 23.74	\$ 7.80	49%	\$ 15.11	\$ 19.80	\$ 4.69	31%	1
2	10	\$ 30.98	\$ 39.41	\$ 8.43	27%	\$ 29.89	\$ 35.47	\$ 5.58	19%	2
3	40	\$ 76.08	\$ 86.39	\$ 10.31	14%	\$ 74.21	\$ 82.45	\$ 8.24	11%	3
4	100	\$ 154.80	\$ 167.83	\$ 13.03	8%	\$ 151.36	\$ 163.89	\$ 12.53	8%	4
5	200	\$ 282.13	\$ 299.34	\$ 17.21	6%	\$ 276.07	\$ 295.40	\$ 19.33	7%	5
6	250	\$ 345.80	\$ 365.11	\$ 19.31	6%	\$ 338.44	\$ 361.17	\$ 22.73	7%	6
7	500	\$ 664.16	\$ 693.93	\$ 29.77	4%	\$ 650.26	\$ 689.99	\$ 39.73	6%	7
8	1,000	\$ 1,300.85	\$ 1,351.55	\$ 50.70	4%	\$ 1,273.87	\$ 1,347.61	\$ 73.74	6%	8

Notes:

- (1) Excludes add-on taxes and state add-on charges. Includes Rider 11 Adjustment For Incremental Costs of Environmental Activities charge of 1.385 cents per therm and Rider EEP monthly charge of 44 cents. Excludes any potential adjustments under Rider VBA.
- (2) Includes Rider 2 - Gas Charge of \$1.15375 per therm.
- (3) Includes gas cost proxy of \$1.15375 per therm. Applied to all therms.

**The Peoples Gas Light and Coke Company**  
**Bill Comparisons (1)**  
**Present and Proposed S.C. No. 2 - General Service (Meter Class 1)**

Line No.	Monthly Therms [A]	Sales				Transportation - Rider CFY				Transportation - Rider SST (25% Load Factor, 25% Standby)				Line No.
		Bill Amount		Difference		Bill Amount		Difference		Bill Amount		Difference		
		Present Rates (2)	Proposed Rates (2)	Amount	%	Present Rates (3)	Proposed Rates (3)	Amount	%	Present Rates (4)	Proposed Rates (4)	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	\$ 23.28	\$ 30.58	\$ 7.30	31.4%	\$ 22.45	\$ 24.94	\$ 2.49	11.1%	\$ 62.52	\$ 63.95	\$ 1.43	2.3%	1
2	300	\$ 436.97	\$ 447.53	\$ 10.56	2.4%	\$ 433.42	\$ 441.89	\$ 8.48	2.0%	\$ 462.77	\$ 470.19	\$ 7.42	1.6%	2
3	500	\$ 698.44	\$ 711.77	\$ 13.33	1.9%	\$ 693.07	\$ 706.13	\$ 13.06	1.9%	\$ 715.36	\$ 727.36	\$ 12.01	1.7%	3
4	1,000	\$ 1,352.11	\$ 1,372.37	\$ 20.26	1.5%	\$ 1,342.20	\$ 1,366.73	\$ 24.53	1.8%	\$ 1,346.66	\$ 1,370.13	\$ 23.47	1.7%	4
5	3,000	\$ 3,966.83	\$ 4,014.79	\$ 47.95	1.2%	\$ 3,938.76	\$ 4,009.15	\$ 70.39	1.8%	\$ 3,872.07	\$ 3,941.40	\$ 69.33	1.8%	5
6	5,000	\$ 6,581.55	\$ 6,657.21	\$ 75.66	1.1%	\$ 6,535.32	\$ 6,651.57	\$ 116.25	1.8%	\$ 6,397.47	\$ 6,512.66	\$ 115.19	1.8%	6
7	10,000	\$ 12,791.20	\$ 13,114.66	\$ 323.46	2.5%	\$ 12,699.57	\$ 13,109.02	\$ 409.45	3.2%	\$ 12,383.86	\$ 12,792.25	\$ 408.39	3.3%	7
8	20,000	\$ 25,210.50	\$ 26,029.56	\$ 819.06	3.2%	\$ 25,028.07	\$ 26,023.92	\$ 995.85	4.0%	\$ 24,356.58	\$ 25,351.37	\$ 994.79	4.1%	8

Notes:

- (1) Excludes add-on taxes and state add-on charges. Includes Rider 11 Adjustment For Incremental Costs of Environmental Activities charge of 1.385 cents per therm and Rider EEP monthly charge of \$2.28. Excludes any potential adjustments under Rider VBA.
- (2) Includes Rider 2 - Gas Charge of \$1.15375 per therm.
- (3) Includes gas cost proxy of \$1.15375 per therm. Applied to all therms.
- (4) Includes standby commodity charges of \$1.11091 per therm and standby demand charges of 22.09 cents per therm. Standby commodity charge applied to all therms.

**The Peoples Gas Light and Coke Company**  
**Bill Comparisons (1)**  
**Present and Proposed S.C. No. 2 - General Service (Meter Class 2)**

Line No.	Monthly Therms [A]	Sales				Transportation - Rider CFY				Transportation - Rider SST (25% Load Factor, 25% Standby)				Line No.
		Bill Amount		Difference		Bill Amount		Difference		Bill Amount		Difference		
		Present Rates (2)	Proposed Rates (2)	Amount	%	Present Rates (3)	Proposed Rates (3)	Amount	%	Present Rates (4)	Proposed Rates (4)	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	\$ 62.28	\$ 90.48	\$ 28.20	45.3%	\$ 61.45	\$ 84.84	\$ 23.39	38.1%	\$ 101.52	\$ 123.85	\$ 22.33	22.0%	1
2	300	\$ 475.97	\$ 507.43	\$ 31.46	6.6%	\$ 472.42	\$ 501.79	\$ 29.38	6.2%	\$ 501.77	\$ 530.09	\$ 28.32	5.6%	2
3	500	\$ 737.44	\$ 771.67	\$ 34.23	4.6%	\$ 732.07	\$ 766.03	\$ 33.96	4.6%	\$ 754.36	\$ 787.26	\$ 32.91	4.4%	3
4	1,000	\$ 1,391.11	\$ 1,432.27	\$ 41.16	3.0%	\$ 1,381.20	\$ 1,426.63	\$ 45.43	3.3%	\$ 1,385.66	\$ 1,430.03	\$ 44.37	3.2%	4
5	3,000	\$ 4,005.83	\$ 4,074.69	\$ 68.86	1.7%	\$ 3,977.76	\$ 4,069.05	\$ 91.29	2.3%	\$ 3,911.07	\$ 4,001.30	\$ 90.23	2.3%	5
6	5,000	\$ 6,620.55	\$ 6,717.11	\$ 96.56	1.5%	\$ 6,574.32	\$ 6,711.47	\$ 137.15	2.1%	\$ 6,436.47	\$ 6,572.56	\$ 136.09	2.1%	6
7	10,000	\$ 12,830.20	\$ 13,174.56	\$ 344.36	2.7%	\$ 12,738.57	\$ 13,168.92	\$ 430.35	3.4%	\$ 12,422.86	\$ 12,852.15	\$ 429.29	3.5%	7
8	20,000	\$ 25,249.50	\$ 26,089.46	\$ 839.96	3.3%	\$ 25,067.07	\$ 26,083.82	\$ 1,016.75	4.1%	\$ 24,395.58	\$ 25,411.27	\$ 1,015.69	4.2%	8

Notes:

- (1) Excludes add-on taxes and state add-on charges. Includes Rider 11 Adjustment For Incremental Costs of Environmental Activities charge of 1.385 cents per therm and Rider EEP monthly charge of \$2.28. Excludes any potential adjustments under Rider VBA.
- (2) Includes Rider 2 - Gas Charge of \$1.15375 per therm.
- (3) Includes gas cost proxy of \$1.15375 per therm. Applied to all therms.
- (4) Includes standby commodity charges of \$1.11091 per therm and standby demand charges of 22.09 cents per therm. Standby commodity charge applied to all therms.

**The Peoples Gas Light and Coke Company**  
**Bill Comparisons (1)**

**Present S. C. No 2 - General Service (Meter Class 2) and Proposed S.C. No. 2 - General Service (Meter Class 3)**

Line No.	Monthly Therms	Sales				Transportation - Rider CFY				Transportation - Rider SST (25% Load Factor, 25% Standby)				Line No.
		Bill Amount		Difference		Bill Amount		Difference		Bill Amount		Difference		
		Present Rates (2)	Proposed Rates (2)	Amount	%	Present Rates (3)	Proposed Rates (3)	Amount	%	Present Rates (4)	Proposed Rates (4)	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	\$ 62.28	\$ 211.48	\$ 149.20	239.6%	\$ 61.45	\$ 205.84	\$ 144.39	235.0%	\$ 101.52	\$ 244.85	\$ 143.33	141.2%	1
2	300	\$ 475.97	\$ 628.43	\$ 152.46	32.0%	\$ 472.42	\$ 622.79	\$ 150.38	31.8%	\$ 501.77	\$ 651.09	\$ 149.32	29.8%	2
3	500	\$ 737.44	\$ 892.67	\$ 155.23	21.0%	\$ 732.07	\$ 887.03	\$ 154.96	21.2%	\$ 754.36	\$ 908.26	\$ 153.91	20.4%	3
4	1,000	\$ 1,391.11	\$ 1,553.27	\$ 162.16	11.7%	\$ 1,381.20	\$ 1,547.63	\$ 166.43	12.0%	\$ 1,385.66	\$ 1,551.03	\$ 165.37	11.9%	4
5	3,000	\$ 4,005.83	\$ 4,195.69	\$ 189.86	4.7%	\$ 3,977.76	\$ 4,190.05	\$ 212.29	5.3%	\$ 3,911.07	\$ 4,122.30	\$ 211.23	5.4%	5
6	5,000	\$ 6,620.55	\$ 6,838.11	\$ 217.56	3.3%	\$ 6,574.32	\$ 6,832.47	\$ 258.15	3.9%	\$ 6,436.47	\$ 6,693.56	\$ 257.09	4.0%	6
7	10,000	\$ 12,830.20	\$ 13,295.56	\$ 465.36	3.6%	\$ 12,738.57	\$ 13,289.92	\$ 551.35	4.3%	\$ 12,422.86	\$ 12,973.15	\$ 550.29	4.4%	7
8	20,000	\$ 25,249.50	\$ 26,210.46	\$ 960.96	3.8%	\$ 25,067.07	\$ 26,204.82	\$ 1,137.75	4.5%	\$ 24,395.58	\$ 25,532.27	\$ 1,136.69	4.7%	8

Notes:

- (1) Excludes add-on taxes and state add-on charges. Includes Rider 11 Adjustment For Incremental Costs of Environmental Activities charge of 1.385 cents per therm and Rider EEP monthly charge of \$2.28. Excludes any potential adjustments under Rider VBA.
- (2) Includes Rider 2 - Gas Charge of \$1.15375 per therm.
- (3) Includes gas cost proxy of \$1.15375 per therm. Applied to all therms.
- (4) Includes standby commodity charges of \$1.11091 per therm and standby demand charges of 22.09 cents per therm. Standby commodity charge applied to all therms.

**The Peoples Gas Light and Coke Company**  
**Bill Comparisons (1)**  
**Present S. C. No 2 - General Service (Meter Class 2) and Proposed S.C. No. 4 Large Volume Demand Service**  
**Assuming 40% Load Factor**

Line No.	Monthly Therms [A]	Sales				Transportation - Rider CFY				Transportation - Rider SST (40% Load Factor, 25% Standby)				Line No.
		Bill Amount		Difference		Bill Amount		Difference		Bill Amount		Difference		
		Present Rates (2) (5)	Proposed Rates (2)	Amount	%	Present Rates (3) (5)	Proposed Rates (3)	Amount	%	Present Rates (4) (5)	Proposed Rates (4)	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	\$ 62.28	\$ 750.00	\$ 687.72	1104.2%	\$ 61.45	\$ 748.86	\$ 687.41	1118.6%	\$ 101.52	\$ 759.87	\$ 658.35	648.5%	1
2	1,000	\$ 1,391.11	\$ 2,047.97	\$ 656.86	47.2%	\$ 1,381.20	\$ 2,046.83	\$ 665.63	48.2%	\$ 1,382.96	\$ 1,999.24	\$ 616.28	44.6%	2
3	5,000	\$ 6,620.55	\$ 7,240.85	\$ 620.30	9.4%	\$ 6,574.32	\$ 7,239.71	\$ 665.39	10.1%	\$ 6,422.89	\$ 6,957.50	\$ 534.61	8.3%	3
4	10,000	\$ 12,830.20	\$ 13,731.69	\$ 901.49	7.0%	\$ 12,738.57	\$ 13,730.55	\$ 991.98	7.8%	\$ 12,395.63	\$ 13,155.11	\$ 759.48	6.1%	4
5	25,000	\$ 31,459.15	\$ 33,204.23	\$ 1,745.08	5.5%	\$ 31,231.32	\$ 33,203.09	\$ 1,971.77	6.3%	\$ 30,313.88	\$ 31,747.98	\$ 1,434.10	4.7%	5
6	50,000	\$ 62,507.40	\$ 65,657.46	\$ 3,150.06	5.0%	\$ 62,052.57	\$ 65,656.32	\$ 3,603.75	5.8%	\$ 60,177.56	\$ 62,735.27	\$ 2,557.71	4.3%	6
7	100,000	\$ 124,603.90	\$ 130,564.93	\$ 5,961.03	4.8%	\$ 123,695.07	\$ 130,563.79	\$ 6,868.72	5.6%	\$ 119,904.98	\$ 124,710.69	\$ 4,805.71	4.0%	7
8	500,000	\$ 621,375.90	\$ 649,825.61	\$ 28,449.71	4.6%	\$ 616,835.07	\$ 649,824.47	\$ 32,989.40	5.3%	\$ 597,724.39	\$ 620,514.71	\$ 22,790.32	3.8%	8

Notes:

- (1) Excludes add-on taxes and state add-on charges. Includes Rider 11 Adjustment For Incremental Costs of Environmental Activities charge of 1.385 cents per therm.
- (2) Includes Rider 2 - Gas Charge of \$1.15375 per therm.
- (3) Includes gas cost proxy of \$1.15375 per therm. Applied to all therms.
- (4) Includes standby commodity charges of \$1.11091 per therm and standby demand charges of 22.09 cents per therm. Standby commodity charge applied to all therms.
- (5) Includes Rider EEP monthly charge of \$2.28. Rider EEP is applicable to SC 2 customers but not SC 4 customers.

**The Peoples Gas Light and Coke Company**  
**Bill Comparisons (1)**  
**Present and Proposed S.C. No. 4 - Large Volume Demand Service**  
**Assuming 40% Load Factor**

Line No.	Monthly Therms [A]	Sales				Transportation - Rider SST (40% Load Factor, 25% Standby)				Line No.
		Bill Amount		Difference		Bill Amount		Difference		
		Present Rates (2)	Proposed Rates (2)	Amount	%	Present Rates (3)	Proposed Rates (3)	Amount	%	
		[B]	[C]	[D] [C] - [B]	[E] [D] / [B]	[F]	[G]	[H] [G] - [F]	[I] [H] / [F]	
1	0	\$ 565.00	\$ 750.00	\$ 185.00	32.7%	\$ 576.24	\$ 759.87	\$ 183.63	31.9%	1
2	1,000	\$ 1,814.44	\$ 2,047.97	\$ 233.53	12.9%	\$ 1,771.35	\$ 1,999.24	\$ 227.89	12.9%	2
3	5,000	\$ 6,812.82	\$ 7,240.85	\$ 428.03	6.3%	\$ 6,552.31	\$ 6,957.50	\$ 405.19	6.2%	3
4	10,000	\$ 13,060.64	\$ 13,731.69	\$ 671.05	5.1%	\$ 12,528.37	\$ 13,155.11	\$ 626.74	5.0%	4
5	25,000	\$ 31,804.11	\$ 33,204.23	\$ 1,400.12	4.4%	\$ 30,456.59	\$ 31,747.98	\$ 1,291.39	4.2%	5
6	50,000	\$ 63,042.60	\$ 65,657.46	\$ 2,614.86	4.1%	\$ 60,336.41	\$ 62,735.27	\$ 2,398.86	4.0%	6
7	100,000	\$ 125,457.04	\$ 130,564.93	\$ 5,107.89	4.1%	\$ 120,033.42	\$ 124,710.69	\$ 4,677.27	3.9%	7
8	500,000	\$ 622,386.60	\$ 649,825.61	\$ 27,439.01	4.4%	\$ 595,223.44	\$ 620,514.71	\$ 25,291.27	4.2%	8

Notes:

- (1) Excludes add-on taxes and state add-on charges. Includes Rider 11 Adjustment For Incremental Costs of Environmental Activities charge of 1.385 cents per therm.
- (2) Includes Rider 2 - Gas Charge of \$1.15375 per therm.
- (3) Includes standby commodity charges of \$1.11091 per therm and standby demand charges of 22.09 cents per therm. Standby commodity charge applied to all therms.

**The Peoples Gas Light and Coke Company**  
**Bill Comparisons (1)**  
**Present S.C. No. 6 - Standby Service and Proposed S.C. No. 2 General Service (Meter Class 1)**

Line No.	Monthly Therms [A]	Sales				Transportation - Rider CFY				Transportation - Rider SST (20% Load Factor, 25% Standby)				Line No.
		Bill Amount		Difference		Bill Amount		Difference		Bill Amount		Difference		
		Present Rates (2)	Proposed Rates (2) (5)	Amount	%	Present Rates (3)	Proposed Rates (3) (5)	Amount	%	Present Rates (4)	Proposed Rates (4) (5)	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	\$ 105.00	\$ 30.58	\$ (74.42)	-70.9%	\$ 104.17	\$ 24.94	\$ (79.23)	-76%	144.24	\$ 63.95	\$ (80.29)	-55.7%	1
2	300	\$ 492.70	\$ 447.53	\$ (45.17)	-9.2%	\$ 491.87	\$ 441.89	\$ (49.98)	-10%	521.79	\$ 470.75	\$ (51.04)	-9.8%	2
3	500	\$ 751.39	\$ 711.77	\$ (39.62)	-5.3%	\$ 750.56	\$ 706.13	\$ (44.43)	-6%	773.74	\$ 728.25	\$ (45.49)	-5.9%	3
4	1,000	\$ 1,397.76	\$ 1,372.37	\$ (25.39)	-1.8%	\$ 1,396.93	\$ 1,366.73	\$ (30.20)	-2%	1,403.22	\$ 1,371.96	\$ (31.26)	-2.2%	4
5	3,000	\$ 3,983.97	\$ 4,014.79	\$ 30.82	0.8%	\$ 3,983.14	\$ 4,009.15	\$ 26.01	1%	3,921.92	\$ 3,946.87	\$ 24.95	0.6%	5
6	5,000	\$ 6,570.17	\$ 6,657.21	\$ 87.04	1.3%	\$ 6,569.34	\$ 6,651.57	\$ 82.23	1%	6,440.60	\$ 6,521.77	\$ 81.17	1.3%	6
7	10,000	\$ 13,035.34	\$ 13,114.66	\$ 79.32	0.6%	\$ 13,034.51	\$ 13,109.02	\$ 74.51	1%	12,736.97	\$ 12,810.42	\$ 73.45	0.6%	7
8	20,000	\$ 25,964.97	\$ 26,029.56	\$ 64.59	0.2%	\$ 25,964.14	\$ 26,023.92	\$ 59.78	0%	25,328.93	\$ 25,387.65	\$ 58.72	0.2%	8

Notes:

- (1) Excludes add-on taxes and state add-on charges. Includes Rider 11 Adjustment For Incremental Costs of Environmental Activities charge of 1.385 cents per therm.
- (2) Includes Rider 2 - Gas Charge of \$1.15375 per therm.
- (3) Includes gas cost proxy of \$1.15375 per therm. Applied to all therms.
- (4) Includes standby commodity charges of \$1.11091 per therm and standby demand charges of 22.09 cents per therm. Standby commodity charge applied to all therms.
- (5) Includes Rider EEP monthly charge of \$2.28. Rider EEP is applicable to SC 2 customers but not SC 6 customers.

**The Peoples Gas Light and Coke Company**  
**Bill Comparisons (1)**  
**Present S.C. No. 6 - Standby Service and Proposed S.C. No. 2 General Service (Meter Class 2)**

Line No.	Monthly Therms [A]	Sales					Transportation - Rider CFY					Transportation - Rider SST (20% Load Factor, 25% Standby)					Line No.
		Bill Amount		Difference			Bill Amount		Difference			Bill Amount		Difference			
		Present Rates (2)	Proposed Rates (2) (5)	Amount	%		Present Rates (3)	Proposed Rates (3) (5)	Amount	%		Present Rates (4)	Proposed Rates (4) (5)	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	\$ 105.00	\$ 90.48	\$ (14.52)	-13.8%	\$ 104.17	\$ 84.84	\$ (19.33)	-19%		144.24	\$ 123.85	\$ (20.39)	-14.1%	1		
2	300	\$ 492.70	\$ 507.43	\$ 14.74	3.0%	\$ 491.87	\$ 501.79	\$ 9.93	2%		521.79	\$ 530.65	\$ 8.87	1.7%	2		
3	500	\$ 751.39	\$ 771.67	\$ 20.29	2.7%	\$ 750.56	\$ 766.03	\$ 15.48	2%		773.74	\$ 788.15	\$ 14.42	1.9%	3		
4	1,000	\$ 1,397.76	\$ 1,432.27	\$ 34.51	2.5%	\$ 1,396.93	\$ 1,426.63	\$ 29.70	2%		1,403.22	\$ 1,431.86	\$ 28.64	2.0%	4		
5	3,000	\$ 3,983.97	\$ 4,074.69	\$ 90.72	2.3%	\$ 3,983.14	\$ 4,069.05	\$ 85.91	2%		3,921.92	\$ 4,006.77	\$ 84.85	2.2%	5		
6	5,000	\$ 6,570.17	\$ 6,717.11	\$ 146.94	2.2%	\$ 6,569.34	\$ 6,711.47	\$ 142.13	2%		6,440.60	\$ 6,581.67	\$ 141.07	2.2%	6		
7	10,000	\$ 13,035.34	\$ 13,174.56	\$ 139.22	1.1%	\$ 13,034.51	\$ 13,168.92	\$ 134.41	1%		12,736.97	\$ 12,870.32	\$ 133.35	1.0%	7		
8	20,000	\$ 25,964.97	\$ 26,089.46	\$ 124.49	0.5%	\$ 25,964.14	\$ 26,083.82	\$ 119.68	0%		25,328.93	\$ 25,447.55	\$ 118.62	0.5%	8		

Notes:

- (1) Excludes add-on taxes and state add-on charges. Includes Rider 11 Adjustment For Incremental Costs of Environmental Activities charge of 1.385 cents per therm.
- (2) Includes Rider 2 - Gas Charge of \$1.15375 per therm.
- (3) Includes gas cost proxy of \$1.15375 per therm. Applied to all therms.
- (4) Includes standby commodity charges of \$1.11091 per therm and standby demand charges of 22.09 cents per therm. Standby commodity charge applied to all therms.
- (5) Includes Rider EEP monthly charge of \$2.28. Rider EEP is applicable to SC 2 customers but not SC 6 customers.

**The Peoples Gas Light and Coke Company**  
**Bill Comparisons (1)**  
**Present S.C. No. 6 - Standby Service and Proposed S.C. No. 2 General Service (Meter Class 3)**

Line No.	Monthly Therms [A]	Sales					Transportation - Rider CFY					Transportation - Rider SST (20% Load Factor, 25% Standby)					Line No.
		Bill Amount		Difference			Bill Amount		Difference			Bill Amount		Difference			
		Present Rates (2)	Proposed Rates (2) (5)	Amount	%		Present Rates (3)	Proposed Rates (3) (5)	Amount	%		Present Rates (4)	Proposed Rates (4) (5)	Amount	%		
		[B]	[C]	[D]	[E]	[C] - [B]	[F]	[G]	[H]	[I]	[G] - [F]	[J]	[K]	[L]	[M]	[K] - [J]	
1	0	\$ 105.00	\$ 211.48	\$ 106.48	101.4%	\$ 104.17	\$ 205.84	\$ 101.67	98%		144.24	\$ 244.85	\$ 100.61	69.8%		1	
2	300	\$ 492.70	\$ 628.43	\$ 135.73	27.5%	\$ 491.87	\$ 622.79	\$ 130.92	27%		521.79	\$ 651.65	\$ 129.86	24.9%		2	
3	500	\$ 751.39	\$ 892.67	\$ 141.28	18.8%	\$ 750.56	\$ 887.03	\$ 136.47	18%		773.74	\$ 909.15	\$ 135.41	17.5%		3	
4	1,000	\$ 1,397.76	\$ 1,553.27	\$ 155.52	11.1%	\$ 1,396.93	\$ 1,547.63	\$ 150.70	11%		1,403.22	\$ 1,552.86	\$ 149.64	10.7%		4	
5	3,000	\$ 3,983.97	\$ 4,195.69	\$ 211.72	5.3%	\$ 3,983.14	\$ 4,190.05	\$ 206.91	5%		3,921.92	\$ 4,127.77	\$ 205.85	5.2%		5	
6	5,000	\$ 6,570.17	\$ 6,838.11	\$ 267.95	4.1%	\$ 6,569.34	\$ 6,832.47	\$ 263.13	4%		6,440.60	\$ 6,702.67	\$ 262.07	4.1%		6	
7	10,000	\$ 13,035.34	\$ 13,295.56	\$ 260.23	2.0%	\$ 13,034.51	\$ 13,289.92	\$ 255.41	2%		12,736.97	\$ 12,991.32	\$ 254.35	2.0%		7	
8	20,000	\$ 25,964.97	\$ 26,210.46	\$ 245.49	0.9%	\$ 25,964.14	\$ 26,204.82	\$ 240.68	1%		25,328.93	\$ 25,568.55	\$ 239.62	0.9%		8	

Notes:

- (1) Excludes add-on taxes and state add-on charges. Includes Rider 11 Adjustment For Incremental Costs of Environmental Activities charge of 1.385 cents per therm.
- (2) Includes Rider 2 - Gas Charge of \$1.15375 per therm.
- (3) Includes gas cost proxy of \$1.15375 per therm. Applied to all therms.
- (4) Includes standby commodity charges of \$1.11091 per therm and standby demand charges of 22.09 cents per therm. Standby commodity charge applied to all therms.
- (5) Includes Rider EEP monthly charge of \$2.28. Rider EEP is applicable to SC 2 customers but not SC 6 customers.

**The Peoples Gas Light and Coke Company**  
**Bill Comparisons (1)**  
**Present and Proposed S.C. No. 7 - Contract Service to Prevent Bypass**

<u>Line No.</u>	<u>Monthly Therms</u> [A]	<u>Bill Amount</u>		<u>Difference</u>		<u>Line No.</u>
		<u>Present Rates</u> [B]	<u>Proposed Rates</u> [C]	<u>Amount</u> [D] [C] - [A]	<u>%</u> [E] [D] / [B]	
1	0	\$ 190,442	\$ 190,442	\$ -	0.0%	1
2	1,000	\$ 190,442	\$ 190,442	\$ -	0.0%	2
3	5,000	\$ 190,442	\$ 190,442	\$ -	0.0%	3
4	10,000	\$ 190,442	\$ 190,442	\$ -	0.0%	4
5	25,000	\$ 190,442	\$ 190,442	\$ -	0.0%	5
6	50,000	\$ 190,442	\$ 190,442	\$ -	0.0%	6
7	100,000	\$ 190,442	\$ 190,442	\$ -	0.0%	7
8	500,000	\$ 190,442	\$ 190,442	\$ -	0.0%	8

Notes:

(1) Excludes add-on taxes and state add-on charges. Reflects actual annual billed charges / 12.

**The Peoples Gas Light and Coke Company**  
**Bill Comparisons (1)**  
**Present and Proposed S.C. No. 8 - Compressed Natural Gas Service**

Line No.	Monthly Therms [A]	Retail				Transportation - Rider CFY				Transportation - Rider SST (45% Load Factor, 25% Standby)				Line No.
		Bill Amount		Difference		Bill Amount		Difference		Bill Amount		Difference		
		Present Rates (2)	Proposed Rates (2)	Amount	%	Present Rates (3)	Proposed Rates (3)	Amount	%	Present Rates (4)	Proposed Rates (4)	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	\$ 75.00	\$ 73.00	\$ (2.00)	-2.7%	\$ 74.17	\$ 71.86	\$ (2.31)	-3%	\$ 86.24	\$ 71.86	\$ (14.38)	-16.7%	1
2	300	\$ 446.93	\$ 454.45	\$ 7.52	1.7%	\$ 446.11	\$ 453.32	\$ 7.21	2%	\$ 446.53	\$ 441.67	\$ (4.86)	-1.1%	2
3	500	\$ 694.89	\$ 708.75	\$ 13.86	2.0%	\$ 694.07	\$ 707.62	\$ 13.55	2%	\$ 686.76	\$ 688.24	\$ 1.48	0.2%	3
4	1,000	\$ 1,314.78	\$ 1,344.49	\$ 29.71	2.3%	\$ 1,313.95	\$ 1,343.35	\$ 29.40	2%	\$ 1,287.21	\$ 1,304.54	\$ 17.33	1.3%	4
5	3,000	\$ 3,794.34	\$ 3,887.47	\$ 93.13	2.5%	\$ 3,793.51	\$ 3,886.33	\$ 92.82	2%	\$ 3,689.15	\$ 3,769.90	\$ 80.75	2.2%	5
6	5,000	\$ 6,273.90	\$ 6,430.45	\$ 156.55	2.5%	\$ 6,273.07	\$ 6,429.31	\$ 156.24	2%	\$ 6,091.10	\$ 6,235.27	\$ 144.17	2.4%	6
7	10,000	\$ 12,472.80	\$ 12,787.90	\$ 315.10	2.5%	\$ 12,471.97	\$ 12,786.76	\$ 314.79	3%	\$ 12,096.01	\$ 12,398.73	\$ 302.72	2.5%	7
8	20,000	\$ 24,870.60	\$ 25,502.80	\$ 632.20	2.5%	\$ 24,869.77	\$ 25,501.66	\$ 631.89	3%	\$ 24,105.72	\$ 24,725.54	\$ 619.82	2.6%	8

Notes:

- (1) Excludes add-on taxes and state add-on charges. Includes Rider 11 Adjustment For Incremental Costs of Environmental Activities charge of 1.385 cents per therm.
- (2) Includes Rider 2 - Gas Charge of \$1.15375 per therm.
- (3) Includes gas cost proxy of \$1.15375 per therm. Applied to all therms.
- (4) Includes standby commodity charges of \$1.11091 per therm and standby demand charges of 22.09 cents per therm. Standby commodity charge applied to all therms.

**The Peoples Gas Light and Coke Company  
Service Activation and Reconnection Cost Analysis  
12 months ended September 2008**

Peoples Gas Ex. VG-1.9

Line No.	Description [A]	Labor [B]	Materials [C]	Field Services			Total Cost [F] [B]+[C]+[D]+[E]	Number of Jobs [G]	Cost per Job [H] [F] / [G]	Customer Care	Total	Line No.
				Outside Services [D]	Overhead [E]	Cost per Transaction [I]				Cost Per Service [J] [H] + [I]		
<b>Service Activation</b>												
1	Succession Turn-On	\$189,440.00	\$7,729.00	\$0.00	\$85,088.00	\$282,257.00	25,043	\$ 11.27	\$ 4.25	<u>\$ 15.52</u>	1	
2	Straight Turn-On	\$2,208,198.00	\$627,574.00	\$0.00	\$1,020,438.00	\$3,856,210.00	88,596	\$ 43.53	\$ 4.25	<u>\$ 47.78</u>	2	
3	Appliance Lighting (Line 2, ( [B] + [C] ) / [G] / 3 )									<u>\$ 10.67</u>	3	
<b>Service Reconnection</b>												
4	<b>Meter Turn-ons (1)</b>										4	
5	At The Meter										5	
6	Meter Turn-off	\$2,475,717.00	\$198,912.00	\$765,535.00	\$1,217,400.00	\$4,657,564.00	151,244	\$ 30.80	\$ -	\$30.80	6	
7	Meter Turn-on	\$5,237,400.00	\$1,292,846.00	\$20,276.00	\$2,375,531.00	\$8,926,053.00	204,999	<u>\$ 43.54</u>	\$ 4.25	<u>47.79</u>	7	
8	Cost Per Meter Turn-On Service Reconnection - At The Meter							<u>\$74.34</u>		<u>\$78.59</u>	8	
9	<b>Meter Sets</b>										9	
10	<b>Small Meters</b>										10	
11	Meter Removal	\$145,572.00	\$6,426.00	\$315.00	\$52,205.00	\$204,518.00	11,513	\$ 17.76	\$ -	\$17.76	11	
12	Meter Set	\$1,016,455.00	\$686,339.00	\$0.00	\$1,127,149.00	\$2,829,943.00	17,025	<u>\$ 166.22</u>	\$ 4.25	<u>170.47</u>	12	
13	Cost Per Meter Set Service Reconnection - Small Meters							<u>\$183.98</u>		<u>\$188.23</u>	13	
14	<b>Large Meters</b>										14	
15	Meter Removal	\$52,127.00	\$742.00	\$0.00	\$42,168.00	\$95,037.00	758	\$ 125.38	\$ -	\$125.38	15	
16	Meter Set	\$194,243.00	\$295,696.00	\$0.00	\$336,958.00	\$826,897.00	1,236	<u>\$ 669.01</u>	\$ 4.25	<u>673.26</u>	16	
17	Cost Per Meter Set Service Reconnection - Large Meters							<u>\$794.39</u>		<u>\$798.64</u>	17	
18	<b>All Meters</b>										18	
19	Meter Removal	\$197,699.00	\$7,168.00	\$315.00	\$94,373.00	\$299,555.00	12,271	\$ 24.41	\$ -	\$24.41	19	
20	Meter Set	\$1,210,698.00	\$982,035.00	\$0.00	\$1,464,107.00	\$3,656,840.00	18,261	<u>\$ 200.25</u>	\$ 4.25	<u>204.50</u>	20	
21	Cost Per Meter Set Service Reconnection - All Meters							<u>\$224.66</u>		<u>\$228.91</u>	21	
22	<b>Reconnection at the Main</b>										22	
23	Costs Per Job										23	
24	Main Cut-off Cost	\$1,317,101.00	\$16,831.00	\$1,859,769.00	\$651,169.00	\$3,844,870.00	4,446	\$ 864.79	\$ -	\$864.79	24	
25	Main Reconnection	\$204,882.00	\$60,774.00	\$195,519.00	\$122,463.00	\$583,638.00	442	<u>\$ 1,320.45</u>	\$ 4.25	<u>1,324.70</u>	25	
26	Cost Per Service Reconnection at the Main							<u>\$2,185.24</u>		<u>\$2,189.49</u>	26	

(1) Includes turn-offs and turn-ons at the b-box or riser.

**The Peoples Gas Light and Coke Company**  
**Fiscal 2010 Administrative Costs**  
**PROPOSED RATES**

Peoples Gas Ex. VG-1.10

<u>Line No.</u>	<u>Department / Function</u>	<u>Function / Activity</u>	<u>Rider FST (not pooled)</u>	<u>Rider SST (not pooled)</u>	<u>Rider P</u>	<u>Rider AGG/CFY</u>	<u>Total Riders</u>	<u>Line No.</u>
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	
							[C]+[D]+[E]+[F]	
1	Gas Transportation Services - labor	Contract administration, billing, billing exception processing, billing adjustments, supplier support, customer inquiries, Pegasys billing & support, gas scheduling, CFY supplier billing	\$ 192,803.51	\$ 101,172.98	\$ 562,659.73	\$ 1,177,874.79	\$ 2,034,511.00	1
2	Gas Transportation Services - Other Costs	Telecommunication & general office expenses	3,829.61	2,009.57	11,175.97	23,395.84	40,411.00	2
3		<b>Total GTS admin costs (Line 1 + Line 2)</b>	<b>196,633.12</b>	<b>103,182.55</b>	<b>573,835.70</b>	<b>1,201,270.63</b>	<b>2,074,922.00</b>	3
4	ITS - Transportation Systems (does not include IT-Cfirst costs)	Ongoing application maintenance, minor enhancements (CFY & PEGASys)	2,753.99	1,445.15	8,037.00	116,286.90	128,523.05	4
5		<b>Total GTS + Other Areas (Line 3 + Line 4)</b>	<b>199,387.11</b>	<b>104,627.70</b>	<b>581,872.70</b>	<b>1,317,557.53</b>	<b>2,203,445.05</b>	5
6		Credit from Imbalance Trade charges	(702.22)	(368.49)	(2,049.29)	-	(3,120.00)	6
7		Credit from Rider TB Admin Charges	-	-	-	-	-	7
8		Credit from LDC Billing Option	-	-	-	(424,866.00)	(424,866.00)	8
9		Credit from Pool Admin Charges (\$200 per pool)	-	-	(170,400.00)	(24,000.00)	(194,400.00)	9
10		<b>Grand Total (Sum of Lines 5 through 9)</b>	<b>\$ 198,684.89</b>	<b>\$ 104,259.22</b>	<b>\$ 409,423.41</b>	<b>\$ 868,691.53</b>	<b>\$ 1,581,059.05</b>	10
11		Number of Accounts	1,677	880	4,894	70,811	78,262	11
12		Cost Per Account (Line 10 / Line 11)	\$ 118.48	\$ 118.48	\$ 83.66	\$ 12.27		12
13		<b>Cost Per Account per Month (Line 12 / 12)</b>	<b>\$ 9.87</b>	<b>\$ 9.87</b>	<b>\$ 6.97</b>	<b>\$ 1.02</b>		13
14		<b>Proposed Charge (Line 13)</b>	<b>\$ 9.87</b>	<b>\$ 9.87</b>	<b>\$ 6.97</b>	<b>\$ 1.02</b>		14
15								15
16		Number of Pools =>			71	10		16
17		Labor & Other cost split =>			42%	58%		17
18					Rider FST,SST & P	Rider CFY & AGG		18
19		Storage Credit from Peoples Gas Ex. VG-1.11				\$ (2.16)		19
20								20
21		Rider AGG per account charge with credit (Line 14 + Line 19)				\$ (1.14)		21

**Notes and assumptions:**

Rider SST (not pooled) includes accounts served under Rider SST Transition Provision  
Rider P includes pooled Rider FST and SST accounts  
There are no customers on Rider TB service

**The Peoples Gas Light and Coke Company  
Savings from Reduced Storage Inventory  
Based on Fiscal 2010 forecast**

Line No.	Description	
1	MDQ of CFY Customers 2010 <sup>(1)</sup>	1,376,820
2	Rider CFY Customers <sup>(2)</sup>	70,811
3	MDQ / CFY Customers (Line 1 / Line 2)	19.44
4	Proposed Number of Days of Storage <sup>(3)</sup> minus 2 days carry over	28
5	MSQ (Maximum Storage Quantity) (Line 3 x Line 4)	544
6	Return (proposed Rate Case Rate of Return) <sup>(4)</sup>	9.34%
7	Gas Cost (\$/therm) - 2010 LIFO rate <sup>(5)</sup>	\$ 1.0190
8	Normal % of max capacity utilized (normal based on 2010)	50%
9	Total Company Savings (Line 2 x Line 5 x Line 6 x Line 7 x Line 8)	\$ 1,833,119
10	Total Company Saving per Customer (Line 9 / Line 2)	\$ 25.89
11	Monthly Savings per Customer (Line 10 / 12 months)	<b>\$ 2.1600</b>

- Notes: (1) January 2010 Design Peak Day Demand for Rider CFY customers  
(2) Rider CFY Average Customer count 2010  
(3) Estimate for 2010 based on June 2008 estimate of 2010 peak day  
(4) Rate of return as proposed  
(5) Average Commodity LIFO price based on 06/25/08 NYMEX pricing

**The Peoples Gas Light and Coke Company**  
**Determination of Proposed Base and Gas Charge Allowable Bank Days**  
**Based on Test Year 2010**

Line	Description [A]	Therms	
		[B]	[C]
1	Storage Top Gas excl. LNG	583,623,000	therms
2	LNG	20,000,000	therms
3	Total Storage Top Gas (TG)	<u>603,623,000</u>	therms
4	Design Peak Day Supply (DPDS)	21,772,650	therms
5	Company Max Days of Allowable Bank		
6	Factor CMD	= TG/DPDS	
7		= 603,623,000 /	21,772,650
8	Total Number of Bank Days	= 28	
9	Company Maximum Days of Bank (CMD)	= <u>28</u>	<u>days</u>
10	Base Rate Costs	= \$ 35,458,349	42.03%
11	Gas Charge Costs	= \$ 48,896,836	57.97%
12	Total Storage Costs	<u>\$ 84,355,185</u>	<u>100.00%</u>
13	Number of Base Rate Days (Column B, Line 9 x Column C, Line 10)	= <u>12</u>	<u>days</u>
14	Gas Charge Days (Column B, Line 9 x Column C, Line 11)	= <u>16</u>	<u>days</u>

**The Peoples Gas Light and Coke Company**  
**Uncollectible Factor For Rider UEA**  
**Test Year 2010**

<u>Line No.</u>	<u>S.C. No.</u>	<u>Bad Debt ECOSS Allocation</u> [A]	<u>Total Revenue</u> [B]	<u>Uncollectible Factor</u> [C] [A] / [B]	<u>Gas Cost (1)</u> [D]	<u>Gas Cost Bad Debt</u> [E] [C] x [D]
1	1	\$ 36,043,079	\$ 1,059,224,658	3.40%	\$ 754,634,000	\$ 25,657,556
2	2	5,521,060	543,952,353	1.01%	381,978,000	\$ 3,857,978
3	4	39,982	32,308,235	0.12%	6,491,000	\$ 7,789
4	7	-	2,285,299	0.00%	-	\$ -
5	8	-	186,979	0.00%	171,000	\$ -
6	Total	<u>\$ 41,604,121</u>	<u>\$ 1,637,957,524</u>	<u>2.54%</u>	<u>\$ 1,143,274,000</u>	<u>\$ 29,523,323</u>

(1) For sales customers.

The Peoples Gas Light & Coke Company  
 Rider ICR Charge Percentage  
 Charge Effective April 1, 2011- December 31, 2011

**GROSS REVENUE CONVERSION FACTOR FORMULA**

$$\text{GCRF} = \frac{1}{(1-\text{UE})(1-\text{SIT})(1-\text{FIT})}$$

GCRF = Gross Revenue Conversion Factor  
 UE = Approved uncollectible expense percentage.  
 SIT = Effective Illinois State income tax rate.  
 FIT = Effective Federal income tax rate.

GCRF = 1.702866  
 UE = 2.54%  
 SIT = 7.30%  
 FIT = 35.00%

**PRE-TAX RETURN FORMULA**

$$\text{PTR} = (\text{WCCE} \times \text{GRCF}) + \text{WCD}$$

PTR = Pre-tax return  
 WCCE = Weighted cost of common equity from the Company's last rate case.  
 WCD = Weighted cost of debt from the Company's last rate case.

PTR = 14.06%  
 WCCE = 6.72%  
 WCD = 2.62%

**ICR CHARGE PERCENTAGE FORMULA**

$$\text{ICR}\% = \frac{(\text{OQIP} \times \text{PTR}) + \text{NetDep} + \text{IOM} - \text{SV} + \text{RA} + \text{O} + \text{INT}}{\text{BRR}} \times 100$$

ICR% = Rider ICR Charge percentage.  
 OQIP = Average forecasted QIP investment cost less forecasted retirements, less forecasted QIP accumulated depreciation.  
 PTR = Pre-tax return as calculated above.  
 NetDep = Net depreciation expense related to the average QIP investment  
 IOM = Incremental Operation and Maintenance Expenses.  
 SV = Savings from the Rider ICR main replacement program.  
 RA = Reconciliation component calculated for the previous reconciliation year.  
 O = Commission ordered adjustment component.  
 INT = Interest on the O Component.  
 BRR = Projected Rider ICR Base Rate Revenues for the Effective Period (April - Dec).

ICR% = 3.33%  
 OQIP = \$ 42,600,791.30  
 PTR = 14.06%  
 NetDep = \$ 1,453,757.99  
 IOM = \$ 6,289,795.00  
 SV = \$ (576,000.00)  
 RA = 0  
 O = 0  
 INT = 0  
 BRR = \$ 394,692,751.00

**ICR CHARGE PERCENTAGE EFFECTIVE APRIL 1, 2011**

Annual ICR Base Rate Revenues (Projected Jan - Dec)	\$ 597,067,339.0
ICR Cap	5.00%
Revenue Allowed Under Rider ICR (Annual ICR Base Rate Revenues x ICR Cap)	\$ 29,853,366.95
Allowed ICR % For This Effective Period ( Revenue Allowed Under Rider ICR / BRR)	7.56%
<b>ICR Percentage Effective April 1, 2011 (Lesser of ICR % or Allowed ICR %)</b>	<b>3.33%</b>

**Estimated Bill Impacts:**

S.C. No. 1 Sales Customer	Per Year (Apr - Dec)	\$ 12.05
S.C. No. 1 Sales Customer	Average Monthly (Apr - Dec)	\$ 1.34
S.C. No. 1 Transportation Customer	Per Year (Apr - Dec)	\$ 10.89
S.C. No. 1 Transportation Customer	Average Monthly (Apr - Dec)	\$ 1.21

The Peoples Gas Light & Coke Company  
 Rider ICR Charge Percentage  
 Charge Effective April 1, 2012- December 31, 2012

**GROSS REVENUE CONVERSION FACTOR FORMULA**

$$\text{GCRF} = \frac{1}{(1-\text{UE})(1-\text{SIT})(1-\text{FIT})}$$

GCRF = Gross Revenue Conversion Factor  
 UE = Approved uncollectible expense percentage.  
 SIT = Effective Illinois State income tax rate.  
 FIT = Effective Federal income tax rate.

GCRF = 1.702866  
 UE = 2.54%  
 SIT = 7.30%  
 FIT = 35.00%

**PRE-TAX RETURN FORMULA**

$$\text{PTR} = (\text{WCCE} \times \text{GRCF}) + \text{WCD}$$

PTR = Pre-tax return  
 WCCE = Weighted cost of common equity from the Company's last rate case.  
 WCD = Weighted cost of debt from the Company's last rate case.

PTR = 14.06%  
 WCCE = 6.72%  
 WCD = 2.62%

**ICR CHARGE PERCENTAGE FORMULA**

$$\text{ICR}\% = \frac{(\text{OQIP} \times \text{PTR}) + \text{NetDep} + \text{IOM} - \text{SV} + \text{RA} + \text{O} + \text{INT}}{\text{BRR}} \times 100$$

ICR% = Rider ICR Charge percentage.  
 OQIP = Average forecasted QIP investment cost less forecasted retirements, less forecasted QIP accumulated depreciation.  
 PTR = Pre-tax return as calculated above.  
 NetDep = Net depreciation expense related to the average QIP investment  
 IOM = Incremental Operation and Maintenance Expenses.  
 SV = Savings from the Rider ICR main replacement program.  
 RA = Reconciliation component calculated for the previous reconciliation year.  
 O = Commission ordered adjustment component.  
 INT = Interest on the O Component.  
 BRR = Projected Rider ICR Base Rate Revenues for the Effective Period (April - Dec).

ICR% = 8.46%  
 OQIP = \$ 166,696,910.51  
 PTR = 14.06%  
 NetDep = \$ 4,289,730.99  
 IOM = \$ 6,289,795.00  
 SV = \$ (612,000.00)  
 RA = 0  
 O = 0  
 INT = 0  
 BRR = \$ 394,692,751.00

**ICR CHARGE PERCENTAGE EFFECTIVE APRIL 1, 2012**

Annual ICR Base Rate Revenues (Projected Jan - Dec)	\$ 597,067,339.0
ICR Cap	5.00%
Revenue Allowed Under Rider ICR (Annual ICR Base Rate Revenues x ICR Cap)	\$ 29,853,366.95
Allowed ICR % For This Effective Period ( Revenue Allowed Under Rider ICR / BRR)	7.56%
<b>ICR Percentage Effective April 1, 2012 (Lesser of ICR % or Allowed ICR %)</b>	<b>7.56%</b>

**Estimated Bill Impacts:**

S.C. No. 1 Sales Customer	Per Year (Apr - Dec)	\$ 27.37
S.C. No. 1 Sales Customer	Average Monthly (Apr - Dec)	\$ 3.04
S.C. No. 1 Transportation Customer	Per Year (Apr - Dec)	\$ 24.72
S.C. No. 1 Transportation Customer	Average Monthly (Apr - Dec)	\$ 2.75

The Peoples Gas Light & Coke Company  
 Rider ICR Charge Percentage  
 Charge Effective April 1, 2013- December 31, 2013

**GROSS REVENUE CONVERSION FACTOR FORMULA**

$$\text{GCRF} = \frac{1}{(1-\text{UE})(1-\text{SIT})(1-\text{FIT})}$$

GCRF = Gross Revenue Conversion Factor  
 UE = Approved uncollectible expense percentage.  
 SIT = Effective Illinois State income tax rate.  
 FIT = Effective Federal income tax rate.

GCRF = 1.702866  
 UE = 2.54%  
 SIT = 7.30%  
 FIT = 35.00%

**PRE-TAX RETURN FORMULA**

$$\text{PTR} = (\text{WCCE} \times \text{GRCF}) + \text{WCD}$$

PTR = Pre-tax return  
 WCCE = Weighted cost of common equity from the Company's last rate case.  
 WCD = Weighted cost of debt from the Company's last rate case.

PTR = 14.06%  
 WCCE = 6.72%  
 WCD = 2.62%

**ICR CHARGE PERCENTAGE FORMULA**

$$\text{ICR}\% = \frac{(\text{OQIP} \times \text{PTR}) + \text{NetDep} + \text{IOM} - \text{SV} + \text{RA} + \text{O} + \text{INT}}{\text{BRR}} \times 100$$

ICR% = Rider ICR Charge percentage.  
 OQIP = Average forecasted QIP investment cost less forecasted retirements, less forecasted QIP accumulated depreciation.  
 PTR = Pre-tax return as calculated above.  
 NetDep = Net depreciation expense related to the average QIP investment  
 IOM = Incremental Operation and Maintenance Expenses.  
 SV = Savings from the Rider ICR main replacement program.  
 RA = Reconciliation component calculated for the previous reconciliation year.  
 O = Commission ordered adjustment component.  
 INT = Interest on the O Component.  
 BRR = Projected Rider ICR Base Rate Revenues for the Effective Period (April - Dec).

ICR% = 12.10%  
 OQIP = \$ 250,245,673.50  
 PTR = 14.06%  
 NetDep = \$ 6,931,238.05  
 IOM = \$ 6,289,795.00  
 SV = \$ (648,000.00)  
 RA = 0  
 O = 0  
 INT = 0  
 BRR = \$ 394,692,751.00

**ICR PERCENTAGE EFFECTIVE APRIL 1, 2013**

Annual ICR Base Rate Revenues (Projected Jan - Dec)	\$ 597,067,339.0
ICR Cap	5.00%
Revenue Allowed Under Rider ICR (Annual ICR Base Rate Revenues x ICR Cap)	\$ 29,853,366.95
Allowed ICR % For This Effective Period ( Revenue Allowed Under Rider ICR / BRR)	7.56%
<b>ICR Percentage Effective April 1, 2013 (Lesser of ICR % or Allowed ICR %)</b>	<b>7.56%</b>

**Estimated Bill Impacts:**

S.C. No. 1 Sales Customer	Per Year (Apr - Dec)	\$ 27.37
S.C. No. 1 Sales Customer	Average Monthly (Apr - Dec)	\$ 3.04
S.C. No. 1 Transportation Customer	Per Year (Apr - Dec)	\$ 24.72
S.C. No. 1 Transportation Customer	Average Monthly (Apr - Dec)	\$ 2.75

The Peoples Gas Light and Coke Company  
Rider ICR Illustration - Operation Year 2011

2011 Investment \$ 143,985,695

Account 376.1, Distribution Mains - Steel

Month	Assumed Investment %		Investment	Accumulated Investment	Depreciable Base	QIPS (Net of Salvage)			Assumed Retirement	Accumulated Retirement	Depreciable Base	Retired (Net of Salvage)			Net Depreciation	Accumulated Net Depreciation
	Type	Monthly				Depreciation	Removal Depreciation	Total Depreciation				Depreciation	Removal Depreciation	Total Depreciation		
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
					[C] X 1/2 + Prior Month [D]	[E] X % Above	[E] X % Above	[F] + [G]	[C] x % Above		[I] X 1/2 + Prior Month [J]	[K] X % Above	[K] X % Above	[L] + [M]	[H] + [N]	
Dec-10		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jan-11		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb-11		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mar-11		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Apr-11		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May-11		20%	12,826,486.72	12,826,486.72	6,413,243.36	6,466.69	6,627.02	13,093.71	-	-	-	-	-	-	13,093.71	13,093.71
Jun-11		20%	12,826,486.72	25,652,973.44	19,239,730.08	19,400.06	19,861.05	39,261.12	-	-	-	-	-	-	39,261.12	52,374.82
Jul-11		25%	16,033,108.40	41,686,081.85	33,689,527.65	33,950.11	34,791.85	68,741.95	-	-	-	-	-	-	68,741.95	121,116.77
Aug-11		25%	16,033,108.40	57,719,190.25	49,702,636.05	50,116.83	51,359.39	101,476.22	-	-	-	-	-	-	101,476.22	222,592.99
Sep-11		10%	6,413,243.36	64,132,433.61	60,925,811.93	61,433.53	62,956.67	124,390.20	-	-	-	-	-	-	124,390.20	346,983.19
Oct-11		0%	-	64,132,433.61	64,132,433.61	64,666.87	66,270.18	130,937.05	-	-	-	-	-	-	130,937.05	477,920.24
Nov-11		0%	-	64,132,433.61	64,132,433.61	64,666.87	66,270.18	130,937.05	-	-	-	-	-	-	130,937.05	608,857.29
Dec-11		0%	-	64,132,433.61	64,132,433.61	64,666.87	66,270.18	130,937.05	-	-	-	-	-	-	130,937.05	739,794.34
<b>Total</b>			<b>\$ 64,132,433.61</b>	<b>\$ 64,132,433.61</b>		<b>\$ 365,367.82</b>	<b>\$ 374,426.53</b>	<b>\$ 739,794.34</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 739,794.34</b>	

Account 376.2, Distribution Mains - Plastic

Month	Assumed Investment %		Investment	Accumulated Investment	Depreciable Base	QIPS (Net of Salvage)			Assumed Retirement	Accumulated Retirement	Depreciable Base	Retired (Net of Salvage)			Net Depreciation	Accumulated Net Depreciation
	Type	Monthly				Depreciation	Removal Depreciation	Total Depreciation				Depreciation	Removal Depreciation	Total Depreciation		
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
					[C] X 1/2 + Prior Month [D]	[E] X % Above	[E] X % Above	[F] + [G]	[C] x % Above		[I] X 1/2 + Prior Month [J]	[K] X % Above	[K] X % Above	[L] + [M]	[H] + [N]	
Dec-10		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jan-11		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb-11		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mar-11		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Apr-11		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May-11		20%	10,496,504.28	10,496,504.28	5,248,252.14	8,047.32	6,035.49	14,082.81	-	-	-	-	-	-	14,082.81	14,082.81
Jun-11		20%	10,496,504.28	20,993,008.56	15,744,756.42	24,141.96	18,106.47	42,248.43	-	-	-	-	-	-	42,248.43	56,331.24
Jul-11		25%	13,120,630.35	34,113,638.90	27,553,323.73	42,248.43	31,686.32	73,934.75	-	-	-	-	-	-	73,934.75	130,265.99
Aug-11		25%	13,120,630.35	47,234,269.25	40,673,954.08	62,366.73	46,775.05	109,141.78	-	-	-	-	-	-	109,141.78	239,407.77
Sep-11		10%	5,248,252.14	52,482,521.39	49,858,395.32	76,449.54	57,337.16	133,786.69	-	-	-	-	-	-	133,786.69	373,194.46
Oct-11		0%	-	52,482,521.39	52,482,521.39	80,473.20	60,354.90	140,828.10	-	-	-	-	-	-	140,828.10	514,022.56
Nov-11		0%	-	52,482,521.39	52,482,521.39	80,473.20	60,354.90	140,828.10	-	-	-	-	-	-	140,828.10	654,850.66
Dec-11		0%	-	52,482,521.39	52,482,521.39	80,473.20	60,354.90	140,828.10	-	-	-	-	-	-	140,828.10	795,678.76
<b>Total</b>			<b>\$ 52,482,521.39</b>	<b>\$ 52,482,521.39</b>		<b>\$ 454,673.58</b>	<b>\$ 341,005.19</b>	<b>\$ 795,678.76</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 795,678.76</b>	

Account 376.3, Distribution Mains - Cast Iron

Month	Assumed Investment %		Investment	Accumulated Investment	Depreciable Base	QIPS (Net of Salvage)			Assumed Retirement	Accumulated Retirement	Depreciable Base	Retired (Net of Salvage)			Net Depreciation	Accumulated Net Depreciation
	Type	Monthly				Depreciation	Removal Depreciation	Total Depreciation				Depreciation	Removal Depreciation	Total Depreciation		
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
					[C] X 1/2 + Prior Month [D]	[E] X % Above	[E] X % Above	[F] + [G]	[C] X % Above		[I] X 1/2 + Prior Month [J]	[K] X % Above	[K] X % Above	[L] + [M]	[H] + [N]	
Dec-10		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jan-11		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb-11		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mar-11		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Apr-11		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May-11		20%	(4,664,598.20)	(4,664,598.20)	(4,664,598.20)	(4,664,598.20)	(4,664,598.20)	(4,664,598.20)	(4,664,598.20)	(4,664,598.20)	(2,332,299.10)	(7,443.92)	(5,694.70)	(13,138.62)	(13,138.62)	(13,138.62)
Jun-11		20%	(4,664,598.20)	(9,329,196.40)	(9,329,196.40)	(9,329,196.40)	(9,329,196.40)	(9,329,196.40)	(9,329,196.40)	(9,329,196.40)	(6,996,897.30)	(22,331.76)	(17,084.09)	(39,415.86)	(39,415.86)	(52,554.47)
Jul-11		25%	(5,830,747.75)	(15,159,944.15)	(12,244,570.28)	(39,080.59)	(29,897.16)	(68,977.75)	(121,532.22)	(121,532.22)	(12,244,570.28)	(39,080.59)	(29,897.16)	(68,977.75)	(121,532.22)	(151,064.69)
Aug-11		25%	(5,830,747.75)	(20,990,691.90)	(18,075,318.03)	(57,690.39)	(44,133.90)	(101,824.29)	(223,356.51)	(223,356.51)	(20,990,691.90)	(18,075,318.03)	(57,690.39)	(44,133.90)	(101,824.29)	(223,356.51)
Sep-11		10%	(2,332,299.10)	(23,322,991.00)	(22,156,814.45)	(70,717.25)	(54,099.62)	(124,816.87)	(348,173.38)	(348,173.38)	(23,322,991.00)	(22,156,814.45)	(70,717.25)	(54,099.62)	(124,816.87)	(348,173.38)
Oct-11		0%	-	(23,322,991.00)	(23,322,991.00)	(74,439.21)	(56,946.97)	(131,386.18)	(479,559.57)	(479,559.57)	(23,322,991.00)	(23,322,991.00)	(74,439.21)	(56,946.97)	(131,386.18)	(610,945.75)
Nov-11		0%	-	(23,322,991.00)	(23,322,991.00)	(74,439.21)	(56,946.97)	(131,386.18)	(610,945.75)	(610,945.75)	(23,322,991.00)	(23,322,991.00)	(74,439.21)	(56,946.97)	(131,386.18)	(742,331.93)
Dec-11		0%	-	(23,322,991.00)	(23,322,991.00)	(74,439.21)	(56,946.97)	(131,386.18)	(742,331.93)	(742,331.93)	(23,322,991.00)	(23,322,991.00)	(74,439.21)	(56,946.97)	(131,386.18)	(873,668.86)
<b>Total</b>			<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (23,322,991.00)</b>		<b>\$ (420,581.56)</b>	<b>\$ (321,750.38)</b>	<b>\$ (742,331.93)</b>	<b>\$ (742,331.93)</b>		

Account 378, Measuring and Regulating Station Equipment

Month	Assumed Investment %		Investment	Accumulated Investment	Depreciable Base	QIPS (Net of Salvage)			Assumed Retirement	Accumulated Retirement	Depreciable Base	Retired (Net of Salvage)			Net Depreciation	Accumulated Net Depreciation
	Type	Monthly				Depreciation	Removal Depreciation	Total Depreciation				Depreciation	Removal Depreciation	Total Depreciation		
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
					[C] X 1/2 + Prior Month [D]	[E] X % Above	[E] X % Above	[F] + [G]	[C] x % Above		[I] X 1/2 + Prior Month [J]	[K] X % Above	[K] X % Above	[L] + [M]	[H] + [N]	
Dec-10		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jan-11		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb-11		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mar-11		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Apr-11		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May-11		20%	131,961.80	131,961.80	65,980.90	148.46	23.64	172.10	-	-	-	-	-	-	172.10	172.10
Jun-11		20%	131,961.80	263,923.60	197,942.70	445.37	70.93	516.30	-	-	-	-	-	-	516.30	688.40
Jul-11		25%	164,952.25	428,875.85	346,399.73	779.40	124.13	903.53	-	-	-	-	-	-	903.53	1,591.93
Aug-11		25%	164,952.25	593,828.10	511,351.98	1,150.54	183.23	1,333.78	-	-	-	-	-	-	1,333.78	2,925.70
Sep-11		10%	65,980.90	659,809.00	626,818.55	1,410.34	224.61	1,634.95	-	-	-	-	-	-	1,634.95	4,560.65
Oct-11		0%	-	659,809.00	659,809.00	1,484.57	236.43	1,721.00	-	-	-	-	-	-	1,721.00	6,281.65
Nov-11		0%	-	659,809.00	659,809.00	1,484.57	236.43	1,721.00	-	-	-	-	-	-	1,721.00	8,002.66
Dec-11		0%	-	659,809.00	659,809.00	1,484.57	236.43	1,721.00	-	-	-	-	-	-	1,721.00	9,723.66
<b>Total</b>			<b>\$ 65</b>													

The Peoples Gas Light and Coke Company  
Rider ICR Illustration - Operation Year 2011

Account 379, Regulating and Measuring Equipment - City Gate

Month	Assumed Investment %		Investment	Accumulated Investment	Depreciable Base	QIPS (Net of Salvage)			Assumed Retirement	Accumulated Retirement	Depreciable Base	Retired (Net of Salvage)			Total Retired Depreciation	Net Depreciation	Accumulated Net Depreciation
	Type	Monthly				Depreciation	Removal Depreciation	Total Depreciation				Depreciation	Removal Depreciation	Depreciation			
	[A]	[B]	[C]	[D]	[E] [C] X 1/2 + Prior Month [D]	[F] [E] X % Above	[G] [E] X % Above	[H] [F] + [G]	[I] [C] x % Above	[J]	[K] [I] X 1/2 + Prior Month [J]	[L] [K] X % Above	[M] [K] X % Above	[N] [L] + [M]	[O] [H] + [N]	[P]	
Dec-10		0%	-	-	-	3.23%	0.49%	3.72%	0.00%	-	-	3.23%	0.49%	3.72%	-	-	
Jan-11		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Feb-11		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Mar-11		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Apr-11		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
May-11		20%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Jun-11		20%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Jul-11		25%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Aug-11		25%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sep-11		10%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Oct-11		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Nov-11		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dec-11		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$</b>	<b>100%</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	

Account 380.1, Services - Steel

Month	Assumed Investment %		Investment	Accumulated Investment	Depreciable Base	QIPS (Net of Salvage)			Assumed Retirement	Accumulated Retirement	Depreciable Base	Retired (Net of Salvage)			Total Retired Depreciation	Net Depreciation	Accumulated Net Depreciation
	Type	Monthly				Depreciation	Removal Depreciation	Total Depreciation				Depreciation	Removal Depreciation	Depreciation			
	[A]	[B]	[C]	[D]	[E] [C] X 1/2 + Prior Month [D]	[F] [E] X % Above	[G] [E] X % Above	[H] [F] + [G]	[I] [C] Plastic x % Above	[J]	[K] [I] X 1/2 + Prior Month [J]	[L] [K] X % Above	[M] [K] X % Above	[N] [L] + [M]	[O] [H] + [N]	[P]	
Dec-10		0%	-	-	-	3.27%	1.76%	5.03%	20.00%	-	-	3.27%	1.76%	5.03%	-	-	
Jan-11		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Feb-11		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Mar-11		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Apr-11		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
May-11		20%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Jun-11		20%	-	-	-	-	-	-	(981,561.04)	(981,561.04)	(490,780.52)	(1,337.38)	(719.81)	(2,057.19)	(2,057.19)	(2,057.19)	
Jul-11		25%	-	-	-	-	-	-	(981,561.04)	(1,963,122.08)	(1,472,341.56)	(4,012.13)	(2,159.43)	(6,171.57)	(6,171.57)	(8,228.75)	
Aug-11		25%	-	-	-	-	-	-	(1,226,951.30)	(3,190,073.38)	(2,576,597.73)	(7,021.23)	(3,779.01)	(10,800.24)	(10,800.24)	(19,028.99)	
Sep-11		10%	-	-	-	-	-	-	(1,226,951.30)	(4,417,024.68)	(3,803,549.03)	(10,364.67)	(5,578.54)	(15,943.21)	(15,943.21)	(34,972.20)	
Oct-11		0%	-	-	-	-	-	-	(490,780.52)	(4,907,805.20)	(4,662,414.94)	(12,705.08)	(6,838.21)	(19,543.29)	(19,543.29)	(54,515.49)	
Nov-11		0%	-	-	-	-	-	-	(4,907,805.20)	(4,907,805.20)	(4,907,805.20)	(13,373.77)	(7,198.11)	(20,571.88)	(20,571.88)	(75,087.37)	
Dec-11		0%	-	-	-	-	-	-	(4,907,805.20)	(4,907,805.20)	(4,907,805.20)	(13,373.77)	(7,198.11)	(20,571.88)	(20,571.88)	(95,659.26)	
<b>Total</b>	<b>\$</b>	<b>100%</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ (4,907,805.20)</b>	<b>\$</b>	<b>\$ (75,561.80)</b>	<b>\$ (40,669.35)</b>	<b>\$ (116,231.14)</b>	<b>\$ (116,231.14)</b>	<b>\$</b>	<b>\$ (116,231.14)</b>	

Account 380.2, Services - Plastic

Month	Assumed Investment %		Investment	Accumulated Investment	Depreciable Base	QIPS (Net of Salvage)			Assumed Retirement	Accumulated Retirement	Depreciable Base	Retired (Net of Salvage)			Total Retired Depreciation	Net Depreciation	Accumulated Net Depreciation
	Type	Monthly				Depreciation	Removal Depreciation	Total Depreciation				Depreciation	Removal Depreciation	Depreciation			
	[A]	[B]	[C]	[D]	[E] [C] X 1/2 + Prior Month [D]	[F] [E] X % Above	[G] [E] X % Above	[H] [F] + [G]	[I] [C] x % Above	[J]	[K] [I] X 1/2 + Prior Month [J]	[L] [K] X % Above	[M] [K] X % Above	[N] [L] + [M]	[O] [H] + [N]	[P]	
Dec-10		0%	-	-	-	2.69%	1.45%	4.14%	0.00%	-	-	2.69%	1.45%	4.14%	-	-	
Jan-11		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Feb-11		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Mar-11		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Apr-11		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
May-11		20%	4,907,805.20	4,907,805.20	2,453,902.60	5,500.83	2,965.13	8,465.96	-	-	-	-	-	-	8,465.96	8,465.96	
Jun-11		20%	4,907,805.20	9,815,610.40	7,361,707.80	16,502.50	8,895.40	25,397.89	-	-	-	-	-	-	25,397.89	33,863.86	
Jul-11		25%	6,134,756.50	15,950,366.90	12,882,988.65	28,879.37	15,586.95	44,466.31	-	-	-	-	-	-	44,466.31	78,310.17	
Aug-11		25%	6,134,756.50	22,085,123.40	19,017,745.15	42,631.45	22,979.78	65,611.22	-	-	-	-	-	-	65,611.22	143,921.39	
Sep-11		10%	2,453,902.60	24,539,026.00	23,312,074.70	52,257.90	28,168.76	80,426.66	-	-	-	-	-	-	80,426.66	224,348.04	
Oct-11		0%	-	24,539,026.00	24,539,026.00	55,008.32	29,651.32	84,659.64	-	-	-	-	-	-	84,659.64	309,007.68	
Nov-11		0%	-	24,539,026.00	24,539,026.00	55,008.32	29,651.32	84,659.64	-	-	-	-	-	-	84,659.64	393,667.32	
Dec-11		0%	-	24,539,026.00	24,539,026.00	55,008.32	29,651.32	84,659.64	-	-	-	-	-	-	84,659.64	478,326.96	
<b>Total</b>	<b>\$</b>	<b>100%</b>	<b>\$ 24,539,026.00</b>	<b>\$ 24,539,026.00</b>	<b>\$</b>	<b>\$ 310,796.99</b>	<b>\$ 167,529.98</b>	<b>\$ 478,326.96</b>	<b>\$ -</b>	<b>\$</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (40,669.35)</b>	<b>\$ (116,231.14)</b>	<b>\$ 478,326.96</b>	<b>\$</b>	

Account 381, Meters and Meter Installations

Month	Assumed Investment %		Investment	Accumulated Investment	Depreciable Base	QIPS (Net of Salvage)			Assumed Retirement	Accumulated Retirement	Depreciable Base	Retired (Net of Salvage)			Total Retired Depreciation	Net Depreciation	Accumulated Net Depreciation
	Type	Monthly				Depreciation	Removal Depreciation	Total Depreciation				Depreciation	Removal Depreciation	Depreciation			
	[A]	[B]	[C]	[D]	[E] [C] X 1/2 + Prior Month [D]	[F] [E] X % Above	[G] [E] X % Above	[H] [F] + [G]	[I] [C] x % Above	[J]	[K] [I] X 1/2 + Prior Month [J]	[L] [K] X % Above	[M] [K] X % Above	[N] [L] + [M]	[O] [H] + [N]	[P]	
Dec-10		0%	-	-	-	1.79%	0.02%	1.81%	20.00%	-	-	1.79%	0.02%	1.81%	-	-	
Jan-11		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Feb-11		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Mar-11		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Apr-11		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
May-11		20%	289,587.40	289,587.40	144,793.70	2,591.81	28.96	2,620.77	(57,917.48)	(57,917.48)	(28,958.74)	(43.20)	(0.48)	(43.68)	2,577.09	2,577.09	
Jun-11		20%	289,587.40	579,174.80	434,381.10	7,775.42	86.88	7,862.30	(57,917.48)	(115,834.96)	(86,876.22)	(129.59)	(1.45)	(131.04)	7,731.26	10,308.35	
Jul-11		25%	361,984.25	941,159.05	760,166.93	13,606.99	152.03	13,759.02	(188,231.81)	(152,033.39)	(152,033.39)	(226.78)	(2.53)	(229.32)	13,529.70	23,838.06	
Aug-11		25%	361,984.25	1,303,143.30	1,122,151.18	20,086.51	224.43	20,310.94	(273,968.85)	(260,628.66)	(224,430.24)	(334.78)	(3.74)	(338.52)	19,972.42	43,810.48	
Sep-11		10%	144,793.70	1,447,937.00	1,375,540.15	24,622.17	275.11	24,897.28	(289,587.40)	(289,587.40)	(275,108.03)	(410.37)	(4.59)	(414.95)	24,482.33	68,292.81	
Oct-11		0%	-	1,447,937.00	1,447,937.00	25,918.07	289.59	26,207.66	-	(289,587.40)	(289,587.40)	(431.97)	(4.83)	(436.79)	25,770.87	94,063.67	
Nov-11		0%	-	1,447,937.00	1,447,937.00	25,918.07	289.59	26,207.66	-	(289,587.40)	(289,587.40)	(431.97)	(4.83)	(436.79)	25,770.87	119,834.54	
Dec-11		0%	-	1,447,937.00	1,447,937.00	25,918.07	289.59	26,207.66	-	(289,587.40)	(289,587.40)	(431.97)	(4.83)	(436.79)	25,770.87	145,605.40	
<b>Total</b>	<b>\$</b>	<b>100%</b>	<b>\$ 1,447,937.00</b>	<b>\$ 1,447,937.00</b>	<b>\$</b>	<b>\$ 146,437.11</b>	<b>\$ 1,636.18</b>	<b>\$ 148,073.29</b>	<b>\$ (289,587.40)</b>	<b>\$</b>	<b>\$ (2,440.62)</b>	<b>\$ (27.27)</b>	<b>\$ (2,467.89)</b>	<b>\$</b>	<b>\$ 145,605.40</b>	<b>\$</b>	

The Peoples Gas Light and Coke Company  
Rider ICR Illustration - Operation Year 2011  
Account 383, Regulators

Month	Assumed Investment %		Investment	Accumulated Investment	Depreciable Base	QIPS			Assumed Retirement	Accumulated Retirement	Depreciable Base	Retired			Net Depreciation	Accumulated Net Depreciation
	Type	Monthly				(Net of Salvage) Depreciation	Removal Depreciation	Total Depreciation				(Net of Salvage) Depreciation	Removal Depreciation	Total Retired Depreciation		
	[A]	[B]				[E]	[G]	[H]				[F]	[I]	[L]		
						2.87%	0.69%	3.56%	20.00%		2.87%	2.87%	0.69%	3.56%		
					[C] X 1/2 + Prior Month [D]	[E] X % Above	[G] X % Above	[F] + [G]	[I] X % Above		[K] X 1/2 + Prior Month [L]	[K] X % Above	[M] X % Above	[L] + [M]	[H] + [N]	
Dec-10		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	
Jan-11		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	
Feb-11		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	
Mar-11		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	
Apr-11		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	
May-11	20%		144,793.60	144,793.60	72,396.80	2,077.79	499.54	2,577.33	(28,958.72)	(28,958.72)	(14,479.36)	(34.63)	(8.33)	(42.96)	2,534.37	
Jun-11	20%		144,793.60	289,587.20	217,190.40	6,233.36	1,498.61	7,731.97	(28,958.72)	(57,917.44)	(43,438.08)	(103.89)	(24.98)	(128.87)	7,603.10	
Jul-11	25%		180,992.00	470,579.20	380,083.20	10,908.39	2,622.57	13,530.96	(36,198.40)	(94,115.84)	(76,016.64)	(181.81)	(43.71)	(225.52)	13,305.44	
Aug-11	25%		180,992.00	651,571.20	561,075.20	16,102.86	3,871.42	19,974.28	(36,198.40)	(130,314.24)	(112,215.04)	(268.38)	(64.52)	(332.90)	19,641.38	
Sep-11	10%		72,396.80	723,968.00	687,679.60	19,738.99	4,745.61	24,484.60	(14,479.36)	(144,793.60)	(137,553.92)	(328.98)	(79.09)	(408.08)	24,076.52	
Oct-11	0%		-	723,968.00	723,968.00	20,777.88	4,995.38	25,773.26	-	(144,793.60)	(144,793.60)	(346.30)	(83.26)	(429.56)	25,343.71	
Nov-11	0%		-	723,968.00	723,968.00	20,777.88	4,995.38	25,773.26	-	(144,793.60)	(144,793.60)	(346.30)	(83.26)	(429.56)	25,343.71	
Dec-11	0%		-	723,968.00	723,968.00	20,777.88	4,995.38	25,773.26	-	(144,793.60)	(144,793.60)	(346.30)	(83.26)	(429.56)	143,191.94	
<b>Total</b>			<b>\$ 723,968.00</b>	<b>\$ 723,968.00</b>		<b>\$ 117,395.03</b>	<b>\$ 28,223.89</b>	<b>\$ 145,618.92</b>	<b>\$ (144,793.60)</b>		<b>\$ (1,956.59)</b>	<b>\$ (470.40)</b>	<b>\$ (2,426.98)</b>	<b>\$ 143,191.94</b>		

**Total**

Month	Assumed Investment %		Investment	Accumulated Investment	Depreciable Base	QIPS			Assumed Retirement	Accumulated Retirement	Depreciable Base	Retired			Net Depreciation	Accumulated Net Depreciation
	Type	Monthly				(Net of Salvage) Depreciation	Removal Depreciation	Total Depreciation				(Net of Salvage) Depreciation	Removal Depreciation	Total Retired Depreciation		
	[A]	[B]				[E]	[G]	[H]				[F]	[I]	[L]		
Dec-10		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	
Jan-11		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	
Feb-11		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	
Mar-11		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	
Apr-11		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	
May-11	20%		28,797,139.00	28,797,139.00	14,398,569.50	24,832.90	16,179.78	41,012.68	(5,733,035.44)	(5,733,035.44)	(2,866,517.72)	(8,859.13)	(6,423.32)	(15,282.44)	25,730.24	
Jun-11	20%		28,797,139.00	57,594,278.00	43,195,708.50	74,498.67	48,539.34	123,038.01	(5,733,035.44)	(11,466,070.88)	(8,599,553.16)	(26,577.37)	(19,269.95)	(45,847.32)	77,190.68	
Jul-11	25%		35,996,423.75	93,590,701.75	75,592,489.88	130,372.68	84,943.84	215,316.52	(7,166,294.30)	(18,632,365.18)	(15,049,218.03)	(46,510.41)	(33,722.41)	(80,232.82)	135,083.70	
Aug-11	25%		35,996,423.75	129,587,125.50	111,588,913.63	192,454.91	125,393.30	317,848.21	(7,166,294.30)	(25,798,659.48)	(22,215,512.33)	(68,658.22)	(49,780.70)	(118,438.92)	199,409.29	
Sep-11	10%		14,398,569.50	143,985,695.00	136,786,410.25	235,912.47	153,707.91	389,620.38	(2,866,517.72)	(28,665,177.20)	(27,231,918.34)	(84,161.69)	(61,021.51)	(145,183.19)	244,437.19	
Oct-11	0%		-	143,985,695.00	143,985,695.00	248,328.91	161,797.81	410,126.71	-	(28,665,177.20)	(28,665,177.20)	(88,591.25)	(64,233.17)	(152,824.42)	257,302.30	
Nov-11	0%		-	143,985,695.00	143,985,695.00	248,328.91	161,797.81	410,126.71	-	(28,665,177.20)	(28,665,177.20)	(88,591.25)	(64,233.17)	(152,824.42)	257,302.30	
Dec-11	0%		-	143,985,695.00	143,985,695.00	248,328.91	161,797.81	410,126.71	-	(28,665,177.20)	(28,665,177.20)	(88,591.25)	(64,233.17)	(152,824.42)	1,453,757.99	
<b>Total</b>			<b>\$ 143,985,695.00</b>	<b>\$ 143,985,695.00</b>		<b>\$ 1,403,058.34</b>	<b>\$ 914,157.60</b>	<b>\$ 2,317,215.94</b>	<b>\$ (28,665,177.20)</b>		<b>\$ (500,540.55)</b>	<b>\$ (362,917.39)</b>	<b>\$ (863,457.95)</b>	<b>\$ 1,453,757.99</b>		

Year End Average

\$ 71,992,847.50

\$ 726,879.00

OOIP Year End Avg 71,992,847.50 - \$28,665,177.20 = \$ 42,600,791.30

The Peoples Gas Light and Coke Company  
Rider ICR Illustration - Operation Year 2012

2012 Investment \$ 87,225,202

Account 376.1, Distribution Mains - Steel

Month	Assumed Investment %		Investment	Accumulated Investment	Depreciable Base	QIPS (Net of Salvage)		Total Depreciation	Assumed Retirement	Accumulated Retirement	Depreciable Base	Retired (Net of Salvage)		Total Retired Depreciation	Net Depreciation	Accumulated Net Depreciation
	Type	Monthly				Depreciation	Removal Depreciation					Depreciation	Removal Depreciation			
[A]	[B]	[C]	[D]	[E]	1.21%	1.24%	2.45%	0.00%	[J]	[K]	1.21%	1.24%	2.45%	[N]	[O]	[P]
				[C] X 1/2 + Prior Month [D]	[E] X % Above	[E] X % Above	[F] + [G]	[C] x % Above		[I] X 1/2 + Prior Month [J]	[K] X % Above	[K] X % Above	[L] + [M]	[H] + [N]		
Dec-11	0%	-	-	64,132,433.61	-	-	-	-	-	-	-	-	-	-	-	739,794.34
Jan-12	0%	-	-	64,132,433.61	64,132,433.61	64,666.87	66,270.18	130,937.05	-	-	-	-	-	-	130,937.05	870,731.40
Feb-12	0%	-	-	64,132,433.61	64,132,433.61	64,666.87	66,270.18	130,937.05	-	-	-	-	-	-	130,937.05	1,001,668.45
Mar-12	0%	-	-	64,132,433.61	64,132,433.61	64,666.87	66,270.18	130,937.05	-	-	-	-	-	-	130,937.05	1,132,605.50
Apr-12	0%	-	-	64,132,433.61	64,132,433.61	64,666.87	66,270.18	130,937.05	-	-	-	-	-	-	130,937.05	1,263,542.55
May-12	20%	980,276.52	980,276.52	65,112,710.13	64,622,571.87	65,161.09	66,776.66	131,937.75	-	-	-	-	-	-	131,937.75	1,395,480.31
Jun-12	20%	980,276.52	980,276.52	66,092,986.66	65,002,848.40	65,149.54	67,789.61	133,939.15	-	-	-	-	-	-	133,939.15	1,529,419.45
Jul-12	25%	1,225,345.66	1,225,345.66	67,318,332.31	66,705,659.49	67,261.54	68,922.18	136,190.72	-	-	-	-	-	-	136,190.72	1,665,610.18
Aug-12	25%	1,225,345.66	1,225,345.66	68,543,677.97	67,931,005.14	68,497.10	70,195.37	138,692.47	-	-	-	-	-	-	138,692.47	1,804,302.64
Sep-12	10%	490,138.26	490,138.26	69,033,816.23	68,788,747.10	69,361.99	71,061.71	140,443.69	-	-	-	-	-	-	140,443.69	1,944,746.34
Oct-12	0%	-	-	69,033,816.23	69,033,816.23	69,609.10	71,334.94	140,944.04	-	-	-	-	-	-	140,944.04	2,085,690.38
Nov-12	0%	-	-	69,033,816.23	69,033,816.23	69,609.10	71,334.94	140,944.04	-	-	-	-	-	-	140,944.04	2,226,634.42
Dec-12	0%	-	-	69,033,816.23	69,033,816.23	69,609.10	71,334.94	140,944.04	-	-	-	-	-	-	140,944.04	2,367,578.46
Total		\$ 4,901,382.62	100%	\$ 4,901,382.62		\$ 803,926.03	\$ 823,858.08	\$ 1,627,784.12	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 1,627,784.12	

Account 376.2, Distribution Mains - Plastic

Month	Assumed Investment %		Investment	Accumulated Investment	Depreciable Base	QIPS (Net of Salvage)		Total Depreciation	Assumed Retirement	Accumulated Retirement	Depreciable Base	Retired (Net of Salvage)		Total Retired Depreciation	Net Depreciation	Accumulated Net Depreciation
	Type	Monthly				Depreciation	Removal Depreciation					Depreciation	Removal Depreciation			
[A]	[B]	[C]	[D]	[E]	1.84%	1.38%	3.22%	0.00%	[J]	[K]	1.84%	1.38%	3.22%	[N]	[O]	[P]
				[C] X 1/2 + Prior Month [D]	[E] X % Above	[E] X % Above	[F] + [G]	[C] x % Above		[I] X 1/2 + Prior Month [J]	[K] X % Above	[K] X % Above	[L] + [M]	[H] + [N]		
Dec-11	0%	-	-	52,482,521.39	-	-	-	-	-	-	-	-	-	-	-	795,678.76
Jan-12	0%	-	-	52,482,521.39	52,482,521.39	80,473.20	60,354.90	140,828.10	-	-	-	-	-	-	140,828.10	996,506.86
Feb-12	0%	-	-	52,482,521.39	52,482,521.39	80,473.20	60,354.90	140,828.10	-	-	-	-	-	-	140,828.10	1,077,334.96
Mar-12	0%	-	-	52,482,521.39	52,482,521.39	80,473.20	60,354.90	140,828.10	-	-	-	-	-	-	140,828.10	1,218,163.06
Apr-12	0%	-	-	52,482,521.39	52,482,521.39	80,473.20	60,354.90	140,828.10	-	-	-	-	-	-	140,828.10	1,358,991.16
May-12	20%	10,562,654.48	10,562,654.48	63,045,175.87	57,763,848.63	88,571.23	66,428.43	154,999.66	-	-	-	-	-	-	154,999.66	1,513,990.82
Jun-12	20%	10,562,654.48	10,562,654.48	73,607,830.34	68,326,503.10	104,767.31	78,575.48	183,342.78	-	-	-	-	-	-	183,342.78	1,697,333.60
Jul-12	25%	13,203,318.10	13,203,318.10	86,811,148.44	80,209,489.39	122,987.88	92,240.91	215,228.80	-	-	-	-	-	-	215,228.80	1,912,562.40
Aug-12	25%	13,203,318.10	13,203,318.10	100,014,466.53	93,412,807.48	143,232.97	107,424.73	250,657.70	-	-	-	-	-	-	250,657.70	2,163,220.10
Sep-12	10%	5,281,327.24	5,281,327.24	105,295,793.77	102,655,130.15	157,404.53	118,053.40	275,457.93	-	-	-	-	-	-	275,457.93	2,438,678.03
Oct-12	0%	-	-	105,295,793.77	105,295,793.77	161,453.55	121,090.16	282,543.71	-	-	-	-	-	-	282,543.71	2,721,221.74
Nov-12	0%	-	-	105,295,793.77	105,295,793.77	161,453.55	121,090.16	282,543.71	-	-	-	-	-	-	282,543.71	3,003,765.46
Dec-12	0%	-	-	105,295,793.77	105,295,793.77	161,453.55	121,090.16	282,543.71	-	-	-	-	-	-	282,543.71	3,286,309.17
Total		\$ 52,813,272.38	100%	\$ 52,813,272.38		\$ 1,423,217.38	\$ 1,067,413.03	\$ 2,490,630.41	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 2,490,630.41	

Account 376.3, Distribution Mains - Cast Iron

Month	Assumed Investment %		Investment	Accumulated Investment	Depreciable Base	QIPS (Net of Salvage)		Total Depreciation	Assumed Retirement	Accumulated Retirement	Depreciable Base	Retired (Net of Salvage)		Total Retired Depreciation	Net Depreciation	Accumulated Net Depreciation
	Type	Monthly				Depreciation	Removal Depreciation					Depreciation	Removal Depreciation			
[A]	[B]	[C]	[D]	[E]	3.83%	2.93%	6.76%	20.00%	[J]	[K]	3.83%	2.93%	6.76%	[N]	[O]	[P]
				[C] X 1/2 + Prior Month [D]	[E] X % Above	[E] X % Above	[F] + [G]	[C] Plastic & Steel x % Above		[I] X 1/2 + Prior Month [J]	[K] X % Above	[K] X % Above	[L] + [M]	[H] + [N]		
Dec-11	0%	-	-	-	-	-	-	-	-	(23,322,991.00)	-	-	-	-	-	(742,331.93)
Jan-12	0%	-	-	-	-	-	-	-	-	(23,322,991.00)	(23,322,991.00)	(74,439.21)	(56,946.97)	(131,386.18)	(131,386.18)	(873,718.12)
Feb-12	0%	-	-	-	-	-	-	-	-	(23,322,991.00)	(23,322,991.00)	(74,439.21)	(56,946.97)	(131,386.18)	(131,386.18)	(1,005,104.30)
Mar-12	0%	-	-	-	-	-	-	-	-	(23,322,991.00)	(23,322,991.00)	(74,439.21)	(56,946.97)	(131,386.18)	(131,386.18)	(1,136,490.48)
Apr-12	0%	-	-	-	-	-	-	-	-	(23,322,991.00)	(23,322,991.00)	(74,439.21)	(56,946.97)	(131,386.18)	(131,386.18)	(1,267,876.67)
May-12	20%	-	-	-	-	-	-	-	(2,308,586.20)	(25,631,577.20)	(24,477,284.10)	(78,123.33)	(59,765.37)	(137,889.70)	(1,405,765.37)	(1,405,765.37)
Jun-12	20%	-	-	-	-	-	-	-	(2,308,586.20)	(27,940,163.40)	(26,785,870.30)	(85,491.57)	(65,402.17)	(150,893.74)	(1,556,659.10)	(1,556,659.10)
Jul-12	25%	-	-	-	-	-	-	-	(2,885,732.75)	(30,825,896.15)	(29,583,029.78)	(93,780.84)	(71,743.56)	(165,524.40)	(1,722,183.50)	(1,722,183.50)
Aug-12	25%	-	-	-	-	-	-	-	(2,885,732.75)	(33,711,628.90)	(32,268,762.53)	(102,591.13)	(78,789.56)	(181,780.70)	(1,903,964.20)	(1,903,964.20)
Sep-12	10%	-	-	-	-	-	-	-	(1,154,293.10)	(34,865,922.00)	(34,288,775.45)	(109,438.34)	(83,721.76)	(193,160.10)	(2,097,124.30)	(2,097,124.30)
Oct-12	0%	-	-	-	-	-	-	-	-	(34,865,922.00)	(34,865,922.00)	(111,280.40)	(85,130.96)	(196,411.36)	(196,411.36)	(2,293,535.66)
Nov-12	0%	-	-	-	-	-	-	-	-	(34,865,922.00)	(34,865,922.00)	(111,280.40)	(85,130.96)	(196,411.36)	(196,411.36)	(2,489,947.02)
Dec-12	0%	-	-	-	-	-	-	-	-	(34,865,922.00)	(34,865,922.00)	(111,280.40)	(85,130.96)	(196,411.36)	(196,411.36)	(2,686,358.38)
Total		\$ -	100%	\$ -		\$ -	\$ -	\$ -	\$ (11,542,931.00)		\$ (1,101,423.27)	\$ (842,603.18)	\$ (1,944,026.45)	\$ (1,944,026.45)		

Account 378, Measuring and Regulating Station Equipment

Month	Assumed Investment %		Investment	Accumulated Investment	Depreciable Base	QIPS (Net of Salvage)		Total Depreciation	Assumed Retirement	Accumulated Retirement	Depreciable Base	Retired (Net of Salvage)		Total Retired Depreciation	Net Depreciation	Accumulated Net Depreciation
	Type	Monthly				Depreciation	Removal Depreciation					Depreciation	Removal Depreciation			
[A]	[B]	[C]	[D]	[E]	2.70%	0.43%	3.13%	0.00%	[J]	[K]	2.70%	0.43%	3.13%	[N]	[O]	[P]
				[C] X 1/2 + Prior Month [D]	[E] X % Above	[E] X % Above	[F] + [G]	[C] x % Above		[I] X 1/2 + Prior Month [J]	[K] X % Above	[K] X % Above	[L] + [M]	[H] + [N]		
Dec-11	0%	-	-	659,809.00	-	-	-	-	-	-	-	-	-	-	-	9,723.66
Jan-12	0%	-	-	659,809.00	659,809.00	1,484.57	236.43	1,721.00	-	-	-	-	-	-	1,721.00	11,444.66
Feb-12	0%	-	-	659,809.00	659,809.00	1,484.57	236.43	1,721.00	-	-	-	-	-	-	1,721.00	13,165.66
Mar-12	0%	-	-	659,809.00	659,809.00	1,484.57	236.43	1,721.00	-	-	-	-	-	-	1,721.00	14,886.66
Apr-12	0%	-	-	659,809.00	659,809.00	1,484.57	236.43	1,721.00	-	-	-	-	-	-	1,721.00	16,607.67
May-12	20%	142,278.40	142,278.40	802,087.40	730,948.20	1,644.63	261.92	1,906.56	-	-	-	-	-	-	1,906.56	18,514.22
Jun-12	20%	142,278.40	142,278.40	944,365.80	873,226.60	1,964.76	312.91	2,277.67	-	-	-	-	-	-	2,277.67	20,791.89
Jul-12	25%	177,848.00	177,848.00	1,122,213.80	1,033,289.80	2,324.90	370.26	2,695.16	-	-	-	-	-	-	2,695.16	23,487.05
Aug-12	25%	177,848.00	177,848.00	1,300,061.80	1,211,137.80	2,725.06	433.99	3,159.05	-	-	-	-	-	-	3,159.05	26,646.10
Sep-12	10%	71,139.20	71,139.20	1,371,201.00	1,335,631.40	3,005.17	478.60	3,483.77	-	-	-	-	-	-	3,483.77	30,129.88
Oct-12	0%	-	-	1,371,201.00	1,371,201.00	3,085.20	491.35	3,576.55	-	-	-	-	-	-	3,576.55	33,706.42
Nov-12	0%	-	-	1,371,201.00	1,371,201.00	3,085.20	491.35	3,576.55	-	-	-	-	-	-	3,576.55	37,282.97
Dec-12	0%	-	-	1,371,201.00	1,371,201.00	3,085.20	491.35	3,576.55	-	-	-	-	-	-	3,576.55	40,859.52

The Peoples Gas Light and Coke Company  
Rider ICR Illustration - Operation Year 2012

Account 379, Regulating and Measuring Equipment - City Gate

Month	Assumed Investment %		Investment	Accumulated Investment	Depreciable Base	QIPS (Net of Salvage)			Assumed Retirement	Accumulated Retirement	Depreciable Base	Retired (Net of Salvage)			Net Depreciation	Accumulated Net Depreciation
	Type	Monthly				Depreciation	Removal Depreciation	Total Depreciation				Depreciation	Removal Depreciation	Total Depreciation		
	[A]	[B]				[C]	[D]	[E]				[F]	[G]	[H]		
						3.23%	0.49%	3.72%	0.00%			3.23%	0.49%	3.72%		
					[E] X % Above	[E] X % Above	[F] + [G]	[C] x % Above			[I] X % Above	[K] X % Above	[K] X % Above	[L] + [M]	[H] + [N]	
Dec-11	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jan-12	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb-12	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mar-12	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Apr-12	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May-12	20%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun-12	20%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul-12	25%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug-12	25%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sep-12	10%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct-12	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov-12	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec-12	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	\$ -	100%	\$ -	-	-	\$ -	\$ -	\$ -	\$ -	-	-	\$ -	\$ -	\$ -	\$ -	-

Account 380.1, Services - Steel

Month	Assumed Investment %		Investment	Accumulated Investment	Depreciable Base	QIPS (Net of Salvage)			Assumed Retirement	Accumulated Retirement	Depreciable Base	Retired (Net of Salvage)			Net Depreciation	Accumulated Net Depreciation
	Type	Monthly				Depreciation	Removal Depreciation	Total Depreciation				Depreciation	Removal Depreciation	Total Depreciation		
	[A]	[B]				[C]	[D]	[E]				[F]	[G]	[H]		
						3.27%	1.76%	5.03%	20.00%			3.27%	1.76%	5.03%		
					[E] X % Above	[E] X % Above	[F] + [G]	[C] Plastic x % Above			[I] X % Above	[K] X % Above	[K] X % Above	[L] + [M]	[H] + [N]	
Dec-11	0%	-	-	-	-	-	-	-	(4,907,805.20)	-	-	-	-	-	-	(116,231.14)
Jan-12	0%	-	-	-	-	-	-	-	(4,907,805.20)	(4,907,805.20)	(13,373.77)	(7,198.11)	(20,571.88)	(20,571.88)	(136,803.02)	
Feb-12	0%	-	-	-	-	-	-	-	(4,907,805.20)	(4,907,805.20)	(13,373.77)	(7,198.11)	(20,571.88)	(20,571.88)	(177,374.91)	
Mar-12	0%	-	-	-	-	-	-	-	(4,907,805.20)	(4,907,805.20)	(13,373.77)	(7,198.11)	(20,571.88)	(20,571.88)	(177,946.79)	
Apr-12	0%	-	-	-	-	-	-	-	(4,907,805.20)	(4,907,805.20)	(13,373.77)	(7,198.11)	(20,571.88)	(20,571.88)	(198,518.67)	
May-12	20%	-	-	-	-	-	-	(1,058,298.12)	(5,966,103.32)	(5,436,954.26)	(14,815.70)	(7,974.20)	(22,789.90)	(22,789.90)	(221,308.57)	
Jun-12	20%	-	-	-	-	-	-	(1,058,298.12)	(7,024,401.44)	(6,495,252.38)	(17,699.56)	(9,526.37)	(27,225.93)	(27,225.93)	(248,534.51)	
Jul-12	25%	-	-	-	-	-	-	(1,322,872.65)	(8,347,274.09)	(7,685,837.77)	(20,943.91)	(11,272.56)	(32,216.47)	(32,216.47)	(280,750.98)	
Aug-12	25%	-	-	-	-	-	-	(1,322,872.65)	(9,670,146.74)	(9,008,710.42)	(24,548.74)	(13,212.78)	(37,761.51)	(37,761.51)	(318,512.49)	
Sep-12	10%	-	-	-	-	-	-	(529,149.06)	(10,199,295.80)	(9,934,721.27)	(27,072.12)	(14,570.92)	(41,643.04)	(41,643.04)	(360,155.53)	
Oct-12	0%	-	-	-	-	-	-	-	(10,199,295.80)	(10,199,295.80)	(27,793.08)	(14,958.97)	(42,752.05)	(42,752.05)	(402,907.57)	
Nov-12	0%	-	-	-	-	-	-	-	(10,199,295.80)	(10,199,295.80)	(27,793.08)	(14,958.97)	(42,752.05)	(42,752.05)	(445,659.62)	
Dec-12	0%	-	-	-	-	-	-	-	(10,199,295.80)	(10,199,295.80)	(27,793.08)	(14,958.97)	(42,752.05)	(42,752.05)	(488,411.67)	
Total	\$ -	100%	\$ -	-	-	\$ -	\$ -	\$ -	\$ (5,291,490.60)	-	\$ (241,954.34)	\$ (130,226.19)	\$ (372,180.53)	\$ (372,180.53)	-	

Account 380.2, Services - Plastic

Month	Assumed Investment %		Investment	Accumulated Investment	Depreciable Base	QIPS (Net of Salvage)			Assumed Retirement	Accumulated Retirement	Depreciable Base	Retired (Net of Salvage)			Net Depreciation	Accumulated Net Depreciation
	Type	Monthly				Depreciation	Removal Depreciation	Total Depreciation				Depreciation	Removal Depreciation	Total Depreciation		
	[A]	[B]				[C]	[D]	[E]				[F]	[G]	[H]		
						2.69%	1.45%	4.14%	0.00%			2.69%	1.45%	4.14%		
					[E] X % Above	[E] X % Above	[F] + [G]	[C] x % Above			[I] X % Above	[K] X % Above	[K] X % Above	[L] + [M]	[H] + [N]	
Dec-11	0%	-	24,539,026.00	24,539,026.00	24,539,026.00	55,008.32	29,651.32	84,659.64	-	-	-	-	-	-	-	478,326.96
Jan-12	0%	-	24,539,026.00	24,539,026.00	24,539,026.00	55,008.32	29,651.32	84,659.64	-	-	-	-	-	-	-	562,986.60
Feb-12	0%	-	24,539,026.00	24,539,026.00	24,539,026.00	55,008.32	29,651.32	84,659.64	-	-	-	-	-	-	-	647,646.24
Mar-12	0%	-	24,539,026.00	24,539,026.00	24,539,026.00	55,008.32	29,651.32	84,659.64	-	-	-	-	-	-	-	732,305.88
Apr-12	0%	-	24,539,026.00	24,539,026.00	24,539,026.00	55,008.32	29,651.32	84,659.64	-	-	-	-	-	-	-	816,965.52
May-12	20%	5,291,490.60	29,830,516.60	27,184,771.30	60,939.20	32,848.27	93,787.46	-	-	-	-	-	-	-	-	910,752.99
Jun-12	20%	5,291,490.60	35,122,007.20	32,476,261.90	72,800.95	39,242.15	112,043.10	-	-	-	-	-	-	-	-	1,022,796.09
Jul-12	25%	6,614,363.25	41,736,370.45	38,429,198.83	86,145.43	46,435.27	132,580.70	-	-	-	-	-	-	-	-	1,155,376.79
Aug-12	25%	6,614,363.25	48,350,733.70	45,043,552.08	100,972.63	54,427.63	155,400.26	-	-	-	-	-	-	-	-	1,310,777.05
Sep-12	10%	2,645,745.30	50,996,479.00	49,673,606.35	114,317.11	60,022.27	174,339.38	-	-	-	-	-	-	-	-	1,482,150.99
Oct-12	0%	-	50,996,479.00	50,996,479.00	114,317.11	61,620.75	175,937.85	-	-	-	-	-	-	-	-	1,658,088.84
Nov-12	0%	-	50,996,479.00	50,996,479.00	114,317.11	61,620.75	175,937.85	-	-	-	-	-	-	-	-	1,834,026.69
Dec-12	0%	-	50,996,479.00	50,996,479.00	114,317.11	61,620.75	175,937.85	-	-	-	-	-	-	-	-	2,009,964.55
Total	\$ 26,457,453.00	100%	\$ 26,457,453.00	-	-	\$ 995,194.47	\$ 536,443.12	\$ 1,531,637.58	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ 1,531,637.58	-

Account 381, Meters and Meter Installations

Month	Assumed Investment %		Investment	Accumulated Investment	Depreciable Base	QIPS (Net of Salvage)			Assumed Retirement	Accumulated Retirement	Depreciable Base	Retired (Net of Salvage)			Net Depreciation	Accumulated Net Depreciation
	Type	Monthly				Depreciation	Removal Depreciation	Total Depreciation				Depreciation	Removal Depreciation	Total Depreciation		
	[A]	[B]				[C]	[D]	[E]				[F]	[G]	[H]		
						1.79%	0.02%	1.81%	20.00%			1.79%	0.02%	1.81%		
					[E] X % Above	[E] X % Above	[F] + [G]	[C] x % Above			[I] X % Above	[K] X % Above	[K] X % Above	[L] + [M]	[H] + [N]	
Dec-11	0%	-	1,447,937.00	1,447,937.00	1,447,937.00	25,918.07	289.59	26,207.66	-	(289,587.40)	-	-	-	-	-	145,605.40
Jan-12	0%	-	1,447,937.00	1,447,937.00	1,447,937.00	25,918.07	289.59	26,207.66	-	(289,587.40)	(289,587.40)	(431.97)	(4.83)	(436.79)	(436.79)	171,376.27
Feb-12	0%	-	1,447,937.00	1,447,937.00	1,447,937.00	25,918.07	289.59	26,207.66	-	(289,587.40)	(289,587.40)	(431.97)	(4.83)	(436.79)	(436.79)	197,147.13
Mar-12	0%	-	1,447,937.00	1,447,937.00	1,447,937.00	25,918.07	289.59	26,207.66	-	(289,587.40)	(289,587.40)	(431.97)	(4.83)	(436.79)	(436.79)	222,918.00
Apr-12	0%	-	1,447,937.00	1,447,937.00	1,447,937.00	25,918.07	289.59	26,207.66	-	(289,587.40)	(289,587.40)	(431.97)	(4.83)	(436.79)	(436.79)	248,688.87
May-12	20%	312,227.00	1,760,164.00	1,604,050.50	28,712.50	320.81	29,033.31	(62,445.40)	(62,445.40)	(320,810.10)	(478.54)	(5.35)	(483.89)	(483.89)	(483.89)	277,238.29
Jun-12	20%	312,227.00	2,072,391.00	1,916,277.50	34,301.37	383.26	34,684.63	(62,445.40)	(62,445.40)	(414,478.20)	(383,255.50)	(571.69)	(6.39)	(578.08)	(578.08)	314,106.55
Jul-12	25%	390,283.75	2,462,674.75	2,267,532.88	40,588.84	453.51	41,042.35	(78,056.75)	(78,056.75)	(492,534.95)	(453,506.58)	(676.48)	(7.56)	(684.04)	(684.04)	351,703.15
Aug-12	25%	390,283.75	2,852,958.50	2,657,816.63	47,574.92	531.56	48,106.48	(78,056.75)	(78,056.75)	(570,591.70)	(531,563.33)	(792.92)	(8.86)	(801.77)	(801.77)	399,007.86
Sep-12	10%	156,113.50	3,009,072.00	2,931,015.25	52,465.17	586.20	53,051.37	(31,222.70)	(601,814.40)	(601,814.40)	(586,203.05)	(874.42)	(9.77)	(884.19)	(884.19)	451,175.04
Oct-12	0%	-	3,009,072.00	3,009,072.00	53,862.39	601.81	54,464.20	-	(601,814.40)	(601,814.40)	(897.71)	(10.03)	(907.74)	(907.74)	(907.74)	504,731.50

The Peoples Gas Light and Coke Company  
Rider ICR Illustration - Operation Year 2012  
Account 383, Regulators

Month	Assumed Investment %		Investment	Accumulated Investment	Depreciable Base	QIPS (Net of Salvage)		Total Depreciation	Assumed Retirement	Accumulated Retirement	Depreciable Base	Retired (Net of Salvage)		Total Retired Depreciation	Net Depreciation	Accumulated Net Depreciation		
	Type	Monthly				Removal Depreciation	Removal Depreciation					2.87%	2.87%				2.87%	2.87%
	[A]	[B]				[C]	[D]					[E]	[F]				[G]	[H]
						2.87%	0.69%	3.56%	20.00%		2.87%	2.87%	0.69%	3.56%				
					[C] X 1/2 + Prior Month [D]	[E] X % Above	[E] X % Above	[F] + [G]	[C] x % Above		[I] X 1/2 + Prior Month [J]	[K] X % Above	[K] X % Above	[L] + [M]	[H] + [N]			
Dec-11	0%	-	-	723,968.00	-	-	-	-	-	(144,793.60)	-	-	-	-	-	143,191.94		
Jan-12	0%	-	-	723,968.00	723,968.00	20,777.88	4,995.38	25,773.26	-	(144,793.60)	(144,793.60)	(346.30)	(83.26)	(429.56)	25,343.71	168,535.64		
Feb-12	0%	-	-	723,968.00	723,968.00	20,777.88	4,995.38	25,773.26	-	(144,793.60)	(144,793.60)	(346.30)	(83.26)	(429.56)	25,343.71	193,879.35		
Mar-12	0%	-	-	723,968.00	723,968.00	20,777.88	4,995.38	25,773.26	-	(144,793.60)	(144,793.60)	(346.30)	(83.26)	(429.56)	25,343.71	219,223.05		
Apr-12	0%	-	-	723,968.00	723,968.00	20,777.88	4,995.38	25,773.26	-	(144,793.60)	(144,793.60)	(346.30)	(83.26)	(429.56)	25,343.71	244,566.76		
May-12	20%	156,113.40	156,113.40	880,081.40	802,024.70	23,018.11	5,533.97	28,552.08	(31,222.68)	(176,016.28)	(160,404.94)	(383.64)	(92.23)	(475.87)	28,076.21	272,642.97		
Jun-12	20%	156,113.40	156,113.40	1,036,194.80	958,138.10	27,498.56	6,611.15	34,109.71	(31,222.68)	(207,238.96)	(191,627.62)	(458.31)	(110.19)	(568.50)	33,541.22	306,184.18		
Jul-12	25%	195,141.75	195,141.75	1,231,336.55	1,133,765.68	32,539.07	7,822.98	40,362.05	(39,028.35)	(246,267.31)	(226,753.14)	(542.32)	(130.38)	(672.70)	39,689.35	345,873.53		
Aug-12	25%	195,141.75	195,141.75	1,426,478.30	1,328,907.43	36,139.64	9,169.46	47,309.10	(39,028.35)	(286,296.66)	(265,781.49)	(635.66)	(152.82)	(786.49)	46,520.62	392,394.15		
Sep-12	10%	78,056.70	78,056.70	1,504,535.00	1,465,506.65	42,060.04	10,112.00	52,172.04	(15,611.34)	(300,907.00)	(293,101.33)	(701.00)	(168.53)	(869.53)	51,302.51	443,696.65		
Oct-12	0%	-	-	1,504,535.00	1,504,535.00	43,180.15	10,381.29	53,561.44	-	(300,907.00)	(300,907.00)	(719.67)	(173.02)	(892.69)	52,668.75	496,365.40		
Nov-12	0%	-	-	1,504,535.00	1,504,535.00	43,180.15	10,381.29	53,561.44	-	(300,907.00)	(300,907.00)	(719.67)	(173.02)	(892.69)	52,668.75	549,034.15		
Dec-12	0%	-	-	1,504,535.00	1,504,535.00	43,180.15	10,381.29	53,561.44	-	(300,907.00)	(300,907.00)	(719.67)	(173.02)	(892.69)	52,668.75	601,702.90		
<b>Total</b>		<b>\$ 780,567.00</b>	<b>100%</b>	<b>\$ 780,567.00</b>		<b>\$ 375,907.39</b>	<b>\$ 90,374.95</b>	<b>\$ 466,282.34</b>	<b>\$ (156,113.40)</b>			<b>\$ (6,265.12)</b>	<b>\$ (1,506.25)</b>	<b>\$ (7,771.38)</b>	<b>\$ 458,510.97</b>			

**Total**

Month	Assumed Investment %		Investment	Accumulated Investment	Depreciable Base	QIPS (Net of Salvage)		Total Depreciation	Assumed Retirement	Accumulated Retirement	Depreciable Base	Retired (Net of Salvage)		Total Retired Depreciation	Net Depreciation	Accumulated Net Depreciation		
	Type	Monthly				Removal Depreciation	Removal Depreciation					2.87%	2.87%				2.87%	2.87%
	[A]	[B]				[C]	[D]					[E]	[F]				[G]	[H]
Dec-11	0%	-	-	143,985,695.00	-	-	-	-	-	(28,665,177.20)	-	-	-	-	-	1,453,757.99		
Jan-12	0%	-	-	143,985,695.00	143,985,695.00	248,328.91	161,797.81	410,126.71	-	(28,665,177.20)	(28,665,177.20)	(88,591.25)	(64,233.17)	(152,824.42)	257,302.30	1,711,060.29		
Feb-12	0%	-	-	143,985,695.00	143,985,695.00	248,328.91	161,797.81	410,126.71	-	(28,665,177.20)	(28,665,177.20)	(88,591.25)	(64,233.17)	(152,824.42)	257,302.30	1,968,362.59		
Mar-12	0%	-	-	143,985,695.00	143,985,695.00	248,328.91	161,797.81	410,126.71	-	(28,665,177.20)	(28,665,177.20)	(88,591.25)	(64,233.17)	(152,824.42)	257,302.30	2,225,664.89		
Apr-12	0%	-	-	143,985,695.00	143,985,695.00	248,328.91	161,797.81	410,126.71	-	(28,665,177.20)	(28,665,177.20)	(88,591.25)	(64,233.17)	(152,824.42)	257,302.30	2,482,967.18		
May-12	20%	17,445,040.40	17,445,040.40	161,430,735.40	152,708,215.20	268,046.77	172,170.05	440,216.82	(3,460,552.40)	(32,125,729.60)	(30,395,453.40)	(93,801.21)	(67,837.15)	(161,638.36)	278,578.46	2,761,545.65		
Jun-12	20%	17,445,040.40	17,445,040.40	178,875,775.80	170,153,255.60	307,482.49	192,914.55	500,397.04	(3,460,552.40)	(35,586,282.00)	(33,856,005.80)	(104,221.13)	(75,045.11)	(179,266.24)	321,130.80	3,082,676.45		
Jul-12	25%	21,806,300.50	21,806,300.50	200,682,076.30	189,778,926.05	351,847.67	216,252.12	568,099.78	(4,325,690.50)	(39,911,972.50)	(37,749,127.25)	(115,943.54)	(83,154.07)	(199,097.61)	369,002.17	3,451,678.62		
Aug-12	25%	21,806,300.50	21,806,300.50	222,488,376.80	211,585,226.55	401,142.32	242,182.74	643,325.05	(4,325,690.50)	(44,237,663.00)	(42,074,817.75)	(128,968.45)	(92,164.02)	(221,132.47)	422,192.59	3,873,871.21		
Sep-12	10%	8,722,520.20	8,722,520.20	231,210,897.00	226,849,636.90	435,648.57	260,334.18	695,982.75	(1,730,276.20)	(45,967,939.20)	(45,102,801.10)	(138,085.88)	(98,470.99)	(236,556.87)	459,425.88	4,333,297.09		
Oct-12	0%	-	-	231,210,897.00	231,210,897.00	445,507.50	265,520.30	711,027.80	-	(45,967,939.20)	(45,967,939.20)	(140,690.86)	(100,272.98)	(240,963.84)	470,063.96	4,803,361.06		
Nov-12	0%	-	-	231,210,897.00	231,210,897.00	445,507.50	265,520.30	711,027.80	-	(45,967,939.20)	(45,967,939.20)	(140,690.86)	(100,272.98)	(240,963.84)	470,063.96	5,273,425.02		
Dec-12	0%	-	-	231,210,897.00	231,210,897.00	445,507.50	265,520.30	711,027.80	-	(45,967,939.20)	(45,967,939.20)	(140,690.86)	(100,272.98)	(240,963.84)	470,063.96	5,743,488.98		
<b>Total</b>		<b>\$ 87,225,202.00</b>	<b>100%</b>	<b>\$ 87,225,202.00</b>		<b>\$ 4,094,005.93</b>	<b>\$ 2,527,605.76</b>	<b>\$ 6,621,611.69</b>	<b>\$ (17,302,762.00)</b>			<b>\$ (1,357,457.77)</b>	<b>\$ (974,422.94)</b>	<b>\$ (2,331,880.71)</b>	<b>\$ 4,289,730.99</b>			

Year End Average

\$ 187,598,296.00

OOIP Year End Avg 187,598,296.00 - \$17,302,762.00 - \$ 3,598,623.49 = \$166,696,910.51

\$ 5,743,488.98

\$ 3,598,623.49

The Peoples Gas Light and Coke Company  
Rider ICR Illustration - Operation Year 2013

2013 Investment \$ 93,637,157

Account 376.1, Distribution Mains - Steel

Month	Assumed Investment %		Investment	Accumulated Investment	Depreciable Base	QIPS (Net of Salvage)		Total Depreciation	Assumed Retirement	Accumulated Retirement	Depreciable Base	Retired (Net of Salvage)		Total Retired Depreciation	Net Depreciation	Accumulated Net Depreciation
	Type	Monthly				Depreciation	Removal Depreciation					Depreciation	Removal Depreciation			
[A]	[B]	[C]	[D]	[E]	1.21%	1.24%	2.45%	0.00%	[J]	[K]	1.21%	1.24%	2.45%	[O]	[P]	
				[C] X 1/2 + Prior Month [D]	[E] X % Above	[E] X % Above	[F] + [G]	[C] x % Above		[I] X 1/2 + Prior Month [J]	[K] X % Above	[K] X % Above	[L] + [M]	[H] + [N]		
Dec-12	0%	-	-	69,033,816.23	-	-	-	-	-	-	-	-	-	-	-	2,367,578.46
Jan-13	0%	-	-	69,033,816.23	69,033,816.23	69,033,816.23	69,033,816.23	69,033,816.23	69,033,816.23	69,033,816.23	69,033,816.23	69,033,816.23	69,033,816.23	69,033,816.23	140,944.04	2,508,522.50
Feb-13	0%	-	-	69,033,816.23	69,033,816.23	69,033,816.23	69,033,816.23	69,033,816.23	69,033,816.23	69,033,816.23	69,033,816.23	69,033,816.23	69,033,816.23	69,033,816.23	140,944.04	2,649,466.54
Mar-13	0%	-	-	69,033,816.23	69,033,816.23	69,033,816.23	69,033,816.23	69,033,816.23	69,033,816.23	69,033,816.23	69,033,816.23	69,033,816.23	69,033,816.23	69,033,816.23	140,944.04	2,790,410.59
Apr-13	0%	-	-	69,033,816.23	69,033,816.23	69,033,816.23	69,033,816.23	69,033,816.23	69,033,816.23	69,033,816.23	69,033,816.23	69,033,816.23	69,033,816.23	69,033,816.23	140,944.04	2,931,354.63
May-13	20%	1,052,336.94	70,086,153.17	69,559,984.70	70,139.65	71,878.65	142,018.30	-	-	-	-	-	-	-	142,018.30	3,073,372.93
Jun-13	20%	1,052,336.94	71,138,490.10	70,612,321.63	71,200.76	72,965.07	144,166.82	-	-	-	-	-	-	-	144,166.82	3,217,539.75
Jul-13	25%	1,315,421.17	72,453,911.27	71,796,200.69	72,394.50	74,189.41	146,583.91	-	-	-	-	-	-	-	146,583.91	3,364,123.66
Aug-13	25%	1,315,421.17	73,769,332.44	73,111,621.86	73,720.89	75,548.68	149,269.56	-	-	-	-	-	-	-	149,269.56	3,513,393.22
Sep-13	10%	526,168.47	74,295,500.91	74,032,416.68	74,649.35	76,500.16	151,149.52	-	-	-	-	-	-	-	151,149.52	3,664,542.74
Oct-13	0%	-	74,295,500.91	74,295,500.91	74,914.63	76,772.02	151,686.65	-	-	-	-	-	-	-	151,686.65	3,816,229.39
Nov-13	0%	-	74,295,500.91	74,295,500.91	74,914.63	76,772.02	151,686.65	-	-	-	-	-	-	-	151,686.65	3,967,916.04
Dec-13	0%	-	74,295,500.91	74,295,500.91	74,914.63	76,772.02	151,686.65	-	-	-	-	-	-	-	151,686.65	4,119,602.68
Jan-14	5,261,684.68	100%	5,261,684.68	-	865,285.43	886,738.79	1,752,024.22	-	-	-	-	-	-	-	1,752,024.22	-

Account 376.2, Distribution Mains - Plastic

Month	Assumed Investment %		Investment	Accumulated Investment	Depreciable Base	QIPS (Net of Salvage)		Total Depreciation	Assumed Retirement	Accumulated Retirement	Depreciable Base	Retired (Net of Salvage)		Total Retired Depreciation	Net Depreciation	Accumulated Net Depreciation
	Type	Monthly				Depreciation	Removal Depreciation					Depreciation	Removal Depreciation			
[A]	[B]	[C]	[D]	[E]	1.84%	1.38%	3.22%	0.00%	[J]	[K]	1.84%	1.38%	3.22%	[O]	[P]	
				[C] X 1/2 + Prior Month [D]	[E] X % Above	[E] X % Above	[F] + [G]	[C] x % Above		[I] X 1/2 + Prior Month [J]	[K] X % Above	[K] X % Above	[L] + [M]	[H] + [N]		
Dec-12	0%	-	-	105,295,793.77	-	-	-	-	-	-	-	-	-	-	-	3,286,309.17
Jan-13	0%	-	-	105,295,793.77	105,295,793.77	161,453.55	121,090.16	282,543.71	-	-	-	-	-	-	282,543.71	3,568,852.88
Feb-13	0%	-	-	105,295,793.77	105,295,793.77	161,453.55	121,090.16	282,543.71	-	-	-	-	-	-	282,543.71	3,851,396.60
Mar-13	0%	-	-	105,295,793.77	105,295,793.77	161,453.55	121,090.16	282,543.71	-	-	-	-	-	-	282,543.71	4,133,940.31
Apr-13	0%	-	-	105,295,793.77	105,295,793.77	161,453.55	121,090.16	282,543.71	-	-	-	-	-	-	282,543.71	4,416,484.02
May-13	20%	11,339,118.86	116,634,912.63	110,965,353.20	170,146.88	127,610.16	297,757.03	-	-	-	-	-	-	-	297,757.03	4,714,241.05
Jun-13	20%	11,339,118.86	127,974,031.50	122,304,472.07	187,533.52	140,650.14	328,183.67	-	-	-	-	-	-	-	328,183.67	5,042,424.72
Jul-13	25%	14,173,898.58	142,147,930.08	135,060,980.79	207,093.50	155,320.13	362,413.63	-	-	-	-	-	-	-	362,413.63	5,404,838.35
Aug-13	25%	14,173,898.58	156,321,828.66	149,234,879.37	228,826.82	171,620.11	400,446.93	-	-	-	-	-	-	-	400,446.93	5,805,285.28
Sep-13	10%	5,669,559.43	161,991,388.09	159,156,608.37	244,040.13	183,030.10	427,070.23	-	-	-	-	-	-	-	427,070.23	6,232,355.51
Oct-13	0%	-	161,991,388.09	161,991,388.09	248,386.80	186,290.10	434,676.89	-	-	-	-	-	-	-	434,676.89	6,667,032.40
Nov-13	0%	-	161,991,388.09	161,991,388.09	248,386.80	186,290.10	434,676.89	-	-	-	-	-	-	-	434,676.89	7,101,709.30
Dec-13	0%	-	161,991,388.09	161,991,388.09	248,386.80	186,290.10	434,676.89	-	-	-	-	-	-	-	434,676.89	7,536,386.19
Jan-14	56,695,594.32	100%	56,695,594.32	-	2,428,615.44	1,821,461.58	4,250,077.02	-	-	-	-	-	-	-	4,250,077.02	-

Account 376.3, Distribution Mains - Cast Iron

Month	Assumed Investment %		Investment	Accumulated Investment	Depreciable Base	QIPS (Net of Salvage)		Total Depreciation	Assumed Retirement	Accumulated Retirement	Depreciable Base	Retired (Net of Salvage)		Total Retired Depreciation	Net Depreciation	Accumulated Net Depreciation		
	Type	Monthly				Depreciation	Removal Depreciation					Depreciation	Removal Depreciation				Depreciation	Removal Depreciation
[A]	[B]	[C]	[D]	[E]	3.83%	2.93%	6.76%	20.00%	[J]	[K]	3.83%	2.93%	6.76%	[O]	[P]			
				[C] X 1/2 + Prior Month [D]	[E] X % Above	[E] X % Above	[F] + [G]	[C] Plastic & Steel x % Above		[I] X 1/2 + Prior Month [J]	[K] X % Above	[K] X % Above	[L] + [M]	[H] + [N]				
Dec-12	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,686,358.38)		
Jan-13	0%	-	-	-	-	-	-	-	-	(34,865,922.00)	(34,865,922.00)	(111,280.40)	(85,130.96)	(196,411.36)	(196,411.36)	(2,882,769.74)		
Feb-13	0%	-	-	-	-	-	-	-	-	(34,865,922.00)	(34,865,922.00)	(111,280.40)	(85,130.96)	(196,411.36)	(196,411.36)	(3,079,181.10)		
Mar-13	0%	-	-	-	-	-	-	-	-	(34,865,922.00)	(34,865,922.00)	(111,280.40)	(85,130.96)	(196,411.36)	(196,411.36)	(3,275,592.46)		
Apr-13	0%	-	-	-	-	-	-	-	-	(34,865,922.00)	(34,865,922.00)	(111,280.40)	(85,130.96)	(196,411.36)	(196,411.36)	(3,472,003.82)		
May-13	20%	-	-	-	-	-	-	-	(2,478,291.16)	(37,344,213.16)	(36,105,067.58)	(115,235.34)	(86,156.54)	(203,391.88)	(203,391.88)	(3,675,395.70)		
Jun-13	20%	-	-	-	-	-	-	-	(2,478,291.16)	(39,822,504.32)	(38,583,358.74)	(123,145.22)	(94,207.70)	(217,352.92)	(217,352.92)	(3,892,748.62)		
Jul-13	25%	-	-	-	-	-	-	-	(3,097,863.95)	(42,920,368.27)	(41,371,436.30)	(132,043.83)	(101,015.26)	(233,059.09)	(233,059.09)	(4,125,807.71)		
Aug-13	25%	-	-	-	-	-	-	-	(3,097,863.95)	(46,018,232.22)	(44,469,300.25)	(141,931.18)	(108,579.21)	(250,510.39)	(250,510.39)	(4,376,318.11)		
Sep-13	10%	-	-	-	-	-	-	-	(1,239,145.58)	(47,257,377.80)	(46,637,805.01)	(148,852.33)	(113,873.97)	(262,726.30)	(262,726.30)	(4,639,044.41)		
Oct-13	0%	-	-	-	-	-	-	-	-	(47,257,377.80)	(47,257,377.80)	(150,829.80)	(115,386.76)	(266,216.56)	(266,216.56)	(4,905,260.97)		
Nov-13	0%	-	-	-	-	-	-	-	-	(47,257,377.80)	(47,257,377.80)	(150,829.80)	(115,386.76)	(266,216.56)	(266,216.56)	(5,171,477.53)		
Dec-13	0%	-	-	-	-	-	-	-	-	(47,257,377.80)	(47,257,377.80)	(150,829.80)	(115,386.76)	(266,216.56)	(266,216.56)	(5,437,694.09)		
Jan-14	-	100%	-	-	-	-	-	-	(12,391,455.80)	-	-	-	-	-	(1,558,818.90)	(1,192,516.81)	(2,751,335.71)	(2,751,335.71)

Account 378, Measuring and Regulating Station Equipment

Month	Assumed Investment %		Investment	Accumulated Investment	Depreciable Base	QIPS (Net of Salvage)		Total Depreciation	Assumed Retirement	Accumulated Retirement	Depreciable Base	Retired (Net of Salvage)		Total Retired Depreciation	Net Depreciation	Accumulated Net Depreciation
	Type	Monthly				Depreciation	Removal Depreciation					Depreciation	Removal Depreciation			
[A]	[B]	[C]	[D]	[E]	2.70%	0.43%	3.13%	0.00%	[J]	[K]	2.70%	0.43%	3.13%	[O]	[P]	
				[C] X 1/2 + Prior Month [D]	[E] X % Above	[E] X % Above	[F] + [G]	[C] x % Above		[I] X 1/2 + Prior Month [J]	[K] X % Above	[K] X % Above	[L] + [M]	[H] + [N]		
Dec-12	0%	-	-	1,371,201.00	-	-	-	-	-	-	-	-	-	-	-	40,859.52
Jan-13	0%	-	-	1,371,201.00	1,371,201.00	3,085.20	491.35	3,576.55	-	-	-	-	-	-	3,576.55	44,436.07
Feb-13	0%	-	-	1,371,201.00	1,371,201.00	3,085.20	491.35	3,576.55	-	-	-	-	-	-	3,576.55	48,012.62
Mar-13	0%	-	-	1,371,201.00	1,371,201.00	3,085.20	491.35	3,576.55	-	-	-	-	-	-	3,576.55	51,589.17
Apr-13	0%	-	-	1,371,201.00	1,371,201.00	3,085.20	491.35	3,576.55	-	-	-	-	-	-	3,576.55	55,165.72
May-13	20%	152,737.40	1,523,938.40	1,447,569.70	3,257.03	518.71	3,775.74	-	-	-	-	-	-	-	3,775.74	58,941.46
Jun-13	20%	152,737.40	1,676,675.80	1,600,307.10	3,600.69	573.44	4,174.13	-	-	-	-	-	-	-	4,174.13	63,115.60
Jul-13	25%	190,921.75	1,867,597.55	1,772,136.68	3,987.31	635.02	4,622.32	-	-	-	-	-	-	-	4,622.32	67,737.92
Aug-13	25%	190,921.75	2,058,519.30	1,963,058.43	4,416.88	703.43	5,120.31	-	-	-	-	-	-	-	5,120.31	72,858.23
Sep-13	10%	76,368.70	2,134,888.00	2,096,703.65	4,717.58	751.32	5,468.90	-	-	-	-	-	-	-	5,468.90	78,327.13
Oct-13	0%	-	2,134,888.00	2,134,888.00	4,803.50	765.00	5,568.50	-	-	-	-	-	-	-	5,568.50	83,895.63
Nov-13	0%	-	2,134,888.00	2,134,888.00	4,803.50	765.00	5,568.50	-	-							

The Peoples Gas Light and Coke Company  
Rider ICR Illustration - Operation Year 2013

Account 379, Regulating and Measuring Equipment - City Gate

Month	Assumed Investment %		Investment	Accumulated Investment	Depreciable Base	QIPS (Net of Salvage)		Total Depreciation	Assumed Retirement	Accumulated Retirement	Depreciable Base	Retired (Net of Salvage)		Total Retired Depreciation	Net Depreciation	Accumulated Net Depreciation
	Type	Monthly				Depreciation	Removal Depreciation					Depreciation	Removal Depreciation			
	[A]	[B]	[C]	[D]	[E] [C] X 1/2 + Prior Month [D]	[F] 3.23%	[G] 0.49%	[H] 3.72%	[I] 0.00%	[J]	[K] [I] X 1/2 + Prior Month [J]	[L] 3.23%	[M] 0.49%	[N] 3.72%	[O] [H] + [N]	[P]
Dec-12		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jan-13		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb-13		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mar-13		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Apr-13		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May-13		20%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun-13		20%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul-13		25%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug-13		25%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sep-13		10%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct-13		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov-13		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec-13		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jan-14	\$ -	100%	\$ -	-	-	\$ -	\$ -	\$ -	\$ -	-	-	\$ -	\$ -	\$ -	\$ -	-

Account 380.1, Services - Steel

Month	Assumed Investment %		Investment	Accumulated Investment	Depreciable Base	QIPS (Net of Salvage)		Total Depreciation	Assumed Retirement	Accumulated Retirement	Depreciable Base	Retired (Net of Salvage)		Total Retired Depreciation	Net Depreciation	Accumulated Net Depreciation
	Type	Monthly				Depreciation	Removal Depreciation					Depreciation	Removal Depreciation			
	[A]	[B]	[C]	[D]	[E] [C] X 1/2 + Prior Month [D]	[F] 3.27%	[G] 1.76%	[H] 5.03%	[I] 20.00%	[J]	[K] [I] X 1/2 + Prior Month [J]	[L] 3.27%	[M] 1.76%	[N] 5.03%	[O] [H] + [N]	[P]
Dec-12		0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jan-13		0%	-	-	-	-	-	-	-	(10,199,295.80)	-	-	-	-	-	(488,411.67)
Feb-13		0%	-	-	-	-	-	-	-	(10,199,295.80)	(10,199,295.80)	(27,793.08)	(14,958.97)	(42,752.05)	(42,752.05)	(531,163.72)
Mar-13		0%	-	-	-	-	-	-	-	(10,199,295.80)	(10,199,295.80)	(27,793.08)	(14,958.97)	(42,752.05)	(42,752.05)	(573,915.77)
Apr-13		0%	-	-	-	-	-	-	-	(10,199,295.80)	(10,199,295.80)	(27,793.08)	(14,958.97)	(42,752.05)	(42,752.05)	(616,667.82)
May-13		20%	-	-	-	-	-	-	-	(10,199,295.80)	(10,199,295.80)	(27,793.08)	(14,958.97)	(42,752.05)	(42,752.05)	(659,419.86)
Jun-13		20%	-	-	-	-	-	-	(1,136,094.00)	(11,335,389.80)	(10,767,342.80)	(29,341.01)	(15,792.10)	(45,133.11)	(45,133.11)	(704,552.98)
Jul-13		20%	-	-	-	-	-	-	(1,136,094.00)	(12,471,483.80)	(11,903,436.80)	(32,436.87)	(17,458.37)	(49,895.24)	(49,895.24)	(754,448.22)
Aug-13		25%	-	-	-	-	-	-	(1,420,117.50)	(13,891,601.30)	(13,181,542.55)	(35,919.70)	(19,332.93)	(55,252.63)	(55,252.63)	(809,700.85)
Sep-13		25%	-	-	-	-	-	-	(1,420,117.50)	(15,311,718.80)	(14,601,660.05)	(39,789.52)	(21,415.77)	(61,205.29)	(61,205.29)	(870,906.14)
Oct-13		10%	-	-	-	-	-	-	(568,047.00)	(15,879,765.80)	(15,595,742.30)	(42,498.40)	(22,873.76)	(65,372.15)	(65,372.15)	(936,278.29)
Nov-13		0%	-	-	-	-	-	-	-	(15,879,765.80)	(15,879,765.80)	(43,272.36)	(23,290.32)	(66,562.69)	(66,562.69)	(1,002,840.98)
Dec-13		0%	-	-	-	-	-	-	-	(15,879,765.80)	(15,879,765.80)	(43,272.36)	(23,290.32)	(66,562.69)	(66,562.69)	(1,069,403.66)
Jan-14	\$ -	100%	\$ -	-	-	\$ -	\$ -	\$ -	\$ (5,680,470.00)	-	-	\$ (420,974.91)	\$ (226,579.77)	\$ (647,554.68)	\$ (647,554.68)	(1,135,966.35)

Account 380.2, Services - Plastic

Month	Assumed Investment %		Investment	Accumulated Investment	Depreciable Base	QIPS (Net of Salvage)		Total Depreciation	Assumed Retirement	Accumulated Retirement	Depreciable Base	Retired (Net of Salvage)		Total Retired Depreciation	Net Depreciation	Accumulated Net Depreciation
	Type	Monthly				Depreciation	Removal Depreciation					Depreciation	Removal Depreciation			
	[A]	[B]	[C]	[D]	[E] [C] X 1/2 + Prior Month [D]	[F] 2.69%	[G] 1.45%	[H] 4.14%	[I] 0.00%	[J]	[K] [I] X 1/2 + Prior Month [J]	[L] 2.69%	[M] 1.45%	[N] 4.14%	[O] [H] + [N]	[P]
Dec-12		0%	-	50,996,479.00	-	-	-	-	-	-	-	-	-	-	-	2,009,964.55
Jan-13		0%	-	50,996,479.00	50,996,479.00	114,317.11	61,620.75	175,937.85	-	-	-	-	-	-	175,937.85	2,185,902.40
Feb-13		0%	-	50,996,479.00	50,996,479.00	114,317.11	61,620.75	175,937.85	-	-	-	-	-	-	175,937.85	2,361,840.25
Mar-13		0%	-	50,996,479.00	50,996,479.00	114,317.11	61,620.75	175,937.85	-	-	-	-	-	-	175,937.85	2,537,778.11
Apr-13		0%	-	50,996,479.00	50,996,479.00	114,317.11	61,620.75	175,937.85	-	-	-	-	-	-	175,937.85	2,713,715.96
May-13		20%	5,680,470.00	56,676,949.00	53,836,714.00	120,683.97	65,052.70	185,736.66	-	-	-	-	-	-	185,736.66	2,899,452.62
Jun-13		20%	5,680,470.00	62,357,419.00	59,517,184.00	133,417.69	71,916.60	205,334.29	-	-	-	-	-	-	205,334.29	3,104,786.91
Jul-13		25%	7,100,587.50	69,458,006.50	65,907,712.75	147,743.12	79,638.49	227,381.81	-	-	-	-	-	-	227,381.81	3,332,168.52
Aug-13		25%	7,100,587.50	76,558,594.00	73,008,300.25	163,680.27	88,218.36	251,878.64	-	-	-	-	-	-	251,878.64	3,584,047.15
Sep-13		10%	2,840,235.00	79,398,829.00	77,978,711.50	174,802.28	94,224.28	269,026.56	-	-	-	-	-	-	269,026.56	3,853,073.71
Oct-13		0%	-	79,398,829.00	79,398,829.00	177,985.71	95,940.25	273,925.96	-	-	-	-	-	-	273,925.96	4,126,999.67
Nov-13		0%	-	79,398,829.00	79,398,829.00	177,985.71	95,940.25	273,925.96	-	-	-	-	-	-	273,925.96	4,400,925.63
Dec-13		0%	-	79,398,829.00	79,398,829.00	177,985.71	95,940.25	273,925.96	-	-	-	-	-	-	273,925.96	4,674,851.59
Jan-14	\$ 28,402,350.00	100%	\$ 28,402,350.00	-	-	\$ 1,731,532.88	\$ 933,354.16	\$ 2,664,887.04	\$ -	-	-	\$ -	\$ -	\$ -	\$ 2,664,887.04	-

Account 381, Meters and Meter Installations

Month	Assumed Investment %		Investment	Accumulated Investment	Depreciable Base	QIPS (Net of Salvage)		Total Depreciation	Assumed Retirement	Accumulated Retirement	Depreciable Base	Retired (Net of Salvage)		Total Retired Depreciation	Net Depreciation	Accumulated Net Depreciation
	Type	Monthly				Depreciation	Removal Depreciation					Depreciation	Removal Depreciation			
	[A]	[B]	[C]	[D]	[E] [C] X 1/2 + Prior Month [D]	[F] 1.79%	[G] 0.02%	[H] 1.81%	[I] 20.00%	[J]	[K] [I] X 1/2 + Prior Month [J]	[L] 1.79%	[M] 0.02%	[N] 1.81%	[O] [H] + [N]	[P]
Dec-12		0%	-	3,009,072.00	-	-	-	-	-	-	-	-	-	-	-	611,844.43
Jan-13		0%	-	3,009,072.00	3,009,072.00	53,862.39	601.81	54,464.20	-	(601,814.40)	(601,814.40)	(897.71)	(10.03)	(907.74)	53,556.46	665,400.89
Feb-13		0%	-	3,009,072.00	3,009,072.00	53,862.39	601.81	54,464.20	-	(601,814.40)	(601,814.40)	(897.71)	(10.03)	(907.74)	53,556.46	718,957.36
Mar-13		0%	-	3,009,072.00	3,009,072.00	53,862.39	601.81	54,464.20	-	(601,814.40)	(601,814.40)	(897.71)	(10.03)	(907.74)	53,556.46	772,513.82
Apr-13		0%	-	3,009,072.00	3,009,072.00	53,862.39	601.81	54,464.20	-	(601,814.40)	(601,814.40)	(897.71)	(10.03)	(907.74)	53,556.46	826,070.28
May-13		20%	335,178.80	3,344,250.80	3,176,614.40	635.33	57,497.57	(67,035.76)	-	(668,850.16)	(635,332.28)	(947.70)	(10.59)	(1,059.24)	56,539.28	882,609.56
Jun-13		20%	335,178.80	3,679,429.60	3,511,840.20	626,81.94	702.37	(67,035.76)	-	(735,885.92)	(702,368.04)	(1,047.70)	(11.71)	(1,059.41)	62,504.91	945,114.46
Jul-13		25%	418,973.50	4,098,403.10	3,888,916.35	69,611.60	777.78	(83,794.70)	-	(819,680.62)	(777,783.27)	(1,160.19)	(12.96)	(1,173.16)	69,216.22	1,014,330.69
Aug-13		25%	418,973.50	4,517,376.60	4,307,889.85	77,111.23	861.58	(83,794.70)	-	(903,475.32)	(861,577.97)	(1,285.19)	(14.36)	(1,299.55)	76,732.76	1,091,003.95
Sep-13		10%	167,589.40	4,684,966.00	4,601,171.30	82,360.97	920.23	(83,281.20)	-	(936,993.20)	(920,234.26)	(1,372.68)	(15.34)	(1,388.02)	81,893.18	1,172,897.13
Oct-13		0%	-	4,684,966.00	4,684,966.00	83,860.89	936.99	(84,797.88)	-	(936,993.20)	(936,993.20)	(1,397.68)	(15.62)	(1,413.30)	83,384.58	1,256,281.71
Nov-13		0%	-	4,684,966.00	4,684,966.00	83,860.89	936.99	(84,797.88)	-	(936,993.20)	(936,993.20)	(1,397.68)	(15.62)	(1,413.30)	83,384.58	1,339,666.29
Dec-13		0%	-	4,684,966.00	4,684,966.00	83,860.89	936.99	(84,797.88)	-	(936,993.20)	(936,993.20)	(1,397.68)	(15.62)	(1,413.30)	83,384.58	1,423,050.87
Jan-14	\$ 1,675,894.00	100%	\$ 1,675,894.00	-	-	\$ 815,840.21	\$ 9,115.50	\$ 824,955.71	\$ (335,178.80)	-	-	\$ (13,597.34)	\$ (151.93)	\$ (13,749.26)	\$ 811,206.45	-

The Peoples Gas Light and Coke Company  
Rider ICR Illustration - Operation Year 2013  
Account 383, Regulators

Month	Assumed Investment %		Investment	Accumulated Investment	Depreciable Base	QIPS (Net of Salvage)		Total Depreciation	Assumed Retirement	Accumulated Retirement	Depreciable Base	Retired (Net of Salvage)		Total Retired Depreciation	Net Depreciation	Accumulated Net Depreciation		
	Type	Monthly				Removal Depreciation	Depreciation					Depreciation	Depreciation				Depreciation	Depreciation
	[A]	[B]				[C]	[D]					[E]	[F]				[G]	[H]
						2.87%	0.69%	3.56%	20.00%		2.87%	2.87%	0.69%	3.56%				
					[C] X 1/2 + Prior Month [D]	[E] X % Above	[G] X % Above	[F] + [G]	[C] x % Above		[I] X 1/2 + Prior Month [J]	[K] X % Above	[M] X % Above	[L] + [M]	[H] + [N]			
Dec-12	0%	-	-	1,504,535.00	-	-	-	-	-	(300,907.00)	-	-	-	-	-	601,702.90		
Jan-13	0%	-	-	1,504,535.00	1,504,535.00	43,180.15	10,381.29	53,561.44	-	(300,907.00)	(300,907.00)	(719.67)	(173.02)	(892.69)	52,668.75	654,371.65		
Feb-13	0%	-	-	1,504,535.00	1,504,535.00	43,180.15	10,381.29	53,561.44	-	(300,907.00)	(300,907.00)	(719.67)	(173.02)	(892.69)	52,668.75	707,040.40		
Mar-13	0%	-	-	1,504,535.00	1,504,535.00	43,180.15	10,381.29	53,561.44	-	(300,907.00)	(300,907.00)	(719.67)	(173.02)	(892.69)	52,668.75	759,709.15		
Apr-13	0%	-	-	1,504,535.00	1,504,535.00	43,180.15	10,381.29	53,561.44	-	(300,907.00)	(300,907.00)	(719.67)	(173.02)	(892.69)	52,668.75	812,377.90		
May-13	20%	167,589.40	1,672,124.40	1,588,329.70	45,585.06	10,959.47	56,544.53	(33,517.88)	(334,424.88)	(317,665.94)	(759.75)	(182.66)	(942.41)	55,602.12	867,980.02			
Jun-13	20%	167,589.40	1,839,713.80	1,755,919.10	50,394.88	12,115.84	62,510.72	(33,517.88)	(367,942.76)	(351,183.82)	(839.92)	(201.93)	(1,041.85)	61,468.87	929,448.89			
Jul-13	25%	209,486.75	2,049,200.55	1,944,457.18	55,805.92	13,416.75	69,222.67	(41,897.35)	(409,840.11)	(388,891.44)	(930.10)	(223.61)	(1,153.71)	68,068.96	997,517.85			
Aug-13	25%	209,486.75	2,258,687.30	2,153,943.93	61,818.19	14,862.21	76,680.40	(41,897.35)	(451,737.46)	(430,788.79)	(1,030.30)	(247.70)	(1,276.01)	75,402.39	1,072,920.25			
Sep-13	10%	83,794.70	2,342,482.00	2,300,584.65	66,026.78	15,874.03	81,900.81	(16,758.94)	(468,496.40)	(460,116.93)	(1,100.45)	(264.57)	(1,365.01)	80,535.80	1,153,456.04			
Oct-13	0%	-	2,342,482.00	2,342,482.00	67,229.23	16,163.13	83,392.36	-	(468,496.40)	(468,496.40)	(1,120.49)	(269.39)	(1,389.87)	82,002.49	1,235,458.53			
Nov-13	0%	-	2,342,482.00	2,342,482.00	67,229.23	16,163.13	83,392.36	-	(468,496.40)	(468,496.40)	(1,120.49)	(269.39)	(1,389.87)	82,002.49	1,317,461.02			
Dec-13	0%	-	2,342,482.00	2,342,482.00	67,229.23	16,163.13	83,392.36	-	(468,496.40)	(468,496.40)	(1,120.49)	(269.39)	(1,389.87)	82,002.49	1,399,463.50			
Jan-14	100%	837,947.00	837,947.00	2,342,482.00	2,342,482.00	654,039.12	157,242.85	811,281.97	(167,589.40)	-	(10,900.65)	(2,620.72)	(13,521.37)	797,760.60	-			

Total

Month	Assumed Investment %		Investment	Accumulated Investment	Depreciable Base	QIPS (Net of Salvage)		Total Depreciation	Assumed Retirement	Accumulated Retirement	Depreciable Base	Retired (Net of Salvage)		Total Retired Depreciation	Net Depreciation	Accumulated Net Depreciation		
	Type	Monthly				Removal Depreciation	Depreciation					Depreciation	Depreciation				Depreciation	Depreciation
	[A]	[B]				[C]	[D]					[E]	[F]				[G]	[H]
Dec-12	0%	-	-	231,210,897.00	-	-	-	-	-	(45,967,939.20)	-	-	-	-	-	5,743,488.98		
Jan-13	0%	-	-	231,210,897.00	231,210,897.00	445,507.50	265,520.30	711,027.80	-	(45,967,939.20)	(45,967,939.20)	(140,690.86)	(100,272.98)	(240,963.84)	470,063.96	6,213,552.94		
Feb-13	0%	-	-	231,210,897.00	231,210,897.00	445,507.50	265,520.30	711,027.80	-	(45,967,939.20)	(45,967,939.20)	(140,690.86)	(100,272.98)	(240,963.84)	470,063.96	6,683,616.90		
Mar-13	0%	-	-	231,210,897.00	231,210,897.00	445,507.50	265,520.30	711,027.80	-	(45,967,939.20)	(45,967,939.20)	(140,690.86)	(100,272.98)	(240,963.84)	470,063.96	7,153,680.86		
Apr-13	0%	-	-	231,210,897.00	231,210,897.00	445,507.50	265,520.30	711,027.80	-	(45,967,939.20)	(45,967,939.20)	(140,690.86)	(100,272.98)	(240,963.84)	470,063.96	7,623,744.83		
May-13	20%	18,727,431.40	249,938,328.40	240,574,612.70	466,674.83	276,655.02	743,329.84	(3,714,938.80)	(49,882,878.00)	(47,825,408.80)	(145,283.81)	(104,141.89)	(250,425.69)	492,904.15	8,116,648.97			
Jun-13	20%	18,727,431.40	268,665,759.80	259,302,044.10	509,009.48	298,924.46	807,933.94	(3,714,938.80)	(53,397,816.80)	(51,540,347.40)	(157,469.70)	(111,879.71)	(269,349.41)	538,584.53	8,655,233.50			
Jul-13	25%	23,409,289.25	292,075,049.05	280,370,404.43	556,635.96	323,977.57	880,613.52	(4,643,673.50)	(58,041,490.30)	(55,719,653.55)	(170,053.83)	(120,584.76)	(290,638.59)	589,974.93	9,245,208.43			
Aug-13	25%	23,409,289.25	315,484,338.30	303,779,693.68	609,554.28	351,814.37	961,368.64	(4,643,673.50)	(62,685,163.80)	(60,363,327.05)	(184,036.20)	(130,257.04)	(314,293.24)	647,075.41	9,892,283.84			
Sep-13	10%	9,363,715.70	324,848,054.00	320,166,196.15	646,597.10	371,300.12	1,017,897.22	(1,857,469.40)	(64,542,633.20)	(63,613,898.50)	(193,823.85)	(137,027.63)	(330,851.49)	687,045.73	10,579,329.57			
Oct-13	0%	-	324,848,054.00	324,848,054.00	657,180.75	376,867.49	1,034,048.24	-	(64,542,633.20)	(64,542,633.20)	(196,620.33)	(138,962.09)	(335,582.42)	696,465.82	11,277,795.39			
Nov-13	0%	-	324,848,054.00	324,848,054.00	657,180.75	376,867.49	1,034,048.24	-	(64,542,633.20)	(64,542,633.20)	(196,620.33)	(138,962.09)	(335,582.42)	696,465.82	11,976,261.21			
Dec-13	0%	-	324,848,054.00	324,848,054.00	657,180.75	376,867.49	1,034,048.24	-	(64,542,633.20)	(64,542,633.20)	(196,620.33)	(138,962.09)	(335,582.42)	696,465.82	12,674,727.03			
Jan-14	100%	93,637,157.00	93,637,157.00	324,848,054.00	324,848,054.00	6,542,043.89	3,815,355.19	10,357,399.07	(18,574,694.00)	-	(2,004,291.90)	(1,421,869.22)	(3,426,161.02)	6,931,238.05	-			

Year End Average

\$ 278,029,475.50

\$ 9,209,108.01

OOIP Year End Avg 278,029,475.50 - \$18,574,694.00 - \$ 9,209,108.01 = \$250,245,673.50