

**Docket No.:** 14-0149  
**Bench Date:** 04/02/14  
**Deadline:** 04/27/14

## MEMORANDUM

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**TO:** The Commission

**FROM:** D. Ethan Kimbrel and Terrence Hilliard,  
Administrative Law Judges

**DATE:** March 21, 2014

**SUBJECT:** North Shore Gas Company  
  
Verified Petition for Waiver of a Provision of 83 Ill. Admin.  
Code Part 285.

**RECOMMENDATION:** Enter the attached Order granting the requested relief.

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On February 26, 2014, North Shore Gas Company ("North Shore") filed with the Illinois Commerce Commission ("Commission") a Verified Petition for a waiver of a certain provision of 83 Ill. Adm. Code 285, "Standard Information Requirements for Public Utilities and Telecommunications Carriers in Filing for an Increase in Rates," ("Part 285"), in preparation for its request for increases in its gas delivery service rates.

North Shore specifically seeks a waiver of Section 285.7010(a) of Part 285, which requires the statement of an independent certified public accountant that the forecast used in developing a rate case future test year shall comply with the American Institute of Certified Public Accountants' ("AICPA") Guide for Prospective Financial Information as of April 1, 1999. Section 285.7010(a) also provides that "[n]o later amendment or edition is included in this incorporation." On November 1, 2012, however, the AICPA issued a revised Guide for Prospective Financial Information. Thus, the 1999 version of the guide is now outdated and North Shore requests a waiver of this requirement in order to utilize the latest version of the guide.

On March 11, 2014, Commission Staff filed a response stating that it concurs with North Shore's waiver request. No Petitions for Leave to Intervene were received and no hearing was held in this matter. We recommend that the Commission enter the attached Order which grants the waiver. The deadline for Commission action is April 27, 2014.

DK/TH:jt