



FOLEY & LARDNER LLP

FOLEY & LARDNER LLP
ATTORNEYS AT LAW

321 NORTH CLARK STREET
SUITE 2800
CHICAGO, IL 60610-4764
312.832.4500 TEL
312.832.4700 FAX
www.foley.com

WRITER'S DIRECT LINE
312.832.4902
jratnaswamy@foley.com

March 9, 2007

VIA HAND DELIVERY

Ms. Elizabeth Rolando
Chief Clerk
Illinois Commerce Commission
527 East Capitol Avenue
Springfield, Illinois 62701

Re: The Peoples Gas Light and Coke Company
ILL. C.C. No. 28, Canceling ILL. C.C. No. 27
Proposed General Increase in Rates

Dear Ms. Rolando:

On behalf of The Peoples Gas Light and Coke Company ("Peoples Gas" or the "Company"), we enclose for filing with the Illinois Commerce Commission (the "Commission") on March 9, 2007, and to be effective on April 23, 2007, Peoples Gas' Schedule of Rates (Ill. C.C. No. 28) for Gas Service, consisting of the tariff sheets listed below and canceling its previous Schedule of Rates (Ill. C.C. No. 27) for Gas Service including information sheets. The proposed Schedule of Rates contains rates that are designed to increase annual revenues to Peoples Gas by approximately \$102,560,000, exclusive of charges for add-on revenue taxes, and reflects the addition, deletion, and revision of various rate classifications, riders, and charges.

The Peoples Gas Light and Coke Company
SCHEDULE OF RATES
(ILL. C. C. NO. 28)
(Canceling Ill. C. C. No. 27)

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MILWAUKEE
NEW YORK

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SACRAMENTO
SAN DIEGO
SAN DIEGO/DEL MAR

SAN FRANCISCO
SILICON VALLEY
TALLAHASSEE
TAMPA

TOKYO
WASHINGTON, D.C.
WEST PALM BEACH

CHI2_703579.3

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Pursuant to 83 Ill. Admin. Code Part 255, we also submit Peoples Gas' attached Supplemental Statement, which provides an explanation of the nature, purposes, and reasons for the proposed changes in the Schedule of Rates.

Pursuant to 83 Ill. Admin. Code § 285.111(a), we also submit herewith the materials and information called for by the Commission's Standard Information Requirements promulgated in 83 Ill. Admin. Code Part 285. Information has also been provided to the Directors of the Financial Analysis Division and of the Energy Division in accordance with the Standard Information Requirements.

In accordance with 83 Ill. Admin. Code § 285.111(b), certain portions of the information called for by the Standard Information Requirements are confidential and/or proprietary and have been so designated and are being provided separately from the remainder of the materials being provided to the Chief Clerk. In accordance with 83 Ill. Admin. Code § 285.112(b), with respect to such designated confidential and/or proprietary information, Peoples Gas intends to seek a protective order under 83 Ill. Admin. Code § 200.430 no later than the first status hearing in the proceedings in this matter, and asks that such designated information not be released except as authorized by law.

In accordance with 83 Ill. Admin. Code § 286.111(a), Peoples Gas submits herewith for filing its direct testimony and attachments incorporated therein in support of the proposed general increase in rates. Peoples Gas' submission consists of 17 testimonies, designated Peoples Gas Exhibits LTB-1.0, MJA-1.0, RJA-1.0, ED-1.0, RAF-1.0, SF-1.0, VG-1.0, BAJ-1.0,



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LK-1.0, BMM-1.0, PRM-1.0, JPP-1.0, TLP-1.0, IR-1.0, JFS-1.0, EST-1.0, and TZ-1.0, together with the attachments incorporated therein, each labeled in the form "Peoples Gas Ex. MMM-1.N" or "Peoples Gas Ex. MM-1.N", where "MMM" or "MM" is the witness' initials and "1.N" is the remainder of the number of the exhibit. The required copies have also been provided to the Director of the Financial Analysis Division.

In accordance with the provisions of 83 Ill. Admin Code Part 255, concurrent with this filing, Peoples Gas has posted public notice in a public and conspicuous place in its offices. The Company will also cause notice of the instant filing to be published in a secular newspaper in accordance with the provisions of that Part.

Copies of this letter and its enclosures are also being sent to Messrs. Gene Beyer (Bureau Chief, Bureau of Public Utilities) and Harry L. Stoller (Director, Energy Division), and Ms. Joy Nicadau-Cuyugan (Director, Financial Analysis Division) of the Commission's Staff.

Please acknowledge the Commission's receipt of these materials by providing us with a file stamped copy of this transmittal letter. An extra copy of this letter and the materials enclosed are also enclosed for your convenience in acknowledging receipt of this letter and the enclosures.

Thank you.

Sincerely,

A handwritten signature in black ink that reads "John P. Ratnaswamy".

John P. Ratnaswamy

JPR/bw
Enclosures