

North Shore Gas Company  
Rider VBA Reconciliation Statement - S.C. No. 1 Heating  
For the Fiscal Year Period January 1 through December 31, 2015

Line No.	Description (A)	Per Company (B)	Source (C)	Adjustments per Staff (D)	as Adjusted per Staff (E)
1	<b>Carry Over - Prior Year</b>				
2	Rider VBA adjustment to be billed-Prior Year filing	\$ (3,162,577.35)	(1)	\$ -	\$ -
3	Rider VBA adjustment -actual billings in the Fiscal Year	\$ (2,852,196.25)	(2)	\$ -	\$ -
4	Amount to be Recovered (Refunded) through RA	\$ (310,381.10)	line 2 - line 3	\$ -	\$ -
5	Factor O - Prior Reconciliation	\$ -	(3)		
6	Interest Rate (i) (0.50 % x 9/12)	0.375%	(4)		
7	Interest Amount	\$ (1,163.93)	(line 4+line 5) x line 6	\$ -	\$ -
8	Under / (Over) from prior years	\$ (311,545.03)	line 4 + line 5 + line 7	\$ -	\$ -
9	<b>Current Year</b>				
10	Rate Case Revenues (RCR)	\$ 20,075,139.51	(5)	\$ -	\$ -
11	Actual Revenues (Distribution Revenues) (AR)	\$ 20,280,744.73	(6)	\$ -	\$ -
12	Amount to be Recovered (Refunded)	\$ (205,605.22)	line 10 - line 11	\$ -	\$ -
13	Percentage of Fixed Costs (PFC)	100%	(5)		
14	Annual Adjustment Under / (Over) Current Year	\$ (205,605.22)	line 12 x line 13	\$ -	\$ -
15	Cumulative (Refundable)/Recoverable Incl. Interest	\$ (517,150.25)	line 8 + line 14	\$ -	\$ -
16	<b>Disposition of Cumulative (Over)/Under Recovery</b>				
17	Annual Adjustment	\$ (205,605.22)	line 14	\$ -	\$ -
18	RA and Factor O - prior reconciliation	\$ (311,545.03)	line 8	\$ -	\$ -
19	Factor O - Current Reconciliation	\$ -	n/a	\$ -	\$ -
20	Cumulative (Refundable)/Recoverable Incl. Interest	\$ (517,150.25)	line 17 + line 18 + line 19	\$ -	\$ -
21	<b>Determination of Adjustment per Therm</b>				
22	Factor T - Estimated Therms April through December 2016	99,519,570	(7)		
23	RA and Factor O Adjustment per therm	\$ (0.0031)	line 8 / line 22		
24	2015 Adjustment per therm	\$ (0.0021)	line 14 / line 22		
25	Total Adjustment per Therm effective April 1 through December 31, 2016	\$ (0.0052)	line 23 + line 24		
26	Total Adjustment per Therm	(0.52)	c line 25 x 100		

Sources:

- (1) Per Order in Docket Nos. 15-0207/15-0208 (cons.), Rider VBA Reconciliation Proceeding for 2014, Appendix A, page 1, line 20, column B.
- (2) Rider VBA revenues recorded March 2015 through February 2016.
- (3) The Commission did not order a Factor O in Docket Nos. 15-0207/15-0208 (cons.).
- (4) Interest Rate established pursuant to Order in Docket No. 15-0638 of the Illinois Commerce Commission entered December 16, 2015 adjusted for the number of months in the Effective Period.
- (5) See Rider VBA Filing page 4, Rider VBA Compliance Report.
- (6) See Rider VBA Filing page 5, Determination of Actual Revenue (AR).
- (7) Estimated therms to be delivered April 1 through December 31, 2016.

There may be differences due to rounding

North Shore Gas Company  
Rider VBA Reconciliation Statement - S.C. No. 1 Non-Heating  
For the Fiscal Year Period January 1 through December 31, 2015

Line No.	Description (A)	Per Company (B)	Source (C)	Adjustments per Staff (D)	as Adjusted per Staff (E)
1	<b>Carry Over - Prior Year</b>				
2	Rider VBA adjustment to be billed-Prior Year filing	\$ (1,517.86)	(1)	\$ -	\$ -
3	Rider VBA adjustment -actual billings in the Fiscal Year	\$ (1,564.14)	(2)	\$ -	\$ -
4	Amount to be Recovered (Refunded) through RA	\$ 46.28	line 2 - line 3	\$ -	\$ -
5	Factor O - Prior Reconciliation	\$ -	(3)		
6	Interest Rate (i) (0.50 % x 9/12)	0.375%	(4)		
7	Interest Amount	\$ 0.17	(line 4+line 5) x line 6	\$ -	\$ -
8	Under / (Over) from prior years	\$ 46.45	line 4 + line 5 + line 7	\$ -	\$ -
9	<b>Current Year</b>				
10	Rate Case Revenues (RCR)	\$ 28,378.68	(5)	\$ -	\$ -
11	Actual Revenues (Distribution Revenues) (AR)	\$ 25,870.85	(6)	\$ -	\$ -
12	Amount to be Recovered (Refunded)	\$ 2,507.83	line 10 - line 11	\$ -	\$ -
13	Percentage of Fixed Costs (PFC)	100%	(5)		
14	Annual Adjustment Under / (Over) Current Year	\$ 2,507.83	line 12 x line 13	\$ -	\$ -
15	Cumulative (Refundable)/Recoverable Incl. Interest	\$ 2,554.28	line 8 + line 14	\$ -	\$ -
16	<b>Disposition of Cumulative (Over)/Under Recovery</b>				
17	Annual Adjustment	\$ 2,507.83	line 14	\$ -	\$ -
18	RA and Factor O - prior reconciliation	\$ 46.45	line 8	\$ -	\$ -
19	Factor O - Current Reconciliation	\$ -	n/a	\$ -	\$ -
20	Cumulative (Refundable)/Recoverable Incl. Interest	\$ 2,554.28	line 17 + line 18 + line 19	\$ -	\$ -
21	<b>Determination of Adjustment per Therm</b>				
22	Factor T - Estimated Therms April through December 2016	158,950	(7)		
23	RA and Factor O Adjustment per therm	\$ 0.0003	line 8 / line 22		
24	2015 Adjustment per therm	\$ 0.0158	line 14 / line 22		
25	Total Adjustment per Therm effective April 1 through December 31, 2016	\$ 0.0161	line 23 + line 24		
26	Total Adjustment per Therm	1.61	c line 25 x 100		

Sources:

- (1) Per Order in Docket Nos. 15-0207/15-0208 (cons.), Rider VBA Reconciliation Proceeding for 2014, Appendix A, page 2, line 20, column B.
- (2) Rider VBA revenues recorded March 2015 through February 2016.
- (3) The Commission did not order a Factor O in Docket Nos. 15-0207/15-0208 (cons.).
- (4) Interest Rate established pursuant to Order in Docket No. 15-0638 of the Illinois Commerce Commission entered December 16, 2015 adjusted for the number of months in the Effective Period.
- (5) See Rider VBA Filing page 4, Rider VBA Compliance Report.
- (6) See Rider VBA Filing page 5, Determination of Actual Revenue (AR).
- (7) Estimated therms to be delivered April 1 through December 31, 2016.

There may be differences due to rounding

**North Shore Gas Company**  
**Rider VBA Reconciliation Statement - S.C. No. 2**  
**For the Fiscal Year Period January 1 through December 31, 2015**

<u>Line No.</u>	<u>Description</u> (A)	<u>Per Company</u> (B)	<u>Source</u> (C)	<u>Adjustments per Staff</u> (D)	<u>as Adjusted per Staff</u> (E)
1	-				
2	Rider VBA adjustment to be billed-Prior Year filing	\$ (973,017.54)	(1)	\$ -	\$ -
3	Rider VBA adjustment -actual billings in the Fiscal Year	\$ (944,944.11)	(2)	\$ -	\$ -
4	Amount to be Recovered (Refunded) through RA	\$ (28,073.43)	line 2 - line 3	\$ -	\$ -
5	Factor O - Prior Reconciliation	\$ -	(3)		
6	Interest Rate (i) (0.50 % x 9/12)	0.375%	(4)		
7	Interest Amount	\$ (105.28)	(line 4+line 5) x line 6	\$ -	\$ -
8	Under / (Over) from prior years	<u>\$ (28,178.71)</u>	line 4 + line 5 + line 7	<u>\$ -</u>	<u>\$ -</u>
9	<b><u>Current Year</u></b>				
10	Rate Case Revenues (RCR)	\$ 6,526,271.73	(5)	\$ -	\$ -
11	Actual Revenues (Distribution Revenues) (AR)	\$ 7,024,506.71	(6)	\$ -	\$ -
12	Amount to be Recovered (Refunded)	\$ (498,234.98)	line 10 - line 11	\$ -	\$ -
13	Percentage of Fixed Costs (PFC)	100%	(5)		
14	Annual Adjustment Under / (Over) Current Year	<u>\$ (498,234.98)</u>	line 12 x line 13	<u>\$ -</u>	<u>\$ -</u>
15	Cumulative (Refundable)/Recoverable Incl. Interest	<u>\$ (526,413.69)</u>	line 8 + line 14	<u>\$ -</u>	<u>\$ -</u>
16	<b><u>Disposition of Cumulative (Over)/Under Recovery</u></b>				
17	Annual Adjustment	\$ (498,234.98)	line 14	\$ -	\$ -
18	RA and Factor O - prior reconciliation	\$ (28,178.71)	line 8	\$ -	\$ -
19	Factor O - Current Reconciliation	\$ -	n/a	\$ -	\$ -
20	Cumulative (Refundable)/Recoverable Incl. Interest	<u>\$ (526,413.69)</u>	line 17 + line 18 + line 19	<u>\$ -</u>	<u>\$ -</u>
21	<b><u>Determination of Adjustment per Therm</u></b>				
22	Factor T - Estimated Therms April through December 2016	54,015,537	(7)		
23	RA and Factor O Adjustment per therm	\$ (0.0005)	line 8 / line 22		
24	2015 Adjustment per therm	<u>\$ (0.0092)</u>	line 14 / line 22		
25	Total Adjustment per Therm effective April 1 through December 31, 2016	\$ (0.0097)	line 23 + line 24		
26	Total Adjustment per Therm	(0.97) ¢	line 25 x 100		

Sources:

- (1) Per Order in Docket Nos. 15-0207/15-0208 (cons.), Rider VBA Reconciliation Proceeding for 2014, Appendix A, page 3, line 20, column B.
- (2) Rider VBA revenues recorded March 2015 through February 2016.
- (3) The Commission did not order a Factor O in Docket Nos. 15-0207/15-0208 (cons.).
- (4) Interest Rate established pursuant to Order in Docket No. 15-0638 of the Illinois Commerce Commission entered December 16, 2015 adjusted for the number of months in the Effective Period.
- (5) See Rider VBA Filing page 4, Rider VBA Compliance Report.
- (6) See Rider VBA Filing page 5, Determination of Actual Revenue (AR).
- (7) Estimated therms to be delivered April 1 through December 31, 2016.

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