

DIRECT TESTIMONY

of

**Mike Ostrander
Accountant**

**Accounting Department
Financial Analysis Division
Illinois Commerce Commission**

**Reconciliation of Revenues Collected under Riders EOA with the Actual
Costs Associated with Energy Efficiency and On-Bill Financing Programs**

**North Shore Gas Company and
The Peoples Gas Light and Coke Company**

Docket No. 13-0611

October 28, 2014

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1 **Witness Identification**

2 **Q. Please state your name and business address.**

3 A. My name is Mike Ostrander. My business address is 527 East Capitol
4 Avenue, Springfield, Illinois 62701.

5 **Q. By whom are you employed and in what capacity?**

6 A. I am an Accountant in the Accounting Department of the Financial
7 Analysis Division of the Illinois Commerce Commission (“ICC” or
8 “Commission”).

9 **Q. Please describe your background and professional affiliation.**

10 A. I received a Bachelor of Business Administration in Accounting from the
11 University of Notre Dame. I am a Certified Public Accountant and a
12 Certified Internal Auditor. I joined the Commission Staff (“Staff”) in March
13 2006. Prior to joining the Commission, I was employed for three years as
14 a Staff Accountant in public accounting, seventeen years in private
15 industry with positions ranging from Accounting Manager to Corporate
16 Officer encompassing all areas of accounting and internal auditing, and
17 three years as Controller of a law firm and software company.

18 **Q. Have you previously testified before this Commission?**

19 A. Yes, I have testified before the Commission on many occasions.

20 **Purpose of Testimony**

21 **Q. What is the purpose of your testimony in this proceeding?**

22 A. The purpose of my testimony is to report the results of my review of North
23 Shore Gas Company's ("North Shore") and The Peoples Gas Light and
24 Coke Company's ("Peoples Gas") (individually, the "Company" and
25 collectively, the "Companies") Energy Efficiency and On-Bill Financing
26 Programs ("Rider EOA") Reconciliation for the period June 1, 2012
27 through May 31, 2013, Program Year 2 ("PY 2"), as calculated by the
28 Companies' witness Edward M. Korenchan, in NS-PGL Ex. 1.0, and the
29 underlying documents that support the calculations.

30 **Q. Are you sponsoring any schedules as part of your direct testimony?**

31 A. Yes. I prepared the following schedules, which show data as of, or for the
32 PY 2 reconciliation period:

33 Schedules 1.01 N and P Rider EOA – Residential Energy Efficiency
34 Reconciliation Adjustment Service Classification No. 1

35 Schedules 1.02 N and P Rider EOA – Residential Energy Efficiency
36 Reconciliation Adjustment Service Classification No. 2

37 Schedule 1.03 N Rider EOA – Commercial and Industrial Energy
38 Efficiency Reconciliation Adjustment Service Classification Nos. 2, 4, 5
39 and 7

40 Schedule 1.03 P Rider EOA – Commercial and Industrial Energy
41 Efficiency Reconciliation Adjustment Service Classification Nos. 2, 4, 5, 7
42 and 8

43 Schedules 1.04 N and P Rider EOA – On-Bill Financing Reconciliation
44 Adjustment Service Classification No. 1

45 Schedule 1.05 P Rider EOA – On-Bill Financing Reconciliation
46 Adjustment Service Classification No. 2

47 **Q. Please explain the N and P suffixes that appear with your schedule**
48 **numbers.**

49 A. These suffixes indicate the Company to which a particular schedule
50 applies. The N suffix identifies a schedule that applies to North Shore,
51 and the P suffix identifies a schedule that applies to Peoples Gas.

52 **Rider EOA Background**

53 **Q. Please describe the reconciliation adjustments, according to the**
54 **terms of Rider EOA.**

55 A. Section E of each Rider EOA requires North Shore and Peoples Gas to
56 file annually no later than August 31, a reconciliation of amounts billed in
57 the previous program year to the actual costs, as well as reconciliation
58 adjustments for any amounts over- or under-collected from customers per
59 the reconciliation. Such reconciliation adjustments would apply to the nine-
60 month reconciliation amortization period beginning September 1 of each
61 year. The review of the reconciliation adjustments for PY 2 is the subject
62 of this proceeding.

63 **Staff Reconciliation Schedules**

64 **Q. Please explain Staff Exhibit 1.0, Schedules 1.01 N through 1.04 N.**

65 A. Schedule 1.01 N (Residential Energy Efficiency Reconciliation Adjustment
66 Service Classification No. 1) and Schedule 1.02 N (Residential Energy
67 Efficiency Reconciliation Adjustment Service Classification No. 2), present

68 Staff's proposed adjustments to correct expenses misclassified between
69 Service Classification No. 1 and No. 2 as noted by the Companies' in their
70 response to Staff Data Request JMO 3.07. For Schedule 1.03 N
71 (Commercial and Industrial Energy Efficiency Reconciliation Adjustment
72 Service Classification Nos. 2, 4, 5 and 7) and Schedule 1.04 N (On-Bill
73 Financing Reconciliation Adjustment Service Classification No. 1) Staff
74 proposes no adjustments to the Company's cumulative (over)/under
75 recovery. The Staff schedules present the reconciliations in an alternative
76 format that is consistent with reconciliation schedules utilized for all Illinois
77 utilities.

78 **Q. Please explain Staff Exhibit 1.0, Schedules 1.01 P through 1.05 P.**

79 A. Staff proposes no adjustments to the Company's cumulative (over)/under
80 recovery for Schedules 1.01 P through 1.05 P. Similar to the North Shore
81 reconciliation adjustment schedules discussed above the reconciliations
82 are presented in an alternative format.

83 **Q. How did the Companies present the PY 1 Factor O adjustments in its
84 PY 2 reconciliation schedules?**

85 A. The Commission Factor O adjustments ordered in Docket No. 12-0602
86 were not included in the Companies' PY 2 reconciliation schedules. The

87 date of the Order in Docket No. 12-0602 was October 3, 2013, which was
88 after the August 30, 2013 date of the PY 2 reconciliation schedules filing.¹

89 **Q. When will the PY 1 Factor O adjustments be disposed of through the**
90 **reconciliation process?**

91 A. The Companies included the PY 1 Factor O adjustments in their
92 reconciliation adjustment calculations for the third program year ("PY 3").
93 The reconciliation adjustments for PY 3 were filed on August 28, 2014,
94 and became effective for the nine-month period beginning September 1,
95 2014.

96 **Summary**

97 **Q. What is your recommendation with regards to the Companies' PY 2**
98 **reconciliation adjustments?**

99 A. I recommend that the Commission adopt the proposed adjustments
100 reflected in Staff's reconciliation schedules. The resulting Factor O
101 Ordered adjustments for North Shore Service Classification No. 1, is a
102 collection of \$159,155, and North Shore Service Classification No. 2, a
103 refund of \$159,155, and be reflected in North Shore's first filing following
104 the date of the Order in this docket.

105 **Conclusion**

106 **Q. Does this conclude your prepared direct testimony?**

¹ NS-PGL Response to Staff Data Request JMO 1.04.

107 A. Yes.

North Shore Gas Company
 Rider EOA - Residential Energy Efficiency Reconciliation Adjustment
 Service Classification No. 1
 For the Period June 1, 2012 through May 31, 2013 (PY 2)

Line No.	Description (a)	Per Company (b)	Staff Adjustment (c)	Per Staff (b) + (c) (d)
<u>(Over)/Under Recovery from Prior Years</u>				
1	PY 1 - Reconciliation Adjustment (RA)	\$ (197,932)	\$ -	\$ (197,932)
2	PY 1 - Commission Ordered Adjustments (O) [Docket No. 12-0602]	(37,745)	-	(37,745)
3	(Over)/Under Recovery from Prior Periods (Line 1 + Line 2)	<u>\$ (235,677)</u>	<u>\$ -</u>	<u>\$ (235,677)</u>
<u>Current Year (Over)/Under Recovery</u>				
4	PY 2 - Energy Efficiency Expenses	\$ 1,182,598	\$ 159,155	\$ 1,341,753
5	PY 2 - Energy Efficiency Revenues	2,041,200	-	2,041,200
6	(Over) /Under Recovery for PY 2 (Line 4 - Line 5)	<u>\$ (858,602)</u>	<u>\$ 159,155</u>	<u>\$ (699,447)</u>
7	Interest	-	-	-
8	Cumulative (Over)/Under Recovery (Line 3 + Line 6)	<u>\$ (1,094,279)</u>	<u>\$ 159,155</u>	<u>\$ (935,124)</u>
<u>Disposition of Cumulative (Over)/Under Recovery</u>				
9	PY 1 - Commission Ordered Adjustments (O) to be (Refunded) in PY 3	\$ (37,745)	\$ -	\$ (37,745)
10	PY 2 - RA to be (Refunded) in PY 3	(1,056,534)	-	(1,056,534)
11	PY 2 - Commission Ordered Adjustments (O) to be Collected in Future Filing	-	159,155	159,155
12	Cumulative (Over)/Under Recovery (Line 9 + Line 10 + Line 11)	<u>\$ (1,094,279)</u>	<u>\$ 159,155</u>	<u>\$ (935,124)</u>

Sources:

- Column (b): NS-PGL Ex. 1.1N, page 2 of 7, Column [D]
- Column (c): NS-PGL Response to Staff Data Request JMO 3.07
- Column (d): Per Staff [Column (b) + Column (c)]

North Shore Gas Company
 Rider EOA - Residential Energy Efficiency Reconciliation Adjustment
 Service Classification No. 2
 For the Period June 1, 2012 through May 31, 2013 (PY 2)

Line No.	Description (a)	Per Company (b)	Staff Adjustment (c)	Per Staff (b) + (c) (d)
<u>(Over)/Under Recovery from Prior Years</u>				
1	PY 1 - Reconciliation Adjustment (RA)	\$ (118,886)	\$ -	\$ (118,886)
2	PY 1 - Commission Ordered Adjustments (O) [Docket No. 12-0602]	(12,174)	-	(12,174)
3	(Over)/Under Recovery from Prior Periods (Line 1 + Line 2)	<u>\$ (131,060)</u>	<u>\$ -</u>	<u>\$ (131,060)</u>
<u>Current Year (Over)/Under Recovery</u>				
4	PY 2 - Energy Efficiency Expenses	497,964	(159,155)	338,809
5	PY 2 - Energy Efficiency Revenues	<u>472,127</u>	<u>-</u>	<u>472,127</u>
6	(Over) /Under Recovery for PY 2 (Line 4 - Line 5)	<u>25,837</u>	<u>(159,155)</u>	<u>(133,317)</u>
7	Interest	-	-	-
8	Cumulative (Over)/Under Recovery (Line 3 + Line 6)	<u>\$ (105,223)</u>	<u>\$ (159,155)</u>	<u>\$ (264,377)</u>
<u>Disposition of Cumulative (Over)/Under Recovery</u>				
9	PY 1 - Commission Ordered Adjustments (O) to be (Refunded) in PY 3	\$ (12,174)	\$ -	\$ (12,174)
10	PY 2 - RA to be (Refunded) in PY 3	(93,049)	-	(93,049)
11	PY 2 - Commission Ordered Adjustments (O) to be (Refunded) in Future Filing	<u>-</u>	<u>(159,155)</u>	<u>(159,155)</u>
12	Cumulative (Over)/Under Recovery (Line 9 + Line 10 + Line 11)	<u>\$ (105,223)</u>	<u>\$ (159,155)</u>	<u>\$ (264,377)</u>

Sources:

- Column (b): NS-PGL Ex. 1.1N, page 3 of 7, Column [D]
- Column (c): NS-PGL Response to Staff Data Request JMO 3.07
- Column (d): Per Staff [Column (b) + Column (c)]

North Shore Gas Company
 Rider EOA - Commercial and Industrial Energy Efficiency Reconciliation Adjustment
 Service Classifications Nos. 2, 4, 5 and 7
 For the Period June 1, 2012 through May 31, 2013 (PY 2)

Line No.	Description (a)	Per Company (b)	Staff Adjustment (c)	Per Staff (b) + (c) (d)
<u>(Over)/Under Recovery from Prior Years</u>				
1	PY 1 - Reconciliation Adjustment (RA)	\$ 298,824	\$ -	\$ 298,824
2	PY 1 - Commission Ordered Adjustments (O) [Docket No. 12-0602]	(37,107)	-	(37,107)
3	(Over)/Under Recovery from Prior Periods (Line 1 + Line 2)	<u>\$ 261,717</u>	<u>\$ -</u>	<u>\$ 261,717</u>
<u>Current Year (Over)/Under Recovery</u>				
4	PY 1 - Energy Efficiency Expenses	1,699,336	-	1,699,336
5	PY 1 - Energy Efficiency Revenues	<u>2,485,265</u>	<u>-</u>	<u>2,485,265</u>
6	(Over) /Under Recovery for PY 2 (Line 4 - Line 5)	<u>(785,929)</u>	<u>-</u>	<u>(785,929)</u>
7	Interest	-	-	-
8	Cumulative (Over)/Under Recovery (Line 1 + Line 4 + Line 5)	<u>\$ (524,212)</u>	<u>\$ -</u>	<u>\$ (524,212)</u>
<u>Disposition of Cumulative (Over)/Under Recovery</u>				
9	PY 1 - Commission Ordered Adjustments (O) to be (Refunded) in PY 3	\$ (37,107)	\$ -	\$ (37,107)
10	PY 2 - RA to be (Refunded) in PY 3	(487,105)	-	(487,105)
11	PY 2 - Commission Ordered Adjustments (O) to be (Refunded) in Future Filing	<u>-</u>	<u>-</u>	<u>-</u>
11	Cumulative (Over)/Under Recovery (Line 7 + Line 8)	<u>\$ (524,212)</u>	<u>\$ -</u>	<u>\$ (524,212)</u>

Sources:

Column (b): NS-PGL Ex. 1.1N, page 4 of 7, Column [D]
 Column (c): NS-PGL Response to Staff Data Request JMO 3.07

North Shore Gas Company
 Rider EOA - On-Bill Financing Reconciliation Adjustment
 Service Classification No. 1
 For the Period June 1, 2012 through May 31, 2013 (PY 2)

Line No.	Description (a)	Per Company (b)	Staff Adjustment (c)	Per Staff (b) + (c) (d)
<u>(Over)/Under Recovery from Prior Years</u>				
1	PY 1 - Reconciliation Adjustment (RA)	\$ (49,681)	\$ -	\$ (49,681)
2	PY 1 - Commission Ordered Adjustments (O) [Docket No. 12-0602]	-	-	-
3	(Over)/Under Recovery from Prior Periods (Line 1 + Line 2)	\$ (49,681)	\$ -	\$ (49,681)
<u>Current Year (Over)/Under Recovery</u>				
4	PY 1 - Energy Efficiency Expenses	8,899	-	8,899
5	PY 1 - Energy Efficiency Revenues	55,971	-	55,971
6	(Over) /Under Recovery for PY 2 (Line 4 - Line 5)	(47,073)	-	(47,073)
7	Interest	-	-	-
8	Cumulative (Over)/Under Recovery (Line 1 + Line 4 + Line 5)	\$ (96,754)	\$ -	\$ (96,754)
<u>Disposition of Cumulative (Over)/Under Recovery</u>				
9	PY 2 - RA to be (Refunded) in PY 3	(96,754)	-	(96,754)
10	PY 2 - Commission Ordered Adjustments (O) to be (Refunded) in Future Filing	-	-	-
11	Cumulative (Over)/Under Recovery (Line 7 + Line 8)	\$ (96,754)	\$ -	\$ (96,754)

Sources:

- Column (b): NS-PGL Ex. 1.1N, page 2 of 7, Column [D]
- Column (d): Per Staff [Column (b) + Column (c)]
- Column (c): NS-PGL Response to Staff Data Request JMO 3.07

The Peoples Gas Light and Coke Company
 Rider EOA - Residential Energy Efficiency Reconciliation Adjustment
 Service Classification No. 1
 For the Period June 1, 2012 through May 31, 2013 (PY 2)

Line No.	Description (a)	Per Company (b)	Staff Adjustment (c)	Per Staff (b) + (c) (d)
<u>(Over)/Under Recovery from Prior Years</u>				
1	PY 1 - Reconciliation Adjustment (RA)	\$ (2,076,890)	\$ -	\$ (2,076,890)
2	PY 1 - Commission Ordered Adjustments (O) [Docket No. 12-0602]	(161,044)	-	(161,044)
3	(Over)/Under Recovery from Prior Periods (Line 1 + Line 2)	<u>\$ (2,237,934)</u>	<u>\$ -</u>	<u>\$ (2,237,934)</u>
<u>Current Year (Over)/Under Recovery</u>				
4	PY 2 - Energy Efficiency Expenses	\$ 6,839,858	\$ -	\$ 6,839,858
5	PY 2 - Energy Efficiency Revenues	9,520,927	-	9,520,927
6	(Over) /Under Recovery for PY 2 (Line 4 - Line 5)	<u>\$ (2,681,070)</u>	<u>\$ -</u>	<u>\$ (2,681,070)</u>
7	Interest	-	-	-
8	Cumulative (Over)/Under Recovery (Line 3 + Line 6)	<u>\$ (4,919,004)</u>	<u>\$ -</u>	<u>\$ (4,919,004)</u>
<u>Disposition of Cumulative (Over)/Under Recovery</u>				
9	PY 1 - Commission Ordered Adjustments (O) to be (Refunded) in PY 3	\$ (161,044)	\$ -	\$ (161,044)
10	PY 2 - RA to be (Refunded) in PY 3	(4,757,960)	-	(4,757,960)
11	PY 2 - Commission Ordered Adjustments (O) to be (Refunded) in Future Filing	-	-	-
12	Cumulative (Over)/Under Recovery (Line 9 + Line 10 + Line 11)	<u>\$ (4,919,004)</u>	<u>\$ -</u>	<u>\$ (4,919,004)</u>

Sources:

Column (b): NS-PGL Ex. 1.1P, page 2 of 7, Column [D]
 Column (d): Per Staff [Column (b) + Column (c)]

The Peoples Gas Light and Coke Company
 Rider EOA - Residential Energy Efficiency Reconciliation Adjustment
 Service Classification No. 2
 For the Period June 1, 2012 through May 31, 2013 (PY 2)

Line No.	Description (a)	Per Company (b)	Staff Adjustment (c)	Per Staff (b) + (c) (d)
<u>(Over)/Under Recovery from Prior Years</u>				
1	PY 1 - Reconciliation Adjustment (RA)	\$ (295,296)	\$ -	\$ (295,296)
2	PY 1 - Commission Ordered Adjustments (O) [Docket No. 12-0602]	(95,765)	-	(95,765)
3	(Over)/Under Recovery from Prior Periods (Line 1 + Line 2)	\$ (391,061)	\$ -	\$ (391,061)
<u>Current Year (Over)/Under Recovery</u>				
4	PY 2 - Energy Efficiency Expenses	\$ 6,649,566	\$ -	\$ 6,649,566
5	PY 2 - Energy Efficiency Revenues	4,727,959	-	4,727,959
6	(Over) /Under Recovery for PY 2 (Line 4 - Line 5)	\$ 1,921,607	\$ -	\$ 1,921,607
7	Interest	-	-	-
8	Cumulative (Over)/Under Recovery (Line 3 + Line 6)	\$ 1,530,546	\$ -	\$ 1,530,546
<u>Disposition of Cumulative (Over)/Under Recovery</u>				
9	PY 1 - Commission Ordered Adjustments (O) to be (Refunded) in PY 3	\$ (95,765)	\$ -	\$ (95,765)
10	PY 2 - RA to be Collected in PY 3	1,626,311	-	1,626,311
11	PY 2 - Commission Ordered Adjustments (O) to be (Refunded) in Future Filing	-	-	-
12	Cumulative (Over)/Under Recovery (Line 9 + Line 10 + Line 11)	\$ 1,530,546	\$ -	\$ 1,530,546

Sources:

Column (b): NS-PGL Ex. 1.1P, page 3 of 7, Column [D]
 Column (d): Per Staff [Column (b) + Column (c)]

The Peoples Gas Light and Coke Company
 Rider EOA - Commercial and Industrial Energy Efficiency Reconciliation Adjustment
 Service Classifications Nos. 2, 4, 5, 7 and 8
 For the Period June 1, 2012 through May 31, 2013 (PY 2)

Line No.	Description (a)	Per Company (b)	Staff Adjustment (c)	Per Staff (b) + (c) (d)
<u>(Over)/Under Recovery from Prior Years</u>				
1	PY 1 - Reconciliation Adjustment (RA)	\$ 1,204,182	\$ -	\$ 1,204,182
2	PY 1 - Commission Ordered Adjustments (O) [Docket No. 12-0602]	(172,052)	-	(172,052)
3	(Over)/Under Recovery from Prior Periods (Line 1 + Line 2)	\$ 1,032,130	\$ -	\$ 1,032,130
<u>Current Year (Over)/Under Recovery</u>				
4	PY 2 - Energy Efficiency Expenses	\$ 8,745,372	\$ -	\$ 8,745,372
5	PY 2 - Energy Efficiency Revenues	9,725,230	-	9,725,230
6	(Over) /Under Recovery for PY 2 (Line 4 - Line 5)	\$ (979,858)	\$ -	\$ (979,858)
7	Interest	-	-	-
8	Cumulative (Over)/Under Recovery (Line 3 + Line 6)	\$ 52,272	\$ -	\$ 52,272
<u>Disposition of Cumulative (Over)/Under Recovery</u>				
9	PY 1 - Commission Ordered Adjustments (O) to be (Refunded) in PY 3	\$ (172,052)	\$ -	\$ (172,052)
10	PY 2 - RA to be Collected in PY 3	224,324	-	224,324
11	PY 2 - Commission Ordered Adjustments (O) to be (Refunded) in Future Filing	-	-	-
12	Cumulative (Over)/Under Recovery (Line 9 + Line 10 + Line 11)	\$ 52,272	\$ -	\$ 52,272

Sources:

Column (b): NS-PGL Ex. 1.1P, page 4 of 7, Column [D]
 Column (d): Per Staff [Column (b) + Column (c)]

The Peoples Gas Light and Coke Company
 Rider EOA - On-Bill Financing Reconciliation Adjustment
 Service Classification No. 1
 For the Period June 1, 2012 through May 31, 2013 (PY 2)

Line No.	Description (a)	Per Company (b)	Staff Adjustment (c)	Per Staff (b) + (c) (d)
<u>(Over)/Under Recovery from Prior Years</u>				
1	PY 1 - Reconciliation Adjustment (RA)	\$ (290,763)	\$ -	\$ (290,763)
2	PY 1 - Commission Ordered Adjustments (O) [Docket No. 12-0602]	3,807	-	3,807
3	(Over)/Under Recovery from Prior Periods (Line 1 + Line 2)	<u>\$ (286,956)</u>	<u>\$ -</u>	<u>\$ (286,956)</u>
<u>Current Year (Over)/Under Recovery</u>				
4	PY 2 - Energy Efficiency Expenses	\$ 29,780	\$ -	\$ 29,780
5	PY 2 - Energy Efficiency Revenues	286,871	-	286,871
6	(Over) /Under Recovery for PY 2 (Line 4 - Line 5)	<u>\$ (257,090)</u>	<u>\$ -</u>	<u>\$ (257,090)</u>
7	Interest	-	-	-
8	Cumulative (Over)/Under Recovery (Line 3 + Line 6)	<u>\$ (544,046)</u>	<u>\$ -</u>	<u>\$ (544,046)</u>
<u>Disposition of Cumulative (Over)/Under Recovery</u>				
9	PY 1 - Commission Ordered Adjustments (O) to be (Refunded) in PY 3	\$ 3,807	\$ -	\$ 3,807
10	PY 2 - RA to be (Refunded) in PY 3	(547,853)	-	(547,853)
11	PY 2 - Commission Ordered Adjustments (O) to be (Refunded) in Future Filing	-	-	-
12	Cumulative (Over)/Under Recovery (Line 9 + Line 10 + Line 11)	<u>\$ (544,046)</u>	<u>\$ -</u>	<u>\$ (544,046)</u>

Sources:

Column (b): NS-PGL Ex. 1.1P, page 2 of 7, Column [D]
 Column (d): Per Staff [Column (b) + Column (c)]

The Peoples Gas Light and Coke Company
 Rider EOA - On-Bill Financing Reconciliation Adjustment
 Service Classification No. 2
 For the Period June 1, 2012 through May 31, 2013 (PY 2)

Line No.	Description (a)	Per Company (b)	Staff Adjustment (c)	Per Staff (b) + (c) (d)
<u>(Over)/Under Recovery from Prior Years</u>				
1	PY 1 - Reconciliation Adjustment (RA)	\$ 8,872	\$ -	\$ 8,872
2	PY 1 - Commission Ordered Adjustments (O) [Docket No. 12-0602]	(3,807)	-	(3,807)
3	(Over)/Under Recovery from Prior Periods (Line 1 + Line 2)	\$ 5,065	\$ -	\$ 5,065
<u>Current Year (Over)/Under Recovery</u>				
4	PY 2 - Energy Efficiency Expenses	\$ 608	\$ -	\$ 608
5	PY 2 - Energy Efficiency Revenues	-	-	-
6	(Over) /Under Recovery for PY 2 (Line 4 - Line 5)	\$ 608	\$ -	\$ 608
7	Interest	-	-	-
8	Cumulative (Over)/Under Recovery (Line 3 + Line 6)	\$ 5,673	\$ -	\$ 5,673
<u>Disposition of Cumulative (Over)/Under Recovery</u>				
9	PY 1 - Commission Ordered Adjustments (O) to be (Refunded) in PY 3	\$ (3,807)	\$ -	\$ (3,807)
10	PY 2 - RA to be Collected in PY 3	9,480	-	9,480
11	PY 2 - Commission Ordered Adjustments (O) to be (Refunded) in Future Filing	-	-	-
12	Cumulative (Over)/Under Recovery (Line 9 + Line 10 + Line 11)	\$ 5,673	\$ -	\$ 5,673

Sources:

Column (b): NS-PGL Ex. 1.1P, page 3 of 7, Column [D]
 Column (d): Per Staff [Column (b) + Column (c)]