North Shore Gas Company
2013 Test Year Amortization of Rate Case Expenses
For the Test Year Ending December 31, 2013
(In Thousands)

Line No. (a)	Description (b)	Amount (c)	
	Docket Nos. 12-0511/0512 (Cons.)		
1	Total Expenses	$ 2,286	(A)
2	2 Year Amortization Period	2	(B)
3	Test Year Expense (Line 1 / Line 2)	1,143	(F)
	Unamortized from Prior Rate Cases		
4	Docket Nos. 09-0166/0167 (Cons.)	161	(C)
5	Docket Nos. 11-0280/0281 (Cons.)	740	(D)
6	Subtotal (Line 4 + Line 5)	901	
7	2 Year Amortization Period	2	(B)
8	Test Year Expense (Line 6 / Line 7)	451	(F)
	Rehearing/Appeals Expenses		
9	Docket Nos. 09-0166/0167 (Cons.)	118	(E)
10	Docket Nos. 11-0280/0281 (Cons.)	69	(E)
11	Total Expenses (Line 9 + Line 10)	187	
12	2 Year Amortization Period	2	(B)
13	Test Year Expense (Line 11 / Line 12)	94	(F)
14	Total 2013 Test Year Amortization Expense (Line 3 + Line 8 + Line 13)	$ 1,687	(F)

Sources:

(A) Staff Initial Brief, Attachment C, page 2 of 2, column (h), line 12

(B) North Shore Schedule WPC-2.6

(C) Staff Ex. 13.0, Sch. 13.01 N, page 2 of 2, column (e), line 29

(D) Staff Ex. 13.0, Sch. 13.01 N, page 2 of 2, column (g), line 29

(E) NS-PGL Ex. 42.12

(F) NS-PGL Ex. 42.2N

North Shore Gas Company
Rate Case Expenses
For the Test Year Ending December 31, 2013
(In Thousands)

Line No. (a)	Description (b)		Estimate (c)	12/31/2012 Cumulative Actual (d)	Remaining Estimate (c) - (d) (e)	Remaining Estimate Adjustment (f)	Disallowed Amount (g)	Allowed Amount (d)+(e)+(f)+(g) (h)
1	Stafflogix	(A)	$ 372					
2	S.FIO Consulting	(B)	86					
3	Deloitte & Touche	(C)	130					
4	P. Moul & Associates	(D)	49					
5	Tower Watson	(E)	5	1	4	(4)	-	1
6	Rebuttal Witnesses	(F)	-	-	-	-	-	-
7	Foley & Lardner	(G)	436					
8	Rooney Rippie and Ratnaswamy	(H)	379					
9	Subtotal (Sum of Line 1 through Line 8)		1,457					
10	InterCompany - billings from Affiliates	(I)	805					
11	Other Expenses	(I)	28					
12	Total Rate Case Expenses (Sum of Line 9 through Line 11)		$ 2,290	$ 1,054	$ 1,236	$ (4)	$ -	$ 2,286

Sources:

(A) NS-PGL Ex. 42.7; NS Response to JMO 18.04 SUPP3 Attach 01 CONFIDENTIAL, columns (c) through (h)
(B) NS-PGL Ex. 42.8; NS Response to JMO 18.05 SUPP3 Attach 01 CONFIDENTIAL, columns (c) through (h)
(C) NS-PGL Ex. 26.13; PGL Response to Staff DR JMO 3.04 CONFIDENTIAL, columns (c) through (h)
(D) NS-PGL Ex. 42.9; NS Response to Staff DR JMO 18.06 SUPP3 Attach 01 CONFIDENTIAL, columns (c) through (h)
(E) NS-PGL Ex. 42.10
(F) NS-PGL Ex. 26.5 N
(G) NS-PGL Ex. 42.5; NS Response to Staff DR JMO 18.07 SUPP3 Attach 01 CONFIDENTIAL, columns (c) through (h)
(H) NS-PGL Ex. 42.6; NS Response to Staff DR JMO 18.08 SUPP3 Attach 01 CONFIDENTIAL, columns (c) through (h)
(I) NS-PGL Ex. 42.11; NS Response to Staff DR JMO 18.09 SUPP3 Attach 01 CONFIDENTIAL, columns (c) through (h)

Note: Column (h), lines 1 through 8 and 10 through12 agree with NS-PGL Ex. 42.4N