

The Peoples Gas Light and Coke Company
 PGA Reconciliation Summary
 for the Year Ended September 30, 2001

Line No.	Description	Commodity Gas Charge (CGC)	Non-Commodity Gas Charge & Demand Gas Charge (NCGC and DGC)	Transition Surcharge (TS)	Total Company (B+C+D)
	(A)	(B)	(C)	(D)	(E)
FISCAL 2000					
1.	Unamortized Balance at September 30, 2000 (Refund) / Recovery	\$ 31,416,105.68	\$ (936,949.00)	\$ (12,375.53)	\$ 30,466,781.15
2.	Factor A Adjustments Amortized to Schedule I at September 30, 2000	13,388,581.16	(221,497.41)	(13,502.24)	13,153,581.51
3.	Factor O (Refunded) / Recovered	-	-	-	-
4.	Balance (Refundable) / Recoverable from Prior Periods (Line 1 + Line 2 + Line 3)	\$ 44,804,686.84	\$ (1,158,446.41)	\$ (25,877.77)	\$ 43,620,362.66
Fiscal 2001					
5.	Costs Recoverable through the Gas Charge	\$ 755,562,294.77	\$ 57,348,585.98	\$ -	\$ 812,910,880.75
6.	Revenues Arising through Application of the Gas Charge	928,986,583.08	50,989,557.66	927.69	979,977,068.43
7.	Separately Reported Pipeline Refunds or Surcharges	-	(614,882.34)	-	(614,882.34)
8.	Separately Reported Other Adjustments	-	-	-	-
9.	Interest	903,534.14	(101,519.94)	(998.84)	801,015.36
10.	(Over) / Under Recovery for Reconciliation Year (Line 5 - Line 6 + Line 7 + Line 8 + Line 9)	\$ (172,520,754.17)	\$ 5,642,626.04	\$ (1,926.53)	(166,880,054.66)
11.	(Over) / Under Recovery Balance at September 30, 2001 (Line 4 + Line 10)	(127,716,067.33)	4,484,179.63	(27,804.30)	(123,259,692.00)
12.	Factor A Adjustments Amortized to Schedule I at September 30, 2001	(11,852,706.48)	1,514,897.62	(4,223.70)	(10,342,032.56)
13.	Unamortized Balance at September 30, 2001 (Refund) / Recovery	(23,876,327.85)	2,969,282.01	(23,580.60)	(20,930,626.44)
14.	Requested Factor O (Line 11 - Line 12 - Line 13) (Refund) / Recovery	\$ (91,987,033.00)	\$ -	\$ -	\$ (91,987,033.00)

Sources:

Column (B): ICC Staff Ex. 5.00, Schedule 5.02, Column (D)
 Column (C): ICC Staff Ex. 5.00, Schedule 5.04, Column (D)
 Column (D): ICC Staff Ex. 5.00, Schedule 5.05, Column (D)

The Peoples Gas Light and Coke Company
 Reconciliation of Commodity Gas Charge (CGC)
 For the Year Ended September 30, 2001

Line No.	Description	Commodity Gas Charge (CGC) As Filed	Staff Adjustments	Staff Revised (B+C)
	(A)	(B)	(C)	(D)
FISCAL 2000				
1.	Unamortized Balance at September 30, 2000 (Refund) / Recovery	\$ 31,416,105.68	\$ -	\$ 31,416,105.68
2.	Factor A Adjustments Amortized to Schedule I at September 30, 2000	13,388,581.16	-	13,388,581.16
3.	Factor O (Refunded) / Recovered	-	-	-
4.	Balance (Refundable) / Recoverable from Prior Periods (Line 1 + Line 2 + Line 3)	\$ 44,804,686.84	\$ -	\$ 44,804,686.84
Fiscal 2001				
5.	Costs Recoverable through the Gas Charge	\$ 826,153,232.77	\$ (70,590,938.00)	\$ 755,562,294.77
6.	Revenues Arising through Application of the Gas Charge	907,590,488.08	21,396,095.00	928,986,583.08
7.	Separately Reported Pipeline Refunds or Surcharges	-	-	-
8.	Separately Reported Other Adjustments	-	-	-
9.	Interest	903,534.14	-	903,534.14
10.	(Over) / Under Recovery for Reconciliation Year (Line 5 - Line 6 + Line 7+ line 8 + Line 9)	\$ (80,533,721.17)	\$ (91,987,033.00)	\$ (172,520,754.17)
11.	(Over) / Under Recovery Balance at September 30, 2001 (Line 4 + Line 10)	(35,729,034.33)	(91,987,033.00)	(127,716,067.33)
12.	Factor A Adjustments Amortized to Schedule I at September 30, 2001	(11,852,706.48)	-	(11,852,706.48)
13.	Unamortized Balance at September 30, 2001 (Refund) / Recovery	(23,876,327.85)	-	(23,876,327.85)
14.	Requested Factor O (Line 11 - Line 12 - Line 13) (Refund) / Recovery	\$ -	\$ (91,987,033.00)	\$ (91,987,033.00)

Source:

Column (B): Company Exhibit 1

Column (C): ICC Staff Exhibit 5.00, Schedule 5.03, Col. I

The Peoples Gas Light and Coke Company
 Adjustments to Commodity Gas Charge
 For the Year Ended September 30, 2001

<===== Direct Testimony Adjustments =====>

Line No.	Description (A)	Maintenance Gas	Enron GPAA	Off-System Transactions		Non-tariff Services Revenue	Storage Exchange	Imprudent Use of Manlove S. Field	Subtotal Commodity Gas Adjustments (J)
		ICC Staff Ex 1.00 Schedule 1.06 (B)	Imprudence Staff Ex. 3.10 (C)	#16 and # 22 Imprudence Staff Ex. 3.06 (D)	#19 Imprudence Staff Ex. 3.06 (E)	FERC Operating Statement Transactions Staff Ex. 7.00 (F)	Transactions Staff Ex. 7.00 (G)	Value of Gas Loaned to 3rd Parties Staff Ex. 7.00 (H)	
FISCAL 2000									
1.	Unamortized Balance at September 30, 2000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.	Factor A Adjustments Amortized to Schedule I at 9-30-00	-	-	-	-	-	-	-	-
3.	Factor O (Refunded) / Recovered	-	-	-	-	-	-	-	-
4.	Balance (Refundable) / Recoverable from Prior Periods	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fiscal 2001									
5.	Costs Recoverable through the Gas Charge	\$ (4,628,267)	\$ (13,304,910)	\$ (535,554)	\$ (5,661,703)	\$ (4,378,466)	\$ (2,250,165)	\$ (10,268,171)	\$ (25,920,181)
6.	Revenues Arising through Application of the Gas Charge								
7.	Separately Reported Pipeline Refunds or Surcharges								
8.	Separately Reported Other Adjustments								
9.	Interest	-	-	-	-	-	-	-	-
10.	(Over) / Under Recovery for Reconciliation Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.	(Over) / Under Recovery Balance at 9-30-01 (Line 4 + Line 10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12.	Factor A Adjustments Amortized to Schedule I at 9-30-01	-	-	-	-	-	-	-	-
13.	Unamortized Balance at September 30, 2001	-	-	-	-	-	-	-	-
14.	Requested Factor O (Line 11 - Line 12 - Line 13)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

15. Column (F): Derived from Information Presented on Company Response ACC 6.002: Line 56 (Totals) - (sum of lines 43 thru 54) - (line 26) [Re: \$6,870,216 - 2,250,165 - 241,605 = \$4,378,466]

16. Column (G): Derived from Information Presented on Company Response ACC 6.002: Sum of lines 43 thru 54 (Manlove Storage Exchanges) [Re: \$2,250,165]

17.

18.	Column (I):	
19.	Imprudent Storage Usage	\$ 32,548,812
20.	Less: FERC Operating Statement Transactions (Col. F)	\$ (4,378,466)
21.	Less: Storage Exchange Transactions (Col. G)	(2,250,165)
22.	Subtotal (Non-tariff Service Revenues in Line 19)	\$ (6,628,631)
23.	Imprudent Storage Usage Adjustment	\$ 25,920,181

24. Adjustments Accepted by the Company:

25.	(1)...Rebuttal Testimony of David Wear (Respondent's Exhibit F), p. 55, lines 1225-1228.	
26.	(2)...Rebuttal Testimony of David Wear (Respondent's Exhibit F), p. 54, lines 1211-1214, (\$538,225); Amount Revised by Staff witness Rearden to \$535,554	
27.	Increased Cost of Gas Purchased on Open Market	\$ 296,949
28.	Imprudent Transaction #16 and #22	241,605
29.	Total Adjustment	\$ 538,554

The Peoples Gas Light and Coke Company
 Reconciliation of Non-Commodity Gas Charge and Demand Gas Charge
 For the Year Ended September 30, 2001

Line No.	Description	Non-Commodity Gas Charge & Demand Gas Charge (NCGC and DGC) As Filed	Staff Adjustments	Staff Revised (B+C)
	(A)	(B)	(C)	(D)
FISCAL 2000				
1.	Unamortized Balance at September 30, 2000 (Refund) / Recovery	\$ (936,949.00)		\$ (936,949.00)
2.	Factor A Adjustments Amortized to Schedule I at September 30, 2000	(221,497.41)		(221,497.41)
3.	Factor O (Refunded) / Recovered	-		-
4.	Balance (Refundable) / Recoverable from Prior Periods (Line 1 + Line 2 + Line 3)	\$ (1,158,446.41)		\$ (1,158,446.41)
Fiscal 2001				
5.	Costs Recoverable through the Gas Charge	\$ 57,348,585.98		\$ 57,348,585.98
6.	Revenues Arising through Application of the Gas Charge	50,989,557.66		50,989,557.66
7.	Separately Reported Pipeline Refunds or Surcharges	(614,882.34)		(614,882.34)
8.	Separately Reported Other Adjustments			-
9.	Interest	(101,519.94)		(101,519.94)
10.	(Over) / Under Recovery for Reconciliation Year (Line 5 - Line 6 + Line 7 + Line 8 + Line 9)	\$ 5,642,626.04	\$ -	\$ 5,642,626.04
11.	(Over) / Under Recovery Balance at September 30, 2001 (Line 4 + Line 10)	4,484,179.63	-	4,484,179.63
12.	Factor A Adjustments Amortized to Schedule I at September 30, 2001	1,514,897.62		1,514,897.62
13.	Unamortized Balance at September 30, 2001 (Refund) / Recovery	2,969,282.01		2,969,282.01
14.	Requested Factor O (Line 11 - Line 12 - Line 13) (Refund) / Recovery	-	-	-

Source:
 Column (B): Company Exhibit 1

The Peoples Gas Light and Coke Company
 Reconciliation of Transition Surcharge
 For the Year Ended September 30, 2001

Line No.	Description (A)	Transition Surcharge (TS) As Filed (B)	Staff Adjustments (C)	Staff Revised (B+C) (D)
FISCAL 2000				
1.	Unamortized Balance at September 30, 2000 (Refund) / Recovery	\$ (12,375.53)	\$ -	\$ (12,375.53)
2.	Factor A Adjustments Amortized to Schedule I at September 30, 2000	(13,502.24)	-	(13,502.24)
3.	Factor O (Refunded) / Recovered	-	-	-
4.	Balance (Refundable) / Recoverable from Prior Periods (Line 1 + Line 2 + Line 3)	<u>\$ (25,877.77)</u>	<u>\$ -</u>	<u>\$ (25,877.77)</u>
Fiscal 2001				
5.	Costs Recoverable through the Gas Charge	\$ -	\$ -	\$ -
6.	Revenues Arising through Application of the Gas Charge	927.69	-	927.69
7.	Separately Reported Pipeline Refunds or Surcharges	-	-	-
8.	Separately Reported Other Adjustments	-	-	-
9.	Interest	(998.84)	-	(998.84)
10.	(Over) / Under Recovery for Reconciliation Year (Line 5 - Line 6 + Line 7 + Line 8 + Line 9)	<u>\$ (1,926.53)</u>	<u>\$ -</u>	<u>\$ (1,926.53)</u>
11.	(Over) / Under Recovery Balance at September 30, 2001 (Line 4 + Line 10)	(27,804.30)	-	(27,804.30)
12.	Factor A Adjustments Amortized to Schedule I at September 30, 2001	(4,223.70)	-	(4,223.70)
13.	Unamortized Balance at September 30, 2001 (Refund) / Recovery	(23,580.60)	-	(23,580.60)
14.	Requested Factor O (Line 11 - Line 12 - Line 13) (Refund) / Recovery	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Source:
 Column (B): Company Exhibit 1