

**North Shore Gas Company
Uncollectible Factor For Rider UEA-GC and Base Rate Net Write-off Allocation
Test Year 2015**

Line No.	S.C. No.	Net Write-Off Amount at Present Rates					Proposed Rates			
		Total (1) [A]	Delivery Service Related Amount (2) [B]	Retail Gas Cost Related Amount (2) [C] [A] - [B]	Allocated Delivery Service Net Write-Offs (3) [D] Col. [B] / Col. [B], line 6	Retail Gas Charge Revenues (4) [E]	Retail Gas Cost Related Uncollectible Factor for Rider UEA-GC [F] Col. [C] / Col. [E]	Increase to Base Rate Bad Debt [G] Col. [D] x Line 6, Col. [G]	Delivery Service Related Net Write-Off Amount in Base Rates (6) [H] Col. [B] + Col. [G]	
1	1 NH	\$ 31,000	\$ 25,000	\$ 6,000	5.230%	\$ 120,000	0.0500	\$ 2,000	\$ 27,000	
2	1 HTG	968,000	408,000	560,000	85.356%	83,766,000	0.0067	33,000	441,000	
3	2	105,000	45,000	60,000	9.414%	18,205,000	0.0033	4,000	49,000	
4	4	-	-	-	0.000%	-	-	-	-	
5	5/7	-	-	-	0.000%	-	-	-	-	
6	Total	<u>\$ 1,104,000</u>	<u>\$ 478,000</u>	<u>\$ 626,000</u>	100.000%	<u>\$ 102,091,000</u>		<u>\$ 39,000</u> (5)	<u>\$ 517,000</u>	

Notes:

- (1) Total present rate uncollectible amounts arising from historical net write-offs. See Section 285.5110, WPE-6.6.
- (2) Per Section 285.5110, WPE-6.6.
- (3) Per Section 285.5110, WPE-6.6.
- (4) Per Schedule E-5, Section A, column F, lines 2 through 8.
- (5) Per Schedule C-1, line 19, column F.
- (6) Per Schedule E-6, page 51, line 36.

* There may be differences due to rounding.