

North Shore Gas Company
Alternate Gross Utility Plant Additions Adjustments
 For the Test Year Ending December 31, 2013
 (In Thousands)

Line No.	Description	Amount	Source
(A)	(B)	(C)	(D)
1	Staff Adjustment to Utility Plant-in-Service	\$ (8,035)	ICC Staff Ex. 12.0, Sch. 12.06N, p. 2, Colm. F, Line 15
2	Staff Adjustment to Depreciation Expense	\$ (55)	ICC Staff Ex. 12.0, Sch. 12.06N, p. 2, Colm. K, Line 15
3	Staff Adjustment to Accumulated Depreciation	\$ 55	- ICC Staff Ex. 12.0, Sch. 12.06N, p. 2, Colm. K, Line 15
4	Staff Adjustment to Accumulated Deferred Taxes	\$ 50	= - ICC Staff Ex. 12.0, Sch. 12.06N, p. 2, Colm. N, Line 15 - ICC Staff Ex. 12.0, Sch. 12.06N, p. 2, Colm. O, Line 15 - ICC Staff Ex. 12.0, Sch. 12.06N, p. 3, Colm. F, Line 15

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Line No.	Item	Depr Method	2013 Gross Additions less Retirements	Projected Additions per Staff	Staff Adjustment	Book Depr %
(A)	(B)	(C)	(D)	(E)	(F)	(G)
			NS-PGL Ex. 19.2 N REV *	63.90 % (D* 63.90%)	23.02N, p. 4, line 7 (E - D)	Co. Sch C-12, p. 4
1	Distribution	Macrs 20	18,867	12,057	(6,810)	2.4500%
2	Underground Storage	Macrs 15	0	0	0	1.1500%
3	Liquefied Natural Gas	Macrs 15	0	0	0	0.0000%
4	Transmission - Not Leased	Macrs 15	3,000	1,917	(1,083)	1.8300%
5	General	Macrs 5	1,319	843	(476)	7.1300%
6	Intangible	SL 3	0	0	0	0.0000%
7	Production	Macrs 7	75	48	(27)	1.1200%
8	ARO Obligation	None	0	0	0	0.0000%
9	Total Account 101		23,261	14,865	(8,396)	
10						
11	Recoverable Natural Gas (Account 117)	None	0	0	0	0.0000%
12	Total Plant in Service		23,261	14,865	(8,396)	
13	Construction Work in Progress (Account 107)	None	(1,000)	(639)	361	0.0000%
14						
15	Total Utility Plant		22,261	14,226	(8,035)	

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Tax Depr %	Federal Tax Depr	State Tax Depr	Book Depreciation	Federal M1	State M1	2013 Federal Def Tax	2013 State Def Tax	Line
(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
Staff DR DGK- 11.02	(F * H) / 2	(F * H) / 2	(F * G) / 2	(I - K)	(J - K)	(L * 35%)	(M * 9.5%)	
3.7500%	(128)	(128)	(42)	(86)	(86)	(30)	(8)	1
5.0000%	0	0	0	0	0	0	0	2
0.0000%	0	0	0	0	0	0	0	3
5.0000%	(27)	(27)	(5)	(22)	(22)	(8)	(2)	4
20.0000%	(48)	(48)	(9)	(39)	(39)	(14)	(4)	5
0.0000%	0	0	0	0	0	0	0	6
3.7500%	(1)	(1)	0	(1)	(1)	0	0	7
0.0000%	0	0	0	0	0	0	0	8
	(203)	(203)	(55)	(148)	(148)	(52)	(14)	9
								10
0.0000%	0	0	0	0	0	0	0	11
	(203)	(203)	(55)	(148)	(148)	(52)	(14)	12
0.0000%	0	0	0	0	0	0	0	13
								14
	(203)	(203)	(55)	(148)	(148)	(52)	(14)	15

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Line No.	Description	Days(1)	Ratio	Liberalized Depreciation Statutory Rate		Source
				Per Staff	Prorated	
[A]	[B]	[C]	[D]	[E]	[F]	(G)
1	2013 Additions Adjustment - Federal Deferred Tax			\$	(52)	ICC Staff Ex. 12.0, Sch. 12.06N, p. 2, Colm. N, Line 15
			<u>(C/D 16)</u>		<u>(D * E)</u>	
2	January		100.0%	(4)	(4)	
3	February		100.0%	(4)	(4)	
4	March		100.0%	(5)	(5)	
5	April		100.0%	(4)	(4)	
6	May		100.0%	(5)	(5)	
7	June		100.0%	(4)	(4)	
8	July	154	83.2%	(4)	(3)	
9	August	123	66.5%	(5)	(3)	
10	September	93	50.3%	(4)	(2)	
11	October	62	33.5%	(4)	(1)	
12	November	32	17.3%	(5)	(1)	
13	December	1	0.5%	(4)	0	
14	Total 12/31/2013			<u>\$</u>	<u>(52)</u>	<u>\$</u> <u>(36)</u>
15	Impact of Proration				<u>\$</u>	<u>16</u>
16	Notes: (1)Total days in period:		<u>185</u>			

Assumes rates become effective July 1, 2013.

Peoples Gas Light and Coke Company
Adjustments Sponsored by Staff Witness Seagle
 For the Test Year Ending December 31, 2013
 (In Thousands)

Line No.	Description	Amount	Source
(A)	(B)	(C)	(D)
1	Staff Adjustment to Utility Plant-in-Service	\$ (157,196)	ICC Staff Ex. 12.0, Sch. 12.07P, p. 2, Colm. D, Line 9
2	Staff Adjustment to Depreciation Expense	\$ (2,649)	ICC Staff Ex. 12.0, Sch. 12.07P, p. 2, Colm. I, Line 9
3	Staff Adjustment to Accumulated Depreciation	\$ 3,456	ICC Staff Ex. 12.0, Sch. 12.07P, p. 2, Colm. I, Line 9 includes one-half of ICC Staff Ex. 12.0, Sch. 12.07P, p. 2, Colm. I, Line 7 for 2012 depreciation
4	Staff Adjustment to Accumulated Deferred Taxes	\$ 1,114	= - ICC Staff Ex. 12.0, Sch. 12.07P, p. 2, Colm. L, Line 9 - ICC Staff Ex. 12.0, Sch. 12.07P, p. 2, Colm. M, Line 9 - ICC Staff Ex. 12.0, Sch. 12.07P, p. 3, Colm. F, Line 9

Peoples Gas Light and Coke Company
Adjustments Sponsored by Staff Witness Seagle
For the Test Year Ending December 31, 2013
(In Thousands)

Line No.	Item	Depr Method	Staff Adjustment	Book Depr %	Tax Depr %	Federal Tax Depr	State Tax Depr	Book Depreciation	Federal M1	State M1	2013 Federal Def Tax	2013 State Def Tax	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	
			ICC Staff Ex.	Co. Sch C-12,	Staff DR DGK-	(D * F)	(D * F)	(D * E)	(G - I)	(H - I)	(J * 35%)	(K * 9.5%)	
1			16.0 *	p. 4	11.02	0	0	0	0	0	0	0	
2						0	0	0	0	0	0	0	
			Withdrawn. Staff response to Company Data Request										
3	Calumet System Upgrade			14.01		0	0	0	0	0	0	0	
4						0	0	0	0	0	0	0	
5						0	0	0	0	0	0	0	
6	CNG Fueling Station at Division Street Shop - 2012		Removed because not contested. NS-PGL Ex. 43.0, p. 4				0	0	0	0	0	0	0
7	Accelerated Main Replacement Program - 2012	Macrs 20	(95,794)	3.3700%	3.7500%	(3,592)	(3,592)	(1,614)	(1,978)	(1,978)	(692)	(188)	
8	Accelerated Main Replacement Program - 2013	Macrs 20	(61,402)	3.3700%	3.7500%	(2,303)	(2,303)	(1,035)	(1,268)	(1,268)	(444)	(120)	
9	Total Utility Plant		<u>(157,196)</u>			<u>(5,895)</u>	<u>(5,895)</u>	<u>(2,649)</u>	<u>(3,246)</u>	<u>(3,246)</u>	<u>(1,136)</u>	<u>(308)</u>	

* Adjustment divided by two to accommodate average rate base except Line 7 which is for 2012

Peoples Gas Light and Coke Company
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(In Thousands)

Line No.	Description	Days(1)	Ratio	Liberalized Depreciation Statutory Rate		Source
				Per Staff	Prorated	
[A]	[B]	[C]	[D]	[E]	(F)	(G)
1	2013 Additions Adjustment - Federal Deferred Tax			\$ (1,136)		ICC Staff Ex. 12.0, Sch. 12.07P, p. 2, Colm. L, Line 9
			<u>(C/D 16)</u>		<u>(D * E)</u>	
2	January		100.0%	(95)	(95)	
3	February		100.0%	(95)	(95)	
4	March		100.0%	(94)	(94)	
5	April		100.0%	(95)	(95)	
6	May		100.0%	(94)	(94)	
7	June		100.0%	(95)	(95)	
8	July	154	83.2%	(95)	(79)	
9	August	123	66.5%	(94)	(63)	
10	September	93	50.3%	(95)	(48)	
11	October	62	33.5%	(95)	(32)	
12	November	32	17.3%	(94)	(16)	
13	December	1	0.5%	(95)	0	
14	Total 12/31/2013			<u>\$ (1,136)</u>	<u>\$ (806)</u>	
15	Impact of Proration				<u>\$ 330</u>	
16	Notes: (1)Total days in period:		<u>185</u>			

Assumes rates become effective July 1, 2013.

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Alternate Adjustments Sponsored by Staff Witness Seagle
 For the Test Year Ending December 31, 2013
 (In Thousands)

Line No.	Description	Amount	Source
(A)	(B)	(C)	(D)
1	Staff Adjustment to Utility Plant-in-Service	\$ (218,598)	ICC Staff Ex. 12.0, Sch. 12.08P, p. 2, Colm. D, Line 9
2	Staff Adjustment to Depreciation Expense	\$ (2,649)	ICC Staff Ex. 12.0, Sch. 12.08P, p. 2, Colm. I, Line 9
3	Staff Adjustment to Accumulated Depreciation	\$ 3,456	ICC Staff Ex. 12.0, Sch. 12.08P, p. 2, Colm. I, Line 9 includes one-half of ICC Staff Ex. 12.0, Sch. 12.08P, p. 2, Colm. I, Line 7 for 2012 depreciation
4	Staff Adjustment to Accumulated Deferred Taxes	\$ 1,114	= - ICC Staff Ex. 12.0, Sch. 12.08P, p. 2, Colm. L, Line 9 - ICC Staff Ex. 12.0, Sch. 12.08P, p. 2, Colm. M, Line 9 - ICC Staff Ex. 12.0, Sch. 12.08P, p. 3, Colm. F, Line 15

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Line No.	Item	Depr Method	Staff Adjustment	Book Depr %	Tax Depr %	Federal Tax Depr *	State Tax Depr *	Book Depreciation *	Federal M1	State M1	2013 Federal Def Tax	2013 State Def Tax	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	
			ICC Staff Ex.	Co. Sch C-12, Staff DR DGK-		(D * F)	(D * F)	(D * E)	(G - I)	(H - I)	(J * 35%)	(K * 9.5%)	
1			16.0 *	p. 4	11.02	0	0	0	0	0	0	0	
2						0	0	0	0	0	0	0	
			Withdrawn. Staff response to Company Data Request										
3	Calumet System Upgrade		14.01			0	0	0	0	0	0	0	
4						0	0	0	0	0	0	0	
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6	CNG Fueling Station at Division Street Shop - 2012		Removed because not contested. NS-PGL Ex. 43.0, p. 4				0	0	0	0	0	0	0
7	Accelerated Main Replacement Program - 2012	Macrs 20	(95,794)	3.3700%	3.7500%	(3,592)	(3,592)	(1,614)	(1,978)	(1,978)	(692)	(188)	
8	Accelerated Main Replacement Program - 2013	Macrs 20	(122,804)	3.3700%	3.7500%	(2,303)	(2,303)	(1,035)	(1,268)	(1,268)	(444)	(120)	
9	Total Utility Plant		<u>(218,598)</u>			<u>(5,895)</u>	<u>(5,895)</u>	<u>(2,649)</u>	<u>(3,246)</u>	<u>(3,246)</u>	<u>(1,136)</u>	<u>(308)</u>	

* 2012 depreciation not divided by two to reflect a full year of depreciation

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				Statutory Rate		
[A]	[B]	[C]	[D]	Per Staff [E]	Prorated (F)	(G)
1	2013 Additions Adjustment - Federal Deferred Tax			\$ (1,136)		ICC Staff Ex. 12.0, Sch. 12.08P, p. 2, Colm. L, Line 9
			<u>(C/D 16)</u>		<u>(D * E)</u>	
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