

The Peoples Gas Light and Coke Company

Jurisdictional Operating Income Summary

For the Test Year Ending December 31, 2013

Line No.	I.C.C. Acc. No.	Description	Forecast Under Present Rates (Schedule C-4)	Rate Making Adjustments (Schedule C-2, p3)	As Adjusted Under Present Rates	Requested Rate Increase	As adjusted Under Proposed Rates	Line No.
	[A]	[B]	[C]	[D]	[E] = [C + D]	[F]	[G] = [E + F]	
1	480-481, 489	Base Rate Revenues excludes Base Rate adjustments	\$ 531,898,000	\$ -	\$ 531,898,000	\$ 77,611,000	\$ 609,509,000	1
2	480-481, 489	Uncollectible Expense Adjustment Revenues	\$ 9,369,000	\$ (9,369,000)	\$ -	\$ -	\$ -	2
3	480-481, 489	Volume Balancing Adjustment Revenues	\$ (584,000)	\$ 584,000	\$ -	\$ -	\$ -	3
4		Base Rate Revenues	540,683,000	(8,785,000)	\$ 531,898,000	\$ 77,611,000	\$ 609,509,000	4
5	480-481, 489	PGA Revenues	\$ 473,189,000	\$ (473,189,000)	\$ -	\$ -	\$ -	5
6	480-481, 489	Coaltar Revenues	\$ 39,284,000	\$ (39,284,000)	\$ -	\$ -	\$ -	6
7	480-481, 489	Enhanced Energy Program Revenues	\$ 22,193,000	\$ (22,193,000)	\$ -	\$ -	\$ -	7
8		Pass Through Service Revenues	\$ 534,666,000	\$ (534,666,000)	\$ -	\$ -	\$ -	8
9	487, 488, 495	Other Revenues	\$ 12,980,000	\$ 2,406,000	\$ 15,386,000	\$ 647,000	\$ 16,033,000	9
10	400	Operating Revenues	\$ 1,088,329,000	\$ (541,045,000)	\$ 547,284,000	\$ 78,258,000	\$ 625,542,000	10
11		Operating Expenses						11
12	401	Cost of Gas	\$ 473,140,000	\$ (473,140,000)	\$ -	\$ -	\$ -	12
13	401 & 402	Other Operation and Maintenance:						13
14	401 & 402	Other Production	\$ 1,018,000	\$ -	\$ 1,018,000	\$ -	\$ 1,018,000	14
15	401 & 402	Storage	\$ 10,313,000	\$ -	\$ 10,313,000	\$ -	\$ 10,313,000	15
16	401 & 402	Transmission	\$ 3,249,000	\$ -	\$ 3,249,000	\$ -	\$ 3,249,000	16
17	401 & 402	Distribution	\$ 124,967,000	\$ -	\$ 124,967,000	\$ -	\$ 124,967,000	17
18	401	Customer Accounts - Uncollectible Expense -Net Write Off (See Note)	\$ 32,011,000	\$ (13,746,000)	\$ 18,265,000	\$ 2,330,000	\$ 20,595,000	18
19	401	Customer Accounts - Other than Uncollectible Expense -Net Write off	\$ 29,087,000	\$ 3,649,000	\$ 32,736,000	\$ -	\$ 32,736,000	19
20	401	Customer Services and Informational Services	\$ 2,294,000	\$ -	\$ 2,294,000	\$ -	\$ 2,294,000	20
21	401	Sales	\$ -	\$ -	\$ -	\$ -	\$ -	21
22	401 & 402	Administrative and General	\$ 192,822,000	\$ (59,362,000)	\$ 133,460,000	\$ -	\$ 133,460,000	22
23		Total Other Operation and Maintenance	\$ 395,761,000	\$ (69,459,000)	\$ 326,302,000	\$ 2,330,000	\$ 328,632,000	23
24	403	Depreciation	\$ 90,903,000	\$ -	\$ 90,903,000	\$ -	\$ 90,903,000	24
25	404	Amortization	\$ 5,572,000	\$ -	\$ 5,572,000	\$ -	\$ 5,572,000	25
26	408.1	Taxes Other than Income	\$ 22,128,000	\$ 338,000	\$ 22,466,000	\$ -	\$ 22,466,000	26
27		Income Taxes				\$ -	\$ -	27
28	409.1	Federal Income Taxes - Current	\$ 177,000	\$ (491,000)	\$ (314,000)	\$ 24,050,000	\$ 23,736,000	28
29	409.1	State Income Taxes - Current	\$ (2,583,000)	\$ (148,000)	\$ (2,731,000)	\$ 7,213,000	\$ 4,482,000	29
30	410.1 & 411.1	Deferred Income Taxes	\$ 31,807,000	\$ (324,000)	\$ 31,483,000	\$ -	\$ 31,483,000	30
31	411.4	Investment Tax Credit	\$ 326,000	\$ -	\$ 326,000	\$ -	\$ 326,000	31
32		Total Operating Expenses	\$ 1,017,231,000	\$ (543,224,000)	\$ 474,007,000	\$ 33,593,000	\$ 507,600,000	32
33		Jurisdictional Operating Income (Loss)	\$ 71,098,000	\$ 2,179,000	\$ 73,277,000	\$ 44,665,000	\$ 117,942,000	33

Note: Uncollectible Expense -Net Write Off reflects Accounts 904000 and Account 905008 for Cost of Service Study and Rate Design to derive proper allocation and rates.

The Peoples Gas Light and Coke Company

Summary of Proposed Adjustments to Operating Income
For the Test Year Ending December 31, 2013

Line No.	I.C.C. Acc. No.	Description	Adjust Non-Base Rate Charges PGA and Coaltar (Schedule C-2.1)	Adjust Non-Base Rate Charges Enhanced Energy & Online Bill Finance (Schedule C-2.2)	Adjust Non-Base Rate Charges Uncollectible Exp Adjustment (Schedule C-2.3)	Adjust Non-Base Rate Charges Volume Balancing Adjustment (Schedule C-2.4)	Adjust taxes related to gas plant leased to others (Schedule C-2.5)		Adjust to reflect amortization of proposed 2013 rate case expenses (Schedule C-2.6)	amortize rate case exp -rehear/appeal Docket #09-0166/0167 (consol) (Schedule C-2.7)	Subtotal Operating Statement Adjustments
	[A]	[B]	[C]	[D]	[E]	[G]	[F]	[H]	[I]	[J]	[K]
1	480-481, 489	Base Rate Revenues excludes Base Rate adjustments	-	-	-	-	-	-	-	-	-
2	480-481, 489	Uncollectible Expense Adjustment Revenues	-	-	(9,369,000)	-	-	-	-	-	(9,369,000)
3	480-481, 489	Volume Balancing Adjustment Revenues	-	-	-	584,000	-	-	-	-	584,000
4		Base Rate Revenues	-	-	(9,369,000)	584,000	-	-	-	-	(8,785,000)
5	480-481, 489	PGA Revenues	(473,189,000)	-	-	-	-	-	-	-	(473,189,000)
6	480-481, 489	Coaltar Revenues	(39,284,000)	-	-	-	-	-	-	-	(39,284,000)
7	480-481, 489	Energy Efficiency and On-Bill Financing Adjustment Revenues	-	(22,193,000)	-	-	-	-	-	-	(22,193,000)
8		Pass Through Service Revenues	(512,473,000)	(22,193,000)	-	-	-	-	-	-	(534,666,000)
9	487, 488, 495	Other Revenues	-	-	-	2,406,000	-	-	-	-	2,406,000
10	400	Operating Revenues	(512,473,000)	(22,193,000)	(9,369,000)	2,990,000	-	-	-	-	(541,045,000)
11		Operating Expenses	-	-	-	-	-	-	-	-	-
12	401	Cost of Gas	(473,140,000)	-	-	-	-	-	-	-	(473,140,000)
13	401 & 402	Other Operation and Maintenance	-	-	-	-	-	-	-	-	-
14	401 & 402	Other Production	-	-	-	-	-	-	-	-	-
15	401 & 402	Storage	-	-	-	-	-	-	-	-	-
16	401 & 402	Transmission	-	-	-	-	-	-	-	-	-
17	401 & 402	Distribution	-	-	-	-	-	-	-	-	-
18	401	Customer Accounts - Uncollectible Expense -Net Write Off	-	-	(13,746,000)	-	-	-	-	-	(13,746,000)
19	401	Customer Accounts Other than Uncollectible Expense -Net Write off	-	-	3,649,000	-	-	-	-	-	3,649,000
20	401	Customer Service and Informational Services	-	-	-	-	-	-	-	-	-
21	401	Sales	-	-	-	-	-	-	-	-	-
22	401 & 402	Administrative and General	(39,284,000)	(22,193,000)	-	-	-	-	1,666,000	142,000	(59,669,000)
23		Total Other Operations and Maintenance	(39,284,000)	(22,193,000)	(10,097,000)	-	-	-	1,666,000	142,000	(69,766,000)
24	403	Depreciation	-	-	-	-	-	-	-	-	-
25	404	Amortization	-	-	-	-	-	-	-	-	-
26	408.1	Taxes Other than Income	-	-	-	-	(18,000)	-	-	-	(18,000)
27		Income Taxes	-	-	-	-	-	-	-	-	-
28	409.1	Federal Income Taxes - Current	(15,000)	-	231,000	947,000	6,000	-	-	-	1,169,000
29	409.1	State Income Taxes - Current	(5,000)	-	69,000	284,000	2,000	-	-	-	350,000
30	410.1 & 411.1	Deferred Income Taxes	-	-	-	-	-	-	(686,000)	(58,000)	(744,000)
31	411.4	Investment Tax Credit	-	-	-	-	-	-	-	-	-
32		Total Operating Expenses	(512,444,000)	(22,193,000)	(9,797,000)	1,231,000	(10,000)	-	980,000	84,000	(542,149,000)
33		Net Operating Income	<u>\$ (29,000)</u>	<u>\$ -</u>	<u>\$ 428,000</u>	<u>\$ 1,759,000</u>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ (980,000)</u>	<u>\$ (84,000)</u>	<u>\$ 1,104,000</u>

The Peoples Gas Light and Coke Company

Summary of Proposed Adjustments to Operating Income
For the Test Year Ending December 31, 2013

Line No.	I.C.C. Acc. No.	Description	Subtotal Operating Statement Adjustments	amortize rate case exp -rehear/appeal Docket #11-0280/ 0281 (consol) (Schedule C-2.8)	Adjust for effect of interest on customer deposits (Schedule C-2.9)	Adjust for effect of interest on budget plan accounts (Schedule C-2.10)	Adjust for charitable contributions (Schedule C-2.11)	Adjust amortization of unamortized 2009 & 2011 rate case expenses (Schedule C-2.12)	Adjust income taxes to eliminate effect of items not included in revenue requirement (Schedule C-2.13)	-	Total Operating Statement Adjustments
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
1	480-481, 489	Base Rate Revenues excludes Base Rate adjustments	-	-	-	-	-	-	-	-	-
2	480-481, 489	Uncollectible Expense Adjustment Revenues	(9,369,000)	-	-	-	-	-	-	-	(9,369,000)
3	480-481, 489	Volume Balancing Adjustment Revenues	584,000	-	-	-	-	-	-	-	584,000
4		Base Rate Revenues	(8,785,000)	-	-	-	-	-	-	-	(8,785,000)
5	480-481, 489	PGA Revenues	(473,189,000)	-	-	-	-	-	-	-	(473,189,000)
6	480-481, 489	Coaltar Revenues	(39,284,000)	-	-	-	-	-	-	-	(39,284,000)
7	480-481, 489	Energy Efficiency and On-Bill Financing Adjustment Revenues	(22,193,000)	-	-	-	-	-	-	-	(22,193,000)
8		Pass Through Service Revenues	(534,666,000)	-	-	-	-	-	-	-	(534,666,000)
9	487, 488, 495	Other Revenues	2,406,000	-	-	-	-	-	-	-	2,406,000
10	400	Operating Revenues	(541,045,000)	-	-	-	-	-	-	-	(541,045,000)
11		Operating Expenses	-	-	-	-	-	-	-	-	-
12	401	Cost of Gas	(473,140,000)	-	-	-	-	-	-	-	(473,140,000)
13	401 & 402	Other Operation and Maintenance	-	-	-	-	-	-	-	-	-
14	401 & 402	Other Production	-	-	-	-	-	-	-	-	-
15	401 & 402	Storage	-	-	-	-	-	-	-	-	-
16	401 & 402	Transmission	-	-	-	-	-	-	-	-	-
17	401 & 402	Distribution	-	-	-	-	-	-	-	-	-
18	401	Customer Accounts - Uncollectible Expense -Net Write Off	(13,746,000)	-	-	-	-	-	-	-	(13,746,000)
19	401	Customer Accounts Other than Uncollectible Expense -Net Write off	3,649,000	-	-	-	-	-	-	-	3,649,000
20	401	Customer Service and Informational Services	-	-	-	-	-	-	-	-	-
21	401	Sales	-	-	-	-	-	-	-	-	-
22	401 & 402	Administrative and General	(59,669,000)	7,000	140,000	62,000	1,125,000	(1,027,000)	-	-	(59,362,000)
23		Total Other Operations and Maintenance	(69,766,000)	7,000	140,000	62,000	1,125,000	(1,027,000)	-	-	(69,459,000)
24	403	Depreciation	-	-	-	-	-	-	-	-	-
25	404	Amortization	-	-	-	-	-	-	-	-	-
26	408.1	Taxes Other than Income	(18,000)	-	-	-	-	-	-	-	(18,000)
27		Income Taxes	-	-	-	-	-	-	-	-	-
28	409.1	Federal Income Taxes - Current	1,169,000	-	(44,000)	(20,000)	(356,000)	-	92,000	-	841,000
29	409.1	State Income Taxes - Current	350,000	-	(13,000)	(6,000)	(107,000)	-	28,000	-	252,000
30	410.1 & 411.1	Deferred Income Taxes	(744,000)	(3,000)	-	-	-	423,000	-	-	(324,000)
31	411.4	Investment Tax Credit	-	-	-	-	-	-	-	-	-
32		Total Operating Expenses	(542,149,000)	4,000	83,000	36,000	662,000	(604,000)	120,000	-	(541,848,000)
33		Net Operating Income	\$ 1,104,000	\$ (4,000)	\$ (83,000)	\$ (36,000)	\$ (662,000)	\$ 604,000	\$ (120,000)	\$ -	\$ 803,000

The Peoples Gas Light and Coke Company

Summary of Proposed Adjustments to Operating Income
For the Test Year Ending December 31, 2013

Line No.	I.C.C. Acc. No.	Description	Subtotal Operating Statement Adjustments	[D]	[E]	[F]	[G]	[H]	Invested Capital Tax Adjustment (Schedule C-2.14)	Interest Synchronization Adjustment (Schedule C-2.15)	Total Operating Statement Adjustments
	[A]	[B]	[C]						[I]	[J]	[K]
1	480-481, 489	Base Rate Revenues excludes Base Rate adjustments	-								-
2	480-481, 489	Uncollectible Expense Adjustment Revenues	(9,369,000)								(9,369,000)
3	480-481, 489	Volume Balancing Adjustment Revenues	584,000								584,000
4		Base Rate Revenues	(8,785,000)	-	-	-	-	-	-	-	(8,785,000)
5	480-481, 489	PGA Revenues	(473,189,000)								(473,189,000)
6	480-481, 489	Coaltar Revenues	(39,284,000)								(39,284,000)
7	480-481, 489	Energy Efficiency and On-Bill Financing Adjustment Revenues	(22,193,000)								(22,193,000)
8		Pass Through Service Revenues	(534,666,000)	-	-	-	-	-	-	-	(534,666,000)
9	487, 488, 495	Other Revenues	2,406,000	-	-	-	-	-	-	-	2,406,000
10	400	Operating Revenues	(541,045,000)	-	-	-	-	-	-	-	(541,045,000)
11		Operating Expenses	-								-
12	401	Cost of Gas	(473,140,000)								(473,140,000)
13	401 & 402	Other Operation and Maintenance	-								-
14	401 & 402	Other Production	-								-
15	401 & 402	Storage	-								-
16	401 & 402	Transmission	-								-
17	401 & 402	Distribution	-								-
18	401	Customer Accounts - Uncollectible Expense -Net Write Off	(13,746,000)								(13,746,000)
19	401	Customer Accounts Other than Uncollectible Expense -Net Write off	3,649,000								3,649,000
20	401	Customer Service and Informational Services	-								-
21	401	Sales	-								-
22	401 & 402	Administrative and General	(59,362,000)	-	-	-	-	-	-	-	(59,362,000)
23		Total Other Operations and Maintenance	(69,459,000)	-	-	-	-	-	-	-	(69,459,000)
24	403	Depreciation	-								-
25	404	Amortization	-								-
26	408.1	Taxes Other than Income	(18,000)	-	-	-	-	-	356,000	-	338,000
27		Income Taxes	-								-
28	409.1	Federal Income Taxes - Current	841,000	-	-	-	-	-	(113,000)	(1,219,000)	(491,000)
29	409.1	State Income Taxes - Current	252,000	-	-	-	-	-	(34,000)	(366,000)	(148,000)
30	410.1 & 411.1	Deferred Income Taxes	(324,000)	-	-	-	-	-			(324,000)
31	411.4	Investment Tax Credit	-								-
32		Total Operating Expenses	(541,848,000)	-	-	-	-	-	209,000	(1,585,000)	(543,224,000)
33		Net Operating Income	\$ 803,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (209,000)	\$ 1,585,000	\$ 2,179,000

The Peoples Gas Light and Coke Company

Adjustment No. 1
Test Year Ending December 31, 2013

<u>Line No.</u>					<u>Line No.</u>
1	Title of Adjustment:	Adjust Non-Base Rate Rider 2 Purchased Gas and Rider 11 Environmental Activity Revenues and Charges from revenue requirement			1
2	Schedule C-2, Adjustment No. 1				2
3	Supporting Work Paper Reference	WPC-2.1			3
4	Purpose and Description:				4
5	See testimony of S. Moy regarding Adjustment No. 1				5
6	Summary Calculations:				6
7	OPERATING REVENUES				7
8	ICC 480-481,489	Sales of Gas-Residential, Commercial & Industrial, Transportation			8
9	ICC 480-481,489	Rider 2 Purchased Gas Charges - Cost of Gas	\$ (473,140,000)		9
10	ICC 480-481,489	Rider 2 Purchased Gas Charges - Interest error	\$ (49,000)		10
11	ICC 480-481,489	Rider 11 Environmental Activity Charges	<u>(39,284,000)</u>	\$ (512,473,000)	11
12	OPERATING EXPENSES				12
13	ICC 804	Natural Gas City Gate Purchases	(\$479,926,000)		13
14	ICC 808.1	Gas withdrawn from storage-Debit	(233,454,000)		14
15	ICC 808.2	Gas delivered to storage-Credit	236,937,000		15
16	ICC 810	Gas used for compressor station fuel-credit	3,303,000		16
17	ICC 930.2	Administrative & General -Miscellaneous	(39,284,000)		17
18		General Expenses		<u>(512,424,000)</u>	18
19	Subtotal Operating Revenues less Expenses before Income Taxes			(49,000)	19
20	ICC 409.1-Income Taxes	State	9.50%	5,000	20
21	ICC 409.1-Income Taxes	Federal	35.00%	<u>15,000</u>	21
22	Total Income taxes			<u>20,000</u>	22
23	EFFECT ON OPERATING INCOME			<u>(29,000)</u>	23

The Peoples Gas Light and Coke Company

Adjustment No. 2

Test Year Ending December 31, 2013

<u>Line No.</u>		<u>Line No.</u>
1	Title of Adjustment: Adjust Non-Base Rate Rider Energy Efficiency and On-Bill Financing Adjustment Charges	1
2	from revenue requirement	2
3	Schedule C-2, Adjustment No. 2	3
4	Supporting Work Paper Reference WPC-2.2	4
5	Purpose and Description:	5
6	See testimony of S. Moy regarding Adjustment No.2	6
7	Summary Calculations:	7
8	OPERATING REVENUES	8
9	ICC 480-481,489 Sales of Gas-Residential, Commercial & Industrial, Transportation (\$22,193,000)	9
10	OPERATING EXPENSES	10
11	ICC 930.2 Administrative & General -Miscellaneous (\$22,193,000)	11
12	General Expenses	12
13	Subtotal Operating Revenues less Expenses before Income Taxes	-
14	ICC 409.1-Income Taxes State 9.50%	-
15	ICC 409.1-Income Taxes Federal 35.00%	-
16	Total after Income taxes	-
17	EFFECT ON OPERATING INCOME	-

The Peoples Gas Light and Coke Company

Adjustment No. 3
Test Year Ending December 31, 2013

<u>Line No.</u>				<u>Line No.</u>
1	Title of Adjustment:	Adjust Non-Base Rate Uncollectible Expense Writeoff Adjustment		1
2		from revenue requirement		2
3	Schedule C-2, Adjustment No. 3			3
4	Supporting Work Paper Reference	WPC-2.3		4
5	Purpose and Description:			5
6	See testimony of S. Moy regarding Adjustment No. 3			6
7	Summary Calculations:			7
8	OPERATING REVENUES			8
9	ICC 480-481,489	Sales of Gas-Residential, Commercial & Industrial, Transportation	(\$9,369,000)	9
10	OPERATING EXPENSES			10
11	ICC 904	Uncollectible Accounts	(\$13,746,000)	11
12	ICC 905	Miscellaneous customer accounts expenses	\$3,649,000	12
13	Subtotal Operating Revenues less Expenses before Income Taxes		<u>728,000</u>	13
14	ICC 409.1-Income Taxes	State 9.50%	(69,000)	14
15	ICC 409.1-Income Taxes	Federal 35.00%	<u>(231,000)</u>	15
16	Total Income taxes		<u>(300,000)</u>	16
17	EFFECT ON OPERATING INCOME		<u><u>428,000</u></u>	17

Note: The Net Write Off Adjustment (Account 905008) is reflected under Account 904000 for Cost of Service Study and Rate Design to derive proper allocation and rates.

The Peoples Gas Light and Coke Company

Adjustment No. 4

Test Year Ending December 31, 2013

<u>Line No.</u>		<u>Line No.</u>	
1	Title of Adjustment: Adjust Non-Base Rate Rider VBA -Volume Balancing Adjustment	1	
2	from revenue requirement	2	
3	Schedule C-2, Adjustment No. 4	3	
4	Supporting Work Paper Reference WPC-2.4	4	
5	Purpose and Description:	5	
6	See testimony of S. Moy regarding Adjustment No. 4	6	
7	Summary Calculations:	7	
8	OPERATING REVENUES	8	
9	ICC 480-481,489 Sales of Gas-Residential, Commercial & Industrial, Transportation	\$584,000	9
10	ICC 495 Other Gas Revenues	<u>2,406,000</u>	10
11	Total Operating Revenues	2,990,000	11
12	ICC 409.1-Income Taxes State 9.50%	(284,000)	12
13	ICC 409.1-Income Taxes Federal 35.00%	<u>(947,000)</u>	13
14	Total Income taxes	<u>(1,231,000)</u>	
15	Total after income taxes	<u>1,759,000</u>	15
16	EFFECT ON OPERATING INCOME	<u><u>1,759,000</u></u>	16

The Peoples Gas Light and Coke Company

Adjustment No. 5

Test Year Ending December 31, 2013

<u>Line No.</u>		<u>Line No.</u>
1	Title of Adjustment: Adjust taxes related to gas plant leased to others	1
2	Schedule C-2, Adjustment No. 5	2
3	Supporting Work Paper Reference WPC-2.5	3
4	Purpose and Description:	4
5	See testimony of S. Moy regarding Adjustment No. 5	5
6	Summary Calculations:	6
7	OPERATING EXPENSES	7
8	ICC 408.1 Taxes Other Than Income Taxes	(\$18,000) 8
9	ICC 409.1-Income Taxes - State 9.50%	2,000 9
10	ICC 409.1-Income Taxes - Federal 35.00%	<u>6,000</u> 10
11	Total Operating Expenses	<u>(10,000)</u> 11
12	EFFECT ON OPERATING INCOME	<u><u>\$10,000</u></u> 12

The Peoples Gas Light and Coke Company

Adjustment No. 6
Test Year Ending December 31, 2013

<u>Line No.</u>		<u>Line No.</u>
1	Title of Adjustment: Adjust to reflect amortization of proposed 2013 rate case expenses	1
2	Schedule C-2, Adjustment No. 6	2
3	Supporting Work Paper Reference WPC-2.6	3
4	Purpose and Description:	4
5	See testimony of S.Moy regarding Adjustment No. 6	5
6	Summary Calculations:	6
7	OPERATING EXPENSES	7
8	ICC 928 Administrative & General -Regulatory Commision Expenses	\$1,666,000
9	Total Normalized Income Taxes - State 9.50%	(\$158,000)
10	- Federal 35.00%	<u>(528,000)</u>
11	Total	<u><u>(686,000)</u></u>
12	ICC 409.1 -Current - State	-
13	- Federal	-
14	ICC 410.1-Deferred	<u>(686,000)</u>
15	Total Operating Expenses	<u>980,000</u>
16	EFFECT ON OPERATING INCOME	<u><u>(\$980,000)</u></u>

The Peoples Gas Light and Coke Company

Adjustment No. 7
Test Year Ending December 31, 2013

<u>Line No.</u>		<u>Line No.</u>
1	Title of Adjustment: Amortization of Rate Case expenses -Rehearing/Appeal in Docket #09-0166/09-0167 Consolidated	1
2	Schedule C-2, Adjustment No. 7	2
3	Supporting Work Paper Reference WPC-2.7	3
4	Purpose and Description:	4
5	See testimony of S. Moy regarding Adjustment No. 7	5
6	Summary Calculations:	6
7	OPERATING EXPENSES	7
8	ICC 928 Administrative & General -Regulatory Commision Expenses \$142,000	8
9	Total Normalized Income Taxes - State 9.50% (\$13,000)	9
10		10
11	- Federal 35.00% (\$45,000)	11
12	Total <u>(\$58,000)</u>	12
13	ICC 409.1 -Current - State -	13
14	- Federal -	14
15	ICC 410.1-Deferred <u>(58,000)</u>	15
16	Total Operating Expenses <u>\$84,000</u>	16
17	EFFECT ON OPERATING INCOME <u>(\$84,000)</u>	17

The Peoples Gas Light and Coke Company

Adjustment No. 8
Test Year Ending December 31, 2012

<u>Line No.</u>		<u>Line No.</u>
1	Title of Adjustment: Amortization of Rate Case expenses -Rehearing/Appeal in Docket #11-0280/0281 Consolidated	1
2	Schedule C-2, Adjustment No. 8	2
3	Supporting Work Paper Reference WPC-2.8	3
4	Purpose and Description:	4
5	See testimony of S. Moy regarding Adjustment No. 8	5
6	Summary Calculations:	6
7	OPERATING EXPENSES	7
8	ICC 928 Administrative & General -Regulatory Commision Expenses \$7,000	8
9	Total Normalized Income Taxes - State 9.50% (\$1,000)	9
10		9
11	Total - Federal 35.00% <u>(\$2,000)</u> <u>(\$3,000)</u>	11
12	ICC 409.1 -Current - State -	12
13	ICC 410.1-Deferred - Federal - <u>(\$3,000)</u>	13
14	Total Operating Expenses <u>\$4,000</u>	14
15	EFFECT ON OPERATING INCOME <u>(\$4,000)</u>	15

The Peoples Gas Light and Coke Company

Adjustment No. 9
Test Year Ending December 31, 2013

<u>Line No.</u>		<u>Line No.</u>
1	Title of Adjustment: Adjust for effect of interest on customer deposits	1
2	Schedule C-2, Adjustment No. 9	2
3	Supporting Work Paper Reference WPC-2.9	3
4	Purpose and Description:	4
5	See testimony of S. Moy regarding Adjustment No. 9	5
6	Summary Calculations:	6
7	OPERATING EXPENSES	7
8	ICC 930.20 Administrative & General -Miscellaneous General Expenses	\$140,000 8
9	ICC 409.1-Income Taxes State 9.50%	(13,000) 9
10	ICC 409.1-Income Taxes Federal 35.00%	<u>(44,000)</u> 10
11	Total Operating Expenses	<u>83,000</u> 11
12	EFFECT ON OPERATING INCOME	<u><u>(\$83,000)</u></u> 12

The Peoples Gas Light and Coke Company

Adjustment No. 10

Test Year Ending December 31, 2013

<u>Line No.</u>		<u>Line No.</u>
1	Title of Adjustment: Adjust for effect of interest on budget plan accounts	1
2	Schedule C-2, Adjustment No. 10	2
3	Supporting Work Paper Reference WPC-2.10	3
4	Purpose and Description:	4
5	See testimony of S. Moy regarding Adjustment No. 10	5
6	Summary Calculations:	6
7	OPERATING EXPENSES	7
8	ICC 930.20 Administrative & General -Miscellaneous General Expenses	\$62,000 8
9	ICC 409.1-Income Taxes State 9.50%	(6,000) 9
10	ICC 409.1-Income Taxes Federal 35.00%	<u>(20,000)</u> 10
11	Total Operating Expenses	<u>36,000</u> 11
12	EFFECT ON OPERATING INCOME	<u><u>(\$36,000)</u></u> 12

The Peoples Gas Light and Coke Company

Adjustment No. 12

Test Year Ending December 31, 2013

<u>Line No.</u>		<u>Line No.</u>
1	Title of Adjustment: Adjust Amortization of Unamortized 2009 and 2011 Rate Case Expenses approved through compliance	1
2	Schedule C-2, Adjustment No. 12	2
3	Supporting Work Paper Reference WPC-2.12	3
4	Purpose and Description:	4
5	See testimony of S. Moy regarding Adjustment No. 12	5
6	Summary Calculations:	6
7	OPERATING EXPENSES	7
8	ICC 928 Administrative & General -Regulatory Commision Expenses (\$1,027,000)	8
9	Total Normalized Income Taxes - State 9.50% \$98,000	9
10	- Federal 35.00% <u>325,000</u>	10
11	Total <u><u>423,000</u></u>	11
12	ICC 409.1 -Current - State -	12
13	-	13
14	ICC 410.1-Deferred - Federal <u>423,000</u>	14
15	Total Operating Expenses <u>(604,000)</u>	15
16	EFFECT ON OPERATING INCOME <u><u>\$604,000</u></u>	16

The Peoples Gas Light and Coke Company

Adjustment No. 14
Test Year Ending December 31, 2013

<u>Line No.</u>		<u>Line No.</u>	
1	Title of Adjustment: Adjust to reflect increase in invested capital tax	1	
2	Schedule C-2, Adjustment No. 14	2	
3	Supporting Work Paper Reference WPC-2.14	3	
4	Purpose and Description:	4	
5	See testimony of S. Moy regarding Adjustment No. 14	5	
6	Summary Calculations:	6	
7	OPERATING EXPENSES	7	
8	ICC 408.1 Taxes Other Than Income Taxes	\$356,000	8
9	ICC 409.1-Income Taxes - State 9.50%	(34,000)	9
10	ICC 409.1-Income Taxes - Federal 35.00%	<u>(113,000)</u>	10
11	Total Operating Expenses	<u>209,000</u>	11
12	EFFECT ON OPERATING INCOME	<u><u>(\$209,000)</u></u>	12

The Peoples Gas Light and Coke Company

Adjustment No. 15
Test Year Ending December 31, 2013

<u>Line No.</u>		<u>Line No.</u>
1	Title of Adjustment: Adjust income taxes to reflect effect of interest synchronization	1
2	Schedule C-2, Adjustment No. 15	2
3	Supporting Work Paper Reference WPC-2.15	3
4	Purpose and Description:	4
5	See testimony of S. Moy regarding Adjustment No. 15	5
6	Summary Calculations:	6
7	OPERATING EXPENSES	7
8	ICC 409.1-Income Taxes - State (3,849,000) x 9.50% (\$366,000)	8
9	ICC 409.1-Income Taxes - Federal (3,483,000) x 35.00% <u>(1,219,000)</u>	9
10	Total Operating Expenses	10
11	EFFECT ON OPERATING INCOME	11
		<u>\$1,585,000</u>

The Peoples Gas Light and Coke Company

Sales Statistics by Customer Classification (All Volume in Therms)

Line No.	Description	Test Year Ending December 31, 2013		Historical Year Ended December 31, 2011		Historical Year Ended December 31, 2010		Historical Year Ended December 31, 2009		Line No.
		Total Company Revenues	Total Company Volume	Total Company Revenues	Total Company Volume	Total Company Revenues	Total Company Volume	Total Company Revenues	Total Company Volume	
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	
1	Sales by customer class									1
2	Residential	\$802,219,000	815,277,000	\$758,739,000	842,039,000	\$805,394,000	813,460,000	\$852,545,000	871,646,000	2
3	Commercial	119,027,000	141,729,000	114,815,000	148,364,000	122,954,000	144,323,000	138,019,000	155,335,000	3
4	Industrial	14,179,000	18,466,000	13,649,000	19,532,000	14,885,000	19,235,000	15,601,000	19,598,000	4
5	Transportation by customer class									5
6	Residential	\$52,637,000	195,715,000	43,437,000.00	200,659,000	46,601,000	200,882,000	\$44,266,000	218,349,000	6
7	Commercial	60,998,000	355,439,000	50,181,000.00	367,149,000	50,778,000	358,799,000	45,166,000	374,520,000	7
8	Industrial	21,449,000	134,146,000	16,470,000.00	143,568,000	16,240,000	139,856,000	12,989,000	133,077,000	8
9	Contract	4,840,000		6,804,000.00		7,855,000		10,699,000		9
10	Total Sales and Transportation	<u>\$1,075,349,000</u>	<u>1,660,772,000</u>	<u>\$1,004,095,000</u>	<u>1,721,311,000</u>	<u>\$1,064,707,000</u>	<u>1,676,555,000</u>	<u>\$ 1,119,285,000</u>	<u>1,772,525,000</u>	10
11	Other Revenues									11
12	Forfeited Discounts	\$6,447,000		\$7,163,000		\$8,087,000		\$10,327,000		12
13	Misc Service Revenues	4,215,000		3,084,000		4,152,000		3,247,000		13
14	Other Revenues	2,318,000		15,202,000		(5,527,000)		15,792,000		14
15	Sub-Total	<u>\$12,980,000</u>		<u>\$25,449,000</u>		<u>\$6,712,000</u>		<u>\$ 29,366,000</u>		15
16	Total Revenues	<u>\$1,088,329,000</u>		<u>\$1,029,544,000</u>		<u>\$1,071,419,000</u>		<u>\$ 1,148,651,000</u>		16

Note: All revenues and volumes are subject to the jurisdiction of the Commission.
Sales and transportation revenues by customer class do not include charges for the Rider 1; additional charges for taxes and customer charge adjustments.

The Peoples Gas Light and Coke Company
Comparative Operating Income Statements for
Prior Years and the Test Year

Line No.	Account Number	Description	Test Year Ending December 31, 2013	Forecasted Year Ending December 31, 2012 (1)	Historical Year Ended December 31, 2011	Historical Year Ended December 31, 2010	Line No.
	[A]	[B]	[C]	[D]	[E]	[F]	
1	400	OPERATING REVENUES					1
2		Residential Sales	\$ 802,219,000	\$ 800,581,000	\$ 758,739,000	\$ 805,394,000	2
3		Commercial and Industrial Sales	133,206,000	135,973,000	128,464,000	137,838,000	3
4		Other Revenues	152,904,000	195,920,000	142,341,000	128,187,000	4
5		Total Operating Revenues	<u>\$ 1,088,329,000</u>	<u>\$ 1,132,474,000</u>	<u>\$ 1,029,544,000</u>	<u>\$ 1,071,419,000</u>	5
6		OPERATING EXPENSES					6
7	401	Cost of Gas (2)	473,140,000	550,030,000	508,375,000	543,061,000	7
8	401 and 402	Other Operation and Maintenance (2)	395,761,000	336,409,000	305,183,000	324,702,000	8
9	403	Depreciation	90,903,000	83,429,000	78,119,000	73,853,000	9
10	404.3	Amortization	5,572,000	5,638,000	5,696,000	5,729,000	10
11	408.1	Taxes Other than Income	22,128,000	20,617,000	19,856,000	19,960,000	11
12	409.1	Federal Income Taxes - Current	177,000	(47,295,000)	(9,979,000)	14,472,000	12
13	409.1	State Income Taxes - Current	(2,583,000)	(4,769,000)	(3,490,000)	4,676,000	13
14	410.1 and 411.1	Deferred Income Taxes	31,807,000	102,039,000	46,703,000	18,484,000	14
15	411.4	Investment Tax Credit	326,000	64,000	(68,000)	(356,000)	15
16		Total Operating Expenses	<u>\$ 1,017,231,000</u>	<u>\$ 1,046,162,000</u>	<u>\$ 950,395,000</u>	<u>\$ 1,004,581,000</u>	16
17		OPERATING INCOME	<u>\$ 71,098,000</u>	<u>\$ 86,312,000</u>	<u>\$ 79,149,000</u>	<u>\$ 66,838,000</u>	17

Note: (1) Includes zero months of actual data and twelve months of forecasted data.
(2) Detail of Cost of Gas and Other Operation and Maintenance is shown by individual operation and maintenance expense accounts on pages 2 through 4.

The Peoples Gas Light and Coke Company

Comparative Operating Income Statements for
Prior Years and the Test Year

Line No.	Account Number	Description	Test Year Ending December 31, 2013	Forecasted Year Ending December 31, 2012 (1)	Historical Year Ended December 31, 2011	Historical Year Ended December 31, 2010	Line No.
	[A]	[B]	[C]	[D]	[E]	[F]	
1		Cost of Gas					1
2	804	Natural Gas City Gate Purchases	\$ 479,926,000	\$ 558,014,000	\$ 521,715,000	\$ 532,617,000	2
3	808.1	Gas Withdrawn from Storage - Debit	233,454,000	285,464,000	244,307,000	289,249,000	3
4	808.2	Gas Delivered to Storage - Credit	(236,937,000)	(289,640,000)	(255,781,000)	(275,966,000)	4
5	810	Gas Used for Compressor Station Fuel - Credit	(3,303,000)	(3,808,000)	(1,866,000)	(2,839,000)	5
6		Total Cost of Gas	473,140,000	550,030,000	508,375,000	543,061,000	6
7		Production - Operation					7
8	813	Other Gas Supply Expenses	1,018,000	862,000	-	-	8
9		Total Production-Operation	1,018,000	862,000	-	-	9
10		Underground Storage Expense - Operation					10
11	814	Operation Supervision and Engineering	520,000	493,000	476,000	421,000	11
12	815	Maps and Records	-	-	6,000	8,000	12
13	816	Wells Expenses	347,000	464,000	285,000	327,000	13
14	817	Line Expenses	23,000	10,000	1,000	17,000	14
15	818	Compressor Station Expenses	506,000	496,000	695,000	510,000	15
16	819	Compressor Station Fuel and Power	2,414,000	2,542,000	3,086,000	3,017,000	16
17	820	Measuring and Regulating Station Expenses	190,000	183,000	222,000	189,000	17
18	821	Purification Expenses	845,000	879,000	891,000	988,000	18
19	824	Other Expenses	651,000	612,000	616,000	545,000	19
20	825	Storage Well Royalties	19,000	10,000	36,000	30,000	20
21		Total Underground Storage Expense - Operation	5,515,000	5,689,000	6,314,000	6,052,000	21
22		Other Storage Expense - Operation					22
23	840	Operation Supervision and Engineering	59,000	56,000	82,000	45,000	23
24	841	Operation Labor and Expenses	220,000	218,000	249,000	237,000	24
25	842.1	Fuel	460,000	548,000	493,000	374,000	25
26		Total Other Storage Expense - Operation	739,000	822,000	824,000	656,000	26
27		Underground Storage Expense - Maintenance					27
28	830	Maintenance Supervision and Engineering	210,000	198,000	202,000	191,000	28
29	831	Maintenance of Structures and Improvements	316,000	310,000	212,000	243,000	29
30	832	Maintenance of Reservoirs and Wells	878,000	703,000	557,000	549,000	30
31	833	Maintenance of Lines	243,000	237,000	530,000	187,000	31
32	834	Maintenance of Compressor Station Equipment	1,021,000	521,000	803,000	667,000	32
33	835	Maintenance of Measuring and Regulating Station Equipment	128,000	124,000	105,000	105,000	33
34	836	Maintenance of Purification Equipment	235,000	228,000	883,000	533,000	34
35	837	Maintenance of Other Equipment	661,000	580,000	848,000	783,000	35
36		Total Underground Storage Expense - Maintenance	3,692,000	2,901,000	4,140,000	3,258,000	36

Note: (1) Includes zero months of actual data and twelve months of forecasted data.

The Peoples Gas Light and Coke Company

Comparative Operating Income Statements for
Prior Years and the Test Year

Line No.	Account Number	Description	Test Year Ending December 31, 2013 [C]	Forecasted Year Ending December 31, 2012(1) [D]	Historical Year Ended December 31, 2011 [E]	Historical Year Ended December 31, 2010 [F]	Line No.
1		<u>Other Storage Expense - Maintenance</u>					1
2	843.1	Maintenance Supervision and Engineering	\$ 30,000	\$ 32,000	\$ 29,000	\$ 34,000	2
3	843.3	Maintenance of Gas Holders	-	-	4,000	1,000	3
4	843.5	Maintenance of Liquefaction Equipment	1,000	36,000	24,000	115,000	4
5	843.6	Maintenance of Vaporizing Equipment	8,000	108,000	98,000	52,000	5
6	843.7	Maintenance of Compressor Equipment	120,000	219,000	57,000	62,000	6
7	843.8	Maintenance of Measuring and Regulating Equipment	54,000	52,000	67,000	71,000	7
8	843.9	Maintenance of Other Equipment	154,000	198,000	177,000	151,000	8
9		Total Other Storage Expense - Maintenance	367,000	645,000	456,000	486,000	9
10		<u>Transmission Expenses - Operation</u>					10
11	856	Mains Expense	349,000	18,000	42,000	488,000	11
12	857	Measuring and Regulating Station Expenses	983,000	969,000	625,000	660,000	12
13	859	Other Expenses	257,000	250,000	145,000	218,000	13
14	860	Rents	183,000	186,000	128,000	210,000	14
15		Total Transmission Expenses - Operation	1,772,000	1,423,000	940,000	1,576,000	15
16		<u>Transmission Expenses - Maintenance</u>					16
17	863	Maintenance of Mains	1,202,000	1,077,000	403,000	744,000	17
18	865	Maintenance of Measuring & Regulating Station Equipment - General	275,000	265,000	581,000	583,000	18
19	867	Maintenance of Other Equipment	-	-	1,000	1,000	19
20		Total Transmission Expenses - Maintenance	1,477,000	1,342,000	985,000	1,328,000	20
21		<u>Distribution Expenses - Operation</u>					21
22	870	Operation Supervision and Engineering	2,417,000	2,315,000	1,714,000	3,187,000	22
23	871	Distribution Load Dispatching	1,118,000	1,158,000	1,444,000	1,221,000	23
24	874	Mains and Services Expenses	5,827,000	5,577,000	4,527,000	5,374,000	24
25	875	Measuring and Regulating Station Expenses - General Distribution	-	-	231,000	68,000	25
26	877	Measuring and Regulating Station Expenses - City Gate Check Station	696,000	672,000	382,000	407,000	26
27	878	Meter and House Regulator Expenses	11,137,000	10,507,000	14,274,000	13,963,000	27
28	879	Customer Installations Expenses	6,898,000	6,493,000	6,932,000	6,518,000	28
29	880	Other Expenses	40,237,000	32,646,000	30,159,000	19,988,000	29
30	881	Rents	55,000	55,000	104,000	142,000	30
31		Total Distribution Expenses - Operation	68,385,000	59,423,000	59,767,000	50,868,000	31

Note: (1) Includes zero months of actual data and twelve months of forecasted data.

The Peoples Gas Light and Coke Company
Comparative Operating Income Statements for
Prior Years and the Test Year

Line No.	Account Number	Description	Test Year Ending December 31, 2013	Forecasted Year Ending December 31, 2012 (1)	Historical Year Ended December 31, 2011	Historical Year Ended December 31, 2010	Line No.
	[A]	[B]	[C]	[D]	[E]	[F]	
1		Distribution Expenses - Maintenance					1
2	885	Maintenance Supervision and Engineering	\$ 1,880,000	\$ 1,731,000	\$ 1,671,000	\$ 3,093,000	2
3	886	Maintenance of Structures and Improvements	177,000	175,000	316,000	258,000	3
4	887	Maintenance of Mains	39,677,000	38,429,000	34,909,000	35,213,000	4
5	889	Maintenance of Measuring & Regulating Station Equipment - General	143,000	140,000	(358,000)	633,000	5
6	892	Maintenance of Services	14,041,000	13,479,000	12,902,000	13,698,000	6
7	893	Maintenance of Meters and House Regulators	664,000	628,000	614,000	359,000	7
8	894	Maintenance of Other Equipment	-	-	-	2,000	8
9		Total Distribution Expenses - Maintenance	56,582,000	54,582,000	50,054,000	53,256,000	9
10		Customer Accounts Expense - Operation					10
11	901	Customer Service Supervision	1,574,000	1,302,000	2,573,000	2,817,000	11
12	902	Meter Reading Expenses	323,000	312,000	266,000	481,000	12
13	903	Customer Records and Collection Expenses	24,120,000	22,081,000	18,485,000	20,887,000	13
14	904	Uncollectible Accounts	27,314,000	26,983,000	22,466,000	24,323,000	14
15	905	Miscellaneous Customer Accounts Expenses	7,767,000	(548,000)	8,776,000	21,712,000	15
16		Total Customer Accounts Expense - Operation	61,098,000	50,130,000	52,566,000	70,220,000	16
17		Customer Service and Informational Services - Operation					17
18	907	Customer Service Supervision	759,000	706,000	469,000	694,000	18
19	908	Customer Assistance Expenses	471,000	445,000	1,136,000	903,000	19
20	909	Informational and Instructional Advertising Expenses	1,064,000	1,041,000	13,000	310,000	20
21	910	Miscellaneous Customer Service and Informational Expenses	-	-	-	4,000	21
22		Total Customer Service and Informational Services - Operation	2,294,000	2,192,000	1,618,000	1,911,000	22
23		Administrative and General Expenses - Operation					23
24	920	Administrative and General Salaries	28,216,000	26,724,000	25,766,000	26,640,000	24
25	921	Office Supplies and Expenses	10,027,000	7,509,000	7,260,000	7,177,000	25
26	922	Administrative Expenses Transferred - Credit	-	-	-	(4,000)	26
27	923	Outside Services Employed	7,344,000	5,938,000	5,597,000	6,017,000	27
28	924	Property Insurance	189,000	180,000	198,000	206,000	28
29	925	Injuries and Damages	10,929,000	11,917,000	13,316,000	8,684,000	29
30	926	Employee Pensions and Benefits	52,461,000	48,863,000	45,191,000	46,097,000	30
31	928	Regulatory Commission Expenses	2,948,000	3,362,000	2,172,000	1,946,000	31
32	929	Duplicate Charges - Credit	(14,000)	(14,000)	(14,000)	(14,000)	32
33	930.1	General Advertising Expenses	160,000	160,000	60,000	67,000	33
34	930.2	Miscellaneous General Expenses	75,242,000	46,662,000	22,665,000	33,774,000	34
35	931	Rents	5,320,000	5,097,000	5,308,000	4,499,000	35
36		Total Administrative and General Expenses - Operation	192,822,000	156,398,000	127,519,000	135,089,000	36
37		Administrative and General Expenses - Maintenance					37
38	932	Maintenance of General Plant	-	-	-	2,000	38
39		Total Administrative and General Expenses - Maintenance	-	-	-	2,000	39
40		Total Operation and Maintenance, Excluding Cost of Gas	\$ 395,761,000	\$ 336,409,000	\$ 305,183,000	\$ 324,702,000	40
41		Total Operation and Maintenance	\$ 868,901,000	\$ 886,439,000	\$ 813,558,000	\$ 867,763,000	41

Note: (1) Includes zero months of actual data and twelve months of forecasted data.

The Peoples Gas Light and Coke Company

Income Taxes

Line No.	Description [A]	Test Year Ended December 31, 2013 [B]	Line No.
1	Computation of Taxes Based on Operating Income		1
2	Operating Income - Schedule C-1	\$ 71,098,000	2
3	Add:		3
4	Interest Charges	(29,889,000)	4
5	Federal and State Income Taxes - Current	(2,406,000)	5
6	Deferred Income Taxes	31,807,000	6
7	Investment Tax Credit	326,000	7
8	Operating Income Before Taxes	<u>70,936,000</u>	8
9	Less Adjustments:		9
10	Permanent Tax Adjustments		10
11	Club Dues	(18,000)	11
12	Meals and Entertainment	(52,000)	12
13	ESOP	745,000	13
14	Total Permanent Adjustments	<u>675,000</u>	14
15	Taxable Operating Income	<u><u>70,261,000</u></u>	15
16	<u>Calculation of State Income Tax (SIT) for Operating Income</u>		16
17	Operating Income Subject to State Tax (Line 15)	70,261,000	17
18	Illinois Tax Rate	9.50%	18
19	Total State Taxes	<u>6,675,000</u>	19
20	Less:		20
21	Provision for State Deferred Taxes, net of ITC		21
22	State Deferred Taxes at Current rates per Schedule C-5.2	5,322,000	22
23	Less: Deferred Taxes on Amortization of Investment Tax Credits - Net	(15,000)	23
24	Plus: Gross up to Exclude Federal Effect	<u>2,857,000</u>	24
25	Provision for Deferred Investment Tax Credits	<u>1,094,000</u>	25
26	Current State Income Taxes	<u><u>(2,583,000)</u></u>	26
27	<u>Calculation of Federal Income Tax (FIT) for Operating Income</u>		27
28	Operating Income Subject to Federal Tax (Line 15 less 19)	63,586,000	28
29	Federal Income Tax Rate	35.00%	29
30	Total Federal Taxes	<u>22,255,000</u>	30
31	Less:		31
32	Provision for Federal Deferred Taxes		32
33	Federal Deferred Taxes at Current rates per Schedule C-5.2	25,021,000	33
34	Less: Deferred Taxes on Amortization of Investment Tax Credits - Net	(86,000)	34
35	Less: Gross up to Exclude Federal Effect on State	<u>(2,857,000)</u>	35
36	Current Federal Income Taxes	<u><u>177,000</u></u>	36

The Peoples Gas Light and Coke Company

Consolidated Federal Income Tax Return

Test Year Ended December 31, 2013

- a) The Company is part of a controlled group of corporations, required to file a consolidated federal income tax return. The Company is allocated its share of federal income tax liability based on the liability it would have if it had filed a separate return.
- b) Currently, the Company receives benefits of losses and tax credits of one of its non-utility subsidiaries, Peoples Gas Neighborhood Development Corporation.
- c) The Company accrues income taxes based upon its own income and deductions without regard to the losses incurred by the above mentioned subsidiary. Any tax benefits generated by these losses and tax credits are paid to the subsidiary by the Company.

The Peoples Gas Light and Coke Company

Deferred Income Tax Expense

Test Year Ended December 31, 2013

Line No.	Component of Deferred Taxes (Timing/Temporary Difference)	Contra ICC Account	Test Year Calendar 2013 Timing/Temporary Difference	Deferred Income Taxes at Current Rates (1)		Amortization of Excesses and Deficiencies		Total Deferred Income Tax (410.1, 411.1)		Line No.
				Federal Income Tax	State Income Tax	Federal Income Tax	State Income Tax	Federal Income Tax	State Income Tax	
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	
1	Liberalized Depreciation - Federal	282	\$ (10,388,000)	\$ (3,636,000)	\$ -	\$ 4,000	\$ -	\$ (3,632,000)	\$ -	1
2	Liberalized Depreciation - State	282	16,178,000	-	999,000	-	560,000	-	1,559,000	2
3	Book Depreciation Vs. Tax Straight Line Depreciation - Federal	282	120,392,000	42,138,000	-	(1,000)	-	42,137,000	-	3
4	Book Depreciation Vs. Tax Straight Line Depreciation - State	282	107,415,000	-	6,633,000	-	40,000	-	6,673,000	4
5	Environmental Costs	283	(2,151,000)	(752,000)	(133,000)	-	0	(752,000)	(133,000)	5
6	FAS 112	283	154,000	54,000	10,000	-	(3,000)	54,000	7,000	6
7	Loss on Reacquired Debt	283	(602,000)	(211,000)	(37,000)	-	7,000	(211,000)	(30,000)	7
8	Prepaid Insurance	283	156,000	55,000	10,000	-	(2,000)	55,000	8,000	8
9	Regulatory Assets (Non Current)	283	(406,000)	(142,000)	(25,000)	-	-	(142,000)	(25,000)	9
10	Bad Debt	190	(354,000)	(124,000)	(22,000)	-	-	(124,000)	(22,000)	10
11	Gas Cost Reconciliation	190	4,417,000	1,546,000	273,000	-	-	1,546,000	273,000	11
12	Pension Expense	190	(30,028,000)	(10,510,000)	(1,854,000)	-	429,000	(10,510,000)	(1,425,000)	12
13	Performance Shares	190	62,000	22,000	4,000	-	(1,000)	22,000	3,000	13
14	Post Retirement Cumulative Medicare	190	(1,077,000)	(377,000)	(67,000)	377,000	67,000	-	-	14
15	Post Retirement Medical/Dental	190	(2,273,000)	(797,000)	(140,000)	2,000	-	(795,000)	(140,000)	15
16	Restricted Stock	190	(18,000)	(6,000)	(1,000)	-	(2,000)	(6,000)	(3,000)	16
17	Regulatory Liabilities - Bad Debt Rider LT	190	(4,697,000)	(1,644,000)	(290,000)	-	-	(1,644,000)	(290,000)	17
18	Regulatory Liabilities (Noncurrent)	190	(497,000)	(174,000)	(31,000)	-	-	(174,000)	(31,000)	18
19	Stock Options Temp	190	(93,000)	(33,000)	(6,000)	-	-	(33,000)	(6,000)	19
20	Supplemental Retirement Benefits	190	277,000	97,000	17,000	-	(4,000)	97,000	13,000	20
21	Vacation	190	(757,000)	(264,000)	(47,000)	-	-	(264,000)	(47,000)	21
22	Workers Compensation	190	219,000	76,000	14,000	-	(3,000)	76,000	11,000	22
23	Illinois Replacement Tax - Investment Tax Credit - Amortization	190	245,000	86,000	15,000	(1,000)	(5,000)	85,000	10,000	23
24	Illinois Replacement Tax - Investment Tax Credit - Provision	190	(1,095,000)	(383,000)	N/A	-	-	(383,000)	-	24
25	Total Deferred Taxes			\$ 25,021,000	\$ 5,322,000	\$ 381,000	\$ 1,083,000	\$ 25,402,000	\$ 6,405,000	25

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Note:

(1) Current Rates are as follows:

Column	[D]	[E]
Line 1-24	35.000%	6.175%

The Peoples Gas Light and Coke Company
Differences Between Book And Tax Depreciation
Test Year Ending December 31, 2013

Line No.	Description	Amount [B]	Timing Difference [C]	Deferred Taxes Current Rate (1) [D]	Deferred Taxes Difference at Average Rates (2) [E]	Amortization of Excesses / and Deficiencies [F]	Line No.
1	Liberalized Depreciation						1
2	Accelerated Depreciation	89,261,000					2
3	(Gain)/Loss on Early Retirements	0					3
4	Total Accelerated Depreciation and Loss	89,261,000					4
5	Depreciation - Straight Line	100,884,000					5
6	(Gain)/Loss on Early Retirements	0					6
7	Total Straight Line Depreciation and Loss	100,884,000					7
8	Liberalized / Straight-line on Book Difference	(11,623,000)	(11,623,000)	(4,068,000)	(4,065,000)	3,000	
9	Basis Differences						9
10	Construction Work In-Progress	28,000					10
11	Mixed Service Costs	9,135,000					11
12	Interest Capitalized	(2,108,000)					12
13	Repairs	114,573,000					13
		121,628,000	121,628,000	42,570,000	42,570,000	0	
14	Difference - Federal Income Tax	110,005,000	110,005,000	38,502,000	38,505,000	3,000	14
15	Difference - Federal Income Tax	110,005,000					15
16	Net Adjustment - Federal / State Depreciation Differences	13,588,000					16
17	Difference - State Income Tax	123,593,000	123,593,000	7,632,000	8,232,000	600,000	17
18	Total Deferred Tax			46,134,000	46,737,000	603,000	18

Notes: (1) Includes Federal and State as follows. See Schedule C-5.2 for similar calculations.

	Used for lines 8, 14	Used for line 18
Federal	35.00000%	35.00000%
Federal-SIT credit		-3.32500%
State		7.00000%
Illinois Replacement		2.50000%
	35.00000%	41.17500%

(2) Computations on amounts in this column are performed on a vintage year basis.

The Peoples Gas Light and Coke Company

Interest Synchronization

Test Year Ending December 31, 2013

<u>Line No.</u>					<u>Line No.</u>
1	Original Cost Rate Base		Schedule B-1	\$ 1,585,248,000	1
2	Aggregated Cost of Short Term and Long-Term Debt		Schedule D-1	<u>2.11%</u>	2
3	Synchronized Interest			<u>33,449,000</u>	3
4	Interest Expense on Long-Term Debt				4
	<u>Account Number</u>	<u>General Ledger Number</u>	<u>Description</u>	<u>Amount</u>	
5	427.00	42700	Interest on Long-Term Debt	\$ 26,790,000	5
6	428.00	42800	Amortization of Debt Discount and Expense	752,000	6
7	428.10	42810	Amortization of Loss on Reacquired Long-Term Debt	<u>602,000</u>	7
				28,144,000	
8	430.00	430001	Interest Expense on Short-Term Debt -Associated Companies	223,000	8
9	431.00	431000	Amortization of Credit Line Fees	476,000	9
10	431.00	431020	Interest Expense on Short-Term Debt Borrowing	<u>757,000</u>	10
				<u>1,456,000</u>	
9	Total Interest Expense on Short-Term and Long-Term Debt			<u>29,600,000</u>	(1) 8
10	Increase (Decrease) in Interest Expense			<u>\$ 3,849,000</u>	9

Note: (1) Schedule C-5.4, line 8 picks up interest related to short-term and long term debt. This will not tie to Schedule C-5, line 4 because other interest expense items are not included on Schedule C-5.4.

The Company's position is a portion of rate base is financed by short-term and long-term debt borrowing.

Capital Structure on Schedule D-1 reflects Common Equity, Short Term Debt and Long Term Debt

The Peoples Gas Light and Coke Company

Investment Tax And Job Development Credits

Test Year Ending December 31, 2013

Line No.	Description [A]	Balance at December 31, 2012 [B]	Amortization of Credits [C]	Addition to Credits [D]	Balance at December 31, 2013 [F]	Line No.
1	Unamortized Job Development Investment Credit	\$ (13,430,000)	\$ 524,000	\$ -	(12,906,000)	1
2	Unamortized Illinois Replacement Tax Investment Credit	\$ (8,641,000)	\$ 245,000	\$ (1,095,000)	\$ (9,491,000)	2

The People Gas Light and Coke Company

Social and Service Club Membership Dues (1)

Line No.	Organization [A]	Purpose and Nature of Organization [B]	Test Year Ending December 31, 2013 Under Proposed Rates (2) [C]	Test Year Ending December 31, 2013 (2) [D]	Forecasted Year Ending December 31, 2012 (2)(3) [E]	Historical Year Ended December 31, 2011 (1) [F]	Historical Year Ended December 31, 2010 (1) [G]	Line No.
1	Chatham Business Association	The Chatham Business Association Small Business Development Inc. is a small business resource center located in Chicago that offers an array of customized services and programs designed to assist businesses with expansion and growth through economic development, strategic planning, technical training, business trend workshops, access to capital assistance, effective collaborative marketing programs and government certification.				\$ 2,000	\$ -	1
2	Chicagoland Chamber of Commerce	Serves as the 'unified business voice of greater Chicago,' aggressively representing your business interests at the city, county, regional and state levels.				20,000	38,000	2
3	City Club of Chicago	The City Club of Chicago is a nonpartisan, nonprofit membership organization intended to foster civic responsibility, promote public issues and provide a forum for dialogue on issues important to Chicago and the state.				1,000	-	3
4	Common Ground Alliance	The nonprofit Common Ground Alliance (CGA) has been established to advance and promote underground damage prevention.				-	2,000	4
5	Donors Forum	The Donors Forum of Chicago is the premier resource of networking and education, information and knowledge, and leadership on behalf of philanthropy in the region.				2,000	2,000	5
6	Edison Electric Institute	The membership is for Utility Solid Waste Activities Group (USWAG).				7,000	-	6
7	Executive Club of Chicago	The Executives' Club serves Chicago's business community by providing information and resources needed to establish effective global partnerships, enhance intellectual exchange, develop future diverse business leaders, and promote Chicago as a world class global business center.				1,000	4,000	7

The People Gas Light and Coke Company

Social and Service Club Membership Dues (1)

Line No.	Organization [A]	Purpose and Nature of Organization [B]	Test Year Ending December 31, 2013 Under Proposed Rates (2) [C]	Test Year Ending December 31, 2013 (2) [D]	Forecasted Year Ending December 31, 2012 (2)(3) [E]	Historical Year Ended December 31, 2011 (1) [F]	Historical Year Ended December 31, 2010 (1) [G]	Line No.
8	Illinois Chamber of Commerce	The Illinois Chamber of Commerce leads and serves members as well as the entire Illinois business community. The organization has a reputation as a credible, highly regarded and effective business advocate, which enables the Chamber to serve as the unifying voice of the Illinois business community.				13,000	14,000	8
9	Illinois Environmental Regulatory Group	To develop and negotiate for environmental regulations and laws in Illinois.				4,000	4,000	9
10	Illinois Manufacturers Association	The Illinois Manufacturer's Association is the oldest and largest state manufacturing association, that represents the agenda of all Illinois manufacturers. It represents a strong, united front in pro-business legislative agenda.				7,000	8,000	10
11	Metropolitan Planning Council	The Metropolitan Planning Council focuses on interconnected issues such as transportation, land use, housing, water, community development and revitalization – regional growth and community livability. The goal is shape a more sustainable and prosperous greater Chicago region. General operating support.				15,000	15,000	11
12	National Association of Corrosion Engineers - NACE International	The NACE International promote research of new technology through trade standards and publications; advocate on behalf of corrosion experts among public and private sectors.				1,000	-	12
13	Other (Under \$1,000)					5,000	2,000	13
14	Total		\$ 62,000	\$ 62,000	\$ 61,000	\$ 78,000	\$ 89,000	14

Notes: (1) For calendar years 2010 and 2011, amounts charged to account 814 (Gas Storage - Operating Supplies & Engineering), account 880 (Distribution - Other Expenses), 921 (A&G - Office Supplies and Expense), and 930.2 (Miscellaneous General Expenses).

(2) Actual expenses for membership dues are only available for the historical years ended December 31, 2010 and 2011. Respondent does not have estimates as to the level of dues for any individual organization for calendar years 2012 - 2013, only an estimate of total social and service club membership dues.

(3) Includes zero months of actual data and twelve months of forecasted data.

The Peoples Gas Light and Coke Company

Industry Association Dues (1)

Line No.	Organization [A]	Purpose and Nature of Organization [B]	Test Year Ending December 31, 2013 Under Proposed Rates (2) [C]	Test Year Ending December 31, 2013 (2) [D]	Forecasted Year Ending December 31, 2012 (2) (3) [E]	Historical Year Ended December 31, 2011 (1) [F]	Historical Year Ended December 31, 2010 (1) [G]	Line No.
1	Other (Under \$250,000) (4)					\$ 285,000	\$ 309,000	1
2	Total		\$ 300,000	\$ 300,000	\$ 291,000	\$ 285,000	\$ 309,000	2

- Note: (1) For calendar years 2010 and 2011, all amounts charged to account 930.2 (Miscellaneous General Expenses)
 (2) Actual expenses for industry association dues are only available for the historical years ended December 31, 2010 and 2011. Respondent does not have estimates as to the level of dues for any individual organization for calendar years 2012 - 2013, only an estimate of total industry association dues.
 (3) Includes zero months of actual data and twelve months of forecasted data.
 (4) None of the items met the \$250,000 minimum required for individual listing.

The Peoples Gas Light and Coke Company
Expenses for Outside Professional Services (1)

Line No.	Organization/ Nature of Service Provided (2) [A]	Test Year Ending December 31, 2013 Under Proposed Rates (3) [B]	Test Year Ending December 31, 2013 (3) [C]	Forecasted Year Ending December 31, 2012 (3)(4) [D]	Historical Year Ended December 31, 2011 [E]	Historical Year Ended December 31, 2010 [F]	Line No.
1	Accounting and Audit Services						1
2	Deloitte & Touche LLP				\$ 475,000	\$ 464,000	2
3	Deloitte Tax LLP				-	118,000	3
4	Business Services						4
5	Behavioral Science Technology Inc.				250,000	560,000	5
6	First Advantage				55,000	39,000	6
7	First Contact				3,626,000	4,883,000	7
8	Jacobs Engineering Group Inc.				(7,000)	544,000	8
9	Jacobs Consultancy Inc.				-	173,000	9
10	Jacobs Project Management Co.				471,000	437,000	10
11	Liberty Consulting Group Inc.				18,000	260,000	11
12	Price Waterhouse Coopers LLP				70,000	73,000	12
13	S FIO Consulting Inc				26,000	66,000	13
14	Strategic International Group LLC				79,000	-	14
15	Collection Assistant Agencies						15
16	Americollect Inc				199,000	188,000	16
17	Arise				-	306,000	17
18	CCB Credit Services Inc				84,000	119,000	18
19	Harris & Harris LTD				231,000	216,000	19
20	IC systems Inc				154,000	129,000	20
21	LexisNexis				48,000	53,000	21
22	Professional Recovery Consultants Inc				174,000	166,000	22
23	State Collection Services Inc				167,000	61,000	23
24	Legal						24
25	Dewey & LeBoeuf LLP				370,000	452,000	25
26	Foley & Lardner LLP				275,000	725,000	26
27	Fred G Krikau & Associates Inc.				-	73,000	27
28	Fulbright & Jaworski LLP				265,000	59,000	28
29	Gonzalez Saggio & Harlan LLP				95,000	91,000	29
30	Grant Schumann LLC				33,000	59,000	30
31	Greene & Letts				55,000	-	31
32	Hannafan & Hannafan LTD				153,000	40,000	32
33	Jenner & Block LLP				57,000	-	33
34	Johnson & Bell LTD				656,000	528,000	34
35	Law Offices of Gerard T. Fox				88,000	85,000	35
36	Miller Canfield Paddock & Stone PLC				85,000	40,000	36
37	Rooney Rippie & Ratnaswamy LLP				30,000	75,000	37
38	SNR Denton US LLP				74,000	91,000	38
39	Ungaretti & Harris				-	74,000	39
40	Other						40
41	Total Under \$50,000				304,000	542,000	41
42	Total	\$ 11,525,000 (5)	\$ 11,525,000	\$ 11,572,000	\$ 8,660,000	\$ 11,789,000	42

The Peoples Gas Light and Coke Company

Expenses for Outside Professional Services (1)

Line No.	Organization/ Nature of Service Provided (2)	Test Year Ending December 31, 2013 Under Proposed Rates (3)	Test Year Ending December 31, 2013 (3)	Forecasted Year Ending December 31, 2012 (3)(4)	Historical Year Ended December 31, 2011	Historical Year Ended December 31, 2010	Line No.
	[A]	[B]	[C]	[D]	[E]	[F]	

- Note: (1) For the historical years 2010 and 2011, amounts were charged to O & M accounts 618000 - Outsourced services, 620001 - Proj Costs - Professional Fees, 622000 - Audit Fees, 625000 - Legal Fees, 626000 - Consulting and Other Professional Services, 670005 - Injuries and Damages and 673000 - Operations Expense. For Forecasted years, charges are to the O & M accounts listed above and also to 673500 Miscellaneous Expense. Outside Services charged to Balance Sheet/Deferred accounts are not reflected in this Schedule.
- (2) Purpose and nature of outside services provided by organization is noted by service category.
- (3) Detail of outside service expense is only available for the historical years ended December 31, 2010 and December 31, 2011. The Company does not have estimates as to the level of charges for any individual outside service provider for the years 2012 and 2013, but only an estimate of total outside service fees.
- (4) Includes zero months of actual data and twelve months of forecasted data.
- (5) Test year expense shown in columns (C) and (G) on Schedule C-1. This amount does not include rate case expense to be recovered in this proceeding (see Schedule C-2).

The Peoples Gas Light and Coke Company

Charitable Contributions (1)

Line No.	Organization [A]	Purpose and Nature of Organization [B]	Benefits of Contribution [C]	Test Year Ending December 31, 2013 Under Proposed Rates (3)(5) [D]	Test Year Ending 12/31/2013 (3) [E]	Forecasted Year Ending 12/31/2012 (3)(4) [F]	Historical Year Ended 12/31/2011 (1)(3) [G]	Historical Year Ended 12/31/2010 (1)(3) [G]	Line No.
1	United Way								1
2	United Way Crusade of Metropolitan Chicago	Increasing capacity of organization community health and social services organizations to meet the service needs of people in the greater Chicago area.	Corporate contribution to the annual Chicago fund raising campaign to raise funds for social service agencies and programs.				\$ 170,000	\$ 170,000	2
3	Health and Human Services								3
4	Access Community Health Network	Primary health care for uninsured and underinsured in low-income neighborhoods in Chicago.	General operating support for clinics providing health care for uninsured and underinsured in low-income neighborhoods in Chicago.				8,000	6,000	4
5	Chicago Housing Authority (CHA)	Assistance program for CHA residents who were behind in their gas payments. The program was funded by a grant from Peoples Gas and from the CHA.	To support grant program for CHA residents who were behind in their gas payments.				73,000	-	5
6	Circle Family Health Network (CFH)	CFH provides medical, education, social, behavioral health and human services targeting underserved populations on Chicago's west side. They provide comprehensive primary and prevention healthcare services.	To support the Mobile Health Program that provides services to individuals and families who reside in 22 transitional and emergency shelters on Chicago's west side.				-	6,000	6
7	Court Appointed Special Advocates (CASA)	CASA recruits and trains community volunteers who provide child protection judges with information about issues facing at-risk families in the child welfare system in various Chicago communities. The volunteers gather information and represent the child's interest as objective reporters to the courts.	General operating support for CASA program that recruits and trains community volunteers who provide child protection judges with information about issues facing at-risk families in the child welfare system in Chicago.				5,000	3,000	7
8	Howard Area Community Center	Howard Area Community Center is a social service agency serving Chicago's Rogers Park neighborhood.	General operating support for Howard Area Community Center, a social service agency serving Chicago's Rogers Park neighborhood.				8,000	-	8

The Peoples Gas Light and Coke Company

Charitable Contributions (1)

Line No.	Organization [A]	Purpose and Nature of Organization [B]	Benefits of Contribution [C]	Test Year Ending December 31, 2013 Under Proposed Rates (3)(5) [D]	Test Year Ending 12/31/2013 (3) [E]	Forecasted Year Ending 12/31/2012 (3)(4) [F]	Historical Year Ended 12/31/2011 (1)(3) [G]	Historical Year Ended 12/31/2010 (1)(3) [G]	Line No.
9	Meals on Wheels	Meals on Wheels Chicago provides the weekend, holiday and emergency meals that are not funded by the City of Chicago and it also provides meals to individuals with disabilities who are not eligible for City funded weekday meals.	General operating support for Meals on Wheels Chicago which provides the weekend, holiday and emergency meals that are not funded by the City of Chicago and it also provides meals to individuals with disabilities who are not eligible for City funded weekday meals.				5,000	-	9
10	Sickle Cell Disease	Organization supports people with Sickle Cell who reside in Chicago and provides education materials on Sickle Cell.	General operating support for Sickle Cell Disease which assists people who reside in Chicago with Sickle Cell and provides education materials.				4,000	5,000	10
11	<u>Education</u>								11
12	Architecture, Construction and Engineering Technical Charter High School (ACE Tech)	ACE Tech focuses on preparing inner-city Chicago youth for the challenges of a construction industry career. The goal is to increase the number of urban low-income, minority and female youth in the architecture, construction and engineering professions.	Support for classroom equipment and professional development for teachers.				17,000	-	12
13	Art Resources in Teaching (ART)	ART provides in-school residencies, within Chicago that integrate arts education into the core curriculum – language arts, math, science and social studies. It provides programs that give children opportunities to develop self-esteem and self confidence as they explore and affirm their creativity through the arts.	General support for ART's program that provides in-school residencies that integrate arts education into the core curriculum – language arts, math, science and social studies.				5,000	-	13
14	Barrel of Monkeys	Barrel of Monkeys is an arts education theater ensemble working in the Chicago Public Schools, primarily in low-income African-American and Latino neighborhoods. In-school residencies focus on creative writing workshops where student engage in writing, storytelling and drama activities.	General support for arts education theater ensemble working in the Chicago Public Schools, primarily in low-income African-American and Latino neighborhoods.				5,000	5,000	14
15	Big Shoulders Fund	To provide support to the Catholic schools in the neediest areas of inner-city Chicago.	To support pre- and after-school programs for inner-city children.				-	20,000	15

The Peoples Gas Light and Coke Company

Charitable Contributions (1)

Line No.	Organization [A]	Purpose and Nature of Organization [B]	Benefits of Contribution [C]	Test Year Ending December 31, 2013 Under Proposed Rates (3)(5) [D]	Test Year Ending 12/31/2013 (3) [E]	Forecasted Year Ending 12/31/2012 (3)(4) [F]	Historical Year Ended 12/31/2011 (1)(3) [G]	Historical Year Ended 12/31/2010 (1)(3) [G]	Line No.
16	Chicago Children's Choir	Chicago Children's Choir provides in-school and community-based choral training and performance programs for youth, serving over 2,700 children ages 8-18 annually. Programs are provided in 50 elementary and middle schools, in eight neighborhood after school choirs and in the internationally acclaimed Concert Choir.	To support in-school choirs in Chicago Public Schools.				12,000	7,000	16
17	Chicago Foundation for Education (CFE)	CFE works with teachers in the Chicago Public Schools to provide resources and programs that encourage curricular innovation, support teacher-led professional development and promote teacher leadership to improve student learning.	To support the small grants program for teachers of the Chicago Public Schools in the areas of math, science and technology and help them develop and replicate new curricula.				15,000	20,000	17
18	Chicago Public Library Foundation (CPLF)	CPLF raises funds to support supplemental programs for the Chicago Public Libraries. ScienceConnection is a program designed to increase children's ability to explore, problem solve and discover through rigorous scientific discovery. It focuses on hands-on-learning/inquiry based learning through the sciences. Programs are offered in the libraries during weekdays and on Saturdays.	To support the ScienceConnection program -- in library branches throughout the city --designed to increase children's ability to explore, problem solve and discover through rigorous scientific discovery.				16,000	20,000	18
19	Chicago Public Schools Science Fair	Serves as a catalyst for the development of a cadre of scientifically literate students, encouraging these students to engage in scientific inquiry and technological design and provides the students with a public forum to present and have their work evaluated by professionals.	To support the Middle School Science Clubs in 17 Chicago Public Schools -- equipment, stipends for teachers, etc.				7,000	17,000	19

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20	Chicago Youth Programs	Focuses on improving long-term life opportunities and health of at-risk children in three inner-city Chicago communities, Cabrini Green, Washington Park/Grand Boulevard and Uptown. Programs include education assistance/tutor mentoring from preschool through college, health care, prevention health, parenting skills training, college placement and arts and cultural activities.	General operating support for improving long-term life opportunities and health of at-risk children in three inner-city Chicago communities, Cabrini Green, Washington Park/Grand Boulevard and Uptown. Programs include education assistance/tutor mentoring from preschool through college, health care, prevention health, parenting skills training, college placement and arts and cultural activities.				12,000	15,000	20
21	Children's First Fund	To aid the Chicago Public Schools (CPS) in its pursuit of academic excellence by funding programs that supplement the educational opportunities that are regularly offered to CPS students.	To produce the official CPS calendar providing information on school schedules, report card pick up dates, holidays, special school events. 500,000 copies distributed to parents, police and fire departments, community organizations, elected and appointed officials. Gas safety messages featured throughout the calendar. Support also provided through Children's First Fund for professional development programs for teachers at Marconi Community Academy and for environmental education programs at Waters Elementary.				80,000	32,000	21

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22	Communities in Schools of Chicago Inc. (CISC)	CISC works with over 160 Chicago Public Schools – linking them with community-based non-profits that deliver programs and services to the participating schools. Agencies work with each individual school in a variety of areas – dropout prevention, violence prevention, substance abuse, anger management, health, HIV/AIDS, sex education, tutoring, parent involvement, arts, sports and enrichment programs.	General support for CISC with over 160 Chicago Public Schools – linking them with community-based non-profits that deliver programs and services to the participating schools. Agencies work with each individual school in a variety of areas – dropout prevention, violence prevention, substance abuse, anger management, health, HIV/AIDS, sex education, tutoring, parent involvement, arts, sports and enrichment programs.				18,000	23,000	22
23	Facing History and Ourselves	The mission is to engage Chicago teachers and students of diverse backgrounds in an examination of racism, prejudice and anti-Semitism. Students examine the events that led to the Holocaust, the Armenia and Rwandan genocides, racism in apartheid South African and the civil rights movement in the United States.	General operating support for in-school programs and curriculum in Chicago.				4,000	5,000	23
24	Jumpstart	Jumpstart recruits and trains college students to work with 3 to 5 year old preschool children in low-income Chicago neighborhoods to prepare them for kindergarten. In twice a week sessions, the tutors use a research based curriculum that focuses on vocabulary, alphabet and print knowledge and language skills.	General operating support for Jumpstart program that recruits and trains college students to work with 3 to 5 year old preschool children in low-income Chicago neighborhoods to prepare them for kindergarten.				7,000	-	24
25	Lincoln Park Zoological Society	Lincoln Park Zoo located in Chicago is one of the nation's oldest zoos, housing 1200 animals, representing 230 species. The new Nature Boardwalk provides a haven for native birds, frogs, fish and insects while serving as an outdoor classroom for students of all ages.	Support for the environmental education pavilion at the new Nature Boardwalk in Chicago.				50,000	-	25

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26	Museum of Science and Industry	Located in Chicago the Museum of Science and Industry focuses on exhibition and education programs and activities that highlight the history of and current innovation in science and technology.	General operating support for the Museum of Science and Industry exhibition and education programs in Chicago and activities that highlight the history of and current innovation in science and technology.				7,000	10,000	26
27	National Louis University	A private, non profit university specializing in education, arts and sciences and business management. Tuition support for teachers at partner schools pursuing graduate degrees in teaching.	Tuition support for teachers at partner Chicago school -- Marconi Community Academy - pursuing graduate degrees in reading.				-	9,000	27
28	Newberry Library	Located in Chicago the Newberry Library is an independent research library with a focus on the humanities. It offers programs for scholars, seminars for undergraduates, professional activities for teachers and public seminars and lectures. The Teachers as Scholars program is a professional development program providing content-based seminars for teachers.	Support for the Teachers as Scholars program in Chicago, a professional development program providing seminars for teachers.				8,000	7,000	28
29	Project Exploration	The focus is on making science accessible to minority youth – especially girls – through personalized experiences with science and scientists. Project Exploration provides youth development and after school and summer camp science education programs for Chicago Public Schools students.	General operating support for making science accessible to minority youth in Chicago – especially girls – through personalized experiences with science and scientists.				-	5,000	29
30	Reading in Motion	The mission of Reading in Motion is to provide at-risk kindergarten through third grade children with tools to achieve grade level reading through drama and music. It provides year long in-class support and coaching for teachers.	General operating support for providing at-risk kindergarten through third grade children in Chicago communities with tools to achieve grade level reading through drama and music.				10,000	13,000	30

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31	River North Chicago Dance	A Chicago jazz-based contemporary dance company. Its mission is to entertain, educate and move audiences and communities through a uniquely accessible dance experience.	Support for education programs in Chicago Public Schools.				5,000	5,000	31
32	Scholarship Chicago	Provides college preparatory programs, financial scholarships, mentoring services, networking opportunities and summer internships for Chicago students.	General operating support for college preparatory programs, financial scholarships, mentoring services, networking opportunities and summer internships for Chicago students.				-	11,000	32
33	TargetHOPE	Target HOPE works with public Chicago high schools, principals, teachers and counselors to provide academic support for at-risk under-performing students in low income minority Chicago neighborhoods.	General operating support for Target HOPE's programs with public Chicago high schools, principals, teachers and counselors to provide academic support for at-risk under-performing students in low income minority Chicago neighborhoods.				5,000	10,000	33
34	Umoja Student Development	Umoja staff and Umoja-trained Chicago Public School teachers work with more than 8,000 students and 250 teachers to build academic, communication and leadership skills.	General operating support for programs in Chicago working with schools, providing administrators and teachers with professional support, guidance and tools to create positive learning experiences.				5,000	-	34
35	Urban Gateways	Urban Gateways provides multi-cultural arts education programs in literacy, social studies and performing arts in Chicago schools. In addition to artist-in-school residences, Urban Gateways provides professional development programs to help teachers link the arts with the core curriculum, in and out of school matinee touring performances and curriculum guides for teachers.	General operating support to provide multi-cultural arts education programs in literacy, social studies and performing arts in Chicago schools.				5,000	9,000	35

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36	WITS – Working in the Schools	WITS focuses on increasing reading proficiency and learning capacity of low-income and minority students in the Chicago Public Schools. It recruits and trains volunteers who work in public elementary schools throughout the city.	General operating support for increasing reading proficiency and learning capacity of low-income and minority students in the Chicago Public Schools.				5,000	5,000	36
37	Neighborhood Development								37
38	Access Living of Metropolitan Chicago	Peer-oriented independent living services, public education and awareness, individual and systemic advocacy and enforcement of civil rights on behalf of persons with disabilities.	General operating support for independent living services, public education and awareness, individual and systemic advocacy and enforcement of civil rights on behalf of persons with disabilities in Chicago.				10,000	20,000	38
39	Ada S. McKinley	Chicago community based organization serving those with disabilities or other "limiting conditions." They provide tutoring, mentoring and college placement services, foster care, residential, counseling, employment, special and alternative schools, day care, after school and senior care.	General operating support for services such as tutoring, mentoring and college placement services, foster care, residential, counseling, employment, special and alternative schools, day care, after school and senior care in Chicago.				8,000	8,000	39
40	Center on Halsted	Lesbian, gay, bisexual and transgendered ("LGBT") Chicago community center.	To provide social services at the Center on Halsted for the LGBT community .				8,000	5,000	40
41	Chicago Commons	Chicago Commons serves children, youth, adults and seniors in disadvantaged Chicago neighborhoods. Programs include early childhood education, child care, senior day care and homecare services for seniors.	General support for the programs in Chicago that include early childhood education, child care, senior day care and homecare services for seniors.				20,000	28,000	41
42	Chicago House & Social Service	Chicago House provides housing and supportive services to HIV affected and HIV at-risk families and individuals who are also impacted by poverty, homelessness, substance abuse and/or mental illness.	General operating support for programs that provide housing and supportive services to HIV affected and HIV at-risk families and individuals who are also impacted by poverty, homelessness, substance abuse and/or mental illness in Chicago.				-	10,000	42

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43	Chicago Police Memorial Foundation	The organization is dedicated to honoring the lives of fallen Chicago Police Officers. Provides support and assistance to the families of Chicago Police Officers who were killed or catastrophically injured in the line of duty.	Support for programs providing support and assistance to the families of Chicago Police Officers who were killed or catastrophically injured in the line of duty.				11,000	19,000	43
44	Christopher House	With five locations on the north and west sides of Chicago, the focus is on early childhood education, full day and after school programs, youth development programs and parent training.	Support for programs that focus on early childhood education, full day and after school programs, youth development programs and parent training in Chicago.				-	5,000	44
45	Connections for Abused Women and their Children (CAWC)	CAWC provides counseling, advocacy a 24-hour hot line for women affected by domestic abuse and a 42 bed shelter for women and their children. CAWC Counselor/Advocates work with each woman to develop individualized plans to increase safety and independence from the abuser.	General operating support for programs that provide advocacy and counseling support for women and their children affected by domestic abuse in Chicago.				5,000	11,000	45
46	Emergency Fund for Needy People	Provides immediate financial assistance to help Chicago area low-income individuals and families through a crisis or transition.	General operating support to provide immediate financial assistance to help Chicago area low-income individuals and families through a crisis or transition.				17,000	55,000	46
47	Erie Neighborhood House	Erie Neighborhood House provides community-based education, preschool and afterschool care for children ages 2-12, a home day care network for infants and toddlers, programs for at risk teenagers, ESL, GED and citizenship services for adults, emergency social services and referrals to other social service providers.	General operating support for programs in Chicago that provide community-based education, preschool and afterschool care for children ages 2-12, a home day care network for infants and toddlers, programs for at risk teenagers, ESL, GED and citizenship services for adults, emergency social services and referrals to other social service providers.				10,000	8,000	47

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48	Family Focus	Family Focus programs serve at-risk low-income Spanish speaking families in Chicago. The program focuses on helping participants increase their knowledge of child development and their confidence as parents. It is designed to provide knowledge and facilitate behavior changes that can positively affect parent-child relationships and prevent long-term programs such as premature birth, child abuse and neglect and other issues that prevent children from developing at their optimal level.	Program specific support for programs serving at-risk low-income Spanish speaking families in Chicago.				-	5,000	48
49	Friends of the Chicago River	Working to improve the health of the Chicago River for the benefit of people and wildlife.	To support education programs and curricula for Chicago schools using the Chicago River as a laboratory.				13,000	13,000	49
50	Friends of the Parks	Build-a-Park community planning	To support community planning efforts to develop new parks in Chicago.				8,000	8,000	50
51	Garfield Park Conservatory Alliance (GPCA)	Located in Chicago GPCA focuses on programs that contribute to an appreciation for ecology, environmental protection and nature resource conservation. Educational programs for children include weekend plant-based science activities, a literacy based story and activity hour for pre-schoolers, and a horticultural job training program for teens.	To support education programs for students in Chicago.				5,000	5,000	51
52	Girls in the Game	The mission is to promote sports and fitness, health and nutrition, education and leadership skills to empower young girls through Chicago after school programs and outreach initiative efforts.	General operating support to promote sports and fitness, health and nutrition, education and leadership skills to empower young girls in Chicago.				5,000	8,000	52
53	Girls on the Run	Prevention program for pre-teen girls to develop self-esteem and healthy lifestyles through running activities.	To support after school fitness, nutrition and self esteem programs for middle school girls in Chicago.				6,000	1,000	53

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54	Housing Opportunities & Maintenance (HOME)	HOME provides a variety of housing and support services for low-income elderly in Chicago. It operates two intergenerational housing facilities and offers in-home services -- including assistance with weatherization -- designed to help the elderly live independently.	To support the home weatherization program to help seniors save energy in Chicago.				-	12,000	54
55	IC Stars	This organization provides intensive training and support for young adults in inner-city Chicago and prepares them for careers in information technology.	General operating support for programs that provide intensive training and support for young adults in Chicago and prepares them for careers in information technology.				5,000	5,000	55
56	Inspiration Corporation	Located in Chicago Inspiration Corporation provides meals, case management and comprehensive social services for the homeless. It also provides job training and placement and housing for the homeless.	General operating support for programs that provide meals, case management and comprehensive social services for the homeless in Chicago.				5,000	5,000	56
57	Instituto del Progreso Latino	The mission is to contribute to the development of Latino immigrants and their families through education, training and employment that fosters full participation in the community while preserving cultural identify and dignity.	General operating support for the development of Latino immigrants and their families in Chicago through education, training and employment that fosters full participation in the community while preserving cultural identify and dignity. Programs focus on workforce development, adult education, youth development leadership and citizenship preparation.				7,000	-	57
58	Jane Addams Resource Center (JARC)	Located in Chicago JARC provides high quality skills training and support services to help lower-income and unemployed workers achieve self sufficiency while also providing economic and workforce development services to businesses to improve their competitiveness.	General operating support for programs that provide high quality skills training and support services to help lower-income and unemployed workers in Chicago achieve self sufficiency while also providing economic and workforce development services to businesses to improve their competitiveness.				5,000	-	58

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59	Korean American Community Services (KACS)	KACS is a multi-service agency providing social services across the life span for Korean Americans in the Chicago metropolitan area. Programs include early childhood education, immigration and naturalization assistance, financial literacy, health outreach and senior services.	General operating support for providing social services across the life span for Korean Americans in the Chicago metropolitan area. Programs include early childhood education, immigration and naturalization assistance, financial literacy, health outreach and senior services.				-	5,000	59
60	Latin United Community Housing Association (LUCHA)	The mission of LUCHA is to stabilize the Latino community in neighborhoods on the west side of Chicago by developing affordable housing and by providing housing services. It rehabs and builds affordable housing, helps access capital for mortgages and home improvements and provides one-on-one counseling on tenant rights, city programs, energy conservation, property taxes and foreclosure intervention.	General operating support for the Latino community in neighborhoods on the west side of Chicago by developing affordable housing and by providing housing services.				5,000	8,000	60
61	Local Initiatives Support Corporation (LISC)	LISC's mission is to organize capital and other resources to support initiatives that stimulate comprehensive development of healthy, stable neighborhoods and foster their connection to the socioeconomic mainstream of the Chicago metropolitan region. LISC helps communities develop affordable housing, employment opportunities, commercial enterprises and community facilities.	General operating support to organize capital and other resources to support initiatives that stimulate comprehensive development of healthy, stable neighborhoods and foster their connection to the socioeconomic mainstream of the Chicago metropolitan region. LISC helps communities develop affordable housing, employment opportunities, commercial enterprises and community facilities in Chicago.				15,000	15,000	61

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62	Mercy Housing	Mercy Housing develops, finances and operates affordable housing programs for families, seniors and people with special needs who lack the economic resources to access affordable, quality and safe housing opportunities.	General operating support for programs that develops, finances and operates affordable housing programs for families, seniors and people with special needs who lack the economic resources to access affordable, quality and safe housing opportunities throughout various Chicago communities.				5,000	5,000	62
63	Metropolitan Family Services	Metropolitan Family Services offers compassionate counsel and services for families struggling to overcome incredible challenges.	General operating support for programs from early childhood to elder care services throughout various Chicago communities.				5,000	-	63
64	Metropolitan Planning Council	The work focuses on interconnected issues such as transportation, land use, housing, water, community development and revitalization – regional growth and community livability. The goal is to shape a more sustainable and prosperous greater Chicago region.	General operating support for programs that focus on interconnected issues such as transportation, land use, housing, water, community development and revitalization – regional growth and community livability. The goal is shape a more sustainable and prosperous greater Chicago region.				-	5,000	64
65	Mujeres Latinas En Accion	Mujeres is a bilingual/bicultural agency providing services in the areas of domestic violence, sexual assault, parent training, homeless prevention and Latina leadership.	General operating support for providing services in the areas of domestic violence, sexual assault, parent training, homeless prevention and Latina leadership in Chicago.				5,000	8,000	65
66	National Able Network	National Able provides workforce development programs, career counseling and job-placement and support services. Clients are generally displaced or older workers who have lost their jobs because of closures, were laid off or who have never been employed.	General operating support for providing workforce development programs, career counseling and job-placement and support services in Chicago.				-	5,000	66

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67	Neighborhood Housing Services of Chicago	The mission of Neighborhood Housing Services is to create opportunities for people to live in affordable housing, improve their lives and strengthen their neighborhoods. They do this by educating and preparing new homeowners, lending to help people buy, fix and keep their homes, preserving, rehabbing and investing in housing and sustaining home ownership through foreclosure prevention services.	General operating support for programs to create opportunities for people to live in affordable housing, improve their lives and strengthen their neighborhoods in Chicago.				7,000	12,000	67
68	New Moms Inc.	New Moms serves at-risk adolescent parents (ages 13-21) and their children (birth to 5), providing food, clothing support housing, education re-enrollment, career readiness, parenting instruction and age appropriate children's programming with routine screenings for abuse/neglect.	General operating support for programs in Chicago providing at-risk adolescent parents (ages 13-21) and their children (birth to 5), providing food, clothing support housing, education re-enrollment, career readiness, parenting instruction and age appropriate children's programming with routine screenings for abuse/neglect.				7,000	6,000	68
69	Openlands Project	To seek preservation and development of recreation and conservation resources in the Chicago metropolitan area.	To support the Green Teacher Network developing school gardens as outdoor multi-disciplinary learning laboratories in Chicago.				10,000	32,000	69
70	Parkways Foundation	To support a playground restoration project at the Mt. Greenwood Playlot.	To support the playground restoration project at the Mt. Greenwood Playlot and to support Community Gardens in Chicago.				36,000	4,000	70
71	Polish American Association (PAA)	PAA serves the diverse needs of the Polish community with a variety of programs – with an emphasis on assisting immigrants. Services include case management and supportive services for the economically disadvantaged and limited-English speaking seniors, an after school program, summer camp for youth, homemaker services for seniors and people with limited mobility, outreach and interpreter services.	General operating support for providing diverse needs of the Polish community in Chicago with a variety of programs – with an emphasis on assisting immigrants.				-	5,000	71

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72	Rebuilding Together	Rebuilding Together Metro Chicago's Give Back program focuses on serving community needs in the Chicago area through volunteer repair efforts at community centers, shelters, day care centers, school and many other sites throughout the city.	To support Peoples Gas participation in the Rebuilding Together volunteer project.				8,000	7,000	72
73	Renaissance Collaborative	The Renaissance Collaborative provides affordable housing and supportive services for low income independent seniors. It also has a Health and Wellness Center that serves the residents and also provides services to the wider senior community.	General operating support for providing affordable housing and supportive services for low income independent seniors in Chicago.				5,000	4,000	73
74	Resurrection Project	Neighborhood and affordable housing development in Pilsen and Little Village neighborhoods.	General operating support for providing affordable housing development in Pilsen and Little Village neighborhoods in Chicago.				9,000	8,000	74
75	San Jose Obrero Mission (SJOM)	SJOM provides shelter and wraparound social services for the homeless in Chicago's Pilsen and Little Village neighborhoods.	General operating support for providing shelter and wraparound social services for the homeless in Chicago's Pilsen and Little Village neighborhoods.				3,000	5,000	75
76	Seven Generations Ahead	Seven Generations Ahead programs focus on school-based environmental and health food programs targeting youth. Core programs are Fresh from the Farm, a farm to school program that incorporates curriculum, local farm visits, school garden development and parent education and the Zero Waste Ambassadors program designed to increase recycling and eliminate waste at its source.	To support the Zero Waste Ambassadors program in Chicago to train Chicago Public Schools students to increase recycling and eliminate waste at its source.				12,000	12,000	76

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77	Sunlight African Community Center (SACC)	SACC works with African immigrants – children and their families – in Chicago’s Uptown, Edgewater and Rogers Park communities providing tutor/mentoring, homework assistance, reading and writing classes for children and their parents.	General operating support for programs that provide African immigrants – children and their families – in Uptown, Edgewater and Rogers Park in Chicago, providing tutor/mentoring, homework assistance, reading and writing classes for children and their parents.				-	5,000	77
78	The Cara Program	The Cara Program works with the homeless --- training, coaching, motivating and placing them in jobs. Comprehensive services include intensive life skills training and professional skills training, clothing/suits for interviews, transitional employment, placement in permanent jobs, one year of intensive on-the-job support and access to emergency rent/utilities assistance.	General operating support for programs with the homeless and those at-risk of being homeless --- training, coaching, motivating and placing them in jobs in Chicago.				5,000	5,000	78
79	The Night Ministry	The Night Ministry serves the homeless and those who are precariously housed and in need of services. Core programs includes the Outreach Bus that visits targeted neighborhoods and with food, medical services, and outreach professionals and the Open Door Youth Shelter program that provides housing and comprehensive case management for homeless youth.	General operating support for programs that serve the homeless and those who are precariously housed and in need of services in Chicago.				13,000	20,000	79
80	Thresholds	Thresholds works with people with mental illness focusing on homeless outreach services, integrated health care, supported employment, community support services, substance abuse treatment and staffed residences. The Veterans Employment Project serves veterans experiencing some form of mental illness – after effects of combat duty, post traumatic stress disorder, drug/alcohol dependency and depression.	To support the Veterans Employment Project in Chicago serving veterans experiencing some form of mental illness --after effects of combat duty, post traumatic stress disorder, drug/alcohol dependency and depression.				-	10,000	80

The Peoples Gas Light and Coke Company

Charitable Contributions (1)

Line No.	Organization [A]	Purpose and Nature of Organization [B]	Benefits of Contribution [C]	Test Year Ending December 31, 2013 Under Proposed Rates (3)(5) [D]	Test Year Ending 12/31/2013 (3) [E]	Forecasted Year Ending 12/31/2012 (3)(4) [F]	Historical Year Ended 12/31/2011 (1)(3) [G]	Historical Year Ended 12/31/2010 (1)(3) [G]	Line No.
81	United Association VIP Program	The United Association is a union serving journeymen and apprentices in the plumbing and pip fitting industry. The Veterans in Piping (VIP) Program is skill training and employment initiative to assist veterans.	To support the Veterans in Piping program -- skill training and employment initiative to assist veterans.				5,000	-	81
82	Women's Business Development Center	Offers a full-service approach to launching emerging businesses and strengthening existing businesses owned by women in the Chicago area.	To support training programs for women entering or expanding businesses in the professional child care field in Chicago.				5,000	5,000	82
83	YWCA of Metropolitan Chicago	The mission of the YWCA is to provide women and girls with the support and tools they need "to transform their lives, be confident of their choices and make valuable contributions to their communities." The YWCA programs focus on early childhood	General operating support for providing women and girls with the support and tools they need "to transform their lives, be confident of their choices and make valuable contributions to their communities" in Chicago.				5,000	5,000	83
84	Culture								84
85	Black Ensemble Theater	The mission is to eradicate racism and its damaging effects on society through theater arts. Its productions and programs are designed to serve to diminish the effects of racism while reaching out to cross-cultural audiences and assisting disenfranchised communities.	General operating support for programs to eradicate racism and its damaging effects on society through theater arts. Its productions and programs are designed to serve to diminish the effects of racism while reaching out to cross-cultural audiences and assisting disenfranchised communities in Chicago.				5,000	4,000	85
86	Chicago History Museum (CHM)	CHM specializes in presenting and preserving the diverse and evolving history of Chicago and Illinois. CHM education programs serve more than 54,000 K-12 students each year. Professional development is also provided for teachers.	General operating support for education programs that serve more than 54,000 K-12 students each year in Chicago.				-	5,000	86
87	Chicago Metro History Fair	The mission of the Chicago Metro History Education Center is to spark students' interest in the study of history, help them build high-level thinking skills, engage them in civic life, and foster their intellectual self-confidence.	General operating support for in-school history education programs in Chicago.				5,000	5,000	87

The Peoples Gas Light and Coke Company

Charitable Contributions (1)

Line No.	Organization	Purpose and Nature of Organization	Benefits of Contribution	Test Year Ending December 31, 2013 Under Proposed Rates (3)(5)	Test Year Ending 12/31/2013 (3)	Forecasted Year Ending 12/31/2012 (3)(4)	Historical Year Ended 12/31/2011 (1)(3)	Historical Year Ended 12/31/2010 (1)(3)	Line No.
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[G]	
88	Chicago Shakespeare Theater (CST)	CST offers a broad spectrum of theatrical experiences year round. The plays of Williams Shakespeare form the core of the company's work. The Bard Core Curriculum is a year round 30-hour professional development series for English teachers. The program is designed to help teachers learn how to integrate Shakespeare into practical classroom situations and reading exercises.	To support the Bard Core Curriculum program -- a year round professional development program for English teachers in Chicago Public Schools.				6,000	4,000	88
89	Chicago Sinfonietta	Educational and outreach programs that expose children and their families to classical music in underserved areas of Chicago. Provide professional development opportunities for young musicians and composers of diverse backgrounds.	General operating support for educational and outreach programs that expose children and their families to classical music in underserved areas of Chicago. Provide professional development opportunities for young musicians and composers of diverse backgrounds.				17,000	10,000	89
90	Dusable Museum of African American	Located in Chicago the Museum focuses on the collection, documentation, preservation, interpretation and dissemination of the history and culture of people of African descent.	General operating support for programs in Chicago that focus on the collection, documentation, preservation, interpretation and dissemination of the history and culture of people of African descent.				5,000	-	90
91	Goodman Theater	Professional theatre located in Chicago.	To support the summer drama program for high school students in Chicago.				20,000	20,000	91
92	Joffrey Ballet	The Joffrey Ballet is an internationally acclaimed ballet company with a home base in Chicago. Its Middle School Dance Clubs program offers year-long dance instruction, performance opportunities and tickets to Joffrey programs to Chicago Public Schools students in grades 5-8. The Bridge Program focuses on providing classing ballet training in Chicago's under-served communities for African-American and Latino children ages six through 9.	To the education and outreach programs in Chicago Public Schools.				6,000	4,000	92

The Peoples Gas Light and Coke Company

Charitable Contributions (1)

Line No.	Organization [A]	Purpose and Nature of Organization [B]	Benefits of Contribution [C]	Test Year Ending December 31, 2013 Under Proposed Rates (3)(5) [D]	Test Year Ending 12/31/2013 (3) [E]	Forecasted Year Ending 12/31/2012 (3)(4) [F]	Historical Year Ended 12/31/2011 (1)(3) [G]	Historical Year Ended 12/31/2010 (1)(3) [G]	Line No.
93	Luna Negra Dance Theatre	Luna Negra uses dance to celebrate and explore Latino tradition and identity. Its mission is to create opportunities for Latino choreographers and artists to tell their own stories and to be a cultural voice in their communities.	To support outreach programs in Chicago schools.				6,000	7,000	93
94	National Museum of Mexican Art (NMMA)	Located in Chicago NMMA is a free to the public museum focusing on preserving knowledge and stimulating appreciation of Mexican culture with events and exhibitions that exemplify the rich variety of arts in the Mexican culture.	General operating support for the public museum in Chicago focusing on preserving knowledge and stimulating appreciation of Mexican culture with events and exhibitions that exemplify the rich variety of arts in the Mexican culture.				10,000	10,000	94
95	The History Makers	The History Makers produces video oral histories on African Americans, develops educational packages for schools, helps teachers use the digital archives produced and takes those who have participated in the oral history videos into classrooms.	To support development of oral history videos of African Americans in Chicago and the use of these videos in the schools.				-	5,000	95
96	Timeline Theatre	Timeline Theater focuses on plays inspired by history that connect with today's social and political issues. In addition to its mainstage productions. Timeline provides in-class residency workshops on acting and writing for Chicago Public School classes.	General operating support for programs in Chicago that focus on plays inspired by history that connect with today's social and political issues. In addition to its mainstage productions.				5,000	5,000	96
97	Environment								97
98	Claretian Associates	Claretian focuses on providing affordable housing, building resident based leadership and serves as a catalyst in developing innovative solutions to improve the quality of life in South Chicago. The <i>Be Green Save Green</i> program focuses on increasing awareness of energy conservation through organized outreach and increased access to home weatherization and "green" programs for low-income families.	To support programs focusing on increasing energy conservation in Chicago.				5,000	4,000	98
99	Other (Under \$5,000)						183,000	194,000	99

The Peoples Gas Light and Coke Company

Charitable Contributions (1)

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Schedule C-7
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Line No.	Organization [A]	Purpose and Nature of Organization [B]	Benefits of Contribution [C]	Test Year Ending December 31, 2013 Under Proposed Rates (3)(5) [D]	Test Year Ending 12/31/2013 (3) [E]	Forecasted Year Ending 12/31/2012 (3)(4) [F]	Historical Year Ended 12/31/2011 (1)(3) [G]	Historical Year Ended 12/31/2010 (1)(3) [G]	Line No.
100	Total			\$ 1,125,000	\$ 1,125,000	\$ 1,125,000	\$ 1,157,000 (2)	\$ 1,142,000 (2)	100

- Note: (1) Amounts are charged to account 426.1, Donations and account 930.2, Miscellaneous General Expense.
 (2) The amounts include donations of \$64,000 and \$3,000 that were recorded in Account 930.2 in 2011 and 2010 respectively. Also a reduction of \$25,000 in 2010 for a charge that was recorded to the donation account in error.
 (3) Actual expenses for charitable contributions to individual organizations are only available for the historical years ended December 31, 2010 and December 31, 2011. The Company does not have estimates as to the level of contributions for any individual organization for calendar years 2012 and 2013, only an estimate of total charitable contributions.
 (4) Includes zero months of actual data and twelve months of forecasted data.
 (5) Amount for test year jurisdictional pro forma at proposed rates on Schedule C-1 was adjusted by Schedule C-2 ratemaking adjustment No. 11 to equal Test Year amount reflected in column C.

The Peoples Gas Light and Coke Company

Demonstration and Selling, Advertising
 and Miscellaneous Sales Expenses

Test Year Ending December 31, 2013

<u>Line No.</u>	<u>Account Number</u> [A]	<u>Account Description</u> [B]	<u>Test Year Ending December 31, 2013</u> [C]	<u>Ratemaking Adjustments to Exclude Disallowable Expenses</u> [D]	<u>Expense Included on Schedule C-1 at Present Rates</u> [E]	<u>Line No.</u>
1	909	Informational and Instructional Advertising Expenses	\$ 1,064,000	\$ -	\$ 1,064,000	1

"In accordance to the requirements of 83 Ill. Adm. Code 295.40, workpapers and materials supporting 83 Ill. Adm. Code 285.3075 shall be made available to the Commission Staff at the time of the Staff investigation."

The Peoples Gas Light and Coke Company

Rate Case Expense

Line No.	Item of Expense [A]	Type of Service Rendered [B]	Specific Service Rendered [C]	Basis of Charge [D]	Estimated Fee [E]	Travel Expenses [F]	Total Expenses [G]	Amount Expensed During Test Year [H]
1	<u>Outside Consultants or Witnesses</u>							
2	Stafflogix	Consultants	Rate Base and Cash Working Capital	Estimated Hours	\$ 573,000	\$ -	\$ 573,000	
3			Rate Design and Cost of Service					
4			Rate Case Support					
5	SFIO Consulting	Consultants	Rate Case/Regulatory Policy	Estimated Hours	130,000	-	130,000	
6	Deloitte & Touche	Public Accounting Services	Examination of the projected financial	Level of staff and estimated	144,000	-	144,000	
7			statements for the year ending	hours, plus out-of-pocket				
8			December 31, 2013	expenses				
9	P. Moul & Associates	Expert Witness	Return on Equity	Estimated Hours	58,000	-	58,000	
10	Towers Watson	Consultants	Actuarial Studies	Estimated Hours	5,000	-	5,000	
11	Rebuttal Witness -To be determined	Consultant	Rate Case/Regulatory Policy	Estimated Hours	39,000		39,000	
12	Total Outside Consultants or Witnesses				<u>949,000</u>	<u>-</u>	<u>949,000</u>	
13	Outside Legal Services - Foley & Lardner, LLP		Rate Case Support	Estimated Hours	654,000	-	654,000	
14	Outside Legal Services - Rooney Rippie & Ratnaswamy LLP		Rate Case Support	Estimated Hours	564,000	-	564,000	
15	InterCompany - billings from Affiliates				1,134,000	-	1,134,000	(1)
16	Other Expenses				<u>31,000</u>	<u>-</u>	<u>31,000</u>	(2)
17	Total Expense				<u>\$ 3,332,000</u>	<u>\$ -</u>	<u>\$ 3,332,000</u>	<u>\$ 1,666,000</u> (3) WPC-2.6
18	Previous rate case expenses - amortization expense under proposed rates effective July 1, 2013:			Docket #11-0280/11-0281 (consol.)		through compliance	1,313,000	657,000 (4)
19				Docket #09-0166/09-0167(consol.)		through compliance	<u>364,000</u>	<u>182,000</u> (4)
20							1,677,000	839,000 WPC-2.12
21				Docket #11-0280/11-0281 (consol.)		rehearing/appeal	283,000	142,000 (4) WPC-2.7
22				Docket #09-0166/09-0167(consol.)		rehearing/appeal	<u>13,000</u>	<u>7,000</u> (4) WPC-2.8
23							149,000	

Notes: (1) Paid Overtime was not forecasted in the amount.
(2) Other expenses include charges for outside printing services, court reporting, express courier and other miscellaneous expenses.
(3) Based upon a two-year amortization period and shown on column (G) of Schedule C-1.
(4) Final Order Docket #11-0280/11-0281 (consol.), page 85-86

The Peoples Gas Light and Coke Company

Rate Case Expense Comparisons

Line No.	Item of Expense [A]	Current Rate Case [B]	Company Direct Prior Rate Case (Dkt. 11-0281) (1) [C]	Line No.
1	Outside Consultants or Witnesses	\$ 949,000	\$ 890,000	1
2	Outside Legal Services	1,218,000	1,497,000	2
3	InterCompany - billings from Affiliates	1,134,000	1,308,000	3
4	Paid Overtime	---	---	4
5	Other Expenses	<u>31,000</u>	<u>36,000</u>	5
6	Total Expense	\$ <u>3,332,000</u>	\$ <u>\$3,731,000</u>	6
	Change between current rate case and prior rate case expenses approved		-10.69%	

Note: (1) The amount proposed in 2012 Future Test Year Rate Case, Docket 11-0281 - General increase in rates for gas service was approved in Docket 11-0280/11-0281 Consolidated - Final Order.

The Peoples Gas Light and Coke Company

Direct Payroll By Function

Line No.	Category	Test Year Ending December 31, 2013	Forecasted Year Ending December 31, 2012 (1)	Historical Year Ended December 31, 2011	Historical Year Ended December 31, 2010	Line No.
	[A]	[B]	[C]	[D]	[E]	
1	Operations and Maintenance					1
2	Production	\$ -	\$ -	\$ -	\$ -	2
3	Storage	-	-	-	-	3
4	Transmission	252,000	242,000	113,000	110,000	4
5	Distribution	61,658,000	53,054,000	55,130,000	56,458,000	5
6	Customer Accounts	2,812,000	2,686,000	1,820,000	3,718,000	6
7	Customer Service and Informational Services	59,000	56,000	349,000	-	7
8	Sales	-	-	-	-	8
9	Administrative and General	856,000	674,000	101,000	(330,000)	9
10	Total Operations and Maintenance	65,637,000	56,712,000	57,513,000	59,956,000	10
11	Total Construction	31,221,000	28,283,000	17,516,000	11,453,000	11
12	Total Other	15,682,000	13,998,000	10,920,000	8,313,000	12
13	Total Payroll	<u>\$ 112,540,000</u>	<u>\$ 98,993,000</u>	<u>\$ 85,949,000</u>	<u>\$ 79,722,000</u>	13

Note: (1) Includes zero months of actual data and twelve months of forecasted data.

The Peoples Gas Light and Coke Company

Number of Employees

Forecasted Year Ending December 31, 2012 (1)

Line No	Department	January		February		March		April		May		June		Line No
		Forecast	Authorized											
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	
1	Officers and Administrative													1
2	P06 Executive Office - President/COO													2
3	Full Time Employees (a)	2	2	2	2	2	2	2	2	2	2	2	2	3
4	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5
6	Total Full Time Equivalents (a)+(b)	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	6
7	Operations													7
8	Executive Office													8
9	P05 Executive Office - Gas Operations													9
10	Full Time Employees (a)	8	8	8	8	8	8	9	8	12	8	15	8	10
11	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12
13	Total Full Time Equivalents (a)+(b)	8.00	8.00	8.00	8.00	8.00	8.00	9.00	8.00	12.00	8.00	15.00	8.00	13
14	Field Operations													14
15	P50 Contractor Services													15
16	Full Time Employees (a)	12	12	12	12	12	12	12	12	12	12	12	12	16
17	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18
19	Total Full Time Equivalents (a)+(b)	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	19
20	P52 Gas Operations													20
21	Full Time Employees (a)	19	19	19	19	19	19	19	19	19	19	19	19	21
22	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23
24	Total Full Time Equivalents (a)+(b)	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00	24
25	P72 North District Operations													25
26	Full Time Employees (a)	347	346	353	372	358	392	358	392	358	392	374	392	26
27	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	27
28	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28
29	Total Full Time Equivalents (a)+(b)	347.00	346.00	353.00	372.00	358.00	392.00	358.00	392.00	358.00	392.00	374.00	392.00	29
30	P73 South District Operations													30
31	Full Time Employees (a)	286	286	288	298	288	300	288	300	288	300	289	300	31
32	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	32
33	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33
34	Total Full Time Equivalents (a)+(b)	286.00	286.00	288.00	298.00	288.00	300.00	288.00	300.00	288.00	300.00	289.00	300.00	34
35	P79 Central District Operations													35
36	Full Time Employees (a)	280	280	283	293	284	297	284	297	284	297	290	297	36
37	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	37
38	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38
39	Total Full Time Equivalents (a)+(b)	280.00	280.00	283.00	293.00	284.00	297.00	284.00	297.00	284.00	297.00	290.00	297.00	39
40	Total Field Operations													40
41	Full Time Employees (a)	944	943	955	994	961	1,020	961	1,020	961	1,020	984	1,020	41
42	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43
44	Total Full Time Equivalents (a)+(b)	944.00	943.00	955.00	994.00	961.00	1,020.00	961.00	1,020.00	961.00	1,020.00	984.00	1,020.00	44

Note: (1) Includes zero months of actual data and twelve months of forecasted data.

The Peoples Gas Light and Coke Company

Number of Employees

Forecasted Year Ending December 31, 2012 (1)

Line No	Department [A]	January		February		March		April		May		June		Line No
		Forecast [B]	Authorized [C]	Forecast [D]	Authorized [E]	Forecast [F]	Authorized [G]	Forecast [H]	Authorized [I]	Forecast [J]	Authorized [K]	Forecast [L]	Authorized [M]	
1	Field Support													1
2	P23 Construction Planning													2
3	Full Time Employees (a)	8	8	8	8	8	8	8	8	8	8	9	8	3
4	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5
6	Total Full Time Equivalents (a)+(b)	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	9.00	8.00	6
7	P48 Special Projects - Admin													7
8	Full Time Employees (a)	11	11	11	11	11	11	11	11	11	11	12	11	8
9	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10
11	Total Full Time Equivalents (a)+(b)	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	12.00	11.00	11
12	P49 Centralized Planning													12
13	Full Time Employees (a)	55	55	57	57	57	57	57	57	57	57	57	57	13
14	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15
16	Total Full Time Equivalents (a)+(b)	55.00	55.00	57.00	57.00	57.00	57.00	57.00	57.00	57.00	57.00	57.00	57.00	16
17	P55 Special Projects - Field Services													17
18	Full Time Employees (a)	95	95	95	95	95	95	95	95	95	95	95	95	18
19	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20
21	Total Full Time Equivalents (a)+(b)	95.00	95.00	95.00	95.00	95.00	95.00	95.00	95.00	95.00	95.00	95.00	95.00	21
22	P56 System Integrity													22
23	Full Time Employees (a)	21	21	21	21	21	21	21	21	21	21	21	21	23
24	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25
26	Total Full Time Equivalents (a)+(b)	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	26
27	P57 Energy Efficiency & Commercial Account													27
28	Full Time Employees (a)	6	6	6	6	6	6	6	6	6	6	6	6	28
29	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	29
30	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30
31	Total Full Time Equivalents (a)+(b)	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	31
32	PC2 Business Support													32
33	Full Time Employees (a)	11	11	11	11	11	11	11	11	11	11	11	11	33
34	Part Time Employees	1	1	1	1	1	1	1	1	1	1	1	1	34
35	Full Time Equivalents for PT Employees (b)	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	35
36	Total Full Time Equivalents (a)+(b)	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	36
37	Total Field Support													37
38	Full Time Employees (a)	207	207	209	209	209	209	209	209	209	209	211	209	38
39	Part Time Employees	1	1	1	1	1	1	1	1	1	1	1	1	39
40	Full Time Equivalents for PT Employees (b)	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	40
41	Total Full Time Equivalents (a)+(b)	207.50	207.50	209.50	209.50	209.50	209.50	209.50	209.50	209.50	209.50	211.50	209.50	41

Note: (1) Includes zero months of actual data and twelve months of forecasted data.

The Peoples Gas Light and Coke Company

Number of Employees

Forecasted Year Ending December 31, 2012 (1)

Line No	Department [A]	January		February		March		April		May		June		Line No
		Forecast [B]	Authorized [C]	Forecast [D]	Authorized [E]	Forecast [F]	Authorized [G]	Forecast [H]	Authorized [I]	Forecast [J]	Authorized [K]	Forecast [L]	Authorized [M]	
1	Total Operations													1
2	Full Time Employees (a)	1,159	1,158	1,172	1,211	1,178	1,237	1,179	1,237	1,182	1,237	1,210	1,237	2
3	Part Time Employees	1	1	1	1	1	1	1	1	1	1	1	1	3
4	Full Time Equivalents for PT Employees (b)	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	4
5	Total Full Time Equivalents (a)+(b)	1,159.50	1,158.50	1,172.50	1,211.50	1,178.50	1,237.50	1,179.50	1,237.50	1,182.50	1,237.50	1,210.50	1,237.50	5
6	Fleet, Supply Chain, Facilities and Meter Testing													6
7	P02 Fleet													7
8	Full Time Employees (a)	26	26	26	26	26	26	26	26	26	26	26	26	8
9	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10
11	Total Full Time Equivalents (a)+(b)	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	11
12	P03 Supply Chain													12
13	Full Time Employees (a)	10	10	10	10	10	10	10	10	10	10	10	10	13
14	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15
16	Total Full Time Equivalents (a)+(b)	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	16
17	P14 Facilities													17
18	Full Time Employees (a)	2	2	2	2	2	2	2	2	2	2	2	2	18
19	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20
21	Total Full Time Equivalents (a)+(b)	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	21
22	P53 Meter Testing													22
23	Full Time Employees (a)	17	17	17	17	17	17	19	17	19	17	19	17	23
24	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25
26	Total Full Time Equivalents (a)+(b)	17.00	17.00	17.00	17.00	17.00	17.00	19.00	17.00	19.00	17.00	19.00	17.00	26
27	Total Fleet, Supply Chain, Facilities and Meter Testing													27
28	Full Time Employees (a)	55	55	55	55	55	55	57	55	57	55	57	55	28
29	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	29
30	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30
31	Total Full Time Equivalents (a)+(b)	55.00	55.00	55.00	55.00	55.00	55.00	57.00	55.00	57.00	55.00	57.00	55.00	31
32	Total Peoples Gas Light and Coke Company													32
33	Full Time Employees (a)	1,216	1,215	1,229	1,268	1,235	1,294	1,238	1,294	1,241	1,294	1,269	1,294	33
34	Part Time Employees	1	1	1	1	1	1	1	1	1	1	1	1	34
35	Full Time Equivalents for PT Employees (b)	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	35
36	Total Full Time Equivalents (a)+(b)	1,216.50	1,215.50	1,229.50	1,268.50	1,235.50	1,294.50	1,238.50	1,294.50	1,241.50	1,294.50	1,269.50	1,294.50	36

Note: (1) Includes zero months of actual data and twelve months of forecasted data.

The Peoples Gas Light and Coke Company

Number of Employees

Forecasted Year Ending December 31, 2012 (1)

Line No	Department	July		August		September		October		November		December		Line No
		Forecast	Authorized	Forecast	Authorized	Forecast	Authorized	Forecast	Authorized	Forecast	Authorized	Forecast	Authorized	
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	
1	Officers and Administrative													1
2	P06 Executive Office - President/COO													2
3	Full Time Employees (a)	2	2	2	2	2	2	2	2	2	2	2	2	3
4	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5
6	Total Full Time Equivalents (a)+(b)	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	6
7	Operations													7
8	Executive Office													8
9	P05 Executive Office - Gas Operations													9
10	Full Time Employees (a)	15	8	17	8	17	8	17	8	19	8	19	8	10
11	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12
13	Total Full Time Equivalents (a)+(b)	15.00	8.00	17.00	8.00	17.00	8.00	17.00	8.00	19.00	8.00	19.00	8.00	13
14	Field Operations													14
15	P50 Contractor Services													15
16	Full Time Employees (a)	13	12	13	12	13	12	13	12	13	12	13	12	16
17	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18
19	Total Full Time Equivalents (a)+(b)	13.00	12.00	13.00	12.00	13.00	12.00	13.00	12.00	13.00	12.00	13.00	12.00	19
20	P52 Gas Operations													20
21	Full Time Employees (a)	19	19	19	19	19	19	19	19	19	19	19	19	21
22	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23
24	Total Full Time Equivalents (a)+(b)	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00	24
25	P72 North District Operations													25
26	Full Time Employees (a)	375	392	377	392	393	392	402	392	402	392	402	392	26
27	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	27
28	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28
29	Total Full Time Equivalents (a)+(b)	375.00	392.00	377.00	392.00	393.00	392.00	402.00	392.00	402.00	392.00	402.00	392.00	29
30	P73 South District Operations													30
31	Full Time Employees (a)	290	300	292	300	295	300	301	300	301	300	301	300	31
32	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	32
33	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33
34	Total Full Time Equivalents (a)+(b)	290.00	300.00	292.00	300.00	295.00	300.00	301.00	300.00	301.00	300.00	301.00	300.00	34
35	P79 Central District Operations													35
36	Full Time Employees (a)	291	297	293	297	298	297	305	297	305	297	305	297	36
37	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	37
38	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38
39	Total Full Time Equivalents (a)+(b)	291.00	297.00	293.00	297.00	298.00	297.00	305.00	297.00	305.00	297.00	305.00	297.00	39
40	Total Field Operations													40
41	Full Time Employees (a)	988	1,020	994	1,020	1,018	1,020	1,040	1,020	1,040	1,020	1,040	1,020	41
42	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43
44	Total Full Time Equivalents (a)+(b)	988.00	1,020.00	994.00	1,020.00	1,018.00	1,020.00	1,040.00	1,020.00	1,040.00	1,020.00	1,040.00	1,020.00	44

Note: (1) Includes zero months of actual data and twelve months of forecasted data.

The Peoples Gas Light and Coke Company

Number of Employees

Forecasted Year Ending December 31, 2012 (1)

Line No	Department [A]	July		August		September		October		November		December		Line No
		Forecast [B]	Authorized [C]	Forecast [D]	Authorized [E]	Forecast [F]	Authorized [G]	Forecast [H]	Authorized [I]	Forecast [J]	Authorized [K]	Forecast [L]	Authorized [M]	
1	Field Support													1
2	P23 Construction Planning													2
3	Full Time Employees (a)	11	8	11	8	14	8	14	8	14	8	14	8	3
4	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5
6	Total Full Time Equivalents (a)+(b)	11.00	8.00	11.00	8.00	14.00	8.00	14.00	8.00	14.00	8.00	14.00	8.00	6
7	P48 Special Projects - Admin													7
8	Full Time Employees (a)	13	11	14	11	16	11	17	11	19	11	20	11	8
9	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10
11	Total Full Time Equivalents (a)+(b)	13.00	11.00	14.00	11.00	16.00	11.00	17.00	11.00	19.00	11.00	20.00	11.00	11
12	P49 Centralized Planning													12
13	Full Time Employees (a)	57	57	59	57	60	57	60	57	60	57	62	57	13
14	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15
16	Total Full Time Equivalents (a)+(b)	57.00	57.00	59.00	57.00	60.00	57.00	60.00	57.00	60.00	57.00	62.00	57.00	16
17	P55 Special Projects - Field Services													17
18	Full Time Employees (a)	95	95	95	95	95	95	95	95	95	95	95	95	18
19	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20
21	Total Full Time Equivalents (a)+(b)	95.00	95.00	95.00	95.00	95.00	95.00	95.00	95.00	95.00	95.00	95.00	95.00	21
22	P56 System Integrity													22
23	Full Time Employees (a)	21	21	21	21	21	21	21	21	21	21	21	21	23
24	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25
26	Total Full Time Equivalents (a)+(b)	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	26
27	P57 Energy Efficiency & Commercial Account													27
28	Full Time Employees (a)	6	6	6	6	6	6	6	6	6	6	6	6	28
29	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	29
30	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30
31	Total Full Time Equivalents (a)+(b)	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	31
32	PC2 Business Support													32
33	Full Time Employees (a)	13	11	16	11	16	11	16	11	16	11	19	11	33
34	Part Time Employees	1	1	1	1	1	1	1	1	1	1	1	1	34
35	Full Time Equivalents for PT Employees (b)	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	35
36	Total Full Time Equivalents (a)+(b)	13.50	11.50	16.50	11.50	16.50	11.50	16.50	11.50	16.50	11.50	19.50	11.50	36
37	Total Field Support													37
38	Full Time Employees (a)	216	209	222	209	228	209	229	209	231	209	237	209	38
39	Part Time Employees	1	1	1	1	1	1	1	1	1	1	1	1	39
40	Full Time Equivalents for PT Employees (b)	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	40
41	Total Full Time Equivalents (a)+(b)	216.50	209.50	222.50	209.50	228.50	209.50	229.50	209.50	231.50	209.50	237.50	209.50	41

Note: (1) Includes zero months of actual data and twelve months of forecasted data.

The Peoples Gas Light and Coke Company

Number of Employees

Forecasted Year Ending December 31, 2012 (1)

Line No	Department [A]	July		August		September		October		November		December		Line No
		Forecast [B]	Authorized [C]	Forecast [D]	Authorized [E]	Forecast [F]	Authorized [G]	Forecast [H]	Authorized [I]	Forecast [J]	Authorized [K]	Forecast [L]	Authorized [M]	
1	Total Operations													1
2	Full Time Employees (a)	1,219	1,237	1,233	1,237	1,263	1,237	1,286	1,237	1,290	1,237	1,296	1,237	2
3	Part Time Employees	1	1	1	1	1	1	1	1	1	1	1	1	3
4	Full Time Equivalents for PT Employees (b)	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	4
5	Total Full Time Equivalents (a)+(b)	1,219.50	1,237.50	1,233.50	1,237.50	1,263.50	1,237.50	1,286.50	1,237.50	1,290.50	1,237.50	1,296.50	1,237.50	5
6	Fleet, Supply Chain, Facilities and Meter Testing													6
7	P02 Fleet													7
8	Full Time Employees (a)	26	26	26	26	26	26	26	26	26	26	26	26	8
9	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10
11	Total Full Time Equivalents (a)+(b)	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	11
12	P03 Supply Chain													12
13	Full Time Employees (a)	10	10	10	10	10	10	10	10	10	10	10	10	13
14	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15
16	Total Full Time Equivalents (a)+(b)	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	16
17	P14 Facilities													17
18	Full Time Employees (a)	2	2	2	2	2	2	2	2	2	2	2	2	18
19	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20
21	Total Full Time Equivalents (a)+(b)	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	21
22	P53 Meter Testing													22
23	Full Time Employees (a)	19	17	19	17	19	17	19	17	19	17	19	17	23
24	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25
26	Total Full Time Equivalents (a)+(b)	19.00	17.00	19.00	17.00	19.00	17.00	19.00	17.00	19.00	17.00	19.00	17.00	26
27	Total Fleet, Supply Chain, Facilities and Meter Testing													27
28	Full Time Employees (a)	57	55	57	55	57	55	57	55	57	55	57	55	28
29	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	29
30	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30
31	Total Full Time Equivalents (a)+(b)	57.00	55.00	57.00	55.00	57.00	55.00	57.00	55.00	57.00	55.00	57.00	55.00	31
32	Total Peoples Gas Light and Coke Company													32
33	Full Time Employees (a)	1,278	1,294	1,292	1,294	1,322	1,294	1,345	1,294	1,349	1,294	1,355	1,294	33
34	Part Time Employees	1	1	1	1	1	1	1	1	1	1	1	1	34
35	Full Time Equivalents for PT Employees (b)	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	35
36	Total Full Time Equivalents (a)+(b)	1,278.50	1,294.50	1,292.50	1,294.50	1,322.50	1,294.50	1,345.50	1,294.50	1,349.50	1,294.50	1,355.50	1,294.50	36

Note: (1) Includes zero months of actual data and twelve months of forecasted data.

The Peoples Gas Light and Coke Company

Number of Employees

Historical Year Ended December 31, 2011

Line No	Department [A]	January		February		March		April		May		June		Line No
		Actual [B]	Authorized [C]	Actual [D]	Authorized [E]	Actual [F]	Authorized [G]	Actual [H]	Authorized [I]	Actual [J]	Authorized [K]	Actual [L]	Authorized [M]	
1	Officers and Administrative													1
2	P06 Executive Office - President/COO													2
3	Full Time Employees (a)	8	4	8	4	10	4	11	4	21	4	21	4	3
4	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5
6	Total Full Time Equivalents (a)+(b)	8.00	4.00	8.00	4.00	10.00	4.00	11.00	4.00	21.00	4.00	21.00	4.00	6
7	Operations													7
8	Executive Office													8
9	P05 Executive Office - Gas Operations													9
10	Full Time Employees (a)	7	5	8	5	6	5	5	5	5	5	4	5	10
11	Part Time Employees	0	0	0	0	0	0	0	0	0	0	1	0	11
12	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.00	12
13	Total Full Time Equivalents (a)+(b)	7.00	5.00	8.00	5.00	6.00	5.00	5.00	5.00	5.00	5.00	4.50	5.00	13
14	Field Operations													14
15	P50 Contractor Services													15
16	Full Time Employees (a)	10	8	8	8	8	8	8	8	8	8	8	8	16
17	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18
19	Total Full Time Equivalents (a)+(b)	10.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	19
20	P52 Gas Operations													20
21	Full Time Employees (a)	19	0	18	0	18	0	18	0	17	0	17	0	21
22	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23
24	Total Full Time Equivalents (a)+(b)	19.00	0.00	18.00	0.00	18.00	0.00	18.00	0.00	17.00	0.00	17.00	0.00	24
25	P72 North District Operations													25
26	Full Time Employees (a)	304	303	302	303	295	303	295	303	306	303	309	303	26
27	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	27
28	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28
29	Total Full Time Equivalents (a)+(b)	304.00	303.00	302.00	303.00	295.00	303.00	295.00	303.00	306.00	303.00	309.00	303.00	29
30	P73 South District Operations													30
31	Full Time Employees (a)	271	272	267	272	266	272	264	272	263	272	262	272	31
32	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	32
33	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33
34	Total Full Time Equivalents (a)+(b)	271.00	272.00	267.00	272.00	266.00	272.00	264.00	272.00	263.00	272.00	262.00	272.00	34
35	P79 Central District Operations													35
36	Full Time Employees (a)	266	282	267	282	259	282	258	282	256	282	254	282	36
37	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	37
38	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38
39	Total Full Time Equivalents (a)+(b)	266.00	282.00	267.00	282.00	259.00	282.00	258.00	282.00	256.00	282.00	254.00	282.00	39
40	Total Field Operations													40
41	Full Time Employees (a)	870	865	862	865	846	865	843	865	850	865	850	865	41
42	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43
44	Total Full Time Equivalents (a)+(b)	870.00	865.00	862.00	865.00	846.00	865.00	843.00	865.00	850.00	865.00	850.00	865.00	44

The Peoples Gas Light and Coke Company

Number of Employees

Historical Year Ended December 31, 2011

Line No	Department [A]	January		February		March		April		May		June		Line No
		Actual [B]	Authorized [C]	Actual [D]	Authorized [E]	Actual [F]	Authorized [G]	Actual [H]	Authorized [I]	Actual [J]	Authorized [K]	Actual [L]	Authorized [M]	
1	Field Support													1
2	P48 Special Projects - Admin													2
3	Full Time Employees (a)	11	19	11	19	11	19	11	19	11	19	11	19	3
4	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5
6	Total Full Time Equivalents (a)+(b)	11.00	19.00	11.00	19.00	11.00	19.00	11.00	19.00	11.00	19.00	11.00	19.00	6
7	P49 Centralized Planning													7
8	Full Time Employees (a)	43	47	45	47	43	47	51	47	53	47	53	47	8
9	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10
11	Total Full Time Equivalents (a)+(b)	43.00	47.00	45.00	47.00	43.00	47.00	51.00	47.00	53.00	47.00	53.00	47.00	11
12	P55 Special Projects - Field Services													12
13	Full Time Employees (a)	73	101	72	101	83	101	81	101	68	101	64	101	13
14	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15
16	Total Full Time Equivalents (a)+(b)	73.00	101.00	72.00	101.00	83.00	101.00	81.00	101.00	68.00	101.00	64.00	101.00	16
17	P56 System Integrity													17
18	Full Time Employees (a)	15	18	16	18	20	18	20	18	20	18	21	18	18
19	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20
21	Total Full Time Equivalents (a)+(b)	15.00	18.00	16.00	18.00	20.00	18.00	20.00	18.00	20.00	18.00	21.00	18.00	21
22	P57 Energy Efficiency & Commercial Activity													22
23	Full Time Employees (a)	0	6	1	6	4	6	4	6	4	6	4	6	23
24	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25
26	Total Full Time Equivalents (a)+(b)	0.00	6.00	1.00	6.00	4.00	6.00	4.00	6.00	4.00	6.00	4.00	6.00	26
27	PC2 Business Support													27
28	Full Time Employees (a)	5	0	5	0	5	0	8	0	9	0	10	0	28
29	Part Time Employees	1	0	1	0	1	0	1	0	1	0	0	0	29
30	Full Time Equivalents for PT Employees (b)	0.60	0.00	0.60	0.00	0.60	0.00	0.50	0.00	0.50	0.00	0.00	0.00	30
31	Total Full Time Equivalents (a)+(b)	5.60	0.00	5.60	0.00	5.60	0.00	8.50	0.00	9.50	0.00	10.00	0.00	31
32	Total Field Support													32
33	Full Time Employees (a)	147	191	150	191	166	191	175	191	165	191	163	191	33
34	Part Time Employees	1	0	1	0	1	0	1	0	1	0	0	0	34
35	Full Time Equivalents for PT Employees (b)	0.60	0.00	0.60	0.00	0.60	0.00	0.50	0.00	0.50	0.00	0.00	0.00	35
36	Total Full Time Equivalents (a)+(b)	147.60	191.00	150.60	191.00	166.60	191.00	175.50	191.00	165.50	191.00	163.00	191.00	36
37	Total Operations													37
38	Full Time Employees (a)	1,024	1,061	1,020	1,061	1,018	1,061	1,023	1,061	1,020	1,061	1,017	1,061	38
39	Part Time Employees	1	0	1	0	1	0	1	0	1	0	1	0	39
40	Full Time Equivalents for PT Employees (b)	0.60	0.00	0.60	0.00	0.60	0.00	0.50	0.00	0.50	0.00	0.50	0.00	40
41	Total Full Time Equivalents (a)+(b)	1,024.60	1,061.00	1,020.60	1,061.00	1,018.60	1,061.00	1,023.50	1,061.00	1,020.50	1,061.00	1,017.50	1,061.00	41

The Peoples Gas Light and Coke Company

Number of Employees

Historical Year Ended December 31, 2011

Line No	Department [A]	January		February		March		April		May		June		Line No
		Actual [B]	Authorized [C]	Actual [D]	Authorized [E]	Actual [F]	Authorized [G]	Actual [H]	Authorized [I]	Actual [J]	Authorized [K]	Actual [L]	Authorized [M]	
1	Fleet, Supply Chain, Facilities and Meter Testing													1
2	P02 Fleet													2
3	Full Time Employees (a)	26	26	26	26	26	26	25	26	25	26	25	26	3
4	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5
6	Total Full Time Equivalents (a)+(b)	26.00	26.00	26.00	26.00	26.00	26.00	25.00	26.00	25.00	26.00	25.00	26.00	6
7	P03 Supply Chain													7
8	Full Time Employees (a)	9	10	9	10	9	10	9	10	9	10	9	10	8
9	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10
11	Total Full Time Equivalents (a)+(b)	9.00	10.00	9.00	10.00	9.00	10.00	9.00	10.00	9.00	10.00	9.00	10.00	11
12	P14 Facilities													12
13	Full Time Employees (a)	2	2	2	2	2	2	2	2	2	2	2	2	13
14	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15
16	Total Full Time Equivalents (a)+(b)	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	16
17	P53 Meter Testing													17
18	Full Time Employees (a)	17	17	17	17	17	17	17	17	17	17	17	17	18
19	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20
21	Total Full Time Equivalents (a)+(b)	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	21
22	Total Fleet, Supply Chain, Facilities and Meter Testing													22
23	Full Time Employees (a)	54	55	54	55	54	55	53	55	53	55	53	55	23
24	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25
26	Total Full Time Equivalents (a)+(b)	54.00	55.00	54.00	55.00	54.00	55.00	53.00	55.00	53.00	55.00	53.00	55.00	26
27	Total Peoples Gas Light and Coke Company													27
28	Full Time Employees (a)	1,086	1,120	1,082	1,120	1,082	1,120	1,087	1,120	1,094	1,120	1,091	1,120	28
29	Part Time Employees	1	0	1	0	1	0	1	0	1	0	1	0	29
30	Full Time Equivalents for PT Employees (b)	0.60	0.00	0.60	0.00	0.60	0.00	0.50	0.00	0.50	0.00	0.50	0.00	30
31	Total Full Time Equivalents (a)+(b)	1,086.60	1,120.00	1,082.60	1,120.00	1,082.60	1,120.00	1,087.50	1,120.00	1,094.50	1,120.00	1,091.50	1,120.00	31

The Peoples Gas Light and Coke Company

Number of Employees

Historical Year Ended December 31, 2011

Line No	Department [A]	July		August		September		October		November		December		Line No
		Actual [B]	Authorized [C]	Actual [D]	Authorized [E]	Actual [F]	Authorized [G]	Actual [H]	Authorized [I]	Actual [J]	Authorized [K]	Actual [L]	Authorized [M]	
1	Officers and Administrative													1
2	P06 Executive Office - President/COO													2
3	Full Time Employees (a)	21	4	19	4	18	4	18	4	16	4	15	4	3
4	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5
6	Total Full Time Equivalents (a)+(b)	21.00	4.00	19.00	4.00	18.00	4.00	18.00	4.00	16.00	4.00	15.00	4.00	6
7	Operations													7
8	Executive Office													8
9	P05 Executive Office - Gas Operations													9
10	Full Time Employees (a)	4	5	8	5	8	5	8	5	8	5	8	5	10
11	Part Time Employees	1	0	1	0	1	0	1	0	1	0	1	0	11
12	Full Time Equivalents for PT Employees (b)	0.50	0.00	0.50	0.00	0.50	0.00	0.50	0.00	0.50	0.00	0.50	0.00	12
13	Total Full Time Equivalents (a)+(b)	4.50	5.00	8.50	5.00	8.50	5.00	8.50	5.00	8.50	5.00	8.50	5.00	13
14	Field Operations													14
15	P50 Contractor Services													15
16	Full Time Employees (a)	8	8	8	8	8	8	8	8	8	8	8	8	16
17	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18
19	Total Full Time Equivalents (a)+(b)	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	19
20	P52 Gas Operations													20
21	Full Time Employees (a)	17	0	17	0	17	0	17	0	19	0	19	0	21
22	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23
24	Total Full Time Equivalents (a)+(b)	17.00	0.00	17.00	0.00	17.00	0.00	17.00	0.00	19.00	0.00	19.00	0.00	24
25	P72 North District Operations													25
26	Full Time Employees (a)	309	303	310	303	308	303	305	303	306	303	311	303	26
27	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	27
28	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28
29	Total Full Time Equivalents (a)+(b)	309.00	303.00	310.00	303.00	308.00	303.00	305.00	303.00	306.00	303.00	311.00	303.00	29
30	P73 South District Operations													30
31	Full Time Employees (a)	259	272	257	272	252	272	254	272	260	272	266	272	31
32	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	32
33	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33
34	Total Full Time Equivalents (a)+(b)	259.00	272.00	257.00	272.00	252.00	272.00	254.00	272.00	260.00	272.00	266.00	272.00	34
35	P79 Central District Operations													35
36	Full Time Employees (a)	253	282	252	282	251	282	253	282	257	282	264	282	36
37	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	37
38	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38
39	Total Full Time Equivalents (a)+(b)	253.00	282.00	252.00	282.00	251.00	282.00	253.00	282.00	257.00	282.00	264.00	282.00	39
40	Total Field Operations													40
41	Full Time Employees (a)	846	865	844	865	836	865	837	865	850	865	868	865	41
42	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43
44	Total Full Time Equivalents (a)+(b)	846.00	865.00	844.00	865.00	836.00	865.00	837.00	865.00	850.00	865.00	868.00	865.00	44

The Peoples Gas Light and Coke Company

Number of Employees

Historical Year Ended December 31, 2011

Line No	Department [A]	July		August		September		October		November		December		Line No
		Actual [B]	Authorized [C]	Actual [D]	Authorized [E]	Actual [F]	Authorized [G]	Actual [H]	Authorized [I]	Actual [J]	Authorized [K]	Actual [L]	Authorized [M]	
1	Field Support													1
2	P48 Special Projects - Admin													2
3	Full Time Employees (a)	11	19	10	19	10	19	10	19	11	19	13	19	3
4	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5
6	Total Full Time Equivalents (a)+(b)	11.00	19.00	10.00	19.00	10.00	19.00	10.00	19.00	11.00	19.00	13.00	19.00	6
7	P49 Centralized Planning													7
8	Full Time Employees (a)	54	47	54	47	54	47	52	47	52	47	53	47	8
9	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10
11	Total Full Time Equivalents (a)+(b)	54.00	47.00	54.00	47.00	54.00	47.00	52.00	47.00	52.00	47.00	53.00	47.00	11
12	P55 Special Projects - Field Services													12
13	Full Time Employees (a)	64	101	86	101	90	101	107	101	115	101	112	101	13
14	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15
16	Total Full Time Equivalents (a)+(b)	64.00	101.00	86.00	101.00	90.00	101.00	107.00	101.00	115.00	101.00	112.00	101.00	16
17	P56 System Integrity													17
18	Full Time Employees (a)	21	18	21	18	22	18	22	18	22	18	22	18	18
19	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20
21	Total Full Time Equivalents (a)+(b)	21.00	18.00	21.00	18.00	22.00	18.00	22.00	18.00	22.00	18.00	22.00	18.00	21
22	P57 Energy Efficiency & Commercial Activity													22
23	Full Time Employees (a)	4	6	4	6	4	6	6	6	6	6	6	6	23
24	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25
26	Total Full Time Equivalents (a)+(b)	4.00	6.00	4.00	6.00	4.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	26
27	PC2 Business Support													27
28	Full Time Employees (a)	10	0	9	0	9	0	9	0	9	0	10	0	28
29	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	29
30	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30
31	Total Full Time Equivalents (a)+(b)	10.00	0.00	9.00	0.00	9.00	0.00	9.00	0.00	9.00	0.00	10.00	0.00	31
32	Total Field Support													32
33	Full Time Employees (a)	164	191	184	191	189	191	206	191	215	191	216	191	33
34	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35
36	Total Full Time Equivalents (a)+(b)	164.00	191.00	184.00	191.00	189.00	191.00	206.00	191.00	215.00	191.00	216.00	191.00	36
37	Total Operations													37
38	Full Time Employees (a)	1,014	1,061	1,036	1,061	1,033	1,061	1,051	1,061	1,073	1,061	1,092	1,061	38
39	Part Time Employees	1	0	1	0	1	0	1	0	1	0	1	0	39
40	Full Time Equivalents for PT Employees (b)	0.50	0.00	0.50	0.00	0.50	0.00	0.50	0.00	0.50	0.00	0.50	0.00	40
41	Total Full Time Equivalents (a)+(b)	1,014.50	1,061.00	1,036.50	1,061.00	1,033.50	1,061.00	1,051.50	1,061.00	1,073.50	1,061.00	1,092.50	1,061.00	41

The Peoples Gas Light and Coke Company

Number of Employees

Historical Year Ended December 31, 2011

Line No	Department [A]	July		August		September		October		November		December		Line No
		Actual [B]	Authorized [C]	Actual [D]	Authorized [E]	Actual [F]	Authorized [G]	Actual [H]	Authorized [I]	Actual [J]	Authorized [K]	Actual [L]	Authorized [M]	
1	Fleet, Supply Chain, Facilities and Meter Testing													1
2	P02 Fleet													2
3	Full Time Employees (a)	24	26	23	26	23	26	25	26	25	26	25	26	3
4	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5
6	Total Full Time Equivalents (a)+(b)	24.00	26.00	23.00	26.00	23.00	26.00	25.00	26.00	25.00	26.00	25.00	26.00	6
7	P03 Supply Chain													7
8	Full Time Employees (a)	10	10	10	10	10	10	10	10	10	10	10	10	8
9	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10
11	Total Full Time Equivalents (a)+(b)	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	11
12	P14 Facilities													12
13	Full Time Employees (a)	2	2	2	2	2	2	2	2	2	2	2	2	13
14	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15
16	Total Full Time Equivalents (a)+(b)	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	16
17	P53 Meter Testing													17
18	Full Time Employees (a)	17	17	17	17	17	17	17	17	17	17	17	17	18
19	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20
21	Total Full Time Equivalents (a)+(b)	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	21
22	Total Fleet, Supply Chain, Facilities and Meter Testing													22
23	Full Time Employees (a)	53	55	52	55	52	55	54	55	54	55	54	55	23
24	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25
26	Total Full Time Equivalents (a)+(b)	53.00	55.00	52.00	55.00	52.00	55.00	54.00	55.00	54.00	55.00	54.00	55.00	26
27	Total Peoples Gas Light and Coke Company													27
28	Full Time Employees (a)	1,088	1,120	1,107	1,120	1,103	1,120	1,123	1,120	1,143	1,120	1,161	1,120	28
29	Part Time Employees	1	0	1	0	1	0	1	0	1	0	1	0	29
30	Full Time Equivalents for PT Employees (b)	0.50	0.00	0.50	0.00	0.50	0.00	0.50	0.00	0.50	0.00	0.50	0.00	30
31	Total Full Time Equivalents (a)+(b)	1,088.50	1,120.00	1,107.50	1,120.00	1,103.50	1,120.00	1,123.50	1,120.00	1,143.50	1,120.00	1,161.50	1,120.00	31

The Peoples Gas Light and Coke Company

Number of Employees

Historical Year Ended December 31, 2010

Line No	Department [A]	January		February		March		April		May		June		Line No
		Actual [B]	Authorized [C]	Actual [D]	Authorized [E]	Actual [F]	Authorized [G]	Actual [H]	Authorized [I]	Actual [J]	Authorized [K]	Actual [L]	Authorized [M]	
1	Officers and Administrative													1
2	P06 Executive Office - President/COO													2
3	Full Time Employees (a)	5	5	6	5	6	5	6	5	6	5	6	5	3
4	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5
6	Total Full Time Equivalents (a)+(b)	5.00	5.00	6.00	5.00	6.00	5.00	6.00	5.00	6.00	5.00	6.00	5.00	6
7	Operations													7
8	Executive Office													8
9	P05 Executive Office - Gas Operations													9
10	Full Time Employees (a)	16	17	16	17	15	17	9	17	9	17	9	17	10
11	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12
13	Total Full Time Equivalents (a)+(b)	16.00	17.00	16.00	17.00	15.00	17.00	9.00	17.00	9.00	17.00	9.00	17.00	13
14	Field Operations													14
15	P44 New Installations													15
16	Full Time Employees (a)	11	11	11	11	12	11	12	11	12	11	11	11	16
17	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18
19	Total Full Time Equivalents (a)+(b)	11.00	11.00	11.00	11.00	12.00	11.00	12.00	11.00	12.00	11.00	11.00	11.00	19
20	P50 Contractor Services													20
21	Full Time Employees (a)	16	15	16	15	16	15	15	15	14	15	15	15	21
22	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23
24	Total Full Time Equivalents (a)+(b)	16.00	15.00	16.00	15.00	16.00	15.00	15.00	15.00	14.00	15.00	15.00	15.00	24
25	P52 Gas Operations													25
26	Full Time Employees (a)	19	22	19	22	19	22	19	22	19	22	19	22	26
27	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	27
28	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28
29	Total Full Time Equivalents (a)+(b)	19.00	22.00	19.00	22.00	19.00	22.00	19.00	22.00	19.00	22.00	19.00	22.00	29
30	P72 North District Operations													30
31	Full Time Employees (a)	303	303	302	303	303	303	303	303	303	303	301	303	31
32	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	32
33	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33
34	Total Full Time Equivalents (a)+(b)	303.00	303.00	302.00	303.00	303.00	303.00	303.00	303.00	303.00	303.00	301.00	303.00	34
35	P73 South District Operations													35
36	Full Time Employees (a)	273	271	272	271	272	271	266	271	267	271	266	271	36
37	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	37
38	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38
39	Total Full Time Equivalents (a)+(b)	273.00	271.00	272.00	271.00	272.00	271.00	266.00	271.00	267.00	271.00	266.00	271.00	39
40	P79 Central District Operations													40
41	Full Time Employees (a)	264	275	264	275	262	275	262	275	259	275	257	275	41
42	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43
44	Total Full Time Equivalents (a)+(b)	264.00	275.00	264.00	275.00	262.00	275.00	262.00	275.00	259.00	275.00	257.00	275.00	44

The Peoples Gas Light and Coke Company

Number of Employees

Historical Year Ended December 31, 2010

Line No	Department [A]	January		February		March		April		May		June		Line No
		Actual [B]	Authorized [C]	Actual [D]	Authorized [E]	Actual [F]	Authorized [G]	Actual [H]	Authorized [I]	Actual [J]	Authorized [K]	Actual [L]	Authorized [M]	
1	Total Field Operations													1
2	Full Time Employees (a)	886	897	884	897	884	897	877	897	874	897	869	897	2
3	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4
5	Total Full Time Equivalents (a)+(b)	886.00	897.00	884.00	897.00	884.00	897.00	877.00	897.00	874.00	897.00	869.00	897.00	5
6	Field Support													6
7	P48 Special Projects - Admin													7
8	Full Time Employees (a)	12	9	12	9	12	9	12	9	12	10	12	10	8
9	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10
11	Total Full Time Equivalents (a)+(b)	12.00	9.00	12.00	9.00	12.00	9.00	12.00	9.00	12.00	10.00	12.00	10.00	11
12	P49 Centralized Planning													12
13	Full Time Employees (a)	30	35	30	35	28	35	33	35	33	35	35	35	13
14	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15
16	Total Full Time Equivalents (a)+(b)	30.00	35.00	30.00	35.00	28.00	35.00	33.00	35.00	33.00	35.00	35.00	35.00	16
17	P55 Special Projects - Field Services													17
18	Full Time Employees (a)	84	86	84	86	84	86	84	86	83	86	82	86	18
19	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20
21	Total Full Time Equivalents (a)+(b)	84.00	86.00	84.00	86.00	84.00	86.00	84.00	86.00	83.00	86.00	82.00	86.00	21
22	P56 System Integrity													22
23	Full Time Employees (a)	15	16	14	16	14	16	14	16	14	16	14	16	23
24	Part Time Employees	0	2	0	2	0	2	0	2	0	2	0	2	24
25	Full Time Equivalents for PT Employees (b)	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	25
26	Total Full Time Equivalents (a)+(b)	15.00	17.00	14.00	17.00	14.00	17.00	14.00	17.00	14.00	17.00	14.00	17.00	26
27	Total Field Support													27
28	Full Time Employees (a)	141	146	140	146	138	146	143	146	142	147	143	147	28
29	Part Time Employees	0	2	0	2	0	2	0	2	0	2	0	2	29
30	Full Time Equivalents for PT Employees (b)	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	30
31	Total Full Time Equivalents (a)+(b)	141.00	147.00	140.00	147.00	138.00	147.00	143.00	147.00	142.00	148.00	143.00	148.00	31
32	Total Operations													32
33	Full Time Employees (a)	1,043	1,060	1,040	1,060	1,037	1,060	1,029	1,060	1,025	1,061	1,021	1,061	33
34	Part Time Employees	0	2	0	2	0	2	0	2	0	2	0	2	34
35	Full Time Equivalents for PT Employees (b)	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	35
36	Total Full Time Equivalents (a)+(b)	1,043.00	1,061.00	1,040.00	1,061.00	1,037.00	1,061.00	1,029.00	1,061.00	1,025.00	1,062.00	1,021.00	1,062.00	36
37	Fleet, Supply Chain and Facilities													37
38	P02 Fleet													38
39	Full Time Employees (a)	26	26	26	26	25	26	25	26	25	26	25	26	39
40	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41
42	Total Full Time Equivalents (a)+(b)	26.00	26.00	26.00	26.00	25.00	26.00	25.00	26.00	25.00	26.00	25.00	26.00	42

The Peoples Gas Light and Coke Company

Number of Employees

Historical Year Ended December 31, 2010

Line No	Department [A]	January		February		March		April		May		June		Line No
		Actual [B]	Authorized [C]	Actual [D]	Authorized [E]	Actual [F]	Authorized [G]	Actual [H]	Authorized [I]	Actual [J]	Authorized [K]	Actual [L]	Authorized [M]	
1	P03 Supply Chain													1
2	Full Time Employees (a)	10	10	10	10	10	10	10	10	10	10	10	10	2
3	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4
5	Total Full Time Equivalents (a)+(b)	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	5
6	P14 Facilities													6
7	Full Time Employees (a)	2	2	2	2	2	2	2	2	2	2	2	2	7
8	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	8
9	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9
10	Total Full Time Equivalents (a)+(b)	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	10
11	Total Fleet, Supply Chain and Facilities													11
12	Full Time Employees (a)	38	38	38	38	37	38	37	38	37	38	37	38	12
13	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14
15	Total Full Time Equivalents (a)+(b)	38.00	38.00	38.00	38.00	37.00	38.00	37.00	38.00	37.00	38.00	37.00	38.00	15
16	Meter Testing													16
17	P53 Meter Testing													17
18	Full Time Employees (a)	14	16	14	16	14	17	14	17	14	17	14	17	18
19	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20
21	Total Full Time Equivalents (a)+(b)	14.00	16.00	14.00	16.00	14.00	17.00	14.00	17.00	14.00	17.00	14.00	17.00	21
22	Total Peoples Gas Light and Coke Company													22
23	Full Time Employees (a)	1,100	1,119	1,098	1,119	1,094	1,120	1,086	1,120	1,082	1,121	1,078	1,121	23
24	Part Time Employees	0	2	0	2	0	2	0	2	0	2	0	2	24
25	Full Time Equivalents for PT Employees (b)	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	25
26	Total Full Time Equivalents (a)+(b)	1,100.00	1,122.00	1,098.00	1,122.00	1,094.00	1,121.00	1,086.00	1,121.00	1,082.00	1,122.00	1,078.00	1,122.00	26

The Peoples Gas Light and Coke Company

Number of Employees

Historical Year Ended December 31, 2010

Line No	Department [A]	July		August		September		October		November		December		Line No
		Actual [B]	Authorized [C]	Actual [D]	Authorized [E]	Actual [F]	Authorized [G]	Actual [H]	Authorized [I]	Actual [J]	Authorized [K]	Actual [L]	Authorized [M]	
1	Officers and Administrative													1
2	P06 Executive Office - President/COO													2
3	Full Time Employees (a)	6	5	7	5	7	5	7	5	7	5	7	5	3
4	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5
6	Total Full Time Equivalents (a)+(b)	6.00	5.00	7.00	5.00	7.00	5.00	7.00	5.00	7.00	5.00	7.00	5.00	6
7	Operations													7
8	Executive Office													8
9	P05 Executive Office - Gas Operations													9
10	Full Time Employees (a)	9	11	8	11	9	11	8	11	8	11	12	11	10
11	Part Time Employees	0	0	0	0	1	0	1	0	1	0	1	0	11
12	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.50	0.00	0.50	0.00	0.50	0.00	0.60	0.00	12
13	Total Full Time Equivalents (a)+(b)	9.00	11.00	8.00	11.00	9.50	11.00	8.50	11.00	8.50	11.00	12.60	11.00	13
14	Field Operations													14
15	P44 New Installations													15
16	Full Time Employees (a)	11	11	10	11	1	11	0	11	0	11	0	11	16
17	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18
19	Total Full Time Equivalents (a)+(b)	11.00	11.00	10.00	11.00	1.00	11.00	0.00	11.00	0.00	11.00	0.00	11.00	19
20	P50 Contractor Services													20
21	Full Time Employees (a)	15	15	15	15	14	15	10	15	10	15	10	15	21
22	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23
24	Total Full Time Equivalents (a)+(b)	15.00	15.00	15.00	15.00	14.00	15.00	10.00	15.00	10.00	15.00	10.00	15.00	24
25	P52 Gas Operations													25
26	Full Time Employees (a)	19	22	19	22	19	22	19	22	19	22	19	22	26
27	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	27
28	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28
29	Total Full Time Equivalents (a)+(b)	19.00	22.00	19.00	22.00	19.00	22.00	19.00	22.00	19.00	22.00	19.00	22.00	29
30	P72 North District Operations													30
31	Full Time Employees (a)	301	306	302	306	306	306	308	306	305	306	302	306	31
32	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	32
33	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33
34	Total Full Time Equivalents (a)+(b)	301.00	306.00	302.00	306.00	306.00	306.00	308.00	306.00	305.00	306.00	302.00	306.00	34
35	P73 South District Operations													35
36	Full Time Employees (a)	265	274	269	274	269	274	269	274	272	274	272	274	36
37	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	37
38	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38
39	Total Full Time Equivalents (a)+(b)	265.00	274.00	269.00	274.00	269.00	274.00	269.00	274.00	272.00	274.00	272.00	274.00	39
40	P79 Central District Operations													40
41	Full Time Employees (a)	254	275	257	275	263	275	269	275	269	275	267	275	41
42	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43
44	Total Full Time Equivalents (a)+(b)	254.00	275.00	257.00	275.00	263.00	275.00	269.00	275.00	269.00	275.00	267.00	275.00	44

The Peoples Gas Light and Coke Company

Number of Employees

Historical Year Ended December 31, 2010

Line No	Department [A]	July		August		September		October		November		December		Line No
		Actual [B]	Authorized [C]	Actual [D]	Authorized [E]	Actual [F]	Authorized [G]	Actual [H]	Authorized [I]	Actual [J]	Authorized [K]	Actual [L]	Authorized [M]	
1	P03 Supply Chain													1
2	Full Time Employees (a)	10	10	10	10	10	10	10	10	10	10	9	10	2
3	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4
5	Total Full Time Equivalents (a)+(b)	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	9.00	10.00	5
6	P14 Facilities													6
7	Full Time Employees (a)	2	2	2	2	2	2	2	2	2	2	2	2	7
8	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	8
9	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9
10	Total Full Time Equivalents (a)+(b)	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	10
11	Total Fleet, Supply Chain and Facilities													11
12	Full Time Employees (a)	38	38	38	38	38	38	38	38	38	38	37	38	12
13	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14
15	Total Full Time Equivalents (a)+(b)	38.00	38.00	38.00	38.00	38.00	38.00	38.00	38.00	38.00	38.00	37.00	38.00	15
16	Meter Testing													16
17	P53 Meter Testing													17
18	Full Time Employees (a)	14	17	14	17	14	17	14	17	14	17	14	17	18
19	Part Time Employees	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Full Time Equivalents for PT Employees (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20
21	Total Full Time Equivalents (a)+(b)	14.00	17.00	14.00	17.00	14.00	17.00	14.00	17.00	14.00	17.00	14.00	17.00	21
22	Total Peoples Gas Light and Coke Company													22
23	Full Time Employees (a)	1,075	1,121	1,083	1,121	1,088	1,121	1,086	1,121	1,085	1,121	1,082	1,121	23
24	Part Time Employees	0	2	0	2	1	2	1	2	1	2	1	2	24
25	Full Time Equivalents for PT Employees (b)	0.00	1.00	0.00	1.00	0.50	1.00	0.50	1.00	0.50	1.00	0.60	1.00	25
26	Total Full Time Equivalents (a)+(b)	1,075.00	1,122.00	1,083.00	1,122.00	1,088.50	1,122.00	1,086.50	1,122.00	1,085.50	1,122.00	1,082.60	1,122.00	26

The Peoples Gas Light and Coke Company

Employee Benefits

Historical Year Ended December 31, 2010

Line No.	Description of Benefit [A]	Employee Classification Receiving the Benefit [B]	Total Costs [C]	Amount Capitalized [D]	Percentage Capitalized [E]	Amount Expensed [F]	Percentage Expensed [G]
1	Group Insurance - Active	Active Employees	\$ 10,655,000	\$ 1,510,000	14.17%	\$ 9,145,000	85.83%
2	Group Insurance - Retiree	Pre and Post-65 Retirees	18,191,000	2,738,000	15.05%	15,453,000	84.95%
3	Post Employment Benefits	All	493,000	4,000	0.81%	489,000	99.19%
4	Pension Plan	All	8,016,000	1,487,000	18.55%	6,529,000	81.45%
5	Savings and Investment Plan	All	2,729,000	328,000	12.02%	2,401,000	87.98%
6	Other Welfare and Social Benefits	Active Employees	615,000	7,000	1.14%	608,000	98.86%
7	IBS Benefits Billed	Active Employees	<u>11,472,000</u>	<u>-</u>	<u>0.00%</u>	<u>11,472,000</u>	<u>100.00%</u>
8	TOTAL		<u>\$ 52,171,000</u>	<u>\$ 6,074,000</u>	<u>11.64%</u>	<u>\$ 46,097,000</u>	<u>88.36%</u>

The Peoples Gas Light and Coke Company

Employee Benefits

Historical Year Ended December 31, 2011

Line No.	Description of Benefit [A]	Employee Classification Receiving the Benefit [B]	Total Costs [C]	Amount Capitalized [D]	Percentage Capitalized [E]	Amount Expensed [F]	Percentage Expensed [G]
1	Group Insurance - Active	Active Employees	\$ 9,185,000	\$ 2,104,000	22.91%	\$ 7,081,000	77.09%
2	Group Insurance - Retiree	Pre and Post-65 Retirees	17,672,000	3,896,000	22.05%	13,776,000	77.95%
3	Post Employment Benefits	All	18,000	5,000	27.78%	13,000	72.22%
4	Pension Plan	All	15,850,000	3,485,000	21.99%	12,365,000	78.01%
5	Savings and Investment Plan	All	2,495,000	607,000	24.33%	1,888,000	75.67%
6	Other Welfare and Social Benefits	Active Employees	184,000	10,000	5.43%	174,000	94.57%
7	IBS Benefits Billed	Active Employees	<u>9,894,000</u>	<u>-</u>	<u>0.00%</u>	<u>9,894,000</u>	<u>100.00%</u>
8	TOTAL		<u>\$ 55,298,000</u>	<u>\$ 10,107,000</u>	<u>18.28%</u>	<u>\$ 45,191,000</u>	<u>81.72%</u>

The Peoples Gas Light and Coke Company

Employee Benefits

Forecasted Year December 31, 2012 (1)

Line No.	Description of Benefit [A]	Employee Classification Receiving the Benefit [B]	Total Costs [C]	Amount Capitalized [D]	Percentage Capitalized [E]	Amount Expensed [F]	Percentage Expensed [G]
1	Group Insurance - Active	Active Employees	\$ 12,160,000	\$ 4,028,000	33.13%	\$ 8,132,000	66.87%
2	Group Insurance - Retiree	Pre and Post-65 Retirees	12,725,000	4,215,000	33.12%	8,510,000	66.88%
3	Post Employment Benefits	All	76,000	25,000	32.89%	51,000	67.11%
4	Pension Plan	All	26,570,000	8,802,000	33.13%	17,768,000	66.87%
5	Savings and Investment Plan	All	3,919,000	1,299,000	33.15%	2,620,000	66.85%
6	Other Welfare and Social Benefits	Active Employees	880,000	263,000	29.89%	617,000	70.11%
7	IBS Benefits Billed	Active Employees	<u>11,165,000</u>	<u>-</u>	<u>0.00%</u>	<u>11,165,000</u>	<u>100.00%</u>
8	TOTAL		<u>\$ 67,495,000</u>	<u>\$ 18,632,000</u>	<u>27.61%</u>	<u>\$ 48,863,000</u>	<u>72.39%</u>

Notes: (1) Includes zero months of actual data and twelve months of forecasted data.

The Peoples Gas Light and Coke Company

Employee Benefits

Test Year Ending December 31, 2013

Line No.	Description of Benefit [A]	Employee Classification Receiving the Benefit [B]	Total Costs [C]	Amount Capitalized [D]	Percentage Capitalized [E]	Amount Expensed [F]	Percentage Expensed [G]
1	Group Insurance - Active	Active Employees	\$ 13,772,000	\$ 4,460,000	32.38%	\$ 9,312,000	67.62%
2	Group Insurance - Retiree	Pre and Post-65 Retirees	12,171,000	3,941,000	32.38%	8,230,000	67.62%
3	Post Employment Benefits	All	130,000	42,000	32.31%	88,000	67.69%
4	Pension Plan	All	30,011,000	9,719,000	32.38%	20,292,000	67.62%
5	Savings and Investment Plan	All	5,267,000	1,705,000	32.37%	3,562,000	67.63%
6	Other Welfare and Social Benefits	Active Employees	816,000	242,000	29.66%	574,000	70.34%
7	IBS Benefits Billed	Active Employees	<u>10,403,000</u>	<u>-</u>	<u>0.00%</u>	<u>10,403,000</u>	<u>100.00%</u>
8	TOTAL		<u>\$ 72,570,000</u>	<u>\$ 20,109,000</u>	<u>27.71%</u>	<u>\$ 52,461,000</u>	<u>72.29%</u>

The Peoples Gas Light and Coke Company

Depreciation Expense (1)

Historical Year Ended December 31, 2010

Line No.	Functional Account Grouping (A)	Beginning Plant Balance 01-01-2010 (B)	Ending Plant Balance 12-31-2010 (C)	2010 Average Plant Balance (D)	Composite Depreciation Rate (2) (E)	Provision for Recovery of Original Cost (F)	Capitalized Depreciation Transferred (G)	Net Dismantling Cost (H)	Transportation Clearing Accounts (I)	Sundries (J)	Total Depreciation Expense (K)	Line No.
1	Distribution Plant	\$ 1,900,208,000	\$ 1,947,169,000	\$ 1,923,689,000	3.36%	\$ 64,568,000	\$ (90,000)	\$ 755,000	\$ -	\$ -	\$ 65,233,000	1
2	Underground Storage Plant	292,548,000	305,770,000	299,159,000	1.38%	4,129,000	-	-	-	-	4,129,000	2
3	Liquefied Natural Gas Plant	25,458,000	25,651,000	25,555,000	3.30%	843,000	-	-	-	-	843,000	3
4	Transmission Plant	120,425,000	121,544,000	120,985,000	1.30%	1,569,000	-	-	-	-	1,569,000	4
5	General Plant	66,403,000	64,616,000	65,510,000	7.82%	5,122,000	-	-	(3,008,000)	-	2,114,000	5
6	Intangible Plant	104,621,000	76,569,000	90,595,000	6.29%	5,694,000	-	-	-	-	5,694,000	6
7	Production Plant	-	-	-		-	-	-	-	-	-	7
8	Total Utility Plant in Service	<u>\$ 2,509,663,000</u>	<u>\$ 2,541,319,000</u>	<u>\$ 2,525,493,000</u>		<u>\$ 81,925,000</u>	<u>\$ (90,000)</u>	<u>\$ 755,000</u>	<u>\$ (3,008,000)</u>	<u>\$ -</u>	<u>\$ 79,582,000</u>	8

- Notes: (1) Income statement depreciation expense for the historical year ended December 31, 2010, is shown on line 8 of column K.
(2) Peoples Gas calculates depreciation using accrual rates calculated on the average monthly balance. For simplicity, the composite rates shown here reflects a mid-year balance. Therefore, the composite rates may vary slightly.

The Peoples Gas Light and Coke Company

Depreciation Expense (1)

Historical Year Ended December 31, 2011

Line No.	Functional Account Grouping (A)	Beginning Plant Balance 01-01-2011 (B)	Ending Plant Balance 12-31-2011 (C)	2011 Average Plant Balance (D)	Composite Depreciation Rate (2) (E)	Provision for Recovery of Original Cost (F)	Capitalized Depreciation Transferred (G)	Net Dismantling Cost (H)	Transportation Clearing Accounts (I)	Sundries (J)	Total Depreciation Expense (K)	Line No.
1	Distribution Plant	\$ 1,947,169,000	\$ 2,045,751,000	\$ 1,996,460,000	3.43%	\$ 68,566,000	\$ (90,000)	\$ -	\$ -	\$ -	\$ 68,476,000	1
2	Underground Storage Plant	305,770,000	326,531,000	316,151,000	1.43%	4,518,000	-	-	-	-	4,518,000	2
3	Liquefied Natural Gas Plant	25,651,000	25,932,000	25,792,000	3.41%	880,000	-	-	-	-	880,000	3
4	Transmission Plant	121,544,000	121,927,000	121,736,000	1.33%	1,624,000	-	-	-	-	1,624,000	4
5	General Plant	64,616,000	64,673,000	64,645,000	9.68%	6,255,000	-	-	(3,598,000)	-	2,657,000	5
6	Intangible Plant	76,569,000	76,546,000	76,558,000	7.39%	5,660,000	-	-	-	-	5,660,000	6
7	Production Plant	-	-	-		-	-	-	-	-	-	7
8	Total Utility Plant in Service	<u>\$ 2,541,319,000</u>	<u>\$ 2,661,360,000</u>	<u>\$ 2,601,342,000</u>		<u>\$ 87,503,000</u>	<u>\$ (90,000)</u>	<u>\$ -</u>	<u>\$ (3,598,000)</u>	<u>\$ -</u>	<u>\$ 83,815,000</u>	8

Notes: (1) Income statement depreciation expense for the historical year ended December 31, 2011, is shown on line 8 of column K.
(2) Peoples Gas calculates depreciation using accrual rates calculated on the average monthly balance. For simplicity, the composite rates shown here reflects a mid-year balance. Therefore, the composite rates may vary slightly.

The Peoples Gas Light and Coke Company

Depreciation Expense (1)

Forecasted Year Ending December 31, 2012

Line No.	Functional Account Grouping (A)	Beginning Plant Balance 01-01-2012 (B)	Ending Plant Balance 12-31-2012 (C)	2012 Average Plant Balance (D)	Composite Depreciation Rate (2) (E)	Provision for Recovery of Original Cost (F)	Capitalized Depreciation Transferred (G)	Net Dismantling Cost (H)	Transportation Clearing Accounts (I)	Sundries (J)	Total Depreciation Expense (K)	Line No.
1	Distribution Plant	\$ 2,045,751,000	\$ 2,256,047,000	\$ 2,150,899,000	3.43%	\$ 73,683,000	\$ -	\$ -	\$ -	\$ -	\$ 73,683,000	1
2	Underground Storage Plant	326,531,000	347,038,000	336,785,000	1.42%	4,779,000	-	-	-	-	4,779,000	2
3	Liquefied Natural Gas Plant	25,932,000	29,316,000	27,624,000	3.23%	893,000	-	-	-	-	893,000	3
4	Transmission Plant	121,927,000	125,412,000	123,670,000	1.32%	1,637,000	-	-	-	-	1,637,000	4
5	General Plant	64,673,000	73,137,000	68,905,000	9.17%	6,316,000	-	-	(3,844,000)	-	2,472,000	5
6	Intangible Plant	76,546,000	77,131,000	76,839,000	7.29%	5,603,000	-	-	-	-	5,603,000	6
7	Production Plant	-	-	-		-	-	-	-	-	-	7
8	Total Utility Plant in Service	<u>\$ 2,661,360,000</u>	<u>\$ 2,908,081,000</u>	<u>\$ 2,784,722,000</u>		<u>\$ 92,911,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,844,000)</u>	<u>\$ -</u>	<u>\$ 89,067,000</u>	8

Notes: (1) Income statement depreciation expense for the forecasted year ending December 31, 2012, is shown on line 8 of column K.

(2) Peoples Gas calculates depreciation using accrual rates calculated on the average monthly balance. For simplicity, the composite rates shown here reflects a mid-year balance. Therefore, the composite rates may vary slightly.

The Peoples Gas Light and Coke Company

Depreciation Expense (1)

Test Year Ending December 31, 2013

Line No.	Functional Account Grouping (A)	Beginning Plant Balance 01-01-2013 (B)	Ending Plant Balance 12-31-2013 (C)	2013 Average Plant Balance (D)	Composite Depreciation Rate (2) (E)	Provision for Recovery of Original Cost (F)	Capitalized Depreciation Transferred (G)	Net Dismantling Cost (H)	Transportation Clearing Accounts (I)	Sundries (J)	Total Depreciation Expense (K)	Line No.
1	Distribution Plant	\$ 2,256,047,000	\$ 2,519,057,000	\$ 2,387,552,000	3.37%	\$ 80,386,000	\$ -	\$ -	\$ -	\$ -	\$ 80,386,000	1
2	Underground Storage Plant	347,038,000	370,764,000	358,901,000	1.45%	5,217,000	-	-	-	-	5,217,000	2
3	Liquefied Natural Gas Plant	29,316,000	38,424,000	33,870,000	3.00%	1,015,000	-	-	-	-	1,015,000	3
4	Transmission Plant	125,412,000	130,023,000	127,718,000	1.32%	1,690,000	-	-	-	-	1,690,000	4
5	General Plant	73,137,000	84,065,000	78,601,000	8.95%	7,037,000	-	-	(4,406,000)	-	2,631,000	5
6	Intangible Plant	77,131,000	77,138,000	77,135,000	7.18%	5,536,000	-	-	-	-	5,536,000	6
7	Production Plant	-	-	-		-	-	-	-	-	-	7
8	Total Utility Plant in Service	<u>\$ 2,908,081,000</u>	<u>\$ 3,219,471,000</u>	<u>\$ 3,063,777,000</u>		<u>\$ 100,881,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,406,000)</u>	<u>\$ -</u>	<u>\$ 96,475,000</u>	8

Notes: (1) Income statement depreciation expense for the test year ending December 31, 2013, is shown on line 8 of column K.
(2) Peoples Gas calculates depreciation using accrual rates calculated on the average monthly balance. For simplicity, the composite rates shown here reflects a mid-year balance. Therefore, the composite rates may vary slightly.

The Peoples Gas Light and Coke Company

Summary of Affiliated Interest Transactions

Line No.	Associated Company [A]	Nature of Transaction [B]	Amount Billed to PGL [C]	Amount Billed to Associated Companies by PGL [D]	Docket Number [E]	Line No.
1	<u>Test Year Ending December 31, 2013 (1) (2)</u>					1
2	Integrys Business Support	Intercompany Services	\$ 210,087,000	\$ -	07-0361	2
3	North Shore Gas Company	Intercompany Services	133,000	3,769,000	06-0540	3
4	Integrys Energy Group	Intercompany Services	294,000	-	06-0540	4
5	Wisconsin Public Service Corporation	Intercompany Services	286,000	-	06-0540	5
6	Minnesota Energy Resources Corporation	Intercompany Services	-	53,000	06-0541	6
7	North Shore Gas Company	Underground Gas Storage Services	-	1,606,000	87-0401	7
8			<u>\$ 210,800,000</u>	<u>\$ 5,428,000</u>		8
9	<u>Forecasted Year Ending December 31, 2012 (1) (2) (3)</u>					9
10	Integrys Business Support	Intercompany Services	\$ 195,269,000	\$ -	07-0361	10
11	North Shore Gas Company	Intercompany Services	133,000	2,705,000	06-0540	11
12	Integrys Energy Group	Intercompany Services	337,000	-	06-0540	12
13	Wisconsin Public Service Corporation	Intercompany Services	275,000	-	06-0540	13
14	Minnesota Energy Resources Corporation	Intercompany Services	-	49,000	06-0541	14
15	Peoples Energy Home Services	Intercompany Services	-	9,000	06-0540	15
16	North Shore Gas Company	Underground Gas Storage Services	-	1,587,000	87-0401	16
17			<u>\$ 196,014,000</u>	<u>\$ 4,350,000</u>		17

Note: (1) Amounts include intercompany services, as well as, invoices paid on behalf of the company.
(2) No intercompany borrowing (dockets 04-0603 and 04-0602) are anticipated.
(3) Includes zero months of actual data and twelve months of forecasted data.

The Peoples Gas Light and Coke Company

Summary of Affiliated Interest Transactions

Line No.	Associated Company [A]	Nature of Transaction [B]	Amount Billed to PGL [C]	Amount Billed to Associated Companies [D]	Docket Number [E]	Line No.
1	<u>Historical Year Ended December 31, 2011 (1)</u>					1
2	Integrus Business Support	Intercompany Services	\$ 138,744,000	\$ 1,106,000	07-0361	2
3	North Shore Gas Company	Intercompany Services	330,000	3,855,000	06-0540	3
4	Integrus Energy Group	Intercompany Services	2,063,000	10,000	06-0540	4
5	Peoples Energy, LLC	Intercompany Services	35,000	-	06-0540	5
6	Minnesota Energy Resources Corporation	Intercompany Services	2,000	152,000	06-0540	6
7	Michigan Gas Utilities Corporation	Intercompany Services	2,000	7,000	06-0540	7
8	Wisconsin Public Service Corporation	Intercompany Services	2,701,000	20,000	06-0540	8
9	Upper Peninsula Power Company	Intercompany Services	2,000	-	06-0540	9
10	Integrus Energy Services Corporation	Intercompany Services	27,000	46,000	06-0540	10
11	Peoples Energy Home Services	Intercompany Services	-	121,000	06-0540	11
12	North Shore Gas Company	Underground Gas Storage Services	-	1,596,000	87-0401	12
13	North Shore Gas Company	Interest on Intercompany Loans	-	5,000	04-0602	13
14			<u>\$ 143,906,000</u>	<u>\$ 6,918,000</u>		14

Note: (1) Amounts include intercompany services, as well as, invoices paid on behalf of the company.

The Peoples Gas Light and Coke Company

Summary of Affiliated Interest Transactions

Line No.	Associated Company [A]	Nature of Transaction [B]	Amount Billed to PGL [C]	Amount Billed to Associated Companies [D]	Docket Number [E]	Line No.
1	<u>Historical Year Ended December 31, 2010 (1)</u>					1
2	Integrus Business Support	Intercompany Services	\$ 137,976,000	\$ 2,483,000	07-0361	2
3	North Shore Gas Company	Intercompany Services	257,000	2,399,000	06-0540	3
4	Integrus Energy Group	Intercompany Services	1,570,000	677,000	06-0540	4
5	Peoples Energy Corporation	Intercompany Services	120,000	-	06-0540	5
6	Peoples Energy Resources	Intercompany Services	-	6,000	06-0540	6
7	Minnesota Energy Resources Corporation	Intercompany Services	6,000	141,000	06-0540	7
8	Michigan Gas Utilities Corporation	Intercompany Services	1,000	10,000	06-0540	8
9	Wisconsin Public Service Corporation	Intercompany Services	734,000	4,000	06-0540	9
10	Integrus Energy Services Corporation	Intercompany Services	-	5,000	06-0540	10
11	Peoples Energy Home Services	Intercompany Services	-	96,000	06-0540	11
12	North Shore Gas Company	Underground Gas Storage Services	-	1,573,000	87-0401	12
13	Peoples Energy Corporation	Interest on Intercompany Loans	1,000	-	04-0603	13
14	North Shore Gas Company	Interest on Intercompany Loans	-	2,000	04-0602	14
15			<u>\$ 140,665,000</u>	<u>\$ 7,396,000</u>		15

Note: (1) Amounts include intercompany services, as well as, invoices paid on behalf of the company.

The Peoples Gas Light and Coke Company

Operating Leases

<u>Line No.</u>	<u>I.C.C. Acc. No.</u> [A]	<u>Description of Leased Property</u> [B]	<u>Test Year Ending December 31, 2013</u> [C]	<u>Forecasted Year Ending December 31, 2012 (1)</u> [D]	<u>Historical Year Ended December 31, 2011</u> [E]	<u>Historical Year Ended December 31, 2010</u> [F]	<u>Period of Lease Agreement</u> [G]	<u>Line No.</u>
1	859 and 860	Total Operating Leases (2)	\$ -	\$ -	\$ 27,000	\$ 49,000	Various	1

Notes: (1) Includes zero months of actual data and zero months of forecasted data.
 (2) None of the operating leases meet the criteria for individual listing.

The Peoples Gas Light and Coke Company

Major Maintenance Projects

Line No.	Fiscal Year [A]	Description of and Reason for Project [B]	Facility on Which Maintenance is Being Performed [C]	Project Dates [D]	Total Project Costs [E]	Amount Expensed in Test Year [F]	Amount Expensed In Prior Year [G]	ICC Expense Account Number [H]	Date of Last Similar Maintenance Performed on Facility [I]	Line No.
1	Historical Year ending December 31, 2010	Pigging	Mahomet # 2 Pipeline - North of Kankakee river	Mar-Apr, 2010	\$200,000	\$0	\$0	863.00	June, 2000	1
2	Historical Year ending December 31, 2010	Compressor Maintenance	Refurbish Clark Compressor #5	Oct 2010 - Mar 2011	\$478,402	\$0	\$0	834.00	None	2
3	Historical Year ending December 31, 2010	Clean Dehydration Towers	Dehydration Towers	Oct-Dec 2010	\$238,131	\$0	\$0	836.00	None	3
4	Historical Year ending December 31, 2011	3 Anomoly Digs resulting from Pigging in 2010	Mahomet # 2 Pipeline - North of Kankakee river	October, 2010	\$62,722	\$0	\$0	863.00	None	4
5	Historical Year ending December 31, 2011	Pigging	Section of Gathering System	Nov, 2011	\$91,780	\$0	\$0	833.00	None	5
6	Forecast Year ending December 31, 2012 (1)	Replace four casing seals on Mahomet Pipelines	Mahomet Pipelines.	2012	\$90,000	\$0	\$90,000	863.00	None	6
7	Forecast Year ending December 31, 2012 (1)	Pigging	Section of Gathering System	2012	\$80,000	\$0	\$80,000	833.00	None	7
8	Forecast Year ending December 31, 2012 (1)	Right of Way Clearing	Mahomet Pipeline	2012	\$100,000	\$0	\$100,000	863.00	None	8
9	Test Year ending December 31, 2013	Right of Way Clearing	Mahomet Pipeline	2013	\$103,000	\$103,000	\$0	863.00	None	9
10	Test Year ending December 31, 2013	Pigging	Section of Gathering System	2013	\$80,000	\$80,000	\$0	833.00	None	10
11	Test Year ending December 31, 2013	Pigging	Mahomet Lateral	2013	\$100,000	\$100,000	\$0	863.00	2006	11
12	Test Year ending December 31, 2013	Update Reservoir Model	Manlove Gas Storage Geological Characterization & Reservoir Simulation Model Software	2013	\$150,000	\$150,000	\$0	832.00	2006	12

Notes: (1) Includes zero months of actual data and twelve months of forecasted data.

The Peoples Gas Light and Coke Company

Uncollectible Expense

Line No.	Fiscal Year [A]	Uncollectible Expense [B]	Applicable Revenues [C]	Uncollectible Expense as a Percentage of Applicable Revenues [D]
1	Test Year Ending	\$ 27,314,000	1,075,349,000	2.54%
2	December 31, 2013 (1)			
3	Forecasted Year Ending	\$ 26,983,000	1,062,317,000	2.54%
4	December 31, 2012 (1) (2)			
5	Historical Year Ended	\$ 22,466,000	1,004,095,000	2.24%
6	December 31, 2011 (1) (3)			
7	Historical Year Ended	\$ 24,323,000	1,064,707,000	2.28%
8	December 31, 2010 (1) (3)			

- Notes: (1) Percent of Revenue Method is used to determine uncollectible expense for all revenues except Hub-related activity and other miscellaneous revenues. Due to infrequent write-off of accounts receivables associated with Hub and other miscellaneous revenues, expense is not forecasted.
 (2) Includes zero months of actual data and twelve months of forecasted data.
 (3) Includes twelve months actual data.

The Peoples Gas Light and Coke Company

Uncollectible Expense

Line No.	Fiscal Year [A]	Activity in Allowance for Bad Debts					Ending Reserve Balance (1) [G]
		Beginning Reserve Balance (1) [B]	Reserve Accrual [C]	Gross Write-Offs [D]	Recoveries [E]	Adjustments [F]	
1	Test Year Ending December 31, 2013	\$32,206,000	\$32,365,000	\$(32,011,000)	\$ -	\$ -	\$ 32,560,000
2	Forecasted Year Ending December 31, 2012 (2)	34,700,000	26,983,000	(29,477,000)	-	-	32,206,000
3	Historical Year Ended December 31, 2011	24,827,000	26,318,000	(26,325,000)	9,880,000	-	34,700,000
4	Historical Year Ended December 31, 2010	26,455,000	28,296,000	(43,301,000)	13,377,000	-	24,827,000

Note: (1) Reserve Balance is recorded in account 144, Accumulated Provision for Uncollectible Accounts.
(2) Includes zero months of actual data and twelve months of forecasted data.

The Peoples Gas Light and Coke Company

Uncollectible Expense

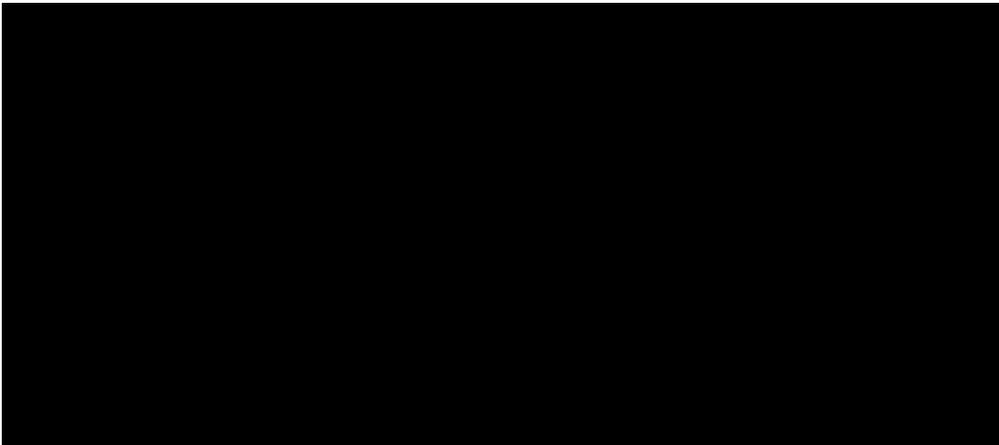
Line No.	Fiscal Year [A]	Collection Agency Expense [B]
1	Test Year Ending December 31, 2013	\$ 1,195,000
2	Forecasted Year Ending December 31, 2012 (1)	1,162,000
3	Historical Year Ended December 31, 2011	1,025,000
4	Historical Year Ended December 31, 2010	1,199,000

Note: (1) Includes zero months of actual data and twelve months of forecasted data.

The Peoples Gas Light and Coke Company

Uncollectible Expense

Summary of Current Contracts with Collection Agencies

<u>Line No.</u>	<u>Collection Agency</u>	<u>Contract Period</u>	<u>Commission Rate</u>
1			
2			
3			
4			
5			
6			
7			
8			

Summary of Collection Agencies' Results

Calendar Year
2011

	<u>Description</u>	
9		
10		

The Peoples Gas Light and Coke Company

Insurance Expense

Historical Year Ended December 31, 2010

Line No.	Name of Carrier [A]	Type of Policy [B]	Historical Year Ended December 31, 2010				
			Amount of Coverage [C]	Policy Coverage Period [D]	Annual Premium [E]	Premium Expense [F]	Deductible [G]
<u>Insurance on Operations</u>							
1	National Union, AEGIS, EIM, Lloyd's of London	Property Insurance					
2	AEGIS	Excess Workers' Compensation					
3	Great American Insurance Co.	Commercial Crime Coverage					
4	AEGIS, EIM, Lloyd's of London, Axis, TORUS, ARGO, XL Insurance, Lexington, Liberty	Excess Public Liability					
5	AEGIS, EIM, U.S. Specialty	Fiduciary Liability					
6	AEGIS, EIM, U.S. Specialty, Chubb	Directors & Officers Liability					
7	AEGIS	Professional Liability					
8	US Aircraft Insurance Group, U.S Specialty	Other (3)					
9							

Self-Insurance: The Peoples Gas Light and Coke Company is a qualified self-insurer for up to \$500,000 per occurrence for workers compensation in the State of Illinois. When this limit is exceeded, the AEGIS excess workers compensation policy is utilized. The company has a \$2,000,000 per occurrence self-insured retention for primary casualty. When this limit is exceeded, the excess liability policies indicated above are utilized. All of the other deductibles shown above are also self-insured by the company.

Notes: (1) Reflects amounts paid by insurer for insured losses that exceed the deductible.

(3) Other includes Special Risk Coverage and Non-Owned Aircraft Insurance.

The Peoples Gas Light and Coke Company

Insurance Expense

Line No.	Name of Carrier [A]	Type of Policy [B]	Historical Year Ended December 31, 2010				
			Amount of Coverage [C]	Policy Coverage Period [D]	Annual Premium (1) [E]	Deductible (2) [F]	Claims [G]
<u>Group Insurance</u>							
1	BlueCross/BlueShield, Delta Dental, EyeMed, Medco Health Solutions, Health Alliance, Aetna, Employee Resource Center, and Active Health Management	Active Healthcare					
2	BlueCross/BlueShield, Delta Dental, EyeMed, Medco Health Solutions, Health Alliance, Aetna, Employee Resource Center, and Active Health Management	Retiree Medical					
3	Reliance Standard	Active Life					
4	Reliance Standard	Retiree Life					
5	Reliance Standard	Long-term Disability					
6							

Self-Insurance: The Peoples Gas Light and Coke Company provides Medical, Dental and Medicare Supplement coverage through a self insured arrangement under provisions of the Internal Revenue Code Section 501(c)(9). Administrative services are provided by BlueCross/BlueShield, Delta Dental, and Medco Health Solutions. Trustee services are provided by Northern Trust and US Bank.

- Notes:
- (1) Includes only employer money.
 - (2) Deductibles are not included since they are established at the individual level.
 - (3) Actual claims incurred, less any provider discount, reduced by applicable employee contributions.
 - (4) Actual amounts use ASC 715-60 expense rather than annual premiums or claims. Retiree contributions, if any, are used to offset claims.
 - (5) Includes Medicare Part D Subsidy.
 - (6) Active Life includes basic life and AD&D coverage, plus supplemental and optional coverage for dependents. Supplemental insurance and optional coverage for dependents is paid 100% by employees. The expense listed above in Column [E] is for the employer paid portion of basic life and AD&D coverage for our employees.

The Peoples Gas Light and Coke Company

Insurance Expense

						Historical Year Ended December 31, 2011				
Line No.	Name of Carrier [A]	Type of Policy [B]	Amount of Coverage [C]	Policy Coverage Period [D]	Annual Premium [E]	Premium Expense [F]	Deductible [G]	Claims (1) [H]		
<u>Insurance on Operations</u>										
1	AEGIS, National Union, EIM, Lloyd's of London	Property Insurance								
2	AEGIS	Workers' Compensation								
3	Great American Insurance Co.	Commercial Crime Coverage								
4	AEGIS, EIM, Lloyd's of London, Axis, TORUS, ARGO, XL Insurance, Lexington, Liberty	Excess Public Liability								
5	AEGIS, EIM, U.S. Specialty	Fiduciary Liability								
6	AEGIS, EIM, U.S. Specialty, Chubb	Directors & Officers Liability								
7	AEGIS	Professional Liability								
8	US Aircraft Insurance Group, U.S Specialty	Other (3)								
9										

Self-Insurance: The Peoples Gas Light and Coke Company is a qualified self-insurer for up to \$500,000 per occurrence for workers compensation in the State of Illinois. When this limit is exceeded, the AEGIS excess workers compensation policy is utilized. The company has a \$2,000,000 per occurrence self-insured retention for primary casualty. When this limit is exceeded, the excess liability policies indicated above are utilized. All of the other deductibles shown above are also self-insured by the company.

Notes: (1) Reflects amounts paid by insurer for insured losses that exceed the deductible.

(3) Other includes Special Risk Coverage and Non-Owned Aircraft Insurance.

The Peoples Gas Light and Coke Company

Insurance Expense

Line No.	Name of Carrier [A]	Type of Policy [B]	Historical Year Ended December 31, 2011				
			Amount of Coverage [C]	Policy Coverage Period [D]	Annual Premium (1) [E]	Deductible (2) [F]	Claims [G]
<u>Group Insurance</u>							
1	BlueCross/BlueShield, Delta Dental, EyeMed, Medco Health Solutions, Health Alliance, Aetna, Employee Resource Center, and Active Health Management	Active Healthcare					
2	BlueCross/BlueShield, Delta Dental, EyeMed, Medco Health Solutions, Health Alliance, Aetna, Employee Resource Center, and Active Health Management	Retiree Medical					
3	Reliance Standard	Active Life					
4	Reliance Standard	Retiree Life					
5	Reliance Standard	Long-term Disability					
6							

Self-Insurance: The Peoples Gas Light and Coke Company provides Medical, Dental and Medicare Supplement coverage through a self insured arrangement under provisions of the Internal Revenue Code Section 501(c)(9). Administrative services are provided by BlueCross/BlueShield, Delta Dental, and Medco Health Solutions. Trustee services are provided by Northern Trust and US Bank.

Notes: (1) Includes only employer money.

(2) Deductibles are not included since they are established at the individual level.

(3) Actual claims incurred, less any provider discount, reduced by applicable employee contributions.

(4) Actual amounts use ASC 715-60 expense rather than annual premiums or claims. Retiree contributions, if any, are used to offset claims.

(5) Includes Medicare Part D Subsidy.

(6) Active Life includes basic life and AD&D coverage, plus supplemental and optional coverage for dependents. Supplemental insurance and optional coverage for dependents is paid 100% by employees. The expense listed above in Column [E] is for the employer paid portion of basic life and AD&D coverage for our employees.

The Peoples Gas Light and Coke Company

Insurance Expense

Line No.	Name of Carrier [A]	Type of Policy [B]	Forecasted Year Ending December 31, 2012 (1)					
			Amount of Coverage [C]	Policy Coverage Period [D]	Annual Premium [E]	Premium Expense [F]	Deductible [G]	Claims (2) [H]
<u>Insurance on Operations</u>								
1	AEGIS, National Union, EIM, Lloyd's of London	Property Insurance						
2	AEGIS	Workers' Compensation						
3	Great American Insurance Co.	Commercial Crime Coverage						
4	AEGIS, EIM, Lloyd's of London, ARGO, TORUS, Axis, XL Insurance, Lexington, Liberty	Excess Public Liability						
5	AEGIS, US Specialty, EIM	Fiduciary Liability						
6	AEGIS, US Specialty, EIM, Chubb	Directors & Officers Liability						
7	AEGIS	Professional Liability						
8	US Aircraft Insurance Group, U.S Specialty	Other (4)						
9								

Self-Insurance: The Peoples Gas Light and Coke Company is a qualified self-insurer for up to \$500,000 per occurrence for workers compensation in the State of Illinois. When this limit is exceeded, the AEGIS excess workers compensation policy is utilized. The company has a \$2,000,000 per occurrence self-insured retention for primary casualty. When this limit is exceeded, the excess liability policies indicated above are utilized. All of the other deductibles shown above are also self-insured by the company.

Notes: (1) Includes zero months actual and twelve months forecasted data.

(2) Reflects amounts paid by insurer for insured losses that exceed the deductible.

(3) Other includes Special Risk Coverage and Non-Owned Aircraft Insurance.

The Peoples Gas Light and Coke Company

Insurance Expense

Line No.	Name of Carrier [A]	Type of Policy [B]	Forecasted Year Ending December 31, 2012 (1)				
			Amount of Coverage [C]	Policy Coverage Period [D]	Annual Premium (2) [E]	Deductible (3) [F]	Claims [G]
<u>Group Insurance</u>							
1	BlueCross/BlueShield, Delta Dental, EyeMed, Medco Health Solutions, Health Alliance, Aetna, Employee Resource Center, and Active Health Management	Active Healthcare					
2	BlueCross/BlueShield, Delta Dental, EyeMed, Medco Health Solutions, Health Alliance, Aetna, Employee Resource Center, and Active Health Management	Retiree Medical					
3	Reliance Standard	Active Life					
4	Reliance Standard	Retiree Life					
5	Reliance Standard	Long-term Disability					
6							

Self-Insurance: The Peoples Gas Light and Coke Company provides Medical, Dental and Medicare Supplement coverage through a self insured arrangement under provisions of the Internal Revenue Code Section 501(c)(9). Administrative services are provided by BlueCross/BlueShield, Delta Dental, and Medco Health Solutions. Trustee services are provided by Northern Trust and US Bank.

- Notes:
- (1) Includes zero months of actual data and twelve months of forecasted data.
 - (2) Includes only employer money.
 - (3) Deductibles are not included since they are established at the individual level.
 - (4) Forecast amounts are based on our actuary's estimate of expense less the estimated employee contribution amount multiplied by enrollments at the various levels to estimate a cost pool. That cost pool was then divided by the number of full-time equivalents (FTE) counts to arrive at a per person rate. The per person rate was then trended forward at rates supplied by the company's actuary. The per person rate was then multiplied by the expected FTE counts to arrive at estimated annual premiums. The cost pool also includes any HMO products.
 - (5) Forecast amounts use ASC 715-60 expense rather than annual premiums or claims. Retiree contributions, if any, are used to offset claims.
 - (6) Includes Medicare Part D Subsidy.
 - (7) Active Life includes basic life and AD&D coverage, plus supplemental and optional coverage for dependents. Supplemental insurance and optional coverage for dependents is paid 100% by employees. The expense listed above in Column [E] is for the employer paid portion of basic life and AD&D coverage for our employees.

PUBLIC

The Peoples Gas Light and Coke Company

Insurance Expense

Line No.	Name of Carrier [A]	Type of Policy [B]	Test Year Ending December 31, 2013				
			Amount of Coverage [C]	Policy Coverage Period [D]	Annual Premium [E]	Premium Expense [F]	Deductible [G]
<u>Insurance on Operations</u>							
1	AEGIS, National Union, EIM, Lloyd's of London	Property Insurance					
2	AEGIS	Workers' Compensation					
3	Great American Insurance Co.	Commercial Crime Coverage					
4	AEGIS, EIM, Lloyd's of London, ARGO, TORUS, Axis, XL Insurance, Lexington, Liberty	Public Liability					
5	AEGIS, US Specialty, EIM	Fiduciary Liability					
6	AEGIS, US Specialty, EIM, Chubb	Directors & Officers Liability					
7	AEGIS	Professional Liability					
8	US Aircraft Insurance Group, U.S Specialty	Other (3)					
9							

Self-Insurance: The Peoples Gas Light and Coke Company is a qualified self-insurer for up to \$500,000 per occurrence for workers compensation in the State of Illinois. When this limit is exceeded, the AEGIS excess workers compensation policy is utilized. The company has a \$2,000,000 per occurrence self-insured retention for primary casualty. When this limit is exceeded, the excess liability policies indicated above are utilized. All of the other deductibles shown above are also self-insured by the company.

Notes: (1) Reflects amounts paid by insurer for insured losses that exceed the deductible.



(3) Other includes Special Risk Coverage and Non-Owned Aircraft Insurance.

The Peoples Gas Light and Coke Company

Insurance Expense

Line No.	Name of Carrier [A]	Type of Policy [B]	Test Year Ending December 31, 2013				
			Amount of Coverage [C]	Policy Coverage Period [D]	Annual Premium (1) [E]	Deductible (2) [F]	Claims [G]
Group Insurance							
1	BlueCross/BlueShield, Delta Dental, EyeMed, Medco Health Solutions, Health Alliance, Aetna, Employee Resource Center, and Active Health Management	Active Healthcare					
2	BlueCross/BlueShield, Delta Dental, EyeMed, Medco Health Solutions, Health Alliance, Aetna, Employee Resource Center, and Active Health Management	Retiree Medical					
3	Reliance Standard	Active Life					
4	Reliance Standard	Retiree Life					
5	Reliance Standard	Long-term Disability					
6							

Self-Insurance: The Peoples Gas Light and Coke Company provides Medical, Dental and Medicare Supplement coverage through a self insured arrangement under provisions of the Internal Revenue Code Section 501(c)(9). Administrative services are provided by BlueCross/BlueShield, Delta Dental, and Medco Health Solutions. Trustee services are provided by Northern Trust and US Bank.

Notes: (1) Includes only employer money.

(2) Deductibles are not included since they are established at the individual level.

(3) Forecast amounts are based on our actuary's estimate of expense less the estimated employee contribution amount multiplied by enrollments at the various levels to estimate a cost pool. That cost pool was then divided by the number of full-time equivalents (FTE) counts to arrive at a per person rate. The per person rate was then trended forward at rates supplied by the company's actuary. The per person rate was then multiplied by the expected FTE counts to arrive at estimated annual premiums. The cost pool also includes any HMO products.

(4) Forecast amounts use ASC 715-60 expense rather than annual premiums or claims. Retiree contributions, if any, are used to offset claims.

(5) Includes Medicare Part D Subsidy.

(6) Active Life includes basic life and AD&D coverage, plus supplemental and optional coverage for dependents. Supplemental insurance and optional coverage for dependents is paid 100% by employees. The expense listed above in Column [E] is for the employer paid portion of basic life and AD&D coverage for our employees.

The Peoples Gas Light and Coke Company

Taxes Other Than Income Taxes

Test Year Ending December 31, 2013

Line No.	Type of Tax (A)	Amount Charged To				Total (F)	Line No.
		Operating Expense (B)	Clearing Accounts (C)	Construction (D)	Other (E)		
1	Federal:						1
2	Federal Insurance Contributions Act (2)	\$8,009,000		\$2,278,000		\$10,287,000	2
3	Federal Unemployment Tax	18,000		38,000		56,000	3
4	Federal Excise Tax	59,000				59,000	4
5	Illinois:						5
6	Illinois Public Utility Tax (1)					0	6
7	Annual Gross Revenue Tax (1)					0	7
8	Invested Capital Tax - Replacement Tax	12,087,000				12,087,000	8
9	State Franchise Tax	219,000				219,000	9
10	State Unemployment Tax	250,000		28,000		278,000	10
11	State Use and Sales Tax	181,000				181,000	11
12	Supplemental Low Income Energy Assistance Fund Charge (1)					0	12
13	Renewable Energy Charge (1)					0	13
14	Unauthorized Insurance Tax	144,000				144,000	14
15	Local:						15
16	Municipal Public Utility Tax (1)					0	16
17	Personal Property Tax					0	17
18	Real Estate Tax	1,096,000				1,096,000	18
19	Chicago Employer's Expense Tax	65,000				65,000	19
20	Total	<u>\$22,128,000</u>	<u>\$0</u>	<u>\$2,344,000</u>	<u>\$0</u>	<u>\$24,472,000</u>	20

Note: (1) Add-on taxes are netted with revenues and recorded directly to receivables and liabilities when customers are billed.
(2) Includes IBS billed - Federal Insurance Contributions Act

The Peoples Gas Light and Coke Company

Taxes Other Than Income Taxes

Forecasted Year Ending December 31, 2012 (1)

Line No.	Type of Tax (A)	Amount Charged To				Total (F)	Line No.
		Operating Expense (B)	Clearing Accounts (C)	Construction (D)	Other (E)		
1	Federal:						1
2	Federal Insurance Contributions Act (3)	\$7,564,000		\$2,122,000		\$9,686,000	2
3	Federal Unemployment Tax	19,000		35,000		54,000	3
4	Federal Excise Tax	58,000				58,000	4
5	Illinois:						5
6	Illinois Public Utility Tax (2)					0	6
7	Annual Gross Revenue Tax (2)					0	7
8	Invested Capital Tax - Replacement Tax	11,058,000				11,058,000	8
9	State Franchise Tax	219,000				219,000	9
10	State Unemployment Tax	252,000		26,000		278,000	10
11	State Use and Sales Tax	178,000				178,000	11
12	Supplemental Low Income Energy Assistance Fund Charge (2)					0	12
13	Renewable Energy Charge (2)					0	13
14	Unauthorized Insurance Tax	141,000				141,000	14
15	Local:						15
16	Municipal Public Utility Tax (2)					0	16
17	Personal Property Tax					0	17
18	Real Estate Tax	1,066,000				1,066,000	18
19	Chicago Employer's Expense Tax	62,000				62,000	19
20	Total	<u>\$20,617,000</u>	<u>\$0</u>	<u>\$2,183,000</u>	<u>\$0</u>	<u>\$22,800,000</u>	20

Note: (1) Includes zero months actual and twelve months forecasted data.

(2) Add-on taxes are netted with revenues and recorded directly to receivables and liabilities when customers are billed.

(3) Includes IBS billed - Federal Insurance Contributions Act

The Peoples Gas Light and Coke Company

Taxes Other Than Income Taxes

Historical Year Ended December 31, 2011

Line No.	Type of Tax (A)	Amount Charged To				Total (F)	Line No.
		Operating Expense (B)	Clearing Accounts (C)	Construction (D)	Other (E)		
1	Federal:						1
2	Federal Insurance Contributions Act (2)	\$8,166,000		\$1,340,000		\$9,506,000	2
3	Federal Unemployment Tax	82,000		22,000		104,000	3
4	Federal Excise Tax	74,000				74,000	4
5	Illinois:						5
6	Illinois Public Utility Tax (1)					0	6
7	Annual Gross Revenue Tax (1)					0	7
8	Invested Capital Tax - Replacement Tax	9,600,000				9,600,000	8
9	State Franchise Tax	218,000				218,000	9
10	State Unemployment Tax	335,000		16,000		351,000	10
11	State Use and Sales Tax	181,000				181,000	11
12	Supplemental Low Income Energy Assistance Fund Charge (1)					0	12
13	Renewable Energy Charge (1)					0	13
14	Unauthorized Insurance Tax	144,000				144,000	14
15	Local:						15
16	Municipal Public Utility Tax (1)					0	16
17	Personal Property Tax					0	17
18	Real Estate Tax	930,000		119,000	(2,000)	1,047,000	18
19	Chicago Employer's Expense Tax	126,000				126,000	19
20	Total	<u>\$19,856,000</u>	<u>\$0</u>	<u>\$1,497,000</u>	<u>(\$2,000)</u>	<u>\$21,351,000</u>	20

Note: (1) Add-on taxes are netted with revenues and recorded directly to receivables and liabilities when customers are billed.
(2) Includes IBS billed - Federal Insurance Contributions Act

The Peoples Gas Light and Coke Company

Taxes Other Than Income Taxes

Historical Year Ended December 31, 2010

Line No.	Type of Tax (A)	Amount Charged To				Total (F)	Line No.
		Operating Expense (B)	Clearing Accounts (C)	Construction (D)	Other (E)		
1	Federal:						1
2	Federal Insurance Contributions Act (2)	\$8,331,000		\$936,000		\$9,267,000	2
3	Federal Unemployment Tax	49,000		16,000		65,000	3
4	Federal Excise Tax	31,000				31,000	4
5	Illinois:						5
6	Illinois Public Utility Tax (1)					0	6
7	Annual Gross Revenue Tax (1)					0	7
8	Invested Capital Tax - Replacement Tax	9,979,000				9,979,000	8
9	State Franchise Tax	222,000				222,000	9
10	State Unemployment Tax	315,000		12,000		327,000	10
11	State Use and Sales Tax	173,000				173,000	11
12	Supplemental Low Income Energy Assistance Fund Charge (1)					0	12
13	Renewable Energy Charge (1)					0	13
14	Unauthorized Insurance Tax	123,000				123,000	14
15	Local:						15
16	Municipal Public Utility Tax (1)					0	16
17	Personal Property Tax					0	17
18	Real Estate Tax	684,000		119,000		803,000	18
19	Chicago Employer's Expense Tax	53,000				53,000	19
20	Total	<u>\$19,960,000</u>	<u>\$0</u>	<u>\$1,083,000</u>	<u>\$0</u>	<u>\$21,043,000</u>	20

Note: (1) Add-on taxes are netted with revenues and recorded directly to receivables and liabilities when customers are billed.

(2) Includes IBS billed - Federal Insurance Contributions Act

The Peoples Gas Light and Coke Company

Property Taxes

Line No.	Description of Expenses [A]	Test Year Ending December 31, 2013 (1) [B]	Forecasted Year Ending December 31, 2012 (1)(2) [C]	Historical Year Ended December 31, 2011 [D]	Historical Year Ended December 31, 2010 [E]	Line No.
1	Personal Property Tax	\$0	\$0	\$0	\$0	1
2	Real Estate Tax	1,096,000	1,066,000	930,000	684,000	2
3	Total Property Taxes (3)	<u>\$1,096,000</u>	<u>\$1,066,000</u>	<u>\$930,000</u>	<u>\$684,000</u>	3

- Note: (1) Does not include reduction for expense capitalized to fixed assets.
 (2) Includes zero months actual data and twelve months of forecasted data.
 (3) All amounts shown are charged to Account 408.1 (Taxes Other Than Income Taxes, Utility Operating Income).

The Peoples Gas Light and Coke Company

Local Taxes, Municipal Taxes, and Franchise Taxes

Test Year Ending December 31, 2013

<u>Line No.</u>	<u>Description</u> (A)	<u>Taxing Authority</u> (B)	<u>Effective Rate</u> (C)	<u>Basis</u> (D)	<u>Total Tax Assessed</u> (E)	<u>Amount Passed to Customers</u> (F)	<u>Amount Charged to Operating Expense</u> (G)	<u>ICC Account</u> (H)	<u>Fees or Forgone Discounts</u> (I)	<u>Explanation of fees or Foregone Discounts</u> (J)
1	Local & Municipal Taxes									
2	Chicago Employers' Expense Tax	Chicago	(1)	(1)	\$ 65,000		\$ 65,000	408.1	None	Not applicable
3	Chicago Sales and Use Taxes	Chicago	1%	(2)	(4)		(4)	Various	None	Not applicable
4	Chicago Transaction Tax	Chicago	8%	(3)	(4)		(4)	Various	None	Not applicable

- Notes: (1) The tax is assessed as a flat \$4 fee per quarter per taxable employee. Taxable employees are defined as employees who perform 50% or more of their work/services in Chicago during the quarter and earn more than \$900.
(2) Self-imposed tax on the purchase price of tangible personal property for use in Chicago from a seller located outside Chicago. Represents the amount paid to the City of Chicago.
(3) Value of leased or rented property in the City of Chicago.
(4) These taxes were not included in the forecast due to the amount being immaterial

The Peoples Gas Light and Coke Company

Local Taxes, Municipal Taxes, and Franchise Taxes

Forecasted Year Ending December 31, 2012 (5)

<u>Line No.</u>	<u>Description</u> (A)	<u>Taxing Authority</u> (B)	<u>Effective Rate</u> (C)	<u>Basis</u> (D)	<u>Total Tax Assessed</u> (E)	<u>Amount Passed to Customers</u> (F)	<u>Amount Charged to Operating Expense</u> (G)	<u>ICC Account</u> (H)	<u>Fees or Forgone Discounts</u> (I)	<u>Explanation of fees or Foregone Discounts</u> (J)
1	Local & Municipal Taxes									
2	Chicago Employers' Expense Tax	Chicago	(1)	(1)	\$ 62,000		\$ 62,000	408.1	None	Not applicable
3	Chicago Sales and Use Taxes	Chicago	1%	(2)	(4)		(4)	Various	None	Not applicable
4	Chicago Transaction Tax	Chicago	8%	(3)	(4)		(4)	Various	None	Not applicable

- Notes: (1) The tax is assessed as a flat \$4 fee per quarter per taxable employee. Taxable employees are defined as employees who perform 50% or more of their work/services in Chicago during the quarter and earn more than \$900.
(2) Self-imposed tax on the purchase price of tangible personal property for use in Chicago from a seller located outside Chicago. Represents the amount paid to the City of Chicago.
(3) Value of leased or rented property in the City of Chicago.
(4) These taxes were not included in the forecast due to the amount being immaterial
(5) Includes zero months actual and twelve months of forecasted data.

The Peoples Gas Light and Coke Company

Local Taxes, Municipal Taxes, and Franchise Taxes

Historical Year Ended December 30, 2011

<u>Line No.</u>	<u>Description</u> (A)	<u>Taxing Authority</u> (B)	<u>Effective Rate</u> (C)	<u>Basis</u> (D)	<u>Total Tax Assessed</u> (E)	<u>Amount Passed to Customers</u> (F)	<u>Amount Charged to Operating Expense</u> (G)	<u>ICC Account</u> (H)	<u>Fees or Forgone Discounts</u> (I)	<u>Explanation of fees or Foregone Discounts</u> (J)
1	Local & Municipal Taxes									
2	Chicago Employers' Expense Tax	Chicago	(1)	(1)	\$126,000		\$ 126,000	408.1	None	Not applicable
3	Chicago Sales and Use Taxes	Chicago	1%	(2)	(4)		(4)	Various	None	Not applicable
4	Chicago Transaction Tax	Chicago	8%	(3)	(4)		(4)	Various	None	Not applicable

Notes: (1) The tax is assessed as a flat \$4 fee per quarter per taxable employee. Taxable employees are defined as employees who perform 50% or more of their work/services in Chicago during the quarter and earn more than \$900.

(2) Self-imposed tax on the purchase price of tangible personal property for use in Chicago from a seller located outside Chicago. Represents the amount paid to the City of Chicago.

(3) Value of leased or rented property in the City of Chicago.

(4) These taxes were not included in the forecast due to the amount being immaterial

The Peoples Gas Light and Coke Company

Local Taxes, Municipal Taxes, and Franchise Taxes

Historical Year Ended December 31, 2010

<u>Line No.</u>	<u>Description</u> (A)	<u>Taxing Authority</u> (B)	<u>Effective Rate</u> (C)	<u>Basis</u> (D)	<u>Total Tax Assessed</u> (E)	<u>Amount Passed to Customers</u> (F)	<u>Amount Charged to Operating Expense</u> (G)	<u>ICC Account</u> (H)	<u>Fees or Forgone Discounts</u> (I)	<u>Explanation of fees or Foregone Discounts</u> (J)
1	Local & Municipal Taxes									
2	Chicago Employers' Expense Tax	Chicago	(1)	(1)	\$ 53,000		\$ 53,000	408.1	None	Not applicable
3	Chicago Sales and Use Taxes	Chicago	1%	(2)	(4)		(4)	Various	None	Not applicable
4	Chicago Transaction Tax	Chicago	8%	(3)	(4)		(4)	Various	None	Not applicable

- Notes: (1) The tax is assessed as a flat \$4 fee per quarter per taxable employee. Taxable employees are defined as employees who perform 50% or more of their work/services in Chicago during the quarter and earn more than \$900.
 (2) Self-imposed tax on the purchase price of tangible personal property for use in Chicago from a seller located outside Chicago. Represents the amount paid to the City of Chicago.
 (3) Value of leased or rented property in the City of Chicago.
 (4) These taxes were not included in the forecast due to the amount being immaterial

The Peoples Gas Light and Coke Company

Local Taxes, Municipal Taxes, and Franchise Taxes

Test Year Ended December 31, 2013

Reconciliation of taxes other than income at present rates between schedule C-1 and schedules C-19, C-20 and C-25:

Line No.	Description	Taxes Other Than Income Included In:			
		C-1 (A)	C-19 (B)	C-20 (C)	C-25 (D)
1	Federal Insurance Contributions Act (FICA) (2)	\$8,009,000			
2	Federal Unemployment Tax (FUTA)	18,000			
3	Federal Excise Tax	59,000			
4	Illinois Public Utility Tax				(1)
5	Annual Gross Revenue Tax				(1)
6	Invested Capital Tax - Replacement Tax	12,087,000			
7	State Franchise Tax	219,000			
8	State Unemployment Tax (SUTA)	250,000			
9	State Use and Sales Tax	181,000			
10	Supplemental Low Income Energy Assistance Fund Charge				(1)
11	Renewable Energy Charge				(1)
12	Illinois Gas Use Tax				(1)
13	Municipal Public Utility Tax				(1)
14	Unauthorized Insurance Tax	144,000			
15	Personal Property Tax				
16	Real Estate Tax	1,096,000	1,096,000		
17	Chicago Employer's Expense Tax	65,000		65,000	
18	Test Year Ended December 31, 2012	<u>\$ 22,128,000</u>	<u>\$ 1,096,000</u>	<u>\$ 65,000</u>	<u>\$ -</u>

Note: (1) Add-on taxes are netted with revenues and recorded directly to receivables and liabilities when customers are billed.
See schedule C-25 for details.
(2) Includes IBS billed - Federal Insurance Contributions Act

The Peoples Gas Light and Coke Company

Miscellaneous General Expenses
Account 930.2

Line No.	Description	Test Year Ending December 31, 2013 Under Proposed Rates (1)	Test Year Ending December 31, 2013	Forecasted Year Ending December 31, 2012 (2)	Historical Year Ended December 31, 2011	Historical Year Ended December 31, 2010	Line No.
	[A]	[B]	[C]	[D]	[E]	[F]	
1	Manlove Storage Charges Billed - Credit	\$ (1,606,000)	\$ (1,606,000)	\$ (1,592,000)	\$ (1,596,000)	\$ (1,573,000)	1
2	Industry Association, Social and Service Club Dues	1,401,000	1,401,000	1,291,000	1,517,000	1,271,000	2
3	Bank, Bond, and Fiscal Agent Fees	690,000	690,000	721,000	950,000	878,000	3
4	IBS Billings G&A Cross Charges and Depreciation	10,795,000	10,795,000	8,458,000	7,548,000	9,674,000	4
5	System Costs Billed - Credit	(1,237,000)	(1,237,000)	(1,237,000)	(1,565,000)	(1,173,000)	5
6	Telecommunication Costs	489,000	489,000	487,000	776,000	483,000	6
7	Security Costs	1,657,000	1,657,000	1,671,000	1,494,000	1,171,000	7
8	Other	579,000	579,000	575,000	816,000	678,000	8
9	Subtotal	<u>12,768,000</u>	<u>12,768,000</u>	<u>10,374,000</u>	<u>9,940,000</u>	<u>11,409,000</u>	9
10	Amortization of Environmental Costs	-	39,284,000	19,214,000	4,622,000	8,509,000	10
11	Allocated Merger Costs	118,000	118,000	1,622,000	1,622,000	1,953,000	11
12	Rider EEP Expense	-	-	-	2,099,000	6,364,000	12
13	Rider EOA Expense	-	22,193,000	14,592,000	4,382,000	-	13
14	Research and Development	879,000	879,000	860,000	-	-	14
15	Other	-	-	-	-	5,539,000	15
16	Subtotal	<u>997,000</u>	<u>62,474,000</u>	<u>36,288,000</u>	<u>12,725,000</u>	<u>22,365,000</u>	16
17	TOTAL	<u>\$ 13,765,000</u>	<u>\$ 75,242,000</u> (3)	<u>\$ 46,662,000</u> (3)	<u>\$ 22,665,000</u> (3)	<u>\$ 33,774,000</u> (3)	17

Notes: (1) Amounts for the test year jurisdictional pro forma at proposed rates on Schedule C-1 were adjusted by Schedule C-2 rate making adjustments No. 1 and 2 equal the Test Year amounts reflected in Column B.
(2) Includes zero months of actual data and twelve months of forecasted data.
(3) Ties to Schedule C-4, Account No. 930.2.

The Peoples Gas Light and Coke Company

Miscellaneous Operating Revenues

Line No.	Account Number	Description	Test Year Ending December 31, 2013	Forecasted Year Ending December 31, 2012 (1)	Historical Year Ended December 31, 2011	Historical Year Ended December 31, 2010	Line No.
	[A]	[B]	[C]	[D]	[E]	[F]	
1	487	Forfeited Discounts	6,447,000	7,973,000	7,163,000	8,087,000	1
2	488	Miscellaneous Service Revenues	4,215,000	3,590,000	3,084,000	4,152,000	2
3	489.3	Rev from Transp of Gas of Others Through Distribution Facilities	140,195,000	126,061,000	117,187,000	121,768,000	3
4	493	Rent from Gas Property	39,000	29,000	39,000	29,000	4
5	495	Other Gas Revenues (2)	2,008,000	58,267,000	16,650,000	(5,849,000)	5
6	496	Provision for Rate Refunds	-	-	(1,782,000)	-	6
7							7
8		Total Miscellaneous Operating Revenues	<u>\$ 152,904,000</u>	<u>\$ 195,920,000</u>	<u>\$ 142,341,000</u>	<u>\$ 128,187,000</u>	8

Note: (1) Includes zero months of actual data and twelve months of forecasted data.

(2) 2012 Other Gas Revenues includes forecast estimate of \$54.5 million in rate increase. Normally, revenues forecasted in accounts 480, 481, and 489 incorporates the rate increase amounts. Account 495 was used to reflect the revenue increase amount because the new rate design was not available at the time the revenue forecast was being prepared.

The Peoples Gas Light and Coke Company

Add-On Taxes

Test Year Ending December 31, 2013

Line No.	Taxing Authorities [A]	<u>Unadjusted Test Year at Present Rates</u>		<u>Proforma Test Year at Proposed Rates</u>	
		Additional Charges for Taxes and Customer Charge Adjustments (1) [B]	Accounting Fees Collected [C]	Additional Charges for Taxes and Customer Charge Adjustments (1) [D]	Accounting Fees Collected [E]
1	<u>Municipalities</u>				
2	Municipal Utility Tax	\$ 89,428,000	\$ 2,538,000	\$ 95,868,000	\$ 2,724,000
3	Municipal Gas Use Tax	33,471,000	979,000	33,471,000	979,000
4	Total	<u>\$ 122,899,000</u>	<u>\$ 3,517,000</u>	<u>\$ 129,339,000</u>	<u>\$ 3,703,000</u>
5	<u>State</u>				
6	Illinois Gross Revenue Tax	\$ 1,085,000	\$ -	\$ 1,163,000	\$ -
7	Illinois Gas Use Tax	9,338,000	159,000	9,338,000	159,000
8	Illinois Public Utility Tax	26,503,000	.	28,411,000	-
9	<u>Other</u>				
10	Energy Assistance Charge for the Supplemental Low-Income Energy Assistance Fund Charge	9,004,000	-	9,004,000	-
11	Renewable Energy Resources and Coal Technology Development Assistance Charge	938,000	-	938,000	-
12	Total	<u>\$ 169,767,000</u>	<u>\$ 3,676,000</u>	<u>\$ 178,193,000</u>	<u>\$ 3,862,000</u>

Notes: (1) Additional Charges for taxes and Customer Charge Adjustments ("Add-on taxes") are not recovered in tariff rates. Rather, these Add-on taxes are collected under the provisions of Rider 1. Accordingly, the add-on taxes are not included in unadjusted test year revenues at present rates and in proforma Test Year at proposed rates as reflected on Schedule C-1. Transactions for these add-on taxes are recorded directly to receivables and liabilities when customers are billed.

The Peoples Gas Light and Coke Company

Amortization of Deferred Charges

Line No.	Description [A]	Balance at Beginning of Year [B]	Balance at End of Year [C]	Amortization Expense [D]	Line No.
1	<u>Investigation and Removal of Manufactured Gas Residues</u>				1
2	Test Year Ending December 31, 2013	\$ 31,530,000	\$ 29,379,000	\$ 39,284,000	2
3	Forecasted Year Ending December 31, 2012 (1)	3,576,000	31,530,000	19,214,000	3
4	Historical Year Ended December 31, 2011	3,908,000	3,576,000	4,622,000	4
5	Historical Year Ended December 31, 2010	8,332,000	3,908,000	8,509,000	5
6	Time period charges were recorded: 2009 - 2013				6
7	Amortization period: 13 months (2)				7
8	ICC Docket No.: 91-0586				8

Note: (1) Includes zero months of actual data and twelve months of forecasted data.
 (2) Costs incurred are recovered over thirteen months. However, under(over) collections are added(subtracted) to(from) the following years incurred costs for purposes of calculating a new amortization.

The Peoples Gas Light and Coke Company

Amortization of Deferred Charges

Line No.	Description [A]	Balance at Beginning of Year [B]	Balance at End of Year [C]	Amortization Expense [D]	Line No.
1	<u>Deferred Rate Case Charges</u>				1
2	Test Year Ending December 31, 2013	\$ 3,188,000	\$ 240,000	\$ 2,948,000	2
3	Forecasted Year Ending December 31, 2012 (1)	5,350,000	3,188,000	3,362,000 (2)	3
4	Historical Year Ended December 31, 2011	4,906,000	5,350,000	2,172,000	4
5	Historical Year Ended December 31, 2010	5,692,000	4,906,000	1,945,000	5
6	Time period charges were recorded: 2007 Filing 2006 - 2008				6
7	2009 Filing - 2008 - 2010 (3)				7
8	2011 Filing - 2010 - 2012 (3)				8
9	Amortization period: 2007 Filing - 60 Months				9
10	2009 Filing - 24 Months				10
11	2011 Filing - 24 Months				11
12	ICC Docket No.: 2007 Filing 07-0241/07-0242 (cons.)				12
13	2009 Filing 09-0166/09-0167 (cons.)				13
14	2011 Filing 11-0280/11-0281 (cons.)				14

Note: (1) Includes zero months of actual data and twelve months of forecasted data.

(2) Amortization related to the 2011 Filing begins in February, 2012.

(3) Reflects amounts incurred through compliance filing.

The Peoples Gas Light and Coke Company

Amortization of Deferred Charges

Line No.	Description [A]	Balance at Beginning of Year [B]	Balance at End of Year [C]	Amortization Expense [D]	Line No.
1	<u>Merger Related Costs</u>				1
2	Test Year Ending December 31, 2013 (2)	\$ 118,000	\$ -	\$ 118,000	2
3	Forecasted Year Ending December 31, 2012 (1)(2)	1,739,000	118,000	1,622,000	3
4	Historical Year Ended December 31, 2011	3,361,000	1,739,000	1,622,000	4
5	Historical Year Ended December 31, 2010	5,314,000	3,361,000	1,953,000	5
6	Time period charges were recorded: 2007 - 2009				6
7	Amortization period: 24 months (2)				7
8	ICC Docket No.: 06-0540				8

Note: (1) Includes zero months of actual data and twelve months of forecasted data.
 (2) ICC Docket No. 09-0166/09-0167 (cons.) changed the amortization period for the remaining unamortized expenses from 60 months to 36 months effective January 28, 2010. ICC Docket No. 11-0280/11-0281 (cons.) allows for unamortized costs to be amortized over a two year period effective January 21, 2012. The Final Order ICC Docket No. 11-0280/11-0281 (cons.) was not received at the time of the 2012 forecast preparation to revise amortization amount.

The Peoples Gas Light and Coke Company

Amortization of Deferred Charges

Line No.	Description [A]	Balance at Beginning of Year [B]	Balance at End of Year [C]	Amortization Expense [D]	Line No.
1	<u>Welfare and Pension Costs</u>				1
2	Test Year Ending December 31, 2013	\$ 70,761,000	62,368,000	\$ 8,392,000	2
3	Forecasted Year Ending December 31, 2012 (1)	79,153,000	70,761,000	8,392,000	3
4	Historical Year Ended December 31, 2011	87,546,000	79,153,000	8,392,000	4
5	Historical Year Ended December 31, 2010	95,938,000	87,546,000	8,392,000	5
6	Time period charges were recorded: February 2007 (2)				6
7	Amortization period: Pension and Supplemental Costs - 158 months				7
8	Welfare Costs - 112 months				8
9	ICC Docket No.: 09-0167				9

Note: (1) Includes zero months of actual data and twelve months of forecasted data.

(2) Prior to 2006 pension and welfare gains and losses were not recorded as regulatory assets. With the adoption of FAS 158 these costs were considered to be regulatory assets. All FAS 158 costs that were recorded pre-merger are amortized according to ICC Docket No. 09-0166/09-0167(cons.).

The Peoples Gas Light and Coke Company

Amortization of Deferred Charges

Line No.	Description [A]	Balance at Beginning of Year [B]	Balance at End of Year [C]	Amortization Expense [D]	Line No.
1	<u>Rider UEA</u>				1
2	Test Year Ending December 31, 2013	\$ -	(4,697,000)	\$ (3,649,000)	2
3	Forecasted Year Ending December 31, 2012 (1)	(10,114,000)	-	(6,536,000)	3
4	Historical Year Ended December 31, 2011	(7,826,000)	(10,114,000)	(5,163,000)	4
5	Historical Year Ended December 31, 2010	5,639,000	(7,826,000)	6,857,000	5
6	Time period charges were recorded: 2009 - 2013				6
7	Amortization period: 12 months				7
8	ICC Docket No.: 09-0419				8

Note: (1) Includes zero months of actual data and twelve months of forecasted data.

The Peoples Gas Light and Coke Company

Amortization of Deferred Charges

Line No.	Description [A]	Balance at Beginning of Year [B]	Balance at End of Year [C]	Amortization Expense [D]	Line No.
1	<u>Rider VBA</u>				1
2	Test Year Ending December 31, 2013	\$ (584,000)	(2,990,000)	\$ (584,000)	2
3	Forecasted Year Ending December 31, 2012 (1)	3,258,000	(584,000)	2,090,000	3
4	Historical Year Ended December 31, 2011	(662,000)	3,258,000	(1,093,000)	4
5	Historical Year Ended December 31, 2010	3,095,000	(662,000)	3,067,000	5
6	Time period charges were recorded: 2009 - 2013				6
7	Amortization period: 9 months				7
8	ICC Docket No.: 07-0241/07-0242 (cons.)				8

Note: (1) Includes zero months of actual data and twelve months of forecasted data.

The Peoples Gas Light and Coke Company

Amortization of Deferred Charges

Line No.	Description [A]	Balance at Beginning of Year [B]	Balance at End of Year [C]	Amortization Expense [D]	Line No.
1	<u>Rider EEP</u>				1
2	Test Year Ending December 31, 2013	\$ -	-	\$ -	2
3	Forecasted Year Ending December 31, 2012 (1)	6,000	-	6,000	3
4	Historical Year Ended December 31, 2011	(40,000)	6,000	(37,000)	4
5	Historical Year Ended December 31, 2010	-	(40,000)	(20,000)	5
6	Time period charges were recorded: 2010 - 2013				6
7	Amortization period: 9 months				7
8	ICC Docket No.: 07-0241/07-0242 (cons.)				8

Note: (1) Includes zero months of actual data and twelve months of forecasted data.

The Peoples Gas Light and Coke Company

Purchased Gas Adjustment Clause
Revenues and Expenses - Gas Utilities

Test Year Ending December 31, 2013

<u>Line No.</u>	<u>PGA Revenues</u> [A]	<u>PGA Recoverable Expenses</u> [B]	<u>Number of Units Sold (therms)</u> [C]
1	\$ 473,189,000	\$ 473,140,000	982,454,000

Note: Demand charges associated with storage gas are recorded in I.C.C. account number 804 under general ledger account 804614.

The Peoples Gas Light and Coke Company

Non - Utility Operations

<u>Line No.</u>	<u>Description of Non-Utility Operations</u>	<u>Date Utility Began Engaging In Operations</u>
	<u>[A]</u>	<u>[B]</u>
1	Transportation of Other Gas - Utilization of Peoples Gas' transmission facilities to take gas from an interstate pipeline and deliver it to another local distribution company.	(1)
2	Pegasys - Computer system used to manage the Hub marketer and transportation customer information.	7/1998
3	Pipeline Rent	(2)

Note: (1) Pursuant to the terms of a settlement approved by ICC on March 28, 2006, revenues from Hub activities are credited and offset customer gas costs beginning October 1, 2004 and thereafter.

(2) Activity pre-dates the 1995 rate case.