

The Peoples Gas Light and Coke Company
Rider VBA Reconciliation Statement - S.C. No. 1 Heating
For the Fiscal Year Period January 1 through December 31, 2015

Line No.	<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	<u>Carry Over - Prior Year</u>				
2	Rider VBA adjustment to be billed-Prior Year filing	\$ (18,274,343.74)	(1)	\$ -	\$ -
3	Rider VBA adjustment -actual billings in the Fiscal Year	\$ (16,364,156.97)	(2)	\$ -	\$ -
4	Amount to be Recovered (Refunded) through RA	\$ (1,910,186.77)	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	\$ (7,163.20)	(line 4+line 5) x line 6	\$ -	\$ -
8	Under / (Over) from prior years	<u>\$ (1,917,349.97)</u>	line 4 + line 5 + line 7	<u>\$ -</u>	<u>\$ -</u>
9	<u>Current Year</u>				
10	Rate Case Revenues (RCR)	\$ 133,056,481.61	(5)	\$ -	\$ -
11	Actual Revenues (Distribution Revenues) (AR)	\$ 132,830,459.62	(6)	\$ -	\$ -
12	Amount to be Recovered (Refunded)	\$ 226,021.99	line 10 - line 11	\$ -	\$ -
13	Percentage of Fixed Costs (PFC)	100%	(5)		
14	Annual Adjustment Under / (Over) Current Year	<u>\$ 226,021.99</u>	line 12 x line 13	<u>\$ -</u>	<u>\$ -</u>
15	Cumulative (Refundable)/Recoverable Incl. Interest	<u>\$ (1,691,327.98)</u>	line 8 + line 14	<u>\$ -</u>	<u>\$ -</u>
16	<u>Disposition of Cumulative (Over)/Under Recovery</u>				
17	Annual Adjustment	\$ 226,021.99	line 14	\$ -	\$ -
18	RA and Factor O - prior reconciliation	\$ (1,917,349.97)	line 8	\$ -	\$ -
19	Factor O - Current Reconciliation	-	n/a		
20	Cumulative (Refundable)/Recoverable Incl. Interest	<u>\$ (1,691,327.98)</u>	line 17 + line 18 + line 19	<u>\$ -</u>	<u>\$ -</u>
21	<u>Determination of Adjustment per Therm</u>				
22	Factor T - Estimated Therms April through December 2016	364,560,160	(7)		
23	RA and Factor O Adjustment per therm	\$ (0.0053)	line 8 / line 22		
24	2015 Adjustment per therm	<u>\$ 0.0006</u>	line 14 / line 22		
25	Total Adjustment per Therm effective April 1 through December 31, 2016	\$ (0.0047)	line 23 + line 24		
26	Total Adjustment per Therm	(0.47) c	line 25 x 100		

Sources:

- (1) Per Order in Docket Nos. 15-0207/15-0208 (cons.), Rider VBA Reconciliation Proceeding for 2014, Appendix B, 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

The Peoples Gas Light and Coke 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	Carry Over - Prior Year				
2	Rider VBA adjustment to be billed-Prior Year filing	\$ 8,593.92	(1)	\$ -	\$ -
3	Rider VBA adjustment -actual billings in the Fiscal Year	\$ 8,376.06	(2)	\$ -	\$ -
4	Amount to be Recovered (Refunded) through RA	\$ 217.86	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	\$ 0.82	(line 4+line 5) x line 6	\$ -	\$ -
8	Under / (Over) from prior years	\$ 218.68	line 4 + line 5 + line 7	\$ -	\$ -
9	Current Year				
10	Rate Case Revenues (RCR)	\$ 1,834,348.36	(5)	\$ -	\$ -
11	Actual Revenues (Distribution Revenues) (AR)	\$ 1,666,753.69	(6)	\$ -	\$ -
12	Amount to be Recovered (Refunded)	\$ 167,594.67	line 10 - line 11	\$ -	\$ -
13	Percentage of Fixed Costs (PFC)	100%	(5)		
14	Annual Adjustment Under / (Over) Current Year	\$ 167,594.67	line 12 x line 13	\$ -	\$ -
15	Cumulative (Refundable)/Recoverable Incl. Interest	\$ 167,813.35	line 8 + line 14	\$ -	\$ -
16	Disposition of Cumulative (Over)/Under Recovery				
17	Annual Adjustment	\$ 167,594.67	line 14	\$ -	\$ -
18	RA and Factor O - prior reconciliation	\$ 218.68	line 8	\$ -	\$ -
19	Factor O - Current Reconciliation	-	n/a		
20	Cumulative (Refundable)/Recoverable Incl. Interest	\$ 167,813.35	line 17 + line 18 + line 19	\$ -	\$ -
21	Determination of Adjustment per Therm				
22	Factor T - Estimated Therms April through December 2016	5,919,690	(7)		
23	RA and Factor O Adjustment per therm	\$ -	line 8 / line 22		
24	2015 Adjustment per therm	\$ 0.0283	line 14 / line 22		
25	Total Adjustment per Therm effective April 1 through December 31, 2016	\$ 0.0283	line 23 + line 24		
26	Total Adjustment per Therm	2.83	line 25 x 100		

Sources:

- (1) Per Order in Docket Nos. 15-0207/15-0208 (cons.), Rider VBA Reconciliation Proceeding for 2014, Appendix B, 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

The Peoples Gas Light and Coke Company
Rider VBA Reconciliation Statement - S.C. No. 2
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	Carry Over - Prior Year				
2	Rider VBA adjustment to be billed-Prior Year filing	\$ (9,237,618.06)	(1)	\$ -	\$ -
3	Rider VBA adjustment -actual billings in the Fiscal Year	\$ (8,695,900.37)	(2)	\$ -	\$ -
4	Amount to be Recovered (Refunded) through RA	\$ (541,717.69)	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	\$ (2,031.44)	(line 4+line 5) x line 6	\$ -	\$ -
8	Under / (Over) from prior years	\$ (543,749.13)	line 4 + line 5 + line 7		
9	Current Year				
10	Rate Case Revenues (RCR)	\$ 93,820,864.26	(5)	\$ -	\$ -
11	Actual Revenues (Distribution Revenues) (AR)	\$ 96,436,997.15	(6)	\$ -	\$ -
12	Amount to be Recovered (Refunded)	\$ (2,616,132.89)	line 10 - line 11	\$ -	\$ -
13	Percentage of Fixed Costs (PFC)	100%	(5)		
14	Annual Adjustment Under / (Over) Current Year	\$ (2,616,132.89)	line 12 x line 13	\$ -	\$ -
15	Cumulative (Refundable)/Recoverable Incl. Interest	\$ (3,159,882.02)	line 8 + line 14	\$ -	\$ -
16	Disposition of Cumulative (Over)/Under Recovery				
17	Annual Adjustment	\$ (2,616,132.89)	line 14	\$ -	\$ -
18	RA and Factor O - prior reconciliation	\$ (543,749.13)	line 8	\$ -	\$ -
19	Factor O - Current Reconciliation	-	n/a	-	-
20	Cumulative (Refundable)/Recoverable Incl. Interest	\$ (3,159,882.02)	line 17 + line 18 + line 19	\$ -	\$ -
21	Determination of Adjustment per Therm				
22	Factor T - Estimated Therms April through December 2016	364,676,490	(7)		
23	RA and Factor O Adjustment per therm	\$ (0.0015)	line 8 / line 22		
24	2015 Adjustment per therm	\$ (0.0072)	line 14 / line 22		
25	Total Adjustment per Therm effective April 1 through December 31, 2016	\$ (0.0087)	line 23 + line 24		
26	Total Adjustment per Therm	(0.87) c	line 25 x 100		

Sources:

- (1) Per Order in Docket Nos. 15-0207/15-0208 (cons.), Rider VBA Reconciliation Proceeding for 2014, Appendix B, 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.

There may be differences due to rounding