

THE PEOPLES GAS LIGHT AND COKE COMPANY  
EMBEDDED GAS COST OF SERVICE STUDY  
Detailed Cost of Service Study Allocation Results - with Proposed Rate Design  
ALLOCATION OF OPERATING REVENUE  
FUTURE TEST YEAR ENDED DECEMBER 31, 201:

LINE NO.	[A] DESCRIPTION	[B] PEOPLES GAS	[C] Non-Heating SC 1 Residential	[D] Heating SC 1 Residential	[E] SC 1 Total	[F] SC 2 General Service - Small	[G] SC 2 General Service - Medium	[H] SC 2 General Service - Large	[I] SC 2 Total	[J] SC 4 Large Volume Demand Service	[K] SC 8 CNG Service	[L] SOURCE or ALLOCATION FACTOR
1	GAS OPERATING MARGIN REVENUES	529,331,645	30,819,634	321,988,297	352,807,931	31,295,267	51,475,348	72,425,039	155,195,654	21,303,201	24,860	Direct REVENUE
2	% of Tariff Revenues	100.00%	5.82%	60.83%	66.65%	5.91%	9.72%	13.68%	29.32%	4.02%	0.00%	
4	OTHER OPERATING INCOME - Under Proposed Rate Design:											
5	Acct 487 - Forfeited Discounts	6,907,000	278,314	4,383,722	4,662,036	732,980	895,341	553,741	2,182,063	62,876	25	Delayed Pymt
6	Acct 488 - Miscellaneous Revenue	4,215,492	531,406	3,276,872	3,808,278	270,450	103,604	32,261	406,316	873	25	Customer
7	Acct 489 - Miscellaneous Revenue	270,733	34,129	210,452	244,580	17,369	6,654	2,072	26,095	56	2	Customer
8	Acct 493 - Rent from Gas Property	39,096	346	21,372	21,717	2,347	4,457	7,847	14,651	2,724	3	Rate Base
9	Acct 494 - Interdepartmental Rents	0	0	0	0	0	0	0	0	0	0	
10	Acct 495 - Other Gas Revenue	0	0	0	0	0	0	0	0	0	0	
11	Miscellaneous	897,187	113,100	697,420	810,519	57,560	22,050	6,866	86,477	186	5	Customer
12	VBA Related Revenues	0	0	0	0	0	0	0	0	0	0	
13	Acct Chrg	3,703,177	90,838	1,737,776	1,828,614	221,842	423,172	799,518	1,444,533	429,742	288	MUT
14		4,600,364	203,938	2,435,196	2,639,133	279,403	445,223	806,384	1,531,009	429,928	293	
15	Service Class 5 & 7 Revenues:											
16	Customer Related	856,413	107,960	665,724	773,684	54,944	21,048	6,554	82,547	177	5	Customer
17	Commodity Related	649,263	3,016	298,052	301,068	43,298	83,757	157,291	284,347	63,801	47	Sales
18	Demand Related	1,060,834	4,477	497,399	501,876	71,393	138,103	259,351	468,847	90,045	67	Storage
19		2,566,510	115,452	1,461,175	1,576,628	169,635	242,908	423,196	835,740	154,023	120	
21	TOTAL OTHER REVENUE	18,599,195	1,163,585	11,788,788	12,952,373	1,472,185	1,698,188	1,825,502	4,995,875	650,480	467	
22												
23	TOTAL OPERATING REVENUE	547,930,840	31,983,219	333,777,085	365,760,304	32,767,452	53,173,536	74,250,540	160,191,528	21,953,681	25,327	

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Detailed Cost of Service Study Allocation Results  
ALLOCATION OF OPERATION & MAINTENANCE With Proposed Rate Design  
FUTURE TEST YEAR ENDED DECEMBER 31, 2013

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]
	0	PEOPLES GAS	Non-Heating SC 1 Residential	Heating SC 1 Residential	SC 1 Total	SC 2 General Service - Small	SC 2 General Service - Medium	SC 2 General Service - Large	SC 2 Total	SC 4 Large Volume Demand Service	SC 8 CNG Service	SOURCE or ALLOCATION FACTOR
1												
2	Production:	1,018,138	4,297	477,380	481,676	68,519	132,545	248,913	449,977	86,421	65	CP
3												
4												
5	Storage											
6	Underground Storage related	9,207,192	38,855	4,317,025	4,355,880	619,631	1,198,826	2,250,957	4,069,213	781,515	583	CP
7	Local Storage - Demand related	1,105,700	4,666	518,435	523,101	74,412	143,944	270,319	488,675	93,853	70	CP
8												
9	Total Storage	10,312,891	43,521	4,835,460	4,878,981	694,042	1,342,570	2,521,276	4,557,889	875,368	654	
10												
11	Transmission	3,248,946	13,711	1,523,351	1,537,061	218,649	422,960	794,296	1,435,905	275,774	206	Ave & Peak
12												
13	Distribution:											
14	303 - Commodity											Sales
15	303 - Demand	25,531	119	11,720	11,839	1,703	3,294	6,185	11,182	2,509	2	Ave & Peak
16	374	42,689	198	19,597	19,795	2,847	5,507	10,342	18,696	4,195	3	Ave & Peak
17	375	911,520	4,234	418,444	422,678	60,788	117,589	220,826	399,203	89,572	66	Ave & Peak
18	376	65,140,137	302,578	29,903,374	30,205,952	4,344,089	8,403,295	15,780,951	28,528,335	6,401,105	4,744	Ave & Peak
19	377	0	0	0	0	0	0	0	0	0	0	
20	378	794,428	3,690	364,692	368,382	52,979	102,484	192,459	347,922	78,066	58	Ave & Peak
21	379	1,062,585	4,936	487,792	492,728	70,862	137,077	257,423	465,362	104,417	77	Ave & Peak
22	Sub-Total Distribution - Demand related	67,976,890	315,755	31,205,620	31,521,375	4,533,268	8,769,246	16,468,187	29,770,700	6,679,864	4,951	
23			0.48%	45.91%	46.37%	6.67%	12.90%	24.23%	43.80%	9.83%	0.01%	DISTRIBUTION DEMAND O&M
24												
25	303 - Customer	1,331,413	167,838	1,034,961	1,202,799	85,418	32,722	10,189	128,330	276	8	Customer
26	380	30,175,854	1,289,034	24,941,111	26,230,145	1,309,821	1,096,326	1,372,909	3,779,057	164,680	1,972	Services
27	381.0	13,365,940	802,101	8,087,757	8,889,858	1,011,423	1,767,029	1,592,638	4,371,090	103,929	1,062	Meters
28	381.2	4,590,674	614,541	3,541,665	4,156,206	301,630	105,195	27,617	434,442	0	26	AMR Device
29	381.3	1,015,468	0	0	0	14,712	178,746	758,383	951,840	63,628	0	DMD Device
30	382.0	0	0	0	0	0	0	0	0	0	0	Meters
31	382.2	0	0	0	0	0	0	0	0	0	0	AMR Device
32	382.3	0	0	0	0	0	0	0	0	0	0	DMD Device
33	383	6,373,860	382,501	3,856,836	4,239,336	482,320	842,649	759,487	2,084,456	49,561	507	Meters
34	385	136,966	0	0	0	0	178	100,857	101,035	35,931	0	Acct 385 & 386
35	386	0	0	0	0	0	0	0	0	0	0	Acct 385 & 386
36	Sub-Total Distribution - Customer related	56,990,175	3,256,015	41,462,330	44,718,345	3,205,324	4,022,846	4,622,079	11,850,250	418,005	3,575	
37			5.71%	72.75%	78.47%	5.62%	7.06%	8.11%	20.79%	0.73%	0.01%	DISTRIBUTION CUSTOMER O&M
38												
39	Total Distribution	124,967,065	3,571,770	72,667,950	76,239,720	7,738,592	12,792,092	21,090,266	41,620,950	7,097,868	8,526	
40												
41	Customer Accounts:											
42	Allocable	32,736,000	4,126,710	25,447,012	29,573,722	2,100,219	804,555	250,530	3,155,304	6,777	196	Customer
43	Customer - Acct 904/905008 Allocable	20,595,000	1,796,266	15,650,159	17,446,425	2,350,791	380,676	406,452	3,137,919	10,686	0	Multiple (1)
44	Total Customer Accounts:	53,331,000	5,922,976	41,097,171	47,020,147	4,451,010	1,185,231	656,982	6,293,223	17,464	196	
45												
46	Customer Services:	2,293,800	289,157	1,783,063	2,072,220	147,162	56,375	17,555	221,091	475	14	Customer
47	Customer Sales:	0	0	0	0	0	0	0	0	0	0	
48	Total Customer:	55,624,800	6,212,133	42,880,234	49,092,367	4,598,172	1,241,606	674,537	6,514,314	17,938	210	
49												
50	Total Customer Function	112,614,975	9,468,148	84,342,564	93,810,712	7,803,496	5,264,452	5,296,616	18,364,564	435,943	3,785	
51			100.00%	84.1%	83.30%	83.30%	6.93%	4.67%	4.70%	16.31%	0.39%	CUSTOMER O&M
52	Administrative & General:											
53	Commodity related											Sales
54	Distribution - Demand related	33,608,104	156,111	15,428,210	15,584,321	2,241,270	4,335,558	8,141,951	14,718,779	3,302,557	2,448	Distribution Demand O&M
55	Distribution - Customer related	28,176,219	1,609,790	20,499,177	22,108,967	1,584,728	1,988,915	2,285,178	5,858,821	206,664	1,768	Distribution Customer O&M
56	Customer related	71,675,677	6,026,161	53,681,230	59,707,391	4,966,665	3,350,648	3,371,120	11,688,433	277,463	2,409	Customer O&M
57	Total Administrative and General	133,460,000	7,792,061	89,608,617	97,400,678	8,792,662	9,675,121	13,798,250	32,266,033	3,786,684	6,624	
58												
59	Total Operation & Maintenance	328,631,841	17,637,493	211,992,992	229,630,485	22,110,637	25,606,893	39,127,538	86,845,068	12,140,053	16,284	
60												
61	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											
62	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.											