

**ILLINOIS GAS COMPANY**

**ICC Docket 08-xxxx**

Section 285.3015 Schedule C-2.5

Historical Test Year

12 Months Ended December 31

**DETAILED ADJUSTMENTS TO OPERATING INCOME - Depreciation**

Lori A. Uhl, Assistant Treasurer & Comptroller

618-395-8588

<b>Line No.</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Total Adjustment</b>
	<b>(a)</b>	<b>(b)</b>	<b>(c)</b>
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	
13	403	Depreciation	12,967
14	407.3	Regulatory Debits	
15	408.1	Taxes other than income	
16		Total Operating Expense Before Income Taxes	<u>\$ 12,967</u>
17			
18		<b>NET UTILITY OPERATING INCOME (before taxes)</b>	<u>\$ (12,967)</u>
19			to Sch C-2, Col (h)

21 Purpose: This adjustment increases depreciation for the 1st qtr 2008 adjustments to fixed assets.

22

23 Working Papers: WPC2.5a-b.