

**STATE OF ILLINOIS**  
**ILLINOIS COMMERCE COMMISSION**

Illinois Commerce Commission	)	
on its own motion	)	Docket No. 01-0705
	)	
Northern Illinois Gas Company d/b/a NICOR	)	
Gas Company	)	
	)	
Reconciliation of Revenues collected under	)	
Gas Adjustment Charges with Actual Costs	)	
prudently incurred	)	
	)	
Illinois Commerce Commission	)	
on its own motion	)	Docket No. 02-0067
	)	
Northern Illinois Gas Company d/b/a NICOR	)	
Gas Company	)	
	)	
Proceeding to review Rider 4, Gas Cost,	)	
pursuant	)	
to Section 9-244(c) of the Public Utilities Act	)	
	)	
Illinois Commerce Commission	)	
on its own motion	)	Docket No. 02-0725
	)	
Northern Illinois Gas Company d/b/a NICOR	)	
Gas Company	)	
	)	
Reconciliation of Revenues collected under	)	
Gas Adjustment Charges with Actual Costs	)	
prudently incurred	)	

**REBUTTAL TESTIMONY ON REOPENING**

**OF**

**MARY H. EVERSON**  
Accountant  
Accounting Department  
Financial Analysis Division  
Illinois Commerce Commission

**October 7, 2011**

**TABLE OF CONTENTS**

**Witness Identification ..... 1**

**Schedule Identification ..... 1**

**Schedule Description..... 3**

**Conclusion..... 8**

1 **Witness Identification**

2 **Q. Please state your name and business address.**

3 A. My name is Mary H. Everson. My business address is 527 East Capitol Avenue,  
4 Springfield, Illinois 62701.

5 **Q. Are you the same Mary H. Everson who provided direct testimony on**  
6 **reopening on August 14, 2009?**

7 A. Yes.

8 **Q. What is the purpose of your rebuttal testimony in this proceeding?**

9 A. The purpose of my rebuttal testimony is to present Staff's cumulative rebuttal  
10 reconciliation.

11 **Schedule Identification**

12 **Q. Are you sponsoring any schedules with your testimony?**

13 A. Yes. I am sponsoring ICC Exhibit 6.0. The schedules included are as follows:

14 Schedule 6.1 2002 PGA Reconciliation-Commodity and Non-Commodity Gas

15 Schedule 6.2 2002 PGA Reconciliation-Commodity Gas

16 Schedule 6.3 2002 PGA Reconciliation-Non-Commodity Gas

17 Schedule 6.4 2001 PGA Reconciliation-Commodity and Non-Commodity Gas

18 Schedule 6.5 2001 PGA Reconciliation-Commodity Gas

19 Schedule 6.6 2001 PGA Reconciliation-Non-Commodity Gas

20 Schedule 6.7 2000 PGA Reconciliation-Commodity and Non-Commodity Gas

21 Schedule 6.8 2000 PGA Reconciliation-Commodity Gas

22	Schedule 6.9	2000 PGA Reconciliation-Non-Commodity Gas
23	Schedule 6.10	1999 PGA Reconciliation-Commodity and Non-Commodity Gas
24	Schedule 6.11	1999 PGA Reconciliation-Commodity Gas
25	Schedule 6.12	1999 PGA Reconciliation-Non-Commodity Gas
26	Schedule 6.13	Allocation of Staff Adjustments and Interest

27

28 **Q. Please comment on the Company's position reflected in Staff's schedules**  
29 **listed above.**

30 A. Schedules 6.1 through 6.12 reflect the Company position as presented in Nicor  
31 Ex. 2.1 through 2.5 of the Direct Testimony on Reopening of James M. Gorenz  
32 filed April 13, 2007. Nicor Ex. 2.1 through 2.5 are copies of schedules that were  
33 filed prior to reopening as Attachment TMM-2. These schedules are the only  
34 schedules filed thus far by Nicor in the Reopening Phase of this proceeding and  
35 do not reflect the Company's proposal to collect an additional \$4,397,428  
36 (discussed by Nicor witness, James M. Gorenz in his direct testimony on  
37 reopening at page 17, lines 313-314) plus updated interest of \$1,973,370 (shown  
38 on Staff Ex 5.3, Schedule 2) for a total updated collection of \$6,370,798. The  
39 Company's rebuttal testimony did not contain any updated schedules to reflect  
40 Nicor's latest position.

41 Thus, I recommend that the Company file revised schedules in its surrebuttal  
42 testimony that incorporate the Company's final position.

43 **Schedule Description**

44 **Q. Please explain Schedule 6.1, PGA Reconciliation-Commodity Gas and Non-**  
45 **Commodity Gas.**

46 A. Schedule 6.1 presents the combined 2002 reconciliation of Nicor's Commodity  
47 Gas Charge shown in column (b) and Non-Commodity Gas Charge shown in  
48 column (c) for 2002. The combined total for both charges is shown in column (d).  
49 Column (d) reflects all of the Company's restatements and Staff adjustments to  
50 both the PBR calculation and to the PGA. This schedule is updated to reflect  
51 Staff's rebuttal position.

52 **Q. Please explain Schedule 6.2, PGA Reconciliation-Commodity Gas.**

53 A. Schedule 6.2 presents Staff's reconciliation of the Commodity Gas Charge for  
54 2002. Column (b) reflects the Company's reconciliation as presented on Nicor  
55 Gas Ex. 2.2, p. 5. Column (c) reflects my adjustments for 2002 interest expense,  
56 a refund that was improperly reported in the Company's 2002 PGA reconciliation,  
57 and Staff witnesses Richard J. Zuraski's and Mark Maple's adjustments to PBR  
58 savings and interest calculated on Staff's determination of PBR savings. Column  
59 (d) is the net of columns (b) and (c) and represents Staff's reconciliation of the  
60 Commodity Gas Charge. Column (d) is carried forward to my Schedule 6.1,  
61 column (b). This schedule is updated to reflect Staff's rebuttal position.

62 **Q. Please explain Schedule 6.3, PGA Reconciliation-Non-Commodity Gas.**

63 A. Schedule 6.3 presents Staff's reconciliation of the Non-Commodity Gas Charge  
64 for 2002. Column (b) reflects the Company's reconciliation as presented on Nicor  
65 Gas Ex. 2.2, page 6. Column (c) reflects Staff witnesses Richard J. Zuraski's and  
66 Mark Maple's adjustments to PBR savings and interest calculated on Staff's  
67 determination of PBR savings. Column (d) is the net of columns (b) and (c) and  
68 represents Staff's reconciliation of the Non-Commodity Gas Charge. Column (d)  
69 is carried forward to my Schedule 6.1, column (c). This schedule is updated to  
70 reflect Staff's rebuttal position.

71 **Q. Please explain Schedule 6.4, PGA Reconciliation-Commodity Gas and Non-**  
72 **Commodity Gas.**

73 A. Schedule 6.4 presents the combined 2001 reconciliation of Nicor's Commodity  
74 Gas Charge shown in column (b) and Non-Commodity Gas Charge shown in  
75 column (c) for 2001. The combined total for both charges is shown in column (d).  
76 Column (d) reflects all of the Company's restatements and Staff adjustments to  
77 both the 2000 PBR calculation and to the 2001 PGA. This schedule is updated to  
78 reflect Staff's rebuttal position.

79 **Q. Please explain Schedule 6.5, PGA Reconciliation-Commodity Gas.**

80 A. Schedule 6.5 presents Staff's reconciliation of the Commodity Gas Charge for  
81 2001. Column (b) reflects the Company's reconciliation as presented on Nicor  
82 Gas Ex. 2.7, page 5. Column (c) reflects my adjustments for 2001 interest  
83 expense, a refund that was improperly reported in the Company's 2002 PGA

84 reconciliation, and Staff witnesses Richard J. Zuraski's and Mark Maple's  
85 adjustments to PBR savings and interest calculated on Staff's determination of  
86 PBR savings. Column (d) is the net of columns (b) and (c) and represents Staff's  
87 reconciliation of the Commodity Gas Charge. Column (d) is carried forward to my  
88 Schedule 6.4, column (b). This schedule is updated to reflect Staff's rebuttal  
89 position.

90 **Q. Please explain Schedule 6.6, PGA Reconciliation-Non-Commodity Gas.**

91 A. Schedule 6.6 presents Staff's reconciliation of the Non-Commodity Gas Charge  
92 for 2001. Column (b) reflects the Company's reconciliation as presented on Nicor  
93 Gas Ex. 2.2, page 6. Column (c) reflects Staff witnesses Richard J. Zuraski's and  
94 Mark Maple's adjustments to PBR savings and interest calculated on Staff's  
95 determination of PBR savings. Column (d) is the net of columns (b) and (c) and  
96 represents Staff's reconciliation of the Non-Commodity Gas Charge. Column (d)  
97 is carried forward to my Schedule 6.4, column (c). This schedule is updated to  
98 reflect Staff's rebuttal position.

99 **Q. Please explain Schedule 6.7, PGA Reconciliation-Commodity Gas and Non-**  
100 **Commodity Gas.**

101 A. Schedule 6.7 presents the combined 2000 reconciliation of Nicor's Commodity  
102 Gas Charge shown in column (b) and Non-Commodity Gas Charge shown in  
103 column (c) for 2000. The combined total for both charges is shown in column (d).

104 Column (d) reflects all of the Company's restatements and Staff adjustments to  
105 the 2000 PGA. This schedule is updated to reflect Staff's rebuttal position.

106 **Q. Please explain Schedule 6.8, PGA Reconciliation-Commodity Gas.**

107 A. Schedule 6.8 presents Staff's reconciliation of the Commodity Gas Charge for  
108 2000. Column (b) reflects the Company's reconciliation as presented on Nicor  
109 Gas Ex. 2.4, page 5. Column (c) reflects Staff witnesses Richard J. Zuraski's and  
110 Mark Maple's adjustments to PBR savings and interest calculated on Staff's  
111 determination of PBR savings. Column (d) is the net of columns (b) and (c) and  
112 represents Staff's reconciliation of the Commodity Gas Charge. Column (d) is  
113 carried forward to my Schedule 6.7, column (b). This schedule is updated to  
114 reflect Staff's rebuttal position.

115 **Q. Please explain Schedule 6.9, PGA Reconciliation-Non-Commodity Gas.**

116 A. Schedule 6.9 presents Staff's reconciliation of the Non-Commodity Gas Charge  
117 for 2000. Column (b) reflects the Company's reconciliation as presented on Nicor  
118 Gas Ex. 2.4, page 6. Column (c) reflects Staff witnesses Richard J. Zuraski's and  
119 Mark Maple's adjustments to PBR savings and interest calculated on Staff's  
120 determination of PBR savings. Column (d) is the net of columns (b) and (c) and  
121 represents Staff's reconciliation of the Non-Commodity Gas Charge. Column (d)  
122 is carried forward to my Schedule 6.7, column (c). This schedule is updated to  
123 reflect Staff's rebuttal position.

124 **Q. Please explain Schedule 6.10, PGA Reconciliation-Commodity Gas and**  
125 **Non-Commodity Gas.**

126 A. Schedule 6.10 presents the combined 1999 reconciliation of Nicor's Commodity  
127 Gas Charge shown in column (b) and Non-Commodity Gas Charge shown in  
128 column (c) for 1999. The combined total for both charges is shown in column (d).  
129 Column (d) reflects all of the Company's restatements and Staff adjustments to  
130 the 1999 PGA. This schedule is updated to reflect Staff's rebuttal position.

131 **Q. Please explain Schedule 6.11, PGA Reconciliation-Commodity Gas.**

132 A. Schedule 6.11 presents Staff's reconciliation of the Commodity Gas Charge for  
133 1999. Column (b) reflects the Company's reconciliation as presented on Nicor  
134 Gas Ex. 2.5, page 5. Column (c) reflects Staff witnesses Richard J. Zuraski's and  
135 Mark Maple's adjustments to PBR savings and interest calculated on Staff's  
136 determination of PBR savings. Column (d) is the net of columns (b) and (c) and  
137 represents Staff's reconciliation of the Commodity Gas Charge. Column (d) is  
138 carried forward to my Schedule 6.10, column (b). This schedule is updated to  
139 reflect Staff's rebuttal position.

140 **Q. Please explain Schedule 6.12, PGA Reconciliation-Non-Commodity Gas.**

141 A. Schedule 6.12 presents Staff's reconciliation of the Non-Commodity Gas Charge  
142 for 1999. Column (b) reflects the Company's reconciliation as presented on Nicor  
143 Gas Ex. 2.5, page 6. Column (d) is the net of columns (b) and (c) and represents  
144 Staff's reconciliation of the Non-Commodity Gas Charge. Column (d) is carried

145 forward to my Schedule 6.10, column (c). This schedule is updated to reflect  
146 Staff's rebuttal position.

147 **Q. Please explain Schedule 6.13, Allocation of Staff Adjustments and Interest.**

148 A. Schedule 6.13 presents the calculations used to allocate Staff's adjustments for  
149 each year between Commodity and Non-Commodity costs. The allocation factors  
150 for each year represent the ratio of commodity and non-commodity gas costs  
151 presented in each of Nicor's related annual reconciliation filings for 1999-2002.

152 The combined interest amount for years 2004-2011 is allocated using the 2002  
153 ratio of commodity and non-commodity since 2002 is the last year being  
154 reconciled.

155 **Conclusion**

156 **Q. Please summarize your recommendations.**

157 A. I recommend that the Commission adopt the following Staff proposed adjustment  
158 schedules:

159 2002 PGA reconciliation as reflected on ICC Staff Exhibit 6.0, Schedule 6.1;  
160 2001 PGA reconciliation as reflected on ICC Staff Exhibit 6.0, Schedule 6.4;  
161 2000 PGA reconciliation as reflected on ICC Staff Exhibit 6.0, Schedule 6.7; and  
162 1999 PGA reconciliation as reflected on ICC Staff Exhibit 6.0, Schedule 6.10.

163 Staff's 2002 PGA Reconciliation-Commodity Gas and Non-Commodity Gas  
164 schedule reflects the cumulative effect of the adjustments proposed by the  
165 Company and Staff. Therefore, Staff's 2002 PGA Reconciliation-Commodity Gas

166 and Non-Commodity Gas schedule demonstrates that \$76,688,296 (Schedule  
167 6.1, column (b), line 20) is to be refunded to Nicor's PGA customers via the  
168 Commodity Gas Charge and \$8,650,790 (Schedule 6.1, column (c), line 20) is to  
169 be refunded to Nicor's PGA customers via the Non-Commodity Gas Charge  
170 through an Ordered Reconciliation Factor (Factor O) to be reflected in the  
171 Company's first monthly PGA filing submitted after the date a final order is  
172 entered in this proceeding. The total Commodity and Non-Commodity Factor O  
173 refund is \$85,339,059 as shown on Schedule 6.1, column (d), line 20. This total  
174 includes interest calculated through December 31, 2011.

175 In accordance with 83 Ill. Adm. Code Part 525.70, the Company should calculate  
176 the appropriate interest on the Factor O from the end of the reconciliation year  
177 through the date of a final order in this proceeding. Incorporated into Staff's  
178 adjustments related to the restatement of PBR savings, interest through  
179 December 31, 2011 has already been calculated and included in the Factor O.  
180 The Company will need to further calculate the additional amount of interest on  
181 those amounts from January 1, 2012 through the date of the final order in this  
182 proceeding to be in compliance with 83 Ill. Adm. Code 525

183 **Q. Does this question conclude your rebuttal testimony on reopening?**

184 A. Yes.

**Northern Illinois Gas Company d/b/a Nicor Gas Company**  
**PGA Reconciliation-Commodity Gas and Non-Commodity Gas**  
**For the year ended December 31, 2002**

Line No.	Description	Commodity		Non-Commodity		Total
		Gas		Gas		
	(a)	(b)		(c)		(d)
1	Unamortized balance as of 12/31/01 per 2001 Reconciliation	\$ (50,734,374)		\$ -		\$ (50,734,374)
2	Factor A Adjustments Amortized to Sch. 1 at 12/31/01 per 2001 Reconciliation	(62,220,763)		(2,365,312)		(64,586,075)
3	Factor O Collected / (Refunded) during 2002	-		-		-
4	Restatement Factor O	(26,917,034)		(2,439,683)		(29,356,717)
5	Balance to be Collected / (Refunded) during 2002 from prior periods (sum of lines 1 - 4)	\$ (139,872,171)		\$ (4,804,995)		(144,677,166)
6	2002 PGA Actual Recoverable Costs	\$ 852,088,014		\$ 108,503,557		\$ 960,591,571
7	2002 PGA Actual Recoveries	(817,968,005)		(117,424,086)		(935,392,091)
8	Interest	(305,326)		-		(305,326)
9	Pipeline Surcharges / (Refunds)	-		-		-
10	Company Restated 2001 PBR calculation	-		1,262,388		1,262,388
12	Company 2002 Gas Cost Adjustment	12,259,342		-		12,259,342
13	Company 2002 PBR	-		-		-
14	Staff Adjustments to 2002 PBR calculation	(35,197,678)		(4,392,428)		(39,590,106)
15	Staff Adjustment to Interest	(14,573,554)		(1,818,679)		(16,392,233)
16	2002 Under /(Over)-Recovery (sum of lines 6 - 15)	\$ (3,697,207)		\$ (13,869,248)		\$ (17,566,455)
17	Cumulative Under / (Over)-Recovery Balance at 12/31/02 (line 5 + line 16)	(143,569,378)		(18,674,243)		(162,243,621)
18	Factor A Adjustments Amortized to Schedule 1 at 12/31/02	(38,674,251)		(10,023,453)		(48,697,704)
19	Unamortized Balance at 12/31/02 (per filing truing up actuals for Dec 02)	(28,206,858)		-		(28,206,858)
20	Requested Factor O Collection/(Refund) Per Staff (line 17 - line 18 - line 19)	\$ (76,688,269)		\$ (8,650,790)		\$ (85,339,059)
21	Change in Company Position not reflected in Schedules					\$ 6,370,798
22	Factor O Collection/(Refund) Per Staff Exhibit 5.3, Schedule 2(d) (line 20 + line 21)					\$ (78,968,264)

Source:

Column (b) : ICC Staff Ex. 6.0, Schedule 6.2, Column (d)

Column (c) : ICC Staff Ex. 6.0, Schedule 6.3, Column (d)

**Northern Illinois Gas Company d/b/a Nicor Gas Company**  
**PGA Reconciliation-Commodity Gas**  
**For the year ended December 31, 2002**

Line No.	Description	Per Company	Staff Adjustments	Per Staff	Source of Staff Adjustment
(a)	(b)	(c)	(d)	(e)	
		(Source: Nicor Gas Ex. 2.2, p. 5)			
1	Unamortized balance as of 12/31/01 per 2001 Reconciliation*	\$ (50,560,245)	\$ (174,129)	\$ (50,734,374)	ICC Staff Ex. 6.0, Sch. 6.5
2	Factor A Adjustments Amortized to Sch. 1 at 12/31/01 per 2001 Reconciliation	(62,220,763)	-	(62,220,763)	
3	Factor O Collected / (Refunded) during 2002	-	-	-	
4	Restatement Factor O	-	(26,917,034)	(26,917,034)	ICC Staff Ex. 6.0, Sch. 6.5
5	Balance to be Collected / (Refunded) during 2002 from prior periods (sum of lines 1 - 4)	\$ (112,781,008)	\$ (27,091,163)	\$ (139,872,171)	
6	2002 PGA Actual Recoverable Costs	\$ 852,088,014	\$ -	\$ 852,088,014	
7	2002 PGA Actual Recoveries	(817,968,005)	-	(817,968,005)	
8	Interest	(428,304)	122,978	(305,326)	ICC Staff Ex. 3.0
9	Pipeline Surcharges / (Refunds)	(6,633)	6,633	-	ICC Staff Ex. 3.0
10	Company Restated 2001 PBR calculation	-	-	-	
12	Company 2002 Gas Cost Adjustment	12,259,342	-	12,259,342	
13	Company 2002 PBR with interest	-	-	-	
14	Staff Adjustments to 2002 PBR calculation	-	(35,197,678)	(35,197,678)	ICC St. Ex. 5.2
15	Staff Adjustment to Interest	-	(14,573,554)	(14,573,554)	ICC St. Ex. 5.2
16	2002 Under / (Over)-Recovery (sum of lines 6 - 14)	\$ 45,944,414	\$ (49,641,621)	\$ (3,697,207)	
17	Cumulative Under / (Over)-Recovery Balance at 12/31/02 (line 5 + line 16)	(66,836,594)	(76,732,784)	(143,569,378)	
18	Factor A Adjustments Amortized to Schedule 1 at 12/31/02**	(38,674,251)	-	(38,674,251)	
19	Unamortized Balance at 12/31/02 (per filing truing up actuals for Dec 02)***	(28,162,343)	(44,515)	(28,206,858)	ICC Staff Ex. 3.0
20	Requested Factor O Collection/(Refund) (line 17 - line 18 - line 19)	\$ -	\$ (76,688,269)	\$ (76,688,269)	

Source:

- \* Docket No. 01-0710 Appendix total of amounts on line 13
- \*\* PGA Monthly filing Sch II, line 10 Factor A for the actual months: 11/02 \$(17,174,251) + 12/02 \$(21,500,000)
- \*\*\* PGA Monthly filing Sch II, line 15 for the actual month of December 2002 (shown in column d)

**Northern Illinois Gas Company d/b/a Nicor Gas Company**  
**PGA Reconciliation-Non Commodity Gas**  
**For the year ended December 31, 2002**

Line No.	Description	Per Company	Staff Adjustment	Per Staff	Source of Staff Adjustment
	(a)	(b)	(c)	(d)	(e)
		(Source: Nicor Gas Ex. 2.2, page 6)			
1	Unamortized balance as of 12/31/01 per 2001 Reconciliation*	\$ -	\$ -	\$ -	
2	Factor A Adjustments Amortized to Sch. 1 at 12/31/01 per 2001 Reconciliation	(2,365,312)	-	(2,365,312)	
3	Factor O Collected / (Refunded) during 2002	-	-	-	
4	Restatement Factor O	-	(2,439,683)	(2,439,683)	ICC St. Ex. 6.0, Sch.6.6
5	Balance to be Collected / (Refunded) during 2002 from prior periods (sum of lines 1 - 4)	\$ (2,365,312)	\$ (2,439,683)	\$ (4,804,995)	
				(4,804,995)	
6	2002 PGA Actual Recoverable Costs	\$ 108,503,557	\$ -	\$ 108,503,557	
7	2002 PGA Actual Recoveries	(117,424,086)	-	(117,424,086)	
8	Interest	-	-	-	
9	Pipeline Surcharges / (Refunds)*****	-	-	-	
10	Company Restated 2001 PBR calculation	1,262,388	-	1,262,388	
12	Company 2002 Gas Cost Adjustment	-	-	-	
13	Company 2002 PBR with interest	-	-	-	
14	Staff Adjustments to 2002 PBR calculation	-	(4,392,428)	(4,392,428)	ICC St. Ex. 5.2
15	Staff Adjustment to Interest	-	(1,818,679)	(1,818,679)	ICC St. Ex. 5.2
16	2002 Under / (Over)-Recovery (sum of lines 6 - 15)	\$ (7,658,141)	\$ (6,211,107)	\$ (13,869,248)	
17	Cumulative Under / (Over)-Recovery Balance at 12/31/02 (line 5 + line 16)	(10,023,453)	(8,650,790)	(18,674,243)	
				(18,674,243)	
18	Factor A Adjustments Amortized to Schedule 1 at 12/31/02**	(10,023,453)	-	(10,023,453)	
19	Unamortized Balance at 12/31/02 (per filing truing up actuals for Dec 02)***	-	-	-	
20	Requested Factor O Collection/(Refund) (line 17 - line 18 - line 19)	\$ -	\$ (8,650,790)	\$ (8,650,790)	

Source:

\* Docket No. 01-0710 Appendix line 13

\*\* PGA Monthly filing Sch II, line 10 Factor A for the actual months: 11/02 \$(14,721,471) + 12/02 \$4,698,022

\*\*\* PGA Monthly filing Sch II, line 15 for the actual month of December 2002

**Northern Illinois Gas Company d/b/a Nicor Gas Company**  
**PGA Reconciliation-Commodity Gas and Non-Commodity Gas**  
**For the year ended December 31, 2001**

Line No.	Description	Commodity		Non-Commodity	Total
		Gas	Gas	Gas	
	(a)	(b)	(c)	(d)	
1	Unamortized balance as of 12/31/00 per 2000 Reconciliation	\$ -	\$ -	\$ -	-
2	Factor A Adjustments Amortized to Sch. 1 at 12/31/00 per 2000 Reconciliation	50,266,692	(13,212,756)		37,053,936
3	Factor O Collected / (Refunded) during 2001	-	-		-
4	Restatement Factor O	(15,899,126)	(1,064,723)		(16,963,849)
5	Balance to be Collected / (Refunded) during 2001 from prior periods (sum of lines 1 - 4)	\$ 34,367,566	\$ (14,277,479)	\$	20,090,087
6	2001 PGA Actual Recoverable Costs	\$ 1,159,034,947	\$ 133,667,908	\$	1,292,702,855
7	2001 PGA Actual Recoveries	(1,328,120,760)	(121,952,381)		(1,450,073,141)
8	Interest	(4,481,221)	-		(4,481,221)
9	Pipeline Surcharges / (Refunds)	(697,704)	(2,042,809)		(2,740,513)
10	Restated 2000 PBR calculation	11,042,913	1,174,726		12,217,639
11	Staff Adjustments to 2000 PBR calculation	(10,079,442)	(1,257,845)		(11,337,287)
12	Company Accounting Restatement	-	-		-
13	Staff Adjustment to Interest	(938,470)	(117,115)		(1,055,585)
14	2001 Under /(Over)-Recovery (sum of lines 6 - 12)	\$ (174,239,737)	\$ 9,472,484	\$	(164,767,253)
15	Cumulative Under / (Over)-Recovery Balance at 12/31/01 (line 5 + line 14)	(139,872,171)	(4,804,995)		(144,677,166)
16	Factor A Adjustments Amortized to Schedule 1 at 12/31/01	(62,220,763)	(2,365,308)		(64,586,071)
17	Unamortized Balance at 12/31/01 (per filing truing up actuals for Dec 01)	(50,734,372)	-		(50,734,372)
18	Requested Factor O Collection/(Refund) (line 15 - line 16 - line 17)	\$ (26,917,036)	\$ (2,439,687)	\$	(29,356,723)

Source:

Column (b) : ICC Staff Ex. 6.0, Schedule 6.5, Column (d)

Column (c) : ICC Staff Ex. 6.0, Schedule 6.6, Column (d)

## Northern Illinois Gas Company d/b/a Nicor Gas Company

## PGA Reconciliation-Commodity Gas

For the year ended December 31, 2001

Line No.	Description	Per Company	Staff Adjustments	Per Staff	Source of Staff Adjustment
	(a)	(b)	(c)	(d)	(e)
		(Source: Nicor Ex. 2.3, p. 5)			
1	Unamortized balance as of 12/31/00 per 2000 Reconciliation*	\$ -	\$ -	\$ -	
2	Factor A Adjustments Amortized to Sch. 1 at 12/31/00 per 2000 Reconciliation	50,266,692	-	50,266,692	
3	Factor O Collected / (Refunded) during 2001	-	-	-	
4	Restatement Factor O	-	(15,899,126)	(15,899,126)	ICC St. Ex. 6.0, Sch. 6.8
5	Balance to be Collected / (Refunded) during 2001 from prior periods (sum of lines 1 - 4)	\$ 50,266,692	\$ (15,899,126)	\$ 34,367,566	
6	2001 PGA Actual Recoverable Costs	\$ 1,159,034,947	\$ -	\$ 1,159,034,947	
7	2001 PGA Actual Recoveries	(1,328,120,760)	-	(1,328,120,760)	
8	Interest	(4,313,729)	(167,492)	(4,481,221)	ICC St Ex. 3.0
9	Pipeline Surcharges / (Refunds)****	(691,071)	(6,633)	(697,704)	ICC St Ex. 3.0
10	Co. Restated 2000 PBR calculation	11,042,913	-	11,042,913	
11	Staff Adjustments to 2000 PBR calculation	-	(10,079,442)	(10,079,442)	ICC St Ex. 5.2
12	Staff Adjustment to Interest	-	(938,470)	(938,470)	ICC St Ex. 5.2
13	Company Accounting Restatement	-	-	-	
14	2001 Under / (Over)-Recovery (sum of lines 6-13)	\$ (163,047,700)	\$ (11,192,037)	\$ (174,239,737)	
15	Cumulative Under / (Over)-Recovery Balance at 12/31/01 (line 5 + line 14)	(112,781,008)	(27,091,163)	(139,872,171)	
16	Factor A Adjustments Amortized to Schedule 1 at 12/31/01**	(62,220,763)	-	(62,220,763)	
17	Unamortized Balance at 12/31/01 (per filing truing up actuals for Dec 01)***	(50,560,243)	(174,129)	(50,734,372)	ICC St Ex. 3.0
18	Requested Factor O Collection/(Refund) (line 15 - line 16 - line 17)	\$ (2)	\$ (26,917,034)	\$ (26,917,036)	

## Source:

\* Docket No. 00-0718 Appendix total of amounts on line 13

\*\* PGA Monthly filing Sch II, line 10 Factor A for the actual months: 11/01 \$(38,624,928) + 12/01 \$(23,595,835)

\*\*\* PGA Monthly filing Sch II, line 15 for the actual month of December 2001 (shown in column d)

\*\*\*\* PEPL refund reported in Feb 02 (effective mo) filing to report Dec. 01 actuals

**Northern Illinois Gas Company d/b/a Nicor Gas Company**  
**PGA Reconciliation-Non-Commodity Gas**  
**For the year ended December 31, 2001**

Line No.	Description	Per Company	Staff Adjustment	Per Staff	Source of Staff Adjustment
	(a)	(b)	(c)	(d)	(e)
		(Source: Nicor Ex 2.3)			
1	Unamortized balance as of 12/31/00 per 2000 Reconciliation*	\$ -	\$ -	-	
2	Factor A Adjustments Amortized to Sch. 1 at 12/31/00 per 2000 Reconciliation	(13,212,756)	-	(13,212,756)	
3	Factor O Collected / (Refunded) during 2001	-	-	-	
4	Restatement Factor O	-	(1,064,723)	(1,064,723)	ICC St. Ex. 6.0, Sch. 6.9
5	Balance to be Collected / (Refunded) during 2001 from prior periods (sum of lines 1 - 4)	\$ (13,212,756)	\$ (1,064,723)	\$ (14,277,479)	
6	2001 PGA Actual Recoverable Costs	\$ 133,667,908	\$ -	\$ 133,667,908	
7	2001 PGA Actual Recoveries	(121,952,381)	-	(121,952,381)	
8	Interest	-	-	-	
9	Pipeline Surcharges / (Refunds)	(2,042,809)	-	(2,042,809)	
10	Restated 2000 PBR calculation	1,174,726	-	1,174,726	
11	Staff Adjustments to 2000 PBR calculation	-	(1,257,845)	(1,257,845)	ICC St. Ex. 5.2
12	Staff Adjustment to Interest	-	(117,115)	(117,115)	ICC St. Ex. 5.2
13	Company Accounting Restatement	-	-	-	
14	2001 Under /(Over)-Recovery (sum of lines 6 - 13)	\$ 10,847,444	\$ (1,374,960)	\$ 9,472,484	
15	Cumulative Under / (Over)-Recovery Balance at 12/31/01 (line 5 + line 14)	(2,365,312)	(2,439,683)	(4,804,995)	
16	Factor A Adjustments Amortized to Schedule 1 at 12/31/01**	(2,365,312)	-	(2,365,312)	
17	Unamortized Balance at 12/31/01 (per filing truing up actuals for Dec 01)***	-	-	-	
18	Requested Factor O Collection/(Refund) (line 15 - line 16 - line 17)	\$ -	\$ (2,439,683)	\$ (2,439,683)	

Source:

\* Docket No. 00-0718 Appendix total of amounts on line 13

\*\* PGA Monthly filing Sch II, line 10 Factor A for the actual months: 11/01 \$(9,080,482) + 12/01 \$6,715,174

\*\*\* PGA Monthly filing Sch II, line 15 for the actual month of December 2001

**Northern Illinois Gas Company d/b/a Nicor Gas Company**  
**PGA Reconciliation-Commodity Gas and Non-Commodity Gas**  
**For the year ended December 31, 2000**

Line No.	Description	Commodity		Non-Commodity	Total
		Gas	Gas	Gas	
	(a)	(b)	(c)	(d)	
1	Unamortized balance as of 12/31/99 per 1999 Reconciliation	\$ 12,877,678	\$ -	\$ -	\$ 12,877,678
2	Factor A Adjustments Amortized to Sch. 1 at 12/31/99 per 1999 Reconciliation	-	3,064,951	-	3,064,951
3	Factor O Collected / (Refunded) during 2000	-	-	-	-
4	Factor O Restatement	(5,147,833)	-	-	(5,147,833)
5	Balance to be Collected / (Refunded) during 2000 from prior periods (sum of lines 1 - 4)	\$ 7,729,845	\$ 3,064,951	\$ -	\$ 10,794,796
6	2000 PGA Actual Recoverable Costs	\$ 1,168,441,143	\$ 119,280,125	\$ -	\$ 1,287,721,268
7	2000 PGA Actual Recoveries	(1,132,114,145)	(134,987,466)	-	(1,267,101,611)
8	Interest	1,062,016	-	-	1,062,016
9	Pipeline Surcharges / (Refunds)	-	(570,364)	-	(570,364)
10	Staff Adjustment to Gas Cost	(10,469,464)	(1,036,813)	-	(11,506,277)
11	Staff Adjustment to Interest	(281,829)	(27,910)	-	(309,739)
12	Company Accounting Restatement	-	-	-	-
13	2000 Under /(Over)-Recovery (sum of lines 6 -12)	\$ 26,637,721	\$ (17,342,428)	\$ -	\$ 9,295,293
14	Cumulative Under / (Over)-Recovery Balance at 12/31/01 (line 6 + line 13)	34,367,566	(14,277,477)	-	20,090,089
15	Factor A Adjustments Amortized to Schedule 1 at 12/31/01	50,266,692	(13,212,754)	-	37,053,938
16	Unamortized Balance at 12/31/01 (per filing truing up actuals for Dec 01)	-	-	-	-
17	Requested Factor O Collection/(Refund) (line 14 - line 15 - line 16)	\$ (15,899,126)	\$ (1,064,723)	\$ -	\$ (16,963,849)

## Source:

Column (b) : ICC Staff Ex. 6.0, Schedule 6.8, Column (d)

Column (c) : ICC Staff Ex. 6.0, Schedule 6.9, Column (d)

**Northern Illinois Gas Company d/b/a Nicor Gas Company**  
**PGA Reconciliation-Commodity Gas**  
**For the year ended December 31, 2000**

Line No.	Description	Per Company	Staff Adjustment	Per Staff	Source of Staff Adjustment
	(a)	(b)	(c)	(d)	(e)
		(Source: Nicor Gas Ex. 2.4, page 5)			
1	Unamortized balance as of 12/31/99 per 1999 Reconciliation*	\$ 12,877,678	\$ -	\$ 12,877,678	
2	Factor A Adjustments Amortized to Sch. 1 at 12/31/99 per 1999 Reconciliation**	-	-	-	
3	Factor O Collected / (Refunded) during 2000	-	-	-	
4	Factor O Restatement	-	(5,147,833)	(5,147,833)	ICC St. Ex. 6.0, Sch. 6.11
5	Balance to be Collected / (Refunded) during 2000 from prior periods (sum of lines 1 - 4)	\$ 12,877,678	\$ (5,147,833)	\$ 7,729,845	
6	2000 PGA Actual Recoverable Costs	\$ 1,168,441,143	\$ -	\$ 1,168,441,143	
7	2000 PGA Actual Recoveries	(1,132,114,145)	-	(1,132,114,145)	
8	Interest	1,062,016	-	1,062,016	
9	Pipeline Surcharges / (Refunds)	-	-	-	
10	Staff Adjustment to Gas Cost	-	(10,469,464)	(10,469,464)	ICC St. Ex. 5.2
11	Staff Adjustment to Interest	-	(281,829)	(281,829)	ICC St. Ex. 5.2
12	Company Accounting Restatement	-	-	-	
13	2000 Under / (Over)-Recovery (sum of lines 6-12)	\$ 37,389,014	\$ (10,751,293)	\$ 26,637,721	
14	Cumulative Under / (Over)-Recovery Balance at 12/31/00 (line 5 + line 13)	50,266,692	(15,899,126)	34,367,566	
15	Factor A Adjustments Amortized to Schedule 1 at 12/31/00**	50,266,692	-	50,266,692	
16	Unamortized Balance at 12/31/00 (per filing truing up actuals for Dec 00)***	-	-	-	
17	Requested Factor O Collection/(Refund) (line 14 - line 15 - line 16)	\$ -	\$ (15,899,126)	\$ (15,899,126)	

Source:

\* Docket No. 99-0481 Appendix A total of amounts on line 13

\*\* PGA Monthly filing Sch II, line 10 Factor A for the actual months: 11/00 \$23,441,363 + 12/00 \$26,825,325

\*\*\* PGA Monthly filing Sch II, line 15 for the actual month of December 2000

**Northern Illinois Gas Company d/b/a Nicor Gas Company**  
**PGA Reconciliation-Non-Commodity Gas**  
**For the year ended December 31, 2000**

Line No.	Description	Per Company	Staff Adjustment	Per Staff	Source of Staff Adjustment
	(a)	(b)	(c)	(d)	(e)
		(Source: Nicor Ex. 2.4, p. 6)			
1	Unamortized balance as of 12/31/99 per 1999 Reconciliation*	\$ -	\$ -	\$ -	
2	Factor A Adjustments Amortized to Sch. 1 at 12/31/99 per 1999 Reconciliation	3,064,951	-	3,064,951	
3	Factor O Collected / (Refunded) during 2000	-	-	-	
4	Factor O Restatement	-	-	-	
5	Balance to be Collected / (Refunded) during 2000 from prior periods (sum of lines 1 - 4)	\$ 3,064,951	\$ -	\$ 3,064,951	
6	2000 PGA Actual Recoverable Costs	\$ 119,280,125	\$ -	\$ 119,280,125	
7	2000 PGA Actual Recoveries	(134,987,466)	-	(134,987,466)	
8	Interest	-	-	-	
9	Pipeline Surcharges / (Refunds)	(570,364)	-	(570,364)	
10	Staff Adjustment to Gas Cost	-	(1,036,813)	(1,036,813)	ICC St. Ex. 5.2
11	Staff Adjustment to Interest	-	(27,910)	(27,910)	ICC St. Ex. 5.2
12	Company Accounting Restatement	-	-	-	
13	2000 Under / (Over)-Recovery (sum of lines 6 - 12)	\$ (16,277,705)	\$ (1,064,723)	\$ (17,342,428)	
14	Cumulative Under / (Over)-Recovery Balance at 12/31/01 (line 5 + line 13)	(13,212,754)	(1,064,723)	(14,277,477)	
15	Factor A Adjustments Amortized to Schedule 1 at 12/31/01**	(13,212,754)	-	(13,212,754)	
16	Unamortized Balance at 12/31/01 (per filing truing up actuals for Dec 01)***	-	-	-	
17	Requested Factor O Collection/(Refund) (line 14 - line 15 - line 16)	\$ -	\$ (1,064,723)	\$ (1,064,723)	

Source:

\* Docket No. 99-0481 Appendix A total of amounts on line 13

\*\* Monthly filing Sch II, line 10 Factor A for the actual months: 11/00 \$(21,316,818) + 12/00 \$8,104,066

\*\*\* Monthly filing Sch II, line 15 for the actual month of December 2000

**Northern Illinois Gas Company d/b/a Nicor Gas Company****PGA Reconciliation-Commodity Gas and Non-Commodity Gas****For the year ended December 31, 1999**

Line No.	Description	Commodity		Non-Commodity		Total
		Gas	Gas	Gas	Gas	
	(a)	(b)	(c)	(c)	(d)	
1	Unamortized balance as of 12/31/98 per 1998 Reconciliation	\$ (27,051,454)	\$ -	\$ -	\$ (27,051,454)	
2	Factor A Adjustments Amortized to Sch. 1 at 12/31/98 per 1998 Reconciliation	(9,912,000)	6,039,454	6,039,454	(3,872,546)	
3	Factor O Collected / (Refunded) during 1999	-	-	-	-	
4	Balance to be Collected / (Refunded) during from prior periods (sum of lines 1 - 3)	\$ (36,963,454)	\$ 6,039,454	\$ 6,039,454	\$ (30,924,000)	
5	1999 PGA Actual Recoverable Costs	\$ 646,970,252	\$ 137,413,817	\$ 137,413,817	\$ 784,384,069	
6	1999 PGA Actual Recoveries	(596,828,616)	(139,511,784)	(139,511,784)	(736,340,400)	
7	Interest	(122,174)	-	-	(122,174)	
8	Pipeline Surcharges / (Refunds)	(178,330)	(876,536)	(876,536)	(1,054,866)	
9	Staff Adjustment to Gas Cost	(5,147,836)	-	-	(5,147,836)	
10	Staff Adjustment for Interest	-	-	-	-	
11	Company Accounting Restatement	-	-	-	-	
12	1999 Under /(Over)-Recovery (sum of lines 5 - 9)	\$ 44,693,296	\$ (2,974,503)	\$ (2,974,503)	\$ 41,718,793	
13	Cumulative Under / (Over)-Recovery Balance at 12/31/99 (line 4 + line 12)	7,729,842	3,064,951	3,064,951	10,794,793	
14	Factor A Adjustments Amortized to Schedule 1 at 12/31/99	12,877,675	3,064,951	3,064,951	15,942,626	
15	Unamortized Balance at 12/31/99 (per filing truing up actuals for Dec 99)	-	-	-	-	
16	Requested Factor O Collection/(Refund) (line 14 - line 15 - line 16)	\$ (5,147,833)	\$ -	\$ -	\$ (5,147,833)	

Source:

Column (b) : ICC Staff Ex. 6.0, Schedule 6.11, Column (d)

Column (c) : ICC Staff Ex. 6.0, Schedule 6.12, Column (d)

**Northern Illinois Gas Company d/b/a Nicor Gas Company****PGA Reconciliation-Commodity Gas**

For the year ended December 31, 1999

Line No.	Description	Per Company	Staff Adjustment	Per Staff	Source of Staff Adjustment
	(a)	(b)	(c)	(d)	(e)
		(Source: Nicor Ex.2.5, p. 6)			
1	Unamortized balance as of 12/31/98 per 1998 Reconciliation*	\$ (27,051,454)	\$ -	\$ (27,051,454)	
2	Factor A Adjustments Amortized to Sch. 1 at 12/31/98 per 1998 Reconciliation	(9,912,000)	-	(9,912,000)	
3	Factor O Collected / (Refunded) during 1999	-	-	-	
4	Balance to be Collected / (Refunded) during 1999 from prior periods (sum of lines 1 - 3)	\$ (36,963,454)	\$ -	\$ (36,963,454)	
5	1999 PGA Actual Recoverable Costs	\$ 646,970,252	\$ -	\$ 646,970,252	
6	1999 PGA Actual Recoveries	(596,828,616)	-	(596,828,616)	
7	Interest	(122,174)	-	(122,174)	
8	Pipeline Surcharges / (Refunds)	(178,330)	-	(178,330)	
9	Staff Adjustment to Gas Cost	-	(5,147,836)	(5,147,836)	ICC Staff Ex. 5.2
10	Staff Adjustment for Interest	-	-	-	
11	Company Accounting Restatement	-	-	-	
12	1999 Under /(Over)-Recovery (sum of lines 6 -12)	\$ 49,841,132	\$ (5,147,836)	\$ 44,693,296	
13	Cumulative Under / (Over)-Recovery Balance at 12/31/01 (line 5 + line 12)	12,877,678	(5,147,836)	7,729,842	
		-			
14	Factor A Adjustments Amortized to Schedule 1 at 12/31/01	12,877,678	(3)	12,877,675	
		-			
15	Unamortized Balance at 12/31/01 (per filing truing up actuals for Dec 01)	-	-	-	
16	Requested Factor O Collection/(Refund) (line 13 - line 14 - line 15)	\$ -	\$ (5,147,833)	\$ (5,147,833)	

Source:

\* Docket No. 99-0481 Order, Appendix A

**Northern Illinois Gas Company d/b/a Nicor Gas Company**  
**PGA Reconciliation Non-Commodity Gas**  
**For the year ended December 31, 1999**

Line No.	Description	Per Company	Staff Adjustment	Per Staff
		(Source: Nicor Ex. 2.5)		
	(a)	(b)	(c)	(d)
1	Unamortized balance as of 12/31/98 per 1998 Reconciliation*	\$ -	\$ -	\$ -
2	Factor A Adjustments Amortized to Sch. 1 at 12/31/98 per 1998 Reconciliation	6,039,454	-	6,039,454
3	Factor O Collected / (Refunded) during 1999	-	-	-
4	Balance to be Collected / (Refunded) during 1999 from prior periods (sum of lines 1 - 4)	\$ 6,039,454	\$ -	\$ 6,039,454
5	1999 PGA Actual Recoverable Costs	\$ 137,413,817	\$ -	\$ 137,413,817
6	1999 PGA Actual Recoveries	(139,511,784)	-	(139,511,784)
7	Interest	-	-	-
8	Pipeline Surcharges / (Refunds)	(876,536)	-	(876,536)
9	Staff Adjustment to Gas Cost	-	-	-
10	Staff Adjustment for Interest	-	-	-
11	Company Accounting Restatement	-	-	-
12	1999 Under / (Over)-Recovery (sum of lines 6 - 12)	\$ (2,974,503)	\$ -	\$ (2,974,503)
13	Cumulative Under / (Over)-Recovery Balance at 12/31/99 (line 4 + line 12)	3,064,951	-	3,064,951
14	Factor A Adjustments Amortized to Schedule 1 at 12/31/99**	3,064,951	-	3,064,951
15	Unamortized Balance at 12/31/01 (per filing truing up actuals for Dec 01)	-	-	-
16	Requested Factor O Collection/(Refund) (line 13 - line 14 - line 15)	\$ -	\$ -	\$ -

\* Docket No. 99-0481 Order, Appendix A

\*\* PGA Monthly filing Sch II, line 10 Factor A for the actual months: 11/99 \$(16,667,070) + 12/99 \$19,732,023

**Northern Illinois Gas Company d/b/a Nicor Gas Company**  
**Allocation of PBR Savings and Related Interest on Staff's Calculated PBR savings**

Line No.	Description	Allocation Factor	Adjustment Amount	Interest Adjustment	Source
	(a)	(b)	(c)	(d)	(e)
	<u>1999</u>				
1	Staff adjustment to Gas Cost		\$ (5,147,836)	\$ -	Staff Ex. 5.3, Sch. 2
2	Allocation to Commodity Gas	1.0000	\$ (5,147,836)	\$ -	to Staff Ex. 6.0, Sch. 6.11, l. 9 and 10
3	Allocation to Non-Commodity Gas	0.0000	\$ -	\$ -	to Staff Ex. 6.0, Sch. 6.12, l. 9 and 10
	<u>2000</u>				
4	Staff adjustment		\$ (11,506,277)	\$ (309,739)	Staff Ex. 5.3, Sch. 2
5	Allocation to Commodity Gas	0.9099	\$ (10,469,464)	(281,829)	to Staff Ex. 6.0, Sch. 6.8, l. 10 and 11
6	Allocation to Non-Commodity Gas	0.0901	\$ (1,036,813)	(27,910)	to Staff Ex. 6.0, Sch. 6.9, l. 10 and 11
	<u>2001</u>				
7	Staff adjustment		\$ (11,337,287)	\$ (1,055,585)	Staff Ex. 5.3, Sch. 2
8	Allocation to Commodity Gas	0.8891	\$ (10,079,442)	\$ (938,470)	to Staff Ex. 6.0, Sch. 6.5, l. 11 and 12
9	Allocation to Non-Commodity Gas	0.1109	\$ (1,257,845)	\$ (117,115)	to Staff Ex. 6.0, Sch. 6.6, l. 11 and 12
	<u>2002</u>				
10	2002 Staff adjustment		\$ (32,616,830)		Staff Ex. 5.3, Sch. 2
11	2003 Staff adjustment		(6,973,276)		Staff Ex. 5.3, Sch. 2
12	Total		\$ (39,590,106)		Line 10 + Line 11
13	Allocation of 2002-2003 Adj to Commodity	0.8891	\$ (35,197,678)		to Staff Ex. 6.0, Sch. 6.2, lines 14-15
14	Allocation of 2002-2003 Adj to Non-Commodity	0.1109	\$ (4,392,428)		to Staff Ex. 6.0, Sch. 6.3, lines 14-15
	<b>Interest</b>				
15	Interest at 12/31/2002			\$ (576,310)	Staff Ex. 5.3, Sch. 2
16	Interest at 12/31/2003			(1,334,002)	Staff Ex. 5.3, Sch. 2
17	Interest at 12/31/2004			(1,052,554)	Staff Ex. 5.3, Sch. 2
18	Interest at 12/31/2005			(1,786,774)	Staff Ex. 5.3, Sch. 2
19	Interest at 12/31/2006			(3,321,116)	Staff Ex. 5.3, Sch. 2
20	Interest at 3/31/2007			(946,780)	Staff Ex. 5.3, Sch. 2
21	Interest at 12/31/2007			(2,911,138)	Staff Ex. 5.3, Sch. 2
22	Interest at 12/31/2008			(2,812,417)	Staff Ex. 5.3, Sch. 2
23	Interest at 12/31/2009			(821,583)	Staff Ex. 5.3, Sch. 2
24	Interest at 12/31/2010			(413,798)	Staff Ex. 5.3, Sch. 2
25	Interest at 12/31/2001			(415,761)	Staff Ex. 5.3, Sch. 2
26	Total Interest 12/31/2002 through 12/31/2011			\$ (16,392,233)	Sum of Lines 15-25
27	Allocation of Total Interest 1/1/2002 through 12/31/2011 to Commodity Gas			\$ (14,573,554)	Line 24 x Column (b) Line 13
28	Allocation of Total Interest 1/1/2002 through 12/31/2011 to Non-Commodity Gas			\$ (1,818,679)	Line 24 x Column (b) Line 14
29	Staff Adjustment and Interest to Commodity Gas Charge		\$ (60,894,420)	\$ (15,793,853)	Sum of Lines 2, 5, 8 and 13
30	Staff Adjustment to Interest Non-Commodity Gas Charge		(6,687,086)	(1,963,704)	Sum of Lines 3, 6, 9 and 14
31	Total Adjustments to PBR		\$ (67,581,506)	\$ (17,757,557)	Sum of Lines 25 and 26