

**ILLINOIS GAS COMPANY**

**ICC Docket 08-xxxx**

Section 285.3015 Schedule C-2.4

Historical Test Year

12 Months Ended December 31

**DETAILED ADJUSTMENTS TO OPERATING INCOME - Insurance**

Lori A. Uhl, Assistant Treasurer & Comptroller

618-395-8588

Line No.	Account Number	Account Description	Total Adjustment
	(a)	(b)	(c)
1	480-481	Operating Tarriff Revenue	\$ -
2	487-488	Other Revenue	
3	495	PGA / Tax Revenue	
4		Total Operating Revenue	<u>\$ -</u>
5			
6	800	Cost of Gas	
7	870-881	Distribution Expenses	
8	885-894	Maintenance Expenses	
9	901-903	Customer Account Expense	
10	904	Uncollectible Expense	
11	911-916	Sales Expense	
12	920-932	Administrative / General Expense	(37,300)
13	403	Depreciation	
14	407.3	Regulatory Debits	
15	408.1	Taxes other than income	
16		Total Operating Expense Before Income Taxes	<u>\$ (37,300)</u>
17			
18		<b>NET UTILITY OPERATING INCOME (before taxes)</b>	<u>\$ 37,300</u>
19			to Sch C-2, Col (g)

21 Purpose: This adjustment decreases administrative and general expenses for the 2008 increase  
 22 in insurance premiums and the new employee co-pay for spousal insurance.  
 23 Includes health insurance, long-term disability insurance, life insurance, and all liability insurances.  
 24  
 25 Working Papers: WPC2.4 a-c.