

THE PEOPLES GAS LIGHT AND COKE COMPANY
EMBEDDED GAS COST OF SERVICE STUDY
Detailed Cost of Service Study Allocation Results - with Proposed Rate Design Transfers
ALLOCATION OF OPERATING REVENUE
TEST YEAR ENDED DECEMBER 31, 2010

LINE NO.	[A] DESCRIPTION	[B] PEOPLES GAS	[C] SC 1 Residential	[D] SC 2 General Service	[E] SC 4 Large Volume Demand Service	[F] SC 6 Standby Service	[G] SC 8 CNG Service	[H] SOURCE or ALLOCATION FACTOR
1	GAS OPERATING MARGIN REVENUES (w/Transfers)	439,293,260	288,015,065	134,872,313	16,391,832	0	14,050	Direct
2								
3	OTHER OPERATING INCOME - Under Proposed Rate Design:							
4	Acct 487 - Forfeited Discounts	12,654,062	8,263,677	4,116,054	272,154	0	2,177	Delayed Pymt
5	Acct 488 - Miscellaneous Revenue	4,032,200	3,635,552	395,718	911	0	19	Customer
6	Acct 489 - Miscellaneous Revenue	429,832	387,549	42,183	97	0	2	Customer
7	Acct 493 - Rent from Gas Property	95,721	58,820	30,636	6,261	0	4	Rate Base
8	Acct 494 - Interdepartmental Rents	0	0	0	0	0	0	
9	Acct 495 - Other Gas Revenue							
10	Miscellaneous	1,411,371	1,272,534	138,511	319	0	7	Customer
11	VBA Related Revenues	0	0	0	0	0	0	
12	Acct Chrg	5,332,106	3,448,184	1,778,103	105,229	0	590	MUT
13		6,743,477	4,720,718	1,916,614	105,548	0	597	
14	Service Class 7 Revenues:							
15	Customer Related	744,000	670,813	73,016	168	0	3	Customer
16	Commodity Related	411,631	176,660	168,805	66,131	0	35	Sales
17	Demand Related	783,370	403,214	359,461	20,663	0	31	Storage
18		1,939,001	1,250,687	601,282	86,962	0	70	
19								
20	TOTAL OTHER REVENUE	25,894,292	18,317,003	7,102,488	471,932	0	2,870	
21								
22	TOTAL OPERATING REVENUE	465,187,552	306,332,068	141,974,801	16,863,764	0	16,920	

THE PEOPLES GAS LIGHT AND COKE COMPANY
EMBEDDED GAS COST OF SERVICE STUDY
Detailed Cost of Service Study Allocation Results - with Proposed Rate Design Transfers
ALLOCATION OF OPERATION & MAINTENANCE
TEST YEAR ENDED DECEMBER 31, 2010

LINE NO.	[A] DESCRIPTION	[B] PEOPLES GAS	[C] SC 1 Residential	[D] SC 2 General Service	[E] SC 4 Large Volume Demand Service	[F] SC 6 Standby Service	[G] SC 8 CNG Service	[H] SOURCE or ALLOCATION FACTOR
1								
2	Production:	1,012,000	519,224	466,721	26,003	0	52	Unbundled CP
3								
4	Storage							
5	Compressor Station Fuel & Power	4,104,774	1,999,342	1,910,439	194,592	0	401	Standby Vol
6	Underground Storage related	8,112,287	4,175,536	3,722,448	213,978	0	324	Storage
7	Local Storage - Demand related	615,694	315,893	283,950	15,820	0	32	Unbundled CP
8	Local Storage - LNG	499,345	243,220	232,405	23,672	0	49	Standby Vol
9	Total Storage	13,332,100	6,733,990	6,149,242	448,062	0	805	
10								
11	Transmission	3,196,000	1,464,786	1,336,009	395,025	0	181	Ave & Peak
12								
13	Distribution:							
14	303 - Commodity	0	0	0	0	0	0	Sales
15	303 - Demand	183,563	84,130	76,734	22,688	0	10	Ave & Peak
16	303 - Customer	1,131,437	1,020,137	111,039	256	0	5	Customer
17	374	26,660	12,219	11,145	3,295	0	2	Ave & Peak
18	375	586,677	268,885	245,246	72,513	0	33	Ave & Peak
19	376	52,881,357	24,236,508	22,105,742	6,536,118	0	2,990	Ave & Peak
20	377	0	0	0	0	0	0	
21	378	518,462	237,621	216,730	64,082	0	29	Ave & Peak
22	379	672,740	308,329	281,222	83,150	0	38	Ave & Peak
23	Sub-Total Distribution Demand related	56,000,896	26,167,829	23,047,857	6,782,103	0	3,107	
24			46.73%	41.16%	12.11%	0.00%	0.01%	DISTRIBUTION DEMAND O&M
25								
26	380	25,184,701	22,045,047	3,041,826	97,115	0	713	Services
27	381.0	10,534,929	7,913,107	2,409,242	212,289	0	291	Meters
28	381.2	3,510,397	3,223,679	286,653	48	0	16	AMR Device
29	381.3	480,945	0	452,289	28,656	0	0	DMD Device
30	382.0	0	0	0	0	0	0	Meters
31	382.2	0	0	0	0	0	0	AMR Device
32	382.3	0	0	0	0	0	0	DMD Device
33	383	5,440,002	4,086,152	1,244,079	109,621	0	150	Meters
34	385	107,843	0	107,596	248	0	0	Acct 385 & 386
35	386	0	0	0	0	0	0	Acct 385 & 386
36	Sub-Total Distribution Customer related	45,258,818	37,267,985	7,541,686	447,977	0	1,170	
37			82.34%	16.66%	0.99%	0.00%	0.00%	DISTRIBUTION CUSTOMER O&M
38								
39	Total Distribution	101,259,714	63,435,814	30,589,543	7,230,080	0	4,277	
40								
41	Customer Accounts:							
42	Allocable	31,864,407	28,729,902	3,127,155	7,200	0	149	Customer
43	Customer - Acct 904 Allocable	41,604,121	36,043,079	5,521,060	39,982	0	0	Bad Debt
44	Total Customer Accounts:	73,468,528	64,772,981	8,648,215	47,182	0	149	
45								
46	Customer Services:	3,938,363	3,550,946	386,509	890	0	18	Customer
47	Customer Sales:	0	0	0	0	0	0	
48	Total Customer:	77,406,891	68,323,927	9,034,724	48,072	0	168	
49								
50	Total Customer Function	122,557,866	105,591,912	16,468,815	495,802	0	1,337	
51			86.16%	13.44%	0.40%	0.00%	0.00%	CUSTOMER O&M
52	Administrative & General:							
53	Commodity related	1,948,169	836,098	798,920	312,983	0	168	Sales
54	Distribution - Demand related	25,065,350	11,712,416	10,315,953	3,035,590	0	1,391	Distribution Demand O&M
55	Distribution - Customer related	21,191,898	17,450,286	3,531,304	209,760	0	548	Distribution Customer O&M
56	Customer related	81,676,517	70,369,857	10,975,349	330,419	0	891	Customer O&M
57	Total Administrative and General	129,881,934	100,368,658	25,621,526	3,888,752	0	2,997	
58								
59	Total Operation & Maintenance	326,088,639	240,846,399	73,197,765	12,035,995	0	8,480	

THE PEOPLES GAS LIGHT AND COKE COMPANY
EMBEDDED GAS COST OF SERVICE STUDY
Detailed Cost of Service Study Allocation Results - with Proposed Rate Design Transfers
ALLOCATION OF DEPRECIATION AND AMORTIZATION EXPENSE
TEST YEAR ENDED DECEMBER 31, 2010

LINE NO.	[A] DESCRIPTION	[B] PEOPLES GAS	[C] SC 1 Residential	[D] SC 2 General Service	[E] SC 4 Large Volume Demand Service	[F] SC 6 Standby Service	[G] SC 8 CNG Service	[H] SOURCE or ALLOCATION FACTOR
1	DEPRECIATION EXPENSE - S/L:							
2	Production:							
3	Commodity related	0	0	0	0	0	0	Unbundled CP
4	Demand related	0	0	0	0	0	0	Unbundled CP
5	Underground Storage related	4,415,855	2,272,918	2,026,283	116,477	0	177	Storage
6	Local Storage related	892,909	458,122	411,797	22,943	0	46	Unbundled CP
7	Total Production	5,308,764	2,731,040	2,438,081	139,421	0	222	
8								
9								
10	Transmission	1,650,769	756,578	690,063	204,035	0	93	Ave & Peak
11								
12								
13	Distribution							
14	303 - Commodity	0	0	0	0	0	0	Sales
15	303 - Demand	766,535	351,317	320,431	94,744	0	43	Ave & Peak
16	303 - Customer	4,724,739	4,259,966	463,683	1,068	0	22	Customer
17	374	3,831	1,756	1,601	474	0	0	Ave & Peak
18	375	970,838	444,953	405,835	119,995	0	55	Ave & Peak
19	376	26,417,300	12,107,539	11,043,098	3,265,169	0	1,493	Ave & Peak
20	377	0	0	0	0	0	0	
21	378	1,268,357	581,312	530,205	156,769	0	72	Ave & Peak
22	379	739,895	339,107	309,295	91,451	0	42	Ave & Peak
23	380	29,304,819	25,651,530	3,539,457	113,003	0	829	Services
24	381.0	3,383,707	2,541,606	773,823	68,185	0	93	Meters
25	381.2	2,866,649	2,632,511	234,086	39	0	13	AMR Device
26	381.3	412,385	0	387,814	24,571	0	0	DMD Device
27	382.0	0	0	0	0	0	0	Meters
28	382.2	0	0	0	0	0	0	AMR Device
29	382.3	0	0	0	0	0	0	DMD Device
30	383	3,436,255	2,581,076	785,840	69,244	0	95	Meters
31	385	56,095	0	55,966	129	0	0	Acct 385 & 386
32	386	0	0	0	0	0	0	Acct 385 & 386
33	Total Distribution	74,351,405	51,492,672	18,851,135	4,004,839	0	2,758	
34								
35								
36	General							
37	Commodity related	0	0	0	0	0	0	Sales
38	Demand related							
39	Production	3,373	1,731	1,556	87	0	0	Unbundled CP
40	Underground Storage	362,118	186,388	166,163	9,552	0	14	Storage
41	Local Storage	30,038	15,411	13,853	772	0	2	Unbundled CP
42	Transmission	142,882	65,485	59,728	17,660	0	8	Ave & Peak
43	Distribution	1,079,195	494,615	451,131	133,388	0	61	Ave & Peak
44	Customer/Fixed related	1,169,140	1,054,132	114,739	264	0	5	Customer
45	Total General	2,786,746	1,817,763	807,170	161,723	0	91	
46								
47	Total Depreciation and Amortization Expense	84,097,684	56,798,053	22,786,449	4,510,017	0	3,165	

THE PEOPLES GAS LIGHT AND COKE COMPANY
 EMBEDDED GAS COST OF SERVICE STUDY
 Detailed Cost of Service Study Allocation Results - with Proposed Rate Design Transfers
 ALLOCATION OF TAXES OTHER THAN INCOME
 TEST YEAR ENDED DECEMBER 31, 2010

LINE NO.	[A] DESCRIPTION	[B] PEOPLES GAS	[C] SC 1 Residential	[D] SC 2 General Service	[E] SC 4 Large Volume Demand Service	[F] SC 6 Standby Service	[G] SC 8 CNG Service	[H] SOURCE or ALLOCATION FACTOR
1	Unauthorized Insurance Tax	102,900	63,231	32,934	6,730	0	5	Rate Base
2	Real Estate - Underground Storage	0	0	0	0	0	0	Storage
3	Real Estate - Other	0	0	0	0	0	0	Rate Base
4	Real Estate - Transmission	0	0	0	0	0	0	Ave & Peak
5	Invested Capital - Transmission	437,000	200,285	182,677	54,013	0	25	Ave & Peak
6	Invested Capital - Local Storage	97,000	49,768	44,735	2,492	0	5	Unbundled CP
7	Invested Capital - Underground Storage	1,019,000	524,497	467,584	26,878	0	41	Storage
8	Invested Capital - Other	8,149,000	5,007,491	2,608,143	532,986	0	380	Rate Base
9	- Rate Making Adjustment	757,000	465,170	242,283	49,512	0	35	Rate Base
10	Illinois Gas Use Tax	26,400	11,330	10,826	4,241	0	2	Sales
11	Federal Excise Tax	24,900	15,301	7,969	1,629	0	1	Rate Base
12	State Franchise Tax	300,000	184,347	96,017	19,622	0	14	Rate Base
13	Property Tax	1,313,092	806,884	420,264	85,883	0	61	Rate Base
14	- Rate Making Adjustment	(31,000)	(19,049)	(9,922)	(2,028)	0	(1)	Rate Base
15	Payroll Taxes	10,027,141	6,254,055	3,291,327	481,480	0	278	Salaries & Wages
16	Other Taxes	0	0	0	0	0	0	Salaries & Wages
17	TOTAL TAXES OTHER THAN INCOME	22,222,433	13,563,310	7,394,838	1,263,439	0	846	

THE PEOPLES GAS LIGHT AND COKE COMPANY
 EMBEDDED GAS COST OF SERVICE STUDY
 Detailed Cost of Service Study Allocation Results - with Proposed Rate Design Transfers
 ALLOCATION OF OTHER INCOME & ADJUSTS
 TEST YEAR ENDED DECEMBER 31, 2010

LINE NO.	[A] DESCRIPTION	[B] PEOPLES GAS	[C] SC 1 Residential	[D] SC 2 General Service	[E] SC 4 Large Volume Demand Service	[F] SC 6 Standby Service	[G] SC 8 CNG Service	[H] SOURCE or ALLOCATION FACTOR
1	BEFORE TAX ADJUSTMENTS:							
2	-- none --	0	0	0	0	0	0	
3		0						
4		0	0	0	0	0	0	
5		0	0	0	0	0	0	
6								
7	TOTAL OTHER ADJUSTS	0	0	0	0	0	0	
8								
9								
10	AFTER TAX ADJUSTMENTS:							
11	-- none --	0	0	0	0	0	0	
12		0	0	0	0	0	0	
13	TOTAL OTHER ADJUSTS	0	0	0	0	0	0	

THE PEOPLES GAS LIGHT AND COKE COMPANY
EMBEDDED GAS COST OF SERVICE STUDY
Detailed Cost of Service Study Allocation Results - with Proposed Rate Design Transfers
ALLOCATION OF RATE BASE COMPONENT - PLANT IN SERVICE
TEST YEAR ENDED DECEMBER 31, 2010

LINE NO.	[A] DESCRIPTION	[B] PEOPLES GAS	[C] SC 1 Residential	[D] SC 2 General Service	[E] SC 4 Large Volume Demand Service	[F] SC 6 Standby Service	[G] SC 8 CNG Service	[H] SOURCE or ALLOCATION FACTOR
1	GAS PLANT:							
2	Production:							
3	Demand related	3,000,000	1,539,202	1,383,559	77,085	0	154	Unbundled CP
4	Underground Storage related	322,027,775	165,753,333	147,767,422	8,494,139	0	12,881	Storage
5	Local Storage related	26,712,431	13,705,275	12,319,408	686,378	0	1,370	Unbundled CP
6	Total Production	351,740,206	180,997,810	161,470,388	9,257,603	0	14,405	
7								
8								
9	Transmission	127,063,150	58,235,401	53,115,603	15,704,963	0	7,183	Ave & Peak
10								
11								
12	Distribution							
13	303 - Commodity	0	0	0	0	0	0	Sales
14	303 - Demand	14,545,047	6,666,265	6,080,197	1,797,763	0	822	Ave & Peak
15	303 - Customer	89,652,166	80,833,074	8,798,414	20,259	0	420	Customer
16	374	2,112,486	968,192	883,072	261,103	0	119	Ave & Peak
17	375	32,313,376	14,809,820	13,507,807	3,993,923	0	1,827	Ave & Peak
18	376	864,478,933	396,206,746	361,374,007	106,849,309	0	48,872	Ave & Peak
19	377	0	0	0	0	0	0	
20	378	40,532,256	18,576,686	16,943,506	5,009,773	0	2,291	Ave & Peak
21	379	20,281,028	9,295,172	8,477,981	2,506,728	0	1,147	Ave & Peak
22	380	683,338,437	598,149,955	82,534,111	2,635,030	0	19,341	Services
23	381.0	187,021,731	140,477,733	42,770,167	3,768,671	0	5,160	Meters
24	381.2	62,318,454	57,228,490	5,088,823	856	0	285	AMR Device
25	381.3	8,537,997	0	8,029,281	508,716	0	0	DMD Device
26	382.0	0	0	0	0	0	0	Meters
27	382.2	0	0	0	0	0	0	AMR Device
28	382.3	0	0	0	0	0	0	DMD Device
29	383	96,573,847	72,539,566	22,085,560	1,946,058	0	2,664	Meters
30	385	1,914,492	0	1,910,094	4,398	0	0	Acct 385 & 386
31	386	0	0	0	0	0	0	Acct 385 & 386
32	Total Distribution	2,103,620,250	1,395,751,698	578,483,019	129,302,585	0	82,949	
33								
34	General							
35	Commodity related	0	0	0	0	0	0	Sales
36	Demand related							
37	Production	90,350	46,356	41,668	2,322	0	5	Unbundled CP
38	Underground Storage	9,698,444	4,991,959	4,450,281	255,816	0	388	Storage
39	Local Storage	804,493	412,759	371,021	20,672	0	41	Unbundled CP
40	Transmission	3,826,735	1,753,864	1,599,672	472,983	0	216	Ave & Peak
41	Distribution	28,903,632	13,247,071	12,082,448	3,572,479	0	1,634	Ave & Peak
42	Customer/Fixed related	31,312,581	28,232,359	3,072,999	7,076	0	147	Customer
43	Total General	74,636,235	48,684,368	21,618,069	4,331,347	0	2,431	
44								
45	Total Plant in Service	2,657,059,841	1,683,669,276	814,687,099	158,596,498	0	106,967	

THE PEOPLES GAS LIGHT AND COKE COMPANY
EMBEDDED GAS COST OF SERVICE STUDY
Detailed Cost of Service Study Allocation Results - with Proposed Rate Design Transfers
ALLOCATION OF RATE BASE COMPONENT - DEPRECIATION RESERVE - S/L
TEST YEAR ENDED DECEMBER 31, 2010

LINE NO.	[A] DESCRIPTION	[B] PEOPLES GAS	[C] SC 1 Residential	[D] SC 2 General Service	[E] SC 4 Large Volume Demand Service	[F] SC 6 Standby Service	[G] SC 8 CNG Service	[H] SOURCE or ALLOCATION FACTOR
1	DEPRECIATION RESERVE - S/L:							
2	Production:							
3	Commodity related	0	0	0	0	0	0	Sales
4	Demand related	0	0	0	0	0	0	Unbundled CP
5	Underground Storage related	(129,951,318)	(66,888,218)	(59,630,171)	(3,427,731)	0	(5,198)	Storage
6	Local Storage related	(17,045,096)	(8,745,282)	(7,860,965)	(437,975)	0	(874)	Unbundled CP
7	Total Production	(146,996,414)	(75,633,500)	(67,491,136)	(3,865,706)	0	(6,072)	
8								
9								
10	Transmission	(58,749,029)	(26,925,771)	(24,558,577)	(7,261,360)	0	(3,321)	Ave & Peak
11								
12								
13	Distribution							
14	303 - Commodity	0	0	0	0	0	0	Sales
15	303 - Demand	(10,939,825)	(5,013,925)	(4,573,123)	(1,352,159)	0	(618)	Ave & Peak
16	303 - Customer	(67,430,447)	(60,797,307)	(6,617,587)	(15,237)	0	(316)	Customer
17	374	(169,997)	(77,913)	(71,063)	(21,012)	0	(10)	Ave & Peak
18	375	(12,527,409)	(5,741,544)	(5,236,773)	(1,548,384)	0	(708)	Ave & Peak
19	376	(264,467,927)	(121,219,728)	(110,562,627)	(32,690,620)	0	(14,952)	Ave & Peak
20	377	0	0	0	0	0	0	
21	378	(17,971,512)	(8,236,678)	(7,512,545)	(2,221,273)	0	(1,016)	Ave & Peak
22	379	(9,251,984)	(4,240,356)	(3,867,563)	(1,143,542)	0	(523)	Ave & Peak
23	380	(266,355,617)	(233,150,356)	(32,170,624)	(1,027,097)	0	(7,539)	Services
24	381.0	(89,875,663)	(67,508,355)	(20,553,746)	(1,811,083)	0	(2,480)	Meters
25	381.2	(33,669,208)	(30,919,219)	(2,749,372)	(462)	0	(154)	AMR Device
26	381.3	(5,733,019)	0	(5,391,431)	(341,588)	0	0	DMD Device
27	382.0	0	0	0	0	0	0	Meters
28	382.2	0	0	0	0	0	0	AMR Device
29	382.3	0	0	0	0	0	0	DMD Device
30	383	(44,233,777)	(33,225,341)	(10,115,862)	(891,354)	0	(1,220)	Meters
31	385	(1,723,718)	0	(1,719,758)	(3,960)	0	0	Acct 385 & 386
32	386	0	0	0	0	0	0	Acct 385 & 386
33	Total Distribution	(824,370,102)	(570,130,721)	(211,142,074)	(43,067,770)	0	(29,536)	
34								
35								
36	General							
37	Commodity related	0	0	0	0	0	0	Sales
38	Demand related							
39	Underground Storage	(5,912,714)	(3,043,377)	(2,713,140)	(155,960)	0	(237)	Storage
40	Local Storage	(775,543)	(397,906)	(357,670)	(19,928)	0	(40)	Unbundled CP
41	Transmission	(2,673,049)	(1,225,108)	(1,117,402)	(330,388)	0	(151)	Ave & Peak
42	Distribution	(13,850,436)	(6,347,912)	(5,789,832)	(1,711,909)	0	(783)	Ave & Peak
43	Customer/Fixed related	(16,776,505)	(15,126,199)	(1,646,437)	(3,791)	0	(79)	Customer
44	Total General	(39,988,247)	(26,140,502)	(11,624,480)	(2,221,976)	0	(1,289)	
45								
46	Total Depreciation Reserve - Straight Line:	(1,070,103,792)	(698,830,494)	(314,816,267)	(56,416,812)	0	(40,219)	

THE PEOPLES GAS LIGHT AND COKE COMPANY
 EMBEDDED GAS COST OF SERVICE STUDY
 Detailed Cost of Service Study Allocation Results - with Proposed Rate Design Transfers
 ALLOCATION OF RATE BASE COMPONENT - CONSTRUCTION WORK IN PROGRESS
 TEST YEAR ENDED DECEMBER 31, 2010

LINE NO.	[A] DESCRIPTION	[B] PEOPLES GAS	[C] SC 1 Residential	[D] SC 2 General Service	[E] SC 4 Large Volume Demand Service	[F] SC 6 Standby Service	[G] SC 8 CNG Service	[H] SOURCE or ALLOCATION FACTOR
1	CONSTRUCTION WORK IN PROGRESS							
2	Production:							
3	Commodity related	0	0	0	0	0	0	Sales
4	Demand related	0	0	0	0	0	0	Unbundled CP
5	Underground Storage related	5,270,375	2,712,754	2,418,393	139,017	0	211	Storage
6	Local Storage related	493,924	253,416	227,791	12,691	0	25	Unbundled CP
7	Total Production	5,764,299	2,966,171	2,646,184	151,708	0	236	
8								
9								
10	Transmission	0	0	0	0	0	0	Ave & Peak
11								
12								
13	Distribution							
14	303 - Commodity	0	0	0	0	0	0	Sales
15	303 - Demand	0	0	0	0	0	0	Ave & Peak
16	303 - Customer	0	0	0	0	0	0	Customer
17	374	0	0	0	0	0	0	Ave & Peak
18	375	0	0	0	0	0	0	Ave & Peak
19	376	3,033,000	1,390,080	1,267,871	374,878	0	171	Ave & Peak
20	377	0	0	0	0	0	0	
21	378	0	0	0	0	0	0	Ave & Peak
22	379	0	0	0	0	0	0	Ave & Peak
23	380	0	0	0	0	0	0	Services
24	381.0	0	0	0	0	0	0	Meters
25	381.2	0	0	0	0	0	0	AMR Device
26	381.3	0	0	0	0	0	0	DMD Device
27	382.0	0	0	0	0	0	0	Meters
28	382.2	0	0	0	0	0	0	AMR Device
29	382.3	0	0	0	0	0	0	DMD Device
30	383	0	0	0	0	0	0	Meters
31	385	0	0	0	0	0	0	Acct 385 & 386
32	386	0	0	0	0	0	0	Acct 385 & 386
33	Total Distribution	3,033,000	1,390,080	1,267,871	374,878	0	171	
34								
35								
36	General							
37	Commodity related	0	0	0	0	0	0	Sales
38	Demand related	0	0	0	0	0	0	Ave & Peak
39	Customer/Fixed related	0	0	0	0	0	0	Customer
40	Total General	0	0	0	0	0	0	
41								
42	Total Construction Work in Progress	8,797,299	4,356,251	3,914,055	526,586	0	408	

THE PEOPLES GAS LIGHT AND COKE COMPANY
EMBEDDED GAS COST OF SERVICE STUDY
Detailed Cost of Service Study Allocation Results - with Proposed Rate Design Transfers
ALLOCATION OF OTHER RATE BASE COMPONENTS
TEST YEAR ENDED DECEMBER 31, 2010

LINE NO.	[A] DESCRIPTION	[B] PEOPLES GAS	[C] SC 1 Residential	[D] SC 2 General Service	[E] SC 4 Large Volume Demand Service	[F] SC 6 Standby Service	[G] SC 8 CNG Service	[H] SOURCE or ALLOCATION FACTOR
1								
2	Gas Stored Underground - 13 Mo. Ave	57,930,000	28,216,384	26,961,721	2,746,242	0	5,653	Standby Vol
3								
4	Fuel Stock - 13 Mo. Ave	0	0	0	0	0	0	Standby Vol
5								
6	Cash Working Capital - Year End Ave							
7	Commodity Related	1,108,987	475,945	454,782	178,164	0	95	Sales
8	Demand Related							
9	Production	243,759	125,065	112,418	6,263	0	13	Unbundled CP
10	Underground Storage	1,953,994	1,005,755	896,620	51,541	0	78	Storage
11	Local Storage	148,301	76,089	68,395	3,811	0	8	Unbundled CP
12	Transmission	769,815	352,821	321,802	95,149	0	44	Ave & Peak
13	Distribution	13,216,320	6,057,285	5,524,755	1,633,533	0	747	Ave & Peak
14	Customer Related	29,818,824	26,885,543	2,926,403	6,738	0	140	Customer
15	Sub-Total	47,260,000	34,978,502	10,305,175	1,975,199	0	1,124	
16								
17	Materials & Supplies - 13 Mo. Ave							
18	Commodity Related	0	0	0	0	0	0	Sales
19	Demand Related	4,738,055	2,171,539	1,980,627	585,622	0	268	Ave & Peak
20	Customer Related	5,132,945	4,628,016	503,744	1,160	0	24	Customer
21	Sub-Total	9,871,000	6,799,555	2,484,371	586,782	0	292	
22								
23	Accumulated Deferred Taxes - Year End Ave							
24	Commodity Related	0	0	0	0	0	0	Sales
25	Demand Related							
26	Underground Storage	(46,809,605)	(24,093,723)	(21,479,311)	(1,234,699)	0	(1,872)	Storage
27	Local Storage	(6,139,793)	(3,150,127)	(2,831,589)	(157,762)	0	(315)	Unbundled CP
28	Transmission	(21,161,916)	(9,698,899)	(8,846,215)	(2,615,606)	0	(1,196)	Ave & Peak
29	Distribution	(109,650,731)	(50,254,966)	(45,836,772)	(13,552,794)	0	(6,199)	Ave & Peak
30	Customer Related	(159,064,954)	(143,417,719)	(15,610,547)	(35,944)	0	(745)	Customer
31	Sub-Total	(342,827,000)	(230,615,434)	(94,604,433)	(17,596,805)	0	(10,327)	
32								
33	Retirement Benefits, Net							
34	Commodity Related	1,320,037	566,522	541,331	212,071	0	113	Sales
35	Demand Related							
36	Production	290,148	148,866	133,812	7,455	0	15	Unbundled CP
37	Underground Storage	2,325,856	1,197,159	1,067,255	61,349	0	93	Storage
38	Local Storage	176,524	90,569	81,411	4,536	0	9	Unbundled CP
39	Transmission	916,318	419,966	383,044	113,257	0	52	Ave & Peak
40	Distribution	15,731,504	7,210,040	6,576,166	1,944,409	0	889	Ave & Peak
41	Customer Related	35,493,612	32,002,102	3,483,323	8,020	0	166	Customer
42	Sub-Total	56,254,000	41,635,223	12,266,342	2,351,097	0	1,338	
43								
44	Reserve for Injuries and Damages							
45	Commodity Related	(194,929)	(83,658)	(79,938)	(31,316)	0	(17)	Sales
46	Demand Related							
47	Production	(42,846)	(21,983)	(19,760)	(1,101)	0	(2)	Unbundled CP
48	Underground Storage	(343,458)	(176,784)	(157,601)	(9,059)	0	(14)	Storage
49	Local Storage	(26,067)	(13,374)	(12,022)	(670)	0	(1)	Unbundled CP
50	Transmission	(135,312)	(62,016)	(56,564)	(16,725)	0	(8)	Ave & Peak
51	Distribution	(2,323,063)	(1,064,703)	(971,099)	(287,130)	0	(131)	Ave & Peak
52	Customer Related	(5,241,324)	(4,725,734)	(514,381)	(1,184)	0	(25)	Customer
53	Sub-Total	(8,307,000)	(6,148,253)	(1,811,365)	(347,185)	0	(198)	
54								
55	Customer Advances - Year End Ave	(391,890)	(179,610)	(163,820)	(48,437)	0	(22)	Ave & Peak
56								
57	Customer Deposits - 13 Mo. Ave	(32,088,000)	(17,414,170)	(13,610,126)	(1,063,704)	0	0	Cust Deposits
58								
59	Budget Plan Balance - 13 Mo. Ave	12,605,000	11,399,371	1,205,629	0	0	0	Budget
60								
61	TOTAL OTHER RATE BASE COMPONENTS	(199,693,890)	(131,328,433)	(56,966,505)	(11,396,812)	0	(2,141)	