ICC Docket No. 12-0512
The Peoples Gas Light and Coke Company's Response to Attorney General Data Requests AG 13.01-13.18
Dated: December 6, 2012

REQUEST NO. AG 13.11:

Ref: PGL Response to AG 12.13, Att. 1 (IBS A06 Controller Charges). The referenced Attachment 1 provides comparable annual AO6 spending by resource type in the IBS Corporate Controller center, where most of the spending variation appears in the Other Invoices / Consulting and related accruals (RT=044, 076 and 122). Please provide the following additional information in connection with such consulting/invoices spending:

a. An itemized comparative breakdown by payee of actual spending in resource types 044, 076 and 122 in each year 2010, 2011, 2012 to date and forecasted for 2013.
b. The only explanatory information provided for higher outside services spending in the forecasted year within Attachment 1 (Bates #PGL 0018610) was a reference to the Audit Fee tab and "IFRS Implementation". Please confirm that over $1 million of spending on IFRS matters was forecasted and the Companies provided no proposals, contracts, invoices or other indicia of any commitment to spend in this area in response to AG 12.02/12.13, part (g), or explain any inability to confirm and provide copies of the requested documents.

RESPONSE:

a. See Attach 01. The first tab is a summary of the 3 requested resource types (RT) (044, 076, and 122) totaled by payee for 2010, 2011, 2012 October YTD, and test year 2013. The second tab contains an exhaustive list of the same data split by year, period, FERC account, amount, vendor/payee name, invoice number and a description (if available).

b. The majority of the costs we plan to incur in 2013 will likely be related to the convergence standards. We anticipated incremental Deloitte costs will be incurred as a result, however the 2013 cost is an estimate and not contractual.

   The timing of a complete conversion to IFRS is still unknown at this time. However, below are the list of convergence projects that will either become effective in 2013 or a final standard is expected to be released in 2013 which would require assistance from the outside auditor and/or contractors to ensure they are properly implemented:
   - Accounting for Financial Instruments: Balance Sheet Offsetting - will be effective for Q1 2013
   - Revenue Recognition – a final standard is expected in 2013, but will not be effective until future years
   - Leases - a final standard is expected in 2013, but will not be effective until future years
   - Consolidation Policy and Procedures: Principal vs. Agent Analysis - a final standard is expected in 2013, but an effective date is not yet known.

   We will engage Deloitte or other consultants at the appropriate time as we plan for implementation of these standards. Until the rules are final, scope cannot be specific

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enough to engage others. Those that are not effective in 2013 will still require analysis and consultation in 2013 as is anticipated when the FASB determines the time period between the final standard and implementation dates. For instance the anticipated implementation date for lease standard is 2016. This is due to the anticipated workload that companies will face in implementing the standard.

PGL AG 13.11
Attach 01
AG 13.2 & 13.11 a
HC A06
RT 044, 122, & 076

Vendor Name	2010	2011	2012 Oct YTD	2013 Test Year	
AMERICAN APPRAISAL ASSOCIATES INC			18,500		
AMERICAN INSTITUTE OF CERTIFIED		645	220	59	subscription
[redacted]		660			
BUILDING BRIDGES		4,400			
CCH INC	11,005	11,525	11,272	11,750	Accounting Research Manager subscription & subscriptions for financial statement disclosure updates
PETTY CASHIER	71				
[redacted]	224	762	168		
DELOITTE & TOUCHE LLP	3,520,470	3,034,450	3,224,100	3,424,000	financial statement audit, convergence, & IFRS
IFRS Implementation				1,040,000	Forecasted use of D&T for convergence & IFRS in 2013
Deloitte & Touche LLP - 076 (accruals)	(162,499)	(55,750)	(925,150)		
[redacted]		27			
			440		
		0	482		
ECONOMY.COM INC		23,820			
ERNST & YOUNG	155,388	97,842	102,400	100,000	goodwill impairment testing
EXECUTIVE ENTERPRISE INSTITUTE LLC		3,790			
FINANCIAL ACCOUNTING STANDARDS	6,430	6,400	6,100	7,085	annual support fees & FASB updates
FOLEY & LARDNER	3				
[redacted]	2	89	254		
		25			
		126			
			663		
			2,756		
	2,774	8,116	3,337		
		204			
INSTITUTE OF MANAGEMENT ACCOUNTANTS INC	75	75	100		
INTELLIGIZE		18,000	19,800	19,000	Intelligize application fees
The International Journal of Forecasting				120	subscription
INTERNATIONAL BUSINESS MACHINES CORP			2,800	2,196	Miscellaneous invoices and subscriptions - a specific payee was not forecasted
ITRON	17,877	25,580	24,670	32,500	revenue forecasting system software
The Journal of Business Forecasting				95	subscription
[redacted]		359			
		1,000			
			149		
	90	220	100		
KONOP COMPANIES		49			
[redacted]		230	242		
LAMERS BUS LINES INC	650	695			
LONGVIEW OF AMERICA LLC		1,560			
LONGVIEW SOLUTIONS	35,754	13,580		40,000	revenue forecasting system software
[redacted]		1,795			
	129				
MANAGEMENT WOMEN INC		160	160		

[redacted]		6			
MERRILL COMMUNICATIONS LLC	36,000	69,370	66,061	110,500	XBRL tagging
MOODYS ANALYTICS INC	26,895		28,165	26,500	weather data for revenue forecasting
[redacted]			2,459		
PCARD WPSR & SUBSIDIARIES	730				
PUBLIC COMPANY ACCOUNTING OVERSIGHT	32,200	40,000	40,200	42,000	annual support fees
[redacted]		595	1,680		
[redacted]		20	1,195		
SEC INSTITUTE		2,690			
SNL FINANCIAL			1,299		
[redacted]			440		
STATE OF WISCONSIN		82			
TAX EXECUTIVES INSTITUTE		50			
TELVENT DTN	6,630				
THORNDIKE LANDING LLC		25,000			
Thorndike - RT 076 accruals	17,381	(17,381)			
[redacted]	15	730	6		
[redacted]		277	26		
WISCONSIN INSTITUTE OF		1,275	265		
Miscellaneous consulting				140,000	Potential acquistions and mergers (i.e. ITF, fox energies, etc..). Vendors used historically have been E&Y, American Appraisal Associates, etc....
Misc Expense Accruals (see details tab RT 076)	(20,272)	(3,331)	5,676		
Grand Total	**3,688,022**	**3,319,817**	**2,641,034**	**4,995,805**	

Employee names lised as vendors are a result of reimbursed employee expenses using RT 044.

ICC Docket No. 12-0512
The Peoples Gas Light and Coke Company's Response to Attorney General Data Requests AG 12.01-12.22
Dated: November 21, 2012

REQUEST NO. AG 12.13:

Ref: PGL Response to AG 3.14, Att. 1 (IBS A06 Charges to NSG Variances). The referenced exhibit identifies known "Key Drivers" of increased forecasted expenses from IBS center A06 "TEG Corporate Controller" in the test year. Please provide the following additional information in connection with this IBS cost center:

a. Provide a detailed breakdown of recorded expenses at IBS prior to allocation or assignment to the Company and other affiliates by resource type in calendar 2010, calendar 2011 and 2012 Year to date through October 31.
b. Provide a detailed statement of assumptions and calculations supporting the proposed 2013 test year forecast, by resource type, prior to allocation or assignment to the Company and other affiliates.
c. Using the information in your response to part (b), provide detailed calculations showing how each element of total IBS cost forecasted for 2013 was allocated or assigned to the Company.
d. Provide a more detailed explanation of each key driver or anticipated change that explains higher forecasted costs in 2013 compared to year-to-date October 2012 recorded costs.
e. Provide complete copies of reports, analyses, studies, workpapers, projections and other documents associated with or supportive of your response to part (d).
f. Provide a detailed itemization of amounts spent to date by vendor and resource type in connection with International Financial Reporting Standards ("IFRS") and comparable anticipate costs by month in 2013.
g. Provide copies of all proposals, contracts, invoices and other documents associated with any commitments to retain contractors for assistance with IFRS in 2013.

RESPONSE:

a. See Attach 01, tab "AG 12.02 & 12.13 a IBS A06".
b. See North Shore's response to AG 3.06 for workpapers.
c. See Attach 01, tab "AG 12.02 & 12.13 c IBS A06".
d. See Attach 01, tab "AG 12.02 & 12.13 d IBS A06".
e. See Attach 01.
f. See Attach 01, tab "Audit Fees".
g. Whether, when, or how the U. S. will convert to IFRS is still unknown at this time. Therefore, there could still be costs incurred in 2013 related to the implementation

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Dated: November 21, 2012

of IFRS depending on when the SEC makes a decision and what that decision is. However, below are the list of convergence projects that will either become effective in 2013 or a final standard is expected to be released in 2013 which would require assistance from the outside auditor to ensure they are properly implemented:

- Accounting for Financial Instruments: Balance Sheet Offsetting - will be effective for Q1 2013
- Revenue Recognition – a final standard is expected in 2013, but will not be effective until future years
- Leases - a final standard is expected in 2013, but will not be effective until future years
- Consolidation Policy and Procedures: Principal vs. Agent Analysis - a final standard is expected in 2013, but an effective date is not yet known.

PGL AG 12.13
Attach 01
AG 12.02 & AG 12.13 a
IBS HC A06 TEG Corporate Controller

Resource Type	2010	2011	2013 *	2012 Oct YTD *
041	$ 334	$ -	$ -	$ -
042	28,194	61,693	140,700	29,219
044	87,923	105,577	4,995,805	96,612
076	(165,390)	(76,462)		(919,474)
078	(726)	(1,923)		
084	417	174		291
122	3,765,489	3,290,702		3,463,896
138		(27)		(266)
236	58			
237	17			
271	1,103			
381	110,556	41,028	90,000	156,173
433	61,533	207,977	374,749	326,078
443	35,453	36,503	43,285	5,426
481				24
535	570,264	544,352	775,289	707,132
536	161,058	153,511	242,751	179,995
537	2,860	2,873		4,103
558	27	26		
595	12,796	12,587		7,741
612	18,005	19,013	28,789	18,696
616	98,644	111,319	163,292	97,087
617	(767)	682		(401)
619	19,356	16,583	35,309	13,518
620	(81)	147		(202)
622	301,650	263,838	398,006	352,252
626	2,066,468	2,113,044	2,257,508	1,903,039
627	(13,153)	7,393		(6,439)
632	34,738	31,212	44,508	36,106
636	199,085	224,104	252,453	193,012
637	(1,175)	456		(1,202)
661	44,177	52,989		50,290
662	330	(274)		(85)
664	337	142		159
672	5,833	10,389	7,409	7,478
673	158,405	246,943	282,182	278,462
761	(168,532)	(184,622)	(131,382)	(103,357)
762	(62,993)	(52,622)	(175,801)	(38,183)
763	783	1,179		708
875	(57,937)	(906,639)	(67,559)	(55,907)
928			(22,927)	(18,761)
929			(14,215)	(13,453)
934				1,864
Grand Total	**$ 7,315,140**	**$ 6,333,867**	**$ 9,720,152**	**$ 6,771,630**

* 2012 & 2013 includes overhead labor loaders, while 2010 & 2011 accounted for labor loaders in centrally managed HC's.

PGL AG 12.13
Attach 01
AG 12.02 & AG 12.13 a

Year	2013 Test Year							
RC	A06	TEG Corporate Controller						
Sum of Sum Total Amt					AG 12.1 & AG 12.12 c			
Row Labels	2013			PGL %	NSG %	Allocated $'s	Allocated $'s	
Allocated	$ 5,801,450							
042	$ 137,200							
B200	$ 5,000	A06B200	G&A Estimate	24.92	7.20	$ 1,246	$ 360	
B401	$ 85,600	A06B401	1 GCA with IBS	25.46	4.29	$ 21,794	$ 3,672	
U100	$ 18,600	A06U100	4 GCA w/o TEGE	28.42	4.79	$ 5,286	$ 891	
U102	$ 28,000	A06U102	7 GCA Utilities Only	32.89	5.54	$ 9,209	$ 1,551	
044	$ 2,007,862							
B200	$ 20,500	A06B200	G&A Estimate	24.92	7.20	$ 5,109	$ 1,476	
B401	$ 1,946,362	A06B401	1 GCA with IBS	25.46	4.29	$ 495,544	$ 83,499	
U100	$ 40,726	A06U100	4 GCA w/o TEGE	28.42	4.79	$ 11,574	$ 1,951	
U102	$ 274	A06U102	7 GCA Utilities Only	32.89	5.54	$ 90	$ 15	
381	$ 90,000							
B401	$ 25,000	A06B401	1 GCA with IBS	25.46	4.29	$ 6,365	$ 1,073	
U100	$ 65,000	A06U100	4 GCA w/o TEGE	28.42	4.79	$ 18,473	$ 3,114	
433	$ 258,635							
A510	$ 2,365	A06A510	1 GCA with IBS	25.46	4.29	$ 602	$ 101	
A515	$ 273	A06A515	7 GCA Utilities Only	32.89	5.54	$ 90	$ 15	
A520	$ 78	A06A520	5 GCA Gas Utilities Only	59.64	10.13	$ 46	$ 8	
B200	$ 31,657	A06B200	G&A Estimate	24.92	7.20	$ 7,890	$ 2,279	
B300	$ 82	A06B300	1 GCA with IBS	25.46	4.29	$ 21	$ 4	
B301	$ 25,578	A06B301	1 GCA with IBS w/o ITF	25.69	4.33	$ 6,571	$ 1,108	
B400	$ 71	A06B400	1 GCA with IBS	25.46	4.29	$ 18	$ 3	
B401	$ 141,832	A06B401	1 GCA with IBS	25.46	4.29	$ 36,110	$ 6,085	
B500	$ 1,758	A06B500	1 GCA with IBS w/o ITF	25.69	4.33	$ 452	$ 76	
U100	$ 50,282	A06U100	4 GCA w/o TEGE	28.42	4.79	$ 14,290	$ 2,409	
U102	$ 2,659	A06U102	7 GCA Utilities Only	32.89	5.54	$ 874	$ 147	
443	$ 43,285							
B200	$ 33,505	A06B200	G&A Estimate	24.92	7.20	$ 8,350	$ 2,412	
B401	$ 7,980	A06B401	1 GCA with IBS	25.46	4.29	$ 2,032	$ 342	
U100	$ 1,800	A06U100	4 GCA w/o TEGE	28.42	4.79	$ 512	$ 86	
535	$ 530,931							
A510	$ 4,893	A06A510	1 GCA with IBS	25.46	4.29	$ 1,246	$ 210	
A515	$ 565	A06A515	7 GCA Utilities Only	32.89	5.54	$ 186	$ 31	
A520	$ 161	A06A520	5 GCA Gas Utilities Only	59.64	10.13	$ 96	$ 16	
B200	$ 65,492	A06B200	G&A Estimate	24.92	7.20	$ 16,323	$ 4,715	
B300	$ 169	A06B300	1 GCA with IBS	25.46	4.29	$ 43	$ 7	
B301	$ 52,917	A06B301	1 GCA with IBS w/o ITF	25.69	4.33	$ 13,594	$ 2,291	
B400	$ 148	A06B400	1 GCA with IBS	25.46	4.29	$ 38	$ 6	
B401	$ 293,425	A06B401	1 GCA with IBS	25.46	4.29	$ 74,706	$ 12,588	
B500	$ 3,637	A06B500	1 GCA with IBS w/o ITF	25.69	4.33	$ 934	$ 157	
U100	$ 104,025	A06U100	4 GCA w/o TEGE	28.42	4.79	$ 29,564	$ 4,983	
U102	$ 5,500	A06U102	7 GCA Utilities Only	32.89	5.54	$ 1,809	$ 305	
536	$ 166,240							
A510	$ 1,532	A06A510	1 GCA with IBS	25.46	4.29	$ 390	$ 66	
A515	$ 177	A06A515	7 GCA Utilities Only	32.89	5.54	$ 58	$ 10	
A520	$ 50	A06A520	5 GCA Gas Utilities Only	59.64	10.13	$ 30	$ 5	
B200	$ 20,506	A06B200	G&A Estimate	24.92	7.20	$ 5,111	$ 1,476	
B300	$ 53	A06B300	1 GCA with IBS	25.46	4.29	$ 13	$ 2	
B301	$ 16,569	A06B301	1 GCA with IBS w/o ITF	25.69	4.33	$ 4,257	$ 717	
B400	$ 46	A06B400	1 GCA with IBS	25.46	4.29	$ 12	$ 2	
B401	$ 91,874	A06B401	1 GCA with IBS	25.46	4.29	$ 23,391	$ 3,941	
B500	$ 1,139	A06B500	1 GCA with IBS w/o ITF	25.69	4.33	$ 293	$ 49	
U100	$ 32,571	A06U100	4 GCA w/o TEGE	28.42	4.79	$ 9,257	$ 1,560	
U102	$ 1,722	A06U102	7 GCA Utilities Only	32.89	5.54	$ 566	$ 95	
612	$ 22,245							
A510	$ 1,092	A06A510	1 GCA with IBS	25.46	4.29	$ 278	$ 47	
B200	$ 6,268	A06B200	G&A Estimate	24.92	7.20	$ 1,562	$ 451	
B300	$ 70	A06B300	1 GCA with IBS	25.46	4.29	$ 18	$ 3	
B301	$ 1,828	A06B301	1 GCA with IBS w/o ITF	25.69	4.33	$ 470	$ 79	
B401	$ 10,027	A06B401	1 GCA with IBS	25.69	4.33	$ 2,576	$ 434	
B500	$ 1,451	A06B500	1 GCA with IBS w/o ITF	25.69	4.33	$ 373	$ 63	
U100	$ 1,434	A06U100	4 GCA w/o TEGE	28.42	4.79	$ 408	$ 69	
U102	$ 75	A06U102	7 GCA Utilities Only	32.89	5.54	$ 25	$ 4	
616	$ 126,172							
A510	$ 6,197	A06A510	1 GCA with IBS	25.46	4.29	$ 1,578	$ 266	
B200	$ 35,552	A06B200	G&A Estimate	24.92	7.20	$ 8,861	$ 2,560	
B300	$ 395	A06B300	1 GCA with IBS	25.46	4.29	$ 101	$ 17	
B301	$ 10,371	A06B301	1 GCA with IBS w/o ITF	25.69	4.33	$ 2,664	$ 449	
B401	$ 56,872	A06B401	1 GCA with IBS	25.69	4.33	$ 14,610	$ 2,463	
B500	$ 8,228	A06B500	1 GCA with IBS w/o ITF	25.46	4.29	$ 2,095	$ 353	
U100	$ 8,135	A06U100	4 GCA w/o TEGE	28.42	4.79	$ 2,312	$ 390	
U102	$ 424	A06U102	7 GCA Utilities Only	32.89	5.54	$ 139	$ 23	
619	$ 29,192							
A510	$ 2,029	A06A510	1 GCA with IBS	25.46	4.29	$ 517	$ 87	
B200	$ 12,424	A06B200	G&A Estimate	24.92	7.20	$ 3,096	$ 894	
B300	$ 127	A06B300	1 GCA with IBS	25.46	4.29	$ 32	$ 5	

AG 12.02 & AG 12.13 a

Year	2013 Test Year								
RC	A06		TEG Corporate Controller						
Sum of Sum Total Amt						AG 12.1 & AG 12.12 c			
Row Labels		2013			PGL %	NSG %		Allocated $'s	Allocated $'s
B301	$	1,838	A06B301	1 GCA with IBS w/o ITF	25.69	4.33	$	472	$ 80
B401	$	9,786	A06B401	1 GCA with IBS	25.46	4.29	$	2,492	$ 420
B500	$	2,987	A06B500	1 GCA with IBS w/o ITF	25.69	4.33	$	767	$ 129
622	**$**	**263,405**							
B200	$	21,719	A06B200	G&A Estimate	24.92	7.20	$	5,413	$ 1,564
B301	$	26,136	A06B301	1 GCA with IBS w/o ITF	25.69	4.33	$	6,714	$ 1,132
B401	$	149,598	A06B401	1 GCA with IBS	25.46	4.29	$	38,088	$ 6,418
U100	$	62,638	A06U100	4 GCA w/o TEGE	28.42	4.79	$	17,802	$ 3,000
U102	$	3,313	A06U102	7 GCA Utilities Only	32.89	5.54	$	1,090	$ 184
626	**$**	**1,494,041**							
B200	$	123,191	A06B200	G&A Estimate	24.92	7.20	$	30,703	$ 8,870
B301	$	148,247	A06B301	1 GCA with IBS w/o ITF	25.69	4.33	$	38,085	$ 6,419
B401	$	848,524	A06B401	1 GCA with IBS	25.46	4.29	$	216,034	$ 36,402
U100	$	355,287	A06U100	4 GCA w/o TEGE	28.42	4.79	$	100,973	$ 17,018
U102	$	18,792	A06U102	7 GCA Utilities Only	32.89	5.54	$	6,181	$ 1,041
632	**$**	**38,224**							
A510	$	1,563	A06A510	1 GCA with IBS	25.46	4.29	$	398	$ 67
A515	$	348	A06A515	7 GCA Utilities Only	32.89	5.54	$	115	$ 19
A520	$	99	A06A520	5 GCA Gas Utilities Only	59.64	10.13	$	59	$ 10
B200	$	10,162	A06B200	G&A Estimate	24.92	7.20	$	2,533	$ 732
B300	$	12	A06B300	1 GCA with IBS	25.46	4.29	$	3	$ 1
B301	$	4,304	A06B301	1 GCA with IBS w/o ITF	25.69	4.33	$	1,106	$ 186
B400	$	91	A06B400	1 GCA with IBS	25.46	4.29	$	23	$ 4
B401	$	19,381	A06B401	1 GCA with IBS	25.46	4.29	$	4,934	$ 831
B500	$	263	A06B500	1 GCA with IBS w/o ITF	25.69	4.33	$	67	$ 11
636	**$**	**205,463**							
A510	$	8,868	A06A510	1 GCA with IBS	25.46	4.29	$	2,258	$ 380
A515	$	1,975	A06A515	7 GCA Utilities Only	32.89	5.54	$	650	$ 109
A520	$	562	A06A520	5 GCA Gas Utilities Only	59.64	10.13	$	335	$ 57
B200	$	57,637	A06B200	G&A Estimate	24.92	7.20	$	14,365	$ 4,150
B300	$	68	A06B300	1 GCA with IBS	25.46	4.29	$	17	$ 3
B301	$	24,415	A06B301	1 GCA with IBS w/o ITF	25.69	4.33	$	6,272	$ 1,057
B400	$	517	A06B400	1 GCA with IBS	25.46	4.29	$	132	$ 22
B401	$	109,931	A06B401	1 GCA with IBS	25.46	4.29	$	27,989	$ 4,716
B500	$	1,490	A06B500	1 GCA with IBS w/o ITF	25.69	4.33	$	383	$ 65
672	**$**	**5,820**							
A510	$	314	A06A510	1 GCA with IBS	25.46	4.29	$	80	$ 13
B200	$	1,824	A06B200	G&A Estimate	24.92	7.20	$	455	$ 131
B300	$	20	A06B300	1 GCA with IBS	25.46	4.29	$	5	$ 1
B301	$	458	A06B301	1 GCA with IBS w/o ITF	25.69	4.33	$	118	$ 20
B401	$	2,466	A06B401	1 GCA with IBS	25.46	4.29	$	628	$ 106
B500	$	428	A06B500	1 GCA with IBS w/o ITF	25.69	4.33	$	110	$ 19
U100	$	294	A06U100	4 GCA w/o TEGE	28.42	4.79	$	84	$ 14
U102	$	15	A06U102	7 GCA Utilities Only	32.89	5.54	$	5	$ 1
673	**$**	**186,735**							
B200	$	15,400	A06B200	G&A Estimate	24.92	7.20	$	3,838	$ 1,109
B301	$	18,532	A06B301	1 GCA with IBS w/o ITF	25.69	4.33	$	4,761	$ 802
B401	$	106,048	A06B401	1 GCA with IBS	25.46	4.29	$	27,000	$ 4,549
U100	$	44,406	A06U100	4 GCA w/o TEGE	28.42	4.79	$	12,620	$ 2,127
U102	$	2,349	A06U102	7 GCA Utilities Only	32.89	5.54	$	773	$ 130
Allocated	**$**	**5,601,450**					**$**	**1,453,105**	**$ 258,689**

B200 = general & adminstrative (G&A). The allocation for G&A is pooled with all Accounting labor and then allocated out. In an effort to turn this data request around quickly an estimate was used in this calculation.

			P00	B00
042	$	3,500		
044	$	2,987,943	$ 630,249	$ 238,727
433	$	118,115	$ 15,983	$ 12,014
535	$	244,358	$ 33,066	$ 24,856
536	$	76,511	$ 10,353	$ 7,783
612	$	6,544	$ 874	$ 749
616	$	37,119	$ 4,957	$ 4,248
619	$	6,116	$ 633	$ 778
622	$	134,602	$ 18,657	$ 13,812
626	$	763,466	$ 105,825	$ 78,341
632	$	8,284	$ 724	$ 612
636	$	46,990	$ 4,105	$ 3,470
672	$	1,589	$ 205	$ 185
673	$	95,447	$ 13,228	$ 9,801
Direct	**$**	**4,530,585**	**$ 838,859**	**$ 395,373**
Intra IBS Allocated to A99	**$**	**(411,883)**		
Total Allocated and Direct Charged	**$**	**9,720,152**	**$ 2,291,964**	**$ 654,063**

PGL AG 12.13
Attach 01
AG 12.02 & AG 12.13 a
IBS Home Center A06
Sum of Sum Total Amt

Row Labels	2013	2012 Oct YTD	AG 12.1 & AG 12.12 d
042PCard/Expense Report Activity	$ 140,700	$ 29,219	Partially offset in RT 044; this RT is used to budget anticipated travel for entire A06 department
044Invoices Processed	4,995,805	96,612	Also see RT 122; audit fees higher at year-end; IFRS implementation included in 2013 estimates (**see Audit Fee tab**)
076Other invoices accrual		(919,474)	Accruals not budgeted for; assumed accrued/reversed in same year. Offset in RT 122.
084Printing		291	
122Professional Serv Consulting		3,463,896	Included in RT 044 for 2013
138Financial Transact - Level 1		(266)	
381Contracted Labor	90,000	156,173	
433Sub Lab Load - Gen Supply, etc	374,749	326,078	Assumes labor loaders follows labor
443Memberships	43,285	5,426	
481Cellular Phone Costs		24	
535Act Benefits Ldr-Subs	775,289	707,132	Assumes labor loaders follows labor
536Act Pay Tax Ldr-Subs	242,751	179,995	Assumes labor loaders follows labor
537Act Seas Pay Tax Ldr-Subs		4,103	Assumes labor loaders follows labor
595Aircraft Usage-Nonlabor		7,741	
612NonProd W&HNonUnion Bs&Oth-Act	28,789	18,696	
616W&H NonUnion Base&Oth-Actual	163,292	97,087	Assumes general wage increase. Some RT's not used in Budget.
617W&H NonUnion Base&Oth-Accrual		(401)	
619W&H NonUnion OT-Actual	35,309	13,518	
620W&H Non-Union OT-Accrual		(202)	
622NonProd Exempt Base&Oth-Actual	398,006	352,252	
626Exempt Base & Other-Actual	2,257,508	1,903,039	
627Exempt Base & Other - Accrual		(6,439)	
632NonProd Exec Base&Oth-Actual	44,508	36,106	
636Executive Base & Other-Actual	252,453	193,012	
637Executive Base & Other-Accrual		(1,202)	
661W&H Ltd NonUnion Base&Oth-Act		50,290	
662W&H Ltd NonUnion Base&Oth-Accr		(85)	
664W&H Ltd NonUnion OT-Actual		159	
672NonUnW&H Alloc Goal Sharing	7,409	7,478	
673Exempt Allocated Goal Sharing	282,182	278,462	
761IBS-Allocated Labor	(131,382)	(103,357)	
762IBS-Allocated NonLabor	(175,801)	(38,183)	
763Chicago Apt Chargeback		708	
875IBS-Allocated Loaders	(67,559)	(55,907)	
928IBS Allocated NPT	(22,927)	(18,761)	
929IBS Allocated Incentive	(14,215)	(13,453)	
934Cell Phone Stipend		1,864	
Grand Total	$ 9,720,152	$ 6,771,630	

PGL AG 12.13

Attach 01

AG 12.02 & AG 12.13 a

Description	2010 Actuals	2011 Actuals	2013 Rate Case	2012 Oct-YTD
IFRS Implementation	$ 188,870	$ -	$ 1,040,000	$ -