

North Shore Gas Company
Rider VBA Reconciliation Summary-S.C. No. 1 Heating
For the Fiscal Year Period January 1 through December 31, 2013

Line No.	Description (A)	Per Company (B)	Source (C)	Adjustments per Staff (D)	as Adjusted per Staff (Col. (B) + (D)) (E)
1	Carry Over - Prior Year				
2	Rider VBA adjustment to be billed-Prior Year filing	\$ 958,663	(1a)		\$ 958,663
2a	Rider VBA adjustment -actual billings in the Fiscal year	1,118,259	(1b)		1,118,259
2b	Amount to be Recovered (Refunded) through RA	\$ (159,596)	(1)		\$ (159,596)
3	Factor O - Prior Reconciliation	0	(2)		-
4	Interest Rate (0 %)		(7)		-
4a	Interest Amount	-	(line 2b+line 3) x line 4		-
5	Under / (Over) from prior years	\$ (159,596)	(3)		\$ (159,596)
5a	Allocation to Heating	\$ (159,325)	(3a)		\$ (159,325)
6					
7	Current Year (Fiscal Year)				
8	Rate Case Revenues	\$ 17,384,889	(4)	\$ -	\$ 17,384,889
9	Actual Revenues (Distribution Revenues)	18,945,181	(5)	-	18,945,181
10		-			-
11	Amount to be Recovered (Refunded)	\$ (1,560,292)	In 8 - In 9	-	(1,560,292)
12	Percentage of Fixed Costs	100%	(6)		
13					
14					
15		-		-	-
16	Annual Adjustment Under / (Over) Current Year	\$ (1,560,292)	(8)	-	\$ (1,560,292)
17					
18					
19	Cumulative (Refundable)/Recoverable Incl. Interest	\$ (1,719,617)	(9)	-	\$ (1,719,889)
20					
21					
22	Disposition of Cumulative (Over)/Under Recovery				
23					
24	Annual Adjustment	\$ (1,560,292)	line 16		\$ (1,560,292)
25	RA	(159,325)	line 5a		(159,325)
26	Factor O - Current Reconciliation	-	n/a		-
27					
28	Cumulative (Refundable)/Recoverable Incl. Interest	\$ (1,719,617)	line 19	-	\$ (1,719,617)
29	Determination of Adjustment per Therm				
30	Factor T - Estimated Therms April through December 2014	95,693,710	(10)		
31	RA and Factor O Adjustment per therm	\$ (0.0017)	line 5a / line 30		
32	2013 Adjustment per therm	\$ (0.0163)	line 16 / line 30		
33	Total Adjstment per Therm effective April 1 through December 31, 2014	\$ (0.0180)	line 31 + line 32		
34	Total Adjustment per Therm	(1.80)	c line 33 x 100		

Sources:

- (1) NSG Ex. 1.1, p. 2, Col. (A), line 9; Agrees to Sch. 1.1, line 2 - line 2a
(1a) NSG Ex. 1.1, p. 2, Col. (A), line 7; Agrees to Docket Nos. 13-0220/13-0221 (cons.), Appendix A, line 28
(1b) NSG Ex. 1.1, p. 2, Col. (A), line 8
(2) NSG Ex. 1.1, p. 2, Col. (A), line 10
(3) NSG Ex. 1.1, p. 2, Col. (A), line 11; Agrees to sum of lines 2b, 3 and 4a
(3a) NSG Ex. 1.1, p. 2, Col. (A), line 17
(4) NSG Ex. 1.1, p. 2, Col. (A), line 1
(5) NSG Ex. 1.1, p. 2, Col. (A), line 2
(6) NSG Ex. 1.1, p. 2, Col. (A), line 3
(7) NSG Ex. 1.1, p. 2, footnote (6)
(8) NSG Ex. 1.1, p. 2, Col. (A), line 4; Agrees to Sch. 1.1, line 11 x line 12
(9) NSG Ex. 1.1, p. 2, Col. (A), line 18; Agrees to Sch. 1.1, line 5a + line 16
(10) NSG Ex. 1.1, p. 2, Col. (A), line 5

Notes:

Line 5a is included this year since separate rates for S.C. No. 1 heating and non-heating were implemented in June 2013. This line will not be necessary in future filings.
There may be differences due to rounding.

North Shore Gas Company
Rider VBA Reconciliation Summary-S.C. No. 1 Non-Heating
For the Fiscal Year Period January 1 through December 31, 2013

<u>Line No.</u>	<u>Description</u> <u>(A)</u>	<u>Per Company</u> <u>(B)</u>	<u>Source</u> <u>(C)</u>	<u>Adjustments</u> <u>per Staff</u> <u>(D)</u>	<u>as Adjusted</u> <u>per Staff</u> <u>(Col. (B) + (D))</u> <u>(E)</u>
1	Carry Over - Prior Year				
2	Rider VBA adjustment to be billed-Prior Year filing	\$ 958,663	(1a)		\$ 958,663
2a	Rider VBA adjustment -actual billings in the Fiscal year	<u>1,118,259</u>	(1b)		<u>1,118,259</u>
2b	Amount to be Recovered (Refunded) through RA	\$ (159,596)	(1)		\$ (159,596)
3	Factor O - Prior Reconciliation	0	(2)		-
4	Interest (0 %)	-	(7)		-
4a	Interest Amount	-	(line 2b+line 3) x line 4		-
5	Under / (Over) from prior years	\$ (159,596)	(3)		\$ (159,596)
5a	Allocation to Non-Heating	\$ (272)	(3a)		\$ (272)
6					
7	Current Year (Fiscal Year)				
8	Rate Case Revenues	\$ 52,819	(4)	\$ -	\$ 52,819
9	Actual Revenues (Distribution Revenues)	54,881	(5)	-	54,881
10					
11	Amount to be Recovered (Refunded)	\$ (2,062)	In 8 - In 9	-	(2,062)
12	Percentage of Fixed Costs	100%	(6)		
13					
14					
15					
16	Annual Adjustment Under / (Over) Current Year	\$ (2,062)	(8)	-	\$ (2,062)
17					
18					
19	Cumulative (Refundable)/Recoverable Incl. Interest	\$ (2,333)	(9)	-	\$ (161,658)
20					
21					
22	Disposition of Cumulative (Over)/Under Recovery				
23					
24	Annual Adjustment	\$ (2,062)	line 16		\$ (2,062)
25	RA	(272)	line 5a		(272)
26	Factor O - Current Reconciliation	-	n/a		-
27					
28	Cumulative (Refundable)/Recoverable Incl. Interest	\$ (2,333)	line 19	-	\$ (2,333)
29	Determination of Adjustment per Therm				
30	Factor T - Estimated Therms April through December 2014	163,100	(10)		
31	RA and Factor O Adjustment per therm	\$ (0.0017)	line 5a / line 30		
32	2013 Adjustment per therm	\$ (0.0126)	line 16 / line 30		
33	Total Adustment per Therm effective April 1 through December 31, 2014	\$ (0.0143)	line 31 + line 32		
34	Total Adjustment per Therm	(1.43)	c line 33 x 100		

Sources:

- (1) NSG Ex. 1.1, p. 2, Col. (B), line 9; Agrees to Sch. 1.2, line 2 - line 2a
- (1a) NSG Ex. 1.1, p. 2, Col. (B), line 7; Agrees to Docket Nos. 13-0220/13-0221 (cons.), Appendix A, line 28
- (1b) NSG Ex. 1.1, p. 2, Col. (B), line 8
- (2) NSG Ex. 1.1, p. 2, Col. (B), line 10
- (3) NSG Ex. 1.1, p. 2, Col. (B), line 11; Agrees to sum of lines 2b, 3 and 4a
- (3a) NSG Ex. 1.1, p. 2, Col. (B), line 17
- (4) NSG Ex. 1.1, p. 2, Col. (B), line 1
- (5) NSG Ex. 1.1, p. 2, Col. (B), line 2
- (6) NSG Ex. 1.1, p. 2, Col. (B), line 3
- (7) NSG Ex. 1.1, p. 2, footnote (6)
- (8) NSG Ex. 1.1, p. 2, Col. (B), line 4; Agrees to Sch. 1.2, line 11 x line 12
- (9) NSG Ex. 1.1, p. 2, Col. (B), line 18; Agrees to Sch. 1.2, line 5a + line 16
- (10) NSG Ex. 1.1, p. 2, Col. (B), line 5

Notes:

Line 5a is included this year since separate rates for S.C. No. 1 heating and non-heating were implemented in June 2013. This line will not be necessary in future filings.

There may be differences due to rounding.

North Shore Gas Company
Rider VBA Reconciliation Summary-S. C. No. 2
For the Fiscal Year Period January 1 through December 31, 2013

<u>Line No.</u>	<u>Description</u> <u>(A)</u>	<u>Per Company</u> <u>(B)</u>	<u>Source</u> <u>(C)</u>	<u>Adjustments</u> <u>per Staff</u> <u>(D)</u>	<u>as Adjusted</u> <u>per Staff</u> <u>(Col. (B) + (D))</u> <u>(E)</u>
1	Carry Over - Prior Year				
2	Rider VBA adjustment to be billed-Prior Year filing	\$ 724,598	(1a)		\$ 724,598
2a	Rider VBA adjustment -actual billings in the Fiscal year	<u>880,474</u>	(1b)		<u>880,474</u>
2b	Amount to be Recovered (Refunded) through RA	\$ (155,875)	(1)		\$ (155,875)
3	Factor O - Prior Reconciliation	0	(2)		-
4	Interest (0 %)		(7)		-
4a	Interest Amount	-	(line 2b+line 3) x line 4		-
5	Under / (Over) from prior years	<u>\$ (155,875)</u>	(3)		<u>\$ (155,875)</u>
6					
7	Current Year (Fiscal Year)				
8	Rate Case Revenues	\$ 5,894,953	(4)	\$ -	\$ 5,894,953
9	Actual Revenues (Distribution Revenues)	6,465,269	(5)	-	6,465,269
10		-			-
11	Amount to be Recovered (Refunded)	<u>\$ (570,316)</u>	In 8 - In 9	-	<u>(570,316)</u>
12	Percentage of Fixed Costs	100%	(6)		
13		-			-
14		-			-
15		-			-
16	Annual Adjustment Under / (Over) Current Year	<u>\$ (570,316)</u>	(8)	-	<u>\$ (570,316)</u>
17					
18					
19	Cumulative (Refundable)/Recoverable Incl. Interest	<u>\$ (726,191)</u>	(9)	-	<u>\$ (726,191)</u>
20					
21					
22	Disposition of Cumulative (Over)/Under Recovery				
23					
24	Annual Adjustment	\$ (570,316)	line 16		\$ (570,316)
25	RA	(155,875)	line 2		(155,875)
26	Factor O - Current Reconciliation	-	n/a		-
27		-			-
28	Cumulative (Refundable)/Recoverable Incl. Interest	<u>\$ (726,191)</u>	line 19	-	<u>\$ (726,191)</u>
29					
30	Determination of Adjustment per Therm Factor T - Estimated Therms April through December 2014	47,844,614	(10)		
31	RA and Factor O Adjustment per therm	\$ (0.0033)	line 5a / line 30		
32	2013 Adjustment per therm	<u>(0.0119)</u>	line 16 / line 30		
33	Total Adustment per Therm effective April 1 through December 31, 2014	\$ (0.0152)	line 31 + line 32		
34	Total Adjustment per Therm	(1.52) c	line 33 x 100		

Sources:

- (1) NSG Ex. 1.1, p. 2, Col. (C), line 9; Agrees to Sch. 1.3, line 2 - line 2a
- (1a) NSG Ex. 1.1, p. 2, Col. (C), line 7; Agrees to Docket Nos. 13-0220/13-0221 (cons.), Appendix A, line 28
- (1b) NSG Ex. 1.1, p. 2, Col. (C), line 8
- (2) NSG Ex. 1.1, p. 2, Col. (C), line 10
- (3) NSG Ex. 1.1, p. 2, Col. (C), line 11; Agrees to sum of lines 2b, 3 and 4a
- (4) NSG Ex. 1.1, p. 2, Col. (C), line 1
- (5) NSG Ex. 1.1, p. 2, Col. (C), line 2
- (6) NSG Ex. 1.1, p. 2, Col. (C), line 3
- (7) NSG Ex. 1.1, p. 2, footnote (6)
- (8) NSG Ex. 1.1, p. 2, Col. (C), line 4; Agrees to Sch. 1.3, line 11 x line 12
- (9) NSG Ex. 1.1, p. 2, Col. (C), line 18; Agrees to Sch. 1.3, line 5 + line 16
- (10) NSG Ex. 1.1, p. 2, Col. (C), line 5

Notes:

There may be differences due to rounding.