PEOPLES GAS LIGHT AND COKE COMPANY
Summary of Employee Benefits Costs
Test Year Ended December 31, 2012

Line No.	Sub-Account Description	2009 Actual $	2010 Forecast $	2011 Forecast $	2012 Forecast $	2009 - 2012 Increase $	Category
1	926080 A&G Dental Benefits	$ 748,809	$ 611,189	$ 589,448	$ 618,630	$ (130,179)	Group Insurance - Active
2	926090 A&G Medical Benefits	$ 8,121,931	$ 9,706,180	$ 9,357,226	$ 10,106,065	$ 1,984,134	Group Insurance - Active
3	926250 Company Provided Life Insurance	$ 71,803	$ 69,078	$ 57,698	$ 62,229	$ (9,574)	Group Insurance - Active
4	**Subtotal Group Insurance - Active**	**$ 8,942,543**	**$ 10,386,447**	**$ 10,004,372**	**$ 10,786,924**	**$ 1,844,381**	
5							
6	**926017 Post-Retirement Welfare (FAS 106)**	**$ 13,977,919**	**$ 18,190,624**	**$ 21,075,062**	**$ 20,867,931**	**$ 6,890,012**	Group Insurance - Retiree FAS 106
7							
8	926135 Fully-Insured Long Term Disability Premium Exp	$ 186,773	$ 207,479	$ 214,452	$ 234,060	$ 47,287	Post-Employment Benefits FAS 112
9	926315 Long Term Disability Benefit FAS 112	$ (37,286)	$ (172,175)	$ (92,659)	$ (84,447)	$ (47,161)	Post-Employment Benefits FAS 112
10	926325 Short Term Disability Benefit FAS 112	$ 137,343	$ -	$ -	$ -	$ (137,343)	Post-Employment Benefits FAS 112
11	**Subtotal Post-Employment Benefits (FAS 112)**	**$ 286,830**	**$ 35,304**	**$ 121,793**	**$ 149,613**	**$ (137,217)**	
12							
13	926019 Supplemental Employee Retirement Plan	$ 21,757	$ 16,628	$ 40,220	$ 39,479	$ 17,722	Pension Plan FAS 87 and FAS 88
14	926060 A&G Pension Expense	$ 16,082,541	$ 7,999,052	$ 14,966,039	$ 20,932,115	$ 4,849,574	Pension Plan FAS 87 and FAS 88
15	**Subtotal Pension Plan (FAS 87 and 88)**	**$ 16,104,298**	**$ 8,015,680**	**$ 15,006,259**	**$ 20,971,594**	**$ 4,867,296**	
16							
17	926007 Company Match 401K	$ 1,184,324	$ 1,409,167	$ 1,572,062	$ 1,576,964	$ 392,640	Savings and Investment Plan
18	926140 A&G ESOP Contribution Expense	$ 648,591	$ 802,482	$ 924,587	$ 1,100,276	$ 451,685	Savings and Investment Plan
19	926255 Defined Contribution Plan Expense	$ -	$ 216,589	$ 475,510	$ 623,074	$ 623,074	Savings and Investment Plan
20	**Subtotal Savings and Investment Plan**	**$ 1,832,915**	**$ 2,428,238**	**$ 2,972,159**	**$ 3,300,314**	**$ 1,467,399**	
21							
22	926000 A&G-Employee Pensions & Benefits	$ -	$ -	$ 46,941	$ 92,728	$ 92,728	Other Welfare and Social Benefits
23	926010 UPPCo A&GSuppleRet&SeverPayGen	$ 12,501	$ 291	$ -	$ -	$ (12,501)	Other Welfare and Social Benefits
24	926016 Commuter Transportation	$ 805	$ 1,266	$ -	$ -	$ (805)	Other Welfare and Social Benefits
25	926020 Time Away From Work Residual Balance	$ 10,001,113	$ 6,199,469	$ 65,640	$ 68,106	$ (9,933,007)	Other Welfare and Social Benefits
26	926025 Time Away From Work - Clearing	$ (13,172,638)	$ (5,750,459)	$ -	$ -	$ 13,172,638	Other Welfare and Social Benefits
27	926026 IBS-Billed Non Productilve Time - Residual Balance	$ (170,882)	$ 646,944	$ -	$ -	$ 170,882	Other Welfare and Social Benefits
28	926050 Human Resources Dept General	$ 11,615	$ 54,452	$ 292,201	$ 314,121	$ 302,506	Other Welfare and Social Benefits
29	926070 Christmas Gift Check Expense - Retirees	$ 41,903	$ 45,100	$ 45,000	$ 45,000	$ 3,097	Other Welfare and Social Benefits
30	926100 Benefits Expense - Awassa Lodge	$ 1,506	$ -	$ -	$ -	$ (1,506)	Other Welfare and Social Benefits
31	926120 Joint Plant A&G & Non-Utility Loading	$ (161,993)	$ (143,474)	$ (40,291)	$ (43,429)	$ 118,564	Other Welfare and Social Benefits
32	926190 Goal Sharing	$ (15,219)	$ (9,310)	$ -	$ -	$ 15,219	Other Welfare and Social Benefits
33	926191 IBS-Billed Incentive Residual	$ 84,890	$ (10,673)	$ -	$ -	$ (84,890)	Other Welfare and Social Benefits
34	926200 Employee Benefits Tuition Reimbursement	$ 28,829	$ 28,314	$ 61,733	$ 63,448	$ 34,619	Other Welfare and Social Benefits
35	**Subtotal Other Welfare and Social Benefits**	**$ (3,337,570)**	**$ 1,061,920**	**$ 471,224**	**$ 539,974**	**$ 3,877,544**	
36							
37	**926170 A&G Capitalized Pensions and Benefits**	**$ (6,498,427)**	**$ (4,945,520)**	**$ (6,517,222)**	**$ (7,596,204)**	**$ (1,097,777)**	Capitalized Benefits
38							
39	**926300 IBS-Billed Benefits**	**$ 9,732,149**	**$ 11,103,375**	**$ 11,000,977**	**$ 12,137,555**	**$ 2,405,406**	IBS-Billed Benefit Costs (PGL Ex. 11.2)
40							
41	**TOTAL EMPLOYEE BENEFIT COSTS**	**$ 41,040,657**	**$ 46,276,068**	**$ 54,134,624**	**$ 61,157,701**	**$ 20,117,044**	