

The Peoples Gas Light and Coke Company

Retirement Benefits, Net

Item: Retirement Benefits, Net

Line No.	Description	Original Filing			Revised - PGL Rebuttal			Adjustment	Line No.
		Balance at December 31, 2014 (B)	Balance at December 31, 2015 (C)	Average (D)	Balance at December 31, 2014 (E)	Balance at December 31, 2015 (F)	Average (G)		
1	Pension Asset/(Liability)								1
2	228331 Pension Plan	\$ (244,532,000)	\$ (249,461,000)	\$ (246,996,500)	\$ (207,860,000)	\$ (226,436,000)	\$ (217,148,000)		2
3	228333 Sup Ret Plan	(142,000)	(58,000)	(100,000)	(521,000)	(412,000)	(466,500)		3
4	242591 Current SERP	(92,000)	(92,000)	(92,000)	(150,000)	(137,000)	(143,500)		4
5	Net Pension Funded Status	<u>(244,766,000)</u>	<u>(249,611,000)</u>	<u>(247,188,500)</u>	<u>(208,531,000)</u>	<u>(226,985,000)</u>	<u>(217,758,000)</u>		5
6	Pension Reg Asset/(Liability)								6
7	182312 Reg Asset - FAS 158	236,928,000	226,702,000	231,815,000	203,701,000	194,959,000	199,330,000		7
8	182351 Reg Asset - Purch Acct	38,132,000	33,424,000	35,778,000	38,132,000	33,424,000	35,778,000		8
9	254490 Reg Liab FAS 158	0	0	0	0	0	0		9
10	Net Pens Reg Asset/(Liability)	<u>275,060,000</u>	<u>260,126,000</u>	<u>267,593,000</u>	<u>241,833,000</u>	<u>228,383,000</u>	<u>235,108,000</u>		10
11	Total Pension	<u>30,294,000</u>	<u>10,515,000</u>	<u>20,404,500</u>	<u>33,302,000</u>	<u>1,398,000</u>	<u>17,350,000</u>	<u>(3,054,500)</u>	11
12	Balance of Accumulated DIT on the above Pension B/S amounts	<u>(18,528,000)</u>	<u>(15,206,000)</u>	<u>(16,867,000)</u>	<u>(13,223,000)</u>	<u>(539,000)</u>	<u>(6,881,000)</u>		12
13	Pension - Net of ADIT (line 11 + line 12)	<u>11,766,000</u>	<u>(4,691,000)</u>	<u>3,537,500</u>	<u>20,079,000</u>	<u>859,000</u>	<u>10,469,000</u>		13
14	Welfare Asset/(Liability)								14
15	228334 Welfare Liability	(19,705,000)	(18,945,000)	(19,325,000)	(25,823,000)	(28,025,000)	(26,924,000)		15
16	242080 Current Postretirement Welfare	(70,000)	(70,000)	(70,000)	(59,000)	(65,000)	(62,000)		16
17	242592 Current FAS 112 Obligation	(1,939,000)	(1,939,000)	(1,939,000)	(1,939,000)	(1,939,000)	(1,939,000)		17
18	253205 Post Empl Ben FAS 112	(328,000)	(264,000)	(296,000)	(338,000)	(290,000)	(314,000)		18
19	Net Welfare Funded Status	<u>(22,042,000)</u>	<u>(21,218,000)</u>	<u>(21,630,000)</u>	<u>(28,159,000)</u>	<u>(30,319,000)</u>	<u>(29,239,000)</u>		19
20	Welfare Reg Asset/(Liability)								20
21	182312 Reg Asset - FAS 158	0	0	0	0	0	0		21
22	182351 Reg Asset - Purch Acct	15,844,000	12,160,000	14,002,000	15,844,000	12,160,000	14,002,000		22
23	254490 Reg Liab FAS 158	(8,656,000)	(8,529,000)	(8,592,500)	(11,321,000)	(10,737,000)	(11,029,000)		23
24	Net Welfare Reg Asset/(Liability)	<u>7,188,000</u>	<u>3,631,000</u>	<u>5,409,500</u>	<u>4,523,000</u>	<u>1,423,000</u>	<u>2,973,000</u>		24
25	Total Welfare	<u>(14,854,000)</u>	<u>(17,587,000)</u>	<u>(16,220,500)</u>	<u>(23,636,000)</u>	<u>(28,896,000)</u>	<u>(26,266,000)</u>	<u>(10,045,500)</u>	25
26	Balance of Accumulated DIT on the above Welfare B/S amounts	<u>10,479,000</u>	<u>11,135,000</u>	<u>10,807,000</u>	<u>14,245,000</u>	<u>15,905,000</u>	<u>15,075,000</u>		26
27	Welfare - Net of ADIT (line 25 + line 26)	<u>(4,375,000)</u>	<u>(6,452,000)</u>	<u>(5,413,500)</u>	<u>(9,391,000)</u>	<u>(12,991,000)</u>	<u>(11,191,000)</u>		27
28	Retirement Benefits, Net - Before ADIT (line 11 + line 25)	<u>\$ 15,440,000</u>	<u>\$ (7,072,000)</u>	<u>\$ 4,184,000</u>	<u>\$ 9,666,000</u>	<u>\$ (27,498,000)</u>	<u>\$ (8,916,000)</u>	<u>\$ (13,100,000)</u>	28
29	Rounded			<u>\$ 4,184,000</u>		<u>\$ (8,916,000)</u>	<u>\$ (13,100,000)</u>		29