

WPB-9.1

The Peoples Gas Light and Coke Company  
Detailed Listing Of Balance Sheet Assets And Liabilities

Line No.	Component of Deferred Taxes (Timing / Temporary Difference)	Related Asset / Liability ICC Account	Utility Account Number	Balance of Asset or Liability		Average Balance	Asset / (Liability) Included in Rate Base (Yes/No)	Rationale See Below	Line No.
				Balance at 12/31/09	Balance at 12/31/10				
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	
1	Depreciation and Property Items, including FAS 109 Regulatory Tax Asset	101 - 117, 182.3	101000-117000, 182390	\$ 1,660,894,000	\$ 1,793,007,000	\$1,726,951,000	(1) & (2)	(A)	1
2	Environmental Costs	182, 253	182012, 182020, 182021, 182022, 182023, 182024, 182025 ,253066	\$ 45,141,000	\$ 35,905,000	\$40,523,000	No	Rider 11	2
3	Gas Charge Settlement	242, 253	242610, 253017	\$ (9,919,000)	\$ (5,319,000)	(\$7,619,000)	No	(B)	3
4	Group Insurance Expense	228.3, 182.3	228334, 182323, 182351	\$ (85,020,000)	\$ (86,851,000)	(\$85,936,000)	Yes	(D)	4
5	Loss on Reacquired Debt	189	189300, 189301, 189302, 189303, 189304, 189305, 189306, 189307, 189308,189309, 189310, 189311, 189312, 189313	\$ 10,284,000	\$ 9,832,000	\$10,058,000	No	(C)	5
6	Post Employee Benefits - SFAS112	253.2, 242.5	253205, 242592	\$ (2,213,000)	\$ (2,282,000)	(\$2,248,000)	Yes	(D)	6
7	SFAS133 Gain/Loss Interest Swap	219	219015, 219020, 219010	\$ (1,366,000)	\$ (1,437,000)	(\$1,402,000)	No	(C)	7
8	Incentive Compensation	(8)					(8)	(C)	8
9	Vacation Pay	(3)					(3)	--	9
10	Bad Debt	144	144095, 144096	\$ (38,928,000)	\$ (36,071,000)	(\$37,500,000)	No	(C)	10
11	Inventory Costs Capitalized	164.6	164240, 164660, 164665	\$ 89,097,000	\$ 89,097,000	\$89,097,000	Yes (4)	(A)	11
12	Gas Cost Reconciliation	232					(5)	(C)	12
13	Injuries and Damages	228.2	228200	\$ (8,007,000)	\$ (8,607,000)	(\$8,307,000)	Yes	(B)	13
14	Intercompany Gain on SNG	(6)					(6)	--	14
15	Intercompany Gain on IBS	(7)					(7)	--	15
16	Workers Compensation	232.6	232670	\$ 400,000	\$ 800,000	\$600,000	Yes	(B)	16
17	Supplemental Retirement Benefits	242.5, 228.3	242591, 228333	\$ (807,000)	\$ 1,510,000	\$352,000	Yes	(D)	17
18	Pension Expense	129.5, 182.3, 228.3	129500, 182321, 228330, 228331	\$ 130,289,000	\$ 120,950,000	\$125,620,000	Yes	(D)	18
19	Illinois Replacement Tax-Investment Tax Credit and FAS109 Investment Credit Regulatory Asset	255, 182.3	255000, 182390	\$ (14,316,000)	\$ (13,850,000)	(\$14,083,000)	No	(C)	19
20	Reg Assets (Non Current)	182, 182.3	182015, 182017, 182018, 182019 182026, 182027, 182028, 182030 182316, 182323	\$ 36,689,000	\$ 29,292,000	\$32,991,000	Partial	(C)	20

- Notes: (1) Within the range of 101-117, the following ICC accounts are included in rate base: 101, 106, 107, 108.01, 111.03, 117.
- (2) Within ICC account 182.3 and included on this line, net income tax related regulatory assets are not included in rate base.
- (3) The company records a deferred tax liability based on an inflation of the vacation deduction taken on a previous tax return. There is no directly related asset/liability for book purposes.
- (4) The company records a deferred tax change based on an inflation of the inventory costs capitalized on a previous tax return.
- (5) The company records a deferred tax change based on a five year average of the gas cost reconciliation adjustment taken on previous tax returns.
- (6) For tax purposes, there is a deferred gain on the intercompany sale of SNG. There is no similar liability for book purposes.
- (7) For tax purposes, there is a deferred gain on the intercompany sale of IBS assets. There is no similar liability for book purposes.
- (8) The company records a deferred tax change based on a consolidated incentive calculation. There is no directly related asset/liability for book purposes

Rationale for inclusion/exclusion in Rate Base:

- (A) Investment in Utility facilities and supported by investor supplied funds  
(B) Past ICC precedent  
(C) Properly included somewhere other than Rate Base.  
(D) See PGL Ex. JH 1.0

2009					Asset in Rate Base	Tax in Rate Base	Tax not in Rate Base
Company	Account	Adjustment Description	Ending Balance				
Peoples Gas Light and Coke Company	190000 Def Inc Tax Asset - Sec 29 Credit	FAS 133 G/L INT SW OCI	93,863.59	No		93,863.59	
Peoples Gas Light and Coke Company	190000 Def Inc Tax Asset - Sec 29 Credit	FAS 133 G/L OCI	(967,238.09)	No		(967,238.09)	
	<b>190000 Def Inc Tax Asset - Sec 29 Credit Total</b>		(873,374.50)				
Peoples Gas Light and Coke Company	190101 Fed Def Tax Asset - Oper	AMT Tax Credit Carryforward	(11.00)	No		(1.00)	
Peoples Gas Light and Coke Company	190101 Fed Def Tax Asset - Oper	IL IRT Inv Credit Amortization	2,026,074.74	No		2,026,074.74	
Peoples Gas Light and Coke Company	190101 Fed Def Tax Asset - Oper	IL IRT Inv Credit Provision	566,641.60	No		566,641.60	
Peoples Gas Light and Coke Company	190101 Fed Def Tax Asset - Oper	Pension	(50,968,109.94)	Yes	(50,968,109.94)		
Peoples Gas Light and Coke Company	190101 Fed Def Tax Asset - Oper	Benefits Equity Adjustment	1,702,147.30	Yes	1,702,147.30		
Peoples Gas Light and Coke Company	190101 Fed Def Tax Asset - Oper	Group Insurance	29,019,245.17	Yes	29,019,245.17		
Peoples Gas Light and Coke Company	190101 Fed Def Tax Asset - Oper	SERP	623,722.05	Yes	623,722.05		
Peoples Gas Light and Coke Company	190101 Fed Def Tax Asset - Oper	Incentives Accrued(LTIC)	190,442.35	No		190,442.35	
Peoples Gas Light and Coke Company	190101 Fed Def Tax Asset - Oper	Restricted Stock	219,886.01	No		219,886.01	
Peoples Gas Light and Coke Company	190101 Fed Def Tax Asset - Oper	Customer Advances	137,161.37	Yes	137,161.37		
Peoples Gas Light and Coke Company	190101 Fed Def Tax Asset - Oper	Def Inc & Deduct NonC - PREPAIDS	(89,214.94)	No		(89,214.94)	
Peoples Gas Light and Coke Company	190101 Fed Def Tax Asset - Oper	Gas Charge Settlement	4,929,880.52	No		4,929,880.52	
Peoples Gas Light and Coke Company	190101 Fed Def Tax Asset - Oper	Reg Liabilities-Non-Cur	(36,083.25)	Yes	(36,083.25)		
	<b>190101 Fed Def Tax Asset - Oper Total</b>		(11,678,208.02)				
Peoples Gas Light and Coke Company	190111 Fed Def Tax Asset - Oper Current	Benefits (Current)	(140,000.00)	Yes	(140,000.00)		
Peoples Gas Light and Coke Company	190111 Fed Def Tax Asset - Oper Current	Vacation	(1,321,703.89)	No		(1,321,703.89)	
Peoples Gas Light and Coke Company	190111 Fed Def Tax Asset - Oper Current	Def Compensation	366,549.97	Yes		366,549.97	
Peoples Gas Light and Coke Company	190111 Fed Def Tax Asset - Oper Current	Inventory Cost Capitalized	767,034.37	Yes	767,034.37		
Peoples Gas Light and Coke Company	190111 Fed Def Tax Asset - Oper Current	Gas Cost Reconciliation	6,954,329.27	No		6,954,329.27	
Peoples Gas Light and Coke Company	190111 Fed Def Tax Asset - Oper Current	Take or Pay Reconciliation	18,595.16	No		18,595.16	
Peoples Gas Light and Coke Company	190111 Fed Def Tax Asset - Oper Current	Bad Debts	11,090,457.76	No		11,090,457.76	
	<b>190111 Fed Def Tax Asset - Oper Current Total</b>		17,716,686.03				
Peoples Gas Light and Coke Company	190180 Fed Def Tax Asset FAS109	IL IRT Inv Credit Amortization	36,354.82	No		36,354.82	
Peoples Gas Light and Coke Company	190180 Fed Def Tax Asset FAS109	IL IRT Inv Credit Provision	44,622.26	No		44,622.26	
Peoples Gas Light and Coke Company	190180 Fed Def Tax Asset FAS109	ITC Amort	8,692,348.02	No		8,692,348.02	
	<b>190180 Fed Def Tax Asset FAS109 Total</b>		8,773,325.10				
Peoples Gas Light and Coke Company	190201 State Def Tax Asset - Oper	IL IRT Inv Credit Amortization	247,350.28	No		247,350.28	
Peoples Gas Light and Coke Company	190201 State Def Tax Asset - Oper	Pension	(6,909,819.48)	Yes	(6,909,819.48)		
Peoples Gas Light and Coke Company	190201 State Def Tax Asset - Oper	Benefits Equity Adjustment	230,762.54	Yes	230,762.54		
Peoples Gas Light and Coke Company	190201 State Def Tax Asset - Oper	Group Insurance	3,934,180.52	Yes	3,934,180.52		
Peoples Gas Light and Coke Company	190201 State Def Tax Asset - Oper	SERP	84,558.89	Yes	84,558.89		
Peoples Gas Light and Coke Company	190201 State Def Tax Asset - Oper	Incentives Accrued(LTIC)	25,818.54	No		25,818.54	
Peoples Gas Light and Coke Company	190201 State Def Tax Asset - Oper	Restricted Stock	29,810.26	No		29,810.26	
Peoples Gas Light and Coke Company	190201 State Def Tax Asset - Oper	Customer Advances	18,595.16	Yes	18,595.16		
Peoples Gas Light and Coke Company	190201 State Def Tax Asset - Oper	Def Inc & Deduct NonC - PREPAIDS	(12,095.00)	No		(12,095.00)	
Peoples Gas Light and Coke Company	190201 State Def Tax Asset - Oper	Gas Charge Settlement	668,350.94	No		668,350.94	
Peoples Gas Light and Coke Company	190201 State Def Tax Asset - Oper	Reg Liabilities-Non-Cur	(4,891.86)	Yes	(4,891.86)		
	<b>190201 State Def Tax Asset - Oper Total</b>		(1,687,379.21)				
Peoples Gas Light and Coke Company	190211 State Def Tax Asset - Oper Current	Benefits (Current)	(18,980.00)	Yes	(18,980.00)		
Peoples Gas Light and Coke Company	190211 State Def Tax Asset - Oper Current	Vacation	(179,185.28)	No		(179,185.28)	
Peoples Gas Light and Coke Company	190211 State Def Tax Asset - Oper Current	Def Compensation	49,693.70	Yes		49,693.70	
Peoples Gas Light and Coke Company	190211 State Def Tax Asset - Oper Current	Inventory Cost Capitalized	103,987.95	Yes	103,987.95		
Peoples Gas Light and Coke Company	190211 State Def Tax Asset - Oper Current	Gas Cost Reconciliation	942,808.35	No		942,808.35	
Peoples Gas Light and Coke Company	190211 State Def Tax Asset - Oper Current	Take or Pay Reconciliation	2.52	No		2.52	
Peoples Gas Light and Coke Company	190211 State Def Tax Asset - Oper Current	Bad Debts	1,503,549.20	No		1,503,549.20	
	<b>190211 State Def Tax Asset - Oper Current Total</b>		2,401,876.44				
Peoples Gas Light and Coke Company	190280 State Def Tax Asset FAS109	IL IRT Inv Credit Amortization	32,256.24	No		32,256.24	
Peoples Gas Light and Coke Company	190280 State Def Tax Asset FAS109	IL IRT Inv Credit Provision	82,869.91	No		82,869.91	
Peoples Gas Light and Coke Company	190280 State Def Tax Asset FAS109	ITC Amort	1,178,434.04	No		1,178,434.04	
	<b>190280 State Def Tax Asset FAS109 Total</b>		1,293,560.19				
Peoples Gas Light and Coke Company	254400 Reg Liability - Deferred Taxes	IL IRT Inv Credit Amortization	(68,611.06)	No		(68,611.06)	
Peoples Gas Light and Coke Company	254400 Reg Liability - Deferred Taxes	IL IRT Inv Credit Provision	(127,492.17)	No		(127,492.17)	
Peoples Gas Light and Coke Company	254400 Reg Liability - Deferred Taxes	ITC Amort	(9,870,782.06)	No		(9,870,782.06)	
Peoples Gas Light and Coke Company	254400 Reg Liability - Deferred Taxes	Basis Adjustments (P-I-S)	1,937,901.61	No		1,937,901.61	
Peoples Gas Light and Coke Company	254400 Reg Liability - Deferred Taxes	Depreciation - Fed Only	(6,529,144.29)	No		(6,529,144.29)	
Peoples Gas Light and Coke Company	254400 Reg Liability - Deferred Taxes	Depreciation Step2	36,818,617.23	No		36,818,617.23	
Peoples Gas Light and Coke Company	254400 Reg Liability - Deferred Taxes	Depreciation - State Only	476,842.52	No		476,842.52	
	<b>254400 Reg Liability - Deferred Taxes Total</b>		22,637,331.78				
Peoples Gas Light and Coke Company	255000 Accum ITC	IL IRT Inv Credit Amortization	(5,824,044.82)	No		(5,824,044.82)	
Peoples Gas Light and Coke Company	255000 Accum ITC	IL IRT Inv Credit Provision	(1,618,976.00)	No		(1,618,976.00)	
Peoples Gas Light and Coke Company	255000 Accum ITC	ITC Amort	(14,964,498.00)	No		(14,964,498.00)	
	<b>255000 Accum ITC Total</b>		(22,407,518.82)				
Peoples Gas Light and Coke Company	282100 Fed Def Tax Liab - Plant	Basis Adjustments (P-I-S)	(3,490,463.30)	Yes		(3,490,463.30)	
Peoples Gas Light and Coke Company	282100 Fed Def Tax Liab - Plant	Depreciation - Fed Only	(243,178,647.59)	Yes		(243,178,647.59)	
Peoples Gas Light and Coke Company	282100 Fed Def Tax Liab - Plant	Depreciation Step2	(41,541,435.12)	Yes		(41,541,435.12)	
	<b>282100 Fed Def Tax Liab - Plant Total</b>		(288,210,546.01)				
Peoples Gas Light and Coke Company	282180 Fed Def Tax Liab FAS109	Basis Adjustments (P-I-S)	(1,697,348.70)	Yes		(1,697,348.70)	
Peoples Gas Light and Coke Company	282180 Fed Def Tax Liab FAS109	Depreciation - Fed Only	6,219,336.39	No		6,219,336.39	
Peoples Gas Light and Coke Company	282180 Fed Def Tax Liab FAS109	Depreciation Step2	(32,009,629.03)	No		(32,009,629.03)	
Peoples Gas Light and Coke Company	282180 Fed Def Tax Liab FAS109	Depreciation - State Only	(166,894.88)	No		(166,894.88)	
	<b>282180 Fed Def Tax Liab FAS109 Total</b>		(27,654,536.22)				
Peoples Gas Light and Coke Company	282200 Sta Def Tax Liab - Plant	Basis Adjustments (P-I-S)	(462,766.17)	Yes		(462,766.17)	
Peoples Gas Light and Coke Company	282200 Sta Def Tax Liab - Plant	Depreciation Step2	(5,162,434.64)	Yes		(5,162,434.64)	
Peoples Gas Light and Coke Company	282200 Sta Def Tax Liab - Plant	Depreciation - State Only	(28,622,821.59)	Yes		(28,622,821.59)	
	<b>282200 Sta Def Tax Liab - Plant Total</b>		(34,248,022.40)				
Peoples Gas Light and Coke Company	282280 State Def Tax Liab FAS109	Basis Adjustments (P-I-S)	(240,552.91)	No		(240,552.91)	
Peoples Gas Light and Coke Company	282280 State Def Tax Liab FAS109	Depreciation - Fed Only	309,807.90	No		309,807.90	
Peoples Gas Light and Coke Company	282280 State Def Tax Liab FAS109	Depreciation Step2	(4,808,988.20)	No		(4,808,988.20)	
Peoples Gas Light and Coke Company	282280 State Def Tax Liab FAS109	Depreciation - State Only	(309,947.64)	No		(309,947.64)	
	<b>282280 State Def Tax Liab FAS109 Total</b>		(5,049,680.85)				
Peoples Gas Light and Coke Company	283101 Fed Def Tax Liab - Oper	Injuries & Damages	2,826,233.54	Yes		2,826,233.54	
Peoples Gas Light and Coke Company	283101 Fed Def Tax Liab - Oper	FAS 112 Post Emphy Ben	964,532.10	Yes		964,532.10	
Peoples Gas Light and Coke Company	283101 Fed Def Tax Liab - Oper	InterCo GN SNG	(712,365.32)	No		(712,365.32)	
Peoples Gas Light and Coke Company	283101 Fed Def Tax Liab - Oper	Environmental Cleanup	(8,280,744.28)	Yes		(8,280,744.28)	
Peoples Gas Light and Coke Company	283101 Fed Def Tax Liab - Oper	Reg Assets (Non-Current)	(26,398.42)	Yes and No		(26,398.42)	
Peoples Gas Light and Coke Company	283101 Fed Def Tax Liab - Oper	Deprec (Adj-Tax Sys)	3,048,114.29	Yes		3,048,114.29	
	<b>283101 Fed Def Tax Liab - Oper Total</b>		(2,180,628.09)				
Peoples Gas Light and Coke Company	283110 Fed Def Tax - M&S/CWIP	Basis Adjust (CWIP)	(578,146.11)	Yes		(578,146.11)	
Peoples Gas Light and Coke Company	283110 Fed Def Tax - M&S/CWIP	Deprec (Adj-Tax Sys)	(2,391,563.51)	Yes		(2,391,563.51)	
Peoples Gas Light and Coke Company	283110 Fed Def Tax - M&S/CWIP	SAP Property Adjustment-outside power tax	617,206.45	Yes		617,206.45	
Peoples Gas Light and Coke Company	283110 Fed Def Tax - M&S/CWIP	Software-outside power tax	938,088.20	Yes		938,088.20	
	<b>283110 Fed Def Tax - M&amp;S/CWIP Total</b>		(1,414,414.97)				
Peoples Gas Light and Coke Company	283111 Fed Def Tax Liab - Oper Current	Interest - LOSS ON REACQ DEBT	(3,458,654.44)	No		(3,458,654.44)	
	<b>283111 Fed Def Tax Liab - Oper Current Total</b>		(3,458,654.44)				
Peoples Gas Light and Coke Company	283201 State Def Tax Liab - Oper	POL DT Adjustment	(6,980.93)	Yes		(6,980.93)	
Peoples Gas Light and Coke Company	283201 State Def Tax Liab - Oper	Injuries & Damages	383,156.52	Yes		383,156.52	
Peoples Gas Light and Coke Company	283201 State Def Tax Liab - Oper	FAS 112 Post Emphy Ben	130,762.99	Yes		130,762.99	
Peoples Gas Light and Coke Company	283201 State Def Tax Liab - Oper	InterCo GN SNG	(96,576.38)	No		(96,576.38)	
Peoples Gas Light and Coke Company	283201 State Def Tax Liab - Oper	Environmental Cleanup	(1,122,632.33)	Yes		(1,122,632.33)	
Peoples Gas Light and Coke Company	283201 State Def Tax Liab - Oper	Reg Assets (Non-Current)	(5,578.87)	Yes and No		(5,578.87)	
Peoples Gas Light and Coke Company	283201 State Def Tax Liab - Oper	Deprec (Adj-Tax Sys)	413,237.21	Yes		413,237.21	
	<b>283201 State Def Tax Liab - Oper Total</b>		(302,611.79)				
Peoples Gas Light and Coke Company	283210 State Def Tax - M&S/CWIP	Basis Adjust (CWIP)	(78,380.09)	Yes		(78,380.09)	
Peoples Gas Light and Coke Company	283210 State Def Tax - M&S/CWIP	Deprec (Adj-Tax Sys)	(324,227.68)	Yes		(324,227.68)	
Peoples Gas Light and Coke Company	283210 State Def Tax - M&S/CWIP	SAP Property Adjustment-outside power tax	53,675.56	Yes		53,675.56	
Peoples Gas Light and Coke Company	283210 State Def Tax - M&S/CWIP	Software-outside power tax	127,177.96	Yes		127,177.96	
	<b>283210 State Def Tax - M&amp;S/CWIP Total</b>		(191,754.25)				
Peoples Gas Light and Coke Company	283211 State Def Tax Liab - Oper Current	Interest - LOSS ON REACQ DEBT	(468,894.72)	No		(468,894.72)	
	<b>283211 State Def Tax Liab - Oper Current Total</b>		(468,894.72)				
	<b>Grand Total</b>		(347,003,444.75)				
			(8,016,958.26)				
			(347,003,445)				
			(344,740,559.21)				
			(2,262,885.54)				
			(347,003,444.75)				

2010				Asset in Rate Base	Tax in Rate Base	Tax not in Rate Base
Company	Account	Adjustment Description	Ending Balance			
Peoples Gas Light and Coke Company	190000 Def Inc Tax Asset - Sec 29 Credit	FAS 133 G/L INT SW OCI	65,704.65	No		65,704.65
Peoples Gas Light and Coke Company	190000 Def Inc Tax Asset - Sec 29 Credit	FAS 133 G/L OCI	(967,238.09)	No		(967,238.09)
	<b>190000 Def Inc Tax Asset - Sec 29 Credit Total</b>		(901,533.44)			
Peoples Gas Light and Coke Company	190101 Fed Def Tax Asset - Oper	AMT Tax Credit Carryforwarc	(1.00)	No		(1.00)
Peoples Gas Light and Coke Company	190101 Fed Def Tax Asset - Oper	IL IRT Inv Credit Amortizor	1,942,789.34	No		1,942,789.34
Peoples Gas Light and Coke Company	190101 Fed Def Tax Asset - Oper	IL IRT Inv Credit Providior	914,240.60	No		914,240.60
Peoples Gas Light and Coke Company	190101 Fed Def Tax Asset - Oper	Pension	(49,178,625.74)	Yes	(49,178,625.74)	
Peoples Gas Light and Coke Company	190101 Fed Def Tax Asset - Oper	Benefits Equity Adjustment	1,702,147.30	Yes		1,702,147.30
Peoples Gas Light and Coke Company	190101 Fed Def Tax Asset - Oper	Group Insurance	30,515,845.17	Yes		30,515,845.17
Peoples Gas Light and Coke Company	190101 Fed Def Tax Asset - Oper	SERP	(187,254.55)	Yes	(187,254.55)	
Peoples Gas Light and Coke Company	190101 Fed Def Tax Asset - Oper	Incentives Accrued(LTIC	365,236.90	No		365,236.90
Peoples Gas Light and Coke Company	190101 Fed Def Tax Asset - Oper	Restricted Stock	409,938.81	No		409,938.81
Peoples Gas Light and Coke Company	190101 Fed Def Tax Asset - Oper	Customer Advances	137,161.37	Yes	137,161.37	
Peoples Gas Light and Coke Company	190101 Fed Def Tax Asset - Oper	Def Inc & Deduct NonC - PREPAIDS	(89,214.94)	No		(89,214.94)
Peoples Gas Light and Coke Company	190101 Fed Def Tax Asset - Oper	Gas Charge Settlement	3,319,880.52	No		3,319,880.52
Peoples Gas Light and Coke Company	190101 Fed Def Tax Asset - Oper	Reg Liabilities-Non-Cur	(36,083.25)	No		(36,083.25)
	<b>190101 Fed Def Tax Asset - Oper Total</b>		(10,183,939.47)			
Peoples Gas Light and Coke Company	190111 Fed Def Tax Asset - Oper Current	Benefits (Current)	(280,000.00)	Yes	(280,000.00)	
Peoples Gas Light and Coke Company	190111 Fed Def Tax Asset - Oper Current	Vacation	(3,457,030.09)	No		(3,457,030.09)
Peoples Gas Light and Coke Company	190111 Fed Def Tax Asset - Oper Current	Def Compensation	413,160.17	No		413,160.17
Peoples Gas Light and Coke Company	190111 Fed Def Tax Asset - Oper Current	Inventory Cost Capitalizec	785,172.42	Yes	785,172.42	
Peoples Gas Light and Coke Company	190111 Fed Def Tax Asset - Oper Current	Gas Cost Reconciliation	7,943,008.22	No		7,943,008.22
Peoples Gas Light and Coke Company	190111 Fed Def Tax Asset - Oper Current	Take or Pay Reconciliation	18.55	No		18.55
Peoples Gas Light and Coke Company	190111 Fed Def Tax Asset - Oper Current	Bad Debts	10,090,508.11	No		10,090,508.11
	<b>190111 Fed Def Tax Asset - Oper Current Total</b>		15,494,837.38			
Peoples Gas Light and Coke Company	190180 Fed Def Tax Asset FAS109	IL IRT Inv Credit Amortizor	34,869.31	No		34,869.31
Peoples Gas Light and Coke Company	190180 Fed Def Tax Asset FAS109	IL IRT Inv Credit Providior	71,995.21	No		71,995.21
Peoples Gas Light and Coke Company	190180 Fed Def Tax Asset FAS109	ITC Amort	8,357,923.24	No		8,357,923.24
	<b>190180 Fed Def Tax Asset FAS109 Total</b>		8,464,778.76			
Peoples Gas Light and Coke Company	190201 State Def Tax Asset - Oper	IL IRT Inv Credit Amortizor	237,182.56	No		237,182.56
Peoples Gas Light and Coke Company	190201 State Def Tax Asset - Oper	Pension	(6,667,216.55)	Yes	(6,667,216.55)	
Peoples Gas Light and Coke Company	190201 State Def Tax Asset - Oper	Benefits Equity Adjustment	230,762.54	Yes		230,762.54
Peoples Gas Light and Coke Company	190201 State Def Tax Asset - Oper	Group Insurance	4,137,076.72	Yes		4,137,076.72
Peoples Gas Light and Coke Company	190201 State Def Tax Asset - Oper	SERP	(25,386.37)	Yes		(25,386.37)
Peoples Gas Light and Coke Company	190201 State Def Tax Asset - Oper	Incentives Accrued(LTIC	49,515.69	No		49,515.69
Peoples Gas Light and Coke Company	190201 State Def Tax Asset - Oper	Restricted Stock	55,575.99	No		55,575.99
Peoples Gas Light and Coke Company	190201 State Def Tax Asset - Oper	Customer Advances	18,595.16	Yes		18,595.16
Peoples Gas Light and Coke Company	190201 State Def Tax Asset - Oper	Def Inc & Deduct NonC - PREPAIDS	(12,095.00)	No		(12,095.00)
Peoples Gas Light and Coke Company	190201 State Def Tax Asset - Oper	Gas Charge Settlement	450,080.94	No		450,080.94
Peoples Gas Light and Coke Company	190201 State Def Tax Asset - Oper	Reg Liabilities-Non-Cur	(4,891.86)	Yes		(4,891.86)
	<b>190201 State Def Tax Asset - Oper Total</b>		(1,530,800.18)			
Peoples Gas Light and Coke Company	190211 State Def Tax Asset - Oper Current	Benefits (Current)	(37,960.00)	Yes	(37,960.00)	
Peoples Gas Light and Coke Company	190211 State Def Tax Asset - Oper Current	Vacation	(468,674.51)	No		(468,674.51)
Peoples Gas Light and Coke Company	190211 State Def Tax Asset - Oper Current	Def Compensation	56,012.72	No		56,012.72
Peoples Gas Light and Coke Company	190211 State Def Tax Asset - Oper Current	Inventory Cost Capitalizec	106,446.95	Yes		106,446.95
Peoples Gas Light and Coke Company	190211 State Def Tax Asset - Oper Current	Gas Cost Reconciliation	1,076,844.97	Yes		1,076,844.97
Peoples Gas Light and Coke Company	190211 State Def Tax Asset - Oper Current	Take or Pay Reconciliation	2.52	No		2.52
Peoples Gas Light and Coke Company	190211 State Def Tax Asset - Oper Current	Bad Debts	1,367,984.60	No		1,367,984.60
	<b>190211 State Def Tax Asset - Oper Current Total</b>		2,100,657.25			
Peoples Gas Light and Coke Company	190280 State Def Tax Asset FAS109	IL IRT Inv Credit Amortizor	30,930.23	No		30,930.23
Peoples Gas Light and Coke Company	190280 State Def Tax Asset FAS109	IL IRT Inv Credit Providior	133,705.39	No		133,705.39
Peoples Gas Light and Coke Company	190280 State Def Tax Asset FAS109	ITC Amort	1,133,095.99	No		1,133,095.99
	<b>190280 State Def Tax Asset FAS109 Total</b>		1,297,731.21		14,741,731.51	190.00
Peoples Gas Light and Coke Company	254400 Reg Liability - Deferred Taxes	IL IRT Inv Credit Amortizor	(65,790.54)	No		(65,790.54)
Peoples Gas Light and Coke Company	254400 Reg Liability - Deferred Taxes	IL IRT Inv Credit Providior	(205,700.60)	No		(205,700.60)
Peoples Gas Light and Coke Company	254400 Reg Liability - Deferred Taxes	ITC Amort	(9,491,018.83)	No		(9,491,018.83)
Peoples Gas Light and Coke Company	254400 Reg Liability - Deferred Taxes	Basis Adjustments (P-I-S)	1,941,553.80	No		1,941,553.80
Peoples Gas Light and Coke Company	254400 Reg Liability - Deferred Taxes	Depreciation - Fed Only	(5,607,254.62)	No		(5,607,254.62)
Peoples Gas Light and Coke Company	254400 Reg Liability - Deferred Taxes	Depreciation Step2	35,093,685.00	No		35,093,685.00
Peoples Gas Light and Coke Company	254400 Reg Liability - Deferred Taxes	Depreciation - State Only	495,242.20	No		495,242.20
	<b>254400 Reg Liability - Deferred Taxes Total</b>		22,160,716.41		22,160,716.41	254.00
Peoples Gas Light and Coke Company	255000 Accum ITC	IL IRT Inv Credit Amortizor	(5,584,837.04)	No		(5,584,837.04)
Peoples Gas Light and Coke Company	255000 Accum ITC	IL IRT Inv Credit Providior	(2,612,116.00)	No		(2,612,116.00)
Peoples Gas Light and Coke Company	255000 Accum ITC	ITC Amort	(14,388,761.85)	No		(14,388,761.85)
	<b>255000 Accum ITC Total</b>		(22,585,514.89)		(22,585,514.89)	255.00
Peoples Gas Light and Coke Company	282100 Fed Def Tax Liab - Plant	Basis Adjustments (P-I-S)	(1,570,979.74)	Yes		(1,570,979.74)
Peoples Gas Light and Coke Company	282100 Fed Def Tax Liab - Plant	Depreciation - Fed Only	(245,892,863.76)	No		(245,892,863.76)
Peoples Gas Light and Coke Company	282100 Fed Def Tax Liab - Plant	Depreciation Step2	(46,534,700.34)	Yes		(46,534,700.34)
	<b>282100 Fed Def Tax Liab - Plant Total</b>		(293,995,943.86)			
Peoples Gas Light and Coke Company	282180 Fed Def Tax Liab FAS109	Basis Adjustments (P-I-S)	(1,698,626.97)	No		(1,698,626.97)
Peoples Gas Light and Coke Company	282180 Fed Def Tax Liab FAS109	Depreciation - Fed Only	5,341,190.39	No		5,341,190.39
Peoples Gas Light and Coke Company	282180 Fed Def Tax Liab FAS109	Depreciation Step2	(30,510,755.14)	No		(30,510,755.14)
Peoples Gas Light and Coke Company	282180 Fed Def Tax Liab FAS109	Depreciation - State Only	(173,334.77)	No		(173,334.77)
	<b>282180 Fed Def Tax Liab FAS109 Total</b>		(27,041,526.49)			
Peoples Gas Light and Coke Company	282200 Sta Def Tax Liab - Plant	Basis Adjustments (P-I-S)	(200,338.42)	Yes		(200,338.42)
Peoples Gas Light and Coke Company	282200 Sta Def Tax Liab - Plant	Depreciation Step2	(5,862,232.97)	Yes		(5,862,232.97)
Peoples Gas Light and Coke Company	282200 Sta Def Tax Liab - Plant	Depreciation - State Only	(29,349,397.83)	Yes		(29,349,397.83)
	<b>282200 Sta Def Tax Liab - Plant Total</b>		(35,411,969.22)			
Peoples Gas Light and Coke Company	282280 State Def Tax Liab FAS109	Basis Adjustments (P-I-S)	(242,926.83)	No		(242,926.83)
Peoples Gas Light and Coke Company	282280 State Def Tax Liab FAS109	Depreciation - Fed Only	265,064.23	No		265,064.23
Peoples Gas Light and Coke Company	282280 State Def Tax Liab FAS109	Depreciation Step2	(4,582,929.86)	No		(4,582,929.86)
Peoples Gas Light and Coke Company	282280 State Def Tax Liab FAS109	Depreciation - State Only	(321,907.43)	No		(321,907.43)
	<b>282280 State Def Tax Liab FAS109 Total</b>		(4,881,699.89)		(361,331,139.46)	282.00
Peoples Gas Light and Coke Company	283101 Fed Def Tax Liab - Oper	Injuries & Damages	3,036,233.54	Yes		3,036,233.54
Peoples Gas Light and Coke Company	283101 Fed Def Tax Liab - Oper	FAS 112 Post Empl Ben	988,694.35	Yes		988,694.35
Peoples Gas Light and Coke Company	283101 Fed Def Tax Liab - Oper	InterCo GN SNG	(686,161.52)	No		(686,161.52)
Peoples Gas Light and Coke Company	283101 Fed Def Tax Liab - Oper	Environmental Cleanur	(5,047,901.73)	Yes		(5,047,901.73)
Peoples Gas Light and Coke Company	283101 Fed Def Tax Liab - Oper	Reg Assets (Non-Current)	2,562,661.83	Yes and No		2,562,661.83
Peoples Gas Light and Coke Company	283101 Fed Def Tax Liab - Oper	Deprec (Adj-Tax Sys)	3,048,114.29	Yes		3,048,114.29
	<b>283101 Fed Def Tax Liab - Oper Total</b>		3,901,640.76			
Peoples Gas Light and Coke Company	283110 Fed Def Tax - M&S/CWIP	Basis Adjust (CWIP)	(578,146.11)	Yes		(578,146.11)
Peoples Gas Light and Coke Company	283110 Fed Def Tax - M&S/CWIP	Deprec (Adj-Tax Sys)	(2,253,136.90)	Yes		(2,253,136.90)
Peoples Gas Light and Coke Company	283110 Fed Def Tax - M&S/CWIP	SAP Property Adjustment-outside powertax	617,206.45	Yes		617,206.45
Peoples Gas Light and Coke Company	283110 Fed Def Tax - M&S/CWIP	Software-outside powertax	938,088.20	Yes		938,088.20
	<b>283110 Fed Def Tax - M&amp;S/CWIP Total</b>		(1,275,988.36)			
Peoples Gas Light and Coke Company	283111 Fed Def Tax Liab - Oper Current	Interest - LOSS ON REACQ DEBT	(3,300,276.64)	No		(3,300,276.64)
	<b>283111 Fed Def Tax Liab - Oper Current Total</b>		(3,300,276.64)			
Peoples Gas Light and Coke Company	283201 State Def Tax Liab - Oper	P&L DT Adjustment	(6,980.93)	Yes		(6,980.93)
Peoples Gas Light and Coke Company	283201 State Def Tax Liab - Oper	Injuries & Damages	411,626.52	Yes		411,626.52
Peoples Gas Light and Coke Company	283201 State Def Tax Liab - Oper	FAS 112 Post Empl Ben	134,038.70	Yes		134,038.70
Peoples Gas Light and Coke Company	283201 State Def Tax Liab - Oper	InterCo GN SNG	(93,023.90)	No		(93,023.90)
Peoples Gas Light and Coke Company	283201 State Def Tax Liab - Oper	Environmental Cleanur	(684,351.25)	Yes		(684,351.25)
Peoples Gas Light and Coke Company	283201 State Def Tax Liab - Oper	Reg Assets (Non-Current)	347,423.73	Yes		347,423.73
Peoples Gas Light and Coke Company	283201 State Def Tax Liab - Oper	Deprec (Adj-Tax Sys)	413,237.21	Yes		413,237.21
	<b>283201 State Def Tax Liab - Oper Total</b>		521,970.08			
Peoples Gas Light and Coke Company	283210 State Def Tax - M&S/CWIP	Basis Adjust (CWIP)	(78,380.09)	Yes		(78,380.09)
Peoples Gas Light and Coke Company	283210 State Def Tax - M&S/CWIP	Deprec (Adj-Tax Sys)	(305,460.99)	Yes		(305,460.99)
Peoples Gas Light and Coke Company	283210 State Def Tax - M&S/CWIP	SAP Property Adjustment-outside powertax	83,675.56	Yes		83,675.56
Peoples Gas Light and Coke Company	283210 State Def Tax - M&S/CWIP	Software-outside powertax	127,177.96	Yes		127,177.96
	<b>283210 State Def Tax - M&amp;S/CWIP Total</b>		(172,987.56)			
Peoples Gas Light and Coke Company	283211 State Def Tax Liab - Oper Current	Interest - LOSS ON REACQ DEBT	(447,423.22)	No		(447,423.22)
	<b>283211 State Def Tax Liab - Oper Current Total</b>		(447,423.22)			
	<b>Grand Total</b>		(347,787,271.37)	(447,423.22)	(773,064.94)	283.00
					(347,787,271.37)	(347,787,271.37)

debasng 1,113,000 See G-7  
Net in Rate Base (343,157,486.63)

Company	Jurisdiction	Description	2008 Ending Accum Diff	Accum Diff Activity	2009 Ending Accum Diff	2008 Ending Accum Reg DIT	Accum Reg DIT Activity	2009 Ending Accum Reg DIT	2008 Ending FAS109 Incremen
Peoples Gas Light and Coke Company	Federal	AMT Tax Credit Carryforward	1.00	-	1.00	-	-	-	(1.00)
Peoples Gas Light and Coke Company	Federal	Bad Debts	32,267,006.17	(579,984.00)	31,687,022.17	-	-	-	11,293,452.16
Peoples Gas Light and Coke Company	Illinois	Bad Debts	32,267,006.17	(579,984.00)	31,687,022.17	-	-	-	1,531,069.44
Peoples Gas Light and Coke Company	Federal	Basis Adjust (CWIP)	(1,651,846.02)	-	(1,651,846.02)	-	-	-	(578,146.11)
Peoples Gas Light and Coke Company	Illinois	Basis Adjust (CWIP)	(1,651,846.02)	-	(1,651,846.02)	-	-	-	(78,380.09)
Peoples Gas Light and Coke Company	Federal	Basis Adjustments (P-I-S)	(22,963,620.61)	10,079,202.21	(12,884,418.40)	(7,050,230.41)	3,559,767.11	(3,490,463.30)	(987,036.80)
Peoples Gas Light and Coke Company	Illinois	Basis Adjustments (P-I-S)	(22,963,620.61)	10,079,202.21	(12,884,418.40)	(949,685.33)	486,919.16	(462,766.17)	(139,938.47)
Peoples Gas Light and Coke Company	Federal	Benefits (Current)	-	(400,000.00)	(400,000.00)	-	-	-	-
Peoples Gas Light and Coke Company	Illinois	Benefits (Current)	-	(400,000.00)	(400,000.00)	-	-	-	-
Peoples Gas Light and Coke Company	Federal	Benefits Equity Adjustment	4,863,278.00	-	4,863,278.00	-	-	-	1,702,147.30
Peoples Gas Light and Coke Company	Illinois	Benefits Equity Adjustment	4,863,278.00	-	4,863,278.00	-	-	-	230,762.54
Peoples Gas Light and Coke Company	Federal	Customer Advances	391,889.64	-	391,889.64	-	-	-	137,161.37
Peoples Gas Light and Coke Company	Illinois	Customer Advances	391,889.64	-	391,889.64	-	-	-	18,595.16
Peoples Gas Light and Coke Company	Federal	Def Compensation	931,021.64	116,264.00	1,047,285.64	-	-	-	325,857.57
Peoples Gas Light and Coke Company	Illinois	Def Compensation	931,021.64	116,264.00	1,047,285.64	-	-	-	44,176.98
Peoples Gas Light and Coke Company	Federal	Def Inc & Deduct NonC	(254,899.83)	-	(254,899.83)	-	-	-	(89,214.94)
Peoples Gas Light and Coke Company	Illinois	Def Inc & Deduct NonC	(254,899.83)	-	(254,899.83)	-	-	-	(12,095.00)
Peoples Gas Light and Coke Company	Federal	Deprec (Adj-Tax Sys)	1,363,807.00	512,052.36	1,875,859.36	-	-	-	477,332.45
Peoples Gas Light and Coke Company	Illinois	Deprec (Adj-Tax Sys)	1,363,807.00	512,052.36	1,875,859.36	-	-	-	64,712.64
Peoples Gas Light and Coke Company	Federal	Depreciation - Fed Only	(677,951,931.14)	(5,603,816.58)	(683,555,747.72)	(241,840,447.83)	(1,338,199.76)	(243,178,647.59)	4,557,271.93
Peoples Gas Light and Coke Company	Illinois	Depreciation - State Only	(596,756,527.10)	(12,519,406.57)	(609,275,933.67)	(28,041,000.57)	(581,821.02)	(28,622,821.59)	(275,096.64)
Peoples Gas Light and Coke Company	Federal	Depreciation Step2	(157,756,598.06)	(15,570,682.28)	(173,327,280.34)	(35,184,386.72)	(6,357,048.40)	(41,541,435.12)	(20,030,422.60)
Peoples Gas Light and Coke Company	Illinois	Depreciation Step2	(157,756,598.06)	(15,570,682.28)	(173,327,280.34)	(4,277,018.36)	(885,416.28)	(5,162,434.64)	(3,208,532.22)
Peoples Gas Light and Coke Company	Federal	Environmental Cleanup	(26,884,532.38)	3,225,263.00	(23,659,269.38)	-	-	-	(9,409,586.33)
Peoples Gas Light and Coke Company	Illinois	Environmental Cleanup	(26,884,532.38)	3,225,263.00	(23,659,269.38)	-	-	-	(1,275,671.06)
Peoples Gas Light and Coke Company	Federal	FAS 112 Post Empl Ben	2,686,770.99	69,035.00	2,755,805.99	-	-	-	940,369.85
Peoples Gas Light and Coke Company	Illinois	FAS 112 Post Empl Ben	2,686,770.99	69,035.00	2,755,805.99	-	-	-	127,487.28
Peoples Gas Light and Coke Company	Federal	FAS 133 G/L INT SW OCI	307,013.50	(70,849.00)	236,164.50	-	-	-	107,454.72
Peoples Gas Light and Coke Company	Illinois	FAS 133 G/L INT SW OCI	307,013.50	(70,849.00)	236,164.50	-	-	-	14,567.79
Peoples Gas Light and Coke Company	Federal	FAS 133 G/L OCI	(2,433,609.48)	-	(2,433,609.48)	-	-	-	(851,763.32)
Peoples Gas Light and Coke Company	Illinois	FAS 133 G/L OCI	(2,433,609.48)	-	(2,433,609.48)	-	-	-	(115,474.77)
Peoples Gas Light and Coke Company	Federal	Gas Charge Settlement	18,685,372.91	(4,600,000.00)	14,085,372.91	-	-	-	6,539,880.52
Peoples Gas Light and Coke Company	Illinois	Gas Charge Settlement	18,685,372.91	(4,600,000.00)	14,085,372.91	-	-	-	886,620.94
Peoples Gas Light and Coke Company	Federal	Gas Cost Reconciliation	17,044,715.21	2,824,797.00	19,869,512.21	-	-	-	5,965,650.32
Peoples Gas Light and Coke Company	Illinois	Gas Cost Reconciliation	17,044,715.21	2,824,797.00	19,869,512.21	-	-	-	808,771.74
Peoples Gas Light and Coke Company	Federal	Group Insurance	87,377,129.07	(4,465,000.00)	82,912,129.07	-	-	-	30,581,995.17
Peoples Gas Light and Coke Company	Illinois	Group Insurance	87,377,129.07	(4,465,000.00)	82,912,129.07	-	-	-	4,146,044.77
Peoples Gas Light and Coke Company	Federal	IL IRT Inv Credit Amortization	6,046,691.44	(222,646.62)	5,824,044.82	(6,046,691.44)	222,646.62	(5,824,044.82)	-
Peoples Gas Light and Coke Company	Federal	IL IRT Inv Credit Amortization	6,046,691.44	(222,646.62)	5,824,044.82	2,103,529.32	(77,454.58)	2,026,074.74	12,812.68
Peoples Gas Light and Coke Company	Illinois	IL IRT Inv Credit Amortization	6,046,691.44	(222,646.62)	5,824,044.82	256,806.16	(9,455.88)	247,350.28	30,109.35
Peoples Gas Light and Coke Company	Federal	IL IRT Inv Credit Provision	1,060,984.00	557,992.00	1,618,976.00	(1,060,984.00)	(557,992.00)	(1,618,976.00)	-
Peoples Gas Light and Coke Company	Federal	IL IRT Inv Credit Provision	1,060,984.00	557,992.00	1,618,976.00	371,344.40	195,297.20	566,641.60	-
Peoples Gas Light and Coke Company	Illinois	IL IRT Inv Credit Provision	1,060,984.00	557,992.00	1,618,976.00	-	-	-	50,343.69
Peoples Gas Light and Coke Company	Federal	Incentives Accrued(LTIC)	178,355.01	365,766.00	544,121.01	-	-	-	62,424.25
Peoples Gas Light and Coke Company	Illinois	Incentives Accrued(LTIC)	178,355.01	365,766.00	544,121.01	-	-	-	8,462.95
Peoples Gas Light and Coke Company	Federal	Injuries & Damages	11,101,088.98	(3,026,136.00)	8,074,952.98	-	-	-	3,885,381.14
Peoples Gas Light and Coke Company	Illinois	Injuries & Damages	11,101,088.98	(3,026,136.00)	8,074,952.98	-	-	-	526,746.67
Peoples Gas Light and Coke Company	Federal	InterCo GN SNG	(2,110,331.02)	75,001.53	(2,035,329.49)	-	-	-	(738,615.86)
Peoples Gas Light and Coke Company	Illinois	InterCo GN SNG	(2,110,331.02)	75,001.53	(2,035,329.49)	-	-	-	(100,135.21)
Peoples Gas Light and Coke Company	Federal	Interest	(10,334,377.84)	452,508.00	(9,881,869.84)	-	-	-	(3,617,032.24)
Peoples Gas Light and Coke Company	Illinois	Interest	(10,334,377.84)	452,508.00	(9,881,869.84)	-	-	-	(490,366.23)
Peoples Gas Light and Coke Company	Federal	Inventory Cost Capitalized	2,139,703.78	51,823.00	2,191,526.78	-	-	-	748,896.32
Peoples Gas Light and Coke Company	Illinois	Inventory Cost Capitalized	2,139,703.78	51,823.00	2,191,526.78	-	-	-	101,528.94
Peoples Gas Light and Coke Company	Federal	ITC Amort	15,540,234.14	(575,736.14)	14,964,498.00	-	-	-	(15,540,234.14)
Peoples Gas Light and Coke Company	Federal	ITC Amort	15,540,234.14	(575,736.14)	14,964,498.00	-	-	-	5,439,081.95
Peoples Gas Light and Coke Company	Illinois	ITC Amort	15,540,234.14	(575,736.14)	14,964,498.00	-	-	-	737,384.11
Peoples Gas Light and Coke Company	Federal	Pension	(181,307,776.26)	35,684,605.00	(145,623,171.26)	-	-	-	(63,457,721.69)
Peoples Gas Light and Coke Company	Illinois	Pension	(181,307,776.26)	35,684,605.00	(145,623,171.26)	-	-	-	(8,603,053.98)
Peoples Gas Light and Coke Company	Illinois	PGL DT Adjustment	(6,980.93)	-	(6,980.93)	-	-	-	(6,980.93)
Peoples Gas Light and Coke Company	Federal	Reg Assets (Non-Current)	(5,802,828.05)	5,727,404.00	(75,424.05)	-	-	-	(2,030,989.82)
Peoples Gas Light and Coke Company	Illinois	Reg Assets (Non-Current)	(5,802,828.05)	5,727,404.00	(75,424.05)	-	-	-	(275,344.19)
Peoples Gas Light and Coke Company	Federal	Reg Liabilities-Non-Cur	(198,905.00)	95,810.00	(103,095.00)	-	-	-	(69,616.75)
Peoples Gas Light and Coke Company	Illinois	Reg Liabilities-Non-Cur	(198,905.00)	95,810.00	(103,095.00)	-	-	-	(9,438.04)
Peoples Gas Light and Coke Company	Federal	Restricted Stock	264,544.74	363,701.00	628,245.74	-	-	-	92,590.66
Peoples Gas Light and Coke Company	Illinois	Restricted Stock	264,544.74	363,701.00	628,245.74	-	-	-	12,552.65
Peoples Gas Light and Coke Company	Federal	SAP Property Adjustment-outside powertax	1,763,447.00	-	1,763,447.00	617,206.45	-	617,206.45	-
Peoples Gas Light and Coke Company	Illinois	SAP Property Adjustment-outside powertax	1,763,447.00	-	1,763,447.00	83,675.56	-	83,675.56	-
Peoples Gas Light and Coke Company	Federal	SERP	2,081,339.00	(299,276.00)	1,782,063.00	-	-	-	728,468.65
Peoples Gas Light and Coke Company	Illinois	SERP	2,081,339.00	(299,276.00)	1,782,063.00	-	-	-	98,759.54
Peoples Gas Light and Coke Company	Federal	Software-outside powertax	2,680,252.00	-	2,680,252.00	938,088.20	-	938,088.20	-
Peoples Gas Light and Coke Company	Illinois	Software-outside powertax	2,680,252.00	-	2,680,252.00	127,177.96	-	127,177.96	-
Peoples Gas Light and Coke Company	Federal	Take or Pay Reconciliation	53.01	-	53.01	-	-	-	18.55
Peoples Gas Light and Coke Company	Illinois	Take or Pay Reconciliation	53.01	-	53.01	-	-	-	2.52
Peoples Gas Light and Coke Company	Federal	Vacation	2,146,938.17	(5,923,235.00)	(3,776,296.83)	-	-	-	751,428.36
Peoples Gas Light and Coke Company	Illinois	Vacation	2,146,938.17	(5,923,235.00)	(3,776,296.83)	-	-	-	101,872.22

FAS109 Increment Activity	2009 Ending FAS109 Increment	2008 Ending Total Grossup	Total Grossup Activity	2009 Ending Total Grossup
-	(1.00)	-	-	-
(202,994.40)	11,090,457.76	-	-	-
(27,520.24)	1,503,549.20	-	-	-
-	(578,146.11)	-	-	-
-	(78,380.09)	-	-	-
(32,046.34)	(1,019,083.14)	(651,062.61)	(21,138.19)	(672,200.80)
(8,661.01)	(148,599.48)	(92,305.28)	(5,712.91)	(98,018.19)
(140,000.00)	(140,000.00)	-	-	-
(18,980.00)	(18,980.00)	-	-	-
-	1,702,147.30	-	-	-
-	230,762.54	-	-	-
-	137,161.37	-	-	-
-	18,595.16	-	-	-
40,692.40	366,549.97	-	-	-
5,516.72	49,693.70	-	-	-
-	(89,214.94)	-	-	-
-	(12,095.00)	-	-	-
179,218.33	656,550.78	-	-	-
24,296.89	89,009.53	-	-	-
(623,136.04)	3,934,135.89	3,006,037.22	(411,028.82)	2,595,008.40
(12,224.82)	(287,321.46)	(181,457.41)	(8,063.65)	(189,521.06)
907,309.60	(19,123,113.00)	(13,212,333.35)	598,473.48	(12,613,859.87)
146,587.41	(3,061,944.81)	(2,116,390.56)	96,691.01	(2,019,699.55)
1,128,842.05	(8,280,744.28)	-	-	-
153,038.73	(1,122,632.33)	-	-	-
24,162.25	964,532.10	-	-	-
3,275.71	130,762.99	-	-	-
(24,797.14)	82,657.58	-	-	-
(3,361.78)	11,206.01	-	-	-
-	(851,763.32)	-	-	-
-	(115,474.77)	-	-	-
(1,610,000.00)	4,929,880.52	-	-	-
(218,270.00)	668,350.94	-	-	-
988,678.95	6,954,329.27	-	-	-
134,036.61	942,808.35	-	-	-
(1,562,750.00)	29,019,245.17	-	-	-
(211,864.25)	3,934,180.52	-	-	-
-	-	-	-	-
(471.73)	12,340.95	8,451.41	(311.16)	8,140.25
(1,108.70)	29,000.65	19,860.53	(731.32)	19,129.21
-	-	-	-	-
-	-	-	-	-
26,476.72	76,820.41	33,207.37	17,464.39	50,671.76
128,018.10	190,442.35	-	-	-
17,355.59	25,818.54	-	-	-
(1,059,147.60)	2,826,233.54	-	-	-
(143,590.15)	383,156.52	-	-	-
26,250.54	(712,365.32)	-	-	-
3,558.83	(96,576.38)	-	-	-
158,377.80	(3,458,654.44)	-	-	-
21,471.51	(468,894.72)	-	-	-
18,138.05	767,034.37	-	-	-
2,459.01	103,987.95	-	-	-
575,736.14	(14,964,498.00)	-	-	-
(201,507.65)	5,237,574.30	3,587,690.85	(132,917.13)	3,454,773.72
(27,318.68)	710,065.43	486,388.37	(18,019.76)	468,368.61
12,489,611.75	(50,968,109.94)	-	-	-
1,693,234.50	(6,909,819.48)	-	-	-
-	(6,980.93)	-	-	-
2,004,591.40	(26,398.42)	-	-	-
271,765.32	(3,578.87)	-	-	-
33,533.50	(36,083.25)	-	-	-
4,546.18	(4,891.86)	-	-	-
127,295.35	219,886.01	-	-	-
17,257.61	29,810.26	-	-	-
-	-	-	-	-
-	-	-	-	-
(104,746.60)	623,722.05	-	-	-
(14,200.65)	84,558.89	-	-	-
-	-	-	-	-
-	18.55	-	-	-
-	2.52	-	-	-
(2,073,132.25)	(1,321,703.89)	-	-	-
(281,057.50)	(179,185.28)	-	-	-

Company	Jurisdiction	Description	2009 Ending Accum Diff	Accum Diff Activity	2010 Ending Accum Diff	2009 Ending Accum Reg DIT	Accum Reg DIT Activity	2010 Ending Accum Reg DIT	2009 Ending FAS109 Increment
Peoples Gas Light and Coke Company	Federal	AMT Tax Credit Carryforward	1.00	-	1.00	-	-	-	(1.00)
Peoples Gas Light and Coke Company	Federal	Bad Debts	31,687,022.17	(2,856,999.00)	28,830,023.17	-	-	-	11,090,457.76
Peoples Gas Light and Coke Company	Illinois	Bad Debts	31,687,022.17	(2,856,999.00)	28,830,023.17	-	-	-	1,503,549.20
Peoples Gas Light and Coke Company	Federal	Basis Adjust (CWIP)	(1,651,846.02)	-	(1,651,846.02)	-	-	-	(578,146.11)
Peoples Gas Light and Coke Company	Illinois	Basis Adjust (CWIP)	(1,651,846.02)	-	(1,651,846.02)	-	-	-	(78,380.09)
Peoples Gas Light and Coke Company	Federal	Basis Adjustments (P-I-S)	(12,884,418.40)	5,484,238.74	(7,400,179.66)	(3,490,463.30)	1,919,483.56	(1,570,979.74)	(1,019,083.14)
Peoples Gas Light and Coke Company	Illinois	Basis Adjustments (P-I-S)	(12,884,418.40)	5,484,238.74	(7,400,179.66)	(462,766.17)	262,427.75	(200,338.42)	(148,599.48)
Peoples Gas Light and Coke Company	Federal	Benefits (Current)	(400,000.00)	(400,000.00)	(800,000.00)	-	-	-	(140,000.00)
Peoples Gas Light and Coke Company	Illinois	Benefits (Current)	(400,000.00)	(400,000.00)	(800,000.00)	-	-	-	(18,980.00)
Peoples Gas Light and Coke Company	Federal	Benefits Equity Adjustment	4,863,278.00	-	4,863,278.00	-	-	-	1,702,147.30
Peoples Gas Light and Coke Company	Illinois	Benefits Equity Adjustment	4,863,278.00	-	4,863,278.00	-	-	-	230,762.54
Peoples Gas Light and Coke Company	Federal	Customer Advances	391,889.64	-	391,889.64	-	-	-	137,161.37
Peoples Gas Light and Coke Company	Illinois	Customer Advances	391,889.64	-	391,889.64	-	-	-	18,595.16
Peoples Gas Light and Coke Company	Federal	Def Compensation	1,047,285.64	133,172.00	1,180,457.64	-	-	-	366,549.97
Peoples Gas Light and Coke Company	Illinois	Def Compensation	1,047,285.64	133,172.00	1,180,457.64	-	-	-	49,693.70
Peoples Gas Light and Coke Company	Federal	Def Inc & Deduct NonC	(254,899.83)	-	(254,899.83)	-	-	-	(89,214.94)
Peoples Gas Light and Coke Company	Illinois	Def Inc & Deduct NonC	(254,899.83)	-	(254,899.83)	-	-	-	(12,095.00)
Peoples Gas Light and Coke Company	Federal	Deprec (Adj-Tax Sys)	1,875,859.36	395,504.61	2,271,363.97	-	-	-	656,550.78
Peoples Gas Light and Coke Company	Illinois	Deprec (Adj-Tax Sys)	1,875,859.36	395,504.61	2,271,363.97	-	-	-	89,009.53
Peoples Gas Light and Coke Company	Federal	Depreciation - Fed Only	(683,555,747.72)	(9,334,573.74)	(692,890,321.46)	(243,178,647.59)	(2,711,616.19)	(245,890,263.78)	3,934,135.89
Peoples Gas Light and Coke Company	Illinois	Depreciation - State Only	(609,275,933.67)	(15,546,110.94)	(624,822,044.61)	(28,622,821.59)	(726,576.24)	(29,349,397.83)	(287,321.46)
Peoples Gas Light and Coke Company	Federal	Depreciation Step2	(173,327,280.34)	(13,107,418.89)	(186,434,699.23)	(41,541,435.12)	(5,482,744.22)	(46,534,700.34)	(19,123,113.00)
Peoples Gas Light and Coke Company	Illinois	Depreciation Step2	(173,327,280.34)	(13,107,418.89)	(186,434,699.23)	(5,162,434.64)	(766,157.33)	(5,862,232.97)	(3,061,944.81)
Peoples Gas Light and Coke Company	Federal	Environmental Cleanup	(23,659,269.38)	9,236,693.00	(14,422,576.38)	-	-	-	(8,280,744.28)
Peoples Gas Light and Coke Company	Illinois	Environmental Cleanup	(23,659,269.38)	9,236,693.00	(14,422,576.38)	-	-	-	(1,122,632.33)
Peoples Gas Light and Coke Company	Federal	FAS 112 Post Emphy Ben	2,755,805.99	69,035.00	2,824,840.99	-	-	-	964,532.10
Peoples Gas Light and Coke Company	Illinois	FAS 112 Post Emphy Ben	2,755,805.99	69,035.00	2,824,840.99	-	-	-	130,762.99
Peoples Gas Light and Coke Company	Federal	FAS 133 G/L INT SW OCI	236,164.50	(70,849.00)	165,315.50	-	-	-	82,657.58
Peoples Gas Light and Coke Company	Illinois	FAS 133 G/L INT SW OCI	236,164.50	(70,849.00)	165,315.50	-	-	-	11,206.01
Peoples Gas Light and Coke Company	Federal	FAS 133 G/L OCI	(2,433,609.48)	-	(2,433,609.48)	-	-	-	(851,763.32)
Peoples Gas Light and Coke Company	Illinois	FAS 133 G/L OCI	(2,433,609.48)	-	(2,433,609.48)	-	-	-	(115,474.77)
Peoples Gas Light and Coke Company	Federal	Gas Charge Settlement	14,085,372.91	(4,600,000.00)	9,485,372.91	-	-	-	4,929,880.52
Peoples Gas Light and Coke Company	Illinois	Gas Charge Settlement	14,085,372.91	(4,600,000.00)	9,485,372.91	-	-	-	668,350.94
Peoples Gas Light and Coke Company	Federal	Gas Cost Reconciliation	19,869,512.21	2,824,797.00	22,694,309.21	-	-	-	6,954,329.27
Peoples Gas Light and Coke Company	Illinois	Gas Cost Reconciliation	19,869,512.21	2,824,797.00	22,694,309.21	-	-	-	942,808.35
Peoples Gas Light and Coke Company	Federal	Group Insurance	82,912,129.07	4,276,000.00	87,188,129.07	-	-	-	29,019,245.17
Peoples Gas Light and Coke Company	Illinois	Group Insurance	82,912,129.07	4,276,000.00	87,188,129.07	-	-	-	3,934,180.52
Peoples Gas Light and Coke Company	Federal	IL IRT Inv Credit Amortization	5,824,044.82	(239,407.78)	5,584,637.04	(5,824,044.82)	239,407.78	(5,584,637.04)	-
Peoples Gas Light and Coke Company	Federal	IL IRT Inv Credit Amortization	5,824,044.82	(239,407.78)	5,584,637.04	2,026,074.74	(83,285.40)	1,942,789.34	12,340.95
Peoples Gas Light and Coke Company	Illinois	IL IRT Inv Credit Amortization	5,824,044.82	(239,407.78)	5,584,637.04	247,350.28	(10,167.72)	237,182.56	29,000.65
Peoples Gas Light and Coke Company	Federal	IL IRT Inv Credit Provision	1,618,976.00	993,140.00	2,612,116.00	(1,618,976.00)	(993,140.00)	(2,612,116.00)	-
Peoples Gas Light and Coke Company	Illinois	IL IRT Inv Credit Provision	1,618,976.00	993,140.00	2,612,116.00	566,641.60	347,599.00	914,240.60	-
Peoples Gas Light and Coke Company	Federal	Incentives Accrued(LTIC)	544,121.01	499,413.00	1,043,534.01	-	-	-	76,820.41
Peoples Gas Light and Coke Company	Illinois	Incentives Accrued(LTIC)	544,121.01	499,413.00	1,043,534.01	-	-	-	190,442.35
Peoples Gas Light and Coke Company	Federal	Injuries & Damages	8,074,952.98	600,000.00	8,674,952.98	-	-	-	25,818.54
Peoples Gas Light and Coke Company	Illinois	Injuries & Damages	8,074,952.98	600,000.00	8,674,952.98	-	-	-	2,826,233.54
Peoples Gas Light and Coke Company	Federal	InterCo GN SNG	(2,035,329.49)	74,867.99	(1,960,461.50)	-	-	-	383,156.52
Peoples Gas Light and Coke Company	Illinois	InterCo GN SNG	(2,035,329.49)	74,867.99	(1,960,461.50)	-	-	-	(712,365.32)
Peoples Gas Light and Coke Company	Federal	Interest	(9,881,869.84)	452,508.00	(9,429,361.84)	-	-	-	(96,576.38)
Peoples Gas Light and Coke Company	Illinois	Interest	(9,881,869.84)	452,508.00	(9,429,361.84)	-	-	-	(3,458,654.44)
Peoples Gas Light and Coke Company	Federal	Inventory Cost Capitalized	2,191,526.78	51,823.00	2,243,349.78	-	-	-	(468,894.72)
Peoples Gas Light and Coke Company	Illinois	Inventory Cost Capitalized	2,191,526.78	51,823.00	2,243,349.78	-	-	-	767,034.37
Peoples Gas Light and Coke Company	Federal	ITC Amort	14,964,498.00	(575,736.15)	14,388,761.85	-	-	-	103,987.95
Peoples Gas Light and Coke Company	Illinois	ITC Amort	14,964,498.00	(575,736.15)	14,388,761.85	-	-	-	(14,964,498.00)
Peoples Gas Light and Coke Company	Federal	ITC Amort	14,964,498.00	(575,736.15)	14,388,761.85	-	-	-	5,237,574.30
Peoples Gas Light and Coke Company	Illinois	ITC Amort	14,964,498.00	(575,736.15)	14,388,761.85	-	-	-	710,065.43
Peoples Gas Light and Coke Company	Federal	Pension	(145,623,171.26)	5,112,812.00	(140,510,359.26)	-	-	-	(50,968,109.94)
Peoples Gas Light and Coke Company	Illinois	Pension	(145,623,171.26)	5,112,812.00	(140,510,359.26)	-	-	-	(6,909,819.48)
Peoples Gas Light and Coke Company	Federal	PGL DT Adjustment	(6,980.93)	-	(6,980.93)	-	-	-	(6,980.93)
Peoples Gas Light and Coke Company	Illinois	PGL DT Adjustment	(6,980.93)	-	(6,980.93)	-	-	-	(26,398.42)
Peoples Gas Light and Coke Company	Federal	Reg Assets (Non-Current)	(75,424.05)	7,397,315.00	7,321,890.95	-	-	-	(3,578.87)
Peoples Gas Light and Coke Company	Illinois	Reg Assets (Non-Current)	(75,424.05)	7,397,315.00	7,321,890.95	-	-	-	(36,083.25)
Peoples Gas Light and Coke Company	Federal	Reg Liabilities-Non-Cur	(103,095.00)	-	(103,095.00)	-	-	-	(4,891.86)
Peoples Gas Light and Coke Company	Illinois	Reg Liabilities-Non-Cur	(103,095.00)	-	(103,095.00)	-	-	-	-
Peoples Gas Light and Coke Company	Federal	Restricted Stock	628,245.74	543,008.00	1,171,253.74	-	-	-	219,886.01
Peoples Gas Light and Coke Company	Illinois	Restricted Stock	628,245.74	543,008.00	1,171,253.74	-	-	-	29,810.26
Peoples Gas Light and Coke Company	Federal	SAP Property Adjustment-outside powertax	1,763,447.00	-	1,763,447.00	617,206.45	-	617,206.45	-
Peoples Gas Light and Coke Company	Illinois	SAP Property Adjustment-outside powertax	1,763,447.00	-	1,763,447.00	83,675.56	-	83,675.56	-
Peoples Gas Light and Coke Company	Federal	SERP	1,782,063.00	(2,317,076.00)	(535,013.00)	-	-	-	623,722.05
Peoples Gas Light and Coke Company	Illinois	SERP	1,782,063.00	(2,317,076.00)	(535,013.00)	-	-	-	84,558.89
Peoples Gas Light and Coke Company	Federal	Software-outside powertax	2,680,252.00	-	2,680,252.00	938,088.20	-	938,088.20	-
Peoples Gas Light and Coke Company	Illinois	Software-outside powertax	2,680,252.00	-	2,680,252.00	127,177.96	-	127,177.96	-
Peoples Gas Light and Coke Company	Federal	Take or Pay Reconciliation	53.01	-	53.01	-	-	-	18.55
Peoples Gas Light and Coke Company	Illinois	Take or Pay Reconciliation	53.01	-	53.01	-	-	-	2.52
Peoples Gas Light and Coke Company	Federal	Vacation	(3,776,296.83)	(6,100,932.00)	(9,877,228.83)	-	-	-	(1,321,703.89)
Peoples Gas Light and Coke Company	Illinois	Vacation	(3,776,296.83)	(6,100,932.00)	(9,877,228.83)	-	-	-	(179,185.28)

FAS109 Increment Activity	2010 Ending FAS109 Increment	2009 Ending Total Grossup	Total Grossup Activity	2010 Ending Total Grossup
-	(1.00)	-	-	-
(999,949.65)	10,090,508.11	-	-	-
(135,564.60)	1,367,984.60	-	-	-
-	(578,146.11)	-	-	-
-	(78,380.09)	-	-	-
-	(1,019,083.14)	(672,200.80)	-	(672,200.80)
(2,200.62)	(150,800.10)	(98,018.19)	(1,451.56)	(99,469.75)
(140,000.00)	(280,000.00)	-	-	-
(18,980.00)	(37,960.00)	-	-	-
-	1,702,147.30	-	-	-
-	230,762.54	-	-	-
-	137,161.37	-	-	-
-	18,595.16	-	-	-
46,610.20	413,160.17	-	-	-
6,319.02	56,012.72	-	-	-
-	(89,214.94)	-	-	-
-	(12,095.00)	-	-	-
138,426.61	794,977.39	-	-	-
18,766.69	107,776.22	-	-	-
(555,484.62)	3,378,651.27	2,595,008.40	(366,405.05)	2,228,603.35
(11,086.73)	(298,408.19)	(189,521.06)	(7,312.95)	(196,834.01)
895,147.61	(18,227,965.39)	(12,613,859.87)	590,451.28	(12,023,408.59)
144,210.30	(2,917,734.51)	(2,019,699.55)	95,123.03	(1,924,576.52)
3,232,842.55	(5,047,901.73)	-	-	-
438,281.08	(684,351.25)	-	-	-
24,162.25	988,694.35	-	-	-
3,275.71	134,038.70	-	-	-
(24,797.15)	57,860.43	-	-	-
(3,361.79)	7,844.22	-	-	-
-	(851,763.32)	-	-	-
-	(115,474.77)	-	-	-
(1,610,000.00)	3,319,880.52	-	-	-
(218,270.00)	450,080.94	-	-	-
988,678.95	7,943,008.22	-	-	-
134,036.62	1,076,844.97	-	-	-
1,496,600.00	30,515,845.17	-	-	-
202,896.20	4,137,076.72	-	-	-
-	-	-	-	-
(507.33)	11,833.62	8,140.25	(334.64)	7,805.61
(1,192.18)	27,808.47	19,129.21	(786.37)	18,342.84
-	-	-	-	-
-	-	-	-	-
47,124.49	123,944.90	50,671.76	31,083.95	81,755.71
174,794.55	365,236.90	-	-	-
23,697.15	49,515.69	-	-	-
210,000.00	3,036,233.54	-	-	-
28,470.00	411,626.52	-	-	-
26,203.80	(686,161.52)	-	-	-
3,552.48	(93,023.90)	-	-	-
158,377.80	(3,300,276.64)	-	-	-
21,471.50	(447,423.22)	-	-	-
18,138.05	785,172.42	-	-	-
2,459.00	106,446.95	-	-	-
575,736.15	(14,388,761.85)	-	-	-
(201,507.65)	5,036,066.65	3,454,773.72	(132,917.13)	3,321,856.59
(27,318.68)	682,746.75	468,368.61	(18,019.77)	450,348.84
1,789,484.20	(49,178,625.74)	-	-	-
242,602.93	(6,667,216.55)	-	-	-
-	(6,980.93)	-	-	-
2,589,060.25	2,562,661.83	-	-	-
351,002.60	347,423.73	-	-	-
-	(36,083.25)	-	-	-
-	(4,891.86)	-	-	-
190,052.80	409,938.81	-	-	-
25,765.73	55,575.99	-	-	-
-	-	-	-	-
-	-	-	-	-
(810,976.60)	(187,254.55)	-	-	-
(109,945.26)	(25,386.37)	-	-	-
-	-	-	-	-
-	-	-	-	-
-	18.55	-	-	-
-	2.52	-	-	-
(2,135,326.20)	(3,457,030.09)	-	-	-
(289,489.23)	(468,674.51)	-	-	-