

Integrays Business Support, LLC
IBS Services Provided To: All Operating Companies
Current Period Consolidated IBS
January 31, 2013

HC	IBS FUNCTION	TOTAL CURRENT PERIOD IBS BILLING BY COMPANY							
		TOTAL MGU	TOTAL MERC	TOTAL NSG	TOTAL PGL	TOTAL UPCO	TOTAL WPS	TOTAL ALL OTHERS	TOTAL ALL COMPANIES
Shared Services Organization:									
	Administrative Services	18,166	50,538	23,419	401,137	16,146	240,611	71,455	821,470
	Environmental Services	6,911	5,223	(4,729)	(23,118)	18,130	289,182	31,992	323,591
	Information Technology	226,406	305,168	311,304	1,595,711	248,844	2,149,088	216,408	5,052,929
	Project Services	4,190	7,381	2,578	91,667	34,868	278,859	13,024	432,565
	Supply Chain Services	13,604	15,780	25,560	185,825	16,254	220,717	16,788	494,528
	Total Shared Services Organization	269,277	384,090	358,132	2,251,221	334,242	3,178,456	349,666	7,125,083
Corporate Services:									
	Business Performance Group	1,704	2,123	2,255	15,163	1,836	34,239	8,214	65,533
	Legal & Governance Services	13,287	19,635	33,652	196,310	14,995	191,723	74,625	544,227
	Human Res & Corp Communications	55,620	99,853	72,646	511,274	43,724	513,683	87,712	1,384,511
	CFO Services	129,641	130,327	285,629	749,642	145,075	978,638	706,276	3,125,227
	Government Relations	6,059	1,094	19,203	81,976	55,197	465,779	101,661	730,968
	Executive Office	7,214	8,808	12,620	76,557	6,738	78,354	19,316	209,607
	Total Corporate Services	213,526	261,839	426,004	1,630,922	267,564	2,262,414	997,804	6,060,073
Utility Services:									
	Utility Group Exec Office	31,538	26,388	11,040	30,199	26,214	99,582	0	224,961
	Gas Supply	77,909	75,940	54,794	740,241	(1,032)	100,591	0	1,048,444
	Engineering Services	51,317	56,160	83,963	815,723	7,149	363,312	85	1,377,710
	Customer Relations	56,642	69,567	261,594	1,271,779	46,213	688,291	1,979	2,396,065
	Total Utility Services	217,407	228,056	411,390	2,857,941	78,545	1,251,776	2,064	5,047,179
	Total Centrally Managed - Intra IBS	94,330	114,183	159,179	963,793	83,838	943,995	149,627	2,508,945
	Sub-Total IBS Departmental Costs	794,539	988,167	1,354,705	7,703,877	764,190	7,636,642	1,499,161	20,741,280
Centrally Managed Items - Non IBS									
	CMI Legal and Insurance	787	2,555	53,003	534,846	748	236,476	6,043	834,458
	CMI - Incentives	14,961	18,361	48,276	143,747	69,584	1,717,974	1,039,322	3,052,225
	CMI - Human Resources	2,736	1,944	11,110	304,830	16,852	64,011	255	401,738
	CMI - Employee Benefits (1)	3,680,392	2,696,127	1,920,454	220,462	4,793,584	37,667,490	5,902,487	56,880,996
	Total Centrally Managed - Non IBS	3,698,876	2,718,988	2,032,843	1,203,885	4,880,767	39,685,951	6,948,107	61,169,417
	Charges w/Non-IBS Home Centers	86,695	48,507	70,432	179,504	32,142	255,096	241,605	913,981
	Depreciation	49,585	55,469	198,285	437,960	45,768	322,560	76,159	1,185,785
	Return on Assets	15,419	22,309	59,729	144,786	10,916	98,967	20,839	372,965
	High Level IBS - Home Center A00	(112)	(83)	(176)	(809)	(133)	(904)	(10)	(2,228)
	Intra IBS Charges - Home Center A99	42,200	51,082	71,212	431,170	37,506	407,949	66,937	1,108,056
	Total Other	193,787	177,283	399,481	1,192,610	126,200	1,083,667	405,531	3,578,559
	Total IBS Services Rendered & Billed	4,687,202	3,884,437	3,787,029	10,100,372	5,771,157	48,406,260	8,852,799	85,489,256
MEMO INFORMATION ONLY:									
	Inter-U Inter-Unit Adjustments (2)	0	0	0	0	0	0	(0)	(0)
	Total IBS Billed	4,687,202	3,884,437	3,787,029	10,100,372	5,771,157	48,406,260	8,852,799	85,489,256

1 - Includes pension funding for which IBS is reimbursed by the individual companies.

2 - Represents dollars billed from IBS to other companies related to specific system corrections.
Corresponding billings of equal amounts were generated from the utilities to IBS, therefore zero net impact on IBS & the utilities.

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		TOTAL MGU	TOTAL MERC	TOTAL NSG	TOTAL PGL	TOTAL UPCO	TOTAL WPS	TOTAL ALL OTHERS	TOTAL ALL COMPANIES
Shared Services Organization:									
	Administrative Services	2.2%	6.2%	2.9%	48.8%	2.0%	29.3%	8.7%	100.0%
	Environmental Services	2.1%	1.6%	-1.5%	-7.1%	5.6%	89.4%	9.9%	100.0%
	Information Technology	4.5%	6.0%	6.2%	31.6%	4.9%	42.5%	4.3%	100.0%
	Project Services	1.0%	1.7%	0.6%	21.2%	8.1%	64.5%	3.0%	100.0%
	Supply Chain Services	2.8%	3.2%	5.2%	37.6%	3.3%	44.6%	3.4%	100.0%
	Total Shared Services Organization	3.8%	5.4%	5.0%	31.6%	4.7%	44.6%	4.9%	100.0%
Corporate Services:									
	Business Performance Group	2.6%	3.2%	3.4%	23.1%	2.8%	52.2%	12.5%	100.0%
	Legal & Governance Services	2.4%	3.6%	6.2%	36.1%	2.8%	35.2%	13.7%	100.0%
	Human Res & Corp Communications	4.0%	7.2%	5.2%	36.9%	3.2%	37.1%	6.3%	100.0%
	CFO Services	4.1%	4.2%	9.1%	24.0%	4.6%	31.3%	22.6%	100.0%
	Government Relations	0.8%	0.1%	2.6%	11.2%	7.6%	63.7%	13.9%	100.0%
	Executive Office	3.4%	4.2%	6.0%	36.5%	3.2%	37.4%	9.2%	100.0%
	Total Corporate Services	3.5%	4.3%	7.0%	26.9%	4.4%	37.3%	16.5%	100.0%
Utility Services:									
	Utility Group Exec Office	14.0%	11.7%	4.9%	13.4%	11.7%	44.3%	0.0%	100.0%
	Gas Supply	7.4%	7.2%	5.2%	70.6%	-0.1%	9.6%	0.0%	100.0%
	Engineering Services	3.7%	4.1%	6.1%	59.2%	0.5%	26.4%	0.0%	100.0%
	Customer Relations	2.4%	2.9%	10.9%	53.1%	1.9%	28.7%	0.1%	100.0%
	Total Utility Services	4.3%	4.5%	8.2%	56.6%	1.6%	24.8%	0.0%	100.0%
	Total Centrally Managed - Intra IBS	3.8%	4.6%	6.3%	38.4%	3.3%	37.6%	6.0%	100.0%
	Sub-Total IBS Departmental Costs	3.8%	4.8%	6.5%	37.1%	3.7%	36.8%	7.2%	100.0%
Centrally Managed Items - Non IBS									
	CMI Legal and Insurance	0.1%	0.3%	6.4%	64.1%	0.1%	28.3%	0.7%	100.0%
	CMI - Incentives	0.5%	0.6%	1.6%	4.7%	2.3%	56.3%	34.1%	100.0%
	CMI - Human Resources	0.7%	0.5%	2.8%	75.9%	4.2%	15.9%	0.1%	100.0%
	CMI - Employee Benefits (1)	6.5%	4.7%	3.4%	0.4%	8.4%	66.2%	10.4%	100.0%
	Total Centrally Managed - Non IBS	6.0%	4.4%	3.3%	2.0%	8.0%	64.9%	11.4%	100.0%
	Charges w/Non-IBS Home Centers	9.5%	5.3%	7.7%	19.6%	3.5%	27.9%	26.4%	100.0%
	Depreciation	4.2%	4.7%	16.7%	36.9%	3.9%	27.2%	6.4%	100.0%
	Return on Assets	4.1%	6.0%	16.0%	38.8%	2.9%	26.5%	5.6%	100.0%
	High Level IBS - Home Center A00	5.0%	3.7%	7.9%	36.3%	6.0%	40.6%	0.4%	100.0%
	Intra IBS Charges - Home Center A99	3.8%	4.6%	6.4%	38.9%	3.4%	36.8%	6.0%	100.0%
	Total Other	5.4%	5.0%	11.2%	33.3%	3.5%	30.3%	11.3%	100.0%
	Total IBS Services Rendered & Billed	5.5%	4.5%	4.4%	11.8%	6.8%	56.6%	10.4%	100.0%
MEMO INFORMATION ONLY:									
	Inter-U Inter-Unit Adjustments (2)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
	Total IBS Billed	5.5%	4.5%	4.4%	11.8%	6.8%	56.6%	10.4%	100.0%

Integrus Business Support, LLC
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Current Period Consolidated IBS
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HC	IBS FUNCTION	TOTAL CURRENT PERIOD IBS BILLING BY COMPANY							
		TOTAL MGU	TOTAL MERC	TOTAL NSG	TOTAL PGL	TOTAL UPKO	TOTAL WPS	TOTAL ALL OTHERS	TOTAL ALL COMPANIES
Shared Services Organization:									
	Administrative Services	10,639	49,006	47,232	488,360	18,292	232,575	60,990	907,095
	Environmental Services	29,159	3,647	84,019	313,652	12,898	489,917	20,195	953,487
	Information Technology	214,295	303,719	448,208	2,287,638	255,607	2,511,676	243,995	6,265,138
	Project Services	5,497	13,463	1,518	115,344	48,244	320,776	17,548	522,390
	Supply Chain Services	13,428	15,788	32,345	196,237	17,771	256,435	16,613	548,618
	Total Shared Services Organization	273,018	385,623	613,322	3,401,231	352,812	3,811,379	359,341	9,196,728
Corporate Services:									
	Business Performance Group	3,046	3,794	4,030	27,247	3,282	49,500	18,139	109,038
	Legal & Governance Services	14,028	22,072	40,991	214,159	18,361	200,203	78,577	588,391
	Human Res & Corp Communications	94,574	171,963	70,700	554,236	46,799	612,487	93,620	1,644,379
	CFO Services	114,419	142,226	250,472	732,438	130,699	897,949	518,803	2,787,006
	Government Relations	20,587	17,769	23,497	117,687	8,234	102,563	7,642	297,979
	Executive Office	9,813	8,633	11,918	73,047	6,648	84,689	22,149	216,897
	Total Corporate Services	256,466	366,459	401,608	1,718,815	214,022	1,947,391	738,929	5,643,689
Utility Services:									
	Utility Group Exec Office	39,586	24,545	19,020	41,925	30,566	86,045	0	241,688
	Gas Supply	84,062	68,500	52,062	777,312	(379)	118,173	0	1,099,731
	Engineering Services	49,908	43,005	92,499	996,652	1,495	294,885	558	1,479,001
	Customer Relations	62,548	72,615	215,565	1,193,909	59,257	918,326	1,819	2,524,039
	Total Utility Services	236,105	208,665	379,145	3,009,799	90,939	1,417,429	2,378	5,344,459
	Total Centrally Managed - Intra IBS	36,657	43,371	60,300	367,984	32,857	373,462	63,867	978,499
	Sub-Total IBS Departmental Costs	802,247	1,004,118	1,454,376	8,497,828	690,630	7,549,661	1,164,515	21,163,375
Centrally Managed Items - Non IBS									
	CMI Legal and Insurance	759	9,398	73,274	179,666	1,117	94,025	6,461	364,701
	CMI - Incentives	14,183	17,701	18,566	126,367	15,396	180,415	6,414,363	6,786,991
	CMI - Human Resources	1,445	541	13,071	172,603	26,026	63,629	142	277,457
	CMI - Employee Benefits (1)	167,100	261,004	60,670	511,014	138,407	1,481,568	504,034	3,123,798
	Total Centrally Managed - Non IBS	183,487	288,644	165,581	989,652	180,947	1,819,636	6,925,000	10,552,947
	Charges w/Non-IBS Home Centers	7,701	5,118	10,077	225,767	8,150	120,006	237,238	614,055
	Depreciation	49,638	56,117	197,456	435,296	45,974	333,486	79,121	1,197,088
	Return on Assets	15,419	22,309	59,729	144,786	10,916	98,967	20,839	372,965
	High Level IBS - Home Center A00	(1,437)	(2,288)	(1,613)	(6,687)	(1,060)	(7,150)	(84)	(20,319)
	Intra IBS Charges - Home Center A99	35,836	42,411	77,729	466,616	41,151	473,768	75,065	1,212,577
	Total Other	107,158	123,666	343,378	1,265,778	105,130	1,019,077	412,178	3,376,366
	Total IBS Services Rendered & Billed	1,092,892	1,416,429	1,963,335	10,753,257	976,707	10,388,374	8,501,693	35,092,688
MEMO INFORMATION ONLY:									
	Inter-U Inter-Unit Adjustments (2)	0	0	0	0	0	0	6,234	6,234
	Total IBS Billed	1,092,892	1,416,429	1,963,335	10,753,257	976,707	10,388,374	8,507,928	35,098,922

1 - Includes pension funding for which IBS is reimbursed by the individual companies.

2 - Represents dollars billed from IBS to other companies related to specific system corrections.
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Current Period Consolidated IBS
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HC	IBS FUNCTION	TOTAL CURRENT PERIOD IBS BILLING - PERCENT OF TOTAL BY COMPANY							
		TOTAL MGU	TOTAL MERC	TOTAL NSG	TOTAL PGL	TOTAL UPCO	TOTAL WPS	TOTAL ALL OTHERS	TOTAL ALL COMPANIES
Shared Services Organization:									
	Administrative Services	1.2%	5.4%	5.2%	53.8%	2.0%	25.6%	6.7%	100.0%
	Environmental Services	3.1%	0.4%	8.8%	32.9%	1.4%	51.4%	2.1%	100.0%
	Information Technology	3.4%	4.8%	7.2%	36.5%	4.1%	40.1%	3.9%	100.0%
	Project Services	1.1%	2.6%	0.3%	22.1%	9.2%	61.4%	3.4%	100.0%
	Supply Chain Services	2.4%	2.9%	5.9%	35.8%	3.2%	46.7%	3.0%	100.0%
	Total Shared Services Organization	3.0%	4.2%	6.7%	37.0%	3.8%	41.4%	3.9%	100.0%
Corporate Services:									
	Business Performance Group	2.8%	3.5%	3.7%	25.0%	3.0%	45.4%	16.6%	100.0%
	Legal & Governance Services	2.4%	3.8%	7.0%	36.4%	3.1%	34.0%	13.4%	100.0%
	Human Res & Corp Communications	5.8%	10.5%	4.3%	33.7%	2.8%	37.2%	5.7%	100.0%
	CFO Services	4.1%	5.1%	9.0%	26.3%	4.7%	32.2%	18.6%	100.0%
	Government Relations	6.9%	6.0%	7.9%	39.5%	2.8%	34.4%	2.6%	100.0%
	Executive Office	4.5%	4.0%	5.5%	33.7%	3.1%	39.0%	10.2%	100.0%
	Total Corporate Services	4.5%	6.5%	7.1%	30.5%	3.8%	34.5%	13.1%	100.0%
Utility Services:									
	Utility Group Exec Office	16.4%	10.2%	7.9%	17.3%	12.6%	35.6%	0.0%	100.0%
	Gas Supply	7.6%	6.2%	4.7%	70.7%	0.0%	10.7%	0.0%	100.0%
	Engineering Services	3.4%	2.9%	6.3%	67.4%	0.1%	19.9%	0.0%	100.0%
	Customer Relations	2.5%	2.9%	8.5%	47.3%	2.3%	36.4%	0.1%	100.0%
	Total Utility Services	4.4%	3.9%	7.1%	56.3%	1.7%	26.5%	0.0%	100.0%
	Total Centrally Managed - Intra IBS	3.7%	4.4%	6.2%	37.6%	3.4%	38.2%	6.5%	100.0%
	Sub-Total IBS Departmental Costs	3.8%	4.7%	6.9%	40.2%	3.3%	35.7%	5.5%	100.0%
Centrally Managed Items - Non IBS									
	CMI Legal and Insurance	0.2%	2.6%	20.1%	49.3%	0.3%	25.8%	1.8%	100.0%
	CMI - Incentives	0.2%	0.3%	0.3%	1.9%	0.2%	2.7%	94.5%	100.0%
	CMI - Human Resources	0.5%	0.2%	4.7%	62.2%	9.4%	22.9%	0.1%	100.0%
	CMI - Employee Benefits (1)	5.3%	8.4%	1.9%	16.4%	4.4%	47.4%	16.1%	100.0%
	Total Centrally Managed - Non IBS	1.7%	2.7%	1.6%	9.4%	1.7%	17.2%	65.6%	100.0%
	Charges w/Non-IBS Home Centers	1.3%	0.8%	1.6%	36.8%	1.3%	19.5%	38.6%	100.0%
	Depreciation	4.1%	4.7%	16.5%	36.4%	3.8%	27.9%	6.6%	100.0%
	Return on Assets	4.1%	6.0%	16.0%	38.8%	2.9%	26.5%	5.6%	100.0%
	High Level IBS - Home Center A00	7.1%	11.3%	7.9%	32.9%	5.2%	35.2%	0.4%	100.0%
	Intra IBS Charges - Home Center A99	3.0%	3.5%	6.4%	38.5%	3.4%	39.1%	6.2%	100.0%
	Total Other	3.2%	3.7%	10.2%	37.5%	3.1%	30.2%	12.2%	100.0%
	Total IBS Services Rendered & Billed	3.1%	4.0%	5.6%	30.6%	2.8%	29.6%	24.2%	100.0%
MEMO INFORMATION ONLY:									
	Inter-U Inter-Unit Adjustments (2)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
	Total IBS Billed	3.1%	4.0%	5.6%	30.6%	2.8%	29.6%	24.2%	100.0%

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		TOTAL MGU	TOTAL MERC	TOTAL NSG	TOTAL PGL	TOTAL UPKO	TOTAL WPS	TOTAL ALL OTHERS	TOTAL ALL COMPANIES
Shared Services Organization:									
	Administrative Services	10,833	39,796	42,397	503,090	21,208	276,623	59,884	953,830
	Environmental Services	47,068	6,069	483,812	2,760,274	31,181	538,849	28,584	3,895,837
	Information Technology	156,339	192,771	248,430	1,551,024	191,409	1,733,739	183,322	4,257,035
	Project Services	3,839	5,761	8,549	117,809	36,943	370,501	22,830	566,231
	Supply Chain Services	13,223	11,413	29,151	169,907	14,965	248,296	15,125	502,081
	Total Shared Services Organization	231,301	255,811	812,339	5,102,104	295,706	3,168,008	309,746	10,175,014
Corporate Services:									
	Business Performance Group	2,983	3,716	3,947	29,323	3,214	47,353	14,309	104,843
	Legal & Governance Services	13,503	20,440	41,367	223,392	19,846	183,686	72,455	574,689
	Human Res & Corp Communications	74,330	135,278	112,859	734,493	63,269	712,690	126,832	1,959,751
	CFO Services	117,057	125,365	370,861	1,038,826	137,846	1,140,234	652,286	3,582,475
	Government Relations	19,174	8,888	22,851	79,951	11,475	104,320	9,893	256,552
	Executive Office	9,200	11,755	14,503	88,685	8,628	105,414	34,485	272,670
	Total Corporate Services	236,247	305,442	566,387	2,194,670	244,278	2,293,697	910,260	6,750,982
Utility Services:									
	Utility Group Exec Office	37,500	45,875	23,224	50,621	34,413	126,154	661	318,449
	Gas Supply	106,765	70,892	57,845	852,062	57	116,099	7,930	1,211,650
	Engineering Services	56,778	52,393	105,470	1,037,472	4,640	335,928	814	1,593,495
	Customer Relations	68,752	81,107	194,345	950,905	63,758	883,265	2,158	2,244,291
	Total Utility Services	269,796	250,267	380,885	2,891,060	102,868	1,461,448	11,563	5,367,885
	Total Centrally Managed - Intra IBS	65,208	76,861	102,962	629,271	61,218	694,316	145,982	1,775,820
	Sub-Total IBS Departmental Costs	802,552	888,381	1,862,572	10,817,105	704,071	7,617,468	1,377,552	24,069,701
Centrally Managed Items - Non IBS									
	CMI Legal and Insurance	(2,729)	120,342	58,304	80,230	(2,127)	(15,847)	4,950	243,122
	CMI - Incentives	143,501	172,701	198,203	1,269,026	153,199	1,807,198	702,757	4,446,585
	CMI - Human Resources	9,423	476	6,098	291,105	5,245	39,499	258	352,104
	CMI - Employee Benefits (1)	175,452	386,741	182,171	1,696,580	222,553	2,258,632	1,319,911	6,242,040
	Total Centrally Managed - Non IBS	325,647	680,260	444,776	3,336,941	378,869	4,089,482	2,027,876	11,283,851
	Charges w/Non-IBS Home Centers	147	4,223	12,244	443,096	1,085	46,516	933,346	1,440,656
	Depreciation	47,013	53,226	192,776	407,830	43,402	298,167	73,028	1,115,442
	Return on Assets	15,419	22,309	59,729	144,786	10,916	98,967	20,839	372,965
	High Level IBS - Home Center A00	(2,254)	(4,511)	(2,048)	(7,728)	(1,183)	(7,891)	(101)	(25,716)
	Intra IBS Charges - Home Center A99	48,638	57,442	60,721	375,466	36,136	427,018	86,159	1,091,580
	Total Other	108,963	132,688	323,422	1,363,450	90,356	862,777	1,113,271	3,994,927
	Total IBS Services Rendered & Billed	1,237,162	1,701,329	2,630,771	15,517,496	1,173,296	12,569,728	4,518,698	39,348,479
MEMO INFORMATION ONLY:									
	Inter-U Inter-Unit Adjustments (2)	0	0	26,715	0	0	0	66,302	93,017
	Total IBS Billed	1,237,162	1,701,329	2,657,486	15,517,496	1,173,296	12,569,728	4,585,001	39,441,497

1 - Includes pension funding for which IBS is reimbursed by the individual companies.

2 - Represents dollars billed from IBS to other companies related to specific system corrections.
Corresponding billings of equal amounts were generated from the utilities to IBS, therefore zero net impact on IBS & the utilities.

Integrlys Business Support, LLC
IBS Services Provided To: All Operating Companies
Current Period Consolidated IBS
March 31, 2013

HC	IBS FUNCTION	TOTAL CURRENT PERIOD IBS BILLING - PERCENT OF TOTAL BY COMPANY							
		TOTAL MGU	TOTAL MERC	TOTAL NSG	TOTAL PGL	TOTAL UPCO	TOTAL WPS	TOTAL ALL OTHERS	TOTAL ALL COMPANIES
Shared Services Organization:									
	Administrative Services	1.1%	4.2%	4.4%	52.7%	2.2%	29.0%	6.3%	100.0%
	Environmental Services	1.2%	0.2%	12.4%	70.9%	0.8%	13.8%	0.7%	100.0%
	Information Technology	3.7%	4.5%	5.8%	36.4%	4.5%	40.7%	4.3%	100.0%
	Project Services	0.7%	1.0%	1.5%	20.8%	6.5%	65.4%	4.0%	100.0%
	Supply Chain Services	2.6%	2.3%	5.8%	33.8%	3.0%	49.5%	3.0%	100.0%
	Total Shared Services Organization	2.3%	2.5%	8.0%	50.1%	2.9%	31.1%	3.0%	100.0%
Corporate Services:									
	Business Performance Group	2.8%	3.5%	3.8%	28.0%	3.1%	45.2%	13.6%	100.0%
	Legal & Governance Services	2.3%	3.6%	7.2%	38.9%	3.5%	32.0%	12.6%	100.0%
	Human Res & Corp Communications	3.8%	6.9%	5.8%	37.5%	3.2%	36.4%	6.5%	100.0%
	CFO Services	3.3%	3.5%	10.4%	29.0%	3.8%	31.8%	18.2%	100.0%
	Government Relations	7.5%	3.5%	8.9%	31.2%	4.5%	40.7%	3.9%	100.0%
	Executive Office	3.4%	4.3%	5.3%	32.5%	3.2%	38.7%	12.6%	100.0%
	Total Corporate Services	3.5%	4.5%	8.4%	32.5%	3.6%	34.0%	13.5%	100.0%
Utility Services:									
	Utility Group Exec Office	11.8%	14.4%	7.3%	15.9%	10.8%	39.6%	0.2%	100.0%
	Gas Supply	8.8%	5.9%	4.8%	70.3%	0.0%	9.6%	0.7%	100.0%
	Engineering Services	3.6%	3.3%	6.6%	65.1%	0.3%	21.1%	0.1%	100.0%
	Customer Relations	3.1%	3.6%	8.7%	42.4%	2.8%	39.4%	0.1%	100.0%
	Total Utility Services	5.0%	4.7%	7.1%	53.9%	1.9%	27.2%	0.2%	100.0%
	Total Centrally Managed - Intra IBS	3.7%	4.3%	5.8%	35.4%	3.4%	39.1%	8.2%	100.0%
	Sub-Total IBS Departmental Costs	3.3%	3.7%	7.7%	44.9%	2.9%	31.6%	5.7%	100.0%
Centrally Managed Items - Non IBS									
	CMI Legal and Insurance	-1.1%	49.5%	24.0%	33.0%	-0.9%	-6.5%	2.0%	100.0%
	CMI - Incentives	3.2%	3.9%	4.5%	28.5%	3.4%	40.6%	15.8%	100.0%
	CMI - Human Resources	2.7%	0.1%	1.7%	82.7%	1.5%	11.2%	0.1%	100.0%
	CMI - Employee Benefits (1)	2.8%	6.2%	2.9%	27.2%	3.6%	36.2%	21.1%	100.0%
	Total Centrally Managed - Non IBS	2.9%	6.0%	3.9%	29.6%	3.4%	36.2%	18.0%	100.0%
	Charges w/Non-IBS Home Centers	0.0%	0.3%	0.8%	30.8%	0.1%	3.2%	64.8%	100.0%
	Depreciation	4.2%	4.8%	17.3%	36.6%	3.9%	26.7%	6.5%	100.0%
	Return on Assets	4.1%	6.0%	16.0%	38.8%	2.9%	26.5%	5.6%	100.0%
	High Level IBS - Home Center A00	8.8%	17.5%	8.0%	30.1%	4.6%	30.7%	0.4%	100.0%
	Intra IBS Charges - Home Center A99	4.5%	5.3%	5.6%	34.4%	3.3%	39.1%	7.9%	100.0%
	Total Other	2.7%	3.3%	8.1%	34.1%	2.3%	21.6%	27.9%	100.0%
	Total IBS Services Rendered & Billed	3.1%	4.3%	6.7%	39.4%	3.0%	31.9%	11.5%	100.0%
MEMO INFORMATION ONLY:									
	Inter-U Inter-Unit Adjustments (2)	0.0%	0.0%	28.7%	0.0%	0.0%	0.0%	71.3%	100.0%
	Total IBS Billed	3.1%	4.3%	6.7%	39.3%	3.0%	31.9%	11.6%	100.0%

Integrays Business Support, LLC
IBS Services Provided To: All Operating Companies
Current Period Consolidated IBS
April 30, 2013

HC	IBS FUNCTION	TOTAL CURRENT PERIOD IBS BILLING BY COMPANY							
		TOTAL MGU	TOTAL MERC	TOTAL NSG	TOTAL PGL	TOTAL UPCO	TOTAL WPS	TOTAL ALL OTHERS	TOTAL ALL COMPANIES
Shared Services Organization:									
	Administrative Services	16,913	44,358	34,349	525,832	29,295	324,321	88,070	1,063,139
	Environmental Services	8,967	4,072	(42,028)	177,198	32,387	256,963	24,989	462,550
	Information Technology	204,854	282,303	351,152	1,877,937	237,269	2,205,782	254,996	5,414,292
	Project Services	5,265	17,449	9,466	96,583	60,438	419,697	28,576	637,474
	Supply Chain Services	22,062	21,138	39,199	250,598	22,057	320,840	22,786	698,679
	Total Shared Services Organization	258,062	369,319	392,139	2,928,147	381,447	3,527,603	419,417	8,276,135
Corporate Services:									
	Business Performance Group	3,475	4,330	4,599	30,606	4,018	55,346	20,630	123,004
	Legal & Governance Services	23,108	30,411	45,412	249,131	21,090	237,284	105,222	711,657
	Human Res & Corp Communications	70,734	142,553	127,224	706,479	68,388	778,959	158,610	2,052,947
	CFO Services	138,467	156,781	294,594	845,876	131,893	1,038,646	645,515	3,251,771
	Government Relations	17,353	21,930	26,248	139,734	8,868	124,374	10,097	348,605
	Executive Office	8,695	10,610	14,631	90,646	10,318	100,280	22,147	257,327
	Total Corporate Services	261,832	366,614	512,708	2,062,472	244,575	2,334,890	962,221	6,745,311
Utility Services:									
	Utility Group Exec Office	40,807	23,563	22,395	49,882	50,761	160,687	3,174	351,269
	Gas Supply	112,640	111,597	66,731	977,361	57	250,652	0	1,519,036
	Engineering Services	50,318	48,511	121,420	1,185,036	8,062	267,863	1,473	1,682,682
	Customer Relations	63,507	76,610	228,343	1,370,052	66,798	1,063,492	2,368	2,871,171
	Total Utility Services	267,271	260,281	438,888	3,582,331	125,678	1,742,694	7,015	6,424,158
	Total Centrally Managed - Intra IBS	(78,237)	(95,700)	(135,088)	(828,085)	(77,249)	(837,670)	(133,727)	(2,185,757)
	Sub-Total IBS Departmental Costs	708,927	900,513	1,208,647	7,744,866	674,451	6,767,516	1,254,926	19,259,846
Centrally Managed Items - Non IBS									
	CMI Legal and Insurance	984	56,818	233,954	695,050	1,617	617,630	490,124	2,096,176
	CMI - Incentives	5,630	7,277	2,603	30,887	7,151	93,928	64,805	212,282
	CMI - Human Resources	1,720	118	36,479	278,850	19,686	377,541	0	714,394
	CMI - Employee Benefits (1)	178,248	274,078	148,395	1,133,891	157,970	1,661,663	531,727	4,085,974
	Total Centrally Managed - Non IBS	186,582	338,291	421,431	2,138,679	186,424	2,750,763	1,086,656	7,108,826
	Charges w/Non-IBS Home Centers	374,702	21,261	(172,809)	(82,684)	63,438	1,339,594	1,262,102	2,805,604
	Depreciation	48,587	60,561	232,745	467,674	40,629	276,140	71,749	1,198,084
	Return on Assets	15,419	22,309	59,729	144,786	10,916	98,967	20,839	372,965
	High Level IBS - Home Center A00	0	0	0	0	0	0	0	0
	Intra IBS Charges - Home Center A99	57,623	70,523	100,860	612,704	56,868	616,784	98,429	1,613,792
	Total Other	496,331	174,655	220,525	1,142,480	171,850	2,331,485	1,453,119	5,990,445
	Total IBS Services Rendered & Billed	1,391,840	1,413,459	1,850,604	11,026,025	1,032,725	11,849,764	3,794,700	32,359,117
MEMO INFORMATION ONLY:									
	Inter-L Inter-Unit Adjustments (2)	0	0	0	0	0	0	616	616
	Total IBS Billed	1,391,840	1,413,459	1,850,604	11,026,025	1,032,725	11,849,764	3,795,317	32,359,734

1 - Includes pension funding for which IBS is reimbursed by the individual companies.

2 - Represents dollars billed from IBS to other companies related to specific system corrections.
Corresponding billings of equal amounts were generated from the utilities to IBS, therefore zero net impact on IBS & the utilities.

Integrays Business Support, LLC
IBS Services Provided To: All Operating Companies
Current Period Consolidated IBS
April 30, 2013

HC	IBS FUNCTION	TOTAL CURRENT PERIOD IBS BILLING - PERCENT OF TOTAL BY COMPANY							
		TOTAL MGU	TOTAL MERC	TOTAL NSG	TOTAL PGL	TOTAL UPCO	TOTAL WPS	TOTAL ALL OTHERS	TOTAL ALL COMPANIES
Shared Services Organization:									
	Administrative Services	1.6%	4.2%	3.2%	49.5%	2.8%	30.5%	8.3%	100.0%
	Environmental Services	1.9%	0.9%	-9.1%	38.3%	7.0%	55.6%	5.4%	100.0%
	Information Technology	3.8%	5.2%	6.5%	34.7%	4.4%	40.7%	4.7%	100.0%
	Project Services	0.8%	2.7%	1.5%	15.2%	9.5%	65.8%	4.5%	100.0%
	Supply Chain Services	3.2%	3.0%	5.6%	35.9%	3.2%	45.9%	3.3%	100.0%
	Total Shared Services Organization	3.1%	4.5%	4.7%	35.4%	4.6%	42.6%	5.1%	100.0%
Corporate Services:									
	Business Performance Group	2.8%	3.5%	3.7%	24.9%	3.3%	45.0%	16.8%	100.0%
	Legal & Governance Services	3.2%	4.3%	6.4%	35.0%	3.0%	33.3%	14.8%	100.0%
	Human Res & Corp Communications	3.4%	6.9%	6.2%	34.4%	3.3%	37.9%	7.7%	100.0%
	CFO Services	4.3%	4.8%	9.1%	26.0%	4.1%	31.9%	19.9%	100.0%
	Government Relations	5.0%	6.3%	7.5%	40.1%	2.5%	35.7%	2.9%	100.0%
	Executive Office	3.4%	4.1%	5.7%	35.2%	4.0%	39.0%	8.6%	100.0%
	Total Corporate Services	3.9%	5.4%	7.6%	30.6%	3.6%	34.6%	14.3%	100.0%
Utility Services:									
	Utility Group Exec Office	11.6%	6.7%	6.4%	14.2%	14.5%	45.7%	0.9%	100.0%
	Gas Supply	7.4%	7.3%	4.4%	64.3%	0.0%	16.5%	0.0%	100.0%
	Engineering Services	3.0%	2.9%	7.2%	70.4%	0.5%	15.9%	0.1%	100.0%
	Customer Relations	2.2%	2.7%	8.0%	47.7%	2.3%	37.0%	0.1%	100.0%
	Total Utility Services	4.2%	4.1%	6.8%	55.8%	2.0%	27.1%	0.1%	100.0%
	Total Centrally Managed - Intra IBS	3.6%	4.4%	6.2%	37.9%	3.5%	38.3%	6.1%	100.0%
	Sub-Total IBS Departmental Costs	3.7%	4.7%	6.3%	40.2%	3.5%	35.1%	6.5%	100.0%
Centrally Managed Items - Non IBS									
	CMI Legal and Insurance	0.0%	2.7%	11.2%	33.2%	0.1%	29.5%	23.4%	100.0%
	CMI - Incentives	2.7%	3.4%	1.2%	14.6%	3.4%	44.2%	30.5%	100.0%
	CMI - Human Resources	0.2%	0.0%	5.1%	39.0%	2.8%	52.8%	0.0%	100.0%
	CMI - Employee Benefits (1)	4.4%	6.7%	3.6%	27.8%	3.9%	40.7%	13.0%	100.0%
	Total Centrally Managed - Non IBS	2.6%	4.8%	5.9%	30.1%	2.6%	38.7%	15.3%	100.0%
	Charges w/Non-IBS Home Centers	13.4%	0.8%	-6.2%	-2.9%	2.3%	47.7%	45.0%	100.0%
	Depreciation	4.1%	5.1%	19.4%	39.0%	3.4%	23.0%	6.0%	100.0%
	Return on Assets	4.1%	6.0%	16.0%	38.8%	2.9%	26.5%	5.6%	100.0%
	High Level IBS - Home Center A00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Intra IBS Charges - Home Center A99	3.6%	4.4%	6.2%	38.0%	3.5%	38.2%	6.1%	100.0%
	Total Other	8.3%	2.9%	3.7%	19.1%	2.9%	38.9%	24.3%	100.0%
	Total IBS Services Rendered & Billed	4.3%	4.4%	5.7%	34.1%	3.2%	36.6%	11.7%	100.0%
MEMO INFORMATION ONLY:									
	Inter-L Inter-Unit Adjustments (2)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
	Total IBS Billed	4.3%	4.4%	5.7%	34.1%	3.2%	36.6%	11.7%	100.0%

Integrus Business Support, LLC
IBS Services Provided To: All Operating Companies
Current Period Consolidated IBS
May 31, 2013

HC	IBS FUNCTION	TOTAL CURRENT PERIOD IBS BILLING BY COMPANY							
		TOTAL MGU	TOTAL MERC	TOTAL NSG	TOTAL PGL	TOTAL UPCO	TOTAL WPS	TOTAL ALL OTHERS	TOTAL ALL COMPANIES
Shared Services Organization:									
	Administrative Services	21,408	66,646	31,082	547,838	15,203	227,491	77,891	987,561
	Environmental Services	40,214	15,179	335,134	1,241,613	38,309	512,484	23,172	2,206,103
	Information Technology	190,638	262,098	342,380	1,917,821	237,033	2,260,681	267,268	5,477,919
	Project Services	7,014	11,390	12,142	105,472	45,105	365,674	17,189	563,986
	Supply Chain Services	21,001	15,393	34,830	206,154	17,913	251,064	23,239	569,593
	Total Shared Services Organization	280,275	370,705	755,568	4,018,898	353,564	3,617,393	408,759	9,805,162
Corporate Services:									
	Business Performance Group	2,544	3,170	3,367	23,354	2,728	43,593	12,606	91,361
	Legal & Governance Services	18,204	23,623	39,075	245,149	22,490	222,221	103,306	674,068
	Human Res & Corp Communications	73,489	183,736	160,092	645,220	61,012	631,639	106,368	1,861,554
	CFO Services	120,807	106,647	249,730	757,953	132,570	940,517	434,189	2,742,413
	Government Relations	8,437	4,037	14,956	112,777	9,021	92,224	5,272	246,724
	Executive Office	8,318	9,046	13,421	81,182	7,403	84,302	20,992	224,664
	Total Corporate Services	231,800	330,259	480,640	1,865,635	235,223	2,014,495	682,732	5,840,784
Utility Services:									
	Utility Group Exec Office	34,134	27,823	20,046	53,214	33,112	110,405	(205)	278,530
	Gas Supply	99,733	63,325	55,217	857,807	57	28,822	0	1,104,961
	Engineering Services	49,506	46,548	85,058	1,049,213	2,504	415,469	385	1,648,682
	Customer Relations	61,172	75,178	204,277	1,128,400	63,085	794,815	2,249	2,329,176
	Total Utility Services	244,545	212,874	364,599	3,088,634	98,758	1,349,511	2,429	5,361,349
	Total Centrally Managed - Intra IBS	6,192	6,525	10,305	62,307	5,576	60,771	7,094	158,770
	Sub-Total IBS Departmental Costs	762,812	920,362	1,611,112	9,035,473	693,121	7,042,170	1,101,014	21,166,065
Centrally Managed Items - Non IBS									
	CMI Legal and Insurance	430	2,658	120,806	205,492	466	233,795	61,347	624,994
	CMI - Incentives	(28,997)	(36,436)	(37,783)	(257,835)	(31,549)	(370,543)	(146,566)	(909,709)
	CMI - Human Resources	3,784	3,710	28,430	209,410	5,586	137,666	748	389,334
	CMI - Employee Benefits (1)	105,271	173,235	142,541	1,057,373	153,133	1,576,985	376,940	3,585,476
	Total Centrally Managed - Non IBS	80,488	143,167	253,994	1,214,439	127,636	1,577,902	292,469	3,690,095
	Charges w/Non-IBS Home Centers	4,069	12,272	18,504	202,797	6,897	70,779	895,955	1,211,274
	Depreciation	46,395	66,320	267,416	499,434	35,791	225,914	71,596	1,212,865
	Return on Assets	15,419	22,309	59,729	144,786	10,916	98,967	20,839	372,965
	High Level IBS - Home Center A00	0	0	0	0	0	0	0	0
	Intra IBS Charges - Home Center A99	47,950	50,632	78,248	475,598	43,184	476,865	54,833	1,227,310
	Total Other	113,832	151,533	423,897	1,322,615	96,788	872,525	1,043,223	4,024,413
	Total IBS Services Rendered & Billed	957,132	1,215,062	2,289,003	11,572,527	917,545	9,492,598	2,436,706	28,880,573
MEMO INFORMATION ONLY:									
	Inter-L Inter-Unit Adjustments (2)	0	0	0	0	0	0	0	0
	Total IBS Billed	957,132	1,215,062	2,289,003	11,572,527	917,545	9,492,598	2,436,706	28,880,573

1 - Includes pension funding for which IBS is reimbursed by the individual companies.

2 - Represents dollars billed from IBS to other companies related to specific system corrections.
Corresponding billings of equal amounts were generated from the utilities to IBS, therefore zero net impact on IBS & the utilities.

Integrays Business Support, LLC
IBS Services Provided To: All Operating Companies
Current Period Consolidated IBS
May 31, 2013

HC	IBS FUNCTION	TOTAL CURRENT PERIOD IBS BILLING - PERCENT OF TOTAL BY COMPANY							
		TOTAL MGU	TOTAL MERC	TOTAL NSG	TOTAL PGL	TOTAL UPCO	TOTAL WPS	TOTAL ALL OTHERS	TOTAL ALL COMPANIES
Shared Services Organization:									
	Administrative Services	2.2%	6.7%	3.1%	55.5%	1.5%	23.0%	7.9%	100.0%
	Environmental Services	1.8%	0.7%	15.2%	56.3%	1.7%	23.2%	1.1%	100.0%
	Information Technology	3.5%	4.8%	6.3%	35.0%	4.3%	41.3%	4.9%	100.0%
	Project Services	1.2%	2.0%	2.2%	18.7%	8.0%	64.8%	3.0%	100.0%
	Supply Chain Services	3.7%	2.7%	6.1%	36.2%	3.1%	44.1%	4.1%	100.0%
	Total Shared Services Organization	2.9%	3.8%	7.7%	41.0%	3.6%	36.9%	4.2%	100.0%
Corporate Services:									
	Business Performance Group	2.8%	3.5%	3.7%	25.6%	3.0%	47.7%	13.8%	100.0%
	Legal & Governance Services	2.7%	3.5%	5.8%	36.4%	3.3%	33.0%	15.3%	100.0%
	Human Res & Corp Communications	3.9%	9.9%	8.6%	34.7%	3.3%	33.9%	5.7%	100.0%
	CFO Services	4.4%	3.9%	9.1%	27.6%	4.8%	34.3%	15.8%	100.0%
	Government Relations	3.4%	1.6%	6.1%	45.7%	3.7%	37.4%	2.1%	100.0%
	Executive Office	3.7%	4.0%	6.0%	36.1%	3.3%	37.5%	9.3%	100.0%
	Total Corporate Services	4.0%	5.7%	8.2%	31.9%	4.0%	34.5%	11.7%	100.0%
Utility Services:									
	Utility Group Exec Office	12.3%	10.0%	7.2%	19.1%	11.9%	39.6%	-0.1%	100.0%
	Gas Supply	9.0%	5.7%	5.0%	77.6%	0.0%	2.6%	0.0%	100.0%
	Engineering Services	3.0%	2.8%	5.2%	63.6%	0.2%	25.2%	0.0%	100.0%
	Customer Relations	2.6%	3.2%	8.8%	48.4%	2.7%	34.1%	0.1%	100.0%
	Total Utility Services	4.6%	4.0%	6.8%	57.6%	1.8%	25.2%	0.0%	100.0%
	Total Centrally Managed - Intra IBS	3.9%	4.1%	6.5%	39.2%	3.5%	38.3%	4.5%	100.0%
	Sub-Total IBS Departmental Costs	3.6%	4.3%	7.6%	42.7%	3.3%	33.3%	5.2%	100.0%
Centrally Managed Items - Non IBS									
	CMI Legal and Insurance	0.1%	0.4%	19.3%	32.9%	0.1%	37.4%	9.8%	100.0%
	CMI - Incentives	3.2%	4.0%	4.2%	28.3%	3.5%	40.7%	16.1%	100.0%
	CMI - Human Resources	1.0%	1.0%	7.3%	53.8%	1.4%	35.4%	0.2%	100.0%
	CMI - Employee Benefits (1)	2.9%	4.8%	4.0%	29.5%	4.3%	44.0%	10.5%	100.0%
	Total Centrally Managed - Non IBS	2.2%	3.9%	6.9%	32.9%	3.5%	42.8%	7.9%	100.0%
	Charges w/Non-IBS Home Centers	0.3%	1.0%	1.5%	16.7%	0.6%	5.8%	74.0%	100.0%
	Depreciation	3.8%	5.5%	22.0%	41.2%	3.0%	18.6%	5.9%	100.0%
	Return on Assets	4.1%	6.0%	16.0%	38.8%	2.9%	26.5%	5.6%	100.0%
	High Level IBS - Home Center A00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Intra IBS Charges - Home Center A99	3.9%	4.1%	6.4%	38.8%	3.5%	38.9%	4.5%	100.0%
	Total Other	2.8%	3.8%	10.5%	32.9%	2.4%	21.7%	25.9%	100.0%
	Total IBS Services Rendered & Billed	3.3%	4.2%	7.9%	40.1%	3.2%	32.9%	8.4%	100.0%
MEMO INFORMATION ONLY:									
	Inter-L Inter-Unit Adjustments (2)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Total IBS Billed	3.3%	4.2%	7.9%	40.1%	3.2%	32.9%	8.4%	100.0%

Integrus Business Support, LLC
IBS Services Provided To: All Operating Companies
Current Period Consolidated IBS
June 30, 2013

HC	IBS FUNCTION	TOTAL CURRENT PERIOD IBS BILLING BY COMPANY							
		TOTAL MGU	TOTAL MERC	TOTAL NSG	TOTAL PGL	TOTAL UPCO	TOTAL WPS	TOTAL ALL OTHERS	TOTAL ALL COMPANIES
Shared Services Organization:									
	Administrative Services	9,470	29,191	28,735	459,280	20,794	250,863	40,071	838,404
	Environmental Services	53,511	4,029	1,377,797	2,512,252	32,547	375,621	15,419	4,371,177
	Information Technology	175,120	243,283	254,019	1,501,480	211,512	2,333,811	543,310	5,262,537
	Project Services	3,407	10,804	10,949	70,157	42,303	345,069	14,636	497,325
	Supply Chain Services	11,096	13,359	26,569	185,674	15,265	232,867	21,685	506,514
	Total Shared Services Organization	252,605	300,667	1,698,069	4,728,842	322,420	3,538,232	635,121	11,475,957
Corporate Services:									
	Business Performance Group	1,980	2,467	2,620	19,327	2,485	37,096	11,048	77,024
	Legal & Governance Services	6,856	15,605	17,566	127,554	6,479	67,187	55,747	296,993
	Human Res & Corp Communications	112,163	141,990	150,374	664,610	70,931	760,352	129,080	2,029,499
	CFO Services	141,782	158,874	277,052	867,629	149,952	1,146,655	654,197	3,396,141
	Government Relations	7,250	8,708	9,197	90,894	7,080	92,530	8,791	224,451
	Executive Office	5,882	6,978	8,865	56,413	5,613	65,190	24,728	173,670
	Total Corporate Services	275,913	334,622	465,674	1,826,426	242,540	2,169,011	883,591	6,197,778
Utility Services:									
	Utility Group Exec Office	32,673	20,444	12,527	43,553	36,276	115,351	0	260,824
	Gas Supply	93,150	69,303	50,380	786,339	57	112,445	0	1,111,673
	Engineering Services	42,204	32,106	72,996	990,142	6,507	379,272	602	1,523,829
	Customer Relations	56,163	71,194	214,973	1,180,106	61,580	817,674	1,992	2,403,682
	Total Utility Services	224,189	193,047	350,877	3,000,140	104,419	1,424,742	2,594	5,300,008
	Total Centrally Managed - Intra IBS	(1,000)	(1,190)	(1,573)	(10,105)	(993)	(11,014)	(2,481)	(28,355)
	Sub-Total IBS Departmental Costs	751,707	827,146	2,513,047	9,545,304	668,386	7,120,971	1,518,826	22,945,387
Centrally Managed Items - Non IBS									
	CMI Legal and Insurance	9,904	12,740	22,607	95,699	9,848	125,964	45,997	322,758
	CMI - Incentives	130,994	169,493	176,919	1,198,518	146,202	1,663,567	668,229	4,153,922
	CMI - Human Resources	4,921	3,417	13,850	268,074	20,504	127,517	0	438,283
	CMI - Employee Benefits (1)	70,331	128,608	110,868	835,122	108,481	3,251,048	398,148	4,902,605
	Total Centrally Managed - Non IBS	216,149	314,258	324,244	2,397,414	285,035	5,168,095	1,112,374	9,817,568
	Charges w/Non-IBS Home Centers	11,066	6,364	13,022	199,371	5,835	199,230	243,835	678,723
	Depreciation	48,727	66,836	272,709	521,591	36,553	224,809	54,548	1,225,772
	Return on Assets	10,490	16,392	53,748	105,724	5,676	39,010	(1,591)	229,449
	High Level IBS - Home Center A00	0	0	0	0	0	0	0	0
	Intra IBS Charges - Home Center A99	38,701	46,077	65,697	401,333	38,328	440,284	95,496	1,125,914
	Total Other	108,983	135,668	405,175	1,228,018	86,393	903,332	392,288	3,259,858
	Total IBS Services Rendered & Billed	1,076,839	1,277,072	3,242,466	13,170,736	1,039,814	13,192,399	3,023,488	36,022,813
MEMO INFORMATION ONLY:									
	Inter-L Inter-Unit Adjustments (2)	924	0	0	0	0	0	0	924
	Total IBS Billed	1,077,763	1,277,072	3,242,466	13,170,736	1,039,814	13,192,399	3,023,488	36,023,737

1 - Includes pension funding for which IBS is reimbursed by the individual companies.

2 - Represents dollars billed from IBS to other companies related to specific system corrections.
Corresponding billings of equal amounts were generated from the utilities to IBS, therefore zero net impact on IBS & the utilities.

Integrays Business Support, LLC
IBS Services Provided To: All Operating Companies
Current Period Consolidated IBS
June 30, 2013

HC	IBS FUNCTION	TOTAL CURRENT PERIOD IBS BILLING - PERCENT OF TOTAL BY COMPANY							
		TOTAL MGU	TOTAL MERC	TOTAL NSG	TOTAL PGL	TOTAL UPCO	TOTAL WPS	TOTAL ALL OTHERS	TOTAL ALL COMPANIES
Shared Services Organization:									
	Administrative Services	1.1%	3.5%	3.4%	54.8%	2.5%	29.9%	4.8%	100.0%
	Environmental Services	1.2%	0.1%	31.5%	57.5%	0.7%	8.6%	0.4%	100.0%
	Information Technology	3.3%	4.6%	4.8%	28.5%	4.0%	44.3%	10.3%	100.0%
	Project Services	0.7%	2.2%	2.2%	14.1%	8.5%	69.4%	2.9%	100.0%
	Supply Chain Services	2.2%	2.6%	5.2%	36.7%	3.0%	46.0%	4.3%	100.0%
	Total Shared Services Organization	2.2%	2.6%	14.8%	41.2%	2.8%	30.8%	5.5%	100.0%
Corporate Services:									
	Business Performance Group	2.6%	3.2%	3.4%	25.1%	3.2%	48.2%	14.3%	100.0%
	Legal & Governance Services	2.3%	5.3%	5.9%	42.9%	2.2%	22.6%	18.8%	100.0%
	Human Res & Corp Communications	5.5%	7.0%	7.4%	32.7%	3.5%	37.5%	6.4%	100.0%
	CFO Services	4.2%	4.7%	8.2%	25.5%	4.4%	33.8%	19.3%	100.0%
	Government Relations	3.2%	3.9%	4.1%	40.5%	3.2%	41.2%	3.9%	100.0%
	Executive Office	3.4%	4.0%	5.1%	32.5%	3.2%	37.5%	14.2%	100.0%
	Total Corporate Services	4.5%	5.4%	7.5%	29.5%	3.9%	35.0%	14.3%	100.0%
Utility Services:									
	Utility Group Exec Office	12.5%	7.8%	4.8%	16.7%	13.9%	44.2%	0.0%	100.0%
	Gas Supply	8.4%	6.2%	4.5%	70.7%	0.0%	10.1%	0.0%	100.0%
	Engineering Services	2.8%	2.1%	4.8%	65.0%	0.4%	24.9%	0.0%	100.0%
	Customer Relations	2.3%	3.0%	8.9%	49.1%	2.6%	34.0%	0.1%	100.0%
	Total Utility Services	4.2%	3.6%	6.6%	56.6%	2.0%	26.9%	0.0%	100.0%
	Total Centrally Managed - Intra IBS	3.5%	4.2%	5.5%	35.6%	3.5%	38.8%	8.7%	100.0%
	Sub-Total IBS Departmental Costs	3.3%	3.6%	11.0%	41.6%	2.9%	31.0%	6.6%	100.0%
Centrally Managed Items - Non IBS									
	CMI Legal and Insurance	3.1%	3.9%	7.0%	29.7%	3.1%	39.0%	14.3%	100.0%
	CMI - Incentives	3.2%	4.1%	4.3%	28.9%	3.5%	40.0%	16.1%	100.0%
	CMI - Human Resources	1.1%	0.8%	3.2%	61.2%	4.7%	29.1%	0.0%	100.0%
	CMI - Employee Benefits (1)	1.4%	2.6%	2.3%	17.0%	2.2%	66.3%	8.1%	100.0%
	Total Centrally Managed - Non IBS	2.2%	3.2%	3.3%	24.4%	2.9%	52.6%	11.3%	100.0%
	Charges w/Non-IBS Home Centers	1.6%	0.9%	1.9%	29.4%	0.9%	29.4%	35.9%	100.0%
	Depreciation	4.0%	5.5%	22.2%	42.6%	3.0%	18.3%	4.5%	100.0%
	Return on Assets	4.6%	7.1%	23.4%	46.1%	2.5%	17.0%	-0.7%	100.0%
	High Level IBS - Home Center A00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Intra IBS Charges - Home Center A99	3.4%	4.1%	5.8%	35.6%	3.4%	39.1%	8.5%	100.0%
	Total Other	3.3%	4.2%	12.4%	37.7%	2.7%	27.7%	12.0%	100.0%
	Total IBS Services Rendered & Billed	3.0%	3.5%	9.0%	36.6%	2.9%	36.6%	8.4%	100.0%
MEMO INFORMATION ONLY:									
	Inter-L Inter-Unit Adjustments (2)	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Total IBS Billed	3.0%	3.5%	9.0%	36.6%	2.9%	36.6%	8.4%	100.0%

Integrays Business Support, LLC
IBS Services Provided To: All Operating Companies
Current Period Consolidated IBS
July 31, 2013

HC	IBS FUNCTION	TOTAL CURRENT PERIOD IBS BILLING BY COMPANY							
		TOTAL MGU	TOTAL MERC	TOTAL NSG	TOTAL PGL	TOTAL UPCO	TOTAL WPS	TOTAL ALL OTHERS	TOTAL ALL COMPANIES
Shared Services Organization:									
	Administrative Services	22,616	39,362	45,195	487,068	25,169	244,853	42,463	906,727
	Environmental Services	29,293	5,063	(94,674)	79,321	34,551	302,175	16,562	372,291
	Information Technology	164,065	231,599	264,362	1,480,082	174,965	1,786,071	174,158	4,275,302
	Project Services	8,094	8,754	15,524	94,266	52,683	355,822	19,852	554,995
	Supply Chain Services	10,628	13,159	29,430	175,136	13,396	220,340	23,432	485,521
	Total Shared Services Organization	234,695	297,937	259,836	2,315,874	300,764	2,909,261	276,467	6,594,835
Corporate Services:									
	Business Performance Group	1,982	2,470	2,623	17,735	2,073	36,118	9,751	72,752
	Legal & Governance Services	15,180	25,455	31,710	231,607	21,618	176,800	77,533	579,903
	Human Res & Corp Communications	63,814	122,481	101,660	493,577	63,399	614,450	102,163	1,561,544
	CFO Services	114,156	167,273	192,148	615,551	98,219	791,504	410,323	2,389,175
	Government Relations	15,495	24,501	27,352	129,119	13,262	93,765	6,915	310,409
	Executive Office	8,161	10,119	13,014	80,305	7,292	78,199	18,628	215,717
	Total Corporate Services	218,788	352,299	368,507	1,567,894	205,863	1,790,836	625,312	5,129,501
Utility Services:									
	Utility Group Exec Office	29,957	19,073	10,549	40,436	32,890	76,192	0	209,097
	Gas Supply	80,133	78,992	47,814	766,134	57	98,590	0	1,071,721
	Engineering Services	53,300	45,154	85,334	926,690	4,260	274,261	400	1,389,400
	Customer Relations	67,914	88,205	209,013	1,195,220	60,988	880,281	2,402	2,504,023
	Total Utility Services	231,304	231,424	352,710	2,928,480	98,196	1,329,324	2,802	5,174,240
	Total Centrally Managed - Intra IBS	(8,536)	(10,600)	(13,644)	(84,582)	(7,736)	(82,593)	(14,605)	(222,297)
	Sub-Total IBS Departmental Costs	676,252	871,060	967,410	6,727,666	597,086	5,946,828	889,976	16,676,279
Centrally Managed Items - Non IBS									
	CMI Legal and Insurance	3,545	5,811	61,847	129,203	3,895	65,079	18,350	287,730
	CMI - Incentives	27,993	34,838	38,830	256,985	29,049	333,965	130,835	852,497
	CMI - Human Resources	8,078	8,292	14,110	244,632	5,628	79,512	0	360,251
	CMI - Employee Benefits (1)	153,107	230,392	146,703	1,114,253	141,845	1,511,389	457,235	3,754,924
	Total Centrally Managed - Non IBS	192,724	279,333	261,489	1,745,073	180,417	1,989,946	606,420	5,255,402
	Charges w/Non-IBS Home Centers	8,519	23,883	19,096	236,316	6,970	292,857	1,766,177	2,353,818
	Depreciation	49,835	67,421	273,544	531,710	39,006	264,270	68,438	1,294,224
	Return on Assets	14,598	21,323	54,810	135,349	10,043	88,973	17,102	342,198
	High Level IBS - Home Center A00	(743)	(1,487)	(675)	(2,547)	(390)	(2,600)	(33)	(8,475)
	Intra IBS Charges - Home Center A99	41,828	51,986	67,836	407,440	37,654	406,172	70,906	1,083,823
	Total Other	114,038	163,126	414,611	1,308,268	93,284	1,049,672	1,922,589	5,065,587
	Total IBS Services Rendered & Billed	983,013	1,313,519	1,643,510	9,781,007	870,788	8,986,446	3,418,985	26,997,268
MEMO INFORMATION ONLY:									
	Inter-U Inter-Unit Adjustments (2)	0	0	0	0	0	0	0	0
	Total IBS Billed	983,013	1,313,519	1,643,510	9,781,007	870,788	8,986,446	3,418,985	26,997,268

1 - Includes pension funding for which IBS is reimbursed by the individual companies.

2 - Represents dollars billed from IBS to other companies related to specific system corrections.
Corresponding billings of equal amounts were generated from the utilities to IBS, therefore zero net impact on IBS & the utilities.

Integrlys Business Support, LLC
IBS Services Provided To: All Operating Companies
Current Period Consolidated IBS
July 31, 2013

HC	IBS FUNCTION	TOTAL CURRENT PERIOD IBS BILLING - PERCENT OF TOTAL BY COMPANY							
		TOTAL MGU	TOTAL MERC	TOTAL NSG	TOTAL PGL	TOTAL UPCO	TOTAL WPS	TOTAL ALL OTHERS	TOTAL ALL COMPANIES
Shared Services Organization:									
	Administrative Services	2.5%	4.3%	5.0%	53.7%	2.8%	27.0%	4.7%	100.0%
	Environmental Services	7.9%	1.4%	-25.4%	21.3%	9.3%	81.2%	4.4%	100.0%
	Information Technology	3.8%	5.4%	6.2%	34.6%	4.1%	41.8%	4.1%	100.0%
	Project Services	1.5%	1.6%	2.8%	17.0%	9.5%	64.1%	3.6%	100.0%
	Supply Chain Services	2.2%	2.7%	6.1%	36.1%	2.8%	45.4%	4.8%	100.0%
	Total Shared Services Organization	3.6%	4.5%	3.9%	35.1%	4.6%	44.1%	4.2%	100.0%
Corporate Services:									
	Business Performance Group	2.7%	3.4%	3.6%	24.4%	2.8%	49.6%	13.4%	100.0%
	Legal & Governance Services	2.6%	4.4%	5.5%	39.9%	3.7%	30.5%	13.4%	100.0%
	Human Res & Corp Communications	4.1%	7.8%	6.5%	31.6%	4.1%	39.3%	6.5%	100.0%
	CFO Services	4.8%	7.0%	8.0%	25.8%	4.1%	33.1%	17.2%	100.0%
	Government Relations	5.0%	7.9%	8.8%	41.6%	4.3%	30.2%	2.2%	100.0%
	Executive Office	3.8%	4.7%	6.0%	37.2%	3.4%	36.3%	8.6%	100.0%
	Total Corporate Services	4.3%	6.9%	7.2%	30.6%	4.0%	34.9%	12.2%	100.0%
Utility Services:									
	Utility Group Exec Office	14.3%	9.1%	5.0%	19.3%	15.7%	36.4%	0.0%	100.0%
	Gas Supply	7.5%	7.4%	4.5%	71.5%	0.0%	9.2%	0.0%	100.0%
	Engineering Services	3.8%	3.2%	6.1%	66.7%	0.3%	19.7%	0.0%	100.0%
	Customer Relations	2.7%	3.5%	8.3%	47.7%	2.4%	35.2%	0.1%	100.0%
	Total Utility Services	4.5%	4.5%	6.8%	56.6%	1.9%	25.7%	0.1%	100.0%
	Total Centrally Managed - Intra IBS	3.8%	4.8%	6.1%	38.0%	3.5%	37.2%	6.6%	100.0%
	Sub-Total IBS Departmental Costs	4.1%	5.2%	5.8%	40.3%	3.6%	35.7%	5.3%	100.0%
Centrally Managed Items - Non IBS									
	CMI Legal and Insurance	1.2%	2.0%	21.5%	44.9%	1.4%	22.6%	6.4%	100.0%
	CMI - Incentives	3.3%	4.1%	4.6%	30.1%	3.4%	39.2%	15.3%	100.0%
	CMI - Human Resources	2.2%	2.3%	3.9%	67.9%	1.6%	22.1%	0.0%	100.0%
	CMI - Employee Benefits (1)	4.1%	6.1%	3.9%	29.7%	3.8%	40.3%	12.2%	100.0%
	Total Centrally Managed - Non IBS	3.7%	5.3%	5.0%	33.2%	3.4%	37.9%	11.5%	100.0%
	Charges w/Non-IBS Home Centers	0.4%	1.0%	0.8%	10.0%	0.3%	12.4%	75.0%	100.0%
	Depreciation	3.9%	5.2%	21.1%	41.1%	3.0%	20.4%	5.3%	100.0%
	Return on Assets	4.3%	6.2%	16.0%	39.6%	2.9%	26.0%	5.0%	100.0%
	High Level IBS - Home Center A00	8.8%	17.5%	8.0%	30.1%	4.6%	30.7%	0.4%	100.0%
	Intra IBS Charges - Home Center A99	3.9%	4.8%	6.3%	37.6%	3.5%	37.5%	6.5%	100.0%
	Total Other	2.3%	3.2%	8.2%	25.8%	1.8%	20.7%	38.0%	100.0%
	Total IBS Services Rendered & Billed	3.6%	4.9%	6.1%	36.2%	3.2%	33.3%	12.7%	100.0%
MEMO INFORMATION ONLY:									
	Inter-U Inter-Unit Adjustments (2)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Total IBS Billed	3.6%	4.9%	6.1%	36.2%	3.2%	33.3%	12.7%	100.0%

Integrus Business Support, LLC
IBS Services Provided To: All Operating Companies
Current Period Consolidated IBS
August 31, 2013

HC	IBS FUNCTION	TOTAL CURRENT PERIOD IBS BILLING BY COMPANY							
		TOTAL MGU	TOTAL MERC	TOTAL NSG	TOTAL PGL	TOTAL UPCO	TOTAL WPS	TOTAL ALL OTHERS	TOTAL ALL COMPANIES
Shared Services Organization:									
	Administrative Services	27,309	48,861	48,010	510,845	17,421	276,373	101,280	1,030,099
	Environmental Services	38,128	8,737	744,546	1,525,984	25,425	319,276	18,033	2,680,129
	Information Technology	185,265	252,200	327,022	1,836,999	220,051	2,013,935	218,373	5,053,843
	Project Services	1,051	4,886	5,108	81,055	56,679	358,084	20,932	527,794
	Supply Chain Services	12,535	21,535	30,892	189,234	13,528	243,112	19,169	530,005
	Total Shared Services Organization	264,287	336,219	1,155,577	4,144,116	333,103	3,210,780	377,788	9,821,871
Corporate Services:									
	Business Performance Group	2,240	2,790	2,964	20,036	2,413	37,455	14,263	82,159
	Legal & Governance Services	15,389	21,213	27,366	187,172	17,578	163,480	78,935	511,133
	Human Res & Corp Communications	66,402	171,736	78,345	510,805	80,309	622,481	115,121	1,645,200
	CFO Services	110,179	194,663	195,117	688,017	110,968	787,401	472,844	2,559,190
	Government Relations	7,968	9,065	16,564	75,233	16,705	111,230	9,140	245,906
	Executive Office	8,558	10,618	13,150	83,356	7,666	82,233	24,415	229,997
	Total Corporate Services	210,736	410,085	333,506	1,564,619	235,638	1,804,281	714,718	5,273,584
Utility Services:									
	Utility Group Exec Office	36,823	19,500	14,186	51,928	33,974	95,869	13,365	265,645
	Gas Supply	112,634	75,413	60,040	933,494	251	132,102	7,064	1,320,997
	Engineering Services	58,735	51,989	131,632	1,123,533	5,002	323,233	139	1,694,263
	Customer Relations	54,446	65,000	203,483	1,184,935	62,001	833,595	2,155	2,405,615
	Total Utility Services	262,638	211,902	409,341	3,293,890	101,227	1,384,800	22,722	5,686,520
	Total Centrally Managed - Intra IBS	(58,235)	(72,201)	(92,517)	(589,831)	(51,526)	(541,703)	(68,986)	(1,475,000)
	Sub-Total IBS Departmental Costs	679,426	886,005	1,805,907	8,412,794	618,443	5,858,158	1,046,243	19,306,975
Centrally Managed Items - Non IBS									
	CMI Legal and Insurance	1,267	2,953	41,378	94,309	1,362	22,578	6,131	169,978
	CMI - Incentives	(31,694)	(39,498)	(40,564)	(277,840)	(35,146)	(416,842)	(172,133)	(1,013,715)
	CMI - Human Resources	2,939	8,752	22,041	160,377	2,015	51,108	125	247,358
	CMI - Employee Benefits (1)	100,126	176,455	158,547	1,203,819	147,706	1,507,233	415,951	3,709,837
	Total Centrally Managed - Non IBS	72,638	148,662	181,401	1,180,666	115,938	1,164,078	250,074	3,113,458
	Charges w/Non-IBS Home Centers	(5,204)	32,594	10,023	260,238	9,685	299,673	924,312	1,531,321
	Depreciation	56,545	75,859	284,176	594,167	45,280	333,230	85,095	1,474,352
	Return on Assets	14,598	21,323	54,810	135,349	10,043	88,973	17,102	342,198
	High Level IBS - Home Center A00	0	0	0	0	0	0	0	0
	Intra IBS Charges - Home Center A99	51,216	63,615	81,230	516,040	44,787	470,633	60,148	1,287,669
	Total Other	117,155	193,391	430,239	1,505,794	109,794	1,192,509	1,086,657	4,635,540
	Total IBS Services Rendered & Billed	869,219	1,228,058	2,417,547	11,099,255	844,175	8,214,745	2,382,974	27,055,973
MEMO INFORMATION ONLY:									
	Inter-L Inter-Unit Adjustments (2)	0	0	0	0	0	0	0	0
	Total IBS Billed	869,219	1,228,058	2,417,547	11,099,255	844,175	8,214,745	2,382,974	27,055,973

1 - Includes pension funding for which IBS is reimbursed by the individual companies.

2 - Represents dollars billed from IBS to other companies related to specific system corrections.
Corresponding billings of equal amounts were generated from the utilities to IBS, therefore zero net impact on IBS & the utilities.

Integrays Business Support, LLC
IBS Services Provided To: All Operating Companies
Current Period Consolidated IBS
August 31, 2013

HC	IBS FUNCTION	TOTAL CURRENT PERIOD IBS BILLING - PERCENT OF TOTAL BY COMPANY							
		TOTAL MGU	TOTAL MERC	TOTAL NSG	TOTAL PGL	TOTAL UPCO	TOTAL WPS	TOTAL ALL OTHERS	TOTAL ALL COMPANIES
Shared Services Organization:									
	Administrative Services	2.7%	4.7%	4.7%	49.6%	1.7%	26.8%	9.8%	100.0%
	Environmental Services	1.4%	0.3%	27.8%	56.9%	0.9%	11.9%	0.7%	100.0%
	Information Technology	3.7%	5.0%	6.5%	36.3%	4.4%	39.8%	4.3%	100.0%
	Project Services	0.2%	0.9%	1.0%	15.4%	10.7%	67.8%	4.0%	100.0%
	Supply Chain Services	2.4%	4.1%	5.8%	35.7%	2.6%	45.9%	3.6%	100.0%
	Total Shared Services Organization	2.7%	3.4%	11.8%	42.2%	3.4%	32.7%	3.8%	100.0%
Corporate Services:									
	Business Performance Group	2.7%	3.4%	3.6%	24.4%	2.9%	45.6%	17.4%	100.0%
	Legal & Governance Services	3.0%	4.2%	5.4%	36.6%	3.4%	32.0%	15.4%	100.0%
	Human Res & Corp Communications	4.0%	10.4%	4.8%	31.0%	4.9%	37.8%	7.0%	100.0%
	CFO Services	4.3%	7.6%	7.6%	26.9%	4.3%	30.8%	18.5%	100.0%
	Government Relations	3.2%	3.7%	6.7%	30.6%	6.8%	45.2%	3.7%	100.0%
	Executive Office	3.7%	4.6%	5.7%	36.2%	3.3%	35.8%	10.6%	100.0%
	Total Corporate Services	4.0%	7.8%	6.3%	29.7%	4.5%	34.2%	13.6%	100.0%
Utility Services:									
	Utility Group Exec Office	13.9%	7.3%	5.3%	19.5%	12.8%	36.1%	5.0%	100.0%
	Gas Supply	8.5%	5.7%	4.5%	70.7%	0.0%	10.0%	0.5%	100.0%
	Engineering Services	3.5%	3.1%	7.8%	66.3%	0.3%	19.1%	0.0%	100.0%
	Customer Relations	2.3%	2.7%	8.5%	49.3%	2.6%	34.7%	0.1%	100.0%
	Total Utility Services	4.6%	3.7%	7.2%	57.9%	1.8%	24.4%	0.4%	100.0%
	Total Centrally Managed - Intra IBS	3.9%	4.9%	6.3%	40.0%	3.5%	36.7%	4.7%	100.0%
	Sub-Total IBS Departmental Costs	3.5%	4.6%	9.4%	43.6%	3.2%	30.3%	5.4%	100.0%
Centrally Managed Items - Non IBS									
	CMI Legal and Insurance	0.7%	1.7%	24.3%	55.5%	0.8%	13.3%	3.6%	100.0%
	CMI - Incentives	3.1%	3.9%	4.0%	27.4%	3.5%	41.1%	17.0%	100.0%
	CMI - Human Resources	1.2%	3.5%	8.9%	64.8%	0.8%	20.7%	0.1%	100.0%
	CMI - Employee Benefits (1)	2.7%	4.8%	4.3%	32.4%	4.0%	40.6%	11.2%	100.0%
	Total Centrally Managed - Non IBS	2.3%	4.8%	5.8%	37.9%	3.7%	37.4%	8.0%	100.0%
	Charges w/Non-IBS Home Centers	-0.3%	2.1%	0.7%	17.0%	0.6%	19.6%	60.4%	100.0%
	Depreciation	3.8%	5.1%	19.3%	40.3%	3.1%	22.6%	5.8%	100.0%
	Return on Assets	4.3%	6.2%	16.0%	39.6%	2.9%	26.0%	5.0%	100.0%
	High Level IBS - Home Center A00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Intra IBS Charges - Home Center A99	4.0%	4.9%	6.3%	40.1%	3.5%	36.5%	4.7%	100.0%
	Total Other	2.5%	4.2%	9.3%	32.5%	2.4%	25.7%	23.4%	100.0%
	Total IBS Services Rendered & Billed	3.2%	4.5%	8.9%	41.0%	3.1%	30.4%	8.8%	100.0%
MEMO INFORMATION ONLY:									
	Inter-L Inter-Unit Adjustments (2)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Total IBS Billed	3.2%	4.5%	8.9%	41.0%	3.1%	30.4%	8.8%	100.0%

Integrus Business Support, LLC
IBS Services Provided To: All Operating Companies
Current Period Consolidated IBS
September 30, 2013

HC	IBS FUNCTION	TOTAL CURRENT PERIOD IBS BILLING BY COMPANY							
		TOTAL MGU	TOTAL MERC	TOTAL NSG	TOTAL PGL	TOTAL UPCO	TOTAL WPS	TOTAL ALL OTHERS	TOTAL ALL COMPANIES
Shared Services Organization:									
	Administrative Services	16,184	39,530	39,705	506,777	20,177	287,565	285,088	1,195,025
	Environmental Services	50,036	5,417	2,155,008	4,967,113	21,835	304,564	19,403	7,523,376
	Information Technology	191,255	265,831	341,045	1,892,405	224,288	2,086,317	176,709	5,177,851
	Project Services	2,398	3,088	2,471	92,000	44,926	331,285	17,753	493,922
	Supply Chain Services	9,773	20,784	23,521	165,523	14,882	176,884	18,843	430,212
	Total Shared Services Organization	269,647	334,650	2,561,751	7,623,818	326,108	3,186,616	517,796	14,820,386
Corporate Services:									
	Business Performance Group	3,208	3,600	2,111	14,812	1,719	27,983	8,819	62,253
	Legal & Governance Services	10,900	20,578	22,001	158,713	16,402	146,175	84,378	459,148
	Human Res & Corp Communications	73,835	123,282	97,590	545,272	76,473	639,284	102,869	1,658,605
	CFO Services	152,363	168,675	256,076	1,080,920	136,329	1,095,498	647,504	3,537,364
	Government Relations	6,193	8,096	12,222	64,119	8,764	79,729	7,767	186,891
	Executive Office	6,449	11,519	9,103	60,377	7,959	64,721	21,112	181,240
	Total Corporate Services	252,949	335,750	399,105	1,924,213	247,647	2,053,391	872,448	6,085,502
Utility Services:									
	Utility Group Exec Office	27,387	18,694	9,555	43,949	33,993	104,446	7,355	245,379
	Gas Supply	98,584	71,991	54,780	710,098	(138)	99,539	(7,064)	1,027,790
	Engineering Services	66,742	47,468	106,073	1,072,652	4,709	334,234	518	1,632,395
	Customer Relations	62,042	100,235	198,226	1,148,392	63,360	815,950	2,071	2,390,277
	Total Utility Services	254,755	238,389	368,634	2,975,091	101,924	1,354,169	2,881	5,295,842
	Total Centrally Managed - Intra IBS	83,663	103,068	122,048	809,818	80,148	863,700	201,521	2,263,966
	Sub-Total IBS Departmental Costs	861,014	1,011,858	3,451,538	13,332,938	755,827	7,457,875	1,594,646	28,465,696
Centrally Managed Items - Non IBS									
	CMI Legal and Insurance	1,741	3,548	20,484	294,592	222,504	3,940,343	132,065	4,615,276
	CMI - Incentives	105,253	145,845	130,006	892,285	121,819	1,331,622	649,050	3,375,880
	CMI - Human Resources	44,778	15,927	15,062	138,561	9,671	129,641	15	353,654
	CMI - Employee Benefits (1)	107,855	175,255	127,872	1,064,360	133,345	1,392,388	390,350	3,391,425
	Total Centrally Managed - Non IBS	259,626	340,575	293,424	2,389,799	487,339	6,793,993	1,171,480	11,736,236
	Charges w/Non-IBS Home Centers	37,949	80,450	67,292	217,370	6,067	422,740	252,032	1,083,899
	Depreciation	63,206	83,312	293,555	654,752	49,450	377,004	83,221	1,604,501
	Return on Assets	14,598	21,323	54,810	135,349	10,043	88,973	17,102	342,198
	High Level IBS - Home Center A00	32	51	29	183	23	141	1	460
	Intra IBS Charges - Home Center A99	37,696	46,485	54,739	363,119	35,922	387,437	90,023	1,015,422
	Total Other	153,481	231,621	470,425	1,370,773	101,506	1,276,295	442,380	4,046,480
	Total IBS Services Rendered & Billed	1,274,121	1,584,055	4,215,386	17,093,510	1,344,671	15,528,164	3,208,506	44,248,412
MEMO INFORMATION ONLY:									
	Inter-L Inter-Unit Adjustments (2)	197	0	0	0	0	0	5,104	5,300
	Total IBS Billed	1,274,318	1,584,055	4,215,386	17,093,510	1,344,671	15,528,164	3,213,609	44,253,713

1 - Includes pension funding for which IBS is reimbursed by the individual companies.

2 - Represents dollars billed from IBS to other companies related to specific system corrections.
Corresponding billings of equal amounts were generated from the utilities to IBS, therefore zero net impact on IBS & the utilities.

Integrays Business Support, LLC
IBS Services Provided To: All Operating Companies
Current Period Consolidated IBS
September 30, 2013

HC	IBS FUNCTION	TOTAL CURRENT PERIOD IBS BILLING - PERCENT OF TOTAL BY COMPANY							
		TOTAL MGU	TOTAL MERC	TOTAL NSG	TOTAL PGL	TOTAL UPCO	TOTAL WPS	TOTAL ALL OTHERS	TOTAL ALL COMPANIES
Shared Services Organization:									
	Administrative Services	1.4%	3.3%	3.3%	42.4%	1.7%	24.1%	23.9%	100.0%
	Environmental Services	0.7%	0.1%	28.6%	66.0%	0.3%	4.0%	0.3%	100.0%
	Information Technology	3.7%	5.1%	6.6%	36.5%	4.3%	40.3%	3.4%	100.0%
	Project Services	0.5%	0.6%	0.5%	18.6%	9.1%	67.1%	3.6%	100.0%
	Supply Chain Services	2.3%	4.8%	5.5%	38.5%	3.5%	41.1%	4.4%	100.0%
	Total Shared Services Organization	1.8%	2.3%	17.3%	51.4%	2.2%	21.5%	3.5%	100.0%
Corporate Services:									
	Business Performance Group	5.2%	5.8%	3.4%	23.8%	2.8%	44.9%	14.2%	100.0%
	Legal & Governance Services	2.4%	4.5%	4.8%	34.6%	3.6%	31.8%	18.4%	100.0%
	Human Res & Corp Communications	4.5%	7.4%	5.9%	32.9%	4.6%	38.5%	6.2%	100.0%
	CFO Services	4.3%	4.8%	7.2%	30.6%	3.9%	31.0%	18.3%	100.0%
	Government Relations	3.3%	4.3%	6.5%	34.3%	4.7%	42.7%	4.2%	100.0%
	Executive Office	3.6%	6.4%	5.0%	33.3%	4.4%	35.7%	11.6%	100.0%
	Total Corporate Services	4.2%	5.5%	6.6%	31.6%	4.1%	33.7%	14.3%	100.0%
Utility Services:									
	Utility Group Exec Office	11.2%	7.6%	3.9%	17.9%	13.9%	42.6%	3.0%	100.0%
	Gas Supply	9.6%	7.0%	5.3%	69.1%	0.0%	9.7%	-0.7%	100.0%
	Engineering Services	4.1%	2.9%	6.5%	65.7%	0.3%	20.5%	0.0%	100.0%
	Customer Relations	2.6%	4.2%	8.3%	48.0%	2.7%	34.1%	0.1%	100.0%
	Total Utility Services	4.8%	4.5%	7.0%	56.2%	1.9%	25.6%	0.1%	100.0%
	Total Centrally Managed - Intra IBS	3.7%	4.6%	5.4%	35.8%	3.5%	38.1%	8.9%	100.0%
	Sub-Total IBS Departmental Costs	3.0%	3.6%	12.1%	46.8%	2.7%	26.2%	5.6%	100.0%
Centrally Managed Items - Non IBS									
	CMI Legal and Insurance	0.0%	0.1%	0.4%	6.4%	4.8%	85.4%	2.9%	100.0%
	CMI - Incentives	3.1%	4.3%	3.9%	26.4%	3.6%	39.4%	19.2%	100.0%
	CMI - Human Resources	12.7%	4.5%	4.3%	39.2%	2.7%	36.7%	0.0%	100.0%
	CMI - Employee Benefits (1)	3.2%	5.2%	3.8%	31.4%	3.9%	41.1%	11.5%	100.0%
	Total Centrally Managed - Non IBS	2.2%	2.9%	2.5%	20.4%	4.2%	57.9%	10.0%	100.0%
	Charges w/Non-IBS Home Centers	3.5%	7.4%	6.2%	20.1%	0.6%	39.0%	23.3%	100.0%
	Depreciation	3.9%	5.2%	18.3%	40.8%	3.1%	23.5%	5.2%	100.0%
	Return on Assets	4.3%	6.2%	16.0%	39.6%	2.9%	26.0%	5.0%	100.0%
	High Level IBS - Home Center A00	6.9%	11.2%	6.2%	39.7%	5.0%	30.7%	0.3%	100.0%
	Intra IBS Charges - Home Center A99	3.7%	4.6%	5.4%	35.8%	3.5%	38.2%	8.9%	100.0%
	Total Other	3.8%	5.7%	11.6%	33.9%	2.5%	31.5%	10.9%	100.0%
	Total IBS Services Rendered & Billed	2.9%	3.6%	9.5%	38.6%	3.0%	35.1%	7.3%	100.0%
MEMO INFORMATION ONLY:									
	Inter-L Inter-Unit Adjustments (2)	3.7%	0.0%	0.0%	0.0%	0.0%	0.0%	96.3%	100.0%
	Total IBS Billed	2.9%	3.6%	9.5%	38.6%	3.0%	35.1%	7.3%	100.0%

Integrus Business Support, LLC
IBS Services Provided To: All Operating Companies
Current Period Consolidated IBS
October 31, 2013

HC	IBS FUNCTION	TOTAL CURRENT PERIOD IBS BILLING BY COMPANY							
		TOTAL MGU	TOTAL MERC	TOTAL NSG	TOTAL PGL	TOTAL UPCO	TOTAL WPS	TOTAL ALL OTHERS	TOTAL ALL COMPANIES
Shared Services Organization:									
	SSO General Office	0	0	0	0	0	0	0	0
	Administrative Services	14,902	90,596	33,801	571,783	22,951	267,702	86,234	1,087,969
	Environmental Services	71,896	8,499	(155,462)	323,518	31,394	434,094	36,143	750,083
	Information Technology	233,027	305,276	382,430	2,104,249	279,091	2,643,186	260,745	6,208,004
	Project Services	3,324	6,920	3,122	163,370	53,432	465,076	30,851	726,095
	Supply Chain Services	16,526	17,380	33,530	256,661	19,067	318,595	27,783	689,544
	Total Shared Services Organization	339,676	428,672	297,421	3,419,581	405,935	4,128,653	441,757	9,461,694
Corporate Services:									
	Business Performance Group	3,067	3,820	4,058	30,207	3,434	51,541	17,225	113,352
	Legal & Governance Services	21,531	29,380	45,152	268,756	20,822	210,467	92,994	689,101
	Human Res & Corp Communications	74,964	(73,486)	121,340	785,529	98,809	860,130	173,447	2,040,733
	CFO Services	107,542	149,026	288,067	846,920	127,911	1,081,982	542,742	3,144,191
	Government Relations	18,497	25,252	29,403	136,820	13,915	142,654	11,699	378,240
	Executive Office	9,521	11,306	14,401	92,083	7,495	92,165	22,645	249,616
	Total Corporate Services	235,121	145,298	502,421	2,160,315	272,386	2,438,939	860,753	6,615,234
Utility Services:									
	Utility Group Exec Office	45,206	44,390	28,592	75,753	50,690	140,026	11,274	395,932
	Gas Supply	149,789	121,065	80,508	1,120,005	117	175,864	0	1,647,349
	Engineering Services	48,904	53,116	80,335	1,103,654	9,436	385,571	3,449	1,684,465
	Customer Relations	78,940	109,847	267,252	1,459,602	79,336	1,164,823	2,342	3,162,141
	Total Utility Services	322,840	328,418	456,688	3,759,013	139,579	1,866,284	17,065	6,889,887
	Total Centrally Managed - Intra IBS	(107,644)	(128,261)	(174,568)	(1,123,252)	(99,744)	(1,088,387)	(179,119)	(2,900,975)
	Sub-Total IBS Departmental Costs	789,993	774,127	1,081,961	8,215,658	718,156	7,345,489	1,140,455	20,065,840
Centrally Managed Items - Non IBS									
	CMI Legal and Insurance	2,556	4,567	41,159	74,895	1,642	14,671	4,787	144,276
	CMI - Incentives	5,646	6,749	7,713	51,086	6,045	72,489	52,970	202,698
	CMI - Human Resources	7,518	4,439	16,101	160,659	5,614	151,472	47	345,851
	CMI - Employee Benefits (1)	225,586	336,836	136,906	1,159,726	166,314	1,854,562	683,473	4,563,402
	Total Centrally Managed - Non IBS	241,305	352,591	201,879	1,446,365	179,615	2,093,194	741,277	5,256,227
	Charges w/Non-IBS Home Centers	39,120	270,442	1,456	364,094	6,218	363,292	1,246,464	2,291,086
	Depreciation	62,851	84,658	294,761	665,277	49,424	391,871	89,884	1,638,726
	Return on Assets	14,598	21,323	54,810	135,349	10,043	88,973	17,102	342,198
	High Level IBS - Home Center A00	2	3	3	12	2	13	0	36
	Intra IBS Charges - Home Center A99	58,866	69,037	98,306	623,231	55,380	595,689	102,472	1,602,980
	Total Other	175,436	445,463	449,336	1,787,963	121,067	1,439,839	1,455,921	5,875,025
	Total IBS Services Rendered & Billed	1,206,735	1,572,181	1,733,177	11,449,986	1,018,839	10,878,522	3,337,653	31,197,093
MEMO INFORMATION ONLY:									
	Inter-U Inter-Unit Adjustments (2)	0	0	0	0	0	0	0	0
	Total IBS Billed	1,206,735	1,572,181	1,733,177	11,449,986	1,018,839	10,878,522	3,337,653	31,197,093

1 - Includes pension funding for which IBS is reimbursed by the individual companies.

2 - Represents dollars billed from IBS to other companies related to specific system corrections.
Corresponding billings of equal amounts were generated from the utilities to IBS, therefore zero net impact on IBS & the utilities.

Integrlys Business Support, LLC
IBS Services Provided To: All Operating Companies
Current Period Consolidated IBS
October 31, 2013

HC	IBS FUNCTION	TOTAL CURRENT PERIOD IBS BILLING - PERCENT OF TOTAL BY COMPANY							
		TOTAL MGU	TOTAL MERC	TOTAL NSG	TOTAL PGL	TOTAL UPCO	TOTAL WPS	TOTAL ALL OTHERS	TOTAL ALL COMPANIES
Shared Services Organization:									
	SSO General Office	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Administrative Services	1.4%	8.3%	3.1%	52.6%	2.1%	24.6%	7.9%	100.0%
	Environmental Services	9.6%	1.1%	-20.7%	43.1%	4.2%	57.9%	4.8%	100.0%
	Information Technology	3.8%	4.9%	6.2%	33.9%	4.5%	42.6%	4.2%	100.0%
	Project Services	0.5%	1.0%	0.4%	22.5%	7.4%	64.1%	4.2%	100.0%
	Supply Chain Services	2.4%	2.5%	4.9%	37.2%	2.8%	46.2%	4.0%	100.0%
	Total Shared Services Organization	3.6%	4.5%	3.1%	36.1%	4.3%	43.6%	4.7%	100.0%
Corporate Services:									
	Business Performance Group	2.7%	3.4%	3.6%	26.6%	3.0%	45.5%	15.2%	100.0%
	Legal & Governance Services	3.1%	4.3%	6.6%	39.0%	3.0%	30.5%	13.5%	100.0%
	Human Res & Corp Communications	3.7%	-3.6%	5.9%	38.5%	4.8%	42.1%	8.5%	100.0%
	CFO Services	3.4%	4.7%	9.2%	26.9%	4.1%	34.4%	17.3%	100.0%
	Government Relations	4.9%	6.7%	7.8%	36.2%	3.7%	37.7%	3.1%	100.0%
	Executive Office	3.8%	4.5%	5.8%	36.9%	3.0%	36.9%	9.1%	100.0%
	Total Corporate Services	3.6%	2.2%	7.6%	32.7%	4.1%	36.9%	13.0%	100.0%
Utility Services:									
	Utility Group Exec Office	11.4%	11.2%	7.2%	19.1%	12.8%	35.4%	2.8%	100.0%
	Gas Supply	9.1%	7.3%	4.9%	68.0%	0.0%	10.7%	0.0%	100.0%
	Engineering Services	2.9%	3.2%	4.8%	65.5%	0.6%	22.9%	0.2%	100.0%
	Customer Relations	2.5%	3.5%	8.5%	46.2%	2.5%	36.8%	0.1%	100.0%
	Total Utility Services	4.7%	4.8%	6.6%	54.6%	2.0%	27.1%	0.2%	100.0%
	Total Centrally Managed - Intra IBS	3.7%	4.4%	6.0%	38.7%	3.4%	37.5%	6.2%	100.0%
	Sub-Total IBS Departmental Costs	3.9%	3.9%	5.4%	40.9%	3.6%	36.6%	5.7%	100.0%
Centrally Managed Items - Non IBS									
	CMI Legal and Insurance	1.8%	3.2%	28.5%	51.9%	1.1%	10.2%	3.3%	100.0%
	CMI - Incentives	2.8%	3.3%	3.8%	25.2%	3.0%	35.8%	26.1%	100.0%
	CMI - Human Resources	2.2%	1.3%	4.7%	46.5%	1.6%	43.8%	0.0%	100.0%
	CMI - Employee Benefits (1)	4.9%	7.4%	3.0%	25.4%	3.6%	40.6%	15.0%	100.0%
	Total Centrally Managed - Non IBS	4.6%	6.7%	3.8%	27.5%	3.4%	39.8%	14.1%	100.0%
	Charges w/Non-IBS Home Centers	1.7%	11.8%	0.1%	15.9%	0.3%	15.9%	54.4%	100.0%
	Depreciation	3.8%	5.2%	18.0%	40.6%	3.0%	23.9%	5.5%	100.0%
	Return on Assets	4.3%	6.2%	16.0%	39.6%	2.9%	26.0%	5.0%	100.0%
	High Level IBS - Home Center A00	6.4%	8.8%	7.9%	34.0%	5.4%	37.0%	0.4%	100.0%
	Intra IBS Charges - Home Center A99	3.7%	4.3%	6.1%	38.9%	3.5%	37.2%	6.4%	100.0%
	Total Other	3.0%	7.6%	7.6%	30.4%	2.1%	24.5%	24.8%	100.0%
	Total IBS Services Rendered & Billed	3.9%	5.0%	5.6%	36.7%	3.3%	34.9%	10.7%	100.0%
MEMO INFORMATION ONLY:									
	Inter-U Inter-Unit Adjustments (2)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Total IBS Billed	3.9%	5.0%	5.6%	36.7%	3.3%	34.9%	10.7%	100.0%

Integrus Business Support, LLC
IBS Services Provided To: All Operating Companies
Current Period Consolidated IBS
November 30, 2013

HC	IBS FUNCTION	TOTAL CURRENT PERIOD IBS BILLING BY COMPANY							
		TOTAL MGU	TOTAL MERC	TOTAL NSG	TOTAL PGL	TOTAL UPCO	TOTAL WPS	TOTAL ALL OTHERS	TOTAL ALL COMPANIES
Shared Services Organization:									
	SSO General Office	0	0	0	0	0	0	0	0
	Administrative Services	7,241	59,095	22,163	343,901	15,711	226,710	70,288	745,110
	Environmental Services	60,906	5,984	1,764,545	1,784,912	27,576	343,822	20,810	4,008,555
	Information Technology	210,578	264,278	335,010	1,826,131	195,342	1,840,330	192,819	4,864,487
	Project Services	6,883	3,141	1,722	80,773	36,326	356,536	21,411	506,791
	Supply Chain Services	10,382	14,281	25,527	170,227	14,103	209,160	19,402	463,083
	Total Shared Services Organization	295,989	346,779	2,148,968	4,205,944	289,057	2,976,558	324,731	10,588,027
Corporate Services:									
	Business Performance Group	2,392	2,979	3,165	21,494	2,554	37,635	16,108	86,327
	Legal & Governance Services	14,864	22,321	29,564	193,172	17,159	172,334	75,986	525,399
	Human Res & Corp Communications	78,232	131,909	81,693	565,001	53,286	651,601	116,423	1,678,146
	CFO Services	85,434	134,786	212,206	782,282	93,657	898,440	468,324	2,675,130
	Government Relations	9,281	3,946	15,990	70,857	6,848	96,203	8,866	211,990
	Executive Office	14,804	17,955	23,282	143,764	12,422	134,716	31,668	378,611
	Total Corporate Services	205,007	313,897	365,899	1,776,569	185,926	1,990,929	717,376	5,555,603
Utility Services:									
	Utility Group Exec Office	32,785	31,776	16,904	50,052	33,310	94,523	2,648	261,999
	Gas Supply	101,295	74,344	57,779	774,521	96	128,230	100	1,136,367
	Engineering Services	46,426	51,669	86,579	892,020	3,073	276,493	(368)	1,355,891
	Customer Relations	75,031	91,542	218,136	1,189,800	68,526	941,468	6,172	2,590,675
	Total Utility Services	255,538	249,331	379,398	2,906,393	105,005	1,440,714	8,552	5,344,932
	Total Centrally Managed - Intra IBS	5,037	6,217	8,520	53,125	4,080	82,510	9,476	168,965
	Sub-Total IBS Departmental Costs	761,571	916,224	2,902,785	8,942,031	584,068	6,490,711	1,060,135	21,657,526
Centrally Managed Items - Non IBS									
	CMI Legal and Insurance	328,735	385,877	408,713	3,984,450	293,956	3,223,265	195,660	8,820,656
	CMI - Incentives	(20,341)	(25,497)	(23,586)	(167,837)	(24,333)	(281,582)	(129,661)	(672,837)
	CMI - Human Resources	1,270	11,264	23,023	280,628	15,149	104,021	0	435,354
	CMI - Employee Benefits (1)	61,737	109,122	128,673	1,034,804	131,849	1,331,295	267,818	3,065,299
	Total Centrally Managed - Non IBS	371,401	480,767	536,823	5,132,045	416,621	4,376,999	333,817	11,648,473
	Charges w/Non-IBS Home Centers	67,871	48,523	26,444	170,824	3,952	522,940	439,066	1,279,619
	Depreciation	62,526	84,388	292,417	653,656	49,215	386,332	91,516	1,620,050
	Return on Assets	14,598	21,323	54,810	135,349	10,043	88,973	17,102	342,198
	High Level IBS - Home Center A00	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)
	Intra IBS Charges - Home Center A99	46,678	58,684	77,728	482,348	36,944	449,697	61,680	1,213,759
	Total Other	191,673	212,917	451,398	1,442,177	100,154	1,447,943	609,364	4,455,626
	Total IBS Services Rendered & Billed	1,324,646	1,609,908	3,891,006	15,516,254	1,100,843	12,315,653	2,003,316	37,761,624
MEMO INFORMATION ONLY:									
	Inter-L Inter-Unit Adjustments (2)	0	0	0	0	0	0	0	0
	Total IBS Billed	1,324,646	1,609,908	3,891,006	15,516,254	1,100,843	12,315,653	2,003,316	37,761,624

1 - Includes pension funding for which IBS is reimbursed by the individual companies.

2 - Represents dollars billed from IBS to other companies related to specific system corrections.
Corresponding billings of equal amounts were generated from the utilities to IBS, therefore zero net impact on IBS & the utilities.

Integrus Business Support, LLC
IBS Services Provided To: All Operating Companies
Current Period Consolidated IBS
November 30, 2013

HC	IBS FUNCTION	TOTAL CURRENT PERIOD IBS BILLING - PERCENT OF TOTAL BY COMPANY							
		TOTAL MGU	TOTAL MERC	TOTAL NSG	TOTAL PGL	TOTAL UPCO	TOTAL WPS	TOTAL ALL OTHERS	TOTAL ALL COMPANIES
Shared Services Organization:									
	SSO General Office	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Administrative Services	1.0%	7.9%	3.0%	46.2%	2.1%	30.4%	9.4%	100.0%
	Environmental Services	1.5%	0.1%	44.0%	44.5%	0.7%	8.6%	0.5%	100.0%
	Information Technology	4.3%	5.4%	6.9%	37.5%	4.0%	37.8%	4.0%	100.0%
	Project Services	1.4%	0.6%	0.3%	15.9%	7.2%	70.4%	4.2%	100.0%
	Supply Chain Services	2.2%	3.1%	5.5%	36.8%	3.0%	45.2%	4.2%	100.0%
	Total Shared Services Organization	2.8%	3.3%	20.3%	39.7%	2.7%	28.1%	3.1%	100.0%
Corporate Services:									
	Business Performance Group	2.8%	3.5%	3.7%	24.9%	3.0%	43.6%	18.7%	100.0%
	Legal & Governance Services	2.8%	4.2%	5.6%	36.8%	3.3%	32.8%	14.5%	100.0%
	Human Res & Corp Communications	4.7%	7.9%	4.9%	33.7%	3.2%	38.8%	6.9%	100.0%
	CFO Services	3.2%	5.0%	7.9%	29.2%	3.5%	33.6%	17.5%	100.0%
	Government Relations	4.4%	1.9%	7.5%	33.4%	3.2%	45.4%	4.2%	100.0%
	Executive Office	3.9%	4.7%	6.1%	38.0%	3.3%	35.6%	8.4%	100.0%
	Total Corporate Services	3.7%	5.7%	6.6%	32.0%	3.3%	35.8%	12.9%	100.0%
Utility Services:									
	Utility Group Exec Office	12.5%	12.1%	6.5%	19.1%	12.7%	36.1%	1.0%	100.0%
	Gas Supply	8.9%	6.5%	5.1%	68.2%	0.0%	11.3%	0.0%	100.0%
	Engineering Services	3.4%	3.8%	6.4%	65.8%	0.2%	20.4%	0.0%	100.0%
	Customer Relations	2.9%	3.5%	8.4%	45.9%	2.6%	36.3%	0.2%	100.0%
	Total Utility Services	4.8%	4.7%	7.1%	54.4%	2.0%	27.0%	0.2%	100.0%
	Total Centrally Managed - Intra IBS	3.0%	3.7%	5.0%	31.4%	2.4%	48.8%	5.6%	100.0%
	Sub-Total IBS Departmental Costs	3.5%	4.2%	13.4%	41.3%	2.7%	30.0%	4.9%	100.0%
Centrally Managed Items - Non IBS									
	CMI Legal and Insurance	3.7%	4.4%	4.6%	45.2%	3.3%	36.5%	2.2%	100.0%
	CMI - Incentives	3.0%	3.8%	3.5%	24.9%	3.6%	41.8%	19.3%	100.0%
	CMI - Human Resources	0.3%	2.6%	5.3%	64.5%	3.5%	23.9%	0.0%	100.0%
	CMI - Employee Benefits (1)	2.0%	3.6%	4.2%	33.8%	4.3%	43.4%	8.7%	100.0%
	Total Centrally Managed - Non IBS	3.2%	4.1%	4.6%	44.1%	3.6%	37.6%	2.9%	100.0%
	Charges w/Non-IBS Home Centers	5.3%	3.8%	2.1%	13.3%	0.3%	40.9%	34.3%	100.0%
	Depreciation	3.9%	5.2%	18.0%	40.3%	3.0%	23.8%	5.6%	100.0%
	Return on Assets	4.3%	6.2%	16.0%	39.6%	2.9%	26.0%	5.0%	100.0%
	High Level IBS - Home Center A00	10.0%	10.0%	10.0%	30.0%	10.0%	30.0%	0.0%	100.0%
	Intra IBS Charges - Home Center A99	3.8%	4.8%	6.4%	39.7%	3.0%	37.0%	5.1%	100.0%
	Total Other	4.3%	4.8%	10.1%	32.4%	2.2%	32.5%	13.7%	100.0%
	Total IBS Services Rendered & Billed	3.5%	4.3%	10.3%	41.1%	2.9%	32.6%	5.3%	100.0%
MEMO INFORMATION ONLY:									
	Inter-L Inter-Unit Adjustments (2)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Total IBS Billed	3.5%	4.3%	10.3%	41.1%	2.9%	32.6%	5.3%	100.0%

Integrus Business Support, LLC
IBS Services Provided To: All Operating Companies
Current Period Consolidated IBS
December 31, 2013

HC	IBS FUNCTION	TOTAL CURRENT PERIOD IBS BILLING BY COMPANY							
		TOTAL MGU	TOTAL MERC	TOTAL NSG	TOTAL PGL	TOTAL UPCO	TOTAL WPS	TOTAL ALL OTHERS	TOTAL ALL COMPANIES
Shared Services Organization:									
	SSO General Office	0	0	0	0	0	0	0	0
	Administrative Services	17,771	37,140	40,274	606,007	21,780	301,537	128,433	1,152,943
	Environmental Services	60,876	11,227	2,726,752	4,738,745	20,517	440,660	24,669	8,023,447
	Information Technology	260,449	340,753	397,985	2,132,316	288,207	2,664,997	241,851	6,326,558
	Project Services	3,536	3,841	8,031	65,458	33,222	360,742	11,534	486,362
	Supply Chain Services	10,925	17,187	24,921	166,709	13,804	177,349	16,270	427,164
	Total Shared Services Organization	353,556	410,147	3,197,964	7,709,235	377,530	3,945,285	422,756	16,416,474
Corporate Services:									
	Business Performance Group	2,476	3,084	3,276	22,147	3,044	38,424	14,483	86,934
	Legal & Governance Services	11,037	19,405	33,452	185,976	13,414	149,623	79,511	492,417
	Human Res & Corp Communications	61,945	105,064	85,883	560,986	76,193	686,759	142,232	1,719,062
	CFO Services	118,287	163,884	367,825	1,127,829	126,779	1,075,340	638,385	3,618,329
	Government Relations	9,870	23,817	22,341	110,806	8,690	92,774	8,792	277,091
	Executive Office	9,356	11,592	14,679	91,339	9,177	94,656	25,163	255,960
	Total Corporate Services	212,970	326,846	527,457	2,099,083	237,296	2,137,576	908,567	6,449,794
Utility Services:									
	Utility Group Exec Office	27,080	27,552	14,689	37,553	33,223	93,123	1,120	234,341
	Gas Supply	94,836	67,478	51,142	821,428	57	106,405	0	1,141,346
	Engineering Services	54,838	55,493	94,303	939,602	6,258	277,543	175	1,428,213
	Customer Relations	70,568	89,571	203,555	1,109,621	57,203	865,933	5,276	2,401,728
	Total Utility Services	247,322	240,095	363,689	2,908,205	96,741	1,343,005	6,571	5,205,627
	Total Centrally Managed - Intra IBS	67,214	83,717	110,093	679,610	59,730	774,130	147,430	1,921,925
	Sub-Total IBS Departmental Costs	881,062	1,060,804	4,199,202	13,396,133	771,298	8,199,997	1,485,324	29,993,819
Centrally Managed Items - Non IBS									
	CMI Legal and Insurance	4,113	6,548	30,080	70,647	4,414	50,973	22,081	188,856
	CMI - Incentives	3,013	51,675	(8,865)	(24,871)	12,921	125,220	252,298	411,392
	CMI - Human Resources	18,322	3,600	15,466	95,902	9,765	93,956	255	237,265
	CMI - Employee Benefits (1)	277,615	410,153	279,827	2,275,810	303,840	3,000,521	844,058	7,391,824
	Total Centrally Managed - Non IBS	303,062	471,976	316,509	2,417,489	330,940	3,270,670	1,118,693	8,229,338
	Charges w/Non-IBS Home Centers	54,821	87,662	75,561	461,696	3,665	479,937	47,370	1,210,712
	Depreciation	64,559	87,184	293,963	665,343	49,757	397,546	91,235	1,649,587
	Return on Assets	14,598	21,323	54,810	135,349	10,043	88,973	17,102	342,198
	High Level IBS - Home Center A00	244	382	224	7,174	964	15,943	91	25,022
	Intra IBS Charges - Home Center A99	56,480	70,390	93,388	570,717	49,413	563,761	108,754	1,512,903
	Total Other	190,703	266,942	517,946	1,840,278	113,842	1,546,161	264,551	4,740,421
	Total IBS Services Rendered & Billed	1,374,827	1,799,722	5,033,656	17,653,899	1,216,079	13,016,827	2,868,568	42,963,578
MEMO INFORMATION ONLY:									
	Inter-L Inter-Unit Adjustments (2)	0	0	0	0	0	0	2,670	2,670
	Total IBS Billed	1,374,827	1,799,722	5,033,656	17,653,899	1,216,079	13,016,827	2,871,238	42,966,248

1 - Includes pension funding for which IBS is reimbursed by the individual companies.

2 - Represents dollars billed from IBS to other companies related to specific system corrections.
Corresponding billings of equal amounts were generated from the utilities to IBS, therefore zero net impact on IBS & the utilities.

Integrus Business Support, LLC
IBS Services Provided To: All Operating Companies
Current Period Consolidated IBS
December 31, 2013

HC	IBS FUNCTION	TOTAL CURRENT PERIOD IBS BILLING - PERCENT OF TOTAL BY COMPANY							
		TOTAL MGU	TOTAL MERC	TOTAL NSG	TOTAL PGL	TOTAL UPCO	TOTAL WPS	TOTAL ALL OTHERS	TOTAL ALL COMPANIES
Shared Services Organization:									
	SSO General Office	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Administrative Services	1.5%	3.2%	3.5%	52.6%	1.9%	26.2%	11.1%	100.0%
	Environmental Services	0.8%	0.1%	34.0%	59.1%	0.3%	5.5%	0.3%	100.0%
	Information Technology	4.1%	5.4%	6.3%	33.7%	4.6%	42.1%	3.8%	100.0%
	Project Services	0.7%	0.8%	1.7%	13.5%	6.8%	74.2%	2.4%	100.0%
	Supply Chain Services	2.6%	4.0%	5.8%	39.0%	3.2%	41.5%	3.8%	100.0%
	Total Shared Services Organization	2.2%	2.5%	19.5%	47.0%	2.3%	24.0%	2.6%	100.0%
Corporate Services:									
	Business Performance Group	2.8%	3.5%	3.8%	25.5%	3.5%	44.2%	16.7%	100.0%
	Legal & Governance Services	2.2%	3.9%	6.8%	37.8%	2.7%	30.4%	16.1%	100.0%
	Human Res & Corp Communications	3.6%	6.1%	5.0%	32.6%	4.4%	39.9%	8.3%	100.0%
	CFO Services	3.3%	4.5%	10.2%	31.2%	3.5%	29.7%	17.6%	100.0%
	Government Relations	3.6%	8.6%	8.1%	40.0%	3.1%	33.5%	3.2%	100.0%
	Executive Office	3.7%	4.5%	5.7%	35.7%	3.6%	37.0%	9.8%	100.0%
	Total Corporate Services	3.3%	5.1%	8.2%	32.5%	3.7%	33.1%	14.1%	100.0%
Utility Services:									
	Utility Group Exec Office	11.6%	11.8%	6.3%	16.0%	14.2%	39.7%	0.5%	100.0%
	Gas Supply	8.3%	5.9%	4.5%	72.0%	0.0%	9.3%	0.0%	100.0%
	Engineering Services	3.8%	3.9%	6.6%	65.8%	0.4%	19.4%	0.0%	100.0%
	Customer Relations	2.9%	3.7%	8.5%	46.2%	2.4%	36.1%	0.2%	100.0%
	Total Utility Services	4.8%	4.6%	7.0%	55.9%	1.9%	25.8%	0.1%	100.0%
	Total Centrally Managed - Intra IBS	3.5%	4.4%	5.7%	35.4%	3.1%	40.3%	7.7%	100.0%
	Sub-Total IBS Departmental Costs	2.9%	3.5%	14.0%	44.7%	2.6%	27.3%	5.0%	100.0%
Centrally Managed Items - Non IBS									
	CMI Legal and Insurance	2.2%	3.5%	15.9%	37.4%	2.3%	27.0%	11.7%	100.0%
	CMI - Incentives	0.7%	12.6%	-2.2%	-6.0%	3.1%	30.4%	61.3%	100.0%
	CMI - Human Resources	7.7%	1.5%	6.5%	40.4%	4.1%	39.6%	0.1%	100.0%
	CMI - Employee Benefits (1)	3.8%	5.5%	3.8%	30.8%	4.1%	40.6%	11.4%	100.0%
	Total Centrally Managed - Non IBS	3.7%	5.7%	3.8%	29.4%	4.0%	39.7%	13.6%	100.0%
	Charges w/Non-IBS Home Centers	4.5%	7.2%	6.2%	38.1%	0.3%	39.6%	3.9%	100.0%
	Depreciation	3.9%	5.3%	17.8%	40.3%	3.0%	24.1%	5.5%	100.0%
	Return on Assets	4.3%	6.2%	16.0%	39.6%	2.9%	26.0%	5.0%	100.0%
	High Level IBS - Home Center A00	1.0%	1.5%	0.9%	28.7%	3.9%	63.7%	0.4%	100.0%
	Intra IBS Charges - Home Center A99	3.7%	4.7%	6.2%	37.7%	3.3%	37.3%	7.2%	100.0%
	Total Other	4.0%	5.6%	10.9%	38.8%	2.4%	32.6%	5.6%	100.0%
	Total IBS Services Rendered & Billed	3.2%	4.2%	11.7%	41.1%	2.8%	30.3%	6.7%	100.0%
MEMO INFORMATION ONLY:									
	Inter-L Inter-Unit Adjustments (2)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
	Total IBS Billed	3.2%	4.2%	11.7%	41.1%	2.8%	30.3%	6.7%	100.0%