PGL AG 12.19
Attach 01
AG 12.08 & AG 12.19 a
IBS HC A50

Resource Type	2010	2011	2013	2012 Oct YTD
042	$ 4,619.66	$ 411.72		$ 1,050.60
044	132,782	2,883		(1,513)
072	7,774,252	7,795,349	9,176,226	5,412,297
076	117,061	80,996		214,339
084	10			
138	0	4,922		(5,000)
271	50			
433	236			324
535	2,420			725
536	701			183
622	1,381			417
626	7,736			2,245
673	209			229
761	(834)			(179)
875	(300)			(98)
928				(33)
929				(18)
443	195			289
078	(2,069)	(391,128)		(14,180)
762	(484)	(407)	(121,029)	(107)
Grand Total	**$ 8,037,965.08**	**$ 7,493,028.44**	**$ 9,055,196.76** [1]	**$ 5,610,969.95**

[1] 2013 Test Year includes $1,518,562 of IBS allocated legal cost, not in actuals. Actuals are charged out to the Affiliates using an RC A51 chartfield. Both the 2013 test year and the historical actuals use the 'General Corporate Allocator' as a method of cross charging the Affiliates, however the chartfields used were slightly different. The below analysis removes the IBS Outside Legal Counsel from 2013 Test Year and compares HC A50 with similar data (Non-IBS Outside Legal Counsel only).

IBS Outside Legal	$ 1,006,093.00	$ 808,623.00	$ 1,518,561.96	$ 688,310.00
Non-IBS Outside Legal Counsel	**$ 8,037,965.08**	**$ 7,493,028.44**	**$ 7,536,634.80**	**$ 5,610,969.95**

Annualize 2012	$ 6,733,163.94
2010-2012 Average	$ 7,421,385.82
2.2% Inflation	$ 7,584,656.31
2013 Amount	$ 7,536,634.80
Difference	$ 48,021.51