

Schedule DJE-1P
Public RedactedTHE PEOPLES GAS LIGHT AND COKE COMPANY
RATE BASE ADJUSTMENTS
(\$000)

	(1) Average Rate Base	(2) Pension Asset	(3) Budget Plan	(4) Repair ADIT	(5) AMRP CWIP	(6) 2013 Bonus
Utility Plant	\$ (151,242)	\$ -	\$ -	\$ -		\$ -
Accumulated Depreciation and Amort.	(31,634)	-	-	-		-
Net Plant	<u>(119,608)</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
Cash Working Capital						
Materials and Supplies						
Gas in Storage						
Retirement Benefits - Net	20,496					
Budget Plan Balances	-	(83,706)	(283)	-		-
Subtotal	<u>20,496</u>	<u>(83,706)</u>	<u>(283)</u>	<u>-</u>		<u>-</u>
Accumulated Deferred Income Taxes	356	33,269		(32,347)		(17,821)
Customer Deposits						
Customer Advances for Construction						
Reserve for Injuries and Damages	(130)	-	-	-		-
Subtotal	<u>226</u>	<u>33,269</u>	<u>-</u>	<u>(32,347)</u>		<u>(17,821)</u>
Adjustments to Net Rate Base	<u>\$ (98,886)</u>	<u>\$ (50,437)</u>	<u>\$ (283)</u>	<u>\$ (32,347)</u>	<u>\$ (36,284)</u>	<u>\$ (17,821)</u>

Sources:

- (1) Schedule DJE-1.2P
- (2) NS-PGL Ex. 27.6P
- (3) Schedule DJE-1.1P
- (4) NS-PGL Ex. 27.6P, WP-1
- (5) Schedule DJE-1.3P
- (6) Schedule DJE-1.4P

Schedule DJE-1.1P

Public Redacted

THE PEOPLES GAS LIGHT AND COKE COMPANY
BUDGET PLAN BALANCES
(\$000)

December	(1)	(8,895)
January	(2)	4,662
February	(2)	18,377
March	(2)	23,818
April	(2)	18,655
May	(2)	11,984
June	(2)	4,578
July	(2)	(3,976)
August	(2)	(13,009)
September	(2)	(19,791)
October	(3)	(24,731)
November	(3)	(21,525)
December	(1)	<u>(10,782)</u>
Average Balance		(1,587)
Average Balance - 2011		<u>18,215</u>
Two Year Average		8,314
Company Rebuttal Position	(4)	<u>8,597</u>
Adjustment to Company Rebuttal Position		<u><u>(283)</u></u>

Sources:

- (1) PGL Ex. 7.1, Schedule B-14
- (2) Response to AG 9.11
- (3) Response to AG 15.03
- (4) NS-PGL Ex. 27.9P

Schedule DJE-1.2P
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THE PEOPLES GAS LIGHT AND COKE COMPANY
AVERAGE RATE BASE - REBUTTAL
(\$000)

	(1) Avg. Rate Base Supp Direct	27.3P Incentive Comp	27.4P Wages	27.5P Cap Benefits	27.6P Ret Benefits	27.8P ADIT Dep/Rep	27.11P Capital Projects	Avg. Rate Base Rebuttal	(2) Year-End Rate Base Rebuttal	Adjstmt
Utility Plant	\$ 3,109,581	\$ (1,140)	\$ (39)	\$ 1,454			\$ (6,012)	3,103,844	3,255,086	(151,242)
Accumulated Depreciation and Amort.	<u>1,191,957</u>	(165)	(1)	18			(103)	1,191,706	1,223,340	(31,634)
Net Plant	<u>1,917,624</u>									
Cash Working Capital	17,623									
Materials and Supplies	12,002									
Gas in Storage	54,843									
Retirement Benefits - Net	72,395				(2,882)			69,513	49,017	20,496
Budget Plan Balances	<u>16,021</u>									
Subtotal	<u>172,884</u>									
Accumulated Deferred Income Taxes	(544,095)	249			1,229	32,779		(509,838)	(510,194)	356
Customer Deposits	(27,453)									
Customer Advances for Construction	(2,012)									
Reserve for Injuries and Damages	<u>(9,077)</u>							(9,077)	(8,947)	(130)
Subtotal	<u>(582,637)</u>									
Total Rate Base	<u>\$ 1,507,871</u>									

Sources:

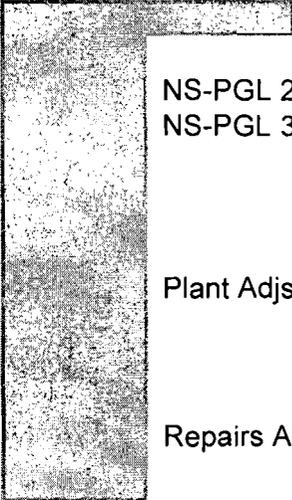
- (1) NS-PGL Ex. 19.1P, Schedule B-1
Before ADIT "Sharing" because Company is no longer claiming
- (2) NS-PGL Ex. 27.1P, Schedule B-1

Schedule DJE-1.3P
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THE PEOPLES GAS LIGHT AND COKE COMPANY
AMRP CWIP
(\$000)

Average Balance of AMRP CWIP Jan-Nov 2012	(1)	
Normalized 2013 CWIP Balance	(2)	<u>4,639</u>
Adjustment to AMRP Plant in Rate Base		
Adjustment to Depreciation Reserve	(3)	
Adjustment to ADIT - Repairs	(4)	
Adjustment to ADIT - 2012 Bonus	(5)	
Total Adjustment to ADIT		
Net Adjustment to Rate Base		<u>\$ (36,284)</u>
Adjustment to Depreciation Expense	(6)	 <u>\$ (1,935)</u>

Sources:

- (1) Response to AG 14.07
 - (2) NS-PGL Ex.19.2P, Schedule B-5
 - (3) Equals adjustment to depreciation expense
 - (4) Change to ADIT-Repairs 2013
AMRP Additions - 2013
Ratio
Adjustment to Test Year Plant in Service
Adjustment to ADIT
 - (5) Bonus Depreciation on Plant
Book Depreciation
Difference
ADIT 41.175%
Offset for Repairs ADIT
Net Adjustment to ADIT
 - (6) WP NS-PGL Ex. 18.2P(6)
- 

NS-PGL 27.6 WP-1
NS-PGL 34.2

Plant Adjstmt./2

Repairs ADIT/2

Schedule DJE-1.4P
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THE PEOPLES GAS LIGHT AND COKE COMPANY
2013 BONUS DEPRECIATION
(\$000)

2013 Gross Additions to Plant in Service per Company		(1)	\$ 342,778
Bonus Depreciation	50%	(2)	171,389
MACRS Depreciation Rate	3.75%		<u>12,854</u>
Excess of Bonus over MACRS Depreciation			158,535
Increase to ADIT	41.175%		65,277
Effect on Average Rate Base			(32,638)
Offset for Effect of Repairs Deduction		(3)	<u>14,817</u>
Net Adjustment to Rate Base			<u>\$ (17,821)</u>

Sources:

- (1) NS-PGL Ex. 19.2P, Schedule B-5
- (2) Per American Taxpayer Relief Act of 2012
- (3) NS-PGL Ex. 27.6P, WP-1 (47164-17530)/2

Schedule DJE-2P

Public Redacted

THE PEOPLES GAS LIGHT AND COKE COMPANY
 ADJUSTMENT TO OPERATING REVENUES
 (\$000)

		<u>S.C. No.1</u>	<u>S.C. No.2</u>	<u>Total</u>
Adjustment to Sales (Dth)	(1)	17,361	19,483	36,844
Average Rate per Therm	(2)	<u>\$ 0.1747</u>	<u>\$ 0.1143</u>	
Adjustment to Test Year Revenues		<u>\$ 3,033</u>	<u>\$ 2,228</u>	<u>\$ 5,261</u>

Sources

- (1) PGL Ex. 4.0, Page 16
- (2) PGL Schedule E-5, Sections B&C
 $(2132+113937+146+6562)/(9104+654342+615+38664)$
 $(40894+37867)/(310922+377863)$

Schedule DJE-1N

NORTH SHORE GAS COMPANY
RATE BASE ADJUSTMENTS
(\$000)

	(1) <u>Average Rate Base</u>	(2) <u>Pension Asset</u>	(3) <u>Budget Plan</u>	(4) <u>2013 Bonus</u>
Utility Plant	\$ (11,234)	\$ -	\$ -	\$ -
Accumulated Depreciation and Amort.	<u>(4,281)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Plant	<u>(6,953)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash Working Capital				
Materials and Supplies				
Gas in Storage				
Retirement Benefits - Net	1,611	(479)		
Budget Plan Balances	<u>-</u>	<u>-</u>	<u>(125)</u>	<u>-</u>
Subtotal	<u>1,611</u>	<u>(479)</u>	<u>(125)</u>	<u>-</u>
Accumulated Deferred Income Taxes	(11)	190		(2,477)
Customer Deposits				
Customer Advances for Construction				
Reserve for Injuries and Damages	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>(11)</u>	<u>190</u>	<u>-</u>	<u>(2,477)</u>
Adjustments to Net Rate Base	<u>\$ (5,353)</u>	<u>\$ (289)</u>	<u>\$ (125)</u>	<u>\$ (2,477)</u>

Sources:

- (1) Schedule DJE-1.2N
- (2) NS-PGL Ex. 27.6N
- (3) Schedule DJE-1.1N
- (4) Schedule DJE-1.3N

Schedule DJE-1.1N

NORTH SHORE GAS COMPANY
BUDGET PLAN BALANCES
(\$000)

December	(1)	(2,882)
January	(2)	(640)
February	(2)	1,636
March	(2)	2,226
April	(2)	1,590
May	(2)	437
June	(2)	(871)
July	(2)	(1,960)
August	(2)	(3,293)
September	(3)	(4,284)
October	(3)	(4,880)
November	(3)	(4,458)
December	(1)	<u>(3,295)</u>
Average Balance		(1,590)
Average Balance - 2011		<u>2,084</u>
Two Year Average		247
Company Rebuttal Position	(4)	<u>372</u>
Adjustment to Company Rebuttal Position		<u><u>(125)</u></u>

Sources:

- (1) NS Ex. 7.1, Schedule B-14
- (2) Response to AG 4.07
- (3) Response to AG 15.02
- (4) NS-PGL Ex. 27.9N

Schedule DJE-1.2N

NORTH SHORE GAS COMPANY
AVERAGE RATE BASE - REBUTTAL
(\$000)

	(1) Avg. Rate Base Supp Direct	27.3N Incentive Comp	27.4N Wages	27.5N Cap Benefits	27.6N Ret Benefits	27.8N ADIT Deprec	Avg. Rate Base Rebuttal	(2) Year-End Rate Base Rebuttal	Adjstmnt
Utility Plant	\$ 455,205	\$ (208)	\$ (3)	\$ 154			455,148	466,382	(11,234)
Accumulated Depreciation and Amort.	<u>185,350</u>	(24)		2			185,328	189,609	(4,281)
Net Plant	<u>269,855</u>								
Cash Working Capital	(527)								
Materials and Supplies	1,992								
Gas in Storage	7,268								
Retirement Benefits - Net	(973)				(1,174)		(2,147)	(3,758)	1,611
Budget Plan Balances	<u>1,689</u>								
Subtotal	<u>9,449</u>								
Accumulated Deferred Income Taxes	(68,869)	48			420	(2)	(68,403)	(68,392)	(11)
Customer Deposits	(2,454)								
Customer Advances for Construction	(586)								
Reserve for Injuries and Damages	<u>(1,693)</u>								
Subtotal	<u>(73,602)</u>								
Total Rate Base	<u>\$ 205,702</u>								

Sources:

- (1) NS-PGL Ex. 19.1N, Schedule B-1
Before ADIT "Sharing" because Company is no longer claiming
- (2) NS-PGL Ex. 27.1N, Schedule B-1

Schedule DJE-1.3N

NORTH SHORE GAS COMPANY
2013 BONUS DEPRECIATION
(\$000)

2013 Gross Additions to Plant in Service per Company	(1)	\$ 26,010
Bonus Depreciation	50%	(2) 13,005
MACRS Depreciation Rate	3.75%	<u>975</u>
Excess of Bonus over MACRS Depreciation		12,030
Increase to ADIT	41.175%	4,953
Effect on Average Rate Base		<u>\$ (2,477)</u>

Sources:

- (1) NS-PGL Ex.7.1N, Schedule B-5
- (2) Per American Taxpayer Relief Act of 2012

Schedule DJE-2N

NORTH SHORE GAS COMPANY
ADJUSTMENT TO OPERATING REVENUES
(\$000)

Adjustment to S.C. No. 2 Sales (Dth)	(1)	1,963
Average Rate per Therm	(2)	<u>\$ 0.0654</u>
Adjustment to Test Year Revenues		<u>\$ 128</u>

Sources

- (1) NS Ex. 4.0, Page 16
- (2) NS Schedule E-5, Sections B&C, Page 3
(3341+2703)/(54029+38437)