

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION

North Shore Gas Company)	
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)	
Petition Pursuant to Rider UEA)	Docket No. 15-
of Schedule of Rates for Gas)	
Service to Initiate a Proceeding to)	
Determine the Accuracy of the)	
Rider UEA Reconciliation Statement)	

**PETITION OF
NORTH SHORE GAS COMPANY**

North Shore Gas Company (“North Shore”) files with the Illinois Commerce Commission (“Commission”) this Petition to initiate an annual reconciliation proceeding to determine the accuracy of the statement that North Shore submitted pursuant to Rider UEA of its Schedule of Rates for Gas Service.

1. North Shore is a corporation organized and existing under the laws of the State of Illinois, having its principal office at 200 East Randolph Street, Chicago, Illinois 60601. It is engaged in the business of purchasing natural gas for and distributing and selling natural gas to approximately 159,000 customers in Cook and Lake Counties, Illinois. North Shore is a public utility within the meaning of the Public Utilities Act.
2. North Shore’s Schedule of Rates for Gas Service includes Rider UEA, Uncollectible Expense Adjustment. The Commission approved Rider UEA in Docket Nos. 09-0419/09-0420 (cons.). Rider UEA became effective in February 2010. Section G of Rider UEA generally requires North Shore to file annually, no later than May 20, adjustments to be effective for an upcoming effective period.

3. Section F of Rider UEA includes components for a Factor RA (Reconciliation Adjustment) and Factor O (Commission ordered adjustment amount). The RAs that North Shore calculated, are based on actual and expected revenues for the period April 1, 2014, through May 31, 2015. The reconciliation period that is the subject of this filing includes two months of activity related to the filing for the 2012 adjustments and twelve months related to the filing for the 2013 adjustments, including any applicable RA amounts.

4. Section I of Rider UEA requires North Shore to file, no later than August 31, a petition “seeking initiation of an annual reconciliation process ... that will compare revenues collected under this rider during the effective period with the expected revenues”

5. Attachment A, attached to and made a part of this Petition, is

- the Direct Testimony of Lynn M. Hosty (NSG Ex. 1.0). Ms. Hosty’s direct testimony includes four exhibits (NSG Exs. 1.1, 1.2, 1.3, and 1.4) with data supporting the accuracy of North Shore’s calculations under Rider UEA.
- the Direct Testimony of David B. Baron (NSG Ex. 2.0). Mr. Baron testifies to the activities that North Shore undertakes to pursue minimization of and collection of uncollectibles.

6. Attachment B, attached to and made a part of this Petition, identifies the municipalities that North Shore serves.

7. By this Petition, North Shore is requesting that the Commission initiate the proceeding described in Section I of Rider UEA. The purpose of the proceeding is to determine the accuracy of the Reconciliation Statement and to verify that North Shore

collected the actual Uncollectible Accounts Expense amounts provided in the applicable Form 21 reporting years.

WHEREFORE, for the foregoing reasons, North Shore Gas Company respectfully requests that the Illinois Commerce Commission initiate a proceeding to determine the accuracy of the statement of the reconciliation adjustment components under Rider UEA.

Respectfully submitted,
North Shore Gas Company

By: /S/ MARY KLYASHEFF

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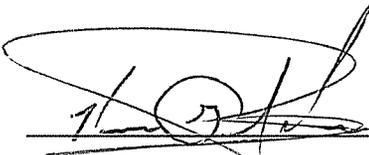
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Attorneys for
North Shore Gas Company

Dated at Chicago, Illinois
this 31st day of August, 2015

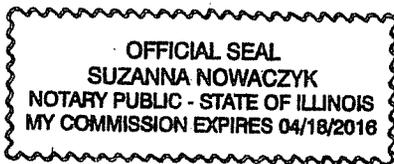
STATE OF ILLINOIS)
)
COUNTY OF COOK) SS

Thomas Aridas, being first duly sworn, upon oath states that he is Director, Gas Regulatory Policy, of WEC Business Services LLC providing service to North Shore Gas Company; that he has read the foregoing Petition and knows the contents thereof; and that said contents are true to the best of his knowledge and belief.

By: 
Thomas Aridas
Director, Gas Regulatory
Policy

Subscribed and sworn to
before me this 28th day
of August, 2015


Notary Public



STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION

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ATTACHMENT A

Direct Testimony and Exhibits of Lynn M. Hosty

Direct Testimony of David B. Baron

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION

North Shore Gas Company)	
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Petition Pursuant to Rider UEA)	Docket No. 15-
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DIRECT TESTIMONY
OF
LYNN M. HOSTY

- 1 Q. Please state your name and business address.
- 2 A. Lynn M. Hosty, 200 East Randolph Street, Chicago, Illinois 60601.
- 3 Q. By whom are you employed?
- 4 A. WEC Business Services LLC (“WBS”).
- 5 Q. What position do you hold with WBS?
- 6 A. I am a Senior Rate Analyst in Gas Regulatory Services.
- 7 Q. What are your responsibilities in that position?
- 8 A. I am responsible for performing activities related to rate research, rate design,
- 9 rate and tariff administration, and billing and rate impact studies for Petitioner, North
- 10 Shore Gas Company (“North Shore” or the “Company”) and an affiliated company,
- 11 The Peoples Gas Light and Coke Company (“Peoples Gas”).
- 12 Q. Please summarize your educational background and experience.
- 13 A. In 1994, I graduated from Lewis University with a Bachelor of Arts Degree with
- 14 majors in Accounting and Finance. I have been employed by WBS (formerly known
- 15 as Integrys Business Support, LLC (“IBS”)) in my current position since June 2015. I

16 was employed by IBS from January 2014 through June 2015 as a Senior Rate
17 Analyst and employed by Peoples Gas or its affiliates from 1994 through 2014. I
18 have been employed in various positions and levels of responsibility at Peoples
19 Gas/IBS in the Accounting and Financial Departments.

20 Q. Please give a brief description of the operations and status of Petitioner.

21 A. I am advised by counsel that North Shore is a corporation organized and
22 existing under the laws of the State of Illinois, having its principal office at 200 East
23 Randolph Street, Chicago, Illinois 60601. It is engaged in the business of
24 purchasing, distributing and selling natural gas to approximately 159,000 customers
25 in Cook and Lake Counties, Illinois. I am advised by counsel that North Shore is a
26 public utility within the meaning of the Public Utilities Act (“Act”).

27 Q. Please describe the subject matter of this proceeding.

28 A. North Shore’s Schedule of Rates for Gas Service includes Rider UEA,
29 Uncollectible Expense Adjustment, which was filed with the Illinois Commerce
30 Commission (“Commission”) pursuant to Section 19-145 of the Act. Rider UEA,
31 which determines adjustments arising from incremental differences between the
32 amount of Uncollectible Accounts Expense in the Company’s rates and the amount
33 reported in Form 21 ILCC to the Commission (“Form 21”), applies to Service
34 Classification (“S.C.”) Nos. 1 (Heating and Non-Heating), 2 and 4. Section I of Rider
35 UEA requires North Shore to file annually, no later than August 31, a reconciliation of
36 amounts collected in the previous effective period with the expected revenues plus or
37 minus Reconciliation and Commission Ordered Adjustments along with an

38 Information Sheet of the related adjustments to be effective for the nine-month
39 effective period beginning September 1.

40 Q. Were there any changes to Rider UEA that affect the adjustment and
41 reconciliation period?

42 A. Yes.

43 First, in Docket Nos. 11-0280/11-0281 (cons.), the Commission ordered the
44 Company to use the net write-off method to determine the uncollectible amount to be
45 recovered in Rider UEA. This change became effective for the 2013 reporting year
46 Rider UEA filing that was filed in 2014. The net write-off method is reflected in the
47 calculations on NSG Ex. 1.2 for Rider UEA adjustments that were effective June 1,
48 2014 through May 31, 2015 and that are applicable to this reconciliation.

49 Second, in June 2013, the Commission, in Docket Nos. 12-0511/12-0512
50 (cons.), approved a bifurcation of S.C. No. 1 into separate rates for Heating and Non-
51 Heating customers. Therefore, for this reconciliation, previously filed S.C No. 1 Rider
52 UEA adjustment amounts were split into separate amounts for S.C. No. 1 – Heating
53 (S.C. No. 1H) and S.C. No. 1 – Non-Heating (S.C. No. 1NH) to conform to the
54 application of separate adjustments for Heating and Non-Heating customers.¹ (See
55 NSG Ex. 1.3 and NSG Ex. 1.4)

56 Third, the Commission approved revisions to Rider UEA effective on April 26,
57 2015. The changes relate to the reconciliation process and timing, specifically,
58 changing from a reconciliation of the previous April 1 through March 31 effective
59 period to the previous June 1 through May 31 effective period with the reconciliation

¹ S. C. Nos. 1H and 1NH are not distinct service classifications but are used in this testimony and the exhibits as a way to distinguish the Heating and Non-Heating customer classes in S.C. No. 1.

60 component adjustment to be collected over the upcoming 9-month September
61 through May period rather than being rolled into the June through May adjustment as
62 was done previously. As a result of the change in the time period being reconciled,
63 this filing includes a reconciliation of the 14-month period from April 1, 2014 through
64 May 31, 2015 in order to transition to the new June through May period.

65 Q. Are you sponsoring any attachments to your direct testimony?

66 A. Yes. I am sponsoring the following exhibits:

- 67 • NSG Ex. 1.1 is the Reconciliation Statement (“Statement”) for the 14-
68 month April 1, 2014 through May 31, 2015 reconciliation period that
69 shows the reconciliation adjustments (“RA”) applicable for the nine-
70 month period beginning September 1, 2015 through May 31, 2016, for
71 S.C. Nos. 1H, 1NH, 2 and 4.
- 72 • NSG Ex. 1.2 is the Rider UEA filing that was filed with the Commission
73 by letter dated May 16, 2014 for the adjustments to be billed June 1,
74 2014 through May 31, 2015 for the 2013 reporting year along with the
75 RA amounts for the April 1, 2013 through March 31, 2014 reconciliation
76 period. The amounts are applicable to this reconciliation and are
77 included in the Statement (NSG Ex. 1.1).
- 78 • NSG Ex. 1.3 is a schedule showing the bifurcation of the S.C. No. 1
79 amounts from NSG Ex. 1.2, page 3, line 1, into separate amounts for
80 S.C. No. 1H and S.C. No. 1NH that were expected to be
81 recovered/refunded June 1, 2014 through May 31, 2015 to be included
82 in this reconciliation. Page 1 of this exhibit is an excerpt from an exhibit

83 that North Shore filed in Docket No. 14-0529, the last reconciliation
84 filing.

85 • NSG Ex. 1.4 is a schedule showing the bifurcation of the S.C. No. 1
86 amounts into separate amounts for S.C. No. 1H and S.C. No. 1NH
87 during April 1, 2014 through May 31, 2014, as previously approved in
88 Docket No.14-0529 to be included in this reconciliation. Page 1 of this
89 exhibit is an excerpt from an exhibit that North Shore filed in Docket No.
90 14-0529.

91 Q. Were these exhibits prepared by you or under your supervision and direction?

92 A. Yes.

93 Q. Please describe the filings that pertain to the reconciliation statement.

94 A. Section I of Rider UEA requires North Shore to file to seek initiation of an
95 annual reconciliation, no later than August 31, adjusting the effective charges or
96 credits for amounts to be reconciled. North Shore filed adjustments in May 2013 for
97 the calendar year 2012 Form 21 reporting year and prior period RA, to refund
98 \$32,593.73 to customers, as shown in NSG Ex. 1.4, page 1, line 4, column C, and
99 those adjustments became effective on June 1, 2013, and were billed through May
100 31, 2014. North Shore filed adjustments in May 2014 for the calendar year 2013
101 Form 21 reporting year and prior period RA, to refund \$93,328.03 to customers, as
102 shown in NSG Ex. 1.2, page 3, line 4, column C, and those adjustments became
103 effective on June 1, 2014, and were billed through May 31, 2015. Section F of Rider
104 UEA includes components for a Factor RA (Reconciliation Adjustment) and Factor O

105 (Commission ordered adjustment amount)² that were included in each applicable
106 Rider UEA adjustment. Per the approved revisions to Rider UEA effective April 26,
107 2015, this reconciliation calculation is based on actual and expected revenues for the
108 period April 1, 2014 through May 31, 2015. Thus, the reconciliation period that is the
109 subject of this testimony includes two months of activity related to the filing for the
110 2012 adjustments and twelve months related to the filing for the 2013 adjustments
111 including any applicable RA amounts that were included with those filings. Each
112 reconciliation thereafter will be for the twelve month period ending May 31.

113 Q. Please describe how the 2012 reporting year Rider UEA adjustment amount
114 was determined.

115 A. The net refund amount of \$32,593.73 as shown on NSG Ex. 1.4, page 1, line
116 4, column C, was determined by calculating the difference between the actual
117 Uncollectible Accounts Expense amount reported in the 2012 Form 21 on page 324,
118 line 235, Column (b), of \$914,139 to the baseline Uncollectible Accounts Expense
119 amount in rates for the 2012 reporting period of \$946,041³, and subtracting the RA
120 amount of \$691.73 that was to be recovered for the April 1, 2012 through March 31,
121 2013 reconciliation period. The details and supporting calculations were provided in
122 the Rider UEA filing that was filed with the Commission by letter dated May 16, 2013,
123 which was included as NSG Ex. 1.3 in Docket No. 14-0529.

² The Final Order in Docket No. 14-0529 did not include a Factor O.

³ The baseline Uncollectible Accounts Expense amount for the 2012 reporting year is a proration of the baseline Uncollectible Accounts Expense amount included in the Company's base rates for the January 28, 2010 through January 20, 2012 period of \$1,652,760 and the baseline Uncollectible Accounts Expense amount included in the Company's base rates for the January 21, 2012 through June 26, 2013 period of \$491,599 as defined in Section B of Rider UEA.

124 Q. Please describe how the 2013 reporting year Rider UEA adjustment amount
125 was determined.

126 A. The net refund amount of \$93,328.03 as shown on NSG Ex. 1.2, page 3, line
127 4, column C, was determined by calculating the difference between the actual net
128 write-off amount reported in the 2013 Form 21 on page 48, line 2, Columns (d and e),
129 of \$1,298,995.14, to the baseline Uncollectible Accounts Expense amount in rates for
130 the 2013 reporting period of \$1,396,184.35⁴ and adding the RA amount of \$3,861.18⁵
131 for the April 1, 2013 through March 31, 2014 reconciliation period. The related filing
132 documents were filed with the Commission by letter dated May 16, 2014.

133 Q. Please describe NSG Ex. 1.1.

134 A. NSG Ex. 1.1 is a Statement of the RA amounts that reconciles the amounts
135 that were expected to be billed April 1, 2014 through May 31, 2015, with the Actual
136 amounts recorded for the same period for each service classification and adjustment
137 type. The adjustment types are: Incremental Delivery Service Uncollectible
138 Adjustment (IDUA) and Incremental Gas Supply Service Uncollectible Adjustment
139 (ISUA). These RA amounts are applicable for the period beginning September 1,
140 2015 and ending May 31, 2016.

141 Q. What is the purpose of the Statement?

142 A. The Statement shows the applicable RA amounts for each adjustment type for
143 customers served under North Shore's S.C. Nos. 1H, 1NH, 2 and 4 for April 1, 2014

⁴ The baseline Uncollectible Accounts Expense amount for the 2013 reporting year is a proration of the baseline Uncollectible Accounts Expense amount included in the Company's base rates for the January 21, 2012 through June 26, 2013 period of \$491,599 and the baseline Uncollectible Accounts Expense amount included in the Company's base rates for the June 27, 2013 through December 31, 2013 period of \$803,000 as defined in Section B of Rider UEA.

⁵ NSG Ex. 1.2, page 5, line 12, column C.

144 through May 31, 2015. It also shows the derivation of each RA amount and provides
145 supporting data for the applicable periods.

146 Q. Please describe the elements of the Statement.

147 A. The Statement includes the following information:

- 148 • Page 1 shows the RA amounts and per customer adjustments to be
149 recovered/refunded for each adjustment type and service classification.
150 The per customer adjustments were filed with the Commission on
151 Information Sheet No. 9 with the Effective Component amounts filed May
152 14, 2015 and will be included in the customer charge on customers' bills
153 effective from September 1, 2015 through May 31, 2016.
- 154 • The data on page 2, lines 1 through 5, are the Rider UEA amounts that
155 were to be recovered/refunded during the April 1, 2014 through May 31,
156 2015 reconciliation period. Lines 6 through 10 are the actual amounts that
157 were recorded under Rider UEA for the reconciliation period. Finally, the
158 amounts shown on lines 11 through 15 represent the difference between
159 the amounts on lines 1 through 5 and lines 6 through 10, resulting in the
160 RA amounts.
- 161 • Page 3, lines 1 through 5 show the amounts from NSG Ex. 1.2 that were
162 effective on June 1, 2014, and expected to be recovered/refunded through
163 the May 31, 2015 Effective Period. Lines 6 through 10 show the amounts
164 that were expected to be recovered/refunded related to April and May 2014
165 that are to be included in this reconciliation. Lines 11 through 15 are a
166 summation of the data on lines 1 through 5 with the amounts on lines 6

167 through 11 resulting in total amounts to be reconciled by adjustment type
168 and service classification that are applicable to this 14-month April 1, 2014
169 through May 31, 2015 reconciliation period.

170 • Page 4 shows the actual Rider UEA revenue for the reconciliation period
171 April 2014 through May 2015 broken out by service classification and
172 adjustment type.

173 Q. Please describe the data on NSG Ex. 1.3.

174 A. The S.C. No. 1 amounts to be recovered/refunded as previously filed under
175 Rider UEA and applicable for the June 1, 2014 through May 31, 2015 effective period
176 (See NSG Ex. 1.2, page 3, line1) have been broken out into separate amounts for
177 S.C. No. 1H and S.C. No. 1NH for purposes of this reconciliation. The forecasted
178 customer number for S.C. No. 1 as represented in the May 16, 2014 filing (See NSG
179 Ex. 1.2, page 3, line 5) was separated into S.C. No. 1H customers and S.C. No. 1NH
180 customers based on the underlying data, which added together equal the total S.C.
181 No. 1 customer number as originally filed. The S.C. No. 1H and S.C. No. 1NH
182 customer counts by adjustment type were then multiplied by the filed customer
183 adjustments by adjustment type for S.C. No. 1 to derive the amounts to be reconciled
184 for S.C. No. 1H and S.C. No. 1NH.

185 Q. Please describe the data on NSG Ex. 1.4.

186 A. The S.C. No. 1 amounts to be recovered/refunded as previously filed and
187 applicable for the April 1, 2014 through May 31, 2014 effective period from Docket
188 No. 14-0529, NSG Ex. 1.1, page 2, line 9 into S.C. No. 1H and S.C. No. 1NH have

189 been broken out into separate amounts for S.C. No. 1H and S.C. No. 1NH for
190 purposes of this reconciliation.

191 Q. How much will North Shore refund to or recover from S.C. No. 1H customers
192 over the nine-month period beginning September 1, 2015?

193 A. As shown on NSG Ex. 1.1, the reconciliation results in a refund of \$5,850.01 to
194 S.C. No. 1H customers through the IDUA adjustment (page 1, line 1, column A);
195 however, this amount does not compute to a per customer adjustment at this time.
196 The ISUA RA amount for S.C. No. 1H sales customers is a refund of \$1,168.54 (page
197 1, line 1, column B); however, this amount does not compute to a per customer
198 adjustment at this time.

199 Q. How much will North Shore refund to or recover from S.C. No. 1NH customers
200 over the nine-month period beginning September 1, 2015?

201 A. As shown on NSG Ex. 1.1, the reconciliation results in a refund of \$71.84 to
202 S.C. No. 1NH customers through the IDUA adjustment (page 1, line 2, column A);
203 however, this amount does not compute to a per customer adjustment at this time.
204 The ISUA RA amount for S.C. No. 1NH sales customers is a refund of \$17.88 (page
205 1, line 2, column B); however, this amount does not compute to a per customer
206 adjustment at this time.

207 Q. How much will North Shore refund to or recover from S.C. No. 2 customers
208 over the nine-month period beginning September 1, 2015?

209 A. As shown on NSG Ex. 1.1, the reconciliation results in a refund of \$95.32 to
210 S.C. No. 2 customers through the IDUA adjustment (page 1, line 3, column A);
211 however, this amount does not compute to a per customer adjustment at this time.

212 The ISUA RA amount for S.C. No. 2 sales customers is a refund of \$2,679.42 (page
213 1, line 3, column B) or 3 cents per customer (page 1, line 13, column B).

214 Q. How much will North Shore refund to or recover from S.C. No. 4 customers
215 over the nine-month period beginning September 1, 2015?

216 A. As shown on NSG Ex. 1.1, the reconciliation results in a recovery of \$1.22
217 from S.C. No. 4 customers through the IDUA adjustment (page 1, line 4, column A) or
218 1 cent per sales and transportation customer (page 1, line 14, column A). There is
219 no applicable ISUA adjustment amount for S.C. No. 4 customers.

220 Q. Please describe how the RA components will be included on customers' bills.

221 A. The RA component amounts were divided by the forecasted customer billing
222 periods for September 1, 2015 through May 31, 2016 to derive per customer
223 adjustments. These per customer adjustments were filed with the Commission on
224 Information Sheet No. 9 along with the 2014 reporting year Rider UEA adjustment
225 amounts that were effective June 1, 2015 for each adjustment type and service
226 classification. These are per customer adjustments that North Shore will bill
227 September 1, 2015 through May 31, 2016. The Rider UEA adjustments are included
228 in the customer charge on customers' bills.

229 Q. Does this conclude your direct testimony?

230 A. Yes, it does.

**North Shore Gas Company
Uncollectible Expense Adjustment
Under Rider UEA**

**Schedule of Rates, ILL C.C. No. 17
Applicable to Service Classification Nos. 1, 2 and 4**

Reconciliation Adjustments (RA) Effective September 1, 2015 through May 31, 2016

April 1, 2014 through May 31, 2015 Reconciliation Adjustment (RA) to be recovered / (refunded)

Line No.	S.C. No.	Delivery	Gas Supply	Total	Notes
		IDUA	ISUA	[C] =	
		[A]	[B]	[A] + [B]	
1	1H	\$ (5,850.01)	\$ (1,168.54)	\$ (7,018.55)	Page 2, line 11
2	1NH	(71.84)	(17.88)	(89.72)	Page 2, line 12
3	2	(95.32)	(2,679.42)	(2,774.74)	Page 2, line 13
4	4	1.22	-	1.22	Page 2, line 14
5	Total	<u>\$ (6,015.95)</u>	<u>\$ (3,865.84)</u>	<u>\$ (9,881.79)</u>	Sum Lines 1 - 4

CUSTS_{FP} - Forecasted Customer Billing Periods September 1, 2015 - May 31, 2016

	S.C. No.	Total	Sales	Transportation	
		IDUA	IDUA and ISUA	IDUA only	
		[A] =	[B]	[C]	
		[B] + [C]			
6	1H	1,334,244	1,259,235	75,009	
7	1NH	14,892	14,261	631	
8	2	123,919	99,438	24,481	
9	4	207	-	207	
10	Total	1,473,262	1,372,934	100,328	Sum lines 6 - 9

Rider UEA Adjustments per Customer to be billed September 1, 2015 - May 31, 2016

	S.C. No.	Delivery	Gas Supply	Total Adjustment		Notes For Cols. [A] & [B]
		IDUA	ISUA	Sales Customers	Transportation Customers	
		[A]	[B]	[C] =	[D] =	
				[A] + [B]	[A]	
11	1H	\$ -	\$ -	\$ -	\$ -	Line 1 / Line 6
12	1NH	\$ -	\$ -	\$ -	\$ -	Line 2 / Line 7
13	2	\$ -	\$ (0.03)	\$ (0.03)	\$ -	Line 3 / Line 8
14	4	\$ 0.01	\$ -	\$ 0.01	\$ 0.01	Line 4 / Line 9

North Shore Gas Company
Uncollectible Expense Adjustments
Under Rider UEA

Schedule of Rates, ILL C.C. No. 17
Applicable to Service Classification Nos. 1, 2 and 4

Statement of Reconciliation Adjustment (RA) for April 1, 2014 through May 31, 2015 Reconciliation Period

Rider UEA Amounts to be recovered / (refunded) April 1, 2014 through May 31, 2015

Line No.	S.C. No.	Delivery		Gas Supply		Total	Notes
		IDUA [A]	ISUA [B]	[A] + [B]	[C]		
1	1H	\$ (32,299.43)	\$ 33,677.52	\$ 1,378.09			Page 3, Line 11
2	1NH	(386.19)	407.85	21.66			Page 3, Line 12
3	2	(50,468.93)	(49,737.43)	(100,206.36)			Page 3, Line 13
4	4	1.22	-	1.22			Page 3, Line 14
5	Total	<u>\$ (83,153.33)</u>	<u>\$ (15,652.06)</u>	<u>\$ (98,805.39)</u>			Sum Lines 1-4

Actual Amounts Recorded for Rider UEA Adjustment - April 1, 2014 through May 31, 2015

	S.C. No.	Delivery		Gas Supply		Total	Notes
		IDUA [A]	ISUA [B]	[A] + [B]	[C]		
6	1H	\$ (26,449.42)	\$ 34,846.06	\$ 8,396.64			Page 4, Line 15, Col. A & B
7	1NH	(314.35)	425.73	111.38			Page 4, Line 15, Col. C & D
8	2	(50,373.61)	(47,058.01)	(97,431.62)			Page 4, Line 15, Col. E & F
9	4	-	-	-			Page 4, Line 15, Col. G & H
10	Total	<u>\$ (77,137.38)</u>	<u>\$ (11,786.22)</u>	<u>\$ (88,923.60)</u>			Sum Lines 6 - 9

Reconciliation Adjustment (RA) Amount to be recovered / (refunded)

	S.C. No.	Delivery		Gas Supply		Total	Notes
		IDUA [A]	ISUA [B]	[A] + [B]	[C]		
11	1H	\$ (5,850.01)	\$ (1,168.54)	\$ (7,018.55)			Line 1 - Line 6
12	1NH	(71.84)	(17.88)	(89.72)			Line 2 - Line 7
13	2	(95.32)	(2,679.42)	(2,774.74)			Line 3 - Line 8
14	4	1.22	-	1.22			Line 4 - Line 9
15	Total	<u>\$ (6,015.95)</u>	<u>\$ (3,865.84)</u>	<u>\$ (9,881.79)</u>			Sum Lines 11-14

**North Shore Gas Company
Uncollectible Expense Adjustments
Under Rider UEA**

**Schedule of Rates, ILL C.C. No. 17
Applicable to Service Classification Nos. 1, 2 and 4**

Statement of Reconciliation Adjustment for April 1, 2014 through May 31, 2015 Reconciliation Period

Rider UEA Adjustment Amounts to be recovered / (refunded) June 1, 2014 through May 31, 2015⁽¹⁾

Line No.	S.C. No.	Delivery	Gas Supply	Total	Notes
		IDUA ⁽²⁾	ISUA	[C]	
		[A]	[B]	[A] + [B]	
1	1H	\$ (24,658.66)	\$ 31,583.80	\$ 6,925.14	NSG Ex. 1.3, page 2, line 1
2	1N	(293.18)	382.13	88.95	NSG Ex. 1.3, page 2, line 2
3	2	(50,499.89)	(49,843.23)	(100,343.12)	NSG Ex. 1.3, page 2, line 3
4	4	1.00	-	1.00	NSG Ex. 1.3, page 2, line 4
5	Total	\$ (75,450.73)	\$ (17,877.30)	\$ (93,328.03)	Sum Lines 1 - 4

Rider UEA Adjustment Amounts to be recovered / (refunded) April 1, 2014 through March 31, 2014⁽²⁾

	S.C. No.	Delivery	Gas Supply	Total	Notes
		IDUA	ISUA	[C]	
		[A]	[B]	[A] + [B]	
6	1H	\$ (7,640.77)	\$ 2,093.72	\$ (5,547.05)	NSG Ex. 1.4, page 2, line 1
7	1NH	(93.01)	25.72	(67.29)	NSG Ex. 1.4, page 2, line 2
8	2	30.96	105.80	136.76	NSG Ex. 1.4, page 2, line 3
9	4	0.22	-	0.22	NSG Ex. 1.4, page 2, line 4
10	Total	\$ (7,702.60)	\$ 2,225.24	\$ (5,477.36)	

Rider UEA Adjustment Amounts to be Recovered/(Refunded) April 1, 2014 - May 31, 2015

	S.C. No.	Delivery	Gas Supply	Total	Notes
		IDUA	ISUA	[C]	
		[A]	[B]	[A] + [B]	
11	1H	\$ (32,299.43)	\$ 33,677.52	\$ 1,378.09	Line 1 + Line 6
12	1NH	(386.19)	407.85	21.66	Line 2 + Line 7
13	2	(50,468.93)	(49,737.43)	(100,206.36)	Line 3 + Line 8
14	4	1.22	-	1.22	Line 4 + Line 9
15	Total	\$ (83,153.33)	\$ (15,652.06)	\$ (98,805.39)	Sum Lines 11-14

Notes: (1) Total ties to May 2014 filing, to adhere to the Final Order in Docket Nos. 12-0511/12-0512 (cons.), S.C. No. 1 has been broken out by Heating and Non-Heating.

(2) Total ties to Final Order in Docket No. 14-0529, NSG Ex. 1.1 Page 2, to adhere to the Final Order in Docket Nos. 12-0511/12-0512(cons.), S.C. No. 1 has been broken out by Heating and Non-Heating.

North Shore Gas Company
Uncollectible Expense Adjustment
Under Rider UEA
Schedule of Rates, ILL C.C. No. 17

Determination of Rider UEA Revenue for Reconciliation Period April 2014 through May 2015⁽¹⁾

Line No.	Month	S.C. No. 1 Heating		S.C. No. 1 Non-Heating		S.C. No. 2		S.C. No. 4	
		Delivery (IDUA)	Sales (ISUA)	Delivery (IDUA)	Sales (ISUA)	Delivery (IDUA)	Sales (ISUA)	Delivery (IDUA)	Sales (ISUA)
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	April 2014	\$ (4,544.56)	\$ 1,426.69	\$ (53.80)	\$ 17.17	\$ -	\$ 0.02	\$ -	\$ -
2	May	(4,363.68)	1,436.03	(50.89)	17.62	(0.22)	(1.51)	-	-
3	June	(1,490.48)	2,635.53	(17.96)	32.43	(4,153.82)	(4,045.97)	-	-
4	July	(1,524.97)	2,713.69	(19.13)	31.71	(4,254.35)	(4,116.08)	-	-
5	August	(1,449.66)	2,744.39	(17.63)	35.03	(4,160.28)	(3,930.94)	-	-
6	September	(1,421.43)	2,502.44	(16.98)	29.56	(4,122.48)	(3,870.03)	-	-
7	October	(1,550.54)	2,880.50	(17.44)	36.23	(4,242.42)	(3,950.96)	-	-
8	November	(1,384.82)	2,656.69	(17.46)	33.22	(4,175.62)	(3,885.38)	-	-
9	December	(1,434.15)	2,587.06	(16.82)	31.79	(4,200.04)	(3,875.43)	-	-
10	January 2015	(1,465.06)	2,594.57	(17.42)	30.54	(4,138.94)	(3,835.53)	-	-
11	February	(1,356.47)	2,530.51	(16.33)	29.85	(3,936.97)	(3,602.09)	-	-
12	March	(1,491.10)	2,644.61	(17.02)	32.15	(4,499.26)	(4,176.29)	-	-
13	April	(1,449.79)	2,660.27	(17.39)	32.45	(4,149.20)	(3,791.26)	-	-
14	May	(1,522.71)	2,833.08	(18.08)	35.98	(4,340.01)	(3,976.56)	-	-
15	Total	\$ (26,449.42)	\$ 34,846.06	\$ (314.35)	\$ 425.73	\$ (50,373.61)	\$ (47,058.01)	\$ -	\$ -

(1) Actual Rider UEA revenues booked.

NORTH SHORE GAS®
NATURAL GAS DELIVERY

North Shore Gas Company
An Integrys Energy Group Company
200 East Randolph Street
Chicago, IL 60601
www.northshoregasdelivery.com

May 16, 2014

Advice No. 1358

Ms. Elizabeth A. Rolando
Chief Clerk
Illinois Commerce Commission
527 East Capitol Avenue
Springfield, IL 62701

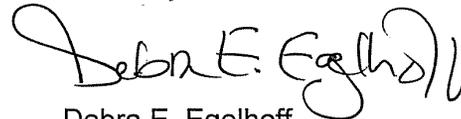
Dear Ms. Rolando:

Attached hereto are North Shore Gas Company's Rider UEA, Uncollectible Expense Adjustment, Information Sheet No. 7 specifying the adjustments under Rider UEA to be effective for service rendered on and after June 1, 2014 and a statement showing the determination of the adjustments under the rider.

A copy of this letter with attachments is being sent to the Rates and Accounting Departments of the Financial Analysis Division.

I am also enclosing a copy of this letter with attachments and a self-addressed stamped envelope for your convenience in acknowledging receipt thereof.

Sincerely,



Debra E. Egelhoff
Manager,
Gas Regulatory Policy

Attachments
cc: Thomas G. Aridas

Rider UEA
Information Sheet No. 7
(Superceding Information Sheet No.6)

North Shore Gas Company
Uncollectible Expense Adjustment
Under Rider UEA

Schedule of Rates, ILL C.C. No. 17

Applicable to Service Classification Nos. 1, 2, and 4

Effective with Service Rendered on or after June 1, 2014

Rider UEA Adjustments per Customer to be billed during the Effective Period (EP)
June 1, 2014 through May 31, 2015

<u>Line No.</u>	<u>S.C. No.</u> [A]	<u>Delivery Service</u>	<u>Gas Supply Service</u>	<u>Sales Customers</u>	<u>Transportation Customers</u>
		<u>IDUA</u> [B]	<u>ISUA</u> [C]	<u>Total Adjustment</u> [D] = [B] + [C]	<u>Total Adjustment</u> [E] = [B]
1	1	\$ (0.01)	\$ 0.02	\$ 0.01	\$ (0.01)
2	2	\$ (0.31)	\$ (0.38)	\$ (0.69)	\$ (0.31)
3	4	\$ -	\$ -	\$ -	\$ -

Notes:

Positive number indicates a recovery from customers; negative number indicates a refund to customers.

Submitted By: Thomas G. Aridas
Director

North Shore Gas Company
Uncollectible Expense Adjustment
Under Rider UEA

Schedule of Rates, ILL C.C. No. 17
Applicable to Service Classification Nos. 1, 2 and 4

Adjustments Effective June 1, 2014 for the Reporting Year of 2013 and Reconciliation Adjustment

2013 Adjustment and Reconciliation Adjustment (RA) to be recovered / (refunded)

Line No.	S.C. No. ⁽¹⁾	Delivery	Gas Supply	Total	Notes
		IDUA ⁽²⁾	ISUA		
		[A]	[B]	[C]	
		[A] + [B]			
1	1	\$ (24,951.84)	\$ 31,965.93	7,014.09	Page 2, line 9 + Page 3, line 9
2	2	(50,499.89)	(49,843.23)	(100,343.12)	Page 2, line 10 + Page 3, line 10
3	4	1.00	-	1.00	Page 2, line 11 + Page 3, line 11
4	Total	<u>\$ (75,450.73)</u>	<u>\$ (17,877.30)</u>	<u>\$ (93,328.03)</u>	Sum Lines 1-3

CUSTS_{EP} - Forecasted Customer Billing Periods for Effective Period (EP) June 1, 2014 - May 31, 2015

		Delivery	Sales	Transportation	
		IDUA	IDUA and ISUA	IDUA only	
		[A]	[B]	[C]	
		[A] = [B] + [C]			
5	1	1,757,724	1,653,466	104,258	
6	2	161,429	129,738	31,691	
7	4	300	-	300	
8	Total	1,919,453	1,783,204	136,249	Sum lines 5 - 7

Rider UEA Adjustments per Customer to be billed during the Effective Period June 1, 2014 - May 31, 2015

		Delivery	Gas Supply	Total Adjustment		Notes For Cols. [A] & [B]
		IDUA	ISUA	Sales Customers	Transportation Customers	
		[A]	[B]	[C]	[D]	
		[A] + [B]				[A]
9	1	\$ (0.01)	\$ 0.02	\$ 0.01	\$ (0.01)	Line 1 / Line 5
10	2	(0.31)	(0.38)	(0.69)	(0.31)	Line 2 / Line 6
11	4	-	-	-	-	Line 3 / Line 7

Notes:

- (1) Effective June 27, 2013, S.C. 3 was renumbered as S.C. 4 to comply with the Commission order in Docket Nos. 12-0511/12-0512 (cons.), which ordered the Company to conform its service classification numbering to Peoples Gas' format.
(2) The ITUA RA amount is included in the IDUA amount since the ITUA adjustments are no longer applicable effective with the 2012 filing.

North Shore Gas Company
Uncollectible Expense Adjustment
Under Rider UEA

Schedule of Rates, ILL C.C. No. 17
Applicable to Service Classification Nos. 1, 2 and 4

Adjustments Effective June 1, 2014 for the Reporting Year of 2013

2013 Form 21 Actual Net Write-off					
Line No.	S.C. No.	Delivery Service	Gas Supply	Total	Notes
		Net Write-off	Service		
		Amounts	Net Write-off		
		[A]	[B]	[C]	
				[A] + [B]	
1	1	\$ 493,430.88	\$ 656,808.60	\$ 1,150,239.48	Page 6, Cols. C, D and E, Line 1.
2	2	\$ 73,594.78	\$ 75,160.88	\$ 148,755.66	Page 6, Cols. C, D and E, Line 2.
3	4	\$ -	\$ -	\$ -	Page 6, Cols. C, D and E, Line 3.
4	Total	<u>\$ 567,025.66</u>	<u>\$ 731,969.48</u>	<u>\$ 1,298,995.14</u>	Sum Lines 1-3

Docket Nos. 11-0280 and 12-0511 Weighted Average Baseline					
		Delivery	Gas Supply	Total	
		DUR ₂₀₁₃	SUR ₂₀₁₃		
		[A]	[B]	[C]	
				[A] + [B]	
5	1	\$ 523,917.36	\$ 621,965.10	\$ 1,145,882.46	Page 5, Cols. C, D and E, Line 1.
6	2	\$ 124,425.75	\$ 125,876.14	\$ 250,301.89	Page 5, Cols. C, D and E, Line 2.
7	4	\$ -	\$ -	\$ -	Page 5, Cols. C, D and E, Line 3.
8	Total	<u>\$ 648,343.11</u>	<u>\$ 747,841.24</u>	<u>\$ 1,396,184.35</u>	Sum Lines 5-7

Difference - 2013 Adjustment					
		Delivery	Gas Supply	Total	
		IDUA	ISUA		
		[A]	[B]	[C]	
				[A] + [B]	
9	1	\$ (30,486.48)	\$ 34,843.50	\$ 4,357.02	Line 1 - Line 5
10	2	\$ (50,830.97)	\$ (50,715.26)	\$ (101,546.23)	Line 2 - Line 6
11	4	\$ -	\$ -	\$ -	Line 3 - Line 7
12	Total	<u>\$ (81,317.45)</u>	<u>\$ (15,871.76)</u>	<u>\$ (97,189.21)</u>	Sum Lines 9-11

North Shore Gas Company
Uncollectible Expense Adjustments
Under Rider UEA

Schedule of Rates, ILL C.C. No. 17
Applicable to Service Classification Nos. 1, 2 and 4

Statement of Reconciliation Adjustment

Rider UEA Reconciliation for 2011 and 2012

2011 and 2012 Rider UEA Amounts to be recovered / (refunded) April 1, 2013 through March 31, 2014

Line No.	S.C. No.	Delivery	Gas Supply	Total	Notes
		IDUA [A]	ISUA [B]	[C] [A] + [B]	
1	1	\$ (47,302.48)	\$ (57,867.03)	\$ (105,169.51)	
2	2	(3,192.46)	(14,382.35)	(17,574.81)	
3	3/4	1.00	-	1.00	
4	Total	\$ (50,493.94)	\$ (72,249.38)	\$ (122,743.32)	

Actual Amounts Recorded for 2011 and 2012 Rider UEA Adjustment - April 1, 2013 through March 31, 2014

S.C. No.	Delivery	Gas Supply	Total
	IDUA [A]	ISUA [B]	[D] [A] + [B] + [C]
5	\$ (52,837.12)	\$ (54,989.46)	\$ (107,826.58)
6	(3,523.54)	(15,254.38)	(18,777.92)
7	-	-	-
8	Total	\$ (56,360.66)	\$ (70,243.84)

Reconciliation Adjustment (RA) Amount to be recovered / (refunded)

S.C. No.	Delivery	Gas Supply	Total	Notes	
	IDUA [A]	ISUA [B]	[D] [A] + [B] + [C]		
9	\$ 5,534.64	\$ (2,877.57)	\$ 2,657.07	Line 1 - Line 5	
10	331.08	872.03	1,203.11	Line 2 - Line 6	
11	1.00	-	1.00	Line 3 - Line 7	
12	Total	\$ 5,866.72	\$ (2,005.54)	\$ 3,861.18	Sum Lines 9-11

Note: Any amounts previously reported in ITUA have been incorporated into IDUA per the tariff.

North Shore Gas Company
Rider UEA - Uncollectible Expense Adjustment

Determination of Rate Allocation Factor (RAF) Based on Base Rate Revenues (BRR)
Calendar Year 2013

Line No.	Time Period Calendar 2013 [A]	Docket No. [B]	Base Rate Revenues (BRR ₂₀₁₃)		Total [E] [C] + [D]	RAF [F]
			Sales [C]	Transportation [D]		
1	Jan 1 - May 31 (Actual)	11-0280	\$ 30,062,109.88	\$ 6,786,771.53	\$ 36,869,881.41	
2	June	11-0280/12-0511	4,477,664.03	970,067.03	5,447,731.06	
3	July 1 - Dec 31 (Actual)	12-0511	33,990,872.26	7,396,975.21	41,387,847.47	
4	Total Year (Actual)		<u>\$ 68,550,646.17</u>	<u>\$ 15,153,813.77</u>	<u>\$ 83,704,459.94</u>	
5	June 1 - June 26 (26 Days)	(1)	\$ 3,860,642.16	\$ 840,724.76	\$ 4,721,366.92	
6	June 27 - June 30 (4 Days)	(2)	597,021.87	129,342.27	726,364.14	
7	June - Allocated		<u>\$ 4,477,664.03</u>	<u>\$ 970,067.03</u>	<u>\$ 5,447,731.06</u>	
8	Jan 1 - June 26 (Line 1 + Line 5)	11-0280	BRR _{2013A} \$ 33,962,752.04	BRR _{2013A} \$ 7,627,496.29	BRR _{2013A} \$ 41,590,248.33	49.69% RAF _{2013A} (3)
9	Jun 27 - Dec 31 (Line 3 + Line 6)	12-0511	BRR _{2013B} \$ 34,587,894.13	BRR _{2013B} \$ 7,526,317.48	BRR _{2013B} \$ 42,114,211.61	50.31% RAF _{2013B} (4)
10	Total Year (Line 8 + Line 9)		<u>BRR_{2013(A+B)} \$ 68,550,646.17</u>	<u>BRR_{2013(A+B)} \$ 15,153,813.77</u>	<u>BRR_{2013(A+B)} \$ 83,704,459.94</u>	<u>100.00%</u>

Notes:

- (1) Revenues for the period January 1, 2013 - June 26, 2013 based on rates approved in Docket No. 11-0280. Revenues for Columns C and D determined as follows: Line 2 / 30 days x 26 days.
- (2) Revenues for the period June 27, 2013 - December 31, 2013 based on rates approved in Docket No. 12-0511. Revenues for Columns C and D determined as follows: Line 2 / 30 days x 4 days.
- (3) RAF_{2013A} = Column E, Line 8 / Column E, Line 10.
- (4) RAF_{2013B} = Column E, Line 9 / Column E, Line 10.

North Shore Gas Company
Rider UEA - Uncollectible Expense Adjustment

Determination of Baseline Uncollectible Accounts Expense Amounts
Reflected in Rates for 2013 based on Docket Nos. 11-0281 and 12-0512

Line No.	S.C. No.	Baseline Uncollectible Account Expense				Total
		Docket No. 11-0281 Effective January 1 through June 26, 2013 (TUE _{2013A}) DUR _{2013A} Delivery Service ⁽¹⁾	Docket No. 12-0512 Effective June 27 through December 31, 2013 (TUE _{2013B}) DUR _{2013B} Delivery Service ⁽³⁾	Docket No. 11-0281 Effective January 1 through December 31, 2013 (TUE ₂₀₁₃) DUR ₂₀₁₃ Delivery Service Total [C] = ([A] x line 5, Col. A) + ([B] x line 6, Col. B)	Rider UEA-GC Revenue SUR ₂₀₁₃ Gas Supply ⁽⁶⁾	
		[A]	[B]	[C]	[D]	[E]=[C]+[D]
1		\$ 390,441	\$ 655,733	\$ 523,917.36	\$ 621,965.10	\$ 1,145,882.46
2		101,158	147,404	124,425.75	125,876.14	250,301.89
3		-	-	-	-	-
4	Total	\$ 491,599 ⁽²⁾	\$ 803,137 ⁽⁴⁾	\$ 648,343.11	\$ 747,841.24	\$ 1,396,184.35
5	RAF _{2013A}	49.69% ⁽⁵⁾				
6	RAF _{2013B}		50.31% ⁽⁵⁾			

Notes:

- (1) See Compliance Filing Workpaper WP NS 7.1 in Docket No. 11-0280, column A less column G.
- (2) See Rider UEA, Section B, amount referenced for the period January 21, 2012 through June 26, 2013, which excludes amounts recoverable under Rider UEA-GC.
- (3) See Compliance Filing Workpaper WP NSG 7.1 in Docket No. 12-0511, column L (sum of lines 1 and 2 for SC No. 1).
- (4) See Rider UEA, Section B, amount referenced for the period June 27, 2013 through December 31, 2013, which excludes amounts recoverable under Rider UEA-GC.
- (5) See Page 4, Column F.
- (6) Rider UEA-GC revenue booked in 2013

* There may be differences due to rounding.

North Shore Gas Company
 Rider UEA - Uncollectible Expense Adjustment
 Calendar Year 2013 Form 21 Actual New Write-Off Amounts
 By Service Classification and Service Type

Form 21 Actual Net Write-off Allocated By Service Classification and Service Type
 Jan. 1 - Dec. 31, 2013

Line No.	S.C. No.	Actual Net Write-Off Amounts [A]	Historical Delivery Service % of Revenues (2) [B]	Delivery Service Net Write-off Amounts [C] [A]*[B]	Gas Supply Service Net Write-off Amounts [D] [A]-[C]	Total Net Write-Off Amounts [E] [C] + [D]
1	1	\$ 1,150,239.48	42.898%	\$ 493,430.88	\$ 656,808.60	\$ 1,150,239.48
2	2	148,755.66	49.474%	73,594.78	75,160.88	148,755.66
3	4	-	100.000%	-	-	-
4	Total	<u>\$ 1,298,995.14</u> (1)		<u>\$ 567,025.66</u>	<u>\$ 731,969.48</u>	<u>\$ 1,298,995.14</u>

Notes:

(1) The amount reported in Calendar Year 2013 Form 21 ILCC, Page 48, Line 2, Column (d) + Column (e). Amounts by service class are based on actual amount.

(2) See Page 7, Column F (Delivery Percent by Service Class).

* There may be differences due to rounding.

Tariff Section E

Page 7

North Shore Gas Company
Historical Delivery and Supply Allocation

Line No.	Service Classification	2011	2012	2013	3 Year Average	% of Total Net Revenues
	[A]	[B]	[C]	[D]	[E]=[B]+[C]+[D]	[F]
SC 1						
1	Total Net Revenue	\$ 154,492,639.87	\$ 124,891,506.85	\$ 158,030,957.14	\$ 145,805,034.62	
2	Total Retail Gas Charge Revenues	92,974,363.76	65,774,237.80	91,023,766.71	83,257,456.09	57.1019%
3	Delivery	61,518,276.11	59,117,269.05	67,007,190.43	62,547,578.53	42.8981%
SC 2						
4	Total Net Revenue	38,030,663.15	32,069,118.32	43,334,534.34	37,811,438.60	
5	Total Retail Gas Charge Revenues	21,550,616.02	14,763,319.55	21,000,341.67	19,104,759.08	50.5264%
6	Delivery	16,480,047.13	17,305,798.77	22,334,192.67	18,706,679.52	49.4736%
SC 3/SC 4 (1)						
7	Total Net Revenue	4,032,219.72	3,704,257.23	5,298,107.89	4,344,861.61	
8	Total Retail Gas Charge Revenues	-	-	-	-	0.0000%
9	Delivery	4,032,219.72	3,704,257.23	5,298,107.89	4,344,861.61	100.0000%
SC 4/SC 7 (1)						
10	Total Net Revenue	674,475.83	447,585.27	-	374,020.37	
11	Total Retail Gas Charge Revenues	-	-	-	-	0.0000%
12	Delivery	674,475.83	447,585.27	-	374,020.37	100.0000%
Other						
13	Total Net Revenue	1,181,634.42	692,280.60	655,660.18	843,191.73	
14	Total Retail Gas Charge Revenues	-	-	-	-	0.0000%
15	Delivery	1,181,634.42	692,280.60	655,660.18	843,191.73	100.0000%
Total						
16	Total Net Revenue (2)	\$ 198,411,632.99	\$ 161,804,748.27	\$ 207,319,259.55	\$ 189,178,546.94	
17	Total Retail Gas Charge Revenues	\$ 114,524,979.78	\$ 80,537,557.35	\$ 112,024,108.38	\$ 102,362,215.17	54.1088%
18	Delivery	\$ 83,886,653.21	\$ 81,267,190.92	\$ 95,295,151.17	\$ 86,816,331.77	45.8912%

Notes:

- (1) Effective June 27, 2013, S.C. 4 was renumbered as S.C. 7 and S.C. 3 was renumbered as S.C. 4 to comply with the Commission order in Docket No. 12-0511/12-0512 (cons.), which ordered the Company to conform its service classification numbering to Peoples Gas' format.
- (2) Total Net Revenues sum to the amounts reported in the Form 21 ICC, Page 300, Column (b), Line 12 + Line 19 for each Calendar Year Filing.

North Shore Gas Company
Uncollectible Expense Adjustments
Under Rider UEA

Schedule of Rates, ILL C.C. No. 17
Applicable to Service Classification Nos. 1, 2 and 3

Statement of Reconciliation Adjustment

Rider UEA Reconciliation

Rider UEA Amounts to be recovered / (refunded) April 1, 2013 through March 31, 2014

Line No.	S.C. No.	Delivery	Gas Supply	Total	Notes
		IDUA (1) [A]	ISUA [B]	[C] [A] + [B]	
1	1	\$ (47,302.48)	\$ (57,867.03)	\$ (105,169.51)	WP RA p. 2, Line 5 + WP p. 3, Line 9
2	2	(3,192.46)	(14,382.35)	(17,574.81)	WP RA p. 2, Line 6 + WP p. 3, Line 10
3	3/4	1.00	-	1.00	WP RA p. 2, Line 7 + WP p. 3, Line 11
4	Total	<u>\$ (50,493.94)</u>	<u>\$ (72,249.38)</u>	<u>\$ (122,743.32)</u>	Sum Lines 1-3

Actual Amounts Recorded for Rider UEA Adjustment - April 1, 2013 through March 31, 2014

	S.C. No.	Delivery	Gas Supply	Total	Notes
		IDUA [A]	ISUA [B]	[C] [A] + [B]	
5	1	\$ (52,837.12)	\$ (54,989.46)	\$ (107,826.58)	WP RA p. 4, lines 1 through 8
6	2	(3,523.54)	(15,254.38)	(18,777.92)	WP RA p. 4, lines 9 through 16
7	3/4	-	-	-	WP RA p. 4, lines 17 through 20
8	Total	<u>\$ (56,360.66)</u>	<u>\$ (70,243.84)</u>	<u>\$ (126,604.50)</u>	Sum Lines 5-7

Reconciliation Adjustment (RA) Amount to be recovered / (refunded)

	S.C. No.	Delivery	Gas Supply	Total	Notes
		IDUA [A]	ISUA [B]	[C] [A] + [B]	
9	1	\$ 5,534.64	\$ (2,877.57)	\$ 2,657.07	Line 1 - Line 5
10	2	331.08	872.03	1,203.11	Line 2 - Line 6
11	3/4	1.00	-	1.00	Line 3 - Line 7
12	Total	<u>\$ 5,866.72</u>	<u>\$ (2,005.54)</u>	<u>\$ 3,861.18</u>	Sum Lines 9-11

Note: Any amounts previously reported in ITUA have been incorporated into IDUA per the tariff.

North Shore Gas Company
Uncollectible Expense Adjustments
Under Rider UEA

Schedule of Rates, ILL. C.C. No. 17
Applicable to Service Classification Nos. 1, 2 and 3

Statement of Reconciliation Adjustment
Rider UEA Reconciliation for 2012 Adjustments

Line No.	S.C. No.	2012 Rider UEA Amounts to be recovered / (refunded) June 1, 2013 through May 31, 2014 per last Rider UEA filing			Notes
		Delivery IDUA [A]	Gas Supply ISUA [B]	Total [C] [A] + [B]	
1	1	\$ (45,990.48)	\$ 12,591.74	\$ (33,398.74)	2012 filing Page 1, Line 1
2	2	182.70	621.09	803.79	2012 filing Page 1, Line 2
3	3/4	1.22	-	1.22	2012 filing Page 1, Line 3
4	Total	<u>\$ (45,806.56)</u>	<u>\$ 13,212.83</u>	<u>\$ (32,593.73)</u>	

Line No.	S.C. No.	2012 Rider UEA Amounts to be recovered / (refunded) June 1, 2013 through March 31, 2014 per amortization schedule and included in this reconciliation			Notes
		Delivery IDUA [A]	Gas Supply ISUA [B]	Total [C] [A] + [B]	
5	1	\$ (38,256.70)	\$ 10,472.30	\$ (27,784.40)	See WP RA pages 5 and 6
6	2	151.74	515.29	667.03	See WP RA pages 7 and 8
7	3/4	1.00	-	1.00	See WP RA page 9
8	Total	<u>\$ (38,103.96)</u>	<u>\$ 10,987.59</u>	<u>\$ (27,116.37)</u>	

Line No.	S.C. No.	2012 Rider UEA Amounts to be recovered / (refunded) April 1, 2014 through May 31, 2014 and included in this reconciliation			Notes
		Delivery IDUA [A]	Gas Supply ISUA [B]	Total [C] [A] + [B]	
9	1	\$ (7,733.78)	\$ 2,119.44	\$ (5,614.34)	Line 1 - Line 5
10	2	30.96	105.80	136.76	Line 2 - Line 6
11	3/4	0.22	-	0.22	Line 3 - Line 7
12	Total	<u>\$ (7,702.60)</u>	<u>\$ 2,225.24</u>	<u>\$ (5,477.36)</u>	Sum Lines 9-11

Note: any amounts previously reported in ITUA have been incorporated into IDUA Per the Tariff

North Shore Gas Company
Uncollectible Expense Adjustments
Under Rider UEA

Schedule of Rates, ILL C.C. No. 17
Applicable to Service Classification Nos. 1, 2 and 3

Statement of Reconciliation Adjustment
Rider UEA Reconciliation for 2011 Adjustments

<u>2011 Rider UEA Amounts to be recovered / (refunded) June 1, 2012 through May 31, 2013 per 2011 Rider UEA filing</u>						
<u>Line No.</u>	<u>S.C. No.</u>	<u>Delivery</u> <u>IDUA</u> <u>[A]</u>	<u>Gas Supply</u> <u>ISUA</u> <u>[B]</u>	<u>Transportation</u> <u>ITUA</u> <u>[C]</u>	<u>Total</u> <u>[D]</u> <u>[A] + [B] + [C]</u>	
1	1	\$ (52,975.26)	\$ (399,897.36)	\$ 40.46	\$ (452,832.16)	Docket 12-0500, NSG Ex. 1.2, p. 3, line 1
2	2	(15,213.11)	(86,963.89)	(4,494.35)	(106,671.35)	Docket 12-0500, NSG Ex. 1.2, p. 3, line 2
3	3	-	-	-	-	Docket 12-0500, NSG Ex. 1.2 p. 3, line 3
4	Total	<u>\$ (68,188.37)</u>	<u>\$ (486,861.25)</u>	<u>\$ (4,453.89)</u>	<u>\$ (559,503.51)</u>	Sum Lines 1 - 3

<u>2011 Rider UEA Amounts to be recovered / (refunded) June 1, 2012 through March 31, 2013 per amortization schedule and included in last reconciliation</u>						
<u>S.C. No.</u>	<u>Delivery</u> <u>IDUA</u> <u>[A]</u>	<u>Gas Supply</u> <u>ISUA</u> <u>[B]</u>	<u>Transportation</u> <u>ITUA</u> <u>[C]</u>	<u>Total</u> <u>[D]</u> <u>[A] + [B] + [C]</u>	<u>Notes</u>	
5	1	\$ (43,922.58)	\$ (331,558.03)	\$ 33.56	\$ (375,447.05)	Docket 12-0500, NSG Ex. 1.2, p. 3, line 1
6	2	(12,619.69)	(72,066.25)	(3,743.57)	(88,429.51)	Docket 12-0500, NSG Ex. 1.2, p. 3, line 2
7	3	-	-	-	-	Docket 12-0500, NSG Ex. 1.2 p. 3, line 3
8	Total	<u>\$ (56,542.27)</u>	<u>\$ (403,624.28)</u>	<u>\$ (3,710.01)</u>	<u>\$ (463,876.56)</u>	Sum Lines 5-7

<u>2011 Rider UEA Amounts to be recovered / (refunded) April 1, 2013 through May 31, 2013 to be included in this reconciliation</u>						
	<u>Delivery</u> <u>IDUA</u> <u>[A]</u>	<u>Gas Supply</u> <u>ISUA</u> <u>[B]</u>	<u>Transportation</u> <u>ITUA</u> <u>[C]</u>	<u>Total</u> <u>[D]</u> <u>[A] + [B] + [C]</u>		
9	1	\$ (9,052.68)	\$ (68,339.33)	\$ 6.90	\$ (77,385.11)	Line 1 - Line 5
10	2	(2,593.42)	(14,897.64)	(750.78)	(18,241.84)	Line 2 - Line 6
11	3	-	-	-	-	Line 3 - Line 7
12	Total	<u>\$ (11,646.10)</u>	<u>\$ (83,236.97)</u>	<u>\$ (743.88)</u>	<u>\$ (95,626.95)</u>	Sum Lines 9-11

Note: There may be differences due to rounding.

WP Rider UEA filing 2013 RA
Page 4 of 9

North Shore Gas
Actual Amounts Recorded - April 1, 2013 through March 31, 2014

Line No.	Determinant Code	Determinant Description	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Total through March 2014	
ISC 1 Sales																
1	A047	2012-2013 IDUA	(4,300.86)	(4,312.25)	(4,062.66)	(4,105.16)	(3,970.46)	(4,105.56)	(4,347.15)	(4,101.16)	(4,039.42)	(3,994.64)	(3,963.86)	(4,352.86)	(49,658.52)	
2	A046	2012-2013 IDUA	(0.12)				0.13								0.01	
3	A051	2012-2013 ISUA	(83,515.50)	(85,108.90)	1,357.54	1,357.31	1,373.01	1,313.56	1,513.08	1,397.18	1,255.17	1,405.48	1,305.39	1,357.22	(54,899.46)	
4	A052	2012-2013 ISUA	(1.20)				1.20								-	
ISC 1 Trans																
5	A047	2012-2013 IDUA	(273.46)	(278.01)	(264.01)	(261.00)	(250.75)	(254.17)	(274.81)	(257.75)	(268.62)	(256.09)	(258.00)	(279.92)	(3,178.61)	
6	A048	2012-2013 IDUA													-	
7	A051	2012-2013 IDUA													-	
8	A052	2012-2013 IDUA													-	
ISC 2 Sales																
9	A047	2012-2013 IDUA	(1,107.59)	(1,142.47)	1.27	1.73	(0.45)	(0.76)	0.05	0.49	0.01	(0.45)	0.14	1.22	(2,246.81)	
10	A048	2012-2013 IDUA						(0.11)							(0.11)	
11	A051	2012-2013 ISUA	(7,483.71)	(7,637.22)	44.52	11.66	(3.06)	3.48	0.51	3.15	0.04	(3.03)	0.82	11.62	(15,251.20)	
12	A052	2012-2013 ISUA						(3.18)							(3.18)	
ISC 2 Trans																
13	A047	2012-2013 IDUA	(263.35)	(269.62)	0.20	(0.33)	0.14	(0.03)	0.13	(0.00)					(531.87)	
14	A048	2012-2013 IDUA													-	
15	A051	2012-2013 IDUA	(367.14)	(377.71)	0.56	(0.79)	0.19	(0.04)	0.18						(744.75)	
16	A052	2012-2013 IDUA													-	
ISC 3/4 Trans																
17	A047	2012-2013 IDUA													-	
18	A048	2012-2013 IDUA													-	
19	A051	2012-2013 IDUA													-	
20	A052	2012-2013 IDUA													-	
															TOTAL IDUA	(66,360.66)
															TOTAL ISUA	(70,243.84)
															TOTAL ALL	(126,604.50)

**NORTH SHORE GAS SC 1 Sales
2012 Rider UEA Adjustment Amortization Schedule**

<u>MONTH</u> [A]	<u>FORECASTED CUSTOMERS</u> [B]	<u>IDUA RATE</u> [C]	<u>IDUA ADJUSTMENT</u>		<u>ISUA</u>
			<u>AMOUNT</u> [D] [D] = [B] x [C]	<u>ISUA RATE</u> [E]	<u>ADJUSTMENT AMOUNT</u> [F] [F] = [B] x [E]
		(0.026200)		0.007620	
JUN 13	132,741	(0.026200)	\$ (3,477.81)	0.007620	\$ 1,011.49
JUL 13	136,100	(0.026200)	(3,565.82)	0.007620	1,037.08
AUG 13	141,960	(0.026200)	(3,719.35)	0.007620	1,081.74
SEP 13	133,679	(0.026200)	(3,502.39)	0.007620	1,018.63
OCT 13	140,494	(0.026200)	(3,680.94)	0.007620	1,070.56
NOV 13	138,219	(0.026200)	(3,621.34)	0.007620	1,053.23
DEC 13	135,331	(0.026200)	(3,545.67)	0.007620	1,031.22
JAN 14	138,971	(0.026200)	(3,641.04)	0.007620	1,058.96
FEB 14	133,572	(0.026200)	(3,499.59)	0.007620	1,017.82
MAR 14	143,251	(0.026200)	(3,753.18)	0.007620	1,091.57
APR 14	137,482	(0.026200)	(3,602.03)	0.007620	1,047.61
MAY 14	140,666	(0.026200)	(3,685.45)	0.007620	1,071.87
Total to be billed through May 2014	1,652,466.00		\$ (43,294.61)		\$ 12,591.78
Total to be billed through March 2014	1,374,318.00		\$ (36,007.13)		\$ 10,472.30

**NORTH SHORE GAS SC 1 Transportation
2012 Rider UEA Adjustment Amortization Schedule**

<u>MONTH</u> [A]	<u>FORECASTED CUSTOMERS</u> [B]	<u>IDUA RATE</u> [C]	<u>IDUA ADJUSTMENT AMOUNT</u> [D] [D] = [B] x [C]
		(0.026200)	
JUN 13	9,022	(0.026200)	\$ (236.38)
JUL 13	8,474	(0.026200)	(222.02)
AUG 13	8,979	(0.026200)	(235.25)
SEP 13	8,226	(0.026200)	(215.52)
OCT 13	8,901	(0.026200)	(233.21)
NOV 13	8,545	(0.026200)	(223.88)
DEC 13	8,452	(0.026200)	(221.44)
JAN 14	8,414	(0.026200)	(220.45)
FEB 14	8,188	(0.026200)	(214.53)
MAR 14	8,660	(0.026200)	(226.89)
APR 14	8,426	(0.026200)	(220.76)
MAY 14	8,630	(0.026200)	(226.11)
Total to be billed through May 2014	102,917.00		\$ (2,696.44)
Total to be billed through March 2014	85,861.00		\$ (2,249.57)

NORTH SHORE GAS SC 2 Sales
2012 Rider UEA Adjustment Amortization Schedule

MONTH [A]	FORECASTED CUSTOMERS [B]	IDUA RATE [C]	IDUA		ISUA	
			ADJUSTMENT AMOUNT [D] [D] = [B] x [C]	ISUA RATE [E]	ADJUSTMENT AMOUNT [F] [F] = [B] x [E]	
		0.001135		0.004794	(1)	
JUN 13	10,261	0.001135	\$ 11.65	0.004794	\$ 49.19	
JUL 13	10,717	0.001135	12.16	0.004794	51.38	
AUG 13	11,067	0.001135	12.56	0.004794	53.06	
SEP 13	10,302	0.001135	11.69	0.004794	49.39	
OCT 13	10,756	0.001135	12.21	0.004794	51.56	
NOV 13	10,889	0.001135	12.36	0.004794	52.20	
DEC 13	10,505	0.001135	11.92	0.004794	50.36	
JAN 14	10,974	0.001135	12.46	0.004794	52.61	
FEB 14	10,659	0.001135	12.10	0.004794	51.10	
MAR 14	11,355	0.001135	12.89	0.004794	54.44	
APR 14	10,841	0.001135	12.30	0.004794	51.97	
MAY 14	11,234	0.001135	12.75	0.004794	53.86	
Total to be billed through May 2014	129,560.00		\$ 147.05		\$ 621.12	
Total to be billed through March 2014	107,485.00		\$ 122.00		\$ 515.29	

**NORTH SHORE GAS SC 2 Transportation
2012 Rider UEA Adjustment Amortization Schedule**

<u>MONTH</u> [A]	<u>FORECASTED CUSTOMERS</u> [B]	<u>IDUA RATE</u> [C]	<u>IDUA ADJUSTMENT AMOUNT</u> [D] [D] = [B] x [C]
		0.001135	
JUN 13	2,587	0.001135	\$ 2.94
JUL 13	2,613	0.001135	2.97
AUG 13	2,653	0.001135	3.01
SEP 13	2,624	0.001135	2.98
OCT 13	2,660	0.001135	3.02
NOV 13	2,652	0.001135	3.01
DEC 13	2,579	0.001135	2.93
JAN 14	2,597	0.001135	2.95
FEB 14	2,586	0.001135	2.94
MAR 14	2,638	0.001135	2.99
APR 14	2,582	0.001135	2.93
MAY 14	2,602	0.001135	2.95
Total to be billed through May 2014	31,373.00		\$ 35.62
Total to be billed through March 2014	26,189.00		\$ 29.74

**NORTH SHORE GAS SC3/4 Transportation
2012 Rider UEA Adjustment Amortization Schedule**

<u>MONTH</u> [A]	<u>FORECASTED CUSTOMERS</u> [B]	<u>IDUA RATE</u> [C]	<u>IDUA ADJUSTMENT AMOUNT</u> [D] [D] = [B] x [C]
		0.003910	
JUN 13	26	0.003910	\$ 0.10
JUL 13	26	0.003910	0.10
AUG 13	26	0.003910	0.10
SEP 13	26	0.003910	0.10
OCT 13	26	0.003910	0.10
NOV 13	26	0.003910	0.10
DEC 13	26	0.003910	0.10
JAN 14	26	0.003910	0.10
FEB 14	26	0.003910	0.10
MAR 14	26	0.003910	0.10
APR 14	26	0.003910	0.10
MAY 14	26	0.003910	0.10
Total to be billed through May 2014	312.00		\$ 1.20
Total to be billed through March 2014	260.00		\$ 1.00

Docket No. 12-0511
Case No. 12-0511
WP NS Ex. 1.1

North Shore Gas Company
Uncollectible Factor For Rider UEA-GC and Base Rate Uncollectible Expense Allocation
Test Year 2013 per Final Order in Docket No. 12-0511

Line No.	S.C. No.	Allocated Net Write-Offs (A)	Total Uncollectible Expense (B) [B], Line 6 x (A)	Total Revenue (C)	Uncollectible Factor on Total (D) [(B)/(C)]	Retail Gas Charge Revenues (E)	Delivery Revenue (F) [(C)-(E)]	Unadjusted Gas Cost Uncollectible (G) [(E) x (D)]	Unadjusted Delivery Uncollectible (H) [(F) x (D)]	Adjustment to T to C-1 (I) [(G), Line 8 x (A)]	Adjusted Gas Cost Uncollectible (J) [(G) + (I)]	Adjusted Delivery Uncollectible Pro Forma (K) [(H) - (I)]	Uncollectible Expense per Order (L) [(J) / (E)]	Uncollectible Factors (M) [(L) / (E)]	Base Rate ECOS Allocation (N) [(L) / (E)], Line a
1	1NH	1.8040%	\$ 28,990	\$ 666,000	4.5020%	\$ 133,000	\$ 533,000	\$ 5,989	\$ 24,001	\$ (400)	\$ 5,589	\$ 24,401	\$ 26,222	4.20%	3.2950%
2	HTG	82.2590%	1,367,428	149,435,000	0.9151%	\$ 67,392,000	62,043,000	\$ 769,694	\$ 597,734	\$ (18,223)	\$ 781,471	\$ 585,957	\$ 629,511	0.88%	78.3815%
3	2	15.8400%	264,887	38,917,000	0.6880%	\$ 18,090,000	18,427,000	\$ 131,334	\$ 133,653	\$ (3,531)	\$ 127,803	\$ 137,184	\$ 147,404	0.67%	18.3535%
4	3 (Old) / 4 (New)	-	-	5,009,000	0.0000%	-	5,009,000	-	-	-	-	-	-	-	-
5	6 (Old) / 5 (New)	-	-	104,000	0.0000%	-	104,000	-	-	-	-	-	-	-	-
6															
7	Total	100.0000%	\$ 1,662,405	\$ 183,731,000	0.8591%	\$ 106,615,000	\$ 87,116,000	\$ 937,017	\$ 725,388	\$ (22,154)	\$ 914,663	\$ 747,542	\$ 808,137		100.0000%
8			\$ 1,662,408 (B)			\$ 914,663 (J)	\$ 747,542 (K)	\$ 22,154 (I)	\$ (22,155) (H)						

Notes

- (1) Percent of uncollectible amounts arising from historical net write-offs. See NS Ex. 13.5, page 1, line 30
- (2) Total present rate uncollectible amounts arising from historical net write-offs percentages.
- (3) Total revenue including gas charge and other rider charge revenues. Excludes other state charges and taxes. See NS Ex. 12.2, sum of cols. C, F and G, line 24.
- (4) Total revenue including transportation gas charge and other rider charge revenues. Excludes other state charges and taxes. See NS Ex. 12.2, sum of cols. C and G, line 24 and col. F, line 16.
- (5) Delivery revenue including transportation gas charge and other rider charge revenues. See Schedule C-1, column C, line 18.
- (6) Total Uncollectible Expense. Column C, line 7 x column D, line 7. Also see Schedule C-1, column C, line 18.
- (7) Uncollectible expense (amounting adjustment) for amount to be recovered under Rider UEA-GC. See Schedule C-1, Col. D, line 19.
- (8) Uncollectible expense amount to be recovered through base rates. See Schedule C-1, Col. E, line 19.
- (9) Calculated base rate related uncollectible expense minus the uncollectible expense shown on Schedule C-1, Col. E, line 18; Col. D, line 18; Col. G, line 7 - Col. E, line 8.
- (10) Calculated base rate related uncollectible expense minus the uncollectible expense shown on Schedule C-1, Col. E, line 18; Col. H, line 7 - Col. F, line 8.
- (11) Per the Final Order. See Appendix B, page 1, Col. D, line 6.
- (12) Per Final Order, Appendix B, page 1, Col. 1, as allocated in the ECOS.

* There may be differences due to rounding.

North Shore Gas Company
Uncollectible Factor For Proposed Rider UEA-GC & Uncollectible Amount in Proposed Base Rates
Test Year 2012 per Final Order in Docket No. 11-0280

Line No.	S.C. No.	ECOSS Allocation		Retail Sales Gas Costs				Rider UEA-GC Uncollectible Factor [G] / [E]	Base Rates	
		Total Uncollectible Expense (1) [A]	% Allocated [B] [A] / ([A], Line 5)	Total Revenue (2) [C]	Uncollectible Factor [D] [A] / [C]	Gas Cost Revenues (3) [E]	Uncollectible Expense [F] [B] x ([F], Line 6)			Uncollectible Revenue Requirement (7) [G] [B] x ([F], Line 8)
1		\$ 1,004,696	79.42%	\$ 183,410,000	0.55%	\$ 116,411,000	\$ 610,609	\$ 614,255	0.0053	\$ 390,441
2		260,304	20.58%	49,816,000	0.52%	29,197,000	158,201	159,146	0.0055	101,158
3		-		5,740,000	0.00%	-	-	-	-	-
4		-		699,000	0.00%	-	-	-	-	-
5										
5	Total	\$ 1,265,000 (8)	100.00%	\$ 239,665,000	0.5280%	\$ 145,608,000	\$ 768,810	\$ 773,401		\$ 491,599
6							\$ 768,810 (4)			
7	Taxes		41.175%				\$ 452,253 (5)			
8	GRCF		1.710109				\$ 773,401 (6)			
9		\$ 491,599 (9)								

(1) Per ECOSS Allocation Final Order
(2) Total revenue excluding taxes and other state charges, see NSG Ex. 12.2, sum of cols. C, F and G, line 21 plus SC 4 adjustment per rebuttal.
(3) See NSG Ex. 12.2, col. F, lines 2-7.
(4) Total gas cost related uncollectible expense = Line 5, Col. D x Line 5, Col. E.
(5) After-tax gas cost related uncollectible expense, Line 6, Col. F x (1 - Line 7, Line B).
(6) Gas cost related uncollectible expense with gross revenue conversion factor applied: Line 7, Col. F x Line 8, Col. B.
(7) Amount will be excluded from final rates due to approval of Rider UEA-GC.
(8) Per the Final Order
(9) Uncollectible Amount included in base rates for Rider UEA arising from the Final Order: Col. A line 5 - Col. G, Line 5.

* There may be differences due to rounding.

North Shore Gas Company
Revenue Detail Report - Retail
Calendar Year 2013

WP Rider UEA filing 2013
Page 3 of 4

ENTITIES = NORTH SHORE GAS

CUSTOMER ACCOUNTS	JAN 13	FEB 13	MAR 13	APR 13	MAY 13	JUN 13	JUL 13	AUG 13	SEP 13	OCT 13	NOV 13	DEC 13	2013
ACCOUNT - PGL & NSG CUSTOMER COUNTS	136,886	137,312	137,312	137,364	138,572	138,572	138,572	135,631	135,631	136,020	136,390	136,708	1,637,182.00
AGCUST - FIXED CHG	136,437	136,641	136,641	136,641	136,641	136,641	136,641	136,641	136,641	141,933	137,277	134,716	1,654,000.03
AGCPT - CUSTOMER PERIOD - TOTAL	136,437	136,641	136,641	136,641	136,641	136,641	136,641	136,641	136,641	141,933	137,277	134,716	1,654,000.03
AGBC - NUMBER OF BILLS	141,115	139,664	139,664	139,664	139,664	139,664	139,664	139,664	139,664	138,048	138,931	138,278	1,795,160.00
AGSSGCV - STORAGE SVC CHG RETAIL - EFF COMP	31,382,339	29,224,306	29,224,306	29,495,310	15,456,680	6,972,937	5,684,289	4,952,343	4,154,465	10,025,861	20,439,060	33,551,357	192,215,341.44
AGSSCR - STORAGE SVC CHG RETAIL - RECON ADJ	0	0	0	0	0	0	0	0	0	0	0	0	0
AGSSC - STORAGE SERVICE CHG-RETAIL	0	0	0	0	0	0	0	0	0	0	0	0	0
AGCOM1 - COMMODITY THERMS - BLOCK 1	6,577,385	6,287,150	6,919,628	6,357,377	4,307,344	3,908,441	4,699,925	4,113,961	4,291,227	10,045,196	20,442,615	33,551,307	111,476,556.09
AGCOM2 - COMMODITY THERMS - BLOCK 2	24,779,552	22,957,571	19,575,589	9,100,588	2,666,217	1,775,785	2,522	5,226	20,356	-20,356	4,292	50	80,733,293.01
AGCOM - COMMODITY THERMS - TOTAL	31,356,937	29,244,721	26,495,217	15,457,965	7,013,561	5,684,226	7,224,850	9,740	20,382	10,024,840	20,446,817	33,551,357	192,215,341.44
AGFRANC - RIDER UEA FOR GAS CHARGE	14,291,016	13,257,184	13,257,184	13,257,184	13,257,184	13,257,184	13,257,184	13,257,184	13,257,184	13,257,184	13,257,184	13,257,184	160,893,761.45
AGFRA - FRANCHISE COST ADJUSTMENT	2,611,258	2,471,410	2,689,739	2,686,914	2,804,871	2,804,871	2,804,871	2,804,871	2,804,871	2,804,871	2,804,871	2,804,871	32,421,141.89
AGUAEAD - UNCOLLECTIBLE EXP AD-DELIVERY EFFC	-3,021,590	-2,835,228	-3,190,171	-3,110,240	-3,315,888	-2,430,464	-3,300,595	-3,246,123	-3,371,932	-3,223,662	-3,174,959	-3,174,959	-37,296,978.63
AGUAEAD - UNCOLLECTIBLE EXP AD-DELIVERY RECC	-193	172	0	0	-77	0	0	0	0	0	0	0	-18.05
AGUAEAS - UNCOLLECTIBLE EXP AD-SUPPLY - RECON	-3,002,235	-2,851,740	-3,188,376	-3,071,659	-3,220,748	-10,222	1,982,808	3,188,885	3,260,731	3,353,551	3,235,915	3,178,393	2,855,105.35
AGUAEAS - UNCOLLECTIBLE EXP AD-SUPPLY - RECON	-193	172	0	0	-77	0	0	0	0	0	0	0	-18.05
AGUAE - UNCOLLECTIBLE EXP AD-SUPPLY - RECON	-3,021,590	-2,835,228	-3,190,171	-3,110,240	-3,315,888	-2,430,464	-3,300,595	-3,246,123	-3,371,932	-3,223,662	-3,174,959	-3,174,959	-37,296,978.63
AGREEC - Residential Efficiency Etl Component Units	31,356,937	29,224,429	26,495,197	15,457,975	7,013,889	5,684,226	7,224,850	9,740	20,382	10,024,840	20,446,817	33,551,357	192,215,341.44
AGMGTU - MUNICIPAL GAS USE TAX THERMS	736,704	611,346	611,346	352,725	114,212	162,753	78,894	100,934	85,914	238,285	451,780	784,903	4,427,836.42
AGTCOUT - CASHOUT - TERMINATION	-256	-180	-180	0	0	-16	-4	-11	-35	0	-81	-96	-1,807.82
AGBILLDIN - GAS BILLING DETERMINATES ENERGY - UNIT	0	0	0	0	0	0	0	0	0	0	0	0	0
AGCUSTRV - FIXED CHG	3,002,073	2,851,768	3,188,411	3,071,408	3,221,016	3,011,005	3,161,383	3,193,762	3,260,028	3,348,542	3,289,314	3,178,462	37,746,600.17
AGCUSTRV - CUSTOMER PERIOD - TOTAL	3,002,073	2,851,768	3,188,411	3,071,408	3,221,016	3,011,005	3,161,383	3,193,762	3,260,028	3,348,542	3,289,314	3,178,462	37,746,600.17
AGSSGCV - STORAGE SVC CHG RETAIL - RECC	235,842	215,700	199,250	116,239	49,472	43,172	41,466	37,239	38,766	5,000	16,770	16,770	1,522,026.77
AGSSCR - STORAGE SERVICE CHG-RETAIL	235,842	215,700	199,250	116,239	49,472	43,172	41,466	37,239	38,766	5,000	16,770	16,770	1,522,026.77
AGCOM1 - COMMODITY THERMS - BLOCK 1 - RE	1,114,026	1,097,664	1,171,980	1,077,014	729,703	632,207	520,546	429,216	447,559	1,044,165	2,124,820	3,484,965	13,836,865.27
AGCOM2 - COMMODITY THERMS - BLOCK 2 - RE	1,248,809	1,155,221	985,040	497,939	114,028	89,354	12,702	2,238	263	-1,029	-141	2	4,092,426.87
AGCOM - COMMODITY THERMS - REVENUES	2,362,835	2,252,885	2,157,020	1,574,953	843,731	721,561	533,248	430,455	447,822	1,043,136	2,124,679	3,484,967	17,899,292.14
AGWBVR - RIDER VOLUME BALANCING ADJUSTME	-224	-146	0	43	157,135	65,578	48,714	40,738	42,183	200,533	328,827	1,037,680.74	1,037,680.74
AGUAEAGRV - RIDER UEA FOR GAS CHARGE	75,751	70,251	80,489	17,919	17,919	16,023	24,857	21,889	89,564	143,647	621,965	1,436,447	821,965.10
AGFCARV - FRANCHISE COST ADJUSTMENT	79,020	73,725	83,121	79,475	65,720	61,199	60,237	62,313	62,313	62,442	66,442	60,280	812,178.75
AGBASERV - TOTAL BASE RATE SERVICE CHARGE	5,753,297	5,432,295	5,688,334	4,997,997	4,264,424	3,907,760	3,890,887	3,784,858	3,869,943	4,688,446	5,900,688	7,488,480	59,677,376.44
AGSERV - RIDER ENHANCED EFFICIENCY PROGR	-7	-1	5	-4	-4	2	0	0	0	0	-1	0	2.97
AGSERV - ENVIRONMENTAL ACTIVITIES COSTS R	376,912	-27,603	-38,311	-23,056	-10,363	1,211	2,284	3,618	22,540	51,574	155,601	581,701	1,098,305.33
AGUAEAGRV - UNCOLLECTIBLE EXP AD-DELIVE	-4,172	-3,949	-4,257	-4,301	-4,312	-4,063	-4,106	-3,970	-4,107	-4,347	-4,161	-4,039	-48,724.90
AGUAEAGRV - UNCOLLECTIBLE EXP AD-SUPPLY	-32,684	-31,199	-34,740	-33,516	-35,109	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-403
AGUAEASRV - UNCOLLECTIBLE EXP AD-SUPPLY	-32,684	-31,199	-34,740	-33,516	-35,109	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-403
AGUAEARV - UNCOLLECTIBLE EXP AD-SUPPLY	-32,684	-31,199	-34,740	-33,516	-35,109	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-403
AGUAEARV - UNCOLLECTIBLE EXP AD-SUPPLY	-32,684	-31,199	-34,740	-33,516	-35,109	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-403
AGUAEARV - UNCOLLECTIBLE EXP AD-SUPPLY	-32,684	-31,199	-34,740	-33,516	-35,109	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-403
AGUAEARV - UNCOLLECTIBLE EXP AD-SUPPLY	-32,684	-31,199	-34,740	-33,516	-35,109	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-403
AGUAEARV - UNCOLLECTIBLE EXP AD-SUPPLY	-32,684	-31,199	-34,740	-33,516	-35,109	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-403
AGUAEARV - UNCOLLECTIBLE EXP AD-SUPPLY	-32,684	-31,199	-34,740	-33,516	-35,109	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-403
AGUAEARV - UNCOLLECTIBLE EXP AD-SUPPLY	-32,684	-31,199	-34,740	-33,516	-35,109	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-403
AGUAEARV - UNCOLLECTIBLE EXP AD-SUPPLY	-32,684	-31,199	-34,740	-33,516	-35,109	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-403
AGUAEARV - UNCOLLECTIBLE EXP AD-SUPPLY	-32,684	-31,199	-34,740	-33,516	-35,109	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-403
AGUAEARV - UNCOLLECTIBLE EXP AD-SUPPLY	-32,684	-31,199	-34,740	-33,516	-35,109	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-403
AGUAEARV - UNCOLLECTIBLE EXP AD-SUPPLY	-32,684	-31,199	-34,740	-33,516	-35,109	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-403
AGUAEARV - UNCOLLECTIBLE EXP AD-SUPPLY	-32,684	-31,199	-34,740	-33,516	-35,109	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-403
AGUAEARV - UNCOLLECTIBLE EXP AD-SUPPLY	-32,684	-31,199	-34,740	-33,516	-35,109	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-403
AGUAEARV - UNCOLLECTIBLE EXP AD-SUPPLY	-32,684	-31,199	-34,740	-33,516	-35,109	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-403
AGUAEARV - UNCOLLECTIBLE EXP AD-SUPPLY	-32,684	-31,199	-34,740	-33,516	-35,109	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-403
AGUAEARV - UNCOLLECTIBLE EXP AD-SUPPLY	-32,684	-31,199	-34,740	-33,516	-35,109	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-403
AGUAEARV - UNCOLLECTIBLE EXP AD-SUPPLY	-32,684	-31,199	-34,740	-33,516	-35,109	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-403
AGUAEARV - UNCOLLECTIBLE EXP AD-SUPPLY	-32,684	-31,199	-34,740	-33,516	-35,109	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-403
AGUAEARV - UNCOLLECTIBLE EXP AD-SUPPLY	-32,684	-31,199	-34,740	-33,516	-35,109	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-403
AGUAEARV - UNCOLLECTIBLE EXP AD-SUPPLY	-32,684	-31,199	-34,740	-33,516	-35,109	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-403
AGUAEARV - UNCOLLECTIBLE EXP AD-SUPPLY	-32,684	-31,199	-34,740	-33,516	-35,109	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-403
AGUAEARV - UNCOLLECTIBLE EXP AD-SUPPLY	-32,684	-31,199	-34,740	-33,516	-35,109	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-403
AGUAEARV - UNCOLLECTIBLE EXP AD-SUPPLY	-32,684	-31,199	-34,740	-33,516	-35,109	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-403
AGUAEARV - UNCOLLECTIBLE EXP AD-SUPPLY	-32,684	-31,199	-34,740	-33,516	-35,109	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-403
AGUAEARV - UNCOLLECTIBLE EXP AD-SUPPLY	-32,684	-31,199	-34,740	-33,516	-35,109	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-403
AGUAEARV - UNCOLLECTIBLE EXP AD-SUPPLY	-32,684	-31,199	-34,740	-33,516	-35,109	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-403
AGUAEARV - UNCOLLECTIBLE EXP AD-SUPPLY	-32,684	-31,199	-34,740	-33,516	-35,109	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-403
AGUAEARV - UNCOLLECTIBLE EXP AD-SUPPLY	-32,684	-31,199	-34,740	-33,516	-35,109	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-403
AGUAEARV - UNCOLLECTIBLE EXP AD-SUPPLY	-32,684	-31,199	-34,740	-33,516	-35,109	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-35,8	-403
AGUAEARV - UNCOLLECTIBLE EXP AD-SUPPLY	-32,684	-31,199	-34,740	-33,516	-35,109	-35,8	-35,8	-					

Tariff Section F

North Shore Gas Company
Uncollectible Expense Adjustment
Under Rider UEA

Schedule of Rates, ILL C.C. No. 17
Applicable to Service Classification Nos. 1, 2 and 4

Adjustments Effective June 1, 2014 for the Reporting Year of 2013 and Reconciliation Adjustment

2013 Adjustment and Reconciliation Adjustment (RA) to be recovered / (refunded)

Line No.	S.C. No. ⁽¹⁾	Delivery	Gas Supply	Total	Notes
		IDUA ⁽²⁾	ISUA	[C]	
		[A]	[B]	[A] + [B]	
1	1	\$ (24,951.84)	\$ 31,965.93	7,014.09	Page 2, line 9 + Page 3, line 9
2	2	(50,499.89)	(49,843.23)	(100,343.12)	Page 2, line 10 + Page 3, line 10
3	4	1.00	-	1.00	Page 2, line 11 + Page 3, line 11
4	Total	<u>\$ (75,450.73)</u>	<u>\$ (17,877.30)</u>	<u>\$ (93,328.03)</u>	Sum Lines 1-3

CUSTS_{EP} - Forecasted Customer Billing Periods for Effective Period (EP) June 1, 2014 - May 31, 2015

	S.C. No.	Delivery	Sales	Transportation	Notes
		IDUA	IDUA and ISUA	IDUA only	
		[A]	[B]	[C]	
		[A] = [B] + [C]			
5	1	1,757,724	1,653,466	104,258	
6	2	161,429	129,738	31,691	
7	4	<u>300</u>	<u>-</u>	<u>300</u>	
8	Total	1,919,453	1,783,204	136,249	Sum lines 5 - 7

Rider UEA Adjustments per Customer to be billed during the Effective Period June 1, 2014 - May 31, 2015

	S.C. No.	Delivery	Gas Supply	Total Adjustment		Notes For Cols. [A] & [B]
		IDUA	ISUA	Sales Customers	Transportation Customers	
		[A]	[B]	[C]	[D]	
				[A] + [B]	[A]	
9	1	\$ (0.01420)	\$ 0.01933	\$ 0.00514	\$ (0.01420)	Line 1 / Line 5
10	2	\$ (0.31283)	\$ (0.38418)	\$ (0.69701)	\$ (0.31283)	Line 2 / Line 6
11	4	\$ 0.00333	\$ -	\$ 0.00333	\$ 0.00333	Line 3 / Line 7

Notes:

- (1) Effective June 27, 2013, S.C. 3 was renumbered as S.C. 4 to comply with the Commission order in Docket Nos. 12-0511/12-0512 (cons.), which ordered the Company to conform its service classification numbering to Peoples Gas' format.
(2) The ITUA RA amount is included in the IDUA amount since the ITUA adjustments are no longer applicable effective with the 2012 filing.

**North Shore Gas Company
Uncollectible Expense Adjustment
Under Rider UEA**

**Schedule of Rates, ILL C.C. No. 17
Applicable to Service Classification Nos. 1, 2 and 4**

Adjustments Effective June 1, 2014 through May 31, 2015 for the Reporting Year of 2013⁽¹⁾

2013 Adjustment and Reconciliation Adjustment (RA) to be recovered / (refunded)

<u>Line No.</u>	<u>S.C. No.</u> ⁽¹⁾	<u>Delivery IDUA</u> ⁽²⁾ [A]	<u>Gas Supply ISUA</u> [B]	<u>Total</u> [C] [A] + [B]	<u>Notes</u>
1	1H ⁽²⁾	\$ (24,658.66)	\$ 31,583.80	6,925.14	COL. A = NSG Ex. 1.3, page 1 line 9, col. A* NSG Ex. 1.3, page 3, line 1, col.D; COL. B = NSG Ex. 1.3, page 1 line 9, col. B* NSG Ex. 1.3, page 3, line 1, col.B
2	1NH ⁽²⁾	(293.18)	382.13	88.95	COL. A = NSG Ex. 1.3, page 1 line 9, col. A* NSG Ex. 1.3, page 3, line 2, col.D; COL. B = NSG Ex. 1.3, page 1 line 9, col. B* NSG Ex. 1.3, page 3, line 2, col.B
3	2	(50,499.89)	(49,843.23)	(100,343.12)	NSG Ex. 1.3, Page 1, line 2
4	4	1.00	-	1.00	NSG Ex. 1.3, Page 1, line 3
5	Total	<u>\$ (75,450.73)</u>	<u>\$ (17,877.30)</u>	<u>\$ (93,328.03)</u>	Sum Lines 1 - 4

Note (1) The amounts from this page are from NSG Ex. 1.2 in Docket No. 14-0529, which was approved per order dated March 25, 2015.

(2) S.C. No. 1 has been broken out between Heating and Non-Heating per rates approved in the Final Order in Docket No. 12-0511/12-0512(cons.).

There may be differences due to roundings.

Forecast Customers Breaking out Heating/NonHeating

For June 1, 2014 - May 31, 2015

<u>Line No.</u>	<u>S.C. No.</u>	<u>Sales IDUA and ISUA</u>	<u>Transportation IDUA Only</u>	<u>Delivery IDUA</u>
	<u>[A]</u>	<u>[B]</u>	<u>[C]</u>	<u>[D]=[B]+[C]</u>
1	1 Heating	1,633,700	103,371	1,737,071
2	1 Non-Heating	19,766	887	20,653
3	2	129,738	31,691	161,429
4	4	-	300	300
5	Total	<u>1,783,204</u>	<u>136,249</u>	<u>1,919,453</u>

**North Shore Gas Company
Uncollectible Expense Adjustments
Under Rider UEA**

**Schedule of Rates, ILL C.C. No. 17
Applicable to Service Classification Nos. 1, 2 and 3**

**Statement of Reconciliation Adjustment (RA)
Rider UEA Reconciliation for 2012 Adjustments including applicable prior period RA**

<u>2012 Rider UEA Amounts to be recovered / (refunded) June 1, 2013 through May 31, 2014 per last Rider UEA filing</u>					
<u>Line No.</u>	<u>S.C. No.</u>	<u>Delivery IDUA [A]</u>	<u>Gas Supply ISUA [B]</u>	<u>Total [C] [A] + [B]</u>	<u>Notes</u>
1	1	\$ (45,990.48)	\$ 12,591.74	\$ (33,398.74)	NSG Ex. 1.3, Page 3, line 1
2	2	182.70	621.09	803.79	NSG Ex. 1.3, Page 3, line 2
3	3/4	1.22	-	1.22	NSG Ex. 1.3, Page 3, line 3
4	Total	<u>\$ (45,806.56)</u>	<u>\$ 13,212.83</u>	<u>\$ (32,593.73)</u>	Sum Lines 1 through 3

<u>2012 Rider UEA Amounts to be recovered / (refunded) June 1, 2013 through March 31, 2014 per amortization schedule and included in this reconciliation</u>					
		<u>Delivery IDUA [A]</u>	<u>Gas Supply ISUA [B]</u>	<u>Total [C] [A] + [B]</u>	
5	1	\$ (38,256.70)	\$ 10,472.30	\$ (27,784.40)	
6	2	151.74	515.29	667.03	
7	3/4	1.00	-	1.00	
8	Total	<u>\$ (38,103.96)</u>	<u>\$ 10,987.59</u>	<u>\$ (27,116.37)</u>	Sum Lines 5 through 7

<u>2012 Rider UEA Amounts to be recovered / (refunded) April 1, 2014 through May 31, 2014 and included in the next reconciliation</u>					
		<u>Delivery IDUA [A]</u>	<u>Gas Supply ISUA [B]</u>	<u>Total [C] [A] + [B]</u>	
9	1	\$ (7,733.78)	\$ 2,119.44	\$ (5,614.34)	Line 1 - Line 5
10	2	30.96	105.80	136.76	Line 2 - Line 6
11	3/4	0.22	-	0.22	Line 3 - Line 7
12	Total	<u>\$ (7,702.60)</u>	<u>\$ 2,225.24</u>	<u>\$ (5,477.36)</u>	Sum Lines 9-11

Notes:

(1) Any amount previously reported in ITUA have been incorporated into the IDUA per the tariff.

North Shore Gas Company
Uncollectible Expense Adjustments
Under Rider UEA

Schedule of Rates, ILL C.C. No. 17
Applicable to Service Classification Nos. 1, 2 and 4

Statement of Reconciliation Adjustment (RA) for April 1, 2014 through May 31, 2014 Reconciliation Period

Rider UEA Reconciliation amounts included in May 2014 filing⁽¹⁾

Rider UEA Amounts to be recovered / (refunded) April 1, 2014 through May 31, 2014

<u>Line No.</u>	<u>S.C. No.</u>	<u>Delivery</u> <u>IDUA</u> <u>[A]</u>	<u>Gas Supply</u> <u>ISUA</u> <u>[B]</u>	<u>Total</u> <u>[C]</u> <u>[A] + [B]</u>	<u>Notes</u>
1	1H ⁽²⁾	\$ (7,640.77)	\$ 2,093.72	\$ (5,547.05)	COL. A = NSG Ex. 1.4, page 3 col. D, line 28 & 29 and NSG Ex. 1.4, page 4, col. D, line 28 & 29. COL. B = NSG Ex. 1.4, page 3 col. F, line 28 & 29
2	1N ⁽²⁾	(93.01)	25.72	(67.29)	COL. A = NSG Ex. 1.4, page 3 col. D, line 43 & 44 and NSG Ex. 1.4, page 4 col. D, line 43 & 44. COL. B = NSG Ex. 1.4, page 3 col. F, line 43 & 44
3	2	30.96	105.80	136.76	NSG Ex. 1.4, Page 1, line 10
4	3/4	0.22	-	0.22	NSG Ex. 1.4, Page 1, line 11
5	Total	<u>\$ (7,702.60)</u>	<u>\$ 2,225.24</u>	<u>\$ (5,477.36)</u>	Sum Lines 1-4

(1) S.C. No. 1 has been broken out between Heating and Non-Heating per rates approved in the Final Order in Docket No. 12-0511/12-0512(cons.).

(2) Total of lines 1 & 2 ties to Final Order in Docket No. 14-0529, Exhibit 1.1, Page 2, line 9.

(3) Effective June 27, 2013, S.C.3 was renumbered as S.C. 4 to comply with the Commission order in Docket Nos. 12-0511/12-0512 (cons.), which ordered the Company to conform its service classification numbering to Peoples Gas' format.

NORTH SHORE GAS SC 1 Sales
2012 Rider UEA Adjustment Amortization Schedule

Line No.	MONTH [A]	FORECASTED CUSTOMERS [B]	IDUA RATE [C]	IDUA ADJUSTMENT AMOUNT [D] = [B] x [C]	ISUA RATE [E]	ISUA ADJUSTMENT AMOUNT [F] = [B] x [E]
2	S.C. No. 1 Total		(0.026200)		0.007620	
3	JUN 13	132,741	(0.026200)	\$ (3,477.81)	0.007620	\$ 1,011.49
4	JUL 13	136,100	(0.026200)	(3,565.82)	0.007620	1,037.08
5	AUG 13	141,960	(0.026200)	(3,719.35)	0.007620	1,081.74
6	SEP 13	133,679	(0.026200)	(3,502.39)	0.007620	1,018.63
7	OCT 13	140,494	(0.026200)	(3,680.94)	0.007620	1,070.56
8	NOV 13	138,219	(0.026200)	(3,621.34)	0.007620	1,053.23
9	DEC 13	135,331	(0.026200)	(3,545.67)	0.007620	1,031.22
10	JAN 14	138,971	(0.026200)	(3,641.04)	0.007620	1,058.96
11	FEB 14	133,572	(0.026200)	(3,499.59)	0.007620	1,017.82
12	MAR 14	143,251	(0.026200)	(3,753.18)	0.007620	1,091.57
13	APR 14	137,482	(0.026200)	(3,602.03)	0.007620	1,047.61
14	MAY 14	140,666	(0.026200)	(3,685.45)	0.007620	1,071.87
15	Total to be billed through May 2014	1,652,466.00		\$ (43,294.61)		\$ 12,591.78
16	Total to be billed through March 2014	1,374,318.00		\$ (36,007.13)		\$ 10,472.30
17	S.C. No. 1 - HEATING					
18	JUN 13	131,066	(0.026200)	\$ (3,433.93)	0.007620	\$ 998.72
19	JUL 13	134,440	(0.026200)	(3,522.33)	0.007620	1,024.43
20	AUG 13	140,203	(0.026200)	(3,673.32)	0.007620	1,068.35
21	SEP 13	132,025	(0.026200)	(3,459.06)	0.007620	1,006.03
22	OCT 13	138,782	(0.026200)	(3,636.09)	0.007620	1,057.52
23	NOV 13	136,552	(0.026200)	(3,577.66)	0.007620	1,040.53
24	DEC 13	133,656	(0.026200)	(3,501.79)	0.007620	1,018.46
25	JAN 14	137,311	(0.026200)	(3,597.55)	0.007620	1,046.31
26	FEB 14	131,941	(0.026200)	(3,456.85)	0.007620	1,005.39
27	MAR 14	141,525	(0.026200)	(3,707.96)	0.007620	1,078.42
28	APR 14	135,814	(0.026200)	(3,558.33)	0.007620	1,034.90
29	MAY 14	138,959	(0.026200)	(3,640.16)	0.007620	1,058.82
30	Total to be billed through May 2014	1,632,274.00		\$ (42,765.03)		\$ 12,437.88
31	Total to be billed through March 2014	1,357,501.00		\$ (35,566.54)		\$ 10,344.16
32	S.C. No. 1 - NON-HEATING					
33	JUN 13	1,675	(0.026200)	\$ (43.89)	0.007620	\$ 12.76
34	JUL 13	1,660	(0.026200)	(43.49)	0.007620	12.65
35	AUG 13	1,757	(0.026200)	(46.03)	0.007620	13.39
36	SEP 13	1,654	(0.026200)	(43.33)	0.007620	12.60
37	OCT 13	1,712	(0.026200)	(44.85)	0.007620	13.05
38	NOV 13	1,667	(0.026200)	(43.68)	0.007620	12.70
39	DEC 13	1,675	(0.026200)	(43.89)	0.007620	12.76
40	JAN 14	1,660	(0.026200)	(43.49)	0.007620	12.65
41	FEB 14	1,631	(0.026200)	(42.73)	0.007620	12.43
42	MAR 14	1,726	(0.026200)	(45.22)	0.007620	13.15
43	APR 14	1,668	(0.026200)	(43.70)	0.007620	12.71
44	MAY 14	1,707	(0.026200)	(44.72)	0.007620	13.01
45	Total to be billed through May 2014	20,192.00		\$ (529.02)		\$ 153.86
46	Total to be billed through March 2014	16,817.00		\$ (440.60)		\$ 128.14

**NORTH SHORE GAS SC 1 Transportation
2012 Rider UEA Adjustment Amortization Schedule**

<u>Line No.</u>	<u>MONTH</u>	<u>FORECASTED CUSTOMERS</u>	<u>IDUA RATE</u>	<u>IDUA ADJUSTMENT AMOUNT</u>
1	[A]	[B]	[C]	[D] [D] = [B] x [C]
2	S.C. No. 1 Total		(0.026200)	
3	JUN 13	9,022	(0.026200)	\$ (236.38)
4	JUL 13	8,474	(0.026200)	(222.02)
5	AUG 13	8,979	(0.026200)	(235.25)
6	SEP 13	8,226	(0.026200)	(215.52)
7	OCT 13	8,901	(0.026200)	(233.21)
8	NOV 13	8,545	(0.026200)	(223.88)
9	DEC 13	8,452	(0.026200)	(221.44)
10	JAN 14	8,414	(0.026200)	(220.45)
11	FEB 14	8,188	(0.026200)	(214.53)
12	MAR 14	8,660	(0.026200)	(226.89)
13	APR 14	8,426	(0.026200)	(220.76)
14	MAY 14	8,630	(0.026200)	(226.11)
15	Total to be billed through May 2014	102,917.00		\$ (2,696.44)
16	Total to be billed through March 2014	85,861.00		\$ (2,249.57)
17	S.C. No. 1 - HEATING			
18	JUN 13	8,918	(0.026200)	\$ (233.65)
19	JUL 13	8,389	(0.026200)	(219.79)
20	AUG 13	8,889	(0.026200)	(232.89)
21	SEP 13	8,144	(0.026200)	(213.37)
22	OCT 13	8,811	(0.026200)	(230.85)
23	NOV 13	8,457	(0.026200)	(221.57)
24	DEC 13	8,367	(0.026200)	(219.22)
25	JAN 14	8,331	(0.026200)	(218.27)
26	FEB 14	8,109	(0.026200)	(212.46)
27	MAR 14	8,576	(0.026200)	(224.69)
28	APR 14	8,344	(0.026200)	(218.61)
29	MAY 14	8,537	(0.026200)	(223.67)
30	Total to be billed through May 2014	101,872.00		\$ (2,669.04)
31	Total to be billed through March 2014	84,991.00		\$ (2,226.76)
32	S.C. No. 1 - NON-HEATING			
33	JUN 13	104	(0.026200)	\$ (2.72)
34	JUL 13	85	(0.026200)	(2.23)
35	AUG 13	90	(0.026200)	(2.36)
36	SEP 13	82	(0.026200)	(2.15)
37	OCT 13	90	(0.026200)	(2.36)
38	NOV 13	88	(0.026200)	(2.31)
39	DEC 13	85	(0.026200)	(2.23)
40	JAN 14	83	(0.026200)	(2.17)
41	FEB 14	79	(0.026200)	(2.07)
42	MAR 14	84	(0.026200)	(2.20)
43	APR 14	82	(0.026200)	(2.15)
44	MAY 14	93	(0.026200)	(2.44)
45	Total to be billed through May 2014	1,045.00		\$ (27.39)
46	Total to be billed through March 2014	870.00		\$ (22.80)

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION

North Shore Gas Company)	
)	
Petition Pursuant to Rider UEA)	Docket No. 15-
of Schedule of Rates for Gas)	
Service to Initiate a Proceeding to)	
Determine the Accuracy of the)	
Rider UEA Reconciliation Statement)	

DIRECT TESTIMONY
OF
DAVID B. BARON

1 Q. Please state your name and business address.

2 A. David B. Baron, 200 East Randolph Street, Chicago, Illinois 60601.

3 Q. By whom are you employed?

4 A. WEC Business Services LLC (“WBS”).

5 Q. What position do you hold with WBS?

6 A. I am Manager, Credit and Collections.

7 Q. What are your responsibilities in that position?

8 A. I am responsible for overall direction, management and leadership of
9 Credit and Collections for North Shore Gas Company (“North Shore”) and its
10 affiliated utility, The Peoples Gas Light and Coke Company (“Peoples Gas”).
11 This function requires providing input for Customer Relations strategies and
12 insuring employees understand and optimally implement these strategies. As
13 manager, I have the primary responsibility for the performance of the credit and
14 collections groups.

15 Q. Please summarize your educational background and experience.

16 A. I have worked in the utility industry for approximately 17 years. Over the
17 last 13 years, I have held various leadership positions within the Customer
18 Relations Department for North Shore and Peoples Gas. I have spent 10 of
19 those years overseeing the staff and processes associated with our Credit and
20 Collections department. During that timeframe I have been involved with all
21 aspects of Credit and Collections within the Meter-to-Cash lifecycle. My primary
22 responsibilities have included developing/implementing the strategy and
23 corresponding tactics around accounts receivables management, along with
24 overseeing the day-to-day operations associated with such work groups as
25 Credit, Bankruptcy, Low Income programs, Revenue Protection, and Active &
26 Final collections. I hold a Bachelor of Science-Accounting degree from DePaul
27 University.

28 Q. What is the purpose of your direct testimony?

29 A. I describe how North Shore pursues minimization of and collection of
30 uncollectibles.

31 Q. Section 19-145 of the Public Utilities Act directs utilities to pursue
32 minimization of and collection of uncollectibles through several activities,
33 including identifying customers with late payments. Does North Shore identify
34 customers with late payments?

35 A. Yes. North Shore's customer information system identifies and tracks
36 outstanding receivables by placing these receivables into proper "aging buckets."
37 The aging buckets are for the following number of days past due: 30, 60, 90, 120
38 and 150 days.

39 Q. Another activity identified in the statute is contacting the customer in an
40 effort to obtain payment. Does North Shore engage in this activity?

41 A. Yes. North Shore uses several methods. These include:

- 42 • Bill Messages - These messages remind customers that the company
43 reports payment history to major credit bureaus and it is to the customers'
44 benefit to make timely payments. North Shore also offers auto-enrollment
45 to payment and budget plans through bill messages.
- 46 • Auto-Dialer Messages - These are reminder messages informing
47 customers, as applicable, that a payment is due, past-due, or
48 disconnection is imminent. The messages also remind customers of the
49 availability of payment plans and heating assistance.
- 50 • Letters - Letters remind customers that payment is due and that North
51 Shore reports payment history to credit bureaus.
- 52 • Disconnect Notices - Consistent with Illinois Commerce Commission
53 ("Commission") requirements, North Shore mails these notices separate
54 from a bill.
- 55 • Field Notifications - These notifications take the form of field posting or
56 visit for disconnection.
- 57 • Collection Talk-Off - This means that company agents remind customers
58 calling the call center that their bill is past due and offer to take a payment.
- 59 • Out-Bound Live Agent Calls - North Shore uses outbound calls on a
60 limited basis to remind customers of the information described above for
61 auto-dialer messages.

- 62 • Post Cards – Mailed seasonally, post cards to customers in arrears
63 remind them of company-sponsored events and Low Income Home
64 Energy Assistance Program (“LIHEAP”) availability.

65 Q. Another activity identified in the statute is providing delinquent customers
66 with information about possible options, including payment plans and assistance
67 programs. Does North Shore engage in this activity?

68 A. Yes. North Shore provides customers with information about payment
69 plans, both those required by the Commission’s rules and others that are
70 available. Specifically,

- 71 • STA - This refers to short-term payment plans offered to all customers in
72 arrears in compliance with the Commission’s rules (83 Illinois
73 Administrative Code (“Ill. Admin. Code”) Section 280.110, Deferred
74 Payment Agreements). (The Commission’s 83 Ill. Admin. Code Part 280
75 rules, including some section numbering, changed as part of ICC Docket
76 06-0703. Here and throughout my testimony, I will reference the section
77 in the version of the Commission’s rules that was in effect during the
78 reconciliation period and not the new provisions.)
- 79 • STAr* - This refers to alternative short-term payment plans that provide
80 options to customers no longer eligible for reinstated plans when they
81 agree to have payments automatically debited from a credit card or
82 checking account.
- 83 • Share the Warmth - The Share the Warmth program, administered by a
84 third party, provides matching grants of up to \$200 to eligible customers.

85 Share the Warmth is seasonal and funds are donated by customers and
86 North Shore employees who want to help others. North Shore contributes
87 to this fund annually.

- 88 • MPO - The Minimum Payment Option (“MPO”) is in effect from April
89 through September each year, and it allows disconnection eligible
90 customers to avoid service interruption by paying a percentage of the
91 arrears indicated on the disconnect notice.
- 92 • Medical Certificates - This alternative is available to certain customers in
93 arrears to restore or maintain service in compliance with the Commission’s
94 rules (83 Ill. Admin. Code Section 280.130(j)).
- 95 • Reconnection of former residential utility customers for the heating season
96 is administered in compliance with the Commission’s rules (83 Ill. Admin.
97 Code Section 280.138).
- 98 • LIHEAP - LIHEAP, which a third party administers, is available to certain
99 low income customers.

100 Q. Another activity identified in the statute is serving disconnection notices.

101 Does North Shore engage in this activity?

102 A. Yes. North Shore serves notices in compliance with the Commission’s
103 rules (83 Ill. Admin. Code Part 280). Specifically, it mails disconnection notices
104 to all customers deemed eligible for disconnection the day after the regular bill,
105 including the arrearage amount in addition to the current amount, is mailed.
106 These notices include all arrears customers must pay to avoid a service
107 interruption and the MPO amount. Ten days from the mailed date if no payment

108 has been offered, a disconnect for non-payment (“DNP”) service order is
109 automatically initiated. Any DNP service order that is not completed by the next
110 bill cycle is canceled and the notification process begins again. When accounts
111 for master metered buildings are DNP eligible, North Shore follows the same
112 disconnection notice procedure and, in addition, physically posts notification to
113 tenants of the property that the service is in danger of being disconnected for
114 nonpayment. The posting describes remedies tenants may pursue to maintain
115 service. This notice expires ten days after date of posting and a DNP service
116 order is automatically initiated.

117 Q. Another activity identified in the statute is implementing disconnections
118 based on the level of uncollectibles. Does North Shore engage in this activity?

119 A. Yes. North Shore implements disconnections based upon write-off risk.
120 The disconnection amounts vary by rate classification.

121 Q. Another activity identified in the statute is pursuing collection activities
122 based on the level of uncollectibles. Does North Shore engage in this activity?

123 A. Yes. The collection schedules incorporated in North Shore’s customer
124 information system drive all collection activities from bill messages to disconnect
125 orders based upon predetermined variables. These variables include:

- 126 • Amount of account receivable
- 127 • Age of account receivable
- 128 • Time of year
- 129 • Last payment date
- 130 • Last payment amount

- 131 • Payment type
- 132 • Payment plan eligibility
- 133 • Budget payment plan eligibility
- 134 • Type of premises
- 135 • Meter location
- 136 • Customer term
- 137 • DNP eligibility
- 138 Q. Does North Shore take actions other than those described above?
- 139 A. Yes. These include:
- 140 • using auto-dialer technology to encourage customers to apply for LIHEAP
- 141 when funding is available. Combined, Peoples Gas and North Shore
- 142 generally make up to 200,000 LIHEAP reminder calls annually;
- 143 • sponsoring community events in the neighborhoods where customers can
- 144 learn about energy conservation, receive conservation kits and apply for
- 145 LIHEAP in one location;
- 146 • billing and collecting deposits to offset the impact of uncollectibles;
- 147 • subscribing to the Utility Data Exchange database, which helps locate
- 148 customers in other utility service territories who may have forgotten to pay
- 149 their final bill;
- 150 • employing three primary collection agencies to collect final receivables
- 151 before they are written off, and four additional agencies that will continue
- 152 to pursue the debt post write off; and
- 153 • initiating replevin actions to retrieve its meter.

154 Q. Does this conclude your direct testimony?

155 A. Yes, it does.

STATE OF ILLINOIS

ILLINOIS COMMERCE COMMISSION

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of Schedule of Rates for Gas)	
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ATTACHMENT B

Municipalities Served by North Shore Gas Company

North Shore Gas Company

SCHEDULE OF RATES FOR GAS SERVICE

**THIS RATE SCHEDULE APPLIES TO THE
MUNICIPALITIES AND UNINCORPORATED AREAS LISTED BELOW
AND/OR TO TERRITORIES CONTIGUOUS THERETO**

<u>Municipality or Unincorporated Area</u>	<u>County</u>	<u>Municipality or Unincorporated Area</u>	<u>County</u>
Antioch	Lake	Lincolnshire	Lake
Aptakisic	"	Lindenhurst	"
Bannockburn	"	Long Grove	"
Beach Park	"	Mettawa	"
Buffalo Grove	"	Millburn	"
Deerfield	"	Mundelein	"
Diamond Lake	"	Nimitz Village	"
Druce Lake	"	North Chicago	"
Forrestal Village	"	Northbrook	Cook
Fort Sheridan	"	Old Mill Creek	Lake
Gages Lake	"	Park City	"
Glencoe	Cook	Prairie View	"
Grayslake	Lake	Riverwoods	"
Great Lakes	"	Rondout	"
Green Oaks	"	Rosecrans	"
Gurnee	"	Round Lake Beach	"
Half Day	"	Russell	"
Halsey Village	"	Third Lake	"
Hawthorn Woods	"	Venetian Village	"
Highland Park	"	Vernon Hills	"
Highwood	"	Wadsworth	"
Indian Creek	"	Waukegan	"
Knollwood	"	Wheeling	"
Lake Bluff	"	Wildwood	"
Lake Forest	"	Winnetka	Cook
Lake Villa	"	Winthrop Harbor	Lake
Libertyville	"	Zion	"

Date Issued: FEBRUARY 8, 2008

Date Effective: FEBRUARY 14, 2008

**Issued by James F. Schott, Vice President
130 East Randolph Drive, Chicago, Illinois 60601**

Filed Pursuant to Order of Illinois Commerce Commission
Entered February 5, 2008 in Docket No. 07-0241