

**The Peoples Gas Light and Coke Company
Uncollectible Factor For Rider UEA-GC and Base Rate Uncollectible Expense Allocation
Test Year 2013**

Line No.	S.C. No.	Allocated Net Write-Offs (1) [A]	Total Uncollectible Expense (2) [B], Line 8 x [A]	Total Revenue (3) [C]	Uncollectible Factor on Total [D] / [C]	Retail Gas Charge Revenues (4) [E]	Delivery Revenues (5) [F] - [E]	Unadjusted Gas Cost Uncollectible [G] x [D]	Unadjusted Delivery Uncollectible [H] x [D]	Adjustement to Tie to C-1 [I], Line 8 x [A]	Adjusted Gas Cost Uncollectible [J] + [I]	Adjusted Delivery Uncollectible [K] - [I]	Adjusted Total Uncollectible [L] + [K]	Uncollectible Factors [M] / [E]	Base Rate ECROSS Allocation [N] / [K], Line 8
1	1NH	5.6010%	\$ 1,792,930	\$ 35,248,000	5.0866%	\$ 4,330,000	\$ 30,918,000	\$ 220,250	\$ 1,572,680	\$ (20,442)	\$ 199,809	\$ 1,593,121	\$ 1,792,930.00	4.61%	8.72200%
2	1HTG	79.2980%	25,384,003	666,432,000	3.8089%	309,636,000	356,796,000	\$ 11,793,853	\$ 13,590,150	\$ (289,412)	\$ 11,504,442	\$ 13,879,561	\$25,384,003.00	3.72%	75.99000%
3	2	15.0720%	4,824,683	338,900,000	1.4236%	147,278,000	191,622,000	\$ 2,096,694	\$ 2,727,989	\$ (55,008)	\$ 2,041,686	\$ 2,782,997	\$ 4,824,683.00	1.39%	15.23700%
4	4	0.0290%	9,283	31,409,000	0.0300%	462,000	30,947,000	\$ 139	\$ 9,284	\$ (106)	\$ 33	\$ 9,390	\$ 9,422.70	0.01%	0.05100%
5	5&7		-	3,263,000	0.0000%	-	3,263,000								
6	8		-	94,000	0.0000%	64,000	30,000								
7	Total	<u>100.0000%</u>	<u>\$ 32,010,899</u>	<u>\$ 1,075,346,000</u>	<u>2.9768%</u>	<u>\$ 461,770,000</u>	<u>\$ 613,576,000</u>	<u>\$ 14,110,936</u>	<u>\$ 17,900,102</u>	<u>\$ (364,967)</u>	<u>\$ 13,745,969</u>	<u>\$ 18,265,069</u>	<u>\$ 32,011,039</u>		<u>100.00000%</u>
8			\$ 32,010,900 (6)		C-1 Uncollectible -->	\$ 13,745,969 (7)	\$ 18,264,930 (8)	\$ 364,967 (9)	\$ (364,828) (10)						

Notes:

- (1) Percent of uncollectible amounts arising from historical net write-offs. See PGL Ex. 13.5, page 1, line 30
- (2) Total present rate uncollectible amounts arising from historical net write-offs percentages.
- (3) Total revenue including gas charge and other rider charge revenues. Excludes other state charges and taxes. See PGL Ex. 12.2, sum of cols. C, F and G, line 24.
- (4) Retail gas charge revenue. See PGL Ex. 12.2, sum of col F, line 8.
- (5) Delivery revenue including transportation gas charge and other rider charge revenues. Excludes other state charges and taxes. See PGL Ex. 12.2, sum of cols. C and G, line 24 and col. F, line 16.
- (6) Total Uncollectible Expense. Column C, line 7 x column D, line 7. Also see Schedule C-1, column C, line 19.
- (7) Uncollectible expense ratemaking adjustment for amount to be recovered under Rider UEA-GC. See Schedule C-1, Col. D, line 19.
- (8) Uncollectible expense amount to be recovered through base rates. See Schedule C-1, Col. E, line 19.
- (9) Calculated gas cost related uncollectible expense minus the uncollectible expense shown on Schedule C-1, Col. D, line 19: Col. G, line 7 - Col. E, line 8.
- (10) Calculated base rate related uncollectible expense minus the uncollectible expense shown on Schedule C-1, Col. E., line 19: Col. H, line 7 - Col. F, line 8.

* There may be differences due to rounding.