

STATE OF ILLINOIS

ILLINOIS COMMERCE COMMISSION

The Peoples Gas Light and)	
Coke Company)	
)	
Petition Pursuant to Rider QIP	)	Docket No. 16-
of Schedule of Rates for Gas Service)	
to Initiate a Proceeding to Determine)	
the Accuracy and Prudence of)	
Qualifying Infrastructure Investment)	

**PETITION OF
THE PEOPLES GAS LIGHT AND COKE COMPANY**

The Peoples Gas Light and Coke Company (“Peoples Gas”) submits to the Illinois Commerce Commission (“Commission”) this Petition to initiate an annual reconciliation proceeding, pursuant to Rider QIP, Qualifying Infrastructure Plant, of its Schedule of Rates for Gas Service (“Rider QIP”), to support the accuracy and the prudence of the qualifying infrastructure investment for the calendar year being reconciled.

1. Peoples Gas is a corporation organized and existing under the laws of the State of Illinois, with its principal place of business at 200 East Randolph Street, Chicago, Illinois 60601. Peoples Gas is engaged in the business of purchasing natural gas for and distributing and selling natural gas to approximately 830,000 customers within the City of Chicago, Illinois.
2. Peoples Gas’ Schedule of Rates for Gas Service includes Rider QIP. The Commission approved Rider QIP in Docket No. 13-0534.
3. Section H of Rider QIP requires Peoples Gas to file, no later than March 20, 2016, a petition with the Commission seeking initiation of an annual reconciliation

hearing. The petition must include testimony and schedules that support the accuracy and the prudence of the “Qualifying Infrastructure Investment,” as defined in Rider QIP, for the calendar year being reconciled. The petition must also include the number of jobs attributable to the Qualifying Infrastructure Investments for which Peoples Gas recovered costs through the QIP Surcharge and an explanation of how it determined the number of jobs.

4. The reconciliation period, *i.e.*, the calendar year being reconciled, is calendar year 2015.

5. Attachments A through F are attached to and made a part of this Petition.

6. Attachment A is the Direct Testimony of Christine M. Gregor (PGL Ex. 1.0). PGL Exs. 1.1, 1.2, and 1.3 of Ms. Gregor’s direct testimony are the schedules that Section H, subsections (d)(1), (d)(2) and (d)(3), require Peoples Gas to include with the Petition. Ms. Gregor describes each of these schedules, which support the accuracy of the Qualifying Infrastructure Investment for the reconciliation period.

7. Attachment B is the Direct Testimony of Jon Czarnecki (PGL Ex. 2.0). Mr. Czarnecki describes the prudence of the Qualifying Infrastructure Investment for the reconciliation period. PGL Exs. 2.1, 2.2, 2.3, and 2.4 of Mr. Czarnecki’s testimony describe the projects for which Peoples Gas recovered costs under Rider QIP in 2015.

8. Attachment C is the schedule that Section H, subsection (d)(4), requires Peoples Gas to include with the Petition. Attached to that schedule are the verifications of Ms. Gregor and of Karen A. Tiedmann, who were responsible for the preparation of the schedule.

9. Attachment D is the schedule that Section H, subsection (d)(5), requires Peoples Gas to include with the Petition. Attached to that schedule is the verification of Debra E. Egelhoff, who was responsible for the preparation of the schedule.
10. Attachment E is an affidavit of Andrew Hesselbach stating the number of jobs attributable to the Qualifying Infrastructure Investment for which Peoples Gas recovered costs through the QIP Surcharge and an explanation of how Peoples Gas determined the number of jobs.
11. Attachment F identifies the municipality that Peoples Gas serves.
12. By this Petition, Peoples Gas is requesting that the Commission initiate the proceeding described in Section H of Rider QIP. The purpose of the proceeding is to determine the accuracy and prudence of Qualifying Infrastructure Investment that Peoples Gas recovered through Rider QIP in the reconciliation period.

WHEREFORE, for the foregoing reasons, The Peoples Gas Light and Coke Company respectfully requests that the Illinois Commerce Commission initiate a proceeding to determine the accuracy and prudence of Qualifying Infrastructure Investment that Peoples Gas recovered through Rider QIP in calendar year 2015.

Respectfully submitted,
The Peoples Gas Light and Coke Company

By: /S/ MARY KLYASHEFF

Mary Klyasheff
An Attorney for
The Peoples Gas Light and Coke Company

Mary Klyasheff
Koby Bailey
WEC Business Services LLC
Legal Services Department
200 East Randolph Street
Chicago, Illinois 60601

Telephone: 312-240-4470
Facsimile: 312-240-4847
e-mail: MPKlyasheff@integrysgroup.com
KABailey@integrysgroup.com

Attorneys for
The Peoples Gas Light and Coke Company

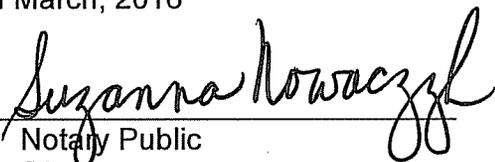
Dated at Chicago, Illinois
this 18th day of March, 2016

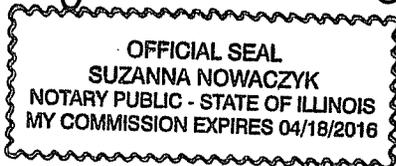
STATE OF ILLINOIS)
)
COUNTY OF COOK) SS

Thomas Aridas, being first duly sworn, upon oath states that he is Director, Gas Regulatory Policy, of WEC Business Services LLC providing service to The Peoples Gas Light and Coke 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 17 th day
of March, 2016


Notary Public



STATE OF ILLINOIS

ILLINOIS COMMERCE COMMISSION

The Peoples Gas Light and)	
Coke Company)	
)	
Petition Pursuant to Rider QIP	)	Docket No. 16-
of Schedule of Rates for Gas Service)	
to Initiate a Proceeding to Determine)	
the Accuracy and Prudence of)	
Qualifying Infrastructure Investment)	

ATTACHMENT A

Direct Testimony and Exhibits of Christine M. Gregor

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION

The Peoples Gas Light and)
Coke Company)
)
Petition Pursuant to Rider QIP) 16-
of Schedule of Rates for Gas Service)
to Initiate a Proceeding to Determine)
the Accuracy and Prudence of)
Qualifying Infrastructure Investment)

**DIRECT TESTIMONY
OF
CHRISTINE M. GREGOR**

1 Q. Please state your name and business address.

2 A. My name is Christine M. Gregor. My business address is 200 East
3 Randolph Street, Chicago, Illinois 60601.

4 Q. By whom are you employed?

5 A. WEC Business Services LLC.

6 Q. What position do you hold with WEC Business Services LLC?

7 A. I am employed as Manager – Operations Accounting – The Peoples Gas
8 Light and Coke Company (“Peoples Gas” or the “Company”). I also serve in the
9 same capacity for its affiliate North Shore Gas Company (“North Shore”).

10 Q. What are your responsibilities in that position?

11 A. My present responsibilities include providing financial management
12 analysis and direction for Peoples Gas and North Shore. I perform many
13 controller-like functions for these utilities. I am responsible for reviewing and
14 signing off on the monthly financial statements including the analysis of margin

15 and unbilled revenues. I coordinate and/or participate in the preparation of
16 Peoples Gas' operating budget and the capital expenditure budget, which
17 together comprise the Annual Budget and provide analysis of variances between
18 actual results and forecasted amounts for the entity.

19 Q. Please summarize your educational background and experience.

20 A. I graduated from Eastern Illinois University in 1987 and received a
21 Bachelor of Science degree in accounting. I also become a Certified Public
22 Accountant registered in Illinois in 1989. In 1993, I received a Masters of
23 Business Administration degree from DePaul University.

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

25 A. I am testifying on behalf of Peoples Gas concerning the accuracy of the
26 reconciliation statement for the reconciliation period, and I am sponsoring three
27 of the various schedules required by Rider QIP, Qualifying Infrastructure Plant.
28 Peoples Gas witness Jon Czarnecki (PGL Ex. 2.0) addresses the prudence of
29 Peoples Gas' Qualifying Infrastructure Investment for the reconciliation period.

30 Q. Please summarize the conclusions of your direct testimony.

31 A. I conclude that the figures for the Qualifying Infrastructure Investment for
32 reconciliation year 2015 are accurate.

33 Q. Does your testimony include any attachments?

34 A. Yes, I am sponsoring the following exhibits:

35 PGL Ex. 1.1 – Actual Monthly Costs Associated with Qualified
36 Infrastructure Investment

37 PGL Ex. 1.2 – Rider QIP Actual Monthly Revenues

38 PGL Ex. 1.3 – Rider QIP Reconciliation Component (“reconciliation
39 statement”)

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

42 A. Yes.

43 **Overview**

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

45 A. Peoples Gas is a corporation organized and existing under the laws of the
46 State of Illinois, having its principal office at 200 East Randolph Street, Chicago,
47 Illinois 60601. It is engaged in the business of purchasing, distributing and
48 selling natural gas to approximately 830,000 customers in the City of Chicago.
49 Peoples Gas is a public utility within the meaning of the Public Utilities Act.

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

51 A. Rider QIP of Peoples Gas’ Schedule of Rates for Gas Service is a rate
52 mechanism by which Peoples Gas recovers a return on, and depreciation
53 expense related to, Peoples Gas’ investment in Qualifying Infrastructure Plant
54 (“QIP”). Section H of Rider QIP requires that, no later than March 20 of each
55 year, Peoples Gas must file a petition with the Illinois Commerce Commission
56 (“Commission”) seeking the initiation of an annual reconciliation proceeding.

57 Q. What is the reconciliation period?

58 A. The reconciliation period is calendar year 2015.

59 **Filing Requirements**

60 Q. What does Rider QIP require Peoples Gas to provide to support the
61 petition seeking to open a proceeding?

62 A. Section H of Rider QIP requires the annual filing to include a petition with
63 testimony and schedules supporting the accuracy and prudence of the Qualifying
64 Infrastructure Investment for the reconciliation period. The petition must also
65 include the number of jobs attributable to these investments and an explanation
66 of how Peoples Gas determined that number. Peoples Gas filed the verified
67 petition on e-Docket, along with my and Mr. Czarnecki's direct testimony and
68 exhibits.

69 Section H(c) defines the reconciliation component (the "R" component)
70 that will be in effect for the nine-month period beginning April 1, 2016. The
71 reconciliation statement, which is a schedule required by Section H(d)(3) of Rider
72 QIP, shows the derivation of the R component and is verified by a Peoples Gas
73 officer, as required by Section H(g) of Rider QIP. Section H(d) of Rider QIP
74 specifies four other schedules that the petition must include, and I am sponsoring
75 two of these schedules, which, together with the reconciliation statement, support
76 the accuracy of the Qualifying Infrastructure Investment for the reconciliation
77 period. The remaining two schedules are included with the petition and are
78 verified by the individuals responsible for their preparation. As I stated, Mr.
79 Czarnecki is addressing prudence. The verified petition also addresses the
80 number of jobs and is supported with an affidavit. In addition, Section H(f) of
81 Rider QIP identifies material that Peoples Gas must provide to the Commission's

82 Manager of the Accounting Department. Peoples Gas submitted, by electronic
83 mail, the materials required by this subsection.

84 **Accuracy of the Reconciliation Statement**

85 Q. What is PGL Ex. 1.1?

86 A. This exhibit is the schedule required by Section H(d)(1) and shows the
87 actual monthly costs associated with Qualified Infrastructure Investment for the
88 reconciliation year.

89 Q. What is “Qualified Infrastructure Investment”?

90 A. Qualified Infrastructure Investment is defined in Section B of the tariff and
91 is QIP costs associated with investments in QIP. Section D(4) of Rider QIP
92 identifies seven types of plant additions that may qualify as QIP. Mr. Czarnecki
93 describes the types of investment that Peoples Gas had in 2015.

94 Q. Please describe PGL Ex. 1.1.

95 A. The first 6 pages of this exhibit show the actual monthly costs for the
96 reconciliation year broken down by plant account. This is the same format as the
97 monthly filings for the Rider QIP Surcharge Percentage. The total annual Net
98 QIP amount for the reconciliation year was \$257,850,166.97, as shown on page
99 6, line 394, column T. This amount is slightly different than the amount in the
100 monthly Rider QIP Surcharge Percentage filing for February 2016, which was
101 based on actual data through December 2015. The difference between the
102 annual amount in this file and the annual amount in the Rider QIP Surcharge
103 Percentage filing for February 2016 is (\$17,235.92). This amount represents the
104 Net QIP impact of \$27,102.92 paid to a paving contractor in 2015 that the

105 Company later deemed not recoverable under Rider QIP. The thirteen-month
106 average of the Net QIP amounts, which is used in the calculation of the R
107 component, is \$113,288,994.64, as shown on page 7, line 14, column D.

108 Q. What is PGL Ex. 1.2?

109 A. This exhibit is the schedule required by Section H(d)(2) and shows the
110 actual monthly revenues arising from the application of the monthly effective
111 Rider QIP Surcharge Percentages during 2015.

112 Q. What is the QIP Surcharge Percentage?

113 A. The QIP Surcharge Percentage is defined in Section B of the tariff and is
114 determined monthly and filed on an Information Sheet with the Commission.
115 This percentage is applied to specific charges as defined in the tariff and is
116 reflected as a single item on the customer's bills.

117 Q. Please describe PGL Ex. 1.2.

118 A. Total actual QIP revenues billed to customers for the reconciliation year
119 were \$14,342,775.77, as shown in line 13, column A.

120 Q. What is PGL Ex. 1.3?

121 A. This exhibit is the "reconciliation statement" schedule that is required by
122 Section H(d)(3), and it shows the determination of the R component. The
123 presentation of this exhibit was modified from last year to adhere to a request
124 made by Commission Staff.

125 Q. What is the R component?

126 A. The R component is \$3,333,896.65, as shown in line 24, column B, and
127 will be recovered from customers over the nine-month period beginning April 1,

128 2016. The R component is incorporated in the calculation of the QIP Surcharge
129 Percentage per Section F of the tariff.

130 Q. Please describe PGL Ex. 1.3.

131 A. PGL Ex. 1.3 shows the calculation of the R component by comparing the
132 cumulative (over)/under recovery from the prior year plus the current year
133 (over)/under recovery, which includes the return on the sum of the thirteen-month
134 average Qualifying Infrastructure Investment from PGL Ex. 1.1 and the
135 AdjNetQIP plus the depreciation expense on the current year Qualifying
136 Infrastructure Investment and the AdjNetDep, to the actual revenues from PGL
137 Ex. 1.2 that were billed for the reconciliation year.

138 Q. What are AdjNetQIP and AdjNetDep?

139 A. These factors are relevant following a rate case in which QIP is added to
140 rate base to address if actual QIP additions are different than the amount
141 approved in rate base for QIP for the year immediately preceding the test year.
142 AdjNetQIP (adjusted NetQIP) is ActNetQIP (actual NetQIP) for 2014 for QIP
143 amounts added to rate base in the Company's last rate case less NetQIP
144 amounts for 2014 that the Commission order approved in such rate case.
145 ("NetQIP" is the actual cost of QIP less accumulated depreciation and any
146 accumulated deferred income tax liabilities net of deferred tax assets resulting
147 from the additional QIP.) AdjNetDep (adjusted NetDep) is the ActNetDep (actual
148 NetDep) applicable to the actual NetQIP for 2014 for which the Company added
149 QIP amounts to rate base in its last rate case less NetDep amounts that the
150 Commission order approved in such rate case. ("NetDep" is the annualized

151 depreciation expense applicable to NetQIP less the annualized depreciation
152 expense applicable to the plant being retired.) These amounts have been
153 prorated in the reconciliation calculation for the time period that the new rates
154 were in effect. In this instance, the rate case is Docket Nos. 14-0224/14-0225
155 (cons.).

156 Q. What was the total depreciation expense associated with the Qualifying
157 Infrastructure Investment?

158 A. The total depreciation expense was \$2,617,505.80, which is the total of
159 the depreciation expense for the current year net investment plus the AdjNetDep
160 amount. The total depreciation expense for the current year net investment is
161 \$2,594,657.00 as shown on PGL Ex. 1.1, page 6, line 395, column F. The
162 AdjNetDep amount is \$22,848.80 as shown on PGL Ex. 1.3 footnote (2). This
163 annual total is slightly different than the annual total in the original Rider QIP
164 Surcharge Percentage filing for February 2016, which was based on actual data
165 through December 2015. The difference in amounts between this file and the
166 Rider QIP Surcharge Percentage filing for February 2016 is (\$115.00). This
167 amount represents the depreciation impact of \$27,102.92 paid to a paving
168 contractor in 2015 that the Company later deemed not recoverable under Rider
169 QIP.

170 Q. Is an officer of Peoples Gas verifying this schedule?

171 A. Yes, Charles Matthews, Peoples Gas' President, is verifying this schedule.
172 Mr. Matthews' verification is attached to the exhibit.

173 Q. Does this conclude your direct testimony?

174 A. Yes, it does.

The Peoples Gas Light and Coke Company
Qualifying Infrastructure Plant Charge Percentage Under Rider QIP
Schedule of Rates, ILL C.C. No. 28
Statement of Reconciliation for the Calendar Year 2015

Line No.	QIP Eligible Costs - Distribution Projects																			
	Net Plant In Service			Depr. Calculation			Accumulated Depreciation					Deferred Income Taxes								
Month	Additions	Retirements 2.83%	Net Accumulated Investment	Avg. Addition	Annual Depr. Rate 3.06%	Deprec Exp (NetDep)	Depreciation	Retirement	Cost Of Removal	Salvage	End Bal	Tax Addition 100%	Tax Depr. 3.75%	Tax Gain/(Loss) on Retirements 93.6267%	Book/Tax Difference	Bonus Effect	NOL	Deferred Tax	End Bal	Net QJP
	+	-					-	+	+	-				3.5337%			11.11%	-		[T] = [C] + [K] + [S]
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]	[Q]	[R]	[S]	
Dec-14			\$ -																	
Jan-15	\$ 1,055,029.17	\$ 50,029.00	\$ 1,005,000.17	\$ 502,500.00	0.255%	\$ 1,281.00	\$ (1,281.00)	\$ 50,029.00	\$ 254,768.84	\$ -	\$ 303,516.84	\$ 1,055,029.17	\$ (3,297.00)	\$ (1,655.00)	\$ (23,384.65)	\$ -	\$ -	\$ (9,363.00)	\$ (9,363.00)	\$ 1,299,154.01
Feb-15	\$ 1,687,012.71	\$ 347,666.00	\$ 2,344,346.88	\$ 1,674,674.00	0.255%	\$ 4,270.00	\$ (4,270.00)	\$ 347,666.00	\$ 172,790.07	\$ -	\$ 819,702.91	\$ 1,687,012.71	\$ (13,841.00)	\$ (11,503.00)	\$ (61,655.17)	\$ -	\$ -	\$ (24,685.00)	\$ (34,048.00)	\$ 3,130,001.79
Mar-15	\$ 468,672.11	\$ 73,981.00	\$ 2,739,037.99	\$ 2,541,692.00	0.255%	\$ 6,481.00	\$ (6,481.00)	\$ 73,981.00	\$ 284,402.72	\$ -	\$ 1,171,605.63	\$ 468,672.11	\$ (12,962.00)	\$ (2,448.00)	\$ (114,920.09)	\$ -	\$ -	\$ (46,011.00)	\$ (80,059.00)	\$ 3,830,584.62
Apr-15	\$ 679,851.84	\$ 207,979.00	\$ 3,210,910.83	\$ 2,974,974.00	0.255%	\$ 7,586.00	\$ (7,586.00)	\$ 207,979.00	\$ 902,809.10	\$ -	\$ 2,274,807.73	\$ 679,851.84	\$ (18,532.00)	\$ (6,881.00)	\$ (374,806.67)	\$ -	\$ -	\$ (150,063.00)	\$ (230,122.00)	\$ 5,255,596.56
May-15	\$ 305,521.75	\$ 82,349.00	\$ 3,434,083.58	\$ 3,322,497.00	0.255%	\$ 8,472.00	\$ (8,472.00)	\$ 82,349.00	\$ 125,023.44	\$ -	\$ 2,473,708.17	\$ 305,521.75	\$ (16,932.00)	\$ (2,725.00)	\$ (198,126.66)	\$ -	\$ -	\$ (79,325.00)	\$ (309,447.00)	\$ 5,598,344.75
Jun-15	\$ 735,212.06	\$ 420,549.00	\$ 3,748,746.64	\$ 3,591,415.00	0.255%	\$ 9,158.00	\$ (9,158.00)	\$ 420,549.00	\$ 480,693.99	\$ -	\$ 3,365,793.16	\$ 735,212.06	\$ (28,898.00)	\$ (13,914.00)	\$ (412,127.84)	\$ -	\$ -	\$ (165,006.00)	\$ (474,453.00)	\$ 6,640,086.80
Jul-15	\$ 191,712.49	\$ 277,849.00	\$ 3,662,610.13	\$ 3,705,678.00	0.255%	\$ 9,449.00	\$ (9,449.00)	\$ 277,849.00	\$ 416,194.83	\$ -	\$ 4,050,387.99	\$ 191,712.49	\$ (19,604.00)	\$ (9,193.00)	\$ (446,599.08)	\$ -	\$ -	\$ (178,807.00)	\$ (653,260.00)	\$ 7,059,738.12
Aug-15	\$ 637,684.83	\$ 234,537.00	\$ 4,065,757.96	\$ 3,864,184.00	0.255%	\$ 9,854.00	\$ (9,854.00)	\$ 234,537.00	\$ 546,037.56	\$ -	\$ 4,821,108.55	\$ 637,684.83	\$ (31,951.00)	\$ (7,760.00)	\$ (615,045.54)	\$ -	\$ -	\$ (246,249.00)	\$ (899,509.00)	\$ 7,987,357.51
Sep-15	\$ 3,058,981.88	\$ 1,598,011.00	\$ 5,526,728.84	\$ 4,796,243.00	0.255%	\$ 12,230.00	\$ (12,230.00)	\$ 1,598,011.00	\$ 2,325,959.71	\$ -	\$ 8,732,849.26	\$ 3,058,981.88	\$ (104,036.00)	\$ (52,870.00)	\$ (2,145,828.25)	\$ -	\$ -	\$ (859,136.00)	\$ (1,758,645.00)	\$ 12,500,933.10
Oct-15	\$ 2,399,018.97	\$ 407,200.00	\$ 7,518,547.81	\$ 6,522,638.00	0.255%	\$ 16,633.00	\$ (16,633.00)	\$ 407,200.00	\$ 1,079,999.85	\$ -	\$ 10,203,416.11	\$ 2,399,018.97	\$ (102,531.00)	\$ (13,472.00)	\$ (1,465,260.31)	\$ -	\$ -	\$ (586,653.00)	\$ (2,345,298.00)	\$ 15,376,665.92
Nov-15	\$ 22,015,208.87	\$ 155,932.00	\$ 29,377,824.68	\$ 18,448,186.00	0.255%	\$ 47,043.00	\$ (47,043.00)	\$ 155,932.00	\$ 867,700.30	\$ -	\$ 11,180,005.41	\$ 22,015,208.87	\$ (791,832.00)	\$ (5,159.00)	\$ (2,104,168.45)	\$ -	\$ -	\$ (842,457.00)	\$ (3,187,755.00)	\$ 37,370,075.09
Dec-15	\$ 2,425,911.39	\$ 487,522.00	\$ 31,316,214.07	\$ 30,347,019.00	0.255%	\$ 77,385.00	\$ (77,385.00)	\$ 487,522.00	\$ 1,286,659.03	\$ -	\$ 12,876,801.44	\$ 2,425,911.39	\$ (194,827.00)	\$ (16,130.00)	\$ (2,052,227.73)	\$ (17,161,288.00)	\$ 1,906,619.00	\$ (6,160,795.00)	\$ (9,348,550.00)	\$ 34,844,465.51
	\$ 35,659,818.07	\$ 4,343,604.00				\$ 209,842.00	\$ (209,842.00)	\$ 4,343,604.00	\$ 8,743,039.44	\$ -		\$ 35,659,818.07	\$ (1,337,243.00)	\$ (143,710.00)	\$ (10,014,150.44)	\$ (17,161,288.00)	\$ 1,906,619.00	\$ (9,348,550.00)		
																		35.0000%		
																		5.0375%		

Account 376.2, Distribution Mains - Plastic																					
Line No.	Net Plant In Service			Depr. Calculation			Accumulated Depreciation					Deferred Income Taxes									
	Month	Additions	Retirements 0.52%	Net Accumulated Investment	Avg. Addition	Annual Depr. Rate 3.09%	Deprec Exp (NetDep)	Depreciation	Retirement	Cost Of Removal	Salvage	End Bal	Tax Addition 100%	Tax Depr. 3.75%	Tax Gain/(Loss) on Retirements 93.6267%	Book/Tax Difference	Bonus Effect	NOL	Deferred Tax	End Bal	Net QJP
	+	-					-	+	+	-				3.5337%				11.11%	-		[T] = [C] + [K] + [S]
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]	[Q]	[R]	[S]		
Dec-14			\$ -																		
Jan-15	\$ 1,767,825.07	\$ 9,193.00	\$ 1,758,632.07	\$ 879,316.00	0.258%	\$ 2,264.00	\$ (2,264.00)	\$ 9,193.00	\$ 46,814.65	\$ -	\$ 53,743.65	\$ 1,767,825.07	\$ (5,524.00)	\$ (304.00)	\$ (7,186.55)	\$ -	\$ -	\$ (2,877.00)	\$ (2,877.00)	\$ 1,809,498.72	
Feb-15	\$ 12,285,034.27	\$ 63,882.00	\$ 13,979,784.34	\$ 7,869,208.00	0.258%	\$ 20,263.00	\$ (20,263.00)	\$ 63,882.00	\$ 31,749.37	\$ -	\$ 129,112.02	\$ 12,285,034.27	\$ (82,306.00)	\$ (2,114.00)	\$ (71,613.45)	\$ -	\$ -	\$ (28,673.00)	\$ (31,550.00)	\$ 14,077,346.36	
Mar-15	\$ 2,614,186.55	\$ 13,594.00	\$ 16,580,376.89	\$ 15,280,081.00	0.258%	\$ 39,346.00	\$ (39,346.00)	\$ 13,594.00	\$ 52,258.97	\$ -	\$ 155,618.99	\$ 2,614,186.55	\$ (68,424.00)	\$ (450.00)	\$ (49,003.74)	\$ -	\$ -	\$ (19,619.00)	\$ (51,169.00)	\$ 16,684,826.88	
Apr-15	\$ 7,349,097.17	\$ 38,215.00	\$ 23,891,259.06	\$ 20,235,818.00	0.258%	\$ 52,107.00	\$ (52,107.00)	\$ 38,215.00	\$ 165,886.22	\$ -	\$ 307,613.21	\$ 7,349,097.17	\$ (143,948.00)	\$ (1,264.00)	\$ (158,698.66)	\$ -	\$ -	\$ (63,539.00)	\$ (114,708.00)	\$ 24,084,164.27	
May-15	\$ 2,909,869.70	\$ 15,131.00	\$ 26,785,997.76	\$ 25,338,628.00	0.258%	\$ 65,247.00	\$ (65,247.00)	\$ 15,131.00	\$ 22,972.10	\$ -	\$ 280,469.31	\$ 2,909,869.70	\$ (120,517.00)	\$ (501.00)	\$ (90,120.56)	\$ -	\$ -	\$ (36,082.00)	\$ (150,790.00)	\$ 26,915,677.07	
Jun-15	\$ 14,860,392.93	\$ 77,274.00	\$ 41,569,116.69	\$ 34,177,557.00	0.258%	\$ 88,007.00	\$ (88,007.00)	\$ 77,274.00	\$ 88,325.37	\$ -	\$ 358,061.68	\$ 14,860,392.93	\$ (362,776.00)	\$ (2,557.00)	\$ (347,236.38)	\$ -	\$ -	\$ (139,025.00)	\$ (289,815.00)	\$ 41,637,363.37	
Jul-15	\$ 9,817,996.55	\$ 51,054.00	\$ 51,336,059.24	\$ 46,452,588.00	0.258%	\$ 119,615.00	\$ (119,615.00)	\$ 51,054.00	\$ 76,474.67	\$ -	\$ 365,975.35	\$ 9,817,996.55	\$ (345,351.00)	\$ (1,689.00)	\$ (305,931.20)	\$ -	\$ -	\$ (122,487.00)	\$ (412,302.00)	\$ 51,289,732.59	
Aug-15	\$ 8,287,528.48	\$ 43,095.00	\$ 59,580,492.72	\$ 55,458,276.00	0.258%	\$ 142,805.00	\$ (142,805.00)	\$ 43,095.00	\$ 100,331.67	\$ -	\$ 366,597.02	\$ 8,287,528.48	\$ (368,452.00)	\$ (1,426.00)	\$ (334,598.81)	\$ -	\$ -	\$ (133,965.00)	\$ (546,267.00)	\$ 59,400,822.74	
Sep-15	\$ 56,466,834.40	\$ 293,628.00	\$ 115,753,699.12	\$ 87,667,096.00	0.258%	\$ 225,743.00	\$ (225,743.00)	\$ 293,628.00	\$ 427,385.61	\$ -	\$ 861,867.63	\$ 56,466,834.40	\$ (1,775,292.00)	\$ (9,715.00)	\$ (1,926,967.63)	\$ -	\$ -	\$ (771,510.00)	\$ (1,317,777.00)	\$ 115,297,789.75	
Oct-15	\$ 14,388,682.35	\$ 74,821.00	\$ 130,067,560.47	\$ 122,910,630.00	0.258%	\$ 316,495.00	\$ (316,495.00)	\$ 74,821.00	\$ 198,444.67	\$ -	\$ 818,638.30	\$ 14,388,682.35	\$ (813,268.00)	\$ (2,475.00)	\$ (750,224.28)	\$ -	\$ -	\$ (300,371.00)	\$ (1,618,148.00)	\$ 129,268,050.77	
Nov-15	\$ 5,509,953.33	\$ 28,652.00	\$ 135,548,861.80	\$ 132,808,211.00	0.258%	\$ 341,981.00	\$ (341,981.00)	\$ 28,652.00	\$ 159,437.12	\$ -	\$ 664,746.42	\$ 5,509,953.33	\$ (597,990.00)	\$ (948.00)	\$ (505,790.22)	\$ -	\$ -	\$ (202,506.00)	\$ (1,820,654.00)	\$ 134,392,954.22	
Dec-15	\$ 17,226,912.47	\$ 89,580.00	\$ 152,686,194.27	\$ 144,117,528.00	0.258%	\$ 371,103.00	\$ (371,103.00)	\$ 89,580.00	\$ 236,417.88	\$ -	\$ 619,641.30	\$ 17,226,912.47	\$ (1,071,814.00)	\$ (2,964.00)	\$ (1,056,219.83)	\$ (73,864,326.00)	\$ 8,206,327.00	\$ (23,403,184.00)	\$ (25,223,838.00)	\$ 128,081,997.57	
	\$ 153,484,313.27	\$ 798,119.00				\$ 1,784,976.00	\$ (1,784,976.00)	\$ 798,119.00	\$ 1,606,498.30	\$ -		\$ 153,484,313.27	\$ (5,755,662.00)	\$ (26,407.00)	\$ (5,603,591.30)	\$ (73,864,326.00)	\$ 8,206,327.00	\$ (25,223,838.00)			
																		35.0000%			
																		5.0375%			

Account 376.3, Distribution Mains - Cast Iron																					
Line No.	Net Plant In Service			Depr. Calculation			Accumulated Depreciation					Deferred Income Taxes									
	Month	Additions	Retirements 1.69%	Net Accumulated Investment	Avg. Addition	Annual Depr. Rate 15.49%	Deprec Exp (NetDep)	Depreciation	Retirement	Cost Of Removal	Salvage	End Bal	Tax Addition 100%	Tax Depr. 3.75%	Tax Gain/(Loss) on Retirements 93.6267%	Book/Tax Difference	Bonus Effect	NOL	Deferred Tax	End Bal	Net QJP
	+	-					-	+	+	-				3.5337%				11.11%	-		[T] = [C] + [K] + [S]
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]	[Q]	[R]	[S]		
Dec-14			\$ -																		
Jan-15	\$ -	\$ 29,876.00	\$ (29,876.00)	\$ (14,938.00)	1.291%	\$ (193.00)	\$ 193.00	\$ 29,876.00	\$ 152,141.24	\$ -	\$ 182,210.24	\$ -	\$ -	\$ (988.00)	\$ (12,953.77)	\$ -	\$ -	\$ (5,186.00)	\$ (5,186.00)	\$ 147,148.24	
Feb-15	\$ -	\$ 207,617.00	\$ (237,493.00)	\$ (133,685.00)	1.291%	\$ (1,726.00)	\$ 1,726.00	\$ 207,617.00	\$ 103,185.69	\$ -	\$ 494,738.93	\$ -	\$ -	\$ (6,869.00)	\$ (32,829.22)	\$ -	\$ -	\$ (13,144.00)	\$ (18,330.00)	\$ 238,915.93	
Mar-15	\$ -	\$ 44,180.00	\$ (281,673.00)	\$ (259,583.00)	1.291%	\$ (3,351.00)	\$ 3,351.00	\$ 44,180.00	\$ 169,839.72	\$ -	\$ 712,109.65	\$ -	\$ -	\$ (1,462.00)	\$ (68,108.42)	\$ -	\$ -	\$ (45,599.00)	\$ (45,599		

The Peoples Gas Light and Coke Company
Qualifying Infrastructure Plant Charge Percentage Under Rider QIP
Schedule of Rates, ILL C.C. No. 28
Statement of Reconciliation for the Calendar Year 2015

Account 378.0, Distribution Measuring and Regulating Station Equipment

Month	Net Plant In Service			Depr. Calculation			Accumulated Depreciation					Deferred Income Taxes					Net QJP			
	Additions	Retirements 36.59%	Net Accumulated Investment	Avg. Addition	Annual Depr. Rate 4.60%	Deprec Exp (NetDep)	Depreciation	Retirement	Cost Of Removal	Salvage	End Bal	Tax Addition 100%	Tax Depr. 3.75%	Tax Gain/(Loss) on Retirements 30.7332% 35.1834%	Book/Tax Difference	Bonus Effect		NOL	Deferred Tax	End Bal
	+	-					-	+	+	-							11.11%	-		[T] = [C] + [K] + [S]
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]	[Q]	[R]	[S]	
Dec-14			\$ -																	
Jan-15	\$ -	\$ -	\$ -	\$ -	0.383%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Feb-15	\$ -	\$ -	\$ -	\$ -	0.383%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mar-15	\$ -	\$ -	\$ -	\$ -	0.383%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Apr-15	\$ -	\$ -	\$ -	\$ -	0.383%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
May-15	\$ -	\$ -	\$ -	\$ -	0.383%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jun-15	\$ -	\$ -	\$ -	\$ -	0.383%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jul-15	\$ -	\$ -	\$ -	\$ -	0.383%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Aug-15	\$ -	\$ -	\$ -	\$ -	0.383%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sep-15	\$ -	\$ -	\$ -	\$ -	0.383%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Oct-15	\$ -	\$ -	\$ -	\$ -	0.383%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nov-15	\$ -	\$ -	\$ -	\$ -	0.383%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dec-15	\$ -	\$ -	\$ -	\$ -	0.383%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
																		35.0000%		
																		5.0375%		

Account 379.0, Distribution Measuring and Regulating Station Equipment - City Gate Stations

Month	Net Plant In Service			Depr. Calculation			Accumulated Depreciation					Deferred Income Taxes					Net QJP			
	Additions	Retirements	Net Accumulated Investment	Avg. Addition	Annual Depr. Rate 3.72%	Deprec Exp (NetDep)	Depreciation	Retirement	Cost Of Removal	Salvage	End Bal	Tax Addition 100%	Tax Depr. 3.75%	Tax Gain/(Loss) on Retirements 93.6267% 3.5337%	Book/Tax Difference	Bonus Effect		NOL	Deferred Tax	End Bal
	+	-					-	+	+	-							11.11%	-		[T] = [C] + [K] + [S]
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]	[Q]	[R]	[S]	
Dec-14			\$ -																	
Jan-15	\$ -	\$ -	\$ -	\$ -	0.310%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Feb-15	\$ -	\$ -	\$ -	\$ -	0.310%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mar-15	\$ -	\$ -	\$ -	\$ -	0.310%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Apr-15	\$ -	\$ -	\$ -	\$ -	0.310%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
May-15	\$ -	\$ -	\$ -	\$ -	0.310%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jun-15	\$ -	\$ -	\$ -	\$ -	0.310%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jul-15	\$ -	\$ -	\$ -	\$ -	0.310%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Aug-15	\$ -	\$ -	\$ -	\$ -	0.310%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sep-15	\$ -	\$ -	\$ -	\$ -	0.310%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Oct-15	\$ -	\$ -	\$ -	\$ -	0.310%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nov-15	\$ -	\$ -	\$ -	\$ -	0.310%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dec-15	\$ -	\$ -	\$ -	\$ -	0.310%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
																		35.0000%		
																		5.0375%		

Account 380.2, Services - Plastic

Month	Net Plant In Service			Depr. Calculation			Accumulated Depreciation					Deferred Income Taxes					Net QJP			
	Additions	Retirements 23.32%	Net Accumulated Investment	Avg. Addition	Annual Depr. Rate 3.91%	Deprec Exp	Depreciation	Retirement	Cost Of Removal	Salvage	End Bal	Tax Addition 100%	Tax Depr. 3.75%	Tax Gain/(Loss) on Retirements 89.1214% 2.7941%	Book/Tax Difference	Bonus Effect		NOL	Deferred Tax	End Bal
	+	-					-	+	+	-							11.11%	-		[T] = [C] + [K] + [S]
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]	[Q]	[R]	[S]	
Dec-14			\$ -																	
Jan-15	\$ 1,436,709.01	\$ 335,041.00	\$ 1,101,668.01	\$ 550,834.00	0.326%	\$ 1,795.00	\$ (1,795.00)	\$ 335,041.00	\$ 298,788.08	\$ -	\$ 632,034.08	\$ 1,436,709.01	\$ (4,490.00)	\$ (8,343.00)	\$ (28,289.26)	\$ -	\$ -	\$ (11,326.00)	\$ (11,326.00)	\$ 1,722,376.09
Feb-15	\$ 3,574,782.82	\$ 833,639.00	\$ 3,842,811.83	\$ 2,472,240.00	0.326%	\$ 8,055.00	\$ (8,055.00)	\$ 833,639.00	\$ 1,888,725.61	\$ -	\$ 3,346,343.69	\$ 3,574,782.82	\$ (26,832.00)	\$ (20,759.00)	\$ (362,618.69)	\$ -	\$ -	\$ (145,184.00)	\$ (156,510.00)	\$ 7,032,645.52
Mar-15	\$ (1,162,856.88)	\$ (271,178.00)	\$ 2,951,132.95	\$ 3,396,972.00	0.326%	\$ 11,068.00	\$ (11,068.00)	\$ (271,178.00)	\$ (1,838,533.68)	\$ -	\$ 1,225,564.01	\$ (1,162,856.88)	\$ (4,759.00)	\$ 6,753.00	\$ 282,912.70	\$ -	\$ -	\$ 113,271.00	\$ (43,239.00)	\$ 4,133,457.96
Apr-15	\$ 995,067.37	\$ 232,050.00	\$ 3,714,150.32	\$ 3,332,642.00	0.326%	\$ 10,859.00	\$ (10,859.00)	\$ 232,050.00	\$ 539,675.28	\$ -	\$ 1,986,430.29	\$ 995,067.37	\$ (24,465.00)	\$ (5,778.00)	\$ (226,367.84)	\$ -	\$ -	\$ (90,632.00)	\$ (133,871.00)	\$ 5,566,709.61
May-15	\$ 654,731.22	\$ 152,683.00	\$ 4,216,198.54	\$ 3,965,174.00	0.326%	\$ 12,920.00	\$ (12,920.00)	\$ 152,683.00	\$ 1,552,344.51	\$ -	\$ 3,678,537.80	\$ 654,731.22	\$ (25,367.00)	\$ (3,802.00)	\$ (737,239.90)	\$ -	\$ -	\$ (295,172.00)	\$ (429,043.00)	\$ 7,465,693.34
Jun-15	\$ 1,554,620.06	\$ 362,537.00	\$ 5,408,281.60	\$ 4,812,240.00	0.326%	\$ 15,680.00	\$ (15,680.00)	\$ 362,537.00	\$ 1,184,619.10	\$ -	\$ 5,210,013.90	\$ 1,554,620.06	\$ (46,332.00)	\$ (9,028.00)	\$ (833,552.95)	\$ -	\$ -	\$ (333,734.00)	\$ (762,777.00)	\$ 9,855,518.50
Jul-15	\$ 2,011,141.38	\$ 468,998.00	\$ 6,950,424.98	\$ 6,179,353.00	0.326%	\$ 20,134.00	\$ (20,134.00)	\$ 468,998.00	\$ 1,276,405.96	\$ -	\$ 6,935,283.86	\$ 2,011,141.38	\$ (66,034.00)	\$ (11,679.00)	\$ (1,102,830.89)	\$ -	\$ -	\$ (441,546.00)	\$ (1,204,323.00)	\$ 12,681,385.84
Aug-15	\$ 3,140,472.81	\$ 732,358.00	\$ 9,358,539.79	\$ 8,154,482.00	0.326%	\$ 26,570.00	\$ (26,570.00)	\$ 732,358.00	\$ 862,807.43	\$ -	\$ 8,503,879.29	\$ 3,140,472.81	\$ (106,838.00)	\$ (18,237.00)	\$ (1,080,519.36)	\$ -	\$ -	\$ (432,613.00)	\$ (1,636,936.00)	\$ 16,225,483.08
Sep-15	\$ 3,679,977.33	\$ 858,171.00	\$ 12,180,346.12	\$ 10,769,443.00	0.326%	\$ 35,090.00	\$ (35,090.00)	\$ 858,171.00	\$ 1,585,821.82	\$ -	\$ 10,912,782.11	\$ 3,679,977.33	\$ (141,639.00)	\$ (21,370.00)	\$ (1,798,251.64)	\$ -	\$ -	\$ (719,975.00)	\$ (2,356,911.00)	\$ 20,736,217.23
Oct-15	\$ 5,152,736.65	\$ 1,201,618.00	\$ 16,131,464.77	\$ 14,155,905.00	0.326%	\$ 46,125.00	\$ (46,125.00)	\$ 1,201,618.00	\$ 950,638.40	\$ -	\$ 13,018,913.51	\$ 5,152,736.65	\$ (210,662.00)	\$ (29,922.00)	\$ (1,601,912.09)	\$ -	\$ -	\$ (641,365.00)	\$ (2,998,276.00)	\$ 26,152,102.28
Nov-15	\$ 3,183,988.69	\$ 742,506.00	\$ 18,572,947.46	\$ 17,352,206.00	0.326%	\$ 56,539.00	\$ (56,539.00)	\$ 742,506.00	\$ 725,702.42	\$ -	\$ 14,430,582.93	\$ 3,183,988.69	\$ (175,192.00)	\$ (18,489.00)	\$ (1,502,783.26)	\$ -	\$ -	\$ (601,677.00)	\$ (3,599,953.00)	\$ 29,403,577.39
Dec-15	\$ 3,121,400.46	\$ 727,911.00	\$ 20,966,436.92	\$ 19,769,692.00	0.326%	\$ 64,416.00	\$ (64,416.00)	\$ 727,911.00	\$ 921,017.62	\$ -	\$ 16,015,095.55	\$ 3,121,400.46	\$ (192,744.00)	\$ (18,126.00)	\$ (1,831,442.36)	\$ (13,158,708.00)	\$ 1,461,932.00	\$ (4,827,135.00)	\$ (8,427,088.00)	\$ 28,554,444.47
	\$ 27,342,770.92	\$ 6,376,334.00				\$ 309,251.00	\$ (309,251.00)	\$ 6,376,334.00	\$ 9,948,012.55	\$ -	\$ 27,342,770.92	\$ (1,025,354.00)	\$ (158,780.00)	\$ (10,822,895.55)	\$ (13,158,708.00)	\$ 1,461,932.00	\$ (8,427,088.00)			
																		35.0000%		
																		5.0375%		

The Peoples Gas Light and Coke Company
Qualifying Infrastructure Plant Charge Percentage Under Rider QIP
Schedule of Rates, ILL C.C. No. 28
Statement of Reconciliation for the Calendar Year 2015

133
134

Account 381.0, Meters and Meter Installations

Month	Net Plant In Service			Depr. Calculation			Accumulated Depreciation					Deferred Income Taxes					Net QJP			
	Additions (1)	Retirements 39.96%	Net Accumulated Investment	Avg. Addition	Annual Depr. Rate 2.34%	Deprec Exp	Depreciation	Retirement	Cost Of Removal	Salvage	End Bal	Tax Addition 100%	Tax Depr. 3.75%	Tax Gain/(Loss) on Retirements 95.2160%	Book/Tax Difference	Bonus Effect		NOL	Deferred Tax	End Bal
	+	-					-	+	+	-							11.11%	-		[T] = [C] + [K] + [S]
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]	[Q]	[R]	[S]	
135																				
136																				
137																				
138																				
139	Dec-14																			
140	Jan-15	\$ 860,023.48	\$ 343,665.00	\$ 516,358.48	\$ 258,179.00	0.195%	\$ 503.00	\$ (503.00)	\$ 343,665.00	\$ -	\$ 343,162.00	\$ 860,023.48	\$ (2,688.00)	\$ (7,292.00)	\$ (2,792.67)	\$ -	\$ -	\$ (1,118.00)	\$ (1,118.00)	\$ 858,402.48
141	Feb-15	\$ 1,324,594.47	\$ 529,308.00	\$ 1,311,644.95	\$ 914,002.00	0.195%	\$ 1,782.00	\$ (1,782.00)	\$ 529,308.00	\$ -	\$ 870,688.00	\$ 1,324,594.47	\$ (10,966.00)	\$ (11,231.00)	\$ (11,663.50)	\$ -	\$ -	\$ (4,670.00)	\$ (5,788.00)	\$ 2,176,544.95
142	Mar-15	\$ 1,841,116.92	\$ 735,710.00	\$ 2,417,051.87	\$ 1,864,348.00	0.195%	\$ 3,635.00	\$ (3,635.00)	\$ 735,710.00	\$ -	\$ 1,602,763.00	\$ 1,841,116.92	\$ (24,087.00)	\$ (15,611.00)	\$ (25,898.33)	\$ -	\$ -	\$ (10,369.00)	\$ (16,157.00)	\$ 4,003,657.87
143	Apr-15	\$ 1,372,719.43	\$ 548,539.00	\$ 3,241,232.30	\$ 2,829,142.00	0.195%	\$ 5,517.00	\$ (5,517.00)	\$ 548,539.00	\$ -	\$ 2,145,785.00	\$ 1,372,719.43	\$ (29,740.00)	\$ (11,639.00)	\$ (30,947.17)	\$ -	\$ -	\$ (12,390.00)	\$ (28,547.00)	\$ 5,358,470.30
144	May-15	\$ 1,437,964.51	\$ 574,611.00	\$ 4,104,585.81	\$ 3,672,909.00	0.195%	\$ 7,162.00	\$ (7,162.00)	\$ 574,611.00	\$ -	\$ 2,713,234.00	\$ 1,437,964.51	\$ (39,338.00)	\$ (12,192.00)	\$ (41,070.42)	\$ -	\$ -	\$ (16,444.00)	\$ (44,991.00)	\$ 6,772,828.81
145	Jun-15	\$ 1,557,116.89	\$ 622,224.00	\$ 5,039,478.70	\$ 4,572,032.00	0.195%	\$ 8,915.00	\$ (8,915.00)	\$ 622,224.00	\$ -	\$ 3,326,543.00	\$ 1,557,116.89	\$ (50,560.00)	\$ (13,203.00)	\$ (53,076.92)	\$ -	\$ -	\$ (21,251.00)	\$ (66,242.00)	\$ 8,299,779.70
146	Jul-15	\$ 1,480,769.31	\$ 591,715.00	\$ 5,928,533.01	\$ 5,484,006.00	0.195%	\$ 10,694.00	\$ (10,694.00)	\$ 591,715.00	\$ -	\$ 3,907,564.00	\$ 1,480,769.31	\$ (58,621.00)	\$ (12,555.00)	\$ (61,181.42)	\$ -	\$ -	\$ (24,495.00)	\$ (90,737.00)	\$ 9,745,360.01
147	Aug-15	\$ 1,505,643.73	\$ 601,655.00	\$ 6,832,521.74	\$ 6,380,527.00	0.195%	\$ 12,442.00	\$ (12,442.00)	\$ 601,655.00	\$ -	\$ 4,496,777.00	\$ 1,505,643.73	\$ (68,499.00)	\$ (12,766.00)	\$ (71,544.58)	\$ -	\$ -	\$ (28,645.00)	\$ (119,382.00)	\$ 11,209,916.74
148	Sep-15	\$ 2,397,821.42	\$ 958,169.00	\$ 8,272,174.16	\$ 7,552,348.00	0.195%	\$ 14,727.00	\$ (14,727.00)	\$ 958,169.00	\$ -	\$ 5,440,219.00	\$ 2,397,821.42	\$ (103,001.00)	\$ (20,331.00)	\$ (111,563.00)	\$ -	\$ -	\$ (44,667.00)	\$ (164,049.00)	\$ 13,548,344.16
149	Oct-15	\$ 1,524,388.92	\$ 609,146.00	\$ 9,187,417.08	\$ 8,729,796.00	0.195%	\$ 17,023.00	\$ (17,023.00)	\$ 609,146.00	\$ -	\$ 6,032,342.00	\$ 1,524,388.92	\$ (90,692.00)	\$ (12,925.00)	\$ (94,174.83)	\$ -	\$ -	\$ (37,705.00)	\$ (201,754.00)	\$ 15,018,005.08
150	Nov-15	\$ 1,315,091.54	\$ 525,511.00	\$ 9,976,997.62	\$ 9,582,207.00	0.195%	\$ 18,685.00	\$ (18,685.00)	\$ 525,511.00	\$ -	\$ 6,539,168.00	\$ 1,315,091.54	\$ (93,026.00)	\$ (11,151.00)	\$ (95,374.83)	\$ -	\$ -	\$ (38,186.00)	\$ (239,940.00)	\$ 16,276,225.62
151	Dec-15	\$ 1,067,203.17	\$ 426,454.00	\$ 10,617,746.79	\$ 10,297,372.00	0.195%	\$ 20,080.00	\$ (20,080.00)	\$ 426,454.00	\$ -	\$ 6,945,542.00	\$ 1,067,203.17	\$ (91,949.00)	\$ (9,049.00)	\$ (92,659.33)	\$ (8,510,643.00)	\$ 945,532.00	\$ (2,684,887.00)	\$ (2,924,827.00)	\$ 14,638,461.79
152		\$ 17,684,453.79	\$ 7,066,707.00				\$ 121,165.00	\$ (121,165.00)	\$ 7,066,707.00	\$ -	\$ -	\$ 17,684,453.79	\$ (663,167.00)	\$ (149,945.00)	\$ (691,947.00)	\$ (8,510,643.00)	\$ 945,532.00	\$ (2,924,827.00)		
153																	35.0000%			
154																	5.0375%			

155
156

Account 383.0, House Regulators and House Regulator Installations

Month	Net Plant In Service			Depr. Calculation			Accumulated Depreciation					Deferred Income Taxes					Net QJP			
	Additions	Retirements 39.22%	Net Accumulated Investment	Avg. Addition	Annual Depr. Rate 2.98%	Deprec Exp	Depreciation	Retirement	Cost Of Removal	Salvage	End Bal	Tax Addition 100%	Tax Depr. 3.75%	Tax Gain/(Loss) on Retirements 79.7352%	Book/Tax Difference	Bonus Effect		NOL	Deferred Tax	End Bal
	+	-					-	+	+	-			**	7.7127%			11.11%	-		[T] = [C] + [K] + [S]
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]	[Q]	[R]	[S]	
157	Dec-14																			
158	Jan-15	\$ 511,574.88	\$ 200,640.00	\$ 310,934.88	\$ 155,467.00	0.248%	\$ 386.00	\$ (386.00)	\$ 200,640.00	\$ -	\$ 200,254.00	\$ 511,574.88	\$ (1,599.00)	\$ (12,339.00)	\$ (2,241.25)	\$ -	\$ -	\$ (897.00)	\$ (897.00)	\$ 510,291.88
159	Feb-15	\$ 665,916.82	\$ 261,173.00	\$ 715,678.70	\$ 513,307.00	0.248%	\$ 1,275.00	\$ (1,275.00)	\$ 261,173.00	\$ -	\$ 460,152.00	\$ 665,916.82	\$ (5,760.00)	\$ (16,061.00)	\$ (8,190.08)	\$ -	\$ -	\$ (3,279.00)	\$ (4,176.00)	\$ 1,171,654.70
160	Mar-15	\$ 810,844.38	\$ 318,013.00	\$ 1,208,510.08	\$ 962,094.00	0.248%	\$ 2,389.00	\$ (2,389.00)	\$ 318,013.00	\$ -	\$ 775,776.00	\$ 810,844.38	\$ (11,282.00)	\$ (19,557.00)	\$ (16,148.92)	\$ -	\$ -	\$ (6,466.00)	\$ (10,642.00)	\$ 1,973,644.08
161	Apr-15	\$ 689,319.90	\$ 270,351.00	\$ 1,627,478.98	\$ 1,417,995.00	0.248%	\$ 3,521.00	\$ (3,521.00)	\$ 270,351.00	\$ -	\$ 1,042,606.00	\$ 689,319.90	\$ (14,830.00)	\$ (16,626.00)	\$ (20,847.42)	\$ -	\$ -	\$ (8,347.00)	\$ (18,989.00)	\$ 2,651,095.98
162	May-15	\$ 753,498.48	\$ 295,522.00	\$ 2,085,455.46	\$ 1,856,467.00	0.248%	\$ 4,610.00	\$ (4,610.00)	\$ 295,522.00	\$ -	\$ 1,333,518.00	\$ 753,498.48	\$ (20,141.00)	\$ (18,174.00)	\$ (28,485.42)	\$ -	\$ -	\$ (11,405.00)	\$ (30,394.00)	\$ 3,388,579.46
163	Jun-15	\$ 717,053.31	\$ 281,228.00	\$ 2,521,280.77	\$ 2,303,368.00	0.248%	\$ 5,720.00	\$ (5,720.00)	\$ 281,228.00	\$ -	\$ 1,609,026.00	\$ 717,053.31	\$ (24,167.00)	\$ (17,295.00)	\$ (33,990.92)	\$ -	\$ -	\$ (13,609.00)	\$ (44,003.00)	\$ 4,086,303.77
164	Jul-15	\$ 698,865.50	\$ 274,095.00	\$ 2,946,051.27	\$ 2,733,666.00	0.248%	\$ 6,789.00	\$ (6,789.00)	\$ 274,095.00	\$ -	\$ 1,876,332.00	\$ 698,865.50	\$ (28,251.00)	\$ (16,856.00)	\$ (39,632.33)	\$ -	\$ -	\$ (15,868.00)	\$ (59,871.00)	\$ 4,762,512.27
165	Aug-15	\$ 796,657.73	\$ 312,449.00	\$ 3,430,260.00	\$ 3,188,156.00	0.248%	\$ 7,917.00	\$ (7,917.00)	\$ 312,449.00	\$ -	\$ 2,180,864.00	\$ 796,657.73	\$ (35,063.00)	\$ (19,215.00)	\$ (49,698.33)	\$ -	\$ -	\$ (19,898.00)	\$ (79,769.00)	\$ 5,531,355.00
166	Sep-15	\$ 927,866.37	\$ 363,909.00	\$ 3,994,217.37	\$ 3,712,239.00	0.248%	\$ 9,219.00	\$ (9,219.00)	\$ 363,909.00	\$ -	\$ 2,535,554.00	\$ 927,866.37	\$ (43,733.00)	\$ (22,379.00)	\$ (62,641.83)	\$ -	\$ -	\$ (25,080.00)	\$ (104,849.00)	\$ 6,424,922.37
167	Oct-15	\$ 784,118.82	\$ 307,531.00	\$ 4,470,805.19	\$ 4,232,511.00	0.248%	\$ 10,511.00	\$ (10,511.00)	\$ 307,531.00	\$ -	\$ 2,832,574.00	\$ 784,118.82	\$ (45,040.00)	\$ (18,912.00)	\$ (63,497.50)	\$ -	\$ -	\$ (25,423.00)	\$ (130,272.00)	\$ 7,173,107.19
168	Nov-15	\$ 380,250.46	\$ 149,134.00	\$ 4,701,921.65	\$ 4,586,363.00	0.248%	\$ 11,389.00	\$ (11,389.00)	\$ 149,134.00	\$ -	\$ 2,970,319.00	\$ 380,250.46	\$ (36,058.00)	\$ (9,171.00)	\$ (47,860.25)	\$ -	\$ -	\$ (19,162.00)	\$ (149,434.00)	\$ 7,522,806.65
169	Dec-15	\$ 583,999.02	\$ 229,044.00	\$ 5,056,876.67	\$ 4,879,399.00	0.248%	\$ 12,117.00	\$ (12,117.00)	\$ 229,044.00	\$ -	\$ 3,187,246.00	\$ 583,999.02	\$ (46,075.00)	\$ (14,086.00)	\$ (63,592.75)	\$ (4,003,983.00)	\$ 444,843.00	\$ (1,271,160.00)	\$ (1,420,594.00)	\$ 6,823,528.67
170		\$ 8,319,965.67	\$ 3,263,089.00				\$ 75,843.00	\$ (75,843.00)	\$ 3,263,089.00	\$ -	\$ -	\$ 8,319,965.67	\$ (311,999.00)	\$ (200,671.00)	\$ (436,827.00)	\$ (4,003,983.00)	\$ 444,843.00	\$ (1,420,594.00)		
171																	35.0000%			
172																	5.0375%			

173
174
175
176
177
178

Account 397.3, Communication Equipment - SCADA

Month	Net Plant In Service			Depr. Calculation			Accumulated Depreciation					Deferred Income Taxes					Net QJP			
	Additions	Retirements	Net Accumulated Investment	Avg. Addition	Annual Depr. Rate 10.00%	Deprec Exp (NetDep)	Depreciation	Retirement	Cost Of Removal	Salvage	End Bal	Tax Addition 100%	Tax Depr. 14.29%	Tax Gain/(Loss) on Retirements 100.0000%	Book/Tax Difference	Bonus Effect		NOL	Deferred Tax	End Bal
	+	-					-	+	+	-				11.1500%			11.11%	-		[T] = [C] + [K] + [S]
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]	[Q]	[R]	[S]	
179	Dec-14																			
180	Jan-15	\$ -	\$ -	\$ -	\$ -	0.833%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
181	Feb-15	\$ -	\$ -	\$ -	\$ -	0.833%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
182	Mar-15	\$ -	\$ -	\$ -	\$ -	0.833%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
183	Apr-15	\$ -	\$ -	\$ -	\$ -	0.833%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
184	May-15	\$ -	\$ -</																	

The Peoples Gas Light and Coke Company
Qualifying Infrastructure Plant Charge Percentage Under Rider QIP
Schedule of Rates, ILL C.C. No. 28
Statement of Reconciliation for the Calendar Year 2015

		Account 376.1, Distribution Mains - Steel																			5.0375%
		Net Plant In Service			Depr. Calculation			Accumulated Depreciation					Deferred Income Taxes								
Month	Additions	Retirements	Net Accumulated Investment	Avg. Addition	Annual Depr. Rate 3.06%	Deprac Exp (NetDep)	Depreciation	Retirement	Cost Of Removal	Salvage	End Bal	Tax Addition 100%	Tax Depr. 3.75%	Tax Gain/(Loss) on Retirements 93.6267%	Book/Tax Difference	Bonus Effect	NOL	Deferred Tax	End Bal	Net QJP	
	+	-	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]	[Q]	[R]	[S]	[T] = [C] + [K] + [S]	
265																					
266																					
267																					
268	Dec-14		\$ -																		
269	Jan-15	\$ -	\$ -	\$ -	0.255%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
270	Feb-15	\$ 1,194,298.48	\$ -	\$ 1,194,298.48	0.255%	\$ 1,523.00	\$ (1,523.00)	\$ -	\$ 39,541.49	\$ -	\$ 38,018.49	\$ 1,194,298.48	\$ (7,464.00)	\$ -	\$ (12,531.25)	\$ -	\$ -	\$ (5,017.00)	\$ (5,017.00)	\$ 1,227,299.97	
271	Mar-15	\$ -	\$ -	\$ 1,194,298.48	0.255%	\$ 3,045.00	\$ (3,045.00)	\$ -	\$ -	\$ -	\$ 34,973.49	\$ -	\$ (3,733.00)	\$ -	\$ (3,983.12)	\$ -	\$ -	\$ (1,595.00)	\$ (6,612.00)	\$ 1,222,659.97	
272	Apr-15	\$ (856,680.46)	\$ -	\$ 337,618.02	0.255%	\$ 1,953.00	\$ (1,953.00)	\$ -	\$ 8,750.98	\$ -	\$ 41,771.47	\$ (856,680.46)	\$ 6,977.00	\$ -	\$ 2,717.88	\$ -	\$ -	\$ 1,088.00	\$ (5,524.00)	\$ 373,865.49	
273	May-15	\$ 324,851.26	\$ -	\$ 662,469.28	0.255%	\$ 1,275.00	\$ (1,275.00)	\$ -	\$ (2,178.13)	\$ -	\$ 38,318.34	\$ 324,851.26	\$ (6,131.00)	\$ -	\$ (7,972.82)	\$ -	\$ -	\$ (3,192.00)	\$ (8,716.00)	\$ 692,071.62	
274	Jun-15	\$ (177,793.02)	\$ -	\$ 484,676.26	0.255%	\$ 1,463.00	\$ (1,463.00)	\$ -	\$ 959.41	\$ -	\$ 37,814.75	\$ (177,793.02)	\$ 1,263.00	\$ -	\$ (1,596.57)	\$ -	\$ -	\$ (639.00)	\$ (9,355.00)	\$ 513,136.01	
275	Jul-15	\$ (254,326.53)	\$ -	\$ 230,349.73	0.255%	\$ 912.00	\$ (912.00)	\$ -	\$ -	\$ -	\$ 36,902.75	\$ (254,326.53)	\$ 4,049.00	\$ -	\$ 1,038.19	\$ -	\$ -	\$ 416.00	\$ (8,939.00)	\$ 258,313.48	
276	Aug-15	\$ 11,353,171.83	\$ -	\$ 11,583,521.56	0.255%	\$ 15,063.00	\$ (15,063.00)	\$ -	\$ 3,602.55	\$ -	\$ 25,442.30	\$ 11,353,171.83	\$ (284,549.00)	\$ -	\$ (275,810.51)	\$ -	\$ -	\$ (110,428.00)	\$ (119,367.00)	\$ 11,489,596.86	
277	Sep-15	\$ 269,596.76	\$ -	\$ 11,853,118.32	0.255%	\$ 29,882.00	\$ (29,882.00)	\$ -	\$ -	\$ -	\$ (4,439.70)	\$ 269,596.76	\$ (43,781.00)	\$ -	\$ (18,122.03)	\$ -	\$ -	\$ (7,256.00)	\$ (126,623.00)	\$ 11,722,055.62	
278	Oct-15	\$ 11,308.49	\$ -	\$ 11,864,426.81	0.255%	\$ 30,240.00	\$ (30,240.00)	\$ -	\$ -	\$ -	\$ (34,679.70)	\$ 11,308.49	\$ (37,394.00)	\$ -	\$ (11,377.03)	\$ -	\$ -	\$ (4,555.00)	\$ (131,178.00)	\$ 11,698,569.11	
279	Nov-15	\$ 228,581.54	\$ -	\$ 12,093,008.35	0.255%	\$ 30,546.00	\$ (30,546.00)	\$ -	\$ -	\$ -	\$ (65,225.70)	\$ 228,581.54	\$ (44,934.00)	\$ -	\$ (18,611.03)	\$ -	\$ -	\$ (7,451.00)	\$ (138,629.00)	\$ 11,889,153.65	
280	Dec-15	\$ 37,255.45	\$ -	\$ 12,130,263.80	0.255%	\$ 30,885.00	\$ (30,885.00)	\$ -	\$ -	\$ -	\$ (96,110.70)	\$ 37,255.45	\$ (39,188.00)	\$ -	\$ (12,526.03)	\$ (5,837,689.00)	\$ 648,567.00	\$ (1,821,208.00)	\$ (1,959,837.00)	\$ 10,074,316.10	
281		\$ 12,130,263.80	\$ -			\$ 146,787.00	\$ (146,787.00)	\$ -	\$ 50,676.30	\$ -		\$ 12,130,263.80	\$ (454,885.00)	\$ -	\$ (358,774.30)	\$ (5,837,689.00)	\$ 648,567.00	\$ (1,959,837.00)			
282																				35.0000%	
283																				5.0375%	

		Account 376.2, Distribution Mains - Plastic																			5.0375%
		Net Plant In Service			Depr. Calculation			Accumulated Depreciation					Deferred Income Taxes								
Month	Additions	Retirements	Net Accumulated Investment	Avg. Addition	Annual Depr. Rate 3.09%	Deprac Exp (NetDep)	Depreciation	Retirement	Cost Of Removal	Salvage	End Bal	Tax Addition 100%	Tax Depr. 3.75%	Tax Gain/(Loss) on Retirements 93.6267%	Book/Tax Difference	Bonus Effect	NOL	Deferred Tax	End Bal	Net QJP	
	+	-	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]	[Q]	[R]	[S]	[T] = [C] + [K] + [S]	
284	Dec-14		\$ -																		
285	Jan-15	\$ -	\$ -	\$ -	0.258%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
286	Feb-15	\$ 237,023.53	\$ 5,840.00	\$ 231,183.53	0.258%	\$ 298.00	\$ (298.00)	\$ 5,840.00	\$ 7,847.50	\$ -	\$ 13,389.50	\$ 237,023.53	\$ (1,481.00)	\$ (193.00)	\$ (2,523.08)	\$ -	\$ -	\$ (1,010.00)	\$ (1,010.00)	\$ 243,563.03	
287	Mar-15	\$ 2,945.86	\$ -	\$ 234,129.39	0.258%	\$ 599.00	\$ (599.00)	\$ -	\$ -	\$ -	\$ 12,790.50	\$ 2,945.86	\$ (769.00)	\$ -	\$ (840.04)	\$ -	\$ -	\$ (337.00)	\$ (1,347.00)	\$ 245,572.89	
288	Apr-15	\$ 4,146.32	\$ -	\$ 238,275.71	0.258%	\$ 608.00	\$ (608.00)	\$ -	\$ (42.35)	\$ -	\$ 12,140.15	\$ 4,146.32	\$ (801.00)	\$ -	\$ (848.92)	\$ -	\$ -	\$ (339.00)	\$ (1,686.00)	\$ 248,729.86	
289	May-15	\$ 973,971.97	\$ -	\$ 1,212,247.68	0.258%	\$ 1,868.00	\$ (1,868.00)	\$ -	\$ (6,530.50)	\$ -	\$ 3,741.65	\$ 973,971.97	\$ (15,982.00)	\$ -	\$ (12,059.47)	\$ -	\$ -	\$ (4,829.00)	\$ (6,515.00)	\$ 1,209,474.33	
290	Jun-15	\$ (912,907.19)	\$ -	\$ 299,340.49	0.258%	\$ 1,946.00	\$ (1,946.00)	\$ -	\$ 4,926.27	\$ -	\$ 6,721.92	\$ (912,907.19)	\$ 13,311.00	\$ -	\$ 12,671.56	\$ -	\$ -	\$ 5,074.00	\$ (1,441.00)	\$ 304,621.41	
291	Jul-15	\$ 1,597,443.76	\$ -	\$ 1,896,784.25	0.258%	\$ 2,828.00	\$ (2,828.00)	\$ -	\$ -	\$ -	\$ 3,893.92	\$ 1,597,443.76	\$ (35,898.00)	\$ -	\$ (33,602.83)	\$ -	\$ -	\$ (13,454.00)	\$ (14,895.00)	\$ 1,885,783.17	
292	Aug-15	\$ (54,915.51)	\$ -	\$ 1,841,868.74	0.258%	\$ 4,814.00	\$ (4,814.00)	\$ -	\$ (17.43)	\$ -	\$ (937.51)	\$ (54,915.51)	\$ (4,573.00)	\$ -	\$ (280.21)	\$ -	\$ -	\$ (112.00)	\$ (15,007.00)	\$ 1,825,924.23	
293	Sep-15	\$ 3,307.49	\$ -	\$ 1,845,176.23	0.258%	\$ 4,747.00	\$ (4,747.00)	\$ -	\$ -	\$ -	\$ (5,684.51)	\$ 3,307.49	\$ (5,867.00)	\$ -	\$ (1,651.37)	\$ -	\$ -	\$ (661.00)	\$ (15,668.00)	\$ 1,823,823.72	
294	Oct-15	\$ -	\$ -	\$ 1,845,176.23	0.258%	\$ 4,751.00	\$ (4,751.00)	\$ -	\$ -	\$ -	\$ (10,435.51)	\$ -	\$ (5,784.00)	\$ -	\$ (1,564.37)	\$ -	\$ -	\$ (627.00)	\$ (16,295.00)	\$ 1,818,445.72	
295	Nov-15	\$ (1,281.74)	\$ -	\$ 1,844,894.49	0.258%	\$ 4,750.00	\$ (4,750.00)	\$ -	\$ -	\$ -	\$ (15,185.51)	\$ (1,281.74)	\$ (5,741.00)	\$ -	\$ (1,522.37)	\$ -	\$ -	\$ (609.00)	\$ (16,904.00)	\$ 1,811,804.98	
296	Dec-15	\$ -	\$ -	\$ 1,843,894.49	0.258%	\$ 4,748.00	\$ (4,748.00)	\$ -	\$ -	\$ -	\$ (19,933.51)	\$ -	\$ (5,780.00)	\$ -	\$ (1,563.37)	\$ (890,185.00)	\$ 98,900.00	\$ (277,576.00)	\$ (294,480.00)	\$ 1,529,480.98	
297		\$ 1,849,734.49	\$ 5,840.00			\$ 31,957.00	\$ (31,957.00)	\$ 5,840.00	\$ 6,183.49	\$ -		\$ 1,849,734.49	\$ (69,365.00)	\$ (193.00)	\$ (43,784.49)	\$ (890,185.00)	\$ 98,900.00	\$ (294,480.00)			
298																				35.0000%	
299																				5.0375%	

		Account 378.0, Distribution Measuring and Regulating Station Equipment																			5.0375%
		Net Plant In Service			Depr. Calculation			Accumulated Depreciation					Deferred Income Taxes								
Month	Additions	Retirements	Net Accumulated Investment	Avg. Addition	Annual Depr. Rate 4.60%	Deprac Exp (NetDep)	Depreciation	Retirement	Cost Of Removal	Salvage	End Bal	Tax Addition 100%	Tax Depr. 3.75%	Tax Gain/(Loss) on Retirements 30.7332%	Book/Tax Difference	Bonus Effect	NOL	Deferred Tax	End Bal	Net QJP	
	+	-	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]	[Q]	[R]	[S]	[T] = [C] + [K] + [S]	
300	Dec-14		\$ -																		
301	Jan-15	\$ 32,537.37	\$ -	\$ 32,537.37	0.383%	\$ 62.00	\$ (62.00)	\$ -	\$ -	\$ -	\$ (62.00)	\$ 32,537.37	\$ (102.00)	\$ -	\$ (40.00)	\$ -	\$ -	\$ (16.00)	\$ (16.00)	\$ 32,459.37	
302	Feb-15	\$ 35,634.47	\$ -	\$ 68,171.84	0.383%	\$ 193.00	\$ (193.00)	\$ -	\$ -	\$ -	\$ (255.00)	\$ 35,634.47	\$ (324.00)	\$ -	\$ (131.00)	\$ -	\$ -	\$ (52.00)	\$ (68.00)	\$ 67,848.84	
303	Mar-15	\$ 25,198.42	\$ -	\$ 93,370.26	0.383%	\$ 310.00	\$ (310.00)	\$ -	\$ -	\$ -	\$ (565.00)	\$ 25,198.42	\$ (449.00)	\$ -	\$ (139.00)	\$ -	\$ -	\$ (56.00)	\$ (124.00)	\$ 92,681.26	
304	Apr-15	\$ (165,297.12)	\$ -	\$ (71,926.86)	0.383%	\$ 41.00	\$ (41.00)	\$ -	\$ 13,008.45	\$ -	\$ 12,402.45	\$ (165,297.12)	\$ 1,774.00	\$ -	\$ (2,521.15)	\$ -	\$ -	\$ (1,010.00)	\$ (1,134.00)	\$ (60,658.41)	
305	May-15	\$ 36,807.29	\$ -	\$ (35,119.57)	0.383%	\$ (205.00)	\$ 205.00	\$ -	\$ (12,557.25)	\$ -	\$ 50.20	\$ 36,807.29	\$ (350.00)	\$ -	\$ 3,593.15	\$ -	\$ -	\$ 1,439.00	\$ 305.00	\$ (34,764.37)	
306	Jun-15	\$ (7,046.00)	\$ -	\$ (42,165.57)	0.383%	\$ (148.00)	\$ 148.00	\$ -	\$ -	\$ -	\$ 198.20	\$ (7,046.00)	\$ 242.00	\$ -	\$ 56.40	\$ -	\$ -	\$ 23.00	\$ 328.00	\$ (41,639.37)	
307	Jul-15	\$ 2,419.66	\$ -	\$ (39,745.91)	0.383%	\$ (157.00)	\$ 157.00	\$ -	\$ -	\$ -	\$ 355.20	\$ 2,419.66	\$ 78.00	\$ -	\$ (116.60)	\$ -	\$ -	\$ (47.00)	\$ 281.00	\$ (39,109.71)	
308	Aug-15	\$ -	\$ -	\$ (39,745.91)	0.383%	\$ (152.00)	\$ 152.00	\$ -	\$ -	\$ -	\$ 507.20	\$ -	\$ 125.00	\$ -	\$ (64.60)	\$ -	\$ -	\$ (26.00)	\$ 255.00	\$ (38,983.71)	
309	Sep-15	\$ -	\$ -	\$ (39,745.91)	0.383%	\$ (152.00)	\$ 152.00	\$ -	\$ -	\$ -	\$ 659.20	\$ -	\$ 124.00	\$ -	\$ (65.60)	\$ -	\$ -	\$ (26.00)	\$ 229.00	\$ (38,857.71)	
310	Oct-15	\$ 3,017.50	\$ -	\$ (36,728.41)	0.383%	\$ (147.00)	\$ 147.00	\$ -	\$ 0.00	\$ -	\$ 806.20	\$ 3,017.50	\$ 30.00	\$ -	\$ (154.60)	\$ -	\$ -	\$ (62.00)	\$ 167.00	\$ (35,755.21)	
311	Nov-15	\$ 17,056.02	\$ -	\$ (19,672.39)	0.383%	\$ (108.00)	\$ 108.00	\$ -	\$ 0.00	\$ -	\$ 914.20	\$ 17,056.02	\$ (472.00)	\$ -	\$ (617.60)	\$ -	\$ -	\$ (247.00)	\$ (80.00)	\$ (18,838.19)	
312	Dec-15	\$ 20,573,674.81	\$ -	\$ 20,554,002.42																	

The Peoples Gas Light and Coke Company
Qualifying Infrastructure Plant Charge Percentage Under Rider QIP
Schedule of Rates, ILL C.C. No. 28
Statement of Reconciliation for the Calendar Year 2015

332
333

Account 379.0, Distribution Measuring and Regulating Station Equipment - City Gate Stations

Month	Net Plant In Service			Depr. Calculation			Accumulated Depreciation					Deferred Income Taxes					Net QJP			
	Additions	Retirements	Net Accumulated Investment	Avg. Addition	Annual Depr. Rate 3.72%	Deprec Exp (NetDep)	Depreciation	Retirement	Cost Of Removal	Salvage	End Bal	Tax Addition 100%	Tax Depr. 3.75%	Tax Gain/(Loss) on Retirements 93.6267% 3.5337%	Book/Tax Difference	Bonus Effect		NOL	Deferred Tax	End Bal
	+	-					-	+	+	-							11.11%	-		[T] = [C] + [K] + [S]
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]	[Q]	[R]	[S]	
Dec-14			\$ -																	
Jan-15	\$ -	\$ -	\$ -	\$ -	0.310%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Feb-15	\$ -	\$ -	\$ -	\$ -	0.310%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mar-15	\$ 473,544.00	\$ -	\$ 473,544.00	\$ 236,772.00	0.310%	\$ 734.00	\$ (734.00)	\$ -	\$ -	\$ (734.00)	\$ (734.00)	\$ 473,544.00	\$ (4,439.00)	\$ -	\$ (3,705.00)	\$ -	\$ -	\$ (1,483.00)	\$ (1,483.00)	\$ 471,327.00
Apr-15	\$ (473,544.00)	\$ -	\$ -	\$ 236,772.00	0.310%	\$ 734.00	\$ (734.00)	\$ -	\$ -	\$ (1,468.00)	\$ (1,468.00)	\$ (473,544.00)	\$ 4,439.00	\$ -	\$ 5,173.00	\$ -	\$ -	\$ 2,071.00	\$ 588.00	\$ (880.00)
May-15	\$ -	\$ -	\$ -	\$ -	0.310%	\$ -	\$ -	\$ -	\$ -	\$ (1,468.00)	\$ (1,468.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 588.00	\$ (880.00)
Jun-15	\$ (0.40)	\$ -	\$ (0.40)	\$ -	0.310%	\$ -	\$ -	\$ -	\$ -	\$ (1,468.00)	\$ (1,468.00)	\$ (0.40)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 588.00	\$ (880.40)
Jul-15	\$ 1,209.83	\$ -	\$ 1,209.43	\$ 605.00	0.310%	\$ 2.00	\$ (2.00)	\$ -	\$ -	\$ (1,470.00)	\$ (1,470.00)	\$ 1,209.83	\$ (26.00)	\$ -	\$ (24.00)	\$ -	\$ -	\$ (10.00)	\$ 578.00	\$ 317.43
Aug-15	\$ -	\$ -	\$ 1,209.43	\$ 1,209.00	0.310%	\$ 4.00	\$ (4.00)	\$ -	\$ -	\$ (1,474.00)	\$ (1,474.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 578.00	\$ 313.43
Sep-15	\$ -	\$ -	\$ 1,209.43	\$ 1,209.00	0.310%	\$ 4.00	\$ (4.00)	\$ -	\$ -	\$ (1,478.00)	\$ (1,478.00)	\$ -	\$ (4.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 578.00	\$ 309.43
Oct-15	\$ -	\$ -	\$ 1,209.43	\$ 1,209.00	0.310%	\$ 4.00	\$ (4.00)	\$ -	\$ -	\$ (1,482.00)	\$ (1,482.00)	\$ -	\$ (4.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 578.00	\$ 305.43
Nov-15	\$ -	\$ -	\$ 1,209.43	\$ 1,209.00	0.310%	\$ 4.00	\$ (4.00)	\$ -	\$ -	\$ (1,486.00)	\$ (1,486.00)	\$ -	\$ (4.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 578.00	\$ 301.43
Dec-15	\$ (0.40)	\$ 930,642.00	\$ (929,432.97)	\$ (464,112.00)	0.310%	\$ (1,439.00)	\$ 1,439.00	\$ 930,642.00	\$ -	\$ 930,595.00	\$ (0.40)	\$ (3.00)	\$ (30,790.00)	\$ (32,232.00)	\$ (582.00)	\$ 65.00	\$ (13,086.00)	\$ (12,508.00)	\$ (11,345.97)	
	\$ 1,209.03	\$ 930,642.00				\$ 47.00	\$ (47.00)	\$ 930,642.00	\$ -	\$ -	\$ 1,209.03	\$ (45.00)	\$ (30,790.00)	\$ (30,788.00)	\$ (582.00)	\$ 65.00	\$ (12,508.00)			
																	35.0000%			
																	5.0375%			

352
353
354
355

Account 397.3, Communication Equipment - SCADA

Month	Net Plant In Service			Depr. Calculation			Accumulated Depreciation					Deferred Income Taxes					Net QJP			
	Additions	Retirements	Net Accumulated Investment	Avg. Addition	Annual Depr. Rate 10.00%	Deprec Exp (NetDep)	Depreciation	Retirement	Cost Of Removal	Salvage	End Bal	Tax Addition 100%	Tax Depr. 14.29%	Tax Gain/(Loss) on Retirements 100.0000% 11.1500%	Book/Tax Difference	Bonus Effect		NOL	Deferred Tax	End Bal
	+	-					-	+	+	-							11.11%	-		[T] = [C] + [K] + [S]
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]	[Q]	[R]	[S]	
Dec-14			\$ -																	
Jan-15	\$ -	\$ -	\$ -	\$ -	0.833%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Feb-15	\$ -	\$ -	\$ -	\$ -	0.833%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mar-15	\$ -	\$ -	\$ -	\$ -	0.833%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Apr-15	\$ -	\$ -	\$ -	\$ -	0.833%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
May-15	\$ -	\$ -	\$ -	\$ -	0.833%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jun-15	\$ -	\$ -	\$ -	\$ -	0.833%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jul-15	\$ -	\$ -	\$ -	\$ -	0.833%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Aug-15	\$ -	\$ -	\$ -	\$ -	0.833%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sep-15	\$ 33,203.81	\$ -	\$ 33,203.81	\$ 16,602.00	0.833%	\$ 138.00	\$ (138.00)	\$ -	\$ -	\$ (138.00)	\$ (138.00)	\$ 33,203.81	\$ (3,559.00)	\$ -	\$ (3,421.00)	\$ -	\$ -	\$ (1,370.00)	\$ (1,370.00)	\$ 31,695.81
Oct-15	\$ 2,541.63	\$ -	\$ 2,541.63	\$ 34,475.00	0.833%	\$ 287.00	\$ (287.00)	\$ -	\$ -	\$ (287.00)	\$ (287.00)	\$ 2,541.63	\$ (698.00)	\$ -	\$ (411.00)	\$ -	\$ -	\$ (164.00)	\$ (1,534.00)	\$ 33,786.44
Nov-15	\$ -	\$ -	\$ 35,745.44	\$ 35,745.00	0.833%	\$ 298.00	\$ (298.00)	\$ -	\$ -	\$ (298.00)	\$ (298.00)	\$ -	\$ (425.00)	\$ -	\$ (127.00)	\$ -	\$ -	\$ (51.00)	\$ (1,585.00)	\$ 33,437.44
Dec-15	\$ 295,834.58	\$ 2,505.00	\$ 329,075.02	\$ 182,410.00	0.833%	\$ 1,520.00	\$ (1,520.00)	\$ 2,505.00	\$ -	\$ 262.00	\$ 295,834.58	\$ (42,701.00)	\$ (279.00)	\$ (41,460.00)	\$ (142,099.00)	\$ 15,787.00	\$ (60,809.00)	\$ (62,394.00)	\$ 266,943.02	
	\$ 331,580.02	\$ 2,505.00				\$ 2,243.00	\$ (2,243.00)	\$ 2,505.00	\$ -	\$ -	\$ 331,580.02	\$ (47,383.00)	\$ (279.00)	\$ (45,419.00)	\$ (142,099.00)	\$ 15,787.00	\$ (62,394.00)			
																	35.0000%			
																	5.0375%			

376
377

TOTAL

Month	Net Plant In Service			Depr. Calculation			Accumulated Depreciation					Deferred Income Taxes					Net QJP			
	Additions	Retirements	Net Accumulated Investment	Avg. Addition	Annual Depr. Rate	Deprec Exp (NetDep)	Depreciation	Retirement	Cost Of Removal	Salvage	End Bal	Tax Addition	Tax Depr.	Tax Gain/(Loss) on Retirements	Book/Tax Difference	Bonus Effect		NOL	Deferred Tax	End Bal
	+	-					-	+	+	-							11.11%	-		[T] = [C] + [K] + [S]
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]	[Q]	[R]	[S]	
Dec-14			\$ -																	
Jan-15	\$ 5,665,346.30	\$ 968,444.00	\$ 4,696,902.30	\$ 2,348,451.00	6.498%	\$ 6,099.00	\$ (6,099.00)	\$ 968,444.00	\$ 752,512.81	\$ -	\$ 1,714,857.81	\$ 5,665,346.30	\$ (17,707.00)	\$ (30,921.00)	\$ (76,894.15)	\$ -	\$ -	\$ (30,785.00)	\$ (30,785.00)	\$ 6,380,975.11
Feb-15	\$ 21,007,071.53	\$ 2,249,125.00	\$ 23,454,848.83	\$ 14,075,876.00	6.498%	\$ 35,936.00	\$ (35,936.00)	\$ 2,249,125.00	\$ 2,243,839.73	\$ -	\$ 6,171,886.54	\$ 21,007,071.53	\$ (149,004.00)	\$ (68,730.00)	\$ (563,782.44)	\$ -	\$ -	\$ (225,725.00)	\$ (256,510.00)	\$ 29,370,225.37
Mar-15	\$ 5,073,651.36	\$ 914,300.00	\$ 27,614,200.19	\$ 25,534,522.00	6.498%	\$ 64,261.00	\$ (64,261.00)	\$ 914,300.00	\$ (1,332,032.27)	\$ -	\$ 5,689,893.27	\$ 5,073,651.36	\$ (130,922.00)	\$ (32,775.00)	\$ 153.02	\$ -	\$ -	\$ 61.00	\$ (256,449.00)	\$ 33,047,644.46
Apr-15	\$ 9,594,680.45	\$ 1,421,334.00	\$ 35,787,546.64	\$ 31,700,874.00	6.498%	\$ 78,493.00	\$ (78,493.00)	\$ 1,421,334.00	\$ 2,169,223.32	\$ -	\$ 9,201,957.59	\$ 9,594,680.45	\$ (219,145.00)	\$ (46,297.00)	\$ (1,028,887.63)	\$ -	\$ -	\$ (411,941.00)	\$ (668,390.00)	\$ 44,321,114.23
May-15	\$ 7,397,216.18	\$ 1,169,473.00	\$ 42,015,289.82	\$ 38,901,417.00	6.498%	\$ 95,797.00	\$ (95,797.00)	\$ 1,169,473.00	\$ 1,753,735.40	\$ -	\$ 12,029,368.99	\$ 7,397,216.18	\$ (244,776.00)	\$ (39,021.00)	\$ (1,230,316.38)	\$ -	\$ -	\$ (492,588.00)	\$ (1,160,978.00)	\$ 52,883,680.81
Jun-15	\$ 19,410,447.57	\$ 2,014,953.00	\$ 59,410,784.39	\$ 50,713,035.00	6.498%	\$ 123,978.00	\$ (123,978.00)	\$ 2,014,953.00	\$ 2,046,582.17	\$ -	\$ 15,966,926.16	\$ 19,410,447.57	\$ (524,879.00)	\$ (64,306.00)	\$ (1,940,097.00)	\$ -	\$ -	\$ (776,767.00)	\$ (1,937,745.00)	\$ 73,439,965.55
Jul-15	\$ 15,549,714.13	\$ 1,829,635.00	\$ 73,130,863.52	\$ 66,270,823.00	6.498%	\$ 161,539.00	\$ (161,539.00)	\$ 1,829,635.00	\$ 2,017,615.89	\$ -	\$ 19,652,638.05	\$ 15,549,714.13	\$ (554,572.00)	\$ (57,462.00)	\$ (2,263,154.37)	\$ -	\$ -	\$ (906,110.00)	\$ (2,843,855.00)	\$ 89,939,646.57
Aug-15	\$ 25,970,571.27	\$ 2,064,153.00	\$ 97,037,281.79	\$ 85,084,071.00	6.498%	\$ 208,780.00	\$ (208,780.00)	\$ 2,064,153.00	\$ 1,838,840.29	\$ -	\$ 23,346,851.34	\$ 25,970,571.27	\$ (914,801.00)	\$ (64,038.00)	\$ (2,807,188.95)	\$ -	\$ -	\$ (1,123,930.00)	\$ (3,967,785.00)	\$ 116,416,348.13
Sep-15	\$ 68,530,258.33	\$ 5,026,178.00	\$ 160,541,362.12	\$ 128,789,320.00	6.498%	\$ 315,267.00	\$ (315,267.00)	\$ 5,026,178.00	\$ 5,755,054.21	\$ -	\$ 33,812,816.55	\$ 68,530,258.33	\$ (2,290,385.00)	\$ (158,238.00)	\$ (7,401,242.77)	\$ -	\$ -	\$ (2,963,272.00)	\$ (6,931,057.00)	\$ 187,423,121.67
Oct-15	\$ 24,469,758.78	\$ 2,843,485.00	\$ 182,167,635.90	\$ 171,354,498.00	6.498%	\$ 419,034.00	\$ (419,034.00)	\$ 2,843,485.00	\$ 2,874,030.08	\$ -	\$ 39,111,297.63	\$ 24,469,758.78	\$ (1,327,713.00)	\$ (85,751.00)	\$ (4,859,093.20)	\$ -	\$ -	\$ (1,945,459.00)	\$ (8,876,516.00)	\$ 212,402,417.53
Nov-15	\$ 32,834,168.86	\$ 1,694,853.00	\$ 213,306,951.76	\$ 197,737,291.00	6.498%	\$ 486,295.00	\$ (486,295.00)	\$ 1,694,853.00	\$ 2,271,635.25	\$ -	\$ 42,591,490.88	\$ 32,834,168.86	\$ (1,768,192.00)	\$ (47,999.00)	\$ (5,138,806.78)	\$ -	\$ -	\$ (2,057,450.00)	\$ (10,933,966.00)	\$ 244,964,476.64
Dec-15	\$ 57,042,998.45	\$ 3,227,888.00	\$ 267,122,062.21	\$ 240,214,505.00	6.498%	\$ 599,178.00	\$ (599,178.00)	\$ 3,227,888.00	\$ 3,339,132.88	\$ -	\$									

The Peoples Gas Light and Coke Company
Qualifying Infrastructure Plant
Under Rider QIP

Schedule of Rates, III. C.C. No. 28
Applicable to Service Classification Nos. 1, 2, 4 and 8 and Riders FST, SST, and P

Statement of Reconciliation for the Calendar Year 2015

Calculation of 13 Month Average of Rider QIP ActNetQIP

Line No.	Month	ActNetQIP	Accumulated	Accumulated	ActNetQIP for
		Monthly Costs ⁽¹⁾	Deferred	Deferred Income	13 Month Average
		[A]	Income Tax Excluding	Tax Excluding	[D] = [A]-[B]+[C]
			Bonus and NOL Impact ⁽²⁾	Bonus and NOL Impact	
				Accrued Evenly ⁽⁵⁾	
				[C]	
1	Dec 2014 ⁽³⁾	\$ 163,813,955.30	\$ (10,053,324.00)	\$ (10,053,324.00)	\$ 163,813,955.30
2	Jan 2015	\$ 6,380,975.11	\$ (30,785.00)	\$ (1,172,134.00)	\$ 5,239,626.11
3	Feb 2015	\$ 29,370,225.37	\$ (256,510.00)	\$ (2,344,268.00)	\$ 27,282,467.37
4	Mar 2015	\$ 33,047,644.46	\$ (256,449.00)	\$ (3,516,402.00)	\$ 29,787,691.46
5	Apr 2015	\$ 44,321,114.23	\$ (668,390.00)	\$ (4,688,536.00)	\$ 40,300,968.23
6	May 2015	\$ 52,883,680.81	\$ (1,160,978.00)	\$ (5,860,670.00)	\$ 48,183,988.81
7	Jun 2015	\$ 73,439,965.55	\$ (1,937,745.00)	\$ (7,032,804.00)	\$ 68,344,906.55
8	Jul 2015	\$ 89,939,646.57	\$ (2,843,855.00)	\$ (8,204,938.00)	\$ 84,578,563.57
9	Aug 2015	\$ 116,416,348.13	\$ (3,967,785.00)	\$ (9,377,072.00)	\$ 111,007,061.13
10	Sep 2015	\$ 187,423,121.67	\$ (6,931,057.00)	\$ (10,549,206.00)	\$ 183,804,972.67
11	Oct 2015	\$ 212,402,417.53	\$ (8,876,516.00)	\$ (11,721,340.00)	\$ 209,557,593.53
12	Nov 2015	\$ 244,964,476.64	\$ (10,933,966.00)	\$ (12,893,474.00)	\$ 243,004,968.64
13	Dec 2015	\$ 257,850,166.97	\$ (14,065,605.00) ⁽⁴⁾	\$ (14,065,605.00)	\$ 257,850,166.97
14				13 Month Average	\$ 113,288,994.64

(1) PGL Ex. 1.1, page 6, Column T, lines 384-394.

(2) PGL Ex. 1.1, page 6, Column S, lines 384-394.

(3) Amounts from Docket No. 15-0209, Ex. 1.1, page 7, line 12.

(4) The December figure excludes the deferred tax impact of bonus depreciation and the net operating loss.
PGL Ex. 1.1, page 6, Column S, line 394 - (PGL Ex. 1.1, page 6, Column P, line 394 + PGL Ex. 1.1, page 6, Column Q, line 394) * PGL Ex. 1.1, page 6, Column R, line 374.

(5) Consistent with how actual deferred taxes are recorded, the monthly deferred taxes are recalculated to be spread evenly throughout the year, as opposed to being calculated based on actual year-to-date activity.

**The Peoples Gas Light and Coke Company
Qualifying Infrastructure Plant
Under Rider QIP**

**Schedule of Rates, III. C.C. No. 28
Applicable to Service Classification Nos. 1, 2, 4 and 8 and Riders FST, SST, and P**

Statement of Reconciliation for the Calendar Year 2015

Rider QIP Actual Revenues

<u>Line No.</u>	<u>Month</u>	<u>Rider QIP Revenues</u>
		[A]
1	Jan 2015	\$ 1,276,568.55
2	Feb 2015	\$ (59,961.69)
3	Mar 2015	\$ 1,889,327.54
4	Apr 2015	\$ 672,434.95
5	May 2015	\$ 753,834.79
6	Jun 2015	\$ 907,154.42
7	Jul 2015	\$ 987,383.55
8	Aug 2015	\$ 1,173,024.64
9	Sep 2015	\$ 1,341,732.29
10	Oct 2015	\$ 1,439,461.50
11	Nov 2015	\$ 2,027,442.60
12	Dec 2015	\$ 1,934,372.63
13	Total	<u>\$ 14,342,775.77</u>

The Peoples Gas Light and Coke Company
Qualifying Infrastructure Plant
Under Rider QIP

Statement of Reconciliation for the Calendar Year 2015

Rider QIP Reconciliation Component

Line No.	Description [A]	As Filed Per Company [B]	Adjustments Per Staff [C]	as Adjusted Per Staff [D] = [B]+[C]
1	<u>(Over)/Under recovery Carried Forward from Prior Year</u>			
2	<u>R Factor (refund)/recovery from prior year:</u>			
3	2014 Rider QIP Reconciliation Amount (1)	\$ 2,898,240.80	\$ -	\$ -
4	Rounding	-	-	-
5	<u>Factor Os not yet (refunded)/recovered at beginning of year:</u>			
6	N/A	-	-	-
6a		-	-	-
7		-	-	-
8	Cumulative (Over)/Under Recovery from Prior Year (Sum of lines 3 through 7)	<u>\$ 2,898,240.80</u>	<u>\$ -</u>	<u>\$ -</u>
9	<u>Current Year (Over)/Under recovery</u>			
10	Recoverable QIP Costs	\$ 14,778,431.62 (2)	\$ -	\$ -
11	QIP Revenues Recovered	14,342,775.77 (3)	-	-
12	Other Adjustments (Rounding)	-	-	-
13	(Over)/Under Recovery of Current Year (line 10 - line 11 + line 12)	<u>\$ 435,655.85</u>	<u>\$ -</u>	<u>\$ -</u>
14	Interest on prior Factor O-N/A	-	-	-
15	Current Year (Over)/Under recovery (line 13 + line 14)	<u>\$ 435,655.85</u>	<u>\$ -</u>	<u>\$ -</u>
16	<u>Cumulative (Over)/Under recovery (line 8 + line 15)</u>	<u>\$ 3,333,896.65</u>	<u>\$ -</u>	<u>\$ -</u>
17	<u>Disposition of Cumulative (Over)/Under Recovery</u>			
18	R Factor (Refund)/Recovery to be applied in 2016	\$ 3,333,896.65	\$ -	\$ -
19	Factor O (Refund)/Recovery to be applied in a future year:			
20		-	-	-
21		-	-	-
22		-	-	-
23	Rounding	-	-	-
24	<u>Total (Agrees to line 16)</u>	<u>\$ 3,333,896.65</u>	<u>\$ -</u>	<u>\$ -</u>

Source:

(1) See Docket No. 15-0209, PGL Ex 1.3, line 16, column B.

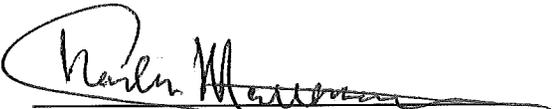
(2) Calculated as follows:

$((113,288,994.64 \text{ ActNetQIP} + 13,255,498.78 \text{ AdjNetQIP}) \times 9.61\%) + (2,594,657.00 \text{ ActNetDep} + 22,848.80 \text{ AdjNetDep})$

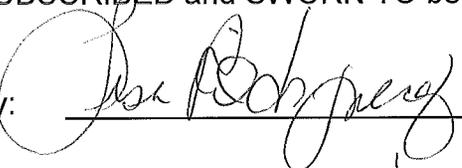
(3) PGL Ex. 1.2, line 13

STATE OF ILLINOIS)
)
COUNTY OF COOK)

Charles Matthews, of lawful age, being first duly sworn on oath, states that he is President of The Peoples Gas Light and Coke Company; that he has read the annual reconciliation under Rider QIP, Qualifying Infrastructure Plant, and knows the contents thereof; and that the facts therein stated are true to the best of his knowledge, information and belief.

By: 
Charles Matthews
President

SUBSCRIBED and SWORN TO before me this 16th day of March, 2016.

By: 

My Commission Expires: 03/22/17



STATE OF ILLINOIS

ILLINOIS COMMERCE COMMISSION

The Peoples Gas Light and)	
Coke Company)	
)	
Petition Pursuant to Rider QIP	)	Docket No. 16-
of Schedule of Rates for Gas Service)	
to Initiate a Proceeding to Determine)	
the Accuracy and Prudence of)	
Qualifying Infrastructure Investment)	

ATTACHMENT B

Direct Testimony and Exhibits of Jon Czarnecki

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION

The Peoples Gas Light and)
Coke Company)
)
Petition Pursuant to Rider QIP) 16-
of Schedule of Rates for Gas Service)
to Initiate a Proceeding to Determine)
the Accuracy and Prudence of)
Qualifying Infrastructure Investment)

**DIRECT TESTIMONY
OF
JON CZARNECKI**

1 Q. Please state your name and business address.

2 A. My name is Jon Czarnecki. My business address is 200 East Randolph
3 Street, Chicago, Illinois 60601.

4 Q. By whom are you employed?

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

6 Q. What position do you hold with WBS?

7 A. I am employed as a Project Director.

8 Q. What are your responsibilities in that position?

9 A. I am responsible for the oversight of our Project Management and Project
10 Controls of Capital Construction at The Peoples Gas Light and Coke
11 Company (“Peoples Gas”).

12 Q. Please summarize your educational background and experience.

13 A. I graduated from the University of Wisconsin – Milwaukee in 1999 with a

14 Bachelor of Science degree in Civil Engineering. I have worked for Wisconsin
15 Energy Corporation (now known as WEC Energy Group, Inc.) and its utility
16 subsidiaries for over 16 years. I've held positions in engineering, supervision,
17 and project management prior to my recent position of Project Director as of
18 August 24, 2015.

19 **Corporate Reorganization**

20 Q. In Docket 14-0496, the Illinois Commerce Commission ("Commission")
21 approved a Reorganization under which Wisconsin Energy Corporation acquired
22 Integrys Energy Group, Inc. ("Integrys"). Please describe how that transaction
23 affected Peoples Gas in 2015.

24 A. On June 29, 2015, the Reorganization transaction closed and WEC
25 Energy Group, Inc. ("WEC Energy," formerly known as Wisconsin Energy
26 Corporation) became the ultimate parent company of Peoples Gas. In my
27 testimony, when I refer to "WEC Energy," this includes, for the period prior to
28 June 29, 2015, Integrys. Significant management changes occurred throughout
29 the former Integrys organization, including at Peoples Gas. In particular, WEC
30 Energy named new management at Peoples Gas, including a President and
31 three Vice Presidents reporting directly to the President. Among other things,
32 new management assessed the role of Jacobs Engineering Group Inc. ("Jacobs")
33 in the Project Management Office ("PMO") and, in July 2015, decided to bring the
34 PMO function in house. Consistent with WEC Energy's operating philosophy for
35 large capital projects, internal resources are used to manage engineering,
36 construction, contracting, and project management and controls. Throughout

37 August and early September of 2015, directors were named in WEC Energy to
38 manage engineering, construction, contracting, and project management and
39 control for Peoples Gas Capital Construction.

40 Also at the time of the Reorganization, Integrys Business Support, LLC,
41 the centralized service company that provides support services to Peoples Gas
42 and other former Integrys and now WEC Energy subsidiaries, changed its name
43 to WBS. I will refer to the service company as “WBS” throughout my testimony.

44 **Purpose of Testimony**

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

46 A. I am testifying on behalf of Peoples Gas concerning the prudence of its
47 Qualifying Infrastructure Investment for the reconciliation period, which is
48 calendar year 2015. Peoples Gas witness Christine M. Gregor (PGL Ex. 1.0)
49 addresses the accuracy of the reconciliation statement and sponsors three of the
50 various schedules required by Rider QIP, Qualifying Infrastructure Plant. Ms.
51 Gregor also describes other information filed with the petition to initiate this
52 proceeding.

53 Q. Please summarize the conclusions of your direct testimony.

54 A. I conclude that the costs of the 2015 Rider QIP infrastructure investment
55 were prudently incurred.

56 Q. Does your testimony include any attachments?

57 A. Yes, I am sponsoring the following exhibits:

- 58 • PGL Ex. 2.1 - 2015 Rider QIP Cost Recovery - Neighborhood
59 Replacement Program Project List

- 60 • PGL Ex. 2.2 – 2015 Rider QIP Cost Recovery - Public Improvement
- 61 / System Improvement Program Project List
- 62 • PGL Ex. 2.3 – 2015 Rider QIP Cost Recovery - High Pressure
- 63 Installation Program Project List
- 64 • PGL Ex. 2.4 – 2015 Rider QIP Cost Recovery - Calumet 2/3
- 65 Program Project List

66 **Overview**

67 Q. Under Rider QIP and the Commission's rules, the term "Qualifying
68 Infrastructure Investment" means Qualifying Infrastructure Plant ("QIP") and
69 costs associated with investments in QIP. Section D(4) of Rider QIP and Section
70 556.40 of the Commission's rules identifies seven types of plant additions that
71 may qualify as QIP. In which of these seven categories did Peoples Gas have
72 investment in 2015?

73 A. Peoples Gas had investments in categories described in Sections
74 556.40(a)(1), (a)(2), (a)(3), (a)(5) and (a)(7) in 2015. Briefly, category (a)(1) is
75 installing facilities to retire or replace facilities made of materials prone to
76 leakage; category (a)(2) is the relocation of meters from inside to outside
77 customers' premises; category (a)(3) is upgrading the distribution system from
78 low to medium pressure, including installing high pressure facilities to support the
79 upgrade; category (a)(5) includes high pressure transmission pipelines and
80 associated facilities identified as having a higher risk of leakage or failure or
81 replacement of high pressure transmission facilities to establish maximum
82 allowable operating pressures; and category (a)(7) includes replacing or installing

83 transmission and distribution regulator stations, regulators, valves, and
84 associated facilities to establish over-pressure protection.

85 Investments in categories (a)(1), (a)(2), (a)(3), (a)(5), and (a)(7) are
86 divided into four programs at Peoples Gas. The first is the Neighborhood
87 Replacement Program; the second is the Public Improvement / System
88 Improvement Replacement Program; and the third is the High Pressure
89 Installation Program. The final program is Calumet 2/3 Program. The projects
90 within these four program categories make up Peoples Gas' 2015 reconciliation
91 period Rider QIP investments.

92 Q. Was the QIP work performed in 2015: (1) integral to a general
93 government public facilities improvement program, or (2) ranked in the highest
94 risk categories in the utility's most recent Distribution Integrity Management Plan
95 where removal or replacement is the remedial measure?

96 A. Both. The QIP work in 2015 included projects related to public
97 improvements that required Peoples Gas to relocate its facilities. Peoples Gas
98 also continued work on projects in its Neighborhood Replacement Program in
99 neighborhoods that were currently under construction or had started construction
100 in previous years. When construction began on these neighborhoods they were
101 ranked in the highest risk categories in Peoples Gas' Distribution Integrity
102 Management Plan. Additional, system improvement projects were also
103 constructed. Once a segment of main reached a uniform main ranking index
104 ("UMRI") value of 5 or greater and is within 80 feet of a high consequence area
105 (*i.e.*, school, hospital, nursing home, *etc.*) or any main segment with a UMRI

106 value of 6 or greater elsewhere in the distribution system, a project is identified,
107 designed, and scheduled for replacement or retirement.

108 Q. What is the UMRI and how is it relevant to Rider QIP?

109 A. UMRI is a uniform main ranking index that Peoples Gas developed and
110 used to assign a numeric ranking on its main segments. A formula is used to
111 calculate the numeric ranking, which, in turn, prioritizes the order in which leak
112 prone material is replaced.

113 **Neighborhood Replacement Program**

114 Q. Please describe Peoples Gas' Neighborhood Replacement Program.

115 A. In fiscal year 1981, Peoples Gas decided to replace its predominantly cast
116 iron and ductile iron main system with cathodically protected steel and plastic
117 main. In that year, cast iron and ductile iron main represented about 86% of
118 main in Peoples Gas' distribution system. The decision was based, in part, on a
119 1981 study performed by Zinder Engineering, which was updated in 1993-1994,
120 and 2002. By the end of 2009, Peoples Gas had reduced the amount of cast iron
121 and ductile iron main in its distribution system to about 46%. Peoples Gas
122 determined that acceleration of the program would be beneficial as it would
123 provide increased safety for the public and Peoples Gas crews, construction and
124 Operating and Maintenance cost savings, creation of jobs, reduction in
125 environmental impacts, and increased functionalities. The program then became
126 what is often called the AMRP (accelerated main replacement program), and
127 AMRP work began in 2011. In 2013, legislation authorizing what became Rider
128 QIP was passed. Under Rider QIP, Peoples Gas has broken out projects that

129 are placed into four program categories, namely Neighborhood Replacement
130 Program, Public Improvement / System Improvement Program, High Pressure
131 Installation Program and Calumet 2/3 Program.

132 Q. What types of QIP projects are designated in the Neighborhood
133 Replacement Program?

134 A. Neighborhood Replacement Program projects are projects that Peoples
135 Gas proactively ranks, designs, and constructs based on the most vulnerable
136 materials that are listed on the company's neighborhood ranking list. These
137 projects retire and replace underground natural gas facilities identified by a State
138 or federal governmental agency as being prone to leakage. They also involve
139 the relocation of meters from inside customers' facilities to outside and upgrading
140 of the gas distribution system from a low pressure to a medium pressure system.

141 Q. During 2015, for what Neighborhood Replacement work did Peoples Gas
142 recover costs through Rider QIP?

143 A. See PGL Ex. 2.1 for a list of projects categorized in the Neighborhood
144 Replacement Program for which Peoples Gas recovered costs through Rider QIP
145 in 2015. That exhibit identifies the projects and also shows an Engineering
146 Design designation, which indicates if the project was in Peoples Gas' Central,
147 North or South district.

148 **Public Improvement / System Improvement Program**

149 Q. What types of QIP projects are designated in the Public Improvement /
150 System Improvement Program?

151 A. Projects included in the Public Improvement / System Improvement
152 Program are similar to the projects in the Neighborhood Replacement Program in
153 the fact that these projects retire and replace underground natural gas facilities
154 identified by a State or federal governmental agency as being prone to leakage.
155 They also involve the relocation of meters from inside customers' facilities to
156 outside and upgrading of the gas distribution system from a low pressure to a
157 medium pressure system. The difference with projects in the Public
158 Improvement / System Improvement Program is that Peoples Gas does not
159 typically control the scope or schedule of these projects. In most cases Peoples
160 Gas is responding to a third party request to relocate or replace facilities due to
161 conflicts with a public improvement project or addressing capacity or reliability
162 concerns.

163 Q. During 2015, for what Public Improvement / System Improvement work did
164 Peoples Gas recover costs through Rider QIP?

165 A. See PGL Ex. 2.2 for a list of projects categorized in the Public
166 Improvement / System Improvement Program for which Peoples Gas recovered
167 costs through Rider QIP in 2015. The exhibit identifies the projects and also
168 shows an Engineering Design designation, which indicates if the project was in
169 Peoples Gas' Central, North or South district.

170 **High Pressure Installation Program**

171 Q. What types of QIP projects are designated in the High Pressure
172 Installation Program?

173 A. Projects included in the High Pressure Installation Program are projects
174 that support the upgrade of low pressure distribution facilities to medium
175 pressure facilities. The high pressure systems are required to provide an
176 adequate source of natural gas into the newly installed medium pressure
177 systems. These projects also include replacing or installing regulator stations,
178 regulators, valves, and associated facilities to establish over-pressure protection.

179 Q. During 2015, for what High Pressure Installation work did Peoples Gas
180 recover costs through Rider QIP?

181 A. See PGL Ex. 2.3 for a list of projects categorized in the High Pressure
182 Installation Program for which Peoples Gas recovered costs through Rider QIP in
183 2015. The exhibit identifies the projects and also shows an Engineering Design
184 designation, which indicates if the project was in Peoples Gas' Central, North or
185 South district.

186 **Calumet 2/3 Program**

187 Q. What types of projects are included in the Calumet 2/3 Program?

188 A. Calumet 2/3 refers to transmission lines on Peoples Gas' system known
189 as Calumet No. 2 and Calumet No. 3. The Calumet 2/3 Program is a multi-year
190 program involving projects that are replacing high pressure transmission
191 pipelines and associated facilities identified as having a higher risk of leakage or
192 failure as well as replacing high-pressure transmission pipelines and associated
193 facilities to establish records and maximum allowable operating pressures.

194 Q. During 2015, for what Calumet 2/3 work did Peoples Gas recover costs
195 through Rider QIP?

196 A. See PGL Ex. 2.4 for a list of projects categorized in the Calumet 2/3
197 Program for which Peoples Gas recovered costs through Rider QIP in 2015. The
198 exhibit identifies the projects and the associated work order identification
199 number.

200 **Prudence of Cost Recovery**

201 Q. Did any of the work listed in PGL Exs. 2.1, 2.2, 2.3, and 2.4 include
202 facilities constructed or installed for the purpose of serving new customers?

203 A. No. Facilities constructed or installed for the sole purpose of serving new
204 customers are not part of the Rider QIP. Therefore, costs associated with
205 installing new facilities to serve new customers were not recovered in Rider QIP.

206 Q. What types of costs were recovered in Rider QIP in 2015?

207 A. Costs associated with the design and construction of replacement
208 facilities, as well as retirement of existing facilities were recovered in Rider QIP.
209 These costs include labor, materials, engineering design and construction
210 oversight.

211 Q. In general, how did Peoples Gas seek to ensure that the project costs
212 recovered in Rider QIP are reasonable?

213 A. Peoples Gas has a PMO to oversee many aspects of the project costs. As
214 stated above, until July 2015, a consultant, Jacobs, provided a substantial
215 amount of PMO staffing. In July, management relieved Jacobs of its PMO
216 responsibilities and began a transition process to move primary support functions
217 in house.

218 As described in more detail below, all construction work was competitively
219 bid and proposals were reviewed to ensure a comprehensive scope from the
220 contractors. Change orders as a result of unforeseen field conditions were
221 justified and negotiated by the PMO. The PMO reviewed the invoices and issued
222 a recommendation for payment. Only WEC Energy personnel have authority to
223 approve payment.

224 Q. Did employees, contractors or both work on the projects recoverable under
225 Rider QIP?

226 A. The projects included Peoples Gas employees, WBS employees and
227 contract employees.

228 Q. What types of work did Peoples Gas and WBS employees perform and
229 how were the associated costs tracked?

230 A. Peoples Gas employees performed tasks such as project management,
231 engineering design, field construction oversight and field construction. WBS
232 employees performed program management and project management. All QIP
233 eligible costs are tracked using a unique project number and class code to
234 ensure that only QIP eligible projects are recovered in Rider QIP.

235 Q. What types of work did contract employees perform and how were the
236 associated costs tracked?

237 A. Contract employees performed project management, engineering design,
238 field construction oversight and field construction. As with Peoples Gas and
239 WBS costs, all contract employee QIP eligible costs are tracked using a unique

240 project number and class code to ensure that only QIP eligible projects are
241 recovered in Rider QIP.

242 Q. Why is this mix of employee and contractor labor reasonable?

243 A. Due to the seasonality of the workload, Peoples Gas uses a mix of internal
244 and external resources to complete projects. External resources are employed
245 during construction season and released outside of the construction season.
246 Using only internal resources would require a much larger workforce and result in
247 over-staffing during periods of reduced construction volume.

248 Q. How many contractors performed QIP work in 2015?

249 A. There were seven contractors performing field construction and five
250 contractors performing management and design. Notably, costs are not eligible
251 for recovery under the rider until the investment is in service. Projects do not
252 distinctly fall into calendar year timelines, so, inevitably, work will carry from year
253 to year. Thus, some work that was the subject of bids and contracts prior to
254 2015 was part of cost recovery in 2015.

255 Q. How did Peoples Gas select contractors for the program work?

256 A. The majority of field construction work was competitively bid to a group of
257 qualified contractors by the WBS Procurement Department with input from the
258 PMO. The Procurement Department issued requests for proposal ("RFPs") to
259 qualified contractors for 2015. A total of 54 RFPs were released for 2015
260 projects or project phases. In addition to the 2015 RFPs, Peoples Gas continued
261 to complete projects with RFPs that were released for work from prior years that
262 continued into 2015.

263 Q. How does Peoples Gas select bids that it will accept?

264 A. The bid responses are routed to the Bid Selection Committee, and a bid
265 comparison spreadsheet is reviewed. The Committee selects the bid that
266 provides the best fit for the company based on performance factors such as cost
267 effectiveness, safety, quality, available resources, and supplier diversity. At this
268 point, when the proposed bid is selected, a representative from Peoples Gas'
269 Contracts Department contacts the prospective bid winner and performs a review
270 of contractor expectations. If the expectations are aligned, a bid
271 recommendation letter is then created, emailed to the appropriate management
272 level as determined by corporate governance procedures, and copied to the
273 members of the Bid Selection Committee.

274 Q. What happens after Peoples Gas selects bids that it recommends for
275 acceptance?

276 A. Once the contractor was determined, a purchase requisition along with a
277 bid justification letter is distributed internally for approvals, per corporate
278 governance. Corporate governance defines the dollar levels of approvals for
279 company personnel. Only WEC Energy personnel are able to approve
280 requisitions. Upon final approval, the requisition is converted to a purchase order
281 and issued to the contractor.

282 Q. Was the process the same for other types of contract work?

283 A. Consulting Engineer contractors were chosen in a similar manner with
284 additional input from Peoples Gas' Engineering Department. Multiple contractors

285 were selected in most cases as no single contractor could provide the number of
286 experienced resources required.

287 Q. Did any QIP eligible construction work occur that was not the subject of an
288 RFP for that specific work?

289 A. Yes. Projects related to governmental public improvement projects that
290 required a short timeframe to complete field construction did not have specific
291 RFPs for the particular projects. In these cases, Peoples Gas used contractors
292 with which it had prior multi-year contracts in place called blanket contracts. The
293 blanket contracts had been competitively bid based on unit pricing and time and
294 material rates for a specified time frame rather than a defined project design.

295 Q. Was the process in 2015 the same as in prior years?

296 A. The multi-year blanket contract was generally the same, that is, it had unit
297 pricing as well as time and material rates to compensate contractors for the work
298 that was performed. The work management systems and personnel that
299 managed the contracts changed slightly in 2015 from prior years.

300 Q. What changes occurred in 2015?

301 A. In the first three quarters of 2015 the process for managing blanket
302 contract work largely remained the same as it did in 2014. In the fourth quarter
303 of 2015, the blanket contracts were competitively bid and awarded using
304 primarily unit pricing. The bid award resulted in a change in our primary and
305 secondary contractors for main and service installation. Time and material rates
306 are only used as a secondary means of compensation when a unit price had not
307 been developed for the work the contractor was required to construct.

308 Q. What processes did Peoples Gas use to monitor and control construction
309 contractor costs?

310 A. Peoples Gas required selected contractors to sign a master service
311 agreement with general specifications. Base contracts were lump sum; change
312 orders were justified and negotiated; and all invoices were reviewed, and
313 approved prior to recommendation for payment.

314 Q. What do you mean by “lump sum”?

315 A. Peoples Gas and the contractor have agreed upon a fixed cost for the
316 defined scope of the project, subject to adjustment after the contract award has
317 been made if there are required changes to the scope of work.

318 Q. What circumstances may lead to a change order?

319 A. There may be unforeseen circumstances that are beyond the control of a
320 contractor such as an undocumented subsurface obstacle that requires the
321 contractor to re-route from the original piping design. In addition, Peoples Gas
322 may on occasion request a change in the design that was not included in the
323 original scope. These changes could be due to a number of factors such as
324 safety concerns, weather-related impacts, scheduling changes, and regulation or
325 specification changes.

326 Q. How does a contractor ask for a change order?

327 A. A contractor can ask for a change order in two ways. The first method is a
328 Field Order Authorization (“FOA”), which is a process to review and approve
329 requested changes that are under \$250,000. In this process, the contractor
330 initiates an FOA and provides as much detail as possible surrounding the nature

331 of the scope change, including a total dollar value increase. The FOA is then
332 routed for approval following preset governance levels of WEC Energy
333 employees. While the contractor continues work, the approved FOA is then sent
334 through the Change Order Request (“COR”) process. The COR process is
335 where a change order is created, routed for approval, and added to the purchase
336 order, which ultimately creates the mechanism for payment to the contractor.
337 The second method for a contractor to ask for a change order is to directly follow
338 the COR process. The COR process is used for requested changes that are
339 over \$250,000. In this process the contractor initiates a COR and provides as
340 much detail as possible surrounding the nature of the scope change, including a
341 total dollar value increase. A change order is created by a WEC Energy
342 representative, and it is routed for approval.

343

344 Q. What factors does Peoples Gas consider in assessing whether to agree to
345 a change order?

346 A. All requests for changes submitted by the contractor are evaluated
347 against the scope statement and contract documents. Change orders covering
348 out-of-scope items are reviewed by the PMO for costs based on the revised
349 scope of work.

350 Q. What process does Peoples Gas use to review invoices?

351 A. In 2015, the contractor submitted a monthly progress payment application
352 for each project in which the contractor performed work. The invoice reviewer
353 used a checklist to review each payment application submitted. Verification

354 included: checking to ensure the invoice did not exceed the total contract value,
355 ensuring retainage was calculated correctly, review of change order information
356 to ensure funding, validating that the amount completed on prior payment
357 applications corresponded to the cost to date on the payment application, and
358 ensuring the waiver had been properly notarized. A review of the schedule of
359 values verified the costs invoiced aligned with original schedule of values for the
360 project. The “schedule of values” is a listing of values or cost breakdown within a
361 determined scope of work.

362 A member of the PMO verified the progress payment for reasonableness
363 of percentage complete as billed. The PMO tracked the contractor-reported
364 information by phase via the weekly status report. The weekly status report
365 contained information about miles of main installed, services and meters
366 installed, and miles of main retired. The PMO reviewed the progress payment for
367 reasonableness using the information used to create the weekly status reports.

368 Once the invoice was validated it was submitted to Accounts Payable for
369 approval per the Corporate Approval Policy. Beginning in late 2015, payment
370 applications were sent to field management for verification of work complete
371 compared to the progress payment. This process replaced the previous
372 progress verification by a member of the PMO using weekly project progress
373 reports.

374 Q. You stated that costs are not recoverable under the rider until the
375 investment is in service. What does it mean that investment is “in service”?

376 A. An investment is placed in service when it is deemed “used and useful”.
377 Consistent with past practice at Peoples Gas, used and useful meant that natural
378 gas was introduced into the facility.

379 Q. Were these processes in 2015 the same as in prior years?

380 A. Yes, the same process used in 2015 was used in prior years.

381 Q. If a contractor was responsible for Peoples Gas incurring a fine or penalty,
382 did the contractor pay that fine or penalty or reimburse Peoples Gas?

383 A. Yes. Fines as the result of citations issued directly to a contractor were
384 paid by the contractor. Any citations issued to Peoples Gas that were the
385 responsibility of the contractor were initially paid by Peoples Gas. Peoples Gas
386 would then work with the responsible contractor to seek reimbursement.

387 Q. Did Peoples Gas recover in Rider QIP costs associated with fines or
388 penalties?

389 A. No. Fines and penalties were not recovered in Rider QIP.

390 Q. Did Peoples Gas recover in base rates costs associated with fines or
391 penalties?

392 A. No. Fines and penalties are not recovered in base rates.

393 Q. Does this conclude your direct testimony?

394 A. Yes, it does.

The Peoples Gas Light and Coke Company
Qualifying Infrastructure Plant Under Rider QIP
2015 Rider QIP Cost Recovery - Neighborhood Replacement Program Project List

Project Name	Phase	Work Order #	Work Order Description
C-11-03: Roosevelt & 16th St. PH 1-4	Phase 01	0772111047	2011 AMRP C-11-03 ROOSEVELT PH1
C-11-03: Roosevelt & 16th St. PH 1-4	Phase 02	0771011068	AMRP C1103 PHASE2 16TH ST
C-11-03: Roosevelt & 16th St. PH 1-4	Phase 02	0772111048	2011 AMRP C-11-03 ROOSEVELT PH2
C-11-03: Roosevelt Rd & 16th St. PH 5-10	Phase 06	0771011106	C-11-03 Roosevelt & 16th PH06
C-11-03: Roosevelt Rd & 16th St. PH 5-10	Phase 07	0771011107	C-11-03 Roosevelt & 16th PH07
C-11-03: Roosevelt Rd & 16th St. PH 5-10	Phase 08	0771011108	C-11-03 Roosevelt & 16th PH08
C-11-03: Roosevelt Rd & 16th St. PH 5-10	Phase 09	0772111331	C-11-03 Roosevelt & 16th PH09
C-11-03: Roosevelt Rd & 16th St. PH 5-10	Phase 10	0772111332	C-11-03 Roosevelt & 16th PH10
C-11-04: Little Village	Phase 01	0771011152	C-11-04 Little Village PH01
C-11-04: Little Village	Phase 01	0772111336	C-11-04 Little Village PH01
C-11-04: Little Village	Phase 02	0771011153	C-11-04 Little Village PH02
C-11-04: Little Village	Phase 02	0772111337	C-11-04 Little Village PH02
C-11-05: Richmond	Phase 01	0771012011	C-11-05 Richmond PH01
C-11-05: Richmond	Phase 01	0772012008	C-11-05 Richmond PH01
C-11-05: Richmond	Phase 02	0771012012	C-11-05 Richmond PH02
C-11-05: Richmond	Phase 03	0771012013	C-11-05 Richmond PH03
C-11-05: Richmond	Phase 03	0772012010	C-11-05 Richmond PH03
C-11-05: Richmond	Phase 04	0771012014	C-11-05 Richmond PH04
C-11-05: Richmond	Phase 04	0772012011	C-11-05 Richmond PH04
C-11-05: Richmond	Phase 05	0771012015	C-11-05 Richmond PH05
C-11-05: Richmond	Phase 05	0772012012	C-11-05 Richmond PH05
C-11-05: Richmond	Phase 06	0771012017	C-11-05 Richmond PH06
C-11-05: Richmond	Phase 06	0772012013	C-11-05 Richmond PH06
C-11-05: Richmond	Phase 07	0771012018	C-11-05 Richmond PH07
C-11-05: Richmond	Phase 07	0772012014	C-11-05 Richmond PH07
C-11-05: Richmond	Phase 08	0771012019	C-11-05 Richmond PH08
C-11-05: Richmond	Phase 09	0771012027	C-11-05 Richmond PH09
C-11-05: Richmond	Phase 10	0771012022	C-11-05 Richmond PH10
C-11-05: Richmond	Phase 10	0772012015	C-11-05 Richmond PH10
C-11-05: Richmond	Phase 11	0771012020	C-11-05 Richmond PH11
C-11-05: Richmond	Phase 11	0772012016	C-11-05 Richmond PH11
C-11-05: Richmond	Phase 12	0771012021	C-11-05 Richmond PH12
C-11-05: Richmond	Phase 12	0772012017	C-11-05 Richmond PH12
C-11-08: Blue Island	Phase 01	0771011136	AMRP_C_11_08_PH01_LITTLE_VILLAGE
C-11-08: Blue Island	Phase 01	0772111333	2011 AMRP C-11-08 BLUE IS_LEAVITT
C-11-10: 16th & Pulaski	Phase 01	0771011021	C-11-10 16th & Pulaski PH01
C-11-10: 16th & Pulaski	Phase 01	0772011965	C-11-10 16th & Pulaski PH01
C-11-11: Lake & Green	Phase 01	0771011043	C-11-11 Lake & Green PH01
C-11-11: Lake & Green	Phase 02	0771011044	C-11-11 Lake & Green PH02
C-11-11: Lake & Green	Phase 03	0771011045	C-11-11 Lake & Green PH03
C-11-11: Lake & Green	Phase 04	0771011046	C-11-11 Lake & Green PH04
C-11-13: Garfield Park	Phase 01	0772012122	C-11-13 Garfield Park PH01
C-11-13: Garfield Park	Phase 02	0771012026	C-11-13 Garfield Park PH02
C-11-13: Garfield Park	Phase 02	0772012123	C-11-13 Garfield Park PH02
C-11-15: 37th & Paulina	Phase 01	0772111334	2011 AMRP C-11-15 37TH AND PAULINA
C-11-16: Near West Side	Phase 01	0771012098	AMRP_C111601_NEAR_WEST_SIDE
C-11-16: Near West Side	Phase 01	0772012072	AMRP C111601
C-11-17: East Garfield Park - Campbell	Phase 01	0771012058	C-11-17 E Garfield Pk-Campbell PH01
C-11-18: Little Village - Christiana	Phase 02	0772012077	AMRP C111802 LITTLE VILLAGE
C-11-18: Little Village - Christiana	Phase 03	0771012008	AMRP_C111803_LITTLE_VILLAGE
C-11-18: Little Village - Christiana	Phase 03	0772012078	AMRP C111803 LITTLE VILLAGE
C-11-18: Little Village - Christiana	Phase 04	0771012010	AMRP_C111804_LITTLE_VILLAGE
C-11-18: Little Village - Christiana	Phase 04	0772012079	AMRP C111804 LITTLE VILLAGE
C-11-24: Clearing	Phase 02	0772111052	2011 AMRP C-11-24 CLEARING PH2
C-11-24: Clearing	Phase 03	0771011092	AMRP C1124 PHASE3 CLEARING
C-11-24: Clearing	Phase 03	0772111053	2011 AMRP C-11-24 CLEARING PH3
C-11-24: Clearing	Phase 04	0772111054	2011 AMRP C-11-24 CLEARING PH4
C-11-24: Clearing	Phase 05	0772111055	2011 AMRP C-11-24 CLEARING PH5

The Peoples Gas Light and Coke Company
Qualifying Infrastructure Plant Under Rider QIP
2015 Rider QIP Cost Recovery - Neighborhood Replacement Program Project List

Project Name	Phase	Work Order #	Work Order Description
C-11-24: Clearing	Phase 08	0771011095	C-11-24 Clearing PH08
C-11-24: Clearing	Phase 08	0772111058	C-11-24 Clearing PH08
C-11-24: Clearing	Phase 09	0771011096	C-11-24 Clearing PH09
C-11-24: Clearing	Phase 09	0772111059	C-11-24 Clearing PH09
C-11-24: Clearing	Phase 10	0771011097	AMRP C1124 PHASE 10 CLEARING
C-11-24: Clearing	Phase 10	0772111060	2011 AMRP C-11-24 CLEARING PH10
C-11-24: Clearing 2012	Phase 01	0771012004	C-11-24 Clearing 2012 PH01
C-11-24: Clearing 2012	Phase 01	0772012033	C-11-24 Clearing 2012 PH01
C-11-24: Clearing 2012	Phase 06	0772012038	C-11-24 Clearing 2012 PH06
C-11-24: Clearing 2012	Phase 07	0772012039	C-11-24 Clearing 2012 PH07
C-11-24: Clearing 2012	Phase 11	0771012009	C-11-24 Clearing 2012 PH11
C-11-50: Oak Park	Phase 01	0772111447	2011 AMRP C-11-50 OAK PARK PH1
C-12-01: Little Village - Western	Phase 01	0771012090	AMRP_C120101_LITTLEVILLAGE
C-12-01: Little Village - Western	Phase 01	0772012044	AMRP C120101
C-12-01: Little Village - Western	Phase 02	0771012126	AMRP_C120102_LITTLEVILLAGE
C-12-01: Little Village - Western	Phase 03	0771012198	AMRP_C120103_LITTLEVILLAGE
C-12-01: Little Village - Western	Phase 03	0772012189	AMRP_C120103_SERVICES
C-12-04: West Town - Ada	Phase 01	0771012087	AMRP_C120401_WESTTOWN
C-12-04: West Town - Ada	Phase 01	0772012069	AMRP C120401
C-12-07: South Austin	Phase 01	0771012074	C-12-07 South Austin PH01
C-12-07: South Austin	Phase 01	0772012100	C-12-07 South Austin PH01
C-12-08: Lawndale	Phase 01	0771012127	AMRP_C120801_LAWNDALE
C-12-08: Lawndale	Phase 01	0772012045	AMRP C120801
C-12-08: Lawndale	Phase 02	0771012128	AMRP_C120802_LAWNDALE
C-12-08: Lawndale	Phase 02	0772012046	AMRP C120802
C-12-08: Lawndale	Phase 03	0771012129	AMRP_C120803_LAWNDALE
C-12-09: Little Italy	Phase 01	0772012102	C-12-09 Little Italy PH01
C-12-09: Little Italy	Phase 02	0771012077	C-12-09 Little Italy PH02
C-12-09: Little Italy	Phase 02	0772012103	C-12-09 Little Italy PH02
C-12-10: South Loop - Jefferson	Phase 01	0771012084	C-12-10 South Loop - Jefferson PH01
C-12-10: South Loop - Jefferson	Phase 01	0772012043	C-12-10 South Loop - Jefferson PH01
C-12-11: South Loop - Cermak	Phase 01	0771012134	AMRP_C121101_SOUTHLOOP
C-12-11: South Loop - Cermak	Phase 01	0772012047	AMRP C121101
C-12-11: South Loop - Cermak	Phase 02	0771012135	AMRP_C121102_SOUTHLOOP
C-12-14: Brighton Park - 36th	Phase 01	0771012060	AMRP_C121401_BRGHTN_PARK_36TH
C-12-14: Brighton Park - 36th	Phase 01	0772012104	AMRP C12141 BRIGHTON PARK-36TH
C-12-14: Brighton Park - 36th	Phase 02	0771012061	AMRP_C121402_BRGHTN_PARK_36TH
C-12-16: Little Village - 32nd	Phase 01	0771012107	AMRP_C121601_LITTLE_VILLAGE
C-12-16: Little Village - 32nd	Phase 01	0772012080	AMRP C121601 LITTLE VILLAGE
C-12-16: Little Village - 32nd	Phase 02	0771012136	3341 Ainslie, Ainslie/Christiana
C-12-16: Little Village - 32nd	Phase 02	0771015031	C-12-16 PH02 33RD LAWNDALE RRX
C-12-16: Little Village - 32nd	Phase 02	0772012081	AMRP C121602 LITTLE VILLAGE
C-12-17: Sleepy Hollow	Phase 01	0771012125	C-12-17 Sleepy Hollow PH01
C-12-17: Sleepy Hollow	Phase 01	0772012074	C-12-17 Sleepy Hollow PH01
C-12-18: Archer Heights	Phase 01	0771012144	C-12-18 Archer Heights PH01
C-12-18: Archer Heights	Phase 01	0772012082	C-12-18 Archer Heights PH01
C-12-18: Archer Heights	Phase 02	0771012113	C-12-18 Archer Heights PH02
C-12-18: Archer Heights	Phase 02	0772012135	C-12-18 Archer Heights PH02
C-12-21: Garfield Ridge	Phase 01	0771012106	AMRP_C122101_GARFIELD RIDGE
C-12-21: Garfield Ridge	Phase 01	0772012075	AMRP C122101
C-12-22: West Town - Pulaski	Phase 01	0771012091	AMRP_C122201_WESTTOWN
C-12-22: West Town - Pulaski	Phase 02	0771012115	AMRP_C122202_WESTTOWN
C-12-22: West Town - Pulaski	Phase 02	0772012084	AMRP C122202 WEST TOWN
C-12-23: Ashburn	Phase 01	0771012088	C-12-23 Ashburn PH01
C-12-23: Ashburn	Phase 02	0772012107	C-12-23 Ashburn PH02
C-12-24: Ford City	Phase 01	0771012068	C-12-24 Ford City PH01
C-12-24: Ford City	Phase 01	0772012076	C-12-24 Ford City PH01
C-12-24: Ford City	Phase 02	0771012069	C-12-24 Ford City PH02

**The Peoples Gas Light and Coke Company
Qualifying Infrastructure Plant Under Rider QIP
2015 Rider QIP Cost Recovery - Neighborhood Replacement Program Project List**

Project Name	Phase	Work Order #	Work Order Description
C-12-24: Ford City	Phase 03	0771012137	C-12-24 Ford City PH03
C-12-24: Ford City	Phase 03	0772012125	C-12-24 Ford City PH03
C-12-24: Ford City	Phase 04	0771012070	C-12-24 Ford City PH04
C-12-24: Ford City	Phase 05	0771012071	C-12-24 Ford City PH05
C-12-26: Goose Island	Phase 01	0771012003	AMRP_C122601_GOOSE_ISLAND
C-12-26: Goose Island	Phase 01	0772012085	AMRP_C122601_GOOSE ISLAND
C-12-26: Goose Island	Phase 02	0771012016	AMRP_C122602_GOOSEISLAND
C-13-02: South Austin	Phase 01	0771013051	C-13-02 South Austin PH01B
C-13-02: South Austin	Phase 01	0771013070	C-13-02 South Austin PH01A
C-13-02: South Austin	Phase 01	0772013034	C-13-02 South Austin PH01A
C-13-02: South Austin	Phase 01	0772013064	C-13-02 South Austin PH01B
C-13-02: South Austin	Phase 02	0771013052	C-13-02 South Austin PH02
C-13-02: South Austin	Phase 02	0772013036	C-13-02 South Austin PH02
C-13-02: South Austin	Phase 03	0771013045	C-13-02 South Austin PH03
C-13-02: South Austin	Phase 03	0772013044	C-13-02 South Austin PH03
C-13-02: South Austin	Phase 04	0771013049	C-13-02 South Austin PH04
C-13-02: South Austin	Phase 04	0772013045	C-13-02 South Austin PH04
C-13-02: South Austin	Phase 05	0771014011	C-13-02 South Austin PH05
C-13-02: South Austin	Phase 05	0772014031	C-13-02 South Austin PH05
C-13-02: South Austin	Phase 06	0771014012	C-13-02 South Austin PH06
C-13-02: South Austin	Phase 06	0772014032	C-13-02 South Austin PH06
C-13-02: South Austin	Phase 07	0771014013	C-13-02 South Austin PH07
C-13-02: South Austin	Phase 07	0772014033	C-13-02 South Austin PH07
C-13-02: South Austin	Phase 08	0771013050	C-13-02 South Austin PH08
C-13-02: South Austin	Phase 08	0772013046	C-13-02 South Austin PH08
C-13-02: South Austin	Phase 09	0771014018	C-13-02 South Austin PH09
C-13-02: South Austin	Phase 09	0772014034	C-13-02 South Austin PH09
C-13-02: South Austin	Phase 10	0771014014	C-13-02 South Austin PH10
C-13-02: South Austin	Phase 10	0772014035	C-13-02 South Austin PH10
C-13-02: South Austin	Phase 11	0771014015	C-13-02 South Austin PH11
C-13-02: South Austin	Phase 11	0772014036	C-13-02 South Austin PH11
C-13-02: South Austin	Phase 12	0771014016	C-13-02 South Austin PH12
C-13-02: South Austin	Phase 12	0772014037	C-13-02 South Austin PH12
C-13-02: South Austin	Phase 13	0771014019	C-13-02 South Austin PH13
C-13-02: South Austin	Phase 13	0772014038	C-13-02 South Austin PH13
C-13-02: South Austin	Phase 14	0771014017	C-13-02 South Austin PH14
C-13-02: South Austin	Phase 14	0772014039	C-13-02 South Austin PH14
C-13-02: South Austin	Phase 15	0771015043	C-13-02 South Austin PH15
C-13-02: South Austin	Phase 15	0772015008	C-13-02 South Austin PH15
C-13-02: South Austin	Phase 16	0771015038	C-13-02 South Austin PH16
C-13-02: South Austin	Phase 16	0772015009	C-13-02 South Austin PH16
C-13-02: South Austin	Phase 17	0772015011	C-13-02 South Austin PH17
C-13-02: South Austin	Phase 18	0771015057	C-13-02 South Austin PH18
C-13-02: South Austin	Phase 18	0772015012	C-13-02 South Austin PH18
C-13-02: South Austin	Phase 19	0771015054	C-13-02 South Austin PH19
C-13-02: South Austin	Phase 19	0772015013	C-13-02 South Austin PH19
C-13-02: South Austin	Phase 20	0771014095	C-13-02 South Austin PH20
C-13-02: South Austin	Phase 20	0772014066	C-13-02 South Austin PH20
C-13-02: South Austin	Phase 21	0771015053	C-13-02 South Austin PH21
C-13-02: South Austin	Phase 21	0772015014	C-13-02 South Austin PH21
C-13-02: South Austin	Phase 22	0771015063	C-13-02 South Austin PH22
C-13-02: South Austin	Phase 22	0772015015	C-13-02 South Austin PH22
C-13-02: South Austin	Phase 23	0771015091	C-13-02 South Austin PH23
C-13-02: South Austin	Phase 23	0772015016	C-13-02 South Austin PH23
C-13-02: South Austin	Phase 24	0771015094	C-13-02 South Austin PH24
C-13-02: South Austin	Phase 24	0772015017	C-13-02 South Austin PH24
C-13-02: South Austin	Phase 25	0771015096	C-13-02 South Austin PH25
C-13-02: South Austin	Phase 25	0772015018	C-13-02 South Austin PH25

The Peoples Gas Light and Coke Company
Qualifying Infrastructure Plant Under Rider QIP
2015 Rider QIP Cost Recovery - Neighborhood Replacement Program Project List

Project Name	Phase	Work Order #	Work Order Description
C-13-02: South Austin	Phase 26	0771015028	C-13-02 South Austin PH26A
C-13-02: South Austin	Phase 26	0771015058	C-13-02 South Austin PH26
C-13-02: South Austin	Phase 26	0772015019	C-13-02 South Austin PH26
C-13-02: South Austin	Phase 27	0771015092	C-13-02 South Austin PH27
C-13-02: South Austin	Phase 27	0772015020	C-13-02 South Austin PH27
C-13-02: South Austin	Phase 28	0772015021	C-13-02 South Austin PH28
C-13-02: South Austin	Phase 29	0771015106	C-13-02 South Austin PH29
C-13-02: South Austin	Phase 29	0772015022	C-13-02 South Austin PH29
C-13-02: South Austin	Phase 30	0772015023	C-13-02 South Austin PH30
N-11-02: Cornelia & Milwaukee 2012	Phase 01	0771012023	N-11-02 Cornelia & Milw. 2012 PH01
N-11-02: Cornelia & Milwaukee 2012	Phase 01	0772012133	N-11-02 Cornelia & Milw. 2012 PH01
N-11-02: Cornelia & Milwaukee 2012	Phase 02	0771012024	N-11-02 Cornelia & Milw. 2012 PH02
N-11-02: Cornelia & Milwaukee 2012	Phase 02	0772012001	N-11-02 Cornelia & Milw. 2012 PH02
N-11-02: Cornelia & Milwaukee 2012	Phase 03	0771012043	N-11-02 Cornelia & Milw. 2012 PH03
N-11-02: Cornelia & Milwaukee 2012	Phase 03	0772012002	N-11-02 Cornelia & Milw. 2012 PH03
N-11-02: Cornelia & Milwaukee 2012	Phase 09	0771012044	N-11-02 Cornelia & Milw. 2012 PH09
N-11-02: Cornelia & Milwaukee 2012	Phase 09	0772012108	N-11-02 Cornelia & Milw. 2012 PH09
N-11-02: Cornelia at Milwaukee	Phase 04	0771011100	N-11-02 Cornelia at Milwaukee PH04
N-11-02: Cornelia at Milwaukee	Phase 04	0772111350	N-11-02 Cornelia at Milwaukee PH04
N-11-02: Cornelia at Milwaukee	Phase 05	0771011101	N-11-02 Cornelia at Milwaukee PH05
N-11-02: Cornelia at Milwaukee	Phase 05	0772111351	N-11-02 Cornelia at Milwaukee PH05
N-11-02: Cornelia at Milwaukee	Phase 06	0771011102	AMRP_N-11-02/11_PH06_LOGAN_SQUARE
N-11-02: Cornelia at Milwaukee	Phase 06	0772111352	2011 AMRP N-11-11 & N-11-02 PH6
N-11-02: Cornelia at Milwaukee	Phase 07	0771011103	2011 AMRP N-11-02/11 PH7 LOGAN SQR
N-11-02: Cornelia at Milwaukee	Phase 07	0772111353	2011 AMRP N-11-11 & N-11-02 P7
N-11-02: Cornelia at Milwaukee	Phase 08	0772111354	N-11-02 Cornelia at Milwaukee PH08
N-11-03: Irving Park	Phase 01	0771011022	2011 AMRP IRVING PARK PHASE 1
N-11-03: Irving Park	Phase 01	0772011959	Irving Park - phase 1
N-11-03: Irving Park	Phase 02	0771011023	2011 AMRP IRVING PARK PHASE 2
N-11-03: Irving Park	Phase 02	0772011960	Irving Park - phase 2
N-11-03: Irving Park	Phase 03	0771011024	2011 AMRP IRVING PARK PHASE 3
N-11-03: Irving Park	Phase 03	0772011961	Irving Park - phase 3
N-11-03: Irving Park	Phase 04	0772111020	2011 AMRP N-11-03 IRVING PARK PH4
N-11-03: Irving Park	Phase 05	0772111021	N-11-03 Irving Park PH05
N-11-03: Irving Park	Phase 06	0771011041	2011 AMRP IRVING PARK PHASE 6
N-11-03: Irving Park	Phase 06	0772111022	2011 AMRP N-11-03 IRVING PARK PH6
N-11-03: Irving Park	Phase 07	0771011025	N-11-03 Irving Park PH07
N-11-03: Irving Park	Phase 07	0772111023	N-11-03 Irving Park PH07
N-11-03: Irving Park	Phase 08	0772111024	N-11-03 Irving Park PH08
N-11-06: Albany Park	Phase 01	0771012117	N-11-06 Albany Park PH01
N-11-06: Albany Park	Phase 01	0772012018	N-11-06 Albany Park PH01
N-11-06: Albany Park	Phase 02	0771012118	N-11-06 Albany Park PH02
N-11-06: Albany Park	Phase 02	0772012019	N-11-06 Albany Park PH02
N-11-06: Albany Park	Phase 03	0771012119	N-11-06 Albany Park PH03
N-11-06: Albany Park	Phase 03	0772012020	N-11-06 Albany Park PH03
N-11-06: Albany Park	Phase 04	0771012120	N-11-06 Albany Park PH04
N-11-06: Albany Park	Phase 04	0772012021	N-11-06 Albany Park PH04
N-11-06: Albany Park	Phase 05	0771012121	N-11-06 Albany Park PH05
N-11-06: Albany Park	Phase 05	0772012022	N-11-06 Albany Park PH05
N-11-06: Albany Park	Phase 06	0771012122	N-11-06 Albany Park PH06
N-11-06: Albany Park	Phase 06	0772012023	N-11-06 Albany Park PH06
N-11-06: Albany Park	Phase 07	0771012123	N-11-06 Albany Park PH07
N-11-06: Albany Park	Phase 07	0772012128	N-11-06 Albany Park PH07
N-11-07: Lakeview	Phase 01	0771011009	2011 AMRP Lakeview PH1
N-11-07: Lakeview	Phase 01	0772011956	LakeView - phase 1
N-11-07: Lakeview	Phase 02	0771011010	2011 AMRP Lakeview PH2
N-11-07: Lakeview	Phase 03	0771011011	2011 AMRP Lakeview PH3
N-11-07: Lakeview	Phase 04	0771011012	2011 AMRP Lakeview PH4

The Peoples Gas Light and Coke Company
Qualifying Infrastructure Plant Under Rider QIP
2015 Rider QIP Cost Recovery - Neighborhood Replacement Program Project List

Project Name	Phase	Work Order #	Work Order Description
N-11-07: Lakeview	Phase 04	0772111016	2011 AMRP N-11-07 WELLINGTON PH4
N-11-07: Lakeview	Phase 05	0772111018	2011 AMRP N-11-07 WELLINGTON PH5
N-11-07: Lakeview	Phase 06	0771011014	2011 AMRP Lakeview PH6
N-11-07: Lakeview	Phase 06	0772111015	2011 AMRP N-11-07 WELLINGTON PH6
N-11-07: Lakeview	Phase 07	0771011015	2011 AMRP Lakeview PH7
N-11-07: Lakeview	Phase 07	0772111019	2011 AMRP N-11-07 WELLINGTON PH7
N-11-07: Lakeview	Phase 08	0772111088	2011 AMRP N-11-07 LAKEVIEW PH8
N-11-22: Lathrop Homes	Phase 01	0771012085	N-11-22 Lathrop Homes PH01
N-11-22: Lathrop Homes	Phase 01	0772012061	N-11-22 Lathrop Homes PH01
N-11-26: Rogers Park	Phase 01	0771011071	N-11-26 Rogers Park 2011 PH01
N-11-26: Rogers Park	Phase 01	0772111041	N-11-26 Rogers Park 2011 PH01
N-11-26: Rogers Park	Phase 02	0771011081	N-11-26 Rogers Park 2011 PH02
N-11-26: Rogers Park	Phase 02	0772111042	N-11-26 Rogers Park 2011 PH02
N-11-26: Rogers Park	Phase 03	0771011082	N-11-26 Rogers Park 2011 PH03
N-11-26: Rogers Park	Phase 03	0772111043	N-11-26 Rogers Park 2011 PH03
N-11-26: Rogers Park	Phase 04	0771011083	N-11-26 Rogers Park 2011 PH04
N-11-26: Rogers Park	Phase 04	0772111044	N-11-26 Rogers Park 2011 PH04
N-11-26: Rogers Park 2012	Phase 05	0771012052	N-11-26 Rogers Park 2012 PH05
N-11-26: Rogers Park 2012	Phase 05	0772012091	N-11-26 Rogers Park 2012 PH05
N-11-26: Rogers Park 2012	Phase 06	0771012054	N-11-26 Rogers Park 2012 PH06
N-11-26: Rogers Park 2012	Phase 06	0772012092	N-11-26 Rogers Park 2012 PH06
N-11-26: Rogers Park 2012	Phase 07	0771012049	N-11-26 Rogers Park 2012 PH07
N-11-26: Rogers Park 2012	Phase 07	0772012093	N-11-26 Rogers Park 2012 PH07
N-11-26: Rogers Park 2012	Phase 08	0771012048	N-11-26 Rogers Park 2012 PH08
N-11-26: Rogers Park 2012	Phase 08	0772012094	N-11-26 Rogers Park 2012 PH08
N-11-26: Rogers Park 2012	Phase 09	0771012055	N-11-26 Rogers Park 2012 PH09
N-11-26: Rogers Park 2012	Phase 09	0772012095	N-11-26 Rogers Park 2012 PH09
N-11-26: Rogers Park 2012	Phase 11	0771012053	N-11-26 Rogers Park 2012 PH11
N-11-26: Rogers Park 2012	Phase 12	0771012051	N-11-26 Rogers Park 2012 PH12
N-11-26: Rogers Park 2012	Phase 12	0772012111	N-11-26 Rogers Park 2012 PH12
N-11-26: Rogers Park 2012	Phase 13	0771012050	N-11-26 Rogers Park 2012 PH13
N-11-26: Rogers Park 2012	Phase 13	0772012112	N-11-26 Rogers Park 2012 PH13
N-11-30: Ravenswood	Phase 01	0771012073	N-11-30 Ravenswood PH01
N-11-30: Ravenswood	Phase 01	0772012062	N-11-30 Ravenswood PH01
N-11-39: Edison Park	Phase 04	0771011006	N-11-39 EDISON PARK PH04
N-11-39: Edison Park	Phase 04	0772111025	N-11-39 EDISON PARK PH04
N-11-39: Edison Park	Phase 05	0771011003	N-11-39 EDISON PARK PH05
N-11-39: Edison Park	Phase 05	0772111026	N-11-39 EDISON PARK PH05
N-11-40: Wildwood	Phase 01	0772111451	2011 AMRP N-11-40 WILDWOOD PH1
N-11-40: Wildwood	Phase 02	0771011144	AMRP_N-11-40_PH02_WILDWOOD
N-11-40: Wildwood	Phase 02	0772111452	2011 AMRP N-11-40 WILDWOOD PH2
N-11-40: Wildwood	Phase 03	0771011146	N-11-40 Wildwood PH03
N-11-40: Wildwood	Phase 03	0772111453	N-11-40 Wildwood PH03
N-11-40: Wildwood	Phase 05	0771011148	N-11-40 Wildwood PH05
N-12-07: Logan Square - Retirement	Phase 01	0771012138	2012 AMRP N-12-07 PH1 LOGAN_SQUARE
N-12-07: Logan Square - Retirement	Phase 01	0772012053	AMRP N120701
N-12-08: Logan Square - Wabansia	Phase 01	0771012109	N-12-08 Logan Square Wabansia PH01
N-12-08: Logan Square - Wabansia	Phase 01	0772012114	N-12-08 Logan Square Wabansia PH01
N-12-08: Logan Square - Wabansia	Phase 02	0771012130	N-12-08 Logan Square Wabansia PH02
N-12-08: Logan Square - Wabansia	Phase 03	0771012111	N-12-08 Logan Square Wabansia PH03
N-12-08: Logan Square - Wabansia	Phase 03	0772012115	N-12-08 Logan Square Wabansia PH03
N-12-09: Logan Square - Belden	Phase 01	0771012132	N-12-09 Logan Square - Belden PH01
N-12-09: Logan Square - Belden	Phase 01	0772012116	N-12-09 Logan Sq-Belden PH01 & PH02
N-12-09: Logan Square - Belden	Phase 02	0771012131	N-12-09 Logan Square - Belden PH02
N-12-11: Humbolt Park	Phase 01	0771012108	2012 AMRP N-12-11 PH1 HUMBOLDT PARK
N-12-11: Humbolt Park	Phase 01	0772012054	N-12-11 Humbolt Park PH01
N-12-13: Wrightwood	Phase 01	0771012072	N-12-13 Wrightwood PH01
N-12-13: Wrightwood	Phase 01	0772012055	N-12-13 Wrightwood PH01

The Peoples Gas Light and Coke Company
Qualifying Infrastructure Plant Under Rider QIP
2015 Rider QIP Cost Recovery - Neighborhood Replacement Program Project List

Project Name	Phase	Work Order #	Work Order Description
N-12-14: North Austin	Phase 01	0771012104	N-12-14 North Austin PH01
N-12-14: North Austin	Phase 01	0772012117	N-12-14 North Austin PH01
N-12-14: North Austin	Phase 02	0771012105	N-12-14 North Austin PH02
N-12-15: Belmont & Central	Phase 01	0771012116	N-12-15 Belmont & Central PH01
N-12-15: Belmont & Central	Phase 01	0772012056	N-12-15 Belmont & Central PH01
N-12-18: Montclare	Phase 01	0771012095	N-12-18 Montclare PH01
N-12-18: Montclare	Phase 01	0772012057	N-12-18 Montclare PH01
N-12-19: Hollywood Park - Pulaski	Phase 01	0771012097	N-12-19 Hollywood Park-Pulaski PH01
N-12-19: Hollywood Park - Pulaski	Phase 01	0772012058	N-12-19 Hollywood Park-Pulaski PH01
N-12-21: Hollywood Park - Central Park	Phase 01	0771012083	N-12-21 Hollywood Park-Central PH01
N-12-21: Hollywood Park - Central Park	Phase 01	0772012060	N-12-21 Hollywood Park-Central PH01
N-12-22: Kelvyn Park	Phase 01	0771012029	N-12-22 Kelvyn Park PH01
N-12-22: Kelvyn Park	Phase 01	0772012087	N-12-22 Kelvyn Park PH01
N-12-22: Kelvyn Park	Phase 02	0771012030	N-12-22 Kelvyn Park PH02
N-12-22: Kelvyn Park	Phase 02	0772012088	N-12-22 Kelvyn Park PH02
N-12-22: Kelvyn Park	Phase 03	0771012031	N-12-22 Kelvyn Park PH03
N-12-22: Kelvyn Park	Phase 03	0772012089	N-12-22 Kelvyn Park PH03
N-12-22: Kelvyn Park	Phase 04	0771012028	N-12-22 Kelvyn Park PH04
N-12-22: Kelvyn Park	Phase 04	0772012090	N-12-22 Kelvyn Park PH04
N-12-23: Portage Park	Phase 01	0771012032	N-12-23 Portage Park PH01
N-12-23: Portage Park	Phase 01	0772012024	N-12-23 Portage Park PH01
N-12-23: Portage Park	Phase 02	0771012033	N-12-23 Portage Park PH02
N-12-23: Portage Park	Phase 03	0771012034	N-12-23 Portage Park PH03
N-12-23: Portage Park	Phase 03	0772012025	N-12-23 Portage Park PH03
N-12-23: Portage Park	Phase 04	0771012035	N-12-23 Portage Park PH04
N-12-23: Portage Park	Phase 04	0772012026	N-12-23 Portage Park PH04
N-12-23: Portage Park	Phase 05	0771012036	N-12-23 Portage Park PH05
N-12-23: Portage Park	Phase 05	0772012027	N-12-23 Portage Park PH05
N-12-23: Portage Park	Phase 06	0771012037	N-12-23 Portage Park PH06
N-12-23: Portage Park	Phase 06	0772012028	N-12-23 Portage Park PH06
N-12-23: Portage Park	Phase 07	0771012038	N-12-23 Portage Park PH07
N-12-23: Portage Park	Phase 07	0772012029	N-12-23 Portage Park PH07
N-12-23: Portage Park	Phase 08	0771012039	N-12-23 Portage Park PH08
N-12-23: Portage Park	Phase 08	0772012030	N-12-23 Portage Park PH08
N-12-23: Portage Park	Phase 09	0771012040	N-12-23 Portage Park PH09
N-12-23: Portage Park	Phase 09	0772012031	N-12-23 Portage Park PH09
N-12-23: Portage Park	Phase 10	0771012041	N-12-23 Portage Park PH10
N-12-23: Portage Park	Phase 10	0772012032	N-12-23 Portage Park PH10
N-12-23: Portage Park	Phase 11	0771012042	N-12-23 Portage Park PH11
N-12-23: Portage Park	Phase 11	0772012136	N-12-23 Portage Park PH11
N-12-24: Logan Square - Milwaukee	Phase 01	0771012045	N-12-24 Logan Square-Milwaukee PH01
N-12-24: Logan Square - Milwaukee	Phase 01	0772012097	N-12-24 Logan Square-Milwaukee PH01
N-12-25: Ukranian Village	Phase 01	0771012133	N-12-25 Ukranian Village PH01
N-12-25: Ukranian Village	Phase 01	0772012070	N-12-25 Ukranian Village PH01
N-13-01: Portage Park	Phase 01	0771014002	N-13-01 Portage Park PH01
N-13-01: Portage Park	Phase 01	0772014016	N-13-01 Portage Park PH01
N-13-01: Portage Park	Phase 02	0771014003	N-13-01 Portage Park PH02
N-13-01: Portage Park	Phase 02	0772013021	N-13-01 Portage Park PH02
N-13-01: Portage Park	Phase 03	0771014004	N-13-01 Portage Park PH03
N-13-01: Portage Park	Phase 03	0772014017	N-13-01 Portage Park PH03
N-13-01: Portage Park	Phase 04	0771014005	N-13-01 Portage Park PH04
N-13-01: Portage Park	Phase 04	0772014018	N-13-01 Portage Park PH04
N-13-01: Portage Park	Phase 05	0771013025	N-13-01 Portage Park PH05
N-13-01: Portage Park	Phase 05	0771014006	N-13-01 Portage Park PH05
N-13-01: Portage Park	Phase 05	0772014019	N-13-01 Portage Park PH05
N-13-01: Portage Park	Phase 06	0771013110	N-13-01 Portage Park PH06
N-13-01: Portage Park	Phase 06	0772014020	N-13-01 Portage Park PH06
N-13-01: Portage Park	Phase 07	0771013111	N-13-01 Portage Park PH07

The Peoples Gas Light and Coke Company
Qualifying Infrastructure Plant Under Rider QIP
2015 Rider QIP Cost Recovery - Neighborhood Replacement Program Project List

Project Name	Phase	Work Order #	Work Order Description
N-13-01: Portage Park	Phase 07	0772014021	N-13-01 Portage Park PH07
N-13-01: Portage Park	Phase 08	0771014007	N-13-01 Portage Park PH08
N-13-01: Portage Park	Phase 08	0772014022	N-13-01 Portage Park PH08
N-13-01: Portage Park	Phase 10	0771013034	N-13-01 Portage Park PH10
N-13-01: Portage Park	Phase 10	0772014023	N-13-01 Portage Park PH10
N-13-01: Portage Park	Phase 13	0771013037	N-13-01 Portage Park PH13
N-13-01: Portage Park	Phase 13	0771014008	N-13-01 Portage Park PH13A
N-13-01: Portage Park	Phase 13	0772014025	N-13-01 Portage Park PH13
N-13-01: Portage Park	Phase 13	0772014026	N-13-01 Portage Park PH13A
N-13-01: Portage Park	Phase 14	0771014009	N-13-01 Portage Park PH14
N-13-01: Portage Park	Phase 14	0772014027	N-13-01 Portage Park PH14
N-13-01: Portage Park	Phase 15	0771013040	N-13-01 Portage Park PH15
N-13-01: Portage Park	Phase 15	0772014028	N-13-01 Portage Park PH15
N-13-01: Portage Park	Phase 16	0771013041	N-13-01 Portage Park PH16
N-13-01: Portage Park	Phase 16	0772014029	N-13-01 Portage Park PH16
N-13-01: Portage Park	Phase 18	0771014010	N-13-01 Portage Park PH18
N-13-01: Portage Park	Phase 18	0772014030	N-13-01 Portage Park PH18
N-13-01: Portage Park	Phase 60	0771013068	N-13-01 Portage Park 2013 Accl'd
S-11-03: 88th & Marshfield	Phase 01	0772111061	2011 AMRP S-11-03 88TH&MARSHFD PH1
S-11-03: 88th & Marshfield	Phase 02	0772111062	2011 AMRP S-11-03 88TH&MARSHFD PH2
S-11-03: 88th & Marshfield	Phase 04	0772111064	S-11-03: 88th & Marshfield PH04
S-11-03: 88th & Marshfield	Phase 05	0771011088	2011 AMRP S1103 PHASE5 MARSHFIELD
S-11-13: Bronzeville	Phase 01	0771012064	AMRP_S111301_BRONZEVILLE
S-11-24: 98th & Ewing	Phase 01	0771012046	S-11-24: 98th & Ewing PH01
S-11-24: 98th & Ewing	Phase 01	0772012048	S-11-24: 98th & Ewing PH01
S-11-24: 98th & Ewing	Phase 02	0772012049	S-11-24: 98th & Ewing PH02
S-11-28: Mt Greenwood	Phase 01	0771011026	S-11-28 Mt. Greenwood PH01
S-11-28: Mt Greenwood	Phase 03	0772011971	2011 AMRP S-11-28 MT GREENWOOD PH3
S-11-28: Mt Greenwood	Phase 06	0771011031	S-11-28 Mt. Greenwood PH06
S-11-28: Mt Greenwood	Phase 07	0772111031	2011 AMRP S-11-28 MT GREENWOOD PH7
S-11-28: Mt Greenwood	Phase 08	0772111032	2011 AMRP S-11-28 MT GREENWOOD PH8
S-11-28: Mt Greenwood	Phase 09	0772111033	S-11-28 Mt. Greenwood PH09
S-11-30: Altgeld Gardens	Phase 01	0772111406	2011 AMRP S-11-30 EDENGREEN PH1
S-11-30: Altgeld Gardens	Phase 04	0771011131	S-11-30 Altgeld Gardens PH04
S-11-30: Altgeld Gardens	Phase 06	0771011133	AMRP_S_11_30_PH06_ALTGELD_GARDENS
S-12-06: Pullman 2012	Phase 01	0771012078	AMRP_S120601_PULLMAN
S-12-09: Avalon Park	Phase 02	0771012080	AMRP_S120902_AVALON_PARK
S-12-09: Avalon Park	Phase 02	0772012120	AMRP S12092 AVALON PARK
S-12-09: Avalon Park	Phase 03	0771012081	AMRP_S120903_AVALON_PARK
S-12-11: West Chatham	Phase 01	0771012093	S-12-11 West Chatham PH01
S-12-11: West Chatham	Phase 02	0771012094	S-12-11 West Chatham PH02
S-12-11: West Chatham	Phase 02	0772012143	S-12-11 West Chatham PH02
S-12-11: West Chatham	Phase 03	0771012110	S-12-11 West Chatham PH03
S-12-11: West Chatham	Phase 03	0772012065	S-12-11 West Chatham PH03
S-12-13: Gresham	Phase 01	0771012099	S-12-13 Gresham PH01
S-12-13: Gresham	Phase 01	0772012137	S-12-13 Gresham PH01
S-12-13: Gresham	Phase 02	0771012100	S-12-13 Gresham PH02
S-12-13: Gresham	Phase 02	0772012138	S-12-13 Gresham PH02
S-12-13: Gresham	Phase 03	0771012101	S-12-13 Gresham PH03
S-12-13: Gresham	Phase 03	0772012050	S-12-13 Gresham PH03
S-12-13: Gresham	Phase 04	0771012102	S-12-13 Gresham PH04
S-12-13: Gresham	Phase 04	0772012051	S-12-13 Gresham PH04
S-12-13: Gresham	Phase 05	0771012103	S-12-13 Gresham PH05
S-12-13: Gresham	Phase 05	0772012052	S-12-13 Gresham PH05
S-12-14: Englewood	Phase 01	0771012063	AMRP_S121401_ENGLEWOOD
S-12-15: Back of the Yards	Phase 01	0771012065	AMRP_S121501_BACKOFTHEYARDS
S-12-15: Back of the Yards	Phase 01	0772012068	AMRP_S-12-15 PH1
S-12-17: Oakland	Phase 01	0771012067	AMRP_S121701_OAKLAND

The Peoples Gas Light and Coke Company
Qualifying Infrastructure Plant Under Rider QIP
2015 Rider QIP Cost Recovery - Neighborhood Replacement Program Project List

Project Name	Phase	Work Order #	Work Order Description
S-13-01: South Shore	Phase 01	0771013024	S-13-01 South Shore PH01 Part A
S-13-01: South Shore	Phase 01	0772013009	S-13-01 South Shore PH01 Part B
S-13-01: South Shore	Phase 01	0772013016	S-13-01 South Shore PH01 Part A
S-13-01: South Shore	Phase 02	0771013001	S-13-01 South Shore PH02
S-13-01: South Shore	Phase 02	0772013047	S-13-01 South Shore PH02
S-13-01: South Shore	Phase 05	0771013004	S-13-01 South Shore PH05
S-13-01: South Shore	Phase 05	0772013048	S-13-01 South Shore PH05
S-13-01: South Shore	Phase 06	0771013005	S-13-01 South Shore PH06
S-13-01: South Shore	Phase 06	0772013049	S-13-01 South Shore PH06
S-13-01: South Shore	Phase 07	0771013006	S-13-01 South Shore PH07
S-13-01: South Shore	Phase 07	0772013050	S-13-01 South Shore PH07
S-13-01: South Shore	Phase 09	0771013007	S-13-01 South Shore PH09
S-13-01: South Shore	Phase 09	0772013051	S-13-01 South Shore PH09
S-13-01: South Shore	Phase 10	0771013008	S-13-01 South Shore PH10
S-13-01: South Shore	Phase 10	0771014056	S-13-01 South Shore PH10 RRX
S-13-01: South Shore	Phase 10	0772014002	S-13-01 South Shore PH10
S-13-01: South Shore	Phase 12	0771013010	S-13-01 South Shore PH12
S-13-01: South Shore	Phase 12	0772014003	S-13-01 South Shore PH12
S-13-01: South Shore	Phase 13	0771013011	S-13-01 South Shore PH13
S-13-01: South Shore	Phase 13	0772014004	S-13-01 South Shore PH13
S-13-01: South Shore	Phase 14	0771013012	S-13-01 South Shore PH14
S-13-01: South Shore	Phase 14	0772014005	S-13-01 South Shore PH14
S-13-01: South Shore	Phase 15	0771013013	S-13-01 South Shore PH15
S-13-01: South Shore	Phase 15	0772014007	S-13-01 South Shore PH15
S-13-01: South Shore	Phase 16	0771013014	S-13-01 South Shore PH16
S-13-01: South Shore	Phase 16	0772014008	S-13-01 South Shore PH16
S-13-01: South Shore	Phase 17	0771013015	S-13-01 South Shore PH17
S-13-01: South Shore	Phase 17	0772014009	S-13-01 South Shore PH17
S-13-01: South Shore	Phase 18	0771013016	S-13-01 South Shore PH18
S-13-01: South Shore	Phase 18	0772014010	S-13-01 South Shore PH18
S-13-01: South Shore	Phase 19	0771013017	S-13-01 South Shore PH19
S-13-01: South Shore	Phase 19	0772014011	S-13-01 South Shore PH19
S-13-01: South Shore	Phase 20	0771013018	S-13-01 South Shore PH20
S-13-01: South Shore	Phase 20	0772014012	S-13-01 South Shore PH20
S-13-01: South Shore	Phase 21	0771013019	S-13-01 South Shore PH21
S-13-01: South Shore	Phase 21	0772014013	S-13-01 South Shore PH21
S-13-01: South Shore	Phase 23	0771013021	S-13-01 South Shore PH23
S-13-01: South Shore	Phase 23	0772014015	S-13-01 South Shore PH23
S-13-01: South Shore	Phase 25	0771013023	S-13-01 South Shore PH25
S-15-03: Beverly	Phase 01	0771015115	S-15-03 Beverly PH01
S-15-03: Beverly	Phase 01	0772015030	S-15-03 Beverly PH01
S-15-03: Beverly	Phase 02	0771015114	S-15-03 Beverly PH02
S-15-03: Beverly	Phase 02	0772015031	S-15-03 Beverly PH02
S-15-03: Beverly	Phase 04	0771015100	S-15-03 Beverly PH04
S-15-03: Beverly	Phase 04	0772015033	S-15-03 Beverly PH04
S-15-03: Beverly	Phase 05	0771015118	S-15-03 Beverly PH05
S-15-03: Beverly	Phase 05	0772015034	S-15-03 Beverly PH05
S-15-03: Beverly	Phase 06	0771015120	S-15-03 Beverly PH06
S-15-03: Beverly	Phase 06	0772015035	S-15-03 Beverly PH06
S-15-03: Beverly	Phase 07	0771015068	S-15-03 Beverly PH07
S-15-03: Beverly	Phase 07	0772015036	S-15-03 Beverly PH07
Service Upgrades - Letting 2	Phase 05	0772111077	SERVICE UPGRADE 5058 W JACKSON
Service Upgrades - Letting 3	Phase 27	0772111460	2011 LS#27 5608 W WASHINGTON
Service Upgrades - Letting 3	Phase 37	0772111461	2011 LS#37 8401 S SAGINAW
Service Upgrades - Letting 3	Phase 53	0772111474	2011 LS#53 5025 N PAULINA
Gas Meters		0250000000	Gas Meters (Neighborhood Replacement Program)

The Peoples Gas Light and Coke Company
Qualifying Infrastructure Plant Under Rider QIP
2015 Rider QIP Cost Recovery - Public Improvement / System Improvement Program Project List

Project Name	Phase	Work Order #	Work Order Description
Non-AMRP Portfolio		0013013333	C-PI-1326 - 63rd & Austin PI Sewer
Non-AMRP Portfolio		0013014003	PI5491 78th and Damen
Non-AMRP Portfolio		0771012148	PI5114_CULLERTON_WATER_PROJECT
Non-AMRP Portfolio		0771012149	SEWER_6243
Non-AMRP Portfolio		0771012157	PI_5151
Non-AMRP Portfolio		0771012163	FAIRFIELD_WATER_PROJ_PI_5181
Non-AMRP Portfolio		0771012185	PI5113_S1301
Non-AMRP Portfolio		0771012186	95TH_LEAVITT_ASHLAND_PI_5185
Non-AMRP Portfolio		0771012194	PI_5245_YALE_WATER_PROJECT
Non-AMRP Portfolio		0771012195	400 114th, 114th Stewart Sewer
Non-AMRP Portfolio		0771012197	LEAMINGTON_AND_FULTON
Non-AMRP Portfolio		0771012199	LITTLE_ITALY_SYS_IMPROVEMENT
Non-AMRP Portfolio		0771012207	PI_5089LPMPCONVERSION
Non-AMRP Portfolio		0771012219	SACRAMENTO_SUNNYSIDE_CI_REPLA
Non-AMRP Portfolio		0771013053	PI 5341
Non-AMRP Portfolio		0771013054	ORLEANS_ILLINOIS_CI_RET
Non-AMRP Portfolio		0771013058	SOUTH13-SI-03
Non-AMRP Portfolio		0771013066	PI_5343
Non-AMRP Portfolio		0771013075	SOUTH13-SI-01
Non-AMRP Portfolio		0771013078	S-SE-1207 - 119th and Oakley
Non-AMRP Portfolio		0771013081	C-PI-1159 - 55th and Midway-Laramie
Non-AMRP Portfolio		0771013082	109TH WENTWORTH SEWER
Non-AMRP Portfolio		0771013083	S-SI-1215 - 119th and Wentworth
Non-AMRP Portfolio		0771013087	S-SI-01229 95th & Cottage Grove
Non-AMRP Portfolio		0771013092	102ND AND COMMERCIAL
Non-AMRP Portfolio		0771013093	CI-CROSSINGS_PN6387_TOR_14
Non-AMRP Portfolio		0771013094	Sacramento UMRI
Non-AMRP Portfolio		0771013103	CERMAK & KILDARE UMRI
Non-AMRP Portfolio		0771013104	BRYN MAWR & KIMBALL #6285
Non-AMRP Portfolio		0771013105	12" MAIN REPLACEMENT_VINCENNES AVE
Non-AMRP Portfolio		0771013106	2013 PUB IMP 53RD ST SEWER GAS MAIN
Non-AMRP Portfolio		0771013109	96TH & BENNET
Non-AMRP Portfolio		0771013114	PI5470_EMERALD_SEWER
Non-AMRP Portfolio		0771013115	WOLCOTT_60TH_UMRI
Non-AMRP Portfolio		0771013116	2621_W_15TH_PL
Non-AMRP Portfolio		0771013117	N-PI-1244 Cullom & Lawndale
Non-AMRP Portfolio		0771014001	118th & Wentworth UMRI
Non-AMRP Portfolio		0771014020	MONTROSE & CENTRAL PI SEWER 6826
Non-AMRP Portfolio		0771014022	PI5489 Eggleston Sewer
Non-AMRP Portfolio		0771014024	32ND & UNION UMRI
Non-AMRP Portfolio		0771014025	PI5440_LANGLEYSEWER_BCA1341
Non-AMRP Portfolio		0771014026	C-PI-1402 62nd St & Pulaski Rd
Non-AMRP Portfolio		0771014028	PI5443 Vernon Sewer
Non-AMRP Portfolio		0771014029	23RD & WOLCOTT 24" CI REPLACEMENT
Non-AMRP Portfolio		0771014030	S-PI-1343 - 31st and Halsted
Non-AMRP Portfolio		0771014031	1900_LATROBE_MAIN_EXT
Non-AMRP Portfolio		0771014032	82ND & WESTERN SEWER
Non-AMRP Portfolio		0771014033	WENTWORTH_91ST_SEWER_CROSSINGS
Non-AMRP Portfolio		0771014034	BLOOMINGDALE_TRAIL_DILP_RET
Non-AMRP Portfolio		0771014035	C-PI-1390 - 65th & Fairfield PI
Non-AMRP Portfolio		0771014036	S-SI-1475 - Princeton UMRI
Non-AMRP Portfolio		0771014038	C-PI-1252 - Hoyne and Cermak
Non-AMRP Portfolio		0771014039	N-PI-1389 - Belmont and Olcott
Non-AMRP Portfolio		0771014041	SEWER PI 82ND ALBANY
Non-AMRP Portfolio		0771014042	C-PI-1492 - 66th and Western
Non-AMRP Portfolio		0771014043	S-SI-1349 - 101st PI & Wood
Non-AMRP Portfolio		0771014045	C-PI-1495 - 47th and Kedzie
Non-AMRP Portfolio		0771014046	N-PI-1429 - Bryn Mawr & Neva SEWER

The Peoples Gas Light and Coke Company
Qualifying Infrastructure Plant Under Rider QIP
2015 Rider QIP Cost Recovery - Public Improvement / System Improvement Program Project List

Project Name	Phase	Work Order #	Work Order Description
Non-AMRP Portfolio		0771014047	C-PI-1370 - 68th & Western PI Sewer
Non-AMRP Portfolio		0771014048	C-PI-1416 - Pulaski & 25th Sewer
Non-AMRP Portfolio		0771014049	PI5558 8" CI REPLACE ST LAWRENCE
Non-AMRP Portfolio		0771014050	N-PI-1401 - Halsted and Diversey
Non-AMRP Portfolio		0771014051	ADA_AND_HUBBARD
Non-AMRP Portfolio		0771014058	82ND_ANTHONY_QIP
Non-AMRP Portfolio		0771014061	85HT AND GREEN UMRI
Non-AMRP Portfolio		0771014062	C-PI-1481 Washington Street
Non-AMRP Portfolio		0771014066	N-SI-1478 Damen & Loyola
Non-AMRP Portfolio		0771014068	C-SI-1733 52nd & Damen
Non-AMRP Portfolio		0771014070	S-SI-1688 Archer, Senour to Lock
Non-AMRP Portfolio		0771014073	S-PI-1692 105th Morgan to Halsted
Non-AMRP Portfolio		0771014074	S-PI-01693 118TH_STATE
Non-AMRP Portfolio		0771014075	S-SI-1602 101st & Wentworth
Non-AMRP Portfolio		0771014076	116TH_JUSTINE_CI_SEWER_CROSSINGS
Non-AMRP Portfolio		0771014078	UMRI_MILTIMORE_MILWAUKEE
Non-AMRP Portfolio		0771014079	C-PI-1480 - 58th & Keeler Sewer
Non-AMRP Portfolio		0771014080	C-PI-1699 CDOT Bus Rapid Transit
Non-AMRP Portfolio		0771014082	C-PI-1327 - Adams & Central
Non-AMRP Portfolio		0771014083	2950 SERVICE
Non-AMRP Portfolio		0771014084	PULASKI_ELSTON_PI5536_STRTSCPE
Non-AMRP Portfolio		0771014085	N-PI-1484 Waveland & Sheffield
Non-AMRP Portfolio		0771014086	S-SI-1767 115th & Hermosa
Non-AMRP Portfolio		0771014087	118TH_EGGLESTON_SEWER
Non-AMRP Portfolio		0771014089	105TH_PERRY
Non-AMRP Portfolio		0771014091	S-PI-1811 116th & Maplewood
Non-AMRP Portfolio		0771014093	N-SE-1770 Wrightwood QIP
Non-AMRP Portfolio		0771014094	S-PI-1328 88th & Lowe (QIP)
Non-AMRP Portfolio		0771014097	C-SI-1896 62nd & Lawndale
Non-AMRP Portfolio		0771014098	BELLE_PLAINE_CICERO_INTERNAL_SEALIN
Non-AMRP Portfolio		0771014099	N-PI-1774 Argyle, Broadway-Kenmore
Non-AMRP Portfolio		0771014104	N-PI-1891 SEWER_6900_AVONDALE_OKETO
Non-AMRP Portfolio		0771014105	C-PI-1698 IDOT NW Flyover
Non-AMRP Portfolio		0771014106	N-CO-1270 Devon & Lehigh
Non-AMRP Portfolio		0771014107	C_14_02_SA_AUGUSTA3_INTERSECTIONS
Non-AMRP Portfolio		0771014108	SEWER 6312A REROUTE
Non-AMRP Portfolio		0771014111	N-SI-1809 Talcott & Oketo
Non-AMRP Portfolio		0771014114	62ND AND KOLMAR
Non-AMRP Portfolio		0771014116	SEWER_6970_ADDISON_MEADE
Non-AMRP Portfolio		0771014119	S-SI-1707 97th-99th Walden-Longwood
Non-AMRP Portfolio		0771014120	1459 HUBBARD
Non-AMRP Portfolio		0771014121	N-SI-1996 Altavista, Grace - Byron
Non-AMRP Portfolio		0771014122	N-SI-1685 N. Clark St UMRI
Non-AMRP Portfolio		0771014124	KEYSTONE AND PETERSON 6898 PHASE 1
Non-AMRP Portfolio		0771014125	5010_4900_NELSON
Non-AMRP Portfolio		0771014126	C-PI-1493 56th & New England Sewer
Non-AMRP Portfolio		0771014127	SEWER_6954
Non-AMRP Portfolio		0771015001	C-PI-1423 57th & Kedzie
Non-AMRP Portfolio		0771015002	C-PI-1596 68th St & Western SEWER
Non-AMRP Portfolio		0771015004	C-PI-1486 77th & Wolcott
Non-AMRP Portfolio		0771015005	C-SI-1696 Sacramento & Archer
Non-AMRP Portfolio		0771015007	S-PI-1823 101st St & Damen
Non-AMRP Portfolio		0771015008	C-SI-1816 59th & Lawndale
Non-AMRP Portfolio		0771015009	C-PI-1804 60th St & Lawndale
Non-AMRP Portfolio		0771015014	N-SI-2029 8412 W Gregory
Non-AMRP Portfolio		0771015015	C-PI-1724 18th & Racine
Non-AMRP Portfolio		0771015017	MULLIGAN & GRAND PI SEWER WORK
Non-AMRP Portfolio		0771015018	101ST & MORGAN QIP SEWER

The Peoples Gas Light and Coke Company
Qualifying Infrastructure Plant Under Rider QIP
2015 Rider QIP Cost Recovery - Public Improvement / System Improvement Program Project List

Project Name	Phase	Work Order #	Work Order Description
Non-AMRP Portfolio		0771015019	SEWER_6421_HP
Non-AMRP Portfolio		0771015020	S-PI-1448 99th St & Western
Non-AMRP Portfolio		0771015021	S-PI-1449 99th St & Longwood
Non-AMRP Portfolio		0771015022	C-PI-1701 53rd St & Pulaski SEWER
Non-AMRP Portfolio		0771015023	117TH_CHURCH_SEWER_CROSSINGS
Non-AMRP Portfolio		0771015024	SEWER_6898A_PHASE_2
Non-AMRP Portfolio		0771015025	HARDING_47TH_SEWER
Non-AMRP Portfolio		0771015026	C-SI-2020 Chicago & Sedgwick
Non-AMRP Portfolio		0771015027	IOWA_KARLOV_UMRI
Non-AMRP Portfolio		0771015028	AMRP C140226-A
Non-AMRP Portfolio		0771015033	PI5686_WESTERN_WARREN
Non-AMRP Portfolio		0771015035	S-PI-1932 99th St & Wentworth
Non-AMRP Portfolio		0771015036	S-PI-2219 76th & Wentworth QIP
Non-AMRP Portfolio		0771015037	S-SI-2224 35th & Cottage Grove
Non-AMRP Portfolio		0771015039	SEWER 6827 MONTROSE
Non-AMRP Portfolio		0771015040	N-PI-1588 Lowell & Altgeld Sewer
Non-AMRP Portfolio		0771015041	SEWER_6889_NARRAGANSETT_NAGLE
Non-AMRP Portfolio		0771015042	PI5733_SEWER_PN6991
Non-AMRP Portfolio		0771015044	N-PI-1659 Diversey & Sheffield
Non-AMRP Portfolio		0771015045	N-PI-1591 Byron & New England
Non-AMRP Portfolio		0771015046	S-PI-1824 Dauphin & 90th Sewer
Non-AMRP Portfolio		0771015047	SEWER CROSSING REPLACEMENTS - 52ND
Non-AMRP Portfolio		0771015048	N-PI-1778 Keeler & Thomas
Non-AMRP Portfolio		0771015050	S-SI-1825 103rd & Indiana
Non-AMRP Portfolio		0771015052	N-SI-2256 ALBANY PARK PHASE 6A
Non-AMRP Portfolio		0771015056	CW - SIDEWALK - FG
Non-AMRP Portfolio		0771015060	LASALLE_SUPERIOR_EMERG_CAP
Non-AMRP Portfolio		0771015061	N-SI-1897 UMRI_MONTROSE_MOZART
Non-AMRP Portfolio		0771015062	S-SI-1826 108th PI & Ashland
Non-AMRP Portfolio		0771015089	C-PI-2221 85th & Columbus PH03
Non-AMRP Portfolio		0771015101	N-PI-1970 Albion & Albany SEWER
Non-AMRP Portfolio		0771015102	S-PI-2036 89th & Calumet
Non-AMRP Portfolio		0771015103	79TH_HOYNE_GMRCI
Non-AMRP Portfolio		0771015104	S-PI-02555 92ND & MARQUETTE
Non-AMRP Portfolio		0771015105	S-PI-2035 70TH_ASHLAND_SEWER
Non-AMRP Portfolio		0771015112	93RD_STONEY_CI_RETIREMENT
Non-AMRP Portfolio		0771015123	C-PI-01420 58TH_DAMEN SEWER
Non-AMRP Portfolio		0771015124	SEWER PI MOBILE
Non-AMRP Portfolio		0771015126	N-SI-02554 Armitage-Western to Dame
Non-AMRP Portfolio		0771015128	C-SE-02592 4949 S LAWNDAL E QIP
Non-AMRP Portfolio		0771015130	50TH_WABASH_EMERGENCY_REP
Non-AMRP Portfolio		0771015132	N-PI-02569 Argyle & Wolcott Sewer
Non-AMRP Portfolio		0771015134	Spaulding & Ardmore CI Replace
Non-AMRP Portfolio		0771015135	77TH_COTTAGEGROVE_STREETSCAPE
Non-AMRP Portfolio		0771015139	C-SI-02558 2200-2300 W 54TH PL
Non-AMRP Portfolio		0771015142	S-PI-02693 99th & Oglesby
Non-AMRP Portfolio		0771015145	C-PI-2562 64th & Lawndale
Non-AMRP Portfolio		0771015147	C-SI-02019 18th & Allport UMRI
Non-AMRP Portfolio		0771015150	C-SI-2571 West End & Kostner
Non-AMRP Portfolio		0771015151	46TH_DAMEN_SEWER
Non-AMRP Portfolio		0771015157	ClarkWave_EmergRetire
Non-AMRP Portfolio		0771015160	KARLOV_IOWA_PH2
Non-AMRP Portfolio		0771015163	64TH_DAMEN_SEWER_QIP
Non-AMRP Portfolio		0771015164	11553_to_11563_S_Racine
Non-AMRP Portfolio		0771015168	C-PI-2661 66th & Hamlin
Non-AMRP Portfolio		0771015173	SEWER 6827 - Montrose Austin
Non-AMRP Portfolio		0771015183	KEELER_CONGRESS_EMERGENCY
Non-AMRP Portfolio		0771015185	5438_S_CENTRAL_EMERGENCY

The Peoples Gas Light and Coke Company
Qualifying Infrastructure Plant Under Rider QIP
2015 Rider QIP Cost Recovery - Public Improvement / System Improvement Program Project List

Project Name	Phase	Work Order #	Work Order Description
Non-AMRP Portfolio		0771016002	S-PI-1938 107th & Racine SEWER
Non-AMRP Portfolio		0771016003	SewerCrossings
Non-AMRP Portfolio		0771016012	S-MR-2604 BeverlyWoods_115th_119th
Non-AMRP Portfolio		0772011213	LIBERTY_AUDIT_SERVICE
Non-AMRP Portfolio		0772011544	GLENWOOD_ROSEMONT_SEWER
Non-AMRP Portfolio		0772011680	1400 Western, Western/Roosevelt/15t
Non-AMRP Portfolio		0772012146	24th & Rockwell Services
Non-AMRP Portfolio		0772012150	Winchester and 65th- Water PI
Non-AMRP Portfolio		0772012154	2012 Water Conflict PI 5151, CI REP
Non-AMRP Portfolio		0772012161	5181_FAIRFIELD WATER PROJECT
Non-AMRP Portfolio		0772012162	Laramie and Chicago
Non-AMRP Portfolio		0772012165	PI 5182_CAMPBELL PROJECT
Non-AMRP Portfolio		0772012167	95th & Champlain
Non-AMRP Portfolio		0772012169	Devon & Fairfield Sewer Project
Non-AMRP Portfolio		0772012172	600 W DIVISION ST
Non-AMRP Portfolio		0772012174	PI 5210
Non-AMRP Portfolio		0772012176	107TH MICHIGAN WATER
Non-AMRP Portfolio		0772012178	MICHIGAN & 101ST_WATER PROJECT
Non-AMRP Portfolio		0772012179	PI 5113_S1301
Non-AMRP Portfolio		0772012183	Leamington and Fulton
Non-AMRP Portfolio		0772012184	95TH_LEAVITT_ASHLAND_PI5185
Non-AMRP Portfolio		0772012185	Jackson and Laramie
Non-AMRP Portfolio		0772012186	PI_5245_YALE_WATER_PROJECT
Non-AMRP Portfolio		0772012187	PI 5190
Non-AMRP Portfolio		0772012190	Little Italy System Improvement
Non-AMRP Portfolio		0772012192	US41 MAIN INSTALLATION
Non-AMRP Portfolio		0772012196	Ravenswood Sewer Project
Non-AMRP Portfolio		0772012198	Avers and Ainslie Sewer
Non-AMRP Portfolio		0772013006	117th & Wentworth
Non-AMRP Portfolio		0772013007	SIPHON WORK
Non-AMRP Portfolio		0772013008	Ashland_Montana
Non-AMRP Portfolio		0772013010	PI 5341
Non-AMRP Portfolio		0772013030	PI5321 Kildare
Non-AMRP Portfolio		0772013035	PI 5343, CDOT 71st St Streetscape
Non-AMRP Portfolio		0772013038	Newark-Thorndale Svc TieOver
Non-AMRP Portfolio		0772013040	Service Tie Overs 33rd and Ashland
Non-AMRP Portfolio		0772013041	GMRCI N-EN-13-002
Non-AMRP Portfolio		0772013042	SOUTH13-SI-01 SERVICES
Non-AMRP Portfolio		0772013052	109th & Wentworth Sewer
Non-AMRP Portfolio		0772013055	S-SE-1207 - 119th and Oakley
Non-AMRP Portfolio		0772013058	S-SI-1215 - 119th and Wentworth
Non-AMRP Portfolio		0772013062	8 SERVICE TRANS 102ND AND COMMERCIA
Non-AMRP Portfolio		0772013065	Sacramento UMRI
Non-AMRP Portfolio		0772013070	WOLCOTT_60TH_UMRI
Non-AMRP Portfolio		0772013071	Service Transfers for 32nd. & Union
Non-AMRP Portfolio		0772013074	PI 5470 SERVICE TRANSFERS
Non-AMRP Portfolio		0772013075	CERMAK & KILDARE SERV TRANSFERS
Non-AMRP Portfolio		0772013076	PI5443 Vernon Sewer
Non-AMRP Portfolio		0772014001	118th & Wentworth UMRI
Non-AMRP Portfolio		0772014040	PI5489 Eggleston Sewer
Non-AMRP Portfolio		0772014041	PI5440 Langley Sewer
Non-AMRP Portfolio		0772014042	Hubbard and ADA
Non-AMRP Portfolio		0772014043	1900 Latrobe Main Ext
Non-AMRP Portfolio		0772014044	S-SI-1475 - Princeton UMRI
Non-AMRP Portfolio		0772014045	95th & Bennett
Non-AMRP Portfolio		0772014048	C-PI-1481 Washington Street
Non-AMRP Portfolio		0772014052	C-PI-1699 CDOT Bus Rapid Transit
Non-AMRP Portfolio		0772014054	C-PI-1252 - Hoyne and Cermak

The Peoples Gas Light and Coke Company
Qualifying Infrastructure Plant Under Rider QIP
2015 Rider QIP Cost Recovery - Public Improvement / System Improvement Program Project List

Project Name	Phase	Work Order #	Work Order Description
Non-AMRP Portfolio		0772014055	S-SI-1349 - 101st Pl & Wood
Non-AMRP Portfolio		0772014057	S-SI-1602 101st & Wentworth
Non-AMRP Portfolio		0772014058	105th_Perry Service Transfers
Non-AMRP Portfolio		0772014059	S-SI-1767 115th & Hermosa
Non-AMRP Portfolio		0772014061	S-SI-1688 Archer, Senour to Lock
Non-AMRP Portfolio		0772014063	N-PI-1484 Waveland & Sheffield
Non-AMRP Portfolio		0772014067	S-SI-1707 97th-99th Walden-Longwood
Non-AMRP Portfolio		0772014068	N-SI-1809 Talcott & Oketo
Non-AMRP Portfolio		0772014069	88th & Lowe - Serv Xfers
Non-AMRP Portfolio		0772014070	HUBBARD & ARMOUR SERV XFERS
Non-AMRP Portfolio		0772014071	N-SI-1685 N. Clark St UMRI
Non-AMRP Portfolio		0772015005	UMRI 62nd & Lawndale Serv Xfers
Non-AMRP Portfolio		0772015007	C-PI-1698 IDOT NW Flyover
Non-AMRP Portfolio		0772015072	N-PI-1774 Argyle, Broadway-Kenmore
Non-AMRP Portfolio		0772015073	N-SI-1996 Altavista, Grace - Byron
Non-AMRP Portfolio		0772015074	S-PI-1932 99th St & Wentworth
Non-AMRP Portfolio		0772015076	S-PI-1448 99th St & Western
Non-AMRP Portfolio		0772015077	S-PI-1449 99th St & Longwood
Non-AMRP Portfolio		0772015078	S-PI-1824 90th St & Dauphin
Non-AMRP Portfolio		0772015079	BCA1825 SVRCI TRANSFERS
Non-AMRP Portfolio		0772015081	N-SI-2029 8412 W Gregory
Non-AMRP Portfolio		0772015082	Aldine Water CI Service Transfer
Non-AMRP Portfolio		0772015083	S-PI-1823 101st St & Damen
Non-AMRP Portfolio		0772015085	C-SI-1816 59th & Lawndale
Non-AMRP Portfolio		0772015086	C-PI-2004 BRT Randolph and Wells
Non-AMRP Portfolio		0772015087	C-PI-1804 60th St & Lawndale
Non-AMRP Portfolio		0772015088	C-SI-2020 Chicago & Sedgwick
Non-AMRP Portfolio		0772015089	BCA 2185 SVRCI TRANSFERS
Non-AMRP Portfolio		0772015091	N-SI-1971 Karlov & Iowa
Non-AMRP Portfolio		0772015092	N-PI-1778 Keeler & Thomas
Non-AMRP Portfolio		0772015093	76th & Went LP/MP CI ServiceTrans
Non-AMRP Portfolio		0772015094	N-PI-2156 SEWER_6968_BELLEPLAINE
Non-AMRP Portfolio		0772015095	5010-4900 W. NELSON ST
Non-AMRP Portfolio		0772015097	S-SI-1826 108th Pl & Ashland
Non-AMRP Portfolio		0772015100	N-SI-02026 Linder - Lynch to Elston
Non-AMRP Portfolio		0772015101	C-SI-2249 79TH_HOYNE_GMRCI
Non-AMRP Portfolio		0772015102	N-PI-1970 Albion & Albany SEWER
Non-AMRP Portfolio		0772015103	C-PI-2221 85th & Columbus PH03
Non-AMRP Portfolio		0772015104	C-PI-1486 77th & Wolcott
Non-AMRP Portfolio		0772015105	Wilson Station Service Transfer
Non-AMRP Portfolio		0772015107	N-SI-02554 Armitage-Western to Dame
Non-AMRP Portfolio		0772015108	N-PI-2039 Mobile & Bloomingdale
Non-AMRP Portfolio		0772015109	C-SE-02592 4949 S Lawndale EDR
Non-AMRP Portfolio		0772015112	N-PI-02569 Argyle & Wolcott Sewer
Non-AMRP Portfolio		0772015113	105th_CI_ServiceTransfers_Part2
Non-AMRP Portfolio		0772015114	BCA 2593 SVRCI TRANSFERS
Non-AMRP Portfolio		0772015115	N-PI-01965 Francisco-Chicago to Wal
Non-AMRP Portfolio		0772015116	S-PI-1805 Bishop_91ST_Sewer
Non-AMRP Portfolio		0772015117	C-SI-02558 2200-2300 W 54TH PL
Non-AMRP Portfolio		0772015119	C-SI-02019 18th & Allport UMRI
Non-AMRP Portfolio		0772015121	C-PI-2180 Dearborn & Lake
Non-AMRP Portfolio		0772015123	N-SI-2697 Karlov & Iowa
Non-AMRP Portfolio		0772015124	BCA# 2820 - 11553 to 11563 S Racine
Non-AMRP Portfolio		0772016003	S-MR-2604 BEVERLY WOODS
Non-AMRP Portfolio		0772111514	Congress & Cicero-Leamington
Gas Meters		0250000000	Gas Meters (Public Improvement / System Improvement Program)

**The Peoples Gas Light and Coke Company
 Qualifying Infrastructure Plant Under Rider QIP
 2015 Rider QIP Cost Recovery - High Pressure Installation Program Project List**

Project Name	Phase	Work Order #	Work Order Description
N-12-02: HP Northwest Interstation Main	Phase 01	0017013095	RECTIFIER FOR ALTGELD MAJOR
N-12-02: HP Northwest Interstation Main	Phase 01	0017013096	RECTIFIER FOR KEDZIE PALMER
N-12-02: HP Northwest Interstation Main	Phase 01	0018013103	SCADA INSTALL AT ALTGELD & MAJOR
N-12-02: HP Northwest Interstation Main	Phase 01	0018013104	SCADA INSTALL AT PALMER & KEDZIE
N-12-02: HP Northwest Interstation Main	Phase 01	0018013105	SCADA INSTALL AT PALMER & LOWELL
N-12-02: HP Northwest Interstation Main	Phase 01	0772012140	Palmer: Kimball to Central Park SER
N-12-02: HP Northwest Interstation Main	Phase 02	0018013102	SCADA Dakin & Major
N-12-02: HP Northwest Interstation Main	Phase 02	0771012002	N-12-02 HP NW EXTENSION PH02
N-12-02: HP Northwest Interstation Main	Phase 02	0771013085	NW Extension MP Conversion Part 1
N-12-02: HP Northwest Interstation Main	Phase 02	0771013097	NW Extension MP Conversion Part 2
N-12-02: HP Northwest Interstation Main	Phase 03	0771014059	N-12-02 PH03 HP NW Int LP/MP Seg1
N-12-02: HP Northwest Interstation Main	Phase 03	0771014060	N-12-02 PH03 HP NW Int LP/MP Seg2
N-12-02: HP Northwest Interstation Main	Phase 03	0771014081	N-12-02 HP NW EXTENSION PH03
N-12-02: HP Northwest Interstation Main	Phase 04	0771013112	N-12-02 HP NW EXTENSION PH04
Gas Meters		0250000000	Gas Meters (High Pressure Installation Program)

**The Peoples Gas Light and Coke Company
Qualifying Infrastructure Plant Under Rider QIP
2015 Rider QIP Cost Recovery - Calumet 2/3 Program Project List**

Project Name	Phase	Work Order #	Work Order Description
Calumet Project		0017014157	106TH_TORRENCE_TO_RIVER
Calumet Project		0017014158	106TH_RIVER_TO_AVENUE_M
Calumet Project		0017014159	106th St River Crossing
Calumet Project		0018013147	Cal#3 Calumet Station (98th & Balti
Calumet Project		0018013148	Cal3 122nd & Hoxie Station
Calumet Project		0018014007	Cal3 126th & Saginaw Station
Calumet Project		0018014008	Cal 2 138th & Brainard Station
Calumet Project		0140013030	Cal 3 River Crossing 138th
Calumet Project		0140013032	Cal 3 RR Xing 104th & Torrence
Calumet Project		0140013033	Cal3 RR Xing 112th & Torrence
Calumet Project		0140014002	Cal#3 Pig Launcher at 138th
Calumet Project		0140014004	106th St Lateral
Calumet Project		0140015003	Cal3 Fittings & Valves 124th-116th
Calumet Project		0141013029	106th St Station Build
Calumet Project		0771014090	AVENUE_J_CI_RET
Gas Meters		0250000000	Gas Meters (Calumet 2/3 Program)

STATE OF ILLINOIS

ILLINOIS COMMERCE COMMISSION

The Peoples Gas Light and)	
Coke Company)	
)	
Petition Pursuant to Rider QIP	)	Docket No. 16-
of Schedule of Rates for Gas Service)	
to Initiate a Proceeding to Determine)	
the Accuracy and Prudence of)	
Qualifying Infrastructure Investment)	

ATTACHMENT C

Schedule Required by Section H, subsection (d)(4), of Rider QIP and Verifications

**The Peoples Gas Light and Coke Company
Qualifying Infrastructure Plant
Under Rider QIP**

**Schedule of Rates, III. C.C. No. 28
Applicable to Service Classification Nos. 1, 2, 4 and 8 and Riders FST, SST, and P**

Statement of Reconciliation for the Calendar Year 2015

Rider QIP Operating Income and 13-month Average Rate Base

<u>Line No.</u>	<u>Description</u>	<u>Amounts</u>
	[A]	[B]
1	Operating Income	\$ 134,154,369
2	13-month average Rate Base	\$ 1,723,771,154

The Peoples Gas Light and Coke Company ("Peoples Gas") prepared the amounts above in the manner required by Section 556.100(d)(4) of the Commission's rules. The schedule is prepared solely for purposes of complying with the required reconciliation filing and, for the reasons described below among others, has no other reasonable or acceptable use.

To prepare the schedule, Peoples Gas (1) increased / decreased total rate base by the pro rata percentage increase / decrease in net plant, and (2) increased / decreased total operating expenses by the pro rata percentage increase / decrease in operating expenses, both as approved by the Commission in the Second Amendatory Final Order compared to the amount Peoples Gas requested in the initial filing in Docket Nos. 14-0224/14-0225 (cons.) ("Last Rate Case").

The adjustments computed in the manner prescribed in Section 556.100 (d)(4) produce a result that is internally inconsistent between operating income and rate base. In addition the results are not representative of operating income and rate base for the reconciliation year reflective of adjustments made in Peoples Gas' Last Rate Case. Finally, adjustments computed in this manner would be inconsistent with the requirements of Internal Revenue Code section 168(i)(9)(B)(ii) related to normalization.

STATE OF ILLINOIS)
)
COUNTY OF COOK)

Christine M. Gregor, of lawful age, being first duly sworn on oath, states that she is employed by WEC Business Services LLC as Manager, Operations Accounting of The Peoples Gas Light and Coke Company; that she, jointly with Karen A. Tiedmann, has prepared Attachment C pursuant to Section H(d)4 under Rider QIP, Qualifying Infrastructure Plant, and knows the contents thereof; and that the facts therein stated are true to the best of her knowledge, information and belief.

By: Christine M. Gregor
Christine M. Gregor
Manager, Operations Accounting

SUBSCRIBED and SWORN TO before me this 11th day of March, 2016.

By: Agatha M. Szeczyk

My Commission Expires: 2/23/2019



STATE OF ILLINOIS)
)
COUNTY OF COOK)

Karen A. Tiedmann, of lawful age, being first duly sworn on oath, states that she is employed by WEC Business Services LLC as a Rate Case Consultant providing services to The Peoples Gas Light and Coke Company; that she, jointly with Christine M. Gregor, has prepared Attachment C pursuant to Section H(d)4 under Rider QIP, Qualifying Infrastructure Plant, and knows the contents thereof; and that the facts therein stated are true to the best of her knowledge, information and belief.

By: *Karen A. Tiedmann*
Karen A. Tiedmann
Rate Case Consultant

SUBSCRIBED and SWORN TO before me this 04th day of March, 2016.

By: *Agatha M. Szeczyk*

My Commission Expires: 2/23/2019



STATE OF ILLINOIS

ILLINOIS COMMERCE COMMISSION

The Peoples Gas Light and)	
Coke Company)	
)	
Petition Pursuant to Rider QIP	)	Docket No. 16-
of Schedule of Rates for Gas Service)	
to Initiate a Proceeding to Determine)	
the Accuracy and Prudence of)	
Qualifying Infrastructure Investment)	

ATTACHMENT D

Schedule Required by Section H, subsection (d)(5), of Rider QIP and Verification

**The Peoples Gas Light and Coke Company
Qualifying Infrastructure Plant
Under Rider QIP**

**Schedule of Rates, III. C.C. No. 28
Applicable to Service Classification Nos. 1, 2, 4 and 8 and Riders FST, SST, and P**

Statement of Reconciliation for the Calendar Year 2015

Rider QIP Annual Billing Increase Calculation

Line No.	Description [A]	Amounts [B]
1	Reconciliation Year	2015 (1)
2	Annual Base Rate Revenues (Docket No. 14-0224/14-0225 (cons.)) (2)	\$ 601,025,452.05
3	Rider QIP Cap - annual average 4%	4.0%
4	Amount Allowed to be Billed Under Rider QIP (Annual Base Rate Revenues x 4% annual average QIP Cap)	\$ 24,041,018.08
5	Annual Billing Increase Billed Under Rider QIP since the last rate case	\$ 13,066,207.22
6	% of Base Rate Revenues established in last rate case	2.17%

(1) The Company's last approved rate case, Docket Nos. 14-0224/14-0225(cons.) became effective January 28, 2015.

(2) Proration reflecting 29 days of Final Order Base Rate Revenues (effective January 28, 2015 - February 25, 2015) and 309 days of Second Amending Order Base Rate Revenues (effective February 26, 2015) per Docket Nos. 14-0224/14-0225 (cons.)

STATE OF ILLINOIS)
)
COUNTY OF COOK)

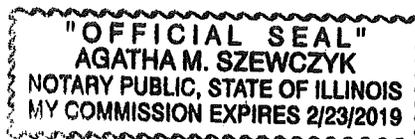
Debra E. Egelhoff, of lawful age, being first duly sworn on oath, states that she is employed by WEC Business Services LLC as Manager, Gas Regulatory Policy providing services to The Peoples Gas Light and Coke Company; that she has prepared Attachment D pursuant to Section H(d)5 under Rider QIP, Qualifying Infrastructure Plant, and knows the contents thereof; and that the facts therein stated are true to the best of her knowledge, information and belief.

By: Debra E. Egelhoff
Debra E. Egelhoff
Manager, Gas Regulatory Policy

SUBSCRIBED and SWORN TO before me this 11th day of March, 2016.

By: Agatha M. Szewczyk

My Commission Expires: 2/23/2019



STATE OF ILLINOIS

ILLINOIS COMMERCE COMMISSION

The Peoples Gas Light and)	
Coke Company)	
)	
Petition Pursuant to Rider QIP	)	Docket No. 16-
of Schedule of Rates for Gas Service)	
to Initiate a Proceeding to Determine)	
the Accuracy and Prudence of)	
Qualifying Infrastructure Investment)	

ATTACHMENT E

Affidavit of Andrew Hesselbach Concerning Jobs

STATE OF ILLINOIS

ILLINOIS COMMERCE COMMISSION

The Peoples Gas Light and)	
Coke Company)	
)	
Petition Pursuant to Rider QIP	)	Docket No. 16-
of Schedule of Rates for Gas Service)	
to Initiate a Proceeding to Determine)	
the Accuracy and Prudence of)	
Qualifying Infrastructure Investment)	

AFFIDAVIT OF ANDREW HESSELBACH

STATE OF ILLINOIS)	
	)	SS.
COUNTY OF COOK)	

I, Andrew Hesselbach, of lawful age, being first duly sworn on oath, declare under oath as follows:

1. I am Vice President, Construction, for The Peoples Gas Light and Coke Company.
2. Section H of Rider QIP, Qualifying Infrastructure Plant, requires The Peoples Gas Light and Coke Company (“Peoples Gas”) to file, no later than March 20, 2016, a petition with the Illinois Commerce Commission that, among other things, include the number of jobs attributable to the qualifying infrastructure investments for which Peoples Gas recovered costs through the QIP Surcharge and an explanation of how it determined the number of jobs.
3. The reconciliation period is calendar year 2015.
4. The number of jobs attributable to the qualifying infrastructure investments for which Peoples Gas recovered costs through the QIP Surcharge in the reconciliation period is 1,201 (monthly average).
5. Peoples Gas determined the number of jobs as follows. Total labor hours charged to all QIP eligible projects were converted to full time equivalents (“FTEs”) on a monthly basis. The FTEs were calculated by dividing the total monthly hours worked by the monthly hours available to work. The monthly hours available to work is derived from the full time hours minus non-productive time (vacations, sick time, holidays, etc.).

STATE OF ILLINOIS

ILLINOIS COMMERCE COMMISSION

The Peoples Gas Light and)
Coke Company)
)
Petition Pursuant to Rider QIP)
of Schedule of Rates for Gas Service)
to Initiate a Proceeding to Determine)
the Accuracy and Prudence of)
Qualifying Infrastructure Investment)

Docket No. 16-

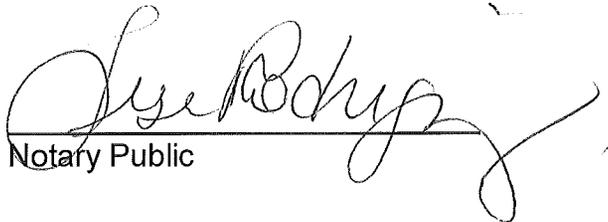
6. I swear and affirm that the facts in this affidavit are true and correct, to the best of my knowledge and ability.

FURTHER AFFIANT SAYETH NOT.

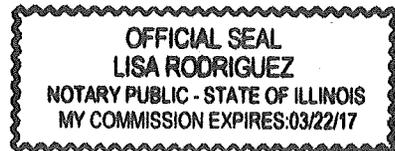


Andrew Hesselbach

SUBSCRIBED AND SWORN to before me
this 16th day of March, 2016.



Notary Public



STATE OF ILLINOIS

ILLINOIS COMMERCE COMMISSION

The Peoples Gas Light and)	
Coke Company)	
)	
Petition Pursuant to Rider QIP	)	Docket No. 16-
of Schedule of Rates for Gas Service)	
to Initiate a Proceeding to Determine)	
the Accuracy and Prudence of)	
Qualifying Infrastructure Investment)	

ATTACHMENT F

Municipality Served by The Peoples Gas Light and Coke Company

City of Chicago

STATE OF ILLINOIS

ILLINOIS COMMERCE COMMISSION

The Peoples Gas Light and)	
Coke Company)	
)	
Petition Pursuant to Rider QIP	)	Docket No. 16-
of Schedule of Rates for Gas Service)	
to Initiate a Proceeding to Determine)	
the Accuracy and Prudence of)	
Qualifying Infrastructure Investment)	

NOTICE OF FILING

I hereby certify that The Peoples Gas Light and Coke Company filed its Petition on the Illinois Commerce Commission's e-docket system, in accordance with requirements of the Commission's Rules of Practice.

Dated at Chicago, Illinois, this 18th day of March, 2016.

By: /S/ MARY KLYASHEFF

Mary Klyasheff
An Attorney for
The Peoples Gas Light
and Coke Company