

NORTH SHORE GAS COMPANY
EMBEDDED GAS COST OF SERVICE STUDY
Detailed Cost of Service Study Allocation Results - Under Proposed Rate Design
ALLOCATION OF OPERATING REVENUE
FUTURE TEST YEAR ENDED DECEMBER 31, 2013

LINE NO.	[A] DESCRIPTION	[B] NORTH SHORE GAS	[C] Non-Heating SC 1 Residential	[D] Heating SC 1 Residential	[E] Total SC 1	[F] SC 2 General Service - Small	[G] SC 2 General Service - Medium	[H] SC 2 General Service - Large	[I] Total SC 2	[J] SC 3 Large Volume Demand Service	[K] SOURCE or ALLOCATION FACTOR
1	GAS OPERATING MARGIN REVENUES	76,132,894	515,578	56,817,929	57,333,507	3,575,691	3,545,931	8,177,907	15,299,529	3,499,858	Direct
2	% of Tariff Revenues	100.00%	0.68%	74.63%	75.31%	4.70%	4.66%	10.74%	20.10%	4.60%	REVENUE
3											
4	OTHER OPERATING INCOME-Under Proposed Rate Design:										
5	Acct 487 - Forfeited Discounts	649,000	3,623	471,876	475,499	54,680	45,924	60,929	161,533	11,968	Delayed Pymt
6	Acct 488 - Miscellaneous Revenue	602,051	6,752	545,094	551,846	34,266	9,314	6,527	50,107	98	Customer
7	Acct 489 - Miscellaneous Revenue	51,000	572	46,175	46,747	2,903	789	553	4,245	8	Customer
8	Acct 493 - Rent from Gas Property	0	0	0	0	0	0	0	0	0	
9	Acct 494 - Interdepartmental Rents	0	0	0	0	0	0	0	0	0	
10	Acct 495 - Other Gas Revenue				0						
11	Miscellaneous	93,957	1,054	85,068	86,122	5,348	1,454	1,019	7,820	15	Customer
12	VBA Related Revenue	0	0	0	0	0	0	0	0	0	
13	Acct Chrg	214,841	634	141,937	142,570	9,922	12,053	27,943	49,917	22,353	MUT
14		308,798	1,687	227,005	228,692	15,269	13,507	28,961	57,737	22,369	
15	Service Class 4 Revenues:										
16	Customer Related	0	0	0	0	0	0	0	0	0	Customer
17	Commodity Related	0	0	0	0	0	0	0	0	0	Ave & Peak
18	Demand Related	0	0	0	0	0	0	0	0	0	CP
19		0	0	0	0	0	0	0	0	0	
20											
21	TOTAL OTHER REVENUE	1,610,849	12,635	1,290,149	1,302,784	107,117	69,534	96,970	273,622	34,443	
22											
23	TOTAL OPERATING REVENUE	77,743,743	528,213	58,108,078	58,636,291	3,682,808	3,615,465	8,274,877	15,573,151	3,534,301	

NORTH SHORE GAS COMPANY
EMBEDDED GAS COST OF SERVICE STUDY
Detailed Cost of Service Study Allocation Results
ALLOCATION OF OPERATION & MAINTENANCE
FUTURE TEST YEAR ENDED DECEMBER 31, 2013

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
	Deficiency % Under Proposed Rates	NORTH SHORE GAS	Non-Heating SC 1 Residential	Heating SC 1 Residential	Total SC 1	SC 2 General Service - Small	SC 2 General Service - Medium	SC 2 General Service - Large	Total SC 2	SC 3 Large Volume Demand Service	SOURCE or ALLOCATION FACTOR
1	Production:										
2	Demand related	527,722	305	319,653	319,958	23,439	34,528	95,878	153,845	53,918	CP
3											
4	Storage:										
5	Underground Storage related	0	0	0	0	0	0	0	0	0	CP
6											
7	Transmission	128,000	82	75,139	75,221	5,545	8,169	22,683	36,397	16,382	Ave & Peak
8											
9	Distribution:										
10	303	0	0	0	0	0	0	0	0	0	
11	374	55,603	36	32,640	32,676	2,409	3,549	9,854	15,811	7,116	Ave & Peak
12	375	246,713	159	144,826	144,985	10,688	15,745	43,720	70,153	31,575	Ave & Peak
13	376	5,620,353	3,621	3,299,274	3,302,895	243,481	358,682	995,990	1,598,154	719,305	Ave & Peak
14	377	0	0	0	0	0	0	0	0	0	
15	378	74,985	48	44,018	44,066	3,248	4,785	13,288	21,322	9,597	Ave & Peak
16	379	104,256	67	61,200	61,268	4,516	6,653	18,475	29,645	13,343	Ave & Peak
17	Sub-Total Distribution - Demand related	6,101,910	3,931	3,581,959	3,585,890	264,343	389,414	1,081,327	1,735,085	780,935	
18		100.00%	0.06%	58.70%	58.77%	4.33%	6.38%	17.72%	28.44%	12.80%	DISTRIBUTION DEMAND O&M
19											
20	380	4,555,491	14,672	4,074,822	4,089,494	199,751	111,836	147,405	458,992	7,004	Services
21	381.0	2,297,870	16,947	1,610,802	1,627,749	123,934	164,380	362,179	650,493	19,628	Meters
22	381.2	61,846	3,405	51,990	55,396	4,997	896	557	6,450	0	AMR Device
23	381.3	77,955	0	0	0	1,197	10,324	61,646	73,167	4,788	DMD Device
24	382.0	0	0	0	0	0	0	0	0	0	Meters
25	382.2	0	0	0	0	0	0	0	0	0	AMR Device
26	382.3	0	0	0	0	0	0	0	0	0	DMD Device
27	383	330,561	2,438	231,722	234,160	17,829	23,647	52,101	93,577	2,824	Meters
28	385	21,195	0	0	0	0	0	8,924	8,924	12,271	Acct 385
29	Sub-Total Distribution - Customer related	7,344,916	37,463	5,969,336	6,006,799	347,708	311,082	632,812	1,291,602	46,515	DISTRIBUTION CUSTOMER O&M
30		100.00%	0.51%	81.27%	81.78%	4.73%	4.24%	8.62%	17.58%	0.63%	
31											
32	Total Distribution	13,446,826	41,394	9,551,295	9,592,689	612,051	700,497	1,714,139	3,026,687	827,450	
33											
34	Customer Accounts:										
35	Allocable	7,232,000	81,112	6,547,811	6,628,923	411,607	111,885	78,409	601,901	1,176	
36	Customer - Acct 904/905008 Allocable	831,000	27,137	651,470	678,607	125,836	6,247	20,463	152,545	0	Customer Multiple (1)
37	Total Customer Accounts:	8,063,000	108,249	7,199,281	7,307,530	537,442	118,132	98,872	754,446	1,176	
38											
39	Customer Services:	594,278	6,665	538,056	544,721	33,823	9,194	6,443	49,460	97	Customer
40	Customer Sales:	0	0	0	0	0	0	0	0	0	
41	Total Customer:	8,657,278	114,914	7,737,337	7,852,252	571,265	127,326	105,315	803,906	1,273	
42											
43	Total Customer Function	16,002,195	152,377	13,706,674	13,859,051	918,974	438,409	738,126	2,095,509	47,787	
44		199.70%	0.95%	85.65%	86.61%	5.74%	2.74%	4.61%	13.10%	0.30%	CUSTOMER O&M
45	Administrative & General:										
46	Commodity related	0	0	0	0	0	0	0	0	0	Sales
47	Distribution - Demand related	4,309,721	2,776	2,529,904	2,532,680	186,703	275,040	763,731	1,225,474	551,567	Distribution Demand O&M
48	Distribution - Customer related	5,187,645	26,460	4,216,086	4,242,546	245,583	219,714	446,949	912,246	32,853	Distribution Customer O&M
49	Customer related	16,799,582	159,970	14,389,675	14,549,646	964,766	460,254	774,907	2,199,928	50,169	Customer O&M
50	Total Administrative and General	26,296,948	189,206	21,135,665	21,324,871	1,397,052	955,009	1,985,587	4,337,648	634,589	
51											
52	Total Operation & Maintenance	49,056,774	345,902	38,819,090	39,164,992	2,609,352	1,825,529	3,923,603	8,358,484	1,533,611	
53											

NOTE (1): The piece of Uncollectible Expense - Net Write Off attributable to UEA-GC was direct assigned to Service Class. The Total Uncollectibles-Net Write Off was allocated based upon the Bad Debt Allocation method. The proposed increase to Uncollectibles-Net Write Off was allocated based upon the Base Rate Uncollectibles Allocation method. Please refer to WorkPaper WPE-6.6c for the allocation of these detailed pieces.