

The Peoples Gas Light and Coke Company

Rate Base - Gross Utility and Accumulated Depreciation

| Line No. | ICC Account (A) | Description (B) | Original Filing | | | Rebuttal | | | Adjustment (I) | |
|----------|----------------------------|---|-----------------------|-----------------------|--------------------------------|-----------------------|-----------------------|--------------------------------|----------------|--|
| | | | December 31, 2011 (C) | December 31, 2012 (D) | Average Test Year 2012 (1) (E) | December 31, 2011 (F) | December 31, 2012 (G) | Average Test Year 2012 (1) (H) | | |
| 1 | 101, 101.20, 106, 107, 117 | Gross Utility Plant | \$ 2,761,864,156 | \$ 2,927,470,269 | \$ 2,844,667,213 | 2,772,130,220 | \$ 2,993,452,919 | \$ 2,882,791,570 | \$ 38,124,357 | |
| 2 | 108,108.20,111 | Accumulated Provision for Depreciation and Amortization | 1,155,563,268 | 1,210,378,242 | 1,182,970,755 | 1,155,605,802 | 1,209,873,354 | 1,182,739,578 | \$ (231,177) | |
| 3 | | Net Utility Plant (Line 1 minus Line 2) | \$ 1,606,300,888 | \$ 1,717,092,027 | \$ 1,661,696,458 | 1,616,524,418 | \$ 1,783,579,565 | \$ 1,700,051,992 | \$ 38,355,534 | |
| 4 | Rounded | Gross Utility Plant | \$ 2,761,864,000 | \$ 2,927,470,000 | \$ 2,844,667,000 | 2,772,130,000 | \$ 2,993,453,000 | \$ 2,882,792,000 | \$ 38,124,000 | |
| 5 | | Accumulated Provision for Depreciation and Amortization | 1,155,563,000 | 1,210,378,000 | 1,182,971,000 | 1,155,606,000 | 1,209,873,000 | 1,182,740,000 | (231,000) | |
| 6 | | Net Utility Plant (Line 1 minus Line 2) | \$ 1,606,301,000 | \$ 1,717,092,000 | \$ 1,661,696,000 | 1,616,524,000 | \$ 1,783,580,000 | \$ 1,700,052,000 | \$ 38,355,000 | |
| | | | INPUTS | | INPUTS | | INPUTS | | INPUTS | |
| 7 | 101000 | Utility Plant | \$ 2,721,901,609 | \$ 2,890,912,254 | | 2,726,020,177 | \$ 2,956,671,313 | 4,118,568 | 65,759,059 | |
| 8 | 101200 | Plant in Service - ARO | 135,034,603 | 135,034,603 | | 135,034,603 | 135,034,603 | 0 | 0 | |
| 9 | 104000 | Plant Leased to Others | 1,389,476 | 1,389,476 | | 1,389,476 | 1,389,476 | 0 | 0 | |
| 10 | 106000 | Completed Const Not Classified | 24,734,550 | 24,734,550 | | 24,734,550 | 24,734,550 | 0 | 0 | |
| 11 | 107000 | Construction work in Progress - Gas | 5,961,017 | 2,174,353 | | 12,208,386 | 2,497,817 | 6,247,369 | 323,464 | |
| 12 | 117100 | Gas Stored Underground - NonCurrent | 9,266,980 | 9,649,112 | | 9,167,107 | 9,549,239 | (99,873) | (99,873) | |
| 13 | | Sub-Total | \$ 2,898,288,235 | \$ 3,063,894,348 | | 2,908,554,299 | \$ 3,129,876,998 | 10,266,064 | 65,982,650 | |
| 14 | | Less items not included in Rate Base: | | | | | | | | |
| 15 | 101200 | Plant in Service - ARO | 135,034,603 | 135,034,603 | | 135,034,603 | 135,034,603 | 0 | 0 | |
| 16 | 104000 | Plant Leased to Others | 1,389,476 | 1,389,476 | | 1,389,476 | 1,389,476 | 0 | 0 | |
| 17 | | Sub-Total | 2,761,864,156 | 2,927,470,269 | | 2,772,130,220 | 2,993,452,919 | 10,266,064 | 65,982,650 | |
| 18 | 108000 | Accumulated Provision for Depreciation - Gas Plant | \$ 1,034,804,022 | \$ 1,066,292,779 | | 1,034,909,878 | \$ 1,066,586,539 | 105,856 | 293,760 | |
| 19 | | above includes Gas Plant Leased amounts (PGL only) | | | | | | | | |
| 20 | 108001 | Removal Work in Progress Utility Plant | (1,097,132) | (1,097,132) | | (1,097,132) | (1,097,132) | 0 | 0 | |
| 21 | 108200 | Accumulated Provision for Depreciation - Gas Plant - ARO | 16,932,221 | 20,795,956 | | 16,932,221 | 20,795,956 | 0 | 0 | |
| 22 | 254485 | Reg Liab - Non ARO COR Reserve | 33,499,728 | 51,472,650 | | 33,436,406 | 50,673,872 | (63,322) | (798,778) | |
| 23 | 111 | Accumulated Provision for Depreciation - Intangible Plant | 89,614,458 | 94,970,928 | | 89,614,458 | 94,971,058 | 0 | 130 | |
| 24 | | Sub-Total | 1,173,753,297 | 1,232,435,181 | | 1,173,795,831 | 1,231,930,293 | 42,534 | (504,888) | |
| 25 | | Less: | | | | | | | | |
| 26 | | Gas Plant Leased to Others (plant in Acct 104) | 1,257,808 | 1,260,983 | | 1,257,808 | 1,260,983 | 0 | 0 | |
| 27 | | Accumulated Provision for Depreciation - ARO | 16,932,221 | 20,795,956 | | 16,932,221 | 20,795,956 | 0 | 0 | |
| 28 | | Sub-Total | 1,155,563,268 | 1,210,378,242 | | 1,155,605,802 | 1,209,873,354 | 42,534 | (504,888) | |
| 29 | | Total | \$ 1,606,300,888 | \$ 1,717,092,027 | | 1,616,524,418 | \$ 1,783,579,565 | 10,223,530 | 66,487,538 | |
| 30 | 104 | Gas Plant Leased - not in Rate Base | \$ 1,257,808 | \$ 1,260,983 | | 1,257,808 | \$ 1,260,983 | 0 | 0 | |