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March 30, 2001

IN REPLY REFER TO:

Ansley Watson, Jr.
P.O. Box 1531
Tampa, Florida 33601
e-mail: aw@macfar.com

VIA FEDERAL EXPRESS

Blanca S. Bayo, Director
Division of Records & Reporting
Florida Public Service Commission
Capital Circle Office Center
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

010383-64 83

Re: Application for approval of new depreciation rates by PEOPLES GAS SYSTEM

Dear Ms. Bayo:

Enclosed for filing on behalf of Peoples Gas System, please find the following:

1. Original and fifteen (15) copies of the captioned application;
2. Fifteen (15) copies of the information required by paragraphs (6)(a) through (6)(f) and (6)(h) of Rule 25-7.045, *Florida Administrative Code*;
3. Three (3) copies of the information required by paragraph (6)(g) of Rule 25-7.045; and
4. A computer diskette containing the captioned application in WordPerfect 8.0 format.

Please acknowledge your receipt of the enclosures (together with the docket number assigned to the application) on the duplicate copy of this letter which is also enclosed.

DOCUMENT NUMBER-DATE

04021 APR-26

FPSC-RECORDS/REPORTING

Blanca S. Bayo, Director
March 30, 2001
Page 2

Thank you for your usual assistance.

Sincerely,



ANSLEY WATSON, JR.

AWjr/a
Enclosures

cc: Ms. Pat Lee
Mr. Francis J. Sivard
Mr. Bruce N. Narzissenfeld
Ms. Donna Hobkirk
Ms. Angela Llewellyn

See

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Application for approval of)
new depreciation rates, by Peoples)
Gas System)
_____)

Docket No. 010383-64
Submitted for Filing:
4-2-01

APPLICATION OF PEOPLES GAS SYSTEM

Peoples Gas System ("Peoples" or the "Company"), files its application for approval of new depreciation rates, and in support thereof states:

1. The name and address of the Company is:

Peoples Gas System
Post Office Box 2562
Tampa, Florida 33601-2562

2. The names and mailing addresses of the persons authorized to receive notices and communications with respect to this application are:

Ansley Watson, Jr., Esquire
Macfarlane Ferguson & McMullen
P. O. Box 1531
Tampa, Florida 33601-1531

and

Angela Llewellyn
Peoples Gas System
P. O. Box 2562
Tampa, Florida 33601-2562

3. Peoples requests the Commission's approval of the proposed depreciation rates shown on Exhibit A attached hereto and made a part hereof. The proposed rates shown on Exhibit A are the result of a depreciation study performed by the Company in accordance with the requirements of Rule 25-7.045, *Florida Administrative Code*. The proposed rates and the study apply to all of the

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FPSC-RECORDS/REPORTING

depreciable plant of the Company, including that of the former West Florida Natural Gas Company, which Peoples acquired by merger in 1997.

4. The data submitted herewith is based on the Company's projected plant in service and depreciation reserves at December 31, 2001.

5. Peoples requests that the proposed depreciation rates reflected on Exhibit A be approved for implementation effective January 1, 2002.

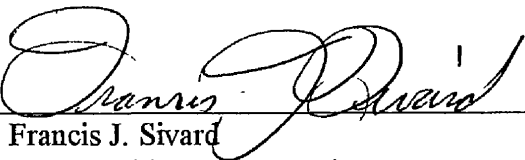
6. The depreciation study on which the proposed new depreciation rates are based (*i.e.*, the information required by Rule 25-7.045(6), *Florida Administrative Code*), is submitted for filing with this application.

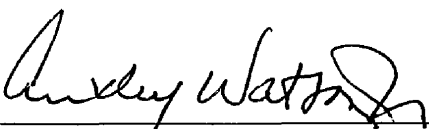
WHEREFORE, Peoples respectfully requests that the Commission enter its order finding the proposed depreciation rates set forth on Exhibit A attached hereto to be just and reasonable, and approving said proposed depreciation rates for implementation effective January 1, 2002.

Respectfully submitted,

PEOPLES GAS SYSTEM

By: _____


Francis J. Sivard
Vice President - Accounting

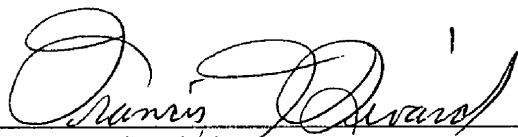


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Facsimile: (813) 273-4396 or -4397
Attorneys for Peoples Gas System

STATE OF FLORIDA


COUNTY OF HILLSBOROUGH

Before me, the undersigned authority, personally appeared Francis J. Sivard who, being by me first duly sworn, says that he is Vice President - Accounting of Peoples Gas System; that he is duly qualified and acting in that capacity; that he is authorized to execute the foregoing application and to make this oath thereto; that the matters and things stated in said application are, insofar as they come within his knowledge and belief, true; and that insofar as they are derived from or dependent upon the knowledge of others, he believes them to be true.



FRANCIS J. SIVARD

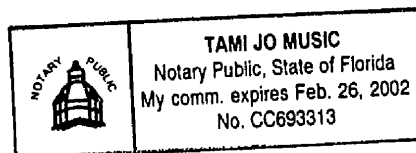
Sworn to and subscribed before me this 30th day of March, 2001.



NOTARY PUBLIC
STATE OF FLORIDA AT LARGE

My Commission Expires:

2/26/02



PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY

FOR PERIOD ENDING DECEMBER 2000

PLANT ACCT#	DESCRIPTION	CURRENT	CURRENT	CURRENT	PROPOSED	PROPOSED	PROPOSED	PROPOSED
		AVERAGE S/L-YRS	NET SALV. %	DEPRC. RATE-%	CURVE R/L-YRS	NET SALV. %	DEPRC. RESV.%	R/L RATE-%
37500	STRUCTURES AND IMPROVEMENTS	40.0	-4.00%	2.70%	29.5	-4.00%	18.54%	2.70%
37600	MAINS - OTHER THAN PLASTIC	40.0	-45.00%	4.10%	27.2	-45.00%	40.47%	4.10%
37602	MAINS - PLASTIC	40.0	-6.00%	2.60%	32.7	-7.00%	21.71%	2.60%
37800	MEAS.& REG.STA.EQPT-GENERAL	31.0	-4.00%	3.30%	24.9	-3.20%	25.50%	3.10%
37900	MEAS.& REG.STA.EQPT-CITY GATE	31.0	-4.00%	3.10%	23.9	-4.00%	31.02%	3.10%
38000	SERVICES - OTHER THAN PLASTIC	32.0	-80.00%	6.70%	14.5	-80.00%	77.93%	7.00%
38002	SERVICES - PLASTIC	32.0	-35.00%	3.70%	24.8	-35.00%	30.13%	4.20%
38100	METERS	28.0	2.00%	3.40%	21.4	2.00%	38.98%	3.40%
38200	METER INSTALLATIONS	20.0	-18.00%	8.00%	11.2	-18.00%	35.73%	8.00%
38300	REGULATORS	28.0	0.00%	3.50%	19.0	0.00%	34.21%	3.50%
38400	REGULATOR INSTALLATIONS	20.0	-18.00%	7.40%	11.5	-18.00%	34.87%	7.40%
38500	INDUSTRIAL MEAS.& REG.STA.EQPT	32.0	0.00%	3.00%	22.6	0.00%	31.43%	3.00%
38700	OTHER DISTRIBUTION EQUIPMENT	16.0	0.00%	7.90%	9.3	0.00%	36.55%	6.80%
39000	STRUCTURES AND IMPROVEMENTS	40.0	0.00%	2.50%	31.7	0.00%	15.28%	2.50%
39100	OFFICE FURNITURE	15.0	1.00%	6.70%	9.5	1.00%	13.81%	6.70%
39101	COMPUTER EQUIPMENT	8.0	2.00%	9.50%	3.3	2.00%	48.17%	12.00%
39102	OFFICE MACHINES	15.0	4.00%	4.50%	7.6	0.00%	100.11%	4.50%
39201	AUTOS & TRUCKS UP TO 3/4 TON	8.0	10.00%	9.50%	4.6	10.00%	26.40%	9.50%
39202	AUTOS & TRUCKS 3/4 & 1 TON	8.0	10.00%	9.50%	7.0	10.00%	10.17%	9.50%
39203	AIRPLANES	12.0	25.00%	6.30%	14.5	75.00%	12.34%	1.00%
39204	OTHER TRANSPORTATION EQPT	20.0	14.00%	3.30%	10.7	14.00%	42.85%	3.30%
39205	TRUCKS OVER 1 TON	12.0	5.00%	5.30%	4.6	12.00%	65.05%	4.95%
39300	STORES EQUIPMENT	19.0	0.00%	11.30%	1.1	0.00%	100.00%	11.30%
39400	TOOLS-SHOP & GARAGE EQUIPMENT	15.0	1.00%	7.90%	8.0	1.00%	46.64%	6.60%
39500	LABORATORY EQUIPMENT	20.0	0.00%	5.40%	15.7	0.00%	-102.41%	9.40%
39600	POWER OPERATED EQUIPMENT	15.0	5.00%	6.90%	6.5	5.00%	57.82%	5.70%
39700	COMMUNICATIONS EQUIPMENT	10.0	0.00%	4.60%	10.5	0.00%	29.18%	6.70%
39800	MISCELLANEOUS EQUIPMENT	17.0	0.00%	5.50%	11.1	0.00%	54.80%	4.10%

CURRENT RATES EFFECTIVE: OCT 1996

PROPOSED EFFECTIVE DATE: JAN 2002

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY

COMPARISON OF PRESENT AND PROPOSED DEPRECIATION RATES

PLANT ACCT#	DESCRIPTION	PEOPLES	WFG	PROPOSED	FN
		CURRENT DEPRC. RATE-%	CURRENT DEPREC. RATE	R/L RATE-%	
37500	STRUCTURES AND IMPROVEMENTS	2.70%	6.70%	2.70%	
37600	MAINS - OTHER THAN PLASTIC	4.10%	3.20%	4.10%	
37602	MAINS - PLASTIC	2.60%	2.80%	2.60%	
37800	MEAS.& REG.STA.EQPT-GENERAL	3.30%	3.70%	3.10%	
37801	MEAS.& REG. STA.-GENERAL/ELECTRONIC		16.80%		*
37900	MEAS.& REG.STA.EQPT-CITY GATE	3.10%	3.50%	3.10%	
37901	MEAS.& REG. STA.-GENERAL/ELECTRONIC		16.70%		*
38000	SERVICES - OTHER THAN PLASTIC	6.70%	3.30%	7.00%	
38002	SERVICES - PLASTIC	3.70%	3.30%	4.20%	
38100	METERS	3.40%	3.70%	3.40%	
38101	METERS - ELECTRONIC		9.60%		*
38200	METER INSTALLATIONS	8.00%	2.60%	8.00%	
38300	REGULATORS	3.50%	3.80%	3.50%	
38400	REGULATOR INSTALLATIONS	7.40%	2.90%	7.40%	
38500	INDUSTRIAL MEAS.& REG.STA.EQPT	3.00%	3.00%	3.00%	
38700	OTHER DISTRIBUTION EQUIPMENT	7.90%	7.90%	6.80%	
39000	STRUCTURES AND IMPROVEMENTS	2.50%	2.70%	2.50%	
39100	OFFICE FURNITURE	6.70%	5.20%	6.70%	
39101	COMPUTER EQUIPMENT	9.50%	14.80%	12.00%	
39102	OFFICE MACHINES	4.50%	13.50%	4.50%	
39103	COMPUTER EQUIPMENT-NEW		16.60%		*
39201	AUTOS & TRUCKS UP TO 3/4 TON	9.50%	17.00%	9.50%	
39202	AUTOS & TRUCKS 3/4 & 1 TON	9.50%		9.50%	**
39203	AIRPLANES	6.30%		1.00%	
39204	OTHER TRANSPORTATION EQPT	3.30%	6.80%	3.30%	
39205	TRUCKS OVER 1 TON	5.30%	8.30%	4.95%	
39300	STORES EQUIPMENT	11.30%		11.30%	
39400	TOOLS-SHOP & GARAGE EQUIPMENT	7.90%	7.50%	6.60%	
39401	TOOLS-SHOP & CNG EQUIPMENT		6.70%		*
39500	LABORATORY EQUIPMENT	5.40%	3.80%	9.40%	
39600	POWER OPERATED EQUIPMENT	6.90%	6.40%	5.70%	
39700	COMMUNICATIONS EQUIPMENT	4.60%	14.20%	6.70%	
39800	MISCELLANEOUS EQUIPMENT	5.50%	5.50%	4.10%	

In doing rate comparisons, please note that WFG accounts for only 8% of our total Plant In Service.

* We have combined the data for these accounts with their respective "like" account due to their immateriality and are proposing for the one rate.

** We would like to propose the use of Account 392 with sub-point 02, using the same rate as 39201. This would enable us to separate the different class of vehicles.

In addition, we now have Intangible Software (Customized) that we would like to separate from Plant Account 39101. Based on previous experience of over 20 years use of our financial software and the powerful capabilities of the new customized software, we estimate its use for at least 15 years. In addition, our tax department has requested that the customized software be separated from account 39101. Therefore, we request the commissions approval to amortize account 30301 over a period of 15 years. We are currently booking these charges to Plant Account 30301, but have been depreciating at the current approved rate for account 39101.

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY

Using Estimated Balances as of December 2001

PLANT ACCT#	DESCRIPTION	DEPRECIATION CURRENT RATE	DEPRECIATION PROPOSED R/L RATE
37500	STRUCTURES AND IMPROVEMENTS	579,437.87	579,437.87
37600	MAINS - OTHER THAN PLASTIC	9,335,127.47	9,335,127.47
37602	MAINS - PLASTIC	4,329,341.59	4,329,341.59
37800	MEAS. & REG. STA. EQPT-GENERAL	169,713.28	159,427.63
37900	MEAS. & REG. STA. EQPT-CITY GATE	157,471.19	157,471.19
38000	SERVICES - OTHER THAN PLASTIC	2,403,636.17	2,511,261.67
38002	SERVICES - PLASTIC	3,766,392.89	4,275,364.91
38100	METERS	930,471.69	930,471.69
38200	METER INSTALLATIONS	1,863,299.12	1,863,299.12
38300	REGULATORS	296,177.09	296,177.09
38400	REGULATOR INSTALLATIONS	598,079.98	598,079.98
38500	INDUSTRIAL MEAS. & REG. STA. EQPT	247,493.17	247,493.17
38700	OTHER DISTRIBUTION EQUIPMENT	145,594.32	125,321.69
39000	STRUCTURES AND IMPROVEMENTS	24,152.95	24,152.95
39100	OFFICE FURNITURE	226,213.78	226,213.78
39101	COMPUTER EQUIPMENT	1,930,292.66	2,438,264.42
39102	OFFICE MACHINES	20,747.77	20,747.77
39201	AUTOS & TRUCKS UP TO 3/4 TON	996,246.33	996,246.33
39202	AUTOS & TRUCKS 3/4 TO 1 TON	110,030.18	110,030.18
39203	AIRPLANES	201,670.54	32,011.20
39204	OTHER TRANSPORTATION EQPT	8,578.20	8,578.20
39205	TRUCKS OVER 1 TON	58,584.77	54,715.97
39300	STORES EQUIPMENT	7,803.77	7,803.77
39400	TOOLS-SHOP & GARAGE EQUIPMENT	312,092.25	260,735.30
39500	LABORATORY EQUIPMENT	7,006.01	12,195.65
39600	POWER OPERATED EQUIPMENT	146,601.03	121,105.20
39700	COMMUNICATIONS EQUIPMENT	234,033.61	340,875.04
39800	MISCELLANEOUS EQUIPMENT	16,958.80	12,642.01
		29,123,248.49	30,074,592.83

Filing Requirement 6 (c)

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY

RECOVERY SCHEDULES CURRENTLY IN EFFECT

NONE

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY

PLANT ACCT#	DESCRIPTION	DEPRECIATION RESERVE	THEORETICAL RESERVE	FN
37500	STRUCTURES AND IMPROVEMENTS	(3,978,416.81)	(5,858,760.71)	
37600	MAINS - OTHER THAN PLASTIC	(92,153,854.90)	(105,646,320.63)	
37602	MAINS - PLASTIC	(36,152,790.99)	(32,515,853.06)	
37800	MEAS.& REG.STA.EQPT-GENERAL	(1,311,247.62)	(1,044,358.79)	
37900	MEAS.& REG.STA.EQPT-CITY GATE	(1,575,622.73)	(1,209,955.50)	
38000	SERVICES - OTHER THAN PLASTIC	(27,956,213.09)	(35,314,617.21)	
38002	SERVICES - PLASTIC	(30,675,659.21)	(30,920,049.77)	
38100	METERS	(10,668,577.65)	(3,862,004.86)	
38200	METER INSTALLATIONS	(8,321,806.06)	(12,092,811.30)	
38300	REGULATORS	(2,894,616.80)	(2,719,993.71)	
38400	REGULATOR INSTALLATIONS	(2,818,636.87)	(4,053,204.20)	
38500	INDUSTRIAL MEAS.& REG.STA.EQPT	(2,592,503.70)	(2,423,370.64)	
38700	OTHER DISTRIBUTION EQUIPMENT	(673,577.06)	(771,742.02)	
39000	STRUCTURES AND IMPROVEMENTS	(147,575.96)	(200,469.49)	
39100	OFFICE FURNITURE	(466,341.03)	(1,225,606.00)	
39101	COMPUTER EQUIPMENT	(9,788,596.05)	(11,698,589.48)	
39102	OFFICE MACHINES	(461,552.47)	(227,457.08)	
39201	AUTOS & TRUCKS UP TO 3/4 TON	(2,768,126.29)	(4,011,202.33)	
39202	AUTOS & TRUCKS 3/4 TO 1 TON	(117,814.36)	(130,298.90)	
39203	AIRPLANES	(395,006.17)	(26,676.00) *	
39204	OTHER TRANSPORTATION EQPT	(111,393.56)	(103,952.18)	
39205	TRUCKS OVER 1 TON	(719,058.28)	(599,849.11)	
39300	STORES EQUIPMENT	(69,059.91)	(66,021.27)	
39400	TOOLS-SHOP & GARAGE EQUIPMENT	(1,842,525.20)	(1,825,147.10)	
39500	LABORATORY EQUIPMENT	132,862.70	(27,894.30) **	
39600	POWER OPERATED EQUIPMENT	(1,228,422.41)	(1,143,771.32)	
39700	COMMUNICATIONS EQUIPMENT	(1,484,389.57)	(1,526,306.13)	
39800	MISCELLANEOUS EQUIPMENT	(168,980.51)	(107,012.72)	
		(241,409,502.57)	(261,353,295.81)	

* Account 39203 has \$720,000 salvage added to reserve that was not booked correctly in 2000. The \$720,000 was booked as a credit towards the purchase of our new jet. This will be transferred to salvage in March 2001. The results of the study for this account is very misleading without adding the \$720,000.

** Account 39500 has \$13,000 salvage added to reserve that was not booked correctly in 2000. There were three provers sold for credit towards services (non-cash agreement) of \$13,000. This will be corrected in March 2001 with the proper O&M accounts being charged.

Filing Requirement 6 (e)

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY

The Company's objective is to provide efficient natural gas service to new and existing residential, commercial and industrial customers within our service area so as to achieve customer satisfaction while earning an acceptable rate of return on invested capital. Our service area is comprised of sixteen separate geographical areas of the state. Each of these sixteen Divisions serves one or more franchised areas. Our Divisions are: North Miami, Tampa, St. Petersburg, Orlando, Eustis, Jacksonville, Miami, Lakeland, Daytona, Avon Park, Sarasota, West Pasco, Palm Beach Gardens, Panama City, Ocala, and Southwest Florida. The Company Headquarters, located in Tampa, house corporate officers and staff, who provide support for the Divisions.

Since Peoples Gas System, Inc.'s last filing, we merged with Tampa Electric Company. Prior to the merger, Peoples Gas was increasing its overall customer base by 2 to 3 percent annually. Since joining Tampa Electric Company, Peoples Gas has doubled its annual investment in building new infrastructure and is moving quickly toward doubling its customer growth.

Peoples Gas System, Inc. acquired West Florida Gas (WFG) in 1997. Currently, we are using two sets of depreciation rates and are requesting with this filing that we receive one rate to be approved for each plant account. The data has been compiled, merging Plant in Service Balances, Reserves, etc. of WFG with Peoples Gas with only "Exhibit A" reflecting West Florida Gas versus Peoples Gas Systems' current rates.

Filing Requirement 6 (f)

Peoples Gas System, Inc.
Depreciation Study
For Period Ending December 31, 2000

Explanation for Each Category of Depreciable Plant

ACCOUNT 37500 – STRUCTURES AND IMPROVEMENTS

The study indicated an average service life of 11.9 years. We feel this indication is too short due to the retirement of only minor items of property that were removed; with the exception of a building that was retired due to a decision to relocate. We therefore propose the use of an average service life of 40 years, which would be more realistic and as previously prescribed. Since the sale of the building produced the majority of the salvage, we propose the use of removal cost of 4% as previously prescribed.

ACCOUNT 37600 - MAINS, OTHER THAN PLASTIC

The study indicated an average service life of 24.3 years. Mains of recent vintage were retired due to governmental improvements at some of our divisions. This tends to shorten the average service life and is not indicative of the overall majority of steel mains. We therefore propose the use of an average service life of 40 years as previously prescribed. The study indicated a removal cost of 61.2%. As stated in our previous study, the last few years we have been required to remove and dispose of retired pipe rather than the old practice of abandonment or insertion. Due to less activity in the area of municipal improvements, this tendency has decreased in the last two years enabling us to revert back to our old practice. The decreasing removal cost is apparent in filing requirement 6(g) with 1999 and 2000 at 40% and 49%, respectively. Also to be considered, a smaller portion of the system will be under pavement reducing costly surface restoration. Due to the above, we propose the use of removal cost of 45% as previously prescribed.

ACCOUNT 37602 - MAINS, PLASTIC

The study indicated an average service life of 13.8 years. This was caused by the young age of plastic mains that were retired due to government improvements. These early retirements have biased the calculation and indicate a service life that is too short. Given this and the fact that we have a reserve surplus, we propose the use of an average service life of 40 years as prescribed previously. We propose an increase in removal cost to 7%, as an increase to the 9.1% indicated in the study would be too high due to the slowing trend in governmental improvements as evidenced by actual experience during the past two to three years.

ACCOUNT 37800 - MEASURING & REGULATING STATION EQUIPMENT-GENERAL

The study indicated an average service life of 27.3 years. We propose remaining with an average service life of 31 years as previously prescribed due to the majority of the retirements being minor items for this type of equipment. Due to a surplus in the reserve and the small amount of work anticipated in our stations, we agree with and propose the removal cost of 3.2% indicated in the study.

ACCOUNT 37900 – MEASURING & REGULATING STATION EQUIPMENT-CITY GATE

The study indicated an average service life of 21.1 years. Due to a surplus in the reserve and many minor items of property being retired due to upgrades in this account, we propose the use of an average service life of 31 years as previously prescribed. We propose the continued use of 4% for removal cost.

ACCOUNT 38000 – SERVICE LINES, OTHER THAN PLASTIC

The study indicated an average service life of 22.3 years. Service lines of recent vintage have been retired due to demolition, upgrades and inactivity. This tends to shorten average service life and is not indicative of the overall nature of steel service lines for our system. Therefore, we propose the continued use of an average service life of 32 years as previously prescribed. The study indicated a removal cost of 163.7%. There are several reasons for this high cost:

1. We are still in the cast iron replacement program. Due to the galvanic action of dissimilar metals, this requires us to cut the line at the main rather than the property line. This increases our amount of pavement restoration.
2. As stated in our response to question (7), dated May 10, 2000 pertaining to Peoples Gas System's Annual Status Report for 1998, a problem with the service line retirement system was discovered late in the year, which caused some retirements to be lost. This problem was corrected at the end of 1998. Also, removal costs reflect current day dollar costs, while a majority of the service line retirement costs reflect labor & material costs of over 30 years ago. We therefore propose the continued use of removal cost of 80%.

ACCOUNT 38002 - SERVICE LINES, PLASTIC

The study indicated an average service life of 13.1 years. This was caused by the young age of plastic services, which would indicate a service life that was too short. We therefore propose the continued use of an average service life of 32 years. The study indicates net salvage of 47.8%. Explanation 2. Plant Account 38000 applies to plastic services as well. As can be seen in filing requirement 6(g) 1998, 1999 and 2000 removal cost is 96%, 43% and 37%, respectively. This downward trending further supports our request to continue using a removal cost of 35% as previously prescribed.

ACCOUNT 38100 - METERS

Peoples Gas has made the decision to cease the repair of diaphragm meters and, as such, close our meter shop. We have chosen North American Services Group (NASG) to provide meter services under our standard instest or junk programs. All removed diaphragm meters are retired and purchased by NASG. NASG then refurbishes or junks the meters. We receive salvage for the meters they purchase. All meters are purchased as new meters and are capitalized. The study indicates an average service life of 19.1 and our current average service life is at 28 years. We propose going to an average service life of 25 years until we can achieve a good indication of the impact of this outsourcing. The study indicates removal cost of 13.6%. This is a false indication. There was miscommunication when going to outsourcing and field personnel were charging installation retirements and new installations to the meters rather than to Plant Account 38200. Also, we have a surplus in this account and feel comfortable in proposing a continued salvage of 2% until we can determine the impact the outsourcing will have on the salvage for this account.

ACCOUNT 38200 – METER INSTALLATIONS

An average service life of 10.1 years was indicated in the study. We are currently in an accelerated change out program due to two families of failed meters. Also, while we know there will be an impact to the number of installation retirements with the new meter program, we are uncertain what the impact will be. We therefore propose remaining at our current average service life of 20 years and removal cost of 18%.

ACCOUNT 38300 - REGULATORS

An average service life of 22.1 years was indicated in the study. We propose the continued use of an average service life of 28 years as previously prescribed. We propose the use of net salvage of 0% as previously prescribed. The .2% removal cost indicated in the study is from our West Florida Gas divisions and is not typical of this account.

ACCOUNT 38400 – REGULATOR INSTALLATIONS

An average service life of 10.9 years was indicated in the study. While we know there will be an impact to the number of installation retirements with the new meter program, we are uncertain what the impact will be. We therefore propose remaining at our current average service life of 20 years and removal cost of 18%.

ACCOUNT 38500 – INDUSTRIAL INSTALLATIONS

An average service life of 30.2 was indicated in the study. Only minor items of property were retired due to upgrades. We therefore propose the continued use of an average service life of 32 years. The 2.5% removal cost indicated in the study was in 1999 and is not indicative of this account. We therefore propose the continued use of net salvage of 0%.

ACCOUNT 38700 – OTHER DISTRIBUTION EQUIPMENT

The study indicated 14.2 years average service life. The majority of items retired were minor in nature. Therefore we propose the continued use of 16 years average service life. We propose the continued use of net salvage of 0% as indicated in the study and previously prescribed.

ACCOUNT 39000 – STRUCTURES AND IMPROVEMENTS

We presently have items in this account in our West Florida Gas divisions. There have not been sufficient retirements in this account to alter the current West Florida Gas rates. However we request that commission staff approve the 40 year service life and 0% salvage for Peoples Gas as approved for West Florida Gas to achieve the goal of having one set of rates.

ACCOUNT 39100 – OFFICE FURNITURE

An average service life of 13.3 years was indicated in the study. As you can see in filing requirement 6(g) the majority of retirements occurred during the merger with Tampa Electric. This was due to the consolidation of offices and standardization of equipment. Many of these were young assets. This reduced the average service life. We therefore propose the continued use of an average service life of 15 years. The study indicated net salvage of .5%. We propose the continued use of net salvage of 1%.

ACCOUNT 39101 - COMPUTER EQUIPMENT

For the purposes of this study, we have combined West Florida Gas's account 39103 (computer equipment) with this account. We request that commission staff allow us to eliminate account 39103, enabling us to have one plant account for this type of equipment. The study indicated an average service life of 7.3 years. Retirements in this account increased 465% since our last study. This is due to the acquisition by Tampa Electric. This activity will decrease once all computers have been upgraded. Approximately 50% of this category is made up of major software with a much longer life than the hardware, which may suggest using even a longer average service life. We therefore propose the continued use of an average service life of 8 years. The study indicated net salvage of 0%. However, we now have an asset recovery program and as a result, expect more salvage to be realized. We therefore propose the continued use of 2%.

ACCOUNT 39102 – OFFICE MACHINES

An average service life of 12.1 years was indicated in the study. However many minor items of property were included in this study and tend to reduce the average service life. We therefore propose the continued use of an average service life of 15 years. We propose reducing our net salvage as indicated by the study to 0%. In addition, we propose transferring \$178,000 of our reserve surplus in this account to Account 39101 to assist in correcting the reserve deficiency.

ACCOUNT 39201 - AUTOS & TRUCKS UP TO ¾ TON

The study indicates an average service life of 7.7 years. This is due to a change in policy whereby greater restrictions are placed on the issuance of company owned vehicles. This revised policy led to many retirements of an early age. We therefore propose a continued use of an 8 year service life. The study produced a salvage of 9.6%. This increase is due to the sell of assets at a young age and we do not feel this will continue. Therefore we propose the continued use of net salvage of 10% as previously prescribed.

ACCOUNT 39202 - TRUCKS ¾ TO 1 TON

We would like to obtain a rate for use in this new sub account to enable us to separate our ¾ to 1-ton vehicles. We propose the use of the same average service life of 8 years and salvage of 10% as account 39201 until there is sufficient evidence to warrant a change.

ACCOUNT 39203 - AIRPLANES

We replaced the only asset in this account. Salvage was in the amount of \$720,000, but was booked as a trade-in credit on the purchase of current jet. This will be transferred and booked as salvage in 2001. Based on knowledge gained from Cessna, the aircraft vendor, we propose an average service life of 15 years and salvage of 75%.

ACCOUNT 39204 – OTHER TRANSPORTATION EQUIPMENT (TRAILERS)

The study indicated an average service life of 16.5 years. However the retirement data is limited and may not be indicative of a proper service life. We propose the continued use of an average service life of 20 years and net salvage of 14% as previously prescribed.

ACCOUNT 39205 – TRUCKS OVER 1 TON

The study indicated an average service life of 11.0 years. There were several retirements minor in nature for this account. Therefore we propose the continued average service life of 12 years. We propose the use of net salvage of 12% as indicated in the study.

ACCOUNT 39300 - STORES EQUIPMENT

The study indicates an average service life of 22.6 years. However, we propose the use of an average service life of 25 years because the plant average age is now at 25.2 years. We propose the use of net salvage of 0% as indicated in the study. This account is fully depreciated.

ACCOUNT 39400 - TOOLS, SHOP & GARAGE EQUIPMENT

An average service life of 10.9 years was indicated in the study. Due to minor retirements made, we propose the continued use of an average service life of 15 years as previously prescribed. We propose the continued use of net salvage of 1%.

ACCOUNT 39500 - LABORATORY EQUIPMENT

The study indicated an average service life of 9.4 years. However the retirement data is limited and is not indicative of a proper service life. Additionally, due to the closing of our meter department there were three large retirements that depleted the reserve. We do not expect this to continue. We propose the continued use of an average service life of 20 years as previously prescribed for this type of equipment. We propose net salvage of 0% as indicated in the study.

ACCOUNT 39600 – POWER OPERATED EQUIPMENT

An average service life of 13.7 years was indicated in the study. We propose the continued use of an average service life of 15 years as previously prescribed. The study shows salvage of 9.9%. We do not feel this is typical, therefore we propose the continued use of net salvage of 5% as previously prescribed.

ACCOUNT 39700 – COMMUNICATIONS EQUIPMENT

The study shows an average service life of 10.5 years. However, we propose an average service life of 15 years due to the majority of equipment remaining in this account being telemetering. Also, the growth in our system created a reception problem with the radios we were using requiring the need for many retirements of young aged assets. These assets were replaced with Nextels. Due to a new capitalization policy of a \$1,000 threshold for General Plant, the Nextels were expensed. While these retirements caused depletion in our reserve, we feel this is not indicative of this account. We propose the continued use of net salvage of 0% as previously prescribed.

ACCOUNT 39800 – MISCELLANEOUS EQUIPMENT

The study indicated an average service life of 8.1 years. However, the retirement data is limited and is not indicative of a proper service life for the remaining plant in this classification. Additionally, there is a reserve surplus in this account. We therefore propose the continued use of an average service life of 17 years and salvage of 0%.

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
ITEMS DELETED FROM STUDY

Age	Description	Reason	Original Cost	Removal Cost	Salvage
PLANT IN SERVICE					
	ACCOUNT 30100 ORGANIZATION	Non-Depreciable Plant	12,620.00		
	ACCOUNT 30200 FRANCHISES AND CONSENTS	Non-Depreciable Plant	427,466.00		
	ACCOUNT 30300 MISCELLANEOUS INTANGIBLE PLANT WFG	Non-Depreciable Plant	815,325.00		
	ACCOUNT 37400 LAND	Non-Depreciable Plant	1,516,973.00		
	ACCOUNT 37402 LAND RIGHTS	Non-Depreciable Plant	1,072,516.00		
	ACCOUNT 38608 NGV PROJECTS	Non-Depreciable Plant	316,004.00		
	ACCOUNT 39002 IMPROVEMENTS TO LEASED PROPERTY	Non-Depreciable Plant	84,044.00		
RESERVE					
	ACCOUNT 37400 LAND	Non-Depreciable Plant	373,493.29		
	ACCOUNT 38608 NGV PROJECTS	Non-Depreciable Plant	228,205.00		
	ACCOUNT 39002 IMPROVEMENTS TO LEASED PROPERTY	Non-Depreciable Plant	255,044.20		
ACCOUNT 39201 AUTOS & TRUCKS UP TO 1/2 TON					
0 5	99 Ford F150 Truck	Vehicle was wrecked & sold	23,248 88	0 00	3,000.00
0 5	96 Ford Escort	Vehicle was totaled	12,840 20	0 00	0 00
1 5	97 Ford Contour	Employee Buyout - Sales & Service	14,225 23	0 00	7,318 00
1 5	97 Ford Contour	Employee Buyout - Sales & Service	13,891.12	0 00	7,501 00
1.5	97 Ford Contour	Employee Buyout - Sales & Service	14,400 81	0.00	3,795 00
1 5	97 Ford Contour	Employee Buyout - Sales & Service	19,129 50	0.00	7,076 00
1.5	97 Buick Regal	Employee Buyout - Sales & Service	19,243 53	0.00	8,546 00
2 5	95 Chevy Van	Employee Buyout - Sales & Service	20,084.14	0 00	6,700 00
2 5	96 Chevy Corsica	Employee Buyout - Sales & Service	12,854 20	0 00	4,940 00
2.5	96 Chevy Corsica	Employee Buyout - Sales & Service	12,854.21	0 00	5,410 00
2.5	96 Chevy Corsica	Employee Buyout - Sales & Service	13,236 37	0 00	849 00
2 5	96 Chevy Corsica	Employee Buyout - Sales & Service	13,626 92	0 00	5,410 00
2.5	96 Ford Taurus-Haney	Employee Buyout - Sales & Service	17,988 95	0 00	7,990 00
2 5	96 Chevy	Employee Buyout - Sales & Service	15,707.11	0.00	2,500 00
2.5	97 Chevy Lumina	Employee Buyout - Sales & Service	19,431 95	0.00	10,327.00
2 5	86 Ford F600-Install A/C	A/C on Veh Retired in previously	1,763 97	0.00	0 00
3 5	Fuel gas & Lp	Employee Buyout - Sales & Service	31,590 40	0 00	1,200 00
3 5	Dual Fuel Gas	Employee Buyout - Sales & Service	20,677 58	0 00	5,000.00
3 5	95 Chevrolet	Employee Buyout - Sales & Service	17,351 85	0 00	10,519.75
3 5	95 Buick Regal	Employee Buyout - Sales & Service	19,863 78	0 00	1,500 00
3.5	90 Ford Aerostar	Employee Buyout - Sales & Service	1,659.06	0 00	500 00
3 5	95 Chevy Corsica	Employee Buyout - Sales & Service	15,729.49	0 00	2,486 00
3 5	95 Chevy Corsica	Employee Buyout - Sales & Service	13,979.73	0 00	4,823.00
3 5	95 Chevrolet Lumina	Employee Buyout - Sales & Service	16,502.18	0 00	5,108 00
3.5	94 Ford E250	Employee Buyout - Sales & Service	18,131.16	0.00	3,162.62
3 6	89 Ford Aerostar	Lease Buyout	2,577.69	0 00	1,100 00
4 5	93 Chevy Corsica-Trumbower	Employee Buyout - Sales & Service	11,859 42	0 00	1,657.00
4 5	94 Ford	Employee Buyout - Sales & Service	21,098.13	0.00	5,336 07
4 5	94 Ford Escort	Employee Buyout - Sales & Service	13,452 64	0 00	0 00
4 5	94 Chev	Employee Buyout - Sales & Service	15,673.16	0 00	2,000.00
4 5	94 Ford F350	Employee Buyout - Sales & Service	30,941.71	0 00	4,510.00
4 5	94 Ford F350	Employee Buyout - Sales & Service	30,941.71	0 00	2,427.00
4 5	94 Chevrolet Corsica	Employee Buyout - Sales & Service	12,625 21	0 00	1,400.00
4 5	94 Ford	Employee Buyout - Sales & Service	16,964 16	0 00	1,500 00
4.5	94 Chevy Corsica	Employee Buyout - Sales & Service	11,794 08	0.00	3,012.00
4 5	94 Ford Taurus	Employee Buyout - Sales & Service	15,368.90	0 00	0 00
4 5	94 Ford E250	Employee Buyout - Sales & Service	19,680.65	0 00	1,800 00
4 5	94 Ford Aerostar-Foster	Employee Buyout - Sales & Service	16,826 99	0.00	4,207.00
4.5	94 Chevrolet	Employee Buyout - Sales & Service	17,574 63	0.00	2,300 00
4 5	94 Chevrolet	Employee Buyout - Sales & Service	17,574.62	0 00	4,300.00
4 5	94 Chevrolet	Employee Buyout - Sales & Service	18,777.37	0 00	4,132.02
4 5	94 Ford F250	Employee Buyout - Sales & Service	21,152 26	0.00	6,037 21
4 5	94 Chevrolet	Employee Buyout - Sales & Service	23,472 81	0.00	6,699 53
4 5	94 Chevrolet	Employee Buyout - Sales & Service	21,757 00	0.00	4,350 00
			<u>740,125.46</u>	<u>0.00</u>	<u>172,429.20</u>
ACCOUNT 39500 LABORATORY EQUIPMENT					
2 5	PROVER-SONIC NOZZLE	Tampa Meter shop closed	30,879 60	0 00	0 00
2 5	PROVER-SONIC NOZZLE	Tampa Meter shop closed	30,879.60	0 00	0 00
2 5	PROVER-SONIC NOZZLE	Tampa Meter shop closed	<u>30,879.61</u>	<u>0 00</u>	<u>0 00</u>
			<u>92,638.81</u>	<u>0.00</u>	<u>0.00</u>

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
ITEMS DELETED FROM STUDY

Age	Description	Reason	Original Cost	Removal Cost	Salvage
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OTHER ITEMS DELETED BECAUSE NO DETAIL WAS AVAILABLE FROM WFG (Retirements made by WFG, prior to merger and included on Form 2)

Plant Account	Description	Original Cost	Removal Cost	Salvage
37600	MAINS-OTHER THAN PLASTIC	65,298.83	7,286.58	0.00
37602	MAINS-PLASTIC	1,398.80	115.06	0.00
38000	SERVICES-OTHER THAN PLASTIC	18,583.78	4,180.01	0.00
38002	SERVICES-PLASTIC	22,532.27	9,702.80	0.00
38100	METERS	2,587.69	298.24	0.00
38200	METER INSTALLATIONS	7,599.84	4,471.84	0.00
38300	HOUSE REGULATORS	4,345.22	2,162.55	0.00
38400	HOUSE REGULATOR INSTALLATIONS	4,507.20	2,545.12	0.00
39201	AUTOS & TRUCKS UP TO 1/2 TON	30,430.65	0.00	(11,501.02)
39205	TRUCKS OVER 1 TON	31,445.17	0.00	(3,751.00)
39600	POWER OPERATED HEAVY WORK EQUIPMENT	27,066.90	0.00	(11,000.00)
		213,796.35	30,762.20	(26,252.02)

Filing Requirement 6 (g)

PEOPLES GAS SYSTEM, INC
DEPRECIATION STUDY

FOR FISCAL YEARS 1996 THROUGH 2000

Filing Requirements per paragraph 6 (g) of Rule 25-7.045

- (1) Plant and Reserve activity for fiscal years 1996 through 2000
- (2) Plant Aging as of December 31, 2000 and calculations
- (3) Reconciliation of Plant and Retirement Data to study
- (4) Aging of Retirements by fiscal year
- (5) Retirements Aging five year band and calculations
- (6) Detail list of Plant and Reserve Adjustments

Filing Requirement 6 (g)

PEOPLES GAS SYSTEM, INC
DEPRECIATION STUDY

NUMERICAL DATA AND CALCULATIONS

(1) Plant and Reserve activity for fiscal years 1996 through 2000

Annual Status Report Analysis of Plant in Service Accounts

Company: Peoples Gas System, Inc.
For the Year Ended December 31, 1996

Page 1 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
374-00	Land-Distribution		1,213,575.61	616.04				38,394.35	1,252,586.00
389-00	Land-General								
	Land-Other								
Amortizable General Plant Assets:									
301-00	Organization		11,636.32						11,636.32
302-00	Franchises and Consents		391,325.20						391,325.20
374-02	Land Rights		722,372.52	265,862.02				(38,394.35)	949,840.19
386-08	NGV Projects		434,345.00		(228,205.00)				206,140.00
390-02	Improvements to Leased Property		340,152.77						340,152.77
Depreciable Assets: This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.									
375-00	Structures and Improvements	2.6%	14,902,843.32	358,444.11	(108,073.88)			1,794.88	15,155,008.43
376-00	Mains - Other than Plastic	3.5%	128,654,980.17	4,234,715.45	(688,268.40)		(600,890.09)	(14,381.18)	131,586,155.95
376-02	Mains - Plastic	2.7%	65,724,623.79	5,408,464.36	(128,158.03)		(88,734.00)	14,381.18	70,930,577.30
378-00	Measuring and Regulating Stations - General	3.7%	1,884,613.76	82,888.07	(3,064.42)				1,964,437.41
379-00	Measuring and Regulating Stations - City Gate	3.7%	3,250,823.29	35,859.59	(8,694.20)				3,277,988.68
380-00	Service Lines - Other than Plastic	6.2%	30,435,357.60	711,106.00	(858,371.47)		27,931.73		30,316,023.86
380-02	Service Lines - Plastic	4.1%	51,250,204.09	4,839,406.63	(478,630.86)	2,060,481.41	6,027.13		57,677,488.40
381-00	Meters	4.4%	15,263,382.06	829,091.52	(431,705.47)		(14,881.41)		15,645,886.70
382-00	Meter Installations	3.3%	12,764,220.51	1,768,889.98	(312,073.21)				14,221,037.28
383-00	Regulators	3.5%	4,932,524.48	338,930.99	(121,245.61)				5,150,209.86
384-00	Regulator Installations	3.4%	3,971,777.12	589,251.75	(91,196.21)				4,469,832.66
385-00	Industrial Meas. & Reg. Sta. Eqpt.	3.1%	6,199,485.75	260,994.87	(36,253.43)				6,424,227.19
387-00	Other Distribution Equipment	7.2%	854,844.18	63,109.02	(29,282.59)				888,670.61
391-00	Office Furniture and Equipment	5.7%	2,670,287.30	95,540.90	(137,825.44)			(1,794.88)	2,626,207.88
391-01	Computer Equipment	12.5%	13,472,571.52	1,456,945.70	(205,953.36)				14,723,563.86
391-02	Office Machines	7.3%	584,498.28	29,106.99	(1,385.96)				612,219.31
392-01	Automobiles & Trucks thru 1 Ton	13.0%	9,988,014.02	2,082,565.43	(1,211,090.97)				10,859,488.48
392-03	Airplanes	7.1%	1,356,102.70						1,356,102.70
392-04	Other Transportation Equipment	4.4%	203,080.77	58,287.14	(1,361.18)				260,006.73
392-05	Trucks over 1 Ton	8.8%	1,062,843.30	98,906.80	(166,067.18)				995,682.92
393-00	Stores Equipment	4.9%	93,068.20						93,068.20
394-00	Tools, Shop and Garage Equipment	6.7%	2,707,983.57	266,163.64	(24,195.63)				2,949,951.58
395-00	Laboratory Equipment	4.0%	181,467.99	23,214.66					204,682.65
396-00	Power Operated Equipment	7.6%	1,562,401.20	149,388.69	(37,341.51)				1,674,448.38
397-00	Communication Equipment	14.7%	2,422,728.15	153,747.25	(35,042.33)		(4,981.83)		2,536,451.24
398-00	Miscellaneous Equipment	5.4%	216,547.63		(581.86)				215,965.77
NOTE:		The depreciation rates listed above are for the period 1-1-96 thru 9-30-96. New Commission approved rates became effective 10-1-96.							

Annual Status Report Analysis of Plant in Service Accounts

Company: Peoples Gas System, Inc.
For the Year Ended December 31, 1996

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued)									
This page was not needed.									

Annual Status Report Analysis of Plant in Service Accounts

Company: Peoples Gas System, Inc.
For the Year Ended December 31, 1996

Page 3 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued)									
Capital Recovery Schedules:									
					5,165,863.00				
Total Account 101*			379,724,682.17	24,201,497.60	(5,344,068.20)	2,060,481.41	(675,528.47)	(0.00)	399,967,064.51
Amortizable Assets:									
114	Acquisition Adjustment		1,572,747.87				(HUD - Fully amortized) 729,044.00		2,301,791.87
118	Other Utility Plant Other								
Other Assets:									
105	Property Held for Future Use		228,954.68						228,954.68
107	Construction Work In Progress		7,566,235.41	24,741,697.41	(24,201,497.60)				8,106,435.22
Total Utility Plant			389,092,620.13						410,604,246.28

Note: * The total beginning and ending balances must agree to acct. 101, Plant in Service, Line 3, Page 20.

Annual Status Report

Analysis of Entries in Accumulated Depreciation & Amortization

Company: Peoples Gas System, Inc.
For the Year Ended December 31, 1996

Page 1 of 3

Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
Amortizable General Plant Assets:										
301-20	Organization	(3,116.43)								(3,116.43)
302-20	Franchises and Consents	(247,398.73)								(247,398.73)
374-22	Land Rights	(421,893.44)	(21,720.00)							(443,613.44)
390-22	Improvements to Leased Property	(189,621.66)	(52,443.41)				6,278.48			(235,786.59)
SUB-TOTAL		(862,030.26)	(74,163.41)	0.00	0.00	0.00	6,278.48	0.00	0.00	(929,915.19)
Items necessary to reconcile the total amortization accrual amount to Acct. 404.03, Amortization Expense, shown on page 12.										
386-28	NGV Projects	(172,151.70)	(54,167.91)		228,205.00	(109,863.59)				(107,978.20)
The contra account for this amortization is 907 under the Natural Gas Vehicle Program.										
TOTAL		(1,034,181.96)	(128,331.32)	0.00	228,205.00	(109,863.59)	6,278.48	0.00	0.00	(1,037,893.39)
Note: * The total ending balance must agree to Line 20, Page 20.										
This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.										
375-50	Structures and Improvements	(2,500,354.03)	(395,065.16)		108,073.88		10,320.04			(2,777,025.27)
376-50	Mains - Other than Plastic	(55,663,642.21)	(4,759,956.41)		706,931.81	(1,647.00)	363,438.84	(1,715.22)		(59,356,590.39)
376-52	Mains - Plastic	(14,054,457.54)	(1,826,485.11)		140,206.21	(2,978.00)	4,740.98			(15,738,973.46)
378-50	Measuring and Regulating Sta.- General	(518,667.14)	(69,063.64)		3,064.42		444.71			(584,221.65)
379-50	Measuring and Regulating Sta.- City Gate	(928,048.72)	(115,896.38)		8,694.20					(1,035,250.90)
380-50	Service Lines - Other than Plastic	(20,636,982.99)	(1,920,970.40)	(1,822,611.41)	969,819.50		1,382,559.63	(487.02)		(22,028,672.69)
385-02	Service Lines - Plastic	(16,391,113.45)	(2,208,700.58)	(237,870.00)	511,437.79		226,941.57			(18,099,304.67)
381-50	Meters	(8,139,904.26)	(644,111.61)		529,872.76	(8,001.94)		5,025.30		(8,257,119.75)
382-50	Meter Installations	(3,292,297.13)	(616,339.80)		400,395.89		99,063.89			(3,409,177.15)
383-50	Regulators	(1,697,246.89)	(177,440.85)		121,245.61					(1,753,442.13)
384-50	Regulator Installations	(975,367.63)	(189,687.00)		120,581.17		27,373.87			(1,017,099.59)
385-50	Industrial Meas. & Reg. Sta. Eqpt.	(1,521,871.11)	(194,313.42)		36,253.43					(1,679,931.10)
387-50	Other Distribution Equipment	(301,563.37)	(64,042.78)		29,282.59					(336,323.56)
		0.00								0.00
391-50	Office Furniture and Equipment	(774,146.42)	(155,061.92)		137,825.44					(791,382.90)
391-51	Computer Equipment	(7,251,518.84)	(1,635,841.17)		205,953.36	(2,000.00)				(8,683,406.65)
391-52	Office Machines	(304,582.80)	(39,730.66)		6,570.23					(337,743.23)
392-51	Automobiles & Trucks thru 1 Ton	(4,432,135.15)	(1,263,446.61)		1,238,883.85	(158,135.06)	1,859.84			(4,612,973.13)
392-53	Airplanes	(958,896.38)	(72,212.49)							(1,031,108.87)
392-54	Other Transportation Equipment	(99,883.86)	(9,459.89)		1,361.18					(107,982.57)
392-55	Trucks over 1 Ton	(711,563.22)	(85,812.65)		166,067.18	(15,200.00)				(646,508.69)
393-50	Stores Equipment	(55,094.22)	(6,049.39)							(61,143.61)
394-50	Tools, Shop and Garage Equipment	(949,682.23)	(196,687.83)		24,195.63					(1,122,174.43)
395-50	Laboratory Equipment	(21,872.68)	(8,323.29)							(30,195.97)
396-50	Power Operated Equipment	(936,507.67)	(122,543.12)		37,341.51	(13,800.00)				(1,035,509.28)
397-50	Communication Equipment	(1,744,504.76)	(300,097.28)		41,611.12		2,517.64	4,981.83		(1,995,491.45)
398-50	Miscellaneous Equipment	(49,178.53)	(11,725.25)		581.86					(60,321.92)
SUB-TOTAL		(144,911,083.23)	(17,089,064.69)	(2,060,481.41)	5,546,250.42	(201,762.00)	2,119,261.01	7,804.89	0.00	(156,589,075.01)

Annual Status Report

Analysis of Entries in Accumulated Depreciation & Amortization

Company: Peoples Gas System, Inc.
 For the Year Ended December 31, 1996

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Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued) This page was not needed.										

Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)										
Capital Recovery Schedules:		This schedule should identify each approved capital recovery schedule.								
Subtotal										
Total depreciation and amortization accrual amount to Acct. 403, Depreciation Expense, shown on page 12.										
RETIREMENT WORK IN PROGRESS(108)		757,900.37						*Closed to depreciation reserve (757,900.37)		0.00
Subtotal		757,900.37		0.00	0.00			(757,900.37)		0.00
Grand Total		(144,153,182.86)	(17,089,064.69)	(2,060,481.41)	5,546,250.42	(201,762.00)	2,119,261.01	(750,095.48)	0.00	(156,589,075.00)
Note: * The grand total of beginning and ending balances must agree to Line 17, Page 20.										
115	Acquisition Adjustment	(172,109.81)	339,820.48					(HUD - Fully amortized) (729,044.00)		(561,333.33)
Note: * The total ending balance must agree to Line 31, Page 20.						The contra account for this adjustment (accrual) is 425 per PSC orders.				
TOTAL		(145,359,474.63)	(16,877,575.53)	(2,060,481.41)	5,774,455.42	(311,625.59)	2,125,539.49	(1,479,139.48)	0.00	(158,188,301.70)
Note: * The total ending balance must agree to Line 13 and Line 32, Page 20.										

Annual Status Report Analysis of Plant in Service Accounts

Company: Peoples Gas System
For the Year Ended December 31, 1997

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Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
374-00	Land-Distribution		1,252,586.00	11898.52					1,492,763.51
374-00	Land-Distribution WFG		228,278.99						
Amortizable General Plant Assets:									
301-00	Organization		11,636.32						12,620.10
301-00	Organization WFG		983.78						
302-00	Franchises and Consents		391,325.20						427,465.69
302-00	Franchises and Consents WFG		36140.49						
303-00	Miscellaneous Intangible Plant WFG		815,325.07						815,325.07
374-02	Land Rights		949,840.19	115.50					949,955.69
386-08	NGV Projects		206,140.00						206,140.00
390-02	Improvements to Leased Property		340,152.77		(17,336.54)				322,816.23
Depreciable Assets: This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.									
375-00	Structures and Improvements	2.7%	15,155,008.43	1,149,641.30	(463,947.11)		0.00		15,840,702.62
376-00	Mains - Other than Plastic	4.1%	131,586,155.95	4,174,866.06	(287,073.43)		132,138.24		135,606,086.82
376-02	Mains - Plastic	2.6%	70,930,577.30	7,543,546.00	(243,192.33)		23,036.90		78,253,967.87
378-00	Measuring and Regulating Stations - General	3.3%	1,964,437.41	64,655.94	(10,577.12)				2,018,516.23
379-00	Measuring and Regulating Stations - City Gate	3.1%	3,277,988.68	666,042.46	(12,615.80)				3,931,415.34
380-00	Service Lines - Other than Plastic	6.7%	30,316,023.86	980,495.11	(532,513.19)		10,401.96		30,774,407.74
380-02	Service Lines - Plastic	3.7%	57,677,488.40	5,121,671.34	(425,019.23)		9,820.95		62,383,961.46
381-00	Meters	3.4%	15,645,886.70	1,496,037.04	(417,320.13)		(29,332.20)		16,695,271.41
382-00	Meter Installations	8.0%	14,221,037.28	1,454,876.73	(316,858.01)				15,359,056.00
383-00	Regulators	3.5%	5,150,209.86	451,206.23	(190.68)		445.08		5,601,670.49
384-00	Regulator Installations	7.4%	4,469,832.66	482,143.47	(85,665.79)				4,866,310.34
385-00	Industrial Meas. & Reg. Sta. Eqpt.	3.0%	6,424,227.19	260,699.13					6,684,926.32
387-00	Other Distribution Equipment	7.9%	888,670.61	132,833.80	(5,063.42)		(1,287.29)		1,015,153.70
391-00	Office Furniture and Equipment	6.7%	2,626,207.88	29,503.32	(1,136,417.46)				1,519,293.74
391-01	Computer Equipment	9.5%	14,723,563.86	1,143,219.95	(850,188.38)		(252,215.58)	4,731.32	14,769,111.17
391-02	Office Machines	4.5%	612,219.31	9,266.85	(149,536.60)				471,949.56
392-01	Automobiles & Trucks thru 1 Ton	9.5%	10,859,488.48	1,878,651.30	(1,275,003.44)		(185,759.73)		11,277,376.61
392-03	Airplanes	6.3%	1,356,102.70						1,356,102.70
392-04	Other Transportation Equipment	3.3%	260,006.73	8,458.38	(4,217.78)		(2,850.60)		261,396.73
392-05	Trucks over 1 Ton	5.3%	995,682.92	9,724.58	(34,166.05)				971,241.45
393-00	Stores Equipment	11.3%	93,068.20						93,068.20
394-00	Tools, Shop and Garage Equipment	7.9%	2,949,951.58	121,457.52	(36,813.20)		611.10		3,035,207.00
395-00	Laboratory Equipment	5.4%	204,682.65	22,397.43					227,080.08
396-00	Power Operated Equipment	6.9%	1,674,448.38	186,746.35	(121,856.49)				1,739,338.24
397-00	Communication Equipment	4.6%	2,536,451.24	181,258.28	(265,343.85)		(6,334.85)	(4,731.32)	2,441,299.50
398-00	Miscellaneous Equipment	5.5%	215,965.77						215,965.77

Annual Status Report Analysis of Plant in Service Accounts

Company: Peoples Gas System
For the Year Ended December 31, 1997

Page 2 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
Continued) WEST FLORIDA									
175-00	Structures and Improvements	6.7%	8,314.89						8,314.89
176-00	Mains - Other than Plastic	3.2%	6,260,203.40		(65,390.68)				7,351,713.57
176-02	Mains - Plastic	2.8%	13,430,321.85	923,927.12	(4,660.49)				14,349,588.48
178-00	Measuring and Regulating Stations - General	3.7%	204,255.02	24,683.84					228,938.86
178-01	Meas. and Regulating Sta. - General/Electronic	16.8%	68,476.70	50,335.95	(1,564.95)				117,247.70
179-00	Measuring and Regulating Stations - City Gate	3.5%	425,442.48	93,313.74					518,756.22
179-01	Meas. and Regulating Sta. - City Gate/Electronic	16.7%	16,314.28	16,705.88	(2,894.25)				30,125.91
180-00	Service Lines - Other than Plastic	3.3%	✓ 800,003.35	(732.06)	(25,164.30)				774,106.99
180-02	Service Lines - Plastic	3.3%	✓ 5,601,089.08	541,777.13	(32,717.07)				6,110,149.14
181-00	Meters	3.7%	2,095,596.68	51,613.66	(4,483.67)				2,142,726.67
181-01	Meters - Electronic	9.6%	3,190.02						3,190.02
182-00	Meter Installations	2.6%	1,147,317.48	72,165.85	(9,497.64)				1,209,985.69
183-00	Regulators	3.8%	1,406,987.92	(314,424.26)	(9,846.22)				1,082,717.44
184-00	Regulator Installations	2.9%	731,609.00	58,501.98	(5,702.97)				784,408.01
190-00	Structures and Improvements	2.7%	970,688.55	13,076.37					983,764.92
191-00	Office Furniture and Equipment	5.2%	255,089.36	692.25					255,781.61
191-01	Computer Equipment	14.8%	91,458.30	4,685.31	(5,245.97)				90,897.64
191-02	Office Machines	13.5%	27,191.60	1,510.60	(1,076.00)				27,626.20
191-03	Computer Equipment - New	16.6%	634,686.34	20,776.76	(2,031.77)				653,431.33
192-01	Automobiles & Trucks thru 1 Ton	17.0%	95,632.87	132,960.24	(30,430.65)				198,162.46
192-04	Other Transportation Equipment	6.8%	13,914.45						13,914.45
192-05	Trucks over 1 Ton	8.3%	472,011.41	155,820.02	(121,254.57)				506,576.86
194-00	Tools, Shop and Garage Equipment	7.5%	183,338.51	23,865.12					207,203.63
194-01	Tools, Shop -CNG Equipment	6.7%	164,355.17						164,355.17
195-00	Laboratory Equipment	3.8%	17,902.47						17,902.47
196-00	Power Operated Equipment	6.4%	172,911.69	12,985.35	(27,066.90)				158,830.14
197-00	Communication Equipment	14.2%	88,066.09	113,807.22					201,873.31
NON-UTILITY									
186	Other Prop on Customer's Premises		1,627,027.65			(1,627,027.65)			0.00
	Mfd Prod Gas Plant		257,135.33			(257,135.33)			0.00

Annual Status Report Analysis of Plant in Service Accounts

Company: Peoples Gas System
For the Year Ended December 31, 1997

Page 3 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued)									
Capital Recovery Schedules:									
Total Account 101*			438,318,324.78	30,724,462.99	(7,039,944.13)	(1,884,162.98)	(301,326.02)	0.00	459,829,253.16
Amortizable Assets:									
114	Acquisition Adjustment		2,301,791.87						5,248,670.87
114	Acquisition Adjustment WFG		2,946,879.00						
118	Other Utility Plant								
105	Property Held for Future Use		228,954.68						228,954.68
107	Construction Work In Progress		8,106,435.22		(2,649,274.03)				6,021,749.19
107	Construction Work In Progress WFG		564,588.00						
Total Utility Plant			452,466,973.55						471,328,627.90

Note: * The total beginning and ending balances must agree to acct. 101, Plant in Service, Line 3, Page 20.

Annual Status Report Analysis of Entries in Accumulated Depreciation & Amortization

Company: Peoples Gas System

For the Year Ended December 31, 1997

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Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
Amortizable General Plant Assets:										
301-20	Organizallon	(3,116.43)								(3,116.43)
302-20	Franchises and Consents	(247,398.73)								(283,390.89)
302-20	Franchises and Consents WFG	(35,992.16)								(162,998.57)
303-20	Miscellaneous Intangible Plant WFG	(94,393.59)	(32,612.82)							(127,006.41)
374-22	Land Rights	(443,613.44)	(21,722.00)							(465,335.44)
390-22	Improvements to Leased Property	(235,786.59)	(39,085.56)		17,336.54					(257,535.61)
SUB-TOTAL		(1,060,300.94)	(93,420.38)	0.00	17,336.54	0.00	0.00	0.00	0.00	(1,299,383.35)
Items necessary to reconcile the total amortization accrual amount to Acct. 404.03, Amortization Expense, shown on page 12.										
386-28	NGV Projects	(107,978.20)	(29,446.60)							(137,424.80)
The contra account for this amortization is 907 under the Natural Gas Vehicle Program.										
TOTAL		(1,168,279.14)	(122,866.98)	0.00	17,336.54	0.00	0.00	0.00	0.00	(1,273,809.58)
Note: * The total ending balance must agree to Line 20, Page 20.										
This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.										
375-50	Structures and Improvements	(2,777,025.27)	(415,047.79)		463,947.11		8,426.10			(2,719,699.85)
376-50	Mains - Other than Plastic	(59,356,590.39)	(5,414,901.58)		287,073.43		276,289.89	(130,813.43)		(64,338,942.08)
376-52	Mains - Plastic	(15,738,973.46)	(1,942,676.83)		243,192.33		13,126.34			(17,425,331.62)
378-50	Measuring and Regulating Sta.- General	(584,221.65)	(65,793.04)		10,577.12		1,952.20			(637,485.37)
379-50	Measuring and Regulating Sta.- City Gate	(1,035,250.90)	(109,790.90)		12,615.80					(1,132,426.00)
380-50	Service Lines - Other than Plastic	(22,028,672.69)	(2,023,716.54)		532,513.19		785,582.25	(10,401.96)		(22,744,695.75)
385-02	Service Lines - Plastic	(18,099,304.67)	(2,251,535.96)		425,019.23		220,260.63	(9,040.32)		(19,714,601.09)
381-50	Meters	(8,257,119.75)	(566,371.38)		417,320.13	(7,213.94)		4,533.49		(8,408,851.45)
382-50	Meter Installations	(3,409,177.15)	(1,120,410.59)		316,858.01		50,808.42	30.00		(4,161,891.31)
383-50	Regulators	(1,753,442.13)	(188,867.65)		190.68			(44.51)		(1,942,163.61)
384-50	Regulator Installations	(1,017,099.59)	(327,274.56)		85,665.79		16,936.29			(1,241,772.07)
385-50	Industrial Meas. & Reg. Sta. Eqpt.	(1,679,931.10)	(194,234.01)							(1,874,165.11)
387-50	Other Distribution Equipment	(336,323.56)	(70,916.34)		5,063.42			756.25		(401,420.23)
391-50	Office Furniture and Equipment	(791,382.90)	(170,339.10)		1,136,417.46	(1,900.00)		(2,709.21)		170,086.25
391-51	Computer Equipment	(8,683,406.65)	(1,448,999.86)		851,367.48	(25.00)		10,851.25	(1,267.99)	(9,271,480.77)
391-52	Office Machines	(337,743.23)	(28,819.07)		148,357.50	(4,200.00)				(222,404.80)
392-51	Automobiles & Trucks thru 1 Ton	(4,612,973.13)	(1,056,568.51)		1,275,003.44	(94,006.04)	2,419.73	61,771.97		(4,424,352.54)
392-53	Airplanes	(1,031,108.87)	0.00							(1,031,108.87)
392-54	Other Transportation Equipment	(107,982.57)	(9,314.82)		4,217.78			752.56		(112,327.05)
392-55	Trucks over 1 Ton	(646,508.69)	(54,625.72)		34,166.05	(1,200.00)				(668,168.36)
393-50	Stores Equipment	(61,143.61)	(10,160.04)							(71,303.65)
394-50	Tools, Shop and Garage Equipment	(1,122,174.43)	(236,309.80)		36,813.20			(82.52)		(1,321,753.55)
395-50	Laboratory Equipment	(30,195.97)	(10,999.34)							(41,195.31)
396-50	Power Operated Equipment	(1,035,509.28)	(117,018.79)		121,856.49	(6,400.00)				(1,037,071.58)
397-50	Communication Equipment	(1,995,491.45)	(118,992.42)		265,343.85	(2,900.00)		3,743.81	1,267.99	(1,847,028.22)
398-50	Miscellaneous Equipment	(60,321.92)	(11,788.09)							(72,110.01)
SUB-TOTAL		(156,589,075.01)	(17,965,472.73)		6,673,579.49	(117,844.98)	1,375,801.85	(70,652.62)	0.00	(166,693,664.00)

Annual Status Report

Analysis of Entries in Accumulated Depreciation & Amortization

Company: Peoples Gas System
For the Year Ended December 31, 1997

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Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)	WEST FLORIDA									(2,910.12)
375-50	Structures and Improvements	(2,353.14)	(556.98)							(3,488,438.82)
376-50	Mains - Other than Plastic	(3,347,981.31)	(213,191.96)		65,390.68		7,343.77			(3,768,375.71)
376-52	Mains - Plastic	(3,388,394.67)	(385,989.18)		4,660.49		1,347.65			(24,412.13)
378-50	Measuring and Regulating Stations - Gener	(16,210.26)	(8,201.87)							(37,739.91)
378-51	Meas. and Regulating Sta. - General/Electr	(21,858.33)	(17,446.53)		1,564.95					(114,564.25)
379-50	Meas. and Regulating Stations - City Gate	(99,361.29)	(15,202.96)							(3,687.98)
379-51	Meas. and Reg. Sta. - City Gate/Electronic	(2,472.30)	(4,109.93)		2,894.25					(492,266.55)
380-50	Service Lines - Other than Plastic	(502,460.66)	(25,835.09)		29,126.65		6,902.55			(1,556,811.11)
380-52	Service Lines - Plastic	(1,413,571.30)	(192,782.14)		28,754.72		20,787.61			(1,015,527.13)
381-50	Meters	(941,806.78)	(78,939.82)		4,483.67		735.80			(814.88)
381-51	Meters - Electronic	(508.70)	(306.18)							(341,862.42)
382-50	Meter Installations	(326,990.15)	(30,324.07)		9,497.64		5,954.16			(463,445.58)
383-50	Regulators	(435,323.15)	(41,729.24)		9,846.22		3,760.59			(224,172.41)
384-50	Regulator Installations	(211,388.70)	(21,823.33)		5,702.97		3,336.65			(88,831.28)
390-50	Structures and Improvements	(82,314.87)	(26,516.61)							(122,854.90)
391-50	Office Furniture and Equipment	(109,557.22)	(13,297.68)							(114,797.20)
391-51	Computer Equipment	(106,641.20)	(13,401.97)		5,245.97					(15,885.92)
391-52	Office Machines	(13,207.44)	(3,754.48)		1,076.00					(358,154.30)
391-53	Computer Equipment - New	(253,357.93)	(108,828.14)		2,031.77					(41,443.54)
392-51	Automobiles & Trucks thru 1 Ton	(47,870.71)	(12,502.46)		30,430.65	(11,501.02)				(3,719.44)
392-54	Other Transportation Equipment	(2,773.42)	(946.02)							(218,552.06)
392-55	Trucks over 1 Ton	(277,791.36)	(47,769.27)		121,254.57	(14,246.00)				(63,358.34)
394-50	Tools, Shop and Garage Equipment	(48,107.12)	(15,251.22)							(36,639.84)
394-51	Tools, Shop -CNG Equipment	(25,628.46)	(11,011.38)							(2,491.76)
395-50	Laboratory Equipment	(1,811.54)	(680.22)							(69,668.73)
398-50	Power Operated Equipment	(76,150.94)	(9,584.69)		27,066.90	(11,000.00)				(88,631.77)
397-50	Communication Equipment	(62,046.84)	(26,584.93)							
	SUB-TOTAL	(11,797,939.59)	(1,324,568.35)		349,028.10	(36,747.02)	50,168.78	0.00	0.00	(12,760,058.08)
	NON-UTILITY									0.00
319	Large Eqpt Mfg Gas Plant	(124,184.88)	(750.00)	124,934.88						0.00
320	Other Eqpt Mfg Gas Plant	(74,397.13)	(1,105.00)	75,502.13						0.00
388	Other Prop on Customer's Premises	(873,452.21)	(70,130.33)	943,582.54						0.00
		(1,072,034.22)	(71,985.33)	1,144,019.55						(0.00)

Annual Status Report Analysis of Entries in Accumulated Depreciation & Amortization

Company: Peoples Gas System
For the Year Ended December 31, 1997

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Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)										
Capital Recovery Schedules:		This schedule should identify each approved capital recovery schedule.								
Subtotal		(169,459,048.82)	(19,362,026.41)	1,144,019.55	7,022,607.59	(154,592.00)	1,425,970.63	(70,652.62)	0.00	(179,453,722.08)
List any other items necessary to reconcile the total depreciation and amortization accrual amount to Acct. 403, Depreciation Expense, shown on page 12.										
RETIREMENT WORK IN PROGRESS(108)		0.00				(15,000.00)				(15,000.00)
Subtotal										
Grand Total		(169,459,048.82)	(19,362,026.41)	1,144,019.55	7,022,607.59	(169,592.00)	1,425,970.63	(70,652.62)	0.00	(179,468,722.08)
Note: * The grand total of beginning and ending balances must agree to Line 17, Page 20.										
115	Acquisition Adjustment	(561,333.33)	(156,371.64)							(1,706,630.57)
115	Acquisition Adjustment	(988,925.60)								
Note: * The total ending balance must agree to Line 31, Page 20. The contra account for this adjustment(accrual) is 425.										
TOTAL		(172,177,586.89)	(19,641,265.03)	1,144,019.55	7,039,944.13	(169,592.00)	1,425,970.63	(70,652.62)	0.00	(182,449,162.23)
Note: * The total ending balance must agree to Line 13 and Line 32, Page 20.										

**Annual Status Report
Analysis of Plant in Service Accounts**

Company: Peoples Gas System
For the Year Ended December 31, 1998

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Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
374-00	Land-Distribution		1,222,485	230,941	(68,013)				1,655,806
374-00	Land-Distribution WFG		270,279	114					
Amortizable General Plant Assets:									
301-00	Organization		11,636						12,620
301-00	Organization WFG		984						
302-00	Franchises and Consents		391,326						427,466
302-00	Franchises and Consents WFG		36,140						
303-00	Miscellaneous Intangible Plant WFG		815,325						815,325
374-02	Land Rights		949,955						949,956
386-08	NGV Projects		206,140				109,864		316,004
390-02	Improvements to Leased Property		322,816				(16,847)		305,969

Depreciable Assets: This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.

375-00	Structures and Improvements	2.7%	15,840,703	88,358	(256,057)			65,994	15,738,998
376-00	Mains - Other than Plastic	4.1%	135,606,087	14,509,034	(268,912)		(280,633)	(1,306)	149,564,270
376-02	Mains - Plastic	2.6%	78,253,968	10,084,860	(88,266)		52,085	(557)	88,302,090
378-00	Measuring and Regulating Stations - General	3.3%	2,018,516	250,819	(5,104)				2,264,231
379-00	Measuring and Regulating Stations - City Gate	3.1%	3,931,415	76,260	(26,897)				3,980,778
380-00	Service Lines - Other than Plastic	6.7%	30,774,408	1,345,211	(173,029)		1,115		31,947,705
380-02	Service Lines - Plastic	3.7%	62,383,962	5,208,395	(185,299)		109,018	269	67,516,345
381-00	Meters	3.4%	16,695,271	1,025,563	(233,145)		14,671		17,502,360
382-00	Meter Installations	8.0%	15,359,056	1,236,910	(214,458)		62,624		16,444,132
383-00	Regulators	3.5%	5,601,671	436,616	(216,655)		30,143		5,851,775
384-00	Regulator Installations	7.4%	4,866,310	434,879	(33,156)		21,061		5,289,094
385-00	Industrial Meas. & Reg. Sta. Eqpt.	3.0%	6,684,926	376,429					7,061,355
387-00	Other Distribution Equipment	7.9%	1,015,154	63,089	(63,155)				1,015,088
391-00	Office Furniture and Equipment	6.7%	1,519,294	1,013,921	(58,598)		(7,028)	4,046	2,471,635
391-01	Computer Equipment	9.5%	14,769,111	4,243,977	(1,482,517)		87,704	(4,046)	17,614,229
391-02	Office Machines	4.5%	471,950	49,132	(46,696)				474,386
392-01	Automobiles & Trucks thru 1 Ton	9.5%	11,277,377	994,578	(3,581,288)		(847,791)	(29,525)	7,813,351
392-03	Airplanes	6.3%	1,356,103						1,356,103
392-04	Other Transportation Equipment	3.3%	261,397	20,539	(6,399)				275,537
392-05	Trucks over 1 Ton	5.3%	971,242	189,465	(202,522)			29,525	987,710
393-00	Stores Equipment	11.3%	93,068						93,068
394-00	Tools, Shop and Garage Equipment	7.9%	3,035,207	105,497	(215,521)		166,589	1,594	3,093,366
395-00	Laboratory Equipment	5.4%	227,080	109,472	(107,074)				229,478
396-00	Power Operated Equipment	6.9%	1,739,338	312,709	(222,226)				1,829,821
397-00	Communication Equipment	4.6%	2,441,300	1,213,111	(305,900)				3,348,511
398-00	Miscellaneous Equipment	5.5%	215,966		(2,471)				213,495

**Annual Status Report
Analysis of Plant in Service Accounts**

Company: Peoples Gas System
For the Year Ended December 31, 1998

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Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued) WEST FLORIDA									
375-00	Structures and Improvements	6.7%	8,315	12,187					20,502
376-00	Mains - Other than Plastic	3.2%	7,351,713	710,928	(17,406)		(147,670)		7,897,565
376-02	Mains - Plastic	2.8%	14,349,588	3,638,885			37,876		18,026,349
378-00	Measuring and Regulating Stations - General	3.7%	228,939	20,195					249,134
378-01	Meas. and Regulating Sta. - General/Electronic	16.8%	117,248						117,248
379-00	Measuring and Regulating Stations - City Gate	3.5%	518,756	55,516					574,272
379-01	Meas. and Regulating Sta. - City Gate/Electronic	16.7%	30,126						30,126
380-00	Service Lines - Other than Plastic	3.3%	774,107	9,155					783,262
380-02	Service Lines - Plastic	3.3%	6,110,149	598,854					6,709,003
381-00	Meters	3.7%	2,142,727	90,247					2,232,974
381-01	Meters - Electronic	9.6%	3,190						3,190
382-00	Meter Installations	2.6%	1,209,986	221,335					1,431,321
383-00	Regulators	3.8%	1,082,717	42,852					1,125,569
384-00	Regulator Installations	2.9%	784,408	73,778					858,186
385-00	Industrial Meas. & Reg. Sta. Eqpt.	3.0%		28,972					28,972
390-00	Structures and Improvements	2.7%	983,765	65,994				(65,994)	983,765
391-00	Office Furniture and Equipment	5.2%	255,781	1,222					257,003
391-01	Computer Equipment	14.8%	90,897	87,441					178,338
391-02	Office Machines	13.5%	27,626						27,626
391-03	Computer Equipment - New	16.6%	653,431						653,431
392-01	Automobiles & Trucks thru 1 Ton	17.0%	198,162	63,601			(26,281)		235,482
392-04	Other Transportation Equipment	6.8%	13,915						13,915
392-05	Trucks over 1 Ton	8.3%	506,577	945					507,522
394-00	Tools, Shop and Garage Equipment	7.5%	207,203	10,447					217,650
394-01	Tools, Shop -CNG Equipment	6.7%	164,355						164,355
395-00	Laboratory Equipment	3.8%	17,902						17,902
396-00	Power Operated Equipment	6.4%	158,830	29,780	(19,455)				169,155
397-00	Communication Equipment	14.2%	201,873						201,873
398-00	Miscellaneous Equipment	5.5%					151,058		151,058
386	NON-UTILITY Other Prop on Customer's Premises Mfd Prod Gas Plant								0 0

Annual Status Report
Analysis of Entries in Accumulated Depreciation & Amortization

Company: Peoples Gas System
 For the Year Ended December 31, 1998

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Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
Amortizable General Plant Assets:										
301-20	Organization	(3,116)								(3,116)
302-20	Franchises and Consents	(247,399)								(283,391)
302-20	Franchises and Consents WFG	(35,992)								
303-20	Miscellaneous Intangible Plant WFG	(127,006)	(32,613)							(159,619)
374-22	Land Rights	(465,355)	(21,720)							(487,075)
390-22	Improvements to Leased Property	(257,536)	(33,561)		16,848					(274,249)
SUB-TOTAL		(1,136,404)	(87,894)	0	16,848	0	0	0	0	(1,207,450)
Items necessary to reconcile the total amortization accrual amount to Acct. 404.03, Amortization Expense, shown on page 12.										
386-28	NGV Projects	(137,427)	(29,449)							(166,875)
The contra account for this amortization is 907 under the Natural Gas Vehicle Program.										
TOTAL		(1,273,810)	(117,343)	0	16,848	0	0	0	0	(1,374,305)
Note: * The total ending balance must agree to Line 20, Page 20.										
This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.										
374-00	Land	0	0		68,013	(68,013)				0
375-50	Structures and Improvements	(2,719,700)	(427,674)		256,057	(15,662)	4,200			(2,902,780)
376-50	Mains - Other than Plastic	(64,338,942)	(5,705,635)		270,105	(1,082)	268,670	(4,986)	98	(69,511,772)
376-52	Mains - Plastic	(17,425,332)	(2,141,133)		88,266	(1,894)	13,856	(76,233)		(19,542,470)
378-50	Measuring and Regulating Sta.- General	(637,485)	(69,076)		5,104					(701,457)
379-50	Measuring and Regulating Sta.- City Gate	(1,132,426)	(121,931)		26,897					(1,227,460)
380-50	Service Lines - Other than Plastic	(22,744,696)	(2,092,910)		173,029		599,920	(568)		(24,065,224)
380-52	Service Lines - Plastic	(19,714,601)	(2,374,471)		185,300		163,537	(94,889)		(21,835,124)
381-50	Meters	(8,408,851)	(575,634)		233,145	(8,712)	(440)	(21,576)		(8,782,069)
382-50	Meter Installations	(4,161,891)	(1,259,917)		214,458		39,127	(37,345)		(5,205,569)
383-50	Regulators	(1,942,164)	(202,213)		216,655			(16,594)		(1,944,316)
384-50	Regulator Installations	(1,241,772)	(370,741)		33,156		4,674	(10,044)		(1,584,727)
385-50	Industrial Meas. & Reg. Sta. Eqpt.	(1,874,165)	(204,677)		0					(2,078,842)
387-50	Other Distribution Equipment	(401,420)	(80,032)		63,155					(418,298)
391-50	Office Furniture and Equipment	170,086	(159,988)		58,598	(4,500)		10,494		74,690
391-51	Computer Equipment	(9,271,481)	(1,440,929)		1,482,517			(87,697)	(1,268)	(9,318,858)
391-52	Office Machines	(222,405)	(20,859)		46,696					(196,568)
392-51	Automobiles & Trucks thru 1 Ton	(4,424,353)	(894,457)		3,581,288	(418,433)	1,962	381,213		(1,772,780)
392-53	Airplanes	(1,031,109)	0		0					(1,031,109)
392-54	Other Transportation Equipment	(112,327)	(9,076)		6,399	(3,500)				(118,504)
392-55	Trucks over 1 Ton	(668,168)	(50,765)		202,522	(14,846)				(531,258)
393-50	Stores Equipment	(71,304)	(10,517)		0					(81,820)
394-50	Tools, Shop and Garage Equipment	(1,321,754)	(252,109)		215,521	(2,505)	904	(47,025)	(98)	(1,407,065)
395-50	Laboratory Equipment	(41,195)	(12,495)		107,074					53,384
396-50	Power Operated Equipment	(1,037,072)	(120,032)		222,226	(17,300)				(952,178)
397-50	Communication Equipment	(1,847,028)	(113,592)		305,900		827		1,268	(1,652,625)
398-50	Miscellaneous Equipment	(72,110)	(11,861)		2,471					(81,500)
SUB-TOTAL		(166,693,665)	(18,722,725)	0	8,064,551	(556,448)	1,097,238	(5,250)	0	(176,816,299)

Annual Status Report
Analysis of Entries in Accumulated Depreciation & Amortization

Company: Peoples Gas System
 For the Year Ended December 31, 1998

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Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)	WEST FLORIDA									
375-50	Structures and Improvements	(2,910)	(828)							(3,739)
376-50	Mains - Other than Plastic	(3,488,439)	(239,850)		16,213		1,426			(3,710,649)
376-52	Mains - Plastic	(3,768,376)	(415,857)							(4,184,233)
378-50	Measuring and Regulating Stations - General	(24,412)	(8,570)							(32,982)
378-51	Meas. and Regulating Sta. - General/Electronic	(37,740)	(19,687)							(57,427)
379-50	Meas. and Regulating Stations - City Gate	(114,564)	(18,302)							(132,866)
379-51	Meas. and Reg. Sta. - City Gate/Electronic	(3,688)	(5,031)							(8,719)
380-50	Service Lines - Other than Plastic	(492,267)	(25,686)				8,609			(509,344)
380-52	Service Lines - Plastic	(1,556,811)	(207,038)				15,098			(1,748,751)
381-50	Meters	(1,015,527)	(80,784)							(1,096,311)
381-51	Meters - Electronic	(815)	(306)							(1,121)
382-50	Meter Installations	(341,862)	(32,729)				1,389			(373,203)
383-50	Regulators	(463,446)	(41,907)				20			(505,333)
384-50	Regulator Installations	(224,172)	(23,219)				7			(247,385)
385-50	Industrial Meas. & Reg. Sta. Equipment	0	(179)							(179)
390-50	Structures and Improvements	(88,831)	(26,562)							(115,393)
391-50	Office Furniture and Equipment	(122,855)	(13,351)							(136,206)
391-51	Computer Equipment	(114,797)	(15,717)							(130,514)
391-52	Office Machines	(15,886)	(3,729)							(19,615)
391-53	Computer Equipment - New	(358,154)	(108,469)							(466,624)
392-51	Automobiles & Trucks thru 1 Ton	(41,444)	(31,008)							(72,451)
392-54	Other Transportation Equipment	(3,719)	(946)							(4,666)
392-55	Trucks over 1 Ton	(218,552)	(42,055)							(260,607)
394-50	Tools, Shop and Garage Equipment	(63,358)	(15,895)							(79,254)
394-51	Tools, Shop -CNG Equipment	(36,640)	(11,012)							(47,652)
395-50	Laboratory Equipment	(2,492)	(680)							(3,172)
396-50	Power Operated Equipment	(69,669)	(10,330)		19,455					(60,544)
397-50	Communication Equipment	(88,632)	(28,666)							(117,298)
398-50	Miscellaneous Equipment	0	(742)					(111,990)		(112,732)
SUB-TOTAL		(12,760,058)	(1,429,136)	0	35,668	0	26,547	(111,990)	0	(14,238,969)
	NON-UTILITY									
319	Large Eqpt Mfg Gas Plant	0								0
320	Other Eqpt Mfg Gas Plant	0								0
386	Other Prop on Customer's Premises	0								0
		(0)	0	0						(0)

**Annual Status Report
Analysis of Entries in Accumulated Depreciation & Amortization**

Company: Peoples Gas System
for the Year Ended December 31, 1998

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Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
Continued)										
Capital Recovery Schedules: This schedule should identify each approved capital recovery schedule.										
	Subtotal	(179,453,723)	(20,151,861)	0	8,100,219	(556,448)	1,123,785	(117,240)	0	(191,055,261)
List any other items necessary to reconcile the total depreciation and amortization accrual amount to Acct. 403, Depreciation Expense, shown on page 12.										
	RETIREMENT WORK IN PROGRESS(108)	(15,000)								(15,000)
	Subtotal	(15,000)	0	0	0	0	0	0	0	(15,000)
	Grand Total	(179,468,723)	(20,151,861)	0	8,100,219	(556,448)	1,123,785	(117,240)	0	(191,070,261)
Note:	* The grand total of beginning and ending balances must agree to Line 17, Page 20.									
115	Acquisition Adjustment	(1,706,630)	(156,372)							(1,863,002)
Note:	* The total ending balance must agree to Line 31, Page 20. The contra account for this adjustment(accrual) is 425.									
	TOTAL	(182,449,163)	(20,425,576)	0	8,117,067	(556,448)	1,123,785	(117,240)	0	(194,307,574)
Note:	* The total ending balance must agree to Line 13 and Line 32, Page 20.									

**Annual Status Report
Analysis of Plant in Service Accounts**

Company: Peoples Gas System
For the Year Ended December 31, 1999

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Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustment	Transfers	Ending Balance*
			1,385,413	662,718	(277,993)			(365,874)	1,674,657
374-00	Land-Distribution		270,393						
374-00	Land-Distribution WFG								12,620
	Amortizable General Plant Assets:		11,636						
301-00	Organization		984						
301-00	Organization WFG		391,326						427,466
302-00	Franchises and Consents		36,140						
302-00	Franchises and Consents WFG		815,325						815,325
303-00	Miscellaneous Intangible Plant WFG								
374-02	Land Rights		949,956	122,560					1,072,516
386-08	NGV Projects		316,004						316,004
390-02	Improvements to Leased Property		305,969						305,969

Depreciable Assets: This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.

303-01	Customized Software	9.5%	0	1,830,000				365,874	1,830,000
375-00	Structures and Improvements	2.7%	15,738,998	228,429	(1,166,778)				15,166,523
376-00	Mains - Other than Plastic	4.1%	149,564,270	33,878,525	(380,925)				183,061,870
376-02	Mains - Plastic	2.6%	88,302,090	16,143,060	(158,354)				104,286,796
378-00	Measuring and Regulating Stations - General	3.3%	2,264,231	480,444					2,744,675
379-00	Measuring and Regulating Stations - City Gate	3.1%	3,980,778	390,999	(31,093)				4,340,684
380-00	Service Lines - Other than Plastic	6.7%	31,947,705	1,488,556	(286,122)		(5,041)		33,145,098
380-02	Service Lines - Plastic	3.7%	67,516,345	7,473,747	(368,899)		5,041		74,626,234
381-00	Meters	3.4%	17,502,360	2,539,810	(190,609)		(2,539)		19,849,022
382-00	Meter Installations	8.0%	16,444,132	1,563,621	(436,444)				17,571,309
383-00	Regulators	3.5%	5,851,775	490,877					6,342,652
384-00	Regulator Installations	7.4%	5,289,094	551,543	(29,590)				5,811,047
385-00	Industrial Meas. & Reg. Sta. Eqpt.	3.0%	7,061,355	482,821	(1,472)				7,542,704
387-00	Other Distribution Equipment	7.9%	1,015,088	78,982	(65,404)				1,028,666
391-00	Office Furniture and Equipment	6.7%	2,471,635	43,524	(7,326)			841	2,508,674
391-01	Computer Equipment	9.5%	17,614,229	3,080,672	(842,919)		(22,201)		19,829,781
391-02	Office Machines	4.5%	474,386	19,345	(7,480)				486,251
392-01	Automobiles & Trucks thru 1 Ton	9.5%	7,813,351	987,064	(663,147)			7,269	8,144,537
392-03	Airplanes	6.3%	1,356,103						1,356,103
392-04	Other Transportation Equipment	3.3%	275,537	3,509	(21,724)				257,322
392-05	Trucks over 1 Ton	5.3%	987,710		(24,268)				963,442
393-00	Stores Equipment	11.3%	93,068		(4,490)				88,578
394-00	Tools, Shop and Garage Equipment	7.9%	3,093,366	80,217	(47,819)				3,125,764
395-00	Laboratory Equipment	5.4%	229,478		(24,918)				204,560
396-00	Power Operated Equipment	6.9%	1,829,821	23,490	(128,900)				1,724,411
397-00	Communication Equipment	4.6%	3,348,511	1,127,940	(288,658)				4,187,793
398-00	Miscellaneous Equipment	5.5%	213,495	3,167	(6,953)				209,709

**Annual Status Report
Analysis of Plant in Service Accounts**

Company: Peoples Gas System
For the Year Ended December 31, 1999

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Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustment	Transfers	Ending Balance*
(Continued)	WEST FLORIDA								
303-01	Customized Software WFG	14.8%	0	10,414					10,414
375-00	Structures and Improvements	6.7%	20,502	15,967					36,469
376-00	Mains - Other than Plastic	3.2%	7,897,565	230,950	(6,825)				8,121,690
376-02	Mains - Plastic	2.8%	18,026,349	2,129,620	(7,817)				20,148,152
378-00	Measuring and Regulating Stations - General	3.7%	249,134	10,706					259,840
378-01	Meas. and Regulating Sta. - General/Electronic	16.8%	117,248						117,248
379-00	Measuring and Regulating Stations - City Gate	3.5%	574,272	3,979					578,251
379-01	Meas. and Regulating Sta. - City Gate/Electronic	16.7%	30,126						30,126
380-00	Service Lines - Other than Plastic	3.3%	783,262	3,419	(3,471)			(1,895)	781,315
380-02	Service Lines - Plastic	3.3%	6,709,003	1,152,920	(18,497)				7,843,426
381-00	Meters	3.7%	2,232,974	38,967					2,271,941
381-01	Meters - Electronic	9.6%	3,190						3,190
382-00	Meter Installations	2.6%	1,431,321	322,296				1,421	1,755,038
383-00	Regulators	3.8%	1,125,569	79,180					1,204,749
384-00	Regulator Installations	2.9%	858,186	104,026				474	962,686
385-00	Industrial Meas. & Reg. Sta. Eqpt.	3.0%	28,972	94,508					123,480
387-00	Other Equipment	7.9%	0	11,978					11,978
390-00	Structures and Improvements	2.7%	983,765						983,765
391-00	Office Furniture and Equipment	5.2%	257,003	7,223					264,226
391-01	Computer Equipment	14.8%	178,338	18,352					196,690
391-02	Office Machines	13.5%	27,626	2,344	(6,026)				23,944
391-03	Computer Equipment - New	16.6%	653,431						653,431
392-01	Automobiles & Trucks thru 1 Ton	17.0%	235,482	112,474	(43,780)				304,176
392-04	Other Transportation Equipment	6.8%	13,915						13,915
392-05	Trucks over 1 Ton	8.3%	507,522		(77,474)				430,048
394-00	Tools, Shop and Garage Equipment	7.5%	217,650	2,289	(7,094)				212,845
394-01	Tools, Shop -CNG Equipment	6.7%	164,355	4,631					168,986
395-00	Laboratory Equipment	3.8%	17,902						17,902
396-00	Power Operated Equipment	6.4%	169,155	12,270					181,425
397-00	Communication Equipment	14.2%	201,873						201,873
398-00	Miscellaneous Equipment	5.5%	151,058						151,058
	NON-UTILITY								
386	Other Prop on Customer's Premises		0						0
	Mfd Prod Gas Plant		0						0

**Annual Status Report
Analysis of Plant in Service Accounts**

Company: Peoples Gas System
For the Year Ended December 31, 1999

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Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass. Adjustment	Transfers	Ending Balance*
(Continued)								
Capital Recovery Schedules:								
Total Account 101*			500,628,805	78,144,133	(5,633,269)	0	0	(16,630) 573,123,039
Amortizable Assets:								
114	Acquisition Adjustment		2,301,792					5,248,671
114	Acquisition Adjustment WFG		2,946,879					
118	Other Utility Plant							
105	Property Held for Future Use		228,955					228,955
107	Construction Work In Progress		12,377,377	72,620,491	(73,775,622)			11,222,246
107	Construction Work In Progress WFG		253,041	4,534,081	(4,368,515)			418,607
	Total Utility Plant		518,736,848					590,241,517

Note: * The total beginning and ending balances must agree to acct. 101, Plant in Service, Line 3, Page 20.

Annual Status Report
Analysis of Entries in Accumulated Depreciation & Amortization

Company: Peoples Gas System
 For the Year Ended December 31, 1999

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Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
Amortizable General Plant Assets:										
301-20	Organization	(3,116)								(3,116)
302-20	Franchises and Consents	(247,399)								(283,391)
302-20	Franchises and Consents WFG	(35,992)								
303-20	Miscellaneous Intangible Plant WFG	(159,619)	(32,611)							(192,230)
374-22	Land Rights	(487,075)	(21,719)							(508,794)
390-22	Improvements to Leased Property	(274,249)	(31,720)							(305,969)
SUB-TOTAL		(1,207,450)	(86,050)	0	0	0	0	0	0	(1,293,500)
Items necessary to reconcile the total amortization accrual amount to Acct. 404.03, Amortization Expense, shown on page 12.										
386-28	NGV Projects	(166,875)	(29,449)							(196,324)
The contra account for this amortization is 907 under the Natural Gas Vehicle Program.										
TOTAL		(1,374,325)	(115,499)	0	0	0	0	0	0	(1,489,824)
Note: * The total ending balance must agree to Line 20, Page 20.										
This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.										
303-51	Customized Software	0	(27,588)							(27,588)
374-00	Land	0			277,993	(138,955)				139,038
375-50	Structures and Improvements	(2,902,780)	(420,072)		1,166,778	(491,932)				(2,648,006)
376-50	Mains - Other than Plastic	(69,511,772)	(6,511,143)		✓ 380,924	(546)	153,543	(1,187)		(76,490,181)
376-52	Mains - Plastic	(19,542,470)	(2,422,120)		✓ 158,354		7,307			(21,798,929)
378-50	Measuring and Regulating Sta.- General	(701,457)	(76,290)					58		(777,689)
379-50	Measuring and Regulating Sta.- City Gate	(1,227,460)	(125,580)		✓ 31,093					(1,321,947)
380-50	Service Lines - Other than Plastic	(24,065,224)	(2,168,572)		✓ 286,122		455,990			(25,491,684)
380-52	Service Lines - Plastic	(21,835,124)	(2,587,505)		✓ 368,899		159,348			(23,894,382)
381-50	Meters	(8,782,069)	(616,724)		✓ 190,608	(2,294)	88,991		983	(9,120,505)
382-50	Meter Installations	(5,205,569)	(1,350,571)		✓ 436,444		55,748			(6,063,948)
383-50	Regulators	(1,944,316)	(211,200)							(2,155,516)
384-50	Regulator Installations	(1,584,727)	(403,883)		29,590		12,477			(1,946,543)
385-50	Industrial Meas. & Reg. Sta. Eqpt.	(2,078,842)	(216,757)		✓ 1,472		1,122			(2,293,005)
387-50	Other Distribution Equipment	(418,298)	(79,296)		✓ 65,404	(65)				(432,255)
391-50	Office Furniture and Equipment	74,690	(165,605)		✓ 7,325					(83,590)
391-51	Computer Equipment	(9,318,858)	(1,838,607)		✓ 842,919			1,593		(10,312,953)
391-52	Office Machines	(196,568)	(21,480)		✓ 7,480			(325)		(210,893)
392-51	Automobiles & Trucks thru 1 Ton	(1,772,780)	(737,492)		✓ 663,147	(74,901)		(7,818)	17,966	(1,911,878)
392-53	Airplanes	(1,031,109)								(1,031,109)
392-54	Other Transportation Equipment	(118,504)	(8,927)		✓ 21,724					(105,707)
392-55	Trucks over 1 Ton	(531,258)	(51,227)		✓ 24,268			58		(558,159)
393-50	Stores Equipment	(81,820)	(10,285)		✓ 4,490					(87,615)
394-50	Tools, Shop and Garage Equipment	(1,407,065)	(244,661)		✓ 47,819	(904)				(1,604,811)
395-50	Laboratory Equipment	53,384	(12,322)		✓ 24,918					65,980
396-50	Power Operated Equipment	(952,178)	(123,568)		✓ 128,900	(5,331)				(952,177)
397-50	Communication Equipment	(1,652,625)	(169,357)		✓ 288,658			(1,268)		(1,534,922)
398-50	Miscellaneous Equipment	(81,500)	(11,574)		✓ 6,953					(86,121)
SUB-TOTAL		(176,816,299)	(20,612,406)	0	5,462,282	(714,928)	934,526	(8,889)	18,949	(191,736,765)

Annual Status Report
Analysis of Entries in Accumulated Depreciation & Amortization

Company: Peoples Gas System
 For the Year Ended December 31, 1999

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Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)	WEST FLORIDA									
303-51	Customized Software WFG	0	(191)							(191)
375-50	Structures and Improvements	(3,739)	(1,553)							(5,292)
376-50	Mains - Other than Plastic	(3,710,649)	(257,700)		6,825		31	1,193		(3,960,300)
376-52	Mains - Plastic	(4,184,233)	(533,211)		7,817		1,636			(4,707,991)
378-50	Measuring and Regulating Stations - General	(32,982)	(9,399)					(58)		(42,439)
378-51	Meas. and Regulating Sta. - General/Electronic	(57,427)	(19,698)							(77,125)
379-50	Meas. and Regulating Stations - City Gate	(132,866)	(20,131)							(152,997)
379-51	Meas. and Reg. Sta. - City Gate/Electronic	(8,719)	(5,031)							(13,750)
380-50	Service Lines - Other than Plastic	(509,344)	(25,885)		3,470		11,345		107	(520,303)
380-52	Service Lines - Plastic	(1,748,751)	(234,900)		18,497		7,935			(1,957,219)
381-50	Meters	(1,096,311)	(83,242)				547			(1,179,006)
381-51	Meters - Electronic	(1,121)	(306)							(1,427)
382-50	Meter Installations	(373,203)	(41,015)				823	(86)		(413,481)
383-50	Regulators	(505,333)	(44,122)							(549,455)
384-50	Regulator Installations	(247,385)	(26,231)				519	(21)		(273,118)
385-50	Industrial Meas. & Reg. Sta. Equipment	(179)	(1,816)							(1,995)
387-50	Other Equipment	0	(153)							(153)
390-50	Structures and Improvements	(115,393)	(26,562)							(141,955)
391-50	Office Furniture and Equipment	(136,206)	(13,465)							(149,671)
391-51	Computer Equipment	(130,514)	(26,545)							(157,059)
391-52	Office Machines	(19,615)	(3,513)		6,026					(17,102)
391-53	Computer Equipment - New	(466,624)								(575,091)
392-51	Automobiles & Trucks thru 1 Ton	(72,451)	(43,990)		43,780			7,760		(64,901)
392-54	Other Transportation Equipment	(4,666)	(946)							(5,612)
392-55	Trucks over 1 Ton	(260,607)	(40,290)		77,474	(16,350)				(239,773)
394-50	Tools, Shop and Garage Equipment	(79,254)	(16,407)		7,095					(88,566)
394-51	Tools, Shop -CNG Equipment	(47,652)								(58,857)
395-50	Laboratory Equipment	(3,172)								(3,852)
396-50	Power Operated Equipment	(60,544)	(10,989)							(71,533)
397-50	Communication Equipment	(117,298)	(28,665)							(145,963)
398-50	Miscellaneous Equipment	(112,732)	(4,740)							(117,472)
		(14,238,969)	(1,641,048)		170,984	(16,350)	22,840	8,788	107	(15,693,648)
		0								0
		0								0
		0								0
		(0)								(0)

Annual Status Report
Analysis of Entries in Accumulated Depreciation & Amortization

Company: Peoples Gas System
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Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)										
Capital Recovery Schedules: This schedule should identify each approved capital recovery schedule.										
	Subtotal	(191,055,268)	(22,253,454)	0	5,633,266	(731,278)	957,366	(101)	19,056	(207,430,413)
List any other items necessary to reconcile the total depreciation and amortization accrual amount to Acct. 403, Depreciation Expense, shown on page 12.										
	RETIREMENT WORK IN PROGRESS(108)	(15,000)			404,269					389,269
	Subtotal	(15,000)	0	0	404,269	0	0	0	0	389,269
	Grand Total	(191,070,268)	(22,253,454)	0	6,037,535	(731,278)	957,366	(101)	19,056	(207,041,144)
Note:	* The grand total of beginning and ending balances must agree to Line 17, Page 20.									
115	Acquisition Adjustment	(1,863,002)	(156,372)							(2,019,374)
Note:	* The total ending balance must agree to Line 31, Page 20. The contra account for this adjustment(accrual) is 425.									
	TOTAL	(194,307,595)	(22,525,325)	0	6,037,535	(731,278)	957,366	(80)	19,056	(210,550,321)
Note:	* The total ending balance must agree to Line 13 and Line 32, Page 20.									

**Annual Status Report
Analysis of Plant in Service Accounts**

Company: Peoples Gas System
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Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
374-00	Land-Distribution		1,404,264		(27,487)			(130,197)	1,516,973
374-00	Land-Distribution WFG		270,393						
Amortizable General Plant Assets:									
301-00	Organization		11,636						12,620
301-00	Organization WFG		984						
302-00	Franchises and Consents		391,326						427,466
302-00	Franchises and Consents WFG		36,140						
303-00	Miscellaneous Intangible Plant WFG		815,325						815,325
374-02	Land Rights		1,072,516						1,072,516
386-08	NGV Projects		316,004						316,004
390-02	Improvements to Leased Property		305,969	1,370	(220,860)		(1,370)	(1,065)	84,044

Depreciable Assets: This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.

303-01	Customized Software	9.5%	1,830,000	175,734			(1,165,655)		840,078
375-00	Structures and Improvements	2.7%	15,166,523	133,163	(414,293)			(225,934)	14,659,459
376-00	Mains - Other than Plastic	4.1%	183,061,870	8,711,588	(324,920)			242,729	191,691,267
376-02	Mains - Plastic	2.6%	104,286,796	6,893,500	(80,444)		(52,510)	986,387	112,033,728
378-00	Measuring and Regulating Stations - General	3.3%	2,744,675	54,759	(53,965)				2,745,469
379-00	Measuring and Regulating Stations - City Gate	3.1%	4,340,684	28,895	(69,091)		(16)	101,730	4,402,202
380-00	Service Lines - Other than Plastic	6.7%	33,145,098	1,390,194	(451,155)		(10,309)	(166,266)	33,907,562
380-02	Service Lines - Plastic	3.7%	74,626,234	10,174,592	(627,807)			(143,786)	84,029,233
381-00	Meters	3.4%	19,849,022	3,570,365	(1,265,327)		(198)	23,860	22,177,722
382-00	Meter Installations	8.0%	17,571,309	1,777,382	(339,427)			65,677	19,074,941
383-00	Regulators	3.5%	6,342,652	482,903	(306,995)		(16)	3,289	6,521,833
384-00	Regulator Installations	7.4%	5,811,047	592,452	(74,395)			(16,876)	6,312,228
385-00	Industrial Meas. & Reg. Sta. Eqpt.	3.0%	7,542,704	281,969	(7,066)			1,062	7,818,668
387-00	Other Distribution Equipment	7.9%	1,028,666	123,273	(120,495)		(27)		1,031,417
391-00	Office Furniture and Equipment	6.7%	2,508,674	5,977	(33,137)			(1,816)	2,479,698
391-01	Computer Equipment	9.5%	19,829,781	77,717	(3,743,134)		(2)		16,164,361
391-02	Office Machines	4.5%	486,251	2,531	(40,452)			(2,166)	446,164
392-01	Automobiles & Trucks thru 1 Ton	9.5%	8,144,537	1,366,426	(566,096)		(47)	(262,229)	8,682,590
392-03	Airplanes	6.3%	1,356,103		(1,356,103)				0
392-04	Other Transportation Equipment	3.3%	257,322	6,510	(8,417)			(9,384)	246,031
392-05	Trucks over 1 Ton	5.3%	963,442	(629)	(22,020)			(238,671)	702,122
393-00	Stores Equipment	11.3%	88,578		(2,207)			(17,311)	69,060
394-00	Tools, Shop and Garage Equipment	7.9%	3,125,764	142,605	(322,741)		(58)	(36,788)	2,908,782
395-00	Laboratory Equipment	5.4%	204,560		(92,639)		(82)		111,838
396-00	Power Operated Equipment	6.9%	1,724,411	31,233	(57,532)			(32,479)	1,665,634
397-00	Communication Equipment	4.6%	4,187,793		(788,960)				3,398,833
398-00	Miscellaneous Equipment	5.5%	209,709		(52,425)				157,284

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Company: Peoples Gas System
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Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued) WEST FLORIDA									
303-01	Customized Software WFG	14.8%	10,414						10,414
375-00	Structures and Improvements	6.7%	36,470	86,132				(3,293)	119,309
376-00	Mains - Other than Plastic	3.2%	8,121,690	66,104	249				8,188,043
376-02	Mains - Plastic	2.8%	20,148,152	280,692	(1,289)				20,427,555
378-00	Measuring and Regulating Stations - General	3.7%	259,840						259,840
378-01	Meas. and Regulating Sta. - General/Electronic	16.8%	117,248						117,248
379-00	Measuring and Regulating Stations - City Gate	3.5%	608,377					30,462	638,839
379-01	Meas. and Regulating Sta. - City Gate/Electronic	16.7%							0
380-00	Service Lines - Other than Plastic	3.3%	781,315	4,599	(29,082)			(1,342)	755,490
380-02	Service Lines - Plastic	3.3%	7,843,426	1,469,002	(46,444)			1,342	9,267,326
381-00	Meters	3.7%	2,271,941	(2,460)	(22,196)			(22,346)	2,224,939
381-01	Meters - Electronic	9.6%	3,190						3,190
382-00	Meter Installations	2.6%	1,755,038	394,526	(11,368)			9,400	2,147,597
383-00	Regulators	3.8%	1,204,749	74,226					1,278,975
384-00	Regulator Installations	2.9%	962,686	131,509	(4,428)			(9,400)	1,080,367
385-00	Industrial Meas. & Reg. Sta. Eqpt.	3.0%	123,480	64,299				22,346	210,125
387-00	Other Equipment	7.9%	11,978	12,841					24,819
390-00	Structures and Improvements	2.7%	983,765	(200)	(20,740)			3,293	966,118
391-00	Office Furniture and Equipment	5.2%	264,226	5,982					270,208
391-01	Computer Equipment	14.8%	196,690	1,824	(1,236)				197,278
391-02	Office Machines	13.5%	23,944		(9,046)				14,898
391-03	Computer Equipment - New	16.6%	653,431		(37,966)				615,465
392-01	Automobiles & Trucks thru 1 Ton	17.0%	304,176	91,407	43,780		(21,890)	0	417,473
392-04	Other Transportation Equipment	6.8%	13,915						13,915
392-05	Trucks over 1 Ton	8.3%	430,048		(45,372)			(18,375)	366,301
394-00	Tools, Shop and Garage Equipment	7.5%	212,845	5,029	(18,610)			19,549	218,813
394-01	Tools, Shop -CNG Equipment	6.7%	168,986						168,986
395-00	Laboratory Equipment	3.8%	17,902						17,902
396-00	Power Operated Equipment	6.4%	181,425					(9,725)	171,700
397-00	Communication Equipment	14.2%	201,873		(6,415)				195,458
398-00	Miscellaneous Equipment	5.5%	151,058						151,058
NON-UTILITY									
386	Other Prop on Customer's Premises		0						0
	Mfd Prod Gas Plant		0						0

**Annual Status Report
Analysis of Plant in Service Accounts**

Company: Peoples Gas System
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Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued)									
Capital Recovery Schedules:									
Total Account 101*			573,123,039	38,710,019	(11,679,750)	0	(1,252,183)	161,676	599,062,801
Amortizable Assets:									
114	Acquisition Adjustment		2,301,792						5,248,671
114	Acquisition Adjustment WFG		2,946,879						
118	Other Utility Plant								
105	Property Held for Future Use		228,955						228,955
107	Construction Work In Progress		26,646,241						26,646,241
107	Construction Work In Progress WFG		866,599						866,599
	Total Utility Plant		606,113,504						632,053,266

Note: * The total beginning and ending balances must agree to acct. 101, Plant in Service, Line 3, Page 20.

Annual Status Report
Analysis of Entries in Accumulated Depreciation & Amortization

Company: Peoples Gas System
 For the Year Ended December 31, 2000

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Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
Amortizable General Plant Assets:										
301-20	Organization	(3,116)								(3,116)
302-20	Franchises and Consents	(283,391)								(283,391)
302-20	Franchises and Consents WFG	0								0
303-20	Miscellaneous Intangible Plant WFG	(192,230)	(32,610)							(224,840)
374-22	Land Rights	(508,773)	(22,927)	0						(531,700)
390-22	Improvements to Leased Property	(305,969)	1,065		220,860					(84,044)
SUB-TOTAL		(1,293,479)	(54,472)	0	220,860	0	0	0	0	(1,127,091)
Items necessary to reconcile the total amortization accrual amount to Acct. 404.03, Amortization Expense, shown on page 12.										
386-28	NGV Projects	(196,324)	(29,449)							(225,773)
The contra account for this amortization is 907 under the Natural Gas Vehicle Program.										
TOTAL		(1,489,803)	(83,921)	0	220,860	0	0	0	0	(1,352,864)
Note: * The total ending balance must agree to Line 20, Page 20.										
This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.										
303-51	Customized Software	(27,588)	(169,082)						83,552	(113,118)
374-00	Land	139,038			27,487	(110,934)			(26,815)	28,776
375-50	Structures and Improvements	(2,648,006)	(419,620)		414,293	(326,371)			(8,723)	(2,988,426)
376-50	Mains - Other than Plastic	(75,490,181)	(7,935,486)		324,920		160,003		(6,300)	(82,947,044)
376-52	Mains - Plastic	(21,798,929)	(2,879,692)		80,444		29,048		(36,586)	(24,605,715)
378-50	Measuring and Regulating Sta.- General	(777,689)	(101,604)		53,965					(825,327)
379-50	Measuring and Regulating Sta.- City Gate	(1,321,947)	(136,334)		69,091		6,430		8,062	(1,374,698)
380-50	Service Lines - Other than Plastic	(25,491,684)	(2,240,471)		451,155	(7,231)	756,488		15,460	(26,516,282)
380-52	Service Lines - Plastic	(23,894,382)	(2,889,951)		627,807	(9,840)	239,823		(15,460)	(25,942,003)
381-50	Meters	(9,120,505)	(716,295)		1,265,327	(21,308)	320,124		904	(8,271,753)
382-50	Meter Installations	(6,063,948)	(1,456,911)		339,427		54,289		(3,509)	(7,130,652)
383-50	Regulators	(2,155,516)	(223,100)		306,995					(2,071,621)
384-50	Regulator Installations	(1,946,543)	(444,910)		74,395		43,852		(7,425)	(2,280,632)
385-50	Industrial Meas. & Reg. Sta. Eqpt.	(2,293,005)	(229,279)		7,066				(10)	(2,515,229)
387-50	Other Distribution Equipment	(432,255)	(82,412)		120,495					(394,171)
391-50	Office Furniture and Equipment	(83,590)	(167,108)		33,137				1,268	(216,293)
391-51	Computer Equipment	(10,312,953)	(1,674,147)		3,743,134					(8,243,965)
391-52	Office Machines	(210,893)	(20,797)		40,452				1,341	(189,898)
392-51	Automobiles & Trucks thru 1 Ton	(1,911,878)	(842,026)		566,096	(57,785)			126,821	(2,118,772)
392-53	Airplanes	(1,031,109)			1,356,103					324,994
392-54	Other Transportation Equipment	(105,707)	(8,263)		8,417	(1,700)			2,418	(104,835)
392-55	Trucks over 1 Ton	(558,159)	(42,857)		22,020	(3,950)			110,231	(472,715)
393-50	Stores Equipment	(87,615)	4,304		2,207				12,044	(69,060)
394-50	Tools, Shop and Garage Equipment	(1,604,811)	(237,405)		322,741				15,773	(1,503,702)
395-50	Laboratory Equipment	65,980	(8,224)		92,639					150,395
396-50	Power Operated Equipment	(952,177)	(115,745)		57,532	(4,600)			29,297	(985,693)
397-50	Communication Equipment	(1,534,592)	(170,900)		788,960				226	(916,307)
398-50	Miscellaneous Equipment	(86,121)	(9,505)		52,425					(43,201)
SUB-TOTAL		(191,736,765)	(23,217,820)	0	11,248,729	(543,719)	1,610,056	0	302,569	(202,336,949)

Annual Status Report
Analysis of Entries in Accumulated Depreciation & Amortization

Company: Peoples Gas System
 For the Year Ended December 31, 2000

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Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued) WEST FLORIDA										
303-51	Customized Software WFG	(191)	(416)							(607)
375-50	Structures and Improvements	(5,292)	(7,579)						28	(12,843)
376-50	Mains - Other than Plastic	(3,960,300)	(261,498)		(249)					(4,222,048)
376-52	Mains - Plastic	(4,707,991)	(571,722)		1,289					(5,278,424)
378-50	Measuring and Regulating Stations - General	(42,439)	(9,870)							(52,309)
378-51	Meas. and Regulating Sta. - General/Electronic	(77,125)	(19,698)							(96,823)
379-50	Meas. and Regulating Stations - City Gate	(152,997)	(21,085)						(8,062)	(182,144)
379-51	Meas. and Reg. Sta. - City Gate/Electronic	(13,750)	(5,031)							(18,781)
380-50	Service Lines - Other than Plastic	(520,303)	(25,446)		29,082		21,247		44	(495,376)
380-52	Service Lines - Plastic	(1,957,219)	(276,215)		46,444		14,197		(44)	(2,172,837)
381-50	Meters	(1,179,006)	(83,439)		22,196				692	(1,239,557)
381-51	Meters - Electronic	(1,427)	(306)							(1,733)
382-50	Meter Installations	(413,481)	(49,633)		11,368	(47)	130		(356)	(452,020)
383-50	Regulators	(549,455)	(47,302)							(596,756)
384-50	Regulator Installations	(273,118)	(29,147)		4,428	(47)	58		307	(297,520)
385-50	Industrial Meas. & Reg. Sta. Equipment	(1,995)	(5,144)						(692)	(7,832)
387-50	Other Equipment	(153)	(1,491)							(1,644)
390-50	Structures and Improvements	(141,955)	(26,334)		20,740				(28)	(147,577)
391-50	Office Furniture and Equipment	(149,671)	(13,855)							(163,526)
391-51	Computer Equipment	(157,059)	(29,798)		1,236					(185,622)
391-52	Office Machines	(17,102)	(2,062)		9,046					(10,119)
391-53	Computer Equipment - New	(575,091)	(102,920)		37,966					(640,045)
392-51	Automobiles & Trucks thru 1 Ton	(64,901)	(58,826)		(43,780)				15,992	(151,516)
392-54	Other Transportation Equipment	(5,612)	(946)							(6,558)
392-55	Trucks over 1 Ton	(239,773)	(33,381)		45,372	(13,310)			(5,252)	(246,343)
394-50	Tools, Shop and Garage Equipment	(88,566)	(15,724)		18,610	(250)			(7,264)	(93,194)
394-51	Tools, Shop -CNG Equipment	(58,857)	(11,321)							(70,178)
395-50	Laboratory Equipment	(3,852)	(680)							(4,532)
396-50	Power Operated Equipment	(71,533)	(11,221)						6,147	(76,608)
397-50	Communication Equipment	(145,963)	(27,792)		6,415					(167,340)
398-50	Miscellaneous Equipment	(117,472)	(8,308)							(125,780)
SUB-TOTAL		(15,693,648)	(1,758,191)	0	210,161	(13,655)	35,631	0	1,510	(17,218,191)
NON-UTILITY										
319	Large Eqpt Mfg Gas Plant	0								0
320	Other Eqpt Mfg Gas Plant	0								0
386	Other Prop on Customer's Premises	0								0
		(0)	0	0						(0)

**Annual Status Report
Analysis of Entries in Accumulated Depreciation & Amortization**

Company: Peoples Gas System
For the Year Ended December 31, 2000

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Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)										
Capital Recovery Schedules: This schedule should identify each approved capital recovery schedule.										
	Subtotal	(207,430,413)	(24,976,011)	0	11,458,891	(557,373)	1,645,688	0	304,079	(219,555,140)
List any other items necessary to reconcile the total depreciation and amortization accrual amount to Acct. 403, Depreciation Expense, shown on page 12.										
	RETIREMENT WORK IN PROGRESS(108)	389,269			387,743			15,000		792,012
	Subtotal	389,269	0	0	387,743	0	0	15,000	0	792,012
	Grand Total	(207,041,144)	(24,976,011)	0	11,846,634	(557,373)	1,645,688	15,000	304,079	(218,763,128)
Note:	* The grand total of beginning and ending balances must agree to Line 17, Page 20.									
115	Acquisition Adjustment	(2,019,374)	(156,371)							(2,175,745)
Note:	* The total ending balance must agree to Line 31, Page 20. The contra account for this adjustment(accrual) is 425.									
	TOTAL	(210,550,321)	(25,216,303)	0	12,067,493	(557,373)	1,645,688	15,000	304,079	(222,291,738)
Note:	* The total ending balance must agree to Line 13 and Line 32, Page 20.									

Filing Requirement 6 (g)

PEOPLES GAS SYSTEM, INC
DEPRECIATION STUDY

NUMERICAL DATA AND CALCULATIONS

(2) Plant Aging as of December 31, 2000 and calculations

PEOPLES GAS SYSTEM, INC.
 PLANT AGING AS OF DECEMBER 31, 2000
 ACCOUNT 37500 STRUCTURES & IMPROVEMENTS

PLANT ACCOUNT	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
37500	1,624,969.77	2000	0.5	812,484.89
37500	382,716.40	1999	1.5	574,074.60
37500	117,283.30	1998	2.5	293,208.25
37500	901,228.33	1997	3.5	3,154,299.16
37500	384,798.14	1996	4.5	1,731,591.63
37500	599,748.39	1995	5.5	3,298,616.15
37500	640,394.47	1994	6.5	4,162,564.06
37500	3,815,233.64	1993	7.5	28,614,252.30
37500	204,974.34	1992	8.5	1,742,281.89
37500	223,158.62	1991	9.5	2,120,006.89
37500	249,474.73	1990	10.5	2,619,484.67
37500	1,041,406.85	1989	11.5	11,976,178.78
37500	57,717.95	1988	12.5	721,474.38
37500	95,384.22	1987	13.5	1,287,686.97
37500	2,157,487.02	1986	14.5	31,283,561.79
37500	1,709,534.06	1985	15.5	26,497,777.93
37500	228,028.97	1984	16.5	3,762,478.01
37500	43,012.57	1983	17.5	752,719.98
37500	25,120.11	1982	18.5	464,722.04
37500	206,706.98	1981	19.5	4,030,786.11
37500	99,030.32	1980	20.5	2,030,121.56
37500	43,996.78	1979	21.5	945,930.77
37500	207,623.00	1978	22.5	4,671,517.50
37500	4,822.34	1977	23.5	113,324.99
37500	13,541.98	1976	24.5	331,778.51
37500	25,697.58	1975	25.5	655,288.29
37500	207,300.98	1974	26.5	5,493,475.97
37500	3,472.69	1973	27.5	95,498.98
37500	18,676.12	1972	28.5	532,269.42
37500	9,698.89	1971	29.5	286,117.26
37500	2,996.49	1969	31.5	94,389.44
37500	5,151.52	1968	32.5	167,424.40
37500	21,241.06	1967	33.5	711,575.51
37500	371,398.11	1966	34.5	12,813,234.80
37500	139,532.95	1965	35.5	4,953,419.73
37500	4,205.10	1964	36.5	153,486.15
37500	130,833.63	1963	37.5	4,906,261.13
37500	34,854.34	1962	38.5	1,341,892.09
37500	1,152.48	1961	39.5	45,522.96
37500	3,110.62	1960	40.5	125,980.11
37500	73,511.29	1959	41.5	3,050,718.54
37500	7,645.20	1955	45.5	347,856.60
37500	330.76	1946	54.5	18,026.42
37500	6,830.04	1940	60.5	413,217.42
37500	6,573.45	1939	61.5	404,267.18

PEOPLES GAS SYSTEM, INC.
 PLANT AGING AS OF DECEMBER 31, 2000
 ACCOUNT 37500 STRUCTURES & IMPROVEMENTS

PLANT ACCOUNT	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
37500	8,662.20	1937	63.5	550,049.70
37500	19,127.53	1929	71.5	1,367,618.40
37500	<u>10,265.62</u>	1926	74.5	<u>764,788.69</u>
	16,189,661.93			177,285,302.91

CALCULATED AVERAGE AGE 10.95

PEOPLES GAS SYSTEM, INC.
 PLANT AGING AS OF DECEMBER 31, 2000
 ACCOUNT 37600 MAINS - OTHER THAN PLASTIC

PLANT ACCOUNT	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
37600	24,371,820.91	2000	0.5	12,185,910.46
37600	34,248,863.87	1999	1.5	51,373,295.81
37600	14,583,383.04	1998	2.5	36,458,457.60
37600	5,637,462.68	1997	3.5	19,731,119.38
37600	3,827,623.92	1996	4.5	17,224,307.64
37600	8,270,781.42	1995	5.5	45,489,297.81
37600	4,735,321.22	1994	6.5	30,779,587.93
37600	5,015,696.09	1993	7.5	37,617,720.68
37600	3,537,005.62	1992	8.5	30,064,547.77
37600	14,319,152.68	1991	9.5	136,031,950.46
37600	4,247,353.24	1990	10.5	44,597,209.02
37600	3,785,514.10	1989	11.5	43,533,412.15
37600	5,786,329.85	1988	12.5	72,329,123.13
37600	3,752,628.52	1987	13.5	50,660,485.02
37600	8,556,539.70	1986	14.5	124,069,825.65
37600	2,469,868.36	1985	15.5	38,282,959.58
37600	3,084,634.45	1984	16.5	50,896,468.43
37600	2,695,119.56	1983	17.5	47,164,592.30
37600	2,661,287.39	1982	18.5	49,233,816.72
37600	4,510,260.62	1981	19.5	87,950,082.09
37600	2,724,743.04	1980	20.5	55,857,232.32
37600	3,394,249.10	1979	21.5	72,976,355.65
37600	3,384,219.89	1978	22.5	76,144,947.53
37600	1,645,507.38	1977	23.5	38,669,423.43
37600	1,933,243.21	1976	24.5	47,364,458.65
37600	2,486,575.26	1975	25.5	63,407,669.13
37600	3,457,164.79	1974	26.5	91,614,866.94
37600	3,170,801.58	1973	27.5	87,197,043.45
37600	2,288,664.89	1972	28.5	65,226,949.37
37600	2,597,749.97	1971	29.5	76,633,624.12
37600	1,841,437.76	1970	30.5	56,163,851.68
37600	1,862,657.21	1969	31.5	58,673,702.12
37600	4,260,352.57	1968	32.5	138,461,458.53
37600	1,854,363.81	1967	33.5	62,121,187.64
37600	994,495.24	1966	34.5	34,310,085.78
37600	1,224,499.89	1965	35.5	43,469,746.10
37600	1,127,164.10	1964	36.5	41,141,489.65
37600	888,234.39	1963	37.5	33,308,789.63
37600	725,231.75	1962	38.5	27,921,422.38
37600	728,712.23	1961	39.5	28,784,133.09
37600	2,995,784.88	1960	40.5	121,329,287.64
37600	4,171,278.26	1959	41.5	173,108,047.79
37600	2,095,896.55	1958	42.5	89,075,603.38
37600	360,893.99	1957	43.5	15,698,888.57
37600	284,349.97	1956	44.5	12,653,573.67
37600	107,298.49	1955	45.5	4,882,081.30
37600	139,746.68	1954	46.5	6,498,220.62
37600	154,019.04	1953	47.5	7,315,904.40

PEOPLES GAS SYSTEM, INC.
 PLANT AGING AS OF DECEMBER 31, 2000
 ACCOUNT 37600 MAINS - OTHER THAN PLASTIC

PLANT ACCOUNT	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
37600	127,579.43	1952	48.5	6,187,602.36
37600	92,649.64	1951	49.5	4,586,157.18
37600	84,413.88	1950	50.5	4,262,900.94
37600	26,388.66	1949	51.5	1,359,015.99
37600	105,102.33	1948	52.5	5,517,872.33
37600	284,215.24	1947	53.5	15,205,515.34
37600	170,365.19	1946	54.5	9,284,902.86
37600	29,455.11	1945	55.5	1,634,758.61
37600	13,573.18	1944	56.5	766,884.67
37600	36,543.47	1943	57.5	2,101,249.53
37600	56,126.09	1942	58.5	3,283,376.27
37600	88,338.68	1941	59.5	5,256,151.46
37600	227,623.09	1940	60.5	13,771,196.95
37600	33,665.77	1939	61.5	2,070,444.86
37600	23,836.09	1938	62.5	1,489,755.63
37600	60,880.95	1937	63.5	3,865,940.33
37600	65,195.25	1936	64.5	4,205,093.63
37600	2,560.70	1935	65.5	167,725.85
37600	224,431.59	1934	66.5	14,924,700.74
37600	830.64	1933	67.5	56,068.20
37600	2,425.05	1932	68.5	166,115.93
37600	10,631.85	1931	69.5	738,913.58
37600	13,384.21	1930	70.5	943,586.81
37600	7,930.41	1929	71.5	567,024.32
37600	24,845.81	1928	72.5	1,801,321.23
37600	143,897.22	1927	73.5	10,576,445.67
37600	377,207.03	1926	74.5	28,101,923.74
37600	40,019.11	1925	75.5	3,021,442.81
	215,370,098.83			2,801,598,301.81

CALCULATED AVERAGE AGE

13.01

PEOPLES GAS SYSTEM, INC.
 PLANT AGING AS OF DECEMBER 31, 2000
 ACCOUNT 37602 MAINS - PLASTIC

PLANT ACCOUNT	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
37602	12,537,360.12	2000	0.5	6,268,680.06
37602	19,057,123.94	1999	1.5	28,585,685.91
37602	13,260,941.86	1998	2.5	33,152,354.65
37602	8,839,629.17	1997	3.5	30,938,702.10
37602	5,583,009.02	1996	4.5	25,123,540.59
37602	8,083,063.56	1995	5.5	44,456,849.58
37602	6,663,187.51	1994	6.5	43,310,718.82
37602	6,568,669.52	1993	7.5	49,265,021.40
37602	3,454,286.84	1992	8.5	29,361,438.14
37602	3,687,061.55	1991	9.5	35,027,084.73
37602	7,861,568.99	1990	10.5	82,546,474.40
37602	4,915,861.32	1989	11.5	56,532,405.18
37602	5,455,625.06	1988	12.5	68,195,313.25
37602	4,553,329.39	1987	13.5	61,469,946.77
37602	5,804,492.82	1986	14.5	84,165,145.89
37602	3,797,980.67	1985	15.5	58,868,700.39
37602	3,311,730.00	1984	16.5	54,643,545.00
37602	2,511,203.70	1983	17.5	43,946,064.75
37602	1,874,703.42	1982	18.5	34,682,013.27
37602	1,372,600.93	1981	19.5	26,765,718.14
37602	1,216,774.20	1980	20.5	24,943,871.10
37602	2,156,688.84	1979	21.5	46,368,810.06
37602	1,234,597.23	1978	22.5	27,778,437.68
37602	820,938.79	1977	23.5	19,292,061.57
37602	391,314.40	1976	24.5	9,587,202.80
37602	682,722.89	1975	25.5	17,409,433.70
37602	707,691.38	1974	26.5	18,753,821.57
37602	247,861.39	1973	27.5	6,816,188.23
37602	267,909.50	1972	28.5	7,635,420.75
37602	186,228.76	1971	29.5	5,493,748.42
37602	179,387.93	1970	30.5	5,471,331.87
37602	196,678.63	1969	31.5	6,195,376.85
37602	136,056.29	1968	32.5	4,421,829.43
37602	14,549.94	1967	33.5	487,422.99
37602	3,107.74	1966	34.5	107,217.03
37602	966.32	1965	35.5	34,304.36
37602	3,969.58	1963	37.5	148,859.25
	137,640,873.20			1,098,250,740.61

CALCULATED AVERAGE AGE

7.98

PEOPLES GAS SYSTEM, INC.
 PLANT AGING AS OF DECEMBER 31, 2000
 ACCOUNT 37800 MEASURING & REGULATING STATION EQUIPMENT - GENERAL

PLANT ACCOUNT	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
37800	754,113.66	2000	0.5	377,056.83
37800	491,150.12	1999	1.5	736,725.18
37800	268,623.70	1998	2.5	671,559.25
37800	127,937.74	1997	3.5	447,782.09
37800	171,804.72	1996	4.5	773,121.24
37800	142,479.82	1995	5.5	783,639.01
37800	216,887.39	1994	6.5	1,409,768.04
37800	213,313.75	1993	7.5	1,599,853.13
37800	94,187.44	1992	8.5	800,593.24
37800	175,792.61	1991	9.5	1,670,029.80
37800	118,747.34	1990	10.5	1,246,847.07
37800	80,800.73	1989	11.5	929,208.40
37800	24,610.68	1988	12.5	307,633.50
37800	126,946.03	1987	13.5	1,713,771.41
37800	87,263.94	1986	14.5	1,265,327.13
37800	34,249.60	1985	15.5	530,868.80
37800	130,524.66	1984	16.5	2,153,656.89
37800	22,223.60	1983	17.5	388,913.00
37800	47,973.36	1982	18.5	887,507.16
37800	51,121.53	1981	19.5	996,869.84
37800	34,703.96	1980	20.5	711,431.18
37800	35,998.60	1979	21.5	773,969.90
37800	5,109.75	1978	22.5	114,969.38
37800	27,220.66	1977	23.5	639,685.51
37800	41,576.14	1976	24.5	1,018,615.43
37800	21,587.68	1975	25.5	550,485.84
37800	36,055.76	1974	26.5	955,477.64
37800	17,041.81	1973	27.5	468,649.78
37800	9,351.37	1972	28.5	266,514.05
37800	9,541.93	1971	29.5	281,486.94
37800	7,848.30	1970	30.5	239,373.15
37800	19,511.27	1969	31.5	614,605.01
37800	26,583.89	1968	32.5	863,976.43
37800	5,453.80	1967	33.5	182,702.30
37800	6,994.82	1966	34.5	241,321.29
37800	6,296.67	1965	35.5	223,531.79
37800	15,938.23	1964	36.5	581,745.40
37800	2,852.12	1963	37.5	106,954.50
37800	8,059.31	1962	38.5	310,283.44
37800	3,072.14	1961	39.5	121,349.53
37800	31,311.61	1960	40.5	1,268,120.21
37800	59,532.36	1959	41.5	2,470,592.94
37800	7,361.47	1958	42.5	312,862.48
37800	455.57	1957	43.5	19,817.30
37800	1,699.04	1954	46.5	79,005.36

3,821,910.68

33,108,257.70

CALCULATED AVERAGE AGE

8.66

PEOPLES GAS SYSTEM, INC.
 PLANT AGING AS OF DECEMBER 31, 2000
 ACCOUNT 37900 MEASURING & REGULATING STATION EQUIPMENT - CITY GATE

PLANT ACCOUNT	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
37900	199,762.08	2000	0.5	99,881.04
37900	394,977.94	1999	1.5	592,466.91
37900	136,059.32	1998	2.5	340,148.30
37900	954,983.98	1997	3.5	3,342,443.93
37900	31,193.86	1996	4.5	140,372.37
37900	91,513.04	1995	5.5	503,321.72
37900	132,012.36	1994	6.5	858,080.34
37900	993,371.66	1993	7.5	7,450,287.45
37900	406,978.70	1992	8.5	3,459,318.95
37900	92,121.92	1991	9.5	875,158.24
37900	103,728.30	1990	10.5	1,089,147.15
37900	302,905.69	1989	11.5	3,483,415.44
37900	14,489.82	1988	12.5	181,122.75
37900	3,948.52	1987	13.5	53,305.02
37900	138,381.06	1986	14.5	2,006,525.37
37900	439.62	1985	15.5	6,814.11
37900	208,701.51	1984	16.5	3,443,574.92
37900	103,002.29	1983	17.5	1,802,540.08
37900	106,065.78	1982	18.5	1,962,216.93
37900	6,628.18	1981	19.5	129,249.51
37900	4,029.97	1980	20.5	82,614.39
37900	4,327.96	1979	21.5	93,051.14
37900	8,887.38	1978	22.5	199,966.05
37900	13,674.76	1977	23.5	321,356.86
37900	5,300.82	1976	24.5	129,870.09
37900	126,799.52	1975	25.5	3,233,387.76
37900	78,410.62	1974	26.5	2,077,881.43
37900	886.99	1973	27.5	24,392.23
37900	12,037.46	1972	28.5	343,067.61
37900	1,837.32	1970	30.5	56,038.26
37900	83,129.15	1969	31.5	2,618,568.23
37900	48,679.19	1967	33.5	1,630,752.87
37900	15,701.93	1966	34.5	541,716.59
37900	44,235.27	1965	35.5	1,570,352.09
37900	49,159.90	1964	36.5	1,794,336.35
37900	1,379.42	1963	37.5	51,728.25
37900	4,555.35	1962	38.5	175,380.98
37900	832.13	1961	39.5	32,869.14
37900	57,440.55	1960	40.5	2,326,342.28
37900	95,994.84	1959	41.5	3,983,785.86
37900	1,149.51	1958	42.5	48,854.18
	5,079,715.67			53,155,703.11

CALCULATED AVERAGE AGE

10.46

PEOPLES GAS SYSTEM, INC.
 PLANT AGING AS OF DECEMBER 31, 2000
 ACCOUNT 38000 SERVICES - OTHER THAN PLASTIC

PLANT ACCOUNT	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
38000	1,394,793.21	2000	0.5	697,396.61
38000	1,321,091.32	1999	1.5	1,981,636.98
38000	1,341,464.76	1998	2.5	3,353,661.90
38000	1,090,905.97	1997	3.5	3,818,170.90
38000	668,388.38	1996	4.5	3,007,747.71
38000	776,018.43	1995	5.5	4,268,101.37
38000	1,132,648.81	1994	6.5	7,362,217.27
38000	1,120,427.13	1993	7.5	8,403,203.48
38000	1,157,225.37	1992	8.5	9,836,415.65
38000	1,515,714.34	1991	9.5	14,399,286.23
38000	1,066,655.49	1990	10.5	11,199,882.65
38000	935,906.42	1989	11.5	10,762,923.83
38000	846,038.42	1988	12.5	10,575,480.25
38000	718,996.66	1987	13.5	9,706,454.91
38000	647,990.74	1986	14.5	9,395,865.73
38000	814,895.15	1985	15.5	12,630,874.83
38000	600,857.65	1984	16.5	9,914,151.23
38000	531,139.23	1983	17.5	9,294,936.53
38000	592,123.23	1982	18.5	10,954,279.76
38000	693,940.27	1981	19.5	13,531,835.27
38000	365,970.45	1980	20.5	7,502,394.23
38000	800,756.79	1979	21.5	17,216,270.99
38000	863,244.78	1978	22.5	19,423,007.55
38000	476,543.44	1977	23.5	11,198,770.84
38000	547,135.70	1976	24.5	13,404,824.65
38000	798,380.17	1975	25.5	20,358,694.34
38000	1,195,783.90	1974	26.5	31,688,273.35
38000	1,375,325.86	1973	27.5	37,821,461.15
38000	901,768.92	1972	28.5	25,700,414.22
38000	773,159.17	1971	29.5	22,808,195.52
38000	445,339.09	1970	30.5	13,582,842.25
38000	565,802.72	1969	31.5	17,822,785.68
38000	572,565.21	1968	32.5	18,608,369.33
38000	814,730.09	1967	33.5	27,293,458.02
38000	768,549.07	1966	34.5	26,514,942.92
38000	356,309.23	1965	35.5	12,648,977.67
38000	328,419.77	1964	36.5	11,987,321.61
38000	244,136.74	1963	37.5	9,155,127.75
38000	221,138.33	1962	38.5	8,513,825.71
38000	215,709.45	1961	39.5	8,520,523.28
38000	551,805.28	1960	40.5	22,348,113.84
38000	1,236,093.72	1959	41.5	51,297,889.38
38000	245,997.14	1958	42.5	10,454,878.45
38000	115,049.60	1957	43.5	5,004,657.60
38000	103,798.47	1956	44.5	4,619,031.92

PEOPLES GAS SYSTEM, INC.
 PLANT AGING AS OF DECEMBER 31, 2000
 ACCOUNT 38000 SERVICES - OTHER THAN PLASTIC

PLANT ACCOUNT	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
38000	62,497.77	1955	45.5	2,843,648.54
38000	37,440.55	1954	46.5	1,740,985.58
38000	54,187.00	1953	47.5	2,573,882.50
38000	49,210.80	1952	48.5	2,386,723.80
38000	80,105.04	1951	49.5	3,965,199.48
38000	25,063.76	1950	50.5	1,265,719.88
38000	24,554.71	1949	51.5	1,264,567.57
38000	105,798.38	1948	52.5	5,554,414.95
38000	37,529.10	1947	53.5	2,007,806.85
38000	23,927.61	1946	54.5	1,304,054.75
38000	1,598.60	1945	55.5	88,722.30
38000	9,995.01	1944	56.5	564,718.07
38000	32,637.90	1943	57.5	1,876,679.25
38000	9,319.84	1942	58.5	545,210.64
38000	11,109.37	1941	59.5	661,007.52
38000	2,358.33	1940	60.5	142,678.97
38000	2,408.88	1939	61.5	148,146.12
38000	44,151.45	1938	62.5	2,759,465.63
38000	6,419.83	1937	63.5	407,659.21
38000	6,577.45	1936	64.5	424,245.53
38000	(1,263.72)	1935	65.5	(82,773.66)
38000	5,147.87	1934	66.5	342,333.36
38000	4,597.95	1933	67.5	310,361.63
38000	1,478.96	1932	68.5	101,308.76
38000	21,704.37	1931	69.5	1,508,453.72
38000	110,326.89	1930	70.5	7,778,045.75
38000	6,644.12	1928	72.5	481,698.70
38000	15,863.29	1927	73.5	1,165,951.82
38000	19,791.61	1926	74.5	1,474,474.95
38000	1,135.90	1925	75.5	85,760.45
	34,663,052.69			666,280,727.76

CALCULATED AVERAGE AGE

19.22

PEOPLES GAS SYSTEM INC.
 PLANT AGING AS OF DECEMBER 31, 2000
 ACCOUNT 38002 SERVICES - PLASTIC

PLANT ACCOUNT	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
38002	11,326,858.37	2000	0.5	5,663,429.19
38002	8,795,803.37	1999	1.5	13,193,705.06
38002	5,792,039.58	1998	2.5	14,480,098.95
38002	6,070,184.69	1997	3.5	21,245,646.42
38002	5,394,436.52	1996	4.5	24,274,964.34
38002	5,177,041.05	1995	5.5	28,473,725.78
38002	5,545,005.83	1994	6.5	36,042,537.90
38002	5,262,418.73	1993	7.5	39,468,140.48
38002	4,053,635.34	1992	8.5	34,455,900.39
38002	4,139,060.40	1991	9.5	39,321,073.80
38002	4,442,312.13	1990	10.5	46,644,277.37
38002	3,525,591.74	1989	11.5	40,544,305.01
38002	3,699,249.89	1988	12.5	46,240,623.63
38002	3,096,857.35	1987	13.5	41,807,574.23
38002	2,978,168.38	1986	14.5	43,183,441.51
38002	2,105,221.27	1985	15.5	32,630,929.69
38002	1,777,561.59	1984	16.5	29,329,766.24
38002	1,522,030.03	1983	17.5	26,635,525.53
38002	1,448,965.44	1982	18.5	26,805,860.64
38002	1,310,154.07	1981	19.5	25,548,004.37
38002	992,449.46	1980	20.5	20,345,213.93
38002	954,037.39	1979	21.5	20,511,803.89
38002	645,166.53	1978	22.5	14,516,246.93
38002	354,396.91	1977	23.5	8,328,327.39
38002	308,251.73	1976	24.5	7,552,167.39
38002	295,818.08	1975	25.5	7,543,361.04
38002	468,744.44	1974	26.5	12,421,727.66
38002	169,873.46	1973	27.5	4,671,520.15
38002	264,073.93	1972	28.5	7,526,107.01
38002	279,742.13	1971	29.5	8,252,392.84
38002	451,282.06	1970	30.5	13,764,102.83
38002	460,485.33	1969	31.5	14,505,287.90
38002	172,720.49	1968	32.5	5,613,415.93
38002	16,705.56	1967	33.5	559,636.26
38002	105.39	1966	34.5	3,635.96
38002	108.89	1963	37.5	4,083.38
	93,296,557.55			762,108,560.91

CALCULATED AVERAGE AGE

8.17

PEOPLES GAS SYSTEM, INC.
 PLANT AGING AS OF DECEMBER 31, 2000
 ACCOUNT 38100 METERS

PLANT ACCOUNT	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
38100	3,595,502.38	2000	0.5	1,797,751.19
38100	2,512,571.27	1999	1.5	3,768,856.91
38100	888,595.25	1998	2.5	2,221,488.13
38100	954,538.50	1997	3.5	3,340,884.75
38100	5,974,511.63	1996	4.5	26,885,302.34
38100	130,035.76	1995	5.5	715,196.68
38100	98,121.35	1994	6.5	637,788.78
38100	93,332.27	1993	7.5	699,992.03
38100	112,091.11	1992	8.5	952,774.44
38100	492,523.99	1991	9.5	4,678,977.91
38100	108,970.56	1990	10.5	1,144,190.88
38100	7,994,343.18	1989	11.5	91,934,946.57
38100	110,812.61	1988	12.5	1,385,157.63
38100	99,853.47	1987	13.5	1,348,021.85
38100	168,645.96	1986	14.5	2,445,366.42
38100	142,460.04	1985	15.5	2,208,130.62
38100	128,736.28	1984	16.5	2,124,148.62
38100	96,685.51	1983	17.5	1,691,996.43
38100	70,824.87	1982	18.5	1,310,260.10
38100	38,086.81	1981	19.5	742,692.80
38100	112,967.35	1980	20.5	2,315,830.68
38100	53,825.29	1979	21.5	1,157,243.74
38100	75,021.35	1978	22.5	1,687,980.38
38100	38,682.27	1977	23.5	909,033.35
38100	21,946.09	1976	24.5	537,679.21
38100	285,568.75	1975	25.5	7,282,003.13
38100	<u>3,406.59</u>	1972	28.5	<u>97,087.82</u>
	24,402,660.49			166,020,783.30

CALCULATED AVERAGE AGE

6.80

PEOPLES GAS SYSTEM, INC.
 PLANT AGING AS OF DECEMBER 31, 2000
 ACCOUNT 38200 METER INSTALLATIONS

PLANT ACCOUNT	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
38200	2,172,262.10	2000	0.5	1,086,131.05
38200	1,912,363.25	1999	1.5	2,868,544.88
38200	1,441,643.64	1998	2.5	3,604,109.10
38200	1,648,614.46	1997	3.5	5,770,150.61
38200	1,585,187.04	1996	4.5	7,133,341.68
38200	1,131,975.64	1995	5.5	6,225,866.02
38200	1,232,671.06	1994	6.5	8,012,361.89
38200	1,032,919.70	1993	7.5	7,746,897.75
38200	1,152,791.06	1992	8.5	9,798,724.01
38200	768,860.85	1991	9.5	7,304,178.08
38200	998,382.13	1990	10.5	10,483,012.37
38200	547,262.98	1989	11.5	6,293,524.27
38200	588,788.08	1988	12.5	7,359,851.00
38200	441,797.56	1987	13.5	5,964,267.06
38200	500,022.16	1986	14.5	7,250,321.32
38200	483,523.06	1985	15.5	7,494,607.43
38200	335,589.01	1984	16.5	5,537,218.67
38200	332,526.64	1983	17.5	5,819,216.20
38200	318,202.19	1982	18.5	5,886,740.52
38200	295,787.93	1981	19.5	5,767,864.64
38200	327,241.19	1980	20.5	6,708,444.40
38200	229,710.76	1979	21.5	4,938,781.34
38200	204,956.17	1978	22.5	4,611,513.83
38200	75,710.26	1977	23.5	1,779,191.11
38200	111,355.41	1976	24.5	2,728,207.55
38200	284,737.35	1975	25.5	7,260,802.43
38200	67,352.51	1974	26.5	1,784,841.52
38200	78,920.38	1973	27.5	2,170,310.45
38200	49,691.31	1972	28.5	1,416,202.34
38200	36,488.13	1971	29.5	1,076,399.84
38200	26,440.43	1970	30.5	806,433.12
38200	20,969.28	1969	31.5	660,532.32
38200	131,123.95	1968	32.5	4,261,528.38
38200	35,379.83	1967	33.5	1,185,224.31
38200	20,693.81	1966	34.5	713,936.45
38200	27,447.40	1965	35.5	974,382.70
38200	49,857.12	1964	36.5	1,819,784.88
38200	38,417.94	1963	37.5	1,440,672.75
38200	41,549.00	1962	38.5	1,599,636.50
38200	50,995.93	1961	39.5	2,014,339.24
38200	159,250.00	1960	40.5	6,449,625.00
38200	134,199.40	1959	41.5	5,569,275.10
38200	28,066.69	1958	42.5	1,192,834.33
38200	20,933.41	1957	43.5	910,603.34
38200	17,826.58	1956	44.5	793,282.81

PEOPLES GAS SYSTEM, INC.
 PLANT AGING AS OF DECEMBER 31, 2000
 ACCOUNT 38200 METER INSTALLATIONS

PLANT ACCOUNT	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
38200	12,757.53	1955	45.5	580,467.62
38200	10,450.68	1954	46.5	485,956.62
38200	<u>8,845.03</u>	1953	47.5	<u>420,138.93</u>
	21,222,538.02			193,760,277.65

CALCULATED AVERAGE AGE 9.13

PEOPLES GAS SYSTEM, INC.
 PLANT AGING AS OF DECEMBER 31, 2000
 ACCOUNT 38300 REGULATORS

PLANT ACCOUNT	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
38300	560,418.39	2000	0.5	280,209.20
38300	570,057.34	1999	1.5	855,086.01
38300	479,467.83	1998	2.5	1,198,669.58
38300	613,077.51	1997	3.5	2,145,771.29
38300	379,603.82	1996	4.5	1,708,217.19
38300	356,455.00	1995	5.5	1,960,502.50
38300	380,766.55	1994	6.5	2,474,982.58
38300	398,323.68	1993	7.5	2,987,427.60
38300	257,945.84	1992	8.5	2,192,539.64
38300	379,409.54	1991	9.5	3,604,390.63
38300	276,143.52	1990	10.5	2,899,506.96
38300	211,070.88	1989	11.5	2,427,315.12
38300	257,972.52	1988	12.5	3,224,656.50
38300	328,148.25	1987	13.5	4,430,001.38
38300	327,789.47	1986	14.5	4,752,947.32
38300	262,899.63	1985	15.5	4,074,944.27
38300	192,916.98	1984	16.5	3,183,130.17
38300	122,536.69	1983	17.5	2,144,392.08
38300	151,307.69	1982	18.5	2,799,192.27
38300	185,920.83	1981	19.5	3,625,456.19
38300	153,371.26	1980	20.5	3,144,110.83
38300	100,804.31	1979	21.5	2,167,292.67
38300	97,952.48	1978	22.5	2,203,930.80
38300	81,886.79	1977	23.5	1,924,339.57
38300	45,110.96	1976	24.5	1,105,218.52
38300	171,493.03	1975	25.5	4,373,072.27
38300	55,726.05	1974	26.5	1,476,740.33
38300	116,469.69	1973	27.5	3,202,916.48
38300	23,636.99	1972	28.5	673,654.22
38300	21,235.87	1971	29.5	626,458.17
38300	29,068.05	1970	30.5	886,575.53
38300	29,291.67	1969	31.5	922,687.61
38300	28,130.51	1968	32.5	914,241.58
38300	11,946.33	1967	33.5	400,202.06
38300	9,186.36	1966	34.5	316,929.42
38300	5,096.08	1965	35.5	180,910.84
38300	6,758.94	1964	36.5	246,701.31
38300	6,175.35	1963	37.5	231,575.63
38300	433.86	1962	38.5	16,703.61
38300	7,293.00	1961	39.5	288,073.50
38300	51,868.57	1960	40.5	2,100,677.09
38300	16,503.41	1959	41.5	684,891.52
38300	20,739.60	1958	42.5	881,433.00
38300	14,060.00	1957	43.5	611,610.00
38300	245.44	1956	44.5	10,922.08

PEOPLES GAS SYSTEM, INC.
 PLANT AGING AS OF DECEMBER 31, 2000
 ACCOUNT 38300 REGULATORS

PLANT ACCOUNT	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
38300	3,775.52	1955	45.5	171,786.16
38300	<u>316.56</u>	1954	46.5	<u>14,720.04</u>
	7,800,808.64			82,747,713.20

CALCULATED AVERAGE AGE 10.61

PEOPLES GAS SYSTEM, INC.
 PLANT AGING AS OF DECEMBER 31, 2000
 ACCOUNT 38400 REGULATOR INSTALLATIONS

PLANT ACCOUNT	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
38400	724,078.12	2000	0.5	362,039.06
38400	607,543.84	1999	1.5	911,315.76
38400	505,333.01	1998	2.5	1,263,332.53
38400	615,222.85	1997	3.5	2,153,279.98
38400	578,025.51	1996	4.5	2,601,114.80
38400	449,191.46	1995	5.5	2,470,553.03
38400	453,679.90	1994	6.5	2,948,919.35
38400	360,747.26	1993	7.5	2,705,604.45
38400	351,714.65	1992	8.5	2,989,574.53
38400	238,231.25	1991	9.5	2,263,196.88
38400	381,673.49	1990	10.5	4,007,571.65
38400	264,834.75	1989	11.5	3,045,599.63
38400	251,435.47	1988	12.5	3,142,943.38
38400	160,164.45	1987	13.5	2,162,220.08
38400	165,673.61	1986	14.5	2,402,267.35
38400	202,383.50	1985	15.5	3,136,944.25
38400	146,920.27	1984	16.5	2,424,184.46
38400	101,775.96	1983	17.5	1,781,079.30
38400	92,651.69	1982	18.5	1,714,056.27
38400	95,443.29	1981	19.5	1,861,144.16
38400	80,511.02	1980	20.5	1,650,475.91
38400	87,437.39	1979	21.5	1,879,903.89
38400	64,721.72	1978	22.5	1,456,238.70
38400	32,202.75	1977	23.5	756,764.63
38400	29,084.55	1976	24.5	712,571.48
38400	70,358.77	1975	25.5	1,794,148.64
38400	24,992.71	1974	26.5	662,306.82
38400	50,557.22	1973	27.5	1,390,323.55
38400	17,450.43	1972	28.5	497,337.26
38400	18,339.82	1971	29.5	541,024.69
38400	12,136.26	1970	30.5	370,155.93
38400	11,119.36	1969	31.5	350,259.84
38400	4,452.02	1968	32.5	144,690.65
38400	9,119.17	1967	33.5	305,492.20
38400	8,448.79	1966	34.5	291,483.26
38400	9,478.16	1965	35.5	336,474.68
38400	8,222.44	1964	36.5	300,119.06
38400	6,719.05	1963	37.5	251,964.38
38400	7,154.01	1962	38.5	275,429.39
38400	7,984.99	1961	39.5	315,407.11
38400	14,182.02	1960	40.5	574,371.81
38400	36,809.73	1959	41.5	1,527,603.80
38400	9,662.59	1958	42.5	410,660.08
38400	6,575.62	1957	43.5	286,039.47
38400	3,925.16	1956	44.5	174,669.62

PEOPLES GAS SYSTEM, INC.
 PLANT AGING AS OF DECEMBER 31, 2000
 ACCOUNT 38400 REGULATOR INSTALLATIONS

PLANT ACCOUNT	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
38400	3,899.50	1955	45.5	177,427.25
38400	4,586.38	1954	46.5	213,266.67
38400	<u>5,738.96</u>	1953	47.5	<u>272,600.60</u>
	7,392,594.92			64,266,152.14

CALCULATED AVERAGE AGE 8.69

PEOPLES GAS SYSTEM, INC.
 PLANT AGING AS OF DECEMBER 31, 2000
 ACCOUNT 38500 INDUSTRIAL MEASURING & REGULATING STATION EQUIP

PLANT ACCOUNT	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
38500	346,267.82	2000	0.5	173,133.91
38500	600,736.41	1999	1.5	901,104.62
38500	404,315.80	1998	2.5	1,010,789.50
38500	294,002.37	1997	3.5	1,029,008.30
38500	247,154.69	1996	4.5	1,112,196.11
38500	232,002.07	1995	5.5	1,276,011.39
38500	690,084.77	1994	6.5	4,485,551.01
38500	414,892.04	1993	7.5	3,111,690.30
38500	245,691.43	1992	8.5	2,088,377.16
38500	330,338.20	1991	9.5	3,138,212.90
38500	1,362,109.18	1990	10.5	14,302,146.39
38500	298,792.17	1989	11.5	3,436,109.96
38500	532,375.57	1988	12.5	6,654,694.63
38500	240,519.55	1987	13.5	3,247,013.93
38500	438,341.77	1986	14.5	6,355,955.67
38500	244,927.26	1985	15.5	3,796,372.53
38500	205,626.38	1984	16.5	3,392,835.27
38500	283,412.71	1983	17.5	4,959,722.43
38500	232,583.14	1982	18.5	4,302,788.09
38500	132,081.10	1981	19.5	2,575,581.45
38500	56,555.10	1980	20.5	1,159,379.55
38500	6,284.73	1979	21.5	135,121.70
38500	23,631.93	1978	22.5	531,718.43
38500	6,344.39	1977	23.5	149,093.17
38500	7,875.73	1976	24.5	192,955.39
38500	12,675.72	1975	25.5	323,230.86
38500	16,471.28	1974	26.5	436,488.92
38500	2,455.50	1973	27.5	67,526.25
38500	5,559.53	1972	28.5	158,446.61
38500	10,415.81	1971	29.5	307,266.40
38500	14,245.46	1970	30.5	434,486.53
38500	13,524.43	1969	31.5	426,019.55
38500	5,601.86	1968	32.5	182,060.45
38500	27,236.86	1967	33.5	912,434.81
38500	8,922.44	1966	34.5	307,824.18
38500	13,075.33	1965	35.5	464,174.22
38500	20,816.81	1964	36.5	759,813.57
38500	846.04	1962	38.5	32,572.54
	8,028,793.38			78,329,908.58

CALCULATED AVERAGE AGE

9.76

PEOPLES GAS SYSTEM, INC.
 PLANT AGING AS OF DECEMBER 31, 2000
 ACCOUNT 38700 OTHER DISTRIBUTION EQUIPMENT

PLANT ACCOUNT	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
38700	161,002.22	2000	0.5	80,501.11
38700	90,960.32	1999	1.5	136,440.48
38700	65,870.59	1998	2.5	164,676.48
38700	129,896.48	1997	3.5	454,637.68
38700	60,412.94	1996	4.5	271,858.23
38700	53,287.28	1995	5.5	293,080.04
38700	75,427.49	1994	6.5	490,278.69
38700	88,093.94	1993	7.5	660,704.55
38700	43,183.24	1992	8.5	367,057.54
38700	68,021.46	1991	9.5	646,203.87
38700	31,085.61	1990	10.5	326,398.91
38700	11,605.90	1989	11.5	133,467.85
38700	19,691.83	1988	12.5	246,147.88
38700	22,980.37	1987	13.5	310,235.00
38700	30,327.96	1986	14.5	439,755.42
38700	37,254.67	1985	15.5	577,447.39
38700	8,671.36	1984	16.5	143,077.44
38700	8,063.91	1983	17.5	141,118.43
38700	8,122.94	1982	18.5	150,274.39
38700	12,431.29	1981	19.5	242,410.16
38700	1,066.57	1980	20.5	21,864.69
38700	7,072.56	1979	21.5	152,060.04
38700	4,052.36	1978	22.5	91,178.10
38700	25,269.68	1977	23.5	593,837.48
38700	1,129.72	1976	24.5	27,678.14
38700	9,810.00	1975	25.5	250,155.00
38700	1,157.35	1974	26.5	30,669.78
38700	199.41	1973	27.5	5,483.78
38700	160.42	1972	28.5	4,571.97
38700	324.45	1970	30.5	9,895.73
38700	292.19	1969	31.5	9,203.99
38700	1,793.69	1968	32.5	58,294.93
38700	1,253.82	1967	33.5	42,002.97
38700	652.31	1966	34.5	22,504.70
38700	1,947.97	1964	36.5	71,100.91
38700	267.38	1960	40.5	10,828.89
38700	145.34	1959	41.5	6,031.61
	1,082,987.02			7,683,134.17

CALCULATED AVERAGE AGE

7.09

PEOPLES GAS SYSTEM, INC.
 PLANT AGING AS OF DECEMBER 31, 2000
 ACCOUNT 39000 STRUCTURES & IMPROVEMENTS

PLANT ACCOUNT	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
39000	(199.90)	2000	0.5	(99.95)
39000	3,292.84	1999	1.5	4,939.26
39000	13,076.37	1997	3.5	45,767.30
39000	39,604.09	1996	4.5	178,218.41
39000	77,015.80	1995	5.5	423,586.90
39000	11,957.75	1994	6.5	77,725.38
39000	2,924.30	1993	7.5	21,932.25
39000	2,568.71	1992	8.5	21,834.04
39000	269,150.81	1991	9.5	2,556,932.70
39000	<u>546,727.26</u>	1990	10.5	<u>5,740,636.23</u>
	966,118.03			9,071,472.50

CALCULATED AVERAGE AGE 9.39

PEOPLES GAS SYSTEM, INC.
 PLANT AGING AS OF DECEMBER 31, 2000
 ACCOUNT 39100 OFFICE FURNITURE & EQUIPMENT

PLANT ACCOUNT	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
39100	11,958.79	2000	0.5	5,979.40
39100	50,746.89	1999	1.5	76,120.34
39100	1,015,142.96	1998	2.5	2,537,857.40
39100	37,034.86	1997	3.5	129,622.01
39100	93,814.39	1996	4.5	422,164.76
39100	36,103.86	1995	5.5	198,571.23
39100	110,176.84	1994	6.5	716,149.46
39100	374,489.90	1993	7.5	2,808,674.25
39100	35,652.60	1992	8.5	303,047.10
39100	50,499.47	1991	9.5	479,744.97
39100	61,946.06	1990	10.5	650,433.63
39100	95,585.57	1989	11.5	1,099,234.06
39100	99,037.26	1988	12.5	1,237,965.75
39100	8,062.61	1987	13.5	108,845.24
39100	364,380.10	1986	14.5	5,283,511.45
39100	131,743.55	1985	15.5	2,042,025.03
39100	58,100.38	1984	16.5	958,656.27
39100	11,765.63	1983	17.5	205,898.53
39100	11,004.22	1982	18.5	203,578.07
39100	13,513.90	1981	19.5	263,521.05
39100	3,475.32	1980	20.5	71,244.06
39100	3,256.30	1979	21.5	70,010.45
39100	5,268.38	1978	22.5	118,538.55
39100	21,987.23	1977	23.5	516,699.91
39100	3,690.58	1976	24.5	90,419.21
39100	24,476.41	1975	25.5	624,148.46
39100	4,778.98	1974	26.5	126,642.97
39100	1,129.22	1973	27.5	31,053.55
39100	103.48	1972	28.5	2,949.18
39100	200.35	1970	30.5	6,110.68
39100	3,530.76	1969	31.5	111,218.94
39100	263.82	1968	32.5	8,574.15
39100	255.15	1967	33.5	8,547.53
39100	242.51	1966	34.5	8,366.60
39100	94.05	1965	35.5	3,338.78
39100	460.82	1964	36.5	16,819.93
39100	473.76	1963	37.5	17,766.00
39100	799.67	1960	40.5	32,386.64
39100	2,146.90	1959	41.5	89,096.35
39100	409.75	1958	42.5	17,414.38
39100	1,900.87	1950	50.5	95,993.94
39100	202.91	1940	60.5	12,276.06
	2,749,907.06			21,811,216.23

CALCULATED AVERAGE AGE

7.93

PEOPLES GAS SYSTEM, INC.
 PLANT AGING AS OF DECEMBER 31, 2000
 ACCOUNT 39101 COMPUTER EQUIPMENT

PLANT ACCOUNT	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
39101	969,803.37	2000	0.5	484,901.69
39101	3,094,794.04	1999	1.5	4,642,191.06
39101	4,244,284.25	1998	2.5	10,610,710.63
39101	1,265,566.77	1997	3.5	4,429,483.70
39101	891,956.63	1996	4.5	4,013,804.84
39101	1,023,177.03	1995	5.5	5,627,473.67
39101	1,138,430.58	1994	6.5	7,399,798.77
39101	900,756.68	1993	7.5	6,755,675.10
39101	980,538.64	1992	8.5	8,334,578.44
39101	376,376.44	1991	9.5	3,575,576.18
39101	331,426.52	1990	10.5	3,479,978.46
39101	477,911.10	1989	11.5	5,495,977.65
39101	250,191.91	1988	12.5	3,127,398.88
39101	44,948.38	1987	13.5	606,803.13
39101	1,829,047.62	1986	14.5	26,521,190.49
39101	36,030.87	1985	15.5	558,478.49
39101	10,978.86	1984	16.5	181,151.19
39101	<u>1,148.45</u>	1982	18.5	<u>21,246.33</u>
	17,867,368.14			95,866,418.66
CALCULATED AVERAGE AGE		5.37		

PEOPLES GAS SYSTEM, INC.
 PLANT AGING AS OF DECEMBER 31, 2000
 ACCOUNT 39102 - OFFICE EQUIPMENT/MACHINES

PLANT ACCOUNT	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
39102	2,530.70	2000	0.5	1,265.35
39102	21,689.10	1999	1.5	32,533.65
39102	49,131.69	1998	2.5	122,829.23
39102	12,176.51	1997	3.5	42,617.79
39102	9,083.67	1996	4.5	40,876.52
39102	27,334.61	1995	5.5	150,340.36
39102	5,515.62	1994	6.5	35,851.53
39102	41,186.56	1993	7.5	308,899.20
39102	20,024.18	1992	8.5	170,205.53
39102	9,558.01	1991	9.5	90,801.10
39102	16,041.97	1990	10.5	168,440.69
39102	29,696.95	1989	11.5	341,514.93
39102	26,322.25	1988	12.5	329,028.13
39102	15,412.07	1987	13.5	208,062.95
39102	9,285.26	1986	14.5	134,636.27
39102	22,143.92	1985	15.5	343,230.76
39102	92,035.86	1984	16.5	1,518,591.69
39102	11,113.97	1983	17.5	194,494.48
39102	10,831.83	1982	18.5	200,388.86
39102	12,956.79	1981	19.5	252,657.41
39102	7,495.20	1980	20.5	153,651.60
39102	3,488.52	1979	21.5	75,003.18
39102	1,739.05	1978	22.5	39,128.63
39102	969.08	1977	23.5	22,773.38
39102	1,087.98	1976	24.5	26,655.51
39102	1,910.29	1974	26.5	50,622.69
39102	300.00	1959	41.5	12,450.00
	461,061.64			5,067,551.35

CALCULATED AVERAGE AGE

10.99

PEOPLES GAS SYSTEM, INC.
 PLANT AGING AS OF DECEMBER 31, 2000
 ACCOUNT 39201 AUTOS & TRUCKS UP TO 1/2 TON

PLANT ACCOUNT	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
39201	867,871.20	2000	0.5	433,935.60
39201	776,830.13	1999	1.5	1,165,245.20
39201	1,035,785.42	1998	2.5	2,589,463.55
39201	1,578,128.68	1997	3.5	5,523,450.38
39201	1,645,344.32	1996	4.5	7,404,049.44
39201	481,440.34	1995	5.5	2,647,921.87
39201	1,002,897.96	1994	6.5	6,518,836.74
39201	284,839.48	1993	7.5	2,136,296.10
39201	83,307.15	1992	8.5	708,110.78
39201	229,779.06	1991	9.5	2,182,901.07
39201	27,480.14	1990	10.5	288,541.47
39201	16,969.23	1989	11.5	195,146.15
39201	74,801.86	1988	12.5	935,023.25
39201	17,992.91	1987	13.5	242,904.29
39201	15,010.99	1986	14.5	217,659.36
39201	<u>15,974.62</u>	1983	17.5	<u>279,555.85</u>
	8,154,453.49			33,469,041.08

CALCULATED AVERAGE AGE

4.10

PEOPLES GAS SYSTEM, INC.
PLANT AGING AS OF DECEMBER 31, 2000
ACCOUNT 39202 AUTOS & TRUCKS 3/4 - 1 TON

PLANT ACCOUNT	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
39202	802,565.03	2000	0.5	401,282.52
39202	294,127.41	1999	1.5	441,191.12
39202	<u>61,519.97</u>	1997	3.5	<u>215,319.90</u>
	1,158,212.41			1,057,793.53
CALCULATED AVERAGE AGE		0.91		

PEOPLES GAS SYSTEM, INC
 PLANT AGING AS OF DECEMBER 31, 2000
 ACCOUNT 39203 AIRPLANES

PLANT ACCT	VALUE	VINTAGE	AGE OF PLANT	WEIGHTED YRS
39203	3,201,119.69	2000	0.5	1,600,559.85
	3,201,119.69			1,600,559.85
CALCULATED AVERAGE AGE			0.5	

PEOPLES GAS SYSTEM, INC.
 PLANT AGING AS OF DECEMBER 31, 2000
 ACCOUNT 39204 OTHER TRANSPORTATION EQUIPMENT

PLANT ACCOUNT	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
39204	6,509.69	2000	0.5	3,254.85
39204	3,509.27	1999	1.5	5,263.91
39204	17,690.64	1998	2.5	44,226.60
39204	18,026.26	1997	3.5	63,091.91
39204	58,319.86	1996	4.5	262,439.37
39204	10,455.12	1995	5.5	57,503.16
39204	37,812.10	1994	6.5	245,778.65
39204	899.18	1993	7.5	6,743.85
39204	14,197.05	1991	9.5	134,871.98
39204	3,623.68	1990	10.5	38,048.64
39204	27,499.01	1988	12.5	343,737.63
39204	4,914.45	1987	13.5	66,345.08
39204	17,008.52	1986	14.5	246,623.54
39204	9,724.65	1984	16.5	160,456.73
39204	7,424.11	1982	18.5	137,346.04
39204	1,322.41	1979	21.5	28,431.82
39204	4,830.08	1978	22.5	108,676.80
39204	4,887.85	1977	23.5	114,864.48
39204	1,425.84	1976	24.5	34,933.08
39204	1,664.00	1975	25.5	42,432.00
39204	927.68	1974	26.5	24,583.52
39204	1,658.80	1973	27.5	45,617.00
39204	1,397.39	1969	31.5	44,017.79
39204	2,771.44	1968	32.5	90,071.80
39204	1,446.36	1967	33.5	48,453.06
	259,945.44			2,394,558.40

CALCULATED AVERAGE AGE

9.21

PEOPLES GAS SYSTEM, INC.
 PLANT AGING AS OF DECEMBER 31, 2000
 ACCOUNT 39205 TRUCKS OVER 1 TON

PLANT ACCOUNT	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
39205	36,320.82	2000	0.5	18,160.41
39205	219,935.65	1998	2.5	549,839.13
39205	134,465.37	1997	3.5	470,628.80
39205	32,743.25	1996	4.5	147,344.63
39205	59,273.82	1995	5.5	326,006.01
39205	108,565.68	1994	6.5	705,676.92
39205	79,528.92	1993	7.5	596,466.90
39205	138,331.59	1992	8.5	1,175,818.52
39205	2,045.91	1991	9.5	19,436.15
39205	88,794.98	1989	11.5	1,021,142.27
39205	37,554.58	1988	12.5	469,432.25
39205	111,968.77	1987	13.5	1,511,578.40
39205	33,004.59	1986	14.5	478,566.56
39205	16,870.83	1983	17.5	295,239.53
39205	300.00	1975	25.5	7,650.00
39205	<u>5,668.30</u>	1973	27.5	<u>155,878.25</u>
	1,105,373.06			7,948,864.69

CALCULATED AVERAGE AGE

7.19

PEOPLES GAS SYSTEM, INC.
 PLANT AGING AS OF DECEMBER 31, 2000
 ACCOUNT 39400 TOOLS, SHOP & GARAGE EQUIPMENT

PLANT ACCOUNT	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
39400	274,940.02	2000	0.5	137,470.01
39400	87,137.28	1999	1.5	130,705.92
39400	117,537.76	1998	2.5	293,844.40
39400	214,896.87	1997	3.5	752,139.05
39400	246,467.60	1996	4.5	1,109,104.20
39400	401,130.07	1995	5.5	2,206,215.39
39400	409,654.25	1994	6.5	2,662,752.63
39400	141,916.67	1993	7.5	1,064,375.03
39400	272,860.15	1992	8.5	2,319,311.28
39400	193,403.31	1991	9.5	1,837,331.45
39400	120,669.72	1990	10.5	1,267,032.06
39400	91,445.47	1989	11.5	1,051,622.91
39400	253,566.71	1988	12.5	3,169,583.88
39400	64,863.57	1987	13.5	875,658.20
39400	81,821.33	1986	14.5	1,186,409.29
39400	59,188.37	1985	15.5	917,419.74
39400	64,561.29	1984	16.5	1,065,261.29
39400	18,919.63	1983	17.5	331,093.53
39400	53,367.32	1982	18.5	987,295.42
39400	34,553.57	1981	19.5	673,794.62
39400	42,587.17	1980	20.5	873,036.99
39400	18,929.95	1979	21.5	406,993.93
39400	27,671.30	1978	22.5	622,604.25
39400	28,676.22	1977	23.5	673,891.17
39400	12,517.52	1976	24.5	306,679.24
39400	14,202.22	1975	25.5	362,156.61
39400	15,665.12	1974	26.5	415,125.68
39400	6,113.09	1973	27.5	168,109.98
39400	4,309.23	1972	28.5	122,813.06
39400	1,746.19	1971	29.5	51,512.61
39400	3,336.32	1970	30.5	101,757.76
39400	19,743.67	1969	31.5	621,925.61
39400	5,011.37	1968	32.5	162,869.53
39400	3,300.59	1967	33.5	110,569.77
39400	719.68	1965	35.5	25,548.64
39400	290.43	1964	36.5	10,600.70
39400	1,198.72	1963	37.5	44,952.00
39400	8,306.76	1960	40.5	336,423.78
39400	2,807.87	1959	41.5	116,526.61
39400	3,712.47	1957	43.5	161,492.45
39400	140.00	1949	51.5	7,210.00
	3,423,886.85			29,741,220.55

CALCULATED AVERAGE AGE

8.69

PEOPLES GAS SYSTEM, INC.
 PLANT AGING AS OF DECEMBER 31, 2000
 ACCOUNT 39500 LABORATORY EQUIPMENT

PLANT ACCOUNT	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
39500	16,833.22	1998	2.5	42,083.05
39500	22,397.43	1997	3.5	78,391.01
39500	23,214.66	1996	4.5	104,465.97
39500	39,177.44	1995	5.5	215,475.92
39500	<u>28,118.18</u>	1994	6.5	<u>182,768.17</u>
	129,740.93			623,184.12

CALCULATED AVERAGE AGE 4.80

PEOPLES GAS SYSTEM, INC.
 PLANT AGING AS OF DECEMBER 31, 2000
 ACCOUNT 39600 POWER OPERATED EQUIPMENT

PLANT ACCOUNT	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
39600	31,233.30	2000	0.5	15,616.65
39600	35,759.87	1999	1.5	53,639.81
39600	342,488.64	1998	2.5	856,221.60
39600	169,325.24	1997	3.5	592,638.34
39600	131,165.43	1996	4.5	590,244.44
39600	115,794.59	1995	5.5	636,870.25
39600	208,959.82	1994	6.5	1,358,238.83
39600	31,820.27	1993	7.5	238,652.03
39600	58,140.43	1992	8.5	494,193.66
39600	75,610.00	1991	9.5	718,295.00
39600	108,445.37	1990	10.5	1,138,676.39
39600	37,017.97	1989	11.5	425,706.66
39600	20,388.46	1988	12.5	254,855.75
39600	99,863.80	1987	13.5	1,348,161.30
39600	180,085.36	1986	14.5	2,611,237.72
39600	51,861.31	1985	15.5	803,850.31
39600	48,151.60	1984	16.5	794,501.40
39600	1,040.64	1982	18.5	19,251.84
39600	41,503.15	1981	19.5	809,311.43
39600	15,325.82	1978	22.5	344,830.95
39600	14,508.06	1976	24.5	355,447.47
39600	8,436.50	1973	27.5	232,003.75
39600	10,407.98	1967	33.5	348,667.33
	1,837,333.61			15,041,112.87

CALCULATED AVERAGE AGE

8.19

PEOPLES GAS SYSTEM, INC.
 PLANT AGING AS OF DECEMBER 31, 2000
 ACCOUNT 39700 COMMUNICATIONS EQUIPMENT

PLANT ACCOUNT	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
39700	119,866.38	2000	0.5	59,933.19
39700	1,127,940.34	1999	1.5	1,691,910.51
39700	1,208,140.38	1998	2.5	3,020,350.95
39700	283,563.15	1997	3.5	992,471.03
39700	119,421.24	1996	4.5	537,395.58
39700	26,692.40	1995	5.5	146,808.20
39700	151,470.14	1994	6.5	984,555.91
39700	122,814.81	1993	7.5	921,111.08
39700	69,857.36	1992	8.5	593,787.56
39700	89,126.71	1991	9.5	846,703.75
39700	101,969.64	1990	10.5	1,070,681.22
39700	15,166.42	1989	11.5	174,413.83
39700	18,290.04	1988	12.5	228,625.50
39700	28,580.30	1987	13.5	385,834.05
39700	56,901.63	1986	14.5	825,073.64
39700	40,250.65	1985	15.5	623,885.08
39700	36,375.52	1984	16.5	600,196.08
39700	3,859.44	1983	17.5	67,540.20
39700	76,733.32	1982	18.5	1,419,566.42
39700	9,901.47	1981	19.5	193,078.67
39700	1,226.68	1980	20.5	25,146.94
39700	1,149.24	1978	22.5	25,857.90
39700	973.99	1976	24.5	23,862.76
39700	885.59	1975	25.5	22,582.55
39700	2,070.59	1973	27.5	56,941.23
39700	226.29	1969	31.5	7,128.14
39700	704.37	1967	33.5	23,596.40
	3,714,158.09			15,569,038.32

CALCULATED AVERAGE AGE

4.19

PEOPLES GAS SYSTEM, INC.
 PLANT AGING AS OF DECEMBER 31, 2000
 ACCOUNT 39800 MISCELLANEOUS EQUIPMENT

PLANT ACCOUNT	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
39800	3,166.75	1999	1.5	4,750.13
39800	23,062.50	1998	2.5	57,656.25
39800	127,995.53	1997	3.5	447,984.36
39800	73,871.50	1993	7.5	554,036.25
39800	41,463.38	1992	8.5	352,438.73
39800	18,461.40	1991	9.5	175,383.30
39800	2,010.66	1987	13.5	27,143.91
39800	192.40	1975	25.5	4,906.20
39800	16,343.94	1974	26.5	433,114.41
39800	557.60	1970	30.5	17,006.80
39800	1,016.08	1968	32.5	33,022.60
39800	200.00	1959	41.5	8,300.00
	308,341.74			2,115,742.93

CALCULATED AVERAGE AGE 6.86

Filing Requirement 6 (g)

PEOPLES GAS SYSTEM, INC
DEPRECIATION STUDY

NUMERICAL DATA AND CALCULATIONS

(3) Reconciliation of Plant and Retirement Data to study

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY

RETIREMENT DATA RECONCILIATION

RETIREMENT YEAR	PLANT ACCOUNT	DESCRIPTION	ORIGINAL COST	REMOVAL COST	SALVAGE
1996	37500	STRUCTURES & IMPROVEMENTS	108,073.88	10,320.04	-
1997	37500	STRUCTURES & IMPROVEMENTS	463,947.11	8,426.10	-
1998	37500	STRUCTURES & IMPROVEMENTS	256,056.95	4,200.00	(15,662.49)
1999	37500	STRUCTURES & IMPROVEMENTS	1,166,778.41	-	(491,932.24)
2000	37500	STRUCTURES & IMPROVEMENTS	414,293.35	-	(326,370.56)
	37500 Total		2,409,149.70	22,946.14	(833,965.29)
1996	37600	MAINS - OTHER THAN PLASTIC	706,931.61	363,438.84	(1,647.00)
1997	37600	MAINS - OTHER THAN PLASTIC	287,165.28	276,347.08	-
1998	37600	MAINS - OTHER THAN PLASTIC	286,318.43	270,095.52	(1,082.00)
1999	37600	MAINS - OTHER THAN PLASTIC	387,749.93	153,574.00	(546.00)
2000	37600	MAINS - OTHER THAN PLASTIC	324,671.11	160,002.70	-
	37600 Total	ITEMS DELETED FROM STUDY	2,058,135.19	1,230,744.72	(3,275.00)
1996	37602	MAINS - PLASTIC	140,206.21	4,740.98	(2,978.00)
1997	37602	MAINS - PLASTIC	246,454.02	14,358.93	-
1998	37602	MAINS - PLASTIC	88,265.72	13,856.06	(1,894.00)
1999	37602	MAINS - PLASTIC	166,171.49	8,943.56	-
2000	37602	MAINS - PLASTIC	81,733.19	29,047.63	-
	37602 Total	ITEMS DELETED FROM STUDY	724,229.43	71,062.22	(4,872.00)
1996	37800	MEASURING & REGULATING STATION EQUIPMENT - GENERAL	3,064.42	444.71	-
1997	37800	MEASURING & REGULATING STATION EQUIPMENT - GENERAL	12,142.07	1,952.20	-
1998	37800	MEASURING & REGULATING STATION EQUIPMENT - GENERAL	5,104.30	-	-
2000	37800	MEASURING & REGULATING STATION EQUIPMENT - GENERAL	53,965.28	-	-
	37800 Total		74,276.07	2,396.91	-
1996	37900	MEASURING & REGULATING STATION EQUIPMENT - CITY GATE	8,694.20	-	-
1997	37900	MEASURING & REGULATING STATION EQUIPMENT - CITY GATE	15,510.05	-	-
1998	37900	MEASURING & REGULATING STATION EQUIPMENT - CITY GATE	26,897.12	-	-
1999	37900	MEASURING & REGULATING STATION EQUIPMENT - CITY GATE	31,093.11	-	-
2000	37900	MEASURING & REGULATING STATION EQUIPMENT - CITY GATE	69,090.94	6,430.37	-
	37900 Total		151,285.42	6,430.37	-
1996	38000	SERVICES - OTHER THAN PLASTIC	969,819.50	1,382,559.63	-
1997	38000	SERVICES - OTHER THAN PLASTIC	541,093.71	788,304.79	-
1998	38000	SERVICES - OTHER THAN PLASTIC	173,029.35	608,528.93	-
1999	38000	SERVICES - OTHER THAN PLASTIC	289,592.21	467,339.35	-
2000	38000	SERVICES - OTHER THAN PLASTIC	480,237.60	777,734.76	(7,230.85)
	38000 Total	ITEMS DELETED FROM STUDY	2,470,356.15	4,028,647.47	(7,230.85)
1996	38002	SERVICES - PLASTIC	511,437.79	226,941.57	-
1997	38002	SERVICES - PLASTIC	435,204.03	231,345.44	-
1998	38002	SERVICES - PLASTIC	185,299.60	178,635.02	-
1999	38002	SERVICES - PLASTIC	387,395.99	167,282.78	-
2000	38002	SERVICES - PLASTIC	674,250.55	254,020.61	(9,840.47)
	38002 Total	ITEMS DELETED FROM STUDY	2,216,120.23	1,067,928.22	(9,840.47)
1996	38100	METERS	529,872.76	-	(8,001.94)
1997	38100	METERS	419,216.11	437.56	(7,213.94)
1998	38100	METERS	233,144.79	(440.00)	(8,712.45)
1999	38100	METERS	190,608.75	89,538.67	(2,294.40)
2000	38100	METERS	1,287,523.17	320,124.02	(21,308.35)
	38100 Total	ITEMS DELETED FROM STUDY	2,662,953.27	409,958.49	(47,531.08)
1996	38200	METER INSTALLATIONS	400,395.89	99,063.89	-
1997	38200	METER INSTALLATIONS	318,755.81	52,290.74	-
1998	38200	METER INSTALLATIONS	214,457.64	40,515.70	-
1999	38200	METER INSTALLATIONS	436,443.77	56,571.85	-
2000	38200	METER INSTALLATIONS	350,794.82	54,418.25	(47.25)
	38200 Total	ITEMS DELETED FROM STUDY	1,728,447.77	307,332.27	(47.25)
1996	38300	HOUSE REGULATORS	121,245.61	-	-
1997	38300	HOUSE REGULATORS	5,691.68	1,598.04	-
1998	38300	HOUSE REGULATORS	216,654.82	19.58	-
2000	38300	HOUSE REGULATORS	306,994.89	-	-
	38300 Total	ITEMS DELETED FROM STUDY	654,932.22	3,780.17	-
1996	38400	HOUSE REGULATOR INSTALLATIONS	120,581.17	27,373.87	-
1997	38400	HOUSE REGULATOR INSTALLATIONS	86,861.56	17,727.82	-
1998	38400	HOUSE REGULATOR INSTALLATIONS	33,156.44	4,680.28	-

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY

RETIREMENT DATA RECONCILIATION

RETIREMENT YEAR	PLANT ACCOUNT	DESCRIPTION	ORIGINAL COST	REMOVAL COST	SALVAGE
1999	38400	HOUSE REGULATOR INSTALLATIONS	29,589.62	12,995.99	-
2000	38400	HOUSE REGULATOR INSTALLATIONS	78,822.63	43,909.50	(47.25)
		ITEMS DELETED FROM STUDY	4,507.20	2,545.12	-
	38400 Total		353,518.62	109,232.58	(47.25)
1996	38500	INDUSTRIAL MEASURING & REGULATING STATION EQUIPMENT	36,253.43	-	-
1999	38500	INDUSTRIAL MEASURING & REGULATING STATION EQUIPMENT	1,471.90	1,122.45	-
2000	38500	INDUSTRIAL MEASURING & REGULATING STATION EQUIPMENT	7,065.61	-	-
	38500 Total		44,790.94	1,122.45	-
1996	38700	OTHER DISTRIBUTION EQUIPMENT	29,282.59	-	-
1997	38700	OTHER DISTRIBUTION EQUIPMENT	5,063.42	-	-
1998	38700	OTHER DISTRIBUTION EQUIPMENT	63,154.99	-	-
1999	38700	OTHER DISTRIBUTION EQUIPMENT	65,403.77	-	(64.79)
2000	38700	OTHER DISTRIBUTION EQUIPMENT	120,495.41	-	-
	38700 Total		283,400.18	-	(64.79)
2000	39000	STRUCTURES & IMPROVEMENTS	20,739.83	-	-
	39000 Total		20,739.83	-	-
1996	39100	OFFICE FURNITURE	137,825.44	-	-
1997	39100	OFFICE FURNITURE	1,136,417.46	-	(1,900.00)
1998	39100	OFFICE FURNITURE	58,597.70	-	(4,500.00)
1999	39100	OFFICE FURNITURE	7,325.54	-	-
2000	39100	OFFICE FURNITURE	33,136.59	-	-
	39100 Total		1,373,302.73	-	(6,400.00)
1996	39101	COMPUTER EQUIPMENT	205,953.36	-	(2,000.00)
1997	39101	COMPUTER EQUIPMENT	857,466.12	-	(25.00)
1998	39101	COMPUTER EQUIPMENT	1,482,517.20	-	-
1999	39101	COMPUTER EQUIPMENT	842,919.20	-	-
2000	39101	COMPUTER EQUIPMENT	3,782,335.45	-	-
	39101 Total		7,171,191.33	-	(2,025.00)
1996	39102	OFFICE MACHINES	6,570.23	-	-
1997	39102	OFFICE MACHINES	150,612.60	-	(4,200.00)
1998	39102	OFFICE MACHINES	46,695.72	-	-
1999	39102	OFFICE MACHINES	13,506.30	-	-
2000	39102	OFFICE MACHINES	49,497.91	-	-
	39102 Total		266,882.76	-	(4,200.00)
1996	39201	AUTOS & TRUCKS UP TO 1/2 TON	1,223,465.96	1,859.84	(157,035.06)
1997	39201	AUTOS & TRUCKS UP TO 1/2 TON	1,275,003.44	2,419.73	(94,006.04)
1998	39201	AUTOS & TRUCKS UP TO 1/2 TON	2,879,829.06	1,962.40	(248,700.06)
1999	39201	AUTOS & TRUCKS UP TO 1/2 TON	683,678.30	-	(74,901.65)
2000	39201	AUTOS & TRUCKS UP TO 1/2 TON	522,315.79	-	(57,785.08)
		ITEMS DELETED FROM STUDY	770,556.11	-	(183,930.22)
	39201 Total		7,354,848.66	6,241.97	(816,358.11)
1996	39202	AUTOS & TRUCKS 3/4 & 1 TON	-	-	-
	39202 Total		-	-	-
2000	39203	AIRPLANE	1,356,102.70	-	(720,000.00)
	39203 Total		1,356,102.70	-	(720,000.00)
1996	39204	OTHER TRANSPORTATION EQUIPMENT	1,361.18	-	-
1997	39204	OTHER TRANSPORTATION EQUIPMENT	4,217.78	-	-
1998	39204	OTHER TRANSPORTATION EQUIPMENT	6,398.86	-	(3,500.00)
1999	39204	OTHER TRANSPORTATION EQUIPMENT	21,724.21	-	-
2000	39204	OTHER TRANSPORTATION EQUIPMENT	8,416.86	-	(1,700.00)
	39204 Total		42,118.89	-	(5,200.00)
1996	39205	TRUCKS OVER 1 TON	166,067.18	-	(15,200.00)
1997	39205	TRUCKS OVER 1 TON	123,975.45	-	(11,695.00)
1998	39205	TRUCKS OVER 1 TON	202,521.98	-	(16,250.00)
1999	39205	TRUCKS OVER 1 TON	101,742.01	-	(16,350.00)
2000	39205	TRUCKS OVER 1 TON	67,392.29	-	(17,260.00)
		ITEMS DELETED FROM STUDY	31,445.17	-	(3,751.00)
	39205 Total		693,144.08	-	(80,506.00)
1999	39300	STORES EQUIPMENT	4,490.02	-	-
2000	39300	STORES EQUIPMENT	2,206.93	-	-
	39300 Total		6,696.95	-	-
1996	39400	TOOLS & SHOP EQUIPMENT	24,195.63	-	-
1997	39400	TOOLS & SHOP EQUIPMENT	36,813.20	-	-
1998	39400	TOOLS & SHOP EQUIPMENT	215,521.42	904.17	(2,505.00)
1999	39400	TOOLS & SHOP EQUIPMENT	54,913.62	-	(904.08)
2000	39400	TOOLS & SHOP EQUIPMENT	341,350.93	-	(250.00)
	39400 Total		672,794.80	904.17	(3,659.08)
1998	39500	LABORATORY EQUIPMENT	107,074.16	-	-

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY

RETIREMENT DATA RECONCILIATION

RETIREMENT YEAR	PLANT ACCOUNT	DESCRIPTION	ORIGINAL COST	REMOVAL COST	SALVAGE
1999	39500	LABORATORY EQUIPMENT	24,918.29	-	-
		ITEMS DELETED FROM STUDY	92,638.81	-	-
	39500 Total		224,631.26	-	-
1996	39600	POWER OPERATED HEAVY WORK EQUIPMENT	37,341.51	-	(13,800.00)
1997	39600	POWER OPERATED HEAVY WORK EQUIPMENT	121,856.48	-	(6,400.00)
1998	39600	POWER OPERATED HEAVY WORK EQUIPMENT	241,680.69	-	(17,300.00)
1999	39600	POWER OPERATED HEAVY WORK EQUIPMENT	128,899.74	-	(5,331.13)
2000	39600	POWER OPERATED HEAVY WORK EQUIPMENT	57,531.68	-	(4,600.00)
		ITEMS DELETED FROM STUDY	27,066.90	-	(11,000.00)
	39600 Total		614,377.00	-	(58,431.13)
1996	39700	COMMUNICATION EQUIPMENT	41,611.12	2,517.64	-
1997	39700	COMMUNICATION EQUIPMENT	265,343.85	-	(2,900.00)
1998	39700	COMMUNICATION EQUIPMENT	305,899.83	827.34	-
1999	39700	COMMUNICATION EQUIPMENT	288,658.38	-	-
2000	39700	COMMUNICATION EQUIPMENT	795,374.51	-	-
	39700 Total		1,696,887.69	3,344.98	(2,900.00)
1996	39800	MISCELLANEOUS EQUIPMENT	581.86	-	-
1998	39800	MISCELLANEOUS EQUIPMENT	2,470.77	-	-
1999	39800	MISCELLANEOUS EQUIPMENT	6,953.15	-	-
2000	39800	MISCELLANEOUS EQUIPMENT	52,424.89	-	-
	39800 Total		62,430.67	-	-
	Total		37,387,744.54	7,272,073.13	(2,606,553.30)
	37400 Total	LAND	373,493.29		
	38608 Total	NGV	228,205.00		
	39002 Total	IMPROVEMENTS TO LEASED PROPERTY	255,044.20		
		RWIP	792,012.00		
	Total	ITEMS EXCLUDED FROM STUDY - NON-DEPRECIABLE PLANT	1,648,754.49		
	Grand Total		39,036,499.03		
		1996 ANNUAL STATUS REPORT	5,774,455.42		
		1997 ANNUAL STATUS REPORT	7,039,944.13		
		1998 ANNUAL STATUS REPORT	8,117,067.00		
		1999 ANNUAL STATUS REPORT	6,037,535.00		
		2000 ANNUAL STATUS REPORT	12,067,493.00		
	Grand Total Per Annual Status Report		39,036,494.55		
		Difference due to rounding on Annual Status Report		4.48	

Filing Requirement 6 (g)

PEOPLES GAS SYSTEM, INC
DEPRECIATION STUDY
NUMERICAL DATA AND CALCULATIONS

(4) Aging of Retirements by fiscal year

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
AGING OF RETIREMENTS
FOR F/Y ENDING DECEMBER 31, 1996

PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
37500	13,802.43	1996	1978	18.5
37500	16,394.72	1996	1984	12.5
37500	3,132.35	1996	1985	11.5
37500	43,768.01	1996	1986	10.5
37500	2,348.10	1996	1989	7.5
37500	28,628.27	1996	1993	3.5
37500 Total	108,073.88			
37600	2,560.80	1996	1924	72.5
37600	3,813.21	1996	1925	71.5
37600	90.30	1996	1934	62.5
37600	3,132.60	1996	1935	61.5
37600	441.18	1996	1936	60.5
37600	9,457.07	1996	1937	59.5
37600	112.50	1996	1939	57.5
37600	3,222.02	1996	1941	55.5
37600	167.50	1996	1944	52.5
37600	3,480.57	1996	1946	50.5
37600	6,445.71	1996	1947	49.5
37600	219.59	1996	1948	48.5
37600	96.80	1996	1949	47.5
37600	10.20	1996	1953	43.5
37600	3,086.04	1996	1955	41.5
37600	122.98	1996	1957	39.5
37600	10,557.98	1996	1958	38.5
37600	68,578.56	1996	1959	37.5
37600	20,811.79	1996	1960	36.5
37600	624.52	1996	1961	35.5
37600	23.92	1996	1962	34.5
37600	10,788.65	1996	1965	31.5
37600	72.39	1996	1966	30.5
37600	181.60	1996	1967	29.5
37600	14,231.82	1996	1968	28.5
37600	29,048.45	1996	1969	27.5
37600	18,979.50	1996	1970	26.5
37600	9,071.51	1996	1971	25.5
37600	11,403.27	1996	1972	24.5
37600	2,971.74	1996	1973	23.5
37600	65,570.51	1996	1974	22.5
37600	1,548.54	1996	1975	21.5
37600	13,259.90	1996	1980	16.5
37600	101,355.88	1996	1983	13.5
37600	104,211.00	1996	1985	11.5
37600	7,956.00	1996	1986	10.5
37600	480.00	1996	1987	9.5
37600	7,728.00	1996	1989	7.5
37600	58,163.55	1996	1990	6.5
37600	32,267.95	1996	1991	5.5
37600	34,772.44	1996	1992	4.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
37600	3,484.60	1996	1993	3.5
37600	41,811.03	1996	1994	2.5
37600	517.44	1996	1996	0.5
37600 Total	706,931.61			
37602	5,006.00	1996	1969	27.5
37602	10,721.04	1996	1970	26.5
37602	3,183.54	1996	1974	22.5
37602	4,940.85	1996	1976	20.5
37602	1,170.00	1996	1978	18.5
37602	3,395.00	1996	1979	17.5
37602	7,228.98	1996	1981	15.5
37602	3,317.52	1996	1983	13.5
37602	53,676.30	1996	1984	12.5
37602	1,330.50	1996	1987	9.5
37602	573.38	1996	1989	7.5
37602	30,343.05	1996	1990	6.5
37602	5,508.00	1996	1991	5.5
37602	4,966.00	1996	1992	4.5
37602	4,603.50	1996	1995	1.5
37602	242.55	1996	1996	0.5
37602 Total	140,206.21			
37800	416.00	1996	1958	38.5
37800	1,629.79	1996	1959	37.5
37800	253.57	1996	1964	32.5
37800	467.38	1996	1969	27.5
37800	38.88	1996	1970	26.5
37800	258.80	1996	1975	21.5
37800 Total	3,064.42			
37900	3,943.87	1996	1966	30.5
37900	4,750.33	1996	1973	23.5
37900 Total	8,694.20			
38000	14,080.92	1996	1925	71.5
38000	1,259.13	1996	1926	70.5
38000	3,075.30	1996	1927	69.5
38000	695.35	1996	1928	68.5
38000	2,973.51	1996	1930	66.5
38000	10,034.56	1996	1931	65.5
38000	6,189.17	1996	1938	58.5
38000	1,111.45	1996	1939	57.5
38000	11,070.75	1996	1940	56.5
38000	1,454.13	1996	1941	55.5
38000	439.82	1996	1942	54.5
38000	1,533.42	1996	1943	53.5
38000	633.03	1996	1944	52.5
38000	10,050.92	1996	1945	51.5
38000	3,377.25	1996	1946	50.5
38000	3,322.42	1996	1947	49.5
38000	3,593.88	1996	1948	48.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38000	3,102.27	1996	1949	47.5
38000	14,212.76	1996	1950	46.5
38000	1,466.89	1996	1951	45.5
38000	5,604.25	1996	1952	44.5
38000	2,698.73	1996	1953	43.5
38000	3,574.21	1996	1954	42.5
38000	2,071.57	1996	1955	41.5
38000	1,914.23	1996	1956	40.5
38000	5,312.54	1996	1957	39.5
38000	5,559.95	1996	1958	38.5
38000	42,825.82	1996	1959	37.5
38000	33,055.91	1996	1960	36.5
38000	14,282.42	1996	1961	35.5
38000	11,827.84	1996	1962	34.5
38000	8,851.22	1996	1963	33.5
38000	8,922.43	1996	1964	32.5
38000	26,826.76	1996	1965	31.5
38000	14,116.41	1996	1966	30.5
38000	8,044.38	1996	1967	29.5
38000	7,242.21	1996	1968	28.5
38000	7,459.78	1996	1969	27.5
38000	43,002.84	1996	1970	26.5
38000	41,415.41	1996	1971	25.5
38000	21,578.56	1996	1972	24.5
38000	59,453.38	1996	1973	23.5
38000	23,486.34	1996	1974	22.5
38000	11,146.48	1996	1975	21.5
38000	26,474.09	1996	1976	20.5
38000	18,714.54	1996	1977	19.5
38000	20,976.82	1996	1978	18.5
38000	35,338.41	1996	1979	17.5
38000	60,465.89	1996	1980	16.5
38000	47,974.07	1996	1981	15.5
38000	30,535.18	1996	1982	14.5
38000	22,786.36	1996	1983	13.5
38000	13,249.39	1996	1984	12.5
38000	20,804.57	1996	1985	11.5
38000	19,192.98	1996	1986	10.5
38000	29,661.20	1996	1987	9.5
38000	20,223.25	1996	1988	8.5
38000	31,419.16	1996	1989	7.5
38000	14,748.55	1996	1990	6.5
38000	18,808.55	1996	1991	5.5
38000	7,939.22	1996	1992	4.5
38000	12,240.84	1996	1993	3.5
38000	599.23	1996	1994	2.5
38000	13,716.60	1996	1995	1.5
38000 Total	969,819.50			

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38002	6,038.00	1996	1966	30.5
38002	3,115.39	1996	1967	29.5
38002	5,522.79	1996	1968	28.5
38002	9,412.65	1996	1969	27.5
38002	22,767.47	1996	1970	26.5
38002	17,267.76	1996	1971	25.5
38002	11,832.44	1996	1972	24.5
38002	2,671.54	1996	1973	23.5
38002	2,117.77	1996	1974	22.5
38002	6,126.27	1996	1975	21.5
38002	9,725.24	1996	1976	20.5
38002	3,578.93	1996	1977	19.5
38002	12,362.93	1996	1978	18.5
38002	25,641.26	1996	1979	17.5
38002	106,813.23	1996	1980	16.5
38002	28,563.63	1996	1981	15.5
38002	31,182.85	1996	1982	14.5
38002	34,771.37	1996	1983	13.5
38002	27,645.67	1996	1984	12.5
38002	16,132.32	1996	1985	11.5
38002	15,054.48	1996	1986	10.5
38002	16,224.32	1996	1987	9.5
38002	17,704.31	1996	1988	8.5
38002	18,183.06	1996	1989	7.5
38002	31,259.84	1996	1990	6.5
38002	11,527.35	1996	1991	5.5
38002	14,537.59	1996	1992	4.5
38002	1,066.62	1996	1993	3.5
38002	1,158.96	1996	1994	2.5
38002	1,431.75	1996	1995	1.5
38002 Total	511,437.79			
38100	13,907.69	1996	1923	73.5
38100	12,772.63	1996	1928	68.5
38100	10,852.39	1996	1933	63.5
38100	86.19	1996	1936	60.5
38100	10,199.04	1996	1938	58.5
38100	11,847.30	1996	1943	53.5
38100	30.96	1996	1946	50.5
38100	151.12	1996	1947	49.5
38100	823.15	1996	1948	48.5
38100	19.68	1996	1949	47.5
38100	73.80	1996	1950	46.5
38100	240.36	1996	1951	45.5
38100	458.62	1996	1952	44.5
38100	11,420.67	1996	1953	43.5
38100	722.38	1996	1954	42.5
38100	341.60	1996	1955	41.5
38100	5,149.64	1996	1956	40.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38100	5,470.12	1996	1957	39.5
38100	5,967.19	1996	1958	38.5
38100	73,382.81	1996	1959	37.5
38100	26,183.05	1996	1960	36.5
38100	2,971.97	1996	1961	35.5
38100	6,409.23	1996	1962	34.5
38100	17,600.03	1996	1963	33.5
38100	5,995.23	1996	1964	32.5
38100	1,952.02	1996	1965	31.5
38100	11,962.71	1996	1966	30.5
38100	6,105.15	1996	1967	29.5
38100	6,409.59	1996	1968	28.5
38100	129,895.45	1996	1969	27.5
38100	3,884.46	1996	1970	26.5
38100	10,722.21	1996	1971	25.5
38100	9,809.30	1996	1972	24.5
38100	26,896.55	1996	1973	23.5
38100	13,231.28	1996	1974	22.5
38100	737.12	1996	1975	21.5
38100	898.29	1996	1976	20.5
38100	8,056.76	1996	1977	19.5
38100	13,469.39	1996	1978	18.5
38100	6,867.11	1996	1979	17.5
38100	2,683.44	1996	1980	16.5
38100	3,372.36	1996	1981	15.5
38100	1,311.43	1996	1982	14.5
38100	13,066.15	1996	1983	13.5
38100	5,970.80	1996	1984	12.5
38100	5,750.22	1996	1985	11.5
38100	809.49	1996	1986	10.5
38100	1,807.35	1996	1987	9.5
38100	1,018.34	1996	1988	8.5
38100	1,184.77	1996	1989	7.5
38100	1,316.53	1996	1990	6.5
38100	2,815.44	1996	1991	5.5
38100	982.04	1996	1992	4.5
38100	10,569.53	1996	1993	3.5
38100	1,472.28	1996	1994	2.5
38100	1,112.66	1996	1995	1.5
38100	655.69	1996	1996	0.5
38100 Total	529,872.76			
38200	12,249.00	1996	1952	44.5
38200	109.44	1996	1953	43.5
38200	87.10	1996	1954	42.5
38200	80.40	1996	1955	41.5
38200	10,231.00	1996	1956	40.5
38200	175.00	1996	1957	39.5
38200	175.00	1996	1958	38.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38200	3,980.17	1996	1959	37.5
38200	2,117.31	1996	1960	36.5
38200	370.07	1996	1961	35.5
38200	11,856.33	1996	1962	34.5
38200	234.38	1996	1963	33.5
38200	410.05	1996	1964	32.5
38200	167.25	1996	1965	31.5
38200	11,527.59	1996	1966	30.5
38200	417.72	1996	1967	29.5
38200	830.39	1996	1968	28.5
38200	582.18	1996	1969	27.5
38200	341.54	1996	1970	26.5
38200	1,184.59	1996	1971	25.5
38200	11,835.25	1996	1972	24.5
38200	1,358.13	1996	1973	23.5
38200	976.39	1996	1974	22.5
38200	471.12	1996	1975	21.5
38200	11,083.66	1996	1976	20.5
38200	862.85	1996	1977	19.5
38200	5,316.78	1996	1978	18.5
38200	6,421.80	1996	1979	17.5
38200	8,313.96	1996	1980	16.5
38200	4,224.61	1996	1981	15.5
38200	15,569.28	1996	1982	14.5
38200	4,933.58	1996	1983	13.5
38200	12,124.87	1996	1984	12.5
38200	20,007.89	1996	1985	11.5
38200	41,489.60	1996	1986	10.5
38200	25,096.50	1996	1987	9.5
38200	20,844.78	1996	1988	8.5
38200	20,017.87	1996	1989	7.5
38200	16,896.09	1996	1990	6.5
38200	29,044.27	1996	1991	5.5
38200	35,780.02	1996	1992	4.5
38200	14,987.03	1996	1993	3.5
38200	26,380.19	1996	1994	2.5
38200	9,232.86	1996	1995	1.5
38200 Total	400,395.89			
38300	3,430.42	1996	1951	45.5
38300	13,358.40	1996	1953	43.5
38300	742.56	1996	1956	40.5
38300	31,535.32	1996	1959	37.5
38300	936.34	1996	1960	36.5
38300	765.00	1996	1961	35.5
38300	668.85	1996	1962	34.5
38300	1,102.63	1996	1963	33.5
38300	2,135.92	1996	1964	32.5
38300	2,994.28	1996	1965	31.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38300	1,001.68	1996	1966	30.5
38300	3,322.41	1996	1967	29.5
38300	931.50	1996	1969	27.5
38300	3,385.31	1996	1971	25.5
38300	7,570.61	1996	1972	24.5
38300	8,534.39	1996	1973	23.5
38300	12,805.96	1996	1974	22.5
38300	13,803.83	1996	1975	21.5
38300	8,640.20	1996	1976	20.5
38300	3,580.00	1996	1980	16.5
38300 Total	121,245.61			
38400	5,039.13	1996	1954	42.5
38400	24.60	1996	1955	41.5
38400	50.82	1996	1956	40.5
38400	54.75	1996	1957	39.5
38400	72.00	1996	1958	38.5
38400	5,429.96	1996	1959	37.5
38400	268.64	1996	1960	36.5
38400	74.57	1996	1961	35.5
38400	49.07	1996	1962	34.5
38400	37.90	1996	1963	33.5
38400	5,075.36	1996	1964	32.5
38400	65.82	1996	1965	31.5
38400	564.74	1996	1966	30.5
38400	140.50	1996	1967	29.5
38400	195.88	1996	1968	28.5
38400	5,278.20	1996	1969	27.5
38400	156.56	1996	1970	26.5
38400	473.05	1996	1971	25.5
38400	741.20	1996	1972	24.5
38400	845.04	1996	1973	23.5
38400	5,494.56	1996	1974	22.5
38400	207.39	1996	1975	21.5
38400	504.60	1996	1976	20.5
38400	719.54	1996	1977	19.5
38400	1,701.37	1996	1978	18.5
38400	6,766.36	1996	1979	17.5
38400	1,295.54	1996	1980	16.5
38400	1,445.53	1996	1981	15.5
38400	1,328.96	1996	1982	14.5
38400	1,290.31	1996	1983	13.5
38400	5,313.27	1996	1984	12.5
38400	6,030.91	1996	1985	11.5
38400	8,912.01	1996	1986	10.5
38400	7,215.48	1996	1987	9.5
38400	6,415.98	1996	1988	8.5
38400	7,051.77	1996	1989	7.5
38400	5,053.14	1996	1990	6.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38400	6,432.78	1996	1991	5.5
38400	5,952.88	1996	1992	4.5
38400	4,957.66	1996	1993	3.5
38400	8,776.96	1996	1994	2.5
38400	3,076.38	1996	1995	1.5
38400 Total	120,581.17			
38500	254.26	1996	1958	38.5
38500	1,799.05	1996	1959	37.5
38500	345.73	1996	1960	36.5
38500	390.73	1996	1961	35.5
38500	4,083.49	1996	1962	34.5
38500	6,099.77	1996	1963	33.5
38500	9,481.13	1996	1964	32.5
38500	5,065.00	1996	1965	31.5
38500	845.22	1996	1966	30.5
38500	3,605.33	1996	1967	29.5
38500	4,283.72	1996	1969	27.5
38500 Total	36,253.43			
38700	9,594.48	1996	1957	39.5
38700	5,399.26	1996	1958	38.5
38700	415.57	1996	1959	37.5
38700	1,565.28	1996	1972	24.5
38700	2,762.37	1996	1975	21.5
38700	424.58	1996	1981	15.5
38700	1,274.69	1996	1982	14.5
38700	4,019.49	1996	1986	10.5
38700	1,095.21	1996	1988	8.5
38700	604.88	1996	1989	7.5
38700	2,126.78	1996	1994	2.5
38700 Total	29,282.59			
39100	130,892.38	1996	1940	56.5
39100	216.22	1996	1963	33.5
39100	1,136.25	1996	1981	15.5
39100	2,206.31	1996	1984	12.5
39100	3,374.28	1996	1987	9.5
39100 Total	137,825.44			
39101	472.67	1996	1980	16.5
39101	940.39	1996	1981	15.5
39101	6,180.35	1996	1982	14.5
39101	2,671.24	1996	1983	13.5
39101	5,041.38	1996	1984	12.5
39101	11,284.53	1996	1985	11.5
39101	10,418.19	1996	1986	10.5
39101	10,295.13	1996	1988	8.5
39101	16,417.01	1996	1989	7.5
39101	41,304.89	1996	1990	6.5
39101	38,936.85	1996	1991	5.5
39101	48,198.98	1996	1992	4.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
39101	13,791.75	1996	1996	0.5
39101 Total	205,953.36			
39102	5,184.27	1996	1978	18.5
39102	1,385.96	1996	1981	15.5
39102 Total	6,570.23			
39201	39,970.19	1996	1982	14.5
39201	26,000.42	1996	1983	13.5
39201	13,946.31	1996	1984	12.5
39201	50,451.29	1996	1985	11.5
39201	31,238.39	1996	1986	10.5
39201	92,506.12	1996	1987	9.5
39201	381,140.45	1996	1988	8.5
39201	199,871.15	1996	1989	7.5
39201	126,175.33	1996	1990	6.5
39201	61,047.90	1996	1991	5.5
39201	53,793.81	1996	1992	4.5
39201	148,138.32	1996	1993	3.5
39201	1,763.97	1996	1994	2.5
39201	12,840.20	1996	1996	0.5
39201 Total	1,238,883.85			
39204	1,361.18	1996	1981	15.5
39204 Total	1,361.18			
39205	40,638.06	1996	1982	14.5
39205	45,284.87	1996	1984	12.5
39205	48,203.36	1996	1985	11.5
39205	31,940.89	1996	1986	10.5
39205 Total	166,067.18			
39400	809.74	1996	1971	25.5
39400	1,490.69	1996	1972	24.5
39400	113.24	1996	1973	23.5
39400	2,923.96	1996	1974	22.5
39400	428.07	1996	1975	21.5
39400	1,298.46	1996	1976	20.5
39400	613.17	1996	1977	19.5
39400	7,517.73	1996	1978	18.5
39400	2,309.32	1996	1979	17.5
39400	1,382.72	1996	1987	9.5
39400	1,780.37	1996	1988	8.5
39400	2,075.75	1996	1989	7.5
39400	844.81	1996	1992	4.5
39400	607.60	1996	1993	3.5
39400 Total	24,195.63			
39600	6,942.25	1996	1978	18.5
39600	7,870.75	1996	1979	17.5
39600	22,528.51	1996	1984	12.5
39600 Total	37,341.51			
39700	7,959.91	1996	1973	23.5
39700	2,948.36	1996	1974	22.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
39700	620.67	1996	1975	21.5
39700	2,634.70	1996	1976	20.5
39700	4,290.30	1996	1977	19.5
39700	618.94	1996	1978	18.5
39700	4,178.17	1996	1981	15.5
39700	4,807.57	1996	1982	14.5
39700	571.46	1996	1985	11.5
39700	12,981.04	1996	1986	10.5
39700 Total	41,611.12			
39800	581.86	1996	1970	26.5
39800 Total	581.86			
Grand Total	5,546,250.42			

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
37500	30,007.87	1997	1926	71.5
37500	219.19	1997	1963	34.5
37500	15,789.10	1997	1965	32.5
37500	1,085.26	1997	1969	28.5
37500	3,362.51	1997	1975	22.5
37500	442.59	1997	1977	20.5
37500	21,429.05	1997	1980	17.5
37500	301.86	1997	1981	16.5
37500	2,792.52	1997	1983	14.5
37500	3,000.25	1997	1984	13.5
37500	8,042.02	1997	1986	11.5
37500	268,060.10	1997	1989	8.5
37500	21,820.70	1997	1990	7.5
37500	1,293.18	1997	1991	6.5
37500	86,300.91	1997	1993	4.5
37500 Total	463,947.11			
37600	5,980.80	1997	1925	72.5
37600	6,818.48	1997	1926	71.5
37600	1,293.45	1997	1934	63.5
37600	52.20	1997	1935	62.5
37600	56.73	1997	1936	61.5
37600	1,646.10	1997	1937	60.5
37600	123.00	1997	1938	59.5
37600	41.03	1997	1939	58.5
37600	158.45	1997	1940	57.5
37600	131.10	1997	1941	56.5
37600	1,228.92	1997	1946	51.5
37600	1,784.60	1997	1947	50.5
37600	180.39	1997	1949	48.5
37600	21.01	1997	1950	47.5
37600	11.84	1997	1951	46.5
37600	166.43	1997	1952	45.5
37600	518.00	1997	1954	43.5
37600	646.10	1997	1955	42.5
37600	5,156.30	1997	1956	41.5
37600	24,223.50	1997	1958	39.5
37600	41,348.00	1997	1959	38.5
37600	32,500.17	1997	1960	37.5
37600	4,334.28	1997	1961	36.5
37600	158.40	1997	1964	33.5
37600	1,343.37	1997	1965	32.5
37600	4,008.20	1997	1967	30.5
37600	29,939.74	1997	1968	29.5
37600	1,457.80	1997	1969	28.5
37600	2,445.12	1997	1970	27.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
37600	27,724.40	1997	1971	26.5
37600	923.69	1997	1972	25.5
37600	4,913.14	1997	1973	24.5
37600	18,946.50	1997	1974	23.5
37600	10,275.19	1997	1975	22.5
37600	52.00	1997	1979	18.5
37600	2,474.83	1997	1980	17.5
37600	3,912.38	1997	1985	12.5
37600	13,456.05	1997	1986	11.5
37600	106.20	1997	1987	10.5
37600	4,347.50	1997	1988	9.5
37600	2,106.00	1997	1989	8.5
37600	4,827.74	1997	1991	6.5
37600	2,242.03	1997	1992	5.5
37600	20,820.24	1997	1993	4.5
37600	246.48	1997	1994	3.5
37600	400.40	1997	1995	2.5
37600	1,617.00	1997	1996	1.5
37600 Total	287,165.28			
37602	1,192.29	1997	1965	32.5
37602	869.60	1997	1967	30.5
37602	1,309.50	1997	1968	29.5
37602	5,640.40	1997	1969	28.5
37602	3,400.00	1997	1970	27.5
37602	2,884.00	1997	1971	26.5
37602	29,089.68	1997	1975	22.5
37602	1,666.00	1997	1976	21.5
37602	403.40	1997	1979	18.5
37602	1,188.45	1997	1980	17.5
37602	1,341.36	1997	1982	15.5
37602	807.50	1997	1983	14.5
37602	11,005.00	1997	1984	13.5
37602	43,532.31	1997	1986	11.5
37602	36,630.56	1997	1987	10.5
37602	86,687.89	1997	1990	7.5
37602	6,023.09	1997	1991	6.5
37602	2,505.00	1997	1993	4.5
37602	3,809.99	1997	1995	2.5
37602	6,468.00	1997	1996	1.5
37602 Total	246,454.02			
37800	534.19	1997	1953	44.5
37800	559.00	1997	1959	38.5
37800	248.62	1997	1964	33.5
37800	1,136.29	1997	1968	29.5
37800	819.85	1997	1969	28.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
37800	68.72	1997	1974	23.5
37800	24.55	1997	1977	20.5
37800	7,185.90	1997	1988	9.5
37800 Total	10,577.12			
37801	1,564.95	1997	1997	0.5
37801 Total	1,564.95			
37900	3,703.35	1997	1964	33.5
37900	8,912.45	1997	1975	22.5
37900 Total	12,615.80			
37901	2,894.25	1997	1996	1.5
37901 Total	2,894.25			
38000	40.00	1997	1920	77.5
38000	86.00	1997	1923	74.5
38000	486.24	1997	1925	72.5
38000	917.80	1997	1926	71.5
38000	707.88	1997	1927	70.5
38000	132.84	1997	1928	69.5
38000	184.95	1997	1929	68.5
38000	1,286.72	1997	1930	67.5
38000	253.80	1997	1931	66.5
38000	29.64	1997	1934	63.5
38000	4.08	1997	1935	62.5
38000	2,498.50	1997	1937	60.5
38000	177.52	1997	1938	59.5
38000	110.50	1997	1939	58.5
38000	640.83	1997	1940	57.5
38000	268.65	1997	1941	56.5
38000	809.19	1997	1942	55.5
38000	88.20	1997	1943	54.5
38000	100.08	1997	1944	53.5
38000	149.64	1997	1945	52.5
38000	502.38	1997	1946	51.5
38000	1,602.73	1997	1947	50.5
38000	3,085.33	1997	1948	49.5
38000	766.00	1997	1949	48.5
38000	854.67	1997	1950	47.5
38000	532.08	1997	1951	46.5
38000	1,022.15	1997	1952	45.5
38000	610.79	1997	1953	44.5
38000	587.59	1997	1954	43.5
38000	408.42	1997	1955	42.5
38000	1,171.35	1997	1956	41.5
38000	1,338.32	1997	1957	40.5
38000	1,946.81	1997	1958	39.5
38000	9,013.95	1997	1959	38.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38000	9,900.94	1997	1960	37.5
38000	3,595.56	1997	1961	36.5
38000	5,176.74	1997	1962	35.5
38000	4,546.57	1997	1963	34.5
38000	4,293.33	1997	1964	33.5
38000	6,614.18	1997	1965	32.5
38000	10,674.34	1997	1966	31.5
38000	7,944.86	1997	1967	30.5
38000	10,376.82	1997	1968	29.5
38000	10,771.59	1997	1969	28.5
38000	8,635.09	1997	1970	27.5
38000	17,361.24	1997	1971	26.5
38000	16,001.76	1997	1972	25.5
38000	15,388.09	1997	1973	24.5
38000	15,038.09	1997	1974	23.5
38000	12,971.16	1997	1975	22.5
38000	9,221.91	1997	1976	21.5
38000	17,501.56	1997	1977	20.5
38000	23,491.90	1997	1978	19.5
38000	14,133.85	1997	1979	18.5
38000	32,551.92	1997	1980	17.5
38000	19,060.31	1997	1981	16.5
38000	17,128.27	1997	1982	15.5
38000	19,671.78	1997	1983	14.5
38000	19,500.27	1997	1984	13.5
38000	17,224.44	1997	1985	12.5
38000	14,366.62	1997	1986	11.5
38000	23,285.16	1997	1987	10.5
38000	21,779.83	1997	1988	9.5
38000	27,989.48	1997	1989	8.5
38000	4,524.50	1997	1990	7.5
38000	16,746.62	1997	1991	6.5
38000	14,718.84	1997	1992	5.5
38000	11,392.45	1997	1993	4.5
38000	17,976.99	1997	1994	3.5
38000	6,482.50	1997	1995	2.5
38000	638.52	1997	1996	1.5
38000 Total	541,093.71			
38002	98.82	1997	1966	31.5
38002	5,201.51	1997	1967	30.5
38002	5,168.42	1997	1968	29.5
38002	11,799.07	1997	1969	28.5
38002	11,657.61	1997	1970	27.5
38002	1,673.82	1997	1971	26.5
38002	5,121.03	1997	1972	25.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38002	3,461.43	1997	1973	24.5
38002	3,577.12	1997	1974	23.5
38002	4,998.97	1997	1975	22.5
38002	2,946.21	1997	1976	21.5
38002	1,891.25	1997	1977	20.5
38002	12,091.09	1997	1978	19.5
38002	21,572.33	1997	1979	18.5
38002	36,812.41	1997	1980	17.5
38002	46,251.10	1997	1981	16.5
38002	14,266.34	1997	1982	15.5
38002	6,127.70	1997	1983	14.5
38002	19,642.69	1997	1984	13.5
38002	27,411.30	1997	1985	12.5
38002	24,265.21	1997	1986	11.5
38002	19,328.84	1997	1987	10.5
38002	26,064.50	1997	1988	9.5
38002	25,483.98	1997	1989	8.5
38002	42,976.94	1997	1990	7.5
38002	16,932.62	1997	1991	6.5
38002	9,347.30	1997	1992	5.5
38002	21,067.75	1997	1993	4.5
38002	2,072.72	1997	1994	3.5
38002	3,414.92	1997	1995	2.5
38002	2,013.23	1997	1996	1.5
38002	465.80	1997	1997	0.5
38002 Total	435,204.03			
38100	6,408.14	1997	1923	74.5
38100	2,795.45	1997	1928	69.5
38100	308.09	1997	1929	68.5
38100	1,394.82	1997	1933	64.5
38100	86.19	1997	1935	62.5
38100	11.88	1997	1936	61.5
38100	1,555.74	1997	1938	59.5
38100	308.09	1997	1939	58.5
38100	110.95	1997	1940	57.5
38100	1,172.08	1997	1943	54.5
38100	82.60	1997	1945	52.5
38100	230.90	1997	1946	51.5
38100	187.00	1997	1947	50.5
38100	2,303.15	1997	1948	49.5
38100	376.41	1997	1949	48.5
38100	280.42	1997	1950	47.5
38100	232.61	1997	1951	46.5
38100	2,310.00	1997	1953	44.5
38100	589.31	1997	1954	43.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38100	750.10	1997	1955	42.5
38100	3,126.01	1997	1956	41.5
38100	3,283.95	1997	1957	40.5
38100	6,047.54	1997	1958	39.5
38100	80,361.07	1997	1959	38.5
38100	31,667.80	1997	1960	37.5
38100	4,639.43	1997	1961	36.5
38100	6,308.27	1997	1962	35.5
38100	6,195.29	1997	1963	34.5
38100	4,424.14	1997	1964	33.5
38100	2,425.00	1997	1965	32.5
38100	8,214.16	1997	1966	31.5
38100	8,197.40	1997	1967	30.5
38100	8,528.05	1997	1968	29.5
38100	11,346.38	1997	1969	28.5
38100	3,303.43	1997	1970	27.5
38100	11,398.52	1997	1971	26.5
38100	6,287.53	1997	1972	25.5
38100	77,690.23	1997	1973	24.5
38100	11,752.16	1997	1974	23.5
38100	1,039.46	1997	1975	22.5
38100	1,507.59	1997	1976	21.5
38100	7,128.72	1997	1977	20.5
38100	5,986.71	1997	1978	19.5
38100	19,464.84	1997	1979	18.5
38100	5,654.47	1997	1980	17.5
38100	6,065.27	1997	1981	16.5
38100	2,845.08	1997	1982	15.5
38100	3,744.89	1997	1983	14.5
38100	7,464.25	1997	1984	13.5
38100	5,488.57	1997	1985	12.5
38100	1,372.22	1997	1986	11.5
38100	6,225.44	1997	1987	10.5
38100	3,977.74	1997	1988	9.5
38100	1,062.95	1997	1989	8.5
38100	2,294.65	1997	1990	7.5
38100	4,228.28	1997	1991	6.5
38100	1,619.30	1997	1992	5.5
38100	4,587.15	1997	1993	4.5
38100	3,282.50	1997	1994	3.5
38100	6,440.66	1997	1995	2.5
38100	1,045.08	1997	1997	0.5
38100 Total	419,216.11			
38200	11,687.00	1997	1952	45.5
38200	3,166.92	1997	1953	44.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38200	80.40	1997	1954	43.5
38200	53.60	1997	1955	42.5
38200	119.00	1997	1956	41.5
38200	273.00	1997	1957	40.5
38200	252.00	1997	1958	39.5
38200	22,002.82	1997	1959	38.5
38200	1,916.04	1997	1960	37.5
38200	518.20	1997	1961	36.5
38200	686.05	1997	1962	35.5
38200	173.11	1997	1963	34.5
38200	1,347.79	1997	1964	33.5
38200	128.86	1997	1965	32.5
38200	1,179.34	1997	1966	31.5
38200	392.43	1997	1967	30.5
38200	508.39	1997	1968	29.5
38200	550.85	1997	1969	28.5
38200	377.65	1997	1970	27.5
38200	343.69	1997	1971	26.5
38200	4,931.01	1997	1972	25.5
38200	1,199.98	1997	1973	24.5
38200	575.82	1997	1974	23.5
38200	689.67	1997	1975	22.5
38200	319.49	1997	1976	21.5
38200	524.32	1997	1977	20.5
38200	2,756.80	1997	1978	19.5
38200	4,170.39	1997	1979	18.5
38200	6,409.61	1997	1980	17.5
38200	3,718.79	1997	1981	16.5
38200	4,438.08	1997	1982	15.5
38200	6,506.33	1997	1983	14.5
38200	9,917.49	1997	1984	13.5
38200	20,160.78	1997	1985	12.5
38200	19,303.17	1997	1986	11.5
38200	29,736.62	1997	1987	10.5
38200	13,800.79	1997	1988	9.5
38200	9,782.16	1997	1989	8.5
38200	16,786.27	1997	1990	7.5
38200	22,472.55	1997	1991	6.5
38200	22,026.87	1997	1992	5.5
38200	12,110.89	1997	1993	4.5
38200	18,690.17	1997	1994	3.5
38200	41,914.16	1997	1995	2.5
38200	56.46	1997	1997	0.5
38200 Total	318,755.81			
38300	190.68	1997	1959	38.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38300	318.01	1997	1975	22.5
38300	86.97	1997	1976	21.5
38300	28.89	1997	1977	20.5
38300	144.45	1997	1978	19.5
38300	28.90	1997	1979	18.5
38300	115.76	1997	1980	17.5
38300	115.68	1997	1981	16.5
38300	57.86	1997	1982	15.5
38300	260.19	1997	1983	14.5
38300	86.76	1997	1984	13.5
38300	289.20	1997	1985	12.5
38300	173.46	1997	1986	11.5
38300	144.60	1997	1987	10.5
38300	57.82	1997	1988	9.5
38300	115.64	1997	1989	8.5
38300	28.91	1997	1990	7.5
38300	462.56	1997	1991	6.5
38300	260.10	1997	1993	4.5
38300	198.84	1997	1994	3.5
38300	69.60	1997	1995	2.5
38300	76.80	1997	1996	1.5
38300	2,380.00	1997	1997	0.5
38300 Total	5,691.68			
38400	36.12	1997	1954	43.5
38400	16.40	1997	1955	42.5
38400	26.18	1997	1956	41.5
38400	85.41	1997	1957	40.5
38400	84.57	1997	1958	39.5
38400	570.67	1997	1959	38.5
38400	171.72	1997	1960	37.5
38400	116.22	1997	1961	36.5
38400	69.31	1997	1962	35.5
38400	17.82	1997	1963	34.5
38400	185.94	1997	1964	33.5
38400	39.38	1997	1965	32.5
38400	441.98	1997	1966	31.5
38400	114.03	1997	1967	30.5
38400	150.30	1997	1968	29.5
38400	288.51	1997	1969	28.5
38400	168.34	1997	1970	27.5
38400	154.35	1997	1971	26.5
38400	440.28	1997	1972	25.5
38400	747.66	1997	1973	24.5
38400	262.10	1997	1974	23.5
38400	360.10	1997	1975	22.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38400	133.67	1997	1976	21.5
38400	415.16	1997	1977	20.5
38400	1,001.81	1997	1978	19.5
38400	1,661.88	1997	1979	18.5
38400	1,344.96	1997	1980	17.5
38400	1,387.06	1997	1981	16.5
38400	983.35	1997	1982	15.5
38400	2,824.81	1997	1983	14.5
38400	4,630.95	1997	1984	13.5
38400	5,322.96	1997	1985	12.5
38400	5,721.92	1997	1986	11.5
38400	8,341.87	1997	1987	10.5
38400	4,598.09	1997	1988	9.5
38400	3,524.04	1997	1989	8.5
38400	6,151.02	1997	1990	7.5
38400	5,358.34	1997	1991	6.5
38400	4,623.36	1997	1992	5.5
38400	4,060.65	1997	1993	4.5
38400	6,196.69	1997	1994	3.5
38400	13,956.83	1997	1995	2.5
38400	74.75	1997	1997	0.5
38400 Total	86,861.56			
38700	492.75	1997	1973	24.5
38700	740.15	1997	1975	22.5
38700	215.77	1997	1976	21.5
38700	677.10	1997	1979	18.5
38700	823.33	1997	1981	16.5
38700	430.86	1997	1982	15.5
38700	1,013.56	1997	1983	14.5
38700	669.90	1997	1997	0.5
38700 Total	5,063.42			
39002	5,747.27	1997	1990	7.5
39002	6,540.93	1997	1991	6.5
39002	740.16	1997	1992	5.5
39002	4,308.18	1997	1993	4.5
39002 Total	17,336.54			
39100	155.50	1997	1947	50.5
39100	166.56	1997	1953	44.5
39100	500.96	1997	1956	41.5
39100	504.00	1997	1962	35.5
39100	496.08	1997	1964	33.5
39100	133.90	1997	1965	32.5
39100	257.03	1997	1972	25.5
39100	4,522.68	1997	1974	23.5
39100	1,839.72	1997	1975	22.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
39100	6,066.56	1997	1977	20.5
39100	6,272.82	1997	1979	18.5
39100	15,721.47	1997	1980	17.5
39100	22,370.14	1997	1981	16.5
39100	10,899.93	1997	1982	15.5
39100	177.51	1997	1983	14.5
39100	130,430.92	1997	1984	13.5
39100	6,063.15	1997	1985	12.5
39100	85,350.68	1997	1986	11.5
39100	5,977.32	1997	1987	10.5
39100	17,810.37	1997	1988	9.5
39100	41,968.82	1997	1989	8.5
39100	54,485.90	1997	1990	7.5
39100	292,793.00	1997	1991	6.5
39100	74,491.81	1997	1992	5.5
39100	7,389.30	1997	1993	4.5
39100	341,453.92	1997	1994	3.5
39100	5,550.81	1997	1995	2.5
39100	2,054.56	1997	1996	1.5
39100	512.04	1997	1997	0.5
39100 Total	1,136,417.46			
39101	804.70	1997	1981	16.5
39101	1,453.73	1997	1982	15.5
39101	20,337.74	1997	1983	14.5
39101	139,213.47	1997	1984	13.5
39101	55,109.33	1997	1985	12.5
39101	39,509.43	1997	1986	11.5
39101	23,891.62	1997	1987	10.5
39101	76,632.15	1997	1988	9.5
39101	57,074.36	1997	1989	8.5
39101	18,220.79	1997	1990	7.5
39101	207,737.37	1997	1991	6.5
39101	40,520.09	1997	1992	5.5
39101	23,329.90	1997	1993	4.5
39101	118,712.55	1997	1994	3.5
39101	32,340.88	1997	1995	2.5
39101	546.24	1997	1996	1.5
39101 Total	855,434.35			
39102	321.16	1997	1973	24.5
39102	1,567.48	1997	1979	18.5
39102	7,414.16	1997	1980	17.5
39102	2,608.79	1997	1981	16.5
39102	22,183.75	1997	1982	15.5
39102	15,982.44	1997	1983	14.5
39102	42,277.95	1997	1984	13.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
39102	7,959.41	1997	1985	12.5
39102	5,494.07	1997	1986	11.5
39102	1,354.51	1997	1987	10.5
39102	4,589.43	1997	1988	9.5
39102	7,636.66	1997	1990	7.5
39102	508.72	1997	1991	6.5
39102	2,564.10	1997	1992	5.5
39102	2,329.24	1997	1994	3.5
39102	3,679.12	1997	1995	2.5
39102	21,614.83	1997	1996	1.5
39102	526.78	1997	1997	0.5
39102 Total	150,612.60			
39103	2,031.77	1997	1994	3.5
39103 Total	2,031.77			
39201	10,129.95	1997	1985	12.5
39201	45,222.45	1997	1986	11.5
39201	66,505.26	1997	1987	10.5
39201	292,972.43	1997	1988	9.5
39201	274,168.78	1997	1989	8.5
39201	199,628.13	1997	1990	7.5
39201	249,175.30	1997	1991	6.5
39201	100,702.00	1997	1992	5.5
39201	11,859.42	1997	1993	4.5
39201	24,639.72	1997	1994	3.5
39201 Total	1,275,003.44			
39204	391.98	1997	1972	25.5
39204	1,607.80	1997	1973	24.5
39204	2,218.00	1997	1988	9.5
39204 Total	4,217.78			
39205	9,515.54	1997	1986	11.5
39205	24,650.51	1997	1987	10.5
39205	46,887.30	1997	1988	9.5
39205	28,062.23	1997	1991	6.5
39205	14,859.87	1997	1992	5.5
39205 Total	123,975.45			
39400	360.62	1997	1964	33.5
39400	336.60	1997	1970	27.5
39400	775.69	1997	1972	25.5
39400	1,280.12	1997	1973	24.5
39400	813.47	1997	1974	23.5
39400	261.57	1997	1978	19.5
39400	272.48	1997	1979	18.5
39400	2,949.30	1997	1979	18.5
39400	931.58	1997	1983	14.5
39400	854.12	1997	1984	13.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
39400	5,991.89	1997	1985	12.5
39400	801.57	1997	1986	11.5
39400	1,415.26	1997	1988	9.5
39400	3,913.15	1997	1989	8.5
39400	3,886.35	1997	1990	7.5
39400	1,117.13	1997	1991	6.5
39400	1,376.34	1997	1992	5.5
39400	2,272.12	1997	1993	4.5
39400	7,203.84	1997	1994	3.5
39400 Total	36,813.20			
39600	3,136.64	1997	1974	23.5
39600	31,379.94	1997	1980	17.5
39600	12,025.54	1997	1982	15.5
39600	9,354.49	1997	1985	12.5
39600	7,273.48	1997	1986	11.5
39600	18,673.92	1997	1988	9.5
39600	555.45	1997	1989	8.5
39600	12,127.90	1997	1990	7.5
39600	14,452.82	1997	1991	6.5
39600	12,876.31	1997	1992	5.5
39600 Total	121,856.49			
39700	5,594.04	1997	1974	23.5
39700	5,385.92	1997	1977	20.5
39700	15,175.45	1997	1979	18.5
39700	6,560.97	1997	1980	17.5
39700	4,185.54	1997	1981	16.5
39700	382.39	1997	1982	15.5
39700	3,126.78	1997	1983	14.5
39700	1,543.29	1997	1984	13.5
39700	3,005.20	1997	1987	10.5
39700	18,000.00	1997	1988	9.5
39700	3,458.02	1997	1989	8.5
39700	18,985.03	1997	1990	7.5
39700	170,798.91	1997	1991	6.5
39700	1,439.17	1997	1992	5.5
39700	5,471.26	1997	1994	3.5
39700	2,231.88	1997	1995	2.5
39700 Total	265,343.85			
Grand Total	6,826,147.78			
Form 2 total	7,039,944.13			
Difference	(213,796.35)			

Reason: Off by retirements made by WFG, prior to acquisition, of which we have no detail.
Details on Filing Requirement 6 (h).

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
37400	68,012.81	1998	1985	13.5
37400 Total	68,012.81			
37500	295.35	1998	1919	79.5
37500	698.20	1998	1960	38.5
37500	5,019.24	1998	1962	36.5
37500	5,636.78	1998	1973	25.5
37500	848.42	1998	1974	24.5
37500	296.59	1998	1975	23.5
37500	1,021.72	1998	1978	20.5
37500	1,664.20	1998	1979	19.5
37500	868.30	1998	1980	18.5
37500	17,929.61	1998	1982	16.5
37500	130,410.67	1998	1985	13.5
37500	40,664.41	1998	1986	12.5
37500	1,760.51	1998	1987	11.5
37500	2,172.92	1998	1989	9.5
37500	6,574.23	1998	1992	6.5
37500	10,037.00	1998	1993	5.5
37500	16,990.41	1998	1994	4.5
37500	13,168.39	1998	1995	3.5
37500 Total	256,056.95			
37600	1,948.72	1998	1926	72.5
37600	430.44	1998	1929	69.5
37600	829.35	1998	1934	64.5
37600	3.60	1998	1935	63.5
37600	306.60	1998	1936	62.5
37600	3,900.00	1998	1937	61.5
37600	535.91	1998	1940	58.5
37600	1,245.99	1998	1941	57.5
37600	1.14	1998	1942	56.5
37600	559.95	1998	1945	53.5
37600	565.36	1998	1947	51.5
37600	111.58	1998	1953	45.5
37600	138.60	1998	1956	42.5
37600	22,561.49	1998	1958	40.5
37600	21,393.71	1998	1959	39.5
37600	30,057.60	1998	1960	38.5
37600	3,313.44	1998	1961	37.5
37600	6,307.20	1998	1962	36.5
37600	253.48	1998	1963	35.5
37600	10,131.27	1998	1965	33.5
37600	50.40	1998	1966	32.5
37600	8,023.90	1998	1967	31.5
37600	16,596.74	1998	1968	30.5
37600	1,783.89	1998	1970	28.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
37600	662.51	1998	1971	27.5
37600	1,100.55	1998	1972	26.5
37600	2,163.40	1998	1973	25.5
37600	76.44	1998	1974	24.5
37600	12,339.00	1998	1975	23.5
37600	10,637.40	1998	1976	22.5
37600	39.84	1998	1978	20.5
37600	2,406.60	1998	1981	17.5
37600	11,256.00	1998	1982	16.5
37600	296.22	1998	1985	13.5
37600	102.96	1998	1986	12.5
37600	1,663.19	1998	1988	10.5
37600	26,749.11	1998	1990	8.5
37600	32,283.66	1998	1991	7.5
37600	1,881.08	1998	1992	6.5
37600	15,789.00	1998	1995	3.5
37600	32,013.48	1998	1996	2.5
37600	3,807.63	1998	1998	0.5
37600 Total	286,318.43			
37602	15,028.00	1998	1971	27.5
37602	1,356.98	1998	1974	24.5
37602	72.75	1998	1976	22.5
37602	14,265.00	1998	1977	21.5
37602	9,334.03	1998	1980	18.5
37602	112.54	1998	1982	16.5
37602	1,697.55	1998	1983	15.5
37602	1,424.40	1998	1984	14.5
37602	11,635.40	1998	1986	12.5
37602	5,064.00	1998	1989	9.5
37602	1,547.00	1998	1990	8.5
37602	280.00	1998	1993	5.5
37602	435.60	1998	1994	4.5
37602	5,153.07	1998	1995	3.5
37602	20,859.40	1998	1997	1.5
37602 Total	88,265.72			
37800	744.21	1998	1963	35.5
37800	755.03	1998	1964	34.5
37800	411.77	1998	1965	33.5
37800	583.54	1998	1970	28.5
37800	781.56	1998	1971	27.5
37800	217.17	1998	1975	23.5
37800	1,611.02	1998	1992	6.5
37800 Total	5,104.30			
37900	18,491.12	1998	1960	38.5
37900	4,046.88	1998	1966	32.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
37900	4,359.12	1998	1973	25.5
37900 Total	26,897.12			
38000	34.00	1998	1927	71.5
38000	49.00	1998	1928	70.5
38000	129.50	1998	1937	61.5
38000	13.77	1998	1938	60.5
38000	96.00	1998	1939	59.5
38000	134.20	1998	1940	58.5
38000	68.40	1998	1941	57.5
38000	31.98	1998	1942	56.5
38000	70.49	1998	1944	54.5
38000	95.48	1998	1945	53.5
38000	397.04	1998	1946	52.5
38000	1,148.11	1998	1947	51.5
38000	1,000.96	1998	1948	50.5
38000	504.91	1998	1949	49.5
38000	1,253.20	1998	1950	48.5
38000	1,218.41	1998	1951	47.5
38000	631.34	1998	1952	46.5
38000	878.36	1998	1953	45.5
38000	619.34	1998	1954	44.5
38000	313.99	1998	1955	43.5
38000	674.59	1998	1956	42.5
38000	897.18	1998	1957	41.5
38000	485.96	1998	1958	40.5
38000	2,313.95	1998	1959	39.5
38000	2,529.55	1998	1960	38.5
38000	1,691.37	1998	1961	37.5
38000	1,435.94	1998	1962	36.5
38000	1,044.29	1998	1963	35.5
38000	1,349.30	1998	1964	34.5
38000	1,670.52	1998	1965	33.5
38000	3,975.43	1998	1966	32.5
38000	3,692.79	1998	1967	31.5
38000	5,661.20	1998	1968	30.5
38000	2,694.44	1998	1969	29.5
38000	2,056.00	1998	1970	28.5
38000	4,543.02	1998	1971	27.5
38000	2,852.94	1998	1972	26.5
38000	10,448.20	1998	1973	25.5
38000	5,850.51	1998	1974	24.5
38000	9,964.25	1998	1975	23.5
38000	2,646.47	1998	1976	22.5
38000	3,202.99	1998	1977	21.5
38000	2,596.25	1998	1978	20.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38000	6,122.87	1998	1979	19.5
38000	1,698.65	1998	1980	18.5
38000	6,694.46	1998	1981	17.5
38000	5,361.51	1998	1982	16.5
38000	2,998.44	1998	1983	15.5
38000	3,011.80	1998	1984	14.5
38000	6,619.34	1998	1985	13.5
38000	9,869.48	1998	1986	12.5
38000	9,625.52	1998	1987	11.5
38000	16,226.36	1998	1988	10.5
38000	8,392.16	1998	1989	9.5
38000	2,805.92	1998	1990	8.5
38000	576.60	1998	1991	7.5
38000	1,424.34	1998	1992	6.5
38000	926.70	1998	1993	5.5
38000	5,047.30	1998	1994	4.5
38000	462.60	1998	1995	3.5
38000	2,199.68	1998	1996	2.5
38000 Total	173,029.35			
38002	779.81	1998	1967	31.5
38002	1,552.58	1998	1968	30.5
38002	1,528.88	1998	1969	29.5
38002	588.42	1998	1970	28.5
38002	2,927.68	1998	1971	27.5
38002	665.08	1998	1972	26.5
38002	891.66	1998	1973	25.5
38002	1,123.44	1998	1974	24.5
38002	902.40	1998	1975	23.5
38002	1,310.22	1998	1976	22.5
38002	129.91	1998	1977	21.5
38002	5,254.76	1998	1978	20.5
38002	9,504.84	1998	1979	19.5
38002	16,021.86	1998	1980	18.5
38002	2,663.68	1998	1981	17.5
38002	3,109.74	1998	1982	16.5
38002	4,148.46	1998	1983	15.5
38002	13,308.31	1998	1984	14.5
38002	9,326.07	1998	1985	13.5
38002	12,135.17	1998	1986	12.5
38002	8,718.50	1998	1987	11.5
38002	17,172.11	1998	1988	10.5
38002	12,309.65	1998	1989	9.5
38002	10,077.42	1998	1990	8.5
38002	6,519.78	1998	1991	7.5
38002	9,055.04	1998	1992	6.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38002	9,591.63	1998	1993	5.5
38002	8,398.64	1998	1994	4.5
38002	4,450.03	1998	1995	3.5
38002	11,133.83	1998	1996	2.5
38002 Total	185,299.60			
38100	1,802.65	1998	1923	75.5
38100	924.21	1998	1928	70.5
38100	86.19	1998	1929	69.5
38100	241.42	1998	1931	67.5
38100	464.94	1998	1933	65.5
38100	86.19	1998	1935	63.5
38100	696.60	1998	1938	60.5
38100	394.28	1998	1939	59.5
38100	197.14	1998	1940	58.5
38100	86.19	1998	1941	57.5
38100	509.60	1998	1943	55.5
38100	165.20	1998	1945	53.5
38100	107.71	1998	1946	52.5
38100	156.52	1998	1947	51.5
38100	1,953.28	1998	1948	50.5
38100	178.98	1998	1949	49.5
38100	329.46	1998	1950	48.5
38100	356.15	1998	1951	47.5
38100	1,518.58	1998	1953	45.5
38100	335.87	1998	1954	44.5
38100	137.28	1998	1955	43.5
38100	1,756.09	1998	1956	42.5
38100	1,753.68	1998	1957	41.5
38100	2,288.75	1998	1958	40.5
38100	38,574.06	1998	1959	39.5
38100	12,531.04	1998	1960	38.5
38100	3,667.53	1998	1961	37.5
38100	1,819.20	1998	1962	36.5
38100	4,900.27	1998	1963	35.5
38100	3,094.63	1998	1964	34.5
38100	846.12	1998	1965	33.5
38100	5,877.97	1998	1966	32.5
38100	4,743.82	1998	1967	31.5
38100	6,642.05	1998	1968	30.5
38100	7,686.87	1998	1969	29.5
38100	968.88	1998	1970	28.5
38100	8,230.36	1998	1971	27.5
38100	4,649.64	1998	1972	26.5
38100	18,805.84	1998	1973	25.5
38100	4,743.35	1998	1974	24.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38100	1,025.17	1998	1975	23.5
38100	1,261.05	1998	1976	22.5
38100	6,102.01	1998	1977	21.5
38100	2,591.00	1998	1978	20.5
38100	12,957.83	1998	1979	19.5
38100	5,585.67	1998	1980	18.5
38100	3,186.60	1998	1981	17.5
38100	4,567.20	1998	1982	16.5
38100	2,827.75	1998	1983	15.5
38100	2,897.32	1998	1984	14.5
38100	2,015.88	1998	1985	13.5
38100	736.78	1998	1986	12.5
38100	11,305.21	1998	1987	11.5
38100	7,235.70	1998	1988	10.5
38100	4,701.59	1998	1989	9.5
38100	3,046.27	1998	1990	8.5
38100	2,134.29	1998	1991	7.5
38100	4,573.60	1998	1992	6.5
38100	1,702.22	1998	1993	5.5
38100	2,959.99	1998	1994	4.5
38100	3,174.38	1998	1995	3.5
38100	342.06	1998	1996	2.5
38100	1,697.65	1998	1997	1.5
38100	208.98	1998	1998	0.5
38100 Total	233,144.79			
38200	1,675.80	1998	1953	45.5
38200	60.30	1998	1954	44.5
38200	80.40	1998	1955	43.5
38200	182.00	1998	1956	42.5
38200	147.00	1998	1957	41.5
38200	140.00	1998	1958	40.5
38200	2,927.55	1998	1959	39.5
38200	528.67	1998	1960	38.5
38200	208.21	1998	1961	37.5
38200	530.53	1998	1962	36.5
38200	135.36	1998	1963	35.5
38200	171.64	1998	1964	34.5
38200	55.95	1998	1965	33.5
38200	771.81	1998	1966	32.5
38200	226.41	1998	1967	31.5
38200	307.86	1998	1968	30.5
38200	14.33	1998	1968	30.5
38200	467.44	1998	1969	29.5
38200	270.95	1998	1970	28.5
38200	1,421.60	1998	1971	27.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38200	701.45	1998	1972	26.5
38200	1,691.19	1998	1973	25.5
38200	773.06	1998	1974	24.5
38200	468.98	1998	1975	23.5
38200	366.40	1998	1976	22.5
38200	380.90	1998	1977	21.5
38200	1,340.31	1998	1978	20.5
38200	1,743.99	1998	1979	19.5
38200	2,827.86	1998	1980	18.5
38200	1,266.81	1998	1981	17.5
38200	1,728.96	1998	1982	16.5
38200	7,106.35	1998	1983	15.5
38200	4,904.74	1998	1984	14.5
38200	8,345.04	1998	1985	13.5
38200	14,660.10	1998	1986	12.5
38200	17,752.89	1998	1987	11.5
38200	6,164.72	1998	1988	10.5
38200	3,941.67	1998	1989	9.5
38200	10,020.66	1998	1990	8.5
38200	7,351.01	1998	1991	7.5
38200	11,585.92	1998	1992	6.5
38200	7,039.48	1998	1993	5.5
38200	15,249.77	1998	1994	4.5
38200	37,550.76	1998	1995	3.5
38200	38,763.84	1998	1996	2.5
38200	406.97	1998	1997	1.5
38200 Total	214,457.64			
38300	15,609.85	1998	1959	39.5
38300	11,090.68	1998	1960	38.5
38300	671.23	1998	1961	37.5
38300	94.81	1998	1962	36.5
38300	165.43	1998	1963	35.5
38300	2,441.40	1998	1964	34.5
38300	677.39	1998	1965	33.5
38300	4,973.89	1998	1966	32.5
38300	4,915.76	1998	1967	31.5
38300	4,226.88	1998	1968	30.5
38300	7,069.31	1998	1969	29.5
38300	845.65	1998	1970	28.5
38300	4,054.56	1998	1971	27.5
38300	2,403.43	1998	1972	26.5
38300	1,285.80	1998	1973	25.5
38300	2,458.58	1998	1974	24.5
38300	1,969.31	1998	1975	23.5
38300	1,488.90	1998	1976	22.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38300	4,729.96	1998	1977	21.5
38300	7,235.86	1998	1978	20.5
38300	10,755.39	1998	1979	19.5
38300	4,899.31	1998	1980	18.5
38300	3,042.48	1998	1981	17.5
38300	8,613.58	1998	1982	16.5
38300	3,084.64	1998	1983	15.5
38300	6,936.60	1998	1984	14.5
38300	11,786.19	1998	1985	13.5
38300	5,906.00	1998	1986	12.5
38300	9,031.27	1998	1987	11.5
38300	9,000.66	1998	1988	10.5
38300	3,226.42	1998	1989	9.5
38300	13,554.28	1998	1990	8.5
38300	8,135.95	1998	1991	7.5
38300	10,046.63	1998	1992	6.5
38300	14,643.67	1998	1993	5.5
38300	10,192.36	1998	1994	4.5
38300	5,390.71	1998	1995	3.5
38300 Total	216,654.82			
38400	292.05	1998	1953	45.5
38400	24.08	1998	1954	44.5
38400	18.45	1998	1955	43.5
38400	40.04	1998	1956	42.5
38400	39.42	1998	1957	41.5
38400	29.04	1998	1958	40.5
38400	220.68	1998	1959	39.5
38400	100.70	1998	1960	38.5
38400	40.99	1998	1961	37.5
38400	24.88	1998	1962	36.5
38400	4.40	1998	1963	35.5
38400	64.08	1998	1964	34.5
38400	2.18	1998	1965	33.5
38400	36.96	1998	1966	32.5
38400	63.35	1998	1967	31.5
38400	73.84	1998	1968	30.5
38400	100.60	1998	1969	29.5
38400	75.05	1998	1970	28.5
38400	102.27	1998	1971	27.5
38400	120.36	1998	1972	26.5
38400	863.70	1998	1973	25.5
38400	77.71	1998	1974	24.5
38400	53.17	1998	1975	23.5
38400	56.36	1998	1976	22.5
38400	168.44	1998	1977	21.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38400	385.59	1998	1978	20.5
38400	431.68	1998	1979	19.5
38400	250.25	1998	1980	18.5
38400	294.99	1998	1981	17.5
38400	202.68	1998	1982	16.5
38400	4,775.02	1998	1983	15.5
38400	920.94	1998	1984	14.5
38400	516.76	1998	1985	13.5
38400	505.83	1998	1986	12.5
38400	1,287.47	1998	1987	11.5
38400	1,212.61	1998	1988	10.5
38400	291.52	1998	1989	9.5
38400	1,592.05	1998	1990	8.5
38400	637.00	1998	1991	7.5
38400	1,216.47	1998	1992	6.5
38400	749.58	1998	1993	5.5
38400	3,940.90	1998	1994	4.5
38400	6,020.80	1998	1995	3.5
38400	5,095.84	1998	1996	2.5
38400	135.66	1998	1997	1.5
38400 Total	33,156.44			
38700	238.18	1998	1975	23.5
38700	2,922.34	1998	1977	21.5
38700	1,511.51	1998	1978	20.5
38700	812.72	1998	1979	19.5
38700	9,924.29	1998	1980	18.5
38700	452.17	1998	1981	17.5
38700	2,865.15	1998	1982	16.5
38700	4,669.92	1998	1985	13.5
38700	1,016.01	1998	1986	12.5
38700	1,106.82	1998	1988	10.5
38700	3,822.12	1998	1990	8.5
38700	28,518.92	1998	1991	7.5
38700	748.70	1998	1992	6.5
38700	3,267.34	1998	1993	5.5
38700	1,278.80	1998	1995	3.5
38700 Total	63,154.99			
39100	377.90	1998	1940	58.5
39100	155.95	1998	1950	48.5
39100	116.23	1998	1953	45.5
39100	138.64	1998	1954	44.5
39100	108.62	1998	1955	43.5
39100	2,845.45	1998	1958	40.5
39100	3,084.25	1998	1959	39.5
39100	400.49	1998	1960	38.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
39100	5,777.19	1998	1962	36.5
39100	296.64	1998	1963	35.5
39100	377.03	1998	1964	34.5
39100	134.05	1998	1967	31.5
39100	594.53	1998	1968	30.5
39100	391.41	1998	1971	27.5
39100	1,000.58	1998	1972	26.5
39100	976.05	1998	1973	25.5
39100	4,871.21	1998	1974	24.5
39100	962.62	1998	1975	23.5
39100	1,540.19	1998	1976	22.5
39100	12,457.90	1998	1977	21.5
39100	6,762.98	1998	1978	20.5
39100	176.65	1998	1979	19.5
39100	677.16	1998	1981	17.5
39100	3,592.64	1998	1982	16.5
39100	2,545.92	1998	1983	15.5
39100	293.93	1998	1985	13.5
39100	1,296.46	1998	1986	12.5
39100	699.55	1998	1987	11.5
39100	1,267.39	1998	1988	10.5
39100	596.77	1998	1991	7.5
39100	1,959.53	1998	1993	5.5
39100	2,121.79	1998	1996	2.5
39100 Total	58,597.70			
39101	283.77	1998	1984	14.5
39101	20,600.78	1998	1988	10.5
39101	12,167.90	1998	1990	8.5
39101	238,703.63	1998	1991	7.5
39101	32,341.05	1998	1992	6.5
39101	107,102.48	1998	1993	5.5
39101	585,651.30	1998	1994	4.5
39101	302,698.06	1998	1995	3.5
39101	182,368.69	1998	1996	2.5
39101	599.54	1998	1997	1.5
39101 Total	1,482,517.20			
39102	275.11	1998	1969	29.5
39102	575.52	1998	1971	27.5
39102	814.11	1998	1972	26.5
39102	179.30	1998	1974	24.5
39102	2,867.73	1998	1977	21.5
39102	1,141.79	1998	1978	20.5
39102	501.06	1998	1979	19.5
39102	1,304.45	1998	1981	17.5
39102	206.14	1998	1982	16.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
39102	1,844.67	1998	1983	15.5
39102	2,760.36	1998	1984	14.5
39102	426.79	1998	1986	12.5
39102	5,004.05	1998	1987	11.5
39102	5,539.17	1998	1988	10.5
39102	10,344.35	1998	1989	9.5
39102	12,359.60	1998	1990	8.5
39102	551.52	1998	1992	6.5
39102 Total	46,695.72			
39201	8,815.84	1998	1981	17.5
39201	15,521.51	1998	1984	14.5
39201	25,036.84	1998	1985	13.5
39201	48,391.57	1998	1986	12.5
39201	26,475.86	1998	1987	11.5
39201	254,988.24	1998	1988	10.5
39201	278,851.84	1998	1989	9.5
39201	350,540.63	1998	1990	8.5
39201	435,680.63	1998	1991	7.5
39201	594,510.44	1998	1992	6.5
39201	800,303.34	1998	1993	5.5
39201	325,676.03	1998	1994	4.5
39201	209,820.94	1998	1995	3.5
39201	125,783.85	1998	1996	2.5
39201	80,890.19	1998	1997	1.5
39201 Total	3,581,287.75			
39204	2,144.81	1998	1978	20.5
39204	1,760.43	1998	1981	17.5
39204	123.23	1998	1982	16.5
39204	2,370.39	1998	1987	11.5
39204 Total	6,398.86			
39205	22,475.26	1998	1980	18.5
39205	58,956.54	1998	1985	13.5
39205	26,343.01	1998	1986	12.5
39205	25,210.11	1998	1987	11.5
39205	35,447.49	1998	1988	10.5
39205	34,089.57	1998	1989	9.5
39205 Total	202,521.98			
39400	736.88	1998	1959	39.5
39400	373.91	1998	1961	37.5
39400	100.06	1998	1969	29.5
39400	492.75	1998	1970	28.5
39400	152.20	1998	1972	26.5
39400	698.23	1998	1973	25.5
39400	3,527.01	1998	1974	24.5
39400	1,647.80	1998	1975	23.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
39400	1,668.84	1998	1976	22.5
39400	4,657.47	1998	1977	21.5
39400	1,861.06	1998	1978	20.5
39400	3,215.03	1998	1979	19.5
39400	1,327.00	1998	1980	18.5
39400	4,344.77	1998	1981	17.5
39400	5,597.17	1998	1982	16.5
39400	2,300.26	1998	1983	15.5
39400	10,198.67	1998	1984	14.5
39400	42,302.77	1998	1985	13.5
39400	28,870.69	1998	1986	12.5
39400	3,785.83	1998	1987	11.5
39400	1,357.60	1998	1989	9.5
39400	2,603.26	1998	1990	8.5
39400	4,373.27	1998	1991	7.5
39400	6,671.77	1998	1992	6.5
39400	2,562.98	1998	1993	5.5
39400	17,224.95	1998	1994	4.5
39400	28,381.61	1998	1995	3.5
39400	24,406.73	1998	1996	2.5
39400	10,080.85	1998	1997	1.5
39400 Total	215,521.42			
39500	21,026.86	1998	1984	14.5
39500	21,645.48	1998	1986	12.5
39500	22,219.29	1998	1990	8.5
39500	28,122.37	1998	1993	5.5
39500	14,060.16	1998	1994	4.5
39500 Total	107,074.16			
39600	23,000.00	1998	1977	21.5
39600	23,749.00	1998	1978	20.5
39600	8,681.92	1998	1982	16.5
39600	68,082.88	1998	1983	15.5
39600	36,991.71	1998	1984	14.5
39600	29,995.35	1998	1987	11.5
39600	9,725.64	1998	1988	10.5
39600	3,872.08	1998	1990	8.5
39600	6,120.89	1998	1992	6.5
39600	19,455.16	1998	1993	5.5
39600	12,006.06	1998	1996	2.5
39600 Total	241,680.69			
39700	343.76	1998	1973	25.5
39700	894.59	1998	1974	24.5
39700	7,404.52	1998	1975	23.5
39700	1,934.75	1998	1977	21.5
39700	1,826.97	1998	1979	19.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
39700	1,313.98	1998	1981	17.5
39700	2,790.48	1998	1982	16.5
39700	8,057.59	1998	1983	15.5
39700	8,611.81	1998	1984	14.5
39700	38,810.59	1998	1985	13.5
39700	25,555.52	1998	1986	12.5
39700	26,045.30	1998	1987	11.5
39700	9,835.98	1998	1988	10.5
39700	13,373.45	1998	1989	9.5
39700	21,966.14	1998	1990	8.5
39700	15,232.03	1998	1991	7.5
39700	22,611.23	1998	1992	6.5
39700	70,259.24	1998	1993	5.5
39700	7,636.47	1998	1994	4.5
39700	10,250.70	1998	1995	3.5
39700	3,112.52	1998	1996	2.5
39700	8,032.21	1998	1997	1.5
39700 Total	305,899.83			
39800	2,470.77	1998	1974	24.5
39800 Total	2,470.77			
Grand Total	8,100,219.04			

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
37400	251,745	1999	1988	11.5
37400	26,248	1999	1989	10.5
37400 Total	277,993			
37500	34,671	1999	1987	12.5
37500	711,981	1999	1988	11.5
37500	240,105	1999	1989	10.5
37500	13,604	1999	1990	9.5
37500	782	1999	1992	7.5
37500	9,540	1999	1993	6.5
37500	94,799	1999	1994	5.5
37500	5,349	1999	1995	4.5
37500	54,218	1999	1996	3.5
37500	1,728	1999	1997	2.5
37500 Total	1,166,778			
37600	394	1999	1925	74.5
37600	3,419	1999	1926	73.5
37600	1,325	1999	1928	71.5
37600	12	1999	1934	65.5
37600	50	1999	1935	64.5
37600	5	1999	1939	60.5
37600	1,824	1999	1940	59.5
37600	131	1999	1942	57.5
37600	127	1999	1943	56.5
37600	287	1999	1945	54.5
37600	182	1999	1946	53.5
37600	4,810	1999	1947	52.5
37600	120	1999	1952	47.5
37600	1,232	1999	1954	45.5
37600	117	1999	1956	43.5
37600	279	1999	1957	42.5
37600	8,733	1999	1958	41.5
37600	43,023	1999	1959	40.5
37600	42,863	1999	1960	39.5
37600	9,626	1999	1961	38.5
37600	2,734	1999	1962	37.5
37600	1,714	1999	1963	36.5
37600	175	1999	1964	35.5
37600	4,584	1999	1965	34.5
37600	9,949	1999	1966	33.5
37600	255	1999	1967	32.5
37600	47,878	1999	1968	31.5
37600	2,773	1999	1969	30.5
37600	15,954	1999	1970	29.5
37600	2,041	1999	1971	28.5
37600	6,855	1999	1972	27.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
37600	7,605	1999	1973	26.5
37600	661	1999	1976	23.5
37600	2,264	1999	1980	19.5
37600	5,686	1999	1981	18.5
37600	16,762	1999	1982	17.5
37600	1,331	1999	1985	14.5
37600	792	1999	1986	13.5
37600	137,963	1999	1995	4.5
37600	1,218	1999	1996	3.5
37600 Total	387,750			
37602	2,348	1999	1967	32.5
37602	21,893	1999	1968	31.5
37602	5,907	1999	1969	30.5
37602	142	1999	1971	28.5
37602	15,231	1999	1974	25.5
37602	9,761	1999	1976	23.5
37602	342	1999	1977	22.5
37602	9,938	1999	1986	13.5
37602	2,556	1999	1988	11.5
37602	1,461	1999	1989	10.5
37602	59,258	1999	1990	9.5
37602	2,227	1999	1992	7.5
37602	16,718	1999	1994	5.5
37602	25	1999	1998	1.5
37602	18,364	1999	1999	0.5
37602 Total	166,171			
37900	27,321	1999	1987	12.5
37900	3,772	1999	1996	3.5
37900 Total	31,093			
38000	746	1999	1928	71.5
38000	675	1999	1930	69.5
38000	198	1999	1931	68.5
38000	2	1999	1932	67.5
38000	173	1999	1933	66.5
38000	81	1999	1934	65.5
38000	3,159	1999	1935	64.5
38000	46	1999	1936	63.5
38000	18	1999	1937	62.5
38000	219	1999	1938	61.5
38000	76	1999	1941	58.5
38000	22	1999	1942	57.5
38000	103	1999	1943	56.5
38000	193	1999	1945	54.5
38000	532	1999	1946	53.5
38000	319	1999	1947	52.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38000	861	1999	1948	51.5
38000	414	1999	1949	50.5
38000	642	1999	1950	49.5
38000	1,012	1999	1951	48.5
38000	777	1999	1952	47.5
38000	575	1999	1953	46.5
38000	216	1999	1954	45.5
38000	657	1999	1955	44.5
38000	168	1999	1956	43.5
38000	790	1999	1957	42.5
38000	791	1999	1958	41.5
38000	3,334	1999	1959	40.5
38000	3,880	1999	1960	39.5
38000	1,738	1999	1961	38.5
38000	1,073	1999	1962	37.5
38000	1,213	1999	1963	36.5
38000	3,486	1999	1964	35.5
38000	8,833	1999	1965	34.5
38000	5,427	1999	1966	33.5
38000	3,094	1999	1967	32.5
38000	4,825	1999	1968	31.5
38000	2,216	1999	1969	30.5
38000	3,331	1999	1970	29.5
38000	3,655	1999	1971	28.5
38000	10,223	1999	1972	27.5
38000	12,365	1999	1973	26.5
38000	9,720	1999	1974	25.5
38000	5,418	1999	1975	24.5
38000	4,995	1999	1976	23.5
38000	6,817	1999	1977	22.5
38000	13,785	1999	1978	21.5
38000	8,388	1999	1979	20.5
38000	12,331	1999	1980	19.5
38000	4,595	1999	1981	18.5
38000	5,174	1999	1982	17.5
38000	8,067	1999	1983	16.5
38000	6,287	1999	1984	15.5
38000	12,714	1999	1985	14.5
38000	19,669	1999	1986	13.5
38000	10,777	1999	1987	12.5
38000	6,940	1999	1988	11.5
38000	16,435	1999	1989	10.5
38000	7,361	1999	1990	9.5
38000	9,926	1999	1991	8.5
38000	8,438	1999	1992	7.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38000	13,116	1999	1993	6.5
38000	11,098	1999	1994	5.5
38000	2,642	1999	1995	4.5
38000	211	1999	1996	3.5
38000	2,531	1999	1998	1.5
38000 Total	289,592			
38002	95	1999	1967	32.5
38002	518	1999	1968	31.5
38002	986	1999	1969	30.5
38002	2,587	1999	1970	29.5
38002	1,590	1999	1971	28.5
38002	2,890	1999	1972	27.5
38002	1,990	1999	1973	26.5
38002	4,286	1999	1974	25.5
38002	6,092	1999	1975	24.5
38002	3,835	1999	1976	23.5
38002	5,352	1999	1977	22.5
38002	8,718	1999	1978	21.5
38002	17,262	1999	1979	20.5
38002	10,470	1999	1980	19.5
38002	10,729	1999	1981	18.5
38002	9,535	1999	1982	17.5
38002	16,056	1999	1983	16.5
38002	19,953	1999	1984	15.5
38002	24,337	1999	1985	14.5
38002	31,083	1999	1986	13.5
38002	27,919	1999	1987	12.5
38002	17,991	1999	1988	11.5
38002	28,389	1999	1989	10.5
38002	31,752	1999	1990	9.5
38002	26,101	1999	1991	8.5
38002	16,269	1999	1992	7.5
38002	17,577	1999	1993	6.5
38002	18,844	1999	1994	5.5
38002	10,641	1999	1995	4.5
38002	3,209	1999	1996	3.5
38002	7,731	1999	1997	2.5
38002	2,608	1999	1998	1.5
38002 Total	387,396			
38100	190,609	1999	1989	10.5
38100 Total	190,609			
38200	1,669	1999	1953	46.5
38200	20	1999	1954	45.5
38200	80	1999	1955	44.5
38200	168	1999	1956	43.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38200	182	1999	1957	42.5
38200	175	1999	1958	41.5
38200	2,022	1999	1959	40.5
38200	923	1999	1960	39.5
38200	199	1999	1961	38.5
38200	914	1999	1962	37.5
38200	83	1999	1963	36.5
38200	308	1999	1964	35.5
38200	71	1999	1965	34.5
38200	92	1999	1966	33.5
38200	439	1999	1967	32.5
38200	316	1999	1968	31.5
38200	261	1999	1969	30.5
38200	302	1999	1970	29.5
38200	634	1999	1971	28.5
38200	1,027	1999	1972	27.5
38200	1,302	1999	1973	26.5
38200	695	1999	1974	25.5
38200	219	1999	1975	24.5
38200	319	1999	1976	23.5
38200	334	1999	1977	22.5
38200	1,715	1999	1978	21.5
38200	710	1999	1979	20.5
38200	1,125	1999	1980	19.5
38200	1,891	1999	1981	18.5
38200	1,494	1999	1982	17.5
38200	2,690	1999	1983	16.5
38200	3,237	1999	1984	15.5
38200	7,647	1999	1985	14.5
38200	22,320	1999	1986	13.5
38200	17,202	1999	1987	12.5
38200	5,283	1999	1988	11.5
38200	4,382	1999	1989	10.5
38200	7,782	1999	1990	9.5
38200	8,552	1999	1991	8.5
38200	18,335	1999	1992	7.5
38200	20,087	1999	1993	6.5
38200	65,807	1999	1994	5.5
38200	84,084	1999	1995	4.5
38200	74,524	1999	1996	3.5
38200	72,425	1999	1997	2.5
38200	2,395	1999	1998	1.5
38200 Total	436,444			
38400	318	1999	1953	46.5
38400	9	1999	1954	45.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38400	25	1999	1955	44.5
38400	32	1999	1956	43.5
38400	50	1999	1957	42.5
38400	36	1999	1958	41.5
38400	102	1999	1959	40.5
38400	138	1999	1960	39.5
38400	58	1999	1961	38.5
38400	16	1999	1962	37.5
38400	4	1999	1963	36.5
38400	50	1999	1964	35.5
38400	13	1999	1965	34.5
38400	29	1999	1966	33.5
38400	51	1999	1967	32.5
38400	28	1999	1968	31.5
38400	65	1999	1969	30.5
38400	45	1999	1970	29.5
38400	147	1999	1971	28.5
38400	79	1999	1972	27.5
38400	596	1999	1973	26.5
38400	69	1999	1974	25.5
38400	38	1999	1975	24.5
38400	42	1999	1976	23.5
38400	103	1999	1977	22.5
38400	246	1999	1978	21.5
38400	105	1999	1979	20.5
38400	74	1999	1980	19.5
38400	122	1999	1981	18.5
38400	39	1999	1982	17.5
38400	256	1999	1983	16.5
38400	410	1999	1984	15.5
38400	134	1999	1985	14.5
38400	336	1999	1986	13.5
38400	312	1999	1987	12.5
38400	116	1999	1988	11.5
38400	558	1999	1989	10.5
38400	501	1999	1990	9.5
38400	906	1999	1991	8.5
38400	1,368	1999	1992	7.5
38400	745	1999	1993	6.5
38400	3,242	1999	1994	5.5
38400	6,355	1999	1995	4.5
38400	7,356	1999	1996	3.5
38400	4,267	1999	1997	2.5
38400 Total	29,590			
38500	1,472	1999	1981	18.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38500 Total	1,472			
38700	1,243	1999	1977	22.5
38700	262	1999	1978	21.5
38700	287	1999	1979	20.5
38700	990	1999	1980	19.5
38700	1,598	1999	1981	18.5
38700	3,717	1999	1982	17.5
38700	1,048	1999	1983	16.5
38700	1,002	1999	1984	15.5
38700	4,246	1999	1985	14.5
38700	3,158	1999	1986	13.5
38700	721	1999	1987	12.5
38700	5,502	1999	1988	11.5
38700	23,102	1999	1989	10.5
38700	637	1999	1991	8.5
38700	1,243	1999	1992	7.5
38700	3,829	1999	1993	6.5
38700	5,433	1999	1994	5.5
38700	1,396	1999	1995	4.5
38700	2,795	1999	1996	3.5
38700	3,195	1999	1997	2.5
38700 Total	65,404			
39100	1,405	1999	1975	24.5
39100	104	1999	1977	22.5
39100	110	1999	1978	21.5
39100	141	1999	1981	18.5
39100	2,127	1999	1984	15.5
39100	3,437	1999	1988	11.5
39100 Total	7,326			
39101	2,328	1999	1983	16.5
39101	32,947	1999	1986	13.5
39101	5,182	1999	1988	11.5
39101	8,701	1999	1989	10.5
39101	11,175	1999	1990	9.5
39101	6,005	1999	1991	8.5
39101	234,219	1999	1992	7.5
39101	454,975	1999	1993	6.5
39101	59,807	1999	1994	5.5
39101	10,392	1999	1995	4.5
39101	11,774	1999	1996	3.5
39101	5,415	1999	1997	2.5
39101 Total	842,919			
39102	853	1999	1964	35.5
39102	287	1999	1973	26.5
39102	767	1999	1975	24.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
39102	501	1999	1976	23.5
39102	205	1999	1977	22.5
39102	1,597	1999	1981	18.5
39102	328	1999	1982	17.5
39102	2,342	1999	1983	16.5
39102	2,599	1999	1985	14.5
39102	600	1999	1990	9.5
39102	3,427	1999	1991	8.5
39102 Total	13,506			
39201	25,774	1999	1985	14.5
39201	37,849	1999	1988	11.5
39201	11,490	1999	1989	10.5
39201	49,594	1999	1990	9.5
39201	50,326	1999	1991	8.5
39201	123,404	1999	1992	7.5
39201	203,098	1999	1993	6.5
39201	63,755	1999	1994	5.5
39201	92,283	1999	1995	4.5
39201	13,355	1999	1996	3.5
39201	12,750	1999	1997	2.5
39201	23,249	1999	1999	0.5
39201 Total	706,927			
39204	2,921	1999	1972	27.5
39204	525	1999	1973	26.5
39204	7,907	1999	1975	24.5
39204	6,355	1999	1989	10.5
39204	4,017	1999	1997	2.5
39204 Total	21,724			
39205	24,268	1999	1985	14.5
39205	28,279	1999	1991	8.5
39205	16,808	1999	1993	6.5
39205	32,387	1999	1997	2.5
39205 Total	101,742			
39300	213	1999	1970	29.5
39300	1,570	1999	1972	27.5
39300	2,707	1999	1973	26.5
39300 Total	4,490			
39400	323	1999	1954	45.5
39400	1,151	1999	1960	39.5
39400	1,494	1999	1973	26.5
39400	435	1999	1976	23.5
39400	329	1999	1977	22.5
39400	1,346	1999	1979	20.5
39400	2,619	1999	1981	18.5
39400	6,083	1999	1982	17.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
39400	691	1999	1983	16.5
39400	1,641	1999	1985	14.5
39400	868	1999	1987	12.5
39400	15,250	1999	1988	11.5
39400	4,896	1999	1989	10.5
39400	2,224	1999	1990	9.5
39400	2,367	1999	1992	7.5
39400	5,289	1999	1993	6.5
39400	814	1999	1994	5.5
39400	7,095	1999	1997	2.5
39400 Total	54,914			
39500	24,918	1999	1989	10.5
39500 Total	24,918			
39600	345	1999	1964	35.5
39600	1,462	1999	1972	27.5
39600	3,791	1999	1973	26.5
39600	6,376	1999	1974	25.5
39600	24,791	1999	1982	17.5
39600	9,471	1999	1986	13.5
39600	21,279	1999	1988	11.5
39600	1,827	1999	1989	10.5
39600	17,654	1999	1991	8.5
39600	26,171	1999	1993	6.5
39600	14,486	1999	1994	5.5
39600	1,246	1999	1997	2.5
39600 Total	128,900			
39700	3,792	1999	1977	22.5
39700	1,818	1999	1980	19.5
39700	1,108	1999	1985	14.5
39700	46,336	1999	1986	13.5
39700	11,836	1999	1987	12.5
39700	66,454	1999	1988	11.5
39700	26,428	1999	1989	10.5
39700	14,121	1999	1990	9.5
39700	33,915	1999	1992	7.5
39700	23,666	1999	1993	6.5
39700	32,085	1999	1994	5.5
39700	13,522	1999	1995	4.5
39700	10,591	1999	1996	3.5
39700	2,986	1999	1997	2.5
39700 Total	288,658			
39800	6,953	1999	1993	6.5
39800 Total	6,953			
Grand Total	5,633,270			

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
37400	27,487	2000	1968	32.5
37400 Total	27,487			
37500	7,031	2000	1958	42.5
37500	7,584	2000	1970	30.5
37500	12,174	2000	1972	28.5
37500	8,562	2000	1973	27.5
37500	30,410	2000	1974	26.5
37500	15,245	2000	1975	25.5
37500	2,268	2000	1976	24.5
37500	10,390	2000	1979	21.5
37500	28,463	2000	1981	19.5
37500	12,355	2000	1982	18.5
37500	2,155	2000	1983	17.5
37500	67,937	2000	1985	15.5
37500	23,343	2000	1986	14.5
37500	22,743	2000	1987	13.5
37500	11,985	2000	1988	12.5
37500	5,958	2000	1989	11.5
37500	11,398	2000	1991	9.5
37500	5,913	2000	1992	8.5
37500	1,683	2000	1993	7.5
37500	5,776	2000	1994	6.5
37500	28,294	2000	1995	5.5
37500	32,234	2000	1996	4.5
37500	21,416	2000	1997	3.5
37500	37,064	2000	1998	2.5
37500	1,912	2000	1999	1.5
37500 Total	414,293			
37600	3,671	2000	1925	75.5
37600	3,603	2000	1926	74.5
37600	108	2000	1927	73.5
37600	83	2000	1934	66.5
37600	24	2000	1935	65.5
37600	133	2000	1937	63.5
37600	109	2000	1939	61.5
37600	196	2000	1940	60.5
37600	537	2000	1946	54.5
37600	363	2000	1947	53.5
37600	166	2000	1952	48.5
37600	444	2000	1956	44.5
37600	1,170	2000	1957	43.5
37600	38,092	2000	1958	42.5
37600	47,845	2000	1959	41.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
37600	9,811	2000	1960	40.5
37600	377	2000	1961	39.5
37600	1,294	2000	1962	38.5
37600	4,780	2000	1963	37.5
37600	12	2000	1964	36.5
37600	13,066	2000	1965	35.5
37600	6,992	2000	1966	34.5
37600	12,340	2000	1967	33.5
37600	30,232	2000	1968	32.5
37600	1,112	2000	1969	31.5
37600	12,496	2000	1970	30.5
37600	4,070	2000	1971	29.5
37600	673	2000	1972	28.5
37600	27,935	2000	1973	27.5
37600	134	2000	1974	26.5
37600	2,296	2000	1977	23.5
37600	85	2000	1978	22.5
37600	6,520	2000	1979	21.5
37600	14,047	2000	1980	20.5
37600	2,690	2000	1981	19.5
37600	2,383	2000	1982	18.5
37600	46,655	2000	1984	16.5
37600	15,270	2000	1985	15.5
37600	3,442	2000	1986	14.5
37600	3,010	2000	1988	12.5
37600	589	2000	1989	11.5
37600	83	2000	1994	6.5
37600	4,457	2000	1995	5.5
37600	1,278	2000	1996	4.5
37600 Total	324,671			
37602	20,977	2000	1968	32.5
37602	1,465	2000	1971	29.5
37602	(2,861)	2000	1976	24.5
37602	4,150	2000	1978	22.5
37602	8,565	2000	1980	20.5
37602	1,935	2000	1981	19.5
37602	11,715	2000	1983	17.5
37602	4,302	2000	1985	15.5
37602	11,975	2000	1986	14.5
37602	4,349	2000	1989	11.5
37602	8,945	2000	1990	10.5
37602	722	2000	1992	8.5
37602	5,494	2000	1997	3.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
37602 Total	81,733			
37800	763	2000	1958	42.5
37800	14,862	2000	1959	41.5
37800	632	2000	1960	40.5
37800	1,101	2000	1962	38.5
37800	827	2000	1963	37.5
37800	524	2000	1964	36.5
37800	2,804	2000	1966	34.5
37800	502	2000	1968	32.5
37800	10,732	2000	1969	31.5
37800	1,736	2000	1970	30.5
37800	188	2000	1971	29.5
37800	364	2000	1973	27.5
37800	1,375	2000	1974	26.5
37800	1,562	2000	1975	25.5
37800	692	2000	1976	24.5
37800	300	2000	1977	23.5
37800	926	2000	1979	21.5
37800	1,037	2000	1980	20.5
37800	474	2000	1981	19.5
37800	46	2000	1982	18.5
37800	807	2000	1983	17.5
37800	10,863	2000	1986	14.5
37800	846	2000	1991	9.5
37800 Total	53,965			
37900	6,619	2000	1959	41.5
37900	337	2000	1960	40.5
37900	357	2000	1961	39.5
37900	11,532	2000	1969	31.5
37900	3,860	2000	1973	27.5
37900	1,317	2000	1974	26.5
37900	35,672	2000	1989	11.5
37900	9,398	2000	1990	10.5
37900 Total	69,091			
38000	287	2000	1925	75.5
38000	359	2000	1926	74.5
38000	501	2000	1927	73.5
38000	911	2000	1928	72.5
38000	1,436	2000	1930	70.5
38000	212	2000	1931	69.5
38000	51	2000	1933	67.5
38000	25	2000	1934	66.5
38000	3,938	2000	1938	62.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38000	1,440	2000	1939	61.5
38000	802	2000	1940	60.5
38000	587	2000	1941	59.5
38000	96	2000	1942	58.5
38000	1,008	2000	1943	57.5
38000	196	2000	1944	56.5
38000	(43)	2000	1945	55.5
38000	983	2000	1946	54.5
38000	882	2000	1947	53.5
38000	6,523	2000	1948	52.5
38000	610	2000	1949	51.5
38000	1,346	2000	1950	50.5
38000	1,410	2000	1951	49.5
38000	1,356	2000	1952	48.5
38000	795	2000	1953	47.5
38000	3,033	2000	1954	46.5
38000	1,667	2000	1955	45.5
38000	1,506	2000	1956	44.5
38000	1,941	2000	1957	43.5
38000	2,134	2000	1958	42.5
38000	9,361	2000	1959	41.5
38000	8,141	2000	1960	40.5
38000	2,512	2000	1961	39.5
38000	3,569	2000	1962	38.5
38000	5,842	2000	1963	37.5
38000	7,195	2000	1964	36.5
38000	10,608	2000	1965	35.5
38000	13,486	2000	1966	34.5
38000	5,581	2000	1967	33.5
38000	5,702	2000	1968	32.5
38000	4,527	2000	1969	31.5
38000	4,984	2000	1970	30.5
38000	7,547	2000	1971	29.5
38000	23,735	2000	1972	28.5
38000	26,382	2000	1973	27.5
38000	9,100	2000	1974	26.5
38000	5,516	2000	1975	25.5
38000	8,229	2000	1976	24.5
38000	14,749	2000	1977	23.5
38000	14,088	2000	1978	22.5
38000	10,559	2000	1979	21.5
38000	12,391	2000	1980	20.5
38000	16,343	2000	1981	19.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38000	10,857	2000	1982	18.5
38000	11,901	2000	1983	17.5
38000	8,584	2000	1984	16.5
38000	11,049	2000	1985	15.5
38000	26,081	2000	1986	14.5
38000	13,992	2000	1987	13.5
38000	14,494	2000	1988	12.5
38000	10,073	2000	1989	11.5
38000	12,288	2000	1990	10.5
38000	31,307	2000	1991	9.5
38000	10,868	2000	1992	8.5
38000	14,709	2000	1993	7.5
38000	15,295	2000	1994	6.5
38000	20,033	2000	1995	5.5
38000	197	2000	1996	4.5
38000	360	2000	1997	3.5
38000	(1,266)	2000	1998	2.5
38000	3,276	2000	1999	1.5
38000 Total	480,238			
38002	256	2000	1967	33.5
38002	1,946	2000	1968	32.5
38002	5,645	2000	1969	31.5
38002	2,013	2000	1970	30.5
38002	2,602	2000	1971	29.5
38002	3,315	2000	1972	28.5
38002	1,878	2000	1973	27.5
38002	2,517	2000	1974	26.5
38002	5,508	2000	1975	25.5
38002	4,739	2000	1976	24.5
38002	5,338	2000	1977	23.5
38002	15,944	2000	1978	22.5
38002	16,384	2000	1979	21.5
38002	13,511	2000	1980	20.5
38002	17,265	2000	1981	19.5
38002	18,303	2000	1982	18.5
38002	10,843	2000	1983	17.5
38002	25,250	2000	1984	16.5
38002	27,684	2000	1985	15.5
38002	25,804	2000	1986	14.5
38002	27,280	2000	1987	13.5
38002	28,773	2000	1988	12.5
38002	14,550	2000	1989	11.5
38002	25,436	2000	1990	10.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38002	19,072	2000	1991	9.5
38002	19,522	2000	1992	8.5
38002	37,681	2000	1993	7.5
38002	143,243	2000	1994	6.5
38002	125,760	2000	1995	5.5
38002	10,588	2000	1996	4.5
38002	6,226	2000	1997	3.5
38002	4,220	2000	1998	2.5
38002	5,155	2000	1999	1.5
38002 Total	674,251			
38100	19,117	2000	1975	25.5
38100	2,317	2000	1977	23.5
38100	5,189	2000	1978	22.5
38100	4,621	2000	1980	20.5
38100	2,119	2000	1982	18.5
38100	4,944	2000	1983	17.5
38100	2,172	2000	1984	16.5
38100	2,311	2000	1985	15.5
38100	2,568	2000	1986	14.5
38100	944,446	2000	1989	11.5
38100	7,615	2000	1990	10.5
38100	23,803	2000	1991	9.5
38100	30,725	2000	1992	8.5
38100	2,883	2000	1994	6.5
38100	3,971	2000	1995	5.5
38100	140,825	2000	1996	4.5
38100	23,804	2000	1997	3.5
38100	26,286	2000	1998	2.5
38100	37,088	2000	1999	1.5
38100	721	2000	2000	0.5
38100 Total	1,287,523			
38200	1,458	2000	1953	47.5
38200	134	2000	1954	46.5
38200	215	2000	1955	45.5
38200	196	2000	1956	44.5
38200	392	2000	1957	43.5
38200	476	2000	1958	42.5
38200	1,514	2000	1959	41.5
38200	1,253	2000	1960	40.5
38200	371	2000	1961	39.5
38200	569	2000	1962	38.5
38200	163	2000	1963	37.5
38200	221	2000	1964	36.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38200	194	2000	1965	35.5
38200	128	2000	1966	34.5
38200	408	2000	1967	33.5
38200	882	2000	1968	32.5
38200	263	2000	1969	31.5
38200	276	2000	1970	30.5
38200	290	2000	1971	29.5
38200	1,154	2000	1972	28.5
38200	2,171	2000	1973	27.5
38200	425	2000	1974	26.5
38200	1,000	2000	1975	25.5
38200	416	2000	1976	24.5
38200	532	2000	1977	23.5
38200	2,692	2000	1978	22.5
38200	2,604	2000	1979	21.5
38200	2,433	2000	1980	20.5
38200	2,738	2000	1981	19.5
38200	2,208	2000	1982	18.5
38200	4,001	2000	1983	17.5
38200	6,039	2000	1984	16.5
38200	9,763	2000	1985	15.5
38200	16,605	2000	1986	14.5
38200	5,340	2000	1987	13.5
38200	6,015	2000	1988	12.5
38200	4,106	2000	1989	11.5
38200	6,966	2000	1990	10.5
38200	10,252	2000	1991	9.5
38200	10,637	2000	1992	8.5
38200	6,062	2000	1993	7.5
38200	(13,370)	2000	1994	6.5
38200	75,693	2000	1995	5.5
38200	99,518	2000	1996	4.5
38200	44,381	2000	1997	3.5
38200	14,001	2000	1998	2.5
38200	17,010	2000	1999	1.5
38200 Total	350,795			
38300	1,975	2000	1959	41.5
38300	7,120	2000	1960	40.5
38300	715	2000	1961	39.5
38300	1,330	2000	1962	38.5
38300	3,421	2000	1963	37.5
38300	2,622	2000	1964	36.5
38300	8,824	2000	1965	35.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
AGING OF RETIREMENTS
FOR F/Y ENDING DECEMBER 31, 2000

PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38300	5,033	2000	1966	34.5
38300	2,041	2000	1967	33.5
38300	2,806	2000	1968	32.5
38300	8,241	2000	1969	31.5
38300	18,031	2000	1970	30.5
38300	4,390	2000	1971	29.5
38300	12,037	2000	1972	28.5
38300	8,113	2000	1973	27.5
38300	24,297	2000	1974	26.5
38300	17,055	2000	1975	25.5
38300	4,276	2000	1976	24.5
38300	7,695	2000	1977	23.5
38300	5,945	2000	1978	22.5
38300	9,352	2000	1979	21.5
38300	20,496	2000	1980	20.5
38300	8,450	2000	1981	19.5
38300	13,432	2000	1982	18.5
38300	8,398	2000	1983	17.5
38300	17,637	2000	1984	16.5
38300	11,671	2000	1985	15.5
38300	11,661	2000	1986	14.5
38300	1,477	2000	1987	13.5
38300	14,531	2000	1988	12.5
38300	4,202	2000	1989	11.5
38300	11,189	2000	1990	10.5
38300	5,702	2000	1991	9.5
38300	3,851	2000	1992	8.5
38300	2,693	2000	1993	7.5
38300	6,109	2000	1994	6.5
38300	7,690	2000	1995	5.5
38300	2,484	2000	1996	4.5
38300 Total	306,995			
38400	293	2000	1953	47.5
38400	165	2000	1954	46.5
38400	66	2000	1955	45.5
38400	43	2000	1956	44.5
38400	123	2000	1957	43.5
38400	164	2000	1958	42.5
38400	480	2000	1959	41.5
38400	224	2000	1960	40.5
38400	116	2000	1961	39.5
38400	47	2000	1962	38.5
38400	18	2000	1963	37.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
AGING OF RETIREMENTS
FOR F/Y ENDING DECEMBER 31, 2000

PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38400	86	2000	1964	36.5
38400	41	2000	1965	35.5
38400	101	2000	1966	34.5
38400	170	2000	1967	33.5
38400	254	2000	1968	32.5
38400	131	2000	1969	31.5
38400	120	2000	1970	30.5
38400	111	2000	1971	29.5
38400	467	2000	1972	28.5
38400	1,278	2000	1973	27.5
38400	197	2000	1974	26.5
38400	504	2000	1975	25.5
38400	107	2000	1976	24.5
38400	137	2000	1977	23.5
38400	654	2000	1978	22.5
38400	1,028	2000	1979	21.5
38400	291	2000	1980	20.5
38400	308	2000	1981	19.5
38400	687	2000	1982	18.5
38400	928	2000	1983	17.5
38400	930	2000	1984	16.5
38400	968	2000	1985	15.5
38400	692	2000	1986	14.5
38400	680	2000	1987	13.5
38400	1,005	2000	1988	12.5
38400	1,071	2000	1989	11.5
38400	1,759	2000	1990	10.5
38400	1,412	2000	1991	9.5
38400	1,858	2000	1992	8.5
38400	1,811	2000	1993	7.5
38400	2,125	2000	1994	6.5
38400	15,928	2000	1995	5.5
38400	22,923	2000	1996	4.5
38400	9,559	2000	1997	3.5
38400	3,255	2000	1998	2.5
38400	3,507	2000	1999	1.5
38400 Total	78,823			
38500	7,066	2000	1978	22.5
38500 Total	7,066			
38700	717	2000	1959	41.5
38700	337	2000	1960	40.5
38700	278	2000	1965	35.5
38700	410	2000	1972	28.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
AGING OF RETIREMENTS
FOR F/Y ENDING DECEMBER 31, 2000

PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38700	745	2000	1975	25.5
38700	1,599	2000	1976	24.5
38700	673	2000	1977	23.5
38700	777	2000	1978	22.5
38700	1,684	2000	1979	21.5
38700	2,816	2000	1980	20.5
38700	6,481	2000	1981	19.5
38700	7,094	2000	1982	18.5
38700	3,397	2000	1983	17.5
38700	8,008	2000	1984	16.5
38700	8,221	2000	1985	15.5
38700	16,319	2000	1986	14.5
38700	9,852	2000	1987	13.5
38700	18,661	2000	1988	12.5
38700	6,878	2000	1989	11.5
38700	5,675	2000	1990	10.5
38700	1,794	2000	1991	9.5
38700	16,380	2000	1992	8.5
38700	124	2000	1993	7.5
38700	(877)	2000	1994	6.5
38700	1,615	2000	1995	5.5
38700	(99)	2000	1996	4.5
38700	(928)	2000	1997	3.5
38700	1,863	2000	2000	0.5
38700 Total	120,495			
39000	20,740	2000	1990	10.5
39000 Total	20,740			
39002	63,830	2000	1991	9.5
39002	16,518	2000	1992	8.5
39002	62,765	2000	1993	7.5
39002	41,519	2000	1994	6.5
39002	36,228	2000	1995	5.5
39002 Total	220,860			
39100	934	2000	1959	41.5
39100	270	2000	1960	40.5
39100	503	2000	1963	37.5
39100	175	2000	1964	36.5
39100	517	2000	1970	30.5
39100	613	2000	1972	28.5
39100	104	2000	1974	26.5
39100	11,066	2000	1975	25.5
39100	131	2000	1976	24.5
39100	840	2000	1977	23.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
AGING OF RETIREMENTS
FOR F/Y ENDING DECEMBER 31, 2000

PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
39100	79	2000	1978	22.5
39100	1,656	2000	1981	19.5
39100	963	2000	1982	18.5
39100	203	2000	1983	17.5
39100	789	2000	1984	16.5
39100	735	2000	1985	15.5
39100	551	2000	1989	11.5
39100	6,662	2000	1992	8.5
39100	5,506	2000	1994	6.5
39100	841	2000	1998	2.5
39100 Total	33,137			
39101	-	2000	1985	15.5
39101	43,787	2000	1986	14.5
39101	11,444	2000	1987	13.5
39101	31,767	2000	1988	12.5
39101	1,069,348	2000	1989	11.5
39101	9,994	2000	1990	10.5
39101	98,125	2000	1991	9.5
39101	771,892	2000	1992	8.5
39101	284,532	2000	1993	7.5
39101	224,401	2000	1994	6.5
39101	1,032,190	2000	1995	5.5
39101	48,142	2000	1996	4.5
39101	50,224	2000	1997	3.5
39101	64,296	2000	1998	2.5
39101	4,228	2000	1999	1.5
39101 Total	3,744,370			
39102	267	2000	1960	40.5
39102	151	2000	1971	29.5
39102	1,387	2000	1974	26.5
39102	1,147	2000	1975	25.5
39102	493	2000	1976	24.5
39102	381	2000	1977	23.5
39102	2,228	2000	1979	21.5
39102	691	2000	1980	20.5
39102	1,565	2000	1981	19.5
39102	416	2000	1982	18.5
39102	1,872	2000	1983	17.5
39102	6,474	2000	1984	16.5
39102	1,755	2000	1985	15.5
39102	3,498	2000	1988	12.5
39102	5,086	2000	1989	11.5
39102	1,039	2000	1990	10.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
AGING OF RETIREMENTS
FOR F/Y ENDING DECEMBER 31, 2000

PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
39102	1,295	2000	1991	9.5
39102	8,993	2000	1992	8.5
39102	9,259	2000	1995	5.5
39102	1,499	2000	1997	3.5
39102 Total	49,498			
39103	2,654	2000	1991	9.5
39103	1,801	2000	1994	6.5
39103	4,208	2000	1995	5.5
39103	12,443	2000	1996	4.5
39103	16,860	2000	1997	3.5
39103 Total	37,966			
39201	21,558	2000	1988	12.5
39201	55,721	2000	1990	10.5
39201	49,705	2000	1991	9.5
39201	137,036	2000	1992	8.5
39201	63,940	2000	1993	7.5
39201	90,237	2000	1994	6.5
39201	73,703	2000	1995	5.5
39201	15,707	2000	1996	4.5
39201	14,708	2000	1997	3.5
39201 Total	522,316			
39202	-	2000	2000	0.5
39202 Total	-			
39203	1,307,501	2000	1985	15.5
39203	31,710	2000	1986	14.5
39203	16,892	2000	1989	11.5
39203 Total	1,356,103			
39204	1,403	2000	1982	18.5
39204	2,727	2000	1983	17.5
39204	5,130	2000	1990	10.5
39204	1,166	2000	1991	9.5
39204	(2,008)	2000	1997	3.5
39204 Total	8,417			
39205	8,303	2000	1975	25.5
39205	13,717	2000	1979	21.5
39205	29,125	2000	1992	8.5
39205	15,720	2000	1994	6.5
39205	528	2000	1996	4.5
39205 Total	67,392			
39300	2,207	2000	1987	13.5
39300 Total	2,207			
39400	124	2000	1939	61.5
39400	2,103	2000	1940	60.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
AGING OF RETIREMENTS
FOR F/Y ENDING DECEMBER 31, 2000

PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
39400	1,149	2000	1956	44.5
39400	1,510	2000	1959	41.5
39400	575	2000	1960	40.5
39400	219	2000	1965	35.5
39400	441	2000	1968	32.5
39400	871	2000	1971	29.5
39400	4,477	2000	1972	28.5
39400	2,160	2000	1973	27.5
39400	1,968	2000	1974	26.5
39400	1,244	2000	1975	25.5
39400	1,518	2000	1977	23.5
39400	6,721	2000	1978	22.5
39400	1,072	2000	1979	21.5
39400	1,979	2000	1980	20.5
39400	(471)	2000	1981	19.5
39400	733	2000	1982	18.5
39400	3,912	2000	1983	17.5
39400	946	2000	1984	16.5
39400	3,713	2000	1985	15.5
39400	6,913	2000	1986	14.5
39400	12,414	2000	1987	13.5
39400	50,419	2000	1988	12.5
39400	18,432	2000	1989	11.5
39400	12,404	2000	1990	10.5
39400	7,127	2000	1991	9.5
39400	12,381	2000	1992	8.5
39400	91,435	2000	1993	7.5
39400	76,294	2000	1994	6.5
39400	7,752	2000	1995	5.5
39400	6,077	2000	1996	4.5
39400	2,740	2000	1997	3.5
39400 Total	341,351			
39500	92,639	2000	1998	2.5
39500 Total	92,639			
39600	2,979	2000	1970	30.5
39600	16,464	2000	1973	27.5
39600	1,581	2000	1974	26.5
39600	4,256	2000	1982	18.5
39600	11,899	2000	1984	16.5
39600	16,840	2000	1986	14.5
39600	7,659	2000	1988	12.5
39600	(914)	2000	1989	11.5
39600	(8,827)	2000	1991	9.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
AGING OF RETIREMENTS
FOR F/Y ENDING DECEMBER 31, 2000

PLANT ACCOUNT	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
39600	6,217	2000	1996	4.5
39600	(623)	2000	1997	3.5
39600 Total	57,532			
39700	2,162	2000	1973	27.5
39700	533	2000	1974	26.5
39700	1,460	2000	1975	25.5
39700	470	2000	1976	24.5
39700	1,036	2000	1977	23.5
39700	1,207	2000	1978	22.5
39700	5,279	2000	1979	21.5
39700	1,417	2000	1980	20.5
39700	1,071	2000	1981	19.5
39700	104,128	2000	1982	18.5
39700	2,730	2000	1983	17.5
39700	94,693	2000	1984	16.5
39700	10,037	2000	1985	15.5
39700	28,709	2000	1986	14.5
39700	4,554	2000	1987	13.5
39700	14,079	2000	1988	12.5
39700	56,980	2000	1989	11.5
39700	40,713	2000	1990	10.5
39700	191,005	2000	1991	9.5
39700	23,504	2000	1992	8.5
39700	72,906	2000	1993	7.5
39700	12,790	2000	1994	6.5
39700	103,720	2000	1995	5.5
39700	12,663	2000	1996	4.5
39700	2,835	2000	1997	3.5
39700	4,694	2000	1998	2.5
39700 Total	795,375			
39800	297	2000	1969	31.5
39800	116	2000	1970	30.5
39800	539	2000	1984	16.5
39800	552	2000	1992	8.5
39800	25,937	2000	1993	7.5
39800	24,984	2000	1994	6.5
39800 Total	52,425			
Grand Total	11,679,750			

Filing Requirement 6 (g)

PEOPLES GAS SYSTEM, INC
DEPRECIATION STUDY

NUMERICAL DATA AND CALCULATIONS

(5) Retirements Aging five year band and calculations

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 1996 THRU DECEMBER 31, 2000
ACCOUNT# 37500 STRUCTURES & IMPROVEMENTS

PLANT ACCT#	ORIGINAL COST	RETIREMENT BAND	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
37500	1,912.09	F/Y 1996-2000	1.5	0.0794%	0.1191%
37500	38,791.34	F/Y 1996-2000	2.5	1.6102%	4.0254%
37500	117,429.73	F/Y 1996-2000	3.5	4.8743%	17.0601%
37500	140,874.49	F/Y 1996-2000	4.5	5.8475%	26.3136%
37500	133,129.91	F/Y 1996-2000	5.5	5.5260%	30.3931%
37500	23,183.52	F/Y 1996-2000	6.5	0.9623%	6.2550%
37500	26,633.87	F/Y 1996-2000	7.5	1.1055%	8.2915%
37500	273,973.48	F/Y 1996-2000	8.5	11.3722%	96.6638%
37500	27,175.59	F/Y 1996-2000	9.5	1.1280%	10.7162%
37500	283,873.32	F/Y 1996-2000	10.5	11.7831%	123.7229%
37500	730,874.10	F/Y 1996-2000	11.5	30.3374%	348.8804%
37500	103,714.66	F/Y 1996-2000	12.5	4.3050%	53.8129%
37500	156,154.39	F/Y 1996-2000	13.5	6.4817%	87.5032%
37500	26,135.75	F/Y 1996-2000	14.5	1.0849%	15.7304%
37500	67,937.27	F/Y 1996-2000	15.5	2.8200%	43.7095%
37500	18,231.47	F/Y 1996-2000	16.5	0.7568%	12.4865%
37500	23,584.38	F/Y 1996-2000	17.5	0.9790%	17.1316%
37500	27,026.07	F/Y 1996-2000	18.5	1.1218%	20.7535%
37500	30,126.98	F/Y 1996-2000	19.5	1.2505%	24.3852%
37500	1,464.31	F/Y 1996-2000	20.5	0.0608%	1.2460%
37500	10,390.13	F/Y 1996-2000	21.5	0.4313%	9.2725%
37500	3,362.51	F/Y 1996-2000	22.5	0.1396%	3.1404%
37500	296.59	F/Y 1996-2000	23.5	0.0123%	0.2893%
37500	3,116.46	F/Y 1996-2000	24.5	0.1294%	3.1693%
37500	20,881.89	F/Y 1996-2000	25.5	0.8668%	22.1027%
37500	30,410.24	F/Y 1996-2000	26.5	1.2623%	33.4504%
37500	8,562.07	F/Y 1996-2000	27.5	0.3554%	9.7734%
37500	13,258.91	F/Y 1996-2000	28.5	0.5504%	15.6852%
37500	7,583.86	F/Y 1996-2000	30.5	0.3148%	9.6012%
37500	15,789.10	F/Y 1996-2000	32.5	0.6554%	21.2999%
37500	219.19	F/Y 1996-2000	34.5	0.0091%	0.3139%
37500	5,019.24	F/Y 1996-2000	36.5	0.2083%	7.6044%
37500	698.20	F/Y 1996-2000	38.5	0.0290%	1.1158%
37500	7,031.37	F/Y 1996-2000	42.5	0.2919%	12.4041%
37500	30,007.87	F/Y 1996-2000	71.5	1.2456%	89.0589%
37500	295.35	F/Y 1996-2000	79.5	0.0123%	0.9746%
TOTALS	2,409,149.70			100.0000%	1188.4561%

AVERAGE SERVICE LIFE (YEARS)

11.88

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 1996 THRU DECEMBER 31, 2000
ACCOUNT# 37500 STRUCTURES & IMPROVEMENTS

<u>PLANT ACCT#</u>	<u>ORIGINAL COST</u>	<u>RETIREMENT BAND</u>	<u>AGE OF RETIREMENT</u>	<u>% OF COST</u>	<u>PERCENT YEARS</u>
	COST OF REMOVAL			22,946.14	1.0%
	SALVAGE			(833,965.29)	-34.6%
	NET SALVAGE			811,019.15	33.7%
COMPUTED DEPRECIATION RATE			(100-NET SALVAGE)/ASL		5.6%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 1996 THRU DECEMBER 31, 2000
ACCOUNT# 37600 MAINS - OTHER THAN PLASTIC

<u>PLANT ACCT#</u>	<u>ORIGINAL COST</u>	<u>RETIREMENT BAND</u>	<u>AGE OF RETIREMENT</u>	<u>% OF COST</u>	<u>PERCENT YEARS</u>
37600	4,325.07	F/Y 1996-2000	0.5	0.2170%	0.0011
37600	1,617.00	F/Y 1996-2000	1.5	0.0811%	0.0012
37600	74,224.91	F/Y 1996-2000	2.5	3.7246%	0.0931
37600	20,737.65	F/Y 1996-2000	3.5	1.0406%	0.0364
37600	194,833.08	F/Y 1996-2000	4.5	9.7767%	0.4400
37600	38,967.36	F/Y 1996-2000	5.5	1.9554%	0.1075
37600	64,955.59	F/Y 1996-2000	6.5	3.2595%	0.2119
37600	40,011.66	F/Y 1996-2000	7.5	2.0078%	0.1506
37600	28,855.11	F/Y 1996-2000	8.5	1.4479%	0.1231
37600	4,827.50	F/Y 1996-2000	9.5	0.2422%	0.0230
37600	9,725.39	F/Y 1996-2000	10.5	0.4880%	0.0512
37600	118,255.67	F/Y 1996-2000	11.5	5.9340%	0.6824
37600	7,024.96	F/Y 1996-2000	12.5	0.3525%	0.0441
37600	102,444.16	F/Y 1996-2000	13.5	5.1406%	0.6940
37600	4,773.11	F/Y 1996-2000	14.5	0.2395%	0.0347
37600	15,270.29	F/Y 1996-2000	15.5	0.7663%	0.1188
37600	71,170.69	F/Y 1996-2000	16.5	3.5713%	0.5893
37600	21,643.57	F/Y 1996-2000	17.5	1.0861%	0.1901
37600	8,121.00	F/Y 1996-2000	18.5	0.4075%	0.0754
37600	4,953.71	F/Y 1996-2000	19.5	0.2486%	0.0485
37600	14,087.23	F/Y 1996-2000	20.5	0.7069%	0.1449
37600	8,068.17	F/Y 1996-2000	21.5	0.4049%	0.0870
37600	86,567.85	F/Y 1996-2000	22.5	4.3440%	0.9774
37600	37,213.60	F/Y 1996-2000	23.5	1.8674%	0.4388
37600	16,392.85	F/Y 1996-2000	24.5	0.8226%	0.2015
37600	12,158.60	F/Y 1996-2000	25.5	0.6101%	0.1556
37600	55,542.58	F/Y 1996-2000	26.5	2.7871%	0.7386
37600	66,946.29	F/Y 1996-2000	27.5	3.3593%	0.9238
37600	20,187.63	F/Y 1996-2000	28.5	1.0130%	0.2887
37600	50,144.70	F/Y 1996-2000	29.5	2.5162%	0.7423
37600	35,946.15	F/Y 1996-2000	30.5	1.8038%	0.5501
37600	67,802.07	F/Y 1996-2000	31.5	3.4023%	1.0717
37600	31,881.73	F/Y 1996-2000	32.5	1.5998%	0.5199
37600	32,577.95	F/Y 1996-2000	33.5	1.6348%	0.5476
37600	11,599.40	F/Y 1996-2000	34.5	0.5821%	0.2008
37600	14,119.00	F/Y 1996-2000	35.5	0.7085%	0.2515
37600	33,179.07	F/Y 1996-2000	36.5	1.6649%	0.6077
37600	111,905.84	F/Y 1996-2000	37.5	5.6154%	2.1058
37600	92,883.86	F/Y 1996-2000	38.5	4.6609%	1.7944
37600	88,980.58	F/Y 1996-2000	39.5	4.4650%	1.7637
37600	75,395.33	F/Y 1996-2000	40.5	3.7833%	1.5322
37600	64,819.88	F/Y 1996-2000	41.5	3.2526%	1.3498
37600	39,154.97	F/Y 1996-2000	42.5	1.9648%	0.8350
37600	1,815.91	F/Y 1996-2000	43.5	0.0911%	0.0396

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 1996 THRU DECEMBER 31, 2000
ACCOUNT# 37600 MAINS - OTHER THAN PLASTIC

PLANT ACCT#	ORIGINAL COST	RETIREMENT BAND	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
37600	443.80	F/Y 1996-2000	44.5	0.0223%	0.0099
37600	1,509.95	F/Y 1996-2000	45.5	0.0758%	0.0345
37600	11.84	F/Y 1996-2000	46.5	0.0006%	0.0003
37600	237.81	F/Y 1996-2000	47.5	0.0119%	0.0057
37600	566.21	F/Y 1996-2000	48.5	0.0284%	0.0138
37600	6,445.71	F/Y 1996-2000	49.5	0.3234%	0.1601
37600	5,265.17	F/Y 1996-2000	50.5	0.2642%	0.1334
37600	1,794.28	F/Y 1996-2000	51.5	0.0900%	0.0464
37600	4,977.94	F/Y 1996-2000	52.5	0.2498%	0.1311
37600	1,104.18	F/Y 1996-2000	53.5	0.0554%	0.0296
37600	823.61	F/Y 1996-2000	54.5	0.0413%	0.0225
37600	3,222.02	F/Y 1996-2000	55.5	0.1617%	0.0897
37600	259.55	F/Y 1996-2000	56.5	0.0130%	0.0074
37600	1,647.57	F/Y 1996-2000	57.5	0.0827%	0.0475
37600	576.94	F/Y 1996-2000	58.5	0.0290%	0.0169
37600	11,404.04	F/Y 1996-2000	59.5	0.5723%	0.3405
37600	2,288.91	F/Y 1996-2000	60.5	0.1149%	0.0695
37600	7,198.68	F/Y 1996-2000	61.5	0.3612%	0.2222
37600	449.10	F/Y 1996-2000	62.5	0.0225%	0.0141
37600	1,430.08	F/Y 1996-2000	63.5	0.0718%	0.0456
37600	878.86	F/Y 1996-2000	64.5	0.0441%	0.0284
37600	35.95	F/Y 1996-2000	65.5	0.0018%	0.0012
37600	82.65	F/Y 1996-2000	66.5	0.0041%	0.0028
37600	430.44	F/Y 1996-2000	69.5	0.0216%	0.0150
37600	11,957.17	F/Y 1996-2000	71.5	0.6000%	0.4290
37600	10,490.32	F/Y 1996-2000	72.5	0.5264%	0.3816
37600	3,526.86	F/Y 1996-2000	73.5	0.1770%	0.1301
37600	3,996.92	F/Y 1996-2000	74.5	0.2006%	0.1494
37600	3,671.08	F/Y 1996-2000	75.5	0.1842%	0.1391
TOTALS	1,992,836.36			100.0000%	2430.2388%
	AVERAGE SERVICE LIFE (YEARS)				24.30
	COST OF REMOVAL			1,223,458.14	61.4%
	SALVAGE			(3,275.00)	-0.2%
	NET SALVAGE			(1,220,183.14)	-61.2%
COMPUTED DEPRECIATION RATE		(100-NET SALVAGE)/ASL			6.6%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 1996 THRU DECEMBER 31, 2000
ACCOUNT# 37602 MAINS - PLASTIC

<u>PLANT ACCT#</u>	<u>ORIGINAL COST</u>	<u>RETIREMENT BAND</u>	<u>AGE OF RETIREMENT</u>	<u>% OF COST</u>	<u>PERCENT YEARS</u>
37602	18,606.82	F/Y 1996-2000	0.5	2.5742%	1.2871%
37602	31,955.92	F/Y 1996-2000	1.5	4.4209%	6.6314%
37602	3,809.99	F/Y 1996-2000	2.5	0.5271%	1.3177%
37602	10,647.09	F/Y 1996-2000	3.5	1.4730%	5.1554%
37602	7,906.60	F/Y 1996-2000	4.5	1.0938%	4.9223%
37602	22,505.82	F/Y 1996-2000	5.5	3.1136%	17.1246%
37602	36,366.14	F/Y 1996-2000	6.5	5.0311%	32.7020%
37602	89,488.17	F/Y 1996-2000	7.5	12.3802%	92.8518%
37602	2,269.32	F/Y 1996-2000	8.5	0.3139%	2.6686%
37602	65,652.64	F/Y 1996-2000	9.5	9.0827%	86.2857%
37602	47,036.12	F/Y 1996-2000	10.5	6.5072%	68.3257%
37602	50,437.89	F/Y 1996-2000	11.5	6.9778%	80.2450%
37602	65,311.70	F/Y 1996-2000	12.5	9.0355%	112.9443%
37602	24,260.26	F/Y 1996-2000	13.5	3.3563%	45.3098%
37602	14,206.64	F/Y 1996-2000	14.5	1.9654%	28.4985%
37602	14,569.49	F/Y 1996-2000	15.5	2.0156%	31.2420%
37602	112.54	F/Y 1996-2000	16.5	0.0156%	0.2569%
37602	16,298.87	F/Y 1996-2000	17.5	2.2549%	39.4602%
37602	10,907.43	F/Y 1996-2000	18.5	1.5090%	27.9163%
37602	1,935.31	F/Y 1996-2000	19.5	0.2677%	5.2209%
37602	13,506.16	F/Y 1996-2000	20.5	1.8685%	38.3044%
37602	15,931.00	F/Y 1996-2000	21.5	2.2040%	47.3854%
37602	36,838.04	F/Y 1996-2000	22.5	5.0964%	114.6680%
37602	9,760.95	F/Y 1996-2000	23.5	1.3504%	31.7339%
37602	(1,504.00)	F/Y 1996-2000	24.5	-0.2081%	-5.0977%
37602	15,231.41	F/Y 1996-2000	25.5	2.1072%	53.7333%
37602	13,605.04	F/Y 1996-2000	26.5	1.8822%	49.8780%
37602	23,434.00	F/Y 1996-2000	27.5	3.2420%	89.1543%
37602	5,782.67	F/Y 1996-2000	28.5	0.8000%	22.8001%
37602	2,774.22	F/Y 1996-2000	29.5	0.3838%	11.3221%
37602	6,777.02	F/Y 1996-2000	30.5	0.9376%	28.5958%
37602	21,892.79	F/Y 1996-2000	31.5	3.0288%	95.4058%
37602	24,516.87	F/Y 1996-2000	32.5	3.3918%	110.2330%
TOTALS	722,830.93			100.0000%	1378.4826%
	AVERAGE SERVICE LIFE (YEARS)				13.78
	COST OF REMOVAL			70,947.16	9.8%
	SALVAGE			(4,872.00)	-0.7%

PEOPLES GAS SYSTEM, INC.
 DEPRECIATION STUDY
 RETIREMENTS FOR F/Y ENDING DECEMBER 31, 1996 THRU DECEMBER 31, 2000
 ACCOUNT# 37602 MAINS - PLASTIC

<u>PLANT ACCT#</u>	<u>ORIGINAL COST</u>	<u>RETIREMENT BAND</u>	<u>AGE OF RETIREMENT</u>	<u>% OF COST</u>	<u>PERCENT YEARS</u>
	NET SALVAGE			(66,075.16)	-9.1%
	COMPUTED DEPRECIATION RATE		(100-NET SALVAGE)/ASL		7.9%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 1996 THRU DECEMBER 31, 2000
ACCOUNT# 37800 MEASURING & REGULATING STATION EQUIPMENT - GENERAL

<u>PLANT ACCT#</u>	<u>ORIGINAL COST</u>	<u>RETIREMENT BAND</u>	<u>AGE OF RETIREMENT</u>	<u>% OF COST</u>	<u>PERCENT YEARS</u>
37801	1,564.95	2000	0.5	2.1069%	1.0535%
37800	1,611.02	2000	6.5	2.1690%	14.0983%
37800	8,032.32	2000	9.5	10.8141%	102.7344%
37800	10,862.90	2000	14.5	14.6250%	212.0630%
37800	806.90	2000	17.5	1.0864%	19.0112%
37800	46.26	2000	18.5	0.0623%	1.1522%
37800	474.30	2000	19.5	0.6386%	12.4520%
37800	1,061.95	2000	20.5	1.4297%	29.3095%
37800	1,185.04	2000	21.5	1.5955%	34.3022%
37800	585.81	2000	23.5	0.7887%	18.5343%
37800	692.33	2000	24.5	0.9321%	22.8365%
37800	1,562.32	2000	25.5	2.1034%	53.6366%
37800	1,413.87	2000	26.5	1.9035%	50.4436%
37800	1,612.98	2000	27.5	2.1716%	59.7190%
37800	1,403.39	2000	28.5	1.8894%	53.8486%
37800	1,324.29	2000	29.5	1.7829%	52.5964%
37800	1,736.39	2000	30.5	2.3378%	71.3014%
37800	10,732.16	2000	31.5	14.4490%	455.1440%
37800	755.40	2000	32.5	1.0170%	33.0530%
37800	660.39	2000	33.5	0.8891%	29.7849%
37800	3,559.06	2000	34.5	4.7917%	165.3124%
37800	744.21	2000	35.5	1.0020%	35.5693%
37800	523.51	2000	36.5	0.7048%	25.7258%
37800	2,456.30	2000	37.5	3.3070%	124.0120%
37800	2,076.08	2000	38.5	2.7951%	107.6108%
37800	632.18	2000	40.5	0.8511%	34.4704%
37800	14,862.13	2000	41.5	20.0093%	830.3864%
37800	763.44	2000	42.5	1.0278%	43.6832%
37800	534.19	2000	44.5	0.7192%	32.0042%

TOTALS	74,276.07			100.0000%	27.2585
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AVERAGE SERVICE LIFE (YEARS)					27.26
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COST OF REMOVAL				2,396.91	3.2%
SALVAGE				-	0.0%

NET SALVAGE				(2,396.91)	-3.2%
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COMPUTED DEPRECIATION RATE			(100-NET SALVAGE)/ASL		3.8%
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PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 1996 THRU DECEMBER 31, 2000
ACCOUNT# 37900 MEASURING & REGULATING STATION EQUIPMENT - CITY GATE

PLANT ACCT#	ORIGINAL COST	RETIREMENT BAND	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
37901	2,894.25	F/Y 1996-2000	1.5	1.9131%	2.8697%
37900	3,771.99	F/Y 1996-2000	3.5	2.4933%	8.7265%
37900	9,397.83	F/Y 1996-2000	10.5	6.2120%	65.2259%
37900	35,671.66	F/Y 1996-2000	11.5	23.5790%	271.1590%
37900	27,321.12	F/Y 1996-2000	12.5	18.0593%	225.7415%
37900	8,912.45	F/Y 1996-2000	22.5	5.8911%	132.5509%
37900	4,750.33	F/Y 1996-2000	23.5	3.1400%	73.7895%
37900	4,359.12	F/Y 1996-2000	25.5	2.8814%	73.4754%
37900	1,316.85	F/Y 1996-2000	26.5	0.8704%	23.0667%
37900	3,859.85	F/Y 1996-2000	27.5	2.5514%	70.1627%
37900	3,943.87	F/Y 1996-2000	30.5	2.6069%	79.5107%
37900	11,532.00	F/Y 1996-2000	31.5	7.6227%	240.1143%
37900	4,046.88	F/Y 1996-2000	32.5	2.6750%	86.9374%
37900	3,703.35	F/Y 1996-2000	33.5	2.4479%	82.0054%
37900	18,491.12	F/Y 1996-2000	38.5	12.2227%	470.5729%
37900	356.79	F/Y 1996-2000	39.5	0.2358%	9.3156%
37900	336.69	F/Y 1996-2000	40.5	0.2226%	9.0134%
37900	6,619.27	F/Y 1996-2000	41.5	4.3754%	181.5771%
TOTALS	151,285.42			100.0000%	2105.8145%
		AVERAGE SERVICE LIFE (YEARS)			21.06
		COST OF REMOVAL		6,430.37	4.3%
		SALVAGE		-	0.0%
		NET SALVAGE		(6,430.37)	-4.3%
COMPUTED DEPRECIATION RATE		(100-NET SALVAGE)/ASL			5.0%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 1996 THRU DECEMBER 31, 2000
ACCOUNT# 38000 SERVICES - OTHER THAN PLASTIC

PLANT ACCT#	ORIGINAL COST	RETIREMENT BAND	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
38000	10,162.41	F/Y 1996-2000	1.5	0.4142%	0.6212%
38000	18,015.91	F/Y 1996-2000	2.5	0.7342%	1.8355%
38000	31,251.87	F/Y 1996-2000	3.5	1.2736%	4.4577%
38000	27,217.88	F/Y 1996-2000	4.5	1.1092%	4.9915%
38000	65,585.09	F/Y 1996-2000	5.5	2.6728%	14.7005%
38000	61,330.30	F/Y 1996-2000	6.5	2.4994%	16.2463%
38000	59,667.42	F/Y 1996-2000	7.5	2.4317%	18.2375%
38000	71,812.29	F/Y 1996-2000	8.5	2.9266%	24.8762%
38000	98,500.96	F/Y 1996-2000	9.5	4.0143%	38.1355%
38000	87,427.35	F/Y 1996-2000	10.5	3.5630%	37.4113%
38000	61,809.84	F/Y 1996-2000	11.5	2.5190%	28.9682%
38000	65,614.77	F/Y 1996-2000	12.5	2.6740%	33.4255%
38000	82,566.56	F/Y 1996-2000	13.5	3.3649%	45.4259%
38000	92,013.97	F/Y 1996-2000	14.5	3.7499%	54.3735%
38000	85,436.14	F/Y 1996-2000	15.5	3.4818%	53.9683%
38000	101,539.56	F/Y 1996-2000	16.5	4.1381%	68.2787%
38000	91,659.84	F/Y 1996-2000	17.5	3.7355%	65.3707%
38000	52,260.75	F/Y 1996-2000	18.5	2.1298%	39.4015%
38000	77,002.92	F/Y 1996-2000	19.5	3.1381%	61.1938%
38000	67,350.23	F/Y 1996-2000	20.5	2.7448%	56.2676%
38000	47,914.75	F/Y 1996-2000	21.5	1.9527%	41.9830%
38000	60,008.57	F/Y 1996-2000	22.5	2.4456%	55.0252%
38000	104,199.79	F/Y 1996-2000	23.5	4.2465%	99.7931%
38000	56,463.68	F/Y 1996-2000	24.5	2.3011%	56.3769%
38000	83,101.07	F/Y 1996-2000	25.5	3.3867%	86.3600%
38000	84,682.45	F/Y 1996-2000	26.5	3.4511%	91.4545%
38000	57,242.74	F/Y 1996-2000	27.5	2.3328%	64.1533%
38000	47,459.65	F/Y 1996-2000	28.5	1.9342%	55.1233%
38000	31,993.87	F/Y 1996-2000	29.5	1.3039%	38.4640%
38000	34,922.26	F/Y 1996-2000	30.5	1.4232%	43.4078%
38000	50,545.78	F/Y 1996-2000	31.5	2.0599%	64.8875%
38000	28,308.60	F/Y 1996-2000	32.5	1.1537%	37.4945%
38000	25,823.18	F/Y 1996-2000	33.5	1.0524%	35.2550%
38000	40,042.25	F/Y 1996-2000	34.5	1.6319%	56.2993%
38000	34,597.84	F/Y 1996-2000	35.5	1.4100%	50.0545%
38000	46,495.74	F/Y 1996-2000	36.5	1.8949%	69.1627%
38000	61,333.64	F/Y 1996-2000	37.5	2.4996%	93.7337%
38000	22,410.84	F/Y 1996-2000	38.5	0.9133%	35.1629%
38000	15,965.01	F/Y 1996-2000	39.5	0.6506%	25.6999%
38000	15,213.54	F/Y 1996-2000	40.5	0.6200%	25.1102%
38000	14,291.59	F/Y 1996-2000	41.5	0.5824%	24.1710%
38000	7,581.15	F/Y 1996-2000	42.5	0.3090%	13.1308%
38000	5,709.41	F/Y 1996-2000	43.5	0.2327%	10.1215%
38000	8,997.95	F/Y 1996-2000	44.5	0.3667%	16.3181%
38000	5,249.95	F/Y 1996-2000	45.5	0.2140%	9.7349%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 1996 THRU DECEMBER 31, 2000
ACCOUNT# 38000 SERVICES - OTHER THAN PLASTIC

PLANT ACCT#	ORIGINAL COST	RETIREMENT BAND	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
38000	18,984.24	F/Y 1996-2000	46.5	0.7737%	35.9759%
38000	6,748.03	F/Y 1996-2000	47.5	0.2750%	13.0628%
38000	7,981.56	F/Y 1996-2000	48.5	0.3253%	15.7759%
38000	8,964.32	F/Y 1996-2000	49.5	0.3653%	18.0837%
38000	7,740.94	F/Y 1996-2000	50.5	0.3155%	15.9313%
38000	13,172.87	F/Y 1996-2000	51.5	0.5368%	27.6473%
38000	8,022.23	F/Y 1996-2000	52.5	0.3269%	17.1641%
38000	3,142.92	F/Y 1996-2000	53.5	0.1281%	6.8526%
38000	1,774.77	F/Y 1996-2000	54.5	0.0723%	3.9419%
38000	2,220.71	F/Y 1996-2000	55.5	0.0905%	5.0229%
38000	11,670.89	F/Y 1996-2000	56.5	0.4756%	26.8731%
38000	2,849.96	F/Y 1996-2000	57.5	0.1161%	6.6784%
38000	6,606.02	F/Y 1996-2000	58.5	0.2692%	15.7493%
38000	860.23	F/Y 1996-2000	59.5	0.0351%	2.0859%
38000	3,313.85	F/Y 1996-2000	60.5	0.1351%	8.1706%
38000	1,788.70	F/Y 1996-2000	61.5	0.0729%	4.4831%
38000	3,959.91	F/Y 1996-2000	62.5	0.1614%	10.0863%
38000	75.72	F/Y 1996-2000	63.5	0.0031%	0.1960%
38000	3,159.04	F/Y 1996-2000	64.5	0.1287%	8.3039%
38000	10,115.45	F/Y 1996-2000	65.5	0.4122%	27.0018%
38000	3,425.28	F/Y 1996-2000	66.5	0.1396%	9.2829%
38000	1,339.08	F/Y 1996-2000	67.5	0.0546%	3.6836%
38000	1,077.93	F/Y 1996-2000	68.5	0.0439%	3.0092%
38000	4,095.09	F/Y 1996-2000	69.5	0.1669%	11.5988%
38000	3,451.64	F/Y 1996-2000	70.5	0.1407%	9.9170%
38000	15,778.88	F/Y 1996-2000	71.5	0.6430%	45.9778%
38000	1,397.33	F/Y 1996-2000	72.5	0.0569%	4.1286%
38000	500.73	F/Y 1996-2000	73.5	0.0204%	1.4999%
38000	445.45	F/Y 1996-2000	74.5	0.0182%	1.3524%
38000	287.24	F/Y 1996-2000	75.5	0.0117%	0.8838%
38000	40.00	F/Y 1996-2000	77.5	0.0016%	0.1263%
TOTALS	2,453,772.37			100.0000%	2227.2115%
AVERAGE SERVICE LIFE (YEARS)					22.27
COST OF REMOVAL				4,024,467.46	164.0%
SALVAGE				(7,230.85)	-0.3%
NET SALVAGE				(4,017,236.61)	-163.7%
COMPUTED DEPRECIATION RATE			(100-NET SALVAGE)/ASL		11.8%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 1996 THRU DECEMBER 31, 2000
ACCOUNT# 38002 SERVICES - PLASTIC

PLANT ACCT#	ORIGINAL COST	RETIREMENT BAND	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
38002	465.80	F/Y 1996 -2000	0.5	0.0212%	0.0106%
38002	11,207.86	F/Y 1996 -2000	1.5	0.5109%	0.7664%
38002	27,658.29	F/Y 1996 -2000	2.5	1.2609%	3.1522%
38002	17,024.88	F/Y 1996 -2000	3.5	0.7761%	2.7164%
38002	65,233.26	F/Y 1996 -2000	4.5	2.9738%	13.3822%
38002	175,070.03	F/Y 1996 -2000	5.5	7.9810%	43.8954%
38002	218,067.47	F/Y 1996 -2000	6.5	9.9411%	64.6174%
38002	121,630.30	F/Y 1996 -2000	7.5	5.5448%	41.5861%
38002	98,888.61	F/Y 1996 -2000	8.5	4.5081%	38.3186%
38002	105,422.90	F/Y 1996 -2000	9.5	4.8060%	45.6566%
38002	105,380.49	F/Y 1996 -2000	10.5	4.8040%	50.4423%
38002	81,656.41	F/Y 1996 -2000	11.5	3.7225%	42.8088%
38002	123,884.53	F/Y 1996 -2000	12.5	5.6476%	70.5947%
38002	122,103.42	F/Y 1996 -2000	13.5	5.5664%	75.1461%
38002	100,760.25	F/Y 1996 -2000	14.5	4.5934%	66.6043%
38002	94,616.22	F/Y 1996 -2000	15.5	4.3133%	66.8563%
38002	197,480.33	F/Y 1996 -2000	16.5	9.0026%	148.5432%
38002	85,495.02	F/Y 1996 -2000	17.5	3.8975%	68.2062%
38002	78,988.71	F/Y 1996 -2000	18.5	3.6009%	66.6165%
38002	52,910.51	F/Y 1996 -2000	19.5	2.4121%	47.0350%
38002	47,643.62	F/Y 1996 -2000	20.5	2.1719%	44.5250%
38002	34,304.91	F/Y 1996 -2000	21.5	1.5639%	33.6233%
38002	29,723.04	F/Y 1996 -2000	22.5	1.3550%	30.4874%
38002	16,324.20	F/Y 1996 -2000	23.5	0.7442%	17.4882%
38002	27,247.48	F/Y 1996 -2000	24.5	1.2421%	30.4325%
38002	33,074.67	F/Y 1996 -2000	25.5	1.5078%	38.4486%
38002	29,613.18	F/Y 1996 -2000	26.5	1.3500%	35.7747%
38002	28,765.30	F/Y 1996 -2000	27.5	1.3113%	36.0617%
38002	22,815.43	F/Y 1996 -2000	28.5	1.0401%	29.6427%
38002	15,001.61	F/Y 1996 -2000	29.5	0.6839%	20.1746%
38002	15,790.48	F/Y 1996 -2000	30.5	0.7198%	21.9553%
38002	7,041.41	F/Y 1996 -2000	31.5	0.3210%	10.1115%
38002	2,040.86	F/Y 1996 -2000	32.5	0.0930%	3.0237%
38002	256.48	F/Y 1996 -2000	33.5	0.0117%	0.3917%

TOTALS	2,193,587.96			100.0000%	1309.0961%
AVERAGE SERVICE LIFE (YEARS)					13.09
COST OF REMOVAL				1,058,225.42	48.2%
SALVAGE				(9,840.47)	-0.4%
NET SALVAGE				(1,048,384.95)	-47.8%

COMPUTED DEPRECIATION RATE (100-NET SALVAGE)/ASL 11.3%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 1996 THRU DECEMBER 31, 2000
ACCOUNT# 38100 METERS

PLANT ACCT#	ORIGINAL COST	RETIREMENT BAND	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
38100	2,630.97	F/Y 1996-2000	0.5	0.0989%	0.0494%
38100	39,898.17	F/Y 1996-2000	1.5	1.4997%	2.2496%
38100	34,541.16	F/Y 1996-2000	2.5	1.2984%	3.2459%
38100	40,830.00	F/Y 1996-2000	3.5	1.5348%	5.3716%
38100	149,353.73	F/Y 1996-2000	4.5	5.6140%	25.2631%
38100	10,107.54	F/Y 1996-2000	5.5	0.3799%	2.0896%
38100	13,000.91	F/Y 1996-2000	6.5	0.4887%	3.1765%
38100	5,613.71	F/Y 1996-2000	7.5	0.2110%	1.5826%
38100	35,852.82	F/Y 1996-2000	8.5	1.3477%	11.4552%
38100	34,290.03	F/Y 1996-2000	9.5	1.2889%	12.2448%
38100	212,494.43	F/Y 1996-2000	10.5	7.9874%	83.8679%
38100	962,873.65	F/Y 1996-2000	11.5	36.1933%	416.2228%
38100	12,196.15	F/Y 1996-2000	12.5	0.4584%	5.7305%
38100	22,546.28	F/Y 1996-2000	13.5	0.8475%	11.4411%
38100	10,521.28	F/Y 1996-2000	14.5	0.3955%	5.7345%
38100	11,355.83	F/Y 1996-2000	15.5	0.4269%	6.6162%
38100	15,487.91	F/Y 1996-2000	16.5	0.5822%	9.6058%
38100	20,652.65	F/Y 1996-2000	17.5	0.7763%	13.5854%
38100	40,638.79	F/Y 1996-2000	18.5	1.5276%	28.2599%
38100	27,001.30	F/Y 1996-2000	19.5	1.0149%	19.7915%
38100	15,239.01	F/Y 1996-2000	20.5	0.5728%	11.7427%
38100	8,346.72	F/Y 1996-2000	21.5	0.3137%	6.7455%
38100	20,721.12	F/Y 1996-2000	22.5	0.7789%	17.5249%
38100	41,990.38	F/Y 1996-2000	23.5	1.5784%	37.0917%
38100	92,242.88	F/Y 1996-2000	24.5	3.4673%	84.9489%
38100	54,932.16	F/Y 1996-2000	25.5	2.0648%	52.6533%
38100	19,932.62	F/Y 1996-2000	26.5	0.7492%	19.8550%
38100	141,429.24	F/Y 1996-2000	27.5	5.3162%	146.1943%
38100	18,724.85	F/Y 1996-2000	28.5	0.7038%	20.0596%
38100	22,320.07	F/Y 1996-2000	29.5	0.8390%	24.7501%
38100	26,802.16	F/Y 1996-2000	30.5	1.0075%	30.7276%
38100	14,910.00	F/Y 1996-2000	31.5	0.5604%	17.6542%
38100	14,298.20	F/Y 1996-2000	32.5	0.5375%	17.4672%
38100	22,870.29	F/Y 1996-2000	33.5	0.8597%	28.7989%
38100	15,699.15	F/Y 1996-2000	34.5	0.5901%	20.3589%
38100	14,180.51	F/Y 1996-2000	35.5	0.5330%	18.9225%
38100	32,641.68	F/Y 1996-2000	36.5	1.2270%	44.7841%
38100	108,718.14	F/Y 1996-2000	37.5	4.0866%	153.2470%
38100	98,859.30	F/Y 1996-2000	38.5	3.7160%	143.0662%
38100	50,091.72	F/Y 1996-2000	39.5	1.8829%	74.3741%
38100	10,722.34	F/Y 1996-2000	40.5	0.4030%	16.3231%
38100	5,221.29	F/Y 1996-2000	41.5	0.1963%	8.1449%
38100	3,228.57	F/Y 1996-2000	42.5	0.1214%	5.1577%
38100	12,147.26	F/Y 1996-2000	43.5	0.4566%	19.8622%
38100	3,104.49	F/Y 1996-2000	44.5	0.1167%	5.1929%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 1996 THRU DECEMBER 31, 2000
ACCOUNT# 38100 METERS

PLANT ACCT#	ORIGINAL COST	RETIREMENT BAND	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
38100	1,758.94	F/Y 1996-2000	45.5	0.0661%	3.0083%
38100	306.41	F/Y 1996-2000	46.5	0.0115%	0.5356%
38100	656.25	F/Y 1996-2000	47.5	0.0247%	1.1717%
38100	1,529.02	F/Y 1996-2000	48.5	0.0575%	2.7875%
38100	2,633.25	F/Y 1996-2000	49.5	0.0990%	4.8995%
38100	2,171.24	F/Y 1996-2000	50.5	0.0816%	4.1215%
38100	387.42	F/Y 1996-2000	51.5	0.0146%	0.7500%
38100	190.31	F/Y 1996-2000	52.5	0.0072%	0.3756%
38100	11,617.56	F/Y 1996-2000	53.5	0.4367%	23.3629%
38100	1,567.02	F/Y 1996-2000	54.5	0.0589%	3.2102%
38100	509.60	F/Y 1996-2000	55.5	0.0192%	1.0631%
38100	197.14	F/Y 1996-2000	57.5	0.0074%	0.4261%
38100	10,704.27	F/Y 1996-2000	58.5	0.4024%	23.5381%
38100	1,950.02	F/Y 1996-2000	59.5	0.0733%	4.3613%
38100	782.79	F/Y 1996-2000	60.5	0.0294%	1.7802%
38100	11.88	F/Y 1996-2000	61.5	0.0004%	0.0275%
38100	86.19	F/Y 1996-2000	62.5	0.0032%	0.2025%
38100	10,938.58	F/Y 1996-2000	63.5	0.4112%	26.1092%
38100	1,394.82	F/Y 1996-2000	64.5	0.0524%	3.3817%
38100	464.94	F/Y 1996-2000	65.5	0.0175%	1.1447%
38100	241.42	F/Y 1996-2000	67.5	0.0091%	0.6125%
38100	13,080.72	F/Y 1996-2000	68.5	0.4917%	33.6807%
38100	2,881.64	F/Y 1996-2000	69.5	0.1083%	7.5281%
38100	924.21	F/Y 1996-2000	70.5	0.0347%	2.4492%
38100	13,907.69	F/Y 1996-2000	73.5	0.5228%	38.4239%
38100	6,408.14	F/Y 1996-2000	74.5	0.2409%	17.9451%
38100	1,802.65	F/Y 1996-2000	75.5	0.0678%	5.1158%
TOTALS	2,660,365.58			100.0000%	1905.2434%
AVERAGE SERVICE LIFE (YEARS)					19.1
COST OF REMOVAL				409,660.25	15.4%
SALVAGE				(47,531.08)	-1.8%
NET SALVAGE				(362,129.17)	-13.6%
COMPUTED DEPRECIATION RATE			(100-NET SALVAGE)/ASL	6.0%	

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 1996 THRU DECEMBER 31, 2000
ACCOUNT# 38200 METER INSTALLATIONS

<u>PLANT ACCT#</u>	<u>ORIGINAL COST</u>	<u>RETIREMENT BAND</u>	<u>AGE OF RETIREMENT</u>	<u>% OF COST</u>	<u>PERCENT YEARS</u>
38200	56.46	F/Y 1996-2000	0.5	0.0033%	0.0016%
38200	29,045.00	F/Y 1996-2000	1.5	1.6878%	2.5317%
38200	193,484.69	F/Y 1996-2000	2.5	11.2436%	28.1089%
38200	190,133.41	F/Y 1996-2000	3.5	11.0488%	38.6709%
38200	246,742.15	F/Y 1996-2000	4.5	14.3384%	64.5228%
38200	199,610.52	F/Y 1996-2000	5.5	11.5995%	63.7975%
38200	57,671.63	F/Y 1996-2000	6.5	3.3513%	21.7838%
38200	68,551.91	F/Y 1996-2000	7.5	3.9836%	29.8771%
38200	59,836.98	F/Y 1996-2000	8.5	3.4772%	29.5560%
38200	60,873.09	F/Y 1996-2000	9.5	3.5374%	33.6052%
38200	88,739.50	F/Y 1996-2000	10.5	5.1567%	54.1457%
38200	66,453.28	F/Y 1996-2000	11.5	3.8617%	44.4091%
38200	70,163.00	F/Y 1996-2000	12.5	4.0772%	50.9654%
38200	50,855.76	F/Y 1996-2000	13.5	2.9553%	39.8962%
38200	51,232.45	F/Y 1996-2000	14.5	2.9772%	43.1689%
38200	28,769.18	F/Y 1996-2000	15.5	1.6718%	25.9129%
38200	22,491.30	F/Y 1996-2000	16.5	1.3070%	21.5653%
38200	19,592.54	F/Y 1996-2000	17.5	1.1385%	19.9244%
38200	16,413.26	F/Y 1996-2000	18.5	0.9538%	17.6451%
38200	9,227.41	F/Y 1996-2000	19.5	0.5362%	10.4562%
38200	16,090.86	F/Y 1996-2000	20.5	0.9351%	19.1686%
38200	5,491.26	F/Y 1996-2000	21.5	0.3191%	6.8607%
38200	5,058.27	F/Y 1996-2000	22.5	0.2939%	6.6137%
38200	3,254.10	F/Y 1996-2000	23.5	0.1891%	4.4438%
38200	14,442.43	F/Y 1996-2000	24.5	0.8393%	20.5619%
38200	9,501.18	F/Y 1996-2000	25.5	0.5521%	14.0791%
38200	3,114.42	F/Y 1996-2000	26.5	0.1810%	4.7960%
38200	5,579.28	F/Y 1996-2000	27.5	0.3242%	8.9160%
38200	3,441.14	F/Y 1996-2000	28.5	0.2000%	5.6991%
38200	1,985.28	F/Y 1996-2000	29.5	0.1154%	3.4033%
38200	12,779.01	F/Y 1996-2000	30.5	0.7426%	22.6493%
38200	2,152.00	F/Y 1996-2000	31.5	0.1251%	3.9392%
38200	2,631.27	F/Y 1996-2000	32.5	0.1529%	4.9694%
38200	2,138.14	F/Y 1996-2000	33.5	0.1242%	4.1623%
38200	12,399.49	F/Y 1996-2000	34.5	0.7205%	24.8588%
38200	1,693.50	F/Y 1996-2000	35.5	0.0984%	3.4936%
38200	3,469.77	F/Y 1996-2000	36.5	0.2016%	7.3595%
38200	7,180.55	F/Y 1996-2000	37.5	0.4173%	15.6476%
38200	23,475.05	F/Y 1996-2000	38.5	1.3642%	52.5200%
38200	4,648.78	F/Y 1996-2000	39.5	0.2701%	10.6707%
38200	13,919.55	F/Y 1996-2000	40.5	0.8089%	32.7595%
38200	2,035.86	F/Y 1996-2000	41.5	0.1183%	4.9097%
38200	980.85	F/Y 1996-2000	42.5	0.0570%	2.4224%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 1996 THRU DECEMBER 31, 2000
ACCOUNT# 38200 METER INSTALLATIONS

<u>PLANT ACCT#</u>	<u>ORIGINAL COST</u>	<u>RETIREMENT BAND</u>	<u>AGE OF RETIREMENT</u>	<u>% OF COST</u>	<u>PERCENT YEARS</u>
38200	830.58	F/Y 1996-2000	43.5	0.0483%	2.0996%
38200	15,753.04	F/Y 1996-2000	44.5	0.9154%	40.7363%
38200	13,597.70	F/Y 1996-2000	45.5	0.7902%	35.9529%
38200	1,803.16	F/Y 1996-2000	46.5	0.1048%	4.8724%
38200	<u>1,457.89</u>	F/Y 1996-2000	47.5	<u>0.0847%</u>	<u>4.0242%</u>
TOTALS	1,720,847.93			100.0000%	1013.1345%
AVERAGE SERVICE LIFE (YEARS)					10.1
COST OF REMOVAL				302,860.43	17.6%
SALVAGE				(47.25)	0.0%
NET SALVAGE				(302,813.18)	-17.6%
COMPUTED DEPRECIATION RATE	(100-NET SALVAGE)/ASL			11.6%	

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 1996 THRU DECEMBER 31, 2000
ACCOUNT# 38300 REGULATORS

<u>PLANT ACCT#</u>	<u>ORIGINAL COST</u>	<u>RETIREMENT BAND</u>	<u>AGE OF RETIREMENT</u>	<u>% OF COST</u>	<u>PERCENT YEARS</u>
38300	2,380.00	F/Y 1996-2000	0.5	0.3658%	0.1829%
38300	76.80	F/Y 1996-2000	1.5	0.0118%	0.0177%
38300	69.60	F/Y 1996-2000	2.5	0.0107%	0.0267%
38300	5,589.55	F/Y 1996-2000	3.5	0.8592%	3.0070%
38300	12,936.88	F/Y 1996-2000	4.5	1.9885%	8.9482%
38300	22,333.96	F/Y 1996-2000	5.5	3.4329%	18.8809%
38300	16,617.87	F/Y 1996-2000	6.5	2.5543%	16.6029%
38300	10,858.21	F/Y 1996-2000	7.5	1.6690%	12.5174%
38300	17,520.74	F/Y 1996-2000	8.5	2.6931%	22.8911%
38300	8,985.98	F/Y 1996-2000	9.5	1.3812%	13.1215%
38300	20,334.24	F/Y 1996-2000	10.5	3.1255%	32.8180%
38300	13,406.58	F/Y 1996-2000	11.5	2.0607%	23.6979%
38300	20,726.69	F/Y 1996-2000	12.5	3.1858%	39.8231%
38300	13,349.63	F/Y 1996-2000	13.5	2.0519%	27.7011%
38300	18,857.62	F/Y 1996-2000	14.5	2.8986%	42.0290%
38300	14,813.49	F/Y 1996-2000	15.5	2.2769%	35.2926%
38300	29,945.87	F/Y 1996-2000	16.5	4.6029%	75.9479%
38300	11,556.63	F/Y 1996-2000	17.5	1.7763%	31.0859%
38300	18,359.72	F/Y 1996-2000	18.5	2.8220%	52.2074%
38300	19,349.62	F/Y 1996-2000	19.5	2.9742%	57.9965%
38300	36,401.34	F/Y 1996-2000	20.5	5.5952%	114.7006%
38300	27,972.74	F/Y 1996-2000	21.5	4.2996%	92.4417%
38300	20,558.03	F/Y 1996-2000	22.5	3.1599%	71.0982%
38300	18,198.66	F/Y 1996-2000	23.5	2.7973%	65.7358%
38300	14,305.57	F/Y 1996-2000	24.5	2.1989%	53.8723%
38300	21,725.83	F/Y 1996-2000	25.5	3.3394%	85.1552%
38300	26,700.67	F/Y 1996-2000	26.5	4.1041%	108.7584%
38300	13,099.45	F/Y 1996-2000	27.5	2.0135%	55.3707%
38300	12,882.83	F/Y 1996-2000	28.5	1.9802%	56.4353%
38300	14,781.83	F/Y 1996-2000	29.5	2.2721%	67.0262%
38300	23,259.94	F/Y 1996-2000	30.5	3.5752%	109.0443%
38300	16,151.48	F/Y 1996-2000	31.5	2.4826%	78.2019%
38300	9,916.29	F/Y 1996-2000	32.5	1.5242%	49.5367%
38300	3,821.10	F/Y 1996-2000	33.5	0.5873%	19.6756%
38300	8,143.60	F/Y 1996-2000	34.5	1.2517%	43.1847%
38300	9,754.41	F/Y 1996-2000	35.5	1.4993%	53.2260%
38300	3,653.41	F/Y 1996-2000	36.5	0.5616%	20.4968%
38300	35,627.52	F/Y 1996-2000	37.5	5.4762%	205.3579%
38300	12,611.81	F/Y 1996-2000	38.5	1.9385%	74.6333%
38300	16,325.05	F/Y 1996-2000	39.5	2.5093%	99.1166%
38300	7,862.16	F/Y 1996-2000	40.5	1.2085%	48.9431%
38300	1,974.78	F/Y 1996-2000	41.5	0.3035%	12.5968%
38300	13,358.40	F/Y 1996-2000	43.5	2.0533%	89.3179%
38300	3,430.42	F/Y 1996-2000	45.5	0.5273%	23.9913%

PEOPLES GAS SYSTEM, INC.
 DEPRECIATION STUDY
 RETIREMENTS FOR F/Y ENDING DECEMBER 31, 1996 THRU DECEMBER 31, 2000
 ACCOUNT# 38300 REGULATORS

<u>PLANT ACCT#</u>	<u>ORIGINAL COST</u>	<u>RETIREMENT BAND</u>	<u>AGE OF RETIREMENT</u>	<u>% OF COST</u>	<u>PERCENT YEARS</u>
TOTALS	650,587.00			100.0000%	2212.7134%
	AVERAGE SERVICE LIFE (YEARS)				22.1
	COST OF REMOVAL			1,617.62	0.2%
	SALVAGE			-	0.0%
	NET SALVAGE			(1,617.62)	-0.2%
COMPUTED DEPRECIATION RATE			(100-NET SALVAGE)/ASL		4.5%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 1996 THRU DECEMBER 31, 2000
ACCOUNT# 38400 REGULATOR INSTALLATIONS

<u>PLANT ACCT#</u>	<u>ORIGINAL COST</u>	<u>RETIREMENT BAND</u>	<u>AGE OF RETIREMENT</u>	<u>% OF COST</u>	<u>PERCENT YEARS</u>
38400	74.75	F/Y 1996-2000	0.5	0.0214%	0.0107%
38400	6,718.64	F/Y 1996-2000	1.5	1.9250%	2.8876%
38400	35,351.48	F/Y 1996-2000	2.5	10.1290%	25.3226%
38400	34,089.67	F/Y 1996-2000	3.5	9.7675%	34.1862%
38400	43,232.32	F/Y 1996-2000	4.5	12.3871%	55.7419%
38400	30,976.11	F/Y 1996-2000	5.5	8.8754%	48.8146%
38400	14,497.98	F/Y 1996-2000	6.5	4.1540%	27.0011%
38400	17,018.41	F/Y 1996-2000	7.5	4.8762%	36.5713%
38400	14,295.68	F/Y 1996-2000	8.5	4.0960%	34.8164%
38400	14,017.88	F/Y 1996-2000	9.5	4.0165%	38.1563%
38400	20,783.76	F/Y 1996-2000	10.5	5.9550%	62.5279%
38400	14,227.15	F/Y 1996-2000	11.5	4.0764%	46.8788%
38400	12,458.95	F/Y 1996-2000	12.5	3.5698%	44.6223%
38400	7,453.91	F/Y 1996-2000	13.5	2.1357%	28.8322%
38400	5,900.77	F/Y 1996-2000	14.5	1.6907%	24.5153%
38400	8,581.91	F/Y 1996-2000	15.5	2.4589%	38.1133%
38400	4,071.51	F/Y 1996-2000	16.5	1.1666%	19.2486%
38400	9,372.94	F/Y 1996-2000	17.5	2.6856%	46.9974%
38400	4,422.21	F/Y 1996-2000	18.5	1.2671%	23.4407%
38400	2,535.40	F/Y 1996-2000	19.5	0.7265%	14.1658%
38400	1,701.00	F/Y 1996-2000	20.5	0.4874%	9.9912%
38400	1,783.17	F/Y 1996-2000	21.5	0.5109%	10.9848%
38400	6,668.30	F/Y 1996-2000	22.5	1.9106%	42.9891%
38400	1,339.68	F/Y 1996-2000	23.5	0.3838%	9.0205%
38400	1,712.20	F/Y 1996-2000	24.5	0.4906%	12.0193%
38400	2,350.51	F/Y 1996-2000	25.5	0.6735%	17.1737%
38400	1,224.52	F/Y 1996-2000	26.5	0.3509%	9.2976%
38400	6,905.80	F/Y 1996-2000	27.5	1.9787%	54.4135%
38400	1,172.81	F/Y 1996-2000	28.5	0.3360%	9.5771%
38400	547.71	F/Y 1996-2000	29.5	0.1569%	4.6295%
38400	937.78	F/Y 1996-2000	30.5	0.2687%	8.1952%
38400	729.49	F/Y 1996-2000	31.5	0.2090%	6.5840%
38400	5,456.03	F/Y 1996-2000	32.5	1.5633%	50.8066%
38400	424.62	F/Y 1996-2000	33.5	0.1217%	4.0757%
38400	245.10	F/Y 1996-2000	34.5	0.0702%	2.4228%
38400	239.54	F/Y 1996-2000	35.5	0.0686%	2.4365%
38400	499.52	F/Y 1996-2000	36.5	0.1431%	5.2240%
38400	5,676.37	F/Y 1996-2000	37.5	1.6264%	60.9905%
38400	848.79	F/Y 1996-2000	38.5	0.2432%	9.3631%
38400	614.36	F/Y 1996-2000	39.5	0.1760%	6.9531%
38400	491.36	F/Y 1996-2000	40.5	0.1408%	5.7018%
38400	606.62	F/Y 1996-2000	41.5	0.1738%	7.2132%
38400	5,310.44	F/Y 1996-2000	42.5	1.5216%	64.6666%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 1996 THRU DECEMBER 31, 2000
ACCOUNT# 38400 REGULATOR INSTALLATIONS

<u>PLANT ACCT#</u>	<u>ORIGINAL COST</u>	<u>RETIREMENT BAND</u>	<u>AGE OF RETIREMENT</u>	<u>% OF COST</u>	<u>PERCENT YEARS</u>
38400	209.90	F/Y 1996-2000	43.5	0.0601%	2.6161%
38400	91.80	F/Y 1996-2000	44.5	0.0263%	1.1705%
38400	366.63	F/Y 1996-2000	45.5	0.1050%	4.7797%
38400	483.12	F/Y 1996-2000	46.5	0.1384%	6.4368%
38400	<u>292.82</u>	F/Y 1996-2000	47.5	<u>0.0839%</u>	<u>3.9852%</u>
TOTALS	349,011.42			100.0000%	1086.5690%
	AVERAGE SERVICE LIFE (YEARS)				10.9
	COST OF REMOVAL			106,687.46	30.6%
	SALVAGE			(47.25)	0.0%
	NET SALVAGE			(106,640.21)	-30.6%
COMPUTED DEPRECIATION RATE		(100-NET SALVAGE)/ASL			12.0%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 1996 THRU DECEMBER 31, 2000
ACCOUNT# 38500 INDUSTRIAL MEASURING & REGULATING STATION EQUIPMENT

PLANT ACCT#	ORIGINAL COST	RETIREMENT BAND	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
38500	1,471.90	F/Y 1996-2000	18.5	3.2862%	60.7939%
38500	7,065.61	F/Y 1996-2000	22.5	15.7746%	354.9294%
38500	4,283.72	F/Y 1996-2000	27.5	9.5638%	263.0048%
38500	3,605.33	F/Y 1996-2000	29.5	8.0492%	237.4526%
38500	845.22	F/Y 1996-2000	30.5	1.8870%	57.5545%
38500	5,065.00	F/Y 1996-2000	31.5	11.3081%	356.2048%
38500	9,481.13	F/Y 1996-2000	32.5	21.1675%	687.9443%
38500	6,099.77	F/Y 1996-2000	33.5	13.6183%	456.2135%
38500	4,083.49	F/Y 1996-2000	34.5	9.1168%	314.5288%
38500	390.73	F/Y 1996-2000	35.5	0.8723%	30.9681%
38500	345.73	F/Y 1996-2000	36.5	0.7719%	28.1734%
38500	1,799.05	F/Y 1996-2000	37.5	4.0165%	150.6206%
38500	254.26	F/Y 1996-2000	38.5	0.5677%	21.8549%
TOTALS	44,790.94			100.0000%	3020.2436%
	AVERAGE SERVICE LIFE (YEARS)				30.2
	COST OF REMOVAL			1,122.45	2.5%
	SALVAGE			-	0.0%
	NET SALVAGE			(1,122.45)	-2.5%
COMPUTED DEPRECIATION RATE		(100-NET SALVAGE)/ASL			3.4%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 1996 THRU DECEMBER 31, 2000
ACCOUNT# 38700 OTHER DISTRIBUTION EQUIPMENT

<u>PLANT ACCT#</u>	<u>ORIGINAL COST</u>	<u>RETIREMENT BAND</u>	<u>AGE OF RETIREMENT</u>	<u>% OF COST</u>	<u>PERCENT YEARS</u>
38700	2,532.99	F/Y 1996-2000	0.5	0.8938%	0.4469%
38700	3,195.04	F/Y 1996-2000	2.5	1.1274%	2.8185%
38700	2,126.78	F/Y 1996-2000	2.5	0.7505%	1.8761%
38700	3,146.32	F/Y 1996-2000	3.5	1.1102%	3.8857%
38700	1,297.28	F/Y 1996-2000	4.5	0.4578%	2.0599%
38700	10,314.97	F/Y 1996-2000	5.5	3.6397%	20.0185%
38700	3,701.53	F/Y 1996-2000	6.5	1.3061%	8.4897%
38700	30,490.72	F/Y 1996-2000	7.5	10.7589%	80.6917%
38700	21,934.82	F/Y 1996-2000	8.5	7.7399%	65.7889%
38700	1,794.04	F/Y 1996-2000	9.5	0.6330%	6.0139%
38700	33,903.13	F/Y 1996-2000	10.5	11.9630%	125.6114%
38700	12,379.21	F/Y 1996-2000	11.5	4.3681%	50.2332%
38700	20,398.15	F/Y 1996-2000	12.5	7.1976%	89.9706%
38700	17,680.56	F/Y 1996-2000	13.5	6.2387%	84.2228%
38700	22,853.51	F/Y 1996-2000	14.5	8.0640%	116.9286%
38700	10,078.36	F/Y 1996-2000	15.5	3.5562%	55.1216%
38700	12,744.19	F/Y 1996-2000	16.5	4.4969%	74.1987%
38700	7,565.51	F/Y 1996-2000	17.5	2.6696%	46.7171%
38700	19,293.69	F/Y 1996-2000	18.5	6.8079%	125.9467%
38700	8,283.91	F/Y 1996-2000	19.5	2.9230%	56.9993%
38700	4,614.01	F/Y 1996-2000	20.5	1.6281%	33.3758%
38700	9,089.43	F/Y 1996-2000	22.5	3.2073%	72.1637%
38700	1,517.55	F/Y 1996-2000	22.5	0.5355%	12.0483%
38700	911.13	F/Y 1996-2000	23.5	0.3215%	7.5552%
38700	3,656.62	F/Y 1996-2000	24.5	1.2903%	31.6116%
38700	745.46	F/Y 1996-2000	25.5	0.2630%	6.7076%
38700	409.86	F/Y 1996-2000	28.5	0.1446%	4.1217%
38700	277.99	F/Y 1996-2000	35.5	0.0981%	3.4822%
38700	415.57	F/Y 1996-2000	37.5	0.1466%	5.4989%
38700	5,399.26	F/Y 1996-2000	38.5	1.9052%	73.3491%
38700	9,594.48	F/Y 1996-2000	39.5	3.3855%	133.7268%
38700	336.63	F/Y 1996-2000	40.5	0.1188%	4.8107%
38700	717.48	F/Y 1996-2000	41.5	0.2532%	10.5065%

TOTALS	283,400.18			100.0000%	1416.9980%
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AVERAGE SERVICE LIFE (YEARS)					14.2
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COST OF REMOVAL				-	0.0%
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PEOPLES GAS SYSTEM, INC.
 DEPRECIATION STUDY
 RETIREMENTS FOR F/Y ENDING DECEMBER 31, 1996 THRU DECEMBER 31, 2000
 ACCOUNT# 38700 OTHER DISTRIBUTION EQUIPMENT

<u>PLANT ACCT#</u>	<u>ORIGINAL COST</u>	<u>RETIREMENT BAND</u>	<u>AGE OF RETIREMENT</u>	<u>% OF COST</u>	<u>PERCENT YEARS</u>
	SALVAGE			(64.79)	0.0%
	NET SALVAGE			64.79	0.0%
COMPUTED DEPRECIATION RATE			(100-NET SALVAGE)/ASL		7.1%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 1996 THRU DECEMBER 31, 2000
ACCOUNT# 39100 OFFICE FURNITURE

<u>PLANT ACCT#</u>	<u>ORIGINAL COST</u>	<u>RETIREMENT BAND</u>	<u>AGE OF RETIREMENT</u>	<u>% OF COST</u>	<u>PERCENT YEARS</u>
39100	512.04	2000	0.5	0.0373%	0.0186%
39100	2,054.56	2000	1.5	0.1496%	0.2244%
39100	8,513.60	2000	2.5	0.6199%	1.5498%
39100	341,453.92	2000	3.5	24.8637%	87.0230%
39100	7,389.30	2000	4.5	0.5381%	2.4213%
39100	76,451.34	2000	5.5	5.5670%	30.6183%
39100	298,299.48	2000	6.5	21.7213%	141.1886%
39100	55,082.67	2000	7.5	4.0110%	30.0822%
39100	48,630.58	2000	8.5	3.5411%	30.0997%
39100	21,184.65	2000	9.5	1.5426%	14.6548%
39100	7,244.71	2000	10.5	0.5275%	5.5392%
39100	90,038.11	2000	11.5	6.5563%	75.3977%
39100	9,565.92	2000	12.5	0.6966%	8.7070%
39100	130,724.85	2000	13.5	9.5190%	128.5067%
39100	177.51	2000	14.5	0.0129%	0.1874%
39100	17,444.01	2000	15.5	1.2702%	19.6885%
39100	26,751.67	2000	16.5	1.9480%	32.1417%
39100	16,601.32	2000	17.5	1.2089%	21.1551%
39100	7,376.50	2000	18.5	0.5371%	9.9370%
39100	1,832.55	2000	19.5	0.1334%	2.6021%
39100	12,829.54	2000	20.5	0.9342%	19.1513%
39100	12,568.24	2000	21.5	0.9152%	19.6764%
39100	3,563.05	2000	22.5	0.2595%	5.8377%
39100	6,325.79	2000	23.5	0.4606%	10.8247%
39100	6,407.74	2000	24.5	0.4666%	11.4315%
39100	12,298.81	2000	25.5	0.8956%	22.8369%
39100	1,104.16	2000	26.5	0.0804%	2.1306%
39100	391.41	2000	27.5	0.0285%	0.7838%
39100	612.56	2000	28.5	0.0446%	1.2712%
39100	1,111.45	2000	30.5	0.0809%	2.4684%
39100	134.05	2000	31.5	0.0098%	0.3075%
39100	133.90	2000	32.5	0.0098%	0.3169%
39100	712.30	2000	33.5	0.0519%	1.7376%
39100	377.03	2000	34.5	0.0275%	0.9472%
39100	800.64	2000	35.5	0.0583%	2.0697%
39100	5,952.29	2000	36.5	0.4334%	15.8202%
39100	503.13	2000	37.5	0.0366%	1.3739%
39100	400.49	2000	38.5	0.0292%	1.1228%
39100	3,084.25	2000	39.5	0.2246%	8.8712%
39100	3,115.40	2000	40.5	0.2269%	9.1876%
39100	1,435.43	2000	41.5	0.1045%	4.3377%
39100	108.62	2000	43.5	0.0079%	0.3441%
39100	305.20	2000	44.5	0.0222%	0.9890%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 1996 THRU DECEMBER 31, 2000
ACCOUNT# 39100 OFFICE FURNITURE

<u>PLANT ACCT#</u>	<u>ORIGINAL COST</u>	<u>RETIREMENT BAND</u>	<u>AGE OF RETIREMENT</u>	<u>% OF COST</u>	<u>PERCENT YEARS</u>
39100	116.23	2000	45.5	0.0085%	0.3851%
39100	155.95	2000	48.5	0.0114%	0.5508%
39100	155.50	2000	50.5	0.0113%	0.5718%
39100	130,892.38	2000	56.5	9.5312%	538.5134%
39100	<u>377.90</u>	2000	58.5	<u>0.0275%</u>	<u>1.6098%</u>
TOTALS	1,373,302.73			100.0000%	1327.2116%
	AVERAGE SERVICE LIFE (YEARS)				13.3
	COST OF REMOVAL			-	0.0%
	SALVAGE			(6,400.00)	-0.5%
	NET SALVAGE			6,400.00	0.5%
COMPUTED DEPRECIATION RATE			(100-NET SALVAGE)/ASL		7.5%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 1996 THRU DECEMBER 31, 2000
ACCOUNT# 39101 COMPUTER EQUIPMENT

<u>PLANT ACCT#</u>	<u>ORIGINAL COST</u>	<u>RETIREMENT BAND</u>	<u>AGE OF RETIREMENT</u>	<u>% OF COST</u>	<u>PERCENT YEARS</u>
39101	13,791.75	F/Y 1996-2000	0.5	0.1923%	0.0962%
39101	5,374.04	F/Y 1996-2000	1.5	0.0749%	0.1124%
39101	284,420.09	F/Y 1996-2000	2.5	3.9661%	9.9154%
39101	502,299.70	F/Y 1996-2000	3.5	7.0044%	24.5154%
39101	728,157.78	F/Y 1996-2000	4.5	10.1539%	45.6927%
39101	1,282,764.03	F/Y 1996-2000	5.5	17.8877%	98.3826%
39101	962,560.58	F/Y 1996-2000	6.5	13.4226%	87.2469%
39101	792,092.80	F/Y 1996-2000	7.5	11.0455%	82.8411%
39101	857,433.99	F/Y 1996-2000	8.5	11.9566%	101.6315%
39101	188,585.73	F/Y 1996-2000	9.5	2.6298%	24.9828%
39101	73,605.45	F/Y 1996-2000	10.5	1.0264%	10.7773%
39101	1,125,324.33	F/Y 1996-2000	11.5	15.6923%	180.4614%
39101	91,917.67	F/Y 1996-2000	12.5	1.2818%	16.0220%
39101	186,275.39	F/Y 1996-2000	13.5	2.5976%	35.0669%
39101	70,588.50	F/Y 1996-2000	14.5	0.9843%	14.2728%
39101	2,394.12	F/Y 1996-2000	15.5	0.0334%	0.5175%
39101	<u>3,605.38</u>	F/Y 1996-2000	16.5	<u>0.0503%</u>	<u>0.8296%</u>
TOTALS	7,171,191.33			100.0000%	733.3645%
	AVERAGE SERVICE LIFE (YEARS)				7.3
	COST OF REMOVAL			-	0.0%
	SALVAGE			(2,025.00)	0.0%
	NET SALVAGE			2,025.00	0.0%
COMPUTED DEPRECIATION RATE		(100-NET SALVAGE)/ASL			13.6%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 1996 THRU DECEMBER 31, 2000
ACCOUNT# 39102 OFFICE MACHINES

PLANT ACCT#	ORIGINAL COST	RETIREMENT BAND	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
39102	526.78	F/Y1996-2000	0.5	0.1974%	0.0987%
39102	21,614.83	F/Y1996-2000	1.5	8.0990%	12.1485%
39102	3,679.12	F/Y1996-2000	2.5	1.3786%	3.4464%
39102	3,828.04	F/Y1996-2000	3.5	1.4344%	5.0202%
39102	11,822.74	F/Y1996-2000	5.5	4.4299%	24.3647%
39102	1,060.24	F/Y1996-2000	6.5	0.3973%	2.5822%
39102	7,636.66	F/Y1996-2000	7.5	2.8614%	21.4607%
39102	24,779.27	F/Y1996-2000	8.5	9.2847%	78.9200%
39102	16,829.05	F/Y1996-2000	9.5	6.3058%	59.9049%
39102	7,932.98	F/Y1996-2000	10.5	2.9725%	31.2108%
39102	15,584.28	F/Y1996-2000	11.5	5.8394%	67.1528%
39102	11,884.41	F/Y1996-2000	12.5	4.4530%	55.6631%
39102	42,277.95	F/Y1996-2000	13.5	15.8414%	213.8588%
39102	21,342.19	F/Y1996-2000	14.5	7.9968%	115.9542%
39102	27,169.06	F/Y1996-2000	15.5	10.1801%	157.7923%
39102	11,631.69	F/Y1996-2000	16.5	4.3584%	71.9128%
39102	10,918.29	F/Y1996-2000	17.5	4.0910%	71.5933%
39102	8,764.93	F/Y1996-2000	18.5	3.2842%	60.7575%
39102	2,066.49	F/Y1996-2000	19.5	0.7743%	15.0990%
39102	1,832.57	F/Y1996-2000	20.5	0.6867%	14.0765%
39102	5,095.42	F/Y1996-2000	21.5	1.9092%	41.0486%
39102	204.72	F/Y1996-2000	22.5	0.0767%	1.7259%
39102	881.99	F/Y1996-2000	23.5	0.3305%	7.7662%
39102	1,760.42	F/Y1996-2000	24.5	0.6596%	16.1608%
39102	1,147.41	F/Y1996-2000	25.5	0.4299%	10.9632%
39102	2,488.57	F/Y1996-2000	26.5	0.9325%	24.7101%
39102	575.52	F/Y1996-2000	27.5	0.2156%	5.9302%
39102	426.58	F/Y1996-2000	29.5	0.1598%	4.7152%
39102	853.07	F/Y1996-2000	35.5	0.3196%	11.3473%
39102	267.49	F/Y1996-2000	40.5	0.1002%	4.0592%
TOTALS	266,882.76			100.0000%	1211.4441%
AVERAGE SERVICE LIFE (YEARS)					12.1
COST OF REMOVAL					-
SALVAGE					(4,200.00)
NET SALVAGE					4,200.00
COMPUTED DEPRECIATION RATE					(100-NET SALVAGE)/ASL
					8.1%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 1996 THRU DECEMBER 31, 2000
ACCOUNT# 39201 AUTOS & TRUCKS UP TO 1/2 TON

<u>PLANT ACCT#</u>	<u>ORIGINAL COST</u>	<u>RETIREMENT BAND</u>	<u>AGE OF RETIREMENT</u>	<u>% OF COST</u>	<u>PERCENT YEARS</u>
39201	12,749.63	F/Y 1996-2000	2.5	0.1936%	0.4841%
39201	252,598.96	F/Y 1996-2000	3.5	3.8364%	13.4274%
39201	161,784.19	F/Y 1996-2000	4.5	2.4571%	11.0571%
39201	1,099,511.78	F/Y 1996-2000	5.5	16.6990%	91.8446%
39201	1,263,196.78	F/Y 1996-2000	6.5	19.1850%	124.7025%
39201	1,022,524.22	F/Y 1996-2000	7.5	15.5298%	116.4731%
39201	1,193,212.12	F/Y 1996-2000	8.5	18.1221%	154.0379%
39201	763,629.01	F/Y 1996-2000	9.5	11.5977%	110.1785%
39201	419,943.63	F/Y 1996-2000	10.5	6.3780%	66.9686%
39201	159,998.37	F/Y 1996-2000	11.5	2.4300%	27.9450%
39201	145,062.62	F/Y 1996-2000	13.5	2.2032%	29.7427%
39201	81,265.40	F/Y 1996-2000	14.5	1.2342%	17.8964%
39201	<u>8,815.84</u>	F/Y 1996-2000	17.5	<u>0.1339%</u>	<u>2.3431%</u>
TOTALS	6,584,292.55			100.0000%	767.1008%
	AVERAGE SERVICE LIFE (YEARS)				7.67
	COST OF REMOVAL			6,241.97	0.1%
	SALVAGE			(640,928.91)	-9.7%
	NET SALVAGE			634,686.94	9.6%
COMPUTED DEPRECIATION RATE			(100-NET SALVAGE)/ASL		11.8%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 1996 THRU DECEMBER 31, 2000
ACCOUNT# 39204 OTHER TRANSPORTATION EQUIPMENT

PLANT ACCT#	ORIGINAL COST	RETIREMENT BAND	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
39204	2,008.35	F/Y 1996-2000	2.5	4.7683%	11.9207%
39204	3,384.00	F/Y 1996-2000	9.5	8.0344%	76.3268%
39204	11,484.46	F/Y 1996-2000	10.5	27.2668%	286.3011%
39204	2,370.39	F/Y 1996-2000	11.5	5.6279%	64.7203%
39204	1,361.18	F/Y 1996-2000	15.5	3.2318%	50.0922%
39204	123.23	F/Y 1996-2000	16.5	0.2926%	4.8275%
39204	4,487.28	F/Y 1996-2000	17.5	10.6538%	186.4422%
39204	1,402.60	F/Y 1996-2000	18.5	3.3301%	61.6068%
39204	2,144.81	F/Y 1996-2000	20.5	5.0923%	104.3917%
39204	9,514.45	F/Y 1996-2000	24.5	22.5895%	553.4429%
39204	391.98	F/Y 1996-2000	25.5	0.9307%	23.7316%
39204	524.72	F/Y 1996-2000	26.5	1.2458%	33.0139%
39204	2,921.44	F/Y 1996-2000	27.5	6.9362%	190.7448%
TOTALS	42,118.89			100.0000%	1647.5626%
		AVERAGE SERVICE LIFE (YEARS)			16.48
		COST OF REMOVAL		-	0%
		SALVAGE		(5,200.00)	-12.3%
		NET SALVAGE		5,200.00	12.3%
COMPUTED DEPRECIATION RATE			(100-NET SALVAGE)/ASL		5.3%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 1996 THRU DECEMBER 31, 2000
ACCOUNT# 39205 TRUCKS OVER 1 TON

<u>PLANT ACCT#</u>	<u>ORIGINAL COST</u>	<u>RETIREMENT BAND</u>	<u>AGE OF RETIREMENT</u>	<u>% OF COST</u>	<u>PERCENT YEARS</u>
39205	32,386.82	F/Y 1996-2000	2.5	4.8945%	12.2362%
39205	527.88	F/Y 1996-2000	4.5	0.0798%	0.3590%
39205	14,859.87	F/Y 1996-2000	5.5	2.2457%	12.3514%
39205	60,589.87	F/Y 1996-2000	6.5	9.1567%	59.5186%
39205	57,404.03	F/Y 1996-2000	8.5	8.6752%	73.7396%
39205	80,976.87	F/Y 1996-2000	9.5	12.2377%	116.2584%
39205	92,038.89	F/Y 1996-2000	10.5	13.9095%	146.0496%
39205	82,929.01	F/Y 1996-2000	11.5	12.5327%	144.1265%
39205	71,627.88	F/Y 1996-2000	12.5	10.8248%	135.3106%
39205	58,956.54	F/Y 1996-2000	13.5	8.9099%	120.2833%
39205	64,906.15	F/Y 1996-2000	14.5	9.8090%	142.2307%
39205	22,475.26	F/Y 1996-2000	18.5	3.3966%	62.8371%
39205	13,717.05	F/Y 1996-2000	21.5	2.0730%	44.5696%
39205	<u>8,302.79</u>	F/Y 1996-2000	25.5	<u>1.2548%</u>	<u>31.9966%</u>
TOTALS	661,698.91			100.0000%	1101.8672%
	AVERAGE SERVICE LIFE (YEARS)				11.02
	COST OF REMOVAL			-	0.0%
	SALVAGE			(80,506.00)	-12.2%
	NET SALVAGE			80,506.00	12.2%
COMPUTED DEPRECIATION RATE			(100-NET SALVAGE)/ASL		8.0%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 1996 THRU DECEMBER 31, 2000
ACCOUNT# 39400 TOOLS & SHOP EQUIPMENT

<u>PLANT ACCT#</u>	<u>ORIGINAL COST</u>	<u>RETIREMENT BAND</u>	<u>AGE OF RETIREMENT</u>	<u>% OF COST</u>	<u>PERCENT YEARS</u>
39400	10,080.85	F/Y 1996-2000	1.5	1.4984%	2.2475%
39400	31,501.31	F/Y 1996-2000	2.5	4.6822%	11.7054%
39400	38,933.09	F/Y 1996-2000	3.5	5.7868%	20.2537%
39400	26,418.79	F/Y 1996-2000	4.5	3.9267%	17.6703%
39400	12,505.61	F/Y 1996-2000	5.5	1.8588%	10.2232%
39400	89,371.23	F/Y 1996-2000	6.5	13.2836%	86.3433%
39400	104,136.66	F/Y 1996-2000	7.5	15.4782%	116.0867%
39400	20,678.25	F/Y 1996-2000	8.5	3.0735%	26.1246%
39400	13,506.88	F/Y 1996-2000	9.5	2.0076%	19.0720%
39400	17,300.57	F/Y 1996-2000	10.5	2.5714%	27.0002%
39400	38,269.27	F/Y 1996-2000	11.5	5.6881%	65.4132%
39400	86,149.27	F/Y 1996-2000	12.5	12.8047%	160.0586%
39400	55,570.99	F/Y 1996-2000	13.5	8.2597%	111.5063%
39400	19,684.32	F/Y 1996-2000	14.5	2.9258%	42.4234%
39400	6,013.27	F/Y 1996-2000	15.5	0.8938%	13.8535%
39400	7,234.20	F/Y 1996-2000	16.5	1.0752%	17.7416%
39400	16,649.19	F/Y 1996-2000	17.5	2.4746%	43.3060%
39400	15,417.85	F/Y 1996-2000	18.5	2.2916%	42.3948%
39400	3,618.32	F/Y 1996-2000	19.5	0.5378%	10.4872%
39400	6,484.68	F/Y 1996-2000	20.5	0.9638%	19.7588%
39400	6,157.23	F/Y 1996-2000	21.5	0.9152%	19.6762%
39400	11,642.60	F/Y 1996-2000	22.5	1.7305%	38.9359%
39400	4,526.88	F/Y 1996-2000	23.5	0.6728%	15.8119%
39400	6,297.82	F/Y 1996-2000	24.5	0.9361%	22.9337%
39400	3,527.65	F/Y 1996-2000	25.5	0.5243%	13.3704%
39400	3,614.26	F/Y 1996-2000	26.5	0.5372%	14.2358%
39400	2,496.97	F/Y 1996-2000	27.5	0.3711%	10.2062%
39400	4,969.26	F/Y 1996-2000	28.5	0.7386%	21.0501%
39400	971.45	F/Y 1996-2000	29.5	0.1444%	4.2595%
39400	440.50	F/Y 1996-2000	32.5	0.0655%	2.1279%
39400	360.62	F/Y 1996-2000	33.5	0.0536%	1.7956%
39400	219.29	F/Y 1996-2000	35.5	0.0326%	1.1571%
39400	373.91	F/Y 1996-2000	37.5	0.0556%	2.0841%
39400	1,887.98	F/Y 1996-2000	39.5	0.2806%	11.0844%
39400	574.96	F/Y 1996-2000	40.5	0.0855%	3.4611%
39400	1,510.49	F/Y 1996-2000	41.5	0.2245%	9.3172%
39400	1,149.27	F/Y 1996-2000	44.5	0.1708%	7.6015%
39400	322.55	F/Y 1996-2000	45.5	0.0479%	2.1814%
39400	2,102.51	F/Y 1996-2000	60.5	0.3125%	18.9065%
39400	124.00	F/Y 1996-2000	61.5	0.0184%	1.1335%
TOTALS	672,794.80			100.0000%	1084.9999%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 1996 THRU DECEMBER 31, 2000
ACCOUNT# 39400 TOOLS & SHOP EQUIPMENT

<u>PLANT ACCT#</u>	<u>ORIGINAL COST</u>	<u>RETIREMENT BAND</u>	<u>AGE OF RETIREMENT</u>	<u>% OF COST</u>	<u>PERCENT YEARS</u>
	AVERAGE SERVICE LIFE (YEARS)				10.85
	COST OF REMOVAL				904.17
	SALVAGE				(3,659.08)
	NET SALVAGE				2,754.91
	COMPUTED DEPRECIATION RATE				(100-NET SALVAGE)/ASL
					9.2%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 1996 THRU DECEMBER 31, 2000
ACCOUNT# 39500 LABORATORY EQUIPMENT

<u>PLANT ACCT#</u>	<u>ORIGINAL COST</u>	<u>RETIREMENT BAND</u>	<u>AGE OF RETIREMENT</u>	<u>% OF COST</u>	<u>PERCENT YEARS</u>
39500	14,060.16	F/Y 1996-2000	4.5	10.6522%	47.9351%
39500	28,122.37	F/Y 1996-2000	5.5	21.3060%	117.1832%
39500	22,219.29	F/Y 1996-2000	8.5	16.8338%	143.0869%
39500	24,918.29	F/Y 1996-2000	10.5	18.8786%	198.2250%
39500	21,645.48	F/Y 1996-2000	12.5	16.3990%	204.9879%
39500	<u>21,026.86</u>	F/Y 1996-2000	14.5	<u>15.9304%</u>	<u>230.9901%</u>
TOTALS	131,992.45			100.0000%	942.4082%
	AVERAGE SERVICE LIFE (YEARS)				9.42
	COST OF REMOVAL			-	0.0%
	SALVAGE			-	0.0%
	NET SALVAGE			-	0.0%
COMPUTED DEPRECIATION RATE		(100-NET SALVAGE)/ASL			10.6%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 1996 THRU DECEMBER 31, 2000
ACCOUNT# 39600 POWER OPERATED HEAVY WORK EQUIPMENT

PLANT ACCT#	ORIGINAL COST	RETIREMENT BAND	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
39600	12,629.20	2000	2.5	2.1503%	5.3759%
39600	6,217.20	2000	4.5	1.0586%	4.7637%
39600	46,817.76	2000	5.5	7.9716%	43.8436%
39600	46,744.77	2000	6.5	7.9591%	51.7343%
39600	12,127.90	2000	7.5	2.0650%	15.4874%
39600	22,081.53	2000	8.5	3.7598%	31.9581%
39600	9,846.92	2000	9.5	1.6766%	15.9278%
39600	11,552.98	2000	10.5	1.9671%	20.6546%
39600	57,633.76	2000	11.5	9.8132%	112.8515%
39600	39,542.02	2000	12.5	6.7327%	84.1592%
39600	9,471.26	2000	13.5	1.6127%	21.7708%
39600	53,831.72	2000	14.5	9.1658%	132.9042%
39600	80,108.42	2000	15.5	13.6399%	211.4182%
39600	20,580.82	2000	16.5	3.5043%	57.8201%
39600	64,041.44	2000	17.5	10.9042%	190.8234%
39600	11,198.56	2000	18.5	1.9068%	35.2750%
39600	23,749.00	2000	20.5	4.0437%	82.8956%
39600	23,000.00	2000	21.5	3.9162%	84.1974%
39600	3,136.64	2000	23.5	0.5341%	12.5506%
39600	6,376.12	2000	25.5	1.0856%	27.6840%
39600	5,371.60	2000	26.5	0.9146%	24.2372%
39600	17,926.39	2000	27.5	3.0523%	83.9379%
39600	2,979.05	2000	30.5	0.5072%	15.4707%
39600	345.05	2000	35.5	0.0588%	2.0857%
TOTALS	587,310.11			100.0000%	1369.8268%
	AVERAGE SERVICE LIFE (YEARS)				13.70
	COST OF REMOVAL			-	0.0%
	SALVAGE			(58,431.13)	-9.9%
	NET SALVAGE			58,431.13	9.9%
COMPUTED DEPRECIATION RATE			(100-NET SALVAGE)/ASL		6.6%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 1996 THRU DECEMBER 31, 2000
ACCOUNT# 39700 COMMUNICATIONS EQUIPMENT

PLANT ACCT#	ORIGINAL COST	RETIREMENT BAND	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
39700	8,032.21	F/Y 1996-2000	1.5	0.4715%	0.7073%
39700	13,024.92	F/Y 1996-2000	2.5	0.7646%	1.9115%
39700	29,148.15	F/Y 1996-2000	3.5	1.7111%	5.9889%
39700	33,820.97	F/Y 1996-2000	4.5	1.9854%	8.9344%
39700	207,503.62	F/Y 1996-2000	5.5	12.1813%	66.9973%
39700	229,866.66	F/Y 1996-2000	6.5	13.4941%	87.7119%
39700	141,037.56	F/Y 1996-2000	7.5	8.2795%	62.0962%
39700	48,927.72	F/Y 1996-2000	8.5	2.8723%	24.4142%
39700	236,498.75	F/Y 1996-2000	9.5	13.8835%	131.8929%
39700	92,963.34	F/Y 1996-2000	10.5	5.4573%	57.3020%
39700	150,051.04	F/Y 1996-2000	11.5	8.8086%	101.2992%
39700	51,470.98	F/Y 1996-2000	12.5	3.0216%	37.7695%
39700	91,244.29	F/Y 1996-2000	13.5	5.3564%	72.3117%
39700	46,362.56	F/Y 1996-2000	14.5	2.7217%	39.4643%
39700	22,654.87	F/Y 1996-2000	15.5	1.3299%	20.6140%
39700	101,669.20	F/Y 1996-2000	16.5	5.9684%	98.4787%
39700	10,605.05	F/Y 1996-2000	17.5	0.6226%	10.8948%
39700	119,922.59	F/Y 1996-2000	18.5	7.0400%	130.2392%
39700	9,005.87	F/Y 1996-2000	19.5	0.5287%	10.3093%
39700	9,437.50	F/Y 1996-2000	20.5	0.5540%	11.3574%
39700	7,834.55	F/Y 1996-2000	21.5	0.4599%	9.8883%
39700	7,947.97	F/Y 1996-2000	22.5	0.4666%	10.4980%
39700	21,994.69	F/Y 1996-2000	23.5	1.2912%	30.3427%
39700	1,364.17	F/Y 1996-2000	24.5	0.0801%	1.9620%
39700	1,803.53	F/Y 1996-2000	25.5	0.1059%	2.6998%
39700	7,101.56	F/Y 1996-2000	26.5	0.4169%	11.0476%
39700	2,162.16	F/Y 1996-2000	27.5	0.1269%	3.4905%
TOTALS	1,703,456.48			100.0000%	1050.6238%
	AVERAGE SERVICE LIFE (YEARS)				10.51
	COST OF REMOVAL			3,344.98	0.2%
	SALVAGE			(2,900.00)	-0.2%
	NET SALVAGE			(444.98)	0.0%
COMPUTED DEPRECIATION RATE		(100-NET SALVAGE)/ASL			9.5%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 1996 THRU DECEMBER 31, 2000
ACCOUNT# 39800 MISCELLANEOUS EQUIPMENT

<u>PLANT ACCT#</u>	<u>ORIGINAL COST</u>	<u>RETIREMENT BAND</u>	<u>AGE OF RETIREMENT</u>	<u>% OF COST</u>	<u>PERCENT YEARS</u>
39800	31,936.87	F/Y 1996-2000	6.5	51.1557%	332.5123%
39800	25,937.15	F/Y 1996-2000	7.5	41.5455%	311.5914%
39800	552.37	F/Y 1996-2000	8.5	0.8848%	7.5206%
39800	538.65	F/Y 1996-2000	16.5	0.8628%	14.2362%
39800	2,470.77	F/Y 1996-2000	24.5	3.9576%	96.9617%
39800	581.86	F/Y 1996-2000	26.5	0.9320%	24.6983%
39800	116.00	F/Y 1996-2000	30.5	0.1858%	5.6671%
39800	<u>297.00</u>	F/Y 1996-2000	31.5	<u>0.4757%</u>	<u>14.9854%</u>
TOTALS	62,430.67			100.0000%	808.1730%
AVERAGE SERVICE LIFE (YEARS)					8.08
COST OF REMOVAL				-	0.0%
SALVAGE				-	0.0%
NET SALVAGE				-	0.0%
COMPUTED DEPRECIATION RATE	(100-NET SALVAGE)/ASL				12.4%

Filing Requirement 6 (g)

PEOPLES GAS SYSTEM, INC
DEPRECIATION STUDY

NUMERICAL DATA AND CALCULATIONS

(6) Detail list of Plant and Reserve Adjustments

Adjustment to Depreciation Reserve
Peoples Gas System, Inc.
01/01/96 Thru 12/31/96

JeDate	JE#	Div#	PA	Amount	Description
9605	807	09	37650	-1715.22	Transferred from L/P
			37650 Total	-1715.22	
9605	807	09	38050	-487.02	Transferred from L/P
			38050 Total	-487.02	
9601	853	90	38150	149.14	Transferred to L/P
9601	853	90	38150	-94.19	Transferred from L/P
9602	834	90	38150	-125.31	Transferred from L/P
9602	834	90	38150	280.43	Transferred to L/P
9603	823	90	38150	-23.34	Transferred from L/P
9603	823	90	38150	202.33	Transferred to L/P
9604	822	90	38150	-41.82	Transferred from L/P
9604	822	90	38150	59.01	Transferred to L/P
9605	828	90	38150	-160.53	Transferred from L/P
9605	828	90	38150	338.09	Transferred to L/P
9606	835	90	38150	103.62	Transferred to L/P
9606	835	90	38150	-0.81	Transferred from L/P
9607	847	90	38150	2271.41	Transferred to L/P
9607	847	90	38150	-116.05	Transferred from L/P
9608	828	90	38150	1241.03	Transferred to L/P
9608	828	90	38150	-95.79	Transferred from L/P
9609	919	90	38150	238.29	Transferred to L/P
9609	819	90	38150	-281.57	Transferred from L/P
9611	820	90	38150	-55.03	Transferred from L/P
9611	820	90	38150	618.02	Transferred to L/P
9612	837	90	38150	332.32	Transferred to L/P
9612	837	90	38150	-145.68	Transferred from L/P
9610	859	90	38150	-27.10	Transferred from L/P
9610	859	90	38150	358.83	Transferred to L/P
			38150 Total	5025.30	
9609	971	02	39750	4981.83	
			39750 Total	4981.83	Transferred to L/P
			Grand Total	7804.89	

**Adjustment to Plant In Service
Peoples Gas System, Inc.
01/01/98 Thru 12/31/98**

JeDate	JE#	Div#	PA	Amount	Description
9811	161	4	37600	5,593.53	Hud Project
9811	512	15	37600	(433,896.60)	Aid to Construction for Wakula Prison
			37600 Total	(428,303.07)	Job closed to Plant per Tom Goodwin
9802	821	1	37602	(24,225.22)	Close Construction Deposit to plant in Service
9802	821	3	37602	(3,991.64)	Close Construction Deposit to plant in Service
9802	821	5	37602	(4,439.94)	Close Construction Deposit to plant in Service
9802	821	9	37602	(3,397.00)	Close Construction Deposit to plant in Service
9802	821	14	37602	(6,204.61)	Close Construction Deposit to plant in Service
9802	821	15	37602	(36,758.56)	Close Construction Deposit to plant in Service
9811	161	4	37602	168,977.68	Hud Project
			37602 Total	89,960.71	
9802	801	2	38000	547.92	Corrections & Closing of Amounts resulting from Mass Delete
9811	161	4	38000	567.66	Hud Project
			38000 Total	1,115.58	
9802	821	1	38002	(12,123.26)	Close Construction Deposit to plant in Service
9802	821	3	38002	(954.06)	Close Construction Deposit to plant in Service
9802	821	5	38002	(268.31)	Close Construction Deposit to plant in Service
9811	161	4	38002	122,363.73	Hud Project
			38002 Total	109,018.10	
9801	809	90	38100	(2,962.85)	Transferred to LP
9802	910	90	38100	(4,329.51)	Transferred to LP
9803	836	90	38100	(73.13)	Reverse Meter Adj Jrl 9802
9803	837	90	38100	(4,329.51)	Corrected Meter Adj 9802
9803	838	90	38100	(4,542.10)	Transferred to LP
9804	807	90	38100	(3,453.26)	Transferred to LP
9805	855	90	38100	(4,018.68)	Transferred to LP
9806	825	90	38100	(4,345.76)	Transferred to LP
9807	804	90	38100	(690.20)	Transferred to LP
9808	814	90	38100	(462.88)	Transferred to LP
9809	803	90	38100	(380.05)	Transferred to LP
9810	891	90	38100	(302.46)	Transferred to LP
9811	837	90	38100	(764.10)	Transferred to LP
9812	918	90	38100	(266.90)	Transferred to LP
9801	809	90	38100	73.13	Transferred from LP
9802	910	90	38100	73.13	Transferred from LP
9802	956	90	38100	3,605.19	Correction of 9802-jrl 910 / S/B \$ 724.32
9803	836	90	38100	724.32	Reverse Meter Adj Jrl 910 - 9802
9803	837	90	38100	724.32	Corrected Meter Adj 9802
9803	838	90	38100	885.94	Transferred from LP
9804	807	90	38100	818.63	Transferred from LP
9805	855	90	38100	512.75	Transferred from LP
9806	825	90	38100	296.99	Transferred from LP
9807	804	90	38100	363.11	Transferred from LP
9808	814	90	38100	111.51	Transferred from LP
9810	891	90	38100	217.14	Transferred from LP
9811	837	90	38100	50.40	Transferred from LP

**Adjustment to Plant In Service
Peoples Gas System, Inc.
01/01/98 Thru 12/31/98**

JeDate	JE#	Div#	PA	Amount	Description
9811	161	90	38100	37,135.72	Hud Project
			38100 Total	14,670.89	
9811	161	4	38200	62,624.32	Hud Project
9811	161	4	38300	30,143.11	Hud Project
9811	161	4	38400	21,061.15	Hud Project
9802	820	90	38608	109,863.59	Transfer Assets from Sales & Service to Natural
9812	170	10	39002	(1,385.92)	S/B Reterement
9812	170	13	39002	(15,461.62)	S/B Reterement
			39002 Total	(16,847.54)	
9802	819	4	39100	(5,227.80)	Transfer to LP
9811	838	4	39100	(1,800.27)	Transfer to LP
			39100 Total	(7,028.07)	
9802	801	2	39101	1,884.80	Corrections & Closing of Amounts resulting from Mass Delete
9802	820	90	39101	111,098.39	Transfer Assets from Sales & Service to Natural
9802	819	90	39101	(9,990.89)	Transfer to LP
9807	841	90	39101	(3,201.80)	Transfer to Teco
9807	841	90	39101	(28,426.21)	Transfer to Teco
9812	919	90	39101	(5,021.00)	Transfer to Teco
9812	973	3	39101	21,360.10	Correction S/B 39201
			39101 Total	87,703.39	
9801	810	6	39201	(16,745.71)	Transfer to LP
9801	805	90	39201	(16,616.88)	Transfer to Teco
9801	805	90	39201	(15,608.90)	Transfer to Teco
9802	801	2	39201	29,525.10	Corrections & Closing of Amounts resulting from Mass Delete
9802	800	3	39201	(15,729.49)	Corrections to 9801 Jan98 closing
9802	819	4	39201	(52,761.31)	Transfer to LP
9802	800	14	39201	(23,069.74)	Corrections to 9801 Jan98 closing
9802	800	15	39201	38,799.23	Corrections to 9801 Jan98 closing
9801	800	90	39201	0.80	Corrections to 9801 Jan98 closing
9804	826	8	39201	(41,046.70)	Transfer to Lp
9804	826	10	39201	(22,147.47)	Transfer to Lp
9805	161	6	39201	(14,233.29)	Transfer to Bosek Gibson
9804	854	8	39201	(18.00)	Transfer to LP
9806	824	3	39201	(23,671.38)	Transfer to LP
9806	824	3	39201	(18,745.95)	Transfer to LP
9806	824	3	39201	(19,523.66)	Transfer to LP
9806	824	3	39201	(21,360.10)	Transfer to LP
9806	824	3	39201	(16,785.90)	Transfer to LP
9806	161	6	39201	14,233.29	Correction to CWIP & Plant JE01161-9805
9807	840	1	39201	(37,470.06)	Transfer to LP
9807	840	2	39201	(34,090.36)	Transfer to LP
9807	840	4	39201	(32,865.19)	Transfer to LP

**Adjustment to Plant In Service
Peoples Gas System, Inc.
01/01/98 Thru 12/31/98**

JeDate	JE#	Div#	PA	Amount	Description
9807	840	4	39201	(28,734.74)	Transfer to LP
9807	840	4	39201	(26,446.90)	Transfer to LP
9807	840	4	39201	(19,505.39)	Transfer to LP
9807	840	5	39201	(20,033.12)	Transfer to LP
9807	840	5	39201	(20,862.72)	Transfer to LP
9807	840	6	39201	(20,205.42)	Transfer to LP
9807	840	6	39201	(25,391.65)	Transfer to LP
9807	840	6	39201	(15,156.68)	Transfer to LP
9807	840	9	39201	(27,085.63)	Transfer to LP
9809	825	1	39201	(19,666.69)	Transfer to LP
9809	825	1	39201	(11,901.10)	Transfer to LP
9809	825	2	39201	(31,708.31)	Transfer to LP
9809	825	2	39201	(18,262.26)	Transfer to LP
9809	825	3	39201	(27,738.77)	Transfer to LP
9809	825	3	39201	(27,598.00)	Transfer to LP
9809	825	6	39201	(26,823.70)	Transfer to LP
9809	825	6	39201	(23,415.65)	Transfer to LP
9809	825	7	39201	(22,504.05)	Transfer to LP
9809	825	11	39201	(23,955.69)	Transfer to LP
9809	825	11	39201	(31,957.12)	Transfer to LP
9809	825	11	39201	(16,674.09)	Transfer to LP
9809	825	13	39201	(25,252.59)	Transfer to LP
9809	825	13	39201	(23,259.72)	Transfer to LP
			39201 Total	(874,071.66)	
9802	820	1	39400	57,104.22	Transfer from Sales & Service to Natural
9802	820	6	39400	23,276.85	Transfer from Sales & Service to Natural
9802	820	90	39400	86,207.98	Transfer from Sales & Service to Natural
			39400 Total	166,589.05	
9802	820	14	39800	23,062.50	Transfer from Sales & Service to Natural
9802	820	15	39800	45,000.00	Transfer from Sales & Service to Natural
9802	820	15	39800	82,995.53	Transfer from Sales & Service to Natural
			39800 Total	151,058.03	
			Grand Total	(482,442.42)	

Adjustment to Plant in Service
Peoples Gas System, Inc.
01/01/97 thru 12/31/97

JeDate	JE#	Div#	PA	Amount	Description
9707	802	02	37600	1.31	Closing of CWIP (400-880-01-800)
9707	802	02	37600	1.54	Closing of CWIP (400-880-01-800)
9706	060	04	37600	7,743.33	Refund of F.D.O.T. Overpayment (0010373-061397)
9712	870	04	37600	30,326.10	Transferred from L/P
9712	892	06	37600	760.96	Transferred from L/P
9708	801	10	37600	98,665.00	Transfer of 7 1/2 Mile of Main from Teco
9704	830	11	37600	(5,360.00)	Direct Credit for Closed Job# 011179406201
			37600 Total	132,138.24	
9705	846	02	37602	345.00	Acct# 252-01 / Main Deposit Closed to Plant (Ref)
9703	060	06	37602	22,691.90	Acct# 252-01 / Main Deposit Closed to Plant (Ref)
			37602 Total	23,036.90	
9712	870	04	38000	9,475.23	Transferred from L/P
9712	857	09	38000	926.73	Transferred from L/P
			38000 Total	10,401.96	
9712	870	04	38002	8,999.23	Transferred from L/P
9712	892	11	38002	821.72	Transferred from L/P
			38002 Total	9,820.95	
9710	820	90	38100	78.61	Transferred from L/P
9710	820	90	38100	(1,064.63)	Transferred to L/P
9711	821	90	38100	108.00	Transferred from L/P
9711	821	90	38100	(559.73)	Transferred to L/P
9707	823	90	38100	(978.28)	Transferred from L/P
9707	823	90	38100	144.59	Transferred to L/P
9708	830	90	38100	(2,069.84)	Transferred to L/P
9708	830	90	38100	1,324.27	Transferred from L/P
9706	837	90	38100	1,000.10	Transferred to L/P
9706	837	90	38100	(7,005.89)	Direct Booked Credit from Vendor
9703	839	90	38100	(1,366.76)	Transferred to L/P
9703	839	90	38100	285.27	Transferred to L/P
9709	841	90	38100	(1,277.57)	Transferred to L/P
9709	841	90	38100	118.05	Transferred to L/P
9701	845	90	38100	(2,328.04)	Transferred to L/P
9701	845	90	38100	371.55	Transferred to L/P
9702	848	90	38100	709.97	Transferred to L/P
9702	848	90	38100	(2,399.02)	Transferred to L/P
9704	853	90	38100	841.33	Transferred from L/P
9704	853	90	38100	(2,766.87)	Transferred from L/P
9705	862	90	38100	265.31	Transferred to L/P
9705	862	90	38100	(9,660.70)	Transferred from L/P
9712	873	90	38100	(3,411.61)	Transferred to L/P
9712	873	90	38100	309.69	Transferred to L/P
			38100 Total	(29,332.20)	
9712	871	10	38300	445.08	Transferred from L/P
			38300 Total	445.08	
9712	894	05	38700	(1,287.29)	Transferred to L/P
			38700 Total	(1,287.29)	

Adjustment to Plant in Service
Peoples Gas System, Inc.
01/01/97 thru 12/31/97

JeDate	JE#	Div#	PA	Amount	Description
9712	892	06	39101	4,046.22	Transferred from L/P
9702	809	90	39101	(260,430.61)	Transferred from L/P
9711	819	90	39101	4,168.81	Transferred to L/P
			39101 Total	(252,215.58)	
9712	863	01	39201	(14,073.18)	Transferred to L/P
9712	863	01	39201	(10,928.50)	Transferred from L/P
9712	863	01	39201	(12,705.66)	Transferred to L/P
9712	854	02	39201	(60,951.63)	Transferred from L/P
9712	894	05	39201	(63,267.92)	Transferred to L/P
9712	852	08	39201	(11,865.96)	Transferred from L/P
9712	863	13	39201	(16,853.16)	Transferred from L/P
9711	816	90	39201	(11,859.43)	Transferred to L/P
9712	892	06	39201	16,745.71	Transferred from L/P
			39201 Total	(185,759.73)	
9712	894	05	39204	(2,850.60)	Transferred to L/P
			39204 Total	(2,850.60)	
9712	894	05	39400	(269.88)	Transferred from L/P
9712	892	06	39400	880.98	Transferred to L/P
			39400 Total	611.10	
9712	649	05	39700	(6,224.57)	Transferred to L/P
9707	060	90	39700	(110.28)	Transferred from L/P
			39700 Total	(6,334.85)	
			Grand Total	(301,326.02)	

**Adjustments to Depreciation Reserve
Peoples Gas System, Inc.
01/01/97 thru 12/31/97**

JeDate	JE#	Div#	PA	Amount	Description
9708	801	10	37650	(98,432.00)	Transfer of 7 1/2 mile main from Teco
9712	870	04	37650	(30,326.10)	Transferred from L/P
9706	819	04	37650	(1,267.83)	Refund of removal Cost
9712	892	06	37650	(760.96)	Transferred from L/P
9707	162	04	37650	3.46	CWIP Close Orlando to Reserve
			37650 Total	(130,783.43)	
9712	870	04	38050	(9,475.23)	Transferred from L/P
9712	892	09	38050	(926.73)	Transferred from L/P
			38050 Total	(10,401.96)	
9712	870	04	38052	(8,999.23)	Transferred from L/P
9712	892	11	38052	(41.09)	Transferred from L/P
			38052 Total	(9,040.32)	
9706	837	90	38150	(342.46)	Transferred from L/P
9702	848	90	38150	(204.62)	Transferred from L/P
9704	853	90	38150	(195.91)	Transferred from L/P
9701	845	90	38150	(153.45)	Transferred from L/P
9708	830	90	38150	(142.67)	Transferred from L/P
9703	839	90	38150	(102.42)	Transferred from L/P
9712	873	90	38150	(94.43)	Transferred from L/P
9709	841	90	38150	(67.70)	Transferred from L/P
9705	862	90	38150	(66.62)	Transferred from L/P
9710	820	90	38150	(41.03)	Transferred from L/P
9707	823	90	38150	(5.64)	Transferred from L/P
9711	821	90	38150	(1.78)	Transferred from L/P
9711	821	90	38150	31.85	Transferred to L/P
9710	820	90	38150	71.63	Transferred to L/P
9707	823	90	38150	83.96	Transferred to L/P
9708	830	90	38150	152.64	Transferred to L/P
9703	839	90	38150	158.65	Transferred to L/P
9709	841	90	38150	205.41	Transferred to L/P
9712	873	90	38150	261.16	Transferred to L/P
9704	853	90	38150	291.38	Transferred to L/P
9702	848	90	38150	525.22	Transferred to L/P
9701	845	90	38150	641.72	Transferred to L/P
9706	837	90	38150	1,258.51	Transferred to L/P
9705	862	90	38150	2,270.09	Transferred to L/P
			38150 Total	4,533.49	
9704	802	04	38250	30.00	Depreciation Adjustment
			38250 Total	30.00	
9712	871	10	38350	(44.51)	Transferred from L/P
			38350 Total	(44.51)	
9712	894	05	38750	756.25	Transferred to L/P
			38750 Total	756.25	
9712	892	06	39150	(2,709.21)	Transferred from L/P
			39150 Total	(2,709.21)	

**Adjustments to Depreciation Reserve
Peoples Gas System, Inc.
01/01/97 thru 12/31/97**

JeDate	JE#	Div#	PA	Amount	Description
9702	809	90	39151	10,851.25	Transferred to L/P
			39151 Total	10,851.25	
9712	892	06	39251	(16,745.11)	Transferred from L/P
9712	852	08	39251	3,381.80	Transferred to L/P
9712	863	01	39251	3,940.49	Transferred to L/P
9712	863	01	39251	4,446.98	Transferred to L/P
9711	816	90	39251	4,506.59	Transferred to L/P
9712	863	01	39251	6,557.10	Transferred to L/P
9712	863	13	39251	7,864.81	Transferred to L/P
9712	854	02	39251	21,900.16	Transferred to L/P
9712	894	05	39251	25,919.15	Transferred to L/P
			39251 Total	61,771.97	
9712	894	05	39254	752.56	Transferred to L/P
			39254 Total	752.56	
9712	892	06	39450	(352.40)	Transferred from L/P
9712	894	05	39450	269.88	Transferred to L/P
			39450 Total	(82.52)	
9712	894	05	39750	3,743.81	Transferred to L/P
			39750 Total	3,743.81	
			Grand Total	(70,622.62)	

**Adjustment to Plant In Service
Peoples Gas System, Inc.
01/01/98 Thru 12/31/98**

JeDate	JE#	Div#	PA	Amount	Description
9811	161	4	37600	5,593.53	Hud Project
9811	512	15	37600	(433,896.60)	Aid to Construction for Wakula Prison
			37600 Total	(428,303.07)	Job closed to Plant per Tom Goodwin
9802	821	1	37602	(24,225.22)	Close Construction Deposit to plant in Service
9802	821	3	37602	(3,991.64)	Close Construction Deposit to plant in Service
9802	821	5	37602	(4,439.94)	Close Construction Deposit to plant in Service
9802	821	9	37602	(3,397.00)	Close Construction Deposit to plant in Service
9802	821	14	37602	(6,204.61)	Close Construction Deposit to plant in Service
9802	821	15	37602	(36,758.56)	Close Construction Deposit to plant in Service
9811	161	4	37602	168,977.68	Hud Project
			37602 Total	89,960.71	
9802	801	2	38000	547.92	Corrections & Closing of Amounts resulting from Mass Delete
9811	161	4	38000	567.66	Hud Project
			38000 Total	1,115.58	
9802	821	1	38002	(12,123.26)	Close Construction Deposit to plant in Service
9802	821	3	38002	(954.06)	Close Construction Deposit to plant in Service
9802	821	5	38002	(268.31)	Close Construction Deposit to plant in Service
9811	161	4	38002	122,363.73	Hud Project
			38002 Total	109,018.10	
9801	809	90	38100	(2,962.85)	Transferred to LP
9802	910	90	38100	(4,329.51)	Transferred to LP
9803	836	90	38100	(73.13)	Reverse Meter Adj Jrl 9802
9803	837	90	38100	(4,329.51)	Corrected Meter Adj 9802
9803	838	90	38100	(4,542.10)	Transferred to LP
9804	807	90	38100	(3,453.26)	Transferred to LP
9805	855	90	38100	(4,018.68)	Transferred to LP
9806	825	90	38100	(4,345.76)	Transferred to LP
9807	804	90	38100	(690.20)	Transferred to LP
9808	814	90	38100	(462.88)	Transferred to LP
9809	803	90	38100	(380.05)	Transferred to LP
9810	891	90	38100	(302.46)	Transferred to LP
9811	837	90	38100	(764.10)	Transferred to LP
9812	918	90	38100	(266.90)	Transferred to LP
9801	809	90	38100	73.13	Transferred from LP
9802	910	90	38100	73.13	Transferred from LP
9802	956	90	38100	3,605.19	Correction of 9802-jrl 910 / S/B \$ 724.32
9803	836	90	38100	724.32	Reverse Meter Adj Jrl 910 - 9802
9803	837	90	38100	724.32	Corrected Meter Adj 9802
9803	838	90	38100	885.94	Transferred from LP
9804	807	90	38100	818.63	Transferred from LP
9805	855	90	38100	512.75	Transferred from LP
9806	825	90	38100	296.99	Transferred from LP
9807	804	90	38100	363.11	Transferred from LP
9808	814	90	38100	111.51	Transferred from LP
9810	891	90	38100	217.14	Transferred from LP
9811	837	90	38100	50.40	Transferred from LP

**Adjustment to Plant In Service
Peoples Gas System, Inc.
01/01/98 Thru 12/31/98**

JeDate	JE#	Div#	PA	Amount	Description
9811	161	90	38100	37,135.72	Hud Project
			38100 Total	14,670.89	
9811	161	4	38200	62,624.32	Hud Project
9811	161	4	38300	30,143.11	Hud Project
9811	161	4	38400	21,061.15	Hud Project
9802	820	90	38608	109,863.59	Transfer Assets from Sales & Service to Natural
9812	170	10	39002	(1,385.92)	S/B Reterement
9812	170	13	39002	(15,461.62)	S/B Reterement
			39002 Total	(16,847.54)	
9802	819	4	39100	(5,227.80)	Transfer to LP
9811	838	4	39100	(1,800.27)	Transfer to LP
			39100 Total	(7,028.07)	
9802	801	2	39101	1,884.80	Corrections & Closing of Amounts resulting from Mass Delete
9802	820	90	39101	111,098.39	Transfer Assets from Sales & Service to Natural
9802	819	90	39101	(9,990.89)	Transfer to LP
9807	841	90	39101	(3,201.80)	Transfer to Teco
9807	841	90	39101	(28,426.21)	Transfer to Teco
9812	919	90	39101	(5,021.00)	Transfer to Teco
9812	973	3	39101	21,360.10	Correction S/B 39201
			39101 Total	87,703.39	
9801	810	6	39201	(16,745.71)	Transfer to LP
9801	805	90	39201	(16,616.88)	Transfer to Teco
9801	805	90	39201	(15,608.90)	Transfer to Teco
9802	801	2	39201	29,525.10	Corrections & Closing of Amounts resulting from Mass Delete
9802	800	3	39201	(15,729.49)	Corrections to 9801 Jan98 closing
9802	819	4	39201	(52,761.31)	Transfer to LP
9802	800	14	39201	(23,069.74)	Corrections to 9801 Jan98 closing
9802	800	15	39201	38,799.23	Corrections to 9801 Jan98 closing
9801	800	90	39201	0.80	Corrections to 9801 Jan98 closing
9804	826	8	39201	(41,046.70)	Transfer to Lp
9804	826	10	39201	(22,147.47)	Transfer to Lp
9805	161	6	39201	(14,233.29)	Transfer to Bosek Gibson
9804	854	8	39201	(18.00)	Transfer to LP
9806	824	3	39201	(23,671.38)	Transfer to LP
9806	824	3	39201	(18,745.95)	Transfer to LP
9806	824	3	39201	(19,523.66)	Transfer to LP
9806	824	3	39201	(21,360.10)	Transfer to LP
9806	824	3	39201	(16,785.90)	Transfer to LP
9806	161	6	39201	14,233.29	Correction to CWIP & Plant JE01161-9805
9807	840	1	39201	(37,470.06)	Transfer to LP
9807	840	2	39201	(34,090.36)	Transfer to LP
9807	840	4	39201	(32,865.19)	Transfer to LP

**Adjustment to Plant In Service
Peoples Gas System, Inc.
01/01/98 Thru 12/31/98**

JeDate	JE#	Div#	PA	Amount	Description
9807	840	4	39201	(28,734.74)	Transfer to LP
9807	840	4	39201	(26,446.90)	Transfer to LP
9807	840	4	39201	(19,505.39)	Transfer to LP
9807	840	5	39201	(20,033.12)	Transfer to LP
9807	840	5	39201	(20,862.72)	Transfer to LP
9807	840	6	39201	(20,205.42)	Transfer to LP
9807	840	6	39201	(25,391.65)	Transfer to LP
9807	840	6	39201	(15,156.68)	Transfer to LP
9807	840	9	39201	(27,085.63)	Transfer to LP
9809	825	1	39201	(19,666.69)	Transfer to LP
9809	825	1	39201	(11,901.10)	Transfer to LP
9809	825	2	39201	(31,708.31)	Transfer to LP
9809	825	2	39201	(18,262.26)	Transfer to LP
9809	825	3	39201	(27,738.77)	Transfer to LP
9809	825	3	39201	(27,598.00)	Transfer to LP
9809	825	6	39201	(26,823.70)	Transfer to LP
9809	825	6	39201	(23,415.65)	Transfer to LP
9809	825	7	39201	(22,504.05)	Transfer to LP
9809	825	11	39201	(23,955.69)	Transfer to LP
9809	825	11	39201	(31,957.12)	Transfer to LP
9809	825	11	39201	(16,674.09)	Transfer to LP
9809	825	13	39201	(25,252.59)	Transfer to LP
9809	825	13	39201	(23,259.72)	Transfer to LP
			39201 Total	(874,071.66)	
9802	820	1	39400	57,104.22	Transfer from Sales & Service to Natural
9802	820	6	39400	23,276.85	Transfer from Sales & Service to Natural
9802	820	90	39400	86,207.98	Transfer from Sales & Service to Natural
			39400 Total	166,589.05	
9802	820	14	39800	23,062.50	Transfer from Sales & Service to Natural
9802	820	15	39800	45,000.00	Transfer from Sales & Service to Natural
9802	820	15	39800	82,995.53	Transfer from Sales & Service to Natural
			39800 Total	151,058.03	
			Grand Total	(482,442.42)	

Adjustment to Depreciation Reserve
Peoples Gas System, Inc.
01/01/98 Thru 12/31/98

JeDate	JE#	Div#	PA	Amount	Description
9811	161	4	37650	(4,986.08)	Hud Project
			37650 Total	(4,986.08)	
9811	161	4	37652	(76,232.99)	Hud Project
			37652 Total	(76,232.99)	
9811	161	4	38050	(567.66)	Hud Project
			38050 Total	(567.66)	
9811	161	4	38052	(94,888.63)	Hud Project
			38052 Total	(94,888.63)	
9811	161	90	38150	(25,097.40)	Hud Project
9802	956	90	38150	(286.78)	Corr Jrl 01-910
9803	838	90	38150	(201.00)	Transferred from LP
9804	807	90	38150	(199.68)	Transferred from LP
9810	891	90	38150	(172.22)	Transferred from LP
9803	836	90	38150	(159.22)	reverse meter adj jrl 9802
9803	837	90	38150	(159.22)	correct meter adj 9802
9805	855	90	38150	(121.44)	Transferred from LP
9807	825	90	38150	(88.03)	Transferred from LP
9801	809	90	38150	(71.62)	Transferred from LP
9802	910	90	38150	(71.62)	Transferred from LP
9806	825	90	38150	(64.65)	Transferred from LP
9808	814	90	38150	(11.21)	Transferred from LP
9811	837	90	38150	(0.83)	Transferred from LP
9810	891	90	38150	4.99	Transferred to LP
9809	803	90	38150	6.27	Transferred to LP
9807	804	90	38150	16.78	Transferred to LP
9812	918	90	38150	52.53	Transferred to LP
9803	836	90	38150	71.62	reverse meter adj jrl 9802
9808	814	90	38150	99.75	Transferred to LP
9801	809	90	38150	155.26	Transferred to LP
9811	837	90	38150	162.39	Transferred to LP
9803	838	90	38150	430.82	Transferred to LP
9802	910	90	38150	446.00	Transferred to LP
9803	837	90	38150	446.00	Corr Adj 9802
9804	807	90	38150	474.14	Transferred to LP
9806	825	90	38150	1,266.37	Transferred to LP
9805	855	90	38150	1,495.65	Transferred to LP
			38150 Total	(21,576.35)	
9811	161	4	38250	(37,345.23)	Hud Project
			38250 Total	(37,345.23)	
9806	824	3	38251	12,113.83	Transfer to LP
			38251 Total	12,113.83	
9811	161	4	38350	(16,594.04)	Hud Project
			38350 Total	(16,594.04)	
9811	161	4	38450	(10,043.68)	Hud Project
			38450 Total	(10,043.68)	
9802	819	4	39150	8,904.48	Transfer to LP

**Adjustment to Depreciation Reserve
Peoples Gas System, Inc.
01/01/98 Thru 12/31/98**

JeDate	JE#	Div#	PA	Amount	Description
9811	838	4	39150	1,589.22	Transfer to LP
			39150 Total	10,493.70	
9802	820	90	39151	(74,813.16)	Transfer from S & S to Natural
9802	819	90	39151	3,440.07	Transfer to LP
9807	841	90	39151	5,021.97	Transfer to TECO
9812	973	3	39151	(21,345.86)	Correct 9812-512
			39151 Total	(87,696.98)	
9801	805	90	39251	1,447.33	Transfer to TECO
9801	805	90	39251	9,317.55	Transfer to TECO
9801	819	4	39251	23,430.38	Transfer to LP
9804	826	8	39251	4,224.39	Transfer to LP
9804	826	10	39251	2,980.68	Transfer to LP
9805	161	6	39251	11,546.75	Transfer to LP
9806	824	3	39251	4,186.60	Transfer to LP
9806	824	3	39251	22,972.85	Transfer to LP
9806	824	3	39251	20,505.70	Transfer to LP
9806	824	3	39251	2,998.37	Transfer to LP
9806	161	6	39251	(11,546.75)	Correct je01160-9805
9807	840	1	39251	8,259.03	Transfer to LP
9807	840	2	39251	4,857.88	Transfer to LP
9807	840	4	39251	7,046.32	Transfer to LP
9807	840	4	39251	9,446.55	Transfer to LP
9807	840	4	39251	22,909.78	Transfer to LP
9807	840	4	39251	22,733.31	Transfer to LP
9807	840	5	39251	5,050.52	Transfer to LP
9807	840	5	39251	9,841.27	Transfer to LP
9807	840	6	39251	5,311.15	Transfer to LP
9807	840	6	39251	18,800.40	Transfer to LP
9807	840	6	39251	13,571.31	Transfer to LP
9807	840	9	39251	1,501.00	Transfer to LP
9809	825	1	39251	9,386.99	Transfer to LP
9809	825	7	39251	14,336.96	Transfer to LP
9809	825	13	39251	18,823.70	Transfer to LP
9809	825	13	39251	8,518.87	Transfer to LP
9809	825	3	39251	9,509.81	Transfer to LP
9809	825	6	39251	11,873.69	Transfer to LP
9809	825	2	39251	5,773.55	Transfer to LP
9809	825	2	39251	3,523.09	Transfer to LP
9809	825	6	39251	4,884.15	Transfer to LP
9809	825	3	39251	20,676.94	Transfer to LP
9809	825	11	39251	16,040.33	Transfer to LP
9809	825	11	39251	6,857.47	Transfer to LP
9809	825	11	39251	12,429.12	Transfer to LP
9809	825	1	39251	5,072.37	Transfer to LP
			39251 Total	369,099.41	
9802	820	1	39450	(23,307.07)	Transfer from S & S to Natural

**Adjustment to Depreciation Reserve
Peoples Gas System, Inc.
01/01/98 Thru 12/31/98**

JeDate	JE#	Div#	PA	Amount	Description
9802	820	6	39450	(14,478.70)	Transfer from S & S to Natural
9802	820	90	39450	(9,239.09)	Transfer from S & S to Natural
			39450 Total	(47,024.86)	
9802	820	14	39850	(13,768.47)	Transfer from S & S to Natural
9802	820	15	39850	(34,720.87)	Transfer from S & S to Natural
9802	820	15	39850	(63,500.94)	Transfer from S & S to Natural
			39850 Total	(111,990.28)	
			Grand Total	(117,239.84)	

**Adjustment to Depreciation Reserve
Peoples Gas Systems, Inc.
01/01/99 thru 12/31/99**

JeDate	JE#	Div#	PA	Adjustment Amount	Transfer Amount	Description
			37650	(1,187.00)		
		WFG	37650	1,193.00		
			37650 Total	6.00		
			37850	58.00		
		WFG	37850	(58.00)		
			37850 Total	-		
9911		03	38052		618.58	transferred to 38002
9911		07	38052		(85.12)	transferred from 38002
9911		15	38052		21.49	Transferred to 38400
9911		15	38052		85.97	transferred to 38200
9911		03	38052		(618.58)	transferred from 38000
9911		07	38052		85.12	transferred to 38000
			38052 Total		107.46	
9906		90	38150		98.82	Transferred to & from PGC
9906		90	38150		(105.95)	Transferred to & from PGC
9909		90	38150		(49.98)	Transferred to & from PGC
9909		90	38150		1,040.13	Transferred to & from PGC
			38150 Total		983.02	
9911		WFG	38250	(85.97)		Transferred from 38000
9911		WFG	38450	(21.49)		Transferred from 38000
			39151	1,593.00		
			39152	(325.00)		
9906		02	39251		(6,564.56)	Transferred to & from PGC
9911		06	39251		6,809.11	Transferred to & from PGC
9911		06	39251		7,074.09	Transferred to & from PGC
9912		01	39251		(2,016.63)	Transferred to & from PGC
9912		04	39251		(4,511.77)	Transferred to & from PGC
9912		04	39251		4,286.56	Transferred to & from PGC
9912		06	39251		12,888.96	Transferred to & from PGC
			39251	(7,818.00)		
		WFG	39251	7,760.00		
			39251 Total	(58.00)	17,965.76	
			39255	58.00		
			39750	(1,268.00)		
			Grand Total	(101.46)	19,056.24	

Adjustment to Plant in Service
Peoples Gas System, Inc.
01/01/00 thru 12/31/00

JeDate	JE#	Div#	PA	Amount	Description
0011		90	30301	(1,165,655.36)	Trs to 019000018672 - Unbundling Transition Cost
			30301 Total	(1,165,655.36)	
0002	162	11	37602	2,287.00	Close Construction deposit to Plant in Service
0011	162	05	37602	(294.65)	Close Construction deposit to Plant in Service
0011	162	04	37602	(2,379.85)	Close Construction deposit to Plant in Service
0011	162	04	37602	(2,974.00)	Close Construction deposit to Plant in Service
0011	162	04	37602	(2,670.00)	Close Construction deposit to Plant in Service
0011	162	04	37602	(177.00)	Close Construction deposit to Plant in Service
0011	162	04	37602	(106.00)	Close Construction deposit to Plant in Service
0011	162	04	37602	(375.00)	Close Construction deposit to Plant in Service
0011	162	03	37602	(893.00)	Close Construction deposit to Plant in Service
0011	162	04	37602	(743.00)	Close Construction deposit to Plant in Service
0011	162	03	37602	(1,585.00)	Close Construction deposit to Plant in Service
0011	162	03	37602	(5,296.00)	Close Construction deposit to Plant in Service
0011	162	03	37602	(3,550.00)	Close Construction deposit to Plant in Service
0011	162	03	37602	(220.00)	Close Construction deposit to Plant in Service
0011	162	03	37602	(442.00)	Close Construction deposit to Plant in Service
0011	162	03	37602	(963.00)	Close Construction deposit to Plant in Service
0011	162	03	37602	(3,399.00)	Close Construction deposit to Plant in Service
0011	162	03	37602	(4,169.00)	Close Construction deposit to Plant in Service
0011	162	01	37602	(21,768.00)	Close Construction deposit to Plant in Service
0011	162	02	37602	(290.38)	Close Construction deposit to Plant in Service
0011	162	02	37602	(772.00)	Close Construction deposit to Plant in Service
0011	162	03	37602	(800.00)	Close Construction deposit to Plant in Service
0011	162	04	37602	(930.00)	Close Construction deposit to Plant in Service
			37602 Total	(52,509.88)	
0012	162	01	37900	(16.25)	Tax Collector Pay- State Sales Tax
			37900 Total	(16.25)	
0011	162	04	38000	(10,309.00)	S/B charged to blanket Afe# 01-04-700-002-03-500
			38000 Total	(10,309.00)	
0012	162	90	38100	(197.94)	Tax Collector Pay- State Sales Tax
			38100 Total	(197.94)	
0012	162	01	38300	(2.40)	Tax Collector Pay- State Sales Tax
0012	162	02	38300	(13.85)	Tax Collector Pay- State Sales Tax
			38300 Total	(16.25)	
0012	162	01	38700	(27.41)	Tax Collector Pay- State Sales Tax
			38700 Total	(27.41)	
0007	162	13	39000	(1,369.67)	S/B expensed (01-13-750-052-01) 5-Fire Sprinkle Heads
			39000 Total	(1,369.67)	
0012	162	90	39101	(0.03)	Tax Collector Pay- State Sales Tax
0012	162	90	39101	(2.39)	Tax Collector Pay- State Sales Tax
0012	162	90	39101	(0.02)	Tax Collector Pay- State Sales Tax
			39101 Total	(2.44)	
0012	162	15	39201	(32.40)	Tax Collector Pay- State Sales Tax
0002	162	15	39201	(15.00)	Tax Collector Pay- State Sales Tax
0002		15	39201	(21,890.24)	Correcting retirement made in Oct 99
			39201 Total	(21,937.64)	
0012	162	01	39400	(58.29)	Tax Collector Pay- State Sales Tax

Adjustment to Plant in Service
Peoples Gas System, Inc.
01/01/00 thru 12/31/00

JeDate	JE#	Div#	PA	Amount	Description
			39400 Total	(58.29)	
0012	162	90	39500	(82.39)	Tax Collector Pay- State Sales Tax
			39500 Total	(82.39)	
			Grand Total	(1,252,182.52)	